R-00973953
PECO Statement # 3
EXHIBITS ABC — 1 & 2
Phila 10/14, 10/15, 10/16/97
E. Holbert

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

EXTRA COPY

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

Exhibit 1
VOLUME II

Contents:

Statement No. 3 - Direct Testimony & Exhibits of Alan B. Cohn

PECO STATEMENT NO. 10

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

DIRECT TESTIMONY

OF

ALAN B. COHN

Regarding Generation Plant Assets, Regulatory Assets, Other Transition Costs, Regulatory Liabilities, Tax-Related Benefits, Depreciation and CTC Revenue Requirements

TESTIMONY OF ALAN B. COHN
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DIRECT TESTIMONY OF ALAN B. COHN

I. QUALIFICATIONS

Q. Please state your name and business address.

A. Alan B. Cohn, 2301 Market Street, Philadelphia, PA 19103.

Q. By whom are you employed and in what capacity?

A. I am employed by PECO Energy Company ("PECO" or the "Company") as Manager of the Business Analysis and Support Section in the Company's Rates and Regulatory Affairs Division.

Q. Please describe your educational background.

A. I received a Bachelor of Science Degree in Commerce and Engineering from Drexel University in 1980. In 1985, I received a Masters Degree in Business Administration from Drexel University. Additionally, I have completed the American Gas Association ("AGA") Gas Rate Fundamentals Course at the University of Wisconsin and the AGA Advanced Gas Rate course at the University of Maryland. Other formal training I have completed include: (1) the Kepner-Tregoe course in problem solving and decision making; (2) a management development course presented by Pennsylvania State University; and (3) courses in forecasting lives for depreciation and managing depreciation studies sponsored by Depreciation Programs, Inc.

Q. Please describe your work experience with PECO.

A. Upon graduation from Drexel in 1980, I was hired by PECO as a Rate Analyst in the Cost and Load Analysis Section of the Rate Division. My responsibilities in this position included the development of cost of service studies for PECO's Electric and Gas Operations, as well as the development of the load study for Conowingo Power Company ("COPCO"), which was then a subsidiary of PECO.

In 1982, I transferred to the Rates and Regulations Section of PECO's Rate Division. My responsibilities in this section included analysis of rate structure and rate design; preparation of testimony and accounting exhibits in PECO's and COPCO's rate proceedings; review and analysis of testimony, administrative law judge opinions and commission orders; and participation in various financial and economic studies.

In 1987, I was appointed Supervisor of the Business Analysis Section in PECO's Rates and Regulatory Affairs Division, which is the successor of the former Rate Division. My responsibilities in this position included preparing supporting data for rate filings with the Pennsylvania Public Utility Commission (hereafter, the "Commission" or "PUC"), the Maryland Public Service Commission, and the Federal Energy Regulatory Commission ("FERC"); developing service lives for the utility property of PECO and COPCO; coordinating PECO's Engineering Economics Course; and preparing various economic studies.

In January 1995, I was named to my current position as Manager of the Business Analysis and Support Section in PECO's Rates and Regulatory Affairs Division. My responsibilities in this position include the overall management of the specific activities described above in connection with my prior positions with the Rate Division. In addition, I am responsible for the preparation of cost of service studies for use in proceedings before the PUC and the FERC and the development of electric load studies.

Q. Have you testified previously in any regulatory proceedings?

A. Yes. I testified before the PUC in the Limerick 2 rate case (Docket No. R-891364) with respect to PECO's revenue, expense, rate base and depreciation claims and submitted testimony in the Commission's Investigation Into Demand Side Management (Docket No. I-900005) regarding off-system sales issues and in the Company's rate filing at Docket No. R-00922479 concerning the appropriate ratemaking treatment of post-employment benefits other than pensions. Additionally, I testified in PECO's securitization filing at Docket R-00973877 regarding the quantification of assets, jurisdictional allocation, revenue requirement and allocation of revenue requirement. I have also submitted testimony to the FERC in the rate proceedings for PECO and Susquehanna Electric Company (a PECO subsidiary) at Docket No. ER91-478, with respect to revenue, expense, rate base and tax claims. I have also testified before the Maryland Public Service Commission in support of COPCO's rate filings in Case Nos. 7982 and 8352 on the topics of revenues, expenses, taxes, and rate base.

II. INTRODUCTION AND SUMMARY

Q. Please describe the scope and purpose of your testimony.

A. My testimony will address three areas. First, I will identify and quantify the PECO assets and costs that are eligible for stranded cost recovery under the terms of the Electricity Generation Customer Choice And Electric Competition Act (the "Electric Competition Act"), which added Sections 2801 through 2812 to the Public Utility Code. These data were used by Mr. Hill to calculate PECO's costs that will be stranded as a consequence of electric industry restructuring mandated by the Electric Competition Act. I have also identified the estimated useful lives and terminal dates for PECO's generating units. As more fully explained by Mr. Hill, these dates were used to calculate the generating units' market value, which is an input to the stranded cost calculation.

Second, I will explain how the revenue requirement associated with the Competitive Transition Charge (CTC) was determined. Calculations will be discussed for year-by-year and levelized scenarios.

Third, I will briefly review the Company's 1995 life study and the potential for shifting depreciation reserve from transmission and distribution plant to generation plant.

In summary, my testimony will show that:

1) Total generation-related assets at December 31, 1998, are projected to be $9.7 billion, refer to Exhibit ABC - 1, Schedule 1.

2) The level annual CTC revenue requirement assuming a 7-year recovery period is $1,392.8 million (refer to Exhibit ABC - 1, Schedule 10).

III ASSETS AND COSTS THAT WILL BE STRANDED IN WHOLE OR IN PART

Q. Please explain the nature of the assets and costs that PECO claims will be stranded in whole or in part.

A. The Electric Competition Act defines three types or classes of transition or stranded costs. They are:

1) Regulatory assets; the unfunded portion of projected nuclear decommissioning costs; and cost obligations under PUC approved contracts with nonutility generation projects ("NUGs");

2) Prudently incurred costs associated with the buyout or buydown of NUG contracts; and

3) Investment in generation plant, spent nuclear fuel disposal costs, long-term power purchase commitments, retirement costs associated with existing generating units, and other identifiable transition costs.

I have grouped these assets and costs into five major categories for purposes of discussion in my testimony. They are as follows:

- Generating plant assets
- Decommissioning expenses (Nuclear and Fossil)
- Regulatory assets
- Other Transition Costs
- Regulatory Liabilities

Q. Your cost categories exclude NUG costs. Does PECO have any NUG contracts?

A. Yes. PECO purchases energy from a number of NUGs that are "Qualifying Facilities" under Section 210 of the Public Utility Regulatory Policies Act. These purchases are made pursuant to PUC-approved contracts which, in some cases, obligate PECO to pay for capacity as well as energy. For PECO, however, the pricing of these contracts has generally been structured to track the market prices of capacity and energy. Therefore, the Company is not making any claim in this filing for stranded costs associated with its purchased power contracts.

Q. As of what date are you identifying and quantifying the assets and costs used to calculate the Company's stranded costs?

A. The valuation date used for purposes of quantifying stranded costs is December 31, 1998. Under the terms of the Electric Competition Act, on January 1, 1999, the phase-in period for direct access to generation will begin, the Company's rates will be

fully unbundled and a CTC will be implemented.

Q. Please summarize PECO's estimated generation related costs at December 31, 1998.

A. A summary of PECO's net generation-related costs is provided in Exhibit ABC-1, Schedule 1. These data are used by Mr. Hill in calculating PECO's stranded costs.

A. GENERATING PLANT ASSETS

Q. Please explain what is included in this category.

A. This category includes the depreciated original cost of all of the Company's generating assets as of December 31, 1998, as well as the balance in construction work in progress. The starting point for determining original cost was the sum of the amounts recorded in Account Nos. 303-349 of the FERC's Uniform System of Accounts for Public Utilities and Licensees as of December 31, 1996. Estimated plant additions for 1997 and 1998 were then added to develop the 12/31/98 balance. A summary of the 12/31/98 net plant is provided in Exhibit ABC - 1, Schedule 2. The estimated 12/31/98 Construction Work in Progress (CWIP) balance was determined by adding 1997 and 1998 capital expenditures (including Allowance for Funds Used During Construction (AFUDC)) to the 1996 CWIP balance and deducting plant additions. The associated calculation is also provided on Schedule 2.

From the original cost figure, I deducted the accrued depreciation related to Account Nos. 303-349 that was recorded on the Company's books as of December 31, 1996. The depreciation that will be accrued from January 1, 1997, to December 31, 1998, was calculated by summing the annual depreciation for each calendar year within that period. A half-year convention was used for the first year that new plant additions would be in service. Annual depreciation was computed by applying remaining life accrual rates to the plant balances. The remaining life accrual rates for 1997 and 1998 were calculated by applying the average remaining lives and dispersions determined in the Company's most recent service life study. The Company's most recent service life study was completed in 1995 and is based upon retirement data through 1994. In its Order entered February 23, 1996, at Docket No. P-00950982, the Commission authorized PECO to begin recording depreciation, as of October 1, 1996, based upon the service lives determined in the 1995 study. Detailed calculations of the net generation plant by station at 12/31/98 is provided in Exhibit ABC - 1, Schedule 3.

As shown on Exhibit ABC-1, Schedule 2, PECO's net investment in generating facilities as of December 31, 1998, is anticipated to be approximately $6.7 billion.

Q. Please identify the terminal dates for each of the Company's generating units.

A. The terminal dates for each of the Company's generating units are provided in Exhibit ABC-2, which is a copy of the Company's 1995 service life study approved by the Commission in its February 23, 1996, Order.

B. UNFUNDED DECOMMISSIONING EXPENSES

1. Nuclear Decommissioning Expenses

Q. What are nuclear decommissioning expenses?

A. Nuclear decommissioning expenses are the costs to dismantle, decontaminate, remove and dispose of nuclear generating facilities at the end of their useful lives. Nuclear decommissioning, like all aspects of nuclear plant operation, is heavily regulated by the Nuclear Regulatory Commission ("NRC"). Nuclear decommissioning expenses are estimated on the basis of studies prepared by qualified experts with special knowledge of the planning, engineering and management of decommissioning projects and the applicable NRC requirements.

Q. How are nuclear decommissioning expenses reflected for ratemaking and book purposes?

A. For ratemaking purposes, the total estimated nuclear decommissioning expense for a nuclear generating unit is recovered over the estimated useful life of that unit. For book accounting purposes, the amount recorded as an annual expense for decommissioning is based upon the amount included in rates charged to customers. Under Generally Accepted Accounting Principles ("GAAP"), utilities are not required to record their total estimated decommissioning expenses as a liability, although the Financial Accounting Standards Board ("FASB") is currently reviewing whether it is

appropriate to record such liability.

Q. What is done with the amounts collected from customers for nuclear decommissioning expenses?

A. As required by NRC regulations and applicable Commission orders, the amounts collected from customers are deposited in external decommissioning trust funds, which can be used only for future decommissioning costs. Currently, the bulk of the money collected is placed in "qualified nuclear decommissioning trust funds" as defined by the Internal Revenue Code. The Company claims a current tax deduction for the amounts paid into a qualified decommissioning trust fund for both federal and state tax purposes. In addition, the earnings on the qualified decommissioning trust fund balances are not treated as taxable income of the Company. Instead, they are taxed at a favorable 20% rate for federal purposes (as opposed to the Company's federal tax rate of 35%) and are taxed at the personal income tax rate of 2.8% for state purposes (as opposed to the corporate net income tax rate of 9.9%). Some amounts received by the Company to fund decommissioning are not eligible to be deposited in the qualified decommissioning trust funds. These amounts, net of taxes, are deposited in nonqualified trusts. The Company may only deduct amounts from these nonqualified trusts as they are actually spent to decommission the nuclear units. Earnings upon nonqualified trust balances are taxed as income to the Company at the higher federal and state corporate tax rates.

Q. What is PECO's estimated nuclear decommissioning expense?

A. Based on PECO's ownership shares in Limerick 1 and 2, Peach Bottom 1, 2 and 3 and Salem 1 and 2, PECO's total estimated decommissioning expenses, as of December 31, 1998, will be $1.49 billion (in year- end 1998 dollars).

Q. How was the total nuclear decommissioning expense estimate of $1.49 billion determined?

A. The nuclear decommissioning expense estimate was based on the results of site-specific studies for Limerick, Peach Bottom and Salem that were prepared by Mr. Thomas S. LaGuardia, President of TLG Services, Inc. Mr. LaGuardia estimated total decommissioning expenses, as of December 31, 1995, of $1.54 billion (in 1995 dollars). This estimate incorporates Mr. LaGuardia's use of an approximate 20-25% contingency factor. I made two adjustments to Mr. LaGuardia's estimate in establishing a value for stranded investment purposes. First, a downward adjustment of $144 million was made to reflect a contingency factor of 10%, which is consistent with the Commission's proposed Policy Statement on nuclear decommissioning issued on July 18, 1996. Second, in order to obtain estimated decommissioning expenses as of December 31, 1998, I increased Mr. LaGuardia's estimates by the projected year-to-year changes in the Gross Domestic Product Implicit Price Deflator ("GDP deflator") for the three-year period from January 1, 1996, to December 31, 1998, to account for the effects of inflation. This calculation is provided in Exhibit ABC-1, Schedule 4.

Q. How much of PECO's total estimated nuclear decommissioning expense will be funded as of December 31, 1998?

A. As of December 31, 1996, approximately $268.1 million had been deposited in PECO's decommissioning trust fund. PECO is currently recovering in rates approximately $21.8 million per year of nuclear decommissioning expense, which is being deposited in the trusts on an on-going basis. Therefore, by December 31, 1998, an additional $41.4 million will have been deposited in the trust. Trust earnings during that same interval are estimated to be approximately $43.2 million based upon an assumed annual earnings rate of 7.5%. As a consequence, the trust balance at December 31, 1998, will be approximately $352.7 million.

Q. How much of PECO's estimated nuclear decommissioning expense should be funded as of December 31, 1998?

A. Based on the current estimate of decommissioning costs and the constant current accrual method approved in the Company's last base rate case, the trust balance plus any deferred tax balance should be $607.4 million to reflect the portion of the current estimate that should have been accrued during the period from the date of initial commercial operation of each nuclear generating unit to December 31, 1998, as shown in Exhibit ABC-1, Schedule 4.

Q. What portion of PECO's nuclear decommissioning expenses is included in its claim for stranded costs?

A. As set forth in Exhibit ABC-1, PECO's stranded cost claim consists of the sum of the estimated fund deficiency amounts for each unit less deferred taxes associated with nonqualified funds, or approximately $236.9 million.

Q. Following restructuring and unbundling of PECO's rates, how will the unfunded nuclear decommissioning expense that accrues commencing January 1, 1999 be recovered?

A. Nuclear decommissioning expense that accrues on and after January 1, 1999, will be an element of the ongoing operating and maintenance expenses of the Company's nuclear generating units. That cost, like other components of operating and maintenance expense, is a deduction from the market price of generation. As such, these prospective decommissioning expense accruals must be reflected in the calculation of the market value of the Company's nuclear generating assets. The estimated ongoing expense level is $36.7 million as shown in Schedule 4 of Exhibit ABC-1.

Q. Are there any tax impacts associated with the decommissioning expense?

A. Yes. Amounts collected to fund both the true-up of prior period costs and the on-going accrual reflected in the market value may not be eligible for deposit in the Company's qualified nuclear decommissioning trust funds. The Internal Revenue Code states that the amount a taxpayer may deposit annually in a qualified trust fund

is the lesser of the taxpayer's "ruling amount" or the "cost of service" amount associated with that taxpayer's decommissioning expense while the nuclear unit remains in rate base. The Company believes at least some of the true-up of prior period costs will be eligible for the qualified decommissioning trust funds if (a) the Commission's order clearly states that the true-up amount is the Company's cost of service for decommissioning expense, (b) the true-up can be collected in the CTC and (c) the Internal Revenue Service agrees to authorize "ruling amounts" over a period representing the transition from regulation to competition that may be shorter than the economic lives of nuclear units. In contrast, the on-going accrual reflected in the market value, unless specifically ordered by the Commission, will not be the subject of a cost of service rate order. In any event the on-going accrual would not be deposited in the Company's trust fund until after the Company's nuclear units are no longer in rate base. As a consequence, it's likely that these accruals (1) could not be deducted when they are deposited in the Company's decommissioning trusts, and (2) earnings on these amounts will be taxed at PECO's full corporate tax rate.

Q. What are the implications of this expense not being deductible?

A. Earnings will be less than that achieved on qualified trusts balances because only the net-of-tax accruals forms the earnings base and trust earnings are taxed at a higher rate.

Q. How has the Company reflected these tax consequences?

A. The ongoing decommissioning expense of $36.7 million incorporated into the market value calculation, as developed in Exhibit ABC-1, Schedule 4, now reflects the earnings impact of tax consequences. I previously described in order to put the Company in the same position it would be under the tax treatment available under cost of service regulation. This increase in annual expense is approximately $14 million per year and reflects a difference in after-tax earnings rate of about 1%. This tax change reduces the market value of PECO's generating plants by approximately $79 million.

Q. What if the IRS regulations or laws change to allow these expenses to be deductible?

A. If such a change were made this year, the Company's IRS-related concern would be alleviated and the claim would be modified. However, there are NRC-related concerns as well, as noted below.

Q. Are there any other potential concerns with decommissioning expense?

A. Yes. The NRC is currently evaluating how to address deregulation. If the NRC decides that generation in a deregulated market is not an "electric utility" business, under its applicable regulations, then licensees may be required to fully fund the decommissioning reserves when cost of service regulation ends. If that occurred, the Company would have to seek appropriate relief under the permitted exceptions to the rate cap for decommissioning expense.

Q. Are there any potential solutions that resolve both the IRS and the NRC issues?

A. Yes. If the PaPUC determines that the cost of decommissioning nuclear power plants should remain with the "wires" business, both issues could be resolved in a manner beneficial to customers. The IRS issue would be resolved because there would be an order including the decommissioning expense in PECO's cost of service, thereby making it eligible for favorable tax treatment. Similarly, for NRC purposes, the costs would still be the responsibility of a utility that can charge cost of service based rates, thus assuring an adequate revenue stream to assume funding.

Q. How would the cost of nuclear decommissioning be included in the regulated business?

A. The PaPUC could establish a separate charge for nuclear decommissioning expense as part of the Company's transmission and distribution business. The Company would be required to update this charge on a periodic basis (i.e. every 5 years) based upon new decommissioning studies. This would provide assurance to the NRC that there is a revenue stream to fund decommissioning expense, and it would also satisfy IRS rules criteria for deductibility.

Q. Is this proposal consistent with the intent of the Electric Competition "Act"?

A. Yes. In fact, a substantial increase in decommissioning expense is one of the exceptions to the rate cap. Including this cost in regulated rates would also allow review and adjustment on a periodic basis.

2. Fossil Decommissioning Expenses

Q. *What are fossil decommissioning expenses?*

A. Fossil decommissioning expenses are the cost to dismantle, remove and dispose of fossil-fired steam generating facilities at the end of their useful lives. Like the corresponding expenses for nuclear facilities, fossil decommissioning expenses are estimated on the basis of studies prepared by qualified experts with special knowledge and expertise in the areas of planning, engineering and managing such projects.

Q. How are fossil decommissioning expenses reflected for ratemaking and book purposes?

A. Fossil decommissioning expenses are treated as a cost of removal. Under existing Pennsylvania regulatory practice, neither the cost of removal nor any salvage value is recognized until an asset is retired and the cost of removal is actually incurred. The actual cost of removal less any associated salvage value (net negative salvage) is recorded as a deduction from accrued depreciation and, thereby, is amortized over the remaining life of applicable plant accounts through the operation of the remaining life method. Stated another way, both the expense recognition and rate recovery for fossil decommissioning expenses are after-the-fact. Because of the ratemaking and accounting procedures explained above, there has been no recognition of the decommissioning costs that will be incurred upon retirement of PECO's fossil-fired generating units. Thus, unlike nuclear decommissioning

expenses, PECO's fossil decommissioning expenses have not been funded.

Q. How does Pennsylvania's regulatory treatment of fossil decommissioning expenses differ from that of other jurisdictions?

A. In many other jurisdictions, a utility is entitled to reflect prospective net negative salvage, which includes decommissioning expenses, in calculating its annual depreciation expense accrual. Typically, this is done by adding an estimate of future net negative salvage to the plant costs to which the annual accrual rate is applied in order to calculate the annual depreciation expense accrual. Under that method, estimated decommissioning expenses are recovered on a prospective basis over the lives of the generating units to which they relate. This procedure has not been employed in Pennsylvania since the Superior Court's 1962 decision in Penn Sheraton Hotel Co. v. Pa. P.U.C., which has generally been read as barring the prospective recovery of decommissioning costs by Pennsylvania utilities. However, an exception to that principle was recognized for nuclear decommissioning expenses due to the significant health and safety concerns associated with the closure of nuclear facilities and the NRC's requirements for pre-funding of nuclear decommissioning expense.

Q. What is the estimated fossil decommissioning expense for which PECO is financially responsible?

A. For fossil-fired steam generating units totally or jointly owned by PECO, the Company estimates decommissioning expenses of $148.6 million.

Q. How was the total fossil decommissioning expense estimate of $148.8 million determined?

A. Fossil decommissioning expense for the units listed in Exhibit ABC-1, Schedule 5 are based on site specific studies performed by Mr. LaGuardia in January and February 1997. To obtain estimated decommissioning expenses as of December 31, 1998, I increased the cost, as determined by Mr. LaGuardia, by the year-to-year changes in the GDP deflator from 1997 to December 31, 1998, to account for the effects of inflation. These data provide PECO's claim for fossil decommissioning expense

Q. What portion of PECO's fossil decommissioning expenses is included as a stranded cost?

A. As set forth in Exhibit ABC-1, Schedule 5 PECO's stranded assets include fossil decommissioning expenses equal to $126.6 million, consisting of the portion of those expenses that would have been recovered if total estimated decommissioning expenses had been accrued ratably since the in-service date of each fossil-fired generating unit based upon its current estimated useful life and attained age as of December 31, 1998.

Q. Following restructuring and unbundling of PECO's rates, how will the fossil decommissioning expenses that would accrue on and after January 1, 1999, be recovered?

A. Fossil decommissioning expense that would accrue on and after January 1, 1999, will be an element of the ongoing operating and maintenance expenses of the Company's fossil generating units. That cost, like other components of operating and maintenance expense, is a deduction from the market price of generation. As such, these prospective decommissioning expense accruals must also be reflected in the calculation of the market value of the Company's fossil generating assets. Additionally, I would note that when the Statement of Financial Accounting Standard No. 71 ("SFAS 71"), Accounting For The Effects Of Certain Types of Regulation, ceases to apply to PECO's generation function, PECO will have to accrue this expense each year. Approximately $22.2 million is included in the market value analysis for fossil decommissioning. The expected annual accrual by station is provided on Schedule 5 of Exhibit ABC-1

C. REGULATORY ASSETS

Q. What is a regulatory asset?

A. A regulatory asset is defined in SFAS 71, as follows:

> Regulators sometimes include costs in allowable costs in a period other than the period in which the costs would be charged to expense by an unregulated enterprise. That procedure can create assets (future

> cash inflows that will result from the rate-setting process) . . . For general-purpose financial reporting, an incurred cost for which a regulator permits recovery in a future period is accounted for like an incurred cost that is reimbursable under a cost-reimbursement-type contract.

Q. Please identify the regulatory assets recorded on PECO's books of account that are eligible for stranded cost recovery under the terms of the Electric Competition Act.

A. PECO has recorded on its balance sheet and/or will be entitled to recover as of December 31, 1998, generation-related regulatory assets, excluding nuclear and fossil decommissioning underfunding, totaling $2.6 billion. In general, regulatory assets are recorded in FERC Account No. 186 (Miscellaneous Deferred Debits) or FERC Account No. 182 (Unrecovered Plant and Regulatory Costs) with some exceptions, such as deferred fuel and unamortized loss on reacquired debt. I will describe below each regulatory asset that the Company is entitled to reflect in rates under current regulatory practice. A summary of the Company's regulatory assets is provided in Exhibit ABC-1, Schedule 6.

Carrying Charges And Deferred Depreciation On 50% Of Limerick Common Plant. Limerick is a two unit generating station that utilizes common facilities, such as a common fuel floor and spent fuel pool, to support the operation of both units. Functionally, over 80% of the common facilities are needed to support the operation of Limerick 1. However, in the rate proceeding in which Limerick 1 was first claimed in PECO's rate base, the Commission applied its policy of including in rate

base only 50% of common plant. In its Order entered June 27, 1986, at Docket No. R-850152, the Commission directed PECO to accrue, but defer, carrying charges on the 50% of Limerick common plant not included in rate base in that case and to defer the associated depreciation expense on that property. The carrying charges were to be based upon the Company's accrual rate for "AFUDC". The Commission stated that the deferred carrying charges and depreciation could be claimed for recovery in a subsequent rate proceeding.

In its Order entered May 16, 1990, at Docket No. R-891364, the Commission addressed, among other issues, the Company's claim to include Limerick 2 and the remaining 50% of Limerick common plant in rate base. Subject to certain adjustments discussed in that Order, the Commission treated the deferred carrying charges and depreciation like a capitalized plant cost by directing PECO to amortize the deferred costs "above-the-line" over the life of Limerick 2 and allowing PECO to earn a return on the unamortized balance.

On October 27, 1995, PECO filed a Petition For A Declaratory Order in which it requested Commission approval to accelerate the depreciation of Limerick 1 and 2 and to accelerate the amortization of certain regulatory assets associated with those units. With specific reference to the deferred carrying charges and deferred depreciation on 50% of Limerick common plant, PECO requested permission to amortize the unrecovered balance over a nine-year period commencing October 1, 1996. By Order entered February 23, 1996, the Commission granted the approvals

sought by PECO. Reflecting continued amortization of the deferred carrying charges and depreciation at the rate approved in the Commission's February 23, 1996 Order, the unamortized balance at December 31, 1998 will be $175.8 million.

Carrying Charges And Deferred Depreciation On 50% Of Eddystone, Peach Bottom And Salem Common Plant. These costs are similar to the carrying charges and deferred depreciation for Limerick, which were previously described, and arise from the application of the Commission policy allowing only 50% of common plant in a utility's rate base for ratemaking purposes when the first unit of a multi-unit plant is placed in service. These costs are not recorded in FERC Account No. 186 because they were incurred prior to FERC's directive on accounting for the Commission's regulatory policy. However, in every PECO rate case since each of these costs was incurred, the Commission has permitted a return of and a return on these amounts. The unrecovered cost of this asset at December 31, 1998 is projected to be $17.4 million.

Unamortized Loss On Reacquired Debt. To encourage prudent refinancing, the Commission has consistently permitted utilities a return on and a return of tender and call premiums paid to reacquire high coupon rate debt. The return of premium costs is accomplished by amortizing such costs over the stated life of the reacquired debt. The return on premium costs is accomplished by deducting the unamortized balance of the premiums from the net outstanding debt when calculating capitalization ratios and debt cost rates. This has the effect of increasing the cost rate

of the new issue by an increment that provides a return, at the new issue's average coupon rate, on the unamortized premium balance. Under GAAP, unregulated entities record tender and call premiums as a charge against income in the year in which they are incurred. However, as a consequence of the ratemaking treatment afforded by the Commission, as described above, tender and call premiums incurred by PECO were recorded on its balance sheet as a regulatory asset. The Company began amortizing these costs from the date of recordation. The portion of that amount related to the Company's generating assets as of December 31, 1998, will be $158.3 million. The allocation to the generation function was based on net plant because debt financing is driven by plant construction. The development of the allocator and the allocated portion of the asset is set forth in Exhibit ABC-1, Schedule 6.

Nuclear Design Basis Documentation. This project was initiated in 1988 in connection with industry-wide initiatives to consolidate and validate design-basis information so that it would be readily available to assist plant operations, engineering, and design and inspection activities. The goal was to have a single source map for all design-basis information in order to streamline engineering and operating/inspection activities in cases where familiarity with the underlying basis of system design is required. Industry guidelines were established by NUMARC (Nuclear Utilities Management Resources Council) in the 1990 time frame and supported by the NRC. The NRC was concerned that licensees should be able to verify the consistency between the design basis and the actual plant configuration.

PECO formally requested FERC's opinion on the proper method of recording these costs. By its Order dated November 23, 1992, at Docket No. AC-92-170-000, the FERC determined that these costs were more akin to plant costs than expenses. Accordingly, the FERC directed that the costs should be recorded as a deferred item in FERC Account No. 182.2 (Unrecovered Plant Costs And Regulatory Studies) and should be amortized "above-the-line" over the remaining lives of the Company's nuclear units to which they relate. This is appropriate because the benefits of this project will be realized over the lives of the plants. Since the date of the FERC's Order, the Company has been amortizing these costs. As of December 31, 1998, the unamortized balance will be $28.9 million.

Peach Bottom And Limerick Water Chemistry System Changes. This project was started at Peach Bottom in 1986, as a potential solution to intergranular stress corrosion cracking (IGSCC), which was a problem that surfaced in the large bore piping at Peach Bottom and other nuclear plants in the 1980's. The project was stopped in 1987, and was restarted in 1989. The system was tested in 1991, but did not operate as planned and was not completed. A letter was sent to the FERC requesting permission to record the costs in FERC Account No. 182 (Unrecovered Plant And Regulatory Costs) and to amortize these costs over the remaining life of the plant. FERC granted the Company's request. Recently, however, work has restarted on this project, and some of the costs may be transferred to CWIP.

A similar project was initiated at Limerick to eliminate any potential for IGSCC at that plant. The project was stopped in 1991 after the testing at Peach Bottom initially proved unsatisfactory. This work was also recently restarted, and part of the project may be transferred to CWIP or plant in service during 1997. The unamortized balance of these costs at December 31, 1998, is projected to be $6.7 million. Of that amount, approximately $5.0 million is related to Peach Bottom and $1.7 million is related to Limerick.

Limerick "Early Window" Declaratory Order Deferred Costs. The date of commercial operation of a new nuclear generating unit can, and usually does, differ from the effective date of rates that reflect the unit's inclusion in rate base. If commercial operation commences in advance of the effective date of new base rates, the utility will begin to recognize substantial costs because applicable regulatory accounting procedures mandate that, once utility property is placed in service, the associated carrying costs, depreciation and operating and maintenance expenses can no longer be capitalized. At the same time, the commercial operation of a nuclear unit will typically result in substantial energy cost savings that will be passed through to the utility's customers under its Energy Cost Rate ("ECR") or in PECO's case, its Energy Cost Adjustment ("ECA").

To deal with this problem, PECO filed a Petition For A Declaratory Order on June 15, 1984, in which it requested the Commission to afford "early window" treatment to the costs the Company would recognize if Limerick 1, which was then nearing completion, went into commercial operation in advance of the Commission's

approval of new rates reflecting it in rate base. Specifically, PECO asked that the Commission authorize deferral of the carrying costs, depreciation and operating and maintenance expenses of Limerick 1 from the date of its commercial operation to the rate effective date, as well as the deferral of the fuel savings that Limerick 1 would produce during the same period. By its Order entered September 28, 1984, at Docket No. P-840514, the Commission authorized the deferrals PECO requested and stated that PECO could make a claim for recovery of the deferred costs, net of fuel saving, in "an appropriate proceeding filed subsequent to the entry of a Final Order in the Limerick Unit 1 rate case proceeding."

Subsequently, when Limerick 2 was nearing completion, PECO filed a Petition For A Declaratory Order requesting Commission approval of "early window" treatment in the event that unit entered commercial operation in advance of the effective date of new rates reflecting its inclusion in the Company's rate base. By its Order entered May 3, 1989, at Docket No. P-890349, the Commission authorized a deferral on a basis similar to that provided for in its Limerick 1 Early Window Order.

On July 21, 1989, PECO filed a rate increase that was driven principally by its request to include Limerick 2 in its rate base for ratemaking purposes. In that case, PECO claimed recovery of $137 million of costs, net of fuel savings, that had been deferred pursuant to the Limerick 1 Early Window Order. In its Order entered May 16, 1990, at Docket No. R-891364, the Commission authorized PECO to amortize those deferred costs over a 10-year period.

As previously discussed, in October 1995, PECO sought PUC approval to accelerate the depreciation of Limerick 1 and 2 and to accelerate the amortization of certain related regulatory assets. In particular, PECO requested approval to begin to amortize the Limerick 2 deferred costs over a nine-year period beginning October 1, 1996. In its Order entered February 23, 1996, the PUC granted PECO's request and recognized that the revenue source to provide for such amortization would be "subsumed within existing rates" as augmented by revenues "made available through the operation of the Company's Competitive Breakthrough Strategy."

Reflecting continued amortization through December 31, 1998, the unamortized balances of the Limerick 1 and 2 Early Window costs as of that date will be $18.3 million and $68 million respectively.

Deferred Fuel Costs. On December 5, 1996, PECO filed with the Commission a Petition for a Tentative Order to allow it to roll its energy costs into base rates and to eliminate both its ECA and its Limerick Settlement Adjustment ("LSA").[1] In addition, PECO requested that the Tentative Order establish its right to recover certain additional costs not reflected in its current energy costs, through a "CTC", an Intangible Transition Charge "ITC or an automatic adjustment clause established

[1] The LSA is an automatic adjustment provision that was initiated to implement the settlement of PECO and OCA appeals from the PUC's Order in the Limerick 2 rate case. Under the terms of the settlement, PECO is entitled to retain a portion of the energy cost savings made possible by Limerick 2 as well as a portion of off-system power sales.

under Section 1307 of the Public Utility Code. The additional costs PECO sought approval to recover total $306.3 million, plus interest thereon at 9%. The total of $306.3 million consists of three components:

- PECO's under-recovery of energy costs as of December 31, 1996, which was projected to be $80 million. (The actual 1996 underrecovery was subsequently determined to be $69.7 million.)
- $22 million to which PECO is entitled under the 1996 Nuclear Performance Factor of its ECA (the actual number was determined to be $22.3 million); and
- $204.3 million reflecting the 0.7 mills per kWh by which the Company's average energy costs rolled into base rates from its ECA understate its projected energy costs for the 9-year period from January 1, 1997, to December 31, 2005, i.e., approximately $22.7 million per year (due to rounding in the roll-in of the ECA, this number was adjusted to $22 million).

In its Tentative Order entered December 19, 1996, the Commission approved PECO's request to roll its energy costs into base rates and to eliminate both the ECA and LSA. As part of that Order, the Commission revised PECO's projection of understated future energy costs to $198 million, i.e., approximately $22 million

per year. However, as to PECO's request that the Commission approve its recovery of additional costs totaling $306.3 million, the Commission stated as follows:

> While the Commission denies the Company's request to grant recovery of these amounts with finality at this time, the Commission nevertheless recognizes the Company's right to defer these costs and to file for recovery of these undercollections in the future. Under normal regulatory practice, these undercollections would be reconciled in filings to be made in April of 1997 and would be recovered from customers over the next automatic adjustment clause period, provided that the costs incurred were prudently incurred and reasonable in amount . . . .
>
> * * *
>
> Accordingly, the Company's under recovered energy and other costs that have been deferred to date may continue to be accumulated and deferred post-December 31, 1996. In the Commission's opinion, these accumulated deferrals are "regulatory assets and other deferred charges typically recoverable under current regulatory practice" within the meaning and scope of Section 2808(c)(1). As such, these are costs that are recoverable in the future as part of an electric utility's Competitive Transition Charge, Intangible Transition Charge, or an automatic adjustment clause, so long as the total charges do not exceed the electric utility's rate cap.

Based upon the Commission's Tentative Order, the Company has an opportunity to establish a regulatory asset, at December 31, 1998, of $311.6 million, consisting of the deferred amount of $290.0 million ($198 million plus the 1996 balance of $92.0 million) plus interest of $21.6 million. The interest was calculated at 9%. That interest rate was applied to the components of the $290.0 million principal amount as follows:

- As to PECO's $69.7 million under recovery of energy costs for the 12 months ended December 31, 1996 and the $22.3 million of shared energy savings to which PECO is entitled under the Nuclear Performance Factor of its ECA, interest was calculated on the entire $92 million balance for the period from December 31, 1996 to December 31, 1998.

- As to additional energy costs of $22 million per year for the period from January 1, 1997, to December 31, 2005, interest was calculated on a principal balance of $11 million for the period from January 1, 1997 to December 31, 1997 and on a principal balance of $33 million for the period from January 1, 1998 to December 31, 1998.

Deferred SFAS 106 Costs. Statement of Financial Accounting Standards No. 106 (SFAS 106"), which became effective as of January 1, 1993, established a GAAP requirement that employers utilize an accrual method of accounting to recognize *expenses associated with the provision of benefits other than pensions to retired* employees ("other post-employment benefits" or "OPEBs"). The cost of health care insurance benefits are the principal component of OPEBs. Until the effective date of SFAS 106, employers were permitted to account for OPEBs on a "cash" basis, such that health insurance costs for retired workers were recorded as an expense when they were paid. The adoption of SFAS 106 created an immediate increase in the level of OPEB expenses recognized for financial reporting purposes.

In order to provide a revenue stream to offset the expense recognition required by SFAS 106, PECO filed a rate increase request with the Commission on

September 11, 1992. Following evidentiary hearings, the Commission entered an Order on September 2, 1993, in which it found that PECO's operating expenses would increase by $36.5 million per year to recognize SFAS 106 costs, but PECO was barred by the terms of an earlier settlement from increasing its rates to reflect those costs. However, the Commission authorized PECO to defer that amount each year for recovery in a future rate case.

PECO appealed the Commission's Order to the Commonwealth Court of Pennsylvania. During the pendency of the appeal, a settlement was reached among the parties. The settlement provided that PECO would be permitted to increase its electric base rates by $25 million to fully fund its SFAS 106 obligation. Additionally, the settlement provided that the SFAS 106 costs deferred by PECO for the years 1993 and 1994 pursuant to the Commission's Order would be amortized over an 18-year period, and such amortization "will be deemed subsumed in the rates prescribed [by the settlement]." The settlement was approved by the Commission in its Order entered October 19, 1994, at Docket No. R-00922479. As a consequence of the foregoing, PECO has a regulatory asset for the unamortized portion of the deferred SFAS 106 costs.

A second aspect of PECO's regulatory asset for deferred SFAS 106 costs relates to a portion of the so-called "transition obligation" created by the adoption of SFAS 106. In addition to mandating the accrual of current period OPEB expenses, SFAS 106 required employers to record an additional expense, which arose as a result of

the one-time transition from cash to accrual accounting. In short, the transition obligation reflects OPEB accruals related to employees' service up to the date of adoption of SFAS 106. SFAS 106 permits employers to recognize the transition obligation over a prospective period of up to twenty years (i.e., a twenty-year amortization). PECO chose to use the full twenty-year period to recognize its transition obligation under SFAS 106. A revenue stream to fund this expense has been provided as part of the $25 million base rate increase implemented pursuant to the settlement explained above.

In 1994, PECO initiated Voluntary Retirement And Separation Incentive Programs, and offers of retirement or separation were accepted by a number of the Company's employees. Under applicable GAAP for voluntary retirement and separation programs, PECO was required to recognize as an expense, in the year of retirement or separation, the portion of its entire transition obligation that related to the employees who accepted early retirement or separation. As a result, OPEB expenses that otherwise would have been recognized over a prospective 18-year period were, instead, recognized in 1994 for book purposes. However, as explained above, recovery of the expenses recognized in 1994 is provided for in PECO's existing rates, which will produce a revenue stream, over the amortization period, equal to those expenses. Therefore, the voluntary retirement and separation-related OPEB expenses are a regulatory asset, and have been recorded in that fashion on the Company's balance sheet. This is basically the same as the situation that would arise if the FASB said that effective 4/1/97 nuclear decommissioning liability must be

recognized on the books in total. Since the Company is currently recovering decommissioning costs in rates a regulatory asset would be established.

The unamortized balance of this asset that relates to the generation function will be $100.6 million as of December 31, 1998. The allocation of the asset to the generation function was based upon the proportion of generation-related labor expense to total labor expense. Exhibit ABC - 1, Schedule 6 provides the development of the generation allocation factor.

Compensated Absences. Unused sick leave and vacation time is compensable upon an employee's retirement or separation. PECO accrues a liability for the amounts that will be paid to employees that retire or otherwise leave its employment with unused sick leave or vacation time. These expenses are recoverable for ratemaking purposes on the basis of actual expenditures. Accordingly, there is a timing difference between recognition of the expense for book purposes and its recovery for ratemaking purposes. Therefore, the book accrual is a regulatory asset. The amount of this asset that relates to the generation function will be $16.6 million at December 31, 1998. The allocation to the generation function was based upon the proportion of generation-related labor expense to total labor expense. Refer to Exhibit ABC - 1, Schedule 6 for the allocation of this asset.

Deferred SFAS 109 Tax Expense. The application of Statement of Financial Accounting Standards No. 109 ("SFAS 109"), Accounting For Income Taxes,

requires PECO to record as a deferred liability: 1) the tax-reductive effects of certain tax/book-timing differences the tax benefit of which the Company was required by the PUC to flow-through to customers in the ratemaking process; and 2) the deferred taxes netted against AFUDC. These differences "reverse" over time and, as a result, will increase the Company's revenue requirement in the future. Under normal ratemaking procedures, the Company is entitled to recover the future-period increases in tax expense in the rates charged to customers. Accordingly, under SFAS 71, a regulatory asset was recorded in an amount equal to the deferred tax liability.

The Company's regulatory asset consists of three principal components of tax expense for which a flow-through method was used for ratemaking purposes. One element is the effect of deductions for accelerated depreciation for purposes of (a) the Pennsylvania corporate net income tax ("CNI Tax") for all vintages of property; and (b) certain federal income taxes for pre-1981, i.e., pre-ACRS, vintages of property. The use of accelerated depreciation and the flow-through method in calculating these taxes for ratemaking purposes produced a significantly greater deduction, and correspondingly less tax expense, than if the straight-line, book-life method or full normalization accounting had been employed. That reduction in tax expense, which was flowed-through to customers, will reverse at a later point in the life of each asset, when accelerated depreciation produces deductions that are less than the straight-line method and tax expense is correspondingly higher. Simply stated, it is as if the Company had loaned customers the tax benefits produced by

accelerated depreciation in the early years of an asset's life, subject to an agreement that the customers would pay back the loan at a later date when the tax benefits "reverse" and must be paid over, by the Company, to the Commonwealth of Pennsylvania and the federal government. In light of this regulatory treatment, a regulatory asset was properly recorded representing the amounts that would have to be collected from customers to pay future taxes. When the Commission adopted the flow-through method it recognized that customers would have to pay higher taxes in the later years of asset lives.

The second component relates to pensions, benefits and taxes that are capitalized as part of the original cost of utility plant for book accounting purposes but deducted for tax purposes. For ratemaking purposes, PECO flowed-through the CNI tax and federal income tax effects of these current period deductions. For book purposes, pensions, benefits and taxes were capitalized. Thus, a tax-book timing difference was created for which a deferred tax liability must be recognized under SFAS 109. However, under normal regulatory practice, the depreciation expense related to this element of original cost would not give rise to an income tax deduction in calculating income taxes for ratemaking purposes but, instead, would be treated as income, and PECO would be entitled to recover its tax liability on that addition to taxable income over the life of the asset. In light of this regulatory treatment, a regulatory asset was properly recorded representing the amounts that would have to be collected from customers to pay these future taxes.

The third component of this regulatory asset relates to AFUDC. The Company's AFUDC rate is used to capitalize, for book purposes, the cost of funds expended on CWIP. The amounts capitalized as AFUDC become part of plant costs and the Company obtains a return on and a return of these amounts through rates when the plant is placed in service and is included in rate base for ratemaking purposes. Like PECO's weighted average cost of capital, its AFUDC rate contains both a debt and equity cost component. AFUDC accrued prior to 1991 was recorded on the basis of an AFUDC rate that reflected PECO's debt and equity cost rates on an after-tax basis. That is, the debt return capitalized during construction was reduced to reflect the deductibility of interest when incurred and the capitalized equity return did not include a "gross-up" to reflect the income taxes that would be payable when that equity return is collected, in the future, over the life of the plant to which it relates. The application of SFAS 109 required the Company to create a deferred tax liability equal to the sum of (a) the income tax deduction reflected in the net-of-tax recordation of the debt component of AFUDC; and (b) the unrecorded income tax on the equity component of AFUDC. However, for ratemaking purposes, the Company is entitled to recover these income taxes in the rates established by the Commission because the book depreciation expense on the AFUDC-related component of the original cost would not be deductible in calculating income taxes for ratemaking purposes. Therefore, historically the PUC has allowed utilities to gross-up such expenses to recover the applicable income taxes. Consequently, over the life of the asset to which the AFUDC relates, the Company will receive revenues to offset the deferred tax liability. Accordingly, a regulatory asset equal to the

deferred tax liability was recorded. The Commission has in the Company's past rate cases included in rates the higher taxes associated with the AFUDC and the capitalized pensions and benefits portion of depreciation expense.

In 1993, the Company was required to adopt SFAS No. 109 for financial accounting purposes. Many nonregulated companies recorded a charge against earnings when establishing the deferred tax liability required by SFAS No. 109. However, because of the ratemaking policy of the Commission that allows recovery from customers of the future tax liability recognized under SFAS No. 109, PECO and other similarly regulated utilities were permitted to record a regulatory asset concurrent with recording the liability.

The Company's total regulatory asset for SFAS 109 related to its generating plant will be $1,687.1 million as of December 31, 1998.

Q. What would the income statement impact be if the Company was denied recovery of the SFAS 109 regulatory asset?

A. If recovery of a regulatory asset is denied, then the asset must be written-off the books. A write-off of the $1,687 million SFAS 109 regulatory asset that is currently on the books would reduce income by approximately$987 million ($1,687.1 million X (1-T) where T=41.493%).

Q. What level of revenue is required to recover such loss from customers?

A. In order to avoid any loss on the SFAS 109 regulatory asset, revenue would have to increase by $1,687 million ($987 million ÷ (1-T) where T= 41.493%). This is a exactly the same number that was established as a regulatory asset. This again illustrates that recovery of this assets is appropriate and necessary and is consistent with Mr. Warren's testimony as to why it is necessary to recover the full SFAS 109 asset value in rates.

Q. Have you discussed with the Company's independent auditors the potential *impact of being denied recovery of SFAS 109 costs?*

A. Yes. I have discussed the impact on the Company's income statement with (C&L) Coopers & Lybrand, the Company's independent auditors. C&L concurs with the estimated impact discussed above. If recovery is denied there would be an immediate write-off equal to the SFAS 109 balance net of any tax benefit.

D. Other Transition Costs

Q. Is the Company seeking recovery of any other costs associated with the transition to a competitive generation market?

A. Yes. The Company is seeking recovery of two specific transition costs. The first includes the cost of filings and proceedings associated with the implementation of the Electric Competition Act. The second is the cost of customer education

programs, which are also mandated by the Electric Competition Act. Each cost category is discussed below.

Commission's Filings and Proceedings

As shown on Schedule 7 of Exhibit ABC-1, the Company has included $8.5 million in its claim for stranded costs as the estimated cost of Commission filings and proceedings to implement the Electric Competition Act. The bulk of these costs are related to the preparation of the Company's restructuring filing and the associated Commission proceedings, including evidentiary hearings, briefing, exceptions and so forth. In addition, the Company has included in this claim the costs associated with the preparation and litigation of its Application for a Qualified Rate Order to securitize a portion of its stranded costs. The Company's claim does not include Company labor costs, except for paid overtime incurred in connection with the filings and proceedings identified above.

Customer Education Programs

The Electric Competition Act requires the Company to implement customer education programs to provide customers an understanding of how their energy supply may be obtained in the future. The Company has 1.5 million customers. Developing an education program designed to impart meaningful information in an understandable fashion to that population requires a significant amount of time and resources. The current estimate of the cost of the education program is approximately $24.2 million. This consists of costs associated with delivery

information through various media, including radio, newspapers, direct mail and telephone 800 numbers. A description of the programs to be implemented by the Company or by third parties on its behalf is provided in the testimony of Gwendolyn S. King, PECO Statement No. 17. Additionally, the components of the cost for the 1997-2000 period are provided in Exhibit GSK-4 which accompanies the Testimony of Gwendolyn S. King.

