

R-00973953  
PECO STATEMENT NO. 12-R  
Phila 12/14, 15/14/97  
E. Holbert

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

REBUTTAL TESTIMONY  
OF  
ROBERT A. CLEMMER

UTILITY COMMISSION'S OFFICE

NOV 16 1997

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Regarding Cost Allocation

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**TABLE OF CONTENTS**

I.	INTRODUCTION .....	1
II.	TREATMENT OF A&G EXPENSE.....	2
III.	TREATMENT OF GENERAL AND COMMON PLANT .....	9
IV.	OTHER COST ALLOCATION ADJUSTMENTS.....	11
V.	REVENUE CYCLE SERVICES UNBUNDLING.....	17
VI.	CONCLUSION .....	18

**REBUTTAL TESTIMONY OF ROBERT A. CLEMMER**

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**I. INTRODUCTION**

**Q. Mr. Clemmer, did you present written direct testimony in this proceeding?**

A. Yes, I did. My direct testimony was submitted with PECO's April 1, 1997 restructuring filing as Statement No. 12.

**Q. Mr. Clemmer, what is the purpose of your rebuttal testimony?**

A. In my direct testimony, I sponsored the Company's cost allocation study, which provides the basis for the Company's proposed unbundled rates. The purpose of my rebuttal testimony is to respond to criticisms of that study made by Mr. Stephen J. Baron on behalf of the Philadelphia Area Industrial Energy Users Group, Ms. Lee Smith on behalf of Office of Consumer Advocate, Mr. Paul D. Reising on behalf of Enron Power Marketing, Inc., Mr. Nicholas Phillips, Jr. on behalf of United States Department of the Navy, and Mr. Donald E. Johnstone on behalf of the Mid-Atlantic Power Supply Association. I will also discuss the changes that have been made to the Company's cost allocation study. I have attached as Exhibit RAC-10 a revised version of that study which reflects those changes.

**Q. What features of the cost allocation study do these witnesses criticize?**

A. They criticize: (1) the allocation of administrative and general (A&G) costs to the production, transmission, and distribution functions; (2) the allocation of general

1 and common plant costs to the production, transmission, and distribution  
2 functions; (3) the allocation of the deferred fuel component of the revenue  
3 requirement to be recovered from customers through the Competitive Transition  
4 Charge (CTC); (4) the failure to allocate and unbundle costs further within the  
5 distribution function to enable developing separate charges for the delivery of  
6 electricity (Energy Delivery Services) and billing, metering, and customer service  
7 (Revenue Cycle Services); and (5) the treatment of the expense associated with  
8 uncollectible accounts.

9

10 **II. TREATMENT OF A&G EXPENSE**

11

12 **Q. Please describe the witnesses' criticism of your functional allocation of the**  
13 **Company's current A&G costs.**

14 **A.** The witnesses claim that I allocated too much of the Company's current A&G  
15 costs to the distribution and transmission functions, and too little to the production  
16 function. Mr. Reising, for example, contends that the Company would avoid many  
17 of these costs when all customers may choose their electricity supplier, and, as  
18 such, these avoided costs should have been allocated to the production function.  
19 (Enron St. 3, p. 12, lines 12-17). To achieve this objective, the witnesses propose  
20 allocating A&G costs to the three functions on the basis of the proportion of  
21 PECO's total non-fuel operating and maintenance, or non-fuel labor, costs  
22 incurred by each function.

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**Q. Do you agree with this proposal?**

A. No, I do not. If no direct assignment is possible, A&G costs should be assigned or allocated to the three functions based on an analysis of the particular A&G functions. When logic and reason suggest that a current A&G function will still need to be performed by PECO even when all customers can choose their electricity supplier and PECO has become a regulated electric distribution company (EDC), then all of the associated A&G costs are distribution-related costs to be recovered through PECO's regulated distribution rates, or transmission-related costs to be recovered in accordance with FERC rules and requirements. (See the rebuttal testimony of David J. Pratzon, PECO St. 21-R, for a discussion of retail transmission access). If the costs cannot be avoided as a result of the transition to competition, will still be incurred by the future EDC, and are properly allocable to the distribution function rather than the transmission function, then that future company should be allowed to recover those costs through its regulated distribution rates.

**Q. Have you reevaluated your A&G cost assignments to confirm that the costs you allocated to the distribution function would still be incurred by PECO as the EDC when all customers can choose their electricity supplier?**

A. Yes. In response to the intervenors' concern regarding PECO's A&G allocation, we have followed a new procedure for allocating A&G expense to the three functions. PECO employees under my direct supervision and I have conducted a

1 detailed review of approximately 1700 separately tracked sets of costs charged to  
2 the A&G accounts in question. With respect to each such set of charges, the  
3 question we asked is: When all customers can choose their electricity supplier,  
4 would the function that resulted in the costs booked to the account still be required  
5 at the same overall cost levels for PECO as the EDC in fulfilling its obligation to  
6 deliver electricity? If the answer is yes, then the costs are transmission or  
7 distribution-related, and the distribution-related portion should be recovered  
8 through PECO's regulated charges for its distribution services.

9  
10 **Q. How did you and your colleagues perform this inquiry and allocate A&G**  
11 **costs to the production, distribution, and transmission functions?**

12 A. First, through a review of our accounting records, we identified the "work centers"  
13 that charged costs to each of the A&G accounts. Let me explain why I selected  
14 the work center criteria. A work center is a small, primarily single function work  
15 group with costs separately tracked and charged to the Company's general ledger.  
16 They are aligned functionally by: (1) production, (2) transmission and distribution,  
17 (3) corporate central services, and (4) corporate center. Of the total of  
18 approximately 600 work centers, about 350 of them charge some or all costs to  
19 A&G.

20  
21 Then we performed the type of analysis I described in response to the previous  
22 question with respect to each such work center. When all customers can choose  
23 their electricity supplier, if the function carried out by the work center would still

1 be required at the same overall cost levels for PECO as the EDC in fulfilling its  
2 obligation to deliver electricity, then the work center's costs charged to the A&G  
3 account are transmission or distribution related, and the distribution-related  
4 portion should be recovered through PECO's regulated distribution rates.

5  
6 **Q. Were there any costs that you identified that were clearly only related to the**  
7 **production function.**

8 A. Yes, there were a number of work centers that clearly fall within the production  
9 function. In these instances, I assigned all of these costs directly to the production  
10 function only.

11  
12 **Q. Please describe how you treated the other work centers.**

13 A. I grouped the other work centers by one of two categories: (1) work centers with  
14 activities exclusively related to transmission and distribution or that perform  
15 corporate A&G functions that would remain unchanged when all customers can  
16 choose their electricity supplier; and (2) work centers with activities related to all  
17 three: transmission, distribution and production.

18  
19 **Q. For the first category of work centers, how did you allocate costs to the**  
20 **functions**

21 A. For the first category, I allocated the costs to distribution and transmission based  
22 on PECO O&M dollars, excluding fuel. This is a reasonable, "next-best" approach  
23 given that the preferable alternative -- a time and materials study specific to each

1 account to determine the costs incurred for each function - cannot be performed in  
2 a timely manner in the context of this proceeding.

3  
4 **Q. How did you allocate the A&G costs charged by the second category of work  
5 centers?**

6 A. These A&G costs that our functional analysis suggested would not continue to be  
7 incurred at the same levels by the EDC in fulfilling its transmission and distribution  
8 function, I allocated to the three functions using PECO O&M dollars, excluding  
9 fuel, by function. This is the method Mr. Reising and Ms. Smith recommended in  
10 their testimony. As I stated earlier, although it would be preferable to perform  
11 specific time and materials studies for each of these work centers to determine the  
12 costs incurred for each function, time does not permit me to do so. In the absence  
13 of such studies, use of the O&M allocator is a reasonable method to divide these  
14 costs between distribution, transmission, and production.

15  
16 **Q. Have you prepared exhibits that show the results of your investigation?**

17 A. Yes. Attached as Exhibit RAC-3 is a spreadsheet that lists the work centers that  
18 charged to the A&G accounts, the associated primary FERC account, the A&G  
19 dollars charged to the account, and the allocations to the production, transmission,  
20 and distribution functions. For use as a cross reference, I have attached as Exhibit  
21 RAC-4 a list of all of the work centers that support the distribution and  
22 transmission functions or that perform non-T&D corporate A&G functions that  
23 would remain unchanged when all customers have choice. Exhibit RAC-4 lists

1 those work centers by designation, title, and justification. Under the column  
2 entitled "justification," I have explained why the costs charged by each of these  
3 work centers are exclusively transmission and distribution-related or are corporate  
4 A&G functions that will still be needed when all customers can choose their  
5 electricity supplier. For brevity, I did not separately list in Exhibit RAC-4 the  
6 work centers with solely production-related functions, nor did I list those with  
7 costs allocated to all three functions.

8 **Q. Can you summarize the results of your investigation?**

9 A. Our analysis confirmed our view that the majority of the A&G costs I had  
10 previously assigned to distribution and transmission will still be incurred by PECO  
11 as the EDC and should still be allocated or assigned to those two functions. The  
12 following table summarizes the new results and compares them to the results in the  
13 original study:

14

	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>
<b>4/1/97 Study</b>	\$63,251,000	\$31,018,000	\$226,618,000
<b>Corrected 7/18/97 Study</b>	\$94,335,000	\$27,228,000	\$199,323,000

15

16 I have reflected these adjustments in a revised cost study, which is attached hereto  
17 as Exhibit RAC-10.

18

1    **Q.    Mr. Clemmer, some of the witnesses have claimed that your approach to**  
2    **assigning A&G costs to the three functions is inconsistent with your**  
3    **allocation of A&G costs to classes of service. Is this a valid criticism?**

4    A.    No. Although I did allocate A&G costs to classes of service using non-fuel O&M  
5    as the allocator, I do not believe it is appropriate to use that allocator exclusively  
6    when dividing such costs between the production, transmission, and distribution  
7    functions. To be consistent with the Company's most recent electric base rate  
8    case, I used non-fuel O&M to allocate A&G costs to the classes of service to  
9    avoid creating inter-class cost shifting and to ensure compliance with the rate cap  
10   imposed by the Competition Act. However, determining which A&G costs belong  
11   with each function within a given class of service by exclusive use of traditional  
12   allocation methods would yield results that do not follow cost incurrence. In this  
13   case the resulting unjustified financial loss could impair the Company's ability to  
14   fulfill its obligation to distribute electricity to its distribution service customers.  
15   Such generalized allocations make sense only in the previous bundled rates  
16   environment because in those circumstances there is no question that ratepayers  
17   must bear all such prudently incurred costs, regardless of how they are  
18   functionalized.

19  
20   Now, with unbundling of the functions, a detailed cost specific analysis for A&G is  
21   essential; only such an analysis can determine which costs PECO will continue to  
22   incur when it is only an EDC and is no longer responsible for providing bundled  
23   electric service to all customers. My analysis identifies the level of such costs.

1 The allocations that witnesses have recommended would result in a significant  
2 annual under-recovery of prudently incurred costs PECO will still have to incur to  
3 fulfill its legal obligation to deliver electricity to its customers.

4  
5 **Q. Do you have any other comments regarding A&G costs?**

6 A. Yes. I agree with PECO witness Thomas P. Hill, Jr. that if the Commission  
7 approves the proposed A&G reallocation, PECO's stranded costs will increase.  
8 (PECO St. No. 1-R). If assigned to the production function, these costs would be  
9 another offset to the revenue that sales of energy from PECO-owned generating  
10 plants will yield. Therefore the market value of these assets would be less than  
11 PECO has estimated in the testimony of its market price witnesses resulting in a  
12 commensurate increase in PECO's stranded costs. If the intervenors much larger  
13 adjustments were accepted, the increase in PECO's stranded costs would be much  
14 greater.

15  
16 **III. TREATMENT OF GENERAL AND COMMON PLANT**

17  
18 **Q. Have intervenors made the same claim with respect to your allocations to the**  
19 **functions of general and common plant?**

20 A. Yes. As with A&G costs, they argue that I should have allocated a substantial  
21 portion of such costs to the production function.

22

1 **Q. Did you perform an investigation and analysis similar to your A&G cost**  
2 **analysis to ensure that you properly assigned general and common plant**  
3 **costs to the distribution function?**

4 A. Yes. I performed the same kind of analysis. I evaluated the property designation  
5 cost centers that recorded dollars to these accounts to ensure that the amounts  
6 booked and assigned to transmission and distribution are in fact plant assets that  
7 PECO will continue to use in its role as the EDC. The results of my analysis,  
8 which are attached hereto as Exhibits RAC-5 through RAC-8, show that my  
9 original assignments were largely correct, although the percentage of plant costs  
10 allocated to production is higher than the percentage of A&G costs so allocated. I  
11 have also reflected these changes in Exhibit RAC-10. The following table showing  
12 the original cost of general and common plant summarizes the new results and  
13 compares them to the results in the original study:  
14

15 **Functionalized Original Cost General and Common Plant**

	<b><u>Production</u></b>	<b><u>Transmission</u></b>	<b><u>Distribution</u></b>
<b>4/1/97 Study</b>	\$(527,420,000)	\$0	\$405,725,000
<b>Corrected 7/18/97 Study</b>	\$(406,682,000)	\$34,625,000	\$250,362,000

16

17

18 **Q. Do you have any other comments regarding general and common plant**  
19 **costs?**

1 A. Yes. Again, I agree with Mr. Hill that any reallocation of costs to production from  
2 the levels I originally proposed would increase PECO's stranded costs.

3

4 **IV. OTHER COST ALLOCATION ADJUSTMENTS**

5

6 **Q. Mr. Kalcic has recommended that you allocate the deferred fuel component**  
7 **of the CTC based on energy sales. Do you agree with this recommendation?**

8 A. No, I do not agree with his recommendation. I Understand that Section 2808(A)  
9 of the Competition Act requires that the costs to be recovered by the CTC should  
10 be allocated consistent with the method PECO has historically used to allocate  
11 production plant. Accordingly, I allocated all such costs using the four coincident  
12 peak demand allocator PECO historically used. Therefore, although fuel costs have  
13 historically been allocated on an energy basis, I do not agree that in this proceeding  
14 the deferred fuel component of the CTC should be so allocated.

15

16 **Q. In his testimony, Mr. Reising has recommended removing uncollectible**  
17 **accounts expenses from the Company's proposed distribution rates. Do you**  
18 **agree with his treatment?**

19 A. No, I do not agree with Mr. Reising's proposal. Mr. Reising's justification for  
20 removing uncollectibles expense from the costs to be recovered through unbundled  
21 distribution charges appears to be that PECO will not continue to incur these  
22 expenses following unbundling as suppliers will be able to perform all billing  
23 services. (Reising, p. 15, lines 22-26). The obvious problem with this argument is

1 that it is based on a false premise because PECO, in fact, will be doing most of the  
2 billing, and therefore will bear most of the collection risk that will still exist  
3 following unbundling. In addition, even if suppliers were permitted to do all of the  
4 billing - i.e., for their services and for PECO's distribution services - PECO would  
5 still likely incur a significant uncollectibles expense. This would be true even if  
6 suppliers were willing to take on PECO's collection risk when billing for PECO's  
7 charges because PECO will still be the supplier of last resort. Many customers  
8 who remain with PECO or who return to PECO after being served by a  
9 competitive supplier could likely be customers that generate uncollectible accounts  
10 expense. Accordingly, for these customers whom suppliers will not bill regardless  
11 of whether billing becomes a competitive service, PECO will incur uncollectible  
12 accounts expense that it should recover through its regulated distribution charges.

13  
14 More importantly, I note also that through the Universal Service Fund Charge  
15 (USFC) adjustment mechanism Mr. Stephen R. Xander has proposed and modified  
16 in his rebuttal testimony (PECO St. No. 14-R), if actual uncollectible expenses  
17 were to decrease, these decreases would be reflected annually in customers' rates.  
18 There would be no "double recovery" as claimed by Mr. Reising and Mr. Bowen.

19  
20 Finally, the majority of uncollectibles expense is associated with low income  
21 customers. Section 2804(8) of the Competition Act clearly provides that each  
22 electric utility shall fully recovery costs of universal service programs. The only  
23 vehicle for recovery of this expense is PECO's distribution charges. As the

1 CTC/ITC charges are transitional charges and as PECO's transmission charges will  
2 not be regulated by the PaPUC none of these provides an appropriate mechanism  
3 for recovery.  
4

5 **Q. Mr. Reising has proposed that the Company's functional assignment of costs**  
6 **be offset with credits from "Other Operating Revenue." He asserts that**  
7 **without such an adjustment, the Company has overstated its unbundled**  
8 **charges. Do you agree with this proposal?**

9  
10 A. I have reviewed the manner in which the Company set prices based on the revenue  
11 requirements for Rates HT and PD at the conclusion of the last electric base rate  
12 case and found that PECO adjusted the class rates of return to reflect the  
13 contribution to each class of the non-operating revenues. Class tariff revenue  
14 requirements were calculated at those lowered rates of return and PECO set prices  
15 for customer charges, and capacity and energy blocks using those requirements.  
16 Based on that review, I have made similar adjustments for all classes of service in  
17 this case.

18  
19 The rates of return for each class of service resulting from this adjustment are  
20 shown on pages 4 and 5 of the revised cost allocation study (Exh. RAC-10). I  
21 must note, however, that I have specifically not included as an offset the revenues  
22 from the former COPCO sales and Class A&B sales. I have adopted this approach  
23 to remain consistent with the Company's position regarding jurisdictional costs

1 and recovery thereof from the Company's retail customers. As such, the  
2 Company's retail customers should be allocated the revenue requirements of 100%  
3 of PECO's production assets. If I were to credit each class of service for the  
4 COPCO and Class A&B revenues, then the Company would effectively be  
5 prevented from recovering those costs.

6  
7 Crediting each class of service with other operating revenue effectively reduces  
8 class revenue requirements. As shown on pages 4 and 5 of the cost allocation  
9 study (Exh. RAC-10), the rate of return for each class of service is reduced when  
10 the subject revenues are excluded. The unit cost studies were then run with these  
11 adjusted rates of return and the resulting revenue requirements for each class of  
12 service are proportionally lower. Similarly, the class revenue requirements by  
13 function are also proportionally lower.

14  
15 **Q. Ms. Smith and Mr. Schoengold have challenged the Company's allocation of**  
16 **100% stranded costs to retail customers. Have you made any adjustments as**  
17 **a result of these criticisms?**

18 A. No, I have not. Again, for the reasons previously articulated, the 100% allocation  
19 to retail customers is appropriate.

1     **Q.     Some intervenors have argued that PECO should remove certain generation-**  
2     **related costs from its state jurisdictional charges because they are associated**  
3     **with FERC-regulated ancillary services. Have you performed such an**  
4     **adjustment?**

5     A.    No, I have not yet. PECO, however, has acknowledged in discovery and in the  
6     rebuttal testimony of David J. Pratzon (PECO St. 21-R) that such an adjustment  
7     must be made. *Because of the way these costs were dealt with by PJM before its*  
8     *restructuring, however, it has proved to be very difficult to identify them. PECO's*  
9     *efforts with regard to this identification are ongoing, and PECO will remove these*  
10    costs and shift them to the transmission component when it has completed the  
11    task.

12  
13    **Q.     Are there any other adjustments reflected in your revised cost allocation**  
14    **study attached as Exhibit RAC-10?**

15    A.    Yes. Through the discovery process and in the preparation of rebuttal testimony, I  
16    have discovered some errors that must be corrected. These adjustments consist of:  
17    (1) LILR adjustments are now based directly on 1996 booked LILR revenue and  
18    we have now included LILR specific growth adjustment per Exhibit TPH-1; (2)  
19    LILR sales from the test year in the Company's last base rate proceeding, which  
20    had been inadvertently excluded, are now included in the calculation of coincident  
21    peaks for the A1 Allocation schedule for this proceeding; and (3) materials and  
22    supplies has been reduced to reflect a correction identified by intervenors in the  
23    discovery process.

1

2 **Q. Mr. Clemmer, please briefly summarize the net impact of all the changes you**  
3 **have made to the cost allocation which you initially filed in this case.**

4 **A.** A comparison of Exhibit RAC-1 and Exhibit RAC-10 attached hereto shows the  
5 following changes in the Company's total functional revenue requirements:

<b>Total Revenue Reqmts</b>	<b>Exhibit RAC-1</b>	<b>Exhibit RAC-10</b>
<b>Production (fixed)</b>	<b>\$2,451,620,000</b>	<b>\$2,506,736,000</b>
<b>Transmission</b>	<b>\$165,530,000</b>	<b>\$155,772,000</b>
<b>Distribution</b>	<b>\$954,678,000</b>	<b>\$877,113,000</b>
<b>Total</b>	<b>\$3,571,828,000</b>	<b>\$3,539,621,000</b>

6

7 **Q. Mr. Clemmer, have you provided a breakdown by rate class of the functional**  
8 **revenue requirements developed in RAC-10 and summarized above?**

9 **A.** Yes, it is provided in Exhibit RAC-9.

10

11 **Q. Have you prepared an exhibit demonstrating the allocation of the annual**  
12 **CTC revenue requirement for each rate class?**

13 **A.** Yes, I have attached that hereto as Exhibit RAC-11.

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**V. REVENUE CYCLE SERVICES UNBUNDLING**

**Q. Do you have any comment on Mr. Reising’s detailed proposals regarding the mechanics of unbundling “Revenue Cycle” services from “wires-related” distribution services?**

A. Yes. For the reasons articulated by PECO witness Gregory A. Cucchi in his testimony (PECO St. 15-R), I believe that such services should not be unbundled. Therefore I have not performed a detailed analysis of Mr. Reising’s method for unbundling. I would note, however, that if these services were ever unbundled, it would not be as simple a matter as Mr. Reising suggests. The determination of the credit that PECO would have to remove from its rates to enable a market for such services to develop would be an extremely difficult task. What will the market price be for such services, and how will it compare to the actual embedded and variable costs PECO currently is allowed to recover from customers for such services? Would the unbundling of these services result in further stranded costs that PECO would have a right to recover under the Competition Act? Mr. Reising answers none of these essential questions. Notably, under Section 2807(E) of the Act, during the period an EDC collects a CTC or an ITC, it has the full obligation to deliver electric energy to customers. Because PECO therefore would be the supplier of last resort for such services, it must be prepared to perform at current levels metering and billing and the other “revenue cycle services” listed by Mr. Reising. Accordingly, during this transition period, which could last seven years or

1 more, it would be highly unreasonable to assume that by merely unbundling these  
2 charges the underlying costs would not continue to be incurred. On the contrary  
3 these are legitimate costs to be recovered through the non-bypassable distribution  
4 charges.

5

6 **VI. CONCLUSION**

7

8 **Q. Mr. Clemmer, does that conclude your rebuttal testimony?**

9 **A. Yes, it does.**

Administrative and General

	<u>Production</u>	<u>Trans and Dist</u>	<u>Production,</u> <u>Trans. Dist.</u>	<u>Total</u>
<b>920 Acct</b>	430,820.28	46,973,285.04	25,403,814.68	72,807,920.00
Allocation	<u>14,907,974.64</u>	<u>10,495,840.13</u>		
<b>Total</b>	15,338,794.92	57,469,125.17		
*****				
	<u>Production</u>	<u>Trans and Dist</u>	<u>Production,</u> <u>Trans. Dist.</u>	<u>Total</u>
<b>921 Acct</b>	1,137,833.03	86,141,756.77	(2,717,908.80)	84,561,681.00
Allocation	<u>(1,594,977.57)</u>	<u>(1,122,931.23)</u>		
<b>Total</b>	(457,144.54)	85,018,825.54		
*****				
	<u>Production</u>	<u>Trans and Dist</u>	<u>Production,</u> <u>Trans. Dist.</u>	<u>Total</u>
<b>922 Acct</b>	-81,080.63	-84,548.72	-345,530.43	-511,159.78
Allocation	<u>-202,771.07</u>	<u>-142,759.36</u>		
<b>Total</b>	-283,851.70	-227,308.08		
*****				
	<u>Production</u>	<u>Trans and Dist</u>	<u>Production,</u> <u>Trans. Dist.</u>	<u>Total</u>
<b>923 Acct</b>	522,551.36	4,711,304.32	12,439,010.37	17,672,866.05
Allocation	<u>7,299,708.83</u>	<u>5,139,301.54</u>		
<b>Total</b>	7,822,260.19	9,850,605.86		
*****				
	<u>Production</u>	<u>Trans and Dist</u>	<u>Production,</u> <u>Trans. Dist.</u>	<u>Total</u>
<b>925 Acct</b>	471,011.93	11,530,261.96	4,904,543.44	16,905,817.33
Allocation	<u>2,878,182.27</u>	<u>2,026,361.17</u>		
<b>Total</b>	3,349,194.20	13,556,623.13		
*****				
	<u>Production</u>	<u>Trans and Dist</u>	<u>Production,</u> <u>Trans. Dist.</u>	<u>Total</u>
<b>928 Acct</b>	0.00	6,491,890.04	0.00	6,491,890.04
Allocation	<u>0.00</u>	<u>0.00</u>		
<b>Total</b>	0.00	6,491,890.04		
*****				
	<u>Production</u>	<u>Trans and Dist</u>	<u>Production,</u> <u>Trans. Dist.</u>	<u>Total</u>
<b>929 Acct</b>	-	(3,432,501.25)	-	(3,432,501.25)
Allocation	<u>-</u>	<u>-</u>		
<b>Total</b>	-	(3,432,501.25)		

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	<u>Production</u>	<u>Trans and Dist</u>	<u>Production, Trans, Dist.</u>	<u>Total</u>
<b>930 Acct</b>	162,691.55	6,207,129.38	1,145,682.99	7,515,503.92
Allocation	<u>672,332.63</u>	<u>473,350.40</u>		
<b>Total</b>	835,024.18	6,680,479.78		

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	<u>Production</u>	<u>Trans and Dist</u>	<u>Production, Trans, Dist.</u>	<u>Total</u>
<b>931 Acct</b>	3,776.76	-	-	3,776.76
Allocation	<u>-</u>	<u>-</u>		
<b>Total</b>	3,776.76	-		

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	<u>Production</u>	<u>Trans and Dist</u>	<u>Production, Trans, Dist.</u>	<u>Total</u>
<b>935 Acct</b>	23.45	875,181.30	-	875,204.75
Allocation	<u>-</u>	<u>-</u>		
<b>Total</b>	23.45	875,181.30		

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**Grand Totals**

	<u>Production</u>	<u>Trans and Dist</u>	<u>Production, Trans, Dist.</u>	<u>Total</u>
	2,647,627.73	159,413,758.84	40,829,612.25	202,890,998.82
Allocation	<u>23,960,449.73</u>	<u>16,869,162.65</u>		
	26,608,077.46	176,282,921.49		202,890,998.95

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	1000	9200	1,058,148.20	-	-	k	1,058,148.20	-	-	-	-	-
	1300	9200	271,663.67	-	-	k	271,663.67	-	-	-	-	-
	1400	9200	728,191.82	-	-	k	728,191.82	-	-	-	-	-
	1700	9200	881,058.40	-	-	-	-	a	881,058.40	517,040.31	44,229.13	319,788.96
	2000	9200	409,054.01	-	-	k	409,054.01	-	-	-	-	-
	4000	9200	1,924,725.53	-	-	-	-	a	1,924,725.53	1,129,505.93	96,621.22	698,598.38
	4010	9200	(9,787.19)	-	-	-	-	a	(9,787.19)	(5,743.51)	(491.32)	(3,552.36)
	4020	9200	315,579.30	-	-	-	-	a	315,579.30	185,194.56	15,842.08	114,542.66
	4030	9200	1,239,452.87	-	-	-	-	a	1,239,452.87	727,360.52	62,220.53	449,871.81
	4100	9200	453,851.48	-	-	k	453,851.48	-	-	-	-	-
	4600	9200	1,450,716.90	-	-	k	1,450,716.90	-	-	-	-	-
	4700	9200	881,874.28	-	-	-	-	a	881,874.28	517,519.10	44,270.09	320,085.09
	5000	9200	600,560.33	-	-	-	-	a	600,560.33	352,432.82	30,148.13	217,979.38
	5100	9200	4,869.20	-	-	k	4,869.20	-	-	-	-	-
	5200	9200	373,834.29	-	-	k	373,834.29	-	-	-	-	-
	5300	9200	408,081.96	-	-	k	408,081.96	-	-	-	-	-
	5400	9200	133,800.50	-	-	-	-	a	133,800.50	78,519.49	6,716.79	48,564.23
	9000	9200	(122.57)	-	-	-	-	a	(122.57)	(71.93)	(6.15)	(44.49)
	9100	9200	(6.21)	-	-	-	-	a	(6.21)	(3.64)	(0.31)	(2.25)
	9200	9200	5,559.62	-	-	-	-	a	5,559.62	3,262.61	279.09	2,017.92
	9300	9200	(46.13)	-	-	-	-	a	(46.13)	(27.07)	(2.32)	(16.74)
	9400	9200	83.84	-	-	k	83.84	-	-	-	-	-
	10101	9200	60,692.20	-	-	k	60,692.20	-	-	-	-	-
	10102	9200	63,628.02	-	-	k	63,628.02	-	-	-	-	-
	10103	9200	11,694.97	-	-	k	11,694.97	-	-	-	-	-
	10301	9200	235,628.82	-	-	-	-	a	235,628.82	138,276.42	11,828.57	85,523.84
	10302	9200	47,138.11	-	-	k	47,138.11	-	-	-	-	-
	10401	9200	298,917.99	-	-	k	298,917.99	-	-	-	-	-
	10501	9200	3,503,301.61	-	-	k	3,503,301.61	-	-	-	-	-
	11600	9200	754,177.13	-	-	k	754,177.13	-	-	-	-	-
	13000	9200	4.70	-	-	-	-	a	4.70	2.76	0.24	1.71
	14000	9200	867,270.80	-	-	k	867,270.80	-	-	-	-	-
	14600	9200	671,865.51	-	-	k	671,865.51	-	-	-	-	-
	15000	9200	915.25	-	-	k	915.25	-	-	-	-	-
	15200	9200	56.40	-	-	k	56.40	-	-	-	-	-
	15300	9200	61.10	-	-	k	61.10	-	-	-	-	-
	15400	9200	47.00	-	-	k	47.00	-	-	-	-	-
	16700	9200	574,309.97	-	-	k	574,309.97	-	-	-	-	-
	17500	9200	645,527.66	-	-	k	645,527.66	-	-	-	-	-
	17510	9200	274,183.49	-	-	-	-	a	274,183.49	160,901.84	13,764.01	99,517.64
	17600	9200	409,067.20	-	-	-	-	a	409,067.20	240,057.00	20,535.17	148,475.03
	17610	9200	15,543.80	-	-	-	-	a	15,543.80	9,121.72	780.30	5,641.78
	17620	9200	9,850.29	-	-	-	-	a	9,850.29	5,780.54	494.48	3,575.26
	17630	9200	317.75	-	-	-	-	a	317.75	186.47	15.95	115.33
	17640	9200	2,725.83	-	-	-	-	a	2,725.83	1,599.63	136.84	989.37
	17650	9200	18,067.99	-	-	-	-	a	18,067.99	10,603.02	907.01	6,557.96
	17660	9200	51,052.03	-	-	-	-	a	51,052.03	29,959.37	2,562.81	18,529.84

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	17700	9200	305.09	-	-	-	-	a	305.09	179.04	15.32	110.74
	17800	9200	26,921.95	-	-	-	-	a	26,921.95	15,798.88	1,351.48	9,771.59
	17900	9200	5,887.03	-	-	-	-	a	5,887.03	3,454.74	295.53	2,136.76
	18000	9200	10,835,738.81	-	-	-	-	a	10,835,738.81	6,358,844.96	543,954.09	3,932,939.76
	18100	9200	(748,451.52)	-	-	-	-	a	(748,451.52)	(439,221.29)	(37,572.27)	(271,657.96)
	18200	9200	291,427.70	-	-	-	-	a	291,427.70	171,021.43	14,629.67	105,776.60
	18500	9200	67,668.71	-	-	-	-	a	67,668.71	39,710.71	3,396.97	24,561.03
	18501	9200	365,526.79	-	k	-	365,526.79	-	-	-	-	-
	18504	9200	349,791.77	-	-	-	-	a	349,791.77	205,271.80	17,559.55	126,960.42
	18505	9200	5,275.83	-	-	-	-	a	5,275.83	3,096.07	264.85	1,914.92
	18700	9200	291,621.75	-	-	-	-	a	291,621.75	171,135.31	14,639.41	105,847.03
	19102	9200	31.47	-	-	-	-	a	31.47	18.47	1.58	11.42
	19103	9200	773.96	-	-	-	-	a	773.96	454.19	38.85	280.92
	19200	9200	209,517.23	-	-	-	-	a	209,517.23	122,953.09	10,517.76	76,046.37
	19500	9200	114,827.92	-	-	-	-	a	114,827.92	67,385.62	5,764.36	41,677.94
	19510	9200	1,357,631.69	-	-	-	-	a	1,357,631.69	796,712.58	68,153.11	492,766.00
	19520	9200	691,507.41	-	-	-	-	a	691,507.41	405,804.21	34,713.67	250,989.53
	19530	9200	197,731.60	-	-	-	-	a	197,731.60	116,036.81	9,926.13	71,768.66
	19540	9200	381,510.03	-	-	-	-	a	381,510.03	223,885.35	19,151.80	138,472.88
	19550	9200	301,174.55	-	-	-	-	a	301,174.55	176,741.27	15,118.96	109,314.31
	19560	9200	90,879.18	-	-	-	-	a	90,879.18	53,331.54	4,562.13	32,985.51
	21000	9200	-	-	k	-	-	-	-	-	-	-
	22000	9200	166,196.89	-	k	-	166,196.89	-	-	-	-	-
	22001	9200	2,074.32	-	k	-	2,074.32	-	-	-	-	-
	22100	9200	108,931.24	-	k	-	108,931.24	-	-	-	-	-
	22200	9200	38,739.81	-	k	-	38,739.81	-	-	-	-	-
	22300	9200	27,740.40	-	k	-	27,740.40	-	-	-	-	-
	22310	9200	2,064.79	-	k	-	2,064.79	-	-	-	-	-
	22400	9200	32,964.29	-	k	-	32,964.29	-	-	-	-	-
	22401	9200	(11,399.58)	-	k	-	(11,399.58)	-	-	-	-	-
	22402	9200	3,516.42	-	k	-	3,516.42	-	-	-	-	-
	22403	9200	(7,363.05)	-	k	-	(7,363.05)	-	-	-	-	-
	22404	9200	(17,133.30)	-	k	-	(17,133.30)	-	-	-	-	-
	22405	9200	(24,132.06)	-	k	-	(24,132.06)	-	-	-	-	-
	22406	9200	(22,736.45)	-	k	-	(22,736.45)	-	-	-	-	-
	22407	9200	(7,505.83)	-	k	-	(7,505.83)	-	-	-	-	-
	22408	9200	(20,365.96)	-	k	-	(20,365.96)	-	-	-	-	-
	22409	9200	(25,475.55)	-	k	-	(25,475.55)	-	-	-	-	-
	22410	9200	(508.47)	-	k	-	(508.47)	-	-	-	-	-
	22411	9200	(2,170.41)	-	k	-	(2,170.41)	-	-	-	-	-
	22500	9200	(12,336.53)	-	k	-	(12,336.53)	-	-	-	-	-
	23000	9200	22,681.49	-	k	-	22,681.49	-	-	-	-	-
	23001	9200	6,038.69	-	k	-	6,038.69	-	-	-	-	-
	23100	9200	(910.33)	-	k	-	(910.33)	-	-	-	-	-
	23200	9200	(3,570.81)	-	k	-	(3,570.81)	-	-	-	-	-
	23201	9200	3,113.84	-	k	-	3,113.84	-	-	-	-	-
	23300	9200	10,987.72	-	k	-	10,987.72	-	-	-	-	-
	23310	9200	98,081.26	-	k	-	98,081.26	-	-	-	-	-

A&G

agpi2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	23400	9200	2,504.53	-	-	k	2,504.53	-	-	-	-	-
	23401	9200	5,846.40	-	-	k	5,846.40	-	-	-	-	-
	23402	9200	17,237.23	-	-	k	17,237.23	-	-	-	-	-
	23403	9200	12,505.07	-	-	k	12,505.07	-	-	-	-	-
	23404	9200	35,973.24	-	-	k	35,973.24	-	-	-	-	-
	23405	9200	1,643.22	-	-	k	1,643.22	-	-	-	-	-
	23406	9200	8,638.60	-	-	k	8,638.60	-	-	-	-	-
	23407	9200	4,064.55	-	-	k	4,064.55	-	-	-	-	-
	23408	9200	690.57	-	-	k	690.57	-	-	-	-	-
	23409	9200	16,992.16	-	-	k	16,992.16	-	-	-	-	-
	23410	9200	27,010.89	-	-	k	27,010.89	-	-	-	-	-
	23420	9200	69,671.66	-	-	k	69,671.66	-	-	-	-	-
	24000	9200	37,577.74	-	-	k	37,577.74	-	-	-	-	-
	24010	9200	172,642.78	-	-	k	172,642.78	-	-	-	-	-
	24100	9200	(9,047.65)	-	-	k	(9,047.65)	-	-	-	-	-
	24200	9200	(1,566.62)	-	-	k	(1,566.62)	-	-	-	-	-
	24300	9200	47,120.42	-	-	k	47,120.42	-	-	-	-	-
	24310	9200	37,795.02	-	-	k	37,795.02	-	-	-	-	-
	24400	9200	62,142.36	-	-	k	62,142.36	-	-	-	-	-
	24405	9200	(3,566.31)	-	-	k	(3,566.31)	-	-	-	-	-
	24410	9200	28,322.30	-	-	k	28,322.30	-	-	-	-	-
	24420	9200	40,119.67	-	-	k	40,119.67	-	-	-	-	-
	24430	9200	11,456.32	-	-	k	11,456.32	-	-	-	-	-
	24440	9200	(5,134.02)	-	-	k	(5,134.02)	-	-	-	-	-
	24450	9200	15,675.47	-	-	k	15,675.47	-	-	-	-	-
	24455	9200	(7,107.22)	-	-	k	(7,107.22)	-	-	-	-	-
	24460	9200	(6,113.76)	-	-	k	(6,113.76)	-	-	-	-	-
	24470	9200	(8,141.42)	-	-	k	(8,141.42)	-	-	-	-	-
	24480	9200	7,240.87	-	-	k	7,240.87	-	-	-	-	-
	24490	9200	(22,146.34)	-	-	k	(22,146.34)	-	-	-	-	-
	25000	9200	170,694.55	-	-	k	170,694.55	-	-	-	-	-
	25100	9200	82,041.92	-	-	k	82,041.92	-	-	-	-	-
	25200	9200	84,102.05	-	-	k	84,102.05	-	-	-	-	-
	25300	9200	19,840.69	-	-	k	19,840.69	-	-	-	-	-
	25400	9200	28.20	-	-	k	28.20	-	-	-	-	-
	25405	9200	4,717.25	-	-	k	4,717.25	-	-	-	-	-
	25411	9200	4,815.15	-	-	k	4,815.15	-	-	-	-	-
	25500	9200	28,974.69	-	-	k	28,974.69	-	-	-	-	-
	26100	9200	90.83	-	-	k	90.83	-	-	-	-	-
	26101	9200	2,034.66	-	-	k	2,034.66	-	-	-	-	-
	26106	9200	3,603.24	-	-	k	3,603.24	-	-	-	-	-
	26200	9200	302.81	-	-	k	302.81	-	-	-	-	-
	26201	9200	10,062.86	-	-	k	10,062.86	-	-	-	-	-
	26202	9200	60.38	-	-	k	60.38	-	-	-	-	-
	26300	9200	2,051.34	-	-	k	2,051.34	-	-	-	-	-
	30000	9200	479,835.45	-	-	k	479,835.45	-	-	-	-	-
	30400	9200	581,675.28	-	-	k	581,675.28	-	-	-	-	-
	30402	9200	113,933.84	-	-	k	113,933.84	-	-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	30500	9200	31,196.20		-	k	31,196.20		-	-	-	-
	30503	9200	333,769.16		-	k	333,769.16		-	-	-	-
	30504	9200	270,771.13		-	k	270,771.13		-	-	-	-
	30505	9200	202,808.16		-	k	202,808.16		-	-	-	-
	30506	9200	228,908.66		-	k	228,908.66		-	-	-	-
	30507	9200	277,034.69		-	k	277,034.69		-	-	-	-
	30508	9200	244,320.91		-	k	244,320.91		-	-	-	-
	30600	9200	9.40		-	k	9.40		-	-	-	-
	30800	9200	377,509.66		-	k	377,509.66		-	-	-	-
	31000	9200	3,111.40		-	k	3,111.40		-	-	-	-
	31300	9200	616,495.02		-	k	616,495.02		-	-	-	-
	31400	9200	31,921.08		-	k	31,921.08		-	-	-	-
	31500	9200	2,644.89		-	k	2,644.89		-	-	-	-
	32100	9200	990,745.71		-		-	a	990,745.71	581,409.21	49,735.43	359,601.06
	32200	9200	1,233.82		-	k	1,233.82		-	-	-	-
	32201	9200	246.31		-	k	246.31		-	-	-	-
	32300	9200	245,162.25		-	k	245,162.25		-	-	-	-
	32302	9200	187,735.84		-	k	187,735.84		-	-	-	-
	32304	9200	70.36		-	k	70.36		-	-	-	-
	32305	9200	107,339.22		-	k	107,339.22		-	-	-	-
	32306	9200	109,809.39		-	k	109,809.39		-	-	-	-
	32307	9200	157,455.27		-	k	157,455.27		-	-	-	-
	32400	9200	30.94		-	k	30.94		-	-	-	-
	32500	9200	35,261.09		-	k	35,261.09		-	-	-	-
	32501	9200	398,004.57		-	k	398,004.57		-	-	-	-
	32502	9200	671,448.40		-	k	671,448.40		-	-	-	-
	32503	9200	639,128.01		-	k	639,128.01		-	-	-	-
	32504	9200	626,408.75		-	k	626,408.75		-	-	-	-
	32505	9200	246,539.37		-	k	246,539.37		-	-	-	-
	32506	9200	284,915.26		-	k	284,915.26		-	-	-	-
	32507	9200	236,073.66		-	k	236,073.66		-	-	-	-
	32508	9200	88,321.77		-	k	88,321.77		-	-	-	-
	32700	9200	360,480.85		-	k	360,480.85		-	-	-	-
	32800	9200	336,420.38		-		-	a	336,420.38	197,424.94	16,888.30	122,107.14
	32801	9200	281,667.20		-		-	a	281,667.20	165,293.58	14,139.69	102,233.93
	32802	9200	349,090.54		-		-	a	349,090.54	204,860.29	17,524.35	126,705.90
	32803	9200	126,463.06		-		-	a	126,463.06	74,213.58	6,348.45	45,901.03
	32804	9200	309,822.43		-	k	309,822.43		-	-	-	-
	32900	9200	169,634.52		-	k	169,634.52		-	-	-	-
	32901	9200	531,226.17		-	k	531,226.17		-	-	-	-
	32902	9200	306,171.14		-		-	a	306,171.14	179,673.47	15,369.79	111,127.88
	32904	9200	71,691.07		-		-	a	71,691.07	42,071.19	3,598.89	26,020.99
	32905	9200	303.34		-		-	a	303.34	178.01	15.23	110.10
	33000	9200	9,668.43		-	k	9,668.43		-	-	-	-
	33001	9200	15,063.00		-	k	15,063.00		-	-	-	-
	33002	9200	614.02		-	k	614.02		-	-	-	-
	33010	9200	722,674.50		-	k	722,674.50		-	-	-	-
	33020	9200	73,665.10		-	k	73,665.10		-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	33030	9200	123,021.68	-	-	k	123,021.68	-	-	-	-	-
	33040	9200	77,078.58	-	-	k	77,078.58	-	-	-	-	-
	33100	9200	34,741.89	-	-	k	34,741.89	-	-	-	-	-
	33110	9200	397,977.78	-	-	k	397,977.78	-	-	-	-	-
	33130	9200	2,878.27	-	-	k	-	a	2,878.27	1,689.08	144.49	1,044.70
	33200	9200	8,009.43	-	-	k	8,009.43	-	-	-	-	-
	33201	9200	4,416.81	-	-	k	4,416.81	-	-	-	-	-
	33300	9200	4,436.38	-	-	k	4,436.38	-	-	-	-	-
	33301	9200	21,742.84	-	-	k	21,742.84	-	-	-	-	-
	33302	9200	12,069.13	-	-	k	12,069.13	-	-	-	-	-
	33303	9200	13,173.64	-	-	k	13,173.64	-	-	-	-	-
	33304	9200	1,281.51	-	-	k	1,281.51	-	-	-	-	-
	33400	9200	721.55	-	-	k	721.55	-	-	-	-	-
	33401	9200	493.24	-	-	k	493.24	-	-	-	-	-
	33402	9200	249.35	-	-	k	249.35	-	-	-	-	-
	33410	9200	702.53	-	-	k	702.53	-	-	-	-	-
	33412	9200	576.36	-	-	k	576.36	-	-	-	-	-
	33500	9200	389,886.56	-	-	k	389,886.56	-	-	-	-	-
	33510	9200	1,315,904.76	-	-	k	1,315,904.76	-	-	-	-	-
	33520	9200	1,110,288.04	-	-	k	1,110,288.04	-	-	-	-	-
	33530	9200	4,014,979.68	-	-	k	4,014,979.68	-	-	-	-	-
	33531	9200	87,893.92	-	-	k	87,893.92	-	-	-	-	-
	33532	9200	1,221.33	-	-	k	1,221.33	-	-	-	-	-
	33533	9200	117.96	-	-	k	117.96	-	-	-	-	-
	33534	9200	(61.22)	-	-	k	(61.22)	-	-	-	-	-
	33535	9200	141.00	-	-	k	141.00	-	-	-	-	-
	33536	9200	9.40	-	-	k	9.40	-	-	-	-	-
	33537	9200	37.60	-	-	k	37.60	-	-	-	-	-
	33538	9200	192.70	-	-	k	192.70	-	-	-	-	-
	33539	9200	135.45	-	-	k	135.45	-	-	-	-	-
	33540	9200	69,786.91	-	-	k	69,786.91	-	-	-	-	-
	33542	9200	10,214.65	-	-	k	10,214.65	-	-	-	-	-
	33543	9200	27,355.91	-	-	k	27,355.91	-	-	-	-	-
	33545	9200	18.80	-	-	k	18.80	-	-	-	-	-
	33550	9200	128.36	-	-	k	128.36	-	-	-	-	-
	33551	9200	141.00	-	-	k	141.00	-	-	-	-	-
	33552	9200	640.19	-	-	k	640.19	-	-	-	-	-
	33553	9200	405.80	-	-	k	405.80	-	-	-	-	-
	33554	9200	1,176.43	-	-	k	1,176.43	-	-	-	-	-
	33555	9200	567.71	-	-	k	567.71	-	-	-	-	-
	33556	9200	4.70	-	-	k	4.70	-	-	-	-	-
	33557	9200	8,821.19	-	-	k	8,821.19	-	-	-	-	-
	33559	9200	2,330.69	-	-	k	2,330.69	-	-	-	-	-
	33560	9200	(146.39)	-	-	k	(146.39)	-	-	-	-	-
	33600	9200	5,004.49	-	-	k	5,004.49	-	-	-	-	-
	33610	9200	475,000.43	-	-	k	475,000.43	-	-	-	-	-
	33620	9200	190,304.79	-	-	k	190,304.79	-	-	-	-	-
	33630	9200	23,638.50	-	-	k	23,638.50	-	-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	33699	9200	(46,337.11)	-	-	k	(46,337.11)	-	-	-	-	-
	33700	9200	3,087.77	-	-	k	3,087.77	-	-	-	-	-
	33710	9200	17,337.41	-	-	k	17,337.41	-	-	-	-	-
	33720	9200	363,734.31	-	-	k	363,734.31	-	-	-	-	-
	33730	9200	89,745.01	-	-	k	89,745.01	-	-	-	-	-
	33740	9200	322,890.86	-	-	k	322,890.86	-	-	-	-	-
	33750	9200	211,178.96	-	-	k	211,178.96	-	-	-	-	-
	33800	9200	8,228.80	-	-	k	8,228.80	-	-	-	-	-
	33806	9200	4.70	-	-	k	4.70	-	-	-	-	-
	34100	9200	42.30	-	-	k	42.30	-	-	-	-	-
	34101	9200	(957.85)	-	-	k	(957.85)	-	-	-	-	-
	34102	9200	4.70	-	-	k	4.70	-	-	-	-	-
	34109	9200	623.12	-	-	k	623.12	-	-	-	-	-
	34301	9200	(94.98)	-	-	k	(94.98)	-	-	-	-	-
	34400	9200	(410.75)	-	-	k	(410.75)	-	-	-	-	-
	34410	9200	18.80	-	-	k	18.80	-	-	-	-	-
	34420	9200	3,555.10	-	-	k	3,555.10	-	-	-	-	-
	34440	9200	490.22	-	-	k	490.22	-	-	-	-	-
	34450	9200	1,186.15	-	-	k	1,186.15	-	-	-	-	-
	34460	9200	2,291.22	-	-	k	2,291.22	-	-	-	-	-
	34490	9200	1,781.51	-	-	k	1,781.51	-	-	-	-	-
	34500	9200	56.40	-	-	k	56.40	-	-	-	-	-
	34505	9200	1,370.86	-	-	k	1,370.86	-	-	-	-	-
	34512	9200	296.83	-	-	k	296.83	-	-	-	-	-
	37500	9200	8,838.15	-	-	k	8,838.15	-	-	-	-	-
	37700	9200	4.70	-	-	k	4.70	-	-	-	-	-
	37900	9200	4.70	-	-	k	4.70	-	-	-	-	-
	40000	9200	12,562.09	-	-	k	12,562.09	-	-	-	-	-
	40100	9200	24,288.82	-	-	k	24,288.82	-	-	-	-	-
	40101	9200	10,365.59	-	-	k	10,365.59	-	-	-	-	-
	40102	9200	64,805.47	-	-	k	64,805.47	-	-	-	-	-
	40103	9200	14,335.28	-	-	k	14,335.28	-	-	-	-	-
	40104	9200	17,743.91	-	-	k	17,743.91	-	-	-	-	-
	41000	9200	18.80 *	-	18.80	-	-	-	-	-	-	-
	41060	9200	1,954.72 *	-	1,954.72	-	-	-	-	-	-	-
	41100	9200	18.80 *	-	18.80	-	-	-	-	-	-	-
	41400	9200	5,214.05 *	-	5,214.05	-	-	-	-	-	-	-
	41410	9200	9.40 *	-	9.40	-	-	-	-	-	-	-
	41420	9200	12,518.37 *	-	12,518.37	-	-	-	-	-	-	-
	41500	9200	777.87 *	-	777.87	-	-	-	-	-	-	-
	41501	9200	150.40 *	-	150.40	-	-	-	-	-	-	-
	41510	9200	8,807.33 *	-	8,807.33	-	-	-	-	-	-	-
	41520	9200	26,107.75 *	-	26,107.75	-	-	-	-	-	-	-
	41800	9200	7,079.64 *	-	7,079.64	-	-	-	-	-	-	-
	41900	9200	6,485.40 *	-	6,485.40	-	-	-	-	-	-	-
	42000	9200	1,086.64 *	-	1,086.64	-	-	-	-	-	-	-
	42010	9200	56.40 *	-	56.40	-	-	-	-	-	-	-
	42020	9200	625.54 *	-	625.54	-	-	-	-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	42100	9200	4,929.17	*	4,929.17	*	-	-	-	-	-	-
	43010	9200	94.00	*	47.00	k	47.00	-	-	-	-	-
	43020	9200	2,492.92	*	1,246.46	k	1,246.46	-	-	-	-	-
	43040	9200	442.41	*	221.21	k	221.20	-	-	-	-	-
	43300	9200	545,755.21	*	545,755.21	*	-	-	-	-	-	-
	43400	9200	(2,695.76)	*	(2,695.76)	*	-	-	-	-	-	-
	43421	9200	(3,019.68)	*	(3,019.68)	*	-	-	-	-	-	-
	43423	9200	(4,868.56)	*	(4,868.56)	*	-	-	-	-	-	-
	43424	9200	(3,376.92)	*	(3,376.92)	*	-	-	-	-	-	-
	43430	9200	(5,652.48)	*	(5,652.48)	*	-	-	-	-	-	-
	43900	9200	484.10	*	484.10	*	-	-	-	-	-	-
	43920	9200	(6,820.40)	*	(6,820.40)	*	-	-	-	-	-	-
	43940	9200	1,127.92	*	1,127.92	*	-	-	-	-	-	-
	43950	9200	234.02	*	234.02	*	-	-	-	-	-	-
	43960	9200	1,642.65	*	1,642.65	*	-	-	-	-	-	-
	44600	9200	(2,543.78)	*	(2,543.78)	*	-	-	-	-	-	-
	44610	9200	(2,681.28)	*	(2,681.28)	*	-	-	-	-	-	-
	44620	9200	(49,284.71)	*	(49,284.71)	*	-	-	-	-	-	-
	44621	9200	(11,912.02)	*	(11,912.02)	*	-	-	-	-	-	-
	44630	9200	(6,982.96)	*	(6,982.96)	*	-	-	-	-	-	-
	44631	9200	(2,708.16)	*	(2,708.16)	*	-	-	-	-	-	-
	44632	9200	(3,698.31)	*	(3,698.31)	*	-	-	-	-	-	-
	44701	9200	(920.46)	*	(920.46)	*	-	-	-	-	-	-
	44721	9200	9.40	*	9.40	*	-	-	-	-	-	-
	44722	9200	(18,883.10)	*	(18,883.10)	*	-	-	-	-	-	-
	44723	9200	(11,776.55)	*	(11,776.55)	*	-	-	-	-	-	-
	44724	9200	(9,337.13)	*	(9,337.13)	*	-	-	-	-	-	-
	44725	9200	(8,262.90)	*	(8,262.90)	*	-	-	-	-	-	-
	44726	9200	18.80	*	18.80	*	-	-	-	-	-	-
	44728	9200	(754.56)	*	(754.56)	*	-	-	-	-	-	-
	44729	9200	37.60	*	37.60	*	-	-	-	-	-	-
	44731	9200	(670.01)	*	(670.01)	*	-	-	-	-	-	-
	44732	9200	(9,245.43)	*	(9,245.43)	*	-	-	-	-	-	-
	44734	9200	(5,500.13)	*	(5,500.13)	*	-	-	-	-	-	-
	44737	9200	4.70	*	4.70	*	-	-	-	-	-	-
	44741	9200	(2,003.12)	*	(2,003.12)	*	-	-	-	-	-	-
	44745	9200	37.60	*	37.60	*	-	-	-	-	-	-
	44746	9200	(804.29)	*	(804.29)	*	-	-	-	-	-	-
	44747	9200	(2,423.80)	*	(2,423.80)	*	-	-	-	-	-	-
	44751	9200	(319.84)	*	(319.84)	*	-	-	-	-	-	-
	44752	9200	(2,986.77)	*	(2,986.77)	*	-	-	-	-	-	-
	44753	9200	(1,111.35)	*	(1,111.35)	*	-	-	-	-	-	-
	44754	9200	(6,322.29)	*	(6,322.29)	*	-	-	-	-	-	-
	44755	9200	(5,989.21)	*	(5,989.21)	*	-	-	-	-	-	-
	44756	9200	(11,853.60)	*	(11,853.60)	*	-	-	-	-	-	-
	44761	9200	(8,741.42)	*	(8,741.42)	*	-	-	-	-	-	-
	44762	9200	(5,884.77)	*	(5,884.77)	*	-	-	-	-	-	-
	44763	9200	44,820.67	*	44,820.67	*	-	-	-	-	-	-

A&G

agpi2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	44764	9200	(20,600.56) *		(20,600.56)		-		-	-	-	-
	44765	9200	59,117.81 *		59,117.81		-		-	-	-	-
	44766	9200	24,766.95 *		24,766.95		-		-	-	-	-
	44767	9200	37,783.28 *		37,783.28		-		-	-	-	-
	44768	9200	8,215.21 *		8,215.21		-		-	-	-	-
	44771	9200	(9,125.41) *		(9,125.41)		-		-	-	-	-
	44781	9200	(6.05) *		(6.05)		-		-	-	-	-
	44782	9200	(6,964.96) *		(6,964.96)		-		-	-	-	-
	44783	9200	(6,250.51) *		(6,250.51)		-		-	-	-	-
	44784	9200	(8,492.03) *		(8,492.03)		-		-	-	-	-
	45000	9200	84.60		-	k	84.60		-	-	-	-
	45202	9200	18.80		-	k	18.80		-	-	-	-
	45204	9200	28.20		-	k	28.20		-	-	-	-
	45205	9200	42.30		-	k	42.30		-	-	-	-
	45300	9200	56.40		-	k	56.40		-	-	-	-
	45301	9200	(28,207.25)		-	k	(28,207.25)		-	-	-	-
	45302	9200	(10,538.83)		-	k	(10,538.83)		-	-	-	-
	45304	9200	(8,413.49)		-	k	(8,413.49)		-	-	-	-
	45305	9200	(1,716.75)		-	k	(1,716.75)		-	-	-	-
	45600	9200	19.03		-	k	19.03		-	-	-	-
	45701	9200	47.00		-	k	47.00		-	-	-	-
	45702	9200	433.34		-	k	433.34		-	-	-	-
	45703	9200	277.99		-	k	277.99		-	-	-	-
	45704	9200	56.40		-	k	56.40		-	-	-	-
	45706	9200	446.50		-	k	446.50		-	-	-	-
	45801	9200	227.10		-	k	227.10		-	-	-	-
	45804	9200	239.97		-	k	239.97		-	-	-	-
	45805	9200	223.76		-	k	223.76		-	-	-	-
	45806	9200	200.49		-	k	200.49		-	-	-	-
	45808	9200	620.94		-	k	620.94		-	-	-	-
	45809	9200	169.20		-	k	169.20		-	-	-	-
	46100	9200	253.80		-	k	253.80		-	-	-	-
	46105	9200	9.40		-	k	9.40		-	-	-	-
	46106	9200	9.40		-	k	9.40		-	-	-	-
	46109	9200	1,364.37		-	k	1,364.37		-	-	-	-
	46300	9200	136.30		-	k	136.30		-	-	-	-
	46301	9200	56.40		-	k	56.40		-	-	-	-
	46302	9200	448.48		-	k	448.48		-	-	-	-
	46303	9200	472.89		-	k	472.89		-	-	-	-
	46304	9200	5,325.14		-	k	5,325.14		-	-	-	-
	46305	9200	789.56		-	k	789.56		-	-	-	-
	48001	9200	75.20		-	k	75.20		-	-	-	-
	48002	9200	1,547.58		-	k	1,547.58		-	-	-	-
	48005	9200	-		-	k	-		-	-	-	-
	48013	9200	28.20		-	k	28.20		-	-	-	-
	48014	9200	117.45		-	k	117.45		-	-	-	-
	48100	9200	131.60		-	k	131.60		-	-	-	-
	48101	9200	9.40		-	k	9.40		-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	48103	9200	18.80	-	-	k	18.80	-	-	-	-	-
	48104	9200	18.80	-	-	k	18.80	-	-	-	-	-
	48107	9200	(17,406.06)	-	-	k	(17,406.06)	-	-	-	-	-
	48110	9200	65.80	-	-	k	65.80	-	-	-	-	-
	48111	9200	14.10	-	-	k	14.10	-	-	-	-	-
	49100	9200	226.27	-	-	k	226.27	-	-	-	-	-
	49102	9200	8,229.07	-	-	k	8,229.07	-	-	-	-	-
	49110	9200	(5,172.15)	-	-	k	(5,172.15)	-	-	-	-	-
	49111	9200	975.62	-	-	k	975.62	-	-	-	-	-
	49112	9200	9.40	-	-	k	9.40	-	-	-	-	-
	49113	9200	(1,732.33)	-	-	k	(1,732.33)	-	-	-	-	-
	49114	9200	(9,251.97)	-	-	k	(9,251.97)	-	-	-	-	-
	49115	9200	2,054.60	-	-	k	2,054.60	-	-	-	-	-
	49130	9200	(23,263.62)	-	-	k	(23,263.62)	-	-	-	-	-
	51100	9200	14.10	-	-	k	14.10	-	-	-	-	-
	51101	9200	18.80	-	-	k	18.80	-	-	-	-	-
	51103	9200	47.00	-	-	k	47.00	-	-	-	-	-
	54300	9200	164.50	-	-	k	164.50	-	-	-	-	-
	54301	9200	0.97	-	-	k	0.97	-	-	-	-	-
	54302	9200	380.70	-	-	k	380.70	-	-	-	-	-
	54303	9200	47.00	-	-	k	47.00	-	-	-	-	-
	54304	9200	137.79	-	-	k	137.79	-	-	-	-	-
	54306	9200	18.80	-	-	k	18.80	-	-	-	-	-
	54307	9200	9.40	-	-	k	9.40	-	-	-	-	-
	54310	9200	79.90	-	-	k	79.90	-	-	-	-	-
	55300	9200	37.60	-	-	k	37.60	-	-	-	-	-
	57400	9200	47.00	-	-	k	47.00	-	-	-	-	-
	57401	9200	637.39	-	-	k	637.39	-	-	-	-	-
	57404	9200	274.28	-	-	k	274.28	-	-	-	-	-
	57405	9200	42.30	-	-	k	42.30	-	-	-	-	-
	57408	9200	192.70	-	-	k	192.70	-	-	-	-	-
	57409	9200	338.40	-	-	k	338.40	-	-	-	-	-
	57411	9200	75.20	-	-	k	75.20	-	-	-	-	-
	57412	9200	56.40	-	-	k	56.40	-	-	-	-	-
	58400	9200	89.30	-	-	k	89.30	-	-	-	-	-
	58410	9200	4.70	-	-	k	4.70	-	-	-	-	-
	58420	9200	56.40	-	-	k	56.40	-	-	-	-	-
	58440	9200	42.30	-	-	k	42.30	-	-	-	-	-
	58441	9200	4.70	-	-	k	4.70	-	-	-	-	-
	58442	9200	(1,054.91)	-	-	k	(1,054.91)	-	-	-	-	-
	58470	9200	9.40	-	-	k	9.40	-	-	-	-	-
	60500	9200	98.70	-	-	k	98.70	-	-	-	-	-
	60501	9200	351.12	-	-	k	351.12	-	-	-	-	-
	60502	9200	18.80	-	-	k	18.80	-	-	-	-	-
	60503	9200	9.40	-	-	k	9.40	-	-	-	-	-
	60506	9200	197.40	-	-	k	197.40	-	-	-	-	-
	60509	9200	37.60	-	-	k	37.60	-	-	-	-	-
	60510	9200	28.20	-	-	k	28.20	-	-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	61501	9200	37.60	-	-	k	37.60	-	-	-	-	-
	61512	9200	9.40	-	-	k	9.40	-	-	-	-	-
	61513	9200	598.89	-	-	k	598.89	-	-	-	-	-
	61514	9200	151.45	-	-	k	151.45	-	-	-	-	-
	61515	9200	4.70	-	-	k	4.70	-	-	-	-	-
	61517	9200	190,466.18	-	-	k	190,466.18	-	-	-	-	-
	61518	9200	3,723.10	-	-	k	3,723.10	-	-	-	-	-
	61531	9200	40,866.01	-	-	k	40,866.01	-	-	-	-	-
	63000	9200	4,177.05	-	-	k	4,177.05	-	-	-	-	-
	63601	9200	74.14	-	-	k	74.14	-	-	-	-	-
	63610	9200	645.48	-	-	k	645.48	-	-	-	-	-
	63611	9200	150.00	-	-	k	150.00	-	-	-	-	-
	63612	9200	2,677.48	-	-	k	2,677.48	-	-	-	-	-
	63641	9200	802.80	-	-	k	802.80	-	-	-	-	-
	63661	9200	381.14	-	-	k	381.14	-	-	-	-	-
	63680	9200	396.58	-	-	k	396.58	-	-	-	-	-
	63681	9200	500.32	-	-	k	500.32	-	-	-	-	-
	63700	9200	25,366.98	-	-	k	25,366.98	-	-	-	-	-
	63800	9200	493,373.97	-	-	k	493,373.97	-	-	-	-	-
	63900	9200	2,745.89	-	-	k	2,745.89	-	-	-	-	-
	64800	9200	9.40	-	0.36	k	9.04	-	-	-	-	-
	66000	9200	4,269.45	-	-	-	-	a	4,269.45	2,505.48	214.33	1,549.64
	66001	9200	14.10	-	-	-	-	a	14.10	8.27	0.71	5.12
	66010	9200	(9,595.04)	-	-	-	-	a	(9,595.04)	(5,630.75)	(481.67)	(3,482.62)
	66700	9200	7,268.64	-	-	-	-	a	7,268.64	4,265.53	364.89	2,638.23
	66701	9200	9.40	-	-	-	-	a	9.40	5.52	0.47	3.41
	66703	9200	3,836.17	-	-	-	-	a	3,836.17	2,251.22	192.58	1,392.38
	66900	9200	84.60	-	-	-	-	a	84.60	49.65	4.25	30.71
	66902	9200	1,359.52	-	-	-	-	a	1,359.52	797.82	68.25	493.45
	67100	9200	13,185.55	-	-	-	-	a	13,185.55	7,737.81	661.91	4,785.83
	67102	9200	501.43	-	-	-	-	a	501.43	294.26	25.17	182.00
	67200	9200	935.24	-	-	-	-	a	935.24	548.84	46.95	339.45
	67500	9200	131.60	-	-	-	-	a	131.60	77.23	6.61	47.77
	71000	9200	21,147.60	-	-	k	21,147.60	-	-	-	-	-
	72000	9200	72,936.49	-	-	k	72,936.49	-	-	-	-	-
	72900	9200	183.64	-	-	k	183.64	-	-	-	-	-
	72901	9200	86,433.84	-	-	k	86,433.84	-	-	-	-	-
	72902	9200	82,012.43	-	-	k	82,012.43	-	-	-	-	-
	72903	9200	300,050.09	-	-	k	300,050.09	-	-	-	-	-
	72904	9200	53,644.06	-	-	k	53,644.06	-	-	-	-	-
	73701	9200	642,859.57	-	-	k	642,859.57	-	-	-	-	-
	73702	9200	10,853.64	-	-	k	10,853.64	-	-	-	-	-
	73900	9200	8,945.57	-	-	k	8,945.57	-	-	-	-	-
	74100	9200	18,370.09	-	-	k	18,370.09	-	-	-	-	-
	74200	9200	327,191.93	-	-	k	327,191.93	-	-	-	-	-
	74300	9200	143.27	-	-	k	143.27	-	-	-	-	-
	75000	9200	131,240.65	-	-	-	-	a	131,240.65	77,017.26	6,588.28	47,635.11
	75001	9200	604.81	-	-	k	604.81	-	-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	75200	9200	141,746.06	-	-	-	-	a	141,746.06	83,182.26	7,115.65	51,448.15
	75400	9200	120,079.73	-	-	-	-	a	120,079.73	70,467.59	6,028.00	43,584.14
	75500	9200	784,594.79	-	-	-	-	a	784,594.79	460,431.61	39,386.66	284,776.52
	75600	9200	6,925.94	-	-	-	-	a	6,925.94	4,064.42	347.68	2,513.84
	75601	9200	71.87	-	-	-	-	a	71.87	42.18	3.61	26.09
	75602	9200	7,639.08	-	-	k	7,639.08	-	-	-	-	-
	75603	9200	11,494.75	-	-	-	-	a	11,494.75	6,745.58	577.04	4,172.13
	75604	9200	7,235.09	-	7,235.09	-	-	-	-	-	-	-
	75605	9200	12,837.50	-	12,837.50	-	-	-	-	-	-	-
	75700	9200	(8,244.00)	-	-	k	(8,244.00)	-	-	-	-	-
	75800	9200	37.60	-	-	k	37.60	-	-	-	-	-
	76100	9200	658,873.05	-	-	-	-	a	658,873.05	386,653.06	33,075.43	239,144.56
	76101	9200	338,941.99	-	-	-	-	a	338,941.99	198,904.72	17,014.89	123,022.38
	76200	9200	262,391.96	-	-	-	-	a	262,391.96	153,982.10	13,172.08	95,237.79
	76300	9200	346,994.85	-	-	-	-	a	346,994.85	203,630.46	17,419.14	125,945.25
	76400	9200	-	-	-	-	-	a	-	-	-	-
	80000	9200	178,815.19	-	-	k	178,815.19	-	-	-	-	-
	80200	9200	275,007.59	-	-	k	275,007.59	-	-	-	-	-
	80800	9200	900,171.78	-	-	k	900,171.78	-	-	-	-	-
	80900	9200	1,240,737.35	-	-	-	-	a	1,240,737.35	728,114.31	62,285.01	450,338.03
	81004	9200	379,184.51	-	-	k	379,184.51	-	-	-	-	-
	81900	9200	621,929.08	-	-	-	-	a	621,929.08	364,972.86	31,220.84	225,735.38
	82000	9200	910,257.60	-	-	k	910,257.60	-	-	-	-	-
	82500	9200	1,772,357.68	-	-	k	1,772,357.68	-	-	-	-	-
	82510	9200	412,780.37	-	-	k	412,780.37	-	-	-	-	-
	82520	9200	475,326.79	-	-	k	475,326.79	-	-	-	-	-
	82530	9200	352,614.55	-	-	k	352,614.55	-	-	-	-	-
	82540	9200	767,497.13	-	-	-	-	a	767,497.13	450,398.02	38,528.36	278,570.76
	82600	9200	495,841.83	-	-	k	495,841.83	-	-	-	-	-
	82700	9200	452,865.10	-	-	k	452,865.10	-	-	-	-	-
	82800	9200	274,539.49	-	-	k	274,539.49	-	-	-	-	-
	82900	9200	280,621.67	-	-	k	280,621.67	-	-	-	-	-
	83000	9200	409,078.19	-	-	k	409,078.19	-	-	-	-	-
	87100	9200	456,579.70	-	-	-	-	a	456,579.70	267,939.23	22,920.30	165,720.17
	87101	9200	461,372.26	-	-	-	-	a	461,372.26	270,751.70	23,160.89	167,459.68
	87102	9200	(1,852.63)	-	-	-	-	a	(1,852.63)	(1,087.20)	(93.00)	(672.43)
	87200	9200	346,143.70	-	-	-	-	a	346,143.70	203,130.97	17,376.41	125,636.32
	87300	9200	194,338.19	-	-	-	-	a	194,338.19	114,045.42	9,755.78	70,536.99
	87301	9200	342,506.97	-	-	-	-	a	342,506.97	200,996.79	17,193.85	124,316.33
	87302	9200	327,982.41	-	-	-	-	a	327,982.41	192,473.20	16,464.72	119,044.50
	87303	9200	199,426.24	-	-	-	-	a	199,426.24	117,031.29	10,011.20	72,383.75
	87304	9200	37,942.40	-	-	-	-	a	37,942.40	22,266.12	1,904.71	13,771.57
	87400	9200	10,662.61	-	-	k	10,662.61	-	-	-	-	-
	87401	9200	274.82	-	-	k	274.82	-	-	-	-	-
	87402	9200	2,065,425.82	-	-	k	2,065,425.82	-	-	-	-	-
	87403	9200	10,523.86	-	-	k	10,523.86	-	-	-	-	-
	87500	9200	1,002,436.00	-	-	k	1,002,436.00	-	-	-	-	-
	87600	9200	678,190.02	-	-	-	-	a	678,190.02	397,989.03	34,045.14	246,155.85