E. REGULATORY LIABILITIES

Q. What a re regulatory liabilities?

A. Regulatory liabilities are amounts a utility would be obligated, under current regulatory practice, to return to customers in the future.

Q. Have you reviewed the Company's regulatory liabilities to determine which items could appropriately be deducted as an offset against stranded regulatory assets?

A. Yes, I have reviewed the regulatory liabilities. A summary of the regulatory liabilities that may properly be reflected as an offset against regulatory assets is shown in Schedule 9 of Exhibit ABC - 1.

Q. Please describe the results of your review.

A. A review of FERC accounts 253, 254, 255, 257 identified several that merited further analysis. Each of these items is discussed below:

Salem 2 Tax Benefit Transfer

This item has been deducted from ratebase in the Company's last three rate cases. Customers have also been credited with a return of this amount. Since customers have received both a return of and on this item, it may properly be reflected as a direct offset to stranded plant investment. The estimated balance at 12/31/98 is $1.4 million.

Gain on the Merrill Creek Sale/Leaseback

The Commission, in its order at Docket R-891364, decided that the gain PECO realized on the sale should be amortized to income "above-the-line" as a reduction to revenue requirement, but the unamortized balance should not be deducted from ratebase. Since customers only receive a return of this amount and not a return on it, it does not represent a dollar for dollar reduction of stranded plant. It is, however, appropriate for customers to receive credit for the amortization of the gain. The base year operating and maintenance expense used in the market value calculation includes a credit for this amortization, and, as a result, the market value is higher than otherwise would be the case.

Insurance Payment for Salem Rotor

There is a deferred credit balance of approximately $3.9 million recorded in A/C 253 associated with an insurance reimbursement for a Salem turbine rotor that failed. This payment should be appropriately offset against generating plant. An

adjustment to plant has been made to account for this credit, thereby reducing stranded cost.

Limerick Fuel Savings

The balance in this account represents deferred fuel savings associated with the Limerick 1 Declaratory Order. The estimated balance at December 31, 1998 of $6.6 million has already been netted against deferred costs in establishing the recoverable regulatory asset. No further adjustment is required.

Proceeds from the Sale of Emission Allowances

This account contains the proceeds received from the sale of PECO emission allowances. Emission allowances are accounted for through deferred fuel accounting and the Energy Cost Adjustment. The total amount in this account is $0.2 million.

Deferred Investment Tax Credit

As of December 31, 1998 there will be approximately $263 million in generation related accumulated deferred investment tax credit ("ADITC"). For ratemaking purposes ADITC is amortized to income above-the-line, but the unamortized balance is not deducted from the Company's ratebase. The reasons for continuing this treatment are explained in detail by Mr. James I. Warren. In order to give customers the appropriate credit for ADITC the annual amortization was treated as a positive cash flow in calculating the market value of generation assets. In this way

the customer receives the same economic benefit as they would have in a regulated environment.

Unamortized Gain on Reacquired Debt

This credit, which total $0.8 million as of December 31, 1998, has been factored into and reduces the Company's embedded cost of debt. Therefore, no further adjustment is warranted.

Q. Are there any other regulatory liabilities associated with generation that should be included in the calculation of stranded costs?

A. No. Other regulatory liabilities and deferred credits were either established with shareholder funds or are not generation related.

F. AUDITS

Q. Have the Company's plant costs, regulatory asset recordations and energy clause costs and revenues been audited by regulatory agencies and PECO's independent auditors?

A. Yes, both the PUC and the FERC conduct audits of the Company's continuing property records, regulatory assets and the operation of its PUC and FERC energy clauses. The last PUC audit of the Company's continuing property records was in 1993. The last completed fuel audit was for the year 1994. The FERC last audited the Company's books in 1995. The Company's independent auditors, Coopers &

Lybrand, perform annual audits of the Company's financial statements. Additionally, on January 14, 1997, the Commission's Bureau of Audits commenced an audit of the Company's continuing property records and regulatory assets.

G. IMPACT OF SECURITIZATION

Q. Have you reflected the impact of the Company's securitization filing?

A. No. The Commission has not yet determined the amount of stranded cost that PECO will be permitted to securitize. At such time as a Qualified Rate Order is issued and becomes final and unappealable and the Company successfully issues transition bonds, its claim in this proceeding will be modified to reflect the effects of that securitization.

H. TAX-RELATED BENEFITS

Q. What are the sources of tax related benefits?

A. There are three sources of tax-related benefits: ADITCs, future tax depreciation and a return credit (i.e., rate base deduction) associated with accumulated deferred income taxes ("ADIT") that were normalized for ratemaking purposes. ADITCS were discussed previously in connection with regulatory liabilities. The other two sources of benefits are addressed below.

Q. How have you reflected benefits associated with accumulated deferred investment tax credit, tax depreciation and accumulated deferred taxes?

A. The accumulated deferred investment tax credit balance was addressed in the regulatory liabilities section. As noted there, the benefit of this balance was provided to customers in the market value calculation. The methodology used to give customers the benefit was consistent with the philosophy outlined by Mr. Warren in his testimony in that it provides customers with a return of the credit but not a return on it. As shown in Exhibit TPH - 5, this benefits amounts to $137 million.

Because PECO's generating assets have some tax basis remaining, they will generate future tax depreciation. This benefit was also provided to customers through the market value calculation. As Mr. Hill explains the market value calculation is based upon discounted after-tax cash flows. Including the tax reduction effect of tax depreciation in that computation results in lower taxes and, therefore, higher after-tax cash flow. As shown in Exhibit TPH - 5, this benefits amounts to $305 million and is reflected as an increase in market value of generating plant. This provides the benefits referred to by Mr. Warren in regards to future deferred tax benefits or future tax depreciation.

Q. Why haven't you reduced the stranded cost by the total ADIT?

As explained by Mr. Warren, ADIT is the economic equivalent of an interest-free loan from the government that, under normalization ratemaking, the Company is permitted to retain and use to fund its investment in plant. Because it is non-investor supplied capital, it is reflected for ratemaking as a zero-cost component of the Company's capitalization. This result is achieved by deducting the normalization-

related ADIT balance from the Company's rate base. In this way, the customers receive a rate of return credit equal to the Company's weighted average cost of capital times the ADIT balance. The plant investment funded by ADIT, like plant investment funded by any other source, is included in the Company's plant accounts on the asset side of its balance sheet, and the investment therein recovered through depreciation expense accruals. In this way, the Company has the money to pay back the "loan" to the government when the tax-booking timing difference represented by the ADIT balance reserve and the deferred taxes must be paid in the future. In short, the ratemaking process gives the Company a return of ADIT, as it must, while giving customers the benefit of any return on that amount. I have captured the benefits due to customers from the ADIT in two ways.

First, I have allocated a portion of the ADIT balance as of December 31, 1998 to the market value of the Company's generating plants. This amount is $418 million, as shown Exhibit TPH-5 and represents the amount of the government loan that will be paid back by the market.

Second, the remaining balance of $582 million has been reflected in the calculation of the CTC revenue requirement. In calculating the return on stranded investment, the appropriate level of ADIT is deducted from the balance eligible for a return on investment in each year of the CTC. This calculation mirrors the rate base deduction used to reflect ADIT under conventional ratemaking principles.

IV. DEPRECIATION

A. 1995 Life Study

Q. What is the basis for the depreciable lives used in establishing proforma conditions to unbundle rates?

A. The depreciable lives used in Exhibit TPH-1 are based upon the 1995 Depreciation Study which was approved by the Commission at Docket P-00950982. As I previously indicated a copy of this study is provided as Exhibit ABC-2.

Q. Please summarize the major changes in the 1995 Depreciation Study as compared to prior study approved at Docket R-891364.

A. The primary change was the reduction in the depreciable life of Limerick Station from approximately 40 years to 30 years. Offsetting that to a small degree was a lengthening of the average lives for transmission and distribution. The 1995 study provides further discussion of these changes.

B. Reserve Shift

Q. Please explain the concept of reserve shift.

A. First, I should provide a brief discussion of what the depreciation reserve represents. The depreciation reserve on the Company's books represents the sum of the annual

depreciation accruals. It is known as "book reserve" since it is the amount recorded on the Company's books. The Company ultimately allocates this reserve balance by individual FERC property account.

The concept of reserve shifting entails moving depreciation reserve from one asset group or FERC account that has too much reserve to another that has too little. The total reserve, and therefore net plant, does not change.

Q. What would be the basis for the reserve shift?

A. The basis for the reserve shift is an actuarial analysis that determines the theoretically correct reserve that should exist for each plant account. Under this methodology, the expected life of an asset or property account is compared to its attained age. For example if an asset has attained age of half its expected life, the theoretically correct depreciation reserve should equal one half the original cost of the asset. This amount may or may not equal the book reserve that was built up by the historic recordation of depreciation accruals. If the theoretically amount does not equal the booked amount, the difference could be reallocated. I should emphasize, however, that the reallocation moved the existing reserve between accounts, it neither increases nor decreases the total reserve and, therefore, the total depreciated original cost of plant does not change.

Q. Has the Company evaluated whether book reserve is over or under accrued based upon the new transmission and distribution plant lives?

A. Yes. The Company has performed a calculation of the theoretical reserve level based upon year end 1996 plant and depreciation lives.

Q. What are the results of this analysis?

A. The results of this analysis, which are provided in Exhibit ABC - 1, Schedule 9 show that transmission and distribution plant reserve are overaccrued by approximately $95 million and $176 million, respectively. It also shows that generation plant reserve is underaccrued based upon the new lives for Limerick.

Q. Has the Company evaluated the impact of transferring reserve from transmission and distribution to generation to reduce stranded cost?

A. Yes. Mr. Hill requested that I quantify the potential reserve shift such that it could be considered as a method of reducing stranded costs.

Q. Given that the FERC has jurisdiction over the transmission rates, will the Company be proposing to shift transmission reserve?

A. No. Because after unbundling rates the PaPUC will continue to have jurisdiction over distribution rates, but not transmission rates, the Company will focus any reserve shift on distribution plant only.

Q. Didn't the FERC prohibit a reserve shift when South Carolina Power & Light (SCP&L) asked for approval to do so?

A. While it is true the FERC ruled against SCP&L's proposed reserve shift, the facts in the immediate case are different. First and foremost, there was no basis for the SCP&L reserve shift. SCP&L's sole reason was to reduce stranded cost. In contrast, PECO is basing the amount of the shift on a depreciation study and calculated reserve levels. Second, it is important to note that the FERC said the State Commission could make such adjustments for ratemaking purposes. The utility's books, however, could not reflect the shift and stay in conformance with the FERC is accounting requirements. Therefore, while it is unclear whether or not the FERC would approve the Company's proposal, the reserve shift could still be accomplished for state ratemaking purposes with PaPUC approval.

Q. Would the reserve shift change the depreciation accrual?

A. Yes. Since the Company's depreciation is calculated on a remaining life basis, the accruals will change. The generation plant accrual will decline as net plant declines and the distribution accrual will increase as net distribution plant increases. Since distribution remaining lives are longer than generation plant remaining lives, the net impact would be a decrease in total annual depreciation

Q. What impact would the reserve shift have on stranded cost?

A. The reserve shift would result in a corresponding reduction in stranded cost i.e. a $176 million reserve shift will reduce stranded cost by $176 million.

Q. What would be the resulting impact on distribution rates?

A. The reserve shift would result in an increase in the distribution rates of less than 1 mill per kWh.

V. COMPETITIVE TRANSITION CHARGE REVENUE REQUIREMENTS

Q. Please describe how the annual Competitive Transition Charge (CTC) revenue requirement is determined from the total stranded cost claim calculated by Mr. Hill?

A. The stranded cost calculated by Mr. Hill determines the total amount to be recovered over the term of the CTC. Once the recoverable amount, the components and the recovery period are known, the revenue requirement can be calculated.

For the initial determination of annual revenue requirement, the Company has assumed a seven-year recovery period (1999 - 2005). The stranded assets are then divided into those on which a return is earned and those on which no return is earned. The assets not earning a return are amortized over the seven-year period. The revenue requirement equals the amortization plus applicable gross receipts tax. Assets that do earn a return are amortized over the same seven-year period with a return on the unamortized balance. In determining the base for return, any depreciation-related accumulated deferred taxes associated with the assets was deducted. The sum of amortization of assets not earning a return and the annual revenue requirement on those earning a return equals the total annual revenue

requirement. These annual revenue requirements were then present valued and levelized to determine an equal annual CTC revenue requirement.

Q. What rate of return have you used to calculate return on the unamortized balance?

A. I have adjusted the cost of capital of 10.05% (14.37% pre-tax) determined in the testimony and exhibit of J. F. Brennan to reflect removal of the effects of the unamortized loss on reacquired debt. The resulting adjusted cost of capital is 9.52% (13.71% pre-tax). The adjustment is necessary in calculating a return on stranded cost because the unamortized loss on reacquired debt is included as a stranded cost.

Q. Now that you have explained conceptually how the revenue requirement is developed, can you provide details on the actual numbers?

A. Yes. Exhibit ABC - 1, Schedule 10 contains the calculation of the CTC revenue requirement.

The Company's total stranded cost claim, as determined by Mr. Hill, is $6.8 billion. Exhibit TPH - 7 provides a breakdown of that amount between plant in service, the various regulatory assets and other transition costs. The components are then placed into the following groups for analysis: (1) plant, (2) regulatory assets with a return of and on the asset, (3) regulatory assets and transition costs with only a return of the asset and (4) deferred fuel. The resulting year-by-year and levelized CTC

revenue requirements are provided in Exhibit ABC-1, Schedule 10. As shown there the level annual revenue requirement is $1,392.8 million.

Plant In-Service

The stranded plant investment included in the CTC is assumed to earn a return at the Company's pre-tax cost of capital. In calculating the revenue requirement on the stranded plant there are four components required. They are the net plant balance, the amortization period, the cost of capital and the accumulated deferred tax balance associated with the plant.. The stranded plant balance is provided in Exhibit TPH - 7. For purposes of the CTC revenue requirement I have used a seven-year amortization period. This represents the period 1999-2005. The pre-tax cost of capital used is 13.71% which is based upon the rate of return developed by Mr. Brennan adjusted for the removal of the effects of unamortized loss on reacquired debt. The accumulated deferred tax balance is the total generation related deferred taxes less the amount allocated to the market value ($1,000,520 - $418,318 = $582,202).

Based upon this information, I developed Exhibit ABC - 1, Schedule 10, page 2 which calculates the annual revenue requirement. As shown on Schedule 10, page 2, the first year revenue requirement of $1,051.8 million is equal to the annual amortization of the plant and other assets that earn a return ($577.5 million) plus the pre-tax return on the base for return ($474.3 million). The base for return is the unamortized plant less the associated accumulated deferred taxes. The accumulated

deferred taxes are assumed to decline in the same pattern as the plant balance. These two components (return of/return on) are added to obtain the total revenue requirement. This calculation is performed for each year to derive the year-by-year revenue requirement.

Regulatory Assets (Return Of and On)

The revenue requirement associated with regulatory assets with a return of and on is calculated the same as the plant revenue requirements. The assets in the category include the carrying charges on 50% Limerick Common, Carrying Charges on 50% Common for Salem, Peach Bottom, Eddystone, and the Nuclear Design Basis Documentation. These calculations are provided in Exhibit ABC - 1, Schedule 10, page 2. The unamortized loss on required debt must be treated different as it earns a return on at the Company's cost of debt. The calculation of its revenue requirement is provided in Exhibit ABC-1, Schedule 10, page 3.

Regulatory Assets (Return Of Only)

The deferred fuel has a component that earns a "return of and on" and a component that is only "return of". The revenue requirement for regulatory assets with only a return of the investment is calculated by dividing the unamortized balance of the asset by seven years. Included in this category are Nuclear & Fossil Decommissioning, Peach Bottom/Limerick Water Chemistry, SFAS 106, SFAS 109, Compensated Absences, Limerick 1, 2 Declaratory Orders and the other transaction costs. The seven years represents the CTC period from 1999-2005. This annual

amortization of $329.6 million is developed in Exhibit ABC - 1, Schedule 10, page 4.

Deferred Fuel

Amounts accrued prior to January 1, 1999 are included in the latter category, because the Company will have actually expended these amounts before its begins billing to customers a CTC that includes them. And, since these cost are not included in PECO's base rates, it will have an uncompensated investment that will not be fully recovered until the end of the CTC period. Accordingly, whether analogized to cash working capital or any other investment, this amount should properly earn a return to compensate PECO for the time value associated with the period that it has funded this cost of providing service. Amounts that are accrued after January 1, 1999 will be recovered under the CTC on a pay-as-you go basis and therefore, need not reflect a return component. The details of the amortization and return components are set forth in Exhibit ABC-1, Schedule 10, page 5.

Q. Does Exhibit ABC-1, Schedule 11 provide both the annual and levelized revenue requirement?

A. Yes. Page one of this Schedule sums the components of the CTC revenue requirement for each year 1999-2005 to get the annual revenue requirement. These amounts are then present valued and levelized in order to develop the $1,392.8 million level annual CTC revenue requirement.

Q. What discount rate have you used in the levelization and present value analysis?

A. I have used the Company's after tax cost of capital of 8.02%. This is equivalent to the 8.41% as developed by Mr. Brennan, adjusted for the removal of the impact of unamortized loss on reacquired debt.

Q. Does this conclude your testimony?

A. Yes.

EXHIBIT TO ACCOMPANY

THE

DIRECT TESTIMONY OF

ALAN B. COHN

TABLE OF CONTENTS

PECO Energy Company
Summary of Generation Assets
as of 12/31/98
($1000)

		Source
Net Generating Plant & CWIP	$6,688,384	Schedule 2, page 1
Regulatory Assets	$2,589,057	Schedule 6, page 1
Regulatory Liabilities	$ (5,319)	Schedule 8
NUG Contracts	$ -	
Nuclear Decommissioning	$ 236,929	Schedule 4, page 1
Fossil Decommissioning	$ 126,605	Schedule 5
Other Transition Costs	$ 32,661	Schedule 7
Total	$9,668,318	

PECO Energy Company
Summary of Generation Plant Assets
as of 12/31/98
($1000)

	Plant	Reserve	Net Plant
Intangible Plant	$ 98,700	$ 26,744	$ 71,592
Steam Generating	$ 1,445,455	$ 911,255	$ 528,693
Nuclear Generating	$ 8,503,230	$ 2,859,685	$ 5,627,852
Hydraulic	$ 126,155	$ 50,813	$ 73,921
Other	$ 145,335	$ 140,086	$ 4,407
SPCO (a)	$ 117,926	$ 34,364	$ 83,563
TOTAL	$ 10,436,800	$ 4,022,948	$ 6,390,029
Adjusted Net Plant For Stranded Investment			$ 6,390,029
Estimated CWIP @ 12/31/98			$ 298,355
Net Plant + CWIP For Stranded Cost Estimate			$ 6,688,384

(a) Susquehanna Power Company - Owner of Conowingo Dam

PECO Energy Company
Development of December 31, 1998
CWIP Balance (incl. SPCO)
($1000)

Balance at 12/31/96	$382,610	(a)
Plus : 1997 Capital Expenditures	$162,732	
Less : 1997 Plant Additions	$213,097	
Plus : 1998 Capital Expenditures	$123,834	
Less : 1998 Plant Additions	$157,724	
Estimated 12/31/98 Balance	$298,355	

(a) PECO $ 371,210
SPCO $ 11,400 (b)
$ 382,610

(b) SPCO owns Conowingo Dam

Schedule 3
15 pages

PECO Energy Company
December 31, 1998
Net Plant By Station
and FERC Account

Sch 3

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/99 - 12/31/99

1/ 1/99 ACCRUAL RB-45
02/13/97 15:04:06

DES ACCT.	PLANT BALANCE 1/ 1/99	RESERVE 1/ 1/99	NET PLANT	R/L RATE	NET PLANT ACCRUAL	15-YR NET SALV. ALLOCATED	1/ 1/99 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
INTANGIBLE PLANT		-SALEM CF		63					
63 3030	13566726.47	0.0	0.0	0.0	0.0	0.0	0.0	0	0
63 TOTAL	13566726.47	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT		-PEACH BOTTOM 2 + 3		66					
66 3030	785177.95	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66 3031	26345130.83	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66 TOTAL	27130308.78	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT		-PEACH BOTTOM CF		68					
68 3030	22557733.31	0.0	0.0	0.0	0.0	0.0	0.0	0	0
68 TOTAL	22557733.31	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT		-LIMERICK # 1		91					
91 3030	15899506.83	0.0	0.0	0.0	0.0	0.0	0.0	0	0
91 TOTAL	15899506.83	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT		-LIMERICK 100% COM		99					
99 3030	19382481.15	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99 TOTAL	19382481.15	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT		-601		601					
601 3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 TOTAL	162934.12	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT		- TOTAL OF ALL STATIONS							
FUN. 3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0		
FUN. 3030	72191625.71	0.0	0.0	0.0	0.0	0.0	0.0		
FUN. 3031	26345130.83	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.TOTAL	98699690.66	0.0	0.0	0.0	0.0	0.0	0.0		
STEAM PRODUCTION		-SCHUYKILL (1,3)		1					
1 3101	295740.65	0.0	0.0	0.0	0.0	0.0	0.0	0	0
1 3110	7000332.35	7000332.35	0.0	100.000	0.0	0.0	0.0	75R3	1992
1 3120	20976346.80	20798171.80	178175.00	100.000	178175.00	0.0	178175.00	45RC	1992
1 3140	8619191.20	8619191.20	0.0	100.000	0.0	0.0	0.0	50R3	1992
1 3150	5980720.77	5980720.77	0.0	100.000	0.0	0.0	0.0	75LA	1992
1 3160	729646.41	729379.91	266.50	100.000	266.50	0.0	266.50	70R1	1992
1 TOTAL	43601978.18	43127796.03	178441.50	100.000	178441.50	0.0	178441.50		
STEAM PRODUCTION		-EDDYSTONE 1 + 2		6					
6 3101	2408255.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
6 3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0	0	0
6 3110	73352648.17	51869037.26	21483610.91	8.848	1900869.89	0.0	1900869.89	75R3	2010
6 3120	306619701.95	172600363.68	134019338.27	9.399	12596477.60	0.0	12596477.60	45RC	2010
6 3140	78303311.11	42864605.97	35438705.14	9.287	3291192.55	0.0	3291192.55	50R3	2010
6 3150	27243183.55	20609168.86	6634014.69	9.135	606017.24	0.0	606017.24	75LA	2010
6 3160	6053594.89	3496199.55	2557395.34	9.042	231239.69	0.0	231239.69	70R1	2010
6 TOTAL	493985821.61	291459375.32	200133064.35	9.307	18625796.97	0.0	18625796.97		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/99 - 12/31/99

1/ 1/99 ACCRUAL RB-46
02/13/97 15:04:06

DES ACCT.	PLANT BALANCE 1/ 1/99	RESERVE 1/ 1/99	NET PLANT	R/L RATE	NET PLANT ACCRUAL	15-YR NET SALV. ALLOCATED	1/ 1/99 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
STEAM PRODUCTION		-DELAWARE (7,8)		9					
9 3101	1353562.84	0.0	0.0	0.0	0.0	0.0	0.0	0	0
9 3110	16312070.33	16312955.31	-884.98	100.000	-884.98	0.0	-884.98	75R3	1990
9 3120	27958980.83	27872411.71	86569.12	100.000	86569.12	0.0	86569.12	45RC	1990
9 3140	11673660.39	11671531.68	2128.71	100.000	2128.71	0.0	2128.71	50R3	1990
9 3150	10256073.16	10255890.05	183.11	100.000	183.11	0.0	183.11	75LA	1990
9 3160	2265382.90	2257346.88	8036.02	100.000	8036.02	0.0	8036.02	70R1	1990
9 TOTAL	69819730.45	68370135.63	96031.98	100.000	96031.98	0.0	96031.98		
STEAM PRODUCTION		-RICHMOND (9)		10					
10 3120	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76	45RC	1985
10 TOTAL	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76		
STEAM PRODUCTION		-CONEMAUGH (1,2)		15					
15 3101	494481.77	0.0	0.0	0.0	0.0	0.0	0.0	0	0
15 3110	37614361.23	12974608.85	24639772.38	13.401	3301975.90	0.0	3301975.90	75R3	2006
15 3120	130847525.63	59012106.48	71835419.15	13.599	9768898.65	0.0	9768898.65	45RC	2006
15 3140	22150439.87	15159365.82	6991074.05	13.669	955609.91	0.0	955609.91	50R3	2006
15 3150	4329055.19	3280285.37	1048769.82	13.779	144509.99	0.0	144509.99	75LA	2006
15 3160	1223312.04	896105.58	327206.46	13.620	44565.52	0.0	44565.52	70R1	2006
15 TOTAL	196659195.73	91322472.10	104842241.86	13.559	14215559.97	0.0	14215559.97		
STEAM PRODUCTION		-KEYSTONE (1,2)		17					
17 3101	894387.86	0.0	0.0	0.0	0.0	0.0	0.0	0	0
17 3110	16687201.49	11564095.89	5125105.60	22.295	1142196.39	0.0	1142196.39	75R3	2003
17 3120	74876783.96	45744473.55	29132310.41	22.605	6585358.77	0.0	6585358.77	45RC	2003
17 3140	23204776.60	14976087.80	8228688.80	22.496	1851125.83	0.0	1851125.83	50R3	2003
17 3150	3736980.51	3086344.25	650636.26	22.642	147317.06	0.0	147317.06	75LA	2003
17 3160	908918.60	338378.18	570540.42	22.497	128354.48	0.0	128354.48	70R1	2003
17 TOTAL	120309049.02	75709379.67	43705281.49	22.567	9854352.53	0.0	9854352.53		
STEAM PRODUCTION		-EDDYSTONE 3		71					
71 3120	50361379.69	34897137.52	15484242.17	10.172	1575057.11	0.0	1575057.11	45RC	2009
71 3140	22740472.59	13173493.40	9566979.19	9.838	941199.41	0.0	941199.41	50R3	2009
71 3150	2198629.70	1554021.72	644607.98	9.978	64318.98	0.0	64318.98	75LA	2009
71 TOTAL	75320481.98	49624652.64	25695829.34	10.043	2580575.50	0.0	2580575.50		
STEAM PRODUCTION		-EDDYSTONE 4		72					
72 3120	52521791.47	33886849.90	18634941.57	8.594	1584298.88	0.0	1584298.88	45RC	2011
72 3140	24316645.36	13169334.09	11147311.27	8.305	925784.20	0.0	925784.20	50R3	2011
72 3150	2233491.48	1877779.33	355712.15	8.430	29986.53	0.0	29986.53	75LA	2011
72 TOTAL	78871928.31	48933963.32	29937964.99	8.484	2540069.61	0.0	2540069.61		
STEAM PRODUCTION		-EDDYSTONE CF		73					
73 3110	53456805.15	34196887.65	19259917.50	8.112	1562364.49	0.0	1562364.49	75R3	2011
73 3120	69616634.08	54301766.56	35314867.52	8.431	2977396.48	0.0	2977396.48	45RC	2011
73 3140	10518016.53	6876614.29	3641402.24	8.436	307188.69	0.0	307188.69	50R3	2011
73 3150	22952159.00	14829811.44	8122347.56	8.434	685038.79	0.0	685038.79	75LA	2011
73 3160	5612915.26	2710206.31	2902708.95	8.283	240431.38	0.0	240431.38	70R1	2011
73 TOTAL	162156530.02	92915286.45	69241243.57	8.337	5772419.83	0.0	5772419.83		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/99 - 12/31/99

DES	ACCT.	PLANT BALANCE 1/ 1/99	RESERVE 1/ 1/99	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/99 ACCRUAL	NEW96 AVG. LIFE	NEW96 TERM EST.	NEW96 TERM YEAR
STEAM PRODUCTION			~CROMBY 1 - COAL UNIT			81					
81	3110	18372831.59	15260867.19	3111964.40	18.269	568524.78	0.0	568524.78	75R3		2004
81	3120	76108308.39	57526908.54	18581399.85	16.843	3501293.17	0.0	3501293.17	45RC		2004
81	3140	11659466.77	7842036.69	3817430.08	19.035	726647.82	0.0	726647.82	50R3		2004
81	3150	7490270.54	6381778.80	1108491.74	18.574	205891.26	0.0	205891.26	75LA		2004
81	3160	781705.69	640196.00	141507.69	18.501	26180.34	0.0	26180.34	70R1		2004
81	TOTAL	114412580.98	87651787.22	26760793.76	18.791	5028537.37	0.0	5028537.37			
STEAM PRODUCTION			~CROMBY 2 - OIL UNIT			82					
82	3110	75537.51	75537.51	0.0	100.000	0.0	0.0	0.0	75R3		1990
82	3120	36959886.70	21397976.20	15562012.50	100.000	15562012.50	0.0	15562012.50	45RC		1990
82	3140	16843096.05	11085731.35	5757364.68	100.000	5757364.68	0.0	5757364.68	50R3		1990
82	3150	2694825.75	2240434.33	454391.42	100.000	454391.42	0.0	454391.42	75LA		1990
82	3160	561241.15	438682.72	122558.43	100.000	122558.43	0.0	122558.43	70R1		1990
82	TOTAL	57134687.14	35238360.11	21896327.03	100.000	21896327.03	0.0	21896327.03			
STEAM PRODUCTION			~CROMBY CF			83					
83	3101	55349.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0	
83	3110	19992951.91	18152442.60	1840509.31	18.380	338285.61	0.0	338285.61	75R3		2004
83	3120	5797451.73	4311658.78	1485792.95	18.695	277768.99	0.0	277768.99	45RC		2004
83	3140	1170182.75	955414.89	214767.86	19.138	41102.27	0.0	41102.27	50R3		2004
83	3150	2635996.95	2063282.12	572714.83	18.595	106496.32	0.0	106496.32	75LA		2004
83	3160	2261431.81	1574197.69	687234.12	18.503	127158.93	0.0	127158.93	70R1		2004
83	TOTAL	31913364.69	27056996.08	4801019.07	18.555	890812.12	0.0	890812.12			
STEAM PRODUCTION			~ALLIED CHEMICAL			305					
305	3110	0.0	-87435.95	87435.95	100.000	87435.95	0.0	87435.95	75R3		2010
305	3150	0.0	-132799.72	132799.72	100.000	132799.72	0.0	132799.72	75LA		2010
305	TOTAL	0.0	-220235.67	220235.67	100.000	220235.67	0.0	220235.67			
STEAM PRODUCTION			~ESSEX CHEMICAL			306					
306	3110	0.0	-1017915.02	1017915.02	8.754	89108.28	0.0	89108.28	75R3		2010
306	3150	0.0	-341261.62	341261.62	9.021	30785.21	0.0	30785.21	75LA		2010
306	TOTAL	0.0	-1359176.64	1359176.64	8.821	119893.49	0.0	119893.49			
STEAM PRODUCTION			~TOOLS + WORK EQUIPMENT			372					
372	3120	809718.01	726914.37	82803.64	15.733	13027.50	0.0	13027.50	21LB		0
372	TOTAL	809718.01	726914.37	82803.64	15.733	13027.50	0.0	13027.50			
STEAM PRODUCTION			~SAMAC			503					
503	3150	459887.52	459887.52	0.0	100.000	0.0	0.0	0.0	38SB		1992
503	TOTAL	459887.52	459887.52	0.0	0.0	0.0	0.0	0.0			
STEAM PRODUCTION			~TOTAL OF ALL STATIONS								
FUN.	3101	5501778.20	0.0	0.0	0.0	0.0	0.0	0.0			
FUN.	3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0			
FUN.	3110	242864759.73	166301413.84	76563345.89	11.742	8989876.31	0.0	8989876.31			
FUN.	3120	853274609.24	513333731.85	339940877.39	16.017	54449339.01	0.0	54449339.01			
FUN.	3140	231199259.20	146393407.18	84805852.02	17.451	14799344.07	0.0	14799344.07			
FUN.	3150	92211274.12	72145343.22	20065930.90	12.996	2607735.63	0.0	2607735.63			
FUN.	3160	20398146.75	13080692.82	7317453.93	12.693	928791.29	0.0	928791.29			

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DES	ACCT.	PLANT BALANCE 1/ 1/99	RESERVE 1/ 1/99	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/99 ACCRUAL	NEW96 AVG. LIFE	NEW96 TERM EST.	NEW96 TERM YEAR
FUN.	TOTAL	1445454953.64	911254588.91	528693460.13	15.467	81775086.31	0.0	81775086.31			
NUCLEAR PRODUCTION			~MERRILL CREEK			2					
2	3201	95360.00	0.0	0.0	0.0	0.0	0.0	0.0	0	0	
2	3210	1336190.09	191622.60	1144567.49	5.220	36855.07	0.0	36855.07	80S2		2030
2	3250	4154.20	431.12	3723.08	5.552	124.80	0.0	124.80	88S0		2030
2	TOTAL	1435704.29	192053.72	1148290.57	5.220	36979.87	0.0	36979.87			
NUCLEAR PRODUCTION			~BRADSHAW RESERVOIR			4					
4	3201	1659385.87	0.0	0.0	0.0	0.0	0.0	0.0	0	0	
4	3202	1284534.10	0.0	0.0	0.0	0.0	0.0	0.0	0	0	
4	3210	84958073.20	9628653.89	75329419.31	3.332	2509976.25	0.0	2509976.25	80S2		2029
4	TOTAL	87901993.17	9628653.89	75329419.31	3.332	2509976.25	0.0	2509976.25			
NUCLEAR PRODUCTION			~SALEM 1			61					
61	3210	63658964.92	29016898.16	34642066.76	5.788	2005082.82	0.0	2005082.82	80S2		2016
61	3220	501613192.32	104377420.48	197435771.84	6.586	13003119.93	0.0	13003119.93	41SB		2016
61	3230	57251130.93	26042450.18	31208680.75	8.620	2690188.28	0.0	2690188.28	29S3		2016
61	3240	73448089.44	32107408.67	41340680.77	5.859	2422150.49	0.0	2422150.49	75SB		2016
61	3250	8046237.10	4582687.61	3463549.49	5.971	206808.54	0.0	206808.54	88S0		2016
61	TOTAL	504217614.71	196126865.10	308090749.61	6.598	20327350.06	0.0	20327350.06			
NUCLEAR PRODUCTION			~SALEM 2			62					
62	3210	69757681.44	26193872.44	43563809.00	4.716	2053526.03	0.0	2053526.03	80S2		2020
62	3220	235763567.71	91649465.60	144114102.11	5.475	7890247.09	0.0	7890247.09	41SB		2020
62	3230	65170560.61	10715647.47	54454913.14	7.069	3849417.81	0.0	3849417.81	29S3		2020
62	3240	90381481.33	31054263.45	59327217.88	4.784	2838214.10	0.0	2838214.10	75SB		2020
62	3250	6109807.32	3086566.85	3023240.47	4.898	148078.32	0.0	148078.32	88S0		2020
62	TOTAL	467163098.41	162699815.81	304463282.60	5.511	16779483.35	0.0	16779483.35			
NUCLEAR PRODUCTION			~SALEM CF			63					
63	3201	3676037.61	0.0	0.0	0.0	0.0	0.0	0.0	0	0	
63	3210	139535450.40	62022975.93	77512476.47	4.733	3668665.51	0.0	3668665.51	80S2		2020
63	3220	67419520.92	28026190.68	39393330.24	5.644	2223359.56	0.0	2223359.56	41SB		2020
63	3230	47594856.56	23980589.92	23614266.64	8.807	2079708.46	0.0	2079708.46	29S3		2020
63	3240	101140269.60	23617420.26	77522849.34	4.728	3665280.32	0.0	3665280.32	75SB		2020
63	3250	29703508.89	9194697.52	20508811.37	4.852	995087.53	0.0	995087.53	88S0		2020
63	TOTAL	389069643.98	146841872.31	238551734.06	5.295	12632101.58	0.0	12632101.58			
NUCLEAR PRODUCTION			~PEACH BOTTOM 2 + 3			66					
66	3201	244678.92	0.0	0.0	0.0	0.0	0.0	0.0	0	0	
66	3202	68366.28	0.0	0.0	0.0	0.0	0.0	0.0	0	0	
66	3210	143121318.58	81077999.79	62043318.79	6.554	4066319.11	0.0	4066319.11	80S2		2014
66	3220	402222658.79	192302837.21	209919821.58	7.229	15175103.90	0.0	15175103.90	41SB		2014
66	3230	112370802.37	55577115.15	56793687.22	8.889	5048390.86	0.0	5048390.86	29S3		2014
66	3240	59044853.65	30143481.13	28901352.52	6.643	1919916.85	0.0	1919916.85	75SB		2014
66	3250	39309364.28	16476549.43	22832814.85	6.690	1527515.31	0.0	1527515.31	88S0		2014
66	TOTAL	756382222.87	375577982.71	380490994.96	7.290	27737246.03	0.0	27737246.03			
NUCLEAR PRODUCTION			~LIMERICK # 1			91					
91	3210	478464292.04	172922308.06	305541983.98	6.280	19188036.59	0.0	19188036.59	80S2		2014

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		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
91	3220	1532117423.75	572536003.99	959581419.76	6.764	64906087.23	0.0	64906087.23	41SB	2014
91	3230	257935626.53	99635518.85	158300112.68	7.492	11859844.44	0.0	11859844.44	29S3	2014
91	3240	503964784.16	110028842.83	193935941.33	6.335	12285841.88	0.0	12285841.88	75SB	2014
91	3250	111539654.38	40860975.41	70698678.97	6.445	4556529.86	0.0	4556529.86	88S0	2014
91	TOTAL	2684021780.86	995963644.14	1688058136.72	6.682	112796340.00	0.0	112796340.00		
NUCLEAR PRODUCTION			-LIMERICK # 2		92					
92	3210	435627727.18	105890397.81	329737329.37	4.698	16150534.39	0.0	16150534.39	80S2	2019
92	3220	1706943632.98	461571349.70	1245372283.28	5.265	65568850.71	0.0	65568850.71	41SB	2019
92	3230	305114701.03	92092456.72	213022244.31	5.665	12067710.14	0.0	12067710.14	29S3	2019
92	3240	308276965.82	77064712.35	231212253.47	4.942	11426509.57	0.0	11426509.57	75SB	2019
92	3250	89363502.49	24359709.03	65003793.46	5.051	3283341.61	0.0	3283341.61	88S0	2019
92	TOTAL	2845326529.50	760978625.61	2084347903.89	5.205	108496946.42	0.0	108496946.42		
NUCLEAR PRODUCTION			-LIMERICK 100% COM		99					
99	3201	7974494.64	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	3202	9147.60	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	3210	536205528.89	157847991.91	378357536.98	4.802	18168728.93	0.0	18168728.93	80S2	2019
99	3220	386858213.39	132232284.64	254605928.75	5.401	13751266.21	0.0	13751266.21	41SB	2019
99	3230	41920371.27	13858591.36	28061779.91	6.564	1841975.23	0.0	1841975.23	29S3	2019
99	3240	183488523.64	59133156.86	124355366.78	4.865	6049888.59	0.0	6049888.59	75SB	2019
99	3250	119805684.48	33900289.15	85905395.33	4.963	4263484.77	0.0	4263484.77	88S0	2019
99	TOTAL	1276241963.91	396972313.92	871286007.75	5.059	44075343.73	0.0	44075343.73		
NUCLEAR PRODUCTION			-CHESTERBROOK		301					
301	3210	3545612.65	489958.27	3055654.38	3.321	101478.28	0.0	101478.28	80S2	2029
301	3250	3684459.03	494420.62	3190038.41	3.444	109864.92	0.0	109864.92	88S0	2029
301	TOTAL	7230071.68	984378.89	6245692.79	3.384	211343.20	0.0	211343.20		
NUCLEAR PRODUCTION			-NUCLEAR EOF/NC		307					
307	3210	1859412.01	369385.36	1490026.65	3.316	49409.28	0.0	49409.28	80S2	2029
307	3250	440947.24	79453.77	361493.47	3.462	12514.90	0.0	12514.90	88S0	2029
307	TOTAL	2300359.25	448839.13	1851520.12	3.345	61924.18	0.0	61924.18		
NUCLEAR PRODUCTION			-NE COAL STORAGE		320					
320	3250	520297.25	51793.19	468504.06	3.459	16205.56	0.0	16205.56	88S0	2029
320	TOTAL	520297.25	51793.19	468504.06	3.459	16205.56	0.0	16205.56		
NUCLEAR PRODUCTION			-OREGON SHOPS - NUCLEAR TOOLS		331					
331	3250	540198.50	68849.40	471349.10	3.474	16374.67	0.0	16374.67	88S0	2029
331	TOTAL	540198.50	68849.40	471349.10	3.474	16374.67	0.0	16374.67		
NUCLEAR PRODUCTION			-PEACH BOTTOM TRAINING CENTER		363					
363	3210	470963.19	140182.70	330780.49	6.599	21828.20	0.0	21828.20	80S2	2014
363	3250	8104.45	2672.12	5432.33	6.628	360.05	0.0	360.05	88S0	2014
363	TOTAL	479067.64	142854.82	336212.82	6.599	22188.25	0.0	22188.25		
NUCLEAR PRODUCTION			-NUCLEAR INFORMATION CENTER		365					
365	3201	278944.69	0.0	0.0	0.0	0.0	0.0	0.0	0	0
365	3210	572042.01	134288.90	437753.11	3.367	14739.15	0.0	14739.15	80S2	2029
365	3250	569968.34	115205.09	454763.25	3.486	15853.05	0.0	15853.05	88S0	2029

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		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
365	TOTAL	1420955.04	249493.99	892516.36	3.428	30592.20	0.0	30592.20		
NUCLEAR PRODUCTION			-NUCLEAR TRAINING CENTER		385					
385	3201	400911.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
385	3210	5015177.22	1183281.89	3831895.33	3.333	127717.07	0.0	127717.07	80S2	2029
385	3250	981830.54	224531.80	757298.74	3.466	26247.97	0.0	26247.97	88S0	2029
385	TOTAL	6397919.27	1407813.69	4589194.07	3.355	153965.04	0.0	153965.04		
NUCLEAR PRODUCTION			- TOTAL OF ALL STATIONS							
FUN.	3201	14330013.24	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3202	1362047.98	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3210	1964108433.82	647109815.71	1316998618.11	5.176	68162896.68	0.0	68162896.68		
FUN.	3220	4633118209.86	1582695552.30	3050422657.56	5.983	182518034.63	0.0	182518034.63		
FUN.	3230	887358049.30	321902364.65	565455684.65	6.974	39437235.22	0.0	39437235.22		
FUN.	3240	1119744947.64	363149205.55	756595662.09	5.367	40607801.80	0.0	40607801.80		
FUN.	3250	410627718.49	133478832.11	277148886.38	5.477	15178391.86	0.0	15178391.86		
FUN.	TOTAL	9038649420.33	3048335850.32	5966621508.79	5.797	345904360.19	0.0	345904360.19		
HYDRAULIC PRODUCTION			-MUDDY RUN (1,2,3,4,5,6,7,8)		19					
19	3301	812413.61	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3302	9364.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3304	599044.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3311	14144805.57	7037324.61	7107480.96	6.881	489065.76	0.0	489065.76	57R4	2014
19	3312	128175.89	69524.20	58651.69	6.886	4038.76	0.0	4038.76	57R4	2014
19	3313	3460645.69	2027626.09	1433019.60	6.598	94550.63	0.0	94550.63	57R4	2014
19	3321	33575933.36	17274912.87	16301020.49	6.707	1093309.44	0.0	1093309.44	73L3	2014
19	3323	864028.70	437877.50	426151.20	6.708	28586.22	0.0	28586.22	73L3	2014
19	3330	50975955.16	15668391.38	35307563.78	6.772	2391028.22	0.0	2391028.22	83RA	2014
19	3340	13005519.28	5927157.35	7076361.93	7.208	510064.17	0.0	510064.17	55L2	2014
19	3351	7417788.58	1544914.93	5872873.65	6.552	384790.68	0.0	384790.68	90R3	2014
19	3353	165466.63	106106.85	59359.78	6.533	3877.97	0.0	3877.97	90R3	2014
19	3360	997675.56	719207.50	278468.06	6.537	18203.46	0.0	18203.46	100R3	2014
19	TOTAL	126154817.05	50813043.28	73920951.14	6.788	5017515.31	0.0	5017515.31		
OTHER PRODUCTION			-SOUTHWARK G. T. (3,4,5,6)		104					
104	3401	166147.74	0.0	0.0	0.0	0.0	0.0	0.0	0	0
104	3410	106420.34	106420.34	0.0	100.000	0.0	0.0	0.0	40L3	1992
104	3420	466834.08	445741.58	21092.50	100.000	21092.50	0.0	21092.50	100S1	1992
104	3440	6200591.21	6185151.71	15239.50	100.000	15239.50	0.0	15239.50	100LA	1992
104	3450	1080197.72	1079355.22	842.50	100.000	842.50	0.0	842.50	91R3	1992
104	TOTAL	8019991.09	7816668.85	37174.50	100.000	37174.50	0.0	37174.50		
OTHER PRODUCTION			-EDDYSTONE G. T. (10,20,30,40)		106					
106	3401	61469.25	0.0	0.0	0.0	0.0	0.0	0.0	0	0
106	3410	185966.47	185966.47	0.0	100.000	0.0	0.0	0.0	40L3	1994
106	3420	609766.20	601611.26	8154.94	100.000	8154.94	0.0	8154.94	100S1	1994
106	3440	7662831.03	7303286.97	359544.06	100.000	359544.06	0.0	359544.06	100LA	1994
106	3450	697109.90	697109.90	0.0	100.000	0.0	0.0	0.0	91R3	1994
106	TOTAL	9217142.83	8787974.60	367699.00	100.000	367699.00	0.0	367699.00		

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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/ 1/99	RESERVE 1/ 1/99	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/99 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
OTHER PRODUCTION		-CROMBY DIESEL (D)		107					
107 3420	532674.51	512000.96	20673.55	100.000	20673.55	0.0	20673.55	100S1	1998
107 3440	288254.64	288254.64	0.0	100.000	0.0	0.0	0.0	100LA	1998
107 3450	18768.32	18768.32	0.0	100.000	0.0	0.0	0.0	91R3	1998
107 3460	2030.61	2030.61	0.0	100.000	0.0	0.0	0.0	75S3	1998
107 TOTAL	841728.08	821054.53	20673.55	100.000	20673.55	0.0	20673.55		
OTHER PRODUCTION		-DELAWARE DIESEL (D)		109					
109 3401	25726.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
109 3420	6949.66	6949.66	0.0	100.000	0.0	0.0	0.0	100S1	1998
109 3440	245829.17	262822.08	-16992.91	100.000	-16992.91	0.0	-16992.91	100LA	1998
109 3450	23084.75	26981.78	-3897.03	100.000	-3897.03	0.0	-3897.03	91R3	1998
109 3460	1920.58	1920.58	0.0	100.000	0.0	0.0	0.0	75S3	1998
109 TOTAL	303510.39	298674.10	-20889.94	100.000	-20889.94	0.0	-20889.94		
OTHER PRODUCTION		-SCHUYLKILL DIESEL (D)		113					
113 3420	5821.85	5821.85	0.0	100.000	0.0	0.0	0.0	100S1	1993
113 3440	252121.49	252121.49	0.0	100.000	0.0	0.0	0.0	100LA	1993
113 3450	31526.37	31526.37	0.0	100.000	0.0	0.0	0.0	91R3	1993
113 3460	1906.85	1906.85	0.0	100.000	0.0	0.0	0.0	75S3	1993
113 TOTAL	291376.56	291376.56	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION		-DELAWARE G. T. (9,10,11,12)		115					
115 3401	74933.72	0.0	0.0	0.0	0.0	0.0	0.0	0	0
115 3410	164779.43	146331.43	18448.00	100.000	18448.00	0.0	18448.00	40L3	1994
115 3420	433232.24	433232.24	0.0	100.000	0.0	0.0	0.0	100S1	1994
115 3440	5856780.87	5856780.87	0.0	100.000	0.0	0.0	0.0	100LA	1994
115 3450	1559485.96	1543673.46	15812.50	100.000	15812.50	0.0	15812.50	91R3	1994
115 TOTAL	8089212.22	7980018.00	34260.50	100.000	34260.50	0.0	34260.50		
OTHER PRODUCTION		-SCHUYLKILL G. T. (10)		116					
116 3401	1048.08	0.0	0.0	0.0	0.0	0.0	0.0	0	0
116 3410	109162.36	109162.36	0.0	100.000	0.0	0.0	0.0	40L3	1994
116 3420	382570.57	378473.57	4097.00	100.000	4097.00	0.0	4097.00	100S1	1994
116 3440	1643929.74	1642343.74	1586.00	100.000	1586.00	0.0	1586.00	100LA	1994
116 3450	456320.62	453611.62	2709.00	100.000	2709.00	0.0	2709.00	91R3	1994
116 TOTAL	2593031.37	2583591.29	8392.00	100.000	8392.00	0.0	8392.00		
OTHER PRODUCTION		-CHESTER G. T. (7,8,9)		117					
117 3401	6036.22	0.0	0.0	0.0	0.0	0.0	0.0	0	0
117 3410	87338.19	87338.19	0.0	100.000	0.0	0.0	0.0	40L3	1994
117 3420	505547.77	502178.27	3369.50	100.000	3369.50	0.0	3369.50	100S1	1994
117 3440	4402643.86	4402643.86	0.0	100.000	0.0	0.0	0.0	100LA	1994
117 3450	1124867.93	1124037.43	830.50	100.000	830.50	0.0	830.50	91R3	1994
117 TOTAL	6126433.97	6116197.75	4200.00	100.000	4200.00	0.0	4200.00		
OTHER PRODUCTION		-KEYSTONE DIESEL (D)		118					
118 3420	8879.67	8286.26	593.41	22.374	132.77	0.0	132.77	100S1	2003
118 3440	189359.11	170030.76	19328.35	22.521	4352.94	0.0	4352.94	100LA	2003
118 3450	18873.17	17392.50	1480.67	22.303	330.28	0.0	330.28	91R3	2003
118 TOTAL	217111.95	195709.32	21402.63	22.502	4815.99	0.0	4815.99		

PECO ENERGY COMPANY
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1/ 1/99 ACCRUAL RB-S2
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/ 1/99	RESERVE 1/ 1/99	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/99 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
OTHER PRODUCTION		-FALLS G. T. (1,2,3)		119					
119 3410	152913.19	148831.69	4081.50	100.000	4081.50	0.0	4081.50	40L3	1995
119 3420	424567.89	421126.89	3441.00	100.000	3441.00	0.0	3441.00	100S1	1995
119 3440	4652843.06	4651282.56	1560.50	100.000	1560.50	0.0	1560.50	100LA	1995
119 3450	981076.66	956025.16	25051.50	100.000	25051.50	0.0	25051.50	91R3	1995
119 TOTAL	6011400.80	5977266.30	34134.50	100.000	34134.50	0.0	34134.50		
OTHER PRODUCTION		-MOSER G. T. (1,2,3)		120					
120 3401	1272.20	0.0	0.0	0.0	0.0	0.0	0.0	0	0
120 3410	536805.44	532700.94	4104.50	100.000	4104.50	0.0	4104.50	40L3	1995
120 3420	335569.72	332063.72	3526.00	100.000	3526.00	0.0	3526.00	100S1	1995
120 3440	4372293.67	4372293.67	0.0	100.000	0.0	0.0	0.0	100LA	1995
120 3450	1196653.54	1158983.54	37670.00	100.000	37670.00	0.0	37670.00	91R3	1995
120 TOTAL	6242614.57	6196041.87	45300.50	100.000	45300.50	0.0	45300.50		
OTHER PRODUCTION		-CONEMAUGH DIESEL (D)		121					
121 3440	198271.38	163913.42	34357.96	13.624	4680.93	0.0	4680.93	100LA	2006
121 3450	5693.03	4559.01	1134.02	13.411	152.08	0.0	152.08	91R3	2006
121 TOTAL	203964.41	168472.43	35491.98	13.617	4833.01	0.0	4833.01		
OTHER PRODUCTION		-RICHMOND G. T. (81,91,92)		123					
123 3401	100391.29	0.0	0.0	0.0	0.0	0.0	0.0	0	0
123 3410	2342917.35	1860855.35	482062.00	100.000	482062.00	0.0	482062.00	40L3	1998
123 3420	907356.15	907356.15	0.0	100.000	0.0	0.0	0.0	100S1	1998
123 3440	8788535.37	8744422.57	44113.00	100.000	44113.00	0.0	44113.00	100LA	1998
123 3450	1933824.18	1920137.68	13686.50	100.000	13686.50	0.0	13686.50	91R3	1998
123 3460	374989.62	332410.62	42579.00	100.000	42579.00	0.0	42579.00	75S3	1998
123 TOTAL	14448013.96	13765182.17	582440.50	100.000	582440.50	0.0	582440.50		
OTHER PRODUCTION		-SALEM G. T. (3)		126					
126 3420	430888.42	430888.42	0.0	100.000	0.0	0.0	0.0	100S1	1996
126 3440	1575085.18	1575085.18	0.0	100.000	0.0	0.0	0.0	100LA	1996
126 3450	458518.97	458518.97	0.0	100.000	0.0	0.0	0.0	91R3	1996
126 3460	29580.22	29580.22	0.0	100.000	0.0	0.0	0.0	75S3	1996
126 TOTAL	2494072.79	2494072.79	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION		-CROYDON GT(11,12,21,22,31-2,41-2		129					
129 3401	404194.55	0.0	0.0	0.0	0.0	0.0	0.0	0	0
129 3410	3618648.06	3513948.24	104699.82	100.000	104699.82	0.0	104699.82	40L3	1999
129 3420	19025733.33	18542987.38	482745.95	100.000	482745.95	0.0	482745.95	100S1	1999
129 3440	48190801.13	45720111.28	2470689.85	100.000	2470689.85	0.0	2470689.85	100LA	1999
129 3450	3747033.26	3630769.92	116263.34	100.000	116263.34	0.0	116263.34	91R3	1999
129 3460	2203777.60	2141024.73	62752.87	100.000	62752.87	0.0	62752.87	75S3	1999
129 TOTAL	77190187.91	73546841.55	3237151.83	100.000	3237151.83	0.0	3237151.83		
OTHER PRODUCTION		-PORTABLE IN STATIONS		364					
364 3440	3045007.30	3045007.30	0.0	100.000	0.0	0.0	0.0	100LA	1996
364 TOTAL	3045007.30	3045007.30	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION		- TOTAL OF ALL STATIONS							
FUN. 3401	841219.24	0.0	0.0	0.0	0.0	0.0	0.0		

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ACCRUAL - NET PLANT; 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/99	RESERVE 1/ 1/99	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/99 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
FUN.	3410	7104950.83	6491555.01	613395.82	100.000	613395.82	0.0	613395.82		
FUN.	3420	24076412.06	23528718.21	547693.85	99.916	547233.21	0.0	547233.21		
FUN.	3440	97364978.21	94435551.90	2929426.31	98.476	2884773.87	0.0	2884773.87		
FUN.	3450	13333034.58	13121450.68	211583.70	98.992	209451.17	0.0	209451.17		
FUN.	3460	2614205.48	2508873.61	105331.87	100.000	105331.87	0.0	105331.87		
FUN.	TOTAL	145334880.20	140086149.41	4407431.55	98.928	4360185.94	0.0	4360185.94		
TRANSMISSION PLANT		-601				601				
601	3501	38517875.16	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3502	24174424.84	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3520	22035568.00	12044594.24	9990971.76	3.947	394343.66	0.0	394343.66	50RS	0
601	3530	531087564.77	151671194.22	379416370.55	2.677	4802976.24	0.0	4802976.24	55S1	0
601	3540	230294612.61	103112247.13	127182365.48	2.489	3165569.08	0.0	3165569.08	60RC	0
601	3550	-6111282.89	-600637.20	-5510645.69	2.710	-149338.50	0.0	-149338.50	45L2	0
601	3560	129892723.10	55454685.56	74438037.54	2.863	2131161.01	0.0	2131161.01	55R3	0
601	3570	5997111.54	3552807.15	2444304.39	3.056	74697.94	0.0	74697.94	60R2	0
601	3580	93488176.51	54498632.24	38989544.27	2.550	1504233.38	0.0	1504233.38	60R2	0
601	3590	2056612.11	1730814.19	325797.92	6.790	21985.88	0.0	21985.88	40S3	0
601	TOTAL	885653947.53	362665611.93	458296037.60	2.672	12244305.69	0.0	12244305.69		
DISTRIBUTION PLANT		-601				601				
601	3601	20062329.18	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3602	19662135.79	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3610	54128370.73	27008545.31	27119825.42	3.856	1045740.47	0.0	1045740.47	45L2	0
601	3620	576195226.86	243881253.12	332313973.74	3.392	11272089.99	0.0	11272089.99	45L2	0
601	3640	275697934.38	83853951.23	191843983.15	2.587	4963003.84	0.0	4963003.84	50R1	0
601	3650	443814176.97	140329070.02	303485106.95	2.589	7857229.42	0.0	7857229.42	50L1	0
601	3660	219695518.51	94603681.57	125091836.94	2.865	3583881.13	0.0	3583881.13	60R4	0
601	3670	459407742.71	127397097.97	332010644.74	2.162	7178070.14	0.0	7178070.14	60RB	0
601	3680	288067224.99	102535329.10	185531895.89	3.344	6204186.60	0.0	6204186.60	40RA	0
601	3691	57498770.63	28513655.10	28985115.53	3.247	941146.78	0.0	941146.78	45L2	0
601	3692	174717853.68	47138170.91	127579682.77	1.852	2362775.72	0.0	2362775.72	65L1	0
601	3700	269004927.15	67440692.04	201564235.11	4.969	10015726.84	0.0	10015726.84	51RB	0
601	3702	112168.50	46300.50	65868.00	3.467	2283.64	0.0	2283.64	55L5	0
601	3710	717116.69	266227.18	450889.51	1.793	8084.45	0.0	8084.45	45S4	0
601	3730	14669413.61	5874578.14	8794835.47	9.242	812818.69	0.0	812818.69	17L1	0
601	3731	23808.38	-83489.65	107298.03	11.631	12479.83	0.0	12479.83	90J	0
601	3732	1202325.68	-4894498.52	6096822.20	9.580	584075.57	0.0	584075.57	15LA	0
601	3733	3255155.09	2209299.03	1045856.06	6.348	66390.94	0.0	66390.94	23LA	0
601	TOTAL	2877932197.53	966119863.05	1672087869.51	3.040	56909983.97	0.0	56909983.97		
GENERAL PLANT		-601				601				
601	3891	2479065.89	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3900	37564507.57	13545047.72	24019459.85	2.686	645162.69	0.0	645162.69	50LB	0
601	3911	2207665.37	1410634.34	797029.03	7.084	56461.54	0.0	56461.54	20LA	0
601	3912	4884548.63	2125061.81	2759487.62	7.670	211652.70	0.0	211652.70	20LA	0
601	3913	10409297.75	6400336.29	4008961.46	28.177	1129605.07	0.0	1129605.07	8R1	0
601	3930	539075.95	48710.01	490365.94	11.321	55514.33	0.0	55514.33	22L2	0
601	3940	9544083.50	2861545.44	6682538.06	2.953	197335.35	0.0	197335.35	45R1	0
601	3951	18167635.40	5943043.16	12224592.24	4.722	577245.25	0.0	577245.25	32R4	0
601	3952	1129576.72	511978.34	617598.38	4.844	29916.47	0.0	29916.47	35S2	0

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1/ 1/99 ACCRUAL RB-54
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ACCRUAL - NET PLANT; 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/99	RESERVE 1/ 1/99	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/99 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
601	3953	551830.17	294516.15	257314.02	4.196	10796.90	0.0	10796.90	47S6	0
601	3970	10248470.42	2592120.32	7656350.10	5.842	294156.97	0.0	294156.97	35R3	0
601	3980	2463125.40	837835.52	1625287.88	8.002	130055.54	0.0	130055.54	22R3	0
601	3991	-364429501.18	-135781896.18	-228647605.00	0.0	0.0	0.0	0.0	0	0
601	TOTAL	-264240622.41	-99211067.88	-165508620.42	-1.993	3337902.81	0.0	3337902.81		
GENERAL PLANT		-601				601				
601	3992	-162990205.51	-52868542.51	-110121663.00	0.0	0.0	0.0	0.0	0	0
601	TOTAL	-162990205.51	-52868542.51	-110121663.00	0.0	0.0	0.0	0.0		
ELECTRIC		14180648999.02	5327195496.51	8626396975.30	5.907	509549340.22	0.0 =	509549340.22		

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DES ACCT.	BALANCE 1/ 1/98	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE 12/31/98
		PLANT IN SERVICE			
INTANGIBLE PLANT		-SALEM CF		63	
63 3030	13566726.47	0.0	0.0	0.0	13566726.47
63 TOTAL	13566726.47	0.0	0.0	0.0	13566726.47
INTANGIBLE PLANT		-PEACH BOTTOM 2 + 3		66	
66 3030	785177.95	0.0	0.0	0.0	785177.95
66 3031	26345130.83	0.0	0.0	0.0	26345130.83
66 TOTAL	27130308.78	0.0	0.0	0.0	27130308.78
INTANGIBLE PLANT		-PEACH BOTTOM CF		68	
68 3030	22557733.31	0.0	0.0	0.0	22557733.31
68 TOTAL	22557733.31	0.0	0.0	0.0	22557733.31
INTANGIBLE PLANT		-LIMERICK 1		91	
91 3030	15799506.83	100000.00	0.0	0.0	15899506.83
91 TOTAL	15799506.83	100000.00	0.0	0.0	15899506.83
INTANGIBLE PLANT		-LIMERICK 100% COM		99	
99 3030	19382481.15	0.0	0.0	0.0	19382481.15
99 TOTAL	19382481.15	0.0	0.0	0.0	19382481.15
INTANGIBLE PLANT		-601		601	
601 3020	162934.12	0.0	0.0	0.0	162934.12
601 TOTAL	162934.12	0.0	0.0	0.0	162934.12
INTANGIBLE PLANT		- TOTAL OF ALL STATIONS			
FUN. 3020	162934.12	0.0	0.0	0.0	162934.12
FUN. 3030	72091625.71	100000.00	0.0	0.0	72191625.71
FUN. 3031	26345130.83	0.0	0.0	0.0	26345130.83
FUN.TOTAL	98599690.66	100000.00	0.0	0.0	98699690.66
STEAM PRODUCTION		-SCHUYKILL (1,3)		1	
1 3101	295740.65	0.0	0.0	0.0	295740.65
1 3110	7000332.35	0.0	0.0	0.0	7000332.35
1 3120	20619996.80	356350.00	0.0	0.0	20976346.80
1 3140	8619191.20	0.0	0.0	0.0	8619191.20
1 3150	5980720.77	0.0	0.0	0.0	5980720.77
1 3160	729113.41	533.00	0.0	0.0	729646.41
1 TOTAL	43245095.18	356883.00	0.0	0.0	43601978.18
STEAM PRODUCTION		-EDDYSTONE 1 + 2		6	
6 3101	2408255.54	0.0	0.0	0.0	2408255.54
6 3102	5126.40	0.0	0.0	0.0	5126.40
6 3110	73232403.17	120245.00	0.0	0.0	73352648.17
6 3120	286633279.95	19986422.00	0.0	0.0	306619701.95
6 3140	75634375.11	2668936.00	0.0	0.0	78303311.11
6 3150	27243183.55	0.0	0.0	0.0	27243183.55
6 3160	5424785.89	628811.00	0.0	0.0	6053596.89
6 TOTAL	470581407.61	23404414.00	0.0	0.0	493985821.61

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DES ACCT.	BALANCE 1/ 1/98	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE 12/31/98
		PLANT IN SERVICE			
STEAM PRODUCTION		-DELAWARE (7,8)		9	
9 3101	1353562.84	0.0	0.0	0.0	1353562.84
9 3110	16312070.33	0.0	0.0	0.0	16312070.33
9 3120	27958980.85	0.0	0.0	0.0	27958980.85
9 3140	11673660.39	0.0	0.0	0.0	11673660.39
9 3150	10256073.16	0.0	0.0	0.0	10256073.16
9 3160	2265382.90	0.0	0.0	0.0	2265382.90
9 TOTAL	69819730.45	0.0	0.0	0.0	69819730.45
STEAM PRODUCTION		-RICHMOND (9)		10	
10 3120	0.0	0.0	0.0	0.0	0.0
10 TOTAL	0.0	0.0	0.0	0.0	0.0
STEAM PRODUCTION		-CONEMAUGH (1,2)		15	
15 3101	494481.77	0.0	0.0	0.0	494481.77
15 3110	26545634.23	11068747.00	0.0	0.0	37614381.23
15 3120	125351845.63	5495680.00	0.0	0.0	130847525.63
15 3140	22092818.87	57621.00	0.0	0.0	22150439.87
15 3150	4297959.19	31096.00	0.0	0.0	4329055.19
15 3160	1153199.04	70113.00	0.0	0.0	1223312.04
15 TOTAL	179935938.73	16723257.00	0.0	0.0	196659195.73
STEAM PRODUCTION		-KEYSTONE (1,2)		17	
17 3101	894387.86	0.0	0.0	0.0	894387.86
17 3110	16082887.49	604314.00	0.0	0.0	16687201.49
17 3120	70131858.96	4744925.00	0.0	0.0	74876783.96
17 3140	22095400.60	1109376.00	0.0	0.0	23204776.60
17 3150	3720619.51	16361.00	0.0	0.0	3736980.51
17 3160	736384.60	172534.00	0.0	0.0	908918.60
17 TOTAL	113661539.02	6647510.00	0.0	0.0	120309049.02
STEAM PRODUCTION		-EDDYSTONE 3		71	
71 3120	50335318.69	46061.00	0.0	0.0	50381379.69
71 3140	22730729.59	9743.00	0.0	0.0	22740472.59
71 3150	2198629.70	0.0	0.0	0.0	2198629.70
71 TOTAL	75264677.98	55804.00	0.0	0.0	75320481.98
STEAM PRODUCTION		-EDDYSTONE 4		72	
72 3120	52225341.47	96450.00	0.0	0.0	52321791.47
72 3140	24302422.36	14223.00	0.0	0.0	24316645.36
72 3150	2233491.48	0.0	0.0	0.0	2233491.48
72 TOTAL	78761255.31	110673.00	0.0	0.0	78871928.31
STEAM PRODUCTION		-EDDYSTONE CF		73	
73 3110	53456805.15	0.0	0.0	0.0	53456805.15
73 3120	69480610.08	136024.00	0.0	0.0	69616634.08
73 3140	10518016.53	0.0	0.0	0.0	10518016.53
73 3150	22952159.00	0.0	0.0	0.0	22952159.00
73 3160	5612915.26	0.0	0.0	0.0	5612915.26
73 TOTAL	162020506.02	136024.00	0.0	0.0	162156530.02

DES	ACCT.	BALANCE 1/ 1/98	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE 12/31/98
		PLANT IN SERVICE				
STEAM PRODUCTION		-CROMBY 1 - COAL UNIT			81	
81	3110	18372831.59	0.0	0.0	0.0	18372831.59
81	3120	75104504.39	1003804.00	0.0	0.0	76108308.39
81	3140	11547384.77	112082.00	0.0	0.0	11659466.77
81	3150	7490270.54	0.0	0.0	0.0	7490270.54
81	3160	781703.69	0.0	0.0	0.0	781703.69
81	TOTAL	113296694.98	1115886.00	0.0	0.0	114412580.98
STEAM PRODUCTION		-CROMBY 2 - OIL UNIT			82	
82	3110	75537.51	0.0	0.0	0.0	75537.51
82	3120	35880787.70	1079199.00	0.0	0.0	36959986.70
82	3140	14596835.03	2246265.00	0.0	0.0	16843096.03
82	3150	2457148.75	237677.00	0.0	0.0	2694825.75
82	3160	561241.15	0.0	0.0	0.0	561241.15
82	TOTAL	53569548.14	3565139.00	0.0	0.0	57134687.14
STEAM PRODUCTION		-CROMBY CF			83	
83	3101	55349.54	0.0	0.0	0.0	55349.54
83	3110	19992951.91	0.0	0.0	0.0	19992951.91
83	3120	5797451.73	0.0	0.0	0.0	5797451.73
83	3140	1170182.75	0.0	0.0	0.0	1170182.75
83	3150	2635996.95	0.0	0.0	0.0	2635996.95
83	3160	2261431.81	0.0	0.0	0.0	2261431.81
83	TOTAL	31913364.69	0.0	0.0	0.0	31913364.69
STEAM PRODUCTION		-ALLIED CHEMICAL			305	
305	3110	0.0	0.0	0.0	0.0	0.0
305	3150	0.0	0.0	0.0	0.0	0.0
305	TOTAL	0.0	0.0	0.0	0.0	0.0
STEAM PRODUCTION		-ESSEX CHEMICAL			306	
306	3110	0.0	0.0	0.0	0.0	0.0
306	3150	0.0	0.0	0.0	0.0	0.0
306	TOTAL	0.0	0.0	0.0	0.0	0.0
STEAM PRODUCTION		-TOOLS + WORK EQUIPMENT			372	
372	3120	809718.01	0.0	0.0	0.0	809718.01
372	TOTAL	809718.01	0.0	0.0	0.0	809718.01
STEAM PRODUCTION		-SAMAC			503	
503	3150	459887.52	0.0	0.0	0.0	459887.52
503	TOTAL	459887.52	0.0	0.0	0.0	459887.52
STEAM PRODUCTION		TOTAL OF ALL STATIONS				
FUN.	3101	5501778.20	0.0	0.0	0.0	5501778.20
FUN.	3102	5126.40	0.0	0.0	0.0	5126.40
FUN.	3110	231071453.73	11793306.00	0.0	0.0	242864759.73
FUN.	3120	820329694.24	32944915.00	0.0	0.0	853274609.24
FUN.	3140	224979015.20	6220244.00	0.0	0.0	231199259.20
FUN.	3150	91926140.12	285134.00	0.0	0.0	92211274.12
FUN.	3160	19526155.75	871991.00	0.0	0.0	20398146.75

DES	ACCT.	BALANCE 1/ 1/98	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE 12/31/98
		PLANT IN SERVICE				
FUN.	TOTAL	1393339363.64	52115590.00	0.0	0.0	1445454953.64
NUCLEAR PRODUCTION		-MERRILL CREEK			2	
2	3201	95360.00	0.0	0.0	0.0	95360.00
2	3210	1109376.09	226814.00	0.0	0.0	1336190.09
2	3250	4154.20	0.0	0.0	0.0	4154.20
2	TOTAL	1208890.29	226814.00	0.0	0.0	1435704.29
NUCLEAR PRODUCTION		-BRADSHAW RESERVOIR			4	
4	3201	1659385.87	0.0	0.0	0.0	1659385.87
4	3202	966563.10	317971.00	0.0	0.0	1284534.10
4	3210	84939082.20	18991.00	0.0	0.0	84958073.20
4	TOTAL	87565031.17	336962.00	0.0	0.0	87901993.17
NUCLEAR PRODUCTION		-SALEM 1			61	
61	3210	62467661.92	1191303.00	0.0	0.0	63658964.92
61	3220	281613320.52	20199872.00	0.0	0.0	301813192.52
61	3230	55875486.93	1375644.00	0.0	0.0	57251130.93
61	3240	71202450.44	2245639.00	0.0	0.0	73448089.44
61	3250	7978587.10	67650.00	0.0	0.0	8046237.10
61	TOTAL	479137506.71	25080108.00	0.0	0.0	504217614.71
NUCLEAR PRODUCTION		-SALEM 2			62	
62	3210	68962888.44	774793.00	0.0	0.0	69737681.44
62	3220	228792001.71	6971566.00	0.0	0.0	235763567.71
62	3230	60527272.61	4643288.00	0.0	0.0	65170560.61
62	3240	87119206.33	3262275.00	0.0	0.0	90381481.33
62	3250	6089639.32	20168.00	0.0	0.0	6109807.32
62	TOTAL	451491008.41	15672090.00	0.0	0.0	467163098.41
NUCLEAR PRODUCTION		-SALEM CF			63	
63	3201	3676037.61	0.0	0.0	0.0	3676037.61
63	3210	136545702.40	2991748.00	0.0	0.0	139535450.40
63	3220	61786036.92	5633484.00	0.0	0.0	67419520.92
63	3230	47094497.56	500359.00	0.0	0.0	47594856.56
63	3240	100636427.60	503842.00	0.0	0.0	101140269.60
63	3250	28946812.89	756696.00	0.0	0.0	29703508.89
63	TOTAL	378685514.98	10386129.00	0.0	0.0	389069643.98
NUCLEAR PRODUCTION		-PEACH BOTTOM 2 + 3			66	
66	3201	244878.92	0.0	0.0	0.0	244878.92
66	3202	68366.28	0.0	0.0	0.0	68366.28
66	3210	142098870.58	1022448.00	0.0	0.0	143121318.58
66	3220	391862008.79	11140650.00	0.0	0.0	403222658.79
66	3230	111627829.37	742973.00	0.0	0.0	112370802.37
66	3240	57991282.65	1053551.00	0.0	0.0	59044833.65
66	3250	37962545.28	1347019.00	0.0	0.0	39309564.28
66	TOTAL	741075581.87	15306641.00	0.0	0.0	756382222.87
NUCLEAR PRODUCTION		-LIMERICK # 1			91	
91	3210	478141224.04	323068.00	0.0	0.0	478464292.04

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DES	ACCT.	BALANCE 1/ 1/98	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE 12/31/98
		PLANT IN SERVICE				
91	3220	1530489020.75	1628403.00	0.0	0.0	1532117423.75
91	3230	256193370.53	1742256.00	0.0	0.0	257935626.53
91	3240	303817603.16	147381.00	0.0	0.0	303964784.16
91	3250	111498037.38	49617.00	0.0	0.0	111539654.38
91 TOTAL		2680131055.86	3890725.00	0.0	0.0	2684021780.86
NUCLEAR PRODUCTION		-LIMERICK # 2			92	
92	3210	435126476.18	501251.00	0.0	0.0	435627727.18
92	3220	1705234605.98	1709027.00	0.0	0.0	1706943632.98
92	3230	304564445.03	550256.00	0.0	0.0	305114701.03
92	3240	308125521.82	151444.00	0.0	0.0	308276965.82
92	3250	89345574.49	17928.00	0.0	0.0	89363502.49
92 TOTAL		2842396623.50	2929906.00	0.0	0.0	2845326529.50
NUCLEAR PRODUCTION		-LIMERICK 100% COM			99	
99	3201	7932400.64	42094.00	0.0	0.0	7974494.64
99	3202	9147.60	0.0	0.0	0.0	9147.60
99	3210	531083230.89	5122298.00	0.0	0.0	536205528.89
99	3220	386028495.39	809718.00	0.0	0.0	386838213.39
99	3230	39476324.27	2444047.00	0.0	0.0	41920371.27
99	3240	183486523.64	0.0	0.0	0.0	183486523.64
99	3250	116491994.48	3313690.00	0.0	0.0	119805684.48
99 TOTAL		1264510116.91	11731847.00	0.0	0.0	1276241963.91
NUCLEAR PRODUCTION		-CHESTERBROOK			301	
301	3210	3545612.65	0.0	0.0	0.0	3545612.65
301	3250	3684459.03	0.0	0.0	0.0	3684459.03
301 TOTAL		7230071.68	0.0	0.0	0.0	7230071.68
NUCLEAR PRODUCTION		-NUCLEAR EOF/NC			307	
307	3210	1859412.01	0.0	0.0	0.0	1859412.01
307	3250	440947.24	0.0	0.0	0.0	440947.24
307 TOTAL		2300359.25	0.0	0.0	0.0	2300359.25
NUCLEAR PRODUCTION		-NE COAL STORAGE			320	
320	3250	520297.25	0.0	0.0	0.0	520297.25
320 TOTAL		520297.25	0.0	0.0	0.0	520297.25
NUCLEAR PRODUCTION		-OREGON SHOPS - NUCLEAR TOOLS			331	
331	3250	540198.50	0.0	0.0	0.0	540198.50
331 TOTAL		540198.50	0.0	0.0	0.0	540198.50
NUCLEAR PRODUCTION		-PEACH BOTTOM TRAINING CENTER			363	
363	3210	470963.19	0.0	0.0	0.0	470963.19
363	3250	8104.45	0.0	0.0	0.0	8104.45
363 TOTAL		479067.64	0.0	0.0	0.0	479067.64
NUCLEAR PRODUCTION		-NUCLEAR INFORMATION CENTER			365	
365	3201	278944.69	0.0	0.0	0.0	278944.69
365	3210	572042.01	0.0	0.0	0.0	572042.01
365	3250	569968.34	0.0	0.0	0.0	569968.34

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DES	ACCT.	BALANCE 1/ 1/98	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE 12/31/98
		PLANT IN SERVICE				
365 TOTAL		1420955.04	0.0	0.0	0.0	1420955.04
NUCLEAR PRODUCTION		-NUCLEAR TRAINING CENTER			385	
385	3201	400911.51	0.0	0.0	0.0	400911.51
385	3210	5015177.22	0.0	0.0	0.0	5015177.22
385	3250	981830.54	0.0	0.0	0.0	981830.54
385 TOTAL		6397919.27	0.0	0.0	0.0	6397919.27
NUCLEAR PRODUCTION		- TOTAL OF ALL STATIONS				
FUN.	3201	14287919.24	42094.00	0.0	0.0	14330013.24
FUN.	3202	1044076.98	317971.00	0.0	0.0	1362047.98
FUN.	3210	1951935719.82	12172714.00	0.0	0.0	1964108433.82
FUN.	3220	4585025489.86	48092720.00	0.0	0.0	4633118209.86
FUN.	3230	875359226.30	11998825.00	0.0	0.0	887358049.30
FUN.	3240	1112380815.64	7364132.00	0.0	0.0	1119744947.64
FUN.	3250	405054950.49	5572768.00	0.0	0.0	410627718.49
FUN.TOTAL		8945088198.33	85561222.00	0.0	0.0	9030649420.33
HYDRAULIC PRODUCTION		-MUDDY RUN (1,2,3,4,5,6,7,8)			19	
19	3301	812413.61	0.0	0.0	0.0	812413.61
19	3302	9364.51	0.0	0.0	0.0	9364.51
19	3304	599044.51	0.0	0.0	0.0	599044.51
19	3311	14068826.57	75979.00	0.0	0.0	14144805.57
19	3312	128175.89	0.0	0.0	0.0	128175.89
19	3313	3431148.69	29497.00	0.0	0.0	3460645.69
19	3321	33575933.36	0.0	0.0	0.0	33575933.36
19	3323	864028.70	0.0	0.0	0.0	864028.70
19	3330	38292657.16	12683298.00	0.0	0.0	50975955.16
19	3340	11709682.28	1293837.00	0.0	0.0	13003519.28
19	3351	4529685.58	2888103.00	0.0	0.0	7417788.58
19	3353	165466.63	0.0	0.0	0.0	165466.63
19	3360	997675.56	0.0	0.0	0.0	997675.56
19 TOTAL		109184103.05	16970714.00	0.0	0.0	126154817.05
OTHER PRODUCTION		-SOUTHWARK G. T. (3,4,5,6)			104	
104	3401	166147.74	0.0	0.0	0.0	166147.74
104	3410	106420.34	0.0	0.0	0.0	106420.34
104	3420	424649.88	42185.00	0.0	0.0	466834.88
104	3440	6169912.21	30479.00	0.0	0.0	6200391.21
104	3450	1078512.72	1685.00	0.0	0.0	1080197.72
104 TOTAL		7945642.09	74349.00	0.0	0.0	8019991.09
OTHER PRODUCTION		-EDDYSTONE G. T. (10,20,30,40)			106	
106	3401	61469.23	0.0	0.0	0.0	61469.23
106	3410	185966.47	0.0	0.0	0.0	185966.47
106	3420	599039.20	10727.00	0.0	0.0	609766.20
106	3440	7189888.03	472943.00	0.0	0.0	7662831.03
106	3450	697109.90	0.0	0.0	0.0	697109.90
106 TOTAL		8733472.83	483670.00	0.0	0.0	9217142.83

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DES ACCT.	BALANCE 1/ 1/98	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE 12/31/98
PLANT IN SERVICE					
OTHER PRODUCTION		-CROMBY DIESEL (D)		107	
107 3420	532674.51	0.0	0.0	0.0	532674.51
107 3440	288254.64	0.0	0.0	0.0	288254.64
107 3450	18768.32	0.0	0.0	0.0	18768.32
107 3460	2030.61	0.0	0.0	0.0	2030.61
107 TOTAL	841728.08	0.0	0.0	0.0	841728.08
OTHER PRODUCTION		-DELAWARE DIESEL (D)		109	
109 3401	25726.25	0.0	0.0	0.0	25726.25
109 3420	6949.66	0.0	0.0	0.0	6949.66
109 3440	245829.17	0.0	0.0	0.0	245829.17
109 3450	23084.75	0.0	0.0	0.0	23084.75
109 3460	1920.58	0.0	0.0	0.0	1920.58
109 TOTAL	303510.39	0.0	0.0	0.0	303510.39
OTHER PRODUCTION		-SCHUYLKILL DIESEL (D)		113	
113 3420	5821.85	0.0	0.0	0.0	5821.85
113 3440	252121.49	0.0	0.0	0.0	252121.49
113 3450	31526.37	0.0	0.0	0.0	31526.37
113 3460	1906.85	0.0	0.0	0.0	1906.85
113 TOTAL	291376.56	0.0	0.0	0.0	291376.56
OTHER PRODUCTION		-DELAWARE G. T. (9,10,11,12)		115	
115 3401	74933.72	0.0	0.0	0.0	74933.72
115 3410	127883.43	36896.00	0.0	0.0	164779.43
115 3420	433232.24	0.0	0.0	0.0	433232.24
115 3440	5856780.87	0.0	0.0	0.0	5856780.87
115 3450	1527860.96	31625.00	0.0	0.0	1559485.96
115 TOTAL	8020691.22	68521.00	0.0	0.0	8089212.22
OTHER PRODUCTION		-SCHUYLKILL G. T. (10)		116	
116 3401	1048.08	0.0	0.0	0.0	1048.08
116 3410	109162.36	0.0	0.0	0.0	109162.36
116 3420	374376.57	8194.00	0.0	0.0	382570.57
116 3440	1640757.74	3172.00	0.0	0.0	1643929.74
116 3450	450902.62	5418.00	0.0	0.0	456320.62
116 TOTAL	2576247.37	16784.00	0.0	0.0	2593031.37
OTHER PRODUCTION		-CHESTER G. T. (7,8,9)		117	
117 3401	6036.22	0.0	0.0	0.0	6036.22
117 3410	87338.19	0.0	0.0	0.0	87338.19
117 3420	498808.77	6739.00	0.0	0.0	505547.77
117 3440	4402643.86	0.0	0.0	0.0	4402643.86
117 3450	1123206.93	1661.00	0.0	0.0	1124867.93
117 TOTAL	6118033.97	8400.00	0.0	0.0	6126433.97
OTHER PRODUCTION		-KEYSTONE DIESEL (D)		118	
118 3420	8879.67	0.0	0.0	0.0	8879.67
118 3440	189359.11	0.0	0.0	0.0	189359.11
118 3450	18873.17	0.0	0.0	0.0	18873.17
118 TOTAL	217111.95	0.0	0.0	0.0	217111.95

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DES ACCT.	BALANCE 1/ 1/98	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE 12/31/98
PLANT IN SERVICE					
OTHER PRODUCTION		-FALLS G. T. (1,2,3)		119	
119 3410	144750.19	8163.00	0.0	0.0	152913.19
119 3420	417685.89	6882.00	0.0	0.0	424567.89
119 3440	4449722.06	5121.00	0.0	0.0	4452843.06
119 3450	930975.66	50103.00	0.0	0.0	981078.66
119 TOTAL	5943131.80	68269.00	0.0	0.0	6011400.80
OTHER PRODUCTION		-MOSER G. T. (1,2,3)		120	
120 3401	1272.20	0.0	0.0	0.0	1272.20
120 3410	328596.44	8209.00	0.0	0.0	336805.44
120 3420	328537.72	7052.00	0.0	0.0	335589.72
120 3440	4372293.67	0.0	0.0	0.0	4372293.67
120 3450	1121313.54	75340.00	0.0	0.0	1196653.54
120 TOTAL	6152013.57	90601.00	0.0	0.0	6242614.57
OTHER PRODUCTION		-CONEMAUGH DIESEL (D)		121	
121 3440	198271.38	0.0	0.0	0.0	198271.38
121 3450	5693.03	0.0	0.0	0.0	5693.03
121 TOTAL	203964.41	0.0	0.0	0.0	203964.41
OTHER PRODUCTION		-RICHMOND G. T. (81,91,92)		123	
123 3401	100391.29	0.0	0.0	0.0	100391.29
123 3410	1378795.35	964124.00	0.0	0.0	2342917.35
123 3420	907356.15	0.0	0.0	0.0	907356.15
123 3440	8700309.37	88226.00	0.0	0.0	8788535.37
123 3450	1906451.18	27373.00	0.0	0.0	1933824.18
123 3460	289831.62	85158.00	0.0	0.0	374989.62
123 TOTAL	13283132.96	1164881.00	0.0	0.0	14448013.96
OTHER PRODUCTION		-SALEM G. T. (3)		126	
126 3420	430888.42	0.0	0.0	0.0	430888.42
126 3440	1575085.18	0.0	0.0	0.0	1575085.18
126 3450	458518.97	0.0	0.0	0.0	458518.97
126 3460	29580.22	0.0	0.0	0.0	29580.22
126 TOTAL	2494072.79	0.0	0.0	0.0	2494072.79
OTHER PRODUCTION		-CROYDON GT(11,12,21,22,31-2,41-2		129	
129 3401	404194.53	0.0	0.0	0.0	404194.53
129 3410	3564224.06	54424.00	0.0	0.0	3618648.06
129 3420	19025733.33	0.0	0.0	0.0	19025733.33
129 3440	47276763.15	914038.00	0.0	0.0	48190801.15
129 3450	3721433.26	25600.00	0.0	0.0	3747033.26
129 3460	2197134.60	6643.00	0.0	0.0	2203777.60
129 TOTAL	76189482.91	1000705.00	0.0	0.0	77190187.91
OTHER PRODUCTION		-PORTABLE IN STATIONS		364	
364 3440	3045007.30	0.0	0.0	0.0	3045007.30
364 TOTAL	3045007.30	0.0	0.0	0.0	3045007.30
OTHER PRODUCTION		- TOTAL OF ALL STATIONS			
FUN. 3401	841219.24	0.0	0.0	0.0	841219.24

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PLANT RA-42
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		PLANT IN SERVICE			
DES	ACCT.	BALANCE 1/ 1/98	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE 12/31/98
FUN.	3410	6033134.83	1071816.00	0.0	0.0	7104950.83
FUN.	3420	23994655.06	81779.00	0.0	0.0	24076412.06
FUN.	3440	95852999.21	1511979.00	0.0	0.0	97364978.21
FUN.	3450	13114229.38	218805.00	0.0	0.0	13333034.38
FUN.	3460	2522604.48	91601.00	0.0	0.0	2614205.48
FUN.TOTAL		142358620.20	2976180.00	0.0	0.0	145334800.20
TRANSMISSION PLANT		-601			601	
601	3501	363562465.16	2161625.00	0.0	0.0	38517873.16
601	3502	23900492.84	273932.00	0.0	0.0	24174424.84
601	3520	21404326.00	631240.00	0.0	0.0	22035566.00
601	3550	324752785.77	6354779.00	0.0	0.0	331087564.77
601	3540	228833580.61	1461032.00	0.0	0.0	230294612.61
601	3550	4261315.89	1849969.00	0.0	0.0	6111282.89
601	3560	120973893.10	8918830.00	0.0	0.0	129892723.10
601	3570	5997111.54	0.0	0.0	0.0	5997111.54
601	3580	74508346.51	18979830.00	0.0	0.0	93488176.51
601	3590	2054612.11	0.0	0.0	0.0	2054612.11
601 TOTAL		843022710.53	40631237.00	0.0	0.0	883653947.53
DISTRIBUTION PLANT		-601			601	
601	3601	17206373.18	2855956.00	0.0	0.0	20062329.18
601	3602	19662135.79	0.0	0.0	0.0	19662135.79
601	3610	51053816.73	3074554.00	0.0	0.0	54128370.73
601	3620	536069163.86	40126063.00	0.0	0.0	576195226.86
601	3640	271712008.38	3985926.00	0.0	0.0	275697934.38
601	3650	433167837.97	10646339.00	0.0	0.0	443814176.97
601	3660	211923217.51	7772301.00	0.0	0.0	219695518.51
601	3670	448680891.71	10726851.00	0.0	0.0	459407742.71
601	3680	288061646.99	5578.00	0.0	0.0	288067224.99
601	3691	57374909.63	123861.00	0.0	0.0	57498770.63
601	3692	174240552.68	477301.00	0.0	0.0	174717853.68
601	3700	193061862.15	75943065.00	0.0	0.0	269004927.15
601	3702	112168.50	0.0	0.0	0.0	112168.50
601	3710	548138.69	168978.00	0.0	0.0	717116.69
601	3730	14448820.61	20593.00	0.0	0.0	14469413.61
601	3731	23808.38	0.0	0.0	0.0	23808.38
601	3732	1100908.68	101415.00	0.0	0.0	1202323.68
601	3733	3248971.09	6184.00	0.0	0.0	3255155.09
601 TOTAL		2721897232.53	156034965.00	0.0	0.0	2877932197.53
GENERAL PLANT		-601			601	
601	3891	2481742.89	-2677.00	0.0	0.0	2479065.89
601	3900	36803314.57	761193.00	0.0	0.0	37564507.57
601	3911	2984391.37	-776726.00	0.0	0.0	2207665.37
601	3912	4876345.63	8203.00	0.0	0.0	4884548.63
601	3915	9076401.75	1332896.00	0.0	0.0	10409297.75
601	3930	302197.95	236878.00	0.0	0.0	539075.95
601	3940	9165802.50	378281.00	0.0	0.0	9544083.50
601	3951	18051402.40	116233.00	0.0	0.0	18167635.40
601	3952	1129576.72	0.0	0.0	0.0	1129576.72

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/98 - 12/31/98

PLANT RA-43
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		PLANT IN SERVICE			
DES	ACCT.	BALANCE 1/ 1/98	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE 12/31/98
601	3953	551830.17	0.0	0.0	0.0	551830.17
601	3970	9660753.42	587717.00	0.0	0.0	10248470.42
601	3980	1990026.40	473097.00	0.0	0.0	2463123.40
601	3991	-364429501.18	0.0	0.0	0.0	-364429501.18
601 TOTAL		-267355715.41	3115693.00	0.0	0.0	-264240622.41
GENERAL PLANT		-601			601	
601	3992	-162990205.51	0.0	0.0	0.0	-162990205.51
601 TOTAL		-162990205.51	0.0	0.0	0.0	-162990205.51
ELECTRIC		13823143998.02	357505001.00	0.0	0.0	14180648999.02

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/98 - 12/31/98

DES ACCT.	BALANCE 1/ 1/98	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES	BALANCE 12/31/98
INTANGIBLE PLANT		-SALEM CF		63				
63 3030	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
63 TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
INTANGIBLE PLANT		-PEACH BOTTOM 2 + 3		66				
66 3030	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
66 3031	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
66 TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
INTANGIBLE PLANT		-PEACH BOTTOM CF		68				
68 3030	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
68 TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
INTANGIBLE PLANT		-LIMERICK 1		91				
91 3030	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
91 TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
INTANGIBLE PLANT		-LIMERICK 100% COM		99				
99 3030	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
99 TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
INTANGIBLE PLANT		-601		601				
601 3020	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
601 TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
INTANGIBLE PLANT		- TOTAL OF ALL STATIONS						
FUN. 3020	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FUN. 3030	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FUN. 3031	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FUN.TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
STEAM PRODUCTION		-SCHUYKILL (1,3)		1				
1 3101	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 3110	7000332.55	0.0	0.0	0.0	0.0	0.0	0.0	7000332.55
1 3120	20466286.80	331685.00	0.0	0.0	0.0	0.0	0.0	20798171.80
1 3140	8619191.20	0.0	0.0	0.0	0.0	0.0	0.0	8619191.20
1 3150	5980720.77	0.0	0.0	0.0	0.0	0.0	0.0	5980720.77
1 3160	728883.41	496.50	0.0	0.0	0.0	0.0	0.0	729379.91
1 TOTAL	42795414.53	332381.50	0.0	0.0	0.0	0.0	0.0	43127796.03
STEAM PRODUCTION		-EDDYSTONE 1 + 2		6				
6 3101	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 3102	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 3110	49968858.06	1900179.20	0.0	0.0	0.0	0.0	0.0	51869037.26
6 3120	160829478.65	11770885.03	0.0	0.0	0.0	0.0	0.0	172600363.68
6 3140	39671995.85	3192610.12	0.0	0.0	0.0	0.0	0.0	42864605.97
6 3150	19998278.46	610890.40	0.0	0.0	0.0	0.0	0.0	20609168.86
6 3160	3292060.01	204139.54	0.0	0.0	0.0	0.0	0.0	3496199.55
6 TOTAL	273760671.03	17678704.29	0.0	0.0	0.0	0.0	0.0	291439375.32

PECO ENERGY COMPANY
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DES ACCT.	BALANCE 1/ 1/98	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES	BALANCE 12/31/98
STEAM PRODUCTION		-DELAWARE (7,8)		9				
9 3101	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 3110	16316438.51	-5483.20*	0.0	0.0	0.0	0.0	0.0	16312955.31
9 3120	27356042.16	536369.55*	0.0	0.0	0.0	0.0	0.0	27872411.71
9 3140	11658342.69	13189.19*	0.0	0.0	0.0	0.0	0.0	11671531.68
9 3150	10254755.52	1134.53*	0.0	0.0	0.0	0.0	0.0	10255890.05
9 3160	2207556.95	49789.93*	0.0	0.0	0.0	0.0	0.0	2257346.88
9 TOTAL	67775135.63	595000.00	0.0	0.0	0.0	0.0	0.0	68370135.63
STEAM PRODUCTION		-RICHMOND (9)		10				
10 3120	256994.76	0.0 *	0.0	0.0	0.0	0.0	0.0	256994.76
10 TOTAL	256994.76	0.0	0.0	0.0	0.0	0.0	0.0	256994.76
STEAM PRODUCTION		-CONEMAUGH (1,2)		15				
15 3101	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 3110	10411433.17	2563175.68	0.0	0.0	0.0	0.0	0.0	12974608.85
15 3120	49576796.08	9435310.40	0.0	0.0	0.0	0.0	0.0	59012106.48
15 3140	14202587.14	956778.68	0.0	0.0	0.0	0.0	0.0	15159365.82
15 3150	3136690.15	143595.22	0.0	0.0	0.0	0.0	0.0	3280285.37
15 3160	856085.76	40019.82	0.0	0.0	0.0	0.0	0.0	896105.58
15 TOTAL	78183592.30	13138879.80	0.0	0.0	0.0	0.0	0.0	91322472.10
STEAM PRODUCTION		-KEYSTONE (1,2)		17				
17 3101	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17 3110	10487787.52	1076308.37	0.0	0.0	0.0	0.0	0.0	11564095.89
17 3120	39652012.93	6092460.62	0.0	0.0	0.0	0.0	0.0	45744473.55
17 3140	13241063.59	1735024.21	0.0	0.0	0.0	0.0	0.0	14976087.80
17 3150	2939610.19	146734.06	0.0	0.0	0.0	0.0	0.0	3086344.25
17 3160	228793.56	109584.62	0.0	0.0	0.0	0.0	0.0	338378.18
17 TOTAL	66549267.79	9160111.88	0.0	0.0	0.0	0.0	0.0	75709379.67
STEAM PRODUCTION		-EDDYSTONE 3		71				
71 3120	33309177.69	1587959.83	0.0	0.0	0.0	0.0	0.0	34897137.52
71 3140	12228598.68	944894.72	0.0	0.0	0.0	0.0	0.0	13173493.40
71 3150	1489170.01	64851.71	0.0	0.0	0.0	0.0	0.0	1554021.72
71 TOTAL	47026946.38	2597706.26	0.0	0.0	0.0	0.0	0.0	49624652.64
STEAM PRODUCTION		-EDDYSTONE 4		72				
72 3120	32293651.48	1593198.42	0.0	0.0	0.0	0.0	0.0	33886849.90
72 3140	12240501.35	928832.74	0.0	0.0	0.0	0.0	0.0	13169334.09
72 3150	1847565.16	30214.17	0.0	0.0	0.0	0.0	0.0	1877779.33
72 TOTAL	46381717.99	2552245.33	0.0	0.0	0.0	0.0	0.0	48933963.32
STEAM PRODUCTION		-EDDYSTONE CF		73				
73 3110	32631895.92	1564991.93	0.0	0.0	0.0	0.0	0.0	34196887.85
73 3120	31312878.48	2988888.08	0.0	0.0	0.0	0.0	0.0	34301766.56
73 3140	6567615.79	309000.50	0.0	0.0	0.0	0.0	0.0	6876614.29
73 3150	14139517.21	690294.23	0.0	0.0	0.0	0.0	0.0	14829811.44
73 3160	2468494.70	241711.61	0.0	0.0	0.0	0.0	0.0	2710206.31
73 TOTAL	87120400.10	5794886.35	0.0	0.0	0.0	0.0	0.0	92915286.45