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	87601	9200	124.10		-	k	124.10					
	87603	9200	407,345.50		-			a	407,345.50	239,046.63	20,448.74	147,850.12
	87700	9200	174,193.50		-			a	174,193.50	102,223.71	8,744.51	63,225.27
	87701	9200	254,670.15		-			a	254,670.15	149,450.63	12,784.44	92,435.08
	87702	9200	443,944.76		-			a	443,944.76	260,524.54	22,286.03	161,134.19
	87703	9200	396,958.28		-			a	396,958.28	232,951.00	19,927.31	144,079.98
	87704	9200	(8,536,030.43)		-			a	(8,536,030.43)	(5,009,284.10)	(428,508.73)	(3,098,237.60)
	90099	9200	(7,951.26) *		(7,951.26)							
	90110	9200	84.60 *		84.60							
	90120	9200	32.90 *		32.90							
	90131	9200	(145.36) *		(145.36)							
	90140	9200	3,217.05 *		3,217.05							
	90150	9200	5,004.32 *		5,004.32							
	90403	9200	10,727.19 *		10,727.19							
	90405	9200	1,555.70 *		1,555.70							
	90501	9200	(421.85) *		(421.85)							
	90502	9200	(1,801.97) *		(1,801.97)							
	90503	9200	(1,327.61) *		(1,327.61)							
	90504	9200	(395.63) *		(395.63)							
	90701	9200	17,598.15 *		17,598.15							
	90702	9200	10,853.89 *		10,853.89							
	90705	9200	9.40 *		9.40							
	90706	9200	84.60 *		84.60							
	90901	9200	(1,667.55) *		(1,667.55)							
	90902	9200	1,113.70 *		1,113.70							
	90903	9200	1,864.26 *		1,864.26							
	90904	9200	939.59 *		939.59							
	90905	9200	2,500.37 *		2,500.37							
	90906	9200	(24,373.09) *		(24,373.09)							
	90907	9200	131.60 *		131.60							
	91001	9200	9.40 *		9.40							
	91200	9200	14.10 *		14.10							
	91201	9200	16,029.46 *		16,029.46							
	91402	9200	(165.96) *		(165.96)							
	91403	9200	(1,354.21) *		(1,354.21)							
	91404	9200	(1,287.19) *		(1,287.19)							
	91801	9200	1,567.54 *		1,567.54							
	91813	9200	25,750.53 *		25,750.53							
	91852	9200	3,295.33 *		3,295.33							
	91853	9200	3,460.19 *		3,460.19							
	91854	9200	3,744.18 *		3,744.18							
	91861	9200	29,167.75 *		29,167.75							
	91871	9200	18,376.57 *		18,376.57							
	91881	9200	15,134.15 *		15,134.15							
	91901	9200	94.00 *		94.00							
	92101	9200	9.40 *		9.40							
	92103	9200	9.40 *		9.40							

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	92301	9200	9.40 *		9.40							
	92501	9200	99.40 *		99.40							
	93001	9200	(792.23) *		(792.23)							
	93101	9200	(1,697.94) *		(1,697.94)							
	93102	9200	(5,851.44) *		(5,851.44)							
	93103	9200	(1,630.22) *		(1,630.22)							
	93104	9200	(4,136.36) *		(4,136.36)							
	93105	9200	(4,956.64) *		(4,956.64)							
	93106	9200	(5,041.32) *		(5,041.32)							
	93107	9200	(871.08) *		(871.08)							
	93201	9200	136.30 *		136.30							
	93202	9200	18.80 *		18.80							
	93601	9200	582.80 *		582.80							
	93602	9200	56.40 *		56.40							
	93603	9200	51.70 *		51.70							
	93604	9200	112.80 *		112.80							
	93701	9200	(1,574.78) *		(1,574.78)							
	93901	9200	(1,234.48) *		(1,234.48)							
	93902	9200	(2,067.00) *		(2,067.00)							
	93903	9200	32.90 *		32.90							
	93904	9200	(8,229.36) *		(8,229.36)							
	93905	9200	(5,819.84) *		(5,819.84)							
	93906	9200	(13,830.83) *		(13,830.83)							
	93907	9200	(15,686.38) *		(15,686.38)							
	93908	9200	(7,238.96) *		(7,238.96)							
	93909	9200	(4,254.24) *		(4,254.24)							
	93910	9200	(2,904.58) *		(2,904.58)							
	93911	9200	(650.08) *		(650.08)							
	93921	9200	(11,154.72) *		(11,154.72)							
	93922	9200	(7,055.04) *		(7,055.04)							
	93924	9200	(5,934.40) *		(5,934.40)							
	93925	9200	(5,755.08) *		(5,755.08)							
	93926	9200	(9,162.08) *		(9,162.08)							
	94001	9200	216.20 *		216.20							
	94002	9200	9.40 *		9.40							
	94003	9200	9.40 *		9.40							
	94007	9200	9.40 *		9.40							
	94201	9200	(1,033.18) *		(1,033.18)							
	94202	9200	(1,773.66) *		(1,773.66)							
	94203	9200	(1,589.22) *		(1,589.22)							
	94205	9200	(18,830.94) *		(18,830.94)							
	94221	9200	9,065.46 *		9,065.46							
	94222	9200	2,296.18 *		2,296.18							
	94223	9200	7,129.07 *		7,129.07							
	94224	9200	1,827.83 *		1,827.83							
	94225	9200	1,054.33 *		1,054.33							
	94226	9200	815.50 *		815.50							
	94231	9200	(5,104.47) *		(5,104.47)							

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	94232	9200	(4,999.71) *		(4,999.71)		-		-	-	-	-
	94233	9200	(5,627.79) *		(5,627.79)		-		-	-	-	-
	94234	9200	(4,712.00) *		(4,712.00)		-		-	-	-	-
	94235	9200	(4,563.04) *		(4,563.04)		-		-	-	-	-
	94236	9200	(4,249.29) *		(4,249.29)		-		-	-	-	-
	94501	9200	(4,442.53) *		(4,442.53)		-		-	-	-	-
	94601	9200	18.80 *		18.80		-		-	-	-	-
	94602	9200	314.90 *		314.90		-		-	-	-	-
	94604	9200	32.90 *		32.90		-		-	-	-	-
	94702	9200	1,028.71 *		1,028.71		-		-	-	-	-
	94801	9200	136.30 *		136.30		-		-	-	-	-
	94804	9200	2,951.74 *		2,951.74		-		-	-	-	-
	94805	9200	220.90 *		220.90		-		-	-	-	-
	94806	9200	9.40 *		9.40		-		-	-	-	-
	94810	9200	9.40 *		9.40		-		-	-	-	-
	94820	9200	9.40 *		9.40		-		-	-	-	-
	94950	9200	(1,775.71) *		(1,775.71)		-		-	-	-	-
	95101	9200	(952.06) *		(952.06)		-		-	-	-	-
	95111	9200	(4,247.52) *		(4,247.52)		-		-	-	-	-
	95131	9200	(1,426.00) *		(1,426.00)		-		-	-	-	-
	95132	9200	(12,105.11) *		(12,105.11)		-		-	-	-	-
	95133	9200	(3,719.15) *		(3,719.15)		-		-	-	-	-
	95134	9200	(3,621.25) *		(3,621.25)		-		-	-	-	-
	95151	9200	(1,513.84) *		(1,513.84)		-		-	-	-	-
	95152	9200	(4,228.00) *		(4,228.00)		-		-	-	-	-
	95241	9200	(1,609.93) *		(1,609.93)		-		-	-	-	-
	95242	9200	(1,134.32) *		(1,134.32)		-		-	-	-	-
	95243	9200	(5,305.79) *		(5,305.79)		-		-	-	-	-
	95244	9200	(5,301.44) *		(5,301.44)		-		-	-	-	-
	95321	9200	(375.22) *		(375.22)		-		-	-	-	-
	95322	9200	(4,688.98) *		(4,688.98)		-		-	-	-	-
	95323	9200	(13,741.42) *		(13,741.42)		-		-	-	-	-
	95324	9200	(12,463.49) *		(12,463.49)		-		-	-	-	-
	95325	9200	(353.66) *		(353.66)		-		-	-	-	-
	95326	9200	(1,967.86) *		(1,967.86)		-		-	-	-	-
	95327	9200	(6,235.62) *		(6,235.62)		-		-	-	-	-
	95328	9200	(10,989.35) *		(10,989.35)		-		-	-	-	-
	95344	9200	9.40 *		9.40		-		-	-	-	-
	95361	9200	18.80 *		18.80		-		-	-	-	-
	95410	9200	75.20 *		75.20		-		-	-	-	-
	95601	9200	18.80 *		18.80		-		-	-	-	-
	95602	9200	14.10 *		14.10		-		-	-	-	-
	95603	9200	18.80 *		18.80		-		-	-	-	-
	95610	9200	531.10 *		531.10		-		-	-	-	-
	95620	9200	37.60 *		37.60		-		-	-	-	-
	95630	9200	526.40 *		526.40		-		-	-	-	-
	95650	9200	9.40 *		9.40		-		-	-	-	-
	95654	9200	9.40 *		9.40		-		-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
Analysis Adj.			(161,709.70)	-	-	-	-	a	(161,709.70)	(94,897.72)	(8,117.83)	(58,694.15)
Total 920 Account			72,807,920.00	-	430,820.28	-	46,973,285.04	-	25,403,814.68	14,907,974.64	1,275,271.50	9,220,568.63
1000	9210		736,230.27	-	-	-	736,230.27	-	-	-	-	-
1001	9210		614.73	-	-	-	614.73	-	-	-	-	-
1300	9210		7,655,436.46	-	-	-	7,655,436.46	-	-	-	-	-
1400	9210		355,949.68	-	-	-	355,949.68	-	-	-	-	-
1401	9210		810.36	-	-	-	810.36	-	-	-	-	-
1402	9210		80.00	-	-	-	80.00	-	-	-	-	-
1500	9210		9.90	-	9.90	-	-	-	-	-	-	-
1700	9210		330,245.34	-	-	-	-	a	330,245.34	193,801.18	16,578.32	119,865.85
2000	9210		167,585.97	-	-	-	167,585.97	-	-	-	-	-
4000	9210		1,332.87	-	-	-	-	a	1,332.87	782.18	66.91	483.78
4010	9210		1,320.70	-	-	-	-	a	1,320.70	775.04	66.30	479.36
4020	9210		5,021.65	-	-	-	-	a	5,021.65	2,946.91	252.09	1,822.66
4030	9210		1,993,758.37	-	-	-	-	a	1,993,758.37	1,170,017.16	100,086.67	723,654.54
4100	9210		238,382.76	-	-	-	238,382.76	-	-	-	-	-
4600	9210		765,108.06	-	-	-	765,108.06	-	-	-	-	-
4700	9210		198,579.29	-	-	-	-	a	198,579.29	116,534.27	9,968.68	72,076.34
5000	9210		833,397.70	-	-	-	-	a	833,397.70	489,071.11	41,836.58	302,490.03
5100	9210		47.00	-	-	-	47.00	-	-	-	-	-
5200	9210		120,300.84	-	-	-	120,300.84	-	-	-	-	-
5300	9210		54,819.80	-	-	-	54,819.80	-	-	-	-	-
5400	9210		129,971.54	-	-	-	-	a	129,971.54	76,272.50	6,524.57	47,174.47
6001	9210		5,863.81	-	-	-	5,863.81	-	-	-	-	-
6002	9210		616.12	-	-	-	616.12	-	-	-	-	-
6003	9210		643.74	-	-	-	643.74	-	-	-	-	-
6004	9210		142.55	-	-	-	142.55	-	-	-	-	-
7000	9210		6.77	-	-	-	6.77	-	-	-	-	-
9000	9210		1.55	-	-	-	-	a	1.55	0.91	0.08	0.56
9100	9210		-	-	-	-	-	a	-	-	-	-
9200	9210		175.24	-	-	-	-	a	175.24	102.84	8.80	63.61
9300	9210		-	-	-	-	-	a	-	-	-	-
9400	9210		-	-	-	-	-	-	-	-	-	-
10001	9210		210.70	-	-	-	210.70	-	-	-	-	-
10002	9210		500.96	-	-	-	500.96	-	-	-	-	-
10003	9210		(619.00)	-	-	-	(619.00)	-	-	-	-	-
10004	9210		419,737.92	-	-	-	-	a	419,737.92	246,319.00	21,070.84	152,348.08
10101	9210		17,514.77	-	-	-	17,514.77	-	-	-	-	-
10102	9210		9,530.69	-	-	-	9,530.69	-	-	-	-	-
10103	9210		3,374.46	-	-	-	3,374.46	-	-	-	-	-
10201	9210		143.00	-	-	-	-	a	143.00	83.92	7.18	51.90
10301	9210		2,809,859.53	-	-	-	-	a	2,809,859.53	1,648,937.97	141,054.95	1,019,866.62
10302	9210		282,425.70	-	-	-	282,425.70	-	-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	10401	9210	19,606.12	-	-	k	19,606.12	-	-	-	-	-
	10501	9210	1,270,399.16	-	-	k	1,270,399.16	-	-	-	-	-
	11600	9210	638,608.04	-	-	k	638,608.04	-	-	-	-	-
	13000	9210	(332.89)	-	-	-	-	a	(332.89)	(195.35)	(16.71)	(120.83)
	14000	9210	1,161,059.93	-	-	k	1,161,059.93	-	-	-	-	-
	14600	9210	520,002.00	-	-	k	520,002.00	-	-	-	-	-
	15000	9210	36,433.52	-	-	k	36,433.52	-	-	-	-	-
	15100	9210	16,476.67	-	-	k	16,476.67	-	-	-	-	-
	15200	9210	1,705.38	-	-	k	1,705.38	-	-	-	-	-
	15300	9210	4,120.67	-	-	k	4,120.67	-	-	-	-	-
	15400	9210	9,692.82	-	-	k	9,692.82	-	-	-	-	-
	15500	9210	17,893.53	-	-	k	17,893.53	-	-	-	-	-
	16700	9210	392,948.43	-	-	k	392,948.43	-	-	-	-	-
	17500	9210	467,892.67	-	-	k	467,892.67	-	-	-	-	-
	17510	9210	176,151.53	-	-	-	-	a	176,151.53	103,372.76	8,842.81	63,935.96
	17600	9210	158,799.81	-	-	-	-	a	158,799.81	93,190.08	7,971.75	57,637.98
	17610	9210	3,356.24	-	-	-	-	a	3,356.24	1,969.58	168.48	1,218.18
	17620	9210	12,325.79	-	-	-	-	a	12,325.79	7,233.27	618.75	4,473.77
	17630	9210	1,940.32	-	-	-	-	a	1,940.32	1,138.66	97.40	704.26
	17640	9210	18,036.50	-	-	-	-	a	18,036.50	10,584.54	905.43	6,546.53
	17650	9210	12,111.61	-	-	-	-	a	12,111.61	7,107.58	608.00	4,396.03
	17660	9210	59,523.03	-	-	-	-	a	59,523.03	34,930.49	2,988.06	21,604.48
	17700	9210	33.87	-	-	-	-	a	33.87	19.88	1.70	12.29
	17800	9210	5,210.25	-	-	-	-	a	5,210.25	3,057.58	261.55	1,891.11
	18000	9210	91,960.47	-	-	-	-	a	91,960.47	53,966.08	4,616.42	33,377.97
	18100	9210	467,475.50	-	-	-	-	a	467,475.50	274,333.32	23,467.27	169,674.91
	18200	9210	9,899.41	-	-	-	-	a	9,899.41	5,809.37	496.95	3,593.09
	18500	9210	36,827.15	-	-	-	-	a	36,827.15	21,611.64	1,848.72	13,366.78
	18501	9210	419,701.96	-	-	k	419,701.96	-	-	-	-	-
	18504	9210	96,561.90	-	-	-	-	a	96,561.90	56,666.39	4,847.41	35,048.11
	18700	9210	4,381,188.33	-	-	-	-	a	4,381,188.33	2,571,056.56	219,935.65	1,590,196.12
	19102	9210	724.69	-	-	-	-	a	724.69	425.28	36.38	263.03
	19103	9210	(671.69)	-	-	-	-	a	(671.69)	(394.17)	(33.72)	(243.80)
	19200	9210	100,833.98	-	-	-	-	a	100,833.98	59,173.41	5,061.87	36,598.70
	19300	9210	517.41	-	-	-	-	a	517.41	303.64	25.97	187.80
	19500	9210	101,376.80	-	-	-	-	a	101,376.80	59,491.96	5,089.12	36,795.72
	19510	9210	810,068.20	-	-	-	-	a	810,068.20	475,380.42	40,665.42	294,022.35
	19520	9210	570,433.44	-	-	-	-	a	570,433.44	334,753.16	28,635.76	207,044.52
	19530	9210	120,125.07	-	-	-	-	a	120,125.07	70,494.20	6,030.28	43,600.60
	19540	9210	236,158.01	-	-	-	-	a	236,158.01	138,586.97	11,855.13	85,715.91
	19550	9210	434,103.26	-	-	-	-	a	434,103.26	254,749.16	21,791.98	157,562.12
	19560	9210	20,843.38	-	-	-	-	a	20,843.38	12,231.73	1,046.34	7,565.31
	19600	9210	0.12	-	-	-	-	a	0.12	0.07	0.01	0.04
	21000	9210	14,222.15	-	-	k	14,222.15	-	-	-	-	-
	22000	9210	(203,781.09)	-	-	k	(203,781.09)	-	-	-	-	-
	22001	9210	7,237.94	-	-	k	7,237.94	-	-	-	-	-
	22100	9210	(50.79)	-	-	k	(50.79)	-	-	-	-	-
	22200	9210	19,431.24	-	-	k	19,431.24	-	-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	22300	9210	6,946.39	-	-	k	6,946.39	-	-	-	-	-
	22310	9210	18,087.88	-	-	k	18,087.88	-	-	-	-	-
	22400	9210	2,995.04	-	-	k	2,995.04	-	-	-	-	-
	22401	9210	6,557.38	-	-	k	6,557.38	-	-	-	-	-
	22402	9210	4,349.09	-	-	k	4,349.09	-	-	-	-	-
	22403	9210	8,834.65	-	-	k	8,834.65	-	-	-	-	-
	22404	9210	13,454.25	-	-	k	13,454.25	-	-	-	-	-
	22405	9210	7,076.84	-	-	k	7,076.84	-	-	-	-	-
	22406	9210	4,578.62	-	-	k	4,578.62	-	-	-	-	-
	22407	9210	4,613.70	-	-	k	4,613.70	-	-	-	-	-
	22408	9210	3,862.40	-	-	k	3,862.40	-	-	-	-	-
	22409	9210	1,967.26	-	-	k	1,967.26	-	-	-	-	-
	22410	9210	1,149.89	-	-	k	1,149.89	-	-	-	-	-
	22411	9210	3,684.09	-	-	k	3,684.09	-	-	-	-	-
	22500	9210	1,814.88	-	-	k	1,814.88	-	-	-	-	-
	23000	9210	126,074.52	-	-	k	126,074.52	-	-	-	-	-
	23001	9210	37,441.90	-	-	k	37,441.90	-	-	-	-	-
	23100	9210	14,720.23	-	-	k	14,720.23	-	-	-	-	-
	23200	9210	4,065.54	-	-	k	4,065.54	-	-	-	-	-
	23201	9210	5,819.95	-	-	k	5,819.95	-	-	-	-	-
	23300	9210	5,459.43	-	-	k	5,459.43	-	-	-	-	-
	23310	9210	10,140.14	-	-	k	10,140.14	-	-	-	-	-
	23400	9210	13,580.78	-	-	k	13,580.78	-	-	-	-	-
	23401	9210	3,134.72	-	-	k	3,134.72	-	-	-	-	-
	23402	9210	1,646.69	-	-	k	1,646.69	-	-	-	-	-
	23403	9210	6,546.75	-	-	k	6,546.75	-	-	-	-	-
	23404	9210	4,452.79	-	-	k	4,452.79	-	-	-	-	-
	23405	9210	8,372.71	-	-	k	8,372.71	-	-	-	-	-
	23406	9210	2,116.92	-	-	k	2,116.92	-	-	-	-	-
	23407	9210	9,879.01	-	-	k	9,879.01	-	-	-	-	-
	23408	9210	7,385.11	-	-	k	7,385.11	-	-	-	-	-
	23409	9210	7,383.84	-	-	k	7,383.84	-	-	-	-	-
	23410	9210	3,148.83	-	-	k	3,148.83	-	-	-	-	-
	23420	9210	8,029.88	-	-	k	8,029.88	-	-	-	-	-
	24000	9210	12,905.91	-	-	k	12,905.91	-	-	-	-	-
	24010	9210	882,538.36	-	-	k	882,538.36	-	-	-	-	-
	24100	9210	15,884.99	-	-	k	15,884.99	-	-	-	-	-
	24200	9210	19,425.62	-	-	k	19,425.62	-	-	-	-	-
	24300	9210	25,679.29	-	-	k	25,679.29	-	-	-	-	-
	24310	9210	21,114.77	-	-	k	21,114.77	-	-	-	-	-
	24400	9210	23,411.36	-	-	k	23,411.36	-	-	-	-	-
	24405	9210	5,470.35	-	-	k	5,470.35	-	-	-	-	-
	24410	9210	10,974.08	-	-	k	10,974.08	-	-	-	-	-
	24420	9210	19,406.32	-	-	k	19,406.32	-	-	-	-	-
	24430	9210	9,824.34	-	-	k	9,824.34	-	-	-	-	-
	24440	9210	5,158.71	-	-	k	5,158.71	-	-	-	-	-
	24450	9210	24,307.78	-	-	k	24,307.78	-	-	-	-	-
	24455	9210	5,181.72	-	-	k	5,181.72	-	-	-	-	-

A&G

agpl2a10a	<u>CUST</u>	<u>FERC</u>	<u>ACTUAL</u>	<u>Production</u>	<u>Prod Expense</u>	<u>T&amp;D</u>	<u>T&amp;D Expense</u>	<u>PT&amp;D</u>	<u>PT&amp;D Expense</u>	<u>Alloc Prod</u>	<u>Alloc Trans</u>	<u>Alloc Dist</u>
	24460	9210	24,580.85	-	-	k	24,580.85	-	-	-	-	-
	24470	9210	5,673.34	-	-	k	5,673.34	-	-	-	-	-
	24480	9210	52,272.55	-	-	k	52,272.55	-	-	-	-	-
	24490	9210	34,964.81	-	-	k	34,964.81	-	-	-	-	-
	25000	9210	221.95	-	-	k	221.95	-	-	-	-	-
	25100	9210	(20,328.39)	-	-	k	(20,328.39)	-	-	-	-	-
	25200	9210	9,828.14	-	-	k	9,828.14	-	-	-	-	-
	25203	9210	3,327.60	-	-	k	3,327.60	-	-	-	-	-
	25300	9210	2,897.72	-	-	k	2,897.72	-	-	-	-	-
	25400	9210	7,113.48	-	-	k	7,113.48	-	-	-	-	-
	25401	9210	(6,234.25)	-	-	k	(6,234.25)	-	-	-	-	-
	25402	9210	8,235.44	-	-	k	8,235.44	-	-	-	-	-
	25403	9210	746.89	-	-	k	746.89	-	-	-	-	-
	25404	9210	698.04	-	-	k	698.04	-	-	-	-	-
	25405	9210	2,266.38	-	-	k	2,266.38	-	-	-	-	-
	25406	9210	4,315.78	-	-	k	4,315.78	-	-	-	-	-
	25407	9210	1,996.75	-	-	k	1,996.75	-	-	-	-	-
	25408	9210	703.80	-	-	k	703.80	-	-	-	-	-
	25409	9210	3,519.84	-	-	k	3,519.84	-	-	-	-	-
	25410	9210	715.54	-	-	k	715.54	-	-	-	-	-
	25411	9210	2,961.85	-	-	k	2,961.85	-	-	-	-	-
	25412	9210	2,336.42	-	-	k	2,336.42	-	-	-	-	-
	25500	9210	7,207.30	-	-	k	7,207.30	-	-	-	-	-
	26000	9210	36,194.36	-	-	k	36,194.36	-	-	-	-	-
	26100	9210	1,931.48	-	-	k	1,931.48	-	-	-	-	-
	26101	9210	197.85	-	-	k	197.85	-	-	-	-	-
	26102	9210	3,337.88	-	-	k	3,337.88	-	-	-	-	-
	26103	9210	2,782.90	-	-	k	2,782.90	-	-	-	-	-
	26104	9210	2,537.15	-	-	k	2,537.15	-	-	-	-	-
	26105	9210	2,221.78	-	-	k	2,221.78	-	-	-	-	-
	26106	9210	552.11	-	-	k	552.11	-	-	-	-	-
	26200	9210	2,872.35	-	-	k	2,872.35	-	-	-	-	-
	26201	9210	58,748.44	-	-	k	58,748.44	-	-	-	-	-
	26202	9210	25,247.28	-	-	k	25,247.28	-	-	-	-	-
	26203	9210	19,841.44	-	-	k	19,841.44	-	-	-	-	-
	26204	9210	19,470.52	-	-	k	19,470.52	-	-	-	-	-
	26300	9210	311,372.14	-	-	k	311,372.14	-	-	-	-	-
	26400	9210	1,518.80	-	-	k	1,518.80	-	-	-	-	-
	30000	9210	3,485,387.60	-	-	k	3,485,387.60	-	-	-	-	-
	30100	9210	0.37	-	-	k	0.37	-	-	-	-	-
	30400	9210	265,263.16	-	-	k	265,263.16	-	-	-	-	-
	30401	9210	130.09	-	-	k	130.09	-	-	-	-	-
	30402	9210	12,950.77	-	-	k	12,950.77	-	-	-	-	-
	30500	9210	5,300,331.10	-	-	k	5,300,331.10	-	-	-	-	-
	30503	9210	19,684,922.60	-	-	k	19,684,922.60	-	-	-	-	-
	30504	9210	60,903.85	-	-	k	60,903.85	-	-	-	-	-
	30505	9210	35,814.91	-	-	k	35,814.91	-	-	-	-	-
	30506	9210	263,948.41	-	-	k	263,948.41	-	-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	30507	9210	229,426.80		-	k	229,426.80		-	-	-	-
	30508	9210	46,372.11		-	k	46,372.11		-	-	-	-
	30600	9210	2,522.47		-	k	2,522.47		-	-	-	-
	30601	9210	0.08		-	k	0.08		-	-	-	-
	30700	9210	1,210.76		-	k	1,210.76		-	-	-	-
	30800	9210	266,790.77		-	k	266,790.77		-	-	-	-
	31000	9210	45,671.68		-	k	45,671.68		-	-	-	-
	31300	9210	222,615.77		-	k	222,615.77		-	-	-	-
	31400	9210	294,438.39		-	k	294,438.39		-	-	-	-
	31500	9210	53,761.64		-	k	53,761.64		-	-	-	-
	32100	9210	1,343,679.30		-		-	a	1,343,679.30	788,524.76	67,452.70	487,701.84
	32200	9210	50,660.41		-	k	50,660.41		-	-	-	-
	32201	9210	105,477.01		-	k	105,477.01		-	-	-	-
	32300	9210	84,902.28		-	k	84,902.28		-	-	-	-
	32302	9210	61,504.18		-	k	61,504.18		-	-	-	-
	32303	9210	1,848.94		-	k	1,848.94		-	-	-	-
	32304	9210	1,483.30		-	k	1,483.30		-	-	-	-
	32305	9210	95,475.39		-	k	95,475.39		-	-	-	-
	32306	9210	58,938.15		-	k	58,938.15		-	-	-	-
	32307	9210	91,843.22		-	k	91,843.22		-	-	-	-
	32400	9210	1,166.39		-	k	1,166.39		-	-	-	-
	32500	9210	69,362.37		-	k	69,362.37		-	-	-	-
	32501	9210	176,426.53		-	k	176,426.53		-	-	-	-
	32502	9210	158,267.82		-	k	158,267.82		-	-	-	-
	32503	9210	184,667.83		-	k	184,667.83		-	-	-	-
	32504	9210	189,240.24		-	k	189,240.24		-	-	-	-
	32505	9210	239,680.79		-	k	239,680.79		-	-	-	-
	32506	9210	183,287.49		-	k	183,287.49		-	-	-	-
	32507	9210	122,559.03		-	k	122,559.03		-	-	-	-
	32508	9210	15,431.53		-	k	15,431.53		-	-	-	-
	32700	9210	327,653.05		-	k	327,653.05		-	-	-	-
	32800	9210	241,258.23		-		-	a	241,258.23	141,579.98	12,111.16	87,567.09
	32801	9210	75,288.49		-		-	a	75,288.49	44,182.30	3,779.48	27,326.71
	32802	9210	102,908.03		-		-	a	102,908.03	60,390.55	5,165.98	37,351.50
	32803	9210	127,164.65		-		-	a	127,164.65	74,625.30	6,383.67	46,155.68
	32804	9210	75,512.04		-		-	a	75,512.04	44,313.49	3,790.70	27,407.85
	32805	9210	110.71		-		-	a	110.71	64.97	5.56	40.18
	32900	9210	433,850.79		-	k	433,850.79		-	-	-	-
	32901	9210	134,739.65		-	k	134,739.65		-	-	-	-
	32902	9210	55,940.46		-		-	a	55,940.46	32,828.10	2,808.21	20,304.15
	32903	9210	7,748.42		-		-	a	7,748.42	4,547.08	388.97	2,812.37
	32904	9210	22,325.40		-		-	a	22,325.40	13,101.44	1,120.74	8,103.23
	32905	9210	3,489.85		-		-	a	3,489.85	2,047.98	175.19	1,266.68
	33000	9210	8,124.84		-	k	8,124.84		-	-	-	-
	33001	9210	46,406.68		-	k	46,406.68		-	-	-	-
	33002	9210	5,584.36		-	k	5,584.36		-	-	-	-
	33010	9210	663,155.51		-	k	663,155.51		-	-	-	-
	33020	9210	131,630.55		-	k	131,630.55		-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	33030	9210	206,152.10	-	-	k	206,152.10	-	-	-	-	-
	33040	9210	233,714.44	-	-	k	233,714.44	-	-	-	-	-
	33060	9210	28.20	-	-	k	28.20	-	-	-	-	-
	33100	9210	16,854.81	-	-	k	16,854.81	-	-	-	-	-
	33110	9210	113,066.37	-	-	k	113,066.37	-	-	-	-	-
	33130	9210	53,447.92	-	-	-	-	a	53,447.92	31,365.38	2,683.09	19,399.46
	33200	9210	4,640.85	-	-	k	4,640.85	-	-	-	-	-
	33201	9210	16,885.08	-	-	k	16,885.08	-	-	-	-	-
	33202	9210	2,915.84	-	-	k	2,915.84	-	-	-	-	-
	33204	9210	113.35	-	-	k	113.35	-	-	-	-	-
	33300	9210	2,125.21	-	-	k	2,125.21	-	-	-	-	-
	33301	9210	4,097.85	-	-	k	4,097.85	-	-	-	-	-
	33302	9210	3,605.17	-	-	k	3,605.17	-	-	-	-	-
	33303	9210	14,154.37	-	-	k	14,154.37	-	-	-	-	-
	33304	9210	3,080.86	-	-	k	3,080.86	-	-	-	-	-
	33400	9210	15,580.43	-	-	k	15,580.43	-	-	-	-	-
	33401	9210	112.00	-	-	k	112.00	-	-	-	-	-
	33402	9210	375.60	-	-	k	375.60	-	-	-	-	-
	33410	9210	31.90	-	-	k	31.90	-	-	-	-	-
	33412	9210	7.19	-	-	k	7.19	-	-	-	-	-
	33500	9210	77,268.37	-	-	k	77,268.37	-	-	-	-	-
	33510	9210	1,373,209.88	-	-	k	1,373,209.88	-	-	-	-	-
	33520	9210	247,158.32	-	-	k	247,158.32	-	-	-	-	-
	33530	9210	1,351,352.29	-	-	k	1,351,352.29	-	-	-	-	-
	33531	9210	75.12	-	-	k	75.12	-	-	-	-	-
	33532	9210	224.12	-	-	k	224.12	-	-	-	-	-
	33533	9210	73.00	-	-	k	73.00	-	-	-	-	-
	33534	9210	0.28	-	-	k	0.28	-	-	-	-	-
	33535	9210	0.24	-	-	k	0.24	-	-	-	-	-
	33537	9210	0.46	-	-	k	0.46	-	-	-	-	-
	33538	9210	0.24	-	-	k	0.24	-	-	-	-	-
	33539	9210	7.19	-	-	k	7.19	-	-	-	-	-
	33540	9210	51,025.14	-	-	k	51,025.14	-	-	-	-	-
	33541	9210	0.27	-	-	k	0.27	-	-	-	-	-
	33542	9210	436.12	-	-	k	436.12	-	-	-	-	-
	33543	9210	21.31	-	-	k	21.31	-	-	-	-	-
	33544	9210	611.37	-	-	k	611.37	-	-	-	-	-
	33545	9210	444.31	-	-	k	444.31	-	-	-	-	-
	33546	9210	210.86	-	-	k	210.86	-	-	-	-	-
	33550	9210	28,942.32	-	-	k	28,942.32	-	-	-	-	-
	33551	9210	5,289.48	-	-	k	5,289.48	-	-	-	-	-
	33552	9210	5,426.04	-	-	k	5,426.04	-	-	-	-	-
	33553	9210	270.07	-	-	k	270.07	-	-	-	-	-
	33554	9210	273.79	-	-	k	273.79	-	-	-	-	-
	33555	9210	61.12	-	-	k	61.12	-	-	-	-	-
	33556	9210	12,655.60	-	-	k	12,655.60	-	-	-	-	-
	33557	9210	4,095.75	-	-	k	4,095.75	-	-	-	-	-
	33558	9210	0.28	-	-	k	0.28	-	-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	33559	9210	126.40	-	-	k	126.40	-	-	-	-	-
	33560	9210	0.28	-	-	k	0.28	-	-	-	-	-
	33600	9210	4,983.61	-	-	k	4,983.61	-	-	-	-	-
	33610	9210	962,516.89	-	-	k	962,516.89	-	-	-	-	-
	33620	9210	132,560.97	-	-	k	132,560.97	-	-	-	-	-
	33630	9210	1,696.80	-	-	k	1,696.80	-	-	-	-	-
	33640	9210	0.61	-	-	k	0.61	-	-	-	-	-
	33650	9210	0.61	-	-	k	0.61	-	-	-	-	-
	33699	9210	2,922.81	-	-	k	2,922.81	-	-	-	-	-
	33700	9210	34,501.31	-	-	k	34,501.31	-	-	-	-	-
	33710	9210	1,237.75	-	-	k	1,237.75	-	-	-	-	-
	33720	9210	123,166.66	-	-	k	123,166.66	-	-	-	-	-
	33730	9210	6,758.85	-	-	k	6,758.85	-	-	-	-	-
	33740	9210	17,876.43	-	-	k	17,876.43	-	-	-	-	-
	33750	9210	7,169.94	-	-	k	7,169.94	-	-	-	-	-
	33800	9210	2,213.21	-	-	k	2,213.21	-	-	-	-	-
	33802	9210	30.00	-	-	k	30.00	-	-	-	-	-
	33803	9210	1.26	-	-	k	1.26	-	-	-	-	-
	34100	9210	8,184.84	-	-	k	8,184.84	-	-	-	-	-
	34101	9210	207.21	-	-	k	207.21	-	-	-	-	-
	34104	9210	128.65	-	-	k	128.65	-	-	-	-	-
	34105	9210	0.98	-	-	k	0.98	-	-	-	-	-
	34107	9210	261.22	-	-	k	261.22	-	-	-	-	-
	34109	9210	246.54	-	-	k	246.54	-	-	-	-	-
	34301	9210	697.75	-	-	k	697.75	-	-	-	-	-
	34302	9210	9.12	-	-	k	9.12	-	-	-	-	-
	34303	9210	12.14	-	-	k	12.14	-	-	-	-	-
			-	-	-		-	-	-	-	-	-
	34400	9210	1,293.22	-	-	k	1,293.22	-	-	-	-	-
	34410	9210	1,461.54	-	-	k	1,461.54	-	-	-	-	-
	34420	9210	128.58	-	-	k	128.58	-	-	-	-	-
	34430	9210	85.12	-	-	k	85.12	-	-	-	-	-
	34450	9210	52.38	-	-	k	52.38	-	-	-	-	-
	34460	9210	208.56	-	-	k	208.56	-	-	-	-	-
	34490	9210	41.84	-	-	k	41.84	-	-	-	-	-
	34500	9210	8,152.74	-	-	k	8,152.74	-	-	-	-	-
	34504	9210	90.00	-	-	k	90.00	-	-	-	-	-
	34505	9210	0.87	-	-	k	0.87	-	-	-	-	-
	34509	9210	1.32	-	-	k	1.32	-	-	-	-	-
	34510	9210	5.64	-	-	k	5.64	-	-	-	-	-
	34511	9210	3.28	-	-	k	3.28	-	-	-	-	-
	34512	9210	49.00	-	-	k	49.00	-	-	-	-	-
	37500	9210	1,361.34	-	-	k	1,361.34	-	-	-	-	-
	37700	9210	2,140.04	-	-	k	2,140.04	-	-	-	-	-
	37800	9210	314.47	-	-	k	314.47	-	-	-	-	-
	37900	9210	190.00	-	-	k	190.00	-	-	-	-	-
	38200	9210	345.80	-	-	k	345.80	-	-	-	-	-
	38300	9210	0.89	-	-	k	0.89	-	-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	40000	9210	242,164.47		-	k	242,164.47		-	-	-	-
	40100	9210	4,880.45		-	k	4,880.45		-	-	-	-
	40101	9210	5,241.96		-	k	5,241.96		-	-	-	-
	40102	9210	1,071.54		-	k	1,071.54		-	-	-	-
	40103	9210	74.30		-	k	74.30		-	-	-	-
	40104	9210	499.89		-	k	499.89		-	-	-	-
	40900	9210	22.34 *		22.34		-		-	-	-	-
	41000	9210	3,809.28 *		3,809.28		-		-	-	-	-
	41020	9210	384.59 *		384.59		-		-	-	-	-
	41060	9210	31,291.12 *		31,291.12		-		-	-	-	-
	41070	9210	10,902.99 *		10,902.99		-		-	-	-	-
	41100	9210	412.73 *		412.73		-		-	-	-	-
	41400	9210	5,848.58 *		5,848.58		-		-	-	-	-
	41410	9210	1,481.87 *		1,481.87		-		-	-	-	-
	41420	9210	8,737.36 *		8,737.36		-		-	-	-	-
	41500	9210	7,078.41 *		7,078.41		-		-	-	-	-
	41501	9210	535.80 *		535.80		-		-	-	-	-
	41510	9210	2,803.87 *		2,803.87		-		-	-	-	-
	41520	9210	1,997.48 *		1,997.48		-		-	-	-	-
	41700	9210	1,422.18 *		1,422.18		-		-	-	-	-
	41701	9210	2,726.61 *		2,726.61		-		-	-	-	-
	41800	9210	1,306.87 *		1,306.87		-		-	-	-	-
	41801	9210	385.78 *		385.78		-		-	-	-	-
	41900	9210	2,384.41 *		2,384.41		-		-	-	-	-
	42000	9210	3,744.70 *		3,744.70		-		-	-	-	-
	42010	9210	10,496.15 *		10,496.15		-		-	-	-	-
	42020	9210	7,958.42 *		7,958.42		-		-	-	-	-
	43000	9210	102.55 *		102.55		-		-	-	-	-
	43010	9210	87,976.63 *		43,988.32	k	43,988.31		-	-	-	-
	43015	9210	-		-	k	-		-	-	-	-
	43020	9210	34.18 *		17.09	k	17.09		-	-	-	-
	43030	9210	112.44 *		56.22	k	56.22		-	-	-	-
	43040	9210	2.00 *		1.00	k	1.00		-	-	-	-
	43050	9210	125.29 *		62.65	k	62.64		-	-	-	-
	43060	9210	0.32 *		0.16	k	0.16		-	-	-	-
	43300	9210	619,625.98 *		619,625.98		-		-	-	-	-
	43400	9210	22,314.24 *		22,314.24		-		-	-	-	-
	43420	9210	338.87 *		338.87		-		-	-	-	-
	43421	9210	169.20 *		169.20		-		-	-	-	-
	43430	9210	1,003.41 *		1,003.41		-		-	-	-	-
	43900	9210	7,709.77 *		7,709.77		-		-	-	-	-
	43920	9210	3,480.37 *		3,480.37		-		-	-	-	-
	43940	9210	941.42 *		941.42		-		-	-	-	-
	43950	9210	2,103.07 *		2,103.07		-		-	-	-	-
	43960	9210	611.00 *		611.00		-		-	-	-	-
	44600	9210	16,869.79 *		16,869.79		-		-	-	-	-
	44610	9210	16,203.97 *		16,203.97		-		-	-	-	-
	44620	9210	112.80 *		112.80		-		-	-	-	-

A&G

agpl2a10a	<u>CUST</u>	<u>FERC</u>	<u>ACTUAL</u>	<u>Production</u>	<u>Prod Expense</u>	<u>T&amp;D</u>	<u>T&amp;D Expense</u>	<u>PT&amp;D</u>	<u>PT&amp;D Expense</u>	<u>Alloc Prod</u>	<u>Alloc Trans</u>	<u>Alloc Dist</u>
	44621	9210	84.79	*	84.79		-		-			
	44630	9210	28.20	*	28.20		-		-			
	44631	9210	1.96	*	1.96		-		-			
	44701	9210	6,596.25	*	6,596.25		-		-			
	44721	9210	94.00	*	94.00		-		-			
	44722	9210	1,158.54	*	1,158.54		-		-			
	44723	9210	2,421.99	*	2,421.99		-		-			
	44724	9210	2,805.51	*	2,805.51		-		-			
	44725	9210	328.07	*	328.07		-		-			
	44726	9210	56.43	*	56.43		-		-			
	44727	9210	1,326.00	*	1,326.00		-		-			
	44728	9210	91.60	*	91.60		-		-			
	44729	9210	132.54	*	132.54		-		-			
	44731	9210	785.75	*	785.75		-		-			
	44732	9210	242.81	*	242.81		-		-			
	44734	9210	7,320.01	*	7,320.01		-		-			
	44735	9210	2,789.98	*	2,789.98		-		-			
	44736	9210	97.99	*	97.99		-		-			
	44737	9210	30.00	*	30.00		-		-			
	44739	9210	1.14	*	1.14		-		-			
	44741	9210	5,457.48	*	5,457.48		-		-			
	44742	9210	1.47	*	1.47		-		-			
	44743	9210	11,544.13	*	11,544.13		-		-			
	44744	9210	0.44	*	0.44		-		-			
	44745	9210	84.80	*	84.80		-		-			
	44746	9210	325.17	*	325.17		-		-			
	44747	9210	356.81	*	356.81		-		-			
	44751	9210	3,239.91	*	3,239.91		-		-			
	44752	9210	769.59	*	769.59		-		-			
	44753	9210	169.40	*	169.40		-		-			
	44754	9210	857.54	*	857.54		-		-			
	44755	9210	602.34	*	602.34		-		-			
	44756	9210	1,222.00	*	1,222.00		-		-			
	44761	9210	6,963.13	*	6,963.13		-		-			
	44762	9210	1,234.15	*	1,234.15		-		-			
	44763	9210	98.35	*	98.35		-		-			
	44764	9210	171.23	*	171.23		-		-			
	44765	9210	1,668.34	*	1,668.34		-		-			
	44766	9210	254.61	*	254.61		-		-			
	44767	9210	112.85	*	112.85		-		-			
	44768	9210	173.46	*	173.46		-		-			
	44771	9210	3,789.87	*	3,789.87		-		-			
	44781	9210	3,783.83	*	3,783.83		-		-			
	44782	9210	838.98	*	838.98		-		-			
	44783	9210	505.72	*	505.72		-		-			
	44784	9210	811.97	*	811.97		-		-			
	45000	9210	2,036.70		-	k	2,036.70		-			
	45201	9210	1,987.40		-	k	1,987.40		-			

A&G

agpl2a10a	<u>CUST</u>	<u>FERC</u>	<u>ACTUAL</u>	<u>Production</u>	<u>Prod Expense</u>	<u>T&amp;D</u>	<u>T&amp;D Expense</u>	<u>PT&amp;D</u>	<u>PT&amp;D Expense</u>	<u>Alloc Prod</u>	<u>Alloc Trans</u>	<u>Alloc Dist</u>
	45202	9210	253.80		-	k	253.80		-			
	45204	9210	2,191.57		-	k	2,191.57		-			
	45205	9210	225.60		-	k	225.60		-			
	45300	9210	259.34		-	k	259.34		-			
	45301	9210	66,911.32		-	k	66,911.32		-			
	45302	9210	54,799.08		-	k	54,799.08		-			
	45303	9210	26.03		-	k	26.03		-			
	45304	9210	14,621.94		-	k	14,621.94		-			
	45305	9210	11,348.62		-	k	11,348.62		-			
	45600	9210	6,027.64		-	k	6,027.64		-			
	45701	9210	(16,628.80)		-	k	(16,628.80)		-			
	45702	9210	3,689.35		-	k	3,689.35		-			
	45703	9210	1,399.70		-	k	1,399.70		-			
	45704	9210	18.99		-	k	18.99		-			
	45705	9210	42.30		-	k	42.30		-			
	45706	9210	586.84		-	k	586.84		-			
	45801	9210	1,384.53		-	k	1,384.53		-			
	45802	9210	1.02		-	k	1.02		-			
	45803	9210	117.24		-	k	117.24		-			
	45804	9210	7,032.03		-	k	7,032.03		-			
	45805	9210	2,100.63		-	k	2,100.63		-			
	45806	9210	5,545.13		-	k	5,545.13		-			
	45807	9210	834.08		-	k	834.08		-			
	45808	9210	9,044.55		-	k	9,044.55		-			
	45809	9210	422.82		-	k	422.82		-			
	46100	9210	10,178.18		-	k	10,178.18		-			
	46101	9210	0.03		-	k	0.03		-			
	46102	9210	9.40		-	k	9.40		-			
	46103	9210	1.67		-	k	1.67		-			
	46105	9210	0.44		-	k	0.44		-			
	46106	9210	926.56		-	k	926.56		-			
	46107	9210	0.29		-	k	0.29		-			
	46108	9210	0.24		-	k	0.24		-			
	46109	9210	916.76		-	k	916.76		-			
	46110	9210	2,168.06		-	k	2,168.06		-			
	46300	9210	7,108.44		-	k	7,108.44		-			
	46301	9210	474.96		-	k	474.96		-			
	46302	9210	1,760.19		-	k	1,760.19		-			
	46303	9210	86.05		-	k	86.05		-			
	46304	9210	574.34		-	k	574.34		-			
	46305	9210	18.80		-	k	18.80		-			
	46307	9210	3,233.05		-	k	3,233.05		-			
	46308	9210	318.66		-	k	318.66		-			
	48000	9210	(21.01)		-	k	(21.01)		-			
	48001	9210	23,630.76		-	k	23,630.76		-			
	48002	9210	10,849.99		-	k	10,849.99		-			
	48003	9210	5,276.84		-	k	5,276.84		-			
	48004	9210	2,207.92		-	k	2,207.92		-			

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	48005	9210	4,291.27		-	k	4,291.27		-	-	-	-
	48006	9210	1,466.58		-	k	1,466.58		-	-	-	-
	48007	9210	7,029.27		-	k	7,029.27		-	-	-	-
	48008	9210	625.38		-	k	625.38		-	-	-	-
	48009	9210	9.40		-	k	9.40		-	-	-	-
	48010	9210	1,493.84		-	k	1,493.84		-	-	-	-
	48011	9210	37.60		-	k	37.60		-	-	-	-
	48012	9210	37.60		-	k	37.60		-	-	-	-
	48014	9210	96.71		-	k	96.71		-	-	-	-
	48015	9210	679.32		-	k	679.32		-	-	-	-
	48100	9210	247.03		-	k	247.03		-	-	-	-
	48101	9210	421.65		-	k	421.65		-	-	-	-
	48102	9210	11.49		-	k	11.49		-	-	-	-
	48103	9210	9.40		-	k	9.40		-	-	-	-
	48104	9210	802.44		-	k	802.44		-	-	-	-
	48107	9210	196.02		-	k	196.02		-	-	-	-
	48108	9210	8.12		-	k	8.12		-	-	-	-
	48110	9210	56.96		-	k	56.96		-	-	-	-
	48111	9210	131.60		-	k	131.60		-	-	-	-
	49100	9210	303.97		-	k	303.97		-	-	-	-
	49102	9210	1,399.30		-	k	1,399.30		-	-	-	-
	49110	9210	5,865.56		-	k	5,865.56		-	-	-	-
	49111	9210	3,684.92		-	k	3,684.92		-	-	-	-
	49112	9210	907.45		-	k	907.45		-	-	-	-
	49113	9210	3,275.18		-	k	3,275.18		-	-	-	-
	49114	9210	3,460.78		-	k	3,460.78		-	-	-	-
	49115	9210	2,309.46		-	k	2,309.46		-	-	-	-
	49120	9210	60.00		-	k	60.00		-	-	-	-
	49130	9210	15,687.84		-	k	15,687.84		-	-	-	-
	49131	9210	4.34		-	k	4.34		-	-	-	-
	51100	9210	0.31		-	k	0.31		-	-	-	-
	51101	9210	300.80		-	k	300.80		-	-	-	-
	51103	9210	2,349.83		-	k	2,349.83		-	-	-	-
	51104	9210	47.00		-	k	47.00		-	-	-	-
	54300	9210	687.77		-	k	687.77		-	-	-	-
	54301	9210	2,000.59		-	k	2,000.59		-	-	-	-
	54302	9210	979.58		-	k	979.58		-	-	-	-
	54303	9210	4,785.91		-	k	4,785.91		-	-	-	-
	54304	9210	1,073.54		-	k	1,073.54		-	-	-	-
	54305	9210	54.62		-	k	54.62		-	-	-	-
	54306	9210	65.80		-	k	65.80		-	-	-	-
	54307	9210	10.03		-	k	10.03		-	-	-	-
	54309	9210	2.54		-	k	2.54		-	-	-	-
	54310	9210	4,240.70		-	k	4,240.70		-	-	-	-
	55300	9210	102.01		-	k	102.01		-	-	-	-
	57400	9210	108.17		-	k	108.17		-	-	-	-
	57401	9210	1.90		-	k	1.90		-	-	-	-
	57402	9210	324.78		-	k	324.78		-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	57403	9210	91.02		-	k	91.02		-	-	-	-
	57404	9210	28.20		-	k	28.20		-	-	-	-
	57405	9210	12.84		-	k	12.84		-	-	-	-
	57407	9210	158.48		-	k	158.48		-	-	-	-
	57408	9210	153.99		-	k	153.99		-	-	-	-
	57409	9210	140.74		-	k	140.74		-	-	-	-
	57411	9210	52.81		-	k	52.81		-	-	-	-
	57412	9210	200.86		-	k	200.86		-	-	-	-
	57475	9210	0.31		-	k	0.31		-	-	-	-
	58400	9210	589.13		-	k	589.13		-	-	-	-
	58420	9210	47.00		-	k	47.00		-	-	-	-
	58441	9210	7.25		-	k	7.25		-	-	-	-
	58470	9210	0.50		-	k	0.50		-	-	-	-
	60500	9210	366.32		-	k	366.32		-	-	-	-
	60501	9210	338.60		-	k	338.60		-	-	-	-
	60502	9210	3,969.51		-	k	3,969.51		-	-	-	-
	60503	9210	9.40		-	k	9.40		-	-	-	-
	60506	9210	6,103.90		-	k	6,103.90		-	-	-	-
	60507	9210	2.13		-	k	2.13		-	-	-	-
	60510	9210	85.92		-	k	85.92		-	-	-	-
	61501	9210	2,083.16		-	k	2,083.16		-	-	-	-
	61511	9210	2,707.42		-	k	2,707.42		-	-	-	-
	61512	9210	2,477.20		-	k	2,477.20		-	-	-	-
	61513	9210	1,950.28		-	k	1,950.28		-	-	-	-
	61514	9210	3,113.45		-	k	3,113.45		-	-	-	-
	61515	9210	817.72		-	k	817.72		-	-	-	-
	61517	9210	4,392.20		-	k	4,392.20		-	-	-	-
	61518	9210	4,687.79		-	k	4,687.79		-	-	-	-
	61519	9210	569.60		-	k	569.60		-	-	-	-
	61531	9210	15,269.60		-	k	15,269.60		-	-	-	-
	61624	9210	0.83		-	k	0.83		-	-	-	-
	63000	9210	293.73		-	k	293.73		-	-	-	-
	63601	9210	10,339.19		-	k	10,339.19		-	-	-	-
	63610	9210	17,509.60		-	k	17,509.60		-	-	-	-
	63611	9210	771.19		-	k	771.19		-	-	-	-
	63612	9210	534.89		-	k	534.89		-	-	-	-
	63641	9210	3,049.70		-	k	3,049.70		-	-	-	-
	63661	9210	1,276.32		-	k	1,276.32		-	-	-	-
	63662	9210	42.18		-	k	42.18		-	-	-	-
	63680	9210	3,435.31		-	k	3,435.31		-	-	-	-
	63681	9210	2,442.01		-	k	2,442.01		-	-	-	-
	63692	9210	(6,441.73)		-	k	(6,441.73)		-	-	-	-
	63694	9210	466.64		-	k	466.64		-	-	-	-
	63696	9210	0.31		0.01	k	0.30		-	-	-	-
	63700	9210	5,038.16		-	k	5,038.16		-	-	-	-
	63800	9210	1,671.08		-	k	1,671.08		-	-	-	-
	63900	9210	13,754.62		-	k	13,754.62		-	-	-	-
	64800	9210	37.60		1.43	k	36.17		-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	64900	9210	464.52	-	17.65	k	446.87	-	-	-	-	-
	64910	9210	28.20	-	1.07	k	27.13	-	-	-	-	-
	64950	9210	40.63	-	-	k	40.63	-	-	-	-	-
	64970	9210	28.20	-	-	k	28.20	-	-	-	-	-
	64980	9210	75.20	-	-	k	75.20	-	-	-	-	-
	66000	9210	807.17	-	-	-	-	a	807.17	473.68	40.52	292.97
	66001	9210	46,329.06	-	-	-	-	a	46,329.06	27,187.75	2,325.72	16,815.60
	66002	9210	5,662.56	-	-	-	-	a	5,662.56	3,323.02	284.26	2,055.28
	66003	9210	57.43	-	-	-	-	a	57.43	33.70	2.88	20.84
	66004	9210	25,610.42	-	-	-	-	a	25,610.42	15,029.22	1,285.64	9,295.56
	66005	9210	446.16	-	-	-	-	a	446.16	261.82	22.40	161.94
	66006	9210	6,509.86	-	-	-	-	a	6,509.86	3,820.25	326.79	2,362.82
	66010	9210	9,877.07	-	-	-	-	a	9,877.07	5,796.26	495.83	3,584.98
	66700	9210	15,096.01	-	-	-	-	a	15,096.01	8,858.94	757.82	5,479.25
	66701	9210	94.24	-	-	-	-	a	94.24	55.30	4.73	34.21
	66702	9210	(6,278.70)	-	-	-	-	a	(6,278.70)	(3,684.59)	(315.19)	(2,278.92)
	66703	9210	937.29	-	-	-	-	a	937.29	550.04	47.05	340.20
	66900	9210	4,431.77	-	-	-	-	a	4,431.77	2,600.74	222.47	1,608.56
	66901	9210	248.11	-	-	-	-	a	248.11	145.60	12.46	90.05
	66902	9210	131.04	-	-	-	-	a	131.04	76.90	6.58	47.56
	67100	9210	5,754.88	-	-	-	-	a	5,754.88	3,377.19	288.89	2,088.79
	67101	9210	442.34	-	-	-	-	a	442.34	259.58	22.21	160.55
	67102	9210	75.64	-	-	-	-	a	75.64	44.39	3.80	27.45
	67200	9210	10,565.23	-	-	-	-	a	10,565.23	6,200.10	530.37	3,834.76
	67500	9210	7,151.43	-	-	-	-	a	7,151.43	4,196.75	359.00	2,595.68
	71000	9210	15,595.00	-	-	k	15,595.00	-	-	-	-	-
	72000	9210	304,521.71	-	-	k	304,521.71	-	-	-	-	-
	72001	9210	(3,217.28)	-	-	k	(3,217.28)	-	-	-	-	-
	72900	9210	3,301.92	-	-	k	3,301.92	-	-	-	-	-
	72901	9210	(79,868.79)	-	-	k	(79,868.79)	-	-	-	-	-
	72902	9210	(77,805.75)	-	-	k	(77,805.75)	-	-	-	-	-
	72903	9210	2,136.13	-	-	k	2,136.13	-	-	-	-	-
	72904	9210	(52,261.80)	-	-	k	(52,261.80)	-	-	-	-	-
	73700	9210	2,689.86	-	-	k	2,689.86	-	-	-	-	-
	73701	9210	3,649,528.03	-	-	k	3,649,528.03	-	-	-	-	-
	73702	9210	6,684.45	-	-	k	6,684.45	-	-	-	-	-
	73800	9210	2,618.50	-	-	k	2,618.50	-	-	-	-	-
	73900	9210	194,293.65	-	-	k	194,293.65	-	-	-	-	-
	74100	9210	89,465.49	-	-	k	89,465.49	-	-	-	-	-
	74200	9210	887,798.09	-	-	k	887,798.09	-	-	-	-	-
	74300	9210	0.37	-	-	k	0.37	-	-	-	-	-
	74400	9210	76,586.36	-	-	k	76,586.36	-	-	-	-	-
	74500	9210	16,882.41	-	-	k	16,882.41	-	-	-	-	-
	75000	9210	2,767,563.22	-	-	-	-	a	2,767,563.22	1,624,116.80	138,931.67	1,004,514.75
	75001	9210	12,501.42	-	-	k	12,501.42	-	-	-	-	-
	75200	9210	31,560.15	-	-	-	-	a	31,560.15	18,520.76	1,584.32	11,455.07
	75300	9210	434.41	-	-	-	-	a	434.41	254.93	21.81	157.67
	75400	9210	23,262.55	-	-	-	-	a	23,262.55	13,651.39	1,167.78	8,443.38

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	75500	9210	232,697.47	-	-	-	-	a	232,697.47	138,556.18	11,681.41	84,459.87
	75600	9210	1,835.52	-	-	-	-	a	1,835.52	1,077.16	92.14	666.22
	75602	9210	2,795.54	-	-	k	2,795.54	-	-	-	-	-
	75603	9210	3,734.36	-	-	-	-	a	3,734.36	2,191.47	187.46	1,355.42
	75604	9210	2,204.68	-	2,204.68	-	-	-	-	-	-	-
	75605	9210	3,164.24	-	3,164.24	-	-	-	-	-	-	-
	75700	9210	5,606.68	-	-	k	5,606.68	-	-	-	-	-
	75800	9210	123,295.01	-	-	k	123,295.01	-	-	-	-	-
	76100	9210	293,122.39	-	-	-	-	a	293,122.39	172,015.94	14,714.74	106,391.70
	76101	9210	22,362.72	-	-	-	-	a	22,362.72	13,123.34	1,122.61	8,116.77
	76200	9210	1,665,062.44	-	-	-	-	a	1,665,062.44	977,125.24	83,586.13	604,351.06
	76300	9210	326,586.79	-	-	-	-	a	326,586.79	191,654.19	16,394.66	118,537.94
	76400	9210	2,622.28	-	-	-	-	a	2,622.28	1,538.86	131.64	951.78
	80000	9210	157,900.24	-	-	k	157,900.24	-	-	-	-	-
	80200	9210	45,273.96	-	-	k	45,273.96	-	-	-	-	-
	80800	9210	125,554.39	-	-	k	125,554.39	-	-	-	-	-
	80900	9210	385,732.84	-	-	-	-	a	385,732.84	226,363.46	19,363.79	140,005.59
	81000	9210	1,419.40	-	-	k	1,419.40	-	-	-	-	-
	81004	9210	61,932.22	-	-	k	61,932.22	-	-	-	-	-
	81800	9210	150,038.42	-	-	-	-	a	150,038.42	88,048.55	7,531.93	54,457.94
	81900	9210	1,053,017.05	-	-	-	-	a	1,053,017.05	617,952.53	52,861.46	382,203.07
	82000	9210	426,683.75	-	-	k	426,683.75	-	-	-	-	-
	82500	9210	797,411.37	-	-	k	797,411.37	-	-	-	-	-
	82510	9210	1,541,537.14	-	-	k	1,541,537.14	-	-	-	-	-
	82520	9210	119,395.87	-	-	k	119,395.87	-	-	-	-	-
	82530	9210	57,195.43	-	-	k	57,195.43	-	-	-	-	-
	82540	9210	754,621.69	-	-	-	-	a	754,621.69	442,842.19	37,882.01	273,897.49
	82600	9210	570,493.80	-	-	k	570,493.80	-	-	-	-	-
	82700	9210	1,156,794.78	-	-	k	1,156,794.78	-	-	-	-	-
	82800	9210	64,646.18	-	-	k	64,646.18	-	-	-	-	-
	82900	9210	415,741.53	-	-	k	415,741.53	-	-	-	-	-
	83000	9210	265,389.20	-	-	k	265,389.20	-	-	-	-	-
	87100	9210	340,766.18	-	-	-	-	a	340,766.18	199,975.23	17,108.46	123,684.49
	87101	9210	116,236.75	-	-	-	-	a	116,236.75	68,212.37	5,835.08	42,189.29
	87102	9210	3,401.37	-	-	-	-	a	3,401.37	1,996.06	170.75	1,234.56
	87200	9210	155,841.39	-	-	-	-	a	155,841.39	91,453.96	7,823.24	56,564.19
	87300	9210	419,665.94	-	-	-	-	a	419,665.94	246,276.76	21,067.23	152,321.95
	87301	9210	358,657.23	-	-	-	-	a	358,657.23	210,474.41	18,004.59	130,178.23
	87302	9210	733,132.18	-	-	-	-	a	733,132.18	430,231.29	36,803.24	266,097.66
	87303	9210	872,470.68	-	-	-	-	a	872,470.68	512,000.69	43,798.03	316,671.96
	87304	9210	386,973.84	-	-	-	-	a	386,973.84	227,091.73	19,426.09	140,456.02
	87400	9210	200,846.76	-	-	k	200,846.76	-	-	-	-	-
	87401	9210	83,844.38	-	-	k	83,844.38	-	-	-	-	-
	87402	9210	16,819,594.81	-	-	k	16,819,594.81	-	-	-	-	-
	87403	9210	338,692.94	-	-	k	338,692.94	-	-	-	-	-
	87404	9210	117.61	-	-	k	117.61	-	-	-	-	-
	87500	9210	629,691.10	-	-	k	629,691.10	-	-	-	-	-
	87600	9210	3,604,776.20	-	-	-	-	a	3,604,776.20	2,115,426.87	180,959.77	1,308,389.57

A&G

agpl2a10a	<u>CUST</u>	<u>FERC</u>	<u>ACTUAL</u>	<u>Production</u>	<u>Prod Expense</u>	<u>T&amp;D</u>	<u>T&amp;D Expense</u>	<u>PT&amp;D</u>	<u>PT&amp;D Expense</u>	<u>Alloc Prod</u>	<u>Alloc Trans</u>	<u>Alloc Dist</u>
	87601	9210	2,633.67		-	k	2,633.67		-	-	-	-
	87602	9210	121.58		-	k	121.58		-	-	-	-
	87605	9210	21.49		-			a	21.49	12.61	1.08	7.80
	87700	9210	829,754.45		-			a	829,754.45	486,933.10	41,653.67	301,167.68
	87701	9210	112,439.56		-			a	112,439.56	65,984.03	5,644.47	40,811.06
	87702	9210	248,239.29		-			a	248,239.29	145,676.74	12,461.61	90,100.93
	87703	9210	11,052,399.64		-			a	11,052,399.64	6,485,990.20	554,830.46	4,011,578.97
	87704	9210	(46,568,503.85)		-			a	(46,568,503.85)	(27,328,260.80)	(2,337,738.89)	(16,902,504.16)
	90001	9210	37.82 *		37.82				-	-	-	-
	90007	9210	181.25 *		181.25				-	-	-	-
	90099	9210	(339.29) *		(339.29)				-	-	-	-
	90110	9210	13,867.00 *		13,867.00				-	-	-	-
	90120	9210	843.58 *		843.58				-	-	-	-
	90131	9210	0.55 *		0.55				-	-	-	-
	90140	9210	468.25 *		468.25				-	-	-	-
	90150	9210	3,047.21 *		3,047.21				-	-	-	-
	90170	9210	1,303.09 *		1,303.09				-	-	-	-
	90401	9210	3,679.38 *		3,679.38				-	-	-	-
	90403	9210	(249.55) *		(249.55)				-	-	-	-
	90404	9210	5.10 *		5.10				-	-	-	-
	90405	9210	8,616.96 *		8,616.96				-	-	-	-
	90407	9210	1,522.80 *		1,522.80				-	-	-	-
	90431	9210	2.29 *		2.29				-	-	-	-
	90434	9210	1,702.19 *		1,702.19				-	-	-	-
	90481	9210	8.21 *		8.21				-	-	-	-
	90482	9210	335.99 *		335.99				-	-	-	-
	90483	9210	419.88 *		419.88				-	-	-	-
	90484	9210	230.88 *		230.88				-	-	-	-
	90485	9210	300.97 *		300.97				-	-	-	-
	90501	9210	564.81 *		564.81				-	-	-	-
	90502	9210	1.26 *		1.26				-	-	-	-
	90503	9210	452.89 *		452.89				-	-	-	-
	90504	9210	0.07 *		0.07				-	-	-	-
	90601	9210	2,385.27 *		2,385.27				-	-	-	-
	90701	9210	2,482.26 *		2,482.26				-	-	-	-
	90702	9210	170.68 *		170.68				-	-	-	-
	90703	9210	84.60 *		84.60				-	-	-	-
	90705	9210	65.80 *		65.80				-	-	-	-
	90706	9210	602.22 *		602.22				-	-	-	-
	90801	9210	1,823.54 *		1,823.54				-	-	-	-
	90901	9210	322.50 *		322.50				-	-	-	-
	90902	9210	803.66 *		803.66				-	-	-	-
	90903	9210	338.40 *		338.40				-	-	-	-
	90904	9210	907.53 *		907.53				-	-	-	-
	90905	9210	226.10 *		226.10				-	-	-	-
	90906	9210	642.15 *		642.15				-	-	-	-
	90907	9210	1,015.20 *		1,015.20				-	-	-	-
	91001	9210	3,739.40 *		3,739.40				-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	91201	9210	306.06	*	306.06		-		-	-	-	-
	91401	9210	371.70	*	371.70		-		-	-	-	-
	91402	9210	95.33	*	95.33		-		-	-	-	-
	91403	9210	720.38	*	720.38		-		-	-	-	-
	91404	9210	731.38	*	731.38		-		-	-	-	-
	91721	9210	463.82	*	463.82		-		-	-	-	-
	91722	9210	0.69	*	0.69		-		-	-	-	-
	91724	9210	0.69	*	0.69		-		-	-	-	-
	91725	9210	14.94	*	14.94		-		-	-	-	-
	91801	9210	18,731.68	*	18,731.68		-		-	-	-	-
	91811	9210	2.11	*	2.11		-		-	-	-	-
	91812	9210	1,437.68	*	1,437.68		-		-	-	-	-
	91813	9210	274.07	*	274.07		-		-	-	-	-
	91814	9210	1,630.24	*	1,630.24		-		-	-	-	-
							-		-	-	-	-
	91852	9210	241.78	*	241.78		-		-	-	-	-
	91853	9210	570.78	*	570.78		-		-	-	-	-
	91854	9210	441.32	*	441.32		-		-	-	-	-
	91861	9210	721.13	*	721.13		-		-	-	-	-
	91871	9210	592.28	*	592.28		-		-	-	-	-
	91881	9210	2.18	*	2.18		-		-	-	-	-
	91901	9210	4,000.88	*	4,000.88		-		-	-	-	-
	91902	9210	38.07	*	38.07		-		-	-	-	-
	91903	9210	7.00	*	7.00		-		-	-	-	-
	91904	9210	5.08	*	5.08		-		-	-	-	-
	92101	9210	78.14	*	78.14		-		-	-	-	-
	92102	9210	13.04	*	13.04		-		-	-	-	-
	92103	9210	236.06	*	236.06		-		-	-	-	-
	92201	9210	271.34	*	271.34		-		-	-	-	-
	92202	9210	0.81	*	0.81		-		-	-	-	-
	92203	9210	311.05	*	311.05		-		-	-	-	-
	92205	9210	64.41	*	64.41		-		-	-	-	-
	92301	9210	144.50	*	144.50		-		-	-	-	-
	92501	9210	2,181.03	*	2,181.03		-		-	-	-	-
	92505	9210	0.07	*	0.07		-		-	-	-	-
	92601	9210	5.84	*	5.84		-		-	-	-	-
	93001	9210	231.94	*	231.94		-		-	-	-	-
	93101	9210	3,670.41	*	3,670.41		-		-	-	-	-
	93102	9210	584.85	*	584.85		-		-	-	-	-
	93103	9210	510.58	*	510.58		-		-	-	-	-
	93104	9210	352.28	*	352.28		-		-	-	-	-
	93105	9210	77.19	*	77.19		-		-	-	-	-
	93106	9210	235.18	*	235.18		-		-	-	-	-
	93107	9210	113.09	*	113.09		-		-	-	-	-
	93201	9210	1,461.75	*	1,461.75		-		-	-	-	-
	93202	9210	159.80	*	159.80		-		-	-	-	-
	93203	9210	75.20	*	75.20		-		-	-	-	-
	93204	9210	244.83	*	244.83		-		-	-	-	-

A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	93205	9210	18.80	*	18.80		-		-		-	-
	93206	9210	535.80	*	535.80		-		-		-	-
	93601	9210	7,187.61	*	7,187.61		-		-		-	-
	93602	9210	1,157.84	*	1,157.84		-		-		-	-
	93603	9210	520.50	*	520.50		-		-		-	-
	93604	9210	1,798.59	*	1,798.59		-		-		-	-
	93606	9210	1,231.40	*	1,231.40		-		-		-	-
	93607	9210	958.80	*	958.80		-		-		-	-
	93608	9210	244.40	*	244.40		-		-		-	-
	93609	9210	75.20	*	75.20		-		-		-	-
	93610	9210	150.40	*	150.40		-		-		-	-
	93701	9210	426.80	*	426.80		-		-		-	-
	93901	9210	4,344.54	*	4,344.54		-		-		-	-
	93902	9210	176.21	*	176.21		-		-		-	-
	93903	9210	404.32	*	404.32		-		-		-	-
	93904	9210	1,543.21	*	1,543.21		-		-		-	-
	93905	9210	389.00	*	389.00		-		-		-	-
	93906	9210	308.40	*	308.40		-		-		-	-
	93907	9210	330.09	*	330.09		-		-		-	-
	93908	9210	1,472.24	*	1,472.24		-		-		-	-
	93909	9210	245.27	*	245.27		-		-		-	-
	93910	9210	10.65	*	10.65		-		-		-	-
	93911	9210	71.12	*	71.12		-		-		-	-
	93923	9210	18.80	*	18.80		-		-		-	-
	93925	9210	9.40	*	9.40		-		-		-	-
	93926	9210	874.20	*	874.20		-		-		-	-
	94001	9210	2,321.23	*	2,321.23		-		-		-	-
	94002	9210	47.62	*	47.62		-		-		-	-
	94003	9210	9.40	*	9.40		-		-		-	-
	94004	9210	11.80	*	11.80		-		-		-	-
	94005	9210	(291.85)	*	(291.85)		-		-		-	-
	94006	9210	0.32	*	0.32		-		-		-	-
	94007	9210	(295.85)	*	(295.85)		-		-		-	-
	94008	9210	115.70	*	115.70		-		-		-	-
	94009	9210	42.51	*	42.51		-		-		-	-
	94010	9210	(789.76)	*	(789.76)		-		-		-	-
	94011	9210	18.93	*	18.93		-		-		-	-
	94012	9210	59.13	*	59.13		-		-		-	-
	94013	9210	428.54	*	428.54		-		-		-	-
	94201	9210	1,917.33	*	1,917.33		-		-		-	-
	94202	9210	1,045.86	*	1,045.86		-		-		-	-
	94203	9210	990.38	*	990.38		-		-		-	-
	94205	9210	415.83	*	415.83		-		-		-	-
	94221	9210	47.00	*	47.00		-		-		-	-
	94222	9210	56.40	*	56.40		-		-		-	-
	94223	9210	75.20	*	75.20		-		-		-	-
	94224	9210	18.80	*	18.80		-		-		-	-
	94225	9210	18.80	*	18.80		-		-		-	-

A&G

agpl2a10a	<u>CUST</u>	<u>FERC</u>	<u>ACTUAL</u>	<u>Production</u>	<u>Prod Expense</u>	<u>T&amp;D</u>	<u>T&amp;D Expense</u>	<u>PT&amp;D</u>	<u>PT&amp;D Expense</u>	<u>Alloc Prod</u>	<u>Alloc Trans</u>	<u>Alloc Dist</u>
	94226	9210	18.80	*		18.80	-		-	-	-	-
	94231	9210	18.80	*		18.80	-		-	-	-	-
	94232	9210	28.20	*		28.20	-		-	-	-	-
	94233	9210	37.60	*		37.60	-		-	-	-	-
	94234	9210	28.20	*		28.20	-		-	-	-	-
	94235	9210	47.00	*		47.00	-		-	-	-	-
	94236	9210	47.00	*		47.00	-		-	-	-	-
	94501	9210	729.37	*		729.37	-		-	-	-	-
	94601	9210	2,962.65	*		2,962.65	-		-	-	-	-
	94602	9210	24,338.31	*		24,338.31	-		-	-	-	-
	94603	9210	98.83	*		98.83	-		-	-	-	-
	94604	9210	513.34	*		513.34	-		-	-	-	-
	94605	9210	12,451.57	*		12,451.57	-		-	-	-	-
	94606	9210	12.47	*		12.47	-		-	-	-	-
	94701	9210	11.51	*		11.51	-		-	-	-	-
	94702	9210	0.73	*		0.73	-		-	-	-	-
	94703	9210	0.20	*		0.20	-		-	-	-	-
	94704	9210	0.80	*		0.80	-		-	-	-	-
	94705	9210	0.19	*		0.19	-		-	-	-	-
	94801	9210	1,005.80	*		1,005.80	-		-	-	-	-
	94802	9210	1.97	*		1.97	-		-	-	-	-
	94803	9210	0.45	*		0.45	-		-	-	-	-
	94804	9210	2,287.06	*		2,287.06	-		-	-	-	-
	94805	9210	1,528.83	*		1,528.83	-		-	-	-	-
	94806	9210	28,053.53	*		28,053.53	-		-	-	-	-
	94807	9210	4.47	*		4.47	-		-	-	-	-
	94810	9210	42.92	*		42.92	-		-	-	-	-
	94820	9210	162.90	*		162.90	-		-	-	-	-
	94950	9210	95.00	*		95.00	-		-	-	-	-
	95001	9210	31.04	*		31.04	-		-	-	-	-
	95101	9210	6,297.92	*		6,297.92	-		-	-	-	-
	95111	9210	3.09	*		3.09	-		-	-	-	-
	95125	9210	0.12	*		0.12	-		-	-	-	-
	95131	9210	662.84	*		662.84	-		-	-	-	-
	95132	9210	171.42	*		171.42	-		-	-	-	-
	95133	9210	95.95	*		95.95	-		-	-	-	-
	95134	9210	5.36	*		5.36	-		-	-	-	-
	95152	9210	111.99	*		111.99	-		-	-	-	-
	95241	9210	0.03	*		0.03	-		-	-	-	-
	95242	9210	5.55	*		5.55	-		-	-	-	-
	95243	9210	119.11	*		119.11	-		-	-	-	-
	95244	9210	0.52	*		0.52	-		-	-	-	-
	95323	9210	547.47	*		547.47	-		-	-	-	-
	95324	9210	198.57	*		198.57	-		-	-	-	-
	95325	9210	248.15	*		248.15	-		-	-	-	-
	95326	9210	0.32	*		0.32	-		-	-	-	-
	95327	9210	66.00	*		66.00	-		-	-	-	-
	95328	9210	676.80	*		676.80	-		-	-	-	-



A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	9200	9220	-33,005.83	-	-	-	-	a	(33,005.83)	(19,369.14)	(1,656.89)	(11,979.80)
	9300	9220	-49,287.17	-	-	-	-	a	(49,287.17)	(28,923.68)	(2,474.22)	(17,889.27)
	9400	9220	-48,063.38	-	-	k	(48,063.38)	-	-	-	-	-
	26400	9220	-36,485.34	-	-	k	(36,485.34)	-	-	-	-	-
	41520	9220	-81,080.63 *	-	(81,080.63)	-	-	-	-	-	-	-
	66700	9220	-65,920.51	-	-	-	-	a	(65,920.51)	(38,684.79)	(3,309.21)	(23,926.51)
<b>Total 922 Account</b>			<b>-511,159.78</b>		<b>-81,080.63</b>		<b>-84,548.72</b>		<b>-345,530.43</b>	<b>-202,771.07</b>	<b>-17,345.63</b>	<b>-125,413.73</b>
	1000	9230	28,622.24	-	-	k	28,622.24	-	-	-	-	-
	2000	9230	22,543.74	-	-	k	22,543.74	-	-	-	-	-
	4010	9230	3,670,702.66	-	-	-	-	a	3,670,702.66	2,154,115.15	184,269.27	1,332,318.24
	4100	9230	55.08	-	-	k	55.08	-	-	-	-	-
	4600	9230	19,278.79	-	-	k	19,278.79	-	-	-	-	-
	4700	9230	60,888.90	-	-	-	-	a	60,888.90	35,732.04	3,056.62	22,100.24
	5000	9230	5,125,152.01	-	-	-	-	a	5,125,152.01	3,007,644.21	257,282.63	1,860,225.17
	5200	9230	527,743.51	-	-	k	527,743.51	-	-	-	-	-
	5300	9230	2,917.15	-	-	k	2,917.15	-	-	-	-	-
	5400	9230	264,332.14	-	-	-	-	a	264,332.14	155,120.67	13,269.47	95,941.99
	9200	9230	9.95	-	-	-	-	a	9.95	5.84	0.50	3.61
	10501	9230	6,911.88	-	-	k	6,911.88	-	-	-	-	-
	11600	9230	2,798.10	-	-	k	2,798.10	-	-	-	-	-
	14000	9230	139,430.83	-	-	k	139,430.83	-	-	-	-	-
	16700	9230	142.88	-	-	k	142.88	-	-	-	-	-
	17500	9230	532,062.38	-	-	k	532,062.38	-	-	-	-	-
	17620	9230	601.6	-	-	-	-	a	601.60	353.04	30.20	218.36
	18000	9230	2,932.80	-	-	-	-	a	2,932.80	1,721.08	147.23	1,064.49
	18100	9230	241.06	-	-	-	-	a	241.06	141.46	12.10	87.50
	18500	9230	900.93	-	-	-	-	a	900.93	528.70	45.23	327.00
	18501	9230	439,768.94	-	-	k	439,768.94	-	-	-	-	-
	18504	9230	2,734,371.46	-	-	-	-	a	2,734,371.46	1,604,638.55	137,265.45	992,467.47
	19102	9230	301.74	-	-	-	-	a	301.74	177.07	15.15	109.52
	19200	9230	3,525.00	-	-	-	-	a	3,525.00	2,068.61	176.96	1,279.43
	19510	9230	300,839.08	-	-	-	-	a	300,839.08	176,544.41	15,102.12	109,192.55
	19520	9230	95,665.64	-	-	-	-	a	95,665.64	56,140.42	4,802.42	34,722.80
	19530	9230	1,645.00	-	-	-	-	a	1,645.00	965.35	82.58	597.07
	19540	9230	-162.6	-	-	-	-	a	(162.60)	(95.42)	(8.16)	(59.02)
	19550	9230	136,991.27	-	-	-	-	a	136,991.27	80,391.96	6,876.96	49,722.35
	24100	9230	1,231.46	-	-	k	1,231.46	-	-	-	-	-
	30400	9230	2,305.94	-	-	k	2,305.94	-	-	-	-	-
	30402	9230	1,351.50	-	-	k	1,351.50	-	-	-	-	-
	30800	9230	92,709.98	-	-	k	92,709.98	-	-	-	-	-
	31000	9230	109,533.08	-	-	k	109,533.08	-	-	-	-	-
	31400	9230	694,010.95	-	-	k	694,010.95	-	-	-	-	-
	32501	9230	66,255.05	-	-	k	66,255.05	-	-	-	-	-
	33530	9230	49,877.44	-	-	k	49,877.44	-	-	-	-	-
	41400	9230	118 *	-	118.00	-	-	-	-	-	-	-
	41700	9230	7,145.36 *	-	7,145.36	-	-	-	-	-	-	-



A&G

agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
Total 928 Account			6,491,890.04		0.00		6,491,890.04		0.00	0.00	0.00	0.00
Total 929 Account			-3,432,501.25		-	k	(3,432,501.25)		-	-	-	-
16700	9301		1,417,539.64		-	k	1,417,539.64		-	-	-	-
1000	9302		647.85		-	k	647.85		-	-	-	-
1700	9302		297.18		-		-	a	297.18	174.40	14.92	107.86
2000	9302		1,311,854.52		-	k	1,311,854.52		-	-	-	-
11600	9302		1,116,225.98		-	k	1,116,225.98		-	-	-	-
17600	9302		37.6		-		-	a	37.60	22.07	1.89	13.65
17610	9302		1,128.00		-		-	a	1,128.00	661.96	56.63	409.42
17620	9302		752		-		-	a	752.00	441.30	37.75	272.95
17630	9302		1,353.60		-		-	a	1,353.60	794.35	67.95	491.30
17640	9302		1,325.40		-		-	a	1,325.40	777.80	66.54	481.07
17650	9302		723.8		-		-	a	723.80	424.75	36.33	262.71
17660	9302		175.31		-		-	a	175.31	102.88	8.80	63.63
18000	9302		13,721.84		-		-	a	13,721.84	8,052.52	688.84	4,980.48
18200	9302		112.8		-		-	a	112.80	66.20	5.66	40.94
19103	9302		16.92		-		-	a	16.92	9.93	0.85	6.14
19500	9302		741,344.96		-		-	a	741,344.96	435,050.88	37,215.52	269,078.57
19510	9302		150.4		-		-	a	150.40	88.26	7.55	54.59
19550	9302		204,049.65		-		-	a	204,049.65	119,744.50	10,243.29	74,061.86
23001	9302		355.29		-	k	355.29		-	-	-	-
24000	9302		37.28		-	k	37.28		-	-	-	-
25100	9302		682.9		-	k	682.90		-	-	-	-
25400	9302		2,758.81		-	k	2,758.81		-	-	-	-
25412	9302		402.37		-	k	402.37		-	-	-	-
25500	9302		794.42		-	k	794.42		-	-	-	-
30400	9302		868,278.70		-	k	868,278.70		-	-	-	-
32100	9302		150,000.00		-		-	a	150,000.00	88,026.00	7,530.00	54,444.00
32506	9302		853.92		-	k	853.92		-	-	-	-
32700	9302		4,355.42		-	k	4,355.42		-	-	-	-
33010	9302		751.95		-	k	751.95		-	-	-	-
33530	9302		892.33		-	k	892.33		-	-	-	-
40000	9302		800		-	k	800.00		-	-	-	-
42010	9302		14,592.81 *		14,592.81		-		-	-	-	-
43010	9302		-3,571.00 *		(1,785.50) k		(1,785.50)		-	-	-	-
43020	9302		0		-	k	-		-	-	-	-
43030	9302		96.9 *		48.45 k		48.45		-	-	-	-
43040	9302		-200 *		(100.00) k		(100.00)		-	-	-	-
43050	9302		542.37 *		271.19 k		271.18		-	-	-	-
43060	9302		-69 *		(34.50) k		(34.50)		-	-	-	-
43400	9302		1,695.00 *		1,695.00		-		-	-	-	-
43940	9302		453.03 *		453.03		-		-	-	-	-
44600	9302		4,033.61 *		4,033.61		-		-	-	-	-
44721	9302		1,054.99 *		1,054.99		-		-	-	-	-
44756	9302		694.97 *		694.97		-		-	-	-	-

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agpl2a10a	CUST	FERC	ACTUAL	Production	Prod Expense	T&D	T&D Expense	PT&D	PT&D Expense	Alloc Prod	Alloc Trans	Alloc Dist
	45801	9302	0	-	-	k	-	-	-	-	-	-
	48006	9302	14,259.49	-	-	k	14,259.49	-	-	-	-	-
	63641	9302	194.44	-	-	k	194.44	-	-	-	-	-
	63681	9302	7,970.30	-	-	k	7,970.30	-	-	-	-	-
	63696	9302	567.38 *	-	21.56	k	545.82	-	-	-	-	-
	72901	9302	664.73	-	-	k	664.73	-	-	-	-	-
	75000	9302	22,255.10	-	-	-	-	a	22,255.10	13,060.18	1,117.21	8,077.71
	75001	9302	104,520.39	-	-	k	104,520.39	-	-	-	-	-
	75600	9302	4,527.84	-	-	-	-	a	4,527.84	2,657.12	227.30	1,643.42
	76100	9302	-599.42	-	-	-	-	a	(599.42)	(351.76)	(30.09)	(217.57)
	76300	9302	769.51	-	-	-	-	a	769.51	451.58	38.63	279.30
	76400	9302	218.68	-	-	-	-	a	218.68	128.33	10.98	79.37
	81900	9302	191.57	-	-	-	-	a	191.57	112.42	9.62	69.53
	82600	9302	1,271,074.69	-	-	k	1,271,074.69	-	-	-	-	-
	82700	9302	75,705.04	-	-	k	75,705.04	-	-	-	-	-
	87500	9302	6,563.47	-	-	k	6,563.47	-	-	-	-	-
	87600	9302	3,130.25	-	-	-	-	a	3,130.25	1,836.96	157.14	1,136.16
	90099	9302	-58,671.93 *	-	(58,671.93)	-	-	-	-	-	-	-
	90407	9302	1,956.37 *	-	1,956.37	-	-	-	-	-	-	-
	90501	9302	2,044.48 *	-	2,044.48	-	-	-	-	-	-	-
	90601	9302	12,316.72 *	-	12,316.72	-	-	-	-	-	-	-
	90702	9302	2,932.35 *	-	2,932.35	-	-	-	-	-	-	-
	90901	9302	44.83 *	-	44.83	-	-	-	-	-	-	-
	90904	9302	39.98 *	-	39.98	-	-	-	-	-	-	-
	90905	9302	1,253.46 *	-	1,253.46	-	-	-	-	-	-	-
	90906	9302	10,773.02 *	-	10,773.02	-	-	-	-	-	-	-
	91401	9302	2,734.35 *	-	2,734.35	-	-	-	-	-	-	-
	91402	9302	641.67 *	-	641.67	-	-	-	-	-	-	-
	91721	9302	1,090.79 *	-	1,090.79	-	-	-	-	-	-	-
	91801	9302	44,453.81 *	-	44,453.81	-	-	-	-	-	-	-
	91813	9302	10,765.49 *	-	10,765.49	-	-	-	-	-	-	-
	91905	9302	63.45 *	-	63.45	-	-	-	-	-	-	-
	92203	9302	126.93 *	-	126.93	-	-	-	-	-	-	-
	93102	9302	857.01 *	-	857.01	-	-	-	-	-	-	-
	93104	9302	303.05 *	-	303.05	-	-	-	-	-	-	-
	93202	9302	41,275.39 *	-	41,275.39	-	-	-	-	-	-	-
	93601	9302	81.62 *	-	81.62	-	-	-	-	-	-	-
	93602	9302	2,000.00 *	-	2,000.00	-	-	-	-	-	-	-
	93603	9302	160 *	-	160.00	-	-	-	-	-	-	-
	94501	9302	150 *	-	150.00	-	-	-	-	-	-	-
	94601	9302	10,533.70 *	-	10,533.70	-	-	-	-	-	-	-
	94603	9302	82.69 *	-	82.69	-	-	-	-	-	-	-
	94701	9302	3,818.44 *	-	3,818.44	-	-	-	-	-	-	-
	94704	9302	3,318.20 *	-	3,318.20	-	-	-	-	-	-	-
	94810	9302	36,198.41 *	-	36,198.41	-	-	-	-	-	-	-
	95001	9302	67.12 *	-	67.12	-	-	-	-	-	-	-
	95101	9302	289 *	-	289.00	-	-	-	-	-	-	-
	95410	9302	9,168.23 *	-	9,168.23	-	-	-	-	-	-	-

A&G

agpl2a10a	<u>CUST</u>	<u>FERC</u>	<u>ACTUAL</u>	<u>Production</u>	<u>Prod Expense</u>	<u>T&amp;D</u>	<u>T&amp;D Expense</u>	<u>PT&amp;D</u>	<u>PT&amp;D Expense</u>	<u>Alloc Prod</u>	<u>Alloc Trans</u>	<u>Alloc Dist</u>
	95625	9302	877.31 *		877.31		-		-	-	-	-
							-		-	-	-	-
							-		-	-	-	-
<b>Total 930 Account</b>			7,515,503.92		162,691.55		6,207,129.38		1,145,682.99	672,332.63	57,513.31	415,837.09
							-		-	-	-	-
<b>Total 931 Account</b>	75800	9310	3,776.76 *		3,776.76		-		-	-	-	-
							-		-	-	-	-
	17500	9350	697,063.49		-	k	697,063.49		-	-	-	-
	25200	9350	171.99		-	k	171.99		-	-	-	-
	26300	9350	129,623.04		-	k	129,623.04		-	-	-	-
	30400	9350	208.17		-	k	208.17		-	-	-	-
	31500	9350	7,728.22		-	k	7,728.22		-	-	-	-
	43010	9350	46.89 *		23.45	k	23.44		-	-	-	-
	72000	9350	7,538.81		-	k	7,538.81		-	-	-	-
	75800	9350	32,824.14		-	k	32,824.14		-	-	-	-
<b>Total 935 Account</b>			875,204.75		23.45		875,181.30		-	-	-	-
			202,890,998.82		2,647,627.73		159,413,758.84		40,829,612.25	23,960,449.73	2,049,646.56	14,819,516.09



agpl2a9	<u>CUST</u>	<u>FERC</u>	<u>Description</u>	<u>Justification</u>
	1000	9200	EXECUTIVE DEPARTMENT	Required for management of the T&D functions
	1300	9200	OFFICE OF CFO	Required for financial management of the T&D functions
	1400	9200	CONSUMER ENERGY SERVICE GROUP	Business Unit with customer and T&D responsibility
	2000	9200	SECRETARY'S OFFICE	Required for various activities of the T&D functions
	4100	9200	PUBLIC POLICY	Corporate Center; regulatory/legislative
	4600	9200	CLAIMS DIVISION	Required to process claims against the Company
	5100	9200	BUSINESS OPERATIONS	Central Service organization supporting T&D functions
	5200	9200	BUSINESS DEVELOPMENT	Corporate Center; performance of long range studies
	5300	9200	STRATEGIC ASSET MANAGEMENT	Corporate Center; performance business evaluations
	9400	9200	STRATEGY & FINANCIAL ANALYSIS	Corporate Center; performance business evaluations
	10101	9200	TRANSMISSION PLANNING	Long-term transmission planning
	10102	9200	INTERCONNECTION PLANNING	Long-term transmission planning
	10103	9200	COMPUTER SUPPORT SERVICES	Corporate Center; computer system maintenance
	10302	9200	FINANCIAL SERVICES	Corporate Center; transmission
	10401	9200	INTERCONNECTION ARRANGEMENTS	Corporate Center; transmission
	10501	9200	POWER TRANSACTIONS	Corporate Center; transmission
	11600	9200	SR. V.P. CORPORATE & PUBLIC AF	Corporate Center; public relations
	14000	9200	COMMUNITY RELATIONS	Corporate Center; public relations
	14600	9200	COMMUNICATIONS DIVISION	Corporate Center; public relations
	15000	9200	GEN MANAGER & STAFF NORTH DIVI	Responsible for public relations within division
	15200	9200	GEN MANAGER & STAFF DELA CTY D	Responsible for public relations within division
	15300	9200	GEN MANAGER & STAFF CHESTER CT	Responsible for public relations within division
	15400	9200	GEN MANAGER & STAFF MONTGOMERY	Responsible for public relations within division
	16700	9200	MEDIA AND PUBLIC RELATIONS	Corporate Center; public relations
	17500	9200	OFFICE OF SR. VP. - HUMAN RESO	Corporate Center; human resources
	18501	9200	CORP & CENTRAL SERVICES	Corporate Center; general support
	21000	9200	SYSTEM PLANNING - T&D SERVICES	CESG; T&D related activities
	22000	9200	BUCKSMONT DIRECTOR	CESG; T&D related activities
	22001	9200	FACILITIES SUPPORT BUCKSMONT	CESG; T&D related activities
	22100	9200	BUCKSMONT ENGINEERING	CESG; T&D related activities
	22200	9200	BUCKSMONT CONTR.BUILDER SRVS	CESG; T&D related activities
	22300	9200	BUCKSMONT WORK MANAGEMENT	CESG; T&D related activities
	22310	9200	BUCKSMONT EMERGENCY SERVICES	CESG; T&D related activities
	22400	9200	BUCKSMONT DISTRIBUTION MAINT.	CESG; T&D related activities
	22401	9200	DOYLESTOWN AERIAL LINES	CESG; T&D related activities
	22402	9200	EMERGENCY SERVICES FIELD	CESG; T&D related activities
	22403	9200	EMILIE AERIAL LINES	CESG; T&D related activities
	22404	9200	NEWTOWN AERIAL LINES	CESG; T&D related activities
	22405	9200	NORTH WALES AERIAL LINES	CESG; T&D related activities
	22406	9200	PERKIOMEN AERIAL LINES	CESG; T&D related activities
	22407	9200	BUCKSMONT PLANNING	CESG; T&D related activities
	22408	9200	PLYMOUTH AERIAL LINES	CESG; T&D related activities
	22409	9200	BUCKSMONT UNDERGROUND	CESG; T&D related activities
	22410	9200	WARMINSTER N AERIAL LINES	CESG; T&D related activities
	22411	9200	WARMINSTER S AERIAL LINES	CESG; T&D related activities
	22500	9200	EMERGENCY SVCS FIELD	CESG; T&D related activities
	23000	9200	DIRECTOR - CSB	CESG; T&D related activities
	23001	9200	SUPPORT FACILITIES - CSB	CESG; T&D related activities
	23100	9200	ENGINEERING - CSB	CESG; T&D related activities
	23200	9200	CONTRACTOR BUILDER SERVICES -	CESG; T&D related activities
	23201	9200	URD - CSB	CESG; T&D related activities
	23300	9200	WORK MANAGEMENT - CSB	CESG; T&D related activities
	23310	9200	EMERGENCY SERVICES	CESG; T&D related activities
	23400	9200	DISTRIBUTION MAINTENANCE	CESG; T&D related activities
	23401	9200	WEST GROVE	CESG; T&D related activities
	23402	9200	WEST CHESTER / AERIAL LINES	CESG; T&D related activities
	23403	9200	WEST CHESTER 2 AERIAL LINES	CESG; T&D related activities
	23404	9200	COATESVILLE AERIAL LINES	CESG; T&D related activities
	23405	9200	PHOENIXVILLE AERIAL LINES	CESG; T&D related activities
	23406	9200	BALDWIN AERIAL LINES	CESG; T&D related activities
	23407	9200	BALDWIN 2 AERIAL LINES	CESG; T&D related activities
	23408	9200	ARDMORE AERIAL LINES	CESG; T&D related activities
	23409	9200	ES LINEMAN	CESG; T&D related activities
	23410	9200	PLANNING - CSB	CESG; T&D related activities
	23420	9200	UNDERGROUND - CSB	CESG; T&D related activities
	24000	9200	PHILADELPHIA REGION	CESG; T&D related activities
	24010	9200	SUPPORT FACILITIES	CESG; T&D related activities
	24100	9200	ENGINEERING AND DESIGN	CESG; T&D related activities

agpl2a9

<u>CUST</u>	<u>FERC</u>	<u>Description</u>	<u>Justification</u>
24200	9200	CONTRACTOR AND BUILDER SERVICE	CESG; T&D related activities
24300	9200	WORK MANAGEMENT	CESG; T&D related activities
24310	9200	EMERGENCY SERVICES - DOC	CESG; T&D related activities
24400	9200	REGION MAINTENANCE	CESG; T&D related activities
24405	9200	PLANNING	CESG; T&D related activities
24410	9200	AERIAL LINES - DUNGAN	CESG; T&D related activities
24420	9200	AERIAL LINES - LUZERNE	CESG; T&D related activities
24430	9200	AERIAL LINES - GERMANTOWN	CESG; T&D related activities
24440	9200	AERIAL LINES - CHRISTIAN ST.	CESG; T&D related activities
24450	9200	UNDERGROUND - LUZERNE	CESG; T&D related activities
24455	9200	UNDERGROUND-LUZERNE 1	CESG; T&D related activities
24460	9200	UNDERGROUND-SOUTHWARK 1	CESG; T&D related activities
24470	9200	UNDERGROUND-SOUTHWARK 2	CESG; T&D related activities
24480	9200	UNDERGROUND-ISLAND RD.	CESG; T&D related activities
24490	9200	EMERGENCY SERVICES - FIELD	CESG; T&D related activities
25000	9200	DIRECTOR, TRANSMISSION & SUBST	CESG; T&D related activities
25100	9200	T&S ENGINEERING	CESG; T&D related activities
25200	9200	CONTRACTOR/PROJECT MANAGEMENT,	CESG; T&D related activities
25300	9200	WORK MANAGEMENT, TRANS & SUBST	CESG; T&D related activities
25400	9200	TRANSMISSION MAINTENANCE T&S	CESG; T&D related activities
25405	9200	TRANSMISSION MAINTENANCE BUCKS	CESG; T&D related activities
25411	9200	TRANSMISSION MAINTENANCE BALDW	CESG; T&D related activities
25500	9200	TESTING, TRANSMISSION & SUBSTS	CESG; T&D related activities
26100	9200	MAPS & RECORDS MANAGER	CESG; T&D related activities
26101	9200	DOCUMENT SERVICES	CESG; T&D related activities
26106	9200	PHILADELPHIA REGION MAPPING	CESG; T&D related activities
26200	9200	CEMS - MANAGER	CESG; T&D related activities
26201	9200	SHOP	CESG; T&D related activities
26202	9200	FIELD	CESG; T&D related activities
26300	9200	REAL ESTATE	CESG; T&D related activities
30000	9200	OFFICE OF VP-CUST & MKTG SVCS	CESG; Customer service related activities
30400	9200	BUSINESS UNIT-SUPPORT SVCS	CESG; Financial management support
30402	9200	PLANNING & EVALUATION - BP&FA	CESG; Financial management support
30500	9200	CESG BUNDLED SYSTEM OP COSTS	CESG; Information systems
30503	9200	DIRECTOR-CEIS	CESG; Customer information system
30504	9200	BUSINESS PLANNING & PERFORMANC	CESG; Customer information system
30505	9200	BUSINESS SYSTEMS ARCHITECTURE	CESG; Customer information system
30506	9200	BUSINESS SYSTEMS ASSESSMENT	CESG; Customer information system
30507	9200	BUSINESS SYSTEMS INTEGRATION	CESG; Customer information system
30508	9200	BUSINESS SYSTEMS MAINTENANCE	CESG; Customer information system
30600	9200	TRAINING AND DEVELOPMENT-SUPP	CESG; Customer information system
30800	9200	BUS PLAN & PERF-CUST SVC	CESG; Customer service related activities
31000	9200	ROLLOUT BUSINESS RELEASE 1-CS	CESG; Customer service related activities
31300	9200	CUSTOMER QUALITY ASSURANCE	CESG; Customer service related activities
31400	9200	BUSINESS ASSESS CUST PROCESS	CESG; Customer service related activities
31500	9200	ENERGY DELIVERY PROCESS ASSESS	CESG; Customer service related activities
32200	9200	IND'L & COM'L CREDIT	CESG; Customer service related activities
32201	9200	INDUSTRIAL BILLING	CESG; Customer service related activities
32300	9200	DIRECTOR RES/SMALL COM'L	CESG; Customer service related activities
32302	9200	RES/SMALL COM'L MARKETING	CESG; Customer service related activities
32304	9200	IND'L MARKETING PROGRAM ADMIN.	CESG; Customer service related activities
32305	9200	RESIDENTIAL SALES	CESG; Customer service related activities
32306	9200	SMALL COM'L SALES	CESG; Customer service related activities
32307	9200	DIRECTOR MARKETING AND SALES	CESG; Customer service related activities
32400	9200	TECHNOLOGY	CESG; Customer service related activities
32500	9200	I & C SALES - GENERAL MANAGER	CESG; Customer service related activities
32501	9200	I & C SALES ADMIN	CESG; Customer service related activities
32502	9200	I & C SALES-RETAIL	CESG; Customer service related activities
32503	9200	I & C COMMERCIAL PROPERTIES	CESG; Customer service related activities
32504	9200	I & C ONSTITUTIONAL	CESG; Customer service related activities
32505	9200	I & C GROWTH INDUST'L	CESG; Customer service related activities
32506	9200	I & C INDUSTRIAL	CESG; Customer service related activities
32507	9200	I & C PROGRAM ADMIN	CESG; Customer service related activities
32508	9200	CONTRACTOR NETWORK	CESG; Customer service related activities
32700	9200	ECONOMIC DEVELOPMENT	CESG; Customer service related activities
32804	9200	FINANCIAL PLAN & SALES ANALYSI	CESG; Financial management support
32900	9200	KEY ACCT MGMT	CESG; Customer service related activities
32901	9200	KEY ACCT SALES	CESG; Customer service related activities

agpl2a9	<u>CUST</u>	<u>FERC</u>	<u>Description</u>	<u>Justification</u>
	33000	9200	ACCOUNTS RECEIVABLE	CESG; Customer service related activities
	33001	9200	CREDIT & COLLECTION	CESG; Customer service related activities
	33002	9200	CREDIT & COLLECTION ACCTS REC	CESG; Customer service related activities
	33010	9200	REVENUE RECOVERY	CESG; Customer service related activities
	33020	9200	CASH PAYMENT	CESG; Customer service related activities
	33030	9200	ACCOUNTING & BILLING	CESG; Customer service related activities
	33040	9200	DISTRICT OFFICES	CESG; Customer service related activities
	33100	9200	MTR RDNG & REV PROTECTION	CESG; Customer service related activities
	33110	9200	METER READING	CESG; Customer service related activities
	33200	9200	CUST BILLING & CENTRAL SVCS MG	CESG; Customer service related activities
	33201	9200	CUSTOMER PAYMENT SEC-CB&CS	CESG; Customer service related activities
	33300	9200	CUST OPER SOUTH DISTRICTS	CESG; Customer service related activities
	33301	9200	METER RDG/BILL/SOUTH	CESG; Customer service related activities
	33302	9200	C/I/TELEPHONE SOUTH	CESG; Customer service related activities
	33303	9200	C/I/DIST OFF SOUTH	CESG; Customer service related activities
	33304	9200	ACCTS RECEIVE SOUTH	CESG; Customer service related activities
	33400	9200	CUST OPER NORTHEAST DIST.	CESG; Customer service related activities
	33401	9200	METER RDG 1 NORTH	CESG; Customer service related activities
	33402	9200	METER RDG 2 NORTH	CESG; Customer service related activities
	33410	9200	A/R FIELD NORTH	CESG; Customer service related activities
	33412	9200	A/R MISC NORTH	CESG; Customer service related activities
	33500	9200	MORTON CUST FULL- MGR	CESG; Customer service related activities
	33510	9200	MORTON CALL CENTER MANAGER	CESG; Customer service related activities
	33520	9200	MORTON CUSTOMER CONSULTANTS	CESG; Customer service related activities
	33530	9200	PHILADELPHIA FIELD SERVICES	CESG; Customer service related activities
	33531	9200	MORTON CC-SUPV 1	CESG; Customer service related activities
	33532	9200	MORTON CC-SUPV 2	CESG; Customer service related activities
	33533	9200	MORTON CC-SUPV 3	CESG; Customer service related activities
	33534	9200	MORTON CC-SUPV 4	CESG; Customer service related activities
	33535	9200	MORTON CC-SUPV 5	CESG; Customer service related activities
	33536	9200	MORTON CC-SUPV 6	CESG; Customer service related activities
	33537	9200	MORTON CC-SUPV 7	CESG; Customer service related activities
	33538	9200	MORTON CC-SUPV 8	CESG; Customer service related activities
	33539	9200	MORTON CC-SUPV 9	CESG; Customer service related activities
	33540	9200	WORK MANAGEMENT	CESG; Customer service related activities
	33542	9200	MORTON CC-SUPV 12	CESG; Customer service related activities
	33543	9200	MORTON CC-SUPV 13	CESG; Customer service related activities
	33545	9200	DELCHESTER FIELD SERVICES	CESG; Customer service related activities
	33550	9200	MORTON OPERATIONAL SUPPORT	CESG; Customer service related activities
	33551	9200	MORTON ET-SUPV 1	CESG; Customer service related activities
	33552	9200	MORTON ET-SUPV 2	CESG; Customer service related activities
	33553	9200	MORTON ET-SUPV 3	CESG; Customer service related activities
	33554	9200	MORTON ET-SUPV 4	CESG; Customer service related activities
	33555	9200	MORTON ET-SUPV 5	CESG; Customer service related activities
	33556	9200	MORTON ET-SUPV 6	CESG; Customer service related activities
	33557	9200	MORTON ET-SUPV 7	CESG; Customer service related activities
	33559	9200	MORTON ET-SUPV 9	CESG; Customer service related activities
	33560	9200	MORTON ET-SUPV 10	CESG; Customer service related activities
	33600	9200	MOB CALL CENTER TEMP	CESG; Customer service related activities
	33610	9200	MOB CALL CENTER MANAGER	CESG; Customer service related activities
	33620	9200	MOB CUSTOMER CONSULTANTS	CESG; Customer service related activities
	33630	9200	MOB ENERGY TECHNICIAN	CESG; Customer service related activities
	33699	9200	MOB TRANSITIONAL	CESG; Customer service related activities
	33700	9200	FIELD SERVICES	CESG; Customer service related activities
	33710	9200	DIRECTOR FIELD SERVICES	CESG; Customer service related activities
	33720	9200	WORK MANAGEMENT FIELD SERVICES	CESG; Customer service related activities
	33730	9200	BUXMONT FIELD SERVICES	CESG; Customer service related activities
	33740	9200	DELCHESTER FIELD SERVICES	CESG; Customer service related activities
	33750	9200	PHILADELPHIA FIELD SERVICES	CESG; Customer service related activities
	33800	9200	CUST OPER NORTHWEST DIST	CESG; Customer service related activities
	33806	9200	CUST INFO TELE 2 NO.	CESG; Customer service related activities
	34100	9200	CUST OPER MONTCO	CESG; Customer service related activities
	34101	9200	METER RDG PLYMOUTH	CESG; Customer service related activities
	34102	9200	METER RDG ORELAND	CESG; Customer service related activities
	34109	9200	A/R FIELD MONTCO	CESG; Customer service related activities
	34301	9200	METER RDG/BILL CHEST	CESG; Customer service related activities
	34400	9200	CUST OPER BUCKS CO	CESG; Customer service related activities
	34410	9200	CUST OPERS MANAGEMEN	CESG; Customer service related activities

agpl2a9	CUST	FERC	Description	Justification
	34420	9200	METER READING	CESG; Customer service related activities
	34440	9200	CUSTOMER INFORMATION	CESG; Customer service related activities
	34450	9200	HIGH BILL	CESG; Customer service related activities
	34460	9200	ACCTS REC AGENTS	CESG; Customer service related activities
	34490	9200	COLLECTION & TRANSFER	CESG; Customer service related activities
	34500	9200	CUST OPER. DELAWARE COUNTY	CESG; Customer service related activities
	34505	9200	DISTRICT OFF 1ST FL	CESG; Customer service related activities
	34512	9200	METER ROG FIELD	CESG; Customer service related activities
	37500	9200	BUSINESS ACCOUNTS MONTCO	CESG; Customer service related activities
	37700	9200	BUSINESS ACCOUNTS CHESCO	CESG; Customer service related activities
	37900	9200	BUSINESS ACCOUNTS DELAWARE CTY	CESG; Customer service related activities
	40000	9200	VICE PRESIDENT POWER DELIVERY	CESG; Energy delivery
	40100	9200	MANAGER,HR,POWER DELIVERY	CESG; Energy delivery
	40101	9200	HR,TRANS & SUBST. & SUPPLY	CESG; Energy delivery
	40102	9200	HR BUCKSMONT REGION	CESG; Energy delivery
	40103	9200	HR DELCHESTER REGION	CESG; Energy delivery
	40104	9200	HR PHILADELPHIA REGION	CESG; Energy delivery
	43010	9200	OREGON FIRE SHOP	Central Service; T&D maintenance
	43020	9200	OREGON SHOP - ADMINISTRATION	Central Service; T&D maintenance
	43040	9200	OREGON SHOP - FABRICATION	Central Service; T&D maintenance
	45000	9200	V.P. OFFICE - T&D SERVICES	CESG; Energy delivery
	45202	9200	MAINTNCE - SOUTH - T&DS	CESG; Energy delivery
	45204	9200	DEL/CHES/CPCO TSTG - T&DS	CESG; Energy delivery
	45205	9200	BUCKS/MNTCO TESTG - T&DS	CESG; Energy delivery
	45300	9200	CONTROL CENTER SYSTEMS OPERATI	System Operations; Transmission mangement
	45301	9200	CONTROL CENTER SYSTEMS OPERATI	System Operations; Transmission mangement
	45302	9200	SAMAC SUPT - SYSTEMS OPERATION	System Operations; Transmission mangement
	45304	9200	OPERATION PLNG SYSTEMS OPERATI	System Operations; Transmission mangement
	45305	9200	MGR & TRAINING SYSTEMS OPERATI	System Operations; Transmission mangement
	45600	9200	SUPPORT - POWER DELIVERY	CESG; Energy delivery
	45701	9200	SHOP - ELEC MTR SERVS	CESG; Energy delivery
	45702	9200	LOAD SURVEY - ELEC MTR SERVS	CESG; Energy delivery
	45703	9200	CHES/DEL - ELEC MTR SERVS	CESG; Energy delivery
	45704	9200	BUCK/MONT - FLDOP - ELEC MTR S	CESG; Energy delivery
	45706	9200	SUPV & STAFF - ELEC MTR SERVS	CESG; Energy delivery
	45801	9200	DSD SUPERVISION & GENERAL	CESG; Energy delivery
	45804	9200	DSD CONTRACTS & STANDARDS	CESG; Energy delivery
	45805	9200	DSD MAPPING CENTRAL NORTH	CESG; Energy delivery
	45806	9200	DSD MAPPING CENTRAL SOUTH	CESG; Energy delivery
	45808	9200	DSD MAPPING DIVISION SOUTH	CESG; Energy delivery
	45809	9200	DSD VEGETATION MANAGEMENT	CESG; Energy delivery
	46100	9200	T&D - PHILA SOUTH DISTRICT	CESG; Energy delivery
	46105	9200	UNDGRD SO. 1 SOUTH	CESG; Energy delivery
	46106	9200	UNDGRD SO. 2 SOUTH	CESG; Energy delivery
	46109	9200	EMERGENCY SVC SOUTH	CESG; Energy delivery
	46300	9200	PHILA DIV NORTH DISTRICT	CESG; Energy delivery
	46301	9200	PROJECT MGT NORTH	CESG; Energy delivery
	46302	9200	AERIAL LINES DUNGAN	CESG; Energy delivery
	46303	9200	AERIAL LINES GERMNTN	CESG; Energy delivery
	46304	9200	AERIAL LINES LUZERNE	CESG; Energy delivery
	46305	9200	UNDERGROUND LUZERNE	CESG; Energy delivery
	48001	9200	E&D CONSULTING SERVICES	CESG; Energy delivery
	48002	9200	E&D ARCH/CIVIL/ENVRON SERVICES	CESG; Energy delivery
	48005	9200	E&D SYSTEM CONTROL	CESG; Energy delivery
	48013	9200	E&D SUBEQUIPMENT & STANDARDS	CESG; Energy delivery
	48014	9200	E&D T&D EQUIPMENT & STANDARDS	CESG; Energy delivery
	48100	9200	T&D MONTGOMERY COUNTY	CESG; Energy delivery
	48101	9200	T&D MONTCO PLYMOUTH AERIAL	CESG; Energy delivery
	48103	9200	T&D MONTCO ORELAND AERIAL	CESG; Energy delivery
	48104	9200	T&D MONTCO NORTH WALES AERIAL	CESG; Energy delivery
	48107	9200	T&D MONTCO DISPATCH	CESG; Energy delivery
	48110	9200	T&D MONTCO WORK CENTER ADMIN.	CESG; Energy delivery
	48111	9200	T&D MONTCO STORM REST OFF SYST	CESG; Energy delivery
	49100	9200	GAS D&U - BUCKSMONT REGION	CESG; Energy delivery
	49102	9200	BUCKSMONT REGION - GAS MANAGEM	CESG; Energy delivery
	49110	9200	BUCKSMONT REGION - SOUTH	CESG; Energy delivery
	49111	9200	BUCKSMONT REGION - EAST	CESG; Energy delivery
	49112	9200	BUCKSMONT REGION - URD WEST	CESG; Energy delivery

agpl2a9	<u>CUST</u>	<u>FERC</u>	<u>Description</u>	<u>Justification</u>
	49113	9200	BUCKSMONT REGION - WEST	CESG; Energy delivery
	49114	9200	BUCKSMONT REGION - NORTH	CESG; Energy delivery
	49115	9200	BUCKSMONT REGION - REGUL COMP	CESG; Energy delivery
	49130	9200	BUCKSMONT REGION - PROJ MGMT	CESG; Energy delivery
	51100	9200	WORK MANAGEMENT	CESG; Energy delivery
	51101	9200	TRANSMISSION - T&D SERVICES	CESG; Energy delivery
	51103	9200	STAFF - CONST & TRANS - T&DS	CESG; Energy delivery
	54300	9200	DELCHESTER REGION	CESG; Energy delivery
	54301	9200	E O SUBSTAT CHESTER	CESG; Energy delivery
	54302	9200	E O EMERGENCY CHEST	CESG; Energy delivery
	54303	9200	E O PROJ MGT CHESTER	CESG; Energy delivery
	54304	9200	E O ADM AERIAL CHEST	CESG; Energy delivery
	54306	9200	AERIAL LINES	CESG; Energy delivery
	54307	9200	AERIAL LINES	CESG; Energy delivery
	54310	9200	AERIAL LINES	CESG; Energy delivery
	55300	9200	GAS D&U CHESTER COUNTY	CESG; Energy delivery
	57400	9200	T&D EASTERN DIVISION	CESG; Energy delivery
	57401	9200	AERIAL LINE DOYLESTN	CESG; Energy delivery
	57404	9200	AERIAL LINE EMILIE	CESG; Energy delivery
	57405	9200	AERIAL LINE - NEWTOWN	CESG; Energy delivery
	57408	9200	EMERGENCY SERVICES	CESG; Energy delivery
	57409	9200	PROJECT MANAGEMENT	CESG; Energy delivery
	57411	9200	ELECTRIC OPS STAFF	CESG; Energy delivery
	57412	9200	AERIAL LINES - WARMINSTER	CESG; Energy delivery
	58400	9200	GAS D & U BUCKS COUNTY	CESG; Energy delivery
	58410	9200	GAS MANAGEMENT	CESG; Energy delivery
	58420	9200	PROJECT MANAGEMENT	CESG; Energy delivery
	58440	9200	UTILIZATION WARMINSTER	CESG; Energy delivery
	58441	9200	ORELAND UTILIZATION	CESG; Energy delivery
	58442	9200	PLYMOUTH UTILIZATION	CESG; Energy delivery
	58470	9200	PLYMOUTH SB DISPATCHERS	CESG; Energy delivery
	60500	9200	T&D DELAWARE DIVISION	CESG; Energy delivery
	60501	9200	PROJECT MANAGEMENT	CESG; Energy delivery
	60502	9200	SUBSTATIONS	CESG; Energy delivery
	60503	9200	AERIAL LINES CONCORD	CESG; Energy delivery
	60506	9200	EMERGENCY SERVICES	CESG; Energy delivery
	60509	9200	UNDERGROUND CHESTER	CESG; Energy delivery
	60510	9200	VEGETATION MANAGEMENT - DELCO	CESG; Energy delivery
	61501	9200	DELCO URD PROJECT MGMT	CESG; Energy delivery
	61512	9200	DISTRIB ARDMORE SOTH	CESG; Energy delivery
	61513	9200	DIST MORTON EAST	CESG; Energy delivery
	61514	9200	DIST MORTON WEST	CESG; Energy delivery
	61515	9200	DELCO URD	CESG; Energy delivery
	61517	9200	CENTRAL DISTRIBUTION	CESG; Energy delivery
	61518	9200	DISTRUBUTION - CHESCO	CESG; Energy delivery
	61531	9200	DELCHESTER PROJECT MGMT	CESG; Energy delivery
	63000	9200	POWER DELV SUPPLY MANAGEMENT	CESG; Energy delivery
	63601	9200	WARMINSTER SERVICE BUILDING	CESG; Energy delivery
	63610	9200	MATERIALS DELV BERWYN	CESG; Energy delivery
	63611	9200	MATERIALS DELV G&LUZ & L	CESG; Energy delivery
	63612	9200	MATERIALS DELV MAIN OFFICE	CESG; Energy delivery
	63641	9200	COATESVILLE SERVICE BUILDING	CESG; Energy delivery
	63661	9200	CONSTRUCTION	CESG; Energy delivery
	63680	9200	CENTRAL SVCS ADMIN	CESG; Energy delivery
	63681	9200	CENTRAL WAREHOUSE	CESG; Energy delivery
	63700	9200	DELIVERY CONTRACT SERVICE	CESG; Energy delivery
	63800	9200	PWR DEL. SOURCING-MATL STRATEG	CESG; Energy delivery
	63900	9200	SOURCING & MATERIAL STRATEGY	CESG; Energy delivery
	64800	9200	TRANSPORT & CRANE SERVICES DIVISION	CESG; Energy delivery
	71000	9200	FACILITIES MGMT	Central Service; facilities management
	72000	9200	SUPPORT FACILITIES OPER. DIV.	Central Service; facilities management
	72900	9200	MAIN OFFICE OPER DIV MAINT SEC	Central Service; facilities management
	72901	9200	AIR CONDITIONING MAINTENANCE	Central Service; facilities management
	72902	9200	ELEVATOR MAINTENANCE	Central Service; facilities management
	72903	9200	SYSTEMS MAINTENANCE	Central Service; facilities management
	72904	9200	FIRE PROTECTION GROUP	Central Service; facilities management
	73701	9200	MAIN OFFICE BLDG MAINTENANCE	Central Service; facilities management
	73702	9200	LOCKSMITH	Central Service; facilities management

agpl2a9	CUST	FERC	Description	Justification
	73900	9200	SUP FACILITY OPS SO. PHILA SOU	Central Service; facilities management
	74100	9200	SUPPORT FACIL OPER MONTGOMER	Central Service; facilities management
	74200	9200	SUPPORT FACIL OPER - BERWYN	Central Service; facilities management
	74300	9200	SUPPORT FACIL OPER - CHESTER C	Central Service; facilities management
	75001	9200	SUPPLY MANAGEMENT	Central Service; facilities management
	75602	9200	PURCHASING CENTRAL SERVICES	Central Service; purchasing
	75700	9200	INSURANCE	Central Service; insurance
	75800	9200	REAL ESTATE DIVISION	Central Service; real estate
	80000	9200	VP FINANCE	Required for financial management of the T&D functions
	80200	9200	CONTROLLER'S OFFICE	Required for accounting management of the T&D functions
	80800	9200	RATES DIVISION	Required for rate & regulatory affairs of the T&D functions
	81004	9200	EXTERNAL REPORTING	Required for financial reporting of the T&D functions
	82000	9200	TAXES DIVISION	Required for tax development of the T&D functions
	82500	9200	ACCOUNTING SERVICES	Required for accounting development of the T&D functions
	82510	9200	GENERAL LEDGER	Required for accounting development of the T&D functions
	82520	9200	PROPERTY RECORDS	Required for accounting development of the T&D functions
	82530	9200	ACCOUNTING SYSTEMS	Required for accounting development of the T&D functions
	82600	9200	INVESTOR RELATIONS	Required for shareholder interface
	82700	9200	TREASURY DIVISION	Required for financial management of the T&D functions
	82800	9200	INVESTMENT SECTION	Required for financial management of the T&D functions
	82900	9200	FINANCE SECTION	Required for financial management of the T&D functions
	83000	9200	CORPORATE BUDGET	Required for budgeting of the T&D functions
	87400	9200	TELECOMMUNICATIONS, DIRECTOR	Central Service; Internal/external communications
	87401	9200	NETWORK PLANNING & DESIGN	Central Service; Internal/external communications
	87402	9200	NETWORK INTEGRATION	Central Service; Internal/external communications
	87403	9200	NETWORK MANAGEMENT	Central Service; Internal/external communications
	87500	9200	OFFICE SERVICES DIVISION	Central Service; office maintenance
	87601	9200	CBS FINANCE SYSTEMS	Required for financial management of the T&D functions
	1000	9210	EXECUTIVE DEPARTMENT	Required for management of the T&D functions
	1001	9210	EXECUTIVE - CFO	Required for management of the T&D functions
	1300	9210	OFFICE OF CFO	Required for financial management of the T&D functions
	1400	9210	CONSUMER ENERGY SERVICE GROUP	Business Unit with customer and T&D responsibility
	1401	9210	OFFICE OF SVP CESG - HR	Business Unit with customer and T&D responsibility
	1402	9210	OFFICE OF SVP CESG - OD	Business Unit with customer and T&D responsibility
	2000	9210	SECRETARY'S OFFICE	Required for various activities of the T&D functions
	4100	9210	PUBLIC POLICY	Corporate Center, regulatory/legislative
	4600	9210	CLAIMS DIVISION	Required to process claims against the Company
	5100	9210	BUSINESS OPERATIONS	Central Service organization supporting T&D functions
	5200	9210	BUSINESS DEVELOPMENT	Corporate Center; performance of long range studies
	5300	9210	STRATEGIC ASSET MANAGEMENT	Corporate Center; performance business evaluations
	6001	9210	SPLY&DMND PLAN/MANAGER & STAFF	Corporate Center, Energy delivery
	6002	9210	SPLY&DMND PLAN/FORECAST&ANALYS	Corporate Center, Energy delivery
	6003	9210	SPLY&DMND PLAN/SUPPLY PLANNING	Corporate Center, Energy delivery
	6004	9210	SPLY&DMND PLAN/DEMAND PLANNING	Corporate Center, Energy delivery
	7000	9210	INTERCONNECTION ARRANGEMENTS	Corporate Center, Energy delivery
	9400	9210	STRATEGY & FINANCIAL ANALYSIS	Corporate Center; performance business evaluations
	10001	9210	SALES AND MARKETING - SALES	Corporate Center; performance business evaluations
	10002	9210	SUPPLY PLANNING	Corporate Center; performance business evaluations
	10003	9210	MARKETING	Corporate Center; performance business evaluations
	10101	9210	TRANSMISSION PLANNING	Long-term transmission planning
	10102	9210	INTERCONNECTION PLANNING	Long-term transmission planning
	10103	9210	COMPUTER SUPPORT SERVICES	Corporate Center; computer system maintenance
	10302	9210	FINANCIAL SERVICES	Corporate Center; transmission
	10401	9210	INTERCONNECTION ARRANGEMENTS	Corporate Center; transmission
	10501	9210	POWER TRANSACTIONS	Corporate Center; transmission
	11600	9210	SR. V.P. CORPORATE & PUBLIC AF	Corporate Center; public relations
	14000	9210	COMMUNITY RELATIONS	Corporate Center; public relations
	14600	9210	COMMUNICATIONS DIVISION	Corporate Center; public relations
	15000	9210	GEN MANAGER & STAFF NORTH DIVI	Responsible for public relations within division
	15100	9210	GEN MANAGER & STAFF SOUTH DIVI	Responsible for public relations within division
	15200	9210	GEN MANAGER & STAFF DELA CTY D	Responsible for public relations within division
	15300	9210	GEN MANAGER & STAFF CHESTER CT	Responsible for public relations within division
	15400	9210	GEN MANAGER & STAFF MONTGOMERY	Responsible for public relations within division
	15500	9210	GEN MANAGER & STAFF BUCKS CTY	Responsible for public relations within division
	16700	9210	MEDIA AND PUBLIC RELATIONS	Corporate Center; public relations
	17500	9210	OFFICE OF SR. VP. - HUMAN RESO	Corporate Center; human resources
	18501	9210	CORP & CENTRAL SERVICES	Corporate Center; general support
	21000	9210	SYSTEM PLANNING - T&D SERVICES	CESG; T&D related activities