PECO ENERGY COMPANY
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RESERVE RD-36
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DES ACCT.	BALANCE 1/ 1/98	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE -RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES	BALANCE 12/31/98
STEAM PRODUCTION		-CROMBY 1 - COAL UNIT		81				
81 3110	14691427.62	569439.57	0.0	0.0	0.0	0.0	0.0	15260867.19
81 3120	54080888.36	3446020.18	0.0	0.0	0.0	0.0	0.0	57526908.54
81 3140	7115483.75	726552.94	0.0	0.0	0.0	0.0	0.0	7842036.69
81 3150	6174256.56	207522.24	0.0	0.0	0.0	0.0	0.0	6381778.80
81 3160	613843.65	26352.35	0.0	0.0	0.0	0.0	0.0	640196.00
81 TOTAL	82675899.94	4975887.28	0.0	0.0	0.0	0.0	0.0	87651787.22
STEAM PRODUCTION		-CROMBY 2 - OIL UNIT		82				
82 3110	75537.51	0.0	0.0	0.0	0.0	0.0	0.0	75537.51
82 3120	20919975.78	477998.42*	0.0	0.0	0.0	0.0	0.0	21397974.20
82 3140	10938306.42	147424.93*	0.0	0.0	0.0	0.0	0.0	11085731.35
82 3150	2229757.37	10676.96*	0.0	0.0	0.0	0.0	0.0	2240434.33
82 3160	434783.03	3899.69*	0.0	0.0	0.0	0.0	0.0	438682.72
82 TOTAL	34598360.11	640000.00	0.0	0.0	0.0	0.0	0.0	35238360.11
STEAM PRODUCTION		-CROMBY CF		83				
83 3101	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
83 3110	17812873.60	339569.00	0.0	0.0	0.0	0.0	0.0	18152442.60
83 3120	4031383.80	280274.98	0.0	0.0	0.0	0.0	0.0	4311658.78
83 3140	913630.17	41784.72	0.0	0.0	0.0	0.0	0.0	955414.89
83 3150	1955893.84	107388.28	0.0	0.0	0.0	0.0	0.0	2063282.12
83 3160	1446197.80	127999.89	0.0	0.0	0.0	0.0	0.0	1574197.69
83 TOTAL	26159979.21	897016.87	0.0	0.0	0.0	0.0	0.0	27056996.08
STEAM PRODUCTION		-ALLIED CHEMICAL		305				
305 3110	-95095.93	7659.98*	0.0	0.0	0.0	0.0	0.0	-87435.95
305 3150	-144866.61	12066.89*	0.0	0.0	0.0	0.0	0.0	-132799.72
305 TOTAL	-239962.54	19706.87	0.0	0.0	0.0	0.0	0.0	-220255.67
STEAM PRODUCTION		-ESSEX CHEMICAL		306				
306 3110	-1107091.22	89176.20	0.0	0.0	0.0	0.0	0.0	-1017915.02
306 3150	-372219.08	30957.46	0.0	0.0	0.0	0.0	0.0	-341261.62
306 TOTAL	-1479310.30	120133.66	0.0	0.0	0.0	0.0	0.0	-1359176.64
STEAM PRODUCTION		-TOOLS + WORK EQUIPMENT		372				
372 3120	712105.59	14808.78	0.0	0.0	0.0	0.0	0.0	726914.37
372 TOTAL	712105.59	14808.78	0.0	0.0	0.0	0.0	0.0	726914.37
STEAM PRODUCTION		-SAMAC		503				
503 3150	459887.52	0.0	0.0	0.0	0.0	0.0	0.0	459887.52
503 TOTAL	459887.52	0.0	0.0	0.0	0.0	0.0	0.0	459887.52
STEAM PRODUCTION		- TOTAL OF ALL STATIONS						
FUN. 3101	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FUN. 3102	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FUN. 3110	158196397.11	8105016.73	0.0	0.0	0.0	0.0	0.0	166301413.84
FUN. 3120	474777672.56	38556059.29	0.0	0.0	0.0	0.0	0.0	513333731.85
FUN. 3140	137397314.43	8996092.75	0.0	0.0	0.0	0.0	0.0	146393407.18
FUN. 3150	70089037.07	2056306.15	0.0	0.0	0.0	0.0	0.0	72145343.22
FUN. 3160	12276698.87	803993.95	0.0	0.0	0.0	0.0	0.0	13080692.82

PECO ENERGY COMPANY
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RESERVE RD-37
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DES ACCT.	BALANCE 1/ 1/98	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE -RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES	BALANCE 12/31/98
FUN.TOTAL	852737120.04	58517468.87	0.0	0.0	0.0	0.0	0.0	911254588.91
NUCLEAR PRODUCTION		-MERRILL CREEK		2				
2 3201	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 3210	158414.29	33208.31	0.0	0.0	0.0	0.0	0.0	191622.60
2 3250	306.13	124.99	0.0	0.0	0.0	0.0	0.0	431.12
2 TOTAL	158720.42	33333.30	0.0	0.0	0.0	0.0	0.0	192053.72
NUCLEAR PRODUCTION		-BRADSHAW RESERVOIR		4				
4 3201	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 3202	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 3210	7118638.35	2510015.54	0.0	0.0	0.0	0.0	0.0	9628653.89
4 TOTAL	7118638.35	2510015.54	0.0	0.0	0.0	0.0	0.0	9628653.89
NUCLEAR PRODUCTION		-SALEM 1		61				
61 3210	27045270.49	1971627.67	0.0	0.0	0.0	0.0	0.0	29016898.16
61 3220	91926723.77	12450696.71	0.0	0.0	0.0	0.0	0.0	104377420.48
61 3230	23361395.68	2681054.50	0.0	0.0	0.0	0.0	0.0	26042450.18
61 3240	29747312.49	2360096.18	0.0	0.0	0.0	0.0	0.0	32107408.67
61 3250	4377034.29	205653.32	0.0	0.0	0.0	0.0	0.0	4582687.61
61 TOTAL	176457736.72	19669128.38	0.0	0.0	0.0	0.0	0.0	196126865.10
NUCLEAR PRODUCTION		-SALEM 2		62				
62 3210	24157958.12	2035914.32	0.0	0.0	0.0	0.0	0.0	26193872.44
62 3220	83896545.87	7752919.73	0.0	0.0	0.0	0.0	0.0	91649465.60
62 3230	6998225.47	3717422.00	0.0	0.0	0.0	0.0	0.0	10715647.47
62 3240	28290650.88	2763612.57	0.0	0.0	0.0	0.0	0.0	31054263.45
62 3250	2938428.57	148138.28	0.0	0.0	0.0	0.0	0.0	3086566.85
62 TOTAL	146281808.91	16418006.90	0.0	0.0	0.0	0.0	0.0	162699815.81
NUCLEAR PRODUCTION		-SALEM CF		63				
63 3201	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
63 3210	58423532.59	3599441.34	0.0	0.0	0.0	0.0	0.0	62022973.93
63 3220	25942804.66	2083386.02	0.0	0.0	0.0	0.0	0.0	28026190.68
63 3230	21874735.12	2105854.80	0.0	0.0	0.0	0.0	0.0	23980589.92
63 3240	19961976.01	3655444.25	0.0	0.0	0.0	0.0	0.0	23617420.26
63 3250	8215195.11	979502.41	0.0	0.0	0.0	0.0	0.0	9194697.52
63 TOTAL	134418243.49	12423628.82	0.0	0.0	0.0	0.0	0.0	146841872.31
NUCLEAR PRODUCTION		-PEACH BOTTOM 2 + 3		66				
66 3201	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
66 3202	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
66 3210	77040904.78	4037095.01	0.0	0.0	0.0	0.0	0.0	81077999.79
66 3220	177408274.76	14902562.45	0.0	0.0	0.0	0.0	0.0	192302837.21
66 3230	50470198.40	5106916.75	0.0	0.0	0.0	0.0	0.0	55577115.15
66 3240	28253779.58	1889701.55	0.0	0.0	0.0	0.0	0.0	30143481.13
66 3250	14988163.75	1488385.68	0.0	0.0	0.0	0.0	0.0	16476549.43
66 TOTAL	348153321.27	27424661.44	0.0	0.0	0.0	0.0	0.0	375577982.71
NUCLEAR PRODUCTION		-LIMERICK # 1		91				
91 3210	155740689.83	19181618.25	0.0	0.0	0.0	0.0	0.0	172922308.06

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DES	ACCT.	BALANCE 1/ 1/98	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES	BALANCE 12/31/98
91	3220	507386025.50	65151978.49	0.0	0.0	0.0	0.0	0.0	572536003.99
91	3250	87798760.81	11836753.04	0.0	0.0	0.0	0.0	0.0	99635513.85
91	3240	97737995.09	12290847.74	0.0	0.0	0.0	0.0	0.0	110028842.83
91	3250	36272244.67	4568730.74	0.0	0.0	0.0	0.0	0.0	40840975.41
91 TOTAL		882933715.90	113029928.24	0.0	0.0	0.0	0.0	0.0	995963644.14
NUCLEAR PRODUCTION			-LIMERICK # 2			92			
92	3210	89749593.16	16140804.65	0.0	0.0	0.0	0.0	0.0	105890397.81
92	3220	395918710.51	65652639.19	0.0	0.0	0.0	0.0	0.0	461571349.70
92	3230	80036254.77	12056201.95	0.0	0.0	0.0	0.0	0.0	92092456.72
92	3240	65637536.08	11427176.27	0.0	0.0	0.0	0.0	0.0	77064712.35
92	3250	21069747.81	3289961.22	0.0	0.0	0.0	0.0	0.0	24359709.03
92 TOTAL		652411842.33	108566783.28	0.0	0.0	0.0	0.0	0.0	760978625.61
NUCLEAR PRODUCTION			-LIMERICK 100% COM			99			
99	3201	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
99	3202	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
99	3210	139798012.91	18049979.00	0.0	0.0	0.0	0.0	0.0	157847991.91
99	3220	118438594.54	13793690.30	0.0	0.0	0.0	0.0	0.0	132232284.64
99	3230	12090329.77	1768261.59	0.0	0.0	0.0	0.0	0.0	13858591.36
99	3240	53078205.80	6054951.06	0.0	0.0	0.0	0.0	0.0	59133156.86
99	3250	29707274.56	4193014.59	0.0	0.0	0.0	0.0	0.0	33900289.15
99 TOTAL		353112417.38	43859896.54	0.0	0.0	0.0	0.0	0.0	396972313.92
NUCLEAR PRODUCTION			-CHESTERBROOK			301			
301	3210	388488.29	101469.98	0.0	0.0	0.0	0.0	0.0	489958.27
301	3250	384396.54	110024.08	0.0	0.0	0.0	0.0	0.0	494420.62
301 TOTAL		772884.83	211494.06	0.0	0.0	0.0	0.0	0.0	984378.89
NUCLEAR PRODUCTION			-NUCLEAR EOF/NC			307			
307	3210	319985.15	49400.21	0.0	0.0	0.0	0.0	0.0	369385.36
307	3250	66916.25	12537.52	0.0	0.0	0.0	0.0	0.0	79453.77
307 TOTAL		386901.40	61937.73	0.0	0.0	0.0	0.0	0.0	448839.13
NUCLEAR PRODUCTION			-NE COAL STORAGE			320			
320	3250	35559.32	16233.87	0.0	0.0	0.0	0.0	0.0	51793.19
320 TOTAL		35559.32	16233.87	0.0	0.0	0.0	0.0	0.0	51793.19
NUCLEAR PRODUCTION			-OREGON SHOPS - NUCLEAR TOOLS			331			
331	3250	52441.25	16408.15	0.0	0.0	0.0	0.0	0.0	68849.40
331 TOTAL		52441.25	16408.15	0.0	0.0	0.0	0.0	0.0	68849.40
NUCLEAR PRODUCTION			-PEACH BOTTOM TRAINING CENTER			363			
363	3210	118314.98	21867.72	0.0	0.0	0.0	0.0	0.0	140182.70
363	3250	2311.14	360.98	0.0	0.0	0.0	0.0	0.0	2672.12
363 TOTAL		120626.12	22228.70	0.0	0.0	0.0	0.0	0.0	142854.82
NUCLEAR PRODUCTION			-NUCLEAR INFORMATION CENTER			365			
365	3201	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
365	3210	119541.92	14746.98	0.0	0.0	0.0	0.0	0.0	134288.90
365	3250	99315.86	15889.23	0.0	0.0	0.0	0.0	0.0	115205.09

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365 TOTAL		218857.78	30636.21	0.0	0.0	0.0	0.0	0.0	249493.99
NUCLEAR PRODUCTION			-NUCLEAR TRAINING CENTER			385			
385	3201	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
385	3210	1055544.13	127737.76	0.0	0.0	0.0	0.0	0.0	1183281.89
385	3250	198234.31	26297.49	0.0	0.0	0.0	0.0	0.0	224531.80
385 TOTAL		1253778.44	154035.25	0.0	0.0	0.0	0.0	0.0	1407813.69
NUCLEAR PRODUCTION			- TOTAL OF ALL STATIONS						
FUN.	3201	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FUN.	3202	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FUN.	3210	579234888.99	67874926.72	0.0	0.0	0.0	0.0	0.0	647109815.71
FUN.	3220	1400907679.41	181787872.89	0.0	0.0	0.0	0.0	0.0	1582695552.30
FUN.	3230	282629900.02	39272464.63	0.0	0.0	0.0	0.0	0.0	321902364.65
FUN.	3240	322707455.93	40441829.62	0.0	0.0	0.0	0.0	0.0	363149285.55
FUN.	3250	118407569.56	15071262.55	0.0	0.0	0.0	0.0	0.0	133478832.11
FUN.TOTAL		2703887493.91	344448356.41	0.0	0.0	0.0	0.0	0.0	3048335850.32
HYDRAULIC PRODUCTION			-MUDDY RUN (1,2,3,4,5,6,7,8)			19			
19	3301	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	3302	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	3304	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	3311	6548853.49	488471.12	0.0	0.0	0.0	0.0	0.0	7037324.61
19	3312	65467.60	4056.60	0.0	0.0	0.0	0.0	0.0	69524.20
19	3313	1933913.33	93712.76	0.0	0.0	0.0	0.0	0.0	2027626.09
19	3321	16178528.41	1096384.46	0.0	0.0	0.0	0.0	0.0	17274912.87
19	3323	409210.30	28667.20	0.0	0.0	0.0	0.0	0.0	437877.50
19	3330	13695088.05	1973303.33	0.0	0.0	0.0	0.0	0.0	15668391.38
19	3340	5459018.43	468138.92	0.0	0.0	0.0	0.0	0.0	5927157.35
19	3351	1254291.47	290623.46	0.0	0.0	0.0	0.0	0.0	1544914.93
19	3353	102224.41	3882.44	0.0	0.0	0.0	0.0	0.0	106106.85
19	3360	700981.59	18225.91	0.0	0.0	0.0	0.0	0.0	719207.50
19 TOTAL		46347577.08	4465466.20	0.0	0.0	0.0	0.0	0.0	50813043.28
OTHER PRODUCTION			-SOUTHWARK G. T. (5,4,5,6)			104			
104	3401	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
104	3410	105327.65	1092.69	0.0	0.0	0.0	0.0	0.0	106420.34
104	3420	404273.52	41468.06	0.0	0.0	0.0	0.0	0.0	445741.58
104	3440	6136837.11	48314.60	0.0	0.0	0.0	0.0	0.0	6185151.71
104	3450	1075041.01	4314.21	0.0	0.0	0.0	0.0	0.0	1079355.22
104 TOTAL		7721479.29	95189.56	0.0	0.0	0.0	0.0	0.0	7816668.85
OTHER PRODUCTION			-EDDYSTONE G. T. (10,20,30,40)			106			
106	3401	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
106	3410	185966.47	0.0	0.0	0.0	0.0	0.0	0.0	185966.47
106	3420	594412.20	7199.06*	0.0	0.0	0.0	0.0	0.0	601611.26
106	3440	6985686.05	317400.94*	0.0	0.0	0.0	0.0	0.0	7303286.97
106	3450	697109.90	0.0	0.0	0.0	0.0	0.0	0.0	697109.90
106 TOTAL		8463374.60	324600.00	0.0	0.0	0.0	0.0	0.0	8787974.60

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RESERVE								
OTHER PRODUCTION		-CROMBY DIESEL (D)		107				
107 3420	506300.96	5700.00	0.0	0.0	0.0	0.0	0.0	512000.96
107 3440	288254.64	0.0	0.0	0.0	0.0	0.0	0.0	288254.64
107 3450	18768.32	0.0	0.0	0.0	0.0	0.0	0.0	18768.32
107 3460	2030.61	0.0	0.0	0.0	0.0	0.0	0.0	2030.61
107 TOTAL	815354.53	5700.00	0.0	0.0	0.0	0.0	0.0	821054.53
OTHER PRODUCTION		-DELAWARE DIESEL (D)		109				
109 3401	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
109 3420	6949.66	0.0	0.0	0.0	0.0	0.0	0.0	6949.66
109 3440	262822.08	0.0	0.0	0.0	0.0	0.0	0.0	262822.08
109 3450	26981.78	0.0	0.0	0.0	0.0	0.0	0.0	26981.78
109 3460	1920.58	0.0	0.0	0.0	0.0	0.0	0.0	1920.58
109 TOTAL	298674.10	0.0	0.0	0.0	0.0	0.0	0.0	298674.10
OTHER PRODUCTION		-SCHUYLKILL DIESEL (D)		113				
113 3420	5821.85	0.0	0.0	0.0	0.0	0.0	0.0	5821.85
113 3440	252121.49	0.0	0.0	0.0	0.0	0.0	0.0	252121.49
113 3450	31526.37	0.0	0.0	0.0	0.0	0.0	0.0	31526.37
113 3460	1906.85	0.0	0.0	0.0	0.0	0.0	0.0	1906.85
113 TOTAL	291376.56	0.0	0.0	0.0	0.0	0.0	0.0	291376.56
OTHER PRODUCTION		-DELAWARE G..T. (9,10,11,12)		115				
115 3401	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
115 3410	111968.43	34363.00	0.0	0.0	0.0	0.0	0.0	146331.43
115 3420	433232.24	0.0	0.0	0.0	0.0	0.0	0.0	433232.24
115 3440	5856780.87	0.0	0.0	0.0	0.0	0.0	0.0	5856780.87
115 3450	1514219.46	29454.00	0.0	0.0	0.0	0.0	0.0	1543673.46
115 TOTAL	7916201.00	63817.00	0.0	0.0	0.0	0.0	0.0	7980018.00
OTHER PRODUCTION		-SCHUYLKILL G. T. (10)		116				
116 3401	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
116 3410	109162.36	0.0	0.0	0.0	0.0	0.0	0.0	109162.36
116 3420	370842.07	7631.50	0.0	0.0	0.0	0.0	0.0	378473.57
116 3440	1639389.24	2954.50	0.0	0.0	0.0	0.0	0.0	1642343.74
116 3450	448565.62	5046.00	0.0	0.0	0.0	0.0	0.0	453611.62
116 TOTAL	2567959.29	15632.00	0.0	0.0	0.0	0.0	0.0	2583591.29
OTHER PRODUCTION		-CHESTER G. T. (7,8,9)		117				
117 3401	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
117 3410	87338.19	0.0	0.0	0.0	0.0	0.0	0.0	87338.19
117 3420	495902.27	6276.00	0.0	0.0	0.0	0.0	0.0	502178.27
117 3440	4402643.86	0.0	0.0	0.0	0.0	0.0	0.0	4402643.86
117 3450	1122490.43	1547.00	0.0	0.0	0.0	0.0	0.0	1124037.43
117 TOTAL	6108374.75	7823.00	0.0	0.0	0.0	0.0	0.0	6116197.75
OTHER PRODUCTION		-KEYSTONE DIESEL (D)		118				
118 3420	8153.08	133.18	0.0	0.0	0.0	0.0	0.0	8286.26
118 3440	165650.32	4380.44	0.0	0.0	0.0	0.0	0.0	170030.76
118 3450	17061.49	330.81	0.0	0.0	0.0	0.0	0.0	17392.30
118 TOTAL	190864.89	4844.43	0.0	0.0	0.0	0.0	0.0	195709.32

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RESERVE								
OTHER PRODUCTION		-FALLS G. T. (1,2,3)		119				
119 3410	141229.19	7602.50	0.0	0.0	0.0	0.0	0.0	148831.69
119 3420	414717.39	6409.50	0.0	0.0	0.0	0.0	0.0	421126.89
119 3440	4448376.06	2906.50	0.0	0.0	0.0	0.0	0.0	4451282.56
119 3450	909362.16	46663.00	0.0	0.0	0.0	0.0	0.0	956025.16
119 TOTAL	5913684.80	63581.50	0.0	0.0	0.0	0.0	0.0	5977266.30
OTHER PRODUCTION		-MOSER G. T. (1,2,3)		120				
120 3401	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
120 3410	325055.44	7645.50	0.0	0.0	0.0	0.0	0.0	332700.94
120 3420	325496.22	6567.50	0.0	0.0	0.0	0.0	0.0	332063.72
120 3440	4372293.67	0.0	0.0	0.0	0.0	0.0	0.0	4372293.67
120 3450	1088815.54	70168.00	0.0	0.0	0.0	0.0	0.0	1158983.54
120 TOTAL	6111660.87	84381.00	0.0	0.0	0.0	0.0	0.0	6196041.87
OTHER PRODUCTION		-CONEMAUGH DIESEL (D)		121				
121 3440	159205.60	4707.82	0.0	0.0	0.0	0.0	0.0	163913.42
121 3450	4406.72	152.29	0.0	0.0	0.0	0.0	0.0	4559.01
121 TOTAL	163612.32	4860.11	0.0	0.0	0.0	0.0	0.0	168472.43
OTHER PRODUCTION		-RICHMOND G. T. (81,91,92)		123				
123 3401	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
123 3410	737339.16	1123516.19	0.0	0.0	0.0	0.0	0.0	1860855.35
123 3420	861760.57	45595.58	0.0	0.0	0.0	0.0	0.0	907356.15
123 3440	8201900.65	542521.72	0.0	0.0	0.0	0.0	0.0	8744422.37
123 3450	1818659.09	101478.59	0.0	0.0	0.0	0.0	0.0	1920137.68
123 3460	219273.26	113137.36	0.0	0.0	0.0	0.0	0.0	332410.62
123 TOTAL	11838932.73	1926249.44	0.0	0.0	0.0	0.0	0.0	13765182.17
OTHER PRODUCTION		-SALEM G. T. (3)		126				
126 3420	430888.42	0.0	0.0	0.0	0.0	0.0	0.0	430888.42
126 3440	1575085.18	0.0	0.0	0.0	0.0	0.0	0.0	1575085.18
126 3450	458518.97	0.0	0.0	0.0	0.0	0.0	0.0	458518.97
126 3460	29580.22	0.0	0.0	0.0	0.0	0.0	0.0	29580.22
126 TOTAL	2494072.79	0.0	0.0	0.0	0.0	0.0	0.0	2494072.79
OTHER PRODUCTION		-CROYDON GT(11,12,21,22,31-2,41-2		129				
129 3401	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
129 3410	3353488.68	160469.56	0.0	0.0	0.0	0.0	0.0	3513948.24
129 3420	17573385.33	969602.05	0.0	0.0	0.0	0.0	0.0	18542987.38
129 3440	41656793.81	4063317.47	0.0	0.0	0.0	0.0	0.0	45720111.28
129 3450	3423364.51	207405.41	0.0	0.0	0.0	0.0	0.0	3630769.92
129 3460	2022074.58	118950.15	0.0	0.0	0.0	0.0	0.0	2141024.73
129 TOTAL	68029076.91	5519764.64	0.0	0.0	0.0	0.0	0.0	73548841.55
OTHER PRODUCTION		-PORTABLE IN STATIONS		364				
364 3440	3045007.30	0.0	0.0	0.0	0.0	0.0	0.0	3045007.30
364 TOTAL	3045007.30	0.0	0.0	0.0	0.0	0.0	0.0	3045007.30
OTHER PRODUCTION		- TOTAL OF ALL STATIONS						
FUN. 3401	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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			RESERVE					
FUN. 3410	5156845.57	1334709.44	0.0	0.0	0.0	0.0	0.0	6491555.01
FUN. 3420	22432135.78	1096582.43	0.0	0.0	0.0	0.0	0.0	23528718.21
FUN. 3440	89449047.91	4986503.99	0.0	0.0	0.0	0.0	0.0	94435551.90
FUN. 3450	12654891.37	466559.31	0.0	0.0	0.0	0.0	0.0	13121450.68
FUN. 3460	2276786.10	232087.51	0.0	0.0	0.0	0.0	0.0	2508873.61
FUN.TOTAL	131969706.73	8116442.68	0.0	0.0	0.0	0.0	0.0	140086149.41
TRANSMISSION PLANT		-601			601			
601 3501	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
601 3502	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
601 3520	11550589.43	494004.81	0.0	0.0	0.0	0.0	0.0	12044594.24
601 3530	145508971.54	6162222.68	0.0	0.0	0.0	0.0	0.0	151671194.22
601 3540	98999168.51	4113078.62	0.0	0.0	0.0	0.0	0.0	103112247.13
601 3550	443365.29	157271.91	0.0	0.0	0.0	0.0	0.0	600637.20
601 3560	52887314.46	2567371.10	0.0	0.0	0.0	0.0	0.0	55454685.56
601 3570	3454293.15	98514.00	0.0	0.0	0.0	0.0	0.0	3552807.15
601 3580	32947862.63	1550769.61	0.0	0.0	0.0	0.0	0.0	34498632.24
601 3590	1701157.81	29656.38	0.0	0.0	0.0	0.0	0.0	1730814.19
601 TOTAL	347492722.82	15172889.11	0.0	0.0	0.0	0.0	0.0	362665611.93
DISTRIBUTION PLANT		-601			601			
601 3601	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
601 3602	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
601 3610	25727426.05	1281119.26	0.0	0.0	0.0	0.0	0.0	27008545.31
601 3620	230178398.77	13702854.35	0.0	0.0	0.0	0.0	0.0	243881253.12
601 3640	77408968.94	6444982.29	0.0	0.0	0.0	0.0	0.0	83853951.23
601 3650	130210940.11	10118129.91	0.0	0.0	0.0	0.0	0.0	140329070.02
601 3660	90111200.80	4492480.77	0.0	0.0	0.0	0.0	0.0	94603681.57
601 3670	118181951.27	9215146.70	0.0	0.0	0.0	0.0	0.0	127397097.97
601 3680	94306458.60	8228870.50	0.0	0.0	0.0	0.0	0.0	102535329.10
601 3691	27276042.45	1237612.65	0.0	0.0	0.0	0.0	0.0	28513655.10
601 3692	44054641.43	3083529.48	0.0	0.0	0.0	0.0	0.0	47138170.91
601 3700	57416593.05	10024098.99	0.0	0.0	0.0	0.0	0.0	67440692.04
601 3702	43307.33	2993.17	0.0	0.0	0.0	0.0	0.0	46300.50
601 3710	257017.88	9209.30	0.0	0.0	0.0	0.0	0.0	266227.18
601 3730	4745453.83	1129124.31	0.0	0.0	0.0	0.0	0.0	5874578.14
601 3731	-102318.61	18829.96	0.0	0.0	0.0	0.0	0.0	-83489.65
601 3732	-5705858.37	811359.85	0.0	0.0	0.0	0.0	0.0	-4894498.52
601 3733	2118884.31	90414.72	0.0	0.0	0.0	0.0	0.0	2209299.03
601 TOTAL	896229167.84	69890755.21	0.0	0.0	0.0	0.0	0.0	966119863.05
GENERAL PLANT		-601			601			
601 3891	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
601 3900	12713540.15	831507.57	0.0	0.0	0.0	0.0	0.0	13545047.72
601 3911	1284855.39	125778.95	0.0	0.0	0.0	0.0	0.0	1410634.34
601 3912	1831437.44	293623.57	0.0	0.0	0.0	0.0	0.0	2125061.01
601 3913	5001627.55	1398708.74	0.0	0.0	0.0	0.0	0.0	6400336.29
601 3930	-1262.29	49972.30	0.0	0.0	0.0	0.0	0.0	48710.01
601 3940	2610365.23	251180.21	0.0	0.0	0.0	0.0	0.0	2861545.44
601 3951	5187733.33	755309.83	0.0	0.0	0.0	0.0	0.0	5943043.16
601 3952	472315.27	39663.07	0.0	0.0	0.0	0.0	0.0	511978.34

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/98 - 12/31/98

DES ACCT.	BALANCE 1/ 1/98	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES	BALANCE 12/31/98
			RESERVE					
601 3953	280339.74	14176.41	0.0	0.0	0.0	0.0	0.0	294516.15
601 3970	2223718.74	368401.58	0.0	0.0	0.0	0.0	0.0	2592120.32
601 3980	698317.11	139518.41	0.0	0.0	0.0	0.0	0.0	837835.52
601 3991	-121491420.18	-14290476.00*	0.0	0.0	0.0	0.0	0.0	-135781896.18
601 TOTAL	-89188432.52	-10022635.36	0.0	0.0	0.0	0.0	0.0	-99211067.88
GENERAL PLANT		-601			601			
601 3992	-47624650.51	-5243892.00*	0.0	0.0	0.0	0.0	0.0	-52868542.51
601 TOTAL	-47624650.51	-5243892.00	0.0	0.0	0.0	0.0	0.0	-52868542.51
ELECTRIC	4841850645.39	485344851.12*	0.0	0.0	0.0	0.0	0.0	5327195496.51

PECO ENERGY COMPANY
ESTIMATED NUCLEAR DECOMMISSIONING FUND DEFICIENCY
AS OF DECEMBER 31, 1998
($1000)

Key Assumptions

Earnings Rate = 7.5%
Inflation Rate = GDP Deflator
Contingency Rate Used = 10%
Costs are based upon a study performed by TLG & Associates in 1995/96

	Est Decom Cost (a) @ 12/31/98 (1)	Fund Ratio (2)	Fund Required @ 12/31/98 (3) = (1)*(2)	Est Fund Balance @ 12/31/98 (4)	Est Fund Deficiency (5) = (3) - (4)
Peach Bottom 1	$60,207	0.60	$36,124	$8,713	($27,412)
Peach Bottom 2	$145,983	0.60	$87,590	$58,186	($29,404)
Peach Bottom 3	$195,444	0.60	$117,267	$58,228	($59,039)
Salem 1	$141,097	0.55	$77,604	$44,259	($33,345)
Salem 2	$146,969	0.44	$64,666	$38,263	($26,403)
Limerick 1	$354,107	0.34	$120,396	$91,460	($28,936)
Limerick 2	$451,187	0.23	$103,773	$53,608	($50,165)
Total	$1,494,995		$607,420	$352,716	($254,704)
Less: Deferred Taxes as of 12/31/98					$17,775
Net Deficiency =					($236,929)

	Est Serv Life	Years in Rates	Fund Ratio
Peach Bottom 1	40	24	0.60
Peach Bottom 2	40	24	0.60
Peach Bottom 3	40	24	0.60
Salem 1	40	22	0.55
Salem 2	39	17	0.44
Limerick 1	38.5	13	0.34
Limerick 2	39	9	0.23

(a) Refer to Schedule 4, page 2

Schedule 4
page 1 of 2

PECO Energy Company
Development of 12/31/98 Decommissioning Cost
and
Development of Going Forward Decommissioning Expense Accrual

Development of 12/31/98 Decommissioning Cost

		TLG Estimate	Less Contigency	TLG w/o Contingency	Plus 10% Contigency	Readjusted TLG	TLG @12/31/98
		a	b	c = a - b	d = c*.10	e = c + d	f = g infl by GDP
Limerick 1	$	368,890,000	$ 68,019,000	$ 300,871,000	$ 30,087,100	$ 330,958,100	$ 354,106,557
Limerick 2	$	466,542,000	$ 83,185,000	$ 383,357,000	$ 38,335,700	$ 421,692,700	$ 451,187,477
Salem 1 (a)	$	142,012,737	$ 22,127,635	$ 119,885,102	$ 11,988,510	$ 131,873,612	$ 141,097,350
Salem 2 (a)	$	148,006,424	$ 23,132,759	$ 124,873,665	$ 12,487,367	$ 137,361,032	$ 146,968,580
Peach Bottom 1 (b)	$	62,937,000	$ 11,781,000	$ 51,156,000	$ 5,115,600	$ 56,271,600	$ 60,207,448
Peach Bottom 2 (b)	$	152,195,006	$ 28,158,548	$ 124,036,458	$ 12,403,646	$ 136,440,104	$ 145,983,239
Peach Bottom 3 (b)	$	201,061,116	$ 34,999,438	$ 166,061,678	$ 16,606,168	$ 182,667,846	$ 195,444,324
TOTAL	$	1,541,644,283	$271,403,379	$ 1,270,240,904	$127,024,090	$1,397,264,994	$1,494,994,975

Development of Going Forward Decommissioning Expense Accrual

		TLG Adj By In-Service Ratios	Remaining TLG	TLG @ End Dates	Annual Payments
		g = f * ratio	h = f - g	i = h infl by GDP	j
Limerick 1	$	120,396,229	$233,710,328	$559,418,831	$ 8,779,966
Limerick 2	$	103,773,120	$347,414,357	$999,931,594	$ 10,753,198
Salem 1 (a)	$	77,603,542	$ 63,493,807	$113,339,413	$ 3,497,043
Salem 2 (a)	$	64,666,175	$ 82,302,405	$169,989,079	$ 3,687,268
Peach Bottom 1 (b)	$	36,124,469	$ 24,082,979	$40,063,274	$ 1,497,468
Peach Bottom 2 (b)	$	87,589,943	$ 58,393,296	$97,140,249	$ 3,630,867
Peach Bottom 3 (b)	$	117,266,594	$ 78,177,730	$130,052,672	$ 4,861,053
TOTAL	$	607,420,073	$887,574,902		$ 36,706,863

(a) original TLG estimate reduced to account for PECO share 42.59%
(b) original TLG estimate reduced to account for PECO share 42.49%

Schedule 4
page 2 of 2

PECO Energy Company
Fossil Decommissioning Cost Estimates
as of December 31, 1998

Fossil Plant	Date Installed (1)	Terminal Date (2)	Net Cap MW Summer	Type of Fuel	Years from Inst Date to Collect Date (3) = 1999 - (1)	Inst Date to Terminal Date (4) = (2) - (1)	Portion Accrued Ratio (5) = (3)/(4)	Decom Cost (a) ($1,000) (6)	Cost Portion Accrued ($1,000) (7) = (5)*(6)	Cost From Market ($1,000) (8) = (6) - (7)	Est Ann. Accrual ($1,000) (9) = (8)/[(4)-(3)]
CONEMAUGH 1	1970	2005	176	COAL	29	35	0.82857143	$ 8,983	$ 7,443	$ 1,540	$ 257
CONEMAUGH 2	1971	2006	176	COAL	28	35	0.8	$ 12,638	$ 10,111	$ 2,528	$ 361
CROMBY 1	1954	2004	144	COAL	45	50	0.9	$ 9,584	$ 8,626	$ 958	$ 192
CROMBY 2	1955	1999	201	OIL	44	44	1	$ 15,162	$ 15,162	$ -	
DELAWARE 7	1953	1999	126	OIL	46	46	1	$ 6,663	$ 6,663	$ -	
DELAWARE 8	1953	1999	124	OIL	46	46	1	$ 6,663	$ 6,663	$ -	
EDDY 1	1960	2010	279	COAL	39	50	0.78	$ 15,929	$ 12,425	$ 3,504	$ 319
EDDY 2	1960	2010	302	COAL	39	50	0.78	$ 15,929	$ 12,425	$ 3,504	$ 319
EDDY 3	1974	2009	380	OIL	25	35	0.71428571	$ 12,441	$ 8,887	$ 3,555	$ 355
EDDY 4	1976	2011	380	OIL	23	35	0.65714286	$ 12,441	$ 8,176	$ 4,266	$ 355
KEYSTONE 1	1967	2002	179	COAL	32	35	0.91428571	$ 9,131	$ 8,348	$ 783	$ 261
KEYSTONE 2	1968	2003	178	COAL	31	35	0.88571429	$ 13,234	$ 11,722	$ 1,513	$ 378
SCHUYLKILL	1958	1999	166	OIL	41	41	1	$ 9,956	$ 9,956	$ -	
								$148,755	$126,605	$ 22,150	

(a) based upon a study prepared by TLG Associates, refer to Schedule 5, page 2 for development of 1998 costs

Schedule 5
page 1 of 2

PECO Energy Company
Development of TLG
Fossil Decommissioning Cost Estimates
as of December 31, 1998

FOSSIL PLANT	TLG Estimate 97 Dollars	PECO Share	1998 gdp	Decom Cost 98 Dollars
	(1)	(2)	(3)	(4) = (1)*(2)*(3)
CONEMAUGH 1	$ 42,140	20.72%	1.0288	$ 8,983
CONEMAUGH 2	$ 59,288	20.72%	1.0288	$ 12,638
CROMBY 1	$ 9,316	100.00%	1.0288	$ 9,584
CROMBY 2	$ 14,738	100.00%	1.0288	$ 15,162
DELAWARE 7	$ 6,477	100.00%	1.0288	$ 6,663
DELAWARE 8	$ 6,477	100.00%	1.0288	$ 6,663
EDDY 1	$ 15,483	100.00%	1.0288	$ 15,929
EDDY 2	$ 15,483	100.00%	1.0288	$ 15,929
EDDY 3	$ 12,093	100.00%	1.0288	$ 12,441
EDDY 4	$ 12,093	100.00%	1.0288	$ 12,441
KEYSTONE 1	$ 42,284	20.99%	1.0288	$ 9,131
KEYSTONE 2	$ 61,286	20.99%	1.0288	$ 13,234
SCHUYLKILL	$ 9,677	100.00%	1.0288	$ 9,956
	$ 306,834			$ 148,755

PECO Energy Company
Estimated Balance of Regulatory Assets
as of December 31, 1998
($1000)

Description	Balance *@ 12/31/96* (1)	1997 *Amortization* (2)	1998 *Amortization* (3)	Estimated Balance *@ 12/31/98* (4) = (1)-(2)-(3)
CC on 50% Limerick Common	$ 227,904	$ 26,046	$ 26,046	$ 175,812
Unamortized Loss on Reacq Debt	$ 190,152	$ 16,670	$ 15,172	$ 158,311
Nuclear Design Basis Document	$ 31,886	$ 1,517	$ 1,517	$ 28,852
PB/Lim Water Chemistry System	$ 7,520	$ 414	$ 414	$ 6,692
Limerick 1 Declaratory Order	$ 45,729	$ 13,714	$ 13,714	$ 18,301
Limerick 2 Declaratory Order	$ 88,129	$ 10,072	$ 10,072	$ 67,985
SFAS No. 106 (a)	$ 114,947	$ 7,184	$ 7,184	$ 100,580
SFAS No. 109 (b)	$ 1,919,352	$ 114,484	$ 117,799	$ 1,687,069
Compensated Absences (a)	$ 18,430	$ 921	$ 921	$ 16,587
CC on 50% Comm PB/Sal/Eddy	$ 19,272	$ 936	$ 936	$ 17,400
Sub-Total Regulatory Assets	$ 2,663,321	$ 191,957	$ 193,775	$ 2,277,589
Electric Fuel Deferral 1996	$ 92,021	$ -	$ -	$ 109,330
Additional Fuel Deferral	$ 198,000	$ -	$ -	$ 202,138
Total Regulatory Assets	$ 2,953,342			$ 2,589,057

NOTE: All balances are generation portion only.

(a) Refer to Schedule 6, page 2 for 12/31/96 balance.

(b) Refer to Schedule 6, page 3 for development of annual amortization.

PECO Energy Company
Development of Regulatory Asset Allocation
($1000)

Plant Allocator (from Filing Requirement E-1)		Plant		Reserve		Net	%
Generation Plant	$	9,948,054	$	3,196,030	$	6,752,024	66.99%
Transmission Plant	$	818,520	$	333,327	$	485,193	4.81%
Distribution Plant	$	2,627,801	$	831,012	$	1,796,789	17.83%
Other	$	93,945	$	28,333	$	65,612	0.65%
Common	$	316,768	$	83,668	$	233,100	2.31%
Gas	$	1,005,505	$	259,015	$	746,490	7.41%
TOTAL	$	13,488,320	$	4,731,385	$	10,079,208	100.00%

Labor Allocator (from 1996 Ferc Form 1, Page 354)		
Generation Payroll	$	172,726
Total Payroll	$	328,970
Generation/Total		52.50%

Allocated Regulatory Assets		Total @ 12/31/96	Gen Allocator		Allocated	Allocator
Unamortized Loss On Reacquired Debt	$	283,853	66.99%	$	190,152	plant
SFAS 106 *	$	218,927	52.50%	$	114,947	labor
Compensated Absences *	$	35,101	52.50%	$	18,430	labor

* The split between electric and gas is 94% electric to 6% gas. Therefore,
SFAS 106 = $232,901 * 0.94 = $218,927
Comp Abs = $37,341 * 0.94 = $35,101

PECO Energy Company
Development of FAS 109 Amortization
Based Upon June 30, 1997
($1000)

	1997		1997	
Depreciation	**Base**	**Rev Req**	**Base**	**Rev Req**
Book Depreciation (a)	$ 391,379	$ 668,944	$403,975	$ 690,473
Tax Depreciation - 1997 (a)	$ 268,540	$ (190,448)	$271,438	$ (192,503)
Deferred Income taxes - plant related (a)	$ (4,666)	$ (7,975)	$ (6,750)	$ (11,537)
Total Depreciation Revenue Requirement		$ 470,521		$ 486,433
Less: Book Depreciation		$ 391,379		$ 403,975
FAS 109 amortization for depreciation		$ 79,142		$ 82,458
Other Regulatory Assets				
Limerick 1 Declaratory Order (b)		$ 23,440		$ 23,440
Limerick 2 Declaratory Order (b)		$ 17,215		$ 17,215
Def Carrying Charges and Depreciation on 50% Limerick Common (b)		$ 44,518		$ 44,518
Total Other Regulatory Asset Revenue Reqmnt.		$ 85,173		$ 85,173
Less: Annual Amortizations		$ 49,832		$ 49,832
FAS 109 amortization for other Regulatory Assets		$ 35,341		$ 35,341
Total FAS 109 Amortization		$ 114,483		$ 117,799

Note: T = 41.493%

(a) Revenue Requirement is equal to: Book Depn = Base/(1-T)
Tax Depn = Base * T/(1-T)
DfTaxes = Base/(1-T)

(b) - Annual amortization in Exhibit ABC-1, Schedule 6 divided by (1-T)

Schedule 6
page 3 of 3

Schedule 7

PECO Energy Company
Development of the $8.5 million in
Costs Associated with the Restructuring

Consultants	$2,000,000
Legal	$4,000,000
Information Systems	$1,000,000
Pilot Implementation	$1,000,000
Other Expenses (i.e. duplicating, overtime, customer notice)	$ 500,000
	$8,500,000

PECO Energy Company
Development Of The Balance
of Regulatory Liabilities
as of 12/31/98
($1000)

	Balance @ 12/31/96	1997 Amortization	1998 Amortization	Balance @ 12/31/98
Salem 2 Tax Benefit Transfer	$ 1,518	$ 65	$ 65	$ 1,388
Salem Rotor Replacement	$ 3,931	$ -	$ -	$ 3,931
TOTAL	$ 5,449			$ 5,319

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

DES ACCT.	RESERVE BALANCE 12/31/96	CALCULATED RESERVE 12/31/96
STEAM PRODUCTION		
FUN. 3101	0	0
FUN. 3102	0	0
FUN. 3110	151,411,456	132,249,000
FUN. 3120	439,335,684	394,834,000
FUN. 3140	128,826,835	119,798,000
FUN. 3150	67,764,145	49,356,000
FUN. 3160	11,554,791	8,436,000
FUN.TOTAL	798,892,911	704,673,000
NUCLEAR PRODUCTION		
FUN. 3201	0	0
FUN. 3202	0	0
FUN. 3210	511,904,156	630,365,000
FUN. 3220	1,223,532,213	1,411,025,000
FUN. 3230	243,932,959	323,988,000
FUN. 3240	282,599,194	311,415,000
FUN. 3250	103,569,512	123,536,376
FUN.TOTAL	2,365,538,034	2,800,329,376
HYDRAULIC PRODUCTION		
19 3301	0	0
19 3302	0	0
19 3304	0	0
19 3311	6,063,144	7,722,000
19 3312	61,395	647,000
19 3313	1,841,790	1,388,000
19 3321	15,079,272	21,205,000
19 3323	380,467	547,000
19 3330	12,467,740	13,451,000
19 3340	5,069,003	6,582,000
19 3351	1,129,142	1,154,000
19 3353	98,338	87,000
19 3360	682,734	626,000
19 TOTAL	42,873,025	53,409,000
OTHER PRODUCTION		
FUN. 3401	0	0
FUN. 3410	4,539,923	3,802,000
FUN. 3420	21,317,499	18,711,000
FUN. 3440	84,532,090	58,686,000
FUN. 3450	12,203,751	6,820,000
FUN. 3460	2,094,267	2,139,000
FUN.TOTAL	124,687,530	90,158,000

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

DES ACCT.	RESERVE BALANCE 12/31/96	CALCULATED RESERVE 12/31/96
GENERAL PLANT		
601 3891	0	0
601 3900	11,909,849	6,643,000
601 3911	1,083,095	929,000
601 3912	1,523,784	1,497,000
601 3913	3,825,685	3,028,000
601 3920	11,614	0
601 3930	-19,423	37,000
601 3940	2,372,990	1,913,000
601 3951	4,440,141	5,012,000
601 3952	432,466	411,000
601 3953	266,217	249,000
601 3970	1,884,282	1,874,000
601 3980	602,438	541,000
601 TOTAL	28,333,138	22,134,000
601 3991	-107,200,944	-133,000,000
601 3992	-42,380,758	-58,000,000
601 TOTAL	-149,581,702	-191,000,000
ELECTRIC	4,375,081,166	4,373,555,376

PECO Energy Company
Annual CTC Revenue Requirements
SUMMARY
($1000)

Year	Components With Return Of & On (a) (1)	Unamort Loss On Reacq Debt (b) (2)	Components With Return Of (c) (3)	Deferred Fuel (d) (4)	Total Annual Rev Req (5) = (1)+(2)+(3)+(4)	PV of Annual Rev Req (6)
1999	$ 1,051,827	$ 34,442	$ 329,629	$ 52,266	$ 1,468,164	$1,412,611
2000	$ 984,061	$ 32,752	$ 329,630	$ 52,266	$ 1,398,709	$1,245,865
2001	$ 916,294	$ 31,063	$ 329,631	$ 52,266	$ 1,329,253	$1,096,093
2002	$ 848,527	$ 29,373	$ 329,632	$ 52,266	$ 1,259,798	$ 961,693
2003	$ 780,760	$ 27,684	$ 329,633	$ 52,266	$ 1,190,343	$ 841,208
2004	$ 712,993	$ 25,995	$ 329,634	$ 52,266	$ 1,120,888	$ 733,313
2005	$ 645,226	$ 24,305	$ 329,635	$ 52,266	$ 1,051,432	$ 636,802
					Total	$6,927,584
					Level Rev Req (8.02%)	$1,331,508
					Level Rev Req With GRT (4.4%)	$ 1,392,791

(a) Refer to Schedule 10, page 2
(b) Refer to Schedule 10, page 3
(c) Refer to Schedule 10, page 4
(d) Refer to Schedule 10, page 5

PECO Energy Company
Annual CTC Revenue Requirements
For Components With Return Of And On
($1000)

Year	Stranded Net Plant (a)	CC On 50% Lim Common (b)	CC On 50% PB/Sal/Eddy Common (b)	Nuc Design Basis Doc (b)	Acc Df Taxes	Base For Return	Return @ 13.71%**	Annual Amort	Annual Rev Req
	(1)	(2)	(3)	(4)	(5)	(6) = (1)+(2)+(3)+(4)-(5)	(7) = (6) * 13.71%	(8) = [(1)+(2)+(3)+(4)]/7	(9) = (7)+(8)
1999	$ 3,820,152	$ 175,812	$ 17,400	$ 28,852	$582,202	$ 3,460,014	$ 474,368	$ 577,459	$ 1,051,827
2000	$ 3,274,416	$ 150,696	$ 14,914	$ 24,730	$499,030	$ 2,965,726	$ 406,601	$ 577,459	$ 984,061
2001	$ 2,728,680	$ 125,580	$ 12,429	$ 20,609	$415,859	$ 2,471,439	$ 338,834	$ 577,459	$ 916,294
2002	$ 2,182,944	$ 100,464	$ 9,943	$ 16,487	$332,687	$ 1,977,151	$ 271,067	$ 577,459	$ 848,527
2003	$ 1,637,208	$ 75,348	$ 7,457	$ 12,365	$249,515	$ 1,482,863	$ 203,301	$ 577,459	$ 780,760
2004	$ 1,091,472	$ 50,232	$ 4,971	$ 8,243	$166,343	$ 988,575	$ 135,534	$ 577,459	$ 712,993
2005	$ 545,736	$ 25,116	$ 2,486	$ 4,122	$ 83,172	$ 494,288	$ 67,767	$ 577,459	$ 645,226

(a) Equals $3,825,471 minus $5,319 in Regulatory Liabilities, refer to Exhibit TPH-6
(b) Refer to Schedule 6
** Reflects removal of amortization of unamortized loss on reacquired debt.

PECO Energy Company
Annual CTC Revenue Requirement
Unamortized Loss On Reacquired Debt
($1000)

Year	Balance (a)	Return @ 7.47%	Annual Amort	Annual Rev Req
1999	$ 158,311	$ 11,826	$ 22,616	$ 34,442
2000	$ 135,695	$ 10,136	$ 22,616	$ 32,752
2001	$ 113,079	$ 8,447	$ 22,616	$ 31,063
2002	$ 90,463	$ 6,758	$ 22,616	$ 29,373
2003	$ 67,848	$ 5,068	$ 22,616	$ 27,684
2004	$ 45,232	$ 3,379	$ 22,616	$ 25,995
2005	$ 22,616	$ 1,689	$ 22,616	$ 24,305

(a) Refer to Schedule 6, page 1

PECO Energy Company
Annual CTC Revenue Requirement
For Components With Only A Return Of
($1000)

Year	Nuclear Decom (a)	Fossil Decom (b)	PB/Lim Water Chemistry (c)	SFAS 106 (c)	SFAS 109 (c)	Comp Absences (c)	Lim 1 Decl Order (c)	Lim 2 Decl Order (c)	Other Transition Costs (d)	Total Annual Rev Req
Beginning Balance	$ 236,929	$ 126,605	$ 6,692	$ 100,580	$ 1,687,069	$ 16,587	$ 18,301	$ 67,985	$ 32,661	$ 329,629
1999	$ 33,847	$ 18,086	$ 956	$ 14,369	$ 241,010	$ 2,370	$ 2,614	$ 9,712	$ 4,666	$ 329,629
2000	$ 33,847	$ 18,086	$ 956	$ 14,369	$ 241,010	$ 2,370	$ 2,614	$ 9,712	$ 4,666	$ 329,630
2001	$ 33,847	$ 18,086	$ 956	$ 14,369	$ 241,010	$ 2,370	$ 2,614	$ 9,712	$ 4,666	$ 329,631
2002	$ 33,847	$ 18,086	$ 956	$ 14,369	$ 241,010	$ 2,370	$ 2,614	$ 9,712	$ 4,666	$ 329,632
2003	$ 33,847	$ 18,086	$ 956	$ 14,369	$ 241,010	$ 2,370	$ 2,614	$ 9,712	$ 4,666	$ 329,633
2004	$ 33,847	$ 18,086	$ 956	$ 14,369	$ 241,010	$ 2,370	$ 2,614	$ 9,712	$ 4,666	$ 329,634
2005	$ 33,847	$ 18,086	$ 956	$ 14,369	$ 241,010	$ 2,370	$ 2,614	$ 9,712	$ 4,666	$ 329,635

(a) Refer to Schedule 4, page 1
(b) Refer to Schedule 5, page 1
(c) Refer to Schedule 6, page 1
(d) Refer to Schedule 7

PECO Energy Company
Annual CTC Revenue Requirement
For Deferred Fuel Calculations
($1000)

Deferred Fuel Accrued Thru 12/31/98	$157,468	(a)
Levelized over 7 years @ 8.02%	$30,266	
Deferred Fuel Recoverable in the Future	$154,000	
Amortized over 7 years	$ 22,000	
TOTAL	$52,266	

(a) 1996 Deferred Fuel Estimated 1997,98: $920,021 * $(1.09)^2$ = $ 109,330

$22,000 * $[(1.09)^2 - 1]$ = $ 48,138

$ 157,468

PECO ENERGY COMPANY

1995 ELECTRIC AND COMMON PLANT

DEPRECIATION STUDY

OCTOBER 1995

1995 ELECTRIC AND COMMON PLANT DEPRECIATION STUDY

INDEX

PECO ENERGY COMPANY
1995 Electric and Common Plant Life Study

Introduction

The purpose of this study is to develop life estimates for electric and common plant to be used to determine annual depreciation expense. Depreciation expense recovers the net plant investment over the estimated remaining life of the plant. The objective of this recovery is to recognize the consumption of physical plant on the Company's books.

The 1995 Electric and Common Plant Life Study (1995 Study) updates the Company's previous 1988 Study which was used to support the Company's depreciation expense and rate base in the Company's R-891364 rate proceeding. Since the earlier 1988 Study, seven additional years of recorded retirement experience (1988 through 1994) have become available and are incorporated in the data in the current life analysis. This update provides 35 years of retirement experience for production facilities (1960-94) and 30 years for all other plant (1965-94).

A comprehensive engineering review of PECO's future generating capacity additions and retirements is used as the basis for the production unit terminal dates in this study.

Table A (Pg. 5) shows a comparison of the average service life and survivor curves from the 1988 study and the 1995 study. Using the 1995 study services lives the annual depreciation expense, (electric and the allocated portion of common), based on net plant investment as of December 31, 1994 would decrease from $382,766,331 to $379,428,191, a reduction of $3,338,140 (See Pgs. C-9 and C-19). Table B (Pg. 8) summarizes the estimated retirement dates for production units based on the latest engineering capacity and load forecast. The survivor curve charts supporting the life estimates are found in Appendix A. The underlying survivor tables are found in Appendix B.

Description of Depreciation Methods

There have been no changes in the basic life analysis techniques or methods since the last study. The methods and techniques used in this study are consistent with accepted PA Public Utility Commission practices since they were reviewed and found acceptable by the Commission in past rate filings, including the most recent electric filing, R-891364.

Plant retirement experience is analyzed and translated into life estimates through actuarial calculations, tables and charts. The life-span method of analysis uses interim retirement experience only, along with a terminal date. This methodology is applied to the generating plant units, by location.

The remaining life method which uses all retirement experience is applied to all other properties (transmission, distribution, general and common) by accounts using the broad group procedure.

Salvage and Removal Cost

The life estimates developed in the study do not reflect any allowance for salvage or removal costs as the remaining life depreciation method handles salvage and removal costs without any additional adjustments.

Discussion of Factors Considered in Arriving at Life Estimates

The life estimates developed in this study are based on an actuarial type analysis of retirement experience. The analysis is made at the primary account level or in some instances at an account subdivision level. Survivor data developed by the actuarial analysis are charted and compared visually and statistically with the complete family of Iowa Curves.[1]

The actuarial data may produce a complete life cycle of experience, i.e., survivors range from 100% to 0% as age increases, or an incomplete survivor curve, or stub, if retirement experience is limited. When a substantially complete life cycle of uniform experience is available, the Iowa life which best conforms to this data is generally selected as the appropriate life for the account. In cases where available data produces an incomplete life cycle or stub survivor curve, the Iowa life selected for the account is based on conformance with the available data as well as other factors. The other factors considered include uniformity of the retirement data, life estimates for functionally related facilities, engineering opinions, the prior life estimate, the amount of meaningful retirement experience available, and the age distribution of the surviving balance of the account analyzed.

As in the 1988 Study, a least square statistical method of curve fitting has been used in the 1995 Study. The statistical process consists of comparing each actual survivor data point with an Iowa Curve survivor value. The deviations are squared and summed up. The square root of the sum of these differences squared is used as a measure of the quality of conformance of the actual data and the Iowa curve. The comparison, which is computerized, is made for each Iowa Curve type to find the Iowa Curve with the minimum deviations or best conformance.

Production Plant

Pursuant to Commission Order at RID 129, issued in 1975, the life-span depreciation method has been applied to all production plant using interim retirement experience and a definitive life-span based on a terminal date estimated for individual plants or units in the current study. The estimated retirement or terminal dates for all

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[1] Depreciation of Group Properties, by Robley Winfrey, Iowa Engineering Experiment Station Bulletin 125, 1935.

production units are listed in Table B. These dates are based on the Company's latest load and capacity forecast.

Steam Production Plant

The interim retirement curves are derived by an actuarial analysis of the 1960-1994 retirement band of fossil-steam production units after removal of final retirements. These curves and the related actuarial data for production plant Accounts 311 through 316 are included in Appendix A and B respectively. Results of the actuarial analysis are tabulated for accounts 311 through 316 on Page 5.

Nuclear Production Plant

Prior to the 1988 Study the interim retirement curves used for nuclear production accounts were based on the fossil-steam production unit experience, except for Account 323 Turbogenerator Units, because of the lack of specific interim retirement experience for these categories of plant. Based on the retirement experience available in the 1988 Study, new interim retirement curves were developed for Accounts 321 through 325. With the additional retirement experience available for the 1995 Study, the results for Accounts 321, 322 and 325 are similar to the results of the previous study. The results for Account 323 - Turbogenerator Units and Account 324 - Accessory Electric Equipment show a significantly shorter life estimate. Results of the actuarial analysis for accounts 321 through 325 are tabulated on Page 5.

Hydraulic Production Plant (Muddy Run)

The Muddy Run pumped storage facilities, Accounts 331 through 336, which were placed in service in 1967 and 1968 are a federally licensed project. The license was issued in 1964 and runs for 50 years. The end of the license, 2014, is used as the terminal date for life span purposes.

The retirement experience available in the current study has results which are consistent with the previous 1988 Study except for Account 333 - Water Wheels, Turbines, Generators, which shows an increase in the life estimate. Results of the actuarial analysis for Accounts 331 through 336 are tabulated on Page 5.

Production Plant - General

There is a category of equipment carried in steam production accounts not associated with a particular station or unit. Approximately $1 million of tools and equipment is carried in Account 312 - Boiler Plant Equipment. A life of 21L1.5 has been assigned to this plant category based on the life estimate for Account 4394, Tools, Shop and Garage Equipment, on the basis of judgment and functional similarity.

Transmission Facilities

The life estimates recommended for this group of accounts are based on the current actuarial analysis, prior life estimates, forecast retirements and engineering opinion. The 1995 Study which includes seven years of additional data indicates that retirements are occurring at a somewhat slower pace than previously anticipated. The results of the actuarial analysis for Accounts 352 through 359, tabulated on Page 6, show that the life estimates range from 40 to 60 years. In the previous study this range was 30 to 55 years.

Distribution Plant

The actuarial analysis for distribution plant produced results similar to transmission plant. Again, with the additional seven years of data we find that the retirements are occurring at a slower pace than previously anticipated. The results of the actuarial analysis for Accounts 361 through 373, tabulated on Page 6, show that the life estimates for the majority of the distribution plant accounts range from 31 to 65 years. In the previous study the range for these accounts was 30 to 55 years.

General Plant

The recommended life estimate for these accounts are generally based on the actuarial analysis of retirement experience. The results for Accounts 389 through 399 tabulated on Page 6 and are similar to the results from the previous study. For Accounts 391.1 - Office Machines and 391.2 - Furniture and Equipment we have selected the 20L0.5 curve developed for the comparable common plant Accounts 4391.1 and 4391.2.

Common Plant

The life estimates selected for the Common Plant accounts are generally based on the actuarial study for all accounts for which adequate retirement experience was available. The results for Accounts 4390 through 4398 are tabulated on Page 7.

Dates of Field Inspections and Facilities Visited

The Company's electric system is large and complex. The specific training and experience of specialists is required to perform more than a superficial inspection in the field. This study relies principally on the results of our actuarial analysis and opinions and assessments of these specialists as to the physical condition, operation and future expectations for the properties.

PECO Energy Company
Depreciation Study Life Estimates by Primary Account
Electric Plant

Account Number and Description	1988 Life Estimates Interim Retirement Iowa Curve	1995 Life Estimates Interim Retirement Iowa Curve
PRODUCTION PLANT - STEAM		
311 Structures and Improvements	82S 0.5	75R 3
312 Boiler Plant Equipment	50R 1.5	45R 2.5
312.21 Boiler Plant Equip. - Tools and Equip.	21L 1.5*	21L 1.5*
314 Turbogenerator Units	74L 1.5	50R 3
315 Accessory Electric Equipment	73L 0	75L 0.5
316 Misc. Power Plant Equipment	54R 1.5	70R 1
PRODUCTION PLANT - NUCLEAR		
321 Structures and Improvements	80S 2	80S 2
322 Reactor Plant Equipment	41S 1.5	41S 1.5
323 Turbogenerator Units	72L 2	29S 3
324 Accessory Electric Equipment	98S 1.5	75S 1.5
325 Misc. Power Plant Equipment	88R 3	88S 0
PRODUCTION PLANT - HYDRAULIC		
331 Structures and Improvements	57R 4	57R 4
332 Reservoirs, Dams, Waterways	73L 3	73L 3
333 Water Wheels, Turbines, Generators	72L 0	83R 0.5
334 Accessory Plant Equipment	55L 2	55L 2
335 Misc. Power Plant Equipment	100R 3	90R 3
336 Roads, Railroads, Bridges	100R 3	100R 3
PRODUCTION PLANT - OTHER		
341 Structures and Improvements	29L 3	40L 3
342 Fuel Holders, Producers, Accessories	100S 1	100S 1
344 Generators	100L 0.5	100L 0.5
345 Accessory Electric Equipment	91R 3	91R 3
346 Misc. Power Plant Equipment	75S 3	75S 3

* *Average Life Iowa Curve*

Table A

PECO Energy Company
Depreciation Study Life Estimates by Primary Account
Electric Plant

Account Number and Description	1988 Life Estimates Average Life Iowa Curve	1995 Life Estimates Average Life Iowa Curve
TRANSMISSION PLANT		
352 Structures and Improvements	50R 5	50R 5
353 Station Plant	45S 2	55S 1
354 Tower and Fixtures	55L 2	60R 2.5
355 Poles and Fixtures	31L 2	45L 2
356 Overhead Conductors and Devices	46S 2	55R 3
357 Underground Conduit	50R 4	60R 2
358 Underground Conductors and Devices	40R 4	60R 2
359 Roads and Trails	30S 3	40S 3
DISTRIBUTION PLANT		
361 Structures and Improvements	34L 5	45L 2
362 Station Equipment	35R 3	45L 2
364 Poles, Towers, Fixtures	46R 1	50R 1
365 Overhead Conductors and Devices	42S 0.5	50L 1
366 Underground Conduit	50R 4	60R 4
367 Underground Conductors and Devices	55R 0.5	60R 1.5
368 Line Transformers	36R 0.5	40R 0.5
369.1 Aerial Services	37L 2	45L 2
369.2 Underground Services	48L 1	65L 1
370 Meters	31R 1.5	31R 1.5
370.2 Meter Installations	52S 6	55L 5
371 Installations on Customer Premises	30O 3	45O 4
373 St. Lighting & Sig. Sys. - Luminaires	20R 1.5	17L 1
373.1 St. Lighting & Sig. Sys. - Aerial Conduct	9O 3	9O 3
373.2 St. Lighting & Sig. Sys. - Undgrnd Cond	31L 1.5	15L 0.5
373.3 St. Lighting & Sig. Sys. - Priv. Outd. Light.	16S 0.5	23L 0.5
GENERAL PLANT		
390 Structures and Improvements	44R 2.5	50L 1.5
391.1 Office Machines	21O 2	20L 0.5
391.2 Office Furniture and Equipment	21O 2	20L 0.5
391.3 Computers	8L 0.5	8R 1
393 Stores Equipment	24L 2	22L 2
394 Tools, Shop, Garage Equipment	45L 0	45R 1
395.1 Laboratory Equipment - Testing Division	32L 1.5	32R 4
395.2 Laboratory Equipment - Meter Division	35R 2	35S 2
395.3 Laboratory Equipment - Chemical Division	49R 3	47S 6
397 Communication Equipment	32R 3	35R 3
398 Miscellaneous Equipment	27L 1.5	22R 3

Table A

PECO Energy Company
Depreciation Study Life Estimates by Primary Account
Common Plant

Account Number and Description	1988 Life Estimates Average Life Iowa Curve	1995 Life Estimates Average Life Iowa Curve
COMMON PLANT - GENERAL		
4390.0 Structure and Improvements	37S 0.5	46L 2
4391.1 Office Machines	21O 2	20L 0.5
4391.2 Furniture and Equipment	21O 2	20L 0.5
4391.3 Computers	8L 0.5	6R 4
4393.0 Stores Equipment	33S 0.5	28R 2
4394.1 Construction Tools	21L 1.5	21L 1.5
4394.2 T&T/D&U Tools (Prior to 1991)	21L 1.5	21L 1.5
4396.0 Power Oper. Equipment	11S 0.5	10L 1
4397.0 Communication Equipment	32R 3	26L 3
4398 Miscellaneous Equipment	24L 0.5	17R 1
COMMON PLANT - TRANSPORTATION		
5392.0 Transportation Equipment	11L 2	11L 2
5394.3 Garage Equipment	21L 1.5	21L 1.5
5396.1 Power Oper. Veh.	11S 0.5	10L 1

PECO ENERGY COMPANY
GENERATING UNITS
RETIREMENT DATES FOR DEPRECIATION PURPOSES

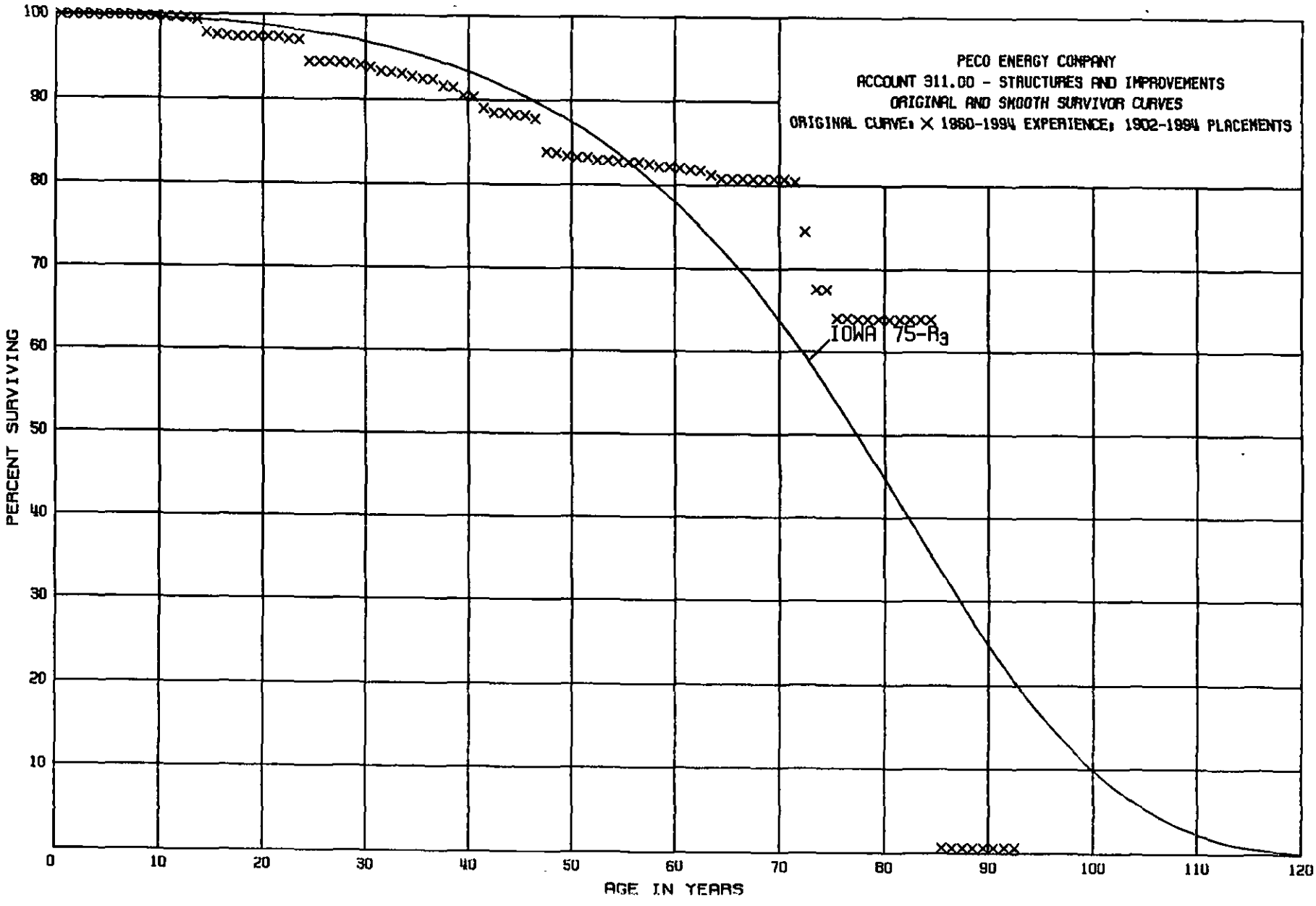
Station Name & Unit No.		(1) Unit Type	Summer Rating MW	Installation Date	Estimated Retirement Year	Age
Chester	7	GT	13	1969	(5)	
	8	GT	13	1969	(5)	
	9	GT	13	1969	(5)	
Conemaugh	1	ST	176(2)	1970	2005	35
	2	ST	176(2)	1971	2006	35
	D	IC	2.3(2)	1970	2006	36
Conowingo	1	HY	36	1928	2014	86(3)
	2	HY	36	1928	2014	86(3)
	3	HY	36	1928	2014	86(3)
	4	HY	36	1928	2014	86(3)
	5	HY	36	1928	2014	86(3)
	6	HY	36	1928	2014	86(3)
	7	HY	36	1928	2014	86(3)
	8	HY	65	1964	2014	50(3)
	9	HY	65	1964	2014	50(3)
	10	HY	65	1964	2014	50(3)
	11	HY	65	1964	2014	50(3)
Cromby	1	ST	144	1954	2004	50
	2	ST	201	1955	(5)	
	D	IC	2.7	1967	(5)	
Croydon	11	GT	47	1974	1999	25
	12	GT	48	1974	1999	25
	21	GT	45	1974	1999	25
	22	GT	47	1974	1999	25
	31	GT	47	1974	1999	25
	32	GT	45	1974	1999	25
	41	GT	45	1974	1999	25
	42	GT	45	1974	1999	25
Delaware	7	ST	126	1953	(5)	
	8	ST	124	1953	(5)	
	9	GT	15	1970	(5)	
	10	GT	13	1969	(5)	
	11	GT	13	1969	(5)	
	12	GT	13	1969	(5)	
	D	IC	2.7	1967	(5)	
Eddystone	1	ST	279	1960	2010	50
	2	ST	302	1960	2010	50
	3	ST	380	1974	2009	35
	4	ST	380	1976	2011	35
	10	GT	13	1967	(5)	
	20	GT	13	1967	(5)	
	30	GT	15	1970	1995	25
	40	GT	15	1970	1995	25
Falls	1	GT	15	1970	1995	25
	2	GT	15	1970	1995	25
	3	GT	15	1970	1995	25

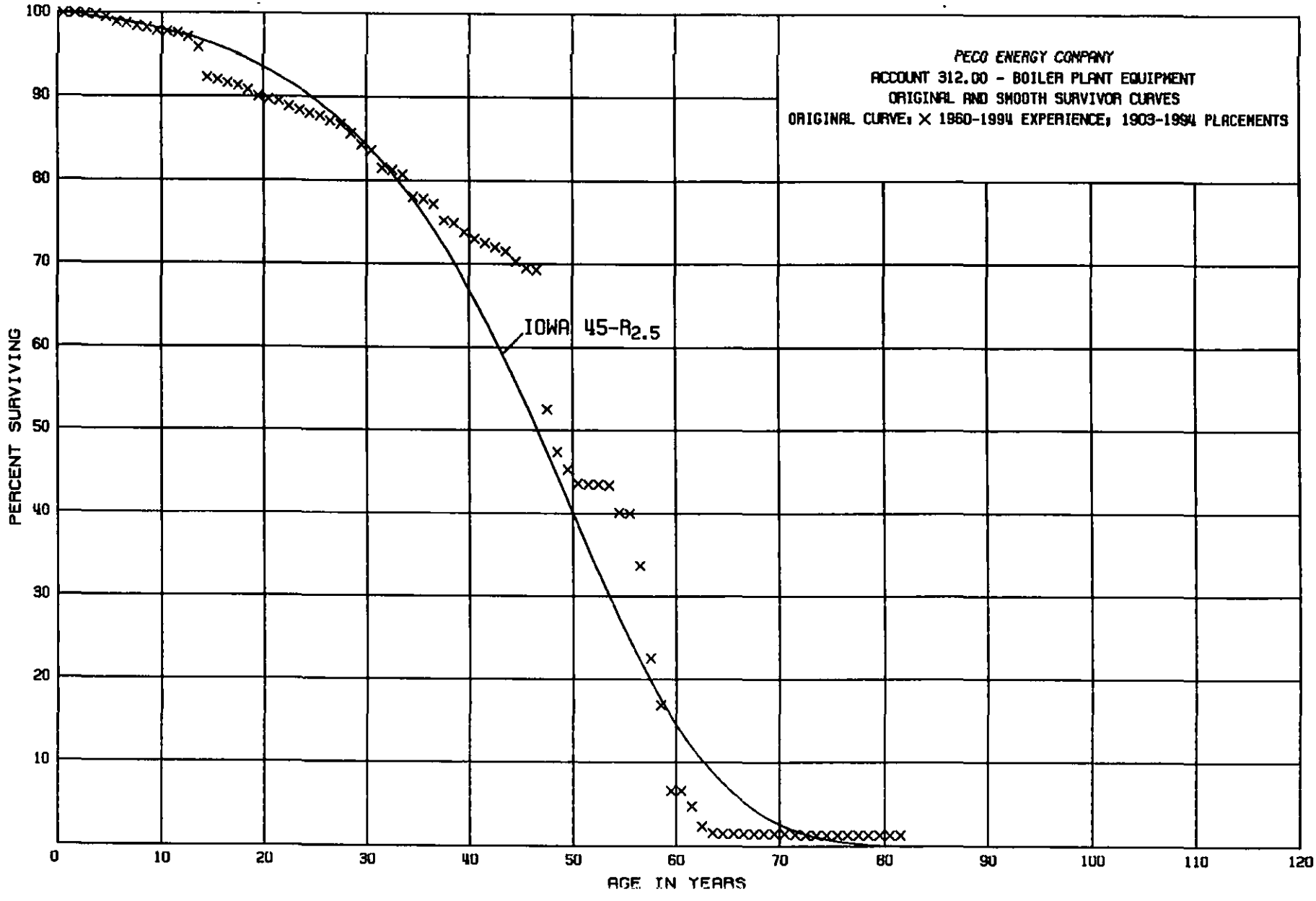
Station Name & Unit No.		(1) Unit Type	Summer Rating MW	Installation Date	Estimated Retirement Year	Age
Keystone	1	ST	178(2)	1967	2002	35
	2	ST	179(2)	1968	2003	35
	D	IC	2.3(2)	1968	2003	35
Limerick	1	NB	1055	1985	2024	40(4)
	2	NB	1115	1990	2029	40(4)
Moser	1	GT	15	1970	1995	25
	2	GT	15	1970	1995	25
	3	GT	15	1970	1995	25
Muddy Run	1	PS	110	1967	2014	47(3)
	2	PS	110	1967	2014	47(3)
	3	PS	110	1967	2014	47(3)
	4	PS	110	1967	2014	47(3)
	5	PS	110	1967	2014	47(3)
	6	PS	110	1967	2014	47(3)
	7	PS	110	1968	2014	46(3)
	8	PS	110	1968	2014	46(3)
Peach Bottom	2	NB	464(2)	1974	2014	40(4)
	3	NB	464(2)	1974	2014	40(4)
Richmond	91	GT	48	1973	1998	25
	92	GT	48	1973	1998	25
	D	IC	2.7	1967	1990	23
Salem	1	NP	471(2)	1977	2016	39(4)
	2	NP	471(2)	1981	2020	39(4)
	3	GT	18(2)	1971	1996	25
Schuylkill	1	ST	166	1958	(5)	
	10	GT	13	1969	(5)	
	11	GT	15	1971	(5)	
	D	IC	2.8	1967	(5)	
Southwark	3	GT	13	1967	(5)	
	4	GT	13	1967	(5)	
	5	GT	13	1967	(5)	
	6	GT	13	1968	(5)	

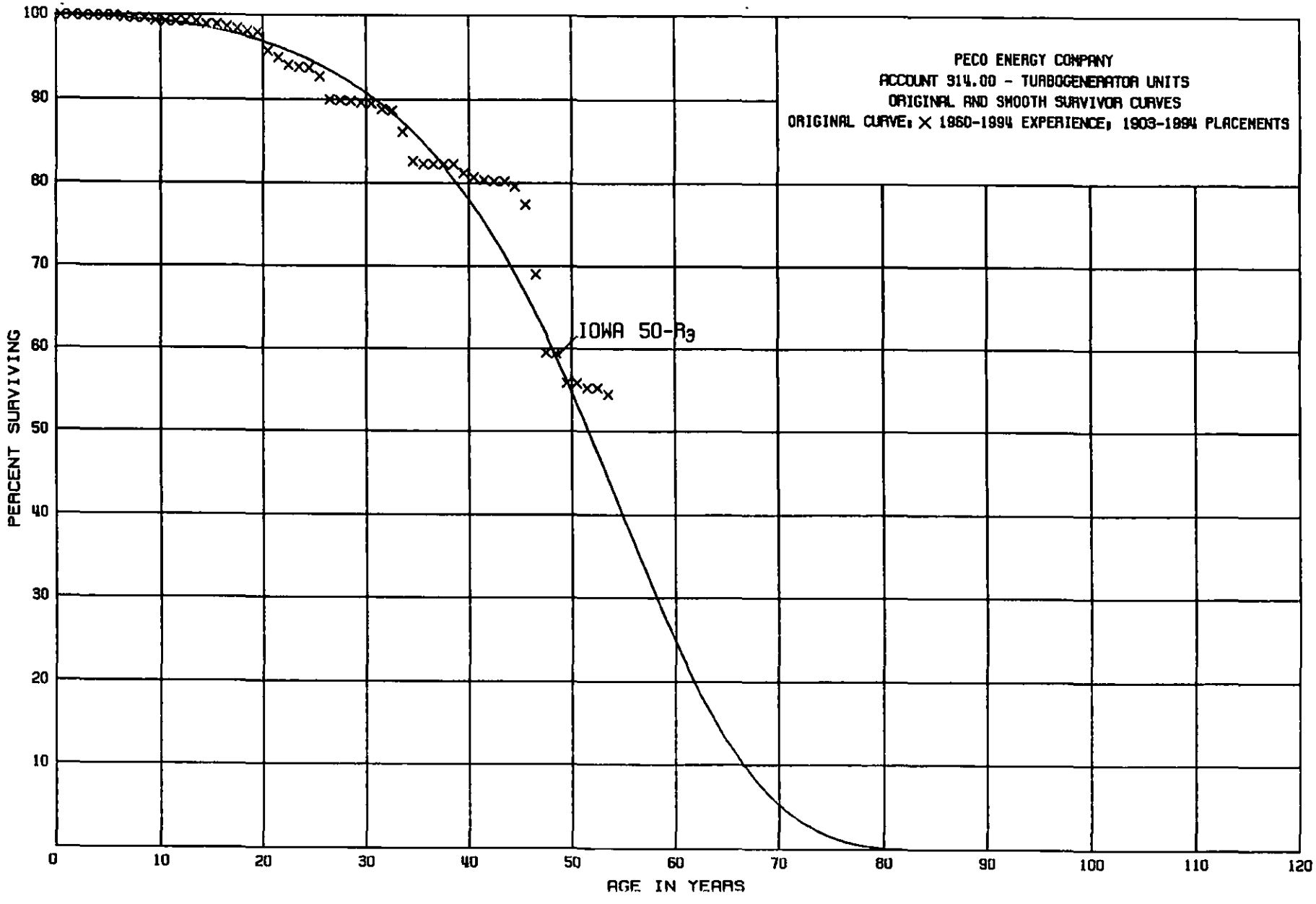
Foot Notes:

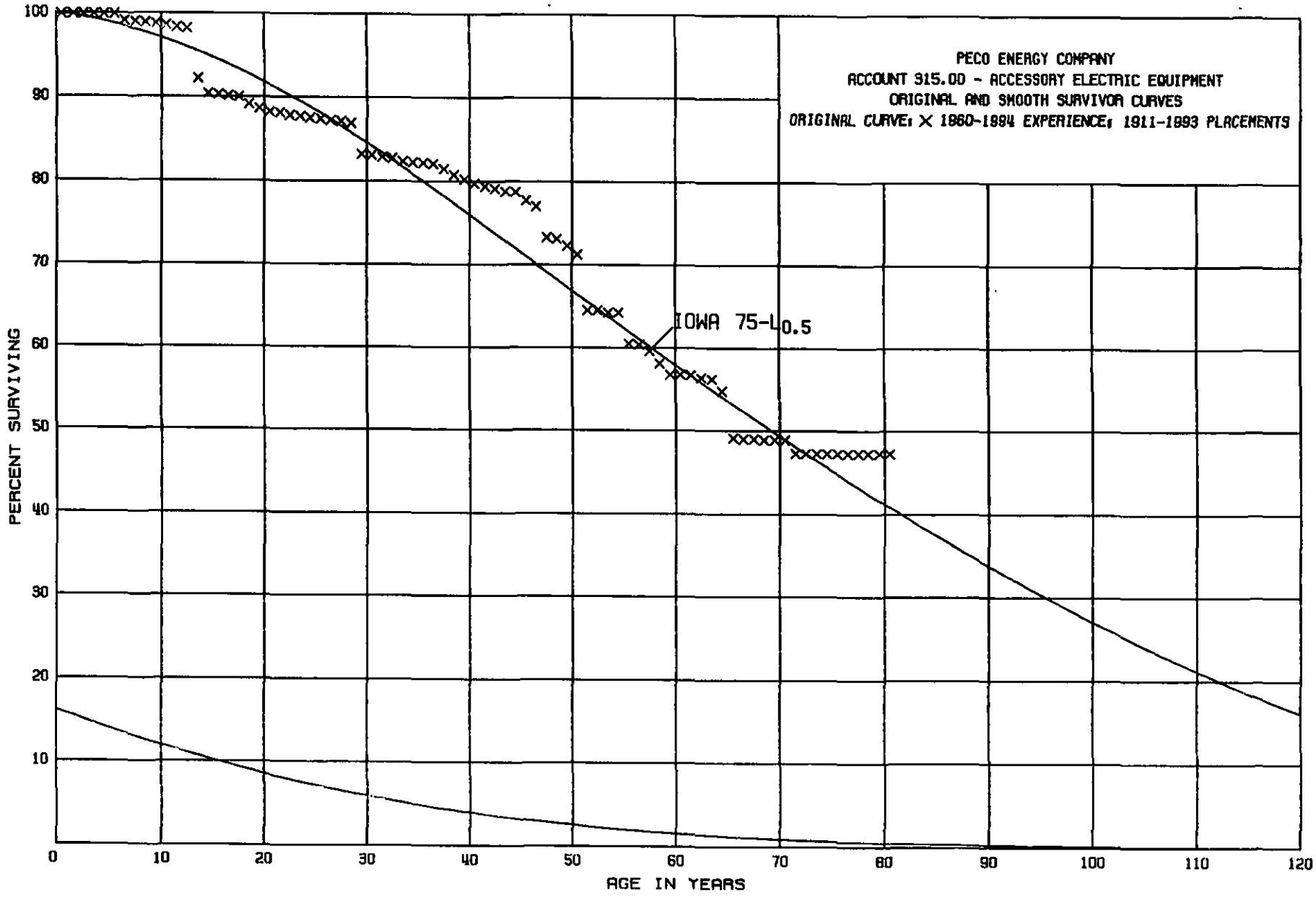
1. Unit Types
   GT = Combustion Turbines — NB = Nuclear BWR
   ST = Fossil Steam — NP = Nuclear PWR
   IC = Diesel — PS = Pumped Storage Hydro
   HY = Hydro
2. PECO share of jointly owned units
3. Expiration of FERC license
4. Expiration of NRC license
5. These units are operating beyond their original estimated retirement. Periodic comprehensive engineering reviews are undertaken to assess their continued operation.

APPENDIX A
SURVIVOR CURVES


PECO ENERGY COMPANY
ACCOUNT 311.00 - STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1960-1994 EXPERIENCE; 1902-1994 PLACEMENTS
IOWA 75-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120


PECO ENERGY COMPANY
ACCOUNT 312.00 - BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1960-1994 EXPERIENCE; 1903-1994 PLACEMENTS
IOWA 45-R2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120


PECO ENERGY COMPANY
ACCOUNT 314.00 - TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1960-1994 EXPERIENCE; 1903-1994 PLACEMENTS
IOWA 50-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120


PECO ENERGY COMPANY
ACCOUNT 315.00 - ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1860-1894 EXPERIENCE; 1911-1993 PLACEMENTS
IOWA 75-L0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
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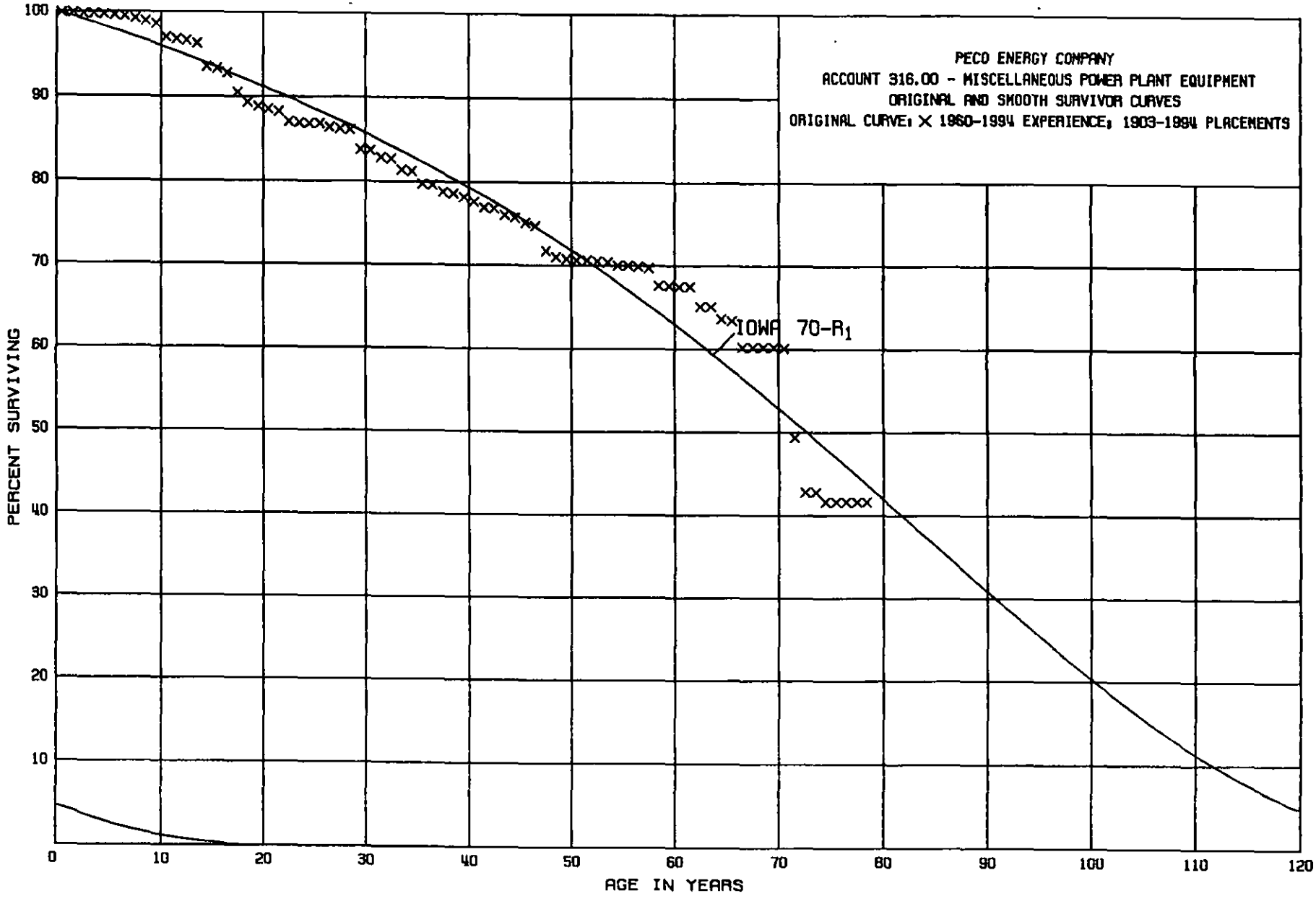
PECO ENERGY COMPANY
ACCOUNT 316.00 - MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1960-1994 EXPERIENCE; 1903-1994 PLACEMENTS
IOWA 70-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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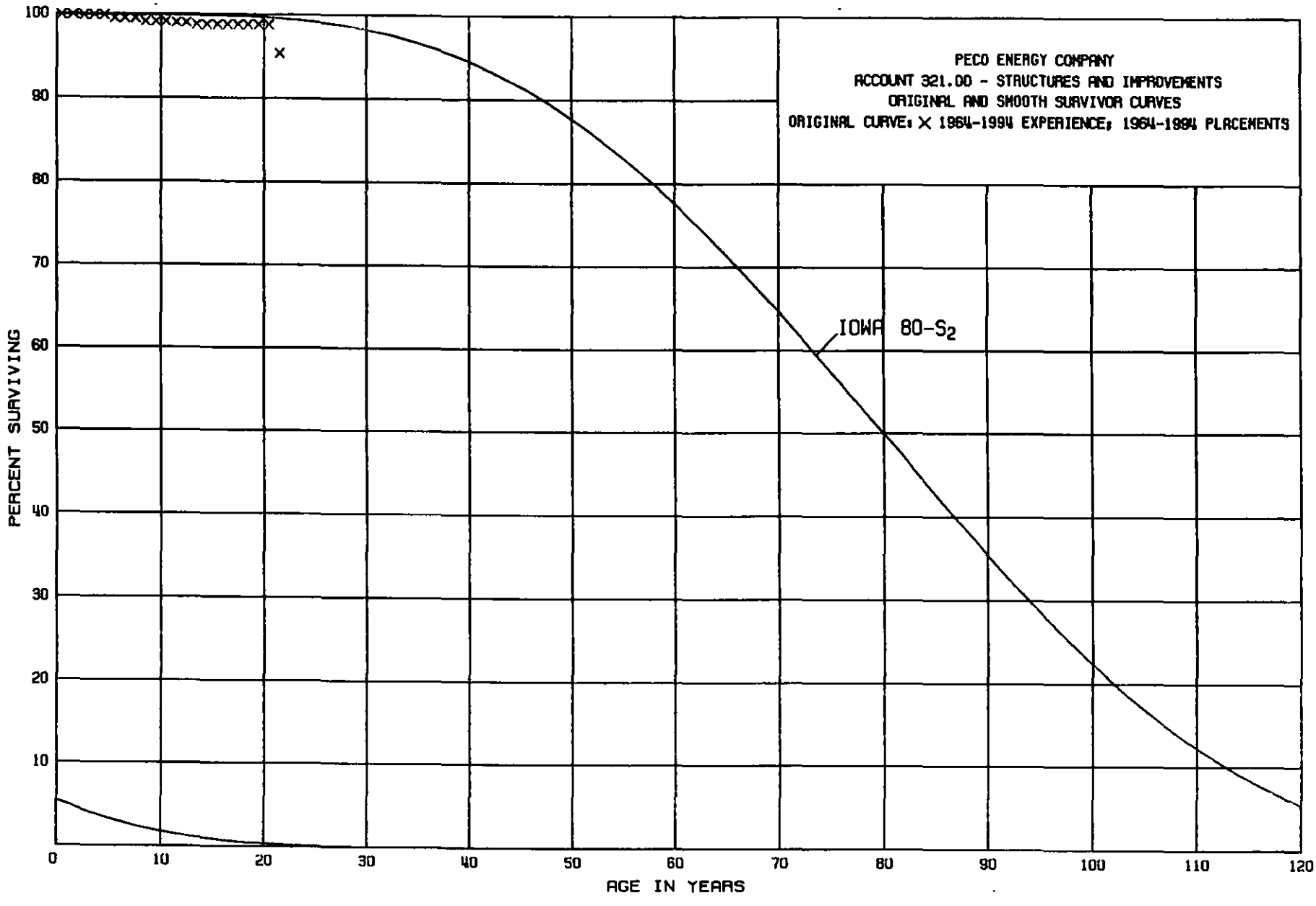
120