agpl2a9	<u>CUST</u>	<u>FERC</u>	<u>Description</u>	<u>Justification</u>
	22000	9210	BUCKSMONT DIRECTOR	CESG; T&D related activities
	22001	9210	FACILITIES SUPPORT BUCKSMONT	CESG; T&D related activities
	22100	9210	BUCKSMONT ENGINEERING	CESG; T&D related activities
	22200	9210	BUCKSMONT CONTR.BUILDER SRVS	CESG; T&D related activities
	22300	9210	BUCKSMONT WORK MANAGEMENT	CESG; T&D related activities
	22310	9210	BUCKSMONT EMERGENCY SERVICES	CESG; T&D related activities
	22400	9210	BUCKSMONT DISTRUBUTION MAINT.	CESG; T&D related activities
	22401	9210	DOYLESTOWN AERIAL LINES	CESG; T&D related activities
	22402	9210	EMERGENCY SERVICES FIELD	CESG; T&D related activities
	22403	9210	EMILIE AERIAL LINES	CESG; T&D related activities
	22404	9210	NEWTOWN AERIAL LINES	CESG; T&D related activities
	22405	9210	NORTH WALES AERIAL LINES	CESG; T&D related activities
	22406	9210	PERKIOMEN AERIAL LINES	CESG; T&D related activities
	22407	9210	BUCKSMONT PLANNING	CESG; T&D related activities
	22408	9210	PLYMOUTH AERIAL LINES	CESG; T&D related activities
	22409	9210	BUCKSMONT UNDERGROUND	CESG; T&D related activities
	22410	9210	WARMINSTER N AERIAL LINES	CESG; T&D related activities
	22411	9210	WARMINSTER S AERIAL LINES	CESG; T&D related activities
	22500	9210	EMERGENCY SVCS FIELD	CESG; T&D related activities
	23000	9210	DIRECTOR - CSB	CESG; T&D related activities
	23001	9210	SUPPORT FACILITIES - CSB	CESG; T&D related activities
	23100	9210	ENGINEERING - CSB	CESG; T&D related activities
	23200	9210	CONTRACTOR BUILDER SERVICES -	CESG; T&D related activities
	23201	9210	URD - CSB	CESG; T&D related activities
	23300	9210	WORK MANAGEMENT - CSB	CESG; T&D related activities
	23310	9210	EMERGENCY SERVICES	CESG; T&D related activities
	23400	9210	DISTRIBUTION MAINTENANCE	CESG; T&D related activities
	23401	9210	WEST GROVE	CESG; T&D related activities
	23402	9210	WEST CHESTER / AERIAL LINES	CESG; T&D related activities
	23403	9210	WEST CHESTER 2 AERIAL LINES	CESG; T&D related activities
	23404	9210	COATESVILLE AERIAL LINES	CESG; T&D related activities
	23405	9210	PHOENIXVILLE AERIAL LINES	CESG; T&D related activities
	23406	9210	BALDWIN AERIAL LINES	CESG; T&D related activities
	23407	9210	BALDWIN 2 AERIAL LINES	CESG; T&D related activities
	23408	9210	ARDMORE AERIAL LINES	CESG; T&D related activities
	23409	9210	ES LINEMAN	CESG; T&D related activities
	23410	9210	PLANNING - CSB	CESG; T&D related activities
	23420	9210	UNDERGROUND - CSB	CESG; T&D related activities
	24000	9210	PHILADELPHIA REGION	CESG; T&D related activities
	24010	9210	SUPPORT FACILITIES	CESG; T&D related activities
	24100	9210	ENGINEERING AND DESIGN	CESG; T&D related activities
	24200	9210	CONTRACTOR AND BUILDER SERVICE	CESG; T&D related activities
	24300	9210	WORK MANAGEMENT	CESG; T&D related activities
	24310	9210	EMERGENCY SERVICES - DOC	CESG; T&D related activities
	24400	9210	REGION MAINTENANCE	CESG; T&D related activities
	24405	9210	PLANNING	CESG; T&D related activities
	24410	9210	AERIAL LINES - DUNGAN	CESG; T&D related activities
	24420	9210	AERIAL LINES - LUZERNE	CESG; T&D related activities
	24430	9210	AERIAL LINES - GERMANTOWN	CESG; T&D related activities
	24440	9210	AERIAL LINES - CHRISTIAN ST.	CESG; T&D related activities
	24450	9210	UNDERGROUND - LUZERNE	CESG; T&D related activities
	24455	9210	UNDERGROUND-LUZERNE 1	CESG; T&D related activities
	24460	9210	UNDERGROUND-SOUTHWARK 1	CESG; T&D related activities
	24470	9210	UNDERGROUND-SOUTHWARK 2	CESG; T&D related activities
	24480	9210	UNDERGROUND-ISLAND RD.	CESG; T&D related activities
	24490	9210	EMERGENCY SERVICES - FIELD	CESG; T&D related activities
	25000	9210	DIRECTOR, TRANSMISSION & SUBST	CESG; T&D related activities
	25100	9210	T&S ENGINEERING	CESG; T&D related activities
	25200	9210	CONTRACTOR/PROJECT MANAGEMENT,	CESG; T&D related activities
	25203	9210	CONTR OF CHOICE #3 W/R UNDERGR	CESG; T&D related activities
	25300	9210	WORK MANAGEMENT,TRANS & SUBST	CESG; T&D related activities
	25400	9210	TRANSMISSION MAINTENANCE T&S	CESG; T&D related activities
	25401	9210	TRANSMISSION MAINTENANCE STAFF	CESG; T&D related activities
	25402	9210	TRANSMISSION MAINTENANCE PLNG	CESG; T&D related activities
	25403	9210	TRANSMISSION MAINTENANCE OHT	CESG; T&D related activities
	25404	9210	TRANSMISSION MAINTENANCE UNDG	CESG; T&D related activities
	25405	9210	TRANSMISSION MAINTENANCE BUCKS	CESG; T&D related activities
	25406	9210	TRANSMISSION MAINTENANCE PHILO	CESG; T&D related activities

agpl2a9

<u>CUST</u>	<u>FERC</u>	<u>Description</u>	<u>Justification</u>
25407	9210	TRANSMISSION MAINTENANCE DELCH	CESG; T&D related activities
25408	9210	TRANSMISSION MAINTENANCE PLYM	CESG; T&D related activities
25409	9210	TRANSMISSION MAINTENANCE WARM	CESG; T&D related activities
25410	9210	TRANSMISSION MAINTENANCE HPARK	CESG; T&D related activities
25411	9210	TRANSMISSION MAINTENANCE BALDW	CESG; T&D related activities
25412	9210	TRANSMISSION MAINTENANCE COATS	CESG; T&D related activities
25500	9210	TESTING, TRANSMISSION & SUBSTS	CESG; T&D related activities
26000	9210	SUPPORT POWER DELIVERY	CESG; T&D related activities
26100	9210	MAPS & RECORDS MANAGER	CESG; T&D related activities
26101	9210	DOCUMENT SERVICES	CESG; T&D related activities
26102	9210	CAD SUPPORT & CIP PROJECT	CESG; T&D related activities
26103	9210	ENGINEERING & CAD SERVICES	CESG; T&D related activities
26104	9210	BUCKSMONT REGION MAPPING	CESG; T&D related activities
26105	9210	DELCHESHER REGION MAPPING	CESG; T&D related activities
26106	9210	PHILADELPHIA REGION MAPPING	CESG; T&D related activities
26200	9210	CEMS - MANAGER	CESG; T&D related activities
26201	9210	SHOP	CESG; T&D related activities
26202	9210	FIELD	CESG; T&D related activities
26203	9210	WORK MANAGEMENT	CESG; T&D related activities
26204	9210	TECH GROUP	CESG; T&D related activities
26300	9210	REAL ESTATE	CESG; T&D related activities
26400	9210	OUTDOOR LIGHTING	CESG; T&D related activities
30000	9210	OFFICE OF VP-CUST & MKTG SVCS	CESG; Customer service related activities
30100	9210	CREDIT & COLLECTIONS	CESG; Customer service related activities
30400	9210	BUSINESS UNIT-SUPPORT SVCS	CESG; Financial management support
30401	9210	FORECAST & ANALYSIS - BP & FA	CESG; Financial management support
30402	9210	PLANNING & EVALUATION - BP&FA	CESG; Financial management support
30500	9210	CESG BUNDLED SYSTEM OP COSTS	CESG; Information systems
30503	9210	DIRECTOR-CEIS	CESG; Customer information system
30504	9210	BUSINESS PLANNING & PERFORMANC	CESG; Customer information system
30505	9210	BUSINESS SYSTEMS ARCHITECTURE	CESG; Customer information system
30506	9210	BUSINESS SYSTEMS ASSESSMENT	CESG; Customer information system
30507	9210	BUSINESS SYSTEMS INTEGRATION	CESG; Customer information system
30508	9210	BUSINESS SYSTEMS MAINTENANCE	CESG; Customer information system
30600	9210	TRAINING AND DEVELOPMENT-SUPP	CESG; Customer information system
30601	9210	TRAINING AND DEVELOPMENT-TRAIN	CESG; Customer information system
30700	9210	CONSUMER SERVICES	CESG; Customer information system
30800	9210	BUS PLAN & PERF-CUST SVC	CESG; Customer service related activities
31000	9210	ROLLOUT BUSINESS RELEASE 1-CS	CESG; Customer service related activities
31300	9210	CUSTOMER QUALITY ASSURANCE	CESG; Customer service related activities
31400	9210	BUSINESS ASSESS CUST PROCESS	CESG; Customer service related activities
31500	9210	ENERGY DELIVERY PROCESS ASSESS	CESG; Customer service related activities
32200	9210	IND'L & COM'L CREDIT	CESG; Customer service related activities
32201	9210	INDUSTRIAL BILLING	CESG; Customer service related activities
32300	9210	DIRECTOR RES/SMALL COM'L	CESG; Customer service related activities
32302	9210	RES/SMALL COM'L MARKETING	CESG; Customer service related activities
32303	9210	COM'L MARKETING PROGRAM ADMIN.	CESG; Customer service related activities
32304	9210	IND'L MARKETING PROGRAM ADMIN.	CESG; Customer service related activities
32305	9210	RESIDENTIAL SALES	CESG; Customer service related activities
32306	9210	SMALL COM'L SALES	CESG; Customer service related activities
32307	9210	DIRECTOR MARKETING AND SALES	CESG; Customer service related activities
32400	9210	TECHNOLOGY	CESG; Customer service related activities
32500	9210	I & C SALES - GENERAL MANAGER	CESG; Customer service related activities
32501	9210	I & C SALES ADMIN	CESG; Customer service related activities
32502	9210	I & C SALES-RETAIL	CESG; Customer service related activities
32503	9210	I & C COMMERCIAL PROPERTIES	CESG; Customer service related activities
32504	9210	I & C ONSTITUTIONAL	CESG; Customer service related activities
32505	9210	I & C GROWTH INDUST'L	CESG; Customer service related activities
32506	9210	I & C INDUSTRIAL	CESG; Customer service related activities
32507	9210	I & C PROGRAM ADMIN	CESG; Customer service related activities
32508	9210	CONTRACTOR NETWORK	CESG; Customer service related activities
32700	9210	ECONOMIC DEVELOPMENT	CESG; Customer service related activities
32900	9210	KEY ACCT MGMT	CESG; Customer service related activities
32901	9210	KEY ACCT SALES	CESG; Customer service related activities
33000	9210	ACCOUNTS RECEIVABLE	CESG; Customer service related activities
33001	9210	CREDIT & COLLECTION	CESG; Customer service related activities
33002	9210	CREDIT & COLLECTION ACCTS REC	CESG; Customer service related activities
33010	9210	REVENUE RECOVERY	CESG; Customer service related activities

agpi2a9	<u>CUST</u>	<u>FERC</u>	<u>Description</u>	<u>Justification</u>
	33020	9210	CASH PAYMENT	CESG; Customer service related activities
	33030	9210	ACCOUNTING & BILLING	CESG; Customer service related activities
	33040	9210	DISTRICT OFFICES	CESG; Customer service related activities
	33060	9210	COMMUNITY SERVICES	CESG; Customer service related activities
	33100	9210	MTR RDNG & REV PROTECTION	CESG; Customer service related activities
	33110	9210	METER READING	CESG; Customer service related activities
	33200	9210	CUST BILLING & CENTRAL SVCS MG	CESG; Customer service related activities
	33201	9210	CUSTOMER PAYMENT SEC-CB&CS	CESG; Customer service related activities
	33202	9210	POLICY PLANNING-CB&CS	CESG; Customer service related activities
	33204	9210	CUSTOMER COMMUNICATIONS	CESG; Customer service related activities
	33300	9210	CUST OPER SOUTH DISTRICTS	CESG; Customer service related activities
	33301	9210	METER RDG/BILL/SOUTH	CESG; Customer service related activities
	33302	9210	CI/TELEPHONE SOUTH	CESG; Customer service related activities
	33303	9210	CI/DIST OFF SOUTH	CESG; Customer service related activities
	33304	9210	ACCTS RECEIVE SOUTH	CESG; Customer service related activities
	33400	9210	CUST OPER NORTHEAST DIST.	CESG; Customer service related activities
	33401	9210	METER RDG 1 NORTH	CESG; Customer service related activities
	33402	9210	METER RDG 2 NORTH	CESG; Customer service related activities
	33410	9210	A/R FIELD NORTH	CESG; Customer service related activities
	33412	9210	A/R MISC NORTH	CESG; Customer service related activities
	33500	9210	MORTON CUST FULL- MGR	CESG; Customer service related activities
	33510	9210	MORTON CALL CENTER MANAGER	CESG; Customer service related activities
	33520	9210	MORTON CUSTOMER CONSULTANTS	CESG; Customer service related activities
	33530	9210	PHILADELPHIA FIELD SERVICES	CESG; Customer service related activities
	33531	9210	MORTON CC-SUPV 1	CESG; Customer service related activities
	33532	9210	MORTON CC-SUPV 2	CESG; Customer service related activities
	33533	9210	MORTON CC-SUPV 3	CESG; Customer service related activities
	33534	9210	MORTON CC-SUPV 4	CESG; Customer service related activities
	33535	9210	MORTON CC-SUPV 5	CESG; Customer service related activities
	33537	9210	MORTON CC-SUPV 7	CESG; Customer service related activities
	33538	9210	MORTON CC-SUPV 8	CESG; Customer service related activities
	33539	9210	MORTON CC-SUPV 9	CESG; Customer service related activities
	33540	9210	WORK MANAGEMENT	CESG; Customer service related activities
	33541	9210	MORTON CC-SUPV 11	CESG; Customer service related activities
	33542	9210	MORTON CC-SUPV 12	CESG; Customer service related activities
	33543	9210	MORTON CC-SUPV 13	CESG; Customer service related activities
	33544	9210	BUXMONT FIELD SERVICES	CESG; Customer service related activities
	33545	9210	DELCHESTER FIELD SERVICES	CESG; Customer service related activities
	33546	9210	DIRECTOR FIELD SERVICES	CESG; Customer service related activities
	33550	9210	MORTON OPERATIONAL SUPPORT	CESG; Customer service related activities
	33551	9210	MORTON ET-SUPV 1	CESG; Customer service related activities
	33552	9210	MORTON ET-SUPV 2	CESG; Customer service related activities
	33553	9210	MORTON ET-SUPV 3	CESG; Customer service related activities
	33554	9210	MORTON ET-SUPV 4	CESG; Customer service related activities
	33555	9210	MORTON ET-SUPV 5	CESG; Customer service related activities
	33556	9210	MORTON ET-SUPV 6	CESG; Customer service related activities
	33557	9210	MORTON ET-SUPV 7	CESG; Customer service related activities
	33558	9210	MORTON ET-SUPV 8	CESG; Customer service related activities
	33559	9210	MORTON ET-SUPV 9	CESG; Customer service related activities
	33560	9210	MORTON ET-SUPV 10	CESG; Customer service related activities
	33600	9210	MOB CALL CENTER TEMP	CESG; Customer service related activities
	33610	9210	MOB CALL CENTER MANAGER	CESG; Customer service related activities
	33620	9210	MOB CUSTOMER CONSULTANTS	CESG; Customer service related activities
	33630	9210	MOB ENERGY TECHNICIAN	CESG; Customer service related activities
	33640	9210	MOB PLANNER/SCHEDULER	CESG; Customer service related activities
	33650	9210	MOB OPERATIONAL SUPPORT	CESG; Customer service related activities
	33699	9210	MOB TRANSITIONAL	CESG; Customer service related activities
	33700	9210	FIELD SERVICES	CESG; Customer service related activities
	33710	9210	DIRECTOR FIELD SERVICES	CESG; Customer service related activities
	33720	9210	WORK MANAGEMENT FIELD SERVICES	CESG; Customer service related activities
	33730	9210	BUXMONT FIELD SERVICES	CESG; Customer service related activities
	33740	9210	DELCHESTER FIELD SERVICES	CESG; Customer service related activities
	33750	9210	PHILADELPHIA FIELD SERVICES	CESG; Customer service related activities
	33800	9210	CUST OPER NORTHWEST DIST	CESG; Customer service related activities
	33802	9210	METER RDG 2 NORTH	CESG; Customer service related activities
	33803	9210	METER RDG 3 NORTH	CESG; Customer service related activities
	34100	9210	CUST OPER MONTCO	CESG; Customer service related activities
	34101	9210	METER RDG PLYMOUTH	CESG; Customer service related activities

agpl2a9	CUST	FERC	Description	Justification
	34104	9210	TELEPHONE MONTGOMERY	CESG; Customer service related activities
	34105	9210	CUST INTERVIEW MONT	CESG; Customer service related activities
	34107	9210	A/R AGENTS MONTCO	CESG; Customer service related activities
	34109	9210	A/R FIELD MONTCO	CESG; Customer service related activities
	34301	9210	METER RDG/BILL CHEST	CESG; Customer service related activities
	34302	9210	CUST INFO CHESTER	CESG; Customer service related activities
	34303	9210	ACCTS REC CHESTER	CESG; Customer service related activities
	34400	9210	CUST OPER BUCKS CO	CESG; Customer service related activities
	34410	9210	CUST OPERS MANAGEMEN	CESG; Customer service related activities
	34420	9210	METER READING	CESG; Customer service related activities
	34430	9210	BILLING	CESG; Customer service related activities
	34450	9210	HIGH BILL	CESG; Customer service related activities
	34460	9210	ACCTS REC AGENTS	CESG; Customer service related activities
	34490	9210	COLLECTION & TRANSFER	CESG; Customer service related activities
	34500	9210	CUST OPER. DELAWARE COUNTY	CESG; Customer service related activities
	34504	9210	HIGH BILL - CLERICAL	CESG; Customer service related activities
	34505	9210	DISTRICT OFF 1ST FL	CESG; Customer service related activities
	34509	9210	METER RDG CLERICAL	CESG; Customer service related activities
	34510	9210	METER RDG FIELD	CESG; Customer service related activities
	34511	9210	METER RDG FIELD	CESG; Customer service related activities
	34512	9210	METER RDG FIELD	CESG; Customer service related activities
	37500	9210	BUSINESS ACCOUNTS MONTCO	CESG; Customer service related activities
	37700	9210	BUSINESS ACCOUNTS CHESCO	CESG; Customer service related activities
	37800	9210	BUSINESS ACCOUNTS BUCKS CO	CESG; Customer service related activities
	37900	9210	BUSINESS ACCOUNTS DELAWARE CTY	CESG; Customer service related activities
	38200	9210	BUSINESS ACCOUNTS SOUTH DIVISI	CESG; Customer service related activities
	38300	9210	BUSINESS ACCOUNTS NORTH DIVISI	CESG; Customer service related activities
	40000	9210	VICE PRESIDENT POWER DELIVERY	CESG; Energy delivery
	40100	9210	MANAGER,HR,POWER DELIVERY	CESG; Energy delivery
	40101	9210	HR,TRANS & SUBST. & SUPPLY	CESG; Energy delivery
	40102	9210	HR BUCKSMONT REGION	CESG; Energy delivery
	40103	9210	HR DELCHESTER REGION	CESG; Energy delivery
	40104	9210	HR PHILADELPHIA REGION	CESG; Energy delivery
	43010	9210	OREGON FIRE SHOP	Central Service; T&D maintenance
	43015	9210	OREGON SHOPS ALARM GROUP	Central Service; T&D maintenance
	43020	9210	OREGON SHOP - ADMINISTRATION	Central Service; T&D maintenance
	43030	9210	OREGON SHOP - MACHINE	Central Service; T&D maintenance
	43040	9210	OREGON SHOP - FABRICATION	Central Service; T&D maintenance
	43050	9210	OREGON SHOP - ELECTRIC	Central Service; T&D maintenance
	43060	9210	OREGON SHOP - SUPPORT	Central Service; T&D maintenance
	45000	9210	V.P. OFFICE - T&D SERVICES	CESG; Energy delivery
	45201	9210	U/G TRANSMISSION - TEST & MAIN	CESG; Energy delivery
	45202	9210	MAINTNCE - SOUTH - T&DS	CESG; Energy delivery
	45204	9210	DEL/CHES/CPKO TSTG - T&DS	CESG; Energy delivery
	45205	9210	BUCKS/MNTCO TESTG - T&DS	CESG; Energy delivery
	45300	9210	CONTROL CENTER SYSTEMS OPERATI	System Operations; Transmission mangement
	45301	9210	CONTROL CENTER SYSTEMS OPERATI	System Operations; Transmission mangement
	45302	9210	SAMAC SUPT - SYSTEMS OPERATION	System Operations; Transmission mangement
	45303	9210	BUSSRVS-SYSTEMS OPERATIONS	System Operations; Transmission mangement
	45304	9210	OPERATION PLNG SYSTEMS OPERATI	System Operations; Transmission mangement
	45305	9210	MGR & TRAINING SYSTEMS OPERATI	System Operations; Transmission mangement
	45600	9210	SUPPORT - POWER DELIVERY	CESG; Energy delivery
	45701	9210	SHOP - ELEC MTR SERVS	CESG; Energy delivery
	45702	9210	LOAD SURVEY - ELEC MTR SERVS	CESG; Energy delivery
	45703	9210	CHES/DEL - ELEC MTR SERVS	CESG; Energy delivery
	45704	9210	BUCK/MONT - FLDOP - ELEC MTR S	CESG; Energy delivery
	45705	9210	PHILA FIELD OP - ELEC MTR SERV	CESG; Energy delivery
	45706	9210	SUPV & STAFF - ELEC MTR SERVS	CESG; Energy delivery
	45801	9210	DSD SUPERVISION & GENERAL	CESG; Energy delivery
	45802	9210	DSD APPLICATIONS SERVICES	CESG; Energy delivery
	45803	9210	DSDAPPLICATIONS DEVELOPMENT	CESG; Energy delivery
	45804	9210	DSD CONTRACTS & STANDARDS	CESG; Energy delivery
	45805	9210	DSD MAPPING CENTRAL NORTH	CESG; Energy delivery
	45806	9210	DSD MAPPING CENTRAL SOUTH	CESG; Energy delivery
	45807	9210	DSD MAPPING DIVISION NORTH	CESG; Energy delivery
	45808	9210	DSD MAPPING DIVISION SOUTH	CESG; Energy delivery
	45809	9210	DSD VEGETATION MANAGEMENT	CESG; Energy delivery
	46100	9210	T&D - PHILA SOUTH DISTRICT	CESG; Energy delivery

agpl2a9	<u>CUST</u>	<u>FERC</u>	<u>Description</u>	<u>Justification</u>
	46101	9210	PROJ MGT WEST SOUTH	CESG; Energy delivery
	46102	9210	PROJ MGT SOUTH SOUTH	CESG; Energy delivery
	46103	9210	AERIAL LINES SO. SO.	CESG; Energy delivery
	46105	9210	UNDGRD SO. 1 SOUTH	CESG; Energy delivery
	46106	9210	UNDGRD SO. 2 SOUTH	CESG; Energy delivery
	46107	9210	UNDGRD WE. 1 SOUTH	CESG; Energy delivery
	46108	9210	UNDGRD WE. 2 SOUTH	CESG; Energy delivery
	46109	9210	EMERGENCY SVC SOUTH	CESG; Energy delivery
	46110	9210	SUB STATIONS SOUTH	CESG; Energy delivery
	46300	9210	PHILA DIV NORTH DISTRICT	CESG; Energy delivery
	46301	9210	PROJECT MGT NORTH	CESG; Energy delivery
	46302	9210	AERIAL LINES DUNGAN	CESG; Energy delivery
	46303	9210	AERIAL LINES GERMNTN	CESG; Energy delivery
	46304	9210	AERIAL LINES LUZERNE	CESG; Energy delivery
	46305	9210	UNDERGROUND LUZERNE	CESG; Energy delivery
	46307	9210	SUBSTATIONS NORTH	CESG; Energy delivery
	46308	9210	FORESTERS NORTH	CESG; Energy delivery
	48000	9210	ENGINEERING SERVICES DIRECTOR	CESG; Energy delivery
	48001	9210	E&D CONSULTING SERVICES	CESG; Energy delivery
	48002	9210	E&D ARCH/CIVIL/ENVRON SERVICES	CESG; Energy delivery
	48003	9210	E&D MAJOR SUB ADDITIONS	CESG; Energy delivery
	48004	9210	E&D NEW SUBSTATIONS	CESG; Energy delivery
	48005	9210	E&D SYSTEM CONTROL	CESG; Energy delivery
	48006	9210	E&D TRANSMISSION	CESG; Energy delivery
	48007	9210	E&D DISTRIBUTION	CESG; Energy delivery
	48008	9210	E&D INFO PROC SERV	CESG; Energy delivery
	48009	9210	E&D REC MGMT & REPRO SERV	CESG; Energy delivery
	48010	9210	E&D PROTECTIVE RELAYING	CESG; Energy delivery
	48011	9210	E&D SYSTEM ENGINEERING	CESG; Energy delivery
	48012	9210	E&D RELIABILITY & PERFORMANCE	CESG; Energy delivery
	48014	9210	E&D T&D EQUIPMENT & STANDARDS	CESG; Energy delivery
	48015	9210	MAINTENCE PROJECT MANAGEMENT	CESG; Energy delivery
	48100	9210	T&D MONTGOMERY COUNTY	CESG; Energy delivery
	48101	9210	T&D MONTCO PLYMOUTH AERIAL	CESG; Energy delivery
	48102	9210	T&D MONTCO PERKIOMEN AERIAL	CESG; Energy delivery
	48103	9210	T&D MONTCO ORELAND AERIAL	CESG; Energy delivery
	48104	9210	T&D MONTCO NORTH WALES AERIAL	CESG; Energy delivery
	48107	9210	T&D MONTCO DISPATCH	CESG; Energy delivery
	48108	9210	T&D MONTCO PROJECT MANAGEMENT	CESG; Energy delivery
	48110	9210	T&D MONTCO WORK CENTER ADMIN.	CESG; Energy delivery
	48111	9210	T&D MONTCO STORM REST OFF SYST	CESG; Energy delivery
	49100	9210	GAS D&U - BUCKSMONT REGION	CESG; Energy delivery
	49102	9210	BUCKSMONT REGION - GAS MANAGEM	CESG; Energy delivery
	49110	9210	BUCKSMONT REGION - SOUTH	CESG; Energy delivery
	49111	9210	BUCKSMONT REGION - EAST	CESG; Energy delivery
	49112	9210	BUCKSMONT REGION - URD WEST	CESG; Energy delivery
	49113	9210	BUCKSMONT REGION - WEST	CESG; Energy delivery
	49114	9210	BUCKSMONT REGION - NORTH	CESG; Energy delivery
	49115	9210	BUCKSMONT REGION - REGUL COMP	CESG; Energy delivery
	49120	9210	MONTCO ORELAND GAS UTIL	CESG; Energy delivery
	49130	9210	BUCKSMONT REGION - PROJ MGMT	CESG; Energy delivery
	49131	9210	BUCKSMONT REGION - SAFETY	CESG; Energy delivery
	51100	9210	WORK MANAGEMENT	CESG; Energy delivery
	51101	9210	TRANSMISSION - T&D SERVICES	CESG; Energy delivery
	51103	9210	STAFF - CONST & TRANS - T&DS	CESG; Energy delivery
	51104	9210	R-O-W MNTCE-C&T-T&DS	CESG; Energy delivery
	54300	9210	DELCHESTER REGION	CESG; Energy delivery
	54301	9210	E O SUBSTAT CHESTER	CESG; Energy delivery
	54302	9210	E O EMERGENCY CHEST	CESG; Energy delivery
	54303	9210	E O PROJ MGT CHESTER	CESG; Energy delivery
	54304	9210	E O ADM AERIAL CHEST	CESG; Energy delivery
	54305	9210	AERIAL LINES	CESG; Energy delivery
	54306	9210	AERIAL LINES	CESG; Energy delivery
	54307	9210	AERIAL LINES	CESG; Energy delivery
	54309	9210	AERIAL LINES	CESG; Energy delivery
	54310	9210	AERIAL LINES	CESG; Energy delivery
	55300	9210	GAS D&U CHESTER COUNTY	CESG; Energy delivery
	57400	9210	T&D EASTERN DIVISION	CESG; Energy delivery

agp/2a9

<u>CUST</u>	<u>FERC</u>	<u>Description</u>	<u>Justification</u>
57401	9210	AERIAL LINE DOYLESTN	CESG; Energy delivery
57402	9210	AERIAL LN NEWTOWN NO	CESG; Energy delivery
57403	9210	AERIAL LN NEWTOWN CE	CESG; Energy delivery
57404	9210	AERIAL LINE EMILIE	CESG; Energy delivery
57405	9210	AERIAL LINE - NEWTOWN	CESG; Energy delivery
57407	9210	SUBSTATIONWARMINSTER	CESG; Energy delivery
57408	9210	EMERGENCY SERVICES	CESG; Energy delivery
57409	9210	PROJECT MANAGEMENT	CESG; Energy delivery
57411	9210	ELECTRIC OPS STAFF	CESG; Energy delivery
57412	9210	AERIAL LINES - WARMINSTER	CESG; Energy delivery
57475	9210	ANALYST ELEC OPS BUCKS	CESG; Energy delivery
58400	9210	GAS D & U BUCKS COUNTY	CESG; Energy delivery
58420	9210	PROJECT MANAGEMENT	CESG; Energy delivery
58441	9210	ORELAND UTILIZATION	CESG; Energy delivery
58470	9210	PLYMOUTH SB DISPATCHERS	CESG; Energy delivery
60500	9210	T&D DELAWARE DIVISION	CESG; Energy delivery
60501	9210	PROJECT MANAGEMENT	CESG; Energy delivery
60502	9210	SUBSTATIONS	CESG; Energy delivery
60503	9210	AERIAL LINES CONCORD	CESG; Energy delivery
60506	9210	EMERGENCY SERVICES	CESG; Energy delivery
60507	9210	AERIAL LINES MORTON	CESG; Energy delivery
60510	9210	VEGETATION MANAGEMENT - DELCO	CESG; Energy delivery
61501	9210	DELCO URD PROJECT MGMT	CESG; Energy delivery
61511	9210	DISTRIB ARDMORE NRTH	CESG; Energy delivery
61512	9210	DISTRIB ARDMORE SOTH	CESG; Energy delivery
61513	9210	DIST MORTON EAST	CESG; Energy delivery
61514	9210	DIST MORTON WEST	CESG; Energy delivery
61515	9210	DELCO URD	CESG; Energy delivery
61517	9210	CENTRAL DISTRIBUTION	CESG; Energy delivery
61518	9210	DISTRUBUTION - CHESCO	CESG; Energy delivery
61519	9210	URD PROJECT MANAGEMENT CHESCO	CESG; Energy delivery
61531	9210	DELCHESTER PROJECT MGMT	CESG; Energy delivery
61624	9210	UTILIZATION BALDWIN WEST	CESG; Energy delivery
63000	9210	POWER DELV SUPPLY MANAGEMENT	CESG; Energy delivery
63601	9210	WARMINSTER SERVICE BUILDING	CESG; Energy delivery
63610	9210	MATERIALS DELV BERWYN	CESG; Energy delivery
63611	9210	MATERIALS DELV G&LUZ & L	CESG; Energy delivery
63612	9210	MATERIALS DELV MAIN OFFICE	CESG; Energy delivery
63641	9210	COATESVILLE SERVICE BUILDING	CESG; Energy delivery
63661	9210	CONSTRUCTION	CESG; Energy delivery
63662	9210	LUZERNE SERVICE BUILDING	CESG; Energy delivery
63680	9210	CENTRAL SVCS ADMIN	CESG; Energy delivery
63681	9210	CENTRAL WAREHOUSE	CESG; Energy delivery
63692	9210	GENERAL METER SERVICES BLDG	CESG; Energy delivery
63694	9210	WEST CONSHOHOCKEN GAS PLANT	CESG; Energy delivery
63696	9210	CONSTRUCTION + TRANSMISSION	CESG; Energy delivery
63700	9210	DELIVERY CONTRACT SERVICE	CESG; Energy delivery
63800	9210	PWR DEL. SOURCING MATL STRATEG	CESG; Energy delivery
63900	9210	SOURCING & MATERIAL STRATEGY	CESG; Energy delivery
64800	9210	TRANSPORT & CRANE SERVICES DIVISION	CESG; Energy delivery
64900	9210	TRANSPORTATION DIVISION	CESG; Energy delivery
64910	9210	BERWYN SHOP OFFICE	CESG; Energy delivery
64950	9210	MONTGOMERY COUNTY	CESG; Energy delivery
64970	9210	PHILADELPHIA NORTH	CESG; Energy delivery
64980	9210	PHILADELPHIA SOUTH	CESG; Energy delivery
71000	9210	FACILITIES MGMT	Central Service; facilities management
72000	9210	SUPPORT FACILITIES OPER. DIV.	Central Service; facilities management
72001	9210	LOCKSMITHS	Central Service; facilities management
72900	9210	MAIN OFFICE OPER DIV MAINT SEC	Central Service; facilities management
72901	9210	AIR CONDITIONING MAINTENANCE	Central Service; facilities management
72902	9210	ELEVATOR MAINTENANCE	Central Service; facilities management
72903	9210	SYSTEMS MAINTENANCE	Central Service; facilities management
72904	9210	FIRE PROTECTION GROUP	Central Service; facilities management
73700	9210	MAIN OFFICE OPER DIV MAIN OFFI	Central Service; facilities management
73701	9210	MAIN OFFICE BLDG MAINTENANCE	Central Service; facilities management
73702	9210	LOCKSMITH	Central Service; facilities management
73800	9210	SUP FACILITY OPS NO.PHILA NORT	Central Service; facilities management
73900	9210	SUP FACILITY OPS SO. PHILA SOU	Central Service; facilities management

agpl2a9	CUST	FERC	Description	Justification
	74100	9210	SUPPORT FACIL OPER MONTGOMER	Central Service; facilities management
	74200	9210	SUPPORT FACIL OPER - BERWYN	Central Service; facilities management
	74300	9210	SUPPORT FACIL OPER - CHESTER C	Central Service; facilities management
	74400	9210	SUPPORT FACIL OPER - BUCKS COU	Central Service; facilities management
	74500	9210	SUPPORT FACIL OPER - DELAWARE	Central Service; facilities management
	75001	9210	SUPPLY MANAGEMENT	Central Service; facilities management
	75602	9210	PURCHASING CENTRAL SERVICES	Central Service; purchasing
	75700	9210	INSURANCE	Central Service; insurance
	75800	9210	REAL ESTATE DIVISION	Central Service; real estate
	80000	9210	VP FINANCE	Required for financial management of the T&D functions
	80200	9210	CONTROLLER'S OFFICE	Required for accounting management of the T&D functions
	80800	9210	RATES DIVISION	Required for rate & regulatory affairs of the T&D functions
	81000	9210	BUDGET & REPORTING DIVISION	Required for budgeting of the T&D functions
	81004	9210	EXTERNAL REPORTING	Required for financial reporting of the T&D functions
	82000	9210	TAXES DIVISION	Required for tax development of the T&D functions
	82500	9210	ACCOUNTING SERVICES	Required for accounting development of the T&D functions
	82510	9210	GENERAL LEDGER	Required for accounting development of the T&D functions
	82520	9210	PROPERTY RECORDS	Required for accounting development of the T&D functions
	82530	9210	ACCOUNTING SYSTEMS	Required for accounting development of the T&D functions
	82600	9210	INVESTOR RELATIONS	Required for shareholder interface
	82700	9210	TREASURY DIVISION	Required for financial management of the T&D functions
	82800	9210	INVESTMENT SECTION	Required for financial management of the T&D functions
	82900	9210	FINANCE SECTION	Required for financial management of the T&D functions
	83000	9210	CORPORATE BUDGET	Required for budgeting of the T&D functions
	87400	9210	TELECOMMUNICATIONS, DIRECTOR	Central Service; Internal/external communications
	87401	9210	NETWORK PLANNING & DESIGN	Central Service; Internal/external communications
	87402	9210	NETWORK INTEGRATION	Central Service; Internal/external communications
	87403	9210	NETWORK MANAGEMENT	Central Service; Internal/external communications
	87404	9210	TC NETWORK OPERATIONS	Central Service; Internal/external communications
	87500	9210	OFFICE SERVICES DIVISION	Central Service; office maintenance
	87601	9210	CBS FINANCE SYSTEMS	Required for financial management of the T&D functions
	87602	9210	CBS HUMAN RESOURCES/PAYROLL	Required for financial management of the T&D functions
	9400	9220	STRATEGY & FINANCIAL ANALYSIS	Corporate Center; performance business evaluations
	26400	9220	OUTDOOR LIGHTING	CESG; T&D related activities
	1000	9230	EXECUTIVE DEPARTMENT	Required for management of the T&D functions
	2000	9230	SECRETARY'S OFFICE	Required for various activities of the T&D functions
	4100	9230	PUBLIC POLICY	Corporate Center; regulatory/legislative
	4600	9230	CLAIMS DIVISION	Required to process claims against the Company
	5200	9230	BUSINESS DEVELOPMENT	Corporate Center; performance of long range studies
	5300	9230	STRATEGIC ASSET MANAGEMENT	Corporate Center; performance business evaluations
	10501	9230	POWER TRANSACTIONS	Corporate Center; transmission
	11600	9230	SR. V.P. CORPORATE & PUBLIC AF	Corporate Center; public relations
	14000	9230	COMMUNITY RELATIONS	Corporate Center; public relations
	16700	9230	MEDIA AND PUBLIC RELATIONS	Corporate Center; public relations
	17500	9230	OFFICE OF SR. VP. - HUMAN RESO	Corporate Center; human resources
	18501	9230	CORP & CENTRAL SERVICES	Corporate Center; general support
	24100	9230	ENGINEERING AND DESIGN	CESG; T&D related activities
	30400	9230	BUSINESS UNIT-SUPPORT SVCS	CESG; Financial management support
	30402	9230	PLANNING & EVALUATION - BP&FA	CESG; Financial management support
	30800	9230	BUS PLAN & PERF-CUST SVC	CESG; Customer service related activities
	31000	9230	ROLLOUT BUSINESS RELEASE 1-CS	CESG; Customer service related activities
	31400	9230	BUSINESS ASSESS CUST PROCESS	CESG; Customer service related activities
	32501	9230	I & C SALES ADMIN	CESG; Customer service related activities
	33530	9230	PHILADELPHIA FIELD SERVICES	CESG; Customer service related activities
	43010	9230	OREGON FIRE SHOP	Central Service; T&D maintenance
	63661	9230	CONSTRUCTION	CESG; Energy delivery
	63681	9230	CENTRAL WAREHOUSE	CESG; Energy delivery
	72000	9230	SUPPORT FACILITIES OPER. DIV.	Central Service; facilities management
	80800	9230	RATES DIVISION	Required for rate & regulatory affairs of the T&D functions
	81004	9230	EXTERNAL REPORTING	Required for financial reporting of the T&D functions
	82000	9230	TAXES DIVISION	Required for tax development of the T&D functions
	82500	9230	ACCOUNTING SERVICES	Required for accounting development of the T&D functions
	82510	9230	GENERAL LEDGER	Required for accounting development of the T&D functions
	83000	9230	CORPORATE BUDGET	Required for budgeting of the T&D functions
	87500	9230	OFFICE SERVICES DIVISION	Central Service; office maintenance
	4600	9250	CLAIMS DIVISION	Required to process claims against the Company
	22000	9250	BUCKSMONT DIRECTOR	CESG; T&D related activities
	33301	9250	METER RDG/BILL/SOUTH	CESG; Customer service related activities

agpl2a9	<u>CUST</u>	<u>FERC</u>	<u>Description</u>	<u>Justification</u>
	43010	9250	OREGON FIRE SHOP	Central Service; T&D maintenance
	43020	9250	OREGON SHOP - ADMINISTRATION	Central Service; T&D maintenance
	75700	9250	INSURANCE	Central Service; insurance
	82500	9250	ACCOUNTING SERVICES	Required for accounting development of the T&D functions
	80800	9280	RATES DIVISION	Required for rate & regulatory affairs of the T&D functions
	82500	9280	ACCOUNTING SERVICES	Required for accounting development of the T&D functions
	82500	9290	ACCOUNTING SERVICES	Required for accounting development of the T&D functions
	16700	9301	MEDIA AND PUBLIC RELATIONS	Corporate Center; public relations
	1000	9302	EXECUTIVE DEPARTMENT	Required for management of the T&D functions
	2000	9302	SECRETARY'S OFFICE	Required for various activities of the T&D functions
	11600	9302	SR. V.P. CORPORATE & PUBLIC AF	Corporate Center; public relations
	23001	9302	SUPPORT FACILITIES - CSB	CESG; T&D related activities
	24000	9302	PHILADELPHIA REGION	CESG; T&D related activities
	25100	9302	T&S ENGINEERING	CESG; T&D related activities
	25400	9302	TRANSMISSION MAINTENANCE T&S	CESG; T&D related activities
	25412	9302	TRANSMISSION MAINTENANCE COATS	CESG; T&D related activities
	25500	9302	TESTING, TRANSMISSION & SUBSTS	CESG; T&D related activities
	30400	9302	BUSINESS UNIT-SUPPORT SVCS	CESG; Financial management support
	32506	9302	I & C INDUSTRIAL	CESG; Customer service related activities
	32700	9302	ECONOMIC DEVELOPMENT	CESG; Customer service related activities
	33010	9302	REVENUE RECOVERY	CESG; Customer service related activities
	33530	9302	PHILADELPHIA FIELD SERVICES	CESG; Customer service related activities
	40000	9302	VICE PRESIDENT POWER DELIVERY	CESG; Energy delivery
	43010	9302	OREGON FIRE SHOP	Central Service; T&D maintenance
	43020	9302	OREGON SHOP - ADMINISTRATION	Central Service; T&D maintenance
	43030	9302	OREGON SHOP - MACHINE	Central Service; T&D maintenance
	43040	9302	OREGON SHOP - FABRICATION	Central Service; T&D maintenance
	43050	9302	OREGON SHOP - ELECTRIC	Central Service; T&D maintenance
	43060	9302	OREGON SHOP - SUPPORT	Central Service; T&D maintenance
	45801	9302	DSD SUPERVISION & GENERAL	CESG; Energy delivery
	48006	9302	E&D TRANSMISSION	CESG; Energy delivery
	63641	9302	COATESVILLE SERVICE BUILDING	CESG; Energy delivery
	63681	9302	CENTRAL WAREHOUSE	CESG; Energy delivery
	63696	9302	CONSTRUCTION + TRANSMISSION	CESG; Energy delivery
	72901	9302	AIR CONDITIONING MAINTENANCE	Central Service; facilities management
	75001	9302	SUPPLY MANAGEMENT	Central Service; facilities management
	82600	9302	INVESTOR RELATIONS	Required for shareholder interface
	82700	9302	TREASURY DIVISION	Required for financial management of the T&D functions
	87500	9302	OFFICE SERVICES DIVISION	Central Service; office maintenance
	17500	9350	OFFICE OF SR. VP. - HUMAN RESO	Corporate Center; human resources
	25200	9350	CONTRACTOR/PROJECT MANAGEMENT,	CESG; T&D related activities
	26300	9350	REAL ESTATE	CESG; T&D related activities
	30400	9350	BUSINESS UNIT-SUPPORT SVCS	CESG; Financial management support
	31500	9350	ENERGY DELIVERY PROCESS ASSESS	CESG; Customer service related activities
	43010	9350	OREGON FIRE SHOP	Central Service; T&D maintenance
	72000	9350	SUPPORT FACILITIES OPER. DIV.	Central Service; facilities management
	75800	9350	REAL ESTATE DIVISION	Central Service; real estate



DESG	FERC	General Plant Electric	Production	Production Plant	TandD	Tand D Plant
312	3891	103,002.07		-	k	103,002.07
313	3891	53,074.46		-	k	53,074.46
315	3891	68,572.80		-	k	68,572.80
316	3891	503,690.54		-	k	503,690.54
320	3891	125,285.26 *		125,285.26		-
321	3891	445,204.47		-	k	445,204.47
322	3891	18,197.00		-	k	18,197.00
324	3891	6,587.52		-	k	6,587.52
325	3891	76,316.31		-	k	76,316.31
327	3891	69,500.74		-	k	69,500.74
331	3891	237,991.54 *		118,995.77	k	118,995.77
344	3891	1,350.20		-	k	1,350.20
373	3891	321,938.92		-	k	321,938.92
377	3891	106,229.65		-	k	106,229.65
381	3891	3,876.43		-	k	3,876.43
384	3891	183,168.68		-	k	183,168.68
393	3891	1,720.49		-	k	1,720.49
394	3891	1,808.12		-	k	1,808.12
418	3891	108,054.40		-	k	108,054.40
254	3892	8,827.71		-	k	8,827.71
257	3892	40,034.58		-	k	40,034.58
Total		2,484,431.89		244,281.03		2,240,150.86
304	3900	141,218.02 *		141,218.02		-
309	3900	23,232.01		-	k	23,232.01
312	3900	2,874,477.57		-	k	2,874,477.57
313	3900	175,385.23		-	k	175,385.23
315	3900	348,347.15		-	k	348,347.15
316	3900	109,271.59		-	k	109,271.59
320	3900	5,645,802.22 *		5,645,802.22		-
321	3900	2,327,017.14		-	k	2,327,017.14
322	3900	110,582.65		-	k	110,582.65
324	3900	54,006.62		-	k	54,006.62
325	3900	21,500.74		-	k	21,500.74
326	3900	1,142,123.77 *		1,142,123.77		-
327	3900	17,000.00		-	k	17,000.00
329	3900	582,666.26		-	k	582,666.26
331	3900	5,551,439.26 *		2,775,719.63	k	2,775,719.63
344	3900	22,692.45		-	k	22,692.45
349	3900	2,091,874.73		-	k	2,091,874.73
354	3900	366.03		-	k	366.03
361	3900	43,312.92 *		43,312.92		-

370	3900	472,360.52	-	k	472,360.52
373	3900	8,898,369.58	-	k	8,898,369.58
374	3900	79,396.74	-	k	79,396.74
377	3900	1,918,209.83	-	k	1,918,209.83
381	3900	22,966.22	-	k	22,966.22
384	3900	175,543.74	-	k	175,543.74
391	3900	159,988.90	-	k	159,988.90
392	3900	174,324.01	-	k	174,324.01
394	3900	54,981.49	-	k	54,981.49
403	3900	1,248,300.84	-	k	1,248,300.84
410	3900	115,402.70	-	k	115,402.70
417	3900	89,734.55	-	k	89,734.55
418	3900	1,092,411.64	-	k	1,092,411.64
430	3900	122,557.64	-	k	122,557.64
478	3900	112,487.87	-	k	112,487.87
480	3900	7,450.94	-	k	7,450.94
485	3900	11,860.00	-	k	11,860.00
Total		36,038,663.57	9,748,176.56		26,290,487.01
61	3911	66,761.56 *	66,761.56		-
62	3911	3,271.63 *	3,271.63		-
63	3911	3,694,614.18 *	3,694,614.18		-
Total		3,764,647.37	3,764,647.37		-
61	3912	42,640.37 *	42,640.37		-
62	3912	19,879.26 *	19,879.26		-
63	3912	4,805,586.00 *	4,805,586.00		-
Total		4,868,105.63	4,868,105.63		-
61	3913	549,131.54 *	549,131.54		-
62	3913	322,928.55 *	322,928.55		-
63	3913	6,850,107.01 *	6,850,107.01		-
503	3913	15,282.65	-	k	15,282.65
Total		7,737,449.75	7,722,167.10		15,282.65
601	3930	64,243.95	-	k	64,243.95
320	3940	824,765.06 *	824,765.06		-
331	3940	255,673.58 *	127,836.79	k	127,836.79

360	3940	370,479.22	-	k	370,479.22
601	3940	7,334,884.64	-	k	7,334,884.64
Total		8,785,802.50	952,601.85		7,833,200.65
318	3951	389,335.70 *	259,557.13	k	129,778.57
601	3951	17,455,918.86 *	10,264,080.29	k	7,191,838.57
5256	3951	89,386.84 *	59,591.23	k	29,795.61
Total		17,934,641.40	10,583,228.65		7,351,412.75
601	3952	1,129,576.72	-	k	1,129,576.72
601	3953	551,830.17 *	367,886.78	k	183,943.39
19	3970	47,404.73 *	47,404.73		-
30	3970	7,291.27	-	k	7,291.27
35	3970	50,415.06	-	k	50,415.06
40	3970	245,746.41	-	k	245,746.41
45	3970	62,931.34	-	k	62,931.34
50	3970	303,056.37	-	k	303,056.37
63	3970	6,982,403.40 *	6,982,403.40		-
201	3970	136,259.11 *	136,259.11		-
202	3970	192,967.98	-	k	192,967.98
204	3970	60,766.88	-	k	60,766.88
208	3970	13,950.91	-	k	13,950.91
209	3970	16,389.28	-	k	16,389.28
210	3970	19,584.04	-	k	19,584.04
250	3970	136,259.11	-	k	136,259.11
254	3970	169,459.11	-	k	169,459.11
257	3970	169,459.13	-	k	169,459.13
312	3970	23,943.05	-	k	23,943.05
337	3970	45,404.61	-	k	45,404.61
352	3970	23,943.05	-	k	23,943.05
362	3970	23,943.05	-	k	23,943.05
373	3970	23,943.05	-	k	23,943.05
380	3970	23,943.05	-	k	23,943.05
503	3970	290,902.43	-	k	290,902.43
Total		9,070,366.42	7,166,067.24		1,904,299.18
35	3980	660.35	-	k	660.35
329	3980	18,777.73	-	k	18,777.73

331	3980	136,011.87 *	68,005.94	k	68,005.93
374	3980	439.81	-	k	439.81
601	3980	1,358,890.64	-	k	1,358,890.64
Total		1,514,780.40	68,005.94		1,446,774.46
91	3991	(364,429,501.18)	-		-
92	3992	(48,599,747.54)	-		-
99	3999	(114,390,457.97)	-		-
Grand Total					
<u>General Excl. Lim Adj</u>		93,944,539.77	45,485,168.15		48,459,371.62



<u>DESG</u>	<u>FERC</u>	<u>General Plant Description</u>	<u>Justification</u>
312	3891	DUNGAN DISTRICT SERVICE BLDG.	CESG; Energy delivery
313	3891	GAUL T&D REPORTING FACILITY.	CESG; Energy delivery
315	3891	SHUNK DISTRICT SERVICE BLDG	CESG; Energy delivery
316	3891	GERMANTOWN DISTRICT SERVICE BLDG	CESG; Energy delivery
321	3891	LUZERNE DISTRICT SERVICE BLDG.	CESG; Energy delivery
322	3891	ST. BERNARD DISTRICT SERVICE BLDG	CESG; Energy delivery
324	3891	HILTON STREET GARAGE	CESG; Energy delivery
325	3891	F AND LUZERNE PARKING LOT	CESG; Energy delivery
327	3891	HARTRANFT T&D STORAGE YARD	CESG; Energy delivery
331	3891	OREGON MAINTENANCE SHOPS	Central Service; T&D maintenance
344	3891	PLYMOUTH MEETING STORAGE YARD	CESG; Energy delivery
373	3891	CHRISTIAN STREET SERVICE BUILDING	CESG; Energy delivery
377	3891	NEW PJM CONTROL CENTER	CESG; Energy delivery
381	3891	MARCUS HOOK MATERIAL HANDLING AREA	CESG; Energy delivery
384	3891	CHRISTIAN STREET PARKING LOT	CESG; Energy delivery
393	3891	OXFORD POLE YARD	CESG; Energy delivery
394	3891	DELTA SERVICE BUILDING	CESG; Energy delivery
418	3891	KENSINGTON DISTRICT OFFICE	CESG; Energy delivery
254	3892	GRADYVILLE SUBSTATION RADIO FACIL	CESG; Energy delivery
257	3892	DANBORO RADIO BASE STATION	CESG; Energy delivery
309	3900	WESTERN DIVISION - 33KV TNG YARD	CESG; Energy delivery
312	3900	DUNGAN DISTRICT SERVICE BLDG.	CESG; Energy delivery
313	3900	GAUL T&D REPORTING FACILITY.	CESG; Energy delivery
315	3900	SHUNK DISTRICT SERVICE BLDG	CESG; Energy delivery
316	3900	GERMANTOWN DISTRICT SERVICE BLDG	CESG; Energy delivery
321	3900	LUZERNE DISTRICT SERVICE BLDG.	CESG; Energy delivery
322	3900	ST. BERNARD DISTRICT SERVICE BLDG	CESG; Energy delivery
324	3900	HILTON STREET GARAGE	CESG; Energy delivery
325	3900	F AND LUZERNE PARKING LOT	CESG; Energy delivery
327	3900	HARTRANFT T&D STORAGE YARD	CESG; Energy delivery
329	3900	METHODS + TRAINING FACIL PLYMOUTH	CESG; Energy delivery
331	3900	OREGON MAINTENANCE SHOPS	Central Service; T&D maintenance
344	3900	PLYMOUTH MEETING STORAGE YARD	CESG; Energy delivery
349	3900	OVERHEAD TRANSMISSION BUILDING	CESG; Energy delivery
354	3900	URD + UNDERGROUND TRAINING SCHOOL	CESG; Energy delivery
370	3900	CENTRAL STOREHOUSE	CESG; Energy delivery
373	3900	CHRISTIAN STREET SERVICE BUILDING	CESG; Energy delivery
374	3900	PLANE BROOK T + D REPORTING TRAILER	CESG; Energy delivery
377	3900	NEW PJM CONTROL CENTER	CESG; Energy delivery
381	3900	MARCUS HOOK MATERIAL HANDLING AREA	CESG; Energy delivery
384	3900	CHRISTIAN STREET PARKING LOT	CESG; Energy delivery
391	3900	EMILIE SERVICE CENTER	CESG; Energy delivery
392	3900	CONCORD REPORTING TRAILER	CESG; Energy delivery
394	3900	DELTA SERVICE BUILDING	CESG; Energy delivery
403	3900	CHELLEN DISTRICT OFFICE LEASED PROP	CESG; Energy delivery
410	3900	NEW GERMANTOWN DISTRICT OFF LEASED	CESG; Energy delivery
417	3900	NORTH PHILADELPHIA DISTRICT OFFICE	CESG; Energy delivery
418	3900	KENSINGTON DISTRICT OFFICE	CESG; Energy delivery
430	3900	RISING SUN DISTRICT OFFICE - LEASED	CESG; Energy delivery
478	3900	WEST PHILADELPHIA DISTRICT OFFICE	CESG; Energy delivery
480	3900	KENSINGTON ANNEX	CESG; Energy delivery
485	3900	SOUTH PHILADELPHIA DISTRICT OFFICE	CESG; Energy delivery
503	3913	MAIN OFFICE	Corporate Center; Facility
601	3930	STORES EQUIPMENT	CESG; Energy delivery
331	3940	OREGON MAINTENANCE SHOPS	Central Service; T&D maintenance
360	3940	EMER OH TRANSM RESTORATION EQPT	CESG; Energy delivery
601	3940	TOOLS, SHOP EQUIPMENT	CESG; Energy delivery
318	3951	RESEARCH AND TEST LABS VALLEY FORGE	CESG; Energy delivery
601	3951	LAB EQUIP, TESTING, VALLEY FORGE	CESG; Energy delivery
5256	3951	TESTING SECTION	CESG; Energy delivery

601	3952 METER SHOP DIVISION	CESG; Energy delivery
601	3953 VALLEY FORGE TESTING	CESG; Energy delivery
30	3970 REENGINEERING	CESG; Energy delivery
35	3970 DELCHESTER REGION	CESG; Energy delivery
40	3970 MONTGOMERY COUNTY DIVISION	CESG; Energy delivery
45	3970 BUCKS COUNTY DIVISION	CESG; Energy delivery
50	3970 DELAWARE DIVISION	CESG; Energy delivery
202	3970 EAGLEVILLE COMMUNICATION FACILITY	CESG; Energy delivery
204	3970 COATESVILLE COMMUNICATION FACILITY	CESG; Energy delivery
208	3970 DOYLESTOWN COMMUNICATION FACILITY	CESG; Energy delivery
209	3970 TRANSFER BETWEEN ACCTS-NON GEN EQUIP	CESG; Energy delivery
210	3970 PENNDEL COMMUNICATION FACILITY	CESG; Energy delivery
250	3970 MAIN OFFICE RADIO FACILITY BASE STA	CESG; Energy delivery
254	3970 GRADYVILLE SUBSTATION RADIO FACIL	CESG; Energy delivery
257	3970 DANBORO RADIO BASE STATION	CESG; Energy delivery
312	3970 DUNGAN DISTRICT SERVICE BLDG.	CESG; Energy delivery
337	3970 PLYMOUTH SERVICE BUILDING	CESG; Energy delivery
352	3970 WARMINSTER SERVICE BUILDING	CESG; Energy delivery
362	3970 COATESVILLE SERVICE BUILDING	CESG; Energy delivery
373	3970 CHRISTIAN STREET SERVICE BUILDING	CESG; Energy delivery
380	3970 MORTON SERVICE BUILDING	CESG; Energy delivery
503	3970 MAIN OFFICE	Corporate Center; Facility
35	3980 DELCHESTER REGION	CESG; Energy delivery
329	3980 METHODS + TRAINING FACIL PLYMOUTH	CESG; Energy delivery
331	3980 OREGON MAINTENANCE SHOPS	Central Service; T&D maintenance
374	3980 PLANE BROOK T + D REPORTING TRAILER	CESG; Energy delivery
601	3980 MISC EQUIP, OTHER TANG. PROPERTY	CESG; Energy delivery



<u>DESG</u>	<u>FERC</u>	<u>Common Plant</u>	<u>Production</u>	<u>Production Plant</u>	<u>0 TandD</u>	<u>Tand D Plant</u>
601	43010	677,135.89		-	k	677,135.89
601	43030	52,323,791.55 *		18,700,000.00	k	33,623,791.55
397	43890	6,667.23		-	k	6,667.23
202	43891	579.02		-	k	579.02
204	43891	13,563.02		-	k	13,563.02
318	43891	1,041,983.98 *		694,655.99	k	347,327.99
319	43891	273.90		-	k	273.90
323	43891	375,392.58		-	k	375,392.58
328	43891	8,271.29		-	k	8,271.29
330	43891	19,878.66		-	k	19,878.66
334	43891	36,816.44 *		36,816.44	-	-
337	43891	38,300.35		-	k	38,300.35
339	43891	30,841.89 *		20,561.26	k	10,280.63
343	43891	2,022.72		-	k	2,022.72
345	43891	17,556.24		-	k	17,556.24
346	43891	12,242.37		-	k	12,242.37
351	43891	25,738.68		-	k	25,738.68
352	43891	246,712.23		-	k	246,712.23
353	43891	61,320.78		-	k	61,320.78
355	43891	182,076.73		-	k	182,076.73
356	43891	10,847.54		-	k	10,847.54
357	43891	242,668.43		-	k	242,668.43
358	43891	1,800.07		-	k	1,800.07
359	43891	706,472.31		-	k	706,472.31
362	43891	11,300.62		-	k	11,300.62
370	43891	11,420.08		-	k	11,420.08
378	43891	410,056.07		-	k	410,056.07
380	43891	76,956.21		-	k	76,956.21
388	43891	12,103.38		-	k	12,103.38
389	43891	42,219.61		-	k	42,219.61
390	43891	4,251,384.69		-	k	4,251,384.69
396	43891	164.01		-	k	164.01
503	43891	537,670.74		-	k	537,670.74
Total		8,428,634.64		752,033.69		7,676,600.95
339	43892	1,285.08		-	k	1,285.08
355	43892	4,088.40 *		155.36	k	3,933.04
358	43892	100.00		-	k	100.00

<u>DESG</u>	<u>FERC</u>	<u>Common Plant</u>	<u>Production</u>	<u>Production Plant</u>	<u>0 TandD</u>	<u>Tand D Plant</u>
Total		5,473.48		155.36		5,318.12
202	43900	375,027.38		-	k	375,027.38
204	43900	74,021.33		-	k	74,021.33
205	43900	71,975.37		-	k	71,975.37
211	43900	188,608.15 *		188,608.15		-
303	43900	352,811.80		-	k	352,811.80
311	43900	511,108.17		-	k	511,108.17
318	43900	12,613,912.43 *		8,409,274.95	k	4,204,637.48
319	43900	14,788.48		-	k	14,788.48
320	43900	219,489.60 *		219,489.60		-
323	43900	122,141.67		-	k	122,141.67
328	43900	10,070.34		-	k	10,070.34
329	43900	933,409.60		-	k	933,409.60
330	43900	766,185.34		-	k	766,185.34
334	43900	150,478.78 *		150,478.78		-
335	43900	23,404.00		-	k	23,404.00
337	43900	10,994,791.04		-	k	10,994,791.04
343	43900	2,782.52		-	k	2,782.52
345	43900	920,055.95		-	k	920,055.95
346	43900	190,666.56		-	k	190,666.56
347	43900	1,003.59		-	k	1,003.59
349	43900	11,729.63		-	k	11,729.63
351	43900	946,750.58		-	k	946,750.58
352	43900	7,832,289.65		-	k	7,832,289.65
353	43900	427,506.62		-	k	427,506.62
355	43900	5,056,293.55 *		192,139.15	k	4,864,154.40
356	43900	462,023.73		-	k	462,023.73
357	43900	3,007,809.07		-	k	3,007,809.07
358	43900	1,061.52		-	k	1,061.52
359	43900	2,096,981.67		-	k	2,096,981.67
362	43900	7,488,169.05		-	k	7,488,169.05
370	43900	3,864,821.67		-	k	3,864,821.67
376	43900	889,046.30		-	k	889,046.30
378	43900	2,747,218.95		-	k	2,747,218.95
380	43900	10,836,785.28		-	k	10,836,785.28
386	43900	376,205.97		-	k	376,205.97
388	43900	901,468.43		-	k	901,468.43
389	43900	109,581.54		-	k	109,581.54
390	43900	6,677,743.70		-	k	6,677,743.70
391	43900	2,192,409.26		-	k	2,192,409.26
392	43900	36,230.03		-	k	36,230.03
396	43900	10,976.12		-	k	10,976.12

<u>DESG</u>	<u>FERC</u>	<u>Common Plant</u>	<u>Production</u>	<u>Production Plant</u>	<u>0 TandD</u>	<u>Tand D Plant</u>
397	43900	535,326.62		-	k	535,326.62
398	43900	323,388.14		-	k	323,388.14
426	43900	29,709.42		-	k	29,709.42
440	43900	134,155.83		-	k	134,155.83
445	43900	121,732.40		-	k	121,732.40
453	43900	171,869.15		-	k	171,869.15
464	43900	9,222.51		-	k	9,222.51
466	43900	364,895.17		-	k	364,895.17
470	43900	76,114.78		-	k	76,114.78
472	43900	95,974.54		-	k	95,974.54
475	43900	36,064.66		-	k	36,064.66
503	43900	73,609,629.67		-	k	73,609,629.67
601	43900	228,188.84		-	k	228,188.84
629	43900	938,798.01		-	k	938,798.01
		161,184,904.16		9,159,990.63		152,024,913.53
367	43911	111,870.14		-	k	111,870.14
601	43911	4,158,305.49		-	k	4,158,305.49
Total		4,270,175.63		-		4,270,175.63
6	43912	9,756.00 *		9,756.00		-
503	43912	37,625.97		-	k	37,625.97
601	43912	20,465,040.77		-	k	20,465,040.77
Total		20,512,422.74		9,756.00		20,502,666.74
601	43913	1,744,653.17		-	k	1,744,653.17
368	43920	24,630,266.15 *		935,950.11	k	23,694,316.04
368	43922	1,785,650.30 *		67,854.71	k	1,717,795.59
Total		26,415,916.45		1,003,804.82		25,412,111.63
349	43930	12,087.32		-	k	12,087.32
359	43930	(4,313.00)		-	k	(4,313.00)
370	43930	640,450.88		-	k	640,450.88
601	43930	1,086,359.65		-	k	1,086,359.65
Total		1,734,584.85		-		1,734,584.85

<u>DESG</u>	<u>FERC</u>	<u>Common Plant</u>	<u>Production</u>	<u>Production Plant</u>	<u>0 TandD</u>	<u>Tand D Plant</u>
601	43941	542,243.82		-	k	542,243.82
601	43942	6,467,463.35		-	k	6,467,463.35
312	43943	39,349.90		-	k	39,349.90
313	43943	21,644.00		-	k	21,644.00
315	43943	23,539.10		-	k	23,539.10
316	43943	82,139.33		-	k	82,139.33
321	43943	203,607.31		-	k	203,607.31
322	43943	1,294.50		-	k	1,294.50
330	43943	61,114.22		-	k	61,114.22
331	43943	36,046.43 *		18,023.22	k	18,023.21
337	43943	322,131.97		-	k	322,131.97
345	43943	205,845.25		-	k	205,845.25
349	43943	5,136.32		-	k	5,136.32
351	43943	67,485.62		-	k	67,485.62
352	43943	176,245.59		-	k	176,245.59
353	43943	80,169.21		-	k	80,169.21
355	43943	1,081,477.37 *		41,096.14	k	1,040,381.23
356	43943	61,174.28		-	k	61,174.28
357	43943	389,930.70		-	k	389,930.70
359	43943	117,766.60		-	k	117,766.60
362	43943	312,731.55		-	k	312,731.55
373	43943	55,987.60		-	k	55,987.60
378	43943	98,182.13		-	k	98,182.13
380	43943	406,389.08		-	k	406,389.08
388	43943	61,604.82		-	k	61,604.82
390	43943	361,289.72		-	k	361,289.72
397	43943	41,533.79		-	k	41,533.79
503	43943	79,756.95		-	k	79,756.95
601	43943	2,363,318.40 *		89,806.10	k	2,273,512.30
629	43943	69,047.55		-	k	69,047.55
Total		6,825,939.29		148,925.46		6,677,013.83
368	43961	55,285.66 *		2,100.86	k	53,184.80
372	43962	937.91		-	k	937.91
201	43970	569,032.31 *		569,032.31		-
202	43970	552,633.81		-	k	552,633.81
203	43970	528,483.69		-	k	528,483.69
204	43970	297,859.42		-	k	297,859.42

<u>DESG</u>	<u>FERC</u>	<u>Common Plant</u>	<u>Production</u>	<u>Production Plant</u>	<u>0 TandD</u>	<u>Tand D Plant</u>
205	43970	216,561.84		-	k	216,561.84
206	43970	328,427.04 *		328,427.04		-
211	43970	66,160.71 *		66,160.71		-
212	43970	83,424.18 *		83,424.18		-
270	43970	72,608.08		-	k	72,608.08
271	43970	86,290.68		-	k	86,290.68
272	43970	143,474.49		-	k	143,474.49
273	43970	137,368.82		-	k	137,368.82
274	43970	114,668.97		-	k	114,668.97
275	43970	103,906.76		-	k	103,906.76
276	43970	71,531.53		-	k	71,531.53
277	43970	89,727.07		-	k	89,727.07
318	43970	280,597.95 *		187,065.30	k	93,532.65
337	43970	300,427.38		-	k	300,427.38
339	43970	16,014.99 *		10,676.66	k	5,338.33
380	43970	28,893.25		-	k	28,893.25
503	43970	776,765.16		-	k	776,765.16
601	43970	3,097,739.67		-	k	3,097,739.67
Total		7,962,597.80		1,244,786.20		6,717,811.60
601	43980	1,816,650.35		-	k	1,816,650.35
601	43991	15,792,608.78 *		9,131,559.29	k	6,661,049.49
□						
Grand Total Common		316,768,086.75		40,153,112.31		276,614,974.44



<u>DESG</u>	<u>FERC</u>	<u>Common Plant Description</u>	<u>Justification</u>
601	43010	ORGANIZATION	Central Service; Various activities
601	43030	COMPUTER SYSTEMS	Central Service; Information Systems
397	43890	PERKIOMEN SERVICE CENTER	CESG; Energy delivery
202	43891	EAGLEVILLE COMMUNICATION FACILITY	CESG; Energy delivery
204	43891	COATESVILLE COMMUNICATION FACILITY	CESG; Energy delivery
318	43891	RESEARCH AND TEST LABS VALLEY FORGE	CESG; Energy delivery
319	43891	AMBLER SERVICE BUILDING	CESG; Energy delivery
323	43891	MAIN OFFICE BUILDING PARKING LOT	CESG; Energy delivery
328	43891	BRYN MAWR STORAGE YARD	CESG; Energy delivery
330	43891	CHESTER DISTRICT SERVICE BUILDING	CESG; Energy delivery
337	43891	PLYMOUTH SERVICE BUILDING	CESG; Energy delivery
339	43891	VALLEY FORGE MTN RADIO STATION	CESG; Energy delivery
343	43891	MORTON STORAGE YARD	CESG; Energy delivery
345	43891	PHOENIXVILLE SERVICE BUILDING	CESG; Energy delivery
346	43891	POTTSTOWN SERVICE BUILDING	CESG; Energy delivery
351	43891	NORTH WALES SERVICE BUILDING	CESG; Energy delivery
352	43891	WARMINSTER SERVICE BUILDING	CESG; Energy delivery
353	43891	DOYLESTOWN SERVICE BUILDING	CESG; Energy delivery
355	43891	TRANSPORTATION CENTER	CESG; Energy delivery
356	43891	ORELAND SERVICE BLDG	CESG; Energy delivery
357	43891	ARDMORE SERVICE BUILDING	CESG; Energy delivery
358	43891	WAYNE STORAGE YARD	CESG; Energy delivery
359	43891	WEST CHESTER SERVICE BUILDING	CESG; Energy delivery
362	43891	COATESVILLE SERVICE BUILDING	CESG; Energy delivery
370	43891	CENTRAL STOREHOUSE	CESG; Energy delivery
378	43891	NEWTOWN SERVICE BUILDING	CESG; Energy delivery
380	43891	MORTON SERVICE BUILDING	CESG; Energy delivery
388	43891	WEST GROVE SERVICE BUILDING	CESG; Energy delivery
389	43891	ARDMORE PARKING LOT	CESG; Energy delivery
390	43891	BALDWIN #1 SERVICE BUILDING	CESG; Energy delivery
396	43891	KENNETT SQUARE TROUBLE STATION	CESG; Energy delivery
503	43891	MAIN OFFICE	Corporate Center; Facility
339	43892	VALLEY FORGE MTN RADIO STATION	CESG; Energy delivery
355	43892	TRANSPORTATION CENTER	CESG; Energy delivery
358	43892	WAYNE STORAGE YARD	CESG; Energy delivery
202	43900	EAGLEVILLE COMMUNICATION FACILITY	CESG; Energy delivery
204	43900	COATESVILLE COMMUNICATION FACILITY	CESG; Energy delivery
205	43900	FAGGS COMMUNICATION FACILITY	CESG; Energy delivery
303	43900	CORPORATE TRAINING CONFERENCE CENTER	Corporate Center; Facility
311	43900	PHILA ELECTRIC CO. FIRE PROTECTION	Central Service; Safety
318	43900	RESEARCH AND TEST LABS VALLEY FORGE	CESG; Energy delivery
319	43900	AMBLER SERVICE BUILDING	CESG; Energy delivery
323	43900	MAIN OFFICE BUILDING PARKING LOT	Corporate Center; Facility
328	43900	BRYN MAWR STORAGE YARD	CESG; Energy delivery
329	43900	METHODS + TRAINING FACIL PLYMOUTH	CESG; Energy delivery
330	43900	CHESTER DISTRICT SERVICE BUILDING	CESG; Energy delivery
335	43900	PLANEBROOK SERVICE CNTR REPLACEMENT	CESG; Energy delivery
337	43900	PLYMOUTH SERVICE BUILDING	CESG; Energy delivery
343	43900	MORTON STORAGE YARD	CESG; Energy delivery
345	43900	PHOENIXVILLE SERVICE BUILDING	CESG; Energy delivery
346	43900	POTTSTOWN SERVICE BUILDING	CESG; Energy delivery
347	43900	FUTURE MOREHALL SERVICE CENTER	CESG; Energy delivery
349	43900	OVERHEAD TRANSMISSION BUILDING	CESG; Energy delivery
351	43900	NORTH WALES SERVICE BUILDING	CESG; Energy delivery
352	43900	WARMINSTER SERVICE BUILDING	CESG; Energy delivery
353	43900	DOYLESTOWN SERVICE BUILDING	CESG; Energy delivery
355	43900	TRANSPORTATION CENTER	CESG; Energy delivery
356	43900	ORELAND SERVICE BLDG	CESG; Energy delivery
357	43900	ARDMORE SERVICE BUILDING	CESG; Energy delivery
358	43900	WAYNE STORAGE YARD	CESG; Energy delivery

<u>DESG</u>	<u>FERC</u>	<u>Common Plant Description</u>	<u>Justification</u>
359	43900	WEST CHESTER SERVICE BUILDING	CESG; Energy delivery
362	43900	COATESVILLE SERVICE BUILDING	CESG; Energy delivery
370	43900	CENTRAL STOREHOUSE	CESG; Energy delivery
376	43900	GENERAL METER SHOP - LEASED PROPERT	CESG; Energy delivery
378	43900	NEWTOWN SERVICE BUILDING	CESG; Energy delivery
380	43900	MORTON SERVICE BUILDING	CESG; Energy delivery
386	43900	LEASED OFFICE - 2300 MARKET STREET	CESG; Energy delivery
388	43900	WEST GROVE SERVICE BUILDING	CESG; Energy delivery
389	43900	ARDMORE PARKING LOT	CESG; Energy delivery
390	43900	BALDWIN #1 SERVICE BUILDING	CESG; Energy delivery
391	43900	EMILIE SERVICE CENTER	CESG; Energy delivery
392	43900	CONCORD REPORTING TRAILER	CESG; Energy delivery
396	43900	KENNETT SQUARE TROUBLE STATION	CESG; Energy delivery
397	43900	PERKIOMEN SERVICE CENTER	CESG; Energy delivery
398	43900	MONTCO SANATOGA SERVICE CENTER	CESG; Energy delivery
426	43900	POTTSTOWN DISTRICT OFFICE - LEASED	CESG; Energy delivery
440	43900	INGLESIDE DISTRICT OFFICE - LEASED	CESG; Energy delivery
445	43900	PLYMOUTH MEETING DISTRICT OFFICE	CESG; Energy delivery
453	43900	UPPER DARBY DISTRICT OFFICE - LEASE	CESG; Energy delivery
464	43900	DELTA DISTRICT OFFICE - LEASED PROP	CESG; Energy delivery
466	43900	NEW CHESTER DISTRICT OFFICE	CESG; Energy delivery
470	43900	SHOW CASE PLAZA DIST OFF-LEASED	CESG; Energy delivery
472	43900	WILLOW GROVE MERCHANDISE SALES OFF	Corporate Center; Facility
475	43900	BRYN MAWR APPLIANCE STORE - LEASED	Corporate Center; Facility
503	43900	MAIN OFFICE	Corporate Center; Facility
601	43900	STRUCT & IMP INCLSUBSTATION CONTROL SYS	Corporate Center; Various Non-generation
629	43900	WEST CONSHOHOCKEN GAS PLANT	CESG; Energy delivery
367	43911	GENERAL OFFICE EQUIPMENT	Corporate Center; Various Equipment
601	43911	OFFICE MACHINERY AND EQUIPMENT	Corporate Center; Various Equipment
503	43912	MAIN OFFICE	Corporate Center; Facility
601	43912	FURNITURE AND EQUIPMENT	Corporate Center; Facility
601	43913	COMPUTERS	Central Service; Information service
368	43920	TRANSPORTATION EQUIPMENT - VEHICLES*	CESG; Energy delivery
368	43922	TRANSPORTATION EQUIPMENT - VEHICLES*	CESG; Energy delivery
349	43930	OVERHEAD TRANSMISSION BUILDING	CESG; Energy delivery
359	43930	WEST CHESTER SERVICE BUILDING	CESG; Energy delivery
370	43930	CENTRAL STOREHOUSE	CESG; Energy delivery
601	43930	STOREROOM-SERVICE BUILDINGS	CESG; Energy delivery
601	43941	CONSTRUCTION TOLLS	CESG; Energy delivery
601	43942	T AND D, GAS D AND U TOOLS	CESG; Energy delivery
312	43943	DUNGAN DISTRICT SERVICE BLDG.	CESG; Energy delivery
313	43943	GAUL T&D REPORTING FACILITY.	CESG; Energy delivery
315	43943	SHUNK DISTRICT SERVICE BLDG	CESG; Energy delivery
316	43943	GERMANTOWN DISTRICT SERVICE BLDG	CESG; Energy delivery
321	43943	LUZERNE DISTRICT SERVICE BLDG.	CESG; Energy delivery
322	43943	ST. BERNARD DISTRICT SERVICE BLDG	CESG; Energy delivery
330	43943	CHESTER DISTRICT SERVICE BUILDING	CESG; Energy delivery
331	43943	OREGON MAINTENANCE SHOPS	Central Service; T&D maintenance
337	43943	PLYMOUTH SERVICE BUILDING	CESG; Energy delivery
345	43943	PHOENIXVILLE SERVICE BUILDING	CESG; Energy delivery
349	43943	OVERHEAD TRANSMISSION BUILDING	CESG; Energy delivery
351	43943	NORTH WALES SERVICE BUILDING	CESG; Energy delivery
352	43943	WARMINSTER SERVICE BUILDING	CESG; Energy delivery
353	43943	DOYLESTOWN SERVICE BUILDING	CESG; Energy delivery
355	43943	TRANSPORTATION CENTER	CESG; Energy delivery
356	43943	ORELAND SERVICE BLDG	CESG; Energy delivery
357	43943	ARDMORE SERVICE BUILDING	CESG; Energy delivery
359	43943	WEST CHESTER SERVICE BUILDING	CESG; Energy delivery
362	43943	COATESVILLE SERVICE BUILDING	CESG; Energy delivery
373	43943	CHRISTIAN STREET SERVICE BUILDING	CESG; Energy delivery

<u>DESG</u>	<u>FERC</u>	<u>Common Plant Description</u>	<u>Justification</u>
378	43943	NEWTOWN SERVICE BUILDING	CESG; Energy delivery
380	43943	MORTON SERVICE BUILDING	CESG; Energy delivery
388	43943	WEST GROVE SERVICE BUILDING	CESG; Energy delivery
390	43943	BALDWIN #1 SERVICE BUILDING	CESG; Energy delivery
397	43943	PERKIOMEN SERVICE CENTER	CESG; Energy delivery
503	43943	MAIN OFFICE	Corporate Center; Facility
601	43943	GARAGE EQUIPMENT	CESG; Energy delivery
629	43943	WEST CONSHOHOCKEN GAS PLANT	CESG; Energy delivery
368	43961	TRANSPORTATION EQUIPMENT - VEHICLES*	CESG; Energy delivery
372	43962	TOOLS AND WORK EQUIPMENT	CESG; Energy delivery
202	43970	EAGLEVILLE COMMUNICATION FACILITY	CESG; Energy delivery
203	43970	BERWYN COMMUNICATION FACILITY	CESG; Energy delivery
204	43970	COATESVILLE COMMUNICATION FACILITY	CESG; Energy delivery
205	43970	FAGGS COMMUNICATION FACILITY	CESG; Energy delivery
270	43970	AMQUIP INC TOWER SITE BENSLEM TWP	CESG; Energy delivery
271	43970	AMRAM TOWER SITE CHARLESTOWN TWP	CESG; Energy delivery
272	43970	DELTA TOWER SITE PEACH BOTTOM TWP	CESG; Energy delivery
273	43970	AT&T TOWER SITE ELK TWP	CESG; Energy delivery
274	43970	AT&T TOWER SITE NEW BRITAIN TWP	CESG; Energy delivery
275	43970	WKSZ FM TOWER SITE NEWTOWN TWP	CESG; Energy delivery
276	43970	MICRO TV TOWER SITE ROXBOROUGH	CESG; Energy delivery
277	43970	USTS TOWER SITE WEST CALN TWP	CESG; Energy delivery
318	43970	RESEARCH AND TEST LABS VALLEY FORGE	CESG; Energy delivery
337	43970	PLYMOUTH SERVICE BUILDING	CESG; Energy delivery
339	43970	VALLEY FORGE MTN RADIO STATION	CESG; Energy delivery
380	43970	MORTON SERVICE BUILDING	CESG; Energy delivery
503	43970	MAIN OFFICE	Corporate Center; Facility
601	43970	COMMUNICATION EQUIPMENT	Central Service; Internal/external communicat
601	43980	MISC EQUIPMENT-FIRE EQUIPMENT	Central Service; Safety
601	43991	FAS 106 CAPITAL COSTS	Corporate Center; Various Capital Cost



**PECO ENERGY COMPANY**  
**Summary of Functional Revenue Requirements by Rate Class**

	<u>Total</u>	<u>Production</u>		<u>Total</u>	<u>Transmission</u>	<u>Distribution</u>
		<u>Fixed</u>	<u>Energy</u>			
HT	1,043,723	687,649	186,307	873,956	51,498	118,269
EP	50,177	31,244	8,792	40,036	2,382	7,759
PD	110,179	68,856	15,863	84,719	5,155	20,305
GS	814,087	530,857	95,506	626,363	39,756	147,969
RH	301,028	148,216	41,549	189,765	11,481	99,782
R	1,157,420	563,297	110,310	673,607	44,585	439,228
OP	26,445	1,120	6,153	7,273	211	18,961
SLP	13,768	1,620	1,250	2,870	187	10,711
SLS	5,205	914	248	1,162	101	3,942
SLE	9,483	818	687	1,505	89	7,889
OTHER	1,848	74	156	231	12	1,606
INTERDEP	6,257	4,274	976	5,250	316	690
<b>TOTAL</b>	<b>3,539,622</b>	<b>2,038,939</b>	<b>467,797</b>	<b>2,506,737</b>	<b>155,773</b>	<b>877,112</b>



**EXHIBIT RAC-10**  
**COST OF SERVICE STUDY**

TABLE OF CONTENTS

	<u>Page</u>
Section I	
Cost Allocation Summary and Rates of Return.....	3 to 5
Section II	
Cost Allocation Detail .....	6 to 36
Section III	
Summary of Plant in Service and Expenses by Schedule Designation.....	37 to 41
Section IV	
Allocation Schedules.....	42 to 48
Section V	
Functional Assignment of Costs.....	49 to 63
Section VI	
Functional Component Unit Costs .....	64 to 76
Section VII	
Description of Allocation Schedules.....	77 to 83

**SECTION I**

**COST ALLOCATION SUMMARY**

**AND RATES OF RETURN**

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)

SECTION I - SUMMARY PAGE 1 of 2

	TOTAL	HT	EP	PD	GS	RH	R	OP
Total Operating Revenue	3,577,656	1,054,422	50,689	111,255	822,535	304,522	1,170,347	27,102
Operating Expenses								
O&M Expenses	1,529,273	459,888	22,150	42,596	310,662	123,741	540,178	12,281
Depreciation and Amortization	527,358	163,324	6,935	15,822	121,223	36,290	174,474	1,962
Provision for Taxes								
Taxes Other Than Income	273,759	88,825	4,171	10,799	56,287	20,128	88,685	1,595
Income Taxes	271,950	69,365	3,863	9,754	78,438	31,090	75,351	3,185
Investment Tax Credit (Net)	(17,510)	(5,426)	(228)	(524)	(4,049)	(1,211)	(5,822)	(42)
Provision for Deferred Income Taxes								
Liberalized Depreciation	7,216	2,236	94	216	1,669	499	2,399	17
Deferred Fuel	13,451	5,566	259	439	2,675	1,142	3,123	152
Nuclear Fuel Costs	(8,628)	(3,453)	(161)	(284)	(1,761)	(752)	(2,055)	(100)
Other	132,057	40,923	1,717	3,951	30,535	9,136	43,910	318
Other	(8)	(2)	(0)	(0)	(2)	(1)	(2)	(0)
Total Deferred Income Taxes	144,088	45,270	1,909	4,322	33,115	10,025	47,374	387
Total Taxes	672,287	198,034	9,716	24,351	163,792	60,031	205,589	5,125
Loss on Disposition of Utility Plant	(76)	(27)	(1)	(2)	(19)	(5)	(22)	-
Total Operating Expenses	2,728,842	821,218	38,800	82,767	595,659	220,058	920,219	19,368
Operating Income After Taxes	848,814	233,204	11,889	28,488	226,877	84,464	250,128	7,734
Rate Base								
Electric Plant in Service (Incl. Alloc. Common)	14,085,178	4,304,004	181,038	417,709	3,234,666	984,607	4,756,714	35,489
Accumulated Provision for Depreciation	4,541,989	1,412,941	61,850	135,541	1,048,373	317,140	1,510,415	12,382
Depreciated Utility Plant	9,543,189	2,891,063	119,188	282,168	2,186,293	667,466	3,246,299	23,106
Working Capital	451,215	155,765	7,298	13,603	93,230	36,987	136,181	4,024
Less:								
Accumulated Deferred Income Taxes								
Liberalized Depreciation	1,395,340	432,397	18,146	41,751	322,637	96,536	463,959	3,360
Salem 2 Transfer Credit	1,518	548	22	48	375	91	431	-
Customer Adv. & Dep./CAIC	11,579	1,013	65	270	1,913	1,268	6,400	152
Total Deferred Taxes	1,408,437	433,958	18,233	42,070	324,925	97,896	470,789	3,512
Total Rate Base	8,585,967	2,612,870	108,253	253,701	1,954,598	606,557	2,911,692	23,618
Rates of Return After Income Taxes	9.89%	8.93%	10.98%	11.23%	11.61%	13.93%	8.59%	32.75%
Rates of Return After Other Revenue Adjustment	9.44%	8.52%	10.51%	10.80%	11.18%	13.35%	8.15%	29.96%

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)

SECTION I - SUMMARY PAGE 2 of 2

	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP
Total Operating Revenue	3,577,656	13,805	5,143	9,557	1,868	6,327
Operating Expenses						
O&M Expenses	1,529,273	7,530	3,940	3,367	426	2,513
Depreciation and Amortization	527,358	2,378	2,781	1,077	182	909
Provision for Taxes						
Taxes Other Than Income	273,759	1,304	1,143	454	145	223
Income Taxes	271,950	138	(1,408)	1,201	332	640
Investment Tax Credit (Net)	(17,510)	(82)	(56)	(37)	(3)	(30)
Provision for Deferred Income Taxes						
Liberalized Depreciation	7,216	34	23	15	1	12
Deferred Fuel	13,451	36	7	19	4	29
Nuclear Fuel Costs	(8,628)	(24)	(5)	(13)	(2)	(19)
Other	132,057	617	422	281	19	228
Other	(8)	(0)	0	(0)	(0)	(0)
Total Deferred Income Taxes	144,088	663	447	303	21	251
Total Taxes	672,287	2,023	127	1,920	496	1,084
Loss on Disposition of Utility Plant	(76)	(0)	(0)	(0)	(0)	(0)
Total Operating Expenses	2,728,842	11,930	6,848	6,365	1,103	4,506
Operating Income After Taxes	848,814	1,874	(1,706)	3,192	765	1,821
Rate Base						
Electric Plant in Service (Incl. Alloc. Common)	14,085,178	67,664	46,192	30,964	2,128	24,004
Accumulated Provision for Depreciation	4,541,989	19,246	7,248	8,884	77	7,891
Depreciated Utility Plant	9,543,189	48,417	38,944	22,080	2,051	16,114
Working Capital	451,215	1,670	706	788	117	845
Less:						
Accumulated Deferred Income Taxes						
Liberalized Depreciation	1,395,340	6,517	4,456	2,971	201	2,409
Salem 2 Transfer Credit	1,518	0	0	0	0	3
Customer Adv. & Dep./CAIC	11,579	291	201	-	-	6
Total Deferred Taxes	1,408,437	6,808	4,657	2,971	201	2,418
Total Rate Base	8,585,967	43,279	34,993	19,897	1,967	14,541
Rates of Return After Income Taxes	9.89%	4.33%	-4.87%	16.04%	38.88%	12.53%
Rates of Return After Other Revenue Adjustment	9.44%	4.25%	-4.70%	15.67%	37.88%	12.04%

**SECTION II**  
**COST ALLOCATION DETAIL**

**PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)**  
**SECTION II - DETAIL PAGE 1 OF 30**

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP	
<b>OPERATING REVENUE</b>										
<b>FROM SALES OF ELECTRICITY</b>										
440	RESIDENTIAL	z	1,411,883	0	0	0	288,886	1,096,984	26,013	
442	COMMERCIAL + INDUSTRIAL SALES	z	1,838,043	970,668	0	103,999	781,516	0	0	
444	PUBLIC ST. + HGHY LIGHTING	z	32,910	0	0	0	4,533	0	0	
445	OTHER SALES TO PUBLIC AUTH.	z	0	0	0	0	0	0	0	
446	SALES TO RAILROADS + RAILWAYS	z	47,222	0	47,222	0	0	0	0	
447	SALES FOR RESALE	z	0	0	0	0	0	0	0	
448	INTERDEPARTMENTAL SALES	z	5,865	0	0	0	0	0	0	
<b>TOTAL</b>	<b>FROM SALES OF ELECTRICITY</b>		<b>3,335,923</b>	<b>970,668</b>	<b>47,222</b>	<b>103,999</b>	<b>766,049</b>	<b>288,886</b>	<b>1,096,984</b>	<b>26,013</b>
<b>OTHER OPERATING REVENUES</b>										
450	FORFEITED DISCOUNTS	D13	10,536	15	0	7	976	1,037	7,837	662
451	MISC. SERVICE REVENUES	D4	2,574	0	0	0	239	254	1,919	162
453	SALE OF WATER + WATER POWER	A1	0	0	0	0	0	0	0	0
454	RENT FROM ELECTRIC PROPERTY	A1	16,988	6,133	250	535	4,193	1,024	4,818	0
455	INTERDEPARTMENTAL RENTS	A1	0	0	0	0	0	0	0	0
456	TRANSFORMER RENTAL RIDER	ZC	119	7	0	27	0	0	0	0
<b>INTERCONNECTION REVENUES</b>										
	COPCO & CLASS A&B REVENUE	A1	188,104	67,911	2,766	5,923	46,423	11,333	53,353	0
	OTHER	C2	23,412	9,688	451	764	4,657	1,988	5,435	265
<b>TOTAL</b>	<b>OTHER OPERATING REVENUES</b>		<b>241,733</b>	<b>83,754</b>	<b>3,467</b>	<b>7,256</b>	<b>56,486</b>	<b>15,636</b>	<b>73,363</b>	<b>1,089</b>
<b>TOTAL</b>	<b>ELECTRIC OPERATING REVENUE</b>		<b>3,577,656</b>	<b>1,054,422</b>	<b>50,689</b>	<b>111,255</b>	<b>822,535</b>	<b>304,522</b>	<b>1,170,347</b>	<b>27,102</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 2 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
<b>OPERATING REVENUE</b>								
<b>FROM SALES OF ELECTRICITY</b>								
440	RESIDENTIAL	1,411,883	0	0	0	0	0	4400
442	COMMERCIAL + INDUSTRIAL SALES	1,838,043	0	0	0	1,860	0	4420
444	PUBLIC ST. + HGHY LIGHTING	32,910	13,729	5,129	9,519	0	0	4440
445	OTHER SALES TO PUBLIC AUTH.	0	0	0	0	0	0	4450
446	SALES TO RAILROADS + RAILWAYS	47,222	0	0	0	0	0	4460
447	SALES FOR RESALE	0	0	0	0	0	0	4470
448	INTERDEPARTMENTAL SALES	5,865	0	0	0	0	5,865	4480
<b>TOTAL</b>	<b>FROM SALES OF ELECTRICITY</b>	<b>3,335,923</b>	<b>13,729</b>	<b>5,129</b>	<b>9,519</b>	<b>1,860</b>	<b>5,865</b>	<b>T 1</b>
<b>OTHER OPERATING REVENUES</b>								
450	FORFEITED DISCOUNTS	10,536	0	0	0	1	1	4500
451	MISC. SERVICE REVENUES	2,574	0	0	0	0	0	4510
453	SALE OF WATER + WATER POWER	0	0	0	0	0	0	4530
454	RENT FROM ELECTRIC PROPERTY	16,988	1	0	0	0	34	4540
455	INTERDEPARTMENTAL RENTS	0	0	0	0	0	0	4550
456	TRANSFORMER RENTAL RIDER	119	0	0	0	0	0	4560
	INTERCONNECTION REVENUES	0	0	0	0	0	0	4561
	COPCO & CLASS A&B REVENUE	188,104	12	2	4	0	377	4562
	OTHER	23,412	63	12	33	6	50	4563
<b>TOTAL</b>	<b>OTHER OPERATING REVENUES</b>	<b>241,733</b>	<b>76</b>	<b>14</b>	<b>38</b>	<b>8</b>	<b>462</b>	<b>T 2</b>
<b>TOTAL</b>	<b>ELECTRIC OPERATING REVENUE</b>	<b>3,577,656</b>	<b>13,805</b>	<b>5,143</b>	<b>9,557</b>	<b>1,868</b>	<b>6,327</b>	<b>T 3</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 3 OF 30

POWER PRODUCTION EXPENSES	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>STEAM POWER GENERATION OPERATION</b>									
500 OPERATION SUPERVISION + ENG.	A1	15,320	5,531	225	482	3,781	923	4,345	0
501 FUEL	C1	207,621	83,092	3,868	6,829	42,378	18,093	49,462	2,414
502 STEAM EXPENSES	A1	14,156	5,111	208	446	3,494	853	4,015	0
504 STEAM TRANSFERRED	ZD1	0	0	0	0	0	0	0	0
505 ELECTRIC EXPENSES	A1	1,090	394	16	34	269	66	309	0
506 MISC. STEAM POWER EXPENSES	A1	15,369	5,549	226	484	3,793	926	4,359	0
507.509 RENTS, ALLOWANCES	A1	1,512	548	22	48	373	91	429	0
<b>TOTAL OPERATION</b>		<b>255,068</b>	<b>100,222</b>	<b>4,565</b>	<b>8,323</b>	<b>54,087</b>	<b>20,952</b>	<b>62,919</b>	<b>2,414</b>
<b>MAINTENANCE</b>									
510 MAINT. SUPERVISION + ENGINEERING	A1	6,201	2,239	91	195	1,530	374	1,759	0
511 MAINTENANCE OF STRUCTURES	A1	2,124	767	31	67	524	128	602	0
512 MAINTENANCE OF BOILER EQUIPMENT	C1	31,648	12,668	590	1,041	6,460	2,758	7,540	388
513 MAINTENANCE OF ELECTRIC PLANT	A1	7,476	2,699	110	235	1,845	450	2,120	0
514 MAINTENANCE OF MISC. STEAM PLANT	A1	1,938	700	28	61	478	117	550	0
<b>TOTAL MAINTENANCE</b>		<b>49,387</b>	<b>19,070</b>	<b>850</b>	<b>1,600</b>	<b>10,838</b>	<b>3,827</b>	<b>12,571</b>	<b>368</b>
<b>TOTAL STEAM POWER PRODUCTION</b>		<b>304,455</b>	<b>119,292</b>	<b>5,416</b>	<b>9,922</b>	<b>64,925</b>	<b>24,779</b>	<b>75,490</b>	<b>2,782</b>
<b>NUCLEAR POWER GENERATION OPERATION</b>									
517 OPERATION SUPERVISION + ENG.	A1	79,930	28,857	1,175	2,517	19,726	4,816	22,671	0
518 FUEL	C1	128,991	51,824	2,403	4,243	26,329	11,241	30,730	1,500
519 COOLANTS + WATER	A1	7,714	2,785	113	243	1,904	465	2,188	0
520 STEAM EXPENSES	A1	29,879	10,787	439	941	7,374	1,800	8,475	0
523 ELECTRIC EXPENSES	A1	48	17	1	2	12	3	14	0
524 MISC. NUCLEAR POWER EXPENSES	A1	143,181	51,692	2,105	4,509	35,338	8,627	40,611	0
525 RENTS	A1	17,928	6,473	264	565	4,425	1,080	5,085	0
<b>TOTAL OPERATION</b>		<b>407,671</b>	<b>152,235</b>	<b>6,501</b>	<b>13,018</b>	<b>95,105</b>	<b>28,032</b>	<b>109,774</b>	<b>1,500</b>
<b>MAINTENANCE</b>									
528 MAINT. SUPERVISION + ENGINEERING	A1	53,328	19,253	784	1,679	13,161	3,213	15,126	0
529 MAINTENANCE OF STRUCTURES	A1	5,094	1,839	75	160	1,257	307	1,445	0
530 MAINT. OF REACTOR PLANT EQUIP.	A1	50,902	18,377	748	1,603	12,562	3,067	14,438	0
531 MAINTENANCE OF ELECTRIC PLANT	A1	33,329	12,033	490	1,049	8,225	2,008	9,453	0
532 MAINT. OF MISC. NUCLEAR PLANT	A1	(44,939)	(16,224)	(661)	(1,415)	(11,091)	(2,708)	(12,746)	0
<b>TOTAL MAINTENANCE</b>		<b>97,714</b>	<b>35,277</b>	<b>1,437</b>	<b>3,077</b>	<b>24,115</b>	<b>5,887</b>	<b>27,715</b>	<b>0</b>
<b>TOTAL NUCLEAR PRODUCTION EXPENSE</b>		<b>505,385</b>	<b>187,512</b>	<b>7,938</b>	<b>16,095</b>	<b>119,220</b>	<b>33,919</b>	<b>137,489</b>	<b>1,500</b>
<b>HYDRAULIC POWER GENERATION OPERATION</b>									
535 OPERATION SUPERVISION + ENG	A1	1,222	441	18	38	302	74	347	0
536 WATER + POWER	A1	1,331	481	20	42	328	80	378	0
537 HYDRAULIC EXPENSES	A1	1,543	557	23	49	381	93	438	0
538 ELECTRIC EXPENSES	A1	0	0	0	0	0	0	0	0
539 MISC. HYDRAULIC POWER GEN. EXPENSE	A1	79	29	1	2	19	5	22	0
540 RENTS	A1	(643)	(232)	(9)	(20)	(159)	(39)	(182)	0
<b>TOTAL OPERATION</b>		<b>3,532</b>	<b>1,275</b>	<b>52</b>	<b>111</b>	<b>872</b>	<b>213</b>	<b>1,002</b>	<b>0</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 4 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
<b>POWER PRODUCTION EXPENSES</b>								
<b>STEAM POWER GENERATION</b>								
<b>OPERATION</b>								
500	A1	15,320	1	0	0	0	31	5000
501	C1	207,621	571	109	302	58	446	5010
502	A1	14,156	1	0	0	0	28	5020
504	ZD1	0	0	0	0	0	0	5040
505	A1	1,090	0	0	0	0	2	5050
506	A1	15,369	1	0	0	0	31	5060
507,509	A1	1,512	0	0	0	0	3	5070
<b>TOTAL</b>	<b>OPERATION</b>	<b>255,068</b>	<b>574</b>	<b>109</b>	<b>303</b>	<b>58</b>	<b>541</b>	<b>T 4</b>
<b>MAINTENANCE</b>								
510	A1	6,201	0	0	0	0	12	5100
511	A1	2,124	0	0	0	0	4	5110
512	C1	31,848	87	17	46	9	88	5120
513	A1	7,476	0	0	0	0	15	5130
514	A1	1,938	0	0	0	0	4	5140
<b>TOTAL</b>	<b>MAINTENANCE</b>	<b>49,387</b>	<b>88</b>	<b>17</b>	<b>46</b>	<b>9</b>	<b>104</b>	<b>T 5</b>
<b>TOTAL</b>	<b>STEAM POWER PRODUCTION</b>	<b>304,455</b>	<b>662</b>	<b>126</b>	<b>350</b>	<b>67</b>	<b>645</b>	<b>T 6</b>
<b>NUCLEAR POWER GENERATION</b>								
<b>OPERATION</b>								
517	A1	79,930	5	1	2	0	160	5170
518	C1	128,991	354	67	188	36	277	5180
519	A1	7,714	0	0	0	0	15	5190
520	A1	29,879	2	0	1	0	60	5200
523	A1	48	0	0	0	0	0	5230
524	A1	143,181	9	1	3	0	287	5240
525	A1	17,928	1	0	0	0	36	5250
<b>TOTAL</b>	<b>OPERATION</b>	<b>407,671</b>	<b>372</b>	<b>70</b>	<b>194</b>	<b>36</b>	<b>836</b>	<b>T 7</b>
<b>MAINTENANCE</b>								
528	A1	53,328	3	0	1	0	107	5280
529	A1	5,094	0	0	0	0	10	5290
530	A1	50,902	3	0	1	0	102	5300
531	A1	33,329	2	0	1	0	67	5310
532	A1	(44,939)	(3)	(0)	(1)	(0)	(90)	5320
<b>TOTAL</b>	<b>MAINTENANCE</b>	<b>97,714</b>	<b>6</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>196</b>	<b>T 8</b>
<b>TOTAL</b>	<b>NUCLEAR PRODUCTION EXPENSE</b>	<b>505,385</b>	<b>378</b>	<b>71</b>	<b>196</b>	<b>36</b>	<b>1,031</b>	<b>T 9</b>
<b>HYDRAULIC POWER GENERATION</b>								
<b>OPERATION</b>								
535	A1	1,222	0	0	0	0	2	5350
536	A1	1,331	0	0	0	0	3	5360
537	A1	1,543	0	0	0	0	3	5370
538	A1	0	0	0	0	0	0	5380
539	A1	79	0	0	0	0	0	5390
540	A1	(643)	(0)	(0)	(0)	(0)	(1)	5400
<b>TOTAL</b>	<b>OPERATION</b>	<b>3,532</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>T 10</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 5 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>MAINTENANCE</b>									
541 MAINT. SUPERV. + ENG.	A1	324	117	5	10	80	20	92	0
542 MAINT. OF STRUCTURES	A1	41	15	1	1	10	2	12	0
543 MAINT. OF RESVRS,DAMS,WATERWAYS	A1	193	70	3	6	48	12	55	0
544 MAINT. OF ELECTRIC PLANT	A1	1,878	678	28	59	463	113	533	0
545 MAINT.OF MISC.HYDRAULIC PLANT	A1	538	194	8	17	133	32	153	0
<b>TOTAL MAINTENANCE</b>		<b>2,974</b>	<b>1,074</b>	<b>44</b>	<b>94</b>	<b>734</b>	<b>179</b>	<b>844</b>	<b>0</b>
<b>TOTAL HYDRAULIC POWER GENERATION</b>		<b>6,506</b>	<b>2,349</b>	<b>96</b>	<b>205</b>	<b>1,606</b>	<b>392</b>	<b>1,845</b>	<b>0</b>
<b>OTHER POWER GENERATION OPERATION</b>									
546 OPERATION SUPERVISION + ENG.	A1	790	285	12	25	195	48	224	0
547 FUEL	C1	14,392	5,760	268	473	2,938	1,254	3,429	167
548 GENERATION EXPENSES	A1	487	176	7	15	120	29	138	0
549 MISC.OTHER POWER PROD.EXPENSES	A1	811	293	12	26	200	49	230	0
550 RENTS	A1	0	0	0	0	0	0	0	0
<b>TOTAL OPERATION</b>		<b>16,480</b>	<b>6,514</b>	<b>299</b>	<b>539</b>	<b>3,453</b>	<b>1,380</b>	<b>4,021</b>	<b>167</b>
<b>MAINTENANCE</b>									
551 MAINT. SUPERVISION + ENG.	A1	879	317	13	28	217	53	249	0
552 MAINTENANCE OF STRUCTURES	A1	131	47	2	4	32	8	37	0
553 MAINT.OF GEN. + ELEC. PLANT	A1	3,466	1,251	51	109	855	209	983	0
554 MAINT.OF MISC.OTHER POWER EXP.	A1	129	47	2	4	32	8	37	0
<b>TOTAL MAINTENANCE</b>		<b>4,605</b>	<b>1,663</b>	<b>68</b>	<b>145</b>	<b>1,136</b>	<b>277</b>	<b>1,306</b>	<b>0</b>
<b>TOTAL OTHER POWER PROD EXPENSES</b>		<b>21,085</b>	<b>8,176</b>	<b>367</b>	<b>684</b>	<b>4,589</b>	<b>1,657</b>	<b>5,327</b>	<b>167</b>
<b>OTHER POWER SUPPLY EXPENSE</b>									
555 PURCHASED POWER -- CAPACITY	A1	0	0	0	0	0	0	0	0
PURCHASED POWER -- ENERGY	C1	69,857	27,958	1,301	2,298	14,259	6,088	16,642	812
556 SYSTEM CONT. + LOAD DISPATCHING	A1	6,828	2,465	100	215	1,685	411	1,937	0
557 OTHER EXPENSES	C2	(31,108)	(12,872)	(599)	(1,014)	(8,187)	(2,642)	(7,221)	(352)
<b>TOTAL OTHER POWER SUPPLY EXPENSES</b>		<b>45,579</b>	<b>17,551</b>	<b>803</b>	<b>1,498</b>	<b>9,757</b>	<b>3,858</b>	<b>11,358</b>	<b>460</b>
<b>TOTAL POWER PRODUCTION EXPENSE</b>		<b>883,010</b>	<b>334,881</b>	<b>14,618</b>	<b>28,405</b>	<b>200,096</b>	<b>64,604</b>	<b>231,509</b>	<b>4,909</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 6 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
<b>MAINTENANCE</b>								
541	A1	324	0	0	0	0	1	5410
542	A1	41	0	0	0	0	0	5420
543	A1	193	0	0	0	0	0	5430
544	A1	1,878	0	0	0	0	4	5440
545	A1	538	0	0	0	0	1	5450
<b>TOTAL</b>	<b>MAINTENANCE</b>	<b>2,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>T 11</b>
<b>TOTAL</b>	<b>HYDRAULIC POWER GENERATION</b>	<b>6,506</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>T 12</b>
<b>OTHER POWER GENERATION OPERATION</b>								
546	A1	790	0	0	0	0	2	5460
547	C1	14,392	40	8	21	4	31	5470
548	A1	487	0	0	0	0	1	5480
549	A1	811	0	0	0	0	2	5490
550	A1	0	0	0	0	0	0	5500
<b>TOTAL</b>	<b>OPERATION</b>	<b>16,480</b>	<b>40</b>	<b>8</b>	<b>21</b>	<b>4</b>	<b>35</b>	<b>T 13</b>
<b>MAINTENANCE</b>								
551	A1	879	0	0	0	0	2	5510
552	A1	131	0	0	0	0	0	5520
553	A1	3,466	0	0	0	0	7	5530
554	A1	129	0	0	0	0	0	5540
<b>TOTAL</b>	<b>MAINTENANCE</b>	<b>4,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>T 14</b>
<b>TOTAL</b>	<b>OTHER POWER PROD EXPENSES</b>	<b>21,085</b>	<b>40</b>	<b>8</b>	<b>21</b>	<b>4</b>	<b>44</b>	<b>T 15</b>
<b>OTHER POWER SUPPLY EXPENSE</b>								
555	A1	0	0	0	0	0	0	5550
	C1	69,857	192	37	102	19	150	5551
556	A1	6,828	0	0	0	0	14	5560
557	C2	(31,108)	(83)	(16)	(44)	(8)	(67)	5570
<b>TOTAL</b>	<b>OTHER POWER SUPPLY EXPENSES</b>	<b>45,579</b>	<b>109</b>	<b>21</b>	<b>58</b>	<b>11</b>	<b>97</b>	<b>T 16</b>
<b>TOTAL</b>	<b>POWER PRODUCTION EXPENSE</b>	<b>883,010</b>	<b>1,189</b>	<b>225</b>	<b>625</b>	<b>118</b>	<b>1,830</b>	<b>T 17</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 7 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>TRANSMISSION EXPENSES</b>									
<b>OPERATION</b>									
560	A1	3,113	1,124	46	98	768	188	883	0
561	A1	5,027	1,815	74	158	1,241	303	1,426	0
562	A1	(64)	(23)	(1)	(2)	(16)	(4)	(18)	0
563	YA1	1,309	473	19	41	323	79	371	0
564	A1	146	53	2	5	36	9	41	0
566	A1	10,516	3,797	155	331	2,595	634	2,983	0
567	A1	5,113	1,846	75	161	1,262	308	1,450	0
<b>TOTAL</b>	<b>OPERATION</b>	<b>25,160</b>	<b>9,083</b>	<b>370</b>	<b>792</b>	<b>6,209</b>	<b>1,516</b>	<b>7,136</b>	<b>0</b>
<b>MAINTENANCE</b>									
568	A1	0	0	0	0	0	0	0	0
569	A1	855	309	13	27	211	52	243	0
570	A1	4,745	1,713	70	149	1,171	286	1,348	0
571	A1	5,690	2,054	84	179	1,404	343	1,614	0
572	A1	1,042	376	15	33	257	63	296	0
573	A1	2,042	737	30	64	504	123	579	0
<b>TOTAL</b>	<b>MAINTENANCE</b>	<b>14,374</b>	<b>5,189</b>	<b>211</b>	<b>453</b>	<b>3,547</b>	<b>866</b>	<b>4,077</b>	<b>0</b>
<b>TOTAL</b>	<b>TRANSMISSION EXPENSES</b>	<b>39,534</b>	<b>14,273</b>	<b>581</b>	<b>1,245</b>	<b>9,757</b>	<b>2,382</b>	<b>11,213</b>	<b>0</b>
<b>DISTRIBUTION EXPENSES</b>									
<b>OPERATION</b>									
580	ZD1	48	0	48	0	0	0	0	0
	B1	7,589	958	186	127	1,342	743	3,810	69
	<b>TOTAL</b>	<b>7,637</b>	<b>958</b>	<b>234</b>	<b>127</b>	<b>1,342</b>	<b>743</b>	<b>3,810</b>	<b>69</b>
581	A1	6,028	2,176	89	190	1,488	363	1,710	0
582	<b>STATION EXPENSES</b>								
	ZD1	515	0	515	0	0	0	0	0
	A2	1,701	511	28	45	349	189	556	12
	A4	641	0	0	25	192	106	307	7
	<b>TOTAL</b>	<b>2,857</b>	<b>511</b>	<b>544</b>	<b>70</b>	<b>541</b>	<b>294</b>	<b>863</b>	<b>18</b>
583	<b>OVERHEAD LINES EXPENSE</b>								
	A1	0	0	0	0	0	0	0	0
	A3	82	24	1	2	17	9	27	1
	A5	1,144	244	14	25	268	148	429	9
	D7	3,695	139	3	76	358	293	2,433	0
	A7A	420	0	0	0	95	85	224	14
	D9	2,076	0	0	0	202	191	1,447	0
	ZC	4	0	0	0	0	0	0	0
	A4	198	0	0	8	59	32	94	2
	A6	2,370	0	0	0	737	413	1,178	25
	D8	1,221	0	0	0	130	111	842	0
	ZC	14	1	0	13	0	0	0	0
	<b>TOTAL</b>	<b>11,222</b>	<b>408</b>	<b>18</b>	<b>123</b>	<b>1,863</b>	<b>1,284</b>	<b>6,674</b>	<b>51</b>

PECO ENERGY COMPANY - 1998 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 8 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP		
<b>TRANSMISSION EXPENSES</b>									
<b>OPERATION</b>									
560	A1	3,113	0	0	0	0	6	5800	
561	A1	5,027	0	0	0	0	10	5610	
562	A1	(84)	(0)	(0)	(0)	(0)	(0)	5620	
563	YA1	1,309	0	0	0	0	3	5630	
564	A1	146	0	0	0	0	0	5640	
566	A1	10,516	1	0	0	0	21	5660	
567	A1	5,113	0	0	0	0	10	5670	
<b>TOTAL</b>	<b>OPERATION</b>	<b>25,160</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>50</b>	<b>T 18</b>	
<b>MAINTENANCE</b>									
568	A1	0	0	0	0	0	0	5680	
569	A1	855	0	0	0	0	2	5690	
570	A1	4,745	0	0	0	0	10	5700	
571	A1	5,690	0	0	0	0	11	5710	
572	A1	1,042	0	0	0	0	2	5720	
573	A1	2,042	0	0	0	0	4	5730	
<b>TOTAL</b>	<b>MAINTENANCE</b>	<b>14,374</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29</b>	<b>T 19</b>	
<b>TOTAL</b>	<b>TRANSMISSION EXPENSES</b>	<b>39,534</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>79</b>	<b>T 20</b>	
<b>DISTRIBUTION EXPENSES</b>									
<b>OPERATION</b>									
580	ZD1	48	0	0	0	0	0	5800	
	B1	7,589	167	99	79	5	6	5801	
	<b>TOTAL</b>	<b>7,637</b>	<b>167</b>	<b>99</b>	<b>79</b>	<b>5</b>	<b>6</b>	<b>T 21</b>	
581	A1	6,028	0	0	0	0	12	5810	
582	<b>STATION EXPENSES</b>								
	ZD1	515	0	0	0	0	0	5820	
	A2	1,701	4	1	2	0	3	5821	
	A4	841	2	0	1	0	1	5822	
	<b>TOTAL</b>	<b>2,857</b>	<b>7</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>T 22</b>	
583	<b>OVERHEAD LINES EXPENSE</b>								
	A1	0	0	0	0	0	0	5828	
	A3	82	0	0	0	0	0	5829	
	A5	1,144	3	1	2	0	1	5830	
	D7	3,695	209	123	63	0	1	5831	
	A7A	420	1	0	0	0	0	5832	
	D9	2,076	122	26	88	1	0	5833	
	ZC	4	0	4	0	0	0	5834	
	A4	196	1	0	0	0	0	5835	
	A6	2,370	9	2	5	1	0	5836	
	D8	1,221	71	15	51	0	0	5837	
	ZC	14	0	0	0	0	0	5838	
	<b>TOTAL</b>	<b>11,222</b>	<b>416</b>	<b>171</b>	<b>208</b>	<b>2</b>	<b>3</b>	<b>T 23</b>	

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 9 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>584 UNDERGROUND LINE EXPENSES</b>									
R.R. LINES	A1	0	0	0	0	0	0	0	0
H.T. LINES	A3	138	40	2	4	29	15	48	1
PRI. LINES -- DMD	A5	1,103	235	14	24	258	142	414	9
PRI. LINES -- CUST	D7	1,887	71	1	39	182	150	1,243	0
SECDY. LINES -- DMD	A7A	217	0	0	0	49	44	116	7
SECDY. LINES -- CUST	D9	707	0	0	0	69	65	493	0
ST.LTG.	ZC	9	0	0	0	0	0	0	0
PRI. TRANSF.	A4	64	0	0	2	19	11	31	1
SECDY. TRANSF. -- DMD	A6	216	0	0	0	67	38	107	2
SECDY. TRANSF. -- CUST	D8	168	0	0	0	18	15	116	0
RENTAL RIDER -- TRANSF	A1	0	0	0	0	0	0	0	0
TOTAL		4,510	347	17	89	691	481	2,565	20
<b>585 ST.LTG. + SIGNAL SYSTEM</b>									
	ZC	124	0	0	0	0	0	0	0
<b>586 METER EXPENSES</b>									
TRANSMISSION	A1	0	0	0	0	0	0	0	0
HIGH TENSION	ZC	2	2	0	0	0	0	0	0
PRIMARY	ZC	6	0	0	6	0	0	0	0
SECONDARY -- DMD	ZC	13	0	0	0	13	0	0	0
SECONDARY -- KWH	D11	91	0	0	0	3	10	72	6
RAILROADS + RAILWAYS	ZC	0	0	0	0	0	0	0	0
INTERDEPARTMENTAL	ZC	0	0	0	0	0	0	0	0
TOTAL		112	2	0	6	16	10	72	6
<b>587 CUSTOMERS INSTALLATION EXPENSES</b>									
IND. + COMM. -- LARGE	D4	0	0	0	0	0	0	0	0
COMM. + RESIDENTIAL	D4	2,432	0	0	0	226	240	1,813	153
COMM. + RES. -- APPL.	D4	0	0	0	0	0	0	0	0
TOTAL		2,432	0	0	0	226	240	1,813	153
<b>588 MISC. DISTRIBUTION EXPENSE</b>									
	B1	11,908	1,503	291	200	2,105	1,168	5,977	108
<b>589 RENTS -- R.R.</b>									
RENTS -- OTHER	B1	6,013	759	147	101	1,063	589	3,019	55
TOTAL		6,013	759	147	101	1,063	589	3,019	55
<b>TOTAL OPERATION</b>		<b>52,841</b>	<b>6,663</b>	<b>1,340</b>	<b>887</b>	<b>9,335</b>	<b>5,168</b>	<b>26,502</b>	<b>481</b>
<b>MAINTENANCE</b>									
<b>590 MAINTENANCE SUPERVISION REPR + ENGR.</b>									
R.R. SUBS	ZD1	3	0	3	0	0	0	0	0
OTHER	B2	438	28	5	7	61	45	254	2
TOTAL		441	28	8	7	61	45	254	2
<b>591 MAINTENANCE OF STRUCTURES</b>									
R.R. SUBS	ZD1	90	0	90	0	0	0	0	0
H.T. SUBS	A2	433	130	7	12	89	48	142	3
PRI. SUBS	A4	163	0	0	6	49	27	78	2
TOTAL		686	130	97	18	138	75	220	5
<b>592 MAINTENANCE OF STATION EQUIPMENT</b>									
R.R. SUBS	ZD1	557	0	557	0	0	0	0	0
H.T. SUBS	A2	6,633	1,991	111	176	1,362	736	2,169	46
PRI. SUBS	A4	2,501	0	0	97	748	412	1,198	26
TOTAL		9,691	1,991	668	274	2,110	1,149	3,366	72

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 10 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
<b>584 UNDERGROUND LINE EXPENSES</b>								
R.R. LINES	A1	0	0	0	0	0	0	5839
H.T. LINES	A3	138	0	0	0	0	0	5840
PRI. LINES -- DMD	A5	1,103	3	1	2	0	1	5841
PRI. LINES -- CUST	D7	1,887	107	63	32	0	0	5842
SECDY. LINES -- DMD	A7A	217	0	0	0	0	0	5843
SECDY. LINES -- CUST	D9	707	42	9	30	0	0	5844
ST.LTG.	ZC	9	5	3	1	0	0	5845
PRI. TRANSF.	A4	64	0	0	0	0	0	5846
SECDY. TRANSF. -- DMD	A6	218	1	0	0	0	0	5847
SECDY. TRANSF. -- CUST	D8	188	10	2	7	0	0	5848
RENTAL RIDER -- TRANSF	A1	0	0	0	0	0	0	5849
TOTAL		4,510	168	78	72	1	2	T 24
<b>585 ST.LTG. + SIGNAL SYSTEM</b>								
	ZC	124	7	104	0	13	0	5850
<b>586 METER EXPENSES</b>								
TRANSMISSION	A1	0	0	0	0	0	0	5860
HIGH TENSION	ZC	2	0	0	0	0	0	5861
PRIMARY	ZC	6	0	0	0	0	0	5862
SECONDARY -- DMD	ZC	13	0	0	0	0	0	5863
SECONDARY -- KWH	D11	91	0	0	0	0	0	5864
RAILROADS + RAILWAYS	ZC	0	0	0	0	0	0	5865
INTERDEPARTMENTAL	ZC	0	0	0	0	0	0	5867
TOTAL		112	0	0	0	0	0	T 25
<b>587 CUSTOMERS INSTALLATION EXPENSES</b>								
IND. + COMM. -- LARGE	D4	0	0	0	0	0	0	5870
COMM. + RESIDENTIAL	D4	2,432	0	0	0	0	0	5871
COMM. + RES. -- APPL.	D4	0	0	0	0	0	0	5872
TOTAL		2,432	0	0	0	0	0	T 26
<b>588 MISC. DISTRIBUTION EXPENSE</b>								
	B1	11,908	261	155	124	7	9	5880
<b>589 RENTS -- R.R.</b>								
RENTS -- R.R.	ZD1	0	0	0	0	0	0	5890
RENTS -- OTHER	B1	6,013	132	78	63	4	4	5891
TOTAL		6,013	132	78	63	4	4	T 27
<b>TOTAL OPERATION</b>		<b>52,841</b>	<b>1,158</b>	<b>685</b>	<b>549</b>	<b>32</b>	<b>39</b>	<b>T 28</b>
<b>MAINTENANCE</b>								
<b>590 MAINTENANCE SUPERVISION REPR + ENGR.</b>								
R.R. SUBS	ZD1	3	0	0	0	0	0	5900
OTHER	B2	438	17	10	7	1	0	5901
TOTAL		441	17	10	7	1	0	T 29
<b>591 MAINTENANCE OF STRUCTURES</b>								
R.R. SUBS	ZD1	90	0	0	0	0	0	5910
H.T. SUBS	A2	433	1	0	1	0	1	5911
PRI. SUBS	A4	163	1	0	0	0	0	5912
TOTAL		686	2	0	1	0	1	T 30
<b>592 MAINTENANCE OF STATION EQUIPMENT</b>								
R.R. SUBS	ZD1	557	0	0	0	0	0	5920
H.T. SUBS	A2	6,633	17	3	8	2	11	5921
PRI. SUBS	A4	2,501	10	2	5	1	2	5922
TOTAL		9,691	27	5	13	3	13	T 31