PECO ENERGY COMPANY
ACCOUNT 321.00 - STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-1994 EXPERIENCE; 1964-1994 PLACEMENTS
IOWA 80-S2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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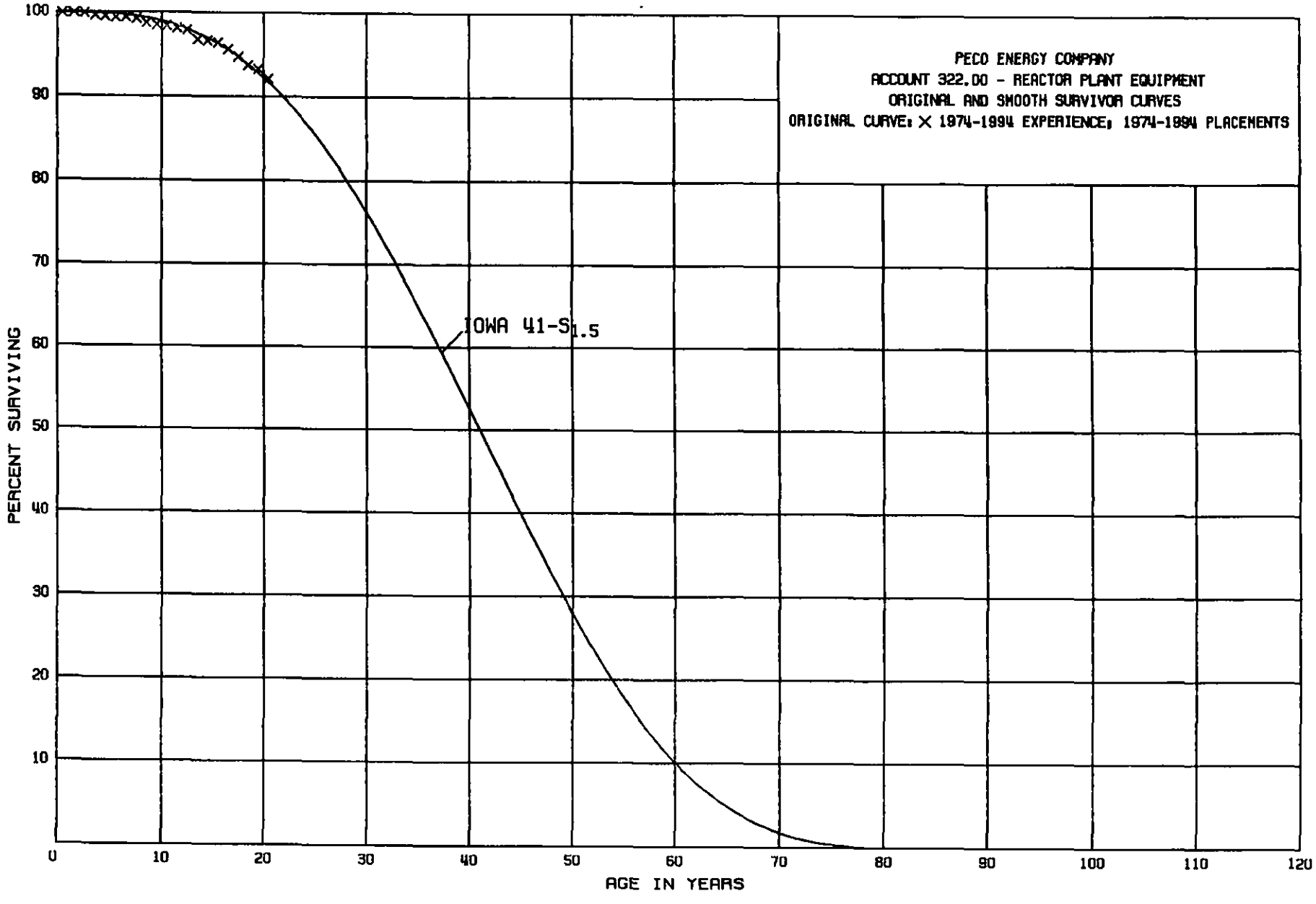
PECO ENERGY COMPANY
ACCOUNT 322.00 - REACTOR PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1974-1994 EXPERIENCE; 1974-1994 PLACEMENTS
IOWA 41-S1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
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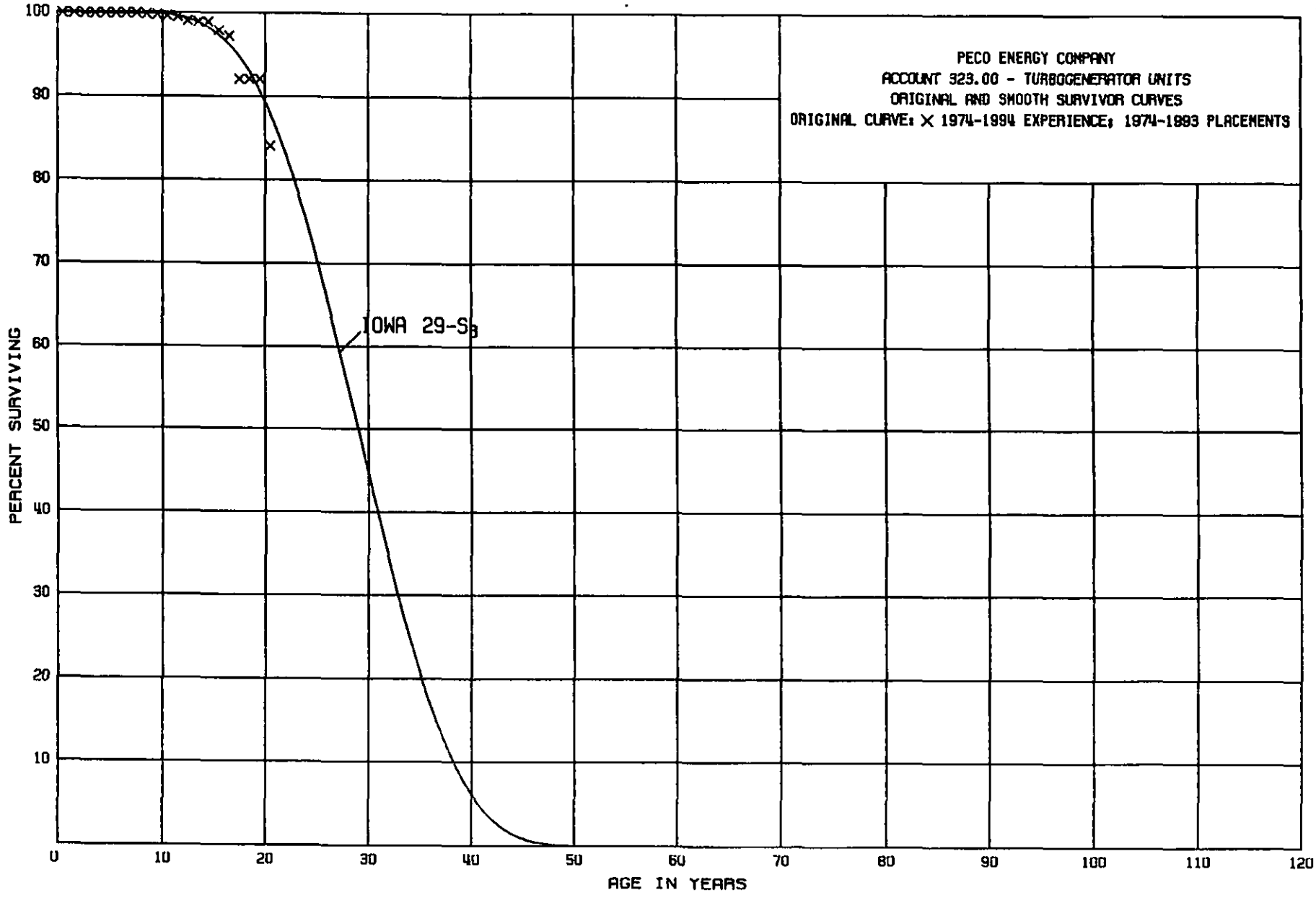
PECO ENERGY COMPANY
ACCOUNT 323.00 - TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1974-1994 EXPERIENCE; 1974-1993 PLACEMENTS
IOWA 29-S3
PERCENT SURVIVING
AGE IN YEARS
100
90
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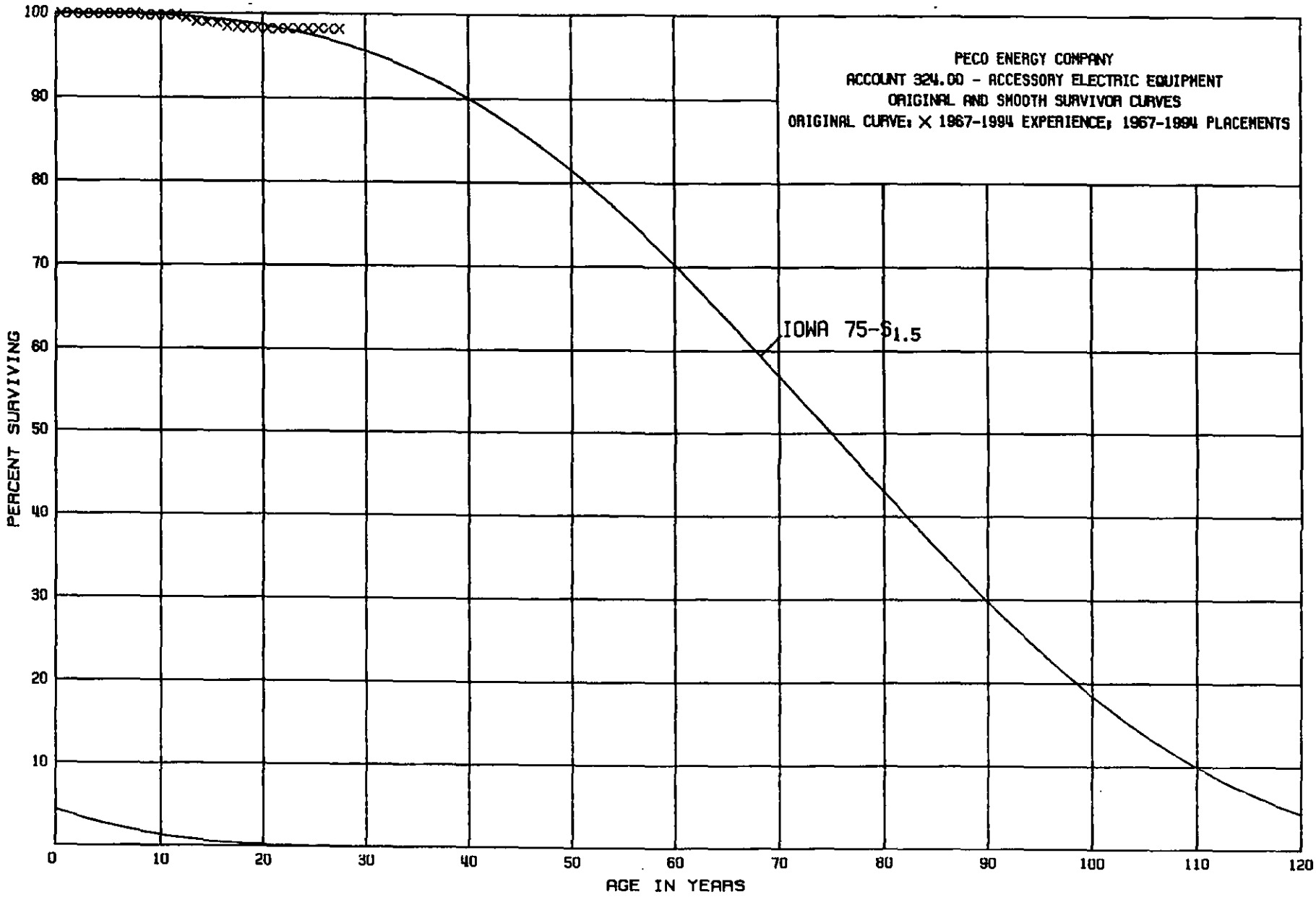
PECO ENERGY COMPANY
ACCOUNT 324.00 - ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1967-1994 EXPERIENCE; 1967-1994 PLACEMENTS
IOWA 75-S1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
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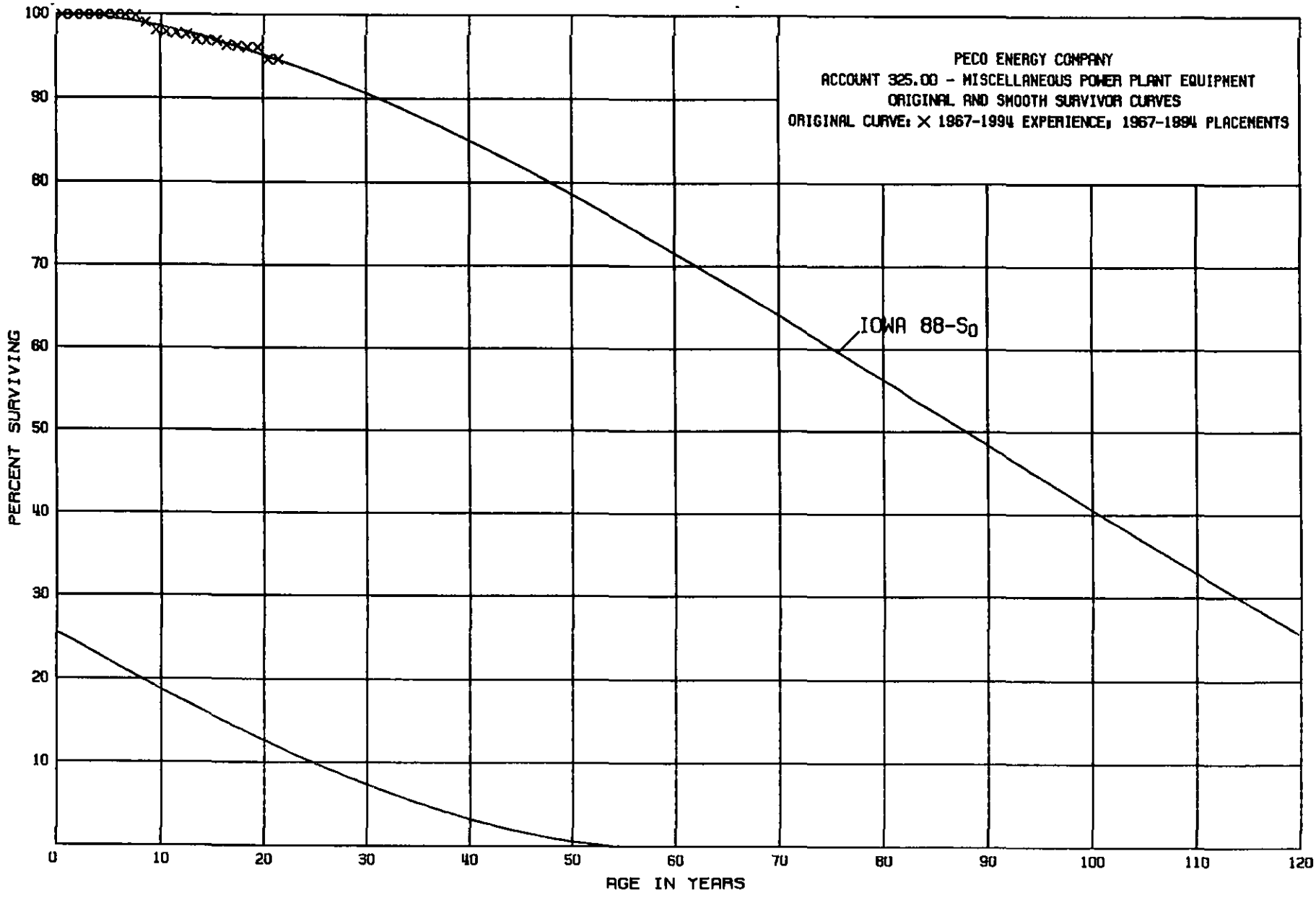
PECO ENERGY COMPANY
ACCOUNT 325.00 - MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1967-1994 EXPERIENCE; 1967-1994 PLACEMENTS
IOWA 88-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
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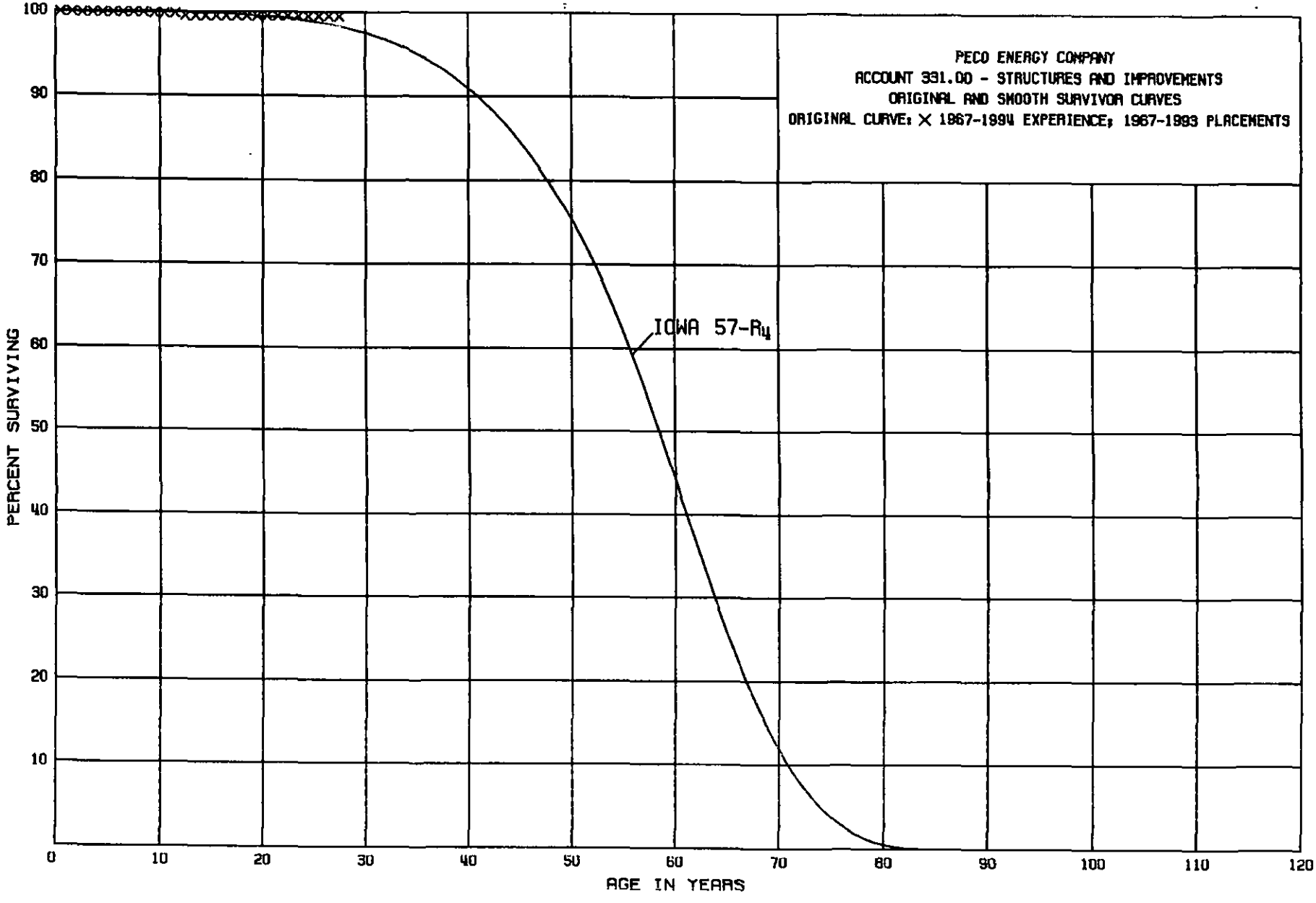
PECO ENERGY COMPANY
ACCOUNT 331.00 - STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1967-1994 EXPERIENCE; 1967-1993 PLACEMENTS
IOWA 57-R4
PERCENT SURVIVING
AGE IN YEARS
100
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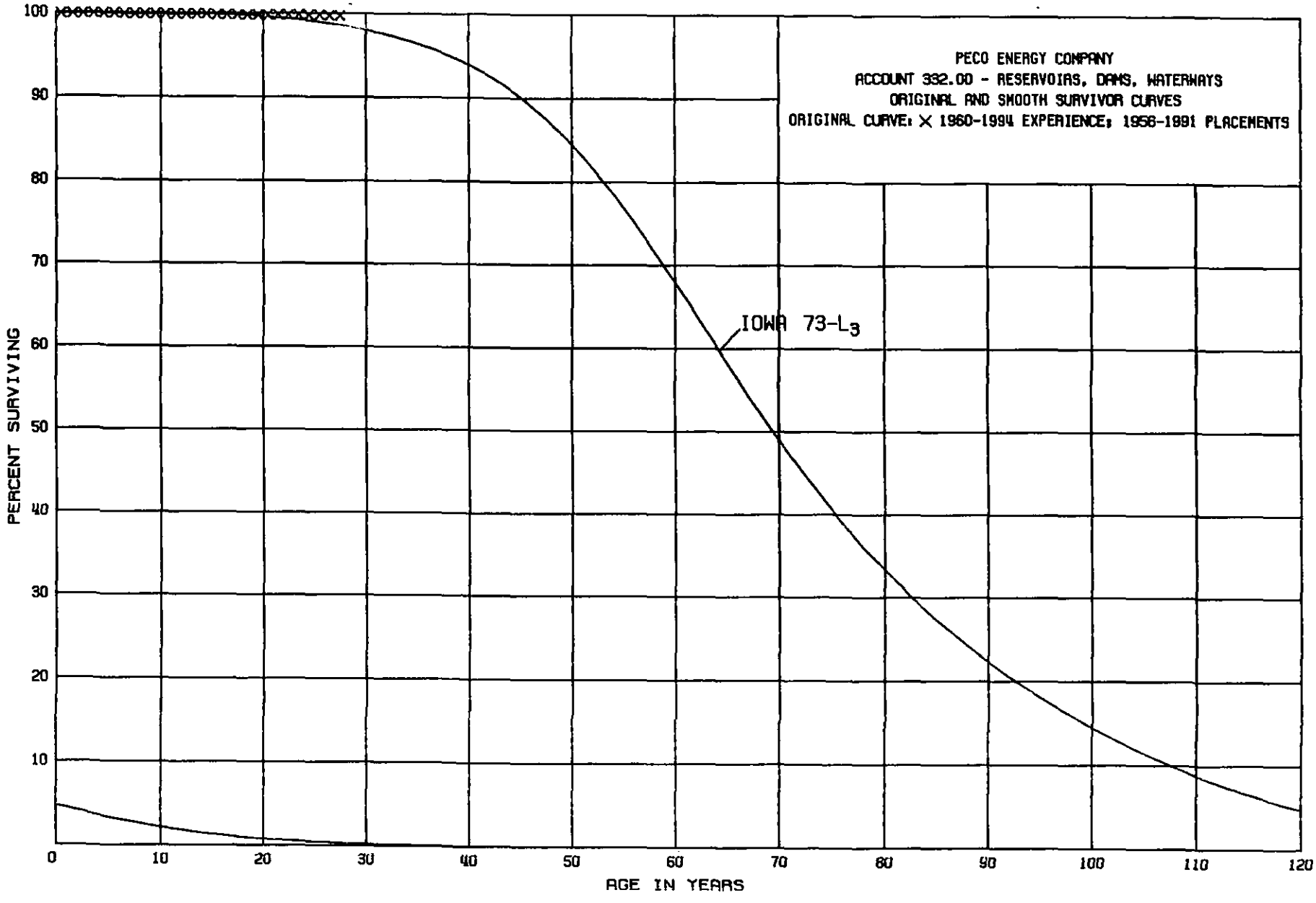
PECO ENERGY COMPANY
ACCOUNT 332.00 - RESERVOIRS, DAMS, WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1960-1994 EXPERIENCE; 1956-1991 PLACEMENTS
IOWA 73-L3
PERCENT SURVIVING
AGE IN YEARS
100
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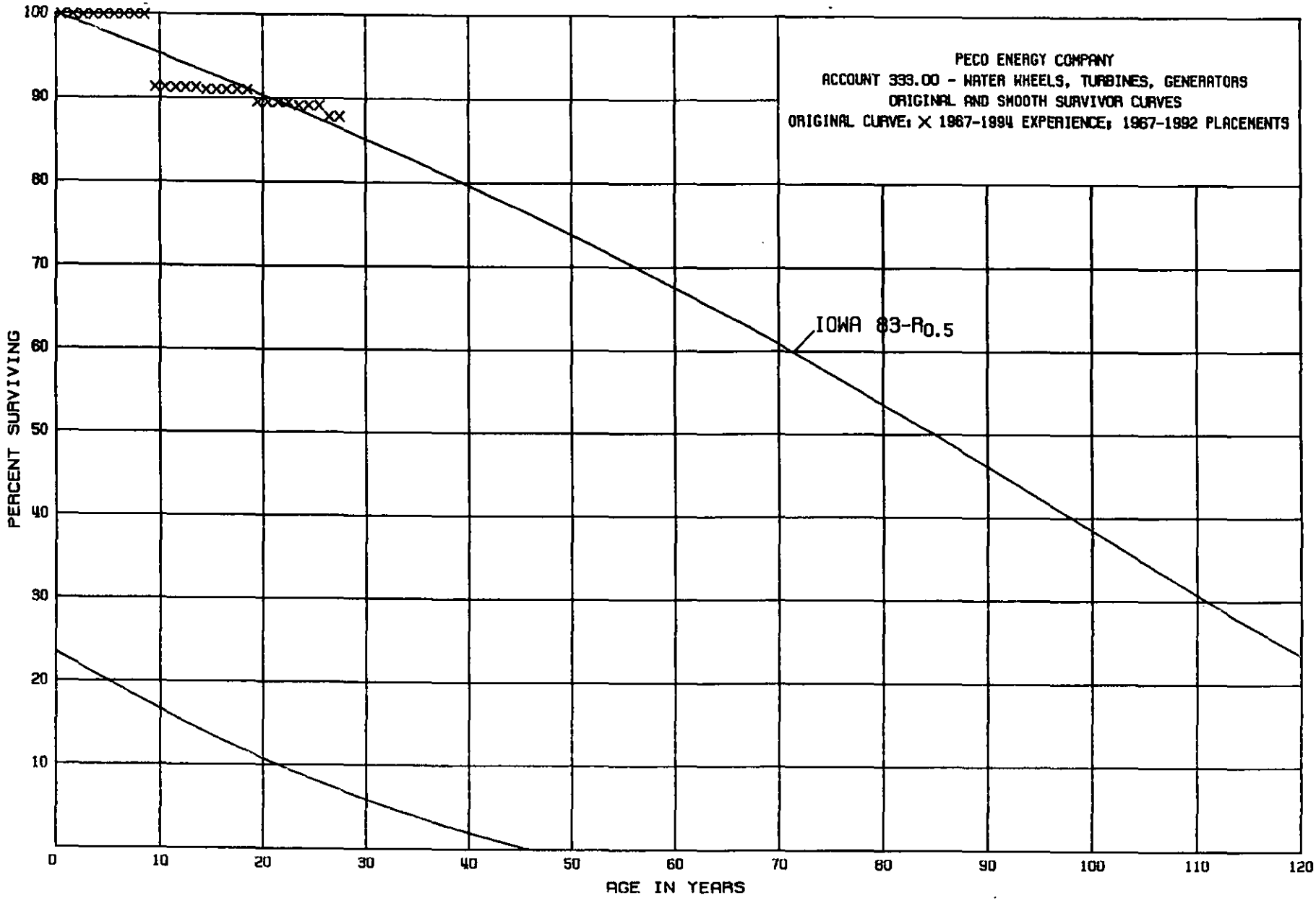
PECO ENERGY COMPANY
ACCOUNT 333.00 - WATER WHEELS, TURBINES, GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1967-1994 EXPERIENCE; 1967-1992 PLACEMENTS
IOWA 83-R0.5
PERCENT SURVIVING
AGE IN YEARS
100
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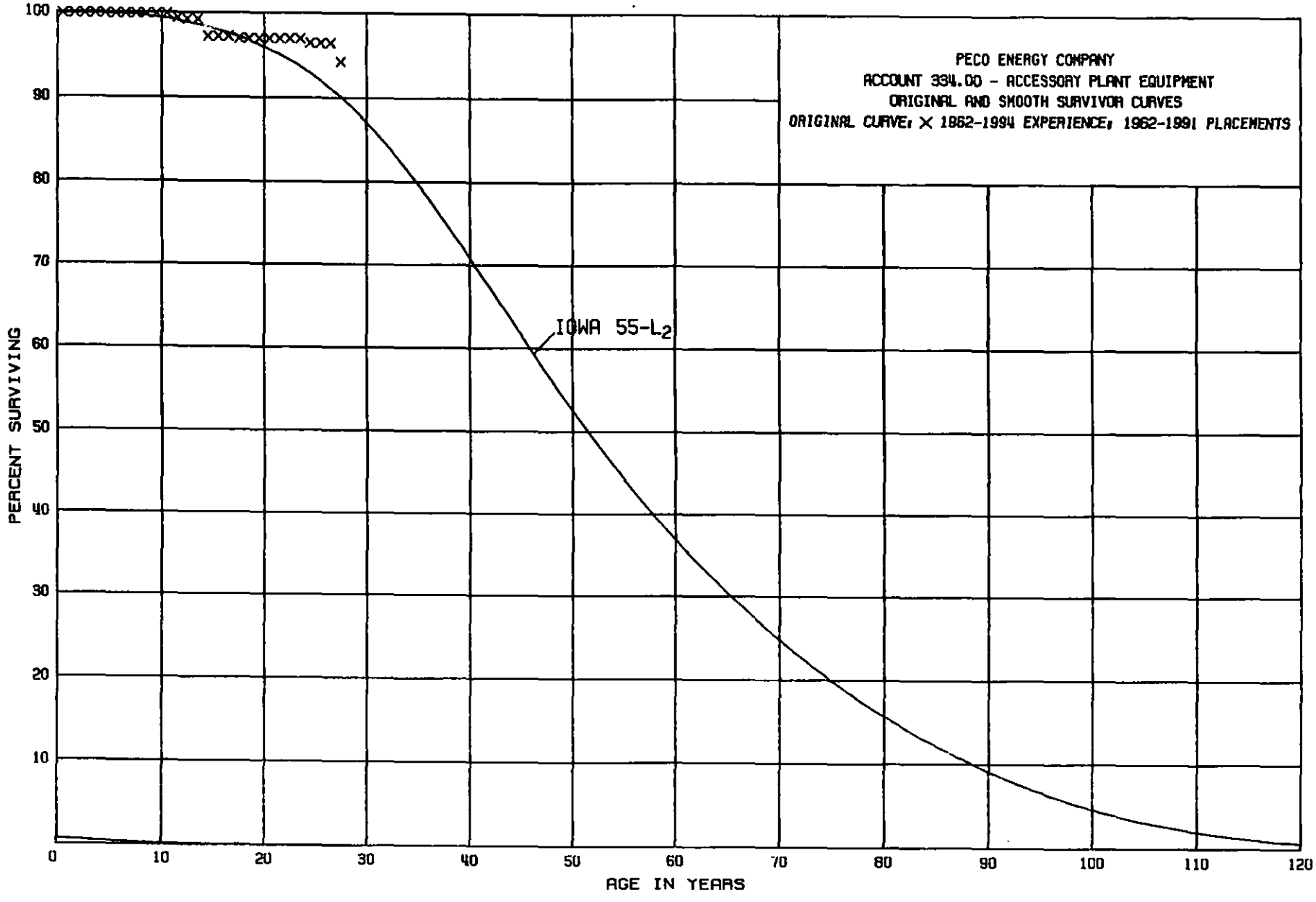
PECO ENERGY COMPANY
ACCOUNT 334.00 - ACCESSORY PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1962-1994 EXPERIENCE; 1962-1991 PLACEMENTS
IOWA 55-L2
PERCENT SURVIVING
AGE IN YEARS
100
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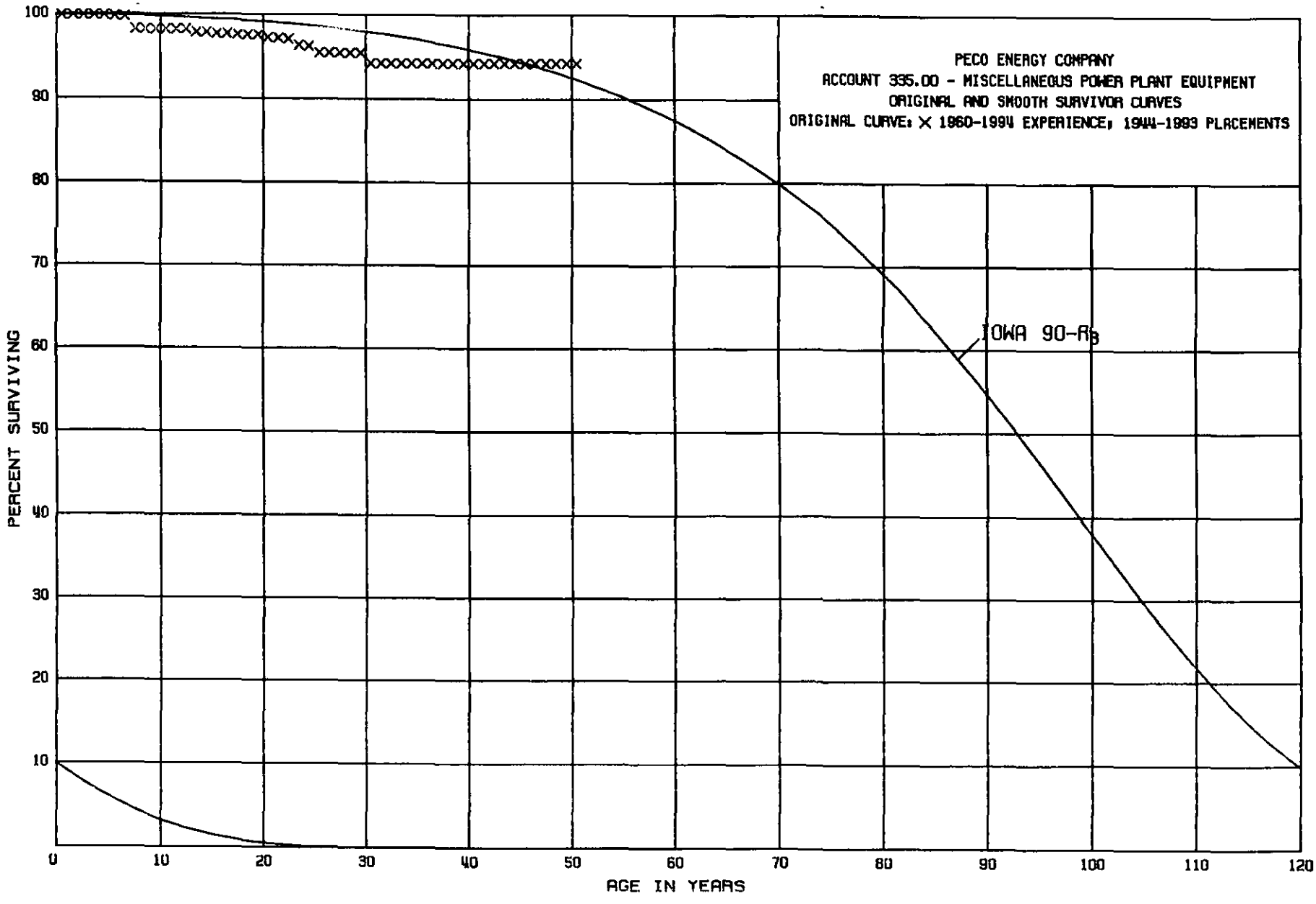
PECO ENERGY COMPANY
ACCOUNT 335.00 - MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1960-1994 EXPERIENCE; 1944-1993 PLACEMENTS
IOWA 90-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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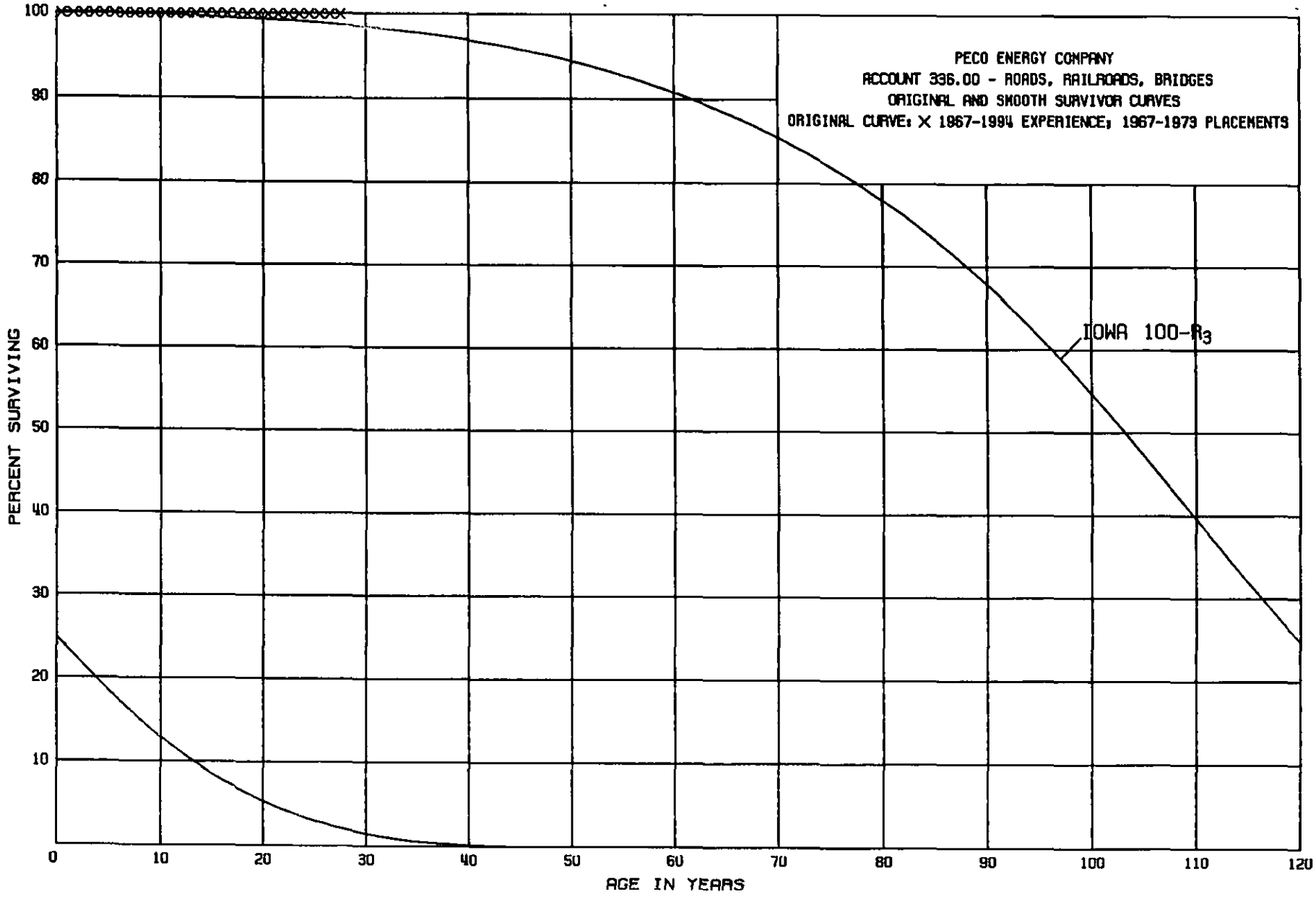
PECO ENERGY COMPANY
ACCOUNT 336.00 - ROADS, RAILROADS, BRIDGES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1967-1994 EXPERIENCE; 1967-1973 PLACEMENTS
IOWA 100-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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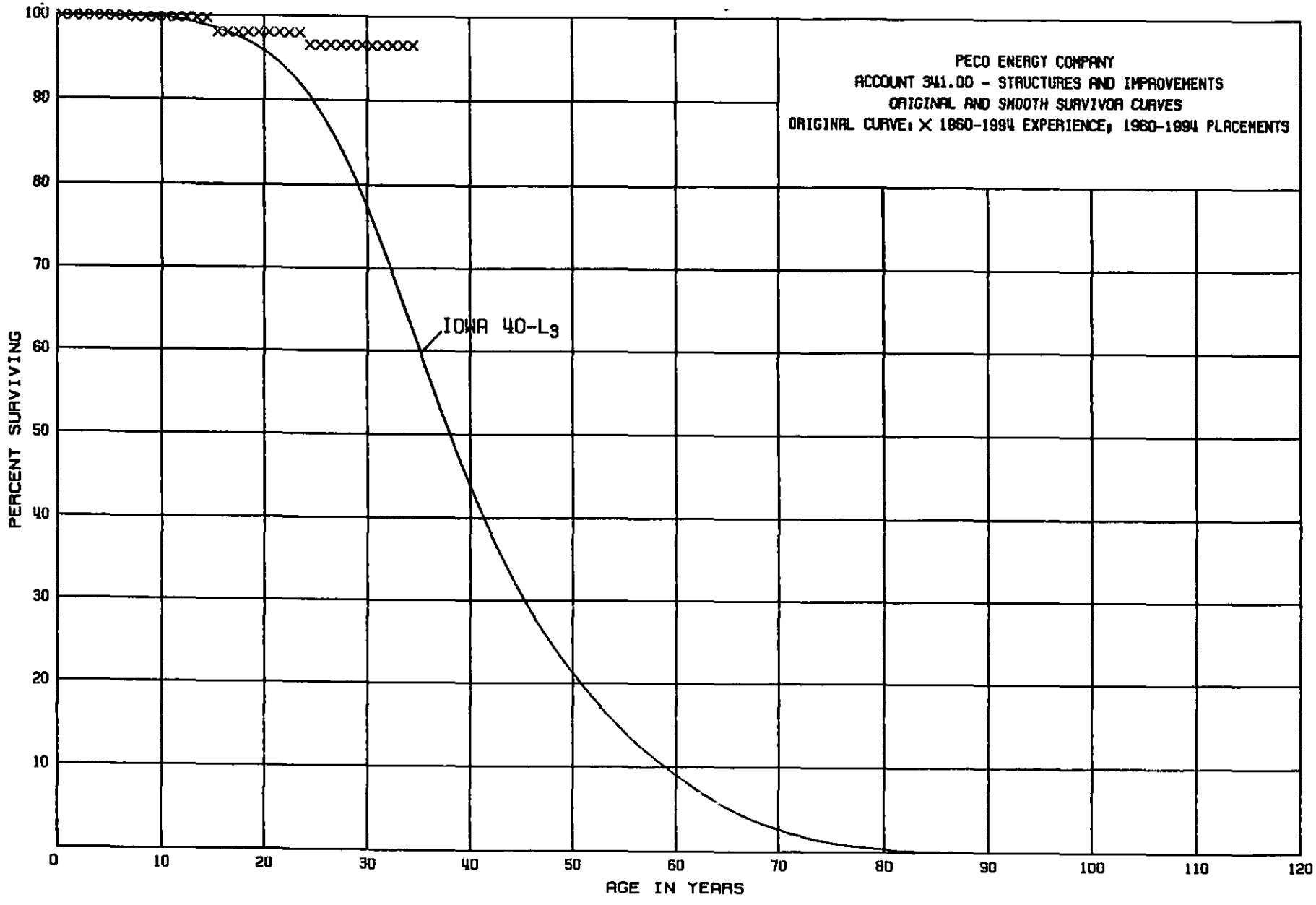
PECO ENERGY COMPANY
ACCOUNT 341.00 - STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1960-1994 EXPERIENCE, 1960-1994 PLACEMENTS
IOWA 40-L3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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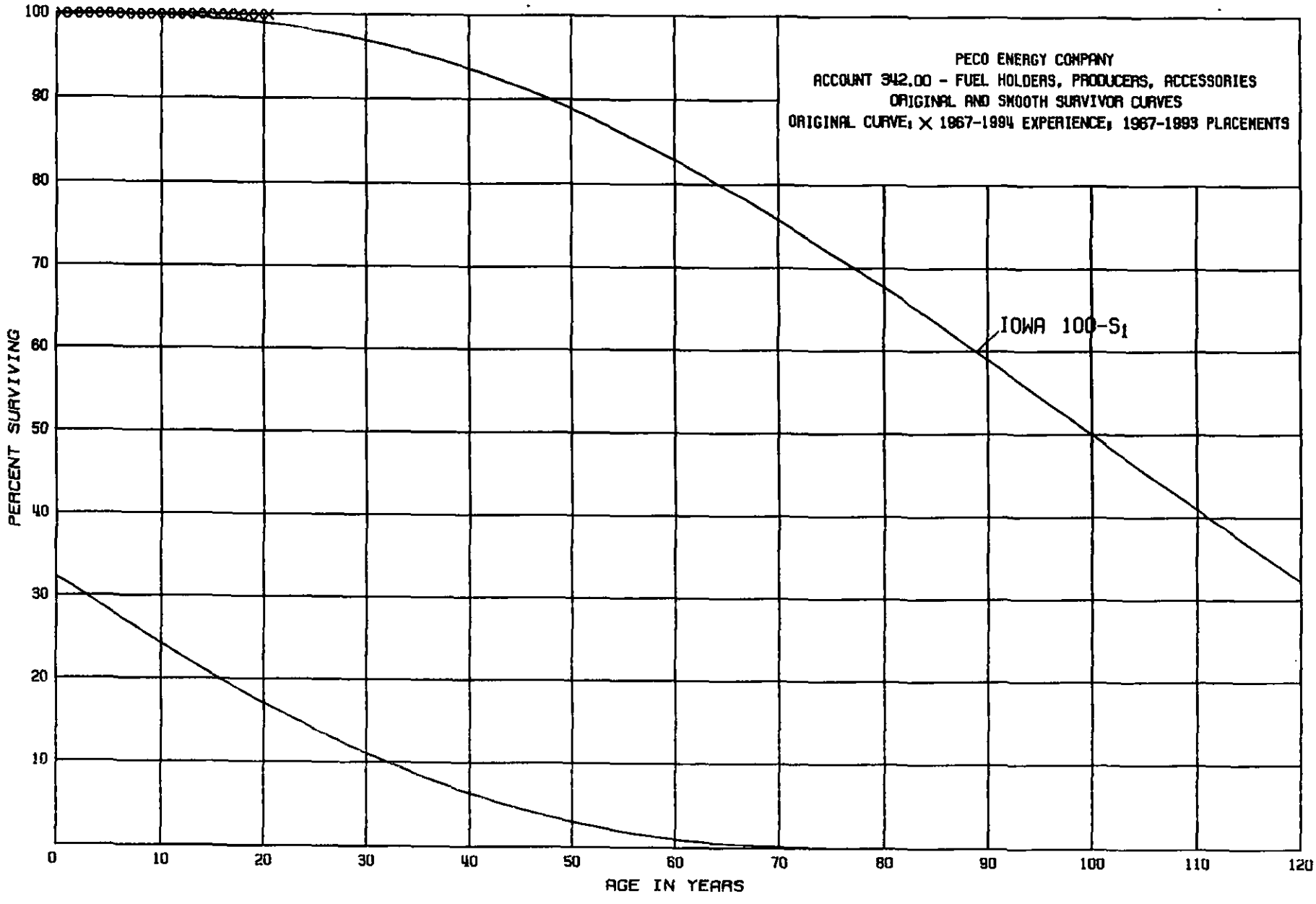
PECO ENERGY COMPANY