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 11 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>593 MAINTENANCE OF OVERHEAD LINES</b>									
R.R. LINES	A1	0	0	0	0	0	0	0	0
H.T. LINES	A3	118	35	2	3	24	13	39	1
PRI. LINES -- DMD	A5	5,325	1,138	65	114	1,248	688	1,998	43
PRI. LINES -- CUST	D7	17,210	647	12	356	1,656	1,366	11,332	0
SECDY. LINES -- DMD	A7A	2,884	0	0	0	651	581	1,528	95
SECDY. LINES -- CUST	D9	14,182	0	0	0	1,378	1,308	9,883	0
ST. LTG.	ZC	47	0	0	0	0	0	0	0
H.T. SERVICES	ZC	13	13	0	0	0	0	0	0
PRI. SERVICES	ZC	84	0	0	84	0	0	0	0
SECDY. SERVICES -- DMD	A7B	876	0	0	0	201	173	472	29
SECDY. SERVICES -- CUST	D10	4,268	0	0	0	452	446	3,388	0
TOTAL		44,984	1,830	80	557	5,611	4,575	28,620	168
<b>594 MAINTENANCE OF UNDERGROUND LINES</b>									
R.R. LINES	A1	0	0	0	0	0	0	0	0
H.T. LINES	A3	33	10	1	1	7	4	11	0
PRI. LINES -- DMD	A5	3,595	767	44	77	842	464	1,349	29
PRI. LINES -- CUST	D7	5,996	225	4	124	577	476	3,948	0
SECDY. LINES -- DMD	A7A	1,481	0	0	0	336	300	790	49
SECDY. LINES -- CUST	D9	4,774	0	0	0	464	440	3,327	0
ST. LTG.	ZC	114	0	0	0	0	0	0	0
H.T. SERVICES	ZC	110	110	0	0	0	0	0	0
PRI. SERVICES	ZC	183	0	0	183	0	0	0	0
SECDY. SERVICES -- DMD	A7B	254	0	0	0	58	50	137	9
SECDY. SERVICES -- CUST	D10	3,612	0	0	0	383	377	2,852	0
TOTAL		20,152	1,111	49	385	2,688	2,112	12,414	87
<b>595 MAINTENANCE OF LINE TRANSFORMERS</b>									
PRI. TRANSF.	A4	72	0	0	3	22	12	35	1
SECDY. TRANSF. -- DMD	A6	683	0	0	0	213	119	340	7
SECDY. TRANSF. -- CUST	D8	372	0	0	0	40	34	256	0
RENTAL RIDER TRANSF	ZC	4	1	0	2	0	0	0	0
TOTAL		1,131	1	0	5	274	165	631	8
<b>596 MAINTENANCE OF ST.LTG. + SIGNAL SYSTEM</b>									
	ZC	1,365	0	0	0	0	0	0	0
<b>597 MAINTENANCE OF METERS</b>									
TRANSMISSION	A1	0	0	0	0	0	0	0	0
HIGH TENSION	ZC	2	2	0	0	0	0	0	0
PRIMARY	ZC	5	0	0	5	0	0	0	0
SECONDARY -- DMD	ZC	10	0	0	0	10	0	0	0
SECONDARY -- KWH	D11	67	0	0	0	2	7	53	5
RAILROADS + RAILWAYS	ZC	0	0	0	0	0	0	0	0
INTER-DEPARTMENTAL	A1	0	0	0	0	0	0	0	0
WTR. H.T. SWITCH	D3	6	0	0	0	0	0	0	6
TOTAL		90	2	0	5	13	7	53	10
<b>598 MAINTENANCE OF MISC.DIST.PLANT</b>									
	B2	1,254	81	14	20	174	130	727	6
<b>TOTAL MAINTENANCE</b>		<b>79,794</b>	<b>5,175</b>	<b>915</b>	<b>1,270</b>	<b>11,047</b>	<b>8,258</b>	<b>46,286</b>	<b>358</b>
<b>TOTAL DISTRIBUTION EXPENSE</b>		<b>132,635</b>	<b>11,838</b>	<b>2,255</b>	<b>2,157</b>	<b>20,382</b>	<b>13,426</b>	<b>72,788</b>	<b>839</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 12 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
<b>593 MAINTENANCE OF OVERHEAD LINES</b>								
R.R. LINES	A1	0	0	0	0	0	0	5929
H.T. LINES	A3	118	0	0	0	0	0	5930
PRI. LINES -- DMD	A5	5,325	16	3	8	2	5	5931
PRI. LINES -- CUST	D7	17,210	974	572	291	0	4	5932
SECDY. LINES -- DMD	A7A	2,864	5	1	2	0	0	5933
SECDY. LINES -- CUST	D9	14,182	832	179	598	4	0	5934
ST. LTG.	ZC	47	25	16	7	0	0	5935
H.T. SERVICES	ZC	13	0	0	0	0	0	5936
PRI. SERVICES	ZC	84	0	0	0	0	0	5937
SECDY. SERVICES -- DMD	A7B	876	0	0	0	0	0	5938
SECDY. SERVICES -- CUST	D10	4,266	0	0	0	0	0	5939
TOTAL		44,984	1,852	771	906	6	10	T 32
<b>594 MAINTENANCE OF UNDERGROUND LINES</b>								
R.R. LINES	A1	0	0	0	0	0	0	5940
H.T. LINES	A3	33	0	0	0	0	0	5941
PRI. LINES -- DMD	A5	3,595	11	2	5	1	4	5942
PRI. LINES -- CUST	D7	5,996	339	199	101	0	1	5943
SECDY. LINES -- DMD	A7A	1,481	2	0	1	0	0	5944
SECDY. LINES -- CUST	D9	4,774	280	80	201	1	0	5945
ST. LTG.	ZC	114	80	23	11	0	0	5946
H.T. SERVICES	ZC	110	0	0	0	0	0	5947
PRI. SERVICES	ZC	183	0	0	0	0	0	5948
SECDY. SERVICES -- DMD	A7B	254	0	0	0	0	0	5949
SECDY. SERVICES -- CUST	D10	3,812	0	0	0	0	0	5951
TOTAL		20,152	713	285	321	3	5	T 33
<b>595 MAINTENANCE OF LINE TRANSFORMERS</b>								
PRI. TRANSF.	A4	72	0	0	0	0	0	5952
SECDY. TRANSF. -- DMD	A6	683	3	1	1	0	0	5953
SECDY. TRANSF. -- CUST	D8	372	22	5	16	0	0	5954
RENTAL RIDER TRANSF	ZC	4	0	0	0	0	0	5955
TOTAL		1,131	25	5	17	0	0	T 34
<b>596 MAINTENANCE OF ST.LTG. + SIGNAL SYSTEM</b>								
	ZC	1,365	476	762	0	127	0	5960
<b>597 MAINTENANCE OF METERS</b>								
TRANSMISSION	A1	0	0	0	0	0	0	5970
HIGH TENSION	ZC	2	0	0	0	0	0	5971
PRIMARY	ZC	5	0	0	0	0	0	5972
SECONDARY -- DMD	ZC	10	0	0	0	0	0	5973
SECONDARY -- KWH	D11	67	0	0	0	0	0	5974
RAILROADS + RAILWAYS	ZC	0	0	0	0	0	0	5975
INTER-DEPARTMENTAL	A1	0	0	0	0	0	0	5977
WTR. H.T. SWITCH	D3	8	0	0	0	0	0	5978
TOTAL		90	0	0	0	0	0	T 35
<b>598 MAINTENANCE OF MISC.DIST.PLANT</b>								
	B2	1,254	50	29	20	2	0	5980
<b>TOTAL MAINTENANCE</b>		<b>79,794</b>	<b>3,161</b>	<b>1,868</b>	<b>1,285</b>	<b>142</b>	<b>30</b>	<b>T 36</b>
<b>TOTAL DISTRIBUTION EXPENSE</b>		<b>132,635</b>	<b>4,319</b>	<b>2,553</b>	<b>1,834</b>	<b>174</b>	<b>69</b>	<b>T 37</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 13 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>CUSTOMER ACCOUNTS EXPENSE</b>									
901 SUPERVISION	B3	253	2	0	1	23	25	187	16
902 METER READING EXPENSE	D12	8,299	349	8	87	729	775	5,858	495
<b>903 CUSTOMER RECORDS + CONTRACTS</b>									
0-1100 CONTRACTS + ORDERS	D4	2,334	0	0	0	217	230	1,740	147
0-1200 CREDIT + COLLECTIONS	D15	38,837	56	0	26	3,595	3,822	28,877	2,439
0-1300 BILLING + ACCOUNTING-IND.	ZC	0	0	0	0	0	0	0	0
0-1300 BILLING + ACCT'G -OTHERS	D4	0	0	0	0	0	0	0	0
0-1400 TERMINAL OPERATION	D4	0	0	0	0	0	0	0	0
0-1500 CIS MAINT.&DEVELOPMENT	D4	0	0	0	0	0	0	0	0
SUB-TOTAL		41,171	56	0	26	3,811	4,052	30,617	2,586
COMMERCIAL OPERATIONS	D15	0	0	0	0	0	0	0	0
TOTAL		41,171	56	0	26	3,811	4,052	30,617	2,586
904 UNCOLLECTIBLE ACCOUNTS	H3	65,400	3,479	0	1,683	1,125	11,275	46,582	1,252
905 MISC. CUST. ACCTS. EXPENSES	B3	972	8	0	2	89	95	717	61
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>116,095</b>	<b>3,893</b>	<b>9</b>	<b>1,800</b>	<b>5,778</b>	<b>16,221</b>	<b>83,957</b>	<b>4,409</b>
<b>CUSTOMER SERVICE &amp; INFORMATION</b>									
907 SUPERVISION	B5	28	4	0	0	5	3	16	0
908 CUSTOMER ASSISTANCE EXPENSE	H1	7,221	1,056	51	115	1,183	692	4,053	28
909 INFORMATIONAL & INSTRUCT. ADVERTISING	H1	1,917	280	14	31	314	184	1,076	7
910 MISC. CUST. SERVICE & INFORMATION	H1	15,678	2,293	111	250	2,568	1,502	8,800	61
<b>TOTAL CUSTOMER SERVICE &amp; INFORMATION</b>		<b>24,844</b>	<b>3,633</b>	<b>176</b>	<b>396</b>	<b>4,070</b>	<b>2,381</b>	<b>13,944</b>	<b>97</b>
<b>SALES EXPENSE</b>									
911 SUPERVISION	B4	72	11	1	1	12	7	40	0
912 DEMONSTRATING + SELLING	H1	11,994	1,754	85	191	1,965	1,149	6,732	47
913 ADVERTISING EXPENSE	H1	93	14	1	1	15	9	52	0
918 MISCELLANEOUS SALES EXPENSE	B4	110	16	1	2	18	11	62	0
<b>TOTAL SALES EXPENSE</b>		<b>12,269</b>	<b>1,794</b>	<b>87</b>	<b>196</b>	<b>2,010</b>	<b>1,176</b>	<b>6,886</b>	<b>48</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 14 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
<b>CUSTOMER ACCOUNTS EXPENSE</b>								
901 SUPERVISION	B3	253	0	0	0	0	0	9010
902 METER READING EXPENSE	D12	8,299	0	0	0	0	1	9020
<b>903 CUSTOMER RECORDS + CONTRACTS</b>								
0-1100 CONTRACTS + ORDERS	D4	2,334	0	0	0	0	0	9030
0-1200 CREDIT + COLLECTIONS	D15	38,837	0	11	8	5	0	9031
0-1300 BILLING + ACCOUNTING-IND.	ZC	0	0	0	0	0	0	9032
0-1300 BILLING + ACCT'G -OTHERS	D4	0	0	0	0	0	0	9033
0-1400 TERMINAL OPERATION	D4	0	0	0	0	0	0	9034
0-1500 CIS MAINT.&DEVELOPMENT	D4	0	0	0	0	0	0	9035
SUB-TOTAL		41,171	0	11	8	5	0	T 110
COMMERCIAL OPERATIONS	D15	0	0	0	0	0	0	9036
TOTAL		41,171	0	11	8	5	0	
904 UNCOLLECTIBLE ACCOUNTS	H3	65,400	0	0	0	3	0	9040
905 MISC. CUST. ACCTS. EXPENSES	B3	972	0	0	0	0	0	9050
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>116,095</b>	<b>0</b>	<b>11</b>	<b>8</b>	<b>9</b>	<b>1</b>	<b>T 38</b>
<b>CUSTOMER SERVICE &amp; INFORMATION</b>								
907 SUPERVISION	B5	28	0	0	0	0	0	9070
908 CUSTOMER ASSISTANCE EXPENSE	H1	7,221	15	8	10	5	7	9080
909 INFORMATIONAL & INSTRUCT. ADVERTISING	H1	1,917	4	1	3	1	2	9090
910 MISC. CUST. SERVICE & INFORMATION	H1	15,678	32	12	22	12	14	9100
<b>TOTAL CUSTOMER SERVICE &amp; INFORMATION</b>		<b>24,844</b>	<b>51</b>	<b>19</b>	<b>35</b>	<b>19</b>	<b>23</b>	<b>T 39</b>
<b>SALES EXPENSE</b>								
911 SUPERVISION	B4	72	0	0	0	0	0	9110
912 DEMONSTRATING + SELLING	H1	11,994	25	9	17	9	11	9120
913 ADVERTISING EXPENSE	H1	93	0	0	0	0	0	9130
916 MISCELLANEOUS SALES EXPENSE	B4	110	0	0	0	0	0	9160
<b>TOTAL SALES EXPENSE</b>		<b>12,269</b>	<b>25</b>	<b>9</b>	<b>18</b>	<b>9</b>	<b>11</b>	<b>T 40</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 15 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>ADMINISTRATIVE + GENERAL EXPENSES</b>									
<b>OPERATION</b>									
920		72,808	20,316	1,005	1,895	15,528	5,321	27,272	449
921	E1	84,562	23,598	1,167	2,201	18,035	6,180	31,675	521
923	E1	17,182	4,789	237	447	3,660	1,254	6,428	106
924	F4	6,968	2,159	91	208	1,611	482	2,317	17
925	E1	16,906	4,717	233	440	3,606	1,235	6,333	104
926	E1	111,028	30,981	1,533	2,890	23,680	8,114	41,588	684
928	ZC	0	0	0	0	0	0	0	0
928	H2	6,492	1,889	92	202	1,491	562	2,135	51
929	A1	(3,433)	(1,239)	(50)	(108)	(847)	(207)	(974)	0
930	E1	7,514	2,097	104	196	1,603	549	2,815	46
931	ZC	4	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>OPERATION</b>	<b>320,011</b>	<b>89,304</b>	<b>4,412</b>	<b>8,372</b>	<b>68,367</b>	<b>23,491</b>	<b>119,589</b>	<b>1,978</b>
<b>MAINTENANCE</b>									
935	F4	875	271	11	26	202	61	291	2
<b>TOTAL</b>	<b>MAINTENANCE</b>	<b>875</b>	<b>271</b>	<b>11</b>	<b>26</b>	<b>202</b>	<b>61</b>	<b>291</b>	<b>2</b>
<b>TOTAL</b>	<b>ADMINISTRATIVE + GENERAL</b>	<b>320,886</b>	<b>89,575</b>	<b>4,423</b>	<b>8,398</b>	<b>68,570</b>	<b>23,552</b>	<b>119,880</b>	<b>1,980</b>
<b>TOTAL</b>	<b>OPERATION EXPENSES</b>	<b>1,529,273</b>	<b>459,888</b>	<b>22,150</b>	<b>42,596</b>	<b>310,662</b>	<b>123,741</b>	<b>540,178</b>	<b>12,281</b>
	D5 - LABOR EXPENSE ADJUSTMENT-ENERGY	0	0	0	0	0	0	0	0
	D5 - LABOR EXPENSE ADJUSTMENT-OTHER	0	0	0	0	0	0	0	0
	<b>FINAL OPERATION EXPENSES</b>	<b>1,529,273</b>	<b>459,888</b>	<b>22,150</b>	<b>42,596</b>	<b>310,662</b>	<b>123,741</b>	<b>540,178</b>	<b>12,281</b>
<b>940 DEPRECIATION EXPENSE</b>									
<b>PRODUCTION</b>									
	F1	401,414	144,922	5,903	12,640	99,066	24,185	113,856	0
<b>TRANSMISSION</b>									
	F2	10,922	3,943	161	344	2,695	658	3,098	0
<b>DISTRIBUTION</b>									
<b>360-LAND</b>									
	A1	0	0	0	0	0	0	0	0
	A1	0	0	0	0	0	0	0	0
	A1	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>361-STRUCTURES + IMPROVEMENTS</b>									
	F361D	844	160	19	26	200	109	319	7
	F361C	0	0	0	0	0	0	0	0
	ZC	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>844</b>	<b>160</b>	<b>19</b>	<b>26</b>	<b>200</b>	<b>109</b>	<b>319</b>	<b>7</b>
<b>362-STATION EQUIPMENT</b>									
	F362D	8,773	1,946	108	261	2,016	1,097	3,216	69
	F362C	0	0	0	0	0	0	0	0
	ZC	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>8,773</b>	<b>1,946</b>	<b>108</b>	<b>261</b>	<b>2,016</b>	<b>1,097</b>	<b>3,216</b>	<b>69</b>
<b>364-POLES, TOWERS, FIXTURES</b>									
	F364D	1,503	188	11	19	347	241	664	28
	F364C	3,385	73	1	40	327	287	2,284	0
	ZC	9	0	4	0	0	0	0	0
<b>TOTAL</b>		<b>4,897</b>	<b>259</b>	<b>16</b>	<b>59</b>	<b>675</b>	<b>528</b>	<b>2,948</b>	<b>28</b>
<b>365-OVERHEAD CONDUIT + DEVICES</b>									
	F365D	1,176	242	4	24	277	157	454	11
	F365C	6,326	162	1	89	611	528	4,244	0
	ZC	7	0	7	0	0	0	0	0
<b>TOTAL</b>		<b>7,509</b>	<b>404</b>	<b>12</b>	<b>114</b>	<b>888</b>	<b>685</b>	<b>4,698</b>	<b>11</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 16 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
<b>ADMINISTRATIVE + GENERAL EXPENSES OPERATION</b>								
920 ADMINISTRATIVE + GENERAL SALARIES	E1	72,808	441	255	190	21	113	9200
921 OFFICE SUPPLIES + EXPENSES	E1	84,582	513	297	221	25	131	9210
923 OUTSIDE SERVICES EMPLOYED	E1	17,162	104	60	45	5	27	9230
924 PROPERTY INSURANCE	F4	6,968	33	22	15	1	12	9240
925 INJURIES + DAMAGES	E1	16,908	102	59	44	5	26	9250
926 EMPLOYEE PENSIONS + BENEFITS	E1	111,028	673	389	290	33	172	9260
928 REG.COMM.EXP.-FPC-JURISD'N ONLY	ZC	0	0	0	0	0	0	9280
928 REG.COMM.EXP.-PUC-AND FPC	H2	6,492	27	10	19	4	11	9281
929 DUPLICATE CHARGES -- CREDIT	A1	(3,433)	(0)	(0)	(0)	(0)	(7)	9290
930 MISC. GENERAL EXPENSES + ADV	E1	7,514	46	26	20	2	12	9300
931 RENTS	ZC	4	0	0	0	0	0	9310
<b>TOTAL OPERATION</b>		<b>320,011</b>	<b>1,938</b>	<b>1,120</b>	<b>844</b>	<b>96</b>	<b>498</b>	<b>T 41</b>
<b>MAINTENANCE</b>								
935 MAINTENANCE OF GENERAL PLANT	F4	875	4	3	2	0	2	9320
<b>TOTAL MAINTENANCE</b>		<b>875</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>T 42</b>
<b>TOTAL ADMINISTRATIVE + GENERAL</b>		<b>320,886</b>	<b>1,942</b>	<b>1,123</b>	<b>846</b>	<b>97</b>	<b>500</b>	<b>T 42</b>
<b>OPERATION EXPENSES</b>								
D5 - LABOR EXPENSE ADJUSTMENT-ENERGY	C1	1,529,273	7,530	3,940	3,367	426	2,513	T 43
D5 - LABOR EXPENSE ADJUSTMENT-OTHER	B6	0	0	0	0	0	0	9328
FINAL OPERATION EXPENSES		0	0	0	0	0	0	9329
<b>TOTAL OPERATION EXPENSES</b>		<b>1,529,273</b>	<b>7,530</b>	<b>3,940</b>	<b>3,367</b>	<b>426</b>	<b>2,513</b>	<b>T 109</b>
<b>940 DEPRECIATION EXPENSE</b>								
PRODUCTION	F1	401,414	25	3	9	0	804	9400
TRANSMISSION	F2	10,922	1	0	0	0	22	9410
<b>DISTRIBUTION</b>								
<b>360-LAND</b>								
DEMAND	A1	0	0	0	0	0	0	9430
CUST	A1	0	0	0	0	0	0	9431
DIRECT	A1	0	0	0	0	0	0	9432
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>T 44</b>
<b>361-STRUCTURES + IMPROVEMENTS</b>								
DEMAND	F361D	844	3	0	1	0	1	9440
CUST	F361C	0	0	0	0	0	0	9441
DIRECT	ZC	0	0	0	0	0	0	9442
<b>TOTAL</b>		<b>844</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>T 45</b>
<b>362-STATION EQUIPMENT</b>								
DEMAND	F362D	8,773	26	5	13	3	13	9450
CUST	F362C	0	0	0	0	0	0	9451
DIRECT	ZC	0	0	0	0	0	0	9452
<b>TOTAL</b>		<b>8,773</b>	<b>26</b>	<b>5</b>	<b>13</b>	<b>3</b>	<b>13</b>	<b>T 46</b>
<b>364-POLES, TOWERS, FIXTURES</b>								
DEMAND	F364D	1,503	4	1	2	0	1	9460
CUST	F364C	3,385	195	83	94	0	0	9461
DIRECT	ZC	9	0	4	1	0	0	9462
<b>TOTAL</b>		<b>4,897</b>	<b>198</b>	<b>87</b>	<b>97</b>	<b>1</b>	<b>1</b>	<b>T 47</b>
<b>365-OVERHEAD CONDUIT + DEVICES</b>								
DEMAND	F365D	1,176	3	1	2	0	1	9470
CUST	F365C	6,326	362	169	158	1	1	9471
DIRECT	ZC	7	0	0	0	0	0	9472
<b>TOTAL</b>		<b>7,509</b>	<b>366</b>	<b>169</b>	<b>159</b>	<b>1</b>	<b>2</b>	<b>T 48</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 17 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>366-UNDERGROUND CONDUIT</b>									
DEMAND	F366D	440	77	4	8	101	63	178	6
CUST	F366C	2,695	78	21	43	258	220	1,785	0
DIRECT	ZC	54	0	31	0	0	0	0	0
TOTAL		3,189	155	57	51	360	283	1,963	6
<b>367-UNDG CONDUIT + DEVICES</b>									
DEMAND	F367D	3,102	580	53	58	714	427	1,217	36
CUST	F367C	3,671	95	6	52	354	308	2,458	0
DIRECT	ZC	70	0	70	0	0	0	0	0
TOTAL		6,843	675	129	110	1,068	733	3,675	36
<b>368-LINE TRANSFORMERS</b>									
DEMAND	F368D	4,344	0	0	16	1,348	753	2,151	46
CUST	F368C	2,138	0	0	0	227	195	1,475	0
DIRECT	ZC	21	21	0	0	0	0	0	0
TOTAL		6,503	21	0	16	1,573	948	3,626	46
<b>369-SERVICES</b>									
DEMAND	F369D	292	0	0	0	67	58	157	10
CUST	F369C	2,729	0	0	0	289	285	2,155	0
DIRECT	ZC	335	159	3	173	0	0	0	0
TOTAL		3,356	159	3	173	356	343	2,312	10
<b>370-METERS + INSTALL.</b>									
DEMAND	F370D	777	280	11	24	192	47	220	0
CUST	F370C	4,998	0	0	0	145	485	3,664	705
DIRECT	ZC	921	127	0	366	0	0	0	429
TOTAL		6,696	407	11	390	337	532	3,884	1,134
<b>371-INSTALL. ON CUST.PREMISES</b>									
DEMAND	A1	0	0	0	0	0	0	0	0
CUST	A1	0	0	0	0	0	0	0	0
DIRECT	ZC	2	1	0	1	1	0	0	0
TOTAL		2	1	0	1	1	0	0	0
<b>373-STREET LIGHTING</b>									
	ZC	1,671	0	0	0	0	0	0	0
<b>TOTAL -- DISTRIBUTION</b>									
		50,283	4,186	356	1,201	7,472	5,257	26,640	1,345
<b>GENERAL INCL. COMMON</b>									
	F4	20,927	6,485	272	628	4,839	1,448	6,958	50
<b>SUB-TOTAL</b>									
		483,546	159,536	6,691	14,811	114,072	31,549	150,552	1,396
<b>AMORT. OF ADD'L DEPREC.</b>									
	A1	0	0	0	0	0	0	0	0
<b>AMORT. OF OTHER ELEC. PLANT</b>									
	F3	43,812	3,788	244	1,011	7,151	4,741	23,922	566
<b>TOTAL</b>	<b>DEPRECIATION</b>	<b>527,358</b>	<b>163,324</b>	<b>6,935</b>	<b>15,822</b>	<b>121,223</b>	<b>36,290</b>	<b>174,474</b>	<b>1,962</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 18 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
366-UNDERGROUND CONDUIT								
DEMAND	F366D	440	1	0	1	0	0	9480
CUST	F366C	2,695	153	76	61	0	0	9481
DIRECT	ZC	54	12	7	4	0	0	9482
TOTAL		3,189	166	84	65	0	1	T 49
367-UNDG CONDUIT + DEVICES								
DEMAND	F367D	3,102	9	2	4	1	3	9490
CUST	F367C	3,671	210	98	91	0	1	9491
DIRECT	ZC	70	0	0	0	0	0	9492
TOTAL		6,843	218	100	95	1	3	T 50
368-LINE TRANSFORMERS								
DEMAND	F368D	4,344	17	3	8	2	1	9500
CUST	F368C	2,138	124	27	89	1	0	9501
DIRECT	ZC	21	0	0	0	0	0	9502
TOTAL		6,503	142	30	98	2	1	T 51
369-SERVICES								
DEMAND	F369D	292	0	0	0	0	0	9510
CUST	F369C	2,729	0	0	0	0	0	9511
DIRECT	ZC	335	0	0	0	0	0	9512
TOTAL		3,356	0	0	0	0	0	T 52
370-METERS + INSTALL.								
DEMAND	F370D	777	0	0	0	0	2	9520
CUST	F370C	4,998	0	0	0	0	0	9521
DIRECT	ZC	921	0	0	0	0	0	9522
TOTAL		6,696	0	0	0	0	2	T 53
371-INSTALL. ON CUST.PREMISES								
DEMAND	A1	0	0	0	0	0	0	9530
CUST	A1	0	0	0	0	0	0	9531
DIRECT	ZC	2	0	0	0	0	0	9532
TOTAL		2	0	0	0	0	0	T 54
373-STREET LIGHTING	ZC	1,671	50	1,485	0	137	0	9540
TOTAL -- DISTRIBUTION		50,283	1,167	1,961	527	145	25	T 55
GENERAL INCL. COMMON	F4	20,927	98	67	45	3	38	9550
SUB-TOTAL		483,546	1,291	2,032	581	148	887	T 56
AMORT. OF ADD'L DEPREC.	A1	0	0	0	0	0	0	9560
AMORT. OF OTHER ELEC. PLANT	F3	43,812	1,087	750	496	34	23	9570
TOTAL DEPRECIATION		527,358	2,378	2,781	1,077	182	909	T 57

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 19 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>TAXES OTHER THAN INCOME TAXES</b>									
STATE + LOCAL									
CAPITAL STOCK	F4	38,724	12,000	504	1,159	8,954	2,679	12,876	93
GROSS RECEIPTS	ZC	142,155	48,844	2,439	6,962	26,323	10,922	43,834	1,181
REAL ESTATE-LOCAL	F4	5,851	1,751	73	189	1,307	391	1,879	14
REAL ESTATE-STATE	F4	60,373	18,709	785	1,806	13,980	4,177	20,074	145
LOCAL FRANCHISE	F4	0	0	0	0	0	0	0	0
PUBLIC UTILITY COMMISSION EXP	H2	0	0	0	0	0	0	0	0
STATE UNEMPLOYMENT COMP	E1	2,143	598	30	56	457	157	803	13
PHILA.REALTY OCCUPANCY	F4	1,140	353	15	34	264	79	379	3
MISC.STATE + LOCAL	F4	(249)	(77)	(3)	(7)	(58)	(17)	(83)	(1)
<b>TOTAL</b>		<b>249,937</b>	<b>82,178</b>	<b>3,842</b>	<b>10,179</b>	<b>51,206</b>	<b>18,387</b>	<b>79,782</b>	<b>1,448</b>
<b>FEDERAL</b>									
TELEPHONE + TELEGRAPH	E1	1,058	295	15	28	228	77	396	7
FED.UNEMPLOYMENT COMP	E1	371	104	5	10	79	27	139	2
FED. OLD AGE BENEFITS	E1	22,393	8,248	309	583	4,776	1,638	8,388	138
<b>TOTAL</b>		<b>23,822</b>	<b>8,647</b>	<b>329</b>	<b>620</b>	<b>5,081</b>	<b>1,741</b>	<b>8,923</b>	<b>147</b>
<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>273,759</b>	<b>88,825</b>	<b>4,171</b>	<b>10,799</b>	<b>56,287</b>	<b>20,128</b>	<b>88,685</b>	<b>1,595</b>
<b>INCOME TAXES</b>									
<b>STATE</b>									
MARYLAND	A1	0	0	0	0	0	0	0	0
PENNSYLVANIA	A1	0	0	0	0	0	0	0	0
NEW JERSEY	A1	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL</b>									
INVESTMENT-TAX CREDIT	I1	271,950	69,365	3,863	9,754	78,438	31,090	75,351	3,185
<b>TOTAL INCOME TAXES</b>	F4	<b>271,950</b>	<b>69,365</b>	<b>3,863</b>	<b>9,754</b>	<b>78,438</b>	<b>31,090</b>	<b>75,351</b>	<b>3,185</b>
<b>PROVISION FOR DEFERRED INCOME TAXES</b>									
LIBERALIZED DEPRECIATION	F4	7,218	2,236	94	216	1,669	499	2,399	17
DEFERRED FUEL	C2	13,451	5,566	259	439	2,675	1,142	3,123	152
NUCLEAR FUEL COSTS	C1	(8,628)	(3,453)	(161)	(284)	(1,761)	(752)	(2,055)	(100)
PRODUCTION FACILITIES	A1	0	0	0	0	0	0	0	0
CERTAIN CAPITALIZED COSTS	F4	0	0	0	0	0	0	0	0
<b>INCOME TAXES DEF. IN PRIOR YR(CR)</b>									
PRODUCTION FACILITIES	A1	0	0	0	0	0	0	0	0
OTHER	F4	132,057	40,923	1,717	3,951	30,535	9,136	43,910	318
OTHER	I1	(8)	(2)	(0)	(0)	(2)	(1)	(2)	(0)
AMORT OF FIT % CHANGE	F4	0	0	0	0	0	0	0	0
OTHER	ZC	0	0	0	0	0	0	0	0
<b>INVESTMENT TAX CREDIT ADJMTS.</b>	F4	<b>(17,510)</b>	<b>(5,426)</b>	<b>(228)</b>	<b>(524)</b>	<b>(4,049)</b>	<b>(1,211)</b>	<b>(5,822)</b>	<b>(42)</b>
<b>TOTAL ALL TAXES</b>		<b>672,287</b>	<b>198,034</b>	<b>9,716</b>	<b>24,351</b>	<b>163,792</b>	<b>60,031</b>	<b>205,589</b>	<b>5,125</b>
<b>GAIN FROM DISPOSITION OF UTILITY PROPERTY</b>									
	A1	(78)	(27)	(1)	(2)	(19)	(5)	(22)	0

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 20 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
<b>TAXES OTHER THAN INCOME TAXES</b>								
STATE + LOCAL								
CAPITAL STOCK	F4	38,724	181	124	82	6	67	9330
GROSS RECEIPTS	ZC	142,155	653	715	161	122	0	9331
REAL ESTATE-LOCAL	F4	5,651	26	18	12	1	10	9332
REAL ESTATE-STATE	F4	60,373	282	193	129	9	104	9333
LOCAL FRANCHISE	F4	0	0	0	0	0	0	9334
PUBLIC UTILITY COMMISSION EXP	H2	0	0	0	0	0	0	9335
STATE UNEMPLOYMENT COMP	E1	2,143	13	8	6	1	3	9336
PHILA.REALTY OCCUPANCY	F4	1,140	5	4	2	0	2	9337
MISC.STATE + LOCAL	F4	(249)	(1)	(1)	(1)	(0)	(0)	9338
TOTAL		249,937	1,159	1,060	391	138	186	T 58
<b>FEDERAL</b>								
TELEPHONE + TELEGRAPH	E1	1,058	6	4	3	0	2	9340
FED.UNEMPLOYMENT COMP	E1	371	2	1	1	0	1	9341
FED. OLD AGE BENEFITS	E1	22,393	138	79	59	7	35	9342
TOTAL		23,822	144	84	62	7	37	T 59
<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>273,759</b>	<b>1,304</b>	<b>1,143</b>	<b>454</b>	<b>145</b>	<b>223</b>	<b>T 60</b>
<b>INCOME TAXES</b>								
<b>STATE</b>								
MARYLAND	A1	0	0	0	0	0	0	9350
PENNSYLVANIA	A1	0	0	0	0	0	0	9351
NEW JERSEY	A1	0	0	0	0	0	0	9352
TOTAL		0	0	0	0	0	0	
<b>FEDERAL</b>								
INVESTMENT-TAX CREDIT	F4	271,950	138	(1,408)	1,201	332	640	9353
INCOME TAXES	F4	0	0	0	0	0	0	9354
<b>TOTAL INCOME TAXES</b>		<b>271,950</b>	<b>138</b>	<b>(1,408)</b>	<b>1,201</b>	<b>332</b>	<b>640</b>	<b>T 61</b>
<b>PROVISION FOR DEFERRED INCOME TAXES</b>								
LIBERALIZED DEPRECIATION	F4	7,216	34	23	15	1	12	9360
DEFERRED FUEL	C2	13,451	36	7	19	4	29	9361
NUCLEAR FUEL COSTS	C1	(6,628)	(24)	(5)	(13)	(2)	(19)	9362
PRODUCTION FACILITIES	A1	0	0	0	0	0	0	9363
CERTAIN CAPITALIZED COSTS	F4	0	0	0	0	0	0	9364
<b>INCOME TAXES DEF. IN PRIOR YR(CR)</b>								
PRODUCTION FACILITIES	A1	0	0	0	0	0	0	9365
OTHER	F4	132,057	617	422	281	19	228	9366
OTHER	I1	(8)	(0)	0	(0)	(0)	(0)	9367
AMORT OF FIT % CHANGE	F4	0	0	0	0	0	0	9368
OTHER	ZC	0	0	0	0	0	0	9369
INVESTMENT TAX CREDIT ADJMTS.	F4	(17,510)	(82)	(56)	(37)	(3)	(30)	9371
<b>TOTAL ALL TAXES</b>		<b>672,287</b>	<b>2,023</b>	<b>127</b>	<b>1,920</b>	<b>496</b>	<b>1,084</b>	<b>T 62</b>
<b>GAIN FROM DISPOSITION OF UTILITY PROPERTY</b>								
	A1	(76)	(0)	(0)	(0)	(0)	(0)	9370

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 21 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>ELECTRIC PLANT-IN-SERVICE</b>									
<b>INTANGIBLE PLANT</b>									
302	F4	98,500	30,524	1,281	2,947	22,776	6,815	32,752	237
<b>PRODUCTION PLANT</b>									
<b>STEAM PRODUCTION PLANT</b>									
310	A1	5,507	1,988	81	173	1,359	332	1,562	0
311	A1	220,897	79,750	3,248	6,956	54,516	13,309	82,655	0
312	A1	791,908	285,901	11,645	24,936	195,437	47,713	224,615	0
314	A1	219,613	79,286	3,229	6,915	54,199	13,232	62,290	0
315	A1	91,680	33,099	1,348	2,887	22,826	5,524	26,004	0
316	A1	18,774	8,778	276	591	4,633	1,131	5,325	0
<b>TOTAL</b>		<b>1,348,379</b>	<b>486,802</b>	<b>19,827</b>	<b>42,459</b>	<b>332,770</b>	<b>81,240</b>	<b>382,450</b>	<b>0</b>
<b>NUCLEAR PRODUCTION PLANT</b>									
320	A1	15,007	5,418	221	473	3,704	904	4,257	0
321	A1	1,940,934	700,731	28,540	61,118	479,008	116,942	550,521	0
322	A1	4,468,060	1,613,093	65,701	140,695	1,102,685	269,202	1,267,308	0
323	A1	864,515	312,114	12,712	27,223	213,356	52,087	245,209	0
324	A1	1,105,725	399,197	16,259	34,818	272,885	66,620	313,625	0
325	A1	685,095	247,338	10,074	21,573	189,076	41,277	194,318	0
<b>TOTAL</b>		<b>9,079,336</b>	<b>3,277,892</b>	<b>133,507</b>	<b>285,900</b>	<b>2,240,714</b>	<b>547,034</b>	<b>2,575,237</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>									
330	A1	1,420	513	21	45	350	86	403	0
331	A1	17,537	6,331	258	552	4,328	1,057	4,974	0
332	A1	34,440	12,434	506	1,084	8,500	2,075	9,768	0
333	A1	27,351	9,874	402	881	6,750	1,648	7,758	0
334	A1	10,594	3,825	156	334	2,615	638	3,005	0
335	A1	2,203	795	32	89	544	133	625	0
336	A1	998	360	15	31	246	60	283	0
<b>TOTAL</b>		<b>94,543</b>	<b>34,133</b>	<b>1,390</b>	<b>2,977</b>	<b>23,333</b>	<b>5,696</b>	<b>26,816</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>									
340	A1	841	304	12	26	208	51	239	0
341	A1	5,109	1,844	75	161	1,261	308	1,449	0
342	A1	23,924	8,637	352	753	5,904	1,441	6,786	0
343	A1	0	0	0	0	0	0	0	0
344	A1	94,549	34,135	1,390	2,977	23,334	5,697	26,818	0
345	A1	12,925	4,666	190	407	3,190	779	3,666	0
346	A1	2,443	882	38	77	603	147	693	0
<b>TOTAL</b>		<b>139,791</b>	<b>50,468</b>	<b>2,056</b>	<b>4,402</b>	<b>34,499</b>	<b>8,422</b>	<b>39,650</b>	<b>0</b>
<b>TOTAL</b>	<b>PRODUCTION PLANT</b>	<b>10,662,049</b>	<b>3,849,295</b>	<b>156,780</b>	<b>335,738</b>	<b>2,631,316</b>	<b>642,393</b>	<b>3,024,154</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>									
350	A1	58,788	21,224	864	1,851	14,508	3,542	18,674	0
352	A1	21,024	7,590	309	682	5,189	1,267	5,963	0
353	A1	320,901	115,854	4,719	10,105	79,196	19,334	91,019	0
354	A1	227,953	82,297	3,352	7,178	56,257	13,734	64,656	0
355	A1	3,146	1,136	46	99	776	190	892	0
356	yA1	115,595	41,733	1,700	3,640	28,528	6,965	32,787	0
357	A1	5,997	2,185	88	189	1,480	361	1,701	0
358	A1	63,063	22,767	927	1,988	15,563	3,800	17,887	0
359	A1	2,055	742	30	65	507	124	583	0
<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>818,522</b>	<b>295,509</b>	<b>12,036</b>	<b>25,774</b>	<b>202,005</b>	<b>49,316</b>	<b>232,163</b>	<b>0</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 22 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP		
<b>ELECTRIC PLANT-IN-SERVICE INTANGIBLE PLANT</b>									
302	FRANCHISES + CONSENTS	F4	98,500	460	315	210	14	170	3020
<b>PRODUCTION PLANT</b>									
<b>STEAM PRODUCTION PLANT</b>									
310	LAND + LAND RIGHTS	A1	5,507	0	0	0	0	11	3100
311	STRUCTURES + IMPROVEMENTS	A1	220,897	14	2	5	0	443	3110
312	BOILER PLANT EQUIPMENT	A1	791,908	50	7	18	1	1,586	3120
314	TURBOGENERATOR UNITS	A1	219,813	14	2	5	0	440	3140
315	ACCESSORY ELECTRIC EQUIPMENT	A1	91,680	6	1	2	0	184	3150
316	MISC. POWER PLANT EQUIPMENT	A1	18,774	1	0	0	0	38	3160
<b>TOTAL</b>	<b>STEAM PRODUCTION</b>		<b>1,348,379</b>	<b>85</b>	<b>12</b>	<b>31</b>	<b>1</b>	<b>2,701</b>	<b>T 63</b>
<b>NUCLEAR PRODUCTION PLANT</b>									
320	LAND + LAND RIGHTS	A1	15,007	1	0	0	0	30	3200
321	STRUCTURES + IMPROVEMENTS	A1	1,940,934	122	17	44	1	3,888	3210
322	REACTOR PLANT EQUIPMENT	A1	4,468,060	280	39	102	3	8,951	3220
323	TURBOGENERATOR UNITS	A1	864,515	54	8	20	1	1,732	3230
324	ACCESSORY ELECTRIC EQUIPMENT	A1	1,105,725	69	10	25	1	2,215	3240
325	MISC. POWER PLANT EQUIPMENT	A1	685,095	43	6	18	1	1,372	3250
<b>TOTAL</b>	<b>NUCLEAR PRODUCTION PLANT</b>		<b>9,079,336</b>	<b>569</b>	<b>79</b>	<b>208</b>	<b>7</b>	<b>18,189</b>	<b>T 64</b>
<b>HYDRAULIC PRODUCTION PLANT</b>									
330	LAND + LAND RIGHTS	A1	1,420	0	0	0	0	3	3300
331	STRUCTURES + IMPROVEMENTS	A1	17,537	1	0	0	0	35	3310
332	RESERVOIRS, DAMS + WATERWAYS	A1	34,440	2	0	1	0	69	3320
333	WATER WHEELS, TURBINES + GENERATORS	A1	27,351	2	0	1	0	55	3330
334	ACCESSORY ELECTRIC EQUIPMENT	A1	10,594	1	0	0	0	21	3340
335	MISC. POWER PLANT EQUIPMENT	A1	2,203	0	0	0	0	4	3350
336	ROADS, RAILROADS + BRIDGES	A1	998	0	0	0	0	2	3360
<b>TOTAL</b>	<b>HYDRAULIC PRODUCTION</b>		<b>94,543</b>	<b>6</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>189</b>	<b>T 65</b>
<b>OTHER PRODUCTION PLANT</b>									
340	LAND + LAND RIGHTS	A1	841	0	0	0	0	2	3400
341	STRUCTURES + IMPROVEMENTS	A1	5,109	0	0	0	0	10	3410
342	FUEL HOLDERS, PRODUCERS + ACCESS.	A1	23,924	2	0	1	0	48	3420
343	PRIME MOVERS	A1	0	0	0	0	0	0	3430
344	GENERATORS	A1	94,549	6	1	2	0	189	3440
345	ACCESSORY ELECTRIC EQUIPMENT	A1	12,925	1	0	0	0	26	3450
346	MISC. POWER PLANT EQUIPMENT	A1	2,443	0	0	0	0	5	3460
<b>TOTAL</b>	<b>OTHER PRODUCTION</b>		<b>139,791</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>280</b>	<b>T 66</b>
<b>TOTAL</b>	<b>PRODUCTION PLANT</b>		<b>10,662,049</b>	<b>668</b>	<b>93</b>	<b>244</b>	<b>8</b>	<b>21,360</b>	<b>T 67</b>
<b>TRANSMISSION PLANT</b>									
350	LAND + LAND RIGHTS	A1	58,788	4	1	1	0	118	3500
352	STRUCTURES + IMPROVEMENTS	A1	21,024	1	0	0	0	42	3520
353	STATION EQUIPMENT	A1	320,901	20	3	7	0	643	3530
354	TOWERS + FIXTURES	A1	227,953	14	2	5	0	457	3540
355	POLES + FIXTURES	A1	3,146	0	0	0	0	6	3550
356	OVERHEAD CONDUCTORS + DEVICES	YA1	115,595	7	1	3	0	232	3560
357	UNDERGROUND CONDUIT	A1	5,997	0	0	0	0	12	3570
358	UNDERGROUND CONDUCTORS + DEVICES	A1	63,063	4	1	1	0	126	3580
359	ROADS + TRAILS	A1	2,055	0	0	0	0	4	3590
<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>		<b>818,522</b>	<b>51</b>	<b>7</b>	<b>19</b>	<b>1</b>	<b>1,640</b>	<b>T 88</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 23 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>DISTRIBUTION PLANT</b>									
<b>360 LAND + LAND RIGHTS</b>									
R.R. SUBS	ZD1	59	0	59	0	0	0	0	0
H.T. SUBS	YA2	7,782	2,330	130	208	1,593	861	2,537	54
PRI. SUBS	A4	4,795	0	0	187	1,435	791	2,297	49
H.T. LINES	A3	3,768	1,104	64	101	781	422	1,244	27
PRI. LINES -- DMD	A5	2,594	553	32	56	608	335	973	21
PRI. LINES -- CUST	D7	8,384	315	6	173	807	666	5,521	0
SECDY. LINES -- DMD	A7A	1,035	0	0	0	235	210	552	34
SECDY. LINES -- CUST	D9	5,126	0	0	0	498	473	3,572	0
TOTAL		33,523	4,303	290	723	5,957	3,758	16,697	185
<b>361 STRUCTURES + IMPROVEMENTS</b>									
R.R. SUBS	ZD1	589	0	589	0	0	0	0	0
H.T. SUBS	YA2	29,858	8,963	499	794	6,130	3,314	9,761	209
PRI. SUBS	A4	17,009	0	0	662	5,089	2,804	8,147	174
H.T. SUBS	A3	16	5	0	0	3	2	5	0
TOTAL		47,453	8,968	1,068	1,456	11,222	6,120	17,914	383
<b>362 STATION EQUIPMENT</b>									
R.R. SUBS	ZC	509	0	509	0	0	0	0	0
H.T. SUBS	YA2	380,975	108,364	6,030	9,599	74,104	40,065	118,008	2,521
PRI. SUBS	A4	127,586	0	0	4,963	38,170	21,034	61,113	1,306
TOTAL		489,070	108,364	6,539	14,562	112,274	61,099	179,120	3,827
<b>364 POLES, TOWERS AND FIXTURES</b>									
R.R. LINES	ZC	0	0	0	0	0	0	0	0
H.T. LINES	YA3	462	135	8	12	96	52	152	3
PRI. LINES -- DMD	YA5	47,062	10,036	578	1,010	11,028	6,077	17,656	377
PRI. LINES -- CUST	YD7	106,238	3,991	76	2,166	10,225	8,433	69,955	0
SECDY. LINES -- DMD	A7A	34,608	0	0	0	7,865	7,018	18,469	1,152
SECDY. LINES -- CUST	D9	78,346	0	0	0	7,612	7,226	54,599	0
PRI. TRANSF.	A1	0	0	0	0	0	0	0	0
SECDY. TRANSF. -- DMD	A1	0	0	0	0	0	0	0	0
SECDY. TRANSF. -- CUST	A1	0	0	0	0	0	0	0	0
ST. LTG.	ZC	328	0	0	0	0	0	0	0
TOTAL		287,043	14,162	662	3,219	36,826	28,605	160,832	1,533
<b>365 OVERHEAD CONDUCTORS + DEVICES</b>									
R.R. LINES	ZC	0	0	0	0	0	0	0	0
H.T. LINES	YA3	1,890	495	29	45	350	189	558	12
PRI. LINES -- DMD	YA5	60,894	13,108	180	1,320	14,404	7,937	23,061	493
PRI. LINES -- CUST	YD7	242,199	9,103	75	5,008	23,321	19,234	159,549	0
SECDY. LINES -- DMD	A7A	3,594	0	0	0	817	729	1,918	120
SECDY. LINES -- CUST	D9	112,322	0	0	0	10,913	10,359	78,276	0
TOTAL		420,698	22,706	284	6,373	49,805	38,448	263,362	624
<b>366 UNDERGROUND CONDUIT</b>									
R.R. LINES	ZC	0	0	0	0	0	0	0	0
H.T. LINES	A3	2,209	647	37	59	458	248	729	16
PRI. LINES -- DMD	YA5	20,250	4,317	252	435	4,744	2,614	7,596	182
PRI. LINES -- CUST	YD7	134,378	5,002	1,344	2,752	12,814	10,568	87,664	0
SECDY. LINES -- DMD	A7A	5,819	0	0	0	1,322	1,180	3,105	194
SECDY. LINES -- CUST	D9	38,740	0	0	0	3,764	3,573	26,998	0
ST. LTG.	ZC	1,424	0	0	0	0	0	0	0
TOTAL		202,820	9,966	1,633	3,246	23,102	18,183	126,092	372

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 24 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
<b>DISTRIBUTION PLANT</b>								
360 LAND + LAND RIGHTS								
R.R. SUBS	ZD1	59	0	0	0	0	0	3600
H.T. SUBS	YA2	7,762	20	4	10	2	13	3601
PRI. SUBS	A4	4,795	18	4	9	2	5	3602
H.T. LINES	A3	3,768	10	2	5	1	6	3603
PRI. LINES -- DMD	A5	2,594	8	2	4	1	3	3604
PRI. LINES -- CUST	D7	8,384	474	278	142	0	2	3605
SECDY. LINES -- DMD	A7A	1,035	2	0	1	0	0	3606
SECDY. LINES -- CUST	D9	5,126	301	65	216	1	0	3607
TOTAL		33,523	834	354	386	7	28	T 69
361 STRUCTURES + IMPROVEMENTS								
R.R. SUBS	ZD1	589	0	0	0	0	0	3610
H.T. SUBS	YA2	29,858	78	15	38	8	49	3611
PRI. SUBS	A4	17,009	68	13	32	7	17	3612
H.T. SUBS	A3	16	0	0	0	0	0	3613
TOTAL		47,453	144	28	70	15	66	T 70
362 STATION EQUIPMENT								
R.R. SUBS	ZC	509	0	0	0	0	0	3620
H.T. SUBS	YA2	360,975	949	184	462	97	592	3621
PRI. SUBS	A4	127,588	491	95	239	50	125	3622
TOTAL		489,070	1,440	280	701	147	717	T 71
364 POLES, TOWERS AND FIXTURES								
R.R. LINES	ZC	0	0	0	0	0	0	3640
H.T. LINES	YA3	482	1	0	1	0	1	3641
PRI. LINES -- DMD	YA5	47,062	141	27	69	15	48	3642
PRI. LINES -- CUST	YD7	106,238	6,011	3,528	1,798	0	23	3643
SECDY. LINES -- DMD	A7A	34,808	57	11	28	6	3	3644
SECDY. LINES -- CUST	D9	78,346	4,599	986	3,304	20	0	3645
PRI. TRANSF.	A1	0	0	0	0	0	0	3646
SECDY. TRANSF. -- DMD	A1	0	0	0	0	0	0	3647
SECDY. TRANSF. -- CUST	A1	0	0	0	0	0	0	3648
ST. LTG.	ZC	328	0	217	111	0	0	3649
TOTAL		287,043	10,809	4,770	5,310	41	75	T 72
365 OVERHEAD CONDUCTORS + DEVICES								
R.R. LINES	ZC	0	0	0	0	0	0	3650
H.T. LINES	YA3	1,890	4	1	2	0	3	3651
PRI. LINES -- DMD	YA5	60,894	185	36	90	19	63	3652
PRI. LINES -- CUST	YD7	242,199	13,709	8,047	4,100	0	53	3653
SECDY. LINES -- DMD	A7A	3,594	8	1	3	1	0	3654
SECDY. LINES -- CUST	D9	112,322	6,593	1,414	4,736	29	0	3655
TOTAL		420,698	20,497	9,499	8,931	49	119	T 73
366 UNDERGROUND CONDUIT								
R.R. LINES	ZC	0	0	0	0	0	0	3660
H.T. LINES	A3	2,209	8	1	3	1	4	3661
PRI. LINES -- DMD	YA5	20,250	61	12	30	6	21	3662
PRI. LINES -- CUST	YD7	134,378	7,533	4,421	2,253	0	29	3663
SECDY. LINES -- DMD	A7A	5,819	10	2	5	1	0	3664
SECDY. LINES -- CUST	D9	38,740	2,274	488	1,634	10	0	3665
ST. LTG.	ZC	1,424	755	443	226	0	0	3666
TOTAL		202,820	10,637	5,367	4,150	18	54	T 74

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 25 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>367 UNDERGROUND CONDUCTORS + DEVICES</b>									
R.R. LINES	ZC	0	0	0	0	0	0	0	0
H.T. LINES	A3	13,141	3,852	222	353	2,725	1,473	4,340	93
PRI. LINES -- DMD	YA5	159,954	33,833	3,241	3,406	37,178	20,487	59,524	1,272
PRI. LINES -- CUST	YD7	162,001	6,076	384	3,343	15,567	12,838	106,498	0
SECDY. LINES -- DMD	A7A	28,610	0	0	0	6,502	5,802	15,268	953
SECDY. LINES -- CUST	D9	72,412	0	0	0	7,036	6,678	50,463	0
TOTAL		436,117	43,761	3,847	7,102	69,007	47,279	236,093	2,317
<b>368 LINE TRANSFORMERS</b>									
PRI. TRANSF. -- LINE	A4	17,215	0	0	670	5,150	2,838	6,246	176
PRI. TRANSF. -- RR-HT	ZC	256	256	0	0	0	0	0	0
SECDY. TRANSF. -- DMD	A6	162,549	0	0	0	50,548	28,319	80,768	1,726
SECDY. TRANSF. -- CUST	DB	88,440	0	0	0	9,409	8,073	61,003	0
SECDY. TRANSF. -- RR-HT	ZC	38	38	0	0	0	0	0	0
SECDY. TRANSF. -- RR-PD	ZC	575	0	0	575	0	0	0	0
INTERDEPARTMENTAL	ZC	7	0	0	0	0	0	0	0
SUB -- TOTAL		269,079	294	0	1,244	65,107	39,230	150,017	1,802
STOCK	ZC	18,976	21	0	121	4,031	2,736	11,069	144
TOTAL		288,055	315	0	1,368	69,138	41,966	161,086	2,045
<b>369 SERVICES</b>									
R.R.	ZC	209	0	209	0	0	0	0	0
H.T.	ZC	10,922	10,922	0	0	0	0	0	0
P.D.	ZC	11,916	0	0	11,916	0	0	0	0
SECDY. -- DMD	A7B	20,038	0	0	0	4,599	3,968	10,796	674
SECDY. -- CUST	D10	187,826	0	0	0	19,917	19,624	148,284	0
TOTAL		230,911	10,922	209	11,916	24,516	23,593	159,081	674
<b>370 METERS + INSTALLATIONS</b>									
TRANSMISSION	A1	171	62	3	5	42	10	48	0
RAILROADS	ZC	120	0	120	0	0	0	0	0
INTERDEPARTMENTAL	ZC	20	0	0	0	0	0	0	0
OTHER UTILITIES	ZC	0	0	0	0	0	0	0	0
H.T. METERS	ZC	3,494	3,494	0	0	0	0	0	0
PRI. METERS	ZC	10,262	0	0	10,262	0	0	0	0
SECDY. METERS -- DMD	ZC	21,788	0	0	0	21,788	0	0	0
SECDY. METERS -- KWH	D11	140,278	0	0	0	4,423	14,776	111,648	9,429
WTR. H.T. SWITCH	D3	12,042	0	0	0	0	0	0	12,042
SUB -- TOTAL		188,172	3,555	122	10,268	26,253	14,786	111,696	21,471
STOCK	ZC	4,717	89	3	257	654	340	2,826	548
TOTAL		192,889	3,645	125	10,525	26,907	15,126	114,522	22,019
<b>371 INSTALLATIONS ON CUST. PREMISES</b>									
	ZC	350	73	0	150	127	0	0	0
<b>373 ST. LTG. + SIGNAL SYSTEMS</b>									
	ZC	18,873	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>		<b>2,627,802</b>	<b>227,186</b>	<b>14,657</b>	<b>60,637</b>	<b>428,883</b>	<b>284,376</b>	<b>1,434,799</b>	<b>33,978</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 26 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
367 UNDERGROUND CONDUCTORS + DEVICES								
R.R. LINES	ZC	0	0	0	0	0	0	3670
H.T. LINES	A3	13,141	35	7	17	4	22	3671
PRI. LINES -- DMD	yA5	159,954	477	92	233	49	161	3672
PRI. LINES -- CUST	yD7	162,001	9,151	5,371	2,737	0	36	3673
SECDY. LINES -- DMD	A7A	28,810	47	9	23	5	2	3674
SECDY. LINES -- CUST	D9	72,412	4,250	912	3,054	19	0	3675
TOTAL		436,117	13,960	6,391	6,062	76	221	T 75
368 LINE TRANSFORMERS								
PRI. TRANSF. -- LINE	A4	17,215	66	13	32	7	17	3681
PRI. TRANSF. -- RR-HT	ZC	256	0	0	0	0	0	3682
SECDY. TRANSF. -- DMD	A8	162,549	849	126	316	66	31	3683
SECDY. TRANSF. -- CUST	D8	88,440	5,138	1,102	3,691	23	0	3684
SECDY. TRANSF. -- RR-HT	ZC	38	0	0	0	0	0	3685
SECDY. TRANSF. -- RR-PD	ZC	575	0	0	0	0	0	3686
INTERDEPARTMENTAL	ZC	7	0	0	0	0	7	3687
SUB -- TOTAL		269,079	5,854	1,241	4,039	96	54	T 76
STOCK	ZC	18,976	436	252	124	38	4	3688
TOTAL		288,055	6,290	1,493	4,163	134	58	T 77
369 SERVICES								
R.R.	ZC	209	0	0	0	0	0	3690
H.T.	ZC	10,922	0	0	0	0	0	3691
P.D.	ZC	11,916	0	0	0	0	0	3692
SECDY. -- DMD	A7B	20,038	0	0	0	0	2	3693
SECDY. -- CUST	D10	187,826	0	0	0	0	0	3694
TOTAL		230,911	0	0	0	0	2	T 78
370 METERS + INSTALLATIONS								
TRANSMISSION	A1	171	0	0	0	0	0	3700
RAILROADS	ZC	120	0	0	0	0	0	3701
INTERDEPARTMENTAL	ZC	20	0	0	0	0	20	3702
OTHER UTILITIES	ZC	0	0	0	0	0	0	3703
H.T. METERS	ZC	3,494	0	0	0	0	0	3704
PRI. METERS	ZC	10,262	0	0	0	0	0	3705
SECDY. METERS -- DMD	ZC	21,788	0	0	0	0	0	3706
SECDY. METERS -- KWH	D11	140,276	0	0	0	0	0	3707
WTR. H.T. SWITCH	D3	12,042	0	0	0	0	0	3708
SUB -- TOTAL		188,172	0	0	0	0	20	T 79
STOCK	ZC	4,717	0	0	0	0	0	3709
TOTAL		192,889	0	0	0	0	20	T 80
371 INSTALLATIONS ON CUST. PREMISES	ZC	350	0	0	0	0	0	3710
373 ST. LTG. + SIGNAL SYSTEMS	ZC	18,873	582	16,776	0	1,535	0	3730
TOTAL DISTRIBUTION PLANT		2,627,802	65,173	44,957	29,774	2,022	1,360	T 81

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 27 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
<b>GENERAL PLANT</b>									
389 LAND + LAND RIGHTS	F4	2,484	770	32	74	574	172	826	6
390 STRUCTURES + IMPROVEMENTS	F4	38,039	11,168	469	1,078	8,333	2,493	11,983	87
391 OFFICE EQUIPMENT	F4	16,370	5,073	213	490	3,785	1,133	5,443	39
393 STORES EQUIPMENT	F4	84	20	1	2	15	4	21	0
394 TOOLS, SHOP + GARAGE EQUIPMENT	F4	8,786	2,723	114	283	2,032	608	2,921	21
395 LABORATORY EQUIPMENT	F4	19,617	8,079	255	587	4,536	1,357	6,523	47
397 COMMUNICATION EQUIPMENT	F4	9,070	2,811	118	271	2,097	628	3,016	22
398 MISCELLANEOUS EQUIPMENT	F4	1,515	469	20	45	350	105	504	4
SUB -- TOTAL		93,945	29,112	1,222	2,811	21,722	6,500	31,237	226
399 OTHER TANGIBLE PROP	A1	(527,420)	(190,413)	(7,755)	(16,608)	(130,183)	(31,777)	(149,598)	0
<b>TOTAL GENERAL PLANT</b>		<b>(433,475)</b>	<b>(161,301)</b>	<b>(6,534)</b>	<b>(13,797)</b>	<b>(108,441)</b>	<b>(25,278)</b>	<b>(118,359)</b>	<b>226</b>
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>		<b>13,773,398</b>	<b>4,241,213</b>	<b>178,220</b>	<b>411,300</b>	<b>3,176,539</b>	<b>957,622</b>	<b>4,605,509</b>	<b>34,442</b>
COMMON PLANT APPL.TO ELECTRIC	F5	311,780	62,791	2,817	6,409	58,127	26,984	151,205	1,047
<b>TOTAL UTILITY PLANT IN SERVICE</b>		<b>14,085,178</b>	<b>4,304,004</b>	<b>181,038</b>	<b>417,709</b>	<b>3,234,666</b>	<b>984,607</b>	<b>4,756,714</b>	<b>35,489</b>
EXPER.PLANT-IN-SERVICE-NOT CLASSIFIED	A1	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>14,085,178</b>	<b>4,304,004</b>	<b>181,038</b>	<b>417,709</b>	<b>3,234,666</b>	<b>984,607</b>	<b>4,756,714</b>	<b>35,489</b>
<b>ACCUMULATED PROVISION FOR DEPRECIATION</b>									
PRODUCTION	F1	3,389,185	1,223,582	49,836	106,722	836,421	204,199	961,293	0
TRANSMISSION	F2	333,327	120,340	4,901	10,496	82,263	20,083	94,544	0
DISTRIBUTION									
360-LAND									
DEMAND	A1	0	0	0	0	0	0	0	0
CUST	A1	0	0	0	0	0	0	0	0
DIRECT	A1	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
361-STRUCTURES + IMPROVEMENTS									
DEMAND	F361D	24,602	4,650	554	755	5,818	3,173	9,287	198
CUST	F361C	0	0	0	0	0	0	0	0
DIRECT	ZD1	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>24,602</b>	<b>4,650</b>	<b>554</b>	<b>755</b>	<b>5,818</b>	<b>3,173</b>	<b>9,287</b>	<b>198</b>
362-STATION EQUIPMENT									
DEMAND	F362D	218,344	48,429	2,695	6,508	50,177	27,306	80,051	1,710
CUST	F362C	0	0	0	0	0	0	0	0
DIRECT	ZD1	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>218,344</b>	<b>48,429</b>	<b>2,695</b>	<b>6,508</b>	<b>50,177</b>	<b>27,306</b>	<b>80,051</b>	<b>1,710</b>
364-POLES, TOWERS, FIXTURES									
DEMAND	F364D	21,831	2,704	158	272	5,047	3,494	9,643	407
CUST	F364C	49,142	1,063	20	585	4,749	4,189	33,160	0
DIRECT	ZC	142	0	55	0	0	0	0	0
<b>TOTAL</b>		<b>71,115</b>	<b>3,766</b>	<b>231</b>	<b>856</b>	<b>9,796</b>	<b>7,683</b>	<b>42,803</b>	<b>407</b>
365-OVERHEAD CONDUIT + DEVICES									
DEMAND	F365D	18,869	3,878	59	389	4,440	2,525	7,281	178
CUST	F365C	101,512	2,607	21	1,434	9,803	8,473	68,098	0
DIRECT	ZC	111	0	111	0	0	0	0	0
<b>TOTAL</b>		<b>120,491</b>	<b>6,485</b>	<b>192</b>	<b>1,823</b>	<b>14,242</b>	<b>10,998</b>	<b>75,379</b>	<b>178</b>
366-UNDERGROUND CONDUIT									
DEMAND	F366D	11,849	2,080	121	207	2,734	1,694	4,790	156
CUST	F366C	72,856	2,099	564	1,155	6,958	5,935	48,122	0
DIRECT	ZC	1,448	0	844	0	0	0	0	0
<b>TOTAL</b>		<b>85,953</b>	<b>4,180</b>	<b>1,529</b>	<b>1,362</b>	<b>9,692</b>	<b>7,628</b>	<b>52,912</b>	<b>156</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 28 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
<b>GENERAL PLANT</b>								
389 LAND + LAND RIGHTS	F4	2,484	12	8	5	0	4	3890
390 STRUCTURES + IMPROVEMENTS	F4	36,039	168	115	77	5	62	3900
391 OFFICE EQUIPMENT	F4	16,370	76	52	35	2	28	3910
393 STORES EQUIPMENT	F4	64	0	0	0	0	0	3930
394 TOOLS, SHOP + GARAGE EQUIPMENT	F4	8,786	41	28	19	1	15	3940
395 LABORATORY EQUIPMENT	F4	19,617	92	63	42	3	34	3950
397 COMMUNICATION EQUIPMENT	F4	9,070	42	29	19	1	16	3970
398 MISCELLANEOUS EQUIPMENT	F4	1,515	7	5	3	0	3	3980
SUB -- TOTAL		93,945	439	300	200	14	162	T 82
399 OTHER TANGIBLE PROP	A1	(527,420)	(33)	(5)	(12)	(0)	(1,057)	3990
<b>TOTAL GENERAL PLANT</b>		<b>(433,475)</b>	<b>406</b>	<b>295</b>	<b>188</b>	<b>13</b>	<b>(894)</b>	<b>T 83</b>
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>		<b>13,773,398</b>	<b>66,759</b>	<b>45,667</b>	<b>30,434</b>	<b>2,058</b>	<b>23,635</b>	<b>T 84</b>
COMMON PLANT APPL.TO ELECTRIC	F5	311,780	905	525	530	70	369	4000
<b>TOTAL UTILITY PLANT IN SERVICE</b>		<b>14,085,178</b>	<b>67,664</b>	<b>46,192</b>	<b>30,964</b>	<b>2,128</b>	<b>24,004</b>	<b>T 85</b>
EXPER.PLANT-IN-SERVICE-NOT CLASSIFIED	A1	0	0	0	0	0	0	4010
<b>TOTAL</b>		<b>14,085,178</b>	<b>67,664</b>	<b>46,192</b>	<b>30,964</b>	<b>2,128</b>	<b>24,004</b>	<b>T 86</b>
<b>ACCUMULATED PROVISION FOR DEPRECIATION</b>								
PRODUCTION	F1	3,389,165	212	29	78	2	8,790	4020
TRANSMISSION	F2	333,327	21	3	8	0	668	4030
DISTRIBUTION								
360-LAND								
DEMAND	A1	0	0	0	0	0	0	4040
CUST	A1	0	0	0	0	0	0	4041
DIRECT	A1	0	0	0	0	0	0	4042
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>T 87</b>
361-STRUCTURES + IMPROVEMENTS								
DEMAND	F361D	24,602	75	15	36	8	34	4050
CUST	F361C	0	0	0	0	0	0	4051
DIRECT	ZD1	0	0	0	0	0	0	4052
<b>TOTAL</b>		<b>24,602</b>	<b>75</b>	<b>15</b>	<b>36</b>	<b>8</b>	<b>34</b>	<b>T 88</b>
362-STATION EQUIPMENT								
DEMAND	F362D	218,344	644	125	313	66	320	4060
CUST	F362C	0	0	0	0	0	0	4061
DIRECT	ZD1	0	0	0	0	0	0	4062
<b>TOTAL</b>		<b>218,344</b>	<b>644</b>	<b>125</b>	<b>313</b>	<b>66</b>	<b>320</b>	<b>T 89</b>
364-POLES, TOWERS, FIXTURES								
DEMAND	F364D	21,831	53	10	28	5	14	4070
CUST	F364C	49,142	2,825	1,202	1,358	6	8	4071
DIRECT	ZC	142	0	57	30	0	0	4072
<b>TOTAL</b>		<b>71,115</b>	<b>2,878</b>	<b>1,269</b>	<b>1,414</b>	<b>11</b>	<b>20</b>	<b>T 90</b>
365-OVERHEAD CONDUIT + DEVICES								
DEMAND	F365D	18,869	58	11	27	8	19	4080
CUST	F365C	101,512	5,813	2,709	2,530	8	15	4081
DIRECT	ZC	111	0	0	0	0	0	4082
<b>TOTAL</b>		<b>120,491</b>	<b>5,869</b>	<b>2,720</b>	<b>2,557</b>	<b>14</b>	<b>34</b>	<b>T 91</b>
366-UNDERGROUND CONDUIT								
DEMAND	F366D	11,849	32	6	16	3	10	4090
CUST	F366C	72,656	4,116	2,060	1,831	4	12	4091
DIRECT	ZC	1,448	318	189	96	0	0	4092
<b>TOTAL</b>		<b>85,953</b>	<b>4,466</b>	<b>2,256</b>	<b>1,743</b>	<b>8</b>	<b>23</b>	<b>T 92</b>

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 29 OF 30

	ALLOCATOR	TOTAL	HT	EP	PD	GS	RH	R	OP
367-UNDC CONDUIT + DEVICES									
DEMAND	F367D	49,560	9,259	851	924	11,402	6,821	19,443	589
CUST	F367C	58,649	1,520	96	836	5,655	4,883	39,271	0
DIRECT	ZC	1,127	0	1,127	0	0	0	0	0
TOTAL		109,335	10,780	2,073	1,760	17,057	11,704	58,714	589
368-LINE TRANSFORMERS									
DEMAND	F368D	57,471	0	0	214	17,807	9,981	28,458	608
CUST	F368C	28,274	0	0	0	3,008	2,581	19,503	0
DIRECT	ZC	280	0	280	0	0	0	0	0
TOTAL		86,025	0	280	214	20,815	12,562	47,961	608
369-SERVICES									
DEMAND	F369D	5,818	0	0	0	1,335	1,152	3,135	198
CUST	F369C	54,539	0	0	0	5,783	5,698	43,057	0
DIRECT	ZC	6,692	3,172	61	3,459	0	0	0	0
TOTAL		67,049	3,172	61	3,459	7,119	6,850	46,192	198
370-METERS + INSTALL.									
DEMAND	F370D	5,672	2,048	83	179	1,400	342	1,609	0
CUST	F370C	36,518	0	0	0	1,060	3,542	26,768	5,148
DIRECT	ZC	6,737	929	0	2,672	0	0	0	3,136
TOTAL		48,927	2,977	83	2,851	2,460	3,884	28,377	8,283
371-INSTALL. ON CUST.PREMISES									
DEMAND	F371D	0	0	0	0	0	0	0	0
CUST	A1	0	0	0	0	0	0	0	0
DIRECT	ZC	252	53	0	107	92	0	0	0
TOTAL		252	53	0	107	92	0	0	0
373-STREET LIGHTING	ZC	(1,082)	0	0	0	0	0	0	0
TOTAL -- DISTRIBUTION		831,011	84,491	7,698	19,698	137,267	91,750	441,675	12,308
GENERAL -- TOTAL	F4	(121,249)	(37,573)	(1,577)	(3,628)	(28,038)	(8,389)	(40,318)	(292)
SUB-TOTAL		4,432,254	1,390,841	60,858	133,288	1,027,915	307,643	1,457,198	12,014
ALLOCATED COMMON	F5	109,735	22,100	992	2,256	20,459	9,497	53,218	389
TOTAL DEPRECIATION RESERVE		4,541,989	1,412,941	61,850	135,544	1,048,373	317,140	1,510,415	12,382
WORKING CAPITAL									
CASH WORKING CAPITAL	E2	115,039	34,595	1,666	3,204	23,369	9,308	40,635	924
PAYMENT OF TAXES	E1	0	0	0	0	0	0	0	0
DEFERRED FUEL	ZC	0	0	0	0	0	0	0	0
MISC. -- FUEL	C1	182,438	73,014	3,398	6,001	37,238	15,899	43,462	2,121
MISC. -- OTHER	E2	121,839	36,640	1,765	3,394	24,751	9,859	43,037	978
NUCLEAR DESIGN BASIS DOCUMENTATION	A1	31,899	11,518	469	1,004	7,872	1,922	9,048	0
TOTAL		451,215	155,765	7,298	13,603	93,230	36,987	136,181	4,024
ACCUMULATED DEFERRED INCOME TAXES									
ACCELERATED AMORTIZATION	F1	0	0	0	0	0	0	0	0
LIBERALIZED DEPRECIATION	F4	1,395,340	432,397	18,146	41,751	322,637	96,536	463,959	3,360
SALEM 2 TRANSFER CREDIT	A1	1,518	548	22	48	375	91	431	0
RECOVERABLE FUEL COSTS	C2	0	0	0	0	0	0	0	0
TOTAL		1,396,858	432,945	18,168	41,799	323,012	96,628	464,389	3,360
CUSTOMER ADVANCES AND DEPOSITS	F3A	11,579	1,013	65	270	1,913	1,268	6,400	152
PA. WATER AND POWER REFUND	A1	0	0	0	0	0	0	0	0
INVESTMENT TAX CREDIT	A1	0	0	0	0	0	0	0	0

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION II - DETAIL PAGE 30 OF 30

	ALLOCATOR	TOTAL	SLP	SLS	SLE	OTHER	INTERDEP	
367-UNDG CONDUIT + DEVICES								
DEMAND	F367D	49,580	137	27	67	14	46	4100
CUST	F367C	58,649	3,353	1,572	1,449	5	9	4101
DIRECT	ZC	1,127	0	0	0	0	0	4102
TOTAL		109,335	3,490	1,599	1,516	19	54	T 93
368-LINE TRANSFORMERS								
DEMAND	F368D	57,471	229	44	111	23	15	4110
CUST	F368C	28,274	1,843	352	1,180	7	0	4111
DIRECT	ZC	280	0	0	0	0	0	4112
TOTAL		86,025	1,871	397	1,291	31	15	T 94
369-SERVICES								
DEMAND	F369D	5,818	0	0	0	0	0	4120
CUST	F369C	54,539	0	0	0	0	0	4121
DIRECT	ZC	6,692	0	0	0	0	0	4122
TOTAL		67,049	0	0	0	0	0	T 95
370-METERS + INSTALL.								
DEMAND	F370D	5,672	0	0	0	0	11	4130
CUST	F370C	36,518	0	0	0	0	0	4131
DIRECT	ZC	6,737	0	0	0	0	0	4132
TOTAL		48,927	0	0	0	0	11	T 96
371-INSTALL. ON CUST. PREMISES								
DEMAND	F371D	0	0	0	0	0	0	4140
CUST	A1	0	0	0	0	0	0	4141
DIRECT	ZC	252	0	0	0	0	0	4142
TOTAL		252	0	0	0	0	0	T 97
373-STREET LIGHTING	ZC	(1,082)	(32)	(962)	0	(88)	0	4150
TOTAL -- DISTRIBUTION GENERAL -- TOTAL	F4	831,011 (121,249)	19,261 (566)	7,418 (387)	8,870 (258)	67 (17)	512 (209)	T 98 4160
SUB-TOTAL ALLOCATED COMMON	F5	4,432,254 109,735	18,928 318	7,063 185	8,697 186	52 25	7,781 130	T 99 4170
TOTAL DEPRECIATION RESERVE		4,541,989	19,246	7,248	8,884	77	7,891	T 100
WORKING CAPITAL								
CASH WORKING CAPITAL	E2	115,039	568	296	253	32	189	4180
PAYMENT OF TAXES	E1	0	0	0	0	0	0	4181
DEFERRED FUEL	ZC	0	0	0	0	0	0	4182
MISC. -- FUEL	C1	182,438	501	95	265	51	392	4183
MISC. -- OTHER	E2	121,839	600	314	268	34	200	4184
NUCLEAR DESIGN BASIS DOCUMENTATION	A1	31,899	2	0	1	0	64	4185
TOTAL		451,215	1,670	708	788	117	845	T 101
ACCUMULATED DEFERRED INCOME TAXES								
ACCELERATED AMORTIZATION	F1	0	0	0	0	0	0	4190
LIBERALIZED DEPRECIATION	F4	1,395,340	6,517	4,456	2,971	201	2,409	4191
SALEM 2 TRANSFER CREDIT	A1	1,518	0	0	0	0	3	4192
RECOVERABLE FUEL COSTS	C2	0	0	0	0	0	0	4193
TOTAL		1,396,858	6,517	4,456	2,971	201	2,412	T 102
CUSTOMER ADVANCES AND DEPOSITS	F3A	11,579	291	201	0	0	6	4210
PA. WATER AND POWER REFUND	A1	0	0	0	0	0	0	4220
INVESTMENT TAX CREDIT	A1	0	0	0	0	0	0	4230

**SECTION III**

**SUMMARY OF PLANT IN SERVICE**

**AND**

**EXPENSES BY SCHEDULE DESIGNATION**

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION III - SUMMARY BY SCHEDULE DESIGNATION PAGE 1 OF 4

SUMMARY OF OPERATING EXPENSES  
RATE CLASS: TOTAL

SCHEDULE DESIGNATION	PROD	TRANS	DISTR	CUST ACCTS	CUST INFO	SALES	A + G	DEPR	NON-INC TAXES	INCOME TAXES INCOME	INC REL	TOTAL
DEMAND												
A1	461,607	39,534	6,028	0	0	0	(3,433)	0	0	0	(76)	503,660
A2	0	0	8,767	0	0	0	0	0	0	0	0	8,767
A3	0	0	371	0	0	0	0	0	0	0	0	371
A4	0	0	3,637	0	0	0	0	0	0	0	0	3,637
A5	0	0	11,167	0	0	0	0	0	0	0	0	11,167
A6	0	0	3,270	0	0	0	0	0	0	0	0	3,270
A7A	0	0	4,981	0	0	0	0	0	0	0	0	4,981
A7B	0	0	1,130	0	0	0	0	0	0	0	0	1,130
A8	0	0	0	0	0	0	0	0	0	0	0	0
OPERATING EXPENSES												
B1	0	0	25,508	0	0	0	0	0	0	0	0	25,508
B2	0	0	1,692	0	0	0	0	0	0	0	0	1,692
B3	0	0	0	1,225	0	0	0	0	0	0	0	1,225
B4	0	0	0	0	0	182	0	0	0	0	0	182
B5	0	0	0	0	28	0	0	0	0	0	0	28
B6	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY												
C1	452,509	0	0	0	0	0	0	0	0	0	(8,628)	443,881
C2	(31,106)	0	0	0	0	0	0	0	0	0	13,451	(17,655)
CUSTOMER												
D1	0	0	0	0	0	0	0	0	0	0	0	0
D2	0	0	0	0	0	0	0	0	0	0	0	0
D3	0	0	6	0	0	0	0	0	0	0	0	6
D4	0	0	2,432	2,334	0	0	0	0	0	0	0	4,766
D5	0	0	0	0	0	0	0	0	0	0	0	0
D6	0	0	0	0	0	0	0	0	0	0	0	0
D7	0	0	28,788	0	0	0	0	0	0	0	0	28,788
D8	0	0	1,761	0	0	0	0	0	0	0	0	1,761
D9	0	0	21,739	0	0	0	0	0	0	0	0	21,739
D10	0	0	7,878	0	0	0	0	0	0	0	0	7,878
D11	0	0	158	0	0	0	0	0	0	0	0	158
D12	0	0	0	8,299	0	0	0	0	0	0	0	8,299
D13	0	0	0	0	0	0	0	0	0	0	0	0
D14	0	0	0	0	0	0	0	0	0	0	0	0
D15	0	0	0	38,837	0	0	0	0	0	0	0	38,837
LABOR												
E1	0	0	0	0	0	0	309,980	0	25,965	0	0	335,945
E2	0	0	0	0	0	0	0	0	0	0	0	0

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION III - SUMMARY BY SCHEDULE DESIGNATION PAGE 2 OF 4

SUMMARY OF OPERATING EXPENSES  
RATE CLASS: TOTAL

	<u>SCHEDULE DESIGNATION</u>	<u>PROD</u>	<u>TRANS</u>	<u>DISTR</u>	<u>CUST ACCTS</u>	<u>CUST INFO</u>	<u>SALES</u>	<u>A + G</u>	<u>DEPR</u>	<u>NON-INC TAXES</u>	<u>INCOME TAXES</u>	<u>INC REL</u>	<u>TOTAL</u>
PLANT													
	F1	0	0	0	0	0	0	0	401,414	0	0	0	401,414
	F2	0	0	0	0	0	0	0	10,922	0	0	0	10,922
	F3	0	0	0	0	0	0	0	43,812	0	0	0	43,812
	F3A	0	0	0	0	0	0	0	0	0	0	0	0
	F361D	0	0	0	0	0	0	0	844	0	0	0	844
	F361C	0	0	0	0	0	0	0	0	0	0	0	0
	F362D	0	0	0	0	0	0	0	8,773	0	0	0	8,773
	F362C	0	0	0	0	0	0	0	0	0	0	0	0
	F364D	0	0	0	0	0	0	0	1,503	0	0	0	1,503
	F364C	0	0	0	0	0	0	0	3,385	0	0	0	3,385
	F365D	0	0	0	0	0	0	0	1,176	0	0	0	1,176
	F365C	0	0	0	0	0	0	0	6,326	0	0	0	6,326
	F366D	0	0	0	0	0	0	0	440	0	0	0	440
	F366C	0	0	0	0	0	0	0	2,695	0	0	0	2,695
	F367D	0	0	0	0	0	0	0	3,102	0	0	0	3,102
	F367C	0	0	0	0	0	0	0	3,671	0	0	0	3,671
	F368D	0	0	0	0	0	0	0	4,344	0	0	0	4,344
	F368C	0	0	0	0	0	0	0	2,138	0	0	0	2,138
	F369D	0	0	0	0	0	0	0	292	0	0	0	292
	F369C	0	0	0	0	0	0	0	2,729	0	0	0	2,729
	F370D	0	0	0	0	0	0	0	777	0	0	0	777
	F370C	0	0	0	0	0	0	0	4,998	0	0	0	4,998
	F371D	0	0	0	0	0	0	0	0	0	0	0	0
	F4	0	0	0	0	0	0	7,843	20,927	105,639	0	121,763	256,172
	F5	0	0	0	0	0	0	0	0	0	0	0	0
NET PLANT													
	G1	0	0	0	0	0	0	0	0	0	0	0	0
REVENUE													
	H1	0	0	0	0	24,816	12,087	0	0	0	0	0	36,903
	H2	0	0	0	0	0	0	6,492	0	0	0	0	6,492
	H3	0	0	0	65,400	0	0	0	0	0	0	0	65,400
	H4	0	0	0	0	0	0	0	0	0	0	0	0
TAXES													
	I1	0	0	0	0	0	0	0	0	0	271,950	(8)	271,942
DIRECTLY ASSIGNED													
	ZC	0	0	2,109	0	0	0	4	3,090	142,155	0	0	147,358
	ZD1	0	0	1,213	0	0	0	0	0	0	0	0	1,213
	ZD2	0	0	0	0	0	0	0	0	0	0	0	0
	ZE	0	0	0	0	0	0	0	0	0	0	0	0
		883,010	39,534	132,635	116,095	24,844	12,269	320,886	527,358	273,759	271,950	126,502	2,728,842

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION III - SUMMARY BY SCHEDULE DESIGNATION PAGE 3 OF 4

SUMMARY OF PLANT IN SERVICE  
RATE CLASS: TOTAL

SCHEDULE DESIGNATION	PROD	TRANS	DISTR	CUST GENERAL	CUST INTANG	COMMON	DEPR RES	WORK CAP	NON-INC INC TAX	CUST ADV	PWP REF	ITC	TOTAL
<b>DEMAND</b>													
A1	10,662,049	818,522	171	(527,420)	0	0	0	31,899	(1,518)	0	0	0	10,983,703
A2	0	0	398,595	0	0	0	0	0	0	0	0	0	398,595
A3	0	0	21,285	0	0	0	0	0	0	0	0	0	21,285
A4	0	0	166,605	0	0	0	0	0	0	0	0	0	166,605
A5	0	0	290,754	0	0	0	0	0	0	0	0	0	290,754
A6	0	0	162,549	0	0	0	0	0	0	0	0	0	162,549
A7A	0	0	73,665	0	0	0	0	0	0	0	0	0	73,665
A7B	0	0	20,038	0	0	0	0	0	0	0	0	0	20,038
A8	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>OPERATING EXPENSES</b>													
B1	0	0	0	0	0	0	0	0	0	0	0	0	0
B2	0	0	0	0	0	0	0	0	0	0	0	0	0
B3	0	0	0	0	0	0	0	0	0	0	0	0	0
B4	0	0	0	0	0	0	0	0	0	0	0	0	0
B5	0	0	0	0	0	0	0	0	0	0	0	0	0
B6	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>ENERGY</b>													
C1	0	0	0	0	0	0	0	182,438	0	0	0	0	182,438
C2	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>CUSTOMER</b>													
D1	0	0	0	0	0	0	0	0	0	0	0	0	0
D2	0	0	0	0	0	0	0	0	0	0	0	0	0
D3	0	0	12,042	0	0	0	0	0	0	0	0	0	12,042
D4	0	0	0	0	0	0	0	0	0	0	0	0	0
D5	0	0	0	0	0	0	0	0	0	0	0	0	0
D6	0	0	0	0	0	0	0	0	0	0	0	0	0
D7	0	0	653,200	0	0	0	0	0	0	0	0	0	653,200
D8	0	0	88,440	0	0	0	0	0	0	0	0	0	88,440
D9	0	0	306,946	0	0	0	0	0	0	0	0	0	306,946
D10	0	0	187,826	0	0	0	0	0	0	0	0	0	187,826
D11	0	0	140,276	0	0	0	0	0	0	0	0	0	140,276
D12	0	0	0	0	0	0	0	0	0	0	0	0	0
D13	0	0	0	0	0	0	0	0	0	0	0	0	0
D14	0	0	0	0	0	0	0	0	0	0	0	0	0
D15	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>LABOR</b>													
E1	0	0	0	0	0	0	0	0	0	0	0	0	0
E2	0	0	0	0	0	0	0	236,878	0	0	0	0	236,878

PECO ENERGY COMPANY - 1998 COST OF SERVICE STUDY (REBUTTAL)  
SECTION III - SUMMARY BY SCHEDULE DESIGNATION PAGE 4 OF 4

SUMMARY OF PLANT IN SERVICE  
RATE CLASS: TOTAL

	SCHEDULE DESIGNATION	PROD	TRANS	DISTR	CUST GENERAL	CUST INTANG	COMMON	DEPR RES	WORK CAP	NON-INC INC TAX	CUST ADV	PWP REF	ITC	TOTAL
PLANT	F1	0	0	0	0	0	0	(3,389,165)	0	0	0	0	0	(3,389,165)
	F2	0	0	0	0	0	0	(333,327)	0	0	0	0	0	(333,327)
	F3	0	0	0	0	0	0	0	0	0	0	0	0	0
	F3A	0	0	0	0	0	0	0	0	0	(11,579)	0	0	(11,579)
	F361D	0	0	0	0	0	0	(24,602)	0	0	0	0	0	(24,602)
	F361C	0	0	0	0	0	0	0	0	0	0	0	0	0
	F362D	0	0	0	0	0	0	(218,344)	0	0	0	0	0	(218,344)
	F362C	0	0	0	0	0	0	0	0	0	0	0	0	0
	F364D	0	0	0	0	0	0	(21,831)	0	0	0	0	0	(21,831)
	F364C	0	0	0	0	0	0	(49,142)	0	0	0	0	0	(49,142)
	F365D	0	0	0	0	0	0	(18,869)	0	0	0	0	0	(18,869)
	F365C	0	0	0	0	0	0	(101,512)	0	0	0	0	0	(101,512)
	F366C	0	0	0	0	0	0	(11,849)	0	0	0	0	0	(11,849)
	F366C	0	0	0	0	0	0	(72,656)	0	0	0	0	0	(72,656)
	F367D	0	0	0	0	0	0	(49,560)	0	0	0	0	0	(49,560)
	F367C	0	0	0	0	0	0	(58,649)	0	0	0	0	0	(58,649)
	F368D	0	0	0	0	0	0	(57,471)	0	0	0	0	0	(57,471)
	F368C	0	0	0	0	0	0	(28,274)	0	0	0	0	0	(28,274)
	F369D	0	0	0	0	0	0	(5,818)	0	0	0	0	0	(5,818)
	F369C	0	0	0	0	0	0	(54,539)	0	0	0	0	0	(54,539)
	F370D	0	0	0	0	0	0	(5,672)	0	0	0	0	0	(5,672)
	F370C	0	0	0	0	0	0	(36,518)	0	0	0	0	0	(36,518)
	F371D	0	0	0	0	0	0	0	0	0	0	0	0	0
	F4	0	0	0	93,945	98,500	0	121,249	0	(1,395,340)	0	0	0	(1,081,646)
	F5	0	0	0	0	0	311,780	(109,735)	0	0	0	0	0	202,045
NET PLANT	G1	0	0	0	0	0	0	0	0	0	0	0	0	0
REVENUE	H1	0	0	0	0	0	0	0	0	0	0	0	0	0
	H2	0	0	0	0	0	0	0	0	0	0	0	0	0
	H3	0	0	0	0	0	0	0	0	0	0	0	0	0
	H4	0	0	0	0	0	0	0	0	0	0	0	0	0
TAXES	I1	0	0	0	0	0	0	0	0	0	0	0	0	0
DIRECTLY ASSIGNED	ZC	0	0	104,783	0	0	0	(15,706)	0	0	0	0	0	89,078
	ZD1	0	0	628	0	0	0	0	0	0	0	0	0	628
	ZD2	0	0	0	0	0	0	0	0	0	0	0	0	0
	ZE	0	0	0	0	0	0	0	0	0	0	0	0	0
		10,662,049	818,522	2,627,802	(433,475)	98,500	311,780	(4,541,989)	451,215	(1,396,858)	(11,579)	0	0	8,585,967

**SECTION IV**  
**ALLOCATION SCHEDULES**

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION IV - ALLOCATION SCHEDULES PAGE 1 OF 6

	TOTAL	HT	EP	PD	GS	RH	R	OP	SLP	SLS	SLE	OTHER	INTERDEP
A1	6,260,000	2,260,033	92,050	197,122	1,544,922	377,168	1,775,569	0	392	54	143	5	12,541
-----	1.00000	0.36103	0.01470	0.03149	0.24679	0.06025	0.28364	0.00000	0.00006	0.00001	0.00002	0.00000	0.00200
A2	8,465,370	2,541,299	141,417	225,106	1,737,838	939,589	2,767,443	59,125	22,254	4,321	10,827	2,268	13,885
-----	1.00000	0.30020	0.01671	0.02659	0.20529	0.11099	0.32691	0.00698	0.00263	0.00051	0.00128	0.00027	0.00164
A3	1,00000	0.29309	0.01687	0.02688	0.20738	0.11211	0.33023	0.00705	0.00266	0.00052	0.00130	0.00027	0.00166
-----	1.00000	0.29309	0.01687	0.02688	0.20738	0.11211	0.33023	0.00705	0.00266	0.00052	0.00130	0.00027	0.00166
A4	5,454,880	0	0	212,191	1,631,948	899,281	2,612,843	55,823	21,011	4,080	10,222	2,140	5,341
-----	1.00000	0.00000	0.00000	0.03890	0.29917	0.16486	0.47899	0.01023	0.00385	0.00075	0.00187	0.00039	0.00098
A5	1,00000	0.21324	0.01228	0.02147	0.23432	0.12913	0.37517	0.00802	0.00301	0.00058	0.00147	0.00031	0.00102
-----	1.00000	0.21324	0.01228	0.02147	0.23432	0.12913	0.37517	0.00802	0.00301	0.00058	0.00147	0.00031	0.00102
A6	4,980,051	0	0	0	1,548,640	867,618	2,474,514	52,867	19,899	3,864	9,679	2,026	943
-----	1.00000	0.00000	0.00000	0.00000	0.31097	0.17422	0.49689	0.01062	0.00400	0.00078	0.00194	0.00041	0.00019
A7A	12,195,605	0	0	0	2,771,504	2,473,084	6,508,377	406,034	20,001	3,886	9,753	2,042	943
-----	1.00000	0.00000	0.00000	0.00000	0.22725	0.20278	0.53367	0.03329	0.00164	0.00032	0.00080	0.00017	0.00008
A7B	11,995,629	0	0	0	2,752,881	2,375,598	6,463,007	403,203	0	0	0	0	940
-----	1.00000	0.00000	0.00000	0.00000	0.22949	0.19804	0.53878	0.03361	0.00000	0.00000	0.00000	0.00000	0.00008
A5810	6,028	2,176	89	190	1,488	363	1,710	0	0	0	0	0	12
T 22	2,857	511	544	70	541	294	863	18	7	1	3	1	3
T 23	11,222	408	18	123	1,863	1,284	6,674	51	416	171	208	2	3
T 24	4,510	347	17	69	691	481	2,565	20	168	78	72	1	2
A5850	124	0	0	0	0	0	0	0	7	104	0	13	0
T 25	112	2	0	6	18	10	72	6	0	0	0	0	0
T 26	2,432	0	0	0	226	240	1,813	153	0	0	0	0	0
B1	27,285	3,444	668	458	4,825	2,671	13,697	249	599	354	284	17	20
-----	1.00000	0.12621	0.02448	0.01680	0.17682	0.09790	0.50200	0.00911	0.02194	0.01298	0.01041	0.00061	0.00074
T 30	686	130	97	18	138	75	220	5	2	0	1	0	1
T 31	9,691	1,991	668	274	2,110	1,149	3,366	72	27	5	13	3	13
T 32	44,984	1,830	80	557	5,611	4,575	28,620	168	1,852	771	906	6	10
T 33	20,152	1,111	49	385	2,668	2,112	12,414	87	713	285	321	3	5
T 34	1,131	1	0	5	274	165	631	8	25	5	17	0	0
A5960	1,365	0	0	0	0	0	0	0	476	762	0	127	0
T 35	90	2	0	5	13	7	53	10	0	0	0	0	0
B2	78,099	5,065	893	1,243	10,813	8,082	45,304	350	3,094	1,828	1,258	139	29
-----	1.00000	0.06486	0.01144	0.01592	0.13845	0.10349	0.58008	0.00448	0.03961	0.02341	0.01610	0.00178	0.00037
A9020	8,299	349	8	87	729	775	5,856	495	0	0	0	0	1
A9030	2,334	0	0	0	217	230	1,740	147	0	0	0	0	0
A9031	38,837	56	0	26	3,595	3,822	28,877	2,439	0	11	8	5	0
A9032	0	0	0	0	0	0	0	0	0	0	0	0	0
A9033	0	0	0	0	0	0	0	0	0	0	0	0	0
A9034	0	0	0	0	0	0	0	0	0	0	0	0	0
A9035	0	0	0	0	0	0	0	0	0	0	0	0	0
A9036	0	0	0	0	0	0	0	0	0	0	0	0	0
B3	49,470	404	8	113	4,540	4,827	36,472	3,080	0	11	8	5	1
-----	1.00000	0.00817	0.00017	0.00229	0.09178	0.09757	0.73726	0.06226	0.00000	0.00022	0.00016	0.00011	0.00001

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION IV - ALLOCATION SCHEDULES PAGE 2 OF 6

	TOTAL	HT	EP	PD	GS	RH	R	OP	SLP	SLS	SLE	OTHER	INTERDEP
A9120	11,994	1,754	85	191	1,965	1,149	6,732	47	25	9	17	9	11
A9130	93	14	1	1	15	9	52	0	0	0	0	0	0
B4	12,087	1,768	86	193	1,980	1,158	6,784	47	25	9	17	9	11
.....	1.00000	0.14625	0.00708	0.01594	0.16382	0.09582	0.56127	0.00390	0.00206	0.00077	0.00143	0.00075	0.00091
A9080	7,221	1,056	51	115	1,183	692	4,053	28	15	6	10	5	7
A9090	1,917	280	14	31	314	184	1,076	7	4	1	3	1	2
A9100	15,678	2,293	111	250	2,568	1,502	8,800	61	32	12	22	12	14
B5	24,816	3,629	176	396	4,065	2,378	13,928	97	51	19	35	19	23
.....	1.00000	0.14625	0.00708	0.01594	0.16382	0.09582	0.56127	0.00390	0.00206	0.00077	0.00143	0.00075	0.00091
T 43	1,529,273	459,888	22,150	42,596	310,662	123,741	540,178	12,281	7,530	3,940	3,367	426	2,513
-5010	207,621	83,092	3,868	6,829	42,378	18,093	49,462	2,414	571	109	302	58	446
-5040	0	0	0	0	0	0	0	0	0	0	0	0	0
-5070	1,512	546	22	48	373	91	429	0	0	0	0	0	0
-5120	31,648	12,666	590	1,041	6,460	2,758	7,540	368	87	17	46	9	68
-5180	128,991	51,624	2,403	4,243	26,329	11,241	30,730	1,500	354	67	188	36	277
-5190	7,714	2,785	113	243	1,904	465	2,188	0	0	0	0	0	15
-5250	17,928	6,473	264	565	4,425	1,080	5,085	0	1	0	0	0	36
-5360	1,331	481	20	42	328	80	378	0	0	0	0	0	3
-5400	(643)	(232)	(9)	(20)	(159)	(39)	(182)	0	(0)	(0)	(0)	(0)	(1)
-5470	14,392	5,760	268	473	2,938	1,254	3,429	167	40	8	21	4	31
-5500	0	0	0	0	0	0	0	0	0	0	0	0	0
-5550	0	0	0	0	0	0	0	0	0	0	0	0	0
-5551	69,857	27,958	1,301	2,298	14,259	6,088	16,642	812	192	37	102	19	150
-5570	(31,106)	(12,872)	(599)	(1,014)	(6,187)	(2,642)	(7,221)	(352)	(83)	(16)	(44)	(8)	(67)
-5670	5,113	1,846	75	161	1,262	308	1,450	0	0	0	0	0	10
-5890	0	0	0	0	0	0	0	0	0	0	0	0	0
-5891	6,013	759	147	101	1,063	589	3,019	55	132	78	63	4	4
-9040	65,400	3,479	0	1,683	1,125	11,275	46,582	1,252	0	0	0	3	0
-9210	84,562	23,596	1,167	2,201	18,035	6,180	31,675	521	513	297	221	25	131
-9230	17,162	4,789	237	447	3,660	1,254	6,428	106	104	60	45	5	27
-9240	6,968	2,159	91	208	1,611	482	2,317	17	33	22	15	1	12
-9250	16,906	4,717	233	440	3,608	1,235	6,333	104	102	59	44	5	26
-9260	111,028	30,981	1,533	2,890	23,680	8,114	41,588	684	673	389	290	33	172
-9280	0	0	0	0	0	0	0	0	0	0	0	0	0
-9281	6,492	1,889	92	202	1,491	562	2,135	51	27	10	19	4	11
-9290	(3,433)	(1,239)	(50)	(108)	(847)	(207)	(974)	0	(0)	(0)	(0)	(0)	(7)
-9310	4	0	0	0	0	0	0	0	0	0	0	0	0
B6	763,813	208,633	10,384	19,623	162,929	55,479	291,148	4,582	4,784	2,803	2,055	228	1,163
.....	1.00000	0.27315	0.01360	0.02569	0.21331	0.07263	0.38118	0.00600	0.00626	0.00367	0.00269	0.00030	0.00152
C1	35,652,494	14,268,559	664,139	1,172,653	7,277,077	3,106,939	8,493,499	414,583	97,976	18,650	51,866	9,930	76,624
.....	1.00000	0.40021	0.01863	0.03289	0.20411	0.08715	0.23823	0.01163	0.00275	0.00052	0.00145	0.00028	0.00215
C2	33,166,070	13,724,166	638,800	1,081,656	6,596,721	2,816,467	7,699,431	375,823	88,820	16,908	47,017	9,002	71,260
.....	1.00000	0.41380	0.01926	0.03261	0.19890	0.08492	0.23215	0.01133	0.00268	0.00051	0.00142	0.00027	0.00215
D1	1,573,214	2,252	3	1,047	145,604	154,794	1,169,654	98,781	1	442	319	216	101
.....	1.00000	0.00143	0.00000	0.00067	0.09255	0.09839	0.74348	0.06279	0.00000	0.00028	0.00020	0.00014	0.00006
D2	1,474,218	2,252	3	1,047	145,604	154,794	1,169,654	0	1	442	319	1	101
.....	1.00000	0.00153	0.00000	0.00071	0.09877	0.10500	0.79341	0.00000	0.00000	0.00030	0.00022	0.00000	0.00007
D3	98,781	0	0	0	0	0	0	98,781	0	0	0	0	0
.....	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION IV - ALLOCATION SCHEDULES PAGE 3 OF 6

	TOTAL	HT	EP	PD	GS	RH	R	OP	SLP	SLS	SLE	OTHER	INTERDEP
D4	1,568,833	0	0	0	145,604	154,794	1,169,654	98,781	0	0	0	0	0
-----	1.00000	0.00000	0.00000	0.00000	0.09281	0.09867	0.74556	0.06296	0.00000	0.00000	0.00000	0.00000	0.00000
D5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-----	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
D6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-----	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
D7	1.00000	0.03757	0.00072	0.02067	0.09825	0.07938	0.65848	0.00000	0.05658	0.03321	0.01692	0.00000	0.00022
-----	1.00000	0.03757	0.00072	0.02067	0.09825	0.07938	0.65848	0.00000	0.05658	0.03321	0.01692	0.00000	0.00022
D8	1,695,706	0	0	0	180,403	154,794	1,169,654	0	98,513	21,130	70,775	437	0
-----	1.00000	0.00000	0.00000	0.00000	0.10639	0.09129	0.68977	0.00000	0.05810	0.01246	0.04174	0.00026	0.00000
D9	1,678,379	0	0	0	163,076	154,794	1,169,654	0	98,513	21,130	70,775	437	0
-----	1.00000	0.00000	0.00000	0.00000	0.09716	0.09223	0.69690	0.00000	0.05870	0.01259	0.04217	0.00026	0.00000
D10	1,481,555	0	0	0	157,107	154,794	1,169,654	0	0	0	0	0	0
-----	1.00000	0.00000	0.00000	0.00000	0.10604	0.10448	0.78948	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
D11	1,469,569	0	0	0	46,340	154,794	1,169,654	98,781	0	0	0	0	0
-----	1.00000	0.00000	0.00000	0.00000	0.03153	0.10533	0.79592	0.06722	0.00000	0.00000	0.00000	0.00000	0.00000
D12	1,657,706	69,639	1,680	17,454	145,604	154,794	1,169,654	98,781	0	0	0	0	101
-----	1.00000	0.04201	0.00101	0.01053	0.08783	0.09338	0.70559	0.05959	0.00000	0.00000	0.00000	0.00000	0.00006
D13	1,572,452	2,252	3	1,047	145,604	154,794	1,169,654	98,781	0	0	0	216	101
-----	1.00000	0.00143	0.00000	0.00067	0.09260	0.09844	0.74384	0.06282	0.00000	0.00000	0.00000	0.00014	0.00006
D14	1,473,570	2,252	3	1,047	145,604	154,794	1,169,654	0	0	0	0	216	0
-----	1.00000	0.00153	0.00000	0.00071	0.09881	0.10505	0.79376	0.00000	0.00000	0.00000	0.00000	0.00015	0.00000
D15	1,573,113	2,252	3	1,047	145,604	154,794	1,169,654	98,781	1	442	319	216	0
-----	1.00000	0.00143	0.00000	0.00067	0.09256	0.09840	0.74353	0.06279	0.00000	0.00028	0.00020	0.00014	0.00000
T 17	883,010	334,881	14,618	28,405	200,096	64,604	231,509	4,909	1,189	225	625	118	1,830
T 20	39,534	14,273	581	1,245	9,757	2,382	11,213	0	2	0	1	0	79
T 37	132,635	11,838	2,255	2,157	20,382	13,426	72,788	839	4,319	2,553	1,834	174	69
T 38	116,095	3,893	9	1,800	5,778	16,221	83,957	4,409	0	11	8	9	1
T 39	24,844	3,633	176	396	4,070	2,381	13,944	97	51	19	35	19	23
T 40	12,269	1,794	87	196	2,010	1,176	6,886	48	25	9	18	9	11
-5010	207,621	83,092	3,868	6,829	42,378	18,093	49,462	2,414	571	109	302	58	448
-5070	1,512	546	22	48	373	91	429	0	0	0	0	0	3
-5180	128,991	51,624	2,403	4,243	26,329	11,241	30,730	1,500	354	67	188	36	277
-5250	17,928	6,473	264	565	4,425	1,080	5,085	0	1	0	0	0	36
-5470	14,392	5,760	268	473	2,938	1,254	3,429	167	40	8	21	4	31
-5500	0	0	0	0	0	0	0	0	0	0	0	0	0
-5550	0	0	0	0	0	0	0	0	0	0	0	0	0
-5551	69,857	27,958	1,301	2,298	14,259	6,088	16,642	812	192	37	102	19	150
-5570	(31,106)	(12,872)	(599)	(1,014)	(6,187)	(2,642)	(7,221)	(352)	(83)	(16)	(44)	(8)	(67)
-5670	5,113	1,846	75	161	1,262	308	1,450	0	0	0	0	0	10
-5891	6,013	759	147	101	1,063	589	3,019	55	132	78	63	4	4
-9040	65,400	3,479	0	1,683	1,125	11,275	46,582	1,252	0	0	0	3	0
E1	722,666	201,649	9,977	18,812	154,129	52,812	270,693	4,453	4,381	2,535	1,890	213	1,122
-----	1.00000	0.27903	0.01381	0.02603	0.21328	0.07308	0.37458	0.00616	0.00606	0.00351	0.00261	0.00030	0.00155

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION IV - ALLOCATION SCHEDULES PAGE 4 OF 6

	TOTAL	HT	EP	PD	GS	RH	R	OP	SLP	SLS	SLE	OTHER	INTERDEP
E2	1,529,273	459,888	22,150	42,596	310,662	123,741	540,178	12,281	7,530	3,940	3,367	428	2,513
-----	1.00000	0.30072	0.01448	0.02785	0.20314	0.08092	0.35323	0.00803	0.00492	0.00258	0.00220	0.00028	0.00184
F1	10,662,049	3,849,295	156,780	335,738	2,631,316	642,393	3,024,154	0	668	93	244	8	21,360
-----	1.00000	0.36103	0.01470	0.03149	0.24679	0.06025	0.28364	0.00000	0.00006	0.00001	0.00002	0.00000	0.00200
F2	818,522	295,509	12,036	25,774	202,005	49,316	232,163	0	51	7	19	1	1,640
-----	1.00000	0.36103	0.01470	0.03149	0.24679	0.06025	0.28364	0.00000	0.00006	0.00001	0.00002	0.00000	0.00200
F3	2,627,802	227,186	14,657	60,637	428,883	284,376	1,434,799	33,978	65,173	44,957	29,774	2,022	1,360
-----	1.00000	0.08645	0.00558	0.02308	0.16321	0.10822	0.54601	0.01293	0.02480	0.01711	0.01133	0.00077	0.00052
F3A	2,596,006	227,186	14,657	60,637	428,883	284,376	1,434,799	33,978	65,173	44,957	0	0	1,360
-----	1.00000	0.08751	0.00565	0.02336	0.16521	0.10954	0.55269	0.01309	0.02511	0.01732	0.00000	0.00000	0.00052
T 67	10,662,049	3,849,295	156,780	335,738	2,631,316	642,393	3,024,154	0	668	93	244	8	21,360
T 68	818,522	295,509	12,036	25,774	202,005	49,316	232,163	0	51	7	19	1	1,640
T 81	2,627,802	227,186	14,657	60,637	428,883	284,376	1,434,799	33,978	65,173	44,957	29,774	2,022	1,360
F4	14,108,373	4,371,990	183,473	422,150	3,262,204	976,085	4,691,116	33,978	65,893	45,057	30,037	2,030	24,360
-----	1.00000	0.30989	0.01300	0.02992	0.23122	0.06918	0.33251	0.00241	0.00467	0.00319	0.00213	0.00014	0.00173
T 3	3,577,572	1,054,422	50,689	111,255	822,535	304,522	1,170,347	27,102	13,805	5,143	9,557	1,868	6,327
T 84	13,773,398	4,241,213	178,220	411,300	3,176,539	957,622	4,605,509	34,442	66,759	45,667	30,434	2,058	23,635
S D2	1,474,218	2,252	3	1,047	145,604	154,794	1,169,654	0	1	442	319	1	101
F5	1.00000	0.20140	0.00904	0.02056	0.18644	0.08655	0.48497	0.00336	0.00290	0.00168	0.00170	0.00022	0.00118
-----	1.00000	0.20140	0.00904	0.02056	0.18644	0.08655	0.48497	0.00336	0.00290	0.00168	0.00170	0.00022	0.00118
F361D	47,453	8,968	1,068	1,456	11,222	6,120	17,914	383	144	28	70	15	66
-----	1.00000	0.18899	0.02251	0.03068	0.23648	0.12897	0.37750	0.00807	0.00304	0.00059	0.00148	0.00031	0.00138
F361C	0	0	0	0	0	0	0	0	0	0	0	0	0
-----	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
F362D	488,561	108,364	6,030	14,562	112,274	61,099	179,120	3,627	1,440	280	701	147	717
-----	1.00000	0.22180	0.01234	0.02981	0.22981	0.12506	0.36663	0.00783	0.00295	0.00057	0.00143	0.00030	0.00147
F362C	0	0	0	0	0	0	0	0	0	0	0	0	0
-----	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
F364D	82,132	10,171	586	1,023	18,988	13,147	36,278	1,533	199	39	97	20	51
-----	1.00000	0.12384	0.00713	0.01245	0.23119	0.16007	0.44170	0.01866	0.00243	0.00047	0.00118	0.00025	0.00063
F364C	184,583	3,991	76	2,196	17,838	15,659	124,554	0	10,609	4,514	5,101	20	23
-----	1.00000	0.02162	0.00041	0.01190	0.09664	0.08483	0.67479	0.00000	0.05748	0.02446	0.02764	0.00011	0.00013
F365D	66,177	13,603	209	1,365	15,571	8,855	25,537	624	195	38	95	20	66
-----	1.00000	0.20555	0.00315	0.02063	0.23529	0.13381	0.38588	0.00943	0.00295	0.00057	0.00144	0.00030	0.00099
F365C	354,521	9,103	75	5,008	34,235	29,593	237,825	0	20,302	9,461	8,836	29	53
-----	1.00000	0.02568	0.00021	0.01413	0.09657	0.08347	0.67084	0.00000	0.05727	0.02669	0.02492	0.00008	0.00015
F366D	28,277	4,965	289	494	6,525	4,042	11,431	372	76	15	37	8	25
-----	1.00000	0.17557	0.01023	0.01747	0.23074	0.14294	0.40423	0.01314	0.00270	0.00052	0.00132	0.00028	0.00087
F366C	173,118	5,002	1,344	2,752	16,578	14,141	114,661	0	9,806	4,909	3,886	10	29
-----	1.00000	0.02889	0.00776	0.01590	0.09576	0.08168	0.66233	0.00000	0.05665	0.02836	0.02245	0.00006	0.00017

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION IV - ALLOCATION SCHEDULES PAGE 5 OF 6

	TOTAL	HT	EP	PD	GS	RH	R	OP	SLP	SLS	SLE	OTHER	INTERDEP
F367D	201,704	37,685	3,463	3,759	46,405	27,762	79,132	2,317	559	108	272	57	185
-----	1.00000	0.18683	0.01717	0.01864	0.23006	0.13764	0.39232	0.01149	0.00277	0.00054	0.00135	0.00028	0.00092
F367C	234,413	6,076	384	3,343	22,603	19,517	156,961	0	13,401	6,283	5,790	19	36
-----	1.00000	0.02592	0.00164	0.01428	0.09642	0.08326	0.66960	0.00000	0.05717	0.02680	0.02470	0.00008	0.00015
F368D	179,784	0	0	670	55,698	31,157	89,014	1,902	716	139	348	73	48
-----	1.00000	0.00000	0.00000	0.00373	0.30984	0.17332	0.49517	0.01058	0.00398	0.00077	0.00194	0.00041	0.00026
F368C	88,440	0	0	0	9,409	8,073	61,003	0	5,138	1,102	3,691	23	0
-----	1.00000	0.00000	0.00000	0.00000	0.10639	0.09129	0.68977	0.00000	0.05810	0.01246	0.04174	0.00026	0.00000
F369D	20,038	0	0	0	4,599	3,968	10,796	674	0	0	0	0	2
-----	1.00000	0.00000	0.00000	0.00000	0.22949	0.19804	0.53878	0.03361	0.00000	0.00000	0.00000	0.00000	0.00008
F369C	187,826	0	0	0	19,917	19,624	148,284	0	0	0	0	0	0
-----	1.00000	0.00000	0.00000	0.00000	0.10804	0.10448	0.78948	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
F370D	6,260,000	2,260,033	92,050	197,122	1,544,922	377,188	1,775,569	0	392	54	143	5	12,541
-----	1.00000	0.36103	0.01470	0.03149	0.24679	0.06025	0.28364	0.00000	0.00006	0.00001	0.00002	0.00000	0.00200
F370C	152,317	0	0	0	4,423	14,776	111,648	21,471	0	0	0	0	0
-----	1.00000	0.00000	0.00000	0.00000	0.02904	0.09701	0.73299	0.14096	0.00000	0.00000	0.00000	0.00000	0.00000
F371D	0	0	0	0	0	0	0	0	0	0	0	0	0
-----	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
T 86	14,085,178	4,304,004	181,038	417,709	3,234,666	984,607	4,756,714	35,489	67,664	46,192	30,964	2,128	24,004
-100	4,541,989	1,412,941	61,850	135,541	1,048,373	317,140	1,510,415	12,382	19,246	7,248	8,884	77	7,891
G1	9,543,189	2,891,063	119,188	282,168	2,186,293	667,466	3,246,299	23,106	48,417	38,944	22,080	2,051	16,114
-----	1.00000	0.30295	0.01249	0.02957	0.22909	0.06994	0.34017	0.00242	0.00507	0.00408	0.00231	0.00021	0.00169
H1	1.00000	0.14625	0.00708	0.01594	0.16382	0.09582	0.56127	0.00390	0.00206	0.00077	0.00143	0.00075	0.00091
-----	1.00000	0.14625	0.00708	0.01594	0.16382	0.09582	0.56127	0.00390	0.00206	0.00077	0.00143	0.00075	0.00091
H2	3,335,923	970,668	47,222	103,999	766,049	288,886	1,096,984	26,013	13,729	5,129	9,519	1,860	5,865
-----	1.00000	0.29097	0.01416	0.03118	0.22964	0.08660	0.32884	0.00780	0.00412	0.00154	0.00285	0.00056	0.00176
H3	1.00000	0.05319	0.00000	0.02574	0.01721	0.17240	0.71226	0.01915	0.00000	0.00000	0.00000	0.00005	0.00000
-----	1.00000	0.05319	0.00000	0.02574	0.01721	0.17240	0.71226	0.01915	0.00000	0.00000	0.00000	0.00005	0.00000
H4	1.00000	0.34500	0.00000	0.18800	0.46700	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-----	1.00000	0.34500	0.00000	0.18800	0.46700	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION IV - ALLOCATION SCHEDULES PAGE 6 OF 6

	TOTAL	HT	EP	PD	GS	RH	R	OP	SLP	SLS	SLE	OTHER	INTERDEP
T 3	3,577,572	1,054,422	50,689	111,255	822,535	304,522	1,170,347	27,102	13,805	5,143	9,557	1,868	6,327
-109	1,529,273	459,888	22,150	42,596	310,662	123,741	540,178	12,281	7,530	3,940	3,367	426	2,513
-57	527,358	163,324	6,935	15,822	121,223	38,290	174,474	1,962	2,378	2,781	1,077	182	909
-60	273,759	88,825	4,171	10,799	56,287	20,128	88,685	1,595	1,304	1,143	454	145	223
G1	(339,491)	(102,847)	(4,240)	(10,038)	(77,776)	(23,745)	(115,484)	(822)	(1,722)	(1,385)	(785)	(73)	(573)
P57	7,100	2,199	93	213	1,632	489	2,349	26	32	37	15	2	12
A1	13,503	4,875	199	425	3,332	814	3,830	0	1	0	0	0	27
C1	(48,493)	(19,407)	(903)	(1,595)	(9,898)	(4,226)	(11,552)	(564)	(133)	(25)	(71)	(14)	(104)
E1	(59,720)	(16,664)	(825)	(1,555)	(12,737)	(4,364)	(22,370)	(368)	(362)	(210)	(156)	(18)	(93)
H1	(1,996)	(292)	(14)	(32)	(327)	(191)	(1,120)	(8)	(4)	(2)	(3)	(2)	(2)
H3	8,617	458	0	222	148	1,486	6,138	165	0	0	0	0	0
T 109	3,438	1,034	50	96	698	278	1,214	28	17	9	8	1	6
I1	830,140	211,741	11,792	29,774	239,437	94,903	230,014	9,721	421	(4,298)	3,666	1,014	1,955
-----	1.00000	0.25507	0.01421	0.03587	0.28843	0.11432	0.27708	0.01171	0.00051	-0.00518	0.00442	0.00122	0.00236

FUNCTIONAL ALLOCATION SCHEDULES FOR USE WITHIN INDIVIDUAL RATE CLASSES

P,T&D Non-Fuel & Non-A&G O&M Expenses

TOTAL	787,526	201,879	9,886	20,355	156,190	63,514	320,036	5,407	4,431	2,598	1,909	212	1,109
PROD	462,149	166,447	6,778	14,562	114,194	27,928	131,247	16	33	5	13	1	926
TRANS	39,534	14,273	581	1,245	9,757	2,382	11,213	0	2	0	1	0	79
DIST	285,843	21,159	2,527	4,548	32,240	33,203	177,576	5,392	4,396	2,592	1,895	211	103
PROD	0.58684	0.82449	0.68580	0.71540	0.73112	0.43972	0.41010	0.00287	0.00736	0.00182	0.00656	0.00335	0.83529
TRANS	0.05020	0.07070	0.05880	0.06116	0.06247	0.03750	0.03504	-	0.00056	0.00013	0.00047	0.00014	0.07145
DIST	0.36296	0.10481	0.25559	0.22344	0.20641	0.52277	0.55486	0.99713	0.99208	0.99805	0.99298	0.99651	0.09327
-----	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

T&D Non-Fuel & Non-A&G O&M Expenses

TOTAL	325,377	35,432	3,108	5,793	41,996	35,585	188,789	5,392	4,398	2,593	1,896	211	183
PROD	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANS	39,534	14,273	581	1,245	9,757	2,382	11,213	-	2	0	1	0	79
DIST	285,843	21,159	2,527	4,548	32,240	33,203	177,576	5,392	4,396	2,592	1,895	211	103
PROD	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANS	0.121502	0.402824	0.187029	0.214892	0.232322	0.066936	0.059396	-	0.000564	0.000133	0.000477	0.000137	0.433759
DIST	0.878498	0.597176	0.812971	0.785108	0.767678	0.933064	0.940604	1.000000	0.999436	0.999867	0.999523	0.999863	0.566241
-----	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

P,T&D Ratebase

TOTAL	8,585,967	2,612,870	108,253	253,701	1,954,598	606,557	2,911,692	23,618	43,279	34,993	19,897	1,967	14,541
PROD	6,307,196	2,269,289	92,685	198,010	1,541,919	387,968	1,799,061	2,401	1,681	730	783	85	12,583
TRANS	448,823	158,846	6,469	13,892	109,074	27,436	129,980	62	89	43	44	5	882
DIST	1,831,948	184,735	9,098	41,799	303,606	191,153	982,650	21,156	41,508	34,221	19,070	1,877	1,076
PROD	0.73459	0.86850	0.85619	0.78049	0.78887	0.63962	0.61787	0.10164	0.03885	0.02087	0.03934	0.04337	0.86533
TRANS	0.05204	0.06079	0.05976	0.05476	0.05580	0.04523	0.04464	0.00262	0.00207	0.00122	0.00223	0.00231	0.06067
DIST	0.21337	0.07070	0.08405	0.16476	0.15533	0.31514	0.33748	0.89574	0.95908	0.97792	0.95843	0.95431	0.07399
-----	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

P,T&D Labor

PROD	\$188,064	0.56369	0.56369	0.56369	0.56369	0.56369	0.56369	0.56369	0.56369	0.56369	0.56369	0.56369	0.56369
TRANS	\$16,364	0.04905	0.04905	0.04905	0.04905	0.04905	0.04905	0.04905	0.04905	0.04905	0.04905	0.04905	0.04905
DIST	\$129,199	0.38726	0.38726	0.38726	0.38726	0.38726	0.38726	0.38726	0.38726	0.38726	0.38726	0.38726	0.38726
-----	\$333,628	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

P&D Amortization Allocator (Used for functional allocation of Amortization of Other Electric Plant)

PROD	\$34,251	0.78177	0.78177	0.78177	0.78177	0.78177	0.78177	0.78177	0.78177	0.78177	0.78177	0.78177	0.78177
TRANS	\$0	-	-	-	-	-	-	-	-	-	-	-	-
DIST	\$9,561	0.21823	0.21823	0.21823	0.21823	0.21823	0.21823	0.21823	0.21823	0.21823	0.21823	0.21823	0.21823
-----	\$43,812	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

**SECTION V**

**FUNCTIONAL ASSIGNMENT OF COSTS**

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 1 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>POWER PRODUCTION EXPENSES</b>					
<b>STEAM POWER GENERATION OPERATION</b>					
500 OPERATION SUPERVISION + ENG.	15,320	15,320	0	0	P- direct read
501 FUEL	207,821	207,621	0	0	P- direct read
502 STEAM EXPENSES	14,156	14,156	0	0	P- direct read
504 STEAM TRANSFERRED	0	0	0	0	P- direct read
505 ELECTRIC EXPENSES	1,090	1,090	0	0	P- direct read
506 MISC. STEAM POWER EXPENSES	15,369	15,369	0	0	P- direct read
507 RENTS	1,512	1,512	0	0	P- direct read
<b>TOTAL OPERATION</b>	<b>255,068</b>	<b>255,068</b>	<b>0</b>	<b>0</b>	
<b>MAINTENANCE</b>					
510 MAINT. SUPERVISION + ENGINEERING	6,201	6,201	0	0	P- direct read
511 MAINTENANCE OF STRUCTURES	2,124	2,124	0	0	P- direct read
512 MAINTENANCE OF BOILER EQUIPMENT	31,648	31,648	0	0	P- direct read
513 MAINTENANCE OF ELECTRIC PLANT	7,476	7,476	0	0	P- direct read
514 MAINTENANCE OF MISC. STEAM PLANT	1,938	1,938	0	0	P- direct read
<b>TOTAL MAINTENANCE</b>	<b>49,387</b>	<b>49,387</b>	<b>0</b>	<b>0</b>	
<b>TOTAL STEAM POWER PRODUCTION</b>	<b>304,455</b>	<b>304,455</b>	<b>0</b>	<b>0</b>	
<b>NUCLEAR POWER GENERATION OPERATION</b>					
517 OPERATION SUPERVISION + ENG.	79,930	79,930	0	0	P- direct read
518 FUEL	128,991	128,991	0	0	P- direct read
519 COOLANTS + WATER	7,714	7,714	0	0	P- direct read
520 STEAM EXPENSES	29,879	29,879	0	0	P- direct read
523 ELECTRIC EXPENSES	48	48	0	0	P- direct read
524 MISC. NUCLEAR POWER EXPENSES	143,181	143,181	0	0	P- direct read
525 RENTS	17,928	17,928	0	0	P- direct read
<b>TOTAL OPERATION</b>	<b>407,671</b>	<b>407,671</b>	<b>0</b>	<b>0</b>	
<b>MAINTENANCE</b>					
528 MAINT. SUPERVISION + ENGINEERING	53,328	53,328	0	0	P- direct read
529 MAINTENANCE OF STRUCTURES	5,094	5,094	0	0	P- direct read
530 MAINT. OF REACTOR PLANT EQUIP.	50,902	50,902	0	0	P- direct read
531 MAINTENANCE OF ELECTRIC PLANT	33,329	33,329	0	0	P- direct read
532 MAINT. OF MISC. NUCLEAR PLANT	(44,939)	(44,939)	0	0	P- direct read
<b>TOTAL MAINTENANCE</b>	<b>97,714</b>	<b>97,714</b>	<b>0</b>	<b>0</b>	
<b>TOTAL NUCLEAR PRODUCTION EXPENSE</b>	<b>505,385</b>	<b>505,385</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION OPERATION</b>					
535 OPERATION SUPERVISION + ENG	1,222	1,222	0	0	P- direct read
536 WATER + POWER	1,331	1,331	0	0	P- direct read
537 HYDRAULIC EXPENSES	1,543	1,543	0	0	P- direct read
538 ELECTRIC EXPENSES	0	0	0	0	P- direct read
539 MISC. HYDRAULIC POWER GEN. EXPENSE	79	79	0	0	P- direct read
540 RENTS	(643)	(643)	0	0	P- direct read
<b>TOTAL OPERATION</b>	<b>3,532</b>	<b>3,532</b>	<b>0</b>	<b>0</b>	

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 2 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>MAINTENANCE</b>					
541 MAINT. SUPERV. + ENG.	324	324	0	0	P- direct read
542 MAINT. OF STRUCTURES	41	41	0	0	P- direct read
543 MAINT. OF RESVRS,DAMS,WATERWAYS	193	193	0	0	P- direct read
544 MAINT. OF ELECTRIC PLANT*	1,878	1,878	0	0	P- direct read
545 MAINT.OF MISC.HYDRAULIC PLANT	538	538	0	0	P- direct read
<b>TOTAL MAINTENANCE</b>	<b>2,974</b>	<b>2,974</b>	<b>0</b>	<b>0</b>	
<b>TOTAL HYDRAULIC POWER GENERATION</b>	<b>6,506</b>	<b>6,506</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION OPERATION</b>					
546 OPERATION SUPERVISION + ENG.	790	790	0	0	P- direct read
547 FUEL	14,392	14,392	0	0	P- direct read
548 GENERATION EXPENSES	487	487	0	0	P- direct read
549 MISC.OTHER POWER PROD.EXPENSES	811	811	0	0	P- direct read
550 RENTS	0	0	0	0	P- direct read
<b>TOTAL OPERATION</b>	<b>16,480</b>	<b>16,480</b>	<b>0</b>	<b>0</b>	
<b>MAINTENANCE</b>					
551 MAINT. SUPERVISION + ENG.	879	879	0	0	P- direct read
552 MAINTENANCE OF STRUCTURES	131	131	0	0	P- direct read
553 MAINT.OF GEN. + ELEC. PLANT	3,468	3,468	0	0	P- direct read
554 MAINT.OF MISC.OTHER POWER EXP.	129	129	0	0	P- direct read
<b>TOTAL MAINTENANCE</b>	<b>4,605</b>	<b>4,605</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER POWER PROD EXPENSES</b>	<b>21,085</b>	<b>21,085</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSE</b>					
555 PURCHASED POWER -- CAPACITY	0	0	0	0	P- direct read
PURCHASED POWER -- ENERGY	69,857	69,857	0	0	P- direct read
556 SYSTEM CONT. + LOAD DISPATCHING	6,828	6,828	0	0	P- direct read
557 OTHER EXPENSES	(31,106)	(31,106)	0	0	P- direct read
<b>TOTAL OTHER POWER SUPPLY EXPENSES</b>	<b>45,579</b>	<b>45,579</b>	<b>0</b>	<b>0</b>	
<b>TOTAL POWER PRODUCTION EXPENSE</b>	<b>883,010</b>	<b>883,010</b>	<b>0</b>	<b>0</b>	

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 3 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>TRANSMISSION EXPENSES</b>					
<b>OPERATION</b>					
560 OPERATION SUPERVISION + ENG.	3,113	0	3,113	0	T - direct read
561 LOAD DISPATCHING	5,027	0	5,027	0	T - direct read
562 STATION EXPENSES	(84)	0	(84)	0	T - direct read
563 OVERHEAD LINE EXPENSES	1,309	0	1,309	0	T - direct read
564 UNDERGRD.LINE EXPENSES	146	0	146	0	T - direct read
566 MISC. TRANSMISSION EXPENSES	10,518	0	10,518	0	T - direct read
567 RENTS	5,113	0	5,113	0	T - direct read
<b>TOTAL OPERATION</b>	<b>25,160</b>	<b>0</b>	<b>25,160</b>	<b>0</b>	
<b>MAINTENANCE</b>					
568 MAINTENANCE SUPERVISION + ENG.	0	0	0	0	T - direct read
569 MAINTENANCE OF STRUCTURES	855	0	855	0	T - direct read
570 MAINT. OF STATION EQUIPMENT	4,745	0	4,745	0	T - direct read
571 MAINT. OF OVERHEAD LINES	5,690	0	5,690	0	T - direct read
572 MAINT. OF UNDERGRD.LINES	1,042	0	1,042	0	T - direct read
573 MAINT. OF MISC.TRANS.PLANT	2,042	0	2,042	0	T - direct read
<b>TOTAL MAINTENANCE</b>	<b>14,374</b>	<b>0</b>	<b>14,374</b>	<b>0</b>	
<b>TOTAL TRANSMISSION EXPENSES</b>	<b>39,534</b>	<b>0</b>	<b>39,534</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>					
<b>OPERATION</b>					
580 SUPERVISION + ENG. -- RR SUBS	48	0	0	48	D - direct read
SUPERVISION + ENG. -- OTHER	7,589	0	0	7,589	D - direct read
<b>TOTAL</b>	<b>7,637</b>	<b>0</b>	<b>0</b>	<b>7,637</b>	
581 LOAD DISPATCHING	6,028	0	0	6,028	D - direct read
582 STATION EXPENSES					
R.R. SUBS	515	0	0	515	D - direct read
H.T. SUBS	1,701	0	0	1,701	D - direct read
PRI. SUBS	641	0	0	641	D - direct read
<b>TOTAL</b>	<b>2,857</b>	<b>0</b>	<b>0</b>	<b>2,857</b>	
583 OVERHEAD LINES EXPENSE					
R.R. LINES	0	0	0	0	D - direct read
H.T. LINES	82	0	0	82	D - direct read
PRI. LINES -- DMD	1,144	0	0	1,144	D - direct read
PRI. LINES -- CUST	3,695	0	0	3,695	D - direct read
SECDY. LINES -- DMD	420	0	0	420	D - direct read
SECDY. LINES -- CUST	2,076	0	0	2,076	D - direct read
ST.LTG.	4	0	0	4	D - direct read
PRI. TRANSF	198	0	0	198	D - direct read
SECDY. TRANSF. -- DMD	2,370	0	0	2,370	D - direct read
SECDY. TRANSF. -- CUST	1,221	0	0	1,221	D - direct read
RENTAL RIDER	14	0	0	14	D - direct read
<b>TOTAL</b>	<b>11,222</b>	<b>0</b>	<b>0</b>	<b>11,222</b>	

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 4 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>584 UNDERGROUND LINE EXPENSES</b>					
R.R. LINES	0	0	0	0	D - direct read
H.T. LINES	138	0	0	138	D - direct read
PRI. LINES -- DMD	1,103	0	0	1,103	D - direct read
PRI. LINES -- CUST	1,887	0	0	1,887	D - direct read
SECDY. LINES -- DMD	217	0	0	217	D - direct read
SECDY. LINES -- CUST	707	0	0	707	D - direct read
ST.LTG.	9	0	0	9	D - direct read
PRI. TRANSF.	64	0	0	64	D - direct read
SECDY. TRANSF. -- DMD	216	0	0	216	D - direct read
SECDY. TRANSF. -- CUST	168	0	0	168	D - direct read
RENTAL RIDER -- TRANSF	0	0	0	0	D - direct read
TOTAL	4,510	0	0	4,510	
<b>585 ST.LTG. + SIGNAL SYSTEM</b>	124	0	0	124	D - direct read
<b>586 METER EXPENSES</b>					
TRANSMISSION	0	0	0	0	D - direct read
HIGH TENSION	2	0	0	2	D - direct read
PRIMARY	6	0	0	6	D - direct read
SECONDARY -- DMD	13	0	0	13	D - direct read
SECONDARY -- KWH	91	0	0	91	D - direct read
RAILROADS + RAILWAYS	0	0	0	0	D - direct read
OTHER UTILITIES	0	0	0	0	D - direct read
INTERDEPARTMENTAL	0	0	0	0	D - direct read
TOTAL	112	0	0	112	
<b>587 CUSTOMERS INSTALLATION EXPENSES</b>					
IND. + COMM. -- LARGE	0	0	0	0	D - direct read
COMM. + RESIDENTIAL	2,432	0	0	2,432	D - direct read
COMM. + RES. -- APPL.	0	0	0	0	D - direct read
TOTAL	2,432	0	0	2,432	
<b>588 MISC. DISTRIBUTION EXPENSE</b>	11,906	0	0	11,906	D - direct read
<b>589 RENTS -- R.R.</b>	0	0	0	0	D - direct read
RENTS -- OTHER	6,013	0	0	6,013	D - direct read
TOTAL	6,013	0	0	6,013	
<b>TOTAL OPERATION</b>	<b>52,841</b>	<b>0</b>	<b>0</b>	<b>52,841</b>	
<b>MAINTENANCE</b>					
<b>590 MAINTENANCE SUPERVISION REPR + ENGR.</b>					
R.R. SUBS	3	0	0	3	D - direct read
OTHER	438	0	0	438	D - direct read
TOTAL	441	0	0	441	
<b>591 MAINTENANCE OF STRUCTURES</b>					
R.R. SUBS	90	0	0	90	D - direct read
H.T. SUBS	433	0	0	433	D - direct read
PRI. SUBS	163	0	0	163	D - direct read
TOTAL	686	0	0	686	
<b>592 MAINTENANCE OF STATION EQUIPMENT</b>					
R.R. SUBS	557	0	0	557	D - direct read
H.T. SUBS	8,633	0	0	8,633	D - direct read
PRI. SUBS	2,501	0	0	2,501	D - direct read
TOTAL	9,691	0	0	9,691	