ACCOUNT 342.00 - FUEL HOLDERS, PRODUCERS, ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1967-1994 EXPERIENCE; 1967-1993 PLACEMENTS
IOWA 100-S1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
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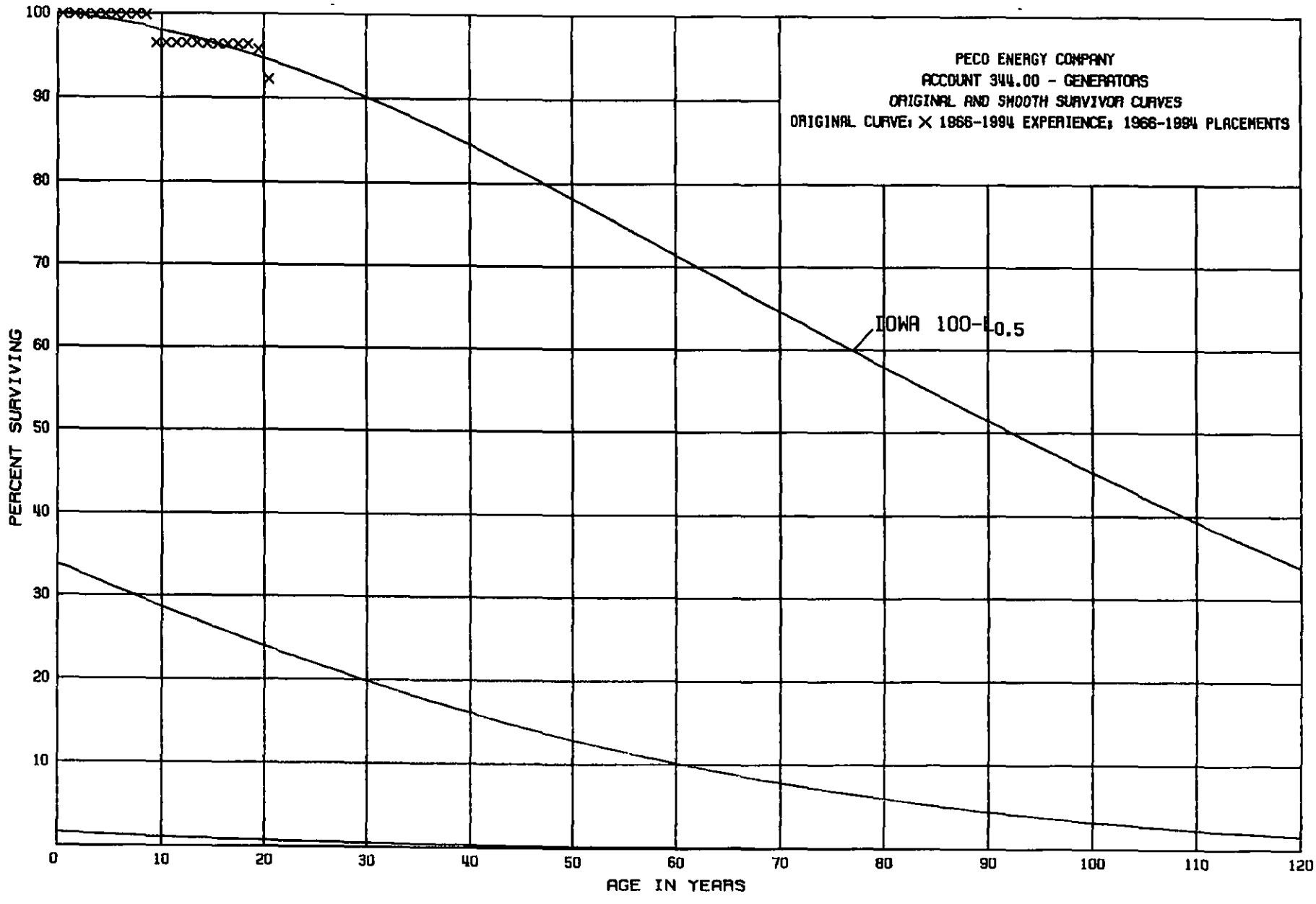
PECO ENERGY COMPANY
ACCOUNT 344.00 - GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1966-1994 EXPERIENCE; 1966-1994 PLACEMENTS
IOWA 100-L0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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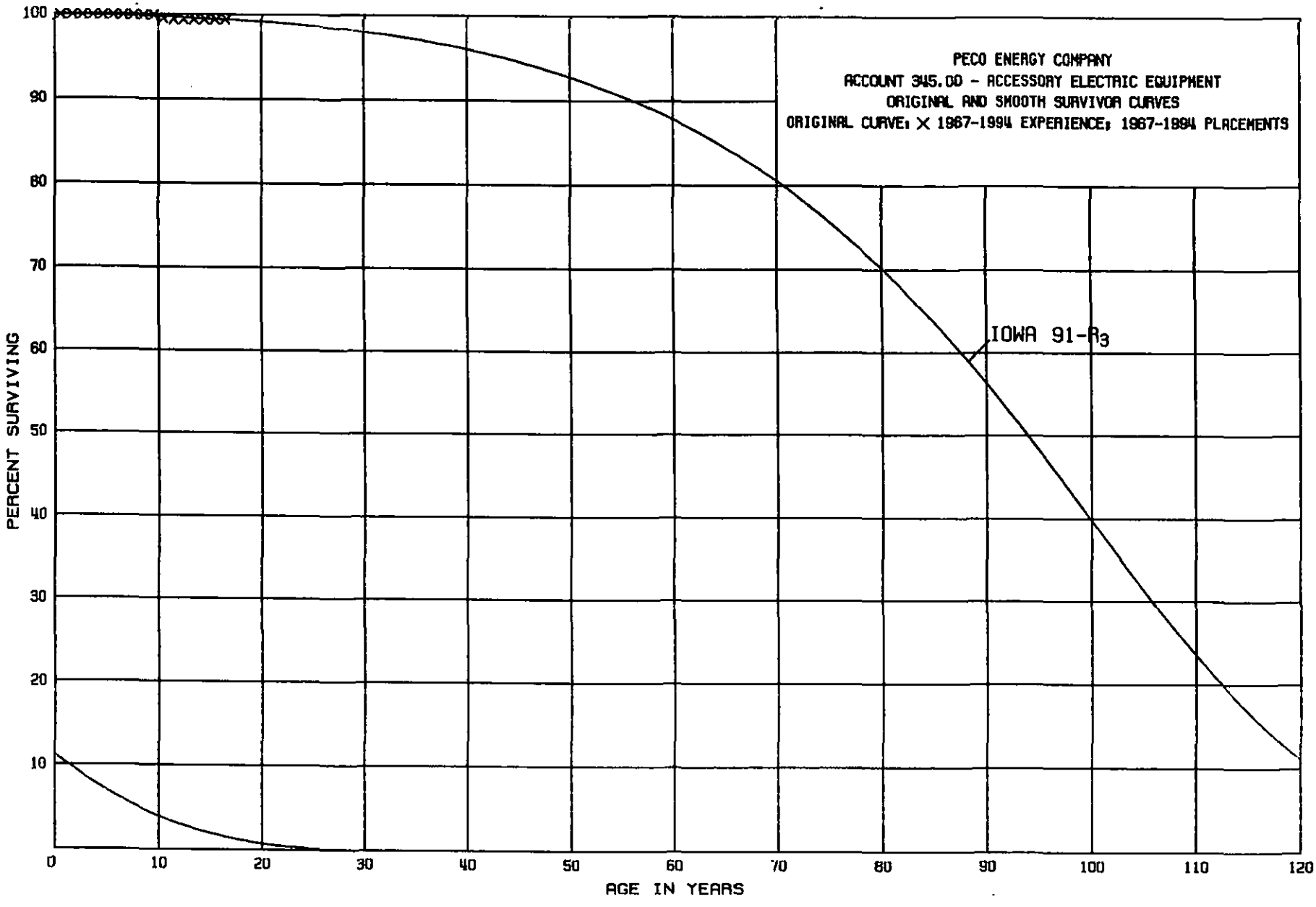
PECO ENERGY COMPANY
ACCOUNT 345.00 - ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1967-1994 EXPERIENCE; 1967-1994 PLACEMENTS
IOWA 91-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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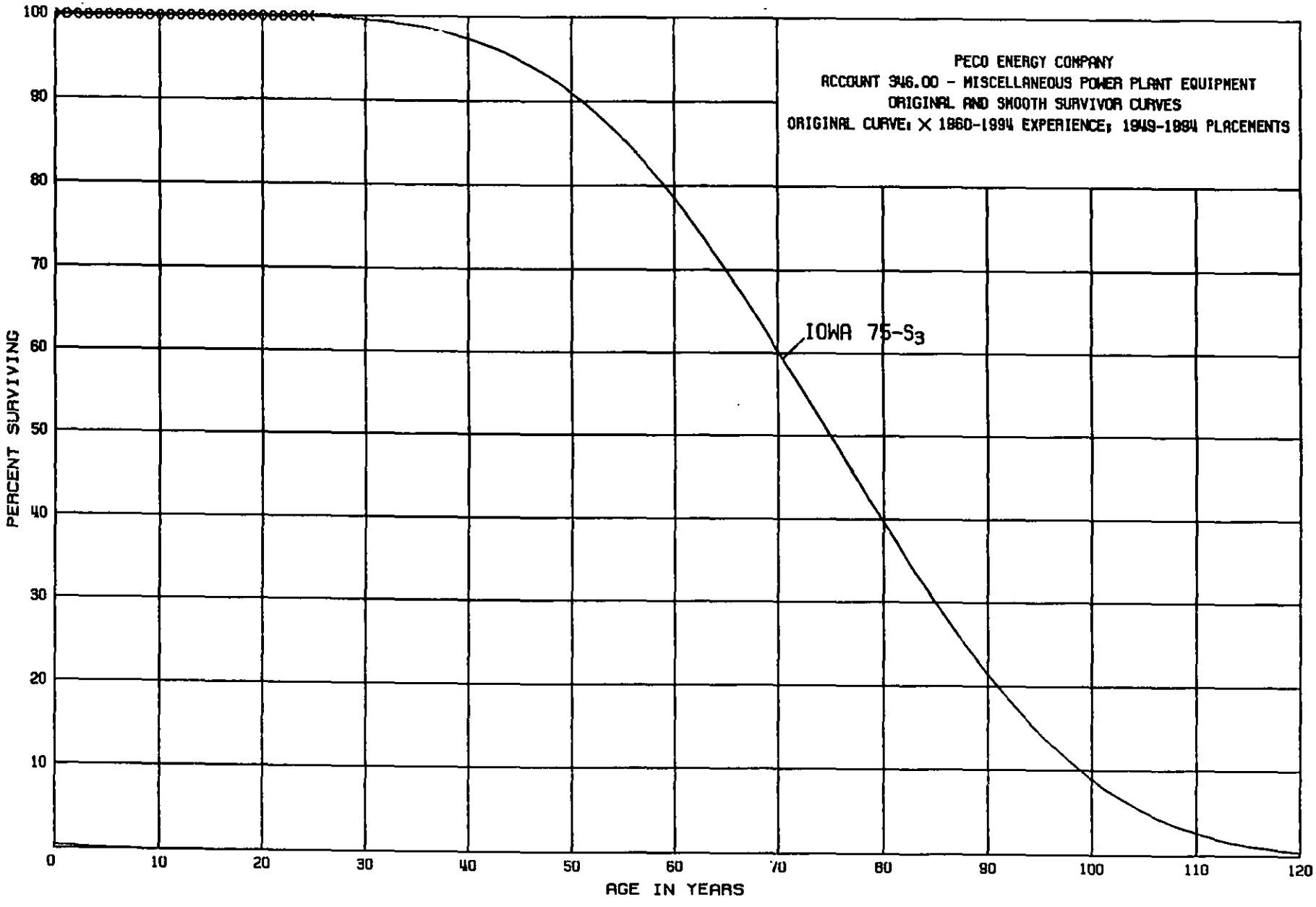
PECO ENERGY COMPANY
ACCOUNT 346.00 - MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1860-1994 EXPERIENCE; 1949-1994 PLACEMENTS
IOWA 75-S3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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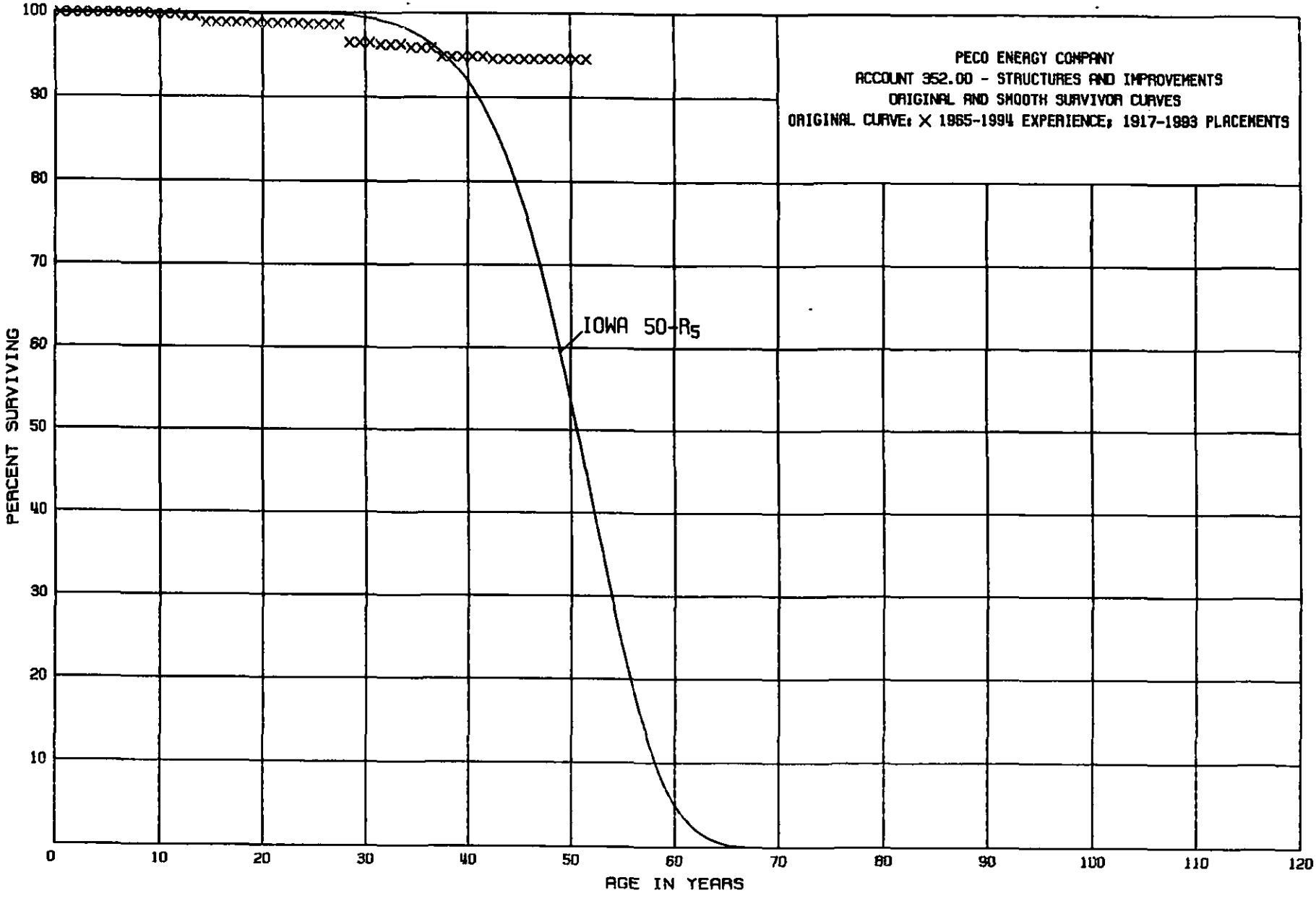
PECO ENERGY COMPANY
ACCOUNT 352.00 - STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1917-1993 PLACEMENTS
IOWA 50-R5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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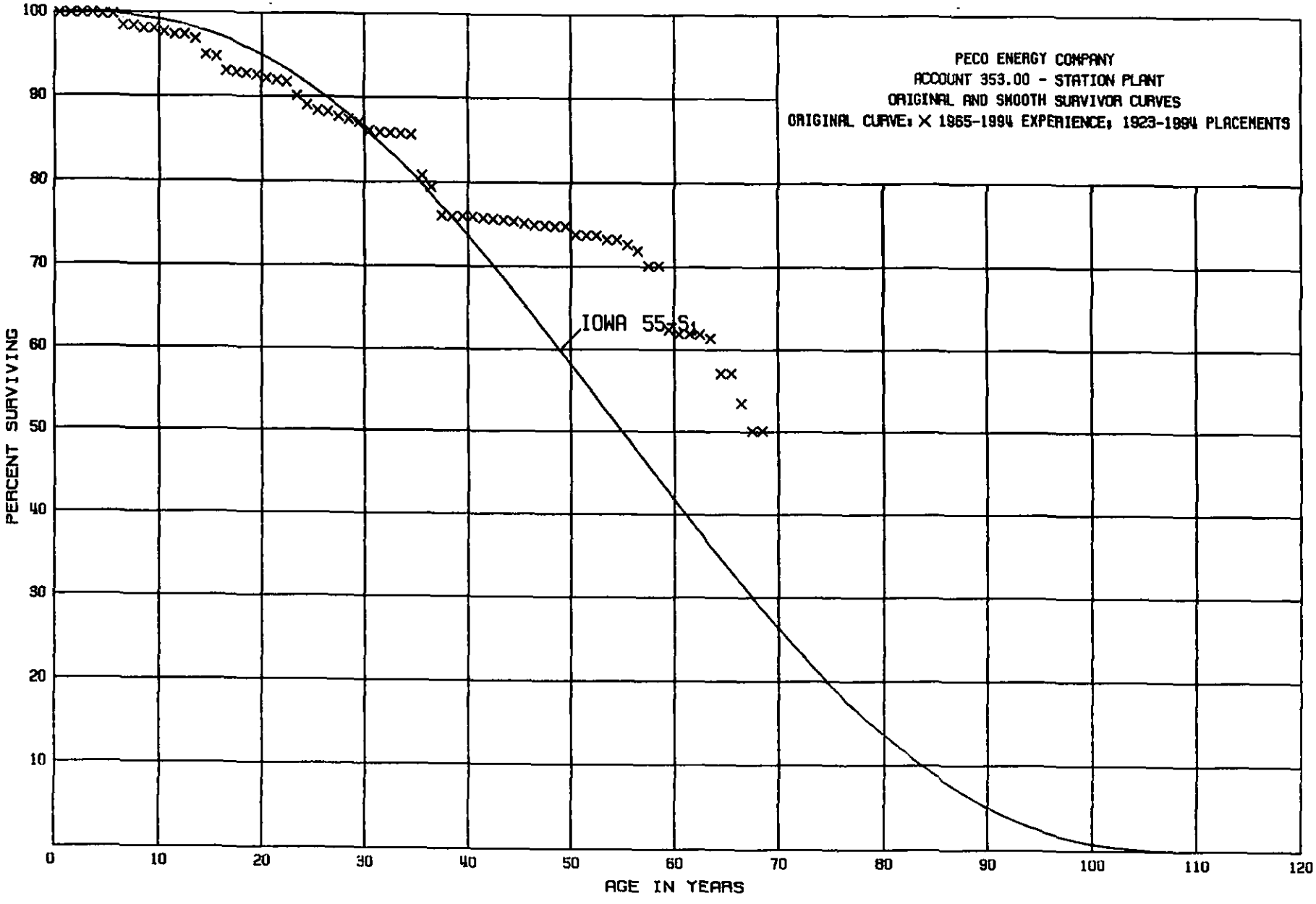
PECO ENERGY COMPANY
ACCOUNT 353.00 - STATION PLANT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1923-1994 PLACEMENTS
IOWA 55-S1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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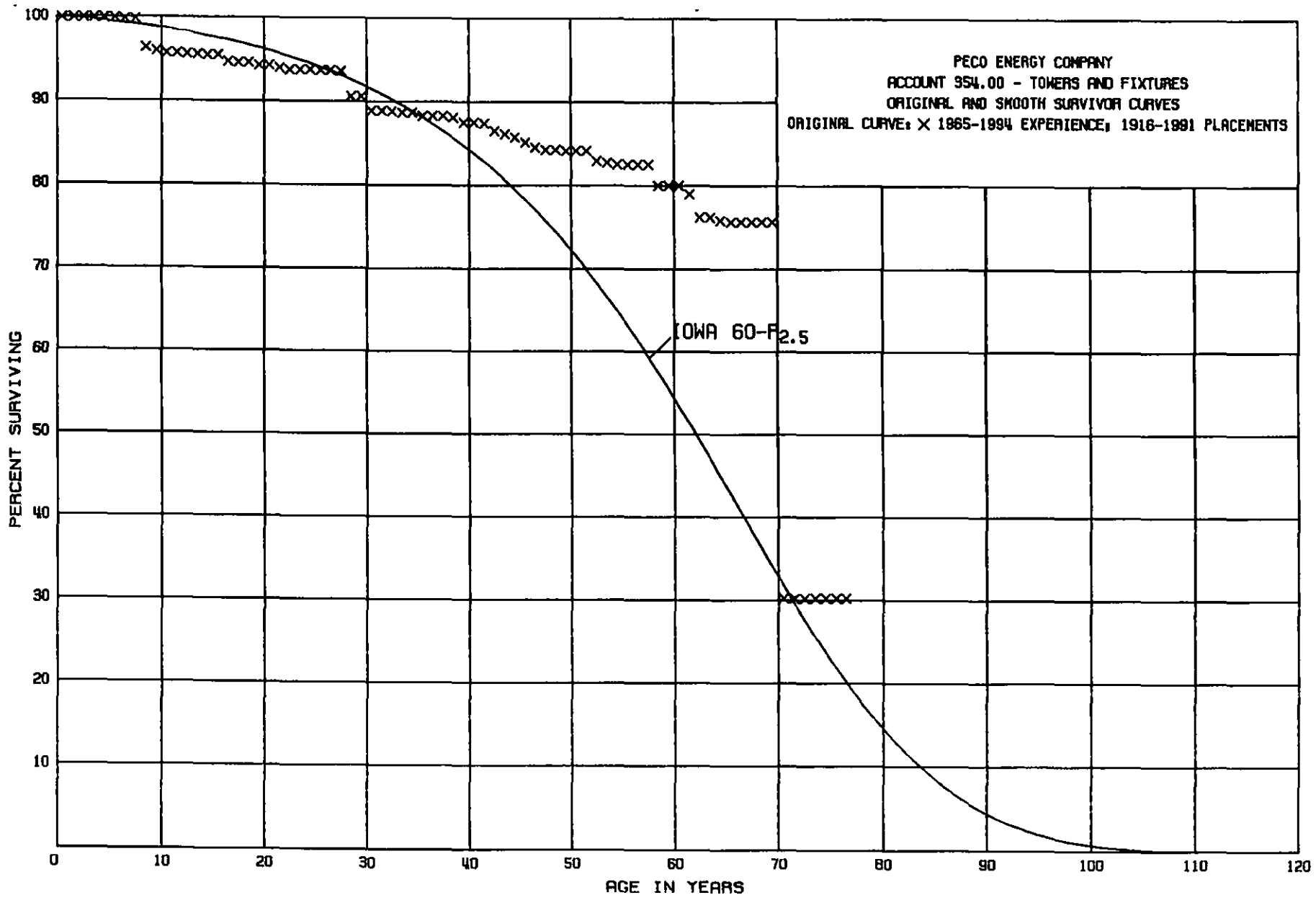
PECO ENERGY COMPANY
ACCOUNT 354.00 - TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1916-1991 PLACEMENTS
IOWA 60-R2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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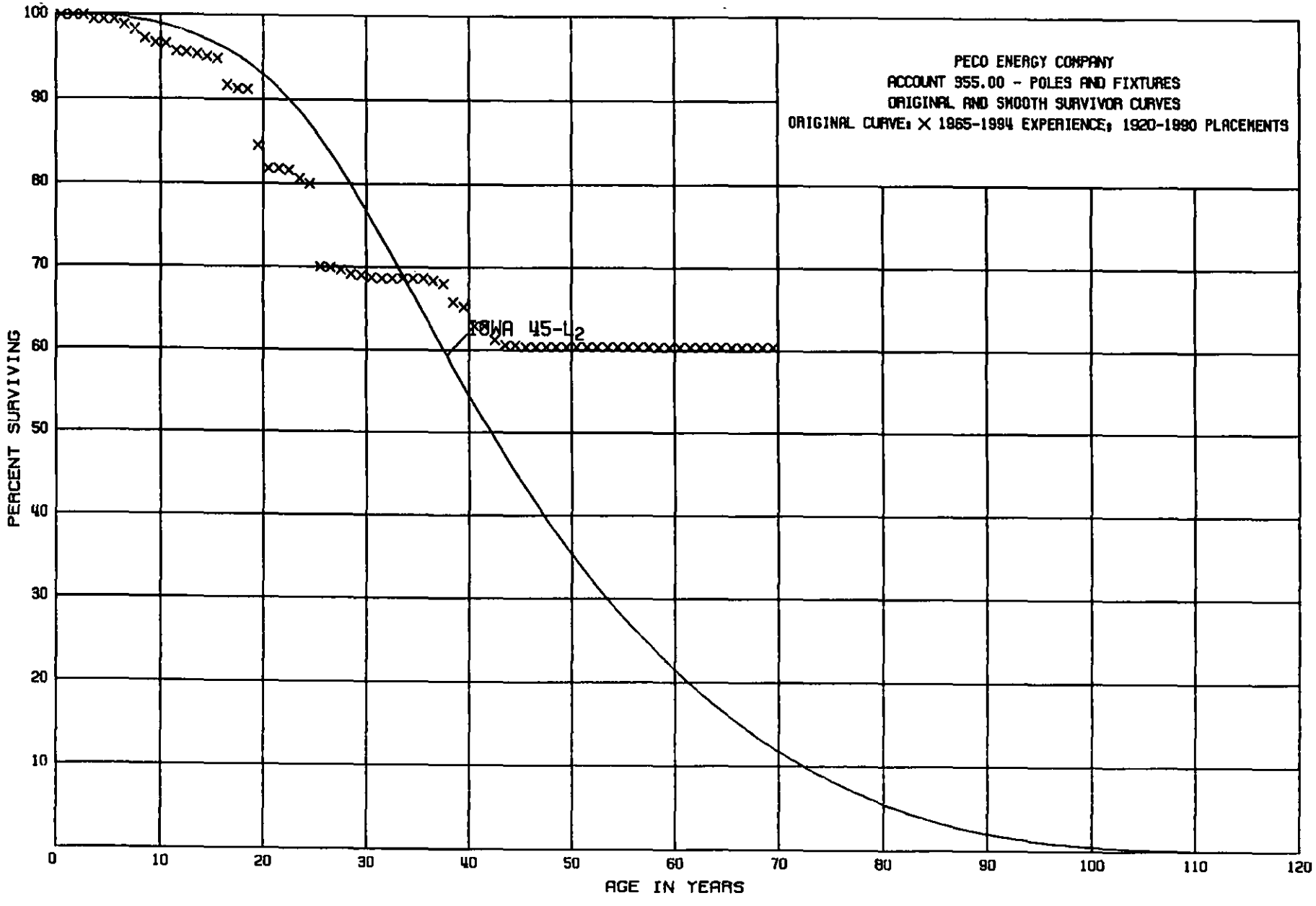
PECO ENERGY COMPANY
ACCOUNT 355.00 - POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1920-1990 PLACEMENTS
IOWA 45-L2
PERCENT SURVIVING
AGE IN YEARS
100
90
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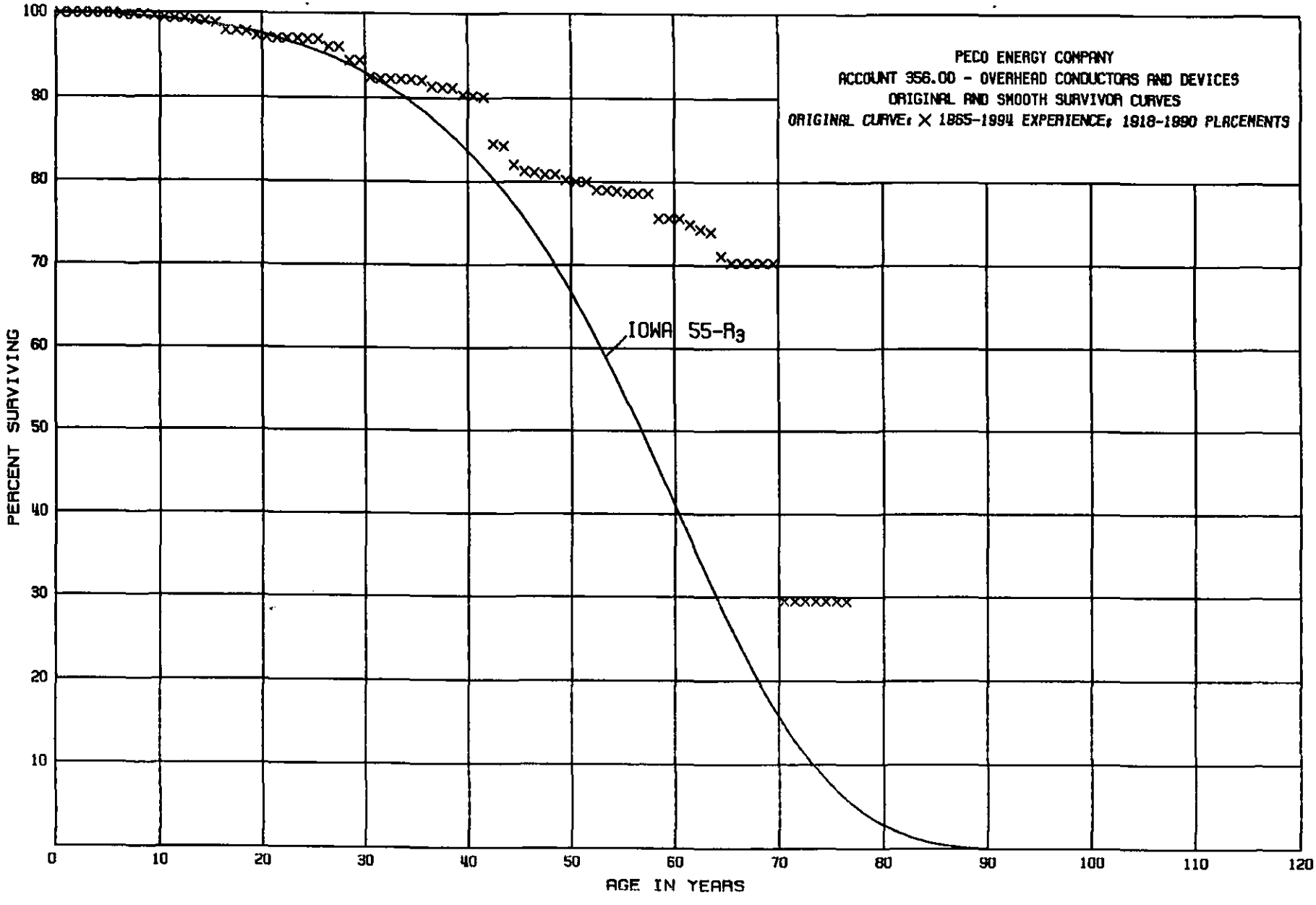
PECO ENERGY COMPANY
ACCOUNT 356.00 - OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1885-1994 EXPERIENCE; 1918-1990 PLACEMENTS
IOWA 55-R3
PERCENT SURVIVING
AGE IN YEARS
100
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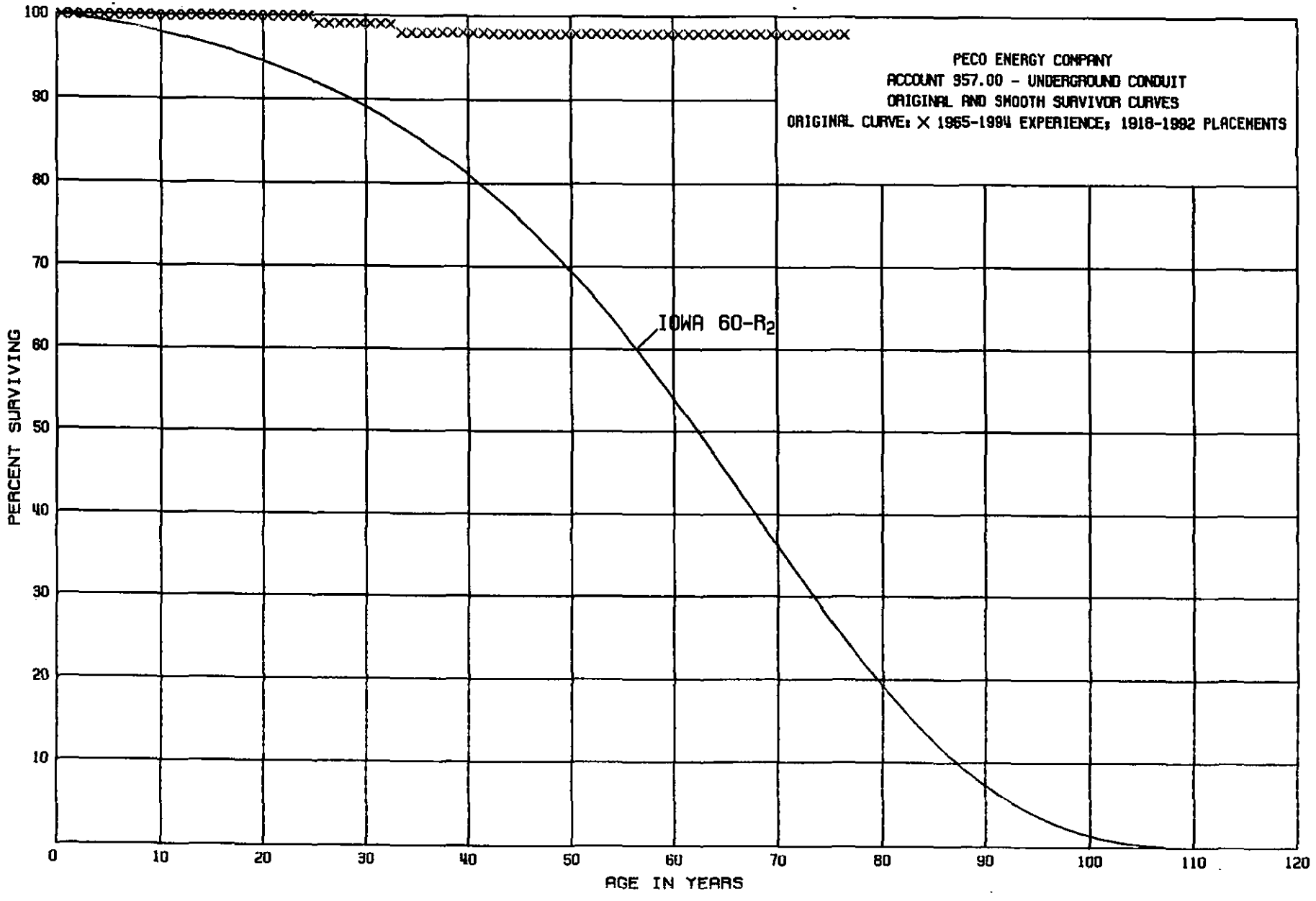
PECO ENERGY COMPANY
ACCOUNT 357.00 - UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1918-1992 PLACEMENTS
IOWA 60-R2
PERCENT SURVIVING
AGE IN YEARS
100
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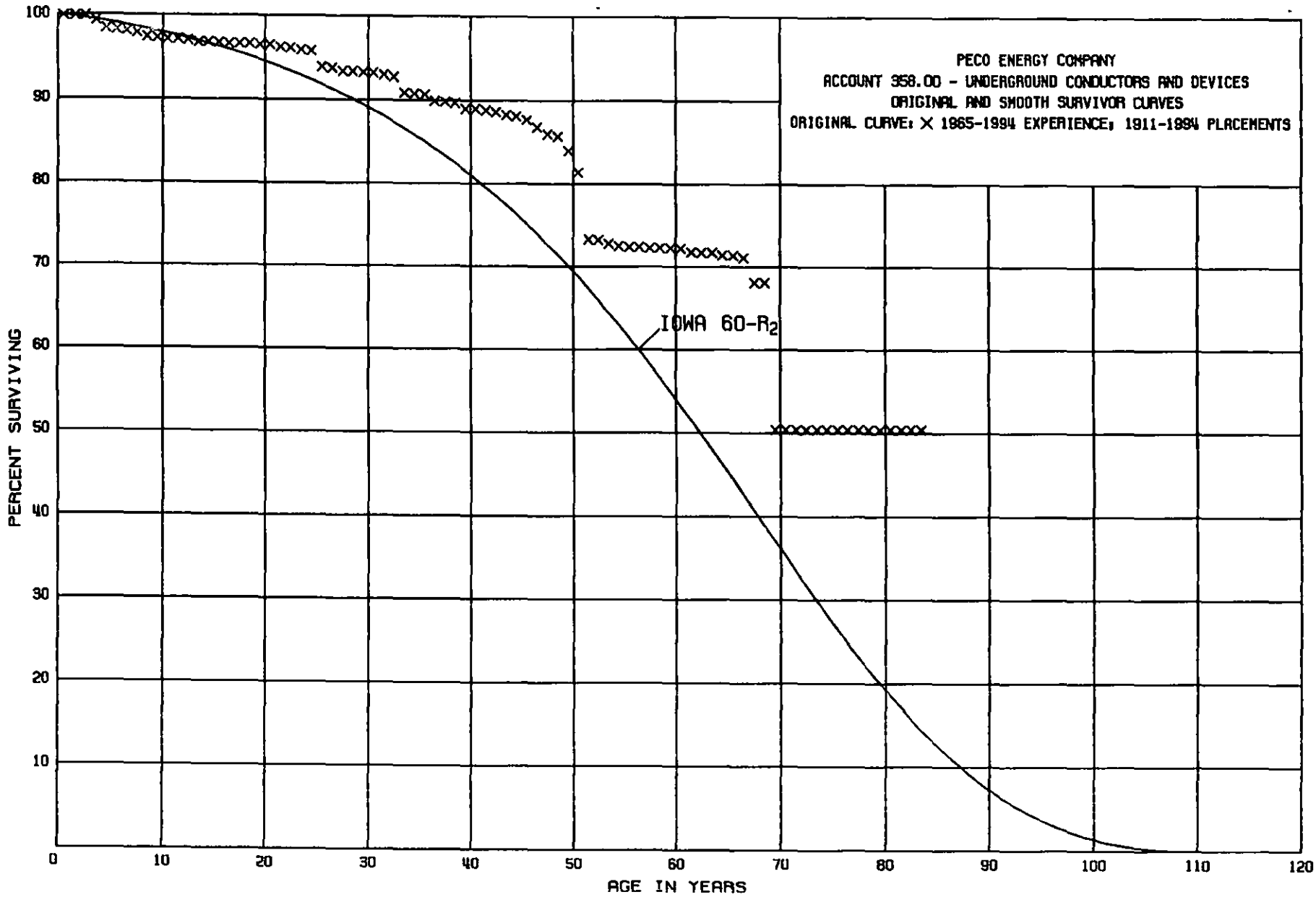
PECO ENERGY COMPANY
ACCOUNT 358.00 - UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1911-1994 PLACEMENTS
IOWA 60-R2
PERCENT SURVIVING
AGE IN YEARS
100
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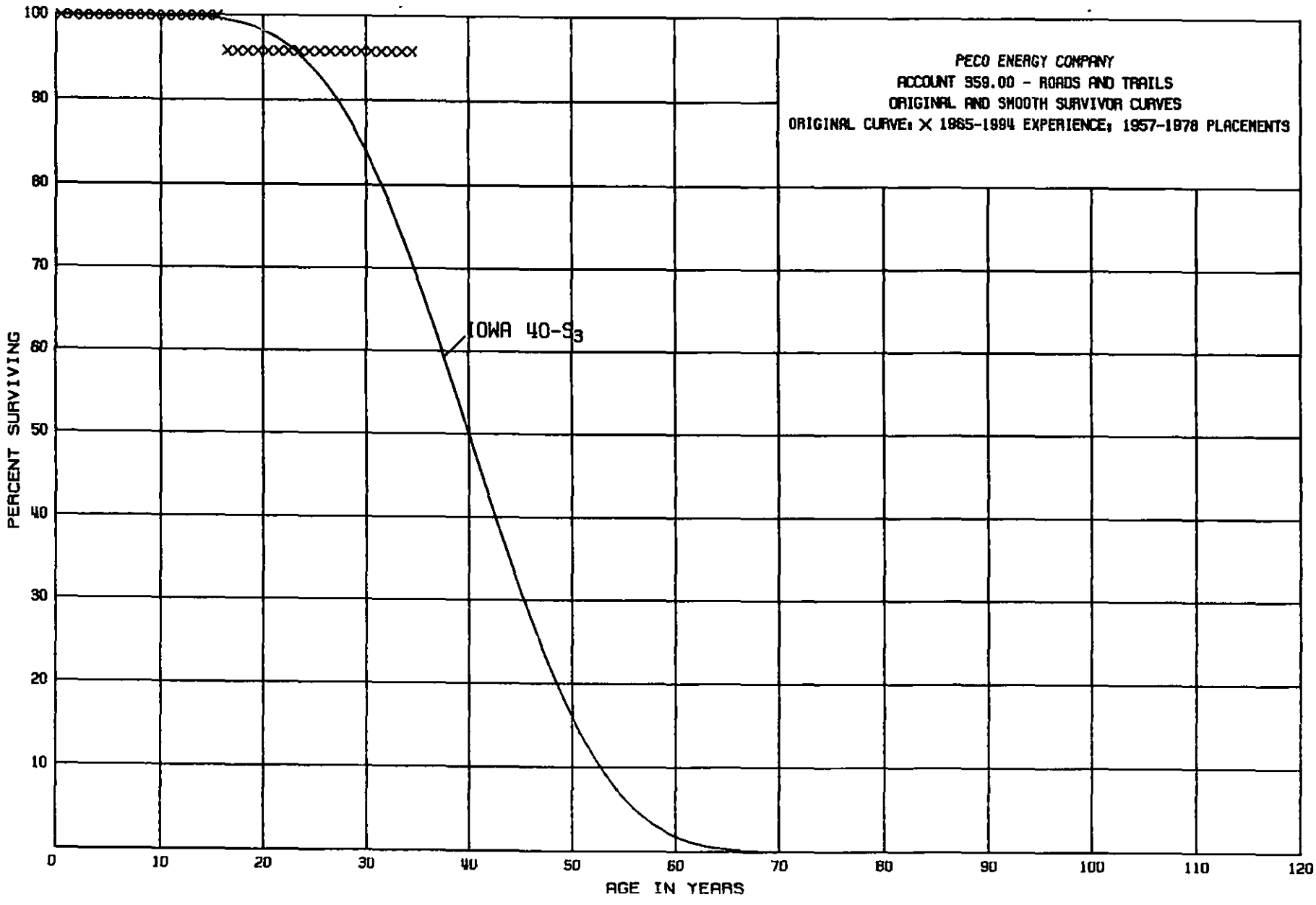
PECO ENERGY COMPANY
ACCOUNT 359.00 - ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1957-1978 PLACEMENTS
IOWA 40-S3
PERCENT SURVIVING
AGE IN YEARS
100
90
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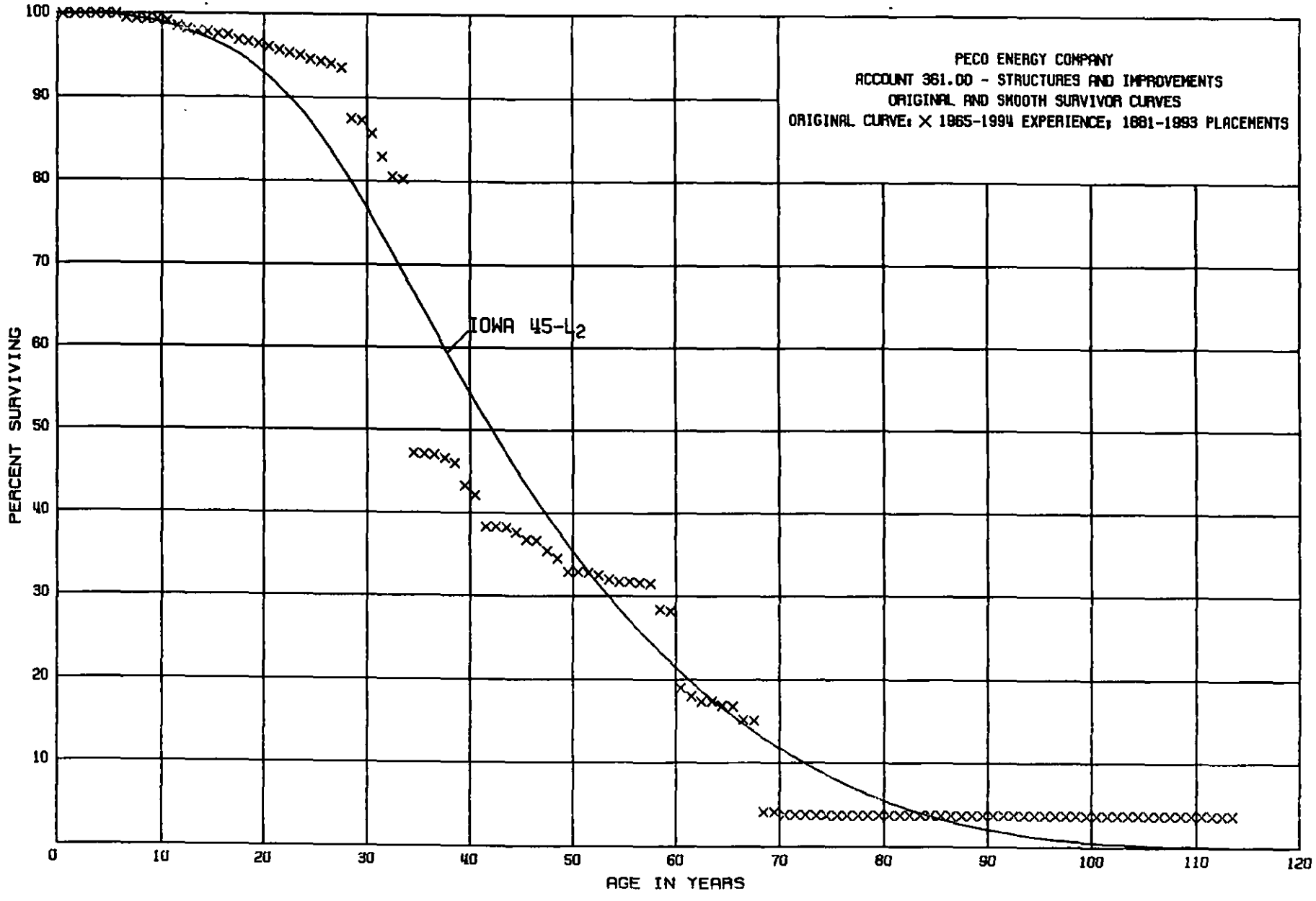
PECO ENERGY COMPANY
ACCOUNT 361.00 - STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1881-1993 PLACEMENTS
IOWA 45-L2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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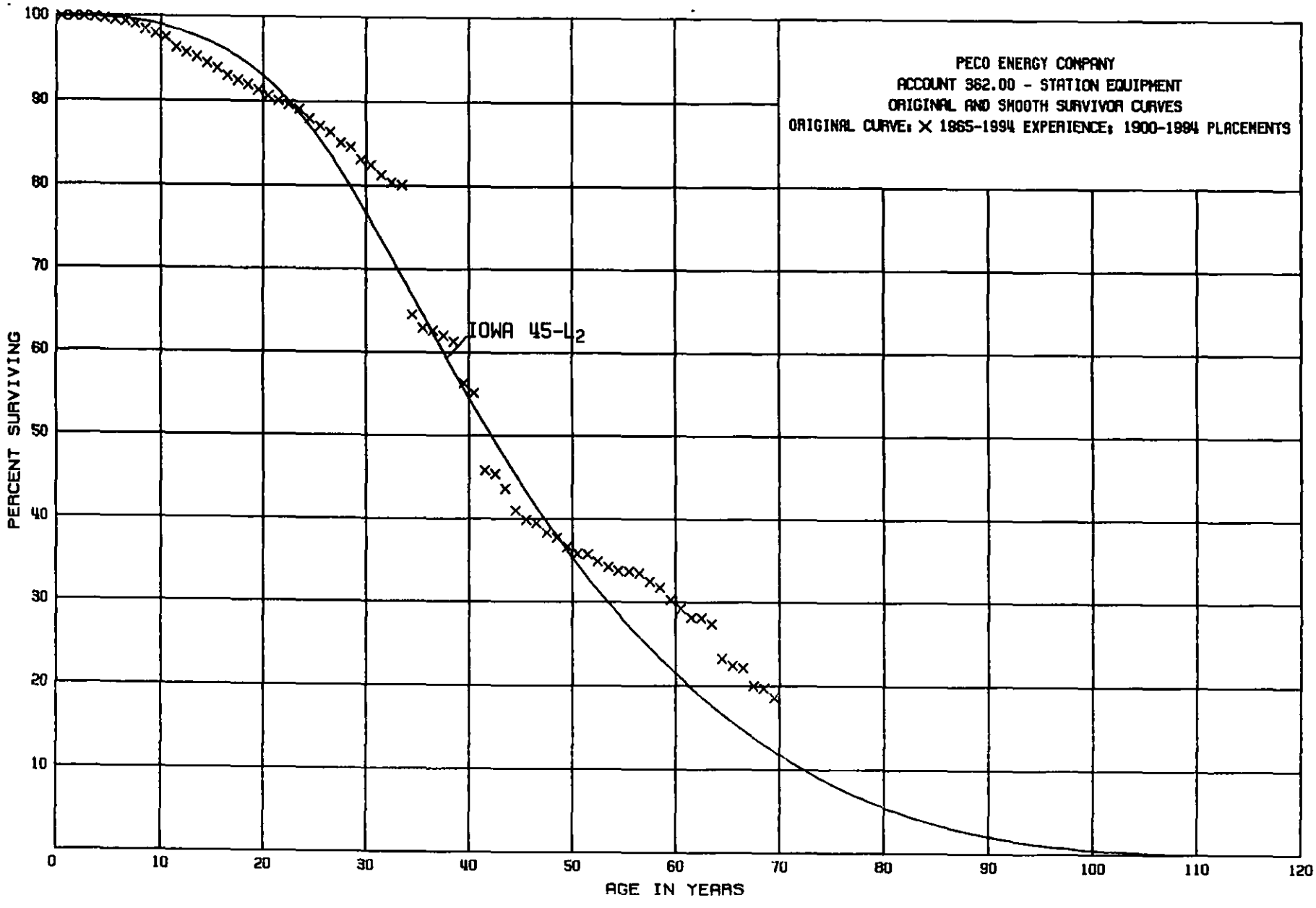