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 5 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>593 MAINTENANCE OF OVERHEAD LINES</b>					
R.R. LINES	0	0	0	0	D - direct read
H.T. LINES	118	0	0	118	D - direct read
PRI. LINES -- DMD	5,325	0	0	5,325	D - direct read
PRI. LINES -- CUST	17,210	0	0	17,210	D - direct read
SECDY. LINES -- DMD	2,864	0	0	2,864	D - direct read
SECDY. LINES -- CUST	14,182	0	0	14,182	D - direct read
ST. LTG.	47	0	0	47	D - direct read
H.T. SERVICES	13	0	0	13	D - direct read
PRI. SERVICES	84	0	0	84	D - direct read
SECDY. SERVICES -- DMD	876	0	0	876	D - direct read
SECDY. SERVICES -- CUST	4,266	0	0	4,266	D - direct read
TOTAL	44,984	0	0	44,984	
<b>594 MAINTENANCE OF UNDERGROUND LINES</b>					
R.R. LINES	0	0	0	0	D - direct read
H.T. LINES	33	0	0	33	D - direct read
PRI. LINES -- DMD	3,595	0	0	3,595	D - direct read
PRI. LINES -- CUST	5,996	0	0	5,996	D - direct read
SECDY. LINES -- DMD	1,481	0	0	1,481	D - direct read
SECDY. LINES -- CUST	4,774	0	0	4,774	D - direct read
ST. LTG.	114	0	0	114	D - direct read
H.T. SERVICES	110	0	0	110	D - direct read
PRI. SERVICES	183	0	0	183	D - direct read
SECDY. SERVICES -- DMD	254	0	0	254	D - direct read
SECDY. SERVICES -- CUST	3,612	0	0	3,612	D - direct read
TOTAL	20,152	0	0	20,152	
<b>595 MAINTENANCE OF LINE TRANSFORMERS</b>					
PRI. TRANSF.	72	0	0	72	D - direct read
SECDY. TRANSF. -- DMD	683	0	0	683	D - direct read
SECDY. TRANSF. -- CUST	372	0	0	372	D - direct read
RENTAL RIDER TRANSF	4	0	0	4	D - direct read
TOTAL	1,131	0	0	1,131	
<b>596 MAINTENANCE OF ST.LTG. + SIGNAL SYSTEM</b>	1,365	0	0	1,365	D - direct read
<b>597 MAINTENANCE OF METERS</b>					
TRANSMISSION	0	0	0	0	D - direct read
HIGH TENSION	2	0	0	2	D - direct read
PRIMARY	5	0	0	5	D - direct read
SECONDARY -- DMD	10	0	0	10	D - direct read
SECONDARY -- KWH	67	0	0	67	D - direct read
RAILROADS + RAILWAYS	0	0	0	0	D - direct read
OTHER UTILITIES	0	0	0	0	D - direct read
INTER-DEPARTMENTAL	0	0	0	0	D - direct read
WTR. H.T. SWITCH	6	0	0	6	D - direct read
TOTAL	90	0	0	90	
<b>598 MAINTENANCE OF MISC.DIST.PLANT</b>	1,254	0	0	1,254	D - direct read
<b>TOTAL MAINTENANCE</b>	<b>79,794</b>	<b>0</b>	<b>0</b>	<b>79,794</b>	
<b>TOTAL DISTRIBUTION EXPENSE</b>	<b>132,635</b>	<b>0</b>	<b>0</b>	<b>132,635</b>	

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 6 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>CUSTOMER ACCOUNTS EXPENSE</b>					
901 SUPERVISION	253	0	0	253	D - direct read
902 METER READING EXPENSE	8,299	0	0	8,299	D - direct read
<b>903 CUSTOMER RECORDS + CONTRACTS</b>					
0-1100 CONTRACTS + ORDERS	2,334	0	0	2,334	D - direct read
0-1200 CREDIT + COLLECTIONS	38,837	0	0	38,837	D - direct read
0-1300 BILLING + ACCOUNTING-IND.	0	0	0	0	D - direct read
0-1300 BILLING + ACCT'G -OTHERS	0	0	0	0	D - direct read
0-1400 TERMINAL OPERATION	0	0	0	0	D - direct read
0-1500 CIS MAINT.&DEVELOPMENT	0	0	0	0	D - direct read
SUB-TOTAL	41,171	0	0	41,171	
COMMERCIAL OPERATIONS	0	0	0	0	D - direct read
TOTAL	41,171	0	0	41,171	
904 UNCOLLECTIBLE ACCOUNTS	65,400	0	0	65,400	D - direct read
905 MISC. CUST. ACCTS. EXPENSES	972	0	0	972	D - direct read
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>116,095</b>	<b>0</b>	<b>0</b>	<b>116,095</b>	
<b>CUSTOMER SERVICE &amp; INFORMATION</b>					
907 SUPERVISION	28	0	0	28	D - direct read
908 CUSTOMER ASSISTANCE EXPENSE	7,221	0	0	7,221	D - direct read
909 INFORMATIONAL & INSTRUCT. ADVERTISING	1,917	0	0	1,917	D - direct read
910 MISC. CUST. SERVICE & INFORMATION	15,878	0	0	15,878	D - direct read
<b>TOTAL CUSTOMER SERVICE &amp; INFORMATION</b>	<b>24,844</b>	<b>0</b>	<b>0</b>	<b>24,844</b>	
<b>SALES EXPENSE</b>					
911 SUPERVISION	72	0	0	72	D - direct read
912 DEMONSTRATING + SELLING	11,994	0	0	11,994	D - direct read
913 ADVERTISING EXPENSE	93	0	0	93	D - direct read
918 MISCELLANEOUS SALES EXPENSE	110	0	0	110	D - direct read
<b>TOTAL SALES EXPENSE</b>	<b>12,269</b>	<b>0</b>	<b>0</b>	<b>12,269</b>	

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 7 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>ADMINISTRATIVE + GENERAL EXPENSES</b>					
<b>OPERATION</b>					
920 ADMINISTRATIVE + GENERAL SALARIES	72,808	15,339	6,982	50,487	Ref Ex. RAC-??
921 OFFICE SUPPLIES + EXPENSES	84,582	(457)	10,330	74,689	Ref Ex. RAC-??
923 OUTSIDE SERVICES EMPLOYED	17,161	7,538	1,169	8,454	Ref Ex. RAC-??
924 PROPERTY INSURANCE	6,968	5,141	364	1,463	PTD Ratebase Allocator
925 INJURIES + DAMAGES	16,906	3,349	1,647	11,910	Ref Ex. RAC-??
926 EMPLOYEE PENSIONS + BENEFITS	111,028	62,588	5,446	42,996	PTD Labor Allocator
928 REG.COMM.EXP.-FPC-JURISD'N ONLY	0	0	0	0	Ref Ex. RAC-??
928 REG.COMM.EXP.-PUC-AND FPC	8,492	0	789	5,703	Ref Ex. RAC-??
929 DUPLICATE CHARGES -- CREDIT	(3,433)	0	(417)	(3,016)	Ref Ex. RAC-??
930 MISC. GENERAL EXPENSES + ADV	7,515	835	812	5,868	Ref Ex. RAC-??
931 RENTS	4	4	0	0	Ref Ex. RAC-??
<b>TOTAL OPERATION</b>	<b>320,011</b>	<b>94,335</b>	<b>27,122</b>	<b>198,554</b>	
<b>MAINTENANCE</b>					
935 MAINTENANCE OF GENERAL PLANT	875	0	106	769	Ref Ex. RAC-??
<b>TOTAL MAINTENANCE</b>	<b>875</b>	<b>0</b>	<b>106</b>	<b>769</b>	
<b>TOTAL ADMINISTRATIVE + GENERAL</b>	<b>320,886</b>	<b>94,335</b>	<b>27,228</b>	<b>199,323</b>	
<b>OPERATION EXPENSES</b>					
<b>TOTAL</b>	<b>1,529,273</b>	<b>977,345</b>	<b>66,762</b>	<b>485,166</b>	
D5 - LABOR EXPENSE ADJUSTMENT-ENERGY	0	0	0	0	
D5 - LABOR EXPENSE ADJUSTMENT-OTHER	0	0	0	0	
<b>FINAL OPERATION EXPENSES</b>	<b>1,529,273</b>	<b>977,345</b>	<b>66,762</b>	<b>485,166</b>	
<b>940 DEPRECIATION EXPENSE</b>					
<b>PRODUCTION</b>					
TRANSMISSION	401,414	401,414	0	0	P - direct read
DISTRIBUTION	10,922	0	10,922	0	T - direct read
<b>DISTRIBUTION</b>					
<b>360-LAND</b>					
DEMAND	0	0	0	0	D - direct read
CUST	0	0	0	0	D - direct read
DIRECT	0	0	0	0	D - direct read
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>361-STRUCTURES + IMPROVEMENTS</b>					
DEMAND	844	0	0	844	D - direct read
CUST	0	0	0	0	D - direct read
DIRECT	0	0	0	0	D - direct read
<b>TOTAL</b>	<b>844</b>	<b>0</b>	<b>0</b>	<b>844</b>	
<b>362-STATION EQUIPMENT</b>					
DEMAND	8,773	0	0	8,773	D - direct read
CUST	0	0	0	0	D - direct read
DIRECT	0	0	0	0	D - direct read
<b>TOTAL</b>	<b>8,773</b>	<b>0</b>	<b>0</b>	<b>8,773</b>	
<b>364-POLES, TOWERS, FIXTURES</b>					
DEMAND	1,503	0	0	1,503	D - direct read
CUST	3,385	0	0	3,385	D - direct read
DIRECT	9	0	0	9	D - direct read
<b>TOTAL</b>	<b>4,897</b>	<b>0</b>	<b>0</b>	<b>4,897</b>	
<b>365-OVERHEAD CONDUIT + DEVICES</b>					
DEMAND	1,176	0	0	1,176	D - direct read
CUST	6,326	0	0	6,326	D - direct read
DIRECT	7	0	0	7	D - direct read
<b>TOTAL</b>	<b>7,509</b>	<b>0</b>	<b>0</b>	<b>7,509</b>	

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 8 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>366-UNDERGROUND CONDUIT</b>					
DEMAND	440	0	0		
CUST	2,895	0	0	440	D - direct read
DIRECT	54	0	0	2,695	D - direct read
TOTAL	3,189	0	0	54	D - direct read
				3,189	
<b>367-UNDG CONDUIT + DEVICES</b>					
DEMAND	3,102	0	0		
CUST	3,671	0	0	3,102	D - direct read
DIRECT	70	0	0	3,671	D - direct read
TOTAL	6,843	0	0	70	D - direct read
				6,843	
<b>368-LINE TRANSFORMERS</b>					
DEMAND	4,344	0	0		
CUST	2,138	0	0	4,344	D - direct read
DIRECT	21	0	0	2,138	D - direct read
TOTAL	6,503	0	0	21	D - direct read
				6,503	
<b>369-SERVICES</b>					
DEMAND	292	0	0		
CUST	2,729	0	0	292	D - direct read
DIRECT	335	0	0	2,729	D - direct read
TOTAL	3,356	0	0	335	D - direct read
				3,356	
<b>370-METERS + INSTALL.</b>					
DEMAND	777	0	0		
CUST	4,998	0	0	777	D - direct read
DIRECT	921	0	0	4,998	D - direct read
TOTAL	6,698	0	0	921	D - direct read
				6,698	
<b>371-INSTALL. ON CUST.PREMISES</b>					
DEMAND	0	0	0	0	D - direct read
CUST	0	0	0	0	D - direct read
DIRECT	2	0	0	2	D - direct read
TOTAL	2	0	0	2	
<b>373-STREET LIGHTING</b>	1,671	0	0	1,671	D - direct read
<b>TOTAL -- DISTRIBUTION</b>	50,283	0	0	50,283	
<b>GENERAL INCL. COMMON</b>	20,927	4,928	1,146	14,855	Ref Ex. RAC-7?
<b>SUB-TOTAL</b>	483,546	406,340	12,068	65,138	
<b>AMORT. OF ADD'L DEPREC.</b>	0	0	0	0	
<b>AMORT. OF OTHER ELEC. PLANT</b>	43,812	34,251	0	9,561	P&D Amortization Allocator
<b>TOTAL DEPRECIATION</b>	527,358	440,591	12,068	74,699	

PECO ENERGY COMPANY - 1998 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 9 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>TAXES OTHER THAN INCOME TAXES</b>					
STATE + LOCAL					
CAPITOL STOCK	38,724	28,571	2,024	8,129	PTD Ratebase Allocator
GROSS RECEIPTS	142,155	104,950	7,422	29,783	PTD Ratebase Allocator
REAL ESTATE-LOCAL	6,651	4,169	295	1,186	PTD Ratebase Allocator
REAL ESTATE-STATE	60,373	44,544	3,155	12,674	PTD Ratebase Allocator
LOCAL FRANCHISE	0	0	0	0	D - direct read
PUBLIC UTILITY COMMISSION EXP	0	0	0	0	D - direct read
STATE UNEMPLOYMENT COMP	2,143	1,208	105	830	PTD Labor Allocator
PHILA.REALTY OCCUPANCY	1,140	0	0	1,140	D - direct read
MISC.STATE + LOCAL	(249)	0	0	(249)	D - direct read
<b>TOTAL</b>	<b>249,937</b>	<b>183,442</b>	<b>13,001</b>	<b>53,494</b>	
<b>FEDERAL</b>					
TELEPHONE + TELEGRAPH	1,058	0	0	1,058	D - direct read
FED.UNEMPLOYMENT COMP	371	209	18	144	PTD Labor Allocator
FED. OLD AGE BENEFITS	22,393	12,823	1,098	8,672	PTD Labor Allocator
<b>TOTAL</b>	<b>23,822</b>	<b>12,832</b>	<b>1,117</b>	<b>9,873</b>	
<b>TOTAL TAXES OTHER THAN INCOME</b>	<b>273,759</b>	<b>196,274</b>	<b>14,118</b>	<b>63,367</b>	
<b>INCOME TAXES</b>					
STATE					
MARYLAND	0	0	0	0	
PENNSYLVANIA	0	0	0	0	
NEW JERSEY	0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FEDERAL	271,950	200,401	14,178	57,371	PTD Ratebase Allocator
INVESTMENT-TAX CREDIT	0	0	0	0	
<b>TOTAL INCOME TAXES</b>	<b>271,950</b>	<b>200,401</b>	<b>14,178</b>	<b>57,371</b>	
<b>PROVISION FOR DEFERRED INCOME TAXES</b>					
LIBERALIZED DEPRECIATION	7,216	5,324	377	1,515	PTD Ratebase Allocator
DEFERRED FUEL	13,451	13,451	0	0	P - direct read
NUCLEAR FUEL COSTS	(8,628)	(8,628)	0	0	P - direct read
PRODUCTION FACILITIES	0	0	0	0	P - direct read
CERTAIN CAPITALIZED COSTS	0	0	0	0	PTD Ratebase Allocator
<b>INCOME TAXES DEF. IN PRIOR YR(CR)</b>					
PRODUCTION FACILITIES	0	0	0	0	P - direct read
OTHER	132,057	97,433	6,901	27,723	PTD Ratebase Allocator
OTHER	(8)	(8)	(0)	(2)	PTD Ratebase Allocator
AMORT OF FIT % CHANGE	0	0	0	0	PTD Ratebase Allocator
OTHER	0	0	0	0	PTD Ratebase Allocator
INVESTMENT TAX CREDIT ADJMTS.	(17,510)	(12,919)	(915)	(3,676)	PTD Ratebase Allocator
<b>TOTAL ALL TAXES</b>	<b>672,287</b>	<b>491,329</b>	<b>34,659</b>	<b>146,299</b>	
GAIN FROM DISPOSITION OF UTILITY PROPERTY	(78)	0	0	(78)	D - direct read

PECO ENERGY COMPANY - 1998 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 10 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>ELECTRIC PLANT-IN-SERVICE</b>					
<b>INTANGIBLE PLANT</b>					
302 FRANCHISES + CONSENTS	98,500	0	0	98,500	D - direct read
<b>PRODUCTION PLANT</b>					
<b>STEAM PRODUCTION PLANT</b>					
310 LAND + LAND RIGHTS	5,507	5,507	0	0	P - direct read
311 STRUCTURES + IMPROVEMENTS	220,897	220,897	0	0	P - direct read
312 BOILER PLANT EQUIPMENT	791,908	791,908	0	0	P - direct read
314 TURBOGENERATOR UNITS	219,613	219,613	0	0	P - direct read
315 ACCESSORY ELECTRIC EQUIPMENT	91,680	91,680	0	0	P - direct read
316 MISC. POWER PLANT EQUIPMENT	18,774	18,774	0	0	P - direct read
<b>TOTAL STEAM PRODUCTION</b>	<b>1,348,379</b>	<b>1,348,379</b>	<b>0</b>	<b>0</b>	<b>P - direct read</b>
<b>NUCLEAR PRODUCTION PLANT</b>					
320 LAND + LAND RIGHTS	15,007	15,007	0	0	P - direct read
321 STRUCTURES + IMPROVEMENTS	1,940,934	1,940,934	0	0	P - direct read
322 REACTOR PLANT EQUIPMENT	4,468,060	4,468,060	0	0	P - direct read
323 TURBOGENERATOR UNITS	864,515	864,515	0	0	P - direct read
324 ACCESSORY ELECTRIC EQUIPMENT	1,105,725	1,105,725	0	0	P - direct read
325 MISC. POWER PLANT EQUIPMENT	685,095	685,095	0	0	P - direct read
<b>TOTAL NUCLEAR PRODUCTION PLANT</b>	<b>9,079,336</b>	<b>9,079,336</b>	<b>0</b>	<b>0</b>	<b>P - direct read</b>
<b>HYDRAULIC PRODUCTION PLANT</b>					
330 LAND + LAND RIGHTS	1,420	1,420	0	0	P - direct read
331 STRUCTURES + IMPROVEMENTS	17,537	17,537	0	0	P - direct read
332 RESERVOIRS,DAMS + WATERWAYS	34,440	34,440	0	0	P - direct read
333 WATER WHEELS,TURBINES + GENERATORS	27,351	27,351	0	0	P - direct read
334 ACCESSORY ELECTRIC EQUIPMENT	10,594	10,594	0	0	P - direct read
335 MISC. POWER PLANT EQUIPMENT	2,203	2,203	0	0	P - direct read
336 ROADS,RAILROADS + BRIDGES	998	998	0	0	P - direct read
<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>94,543</b>	<b>94,543</b>	<b>0</b>	<b>0</b>	<b>P - direct read</b>
<b>OTHER PRODUCTION PLANT</b>					
340 LAND + LAND RIGHTS	841	841	0	0	P - direct read
341 STRUCTURES + IMPROVEMENTS	5,109	5,109	0	0	P - direct read
342 FUEL HOLDERS,PRODUCERS + ACCESS.	23,924	23,924	0	0	P - direct read
343 PRIME MOVERS	0	0	0	0	P - direct read
344 GENERATORS	94,549	94,549	0	0	P - direct read
345 ACCESSORY ELECTRIC EQUIPMENT	12,925	12,925	0	0	P - direct read
346 MISC. POWER PLANT EQUIPMENT	2,443	2,443	0	0	P - direct read
<b>TOTAL OTHER PRODUCTION</b>	<b>139,791</b>	<b>139,791</b>	<b>0</b>	<b>0</b>	<b>P - direct read</b>
<b>TOTAL PRODUCTION PLANT</b>	<b>10,662,049</b>	<b>10,662,049</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>					
350 LAND + LAND RIGHTS	58,788	0	58,788	0	T - direct read
352 STRUCTURES + IMPROVEMENTS	21,024	0	21,024	0	T - direct read
353 STATION EQUIPMENT	320,901	0	320,901	0	T - direct read
354 TOWERS + FIXTURES	227,953	0	227,953	0	T - direct read
355 POLES + FIXTURES	3,146	0	3,146	0	T - direct read
358 OVERHEAD CONDUCTORS + DEVICES	115,595	0	115,595	0	T - direct read
357 UNDERGROUND CONDUIT	5,997	0	5,997	0	T - direct read
358 UNDERGROUND CONDUCTORS + DEVICES	63,083	0	63,083	0	T - direct read
359 ROADS + TRAILS	2,055	0	2,055	0	T - direct read
<b>TOTAL TRANSMISSION PLANT</b>	<b>818,522</b>	<b>0</b>	<b>818,522</b>	<b>0</b>	

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 11 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>DISTRIBUTION PLANT</b>					
360 LAND + LAND RIGHTS					
R.R. SUBS	59	0	0	59	D - direct read
H.T. SUBS	7,762	0	0	7,762	D - direct read
PRI. SUBS	4,795	0	0	4,795	D - direct read
H.T. LINES	3,768	0	0	3,768	D - direct read
PRI. LINES -- DMD	2,594	0	0	2,594	D - direct read
PRI. LINES -- CUST	8,384	0	0	8,384	D - direct read
SECDY. LINES -- DMD	1,035	0	0	1,035	D - direct read
SECDY. LINES -- CUST	5,126	0	0	5,126	D - direct read
TOTAL	33,523	0	0	33,523	
361 STRUCTURES + IMPROVEMENTS					
R.R. SUBS	569	0	0	569	D - direct read
H.T. SUBS	29,858	0	0	29,858	D - direct read
PRI. SUBS	17,009	0	0	17,009	D - direct read
H.T. SUBS	16	0	0	16	D - direct read
TOTAL	47,453	0	0	47,453	
362 STATION EQUIPMENT					
R.R. SUBS	509	0	0	509	D - direct read
H.T. SUBS	360,975	0	0	360,975	D - direct read
PRI. SUBS	127,586	0	0	127,586	D - direct read
TOTAL	489,070	0	0	489,070	
364 POLES, TOWERS AND FIXTURES					
R.R. LINES	0	0	0	0	D - direct read
H.T. LINES	462	0	0	462	D - direct read
PRI. LINES -- DMD	47,062	0	0	47,062	D - direct read
PRI. LINES -- CUST	106,238	0	0	106,238	D - direct read
SECDY. LINES -- DMD	34,608	0	0	34,608	D - direct read
SECDY. LINES -- CUST	78,346	0	0	78,346	D - direct read
PRI. TRANSF.	0	0	0	0	D - direct read
SECDY. TRANSF. -- DMD	0	0	0	0	D - direct read
SECDY. TRANSF. -- CUST	0	0	0	0	D - direct read
ST. LTG.	328	0	0	328	D - direct read
TOTAL	267,043	0	0	267,043	
365 OVERHEAD CONDUCTORS + DEVICES					
R.R. LINES	0	0	0	0	D - direct read
H.T. LINES	1,690	0	0	1,690	D - direct read
PRI. LINES -- DMD	60,894	0	0	60,894	D - direct read
PRI. LINES -- CUST	242,199	0	0	242,199	D - direct read
SECDY. LINES -- DMD	3,594	0	0	3,594	D - direct read
SECDY. LINES -- CUST	112,322	0	0	112,322	D - direct read
TOTAL	420,698	0	0	420,698	
366 UNDERGROUND CONDUIT					
R.R. LINES	0	0	0	0	D - direct read
H.T. LINES	2,209	0	0	2,209	D - direct read
PRI. LINES -- DMD	20,250	0	0	20,250	D - direct read
PRI. LINES -- CUST	134,378	0	0	134,378	D - direct read
SECDY. LINES -- DMD	5,819	0	0	5,819	D - direct read
SECDY. LINES -- CUST	38,740	0	0	38,740	D - direct read
ST. LTG.	1,424	0	0	1,424	D - direct read
TOTAL	202,820	0	0	202,820	

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 12 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>387 UNDERGROUND CONDUCTORS + DEVICES</b>					
R.R. LINES	0	0	0	0	D - direct read
H.T. LINES	13,141	0	0	13,141	D - direct read
PRI. LINES -- DMD	159,954	0	0	159,954	D - direct read
PRI. LINES -- CUST	162,001	0	0	162,001	D - direct read
SECDY. LINES -- DMD	28,610	0	0	28,610	D - direct read
SECDY. LINES -- CUST	72,412	0	0	72,412	D - direct read
<b>TOTAL</b>	<b>436,117</b>	<b>0</b>	<b>0</b>	<b>436,117</b>	
<b>388 LINE TRANSFORMERS</b>					
PRI. TRANSF. -- LINE	17,215	0	0	17,215	D - direct read
PRI. TRANSF. -- RR-HT	258	0	0	258	D - direct read
SECDY. TRANSF. -- DMD	162,549	0	0	162,549	D - direct read
SECDY. TRANSF. -- CUST	88,440	0	0	88,440	D - direct read
SECDY. TRANSF. -- RR-HT	38	0	0	38	D - direct read
SECDY. TRANSF. -- RR-PD	575	0	0	575	D - direct read
INTERDEPARTMENTAL	7	0	0	7	D - direct read
SUB -- TOTAL	269,079	0	0	269,079	
STOCK	18,976	0	0	18,976	D - direct read
<b>TOTAL</b>	<b>288,055</b>	<b>0</b>	<b>0</b>	<b>288,055</b>	
<b>389 SERVICES</b>					
R.R	209	0	0	209	D - direct read
H.T.	10,922	0	0	10,922	D - direct read
P.D.	11,916	0	0	11,916	D - direct read
SECDY. -- DMD	20,038	0	0	20,038	D - direct read
SECDY. -- CUST	187,826	0	0	187,826	D - direct read
<b>TOTAL</b>	<b>230,911</b>	<b>0</b>	<b>0</b>	<b>230,911</b>	
<b>370 METERS + INSTALLATIONS</b>					
TRANSMISSION	171	0	0	171	D - direct read
RAILROADS	120	0	0	120	D - direct read
INTERDEPARTMENTAL	20	0	0	20	D - direct read
OTHER UTILITIES	0	0	0	0	D - direct read
H.T. METERS	3,494	0	0	3,494	D - direct read
PRI. METERS	10,262	0	0	10,262	D - direct read
SECDY. METERS -- DMD	21,788	0	0	21,788	D - direct read
SECDY. METERS -- KWH	140,276	0	0	140,276	D - direct read
WTR. H.T. SWITCH	12,042	0	0	12,042	D - direct read
SUB -- TOTAL	188,172	0	0	188,172	
STOCK	4,717	0	0	4,717	D - direct read
<b>TOTAL</b>	<b>192,889</b>	<b>0</b>	<b>0</b>	<b>192,889</b>	
<b>371 INSTALLATIONS ON CUST. PREMISES</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>350</b>	<b>D - direct read</b>
<b>373 ST. LTG. + SIGNAL SYSTEMS</b>	<b>18,873</b>	<b>0</b>	<b>0</b>	<b>18,873</b>	<b>D - direct read</b>
<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,627,802</b>	<b>0</b>	<b>0</b>	<b>2,627,802</b>	

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 13 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>GENERAL PLANT</b>					
389 LAND + LAND RIGHTS	2,484	244	272	1,968	Ref Ex. RAC-??
390 STRUCTURES + IMPROVEMENTS	38,039	9,748	3,194	23,097	Ref Ex. RAC-??
391 OFFICE EQUIPMENT	16,370	16,354	2	14	Ref Ex. RAC-??
393 STORES EQUIPMENT	84	0	8	56	Ref Ex. RAC-??
394 TOOLS, SHOP + GARAGE EQUIPMENT	8,786	953	952	6,881	Ref Ex. RAC-??
395 LABORATORY EQUIPMENT	19,617	10,950	1,052	7,615	Ref Ex. RAC-??
397 COMMUNICATION EQUIPMENT	9,070	7,168	231	1,673	Ref Ex. RAC-??
398 MISCELLANEOUS EQUIPMENT	1,515	68	176	1,271	Ref Ex. RAC-??
SUB -- TOTAL	93,945	45,483	5,887	42,575	
399 OTHER TANGIBLE PROP	(527,420)	(527,420)	0	0	P - Direct read
<b>TOTAL GENERAL PLANT</b>	<b>(433,475)</b>	<b>(481,937)</b>	<b>5,887</b>	<b>42,575</b>	
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	<b>13,773,398</b>	<b>10,180,112</b>	<b>824,409</b>	<b>2,768,877</b>	
COMMON PLANT APPL.TO ELECTRIC	311,780	75,255	28,738	207,787	Ref Ex. RAC-??
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>14,085,178</b>	<b>10,255,367</b>	<b>853,147</b>	<b>2,976,664</b>	
EXPER.PLANT-IN-SERVICE-NOT CLASSIFIED	0	0	0	0	
<b>TOTAL</b>	<b>14,085,178</b>	<b>10,255,367</b>	<b>853,147</b>	<b>2,976,664</b>	
<b>ACCUMULATED PROVISION FOR DEPRECIATION</b>					
PRODUCTION	3,389,165	3,389,165	0	0	P - direct read
TRANSMISSION	333,327	0	333,327	0	T - direct read
DISTRIBUTION					
<b>360-LAND</b>					
DEMAND	0	0	0	0	D - direct read
CUST	0	0	0	0	D - direct read
DIRECT	0	0	0	0	D - direct read
TOTAL	0	0	0	0	
<b>361-STRUCTURES + IMPROVEMENTS</b>					
DEMAND	24,602	0	0	24,602	D - direct read
CUST	0	0	0	0	D - direct read
DIRECT	0	0	0	0	D - direct read
TOTAL	24,602	0	0	24,602	
<b>362-STATION EQUIPMENT</b>					
DEMAND	218,344	0	0	218,344	D - direct read
CUST	0	0	0	0	D - direct read
DIRECT	0	0	0	0	D - direct read
TOTAL	218,344	0	0	218,344	
<b>364-POLES, TOWERS, FIXTURES</b>					
DEMAND	21,831	0	0	21,831	D - direct read
CUST	49,142	0	0	49,142	D - direct read
DIRECT	142	0	0	142	D - direct read
TOTAL	71,115	0	0	71,115	
<b>365-OVERHEAD CONDUIT + DEVICES</b>					
DEMAND	18,869	0	0	18,869	D - direct read
CUST	101,512	0	0	101,512	D - direct read
DIRECT	111	0	0	111	D - direct read
TOTAL	120,491	0	0	120,491	
<b>366-UNDERGROUND CONDUIT</b>					
DEMAND	11,849	0	0	11,849	D - direct read
CUST	72,656	0	0	72,656	D - direct read
DIRECT	1,448	0	0	1,448	D - direct read
TOTAL	85,953	0	0	85,953	

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION V - FUNCTIONAL ASSIGNMENT OF COSTS PAGE 14 OF 14

	TOTAL	Production	Transmission	Distribution	Function & Allocator
<b>387-UNDG CONDUIT + DEVICES</b>					
DEMAND	49,560	0	0	49,560	D - direct read
CUST	58,649	0	0	58,649	D - direct read
DIRECT	1,127	0	0	1,127	D - direct read
<b>TOTAL</b>	<b>109,335</b>	<b>0</b>	<b>0</b>	<b>109,335</b>	
<b>388-LINE TRANSFORMERS</b>					
DEMAND	57,471	0	0	57,471	D - direct read
CUST	28,274	0	0	28,274	D - direct read
DIRECT	280	0	0	280	D - direct read
<b>TOTAL</b>	<b>86,025</b>	<b>0</b>	<b>0</b>	<b>86,025</b>	
<b>389-SERVICES</b>					
DEMAND	5,818	0	0	5,818	D - direct read
CUST	54,539	0	0	54,539	D - direct read
DIRECT	6,692	0	0	6,692	D - direct read
<b>TOTAL</b>	<b>67,049</b>	<b>0</b>	<b>0</b>	<b>67,049</b>	
<b>370-METERS + INSTALL.</b>					
DEMAND	5,672	0	0	5,672	D - direct read
CUST	36,518	0	0	36,518	D - direct read
DIRECT	6,737	0	0	6,737	D - direct read
<b>TOTAL</b>	<b>48,927</b>	<b>0</b>	<b>0</b>	<b>48,927</b>	
<b>371-INSTALL. ON CUST.PREMISES</b>					
DEMAND	0	0	0	0	D - direct read
CUST	0	0	0	0	D - direct read
DIRECT	252	0	0	252	D - direct read
<b>TOTAL</b>	<b>252</b>	<b>0</b>	<b>0</b>	<b>252</b>	
<b>373-STREET LIGHTING</b>					
DEMAND	(1,082)	0	0	(1,082)	D - direct read
CUST					
DIRECT					
<b>TOTAL</b>	<b>(1,082)</b>	<b>0</b>	<b>0</b>	<b>(1,082)</b>	
<b>TOTAL -- DISTRIBUTION GENERAL -- TOTAL</b>	<b>831,011</b> <b>(121,249)</b>	<b>0</b> <b>(135,364)</b>	<b>0</b> <b>1,715</b>	<b>831,011</b> <b>12,400</b>	<b>Ref Ex. RAC-??</b>
<b>SUB-TOTAL ALLOCATED COMMON</b>	<b>4,432,254</b> <b>109,735</b>	<b>3,253,801</b> <b>21,769</b>	<b>335,042</b> <b>10,688</b>	<b>843,411</b> <b>77,278</b>	<b>Ref Ex. RAC-??</b>
<b>TOTAL DEPRECIATION RESERVE</b>	<b>4,541,989</b>	<b>3,275,570</b>	<b>345,730</b>	<b>920,689</b>	
<b>WORKING CAPITAL</b>					
CASH WORKING CAPITAL	115,039	69,968	5,986	39,084	PTD Expense Allocator
PAYMENT OF TAXES	0	0	0	0	
DEFERRED FUEL	0	0	0	0	P - direct read
MISC. -- FUEL	182,438	182,438	0	0	P - direct read
MISC. -- OTHER	121,839	74,104	6,340	41,395	PTD Expense Allocator
NUCLEAR DESIGN BASIS DOCUMENTATION	31,899	31,899	0	0	P - direct read
<b>TOTAL</b>	<b>451,215</b>	<b>358,409</b>	<b>12,327</b>	<b>80,479</b>	
<b>ACCUMULATED DEFERRED INCOME TAXES</b>					
ACCELERATED AMORTIZATION	0	0	0	0	D - direct read
LIBERALIZED DEPRECIATION	1,395,340	1,029,492	72,921	292,927	PTD Ratebase Allocator
SALEM 2 TRANSFER CREDIT	1,518	1,518	0	0	P - direct read
RECOVERABLE FUEL COSTS	0	0	0	0	P - direct read
<b>TOTAL</b>	<b>1,396,858</b>	<b>1,031,010</b>	<b>72,921</b>	<b>292,927</b>	
<b>CUSTOMER ADVANCES AND DEPOSITS</b>	<b>11,579</b>	<b>0</b>	<b>0</b>	<b>11,579</b>	<b>D - direct read</b>
<b>PA. WATER AND POWER REFUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>D - direct read</b>
<b>INVESTMENT TAX CREDIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>D - direct read</b>

**SECTION VI**

**FUNCTIONAL COMPONENT UNIT COSTS**

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION VI - UNIT COSTS PAGE 1 OF 12

HT CLASS OF SERVICE	TOTAL CLASS	PRODUCTION DEMAND	ENERGY	TRANSMISSION	DISTRIBUTION
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	186,957	166,653	0	14,122	6,182
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	168,228	0	168,228	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	1,615	0	0	0	1,615
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES	97,110	28,805	0	7,703	60,602
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	198,490	179,476	0	6,436	12,578
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	<u>10,765</u>	<u>0</u>	<u>0</u>	<u>230</u>	<u>10,535</u>
TOTAL OPERATING EXPENSE	663,166	374,934	168,228	28,491	91,513
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE AT 8.52%	222,505	187,029	6,218	13,527	15,732
INCOME TAXES	109,209	92,075	3,052	6,511	7,572
REVENUE TAXES	<u>48,844</u>	<u>33,611</u>	<u>8,810</u>	<u>2,969</u>	<u>3,453</u>
TOTAL CARRYING CHARGES	380,558	312,715	18,079	23,007	26,757
TOTAL ANNUAL REVENUE REQUIREMENT	1,043,723	687,649	186,307	51,498	118,269
COST FUNCTION DIVISOR			13,724,166		
\$/kWh			0.01358		
<hr/>					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	4,153,164	3,669,850	0	295,509	187,805
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	73,014	0	73,014	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	39,381	0	0	0	39,381
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	71,235	58,732	0	5,036	7,466
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G	<u>(1,723,923)</u>	<u>(1,532,307)</u>	<u>0</u>	<u>(141,699)</u>	<u>(49,917)</u>
TOTAL O.C. RATE BASE ELEMENT	2,612,870	2,196,276	73,014	158,846	184,735

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION VI - UNIT COSTS PAGE 2 OF 12

EP CLASS OF SERVICE	TOTAL CLASS	PRODUCTION DEMAND	ENERGY	TRANSMISSION	DISTRIBUTION
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	8,908	6,788	0	575	1,545
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	7,830	0	7,830	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	30	0	0	0	29
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES	5,283	1,425	0	381	3,477
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	8,411	7,402	0	264	746
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	<u>353</u>	<u>0</u>	<u>0</u>	<u>11</u>	<u>342</u>
TOTAL OPERATING EXPENSE	30,816	15,615	7,830	1,231	6,140
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE AT 10.51%	11,377	9,384	357	680	956
INCOME TAXES	5,545	4,588	174	325	458
REVENUE TAXES	<u>2,439</u>	<u>1,658</u>	<u>430</u>	<u>146</u>	<u>205</u>
TOTAL CARRYING CHARGES	19,361	15,629	962	1,151	1,619
TOTAL ANNUAL REVENUE REQUIREMENT	50,177	31,244	8,792	2,382	7,759
COST FUNCTION DIVISOR			638,800		
S/kWh			0.01376		
<hr/>					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	173,439	149,472	0	12,036	11,931
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	3,398	0	3,398	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	2,726	0	0	0	2,726
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	3,431	2,352	0	202	877
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G	<u>(74,741)</u>	<u>(62,537)</u>	<u>0</u>	<u>(5,768)</u>	<u>(6,435)</u>
TOTAL O.C. RATE BASE ELEMENT	108,253	89,287	3,398	6,469	9,098
PERCENTAGES					

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION VI - UNIT COSTS PAGE 3 OF 12

PD CLASS OF SERVICE	TOTAL CLASS	PRODUCTION DEMAND	ENERGY	TRANSMISSION	DISTRIBUTION
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	16,484	14,536	0	1,232	717
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	13,869	0	13,869	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	1,001	0	0	0	1,001
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES	9,207	2,687	0	719	5,801
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	19,218	16,187	0	564	2,467
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	<u>2,474</u>	<u>0</u>	<u>0</u>	<u>25</u>	<u>2,450</u>
TOTAL OPERATING EXPENSE	62,253	33,410	13,869	2,539	12,434
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE AT 10.8%	27,412	20,747	648	1,501	4,516
INCOME TAXES	13,552	10,290	321	734	2,207
REVENUE TAXES	<u>6,962</u>	<u>4,409</u>	<u>1,025</u>	<u>381</u>	<u>1,147</u>
TOTAL CARRYING CHARGES	47,926	35,446	1,994	2,616	7,871
TOTAL ANNUAL REVENUE REQUIREMENT	110,179	68,856	15,863	5,155	20,305
COST FUNCTION DIVISOR			1,081,656		
\$/kWh			0.01467		
<hr/>					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	369,745	320,087	0	25,774	23,884
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	6,001	0	6,001	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	36,754	0	0	0	36,754
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	6,598	4,720	0	404	1,474
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G	<u>(165,396)</u>	<u>(132,797)</u>	<u>0</u>	<u>(12,286)</u>	<u>(20,312)</u>
TOTAL O.C. RATE BASE ELEMENT	253,701	192,010	6,001	13,892	41,799

PECO ENERGY COMPANY - 1998 COST OF SERVICE STUDY (REBUTTAL)  
SECTION VI - UNIT COSTS PAGE 4 OF 12

GS CLASS OF SERVICE	TOTAL CLASS	PRODUCTION DEMAND	ENERGY	TRANSMISSION	DISTRIBUTION
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	132,289	113,921	0	9,654	8,714
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	86,175	0	86,175	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	10,700	0	0	0	10,700
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES	76,542	22,017	0	5,888	48,637
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	147,463	126,173	0	4,426	16,864
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	<u>8,661</u>	<u>0</u>	<u>0</u>	<u>181</u>	<u>8,480</u>
TOTAL OPERATING EXPENSE	461,831	262,111	86,175	20,150	93,395
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE AT 11.18%	218,429	168,150	4,161	12,189	33,928
INCOME TAXES	107,505	82,952	2,048	5,948	16,557
REVENUE TAXES	<u>26,323</u>	<u>17,644</u>	<u>3,121</u>	<u>1,469</u>	<u>4,089</u>
TOTAL CARRYING CHARGES	352,257	268,746	9,331	19,606	54,574
TOTAL ANNUAL REVENUE REQUIREMENT	814,087	530,857	95,506	39,756	147,969
COST FUNCTION DIVISOR \$/kWh			6,596,721 0.01448		
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TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	2,986,630	2,508,651	0	202,005	275,975
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	37,238	0	37,238	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	152,908	0	0	0	152,908
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	48,120	35,182	0	3,006	9,933
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G	<u>(1,270,298)</u>	<u>(1,039,151)</u>	<u>0</u>	<u>(95,937)</u>	<u>(135,210)</u>
TOTAL O.C. RATE BASE ELEMENT	1,954,598	1,504,681	37,238	109,074	303,606

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION VI - UNIT COSTS PAGE 5 OF 12

RH CLASS OF SERVICE	TOTAL CLASS	PRODUCTION DEMAND	ENERGY	TRANSMISSION	DISTRIBUTION
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	35,206	27,812	0	2,357	5,037
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	36,792	0	36,792	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	10,358	0	0	0	10,357
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES	27,363	7,544	0	2,018	17,801
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	44,141	33,176	0	1,094	9,870
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	<u>15,373</u>	<u>0</u>	<u>0</u>	<u>68</u>	<u>15,305</u>
TOTAL OPERATING EXPENSE	169,233	68,533	36,792	5,537	58,371
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE AT 13.35%	80,970	49,668	2,122	3,663	25,517
INCOME TAXES	39,903	24,618	1,046	1,787	12,452
REVENUE TAXES	<u>10,922</u>	<u>5,397</u>	<u>1,589</u>	<u>494</u>	<u>3,442</u>
TOTAL CARRYING CHARGES	131,796	79,683	4,757	5,944	41,412
TOTAL ANNUAL REVENUE REQUIREMENT	301,028	148,216	41,549	11,481	99,782
COST FUNCTION DIVISOR			2,816,467		
\$/kWh			0.01475		
<hr/>					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	820,542	612,446	0	49,316	158,780
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	15,899	0	15,899	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	125,596	0	0	0	125,596
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	19,167	8,428	0	719	10,020
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G	<u>(374,647)</u>	<u>(248,804)</u>	<u>0</u>	<u>(22,599)</u>	<u>(103,243)</u>
TOTAL O.C. RATE BASE ELEMENT	606,557	372,070	15,899	27,436	191,153
PERCENTAGES					

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION VI - UNIT COSTS PAGE 6 OF 12

R CLASS OF SERVICE	TOTAL CLASS	PRODUCTION DEMAND	ENERGY	TRANSMISSION	DISTRIBUTION
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	156,669	130,929	0	11,095	14,645
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	100,580	0	100,580	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	79,952	0	0	0	79,951
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES	140,645	38,667	0	10,341	91,636
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	212,207	157,147	0	5,172	49,888
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	<u>69,429</u>	<u>0</u>	<u>0</u>	<u>259</u>	<u>69,170</u>
TOTAL OPERATING EXPENSE	759,482	326,743	100,580	26,868	305,290
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE AT 8.15%	237,201	143,020	3,541	10,589	80,052
INCOME TAXES	116,903	70,894	1,745	5,171	39,093
REVENUE TAXES	<u>43,834</u>	<u>22,640</u>	<u>4,444</u>	<u>1,957</u>	<u>14,793</u>
TOTAL CARRYING CHARGES	397,938	236,554	9,730	17,717	133,938
TOTAL ANNUAL REVENUE REQUIREMENT	1,157,420	563,297	110,310	44,585	439,228
COST FUNCTION DIVISOR			7,699,431		
\$/kWh			0.01433		
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TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	3,572,211	2,883,175	0	232,163	456,873
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	43,462	0	43,462	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	977,926	0	0	0	977,926
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	83,671	34,314	0	2,932	46,426
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G	<u>(1,765,579)</u>	<u>(1,161,890)</u>	<u>0</u>	<u>(105,114)</u>	<u>(498,575)</u>
TOTAL O.C. RATE BASE ELEMENT	2,911,692	1,755,599	43,462	129,980	982,650

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION VI - UNIT COSTS PAGE 7 OF 12

OP CLASS OF SERVICE	TOTAL CLASS	PRODUCTION DEMAND	ENERGY	TRANSMISSION	DISTRIBUTION
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	429	(0)	0	0	429
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	4,909	0	4,909	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	3,250	0	0	0	3,250
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES	2,387	636	0	170	1,581
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	2,236	482	0	4	1,750
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	<u>1,447</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>1,441</u>
TOTAL OPERATING EXPENSE	14,658	1,118	4,909	180	8,450
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE AT 29.96%	7,077	84	636	19	6,339
INCOME TAXES	3,530	89	317	9	3,115
REVENUE TAXES	<u>1,181</u>	<u>(171)</u>	<u>291</u>	<u>3</u>	<u>1,057</u>
TOTAL CARRYING CHARGES	11,787	2	1,243	31	10,511
TOTAL ANNUAL REVENUE REQUIREMENT	26,445	1,120	6,153	211	18,961
COST FUNCTION DIVISOR			375,823		
\$/kWh			0.01637		
<hr/>					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	11,816	0	0	0	11,816
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	2,121	0	2,121	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	22,163	0	0	0	22,163
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	1,902	5	0	0	1,897
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G	<u>(14,384)</u>	<u>274</u>	<u>0</u>	<u>62</u>	<u>(14,719)</u>
TOTAL O.C. RATE BASE ELEMENT	23,618	279	2,121	62	21,156

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION VI - UNIT COSTS PAGE 8 OF 12

SLP CLASS OF SERVICE	TOTAL CLASS	PRODUCTION DEMAND	ENERGY	TRANSMISSION	DISTRIBUTION
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	124	29	0	2	93
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	1,160	0	1,160	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	3,600	0	0	0	3,599
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES	2,663	626	0	167	1,870
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	2,908	918	0	8	1,982
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	<u>103</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>99</u>
TOTAL OPERATING EXPENSE	10,558	1,573	1,160	181	7,644
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE AT 4.25%	1,838	50	21	4	1,763
INCOME TAXES	719	31	8	1	678
REVENUE TAXES	<u>653</u>	<u>(34)</u>	<u>60</u>	<u>1</u>	<u>626</u>
TOTAL CARRYING CHARGES	3,210	47	89	7	3,067
TOTAL ANNUAL REVENUE REQUIREMENT	13,768	1,620	1,250	187	10,711
COST FUNCTION DIVISOR \$/kWh			88,820 0.01407		
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TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	4,077	637	0	51	3,388
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	501	0	501	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	61,785	0	0	0	61,785
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	1,166	9	0	1	1,157
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G	<u>(24,250)</u>	<u>534</u>	<u>0</u>	<u>37</u>	<u>(24,822)</u>
TOTAL O.C. RATE BASE ELEMENT	43,279	1,180	501	89	41,508

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION VI - UNIT COSTS PAGE 9 OF 12

SLS CLASS OF SERVICE	TOTAL CLASS	PRODUCTION DEMAND	ENERGY	TRANSMISSION	DISTRIBUTION
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	22	4	0	0	18
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	221	0	221	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	2,175	0	0	0	2,175
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES	1,550	362	0	97	1,091
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	3,144	613	0	5	2,527
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	<u>38</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>37</u>
TOTAL OPERATING EXPENSE	7,150	979	221	103	5,847
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE AT -4.7%	(1,644)	(30)	(4)	(2)	(1,607)
INCOME TAXES	(1,017)	(16)	(3)	(1)	(996)
REVENUE TAXES	<u>715</u>	<u>(19)</u>	<u>34</u>	<u>1</u>	<u>699</u>
TOTAL CARRYING CHARGES	(1,946)	(65)	27	(2)	(1,905)
TOTAL ANNUAL REVENUE REQUIREMENT	5,205	914	248	101	3,942
COST FUNCTION DIVISOR			16,908		
\$/kWh			0.01466		
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TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	753	88	0	7	657
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	95	0	95	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	44,300	0	0	0	44,300
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	610	1	0	0	609
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G	<u>(10,765)</u>	<u>545</u>	<u>0</u>	<u>35</u>	<u>(11,346)</u>
TOTAL O.C. RATE BASE ELEMENT	34,993	635	95	43	34,221

PECO ENERGY COMPANY - 1998 COST OF SERVICE STUDY (REBUTTAL)  
SECTION VI - UNIT COSTS PAGE 10 OF 12

SLE CLASS OF SERVICE	TOTAL CLASS	PRODUCTION DEMAND	ENERGY	TRANSMISSION	DISTRIBUTION
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	57	11	0	1	45
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	614	0	614	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	1,504	0	0	0	1,504
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES	1,172	270	0	72	830
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	1,319	417	0	3	898
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	<u>71</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>69</u>
TOTAL OPERATING EXPENSE	4,737	698	614	79	3,346
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE AT 15.67%	3,119	81	42	7	2,989
INCOME TAXES	1,467	44	20	3	1,399
REVENUE TAXES	<u>161</u>	<u>(5)</u>	<u>12</u>	<u>0</u>	<u>154</u>
TOTAL CARRYING CHARGES	4,746	120	73	11	4,543
TOTAL ANNUAL REVENUE REQUIREMENT	9,483	818	687	89	7,889
COST FUNCTION DIVISOR			47,017		
\$/kWh			0.01461		
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TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	1,901	233	0	19	1,649
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	265	0	265	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	28,125	0	0	0	28,125
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	522	3	0	0	518
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G	<u>(10,915)</u>	<u>282</u>	<u>0</u>	<u>25</u>	<u>(11,222)</u>
TOTAL O.C. RATE BASE ELEMENT	19,897	517	265	44	19,070

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION VI - UNIT COSTS PAGE 11 OF 12

OTHER CLASS OF SERVICE	TOTAL CLASS	PRODUCTION DEMAND	ENERGY	TRANSMISSION	DISTRIBUTION
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	10	0	0	0	9
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	118	0	118	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	152	0	0	0	152
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES	118	30	0	8	79
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	198	28	0	0	170
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34</u>
TOTAL OPERATING EXPENSE	630	59	118	9	445
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE AT 37.88%	745	13	19	2	711
INCOME TAXES	351	7	9	1	334
REVENUE TAXES	<u>122</u>	<u>(5)</u>	<u>11</u>	<u>0</u>	<u>117</u>
TOTAL CARRYING CHARGES	1,218	15	39	3	1,161
TOTAL ANNUAL REVENUE REQUIREMENT	1,848	74	156	12	1,606
COST FUNCTION DIVISOR			9,002		
\$/kWh			0.01738		
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TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	354	7	0	1	346
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	51	0	51	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	1,676	0	0	0	1,676
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	66	0	0	0	66
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G	<u>(180)</u>	<u>27</u>	<u>0</u>	<u>4</u>	<u>(211)</u>
TOTAL O.C. RATE BASE ELEMENT	1,967	34	51	5	1,877

PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY (REBUTTAL)  
SECTION VI - UNIT COSTS PAGE 12 OF 12

INTERDEP CLASS OF SERVICE	TOTAL CLASS	PRODUCTION DEMAND	ENERGY	TRANSMISSION	DISTRIBUTION
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	1,040	925	0	78	37
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	906	0	906	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	7	0	0	0	7
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES	541	160	0	43	338
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	1,105	997	0	36	72
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	<u>45</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>44</u>
TOTAL OPERATING EXPENSE	3,645	2,083	906	158	498
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE AT 12.04%	1,751	1,468	47	106	130
INCOME TAXES	861	723	23	52	63
REVENUE TAXES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CARRYING CHARGES	2,612	2,191	70	158	193
TOTAL ANNUAL REVENUE REQUIREMENT	6,257	4,274	976	316	690
COST FUNCTION DIVISOR			71,260		
\$/kWh			0.01370		
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TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	23,190	20,364	0	1,640	1,186
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	392	0	392	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	174	0	0	0	174
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	389	325	0	28	36
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G	<u>(9,604)</u>	<u>(8,499)</u>	<u>0</u>	<u>(785)</u>	<u>(320)</u>
TOTAL O.C. RATE BASE ELEMENT	14,541	12,190	392	882	1,076

**SECTION VII**

**DESCRIPTION OF ALLOCATION  
SCHEDULES**

**PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY  
SECTION VII - DESCRIPTION OF ALLOCATION SCHEDULES PAGE 1 OF 6**

<u>Schedule</u>	<u>Description</u>	<u>Data Source</u>	<u>Primary Allocation Function</u>	<u>Reason for Schedule Use</u>
A-1	Average class demands at point of net generation coincident with the system peak in each of four summer months - June through September	Load Study	Production and transmission, plant and expenses.	Production and transmission facilities are designed to satisfy coincident system peak.
A-2	Maximum annual non-coincident class peaks at input to the high tension system.	Load Study	High tension substations, plant and expenses.	High tension substations are designed to supply maximum loads of the area they serve.
A-3	Composite schedule consisting of the sum of the maximum annual individual HT customer demands and the kW capacity of primary substations. Primary substation capacity is allocated to the non-HT classes on the basis of maximum annual class demand at input to the high-tension system.	Load Study and FERC Form #1	High tension lines, plant and expenses.	High tension lines are designed to satisfy the maximum demands of individual high tension customers and the classes-of-service served from the primary system
A-4	Maximum annual non-coincident class peaks at input to the primary system.	Load Study	Primary substations and transformers, plant and expenses.	Primary substations and transformers are designed to supply the maximum loads of the area they serve.
A-5	Composite schedule consisting of the sum of the maximum annual individual demands for the 33 kv and 13.2 kv high tension customers and the primary customers plus the kw capacity of secondary substations, Individual HT and PD customer demands are directly assigned, while secondary transformers are allocated to other classes on the basis of the maximum annual class peak at the input to the primary system.	Load Study and Company Records	Demand related component of high tension lines which are classified as primary and primary lines.	Primary lines are designed to satisfy the maximum demands of 33 kv and 13.2 kv high tension customers, primary customers and the classes of service served from the secondary system.
A-6	Maximum annual non-coincident class peaks at input to the secondary system.	Load Study	Demand component of secondary transformers	Secondary transformers are designed to supply the maximum loads of the area they serve.
A-7	Sum of the individual secondary customers maximum annual demands at input to the secondary system.	Load Study	Demand component of secondary lines	The demand component of secondary lines recognizes the burden of individual customer demands.

**PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY  
SECTION VII - DESCRIPTION OF ALLOCATION SCHEDULES PAGE 2 OF 6**

<u>Schedule</u>	<u>Description</u>	<u>Data Source</u>	<u>Primary Allocation Function</u>	<u>Reason for Schedule Use</u>
A-7B	Sum of the individual secondary customers maximum annual demands at meters.	Load Study	Demand component of secondary lines.	The demand component of secondary services recognizes the burden of individual customer demands as measured at the customer's premises.
B-1	Summary of direct distribution operating expenses.	Cost Allocation	Distribution operation: supervision and engineering and miscellaneous distribution operating expenses.	Relates general distribution operating expenses in proportion to direct distribution operating expenses.
B-2	Summary of direct customer account expenses.	Cost Allocation	Distribution maintenance: supervision and engineering and miscellaneous distribution maintenance expense.	Relates general distribution maintenance expenses in proportion to direct distribution maintenance expenses.
B-3	Summary of direct customer account expenses	Cost Allocation	Customer accounts: supervision and miscellaneous expenses.	Relates general customer accounts expenses in proportion to direct customer accounts expenses'.
B-4	Summary of direct sales expenses.	Cost Allocation	Sales expense: supervision and miscellaneous expenses'	Relates general sales expense in proportion to direct sales expense
B-5	Summary of direct customer service and information expenses	Cost Allocation	Customer service and information: supervision and miscellaneous expenses	Relates general customer service & information expense in proportion to direct expense
B-6	Summary of Labor Related Expense Accounts	Cost Allocation	Non Fuel-Related Portion of B-5 labor adjustment	Assign increases in labor expense to those accounts that include a labor component
C-1	Annual kWh point of net generation	Load Study	Fuel and energy component of purchased power	Fuel and energy costs are a function of energy use at point of net generation
C-2	Annual kWh at meters	Load Study	Deferred fuel accounts	Deferred fuel costs are a function of energy use at meters

**PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY  
SECTION VII - DESCRIPTION OF ALLOCATION SCHEDULES PAGE 3 OF 6**

<u>Schedule</u>	<u>Description</u>	<u>Data Source</u>	<u>Primary Allocation Function</u>	<u>Reason for Schedule Use</u>
D-1	year-end number of customers including Rate WH	FERC Form #1 And Company records	Used internally by computer program.	Data schedule used to develop other schedules
D-2	year-end number of customers including Rate WH	FERC Form #1 and Company records	Used internally by computer program	Data schedule used to develop other schedules
D-3	year-end number of Rate WH customers	FERC Form #1 and Company records	Water heater time switches	Direct cost assignment
D-4	year-end number of secondary customers including Rate WH customers	FERC Form #1 and Company records	Secondary customer billing and accounting records and terminal operation, and customer service & information expense	Recognizes cost impact of classes of service utilizing these billing functions
D-5	Customer Schedule (Not Used)			
D-6	Customer Schedule (Not Used)			
D-7	Composite schedule based on the number of 33 kV and 13.2 kV high tension services, primary voltage services, and secondary transformers , weighted to reflect simple phase and polyphase configurations (single phase - 1; polyphase - 2).	Company records	Customer component of high tension lines classified as primary and primary lines.	Recognizes the physical facilities required to serve each customer.
D-8	year-end number of secondary customers weighted to reflect single phase and polyphase electrical configurations (single phase - 1; polyphase -2). Note: the weighting factor for secondary commercial and industrial is the weighted average of single and polyphase	Company records	Customer component of secondary transformers	Recognizes the physical facilities required to serve each customer

**PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY  
SECTION VII - DESCRIPTION OF ALLOCATION SCHEDULES PAGE 4 OF 6**

<u>Schedule</u>	<u>Description</u>	<u>Data Source</u>	<u>Primary Allocation Function</u>	<u>Reason for Schedule Use</u>
D-9	year-end number of secondary customers weighted to reflect single phase and polyphase electrical configurations (single phase-1; polyphase-1.33). Note: the weighting factor for secondary commercial and industrial is the weighted average of single and polyphase	Company Records	Customer component of secondary lines	Recognizes the physical facilities required to serve each customer.
D-10	year-end of secondary customers weighted to reflect single phase and polyphase electrical configurations (single phase-1; polyphase -1.33. Note: the weighting factor for secondary commercial & industrial is the weighted average of single & polyphase	Company records	Customer component of secondary services	Recognizes the physical facilities required to serve each customer.
D-11	year-end number of non-demand-measured secondary customers including Rate WH	Company Records	Secondary watt-hour meters	Recognizes the physical facilities required to serve each customer
D-12	year-end numbers of meters weighted to reflect relative costs of reading commercial and industrial vs. Residential meters	Company Records	Customer accounts meter reading	Recognizes relative cost of reading commercial and industrial meters
D-13	year-end number of customers including Rate WH and excluding street lighting and other utilities.	FERC Form #1 and Company Records	Customer accounts contract expenses	Recognizes cost impact of classes of service utilizing these billing functions.
D-14	year-end number of customers excluding Rate WH	FERC Form #1 and Company Records	Customer accounts credit and Company Records collections expenses	Recognizes cost impact of classes of service utilizing these billing functions
D-15	year-end number of customers excluding interdepartmental	FERC Form # 1 and Company Records		
E-1	Summary all production, transmission distribution, customer accounts and sales expenses losses all fuel, purchased power, rents and uncollected accounts.	Cost allocation	Labor related administrative and general accounts and labor related taxes	Recognizes the relationship between labor costs and labor related expenses

**PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY  
SECTION VII - DESCRIPTION OF ALLOCATION SCHEDULES PAGE 5 OF 6**

<u>Schedule</u>	<u>Description</u>	<u>Data Source</u>	<u>Primary Allocation Function</u>	<u>Reason for Schedule Use</u>
E-2	Summary of all operation and maintenance expenses	Cost allocation	Selected working capital accounts	Recognizes that cash working capital is a function of operation and maintenance expenses
F-1	Summary of allocated production plant	Cost allocation	Productions depreciation expense and reserve	Recognizes that depreciation expense and reserve are a function of plant
F-2	Summary of allocated transmission plant	Cost Allocation	Transmission depreciation expense and reserve	Recognizes that depreciation expense and reserve are a function of plant
F-3	Summary of allocated distribution plant	Cost Allocation	Distribution depreciation expense and reserve	Recognizes that depreciation expense and reserve are a function of plant
F-3A	Summary of allocated distribution plant excluding other utilities and interdepartmental	Cost Allocation	Customer advances for construction	Recognizes classes of service responsible for customer advances for construction
F-361D thru F-371D	Summary of distribution plant by account and by demand or customer component	Cost Allocation	Distribution depreciation expense and reserve	Recognizes that depreciation expense and reserve are a function of plant
F-4	Summary of allocated production, transmission and distribution plant	Cost Allocation	Plant related base deductions and general and intangible plant related taxes	Recognizes relationship between plant and tax depreciation
F-5	Electric service percentage of total company revenue, customers and utility plant	Company Records	Common plant accounts including depreciation reserve	Recognizes PaPUC methods of allocating common plant
G-1	Summary of allocated depreciated utility plant	Cost Allocation	Interest charges included in income tax calculation (Schedule 1-1).	Recognizes invested capital is a function of net plant
H-1	Composite schedule based on proforma revenue and year-end number of customers, excluding Rate WH, streelights and interdepartmental customers	FERC Form #1 and Company records	Miscellaneous customer records customer service & information and sales expenses	Recognizes cost impact of classes of service utilizing these billing functions
H-2	Annual revenue from sales excluding other utilities	Company Records	Regulatory Commission expense	Recognizes PaPUC method of assessment

**PECO ENERGY COMPANY - 1996 COST OF SERVICE STUDY  
SECTION VII - DESCRIPTION OF ALLOCATION SCHEDULES PAGE 6 OF 6**

<u>Schedule</u>	<u>Description</u>	<u>Data Source</u>	<u>Primary Allocation Function</u>	<u>Reason for Schedule Use</u>
H-3	Percentage of Uncollectibles by class of service	Company Records	Uncollectible expense	Recognizes actual Company experience with uncollectibles by class of service
I-1	Taxable Income by class of service	Cost Allocation	Income taxes	Recognizes the direct relationships between taxable income and income tax liability

*Below are four Functional Allocation Schedules which are for use within individual Classes of Service*

P,T&D Expenses	Production, Transmission and Distribution Non-Fuel and Non-A&G Expenses	Cost Allocation	Non-payroll or non-plant related A&G expenses which are not specifically production or T&D functionally related	Recognizes that some A&G expenses are not related to payroll or plant
T&D Expenses	Transmission and distribution Non-Fuel and Non-A&G expenses	Cost Allocation	Non-payroll or non-plant related A&G expenses which are specifically T&D functionally related	Recognizes that some A&G expenses are not related to payroll or plant
P,T&D Ratebase	Production, transmission and distribution ratebase	Cost Allocation	Ratebase or plant related costs	Recognizes that certain costs are related to level of plant costs
P,T&D Labor	Production, transmission and distribution labor expenses	FERC Form #1 and Cost Allocation	Payroll related expenses	Recognizes that certain costs are related to level of payroll costs
P&D Amortization	Production and distribution portions of Amortization of Other Electric Plant	Company Records	Amortization of Other Electric Plant	Recognizes that Amortization of Other Electric Plant can be split between production and distribution functions