PECO ENERGY COMPANY
ACCOUNT 362.00 - STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1865-1994 EXPERIENCE; 1900-1994 PLACEMENTS
IOWA 45-L2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
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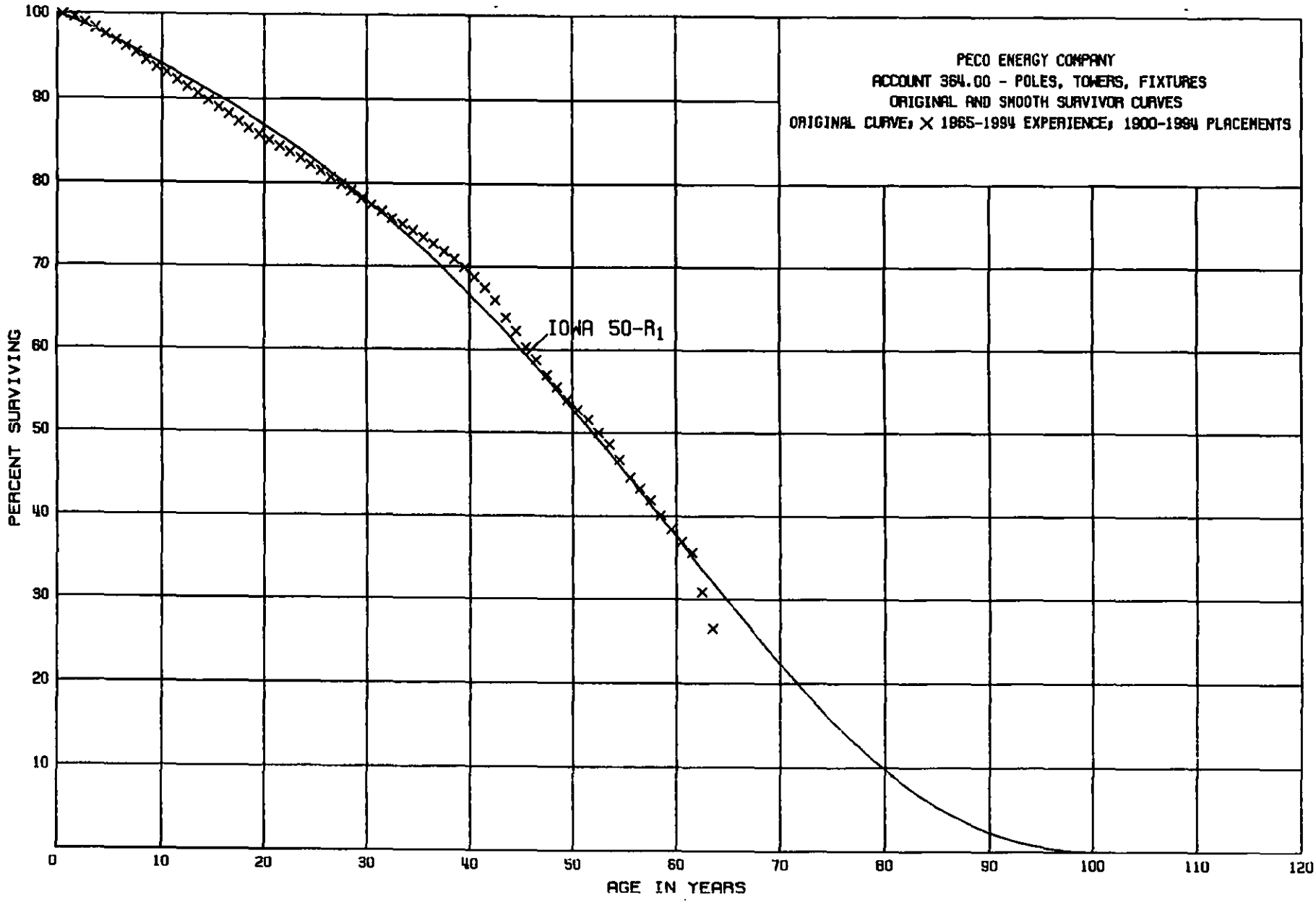
PECO ENERGY COMPANY
ACCOUNT 364.00 - POLES, TOWERS, FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE; X 1865-1994 EXPERIENCE; 1900-1994 PLACEMENTS
IOWA 50-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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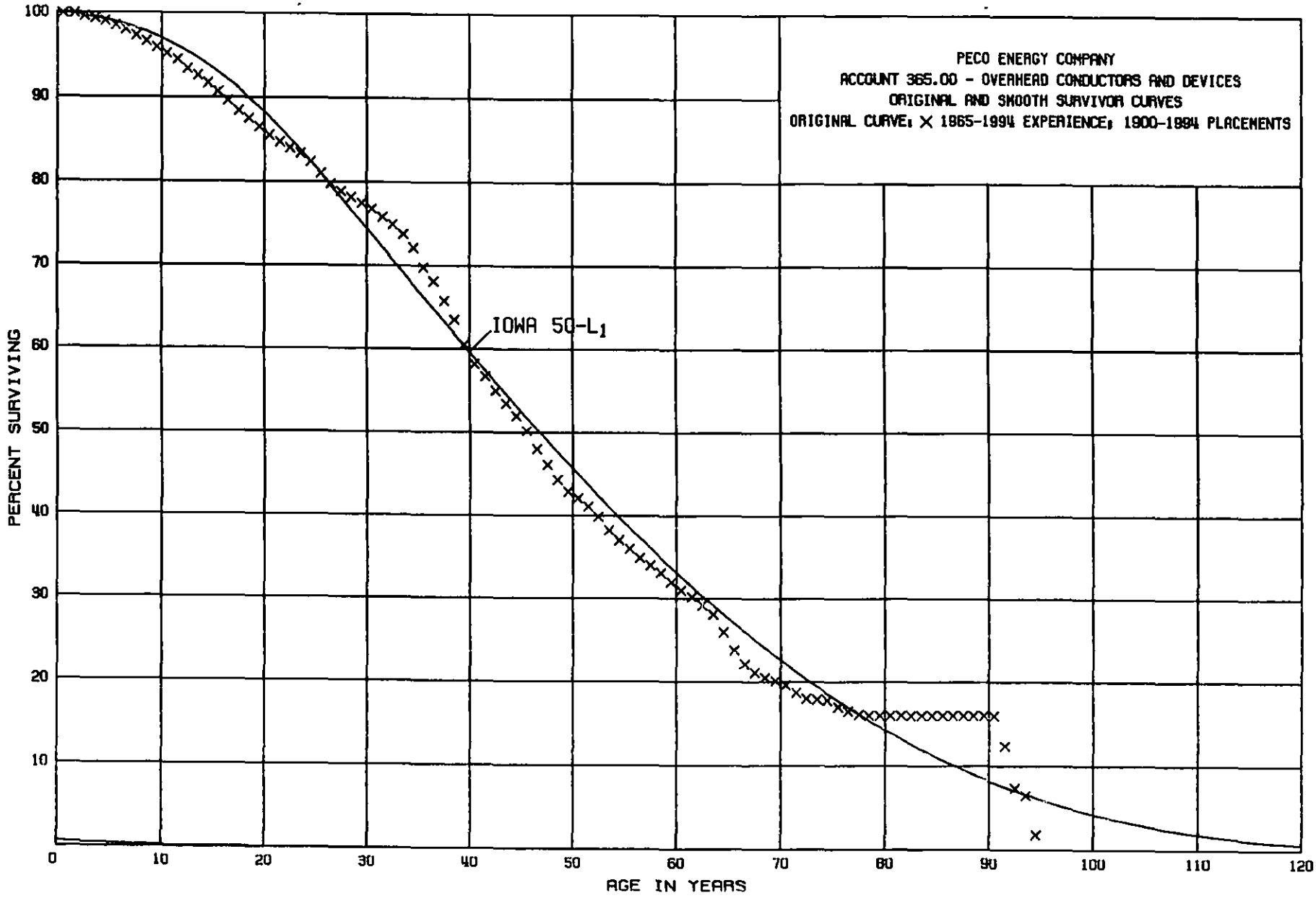
PECO ENERGY COMPANY
ACCOUNT 365.00 - OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1900-1994 PLACEMENTS
IOWA 50-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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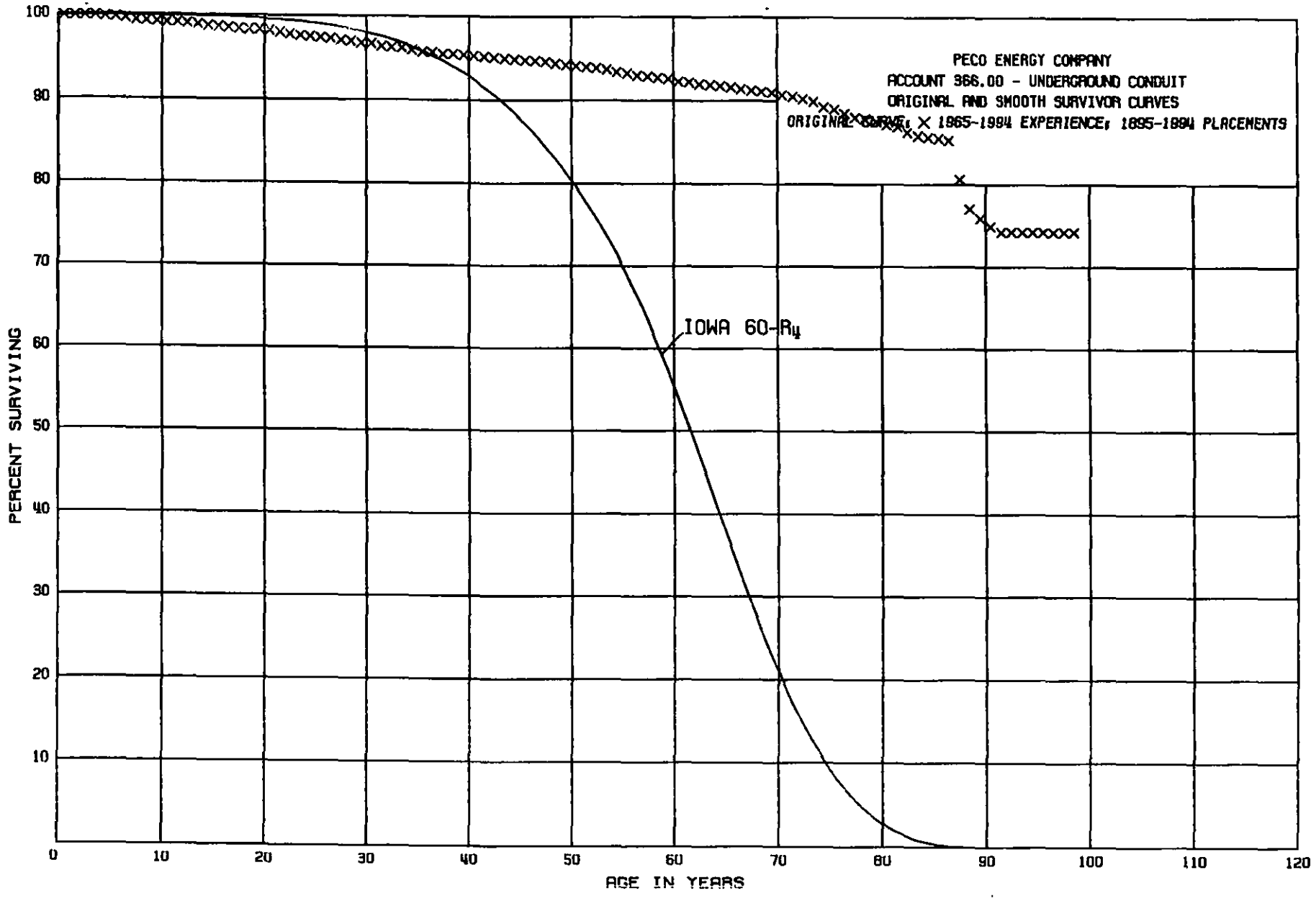
PECO ENERGY COMPANY
ACCOUNT 366.00 - UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE; X 1965-1994 EXPERIENCE; 1895-1894 PLACEMENTS
IOWA 60-R4
PERCENT SURVIVING
AGE IN YEARS
100
90
80
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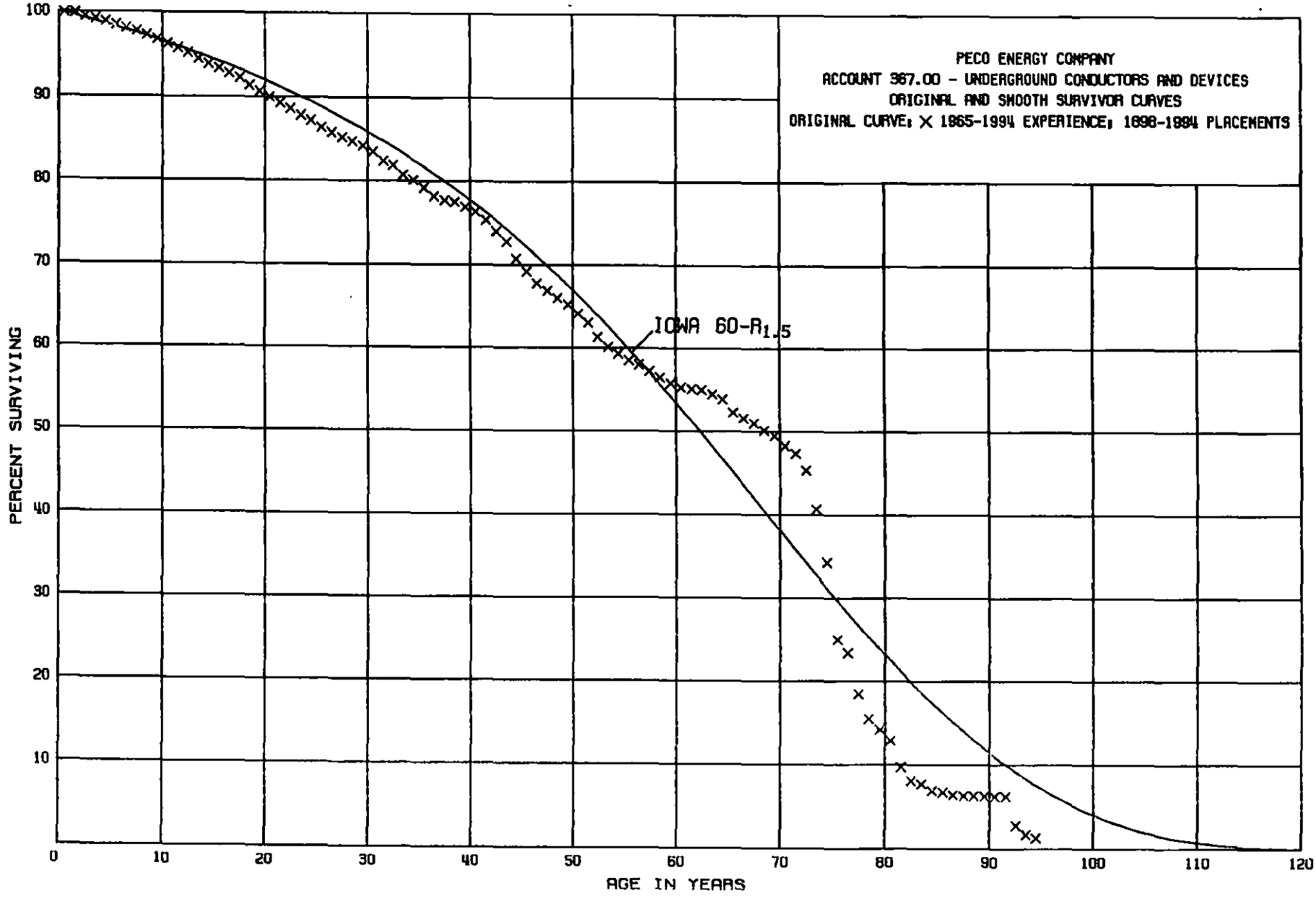
PECO ENERGY COMPANY
ACCOUNT 367.00 - UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1898-1994 PLACEMENTS
IOWA 60-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
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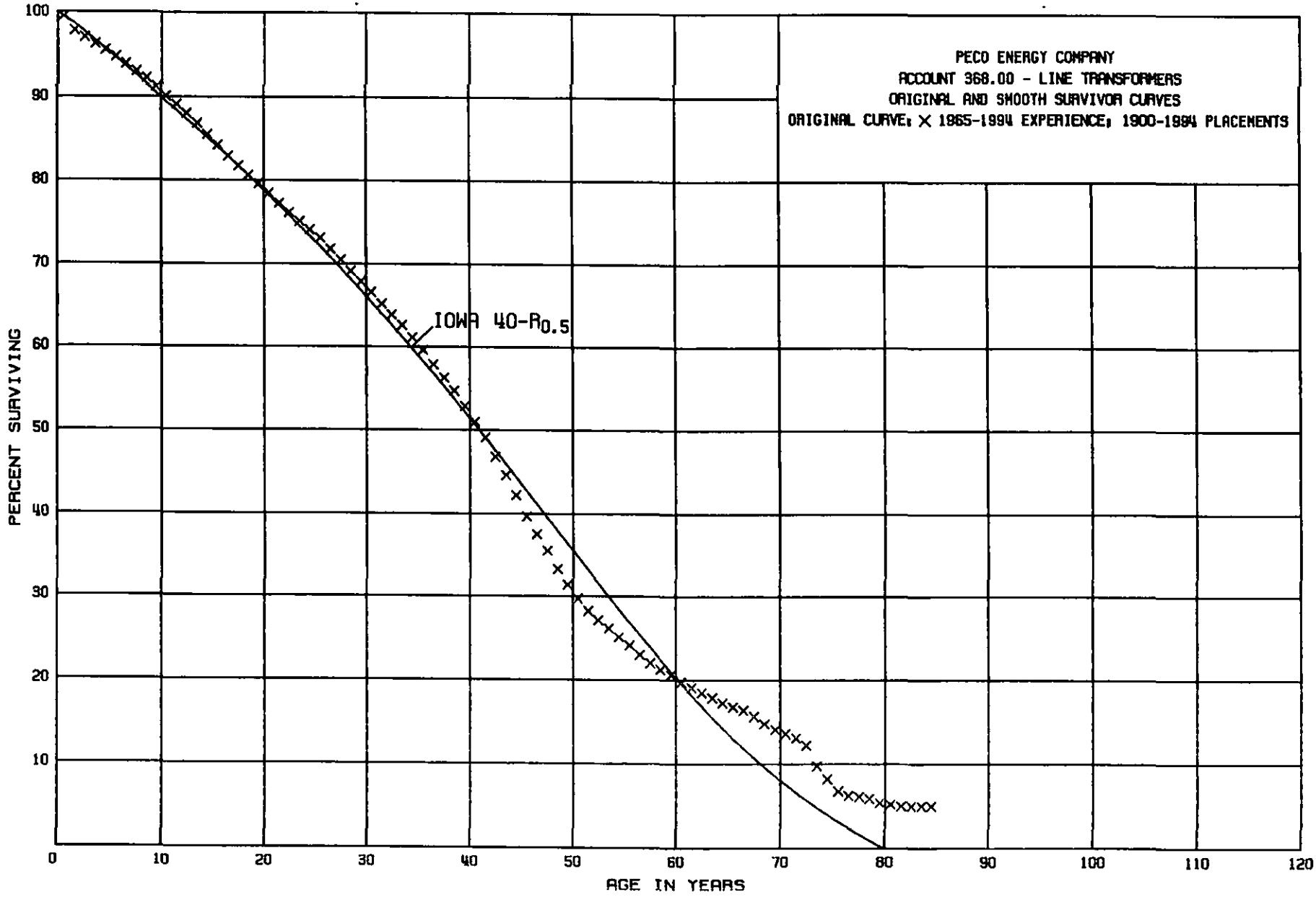
PECO ENERGY COMPANY
ACCOUNT 368.00 - LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1900-1994 PLACEMENTS
IOWA 40-R0.5
PERCENT SURVIVING
AGE IN YEARS
100
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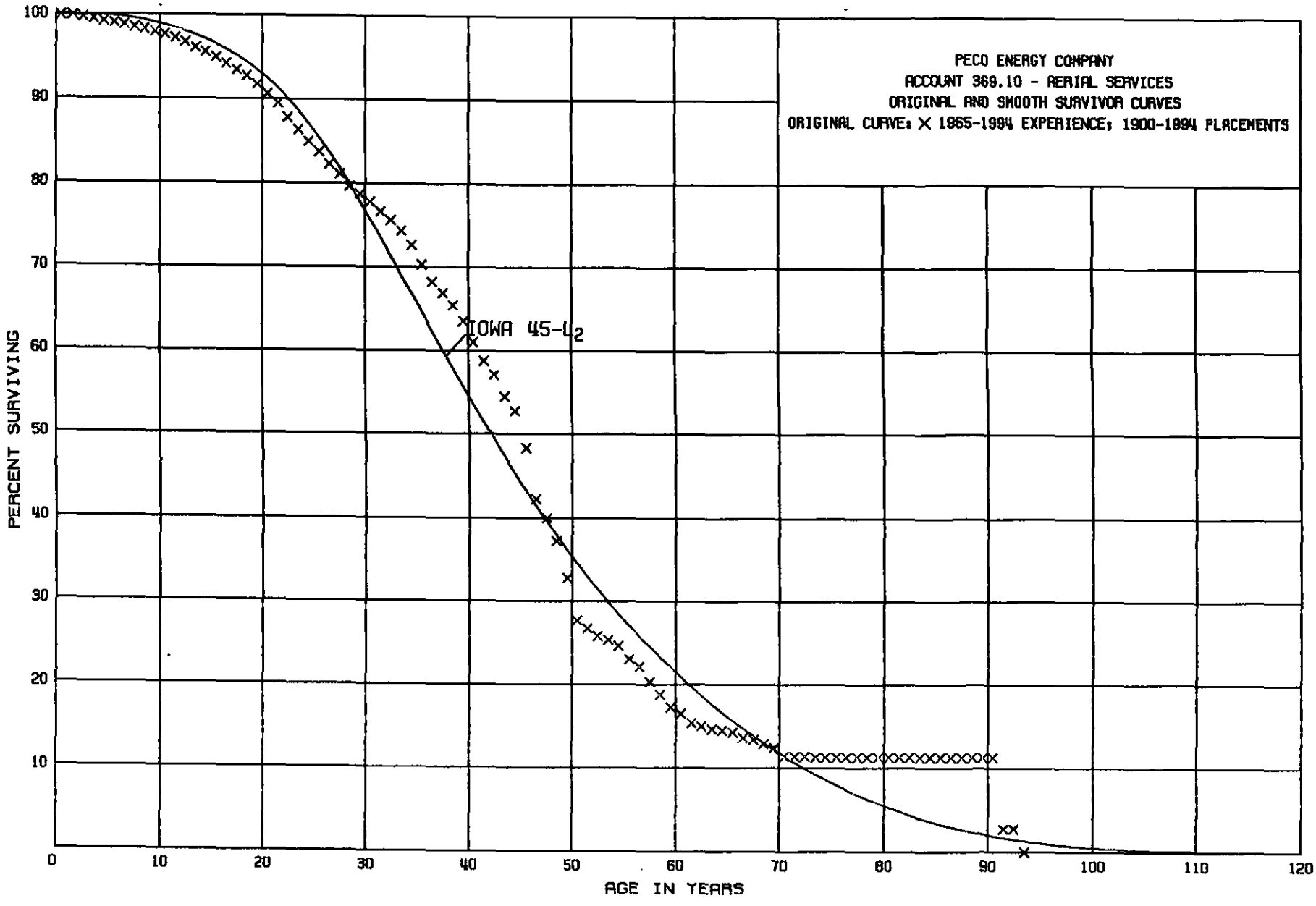
PECO ENERGY COMPANY
ACCOUNT 369.10 - AERIAL SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1900-1994 PLACEMENTS
IOWA 45-L2
PERCENT SURVIVING
AGE IN YEARS
100
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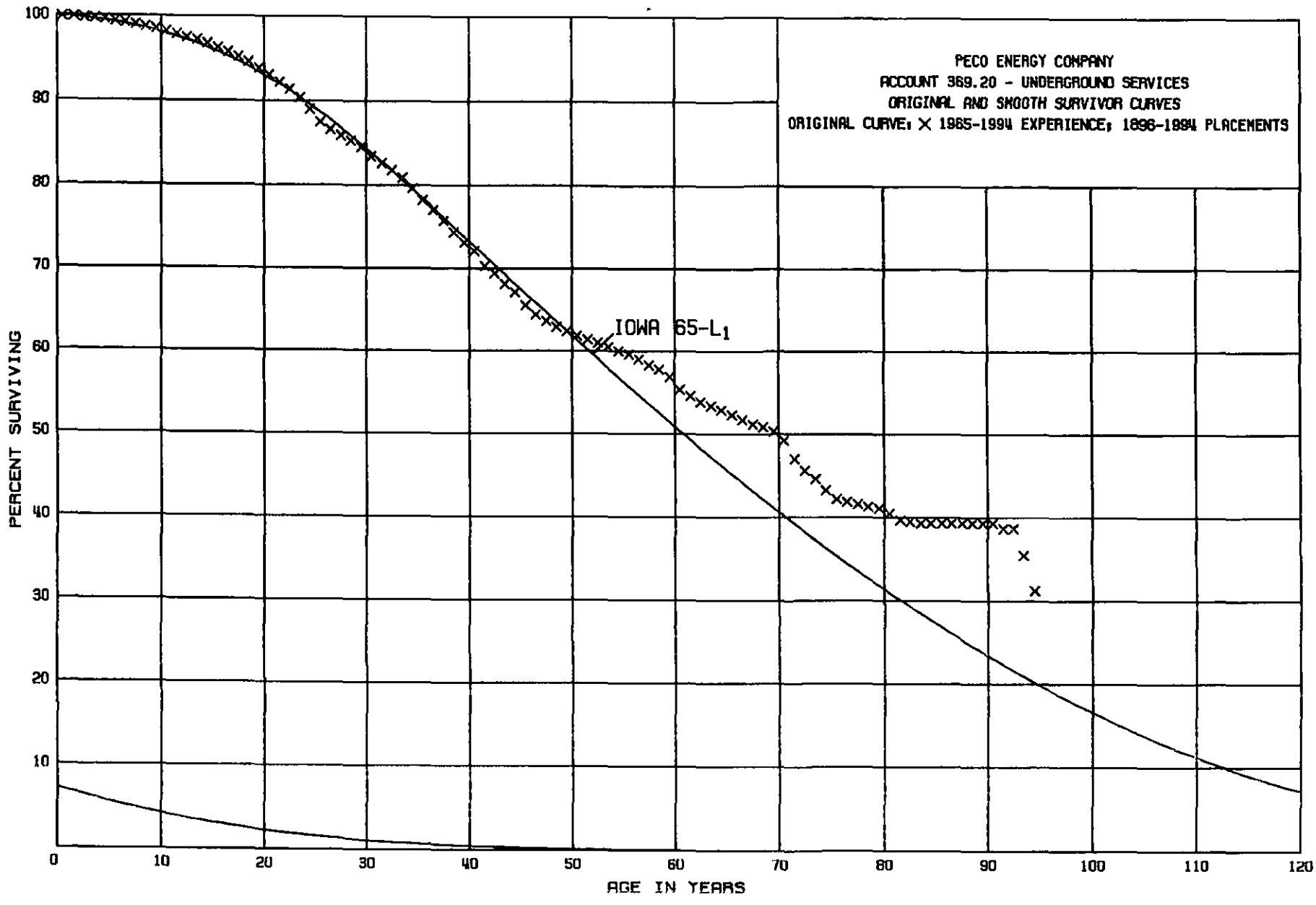
PECO ENERGY COMPANY
ACCOUNT 369.20 - UNDERGROUND SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1985-1994 EXPERIENCE; 1896-1994 PLACEMENTS
IOWA 65-L1
PERCENT SURVIVING
AGE IN YEARS
100
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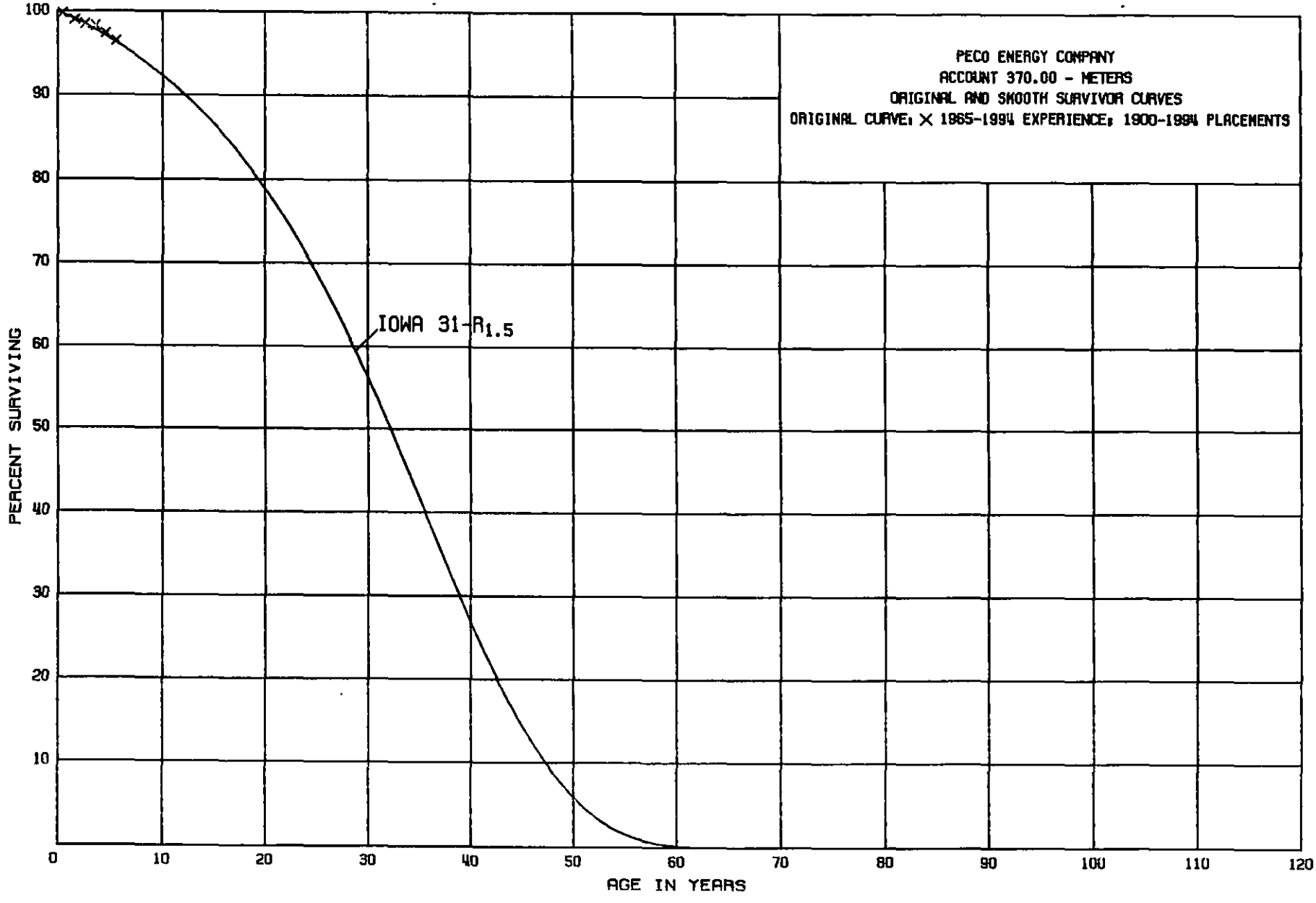
PECO ENERGY COMPANY
ACCOUNT 370.00 - METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1900-1994 PLACEMENTS
IOWA 31-R1.5
PERCENT SURVIVING
AGE IN YEARS
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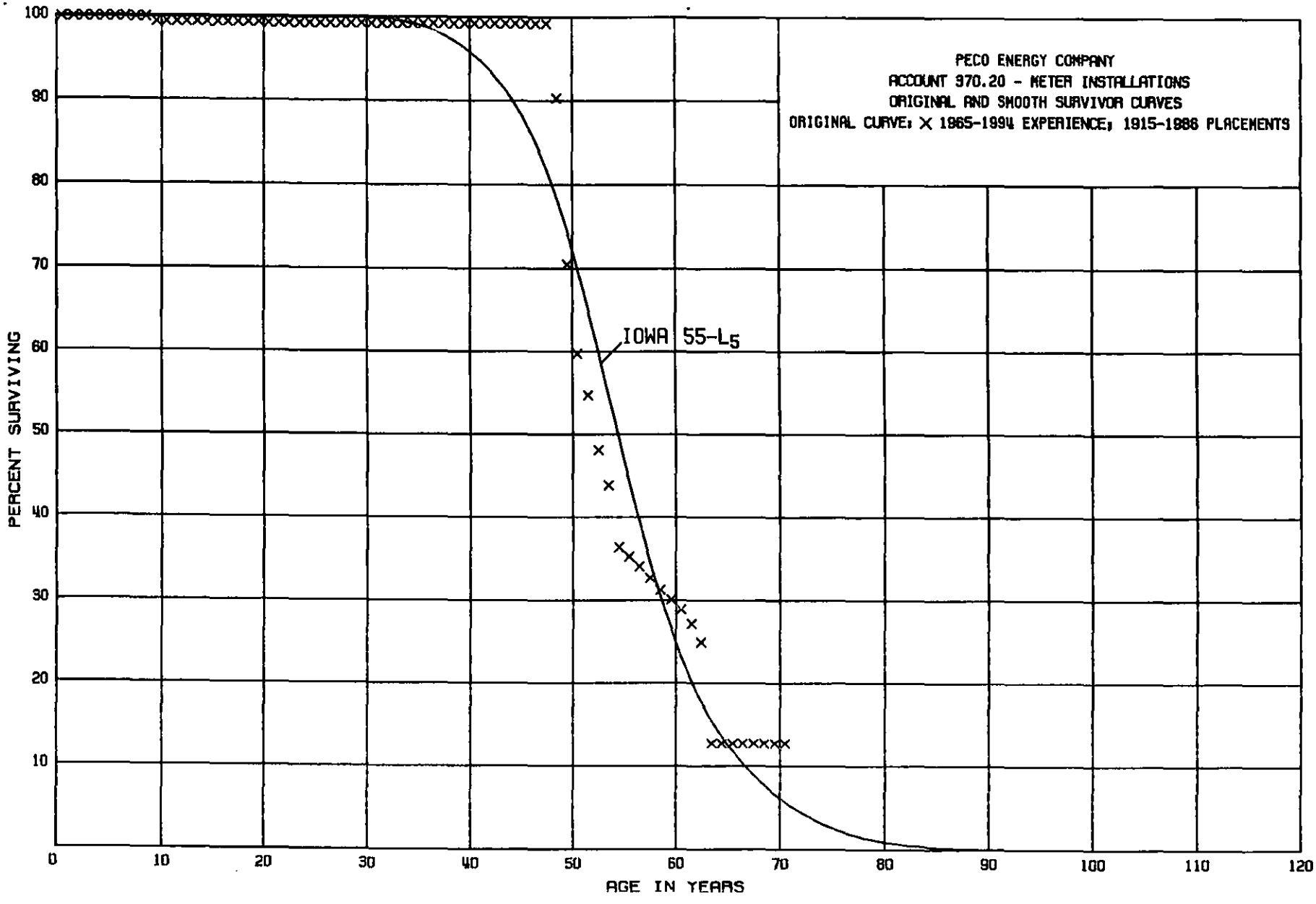
PECO ENERGY COMPANY
ACCOUNT 970.20 - METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1915-1988 PLACEMENTS
IOWA 55-L5
PERCENT SURVIVING
AGE IN YEARS
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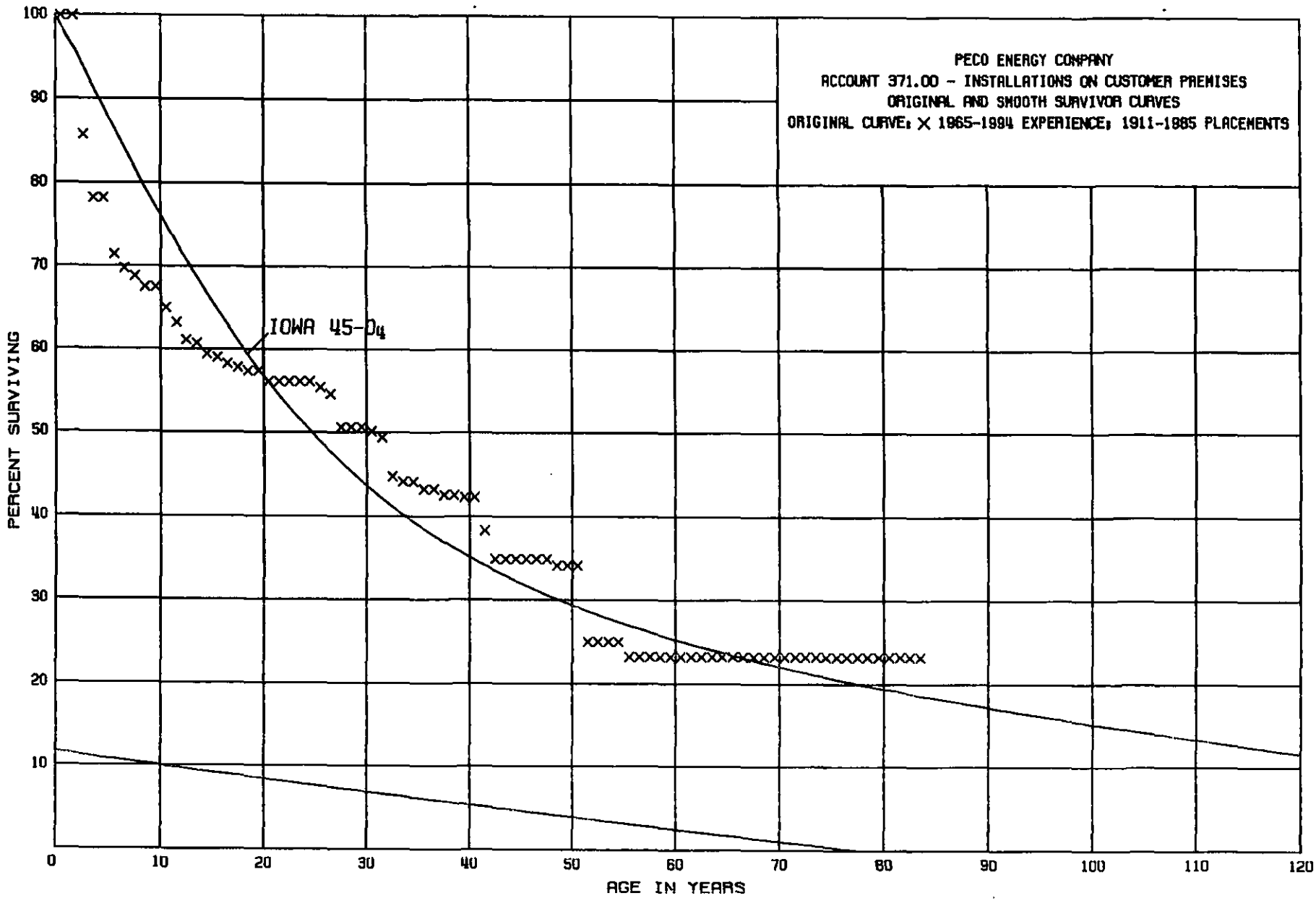
PECO ENERGY COMPANY
ACCOUNT 371.00 - INSTALLATIONS ON CUSTOMER PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1911-1985 PLACEMENTS
IOWA 45-04
PERCENT SURVIVING
AGE IN YEARS
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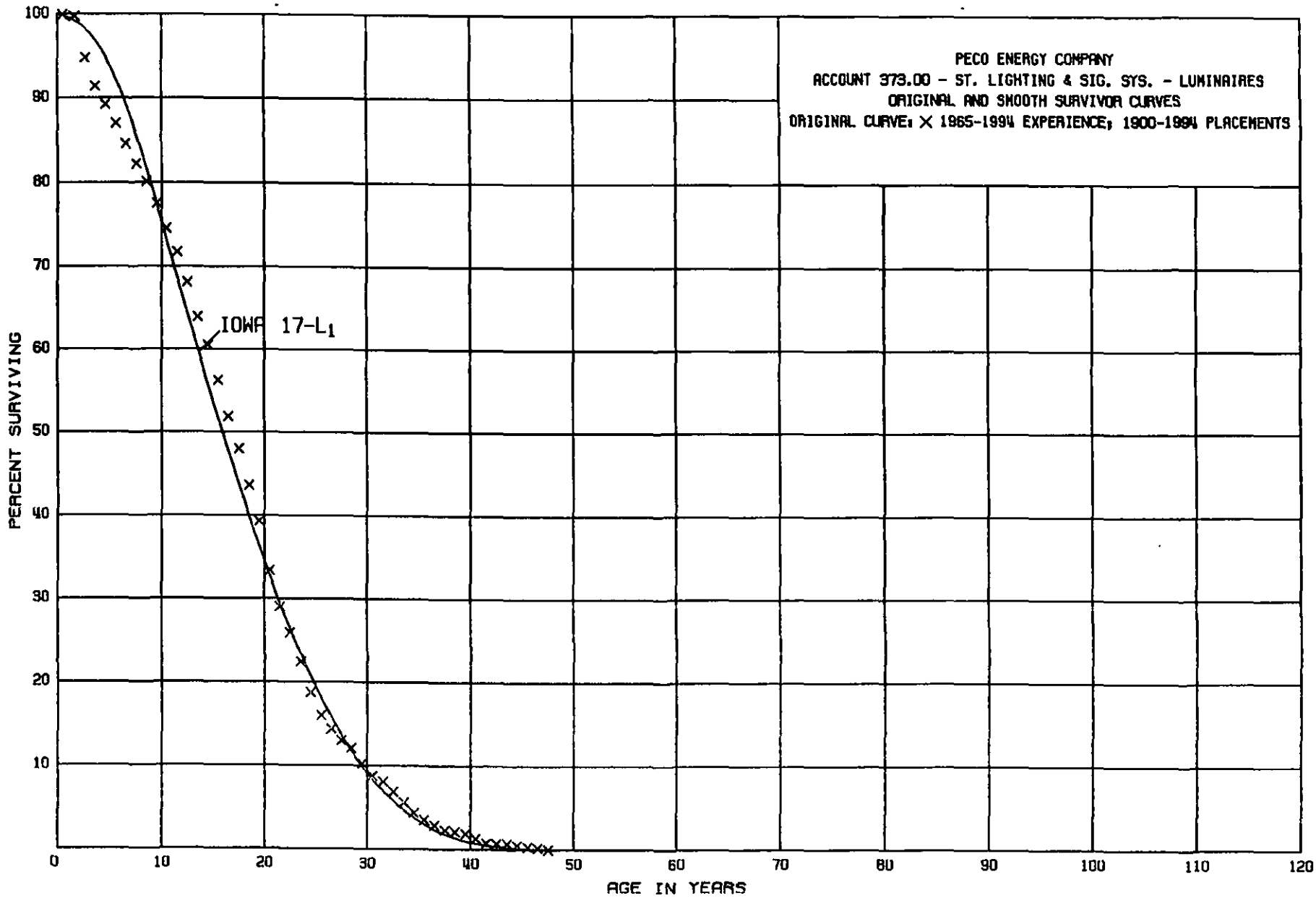
PECO ENERGY COMPANY
ACCOUNT 373.00 - ST. LIGHTING & SIG. SYS. - LUMINAIRES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1900-1994 PLACEMENTS
IOWA 17-L1
PERCENT SURVIVING
AGE IN YEARS
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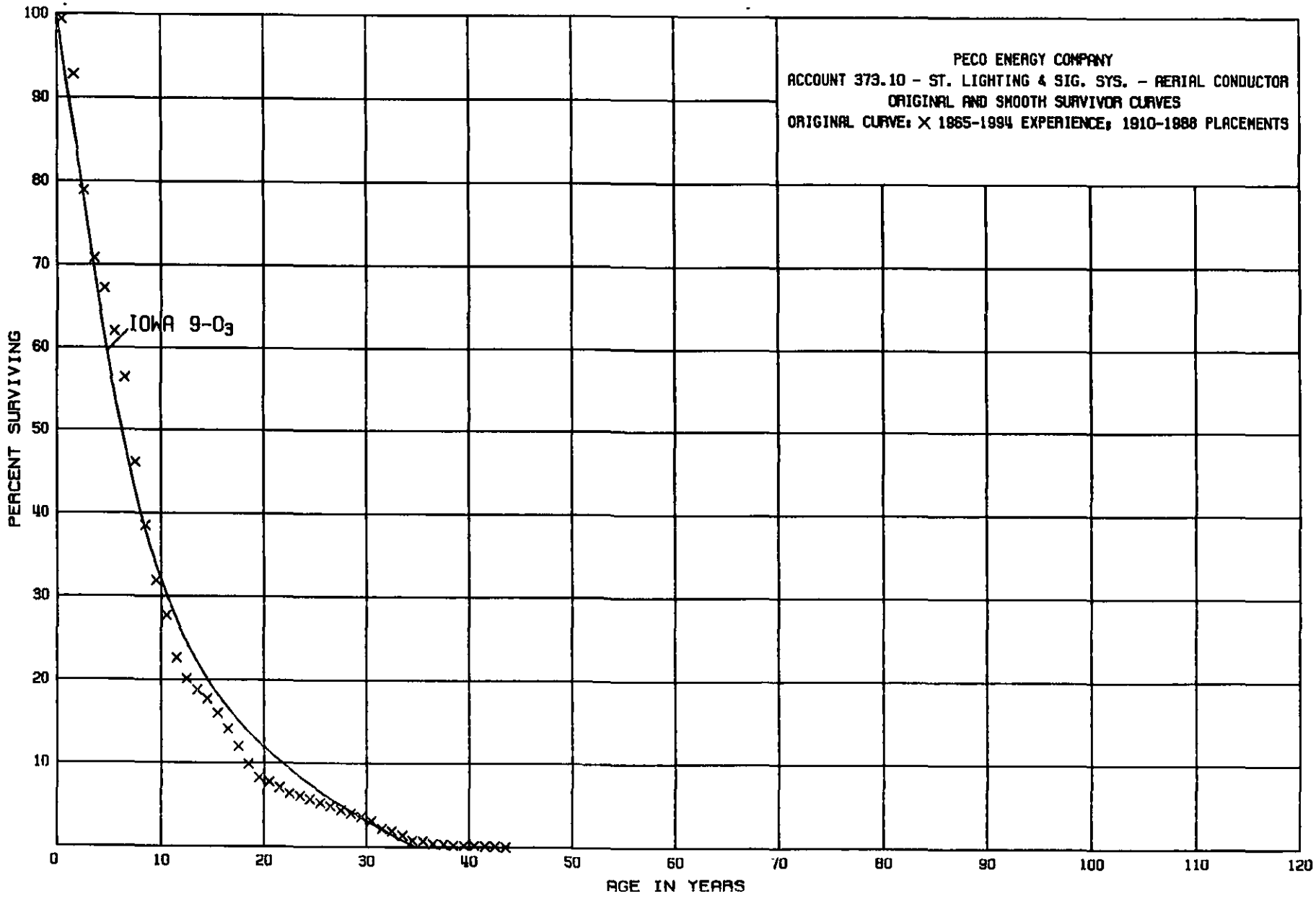
PECO ENERGY COMPANY
ACCOUNT 373.10 - ST. LIGHTING & SIG. SYS. - AERIAL CONDUCTOR
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1910-1988 PLACEMENTS
IOWA 9-O3
PERCENT SURVIVING
AGE IN YEARS
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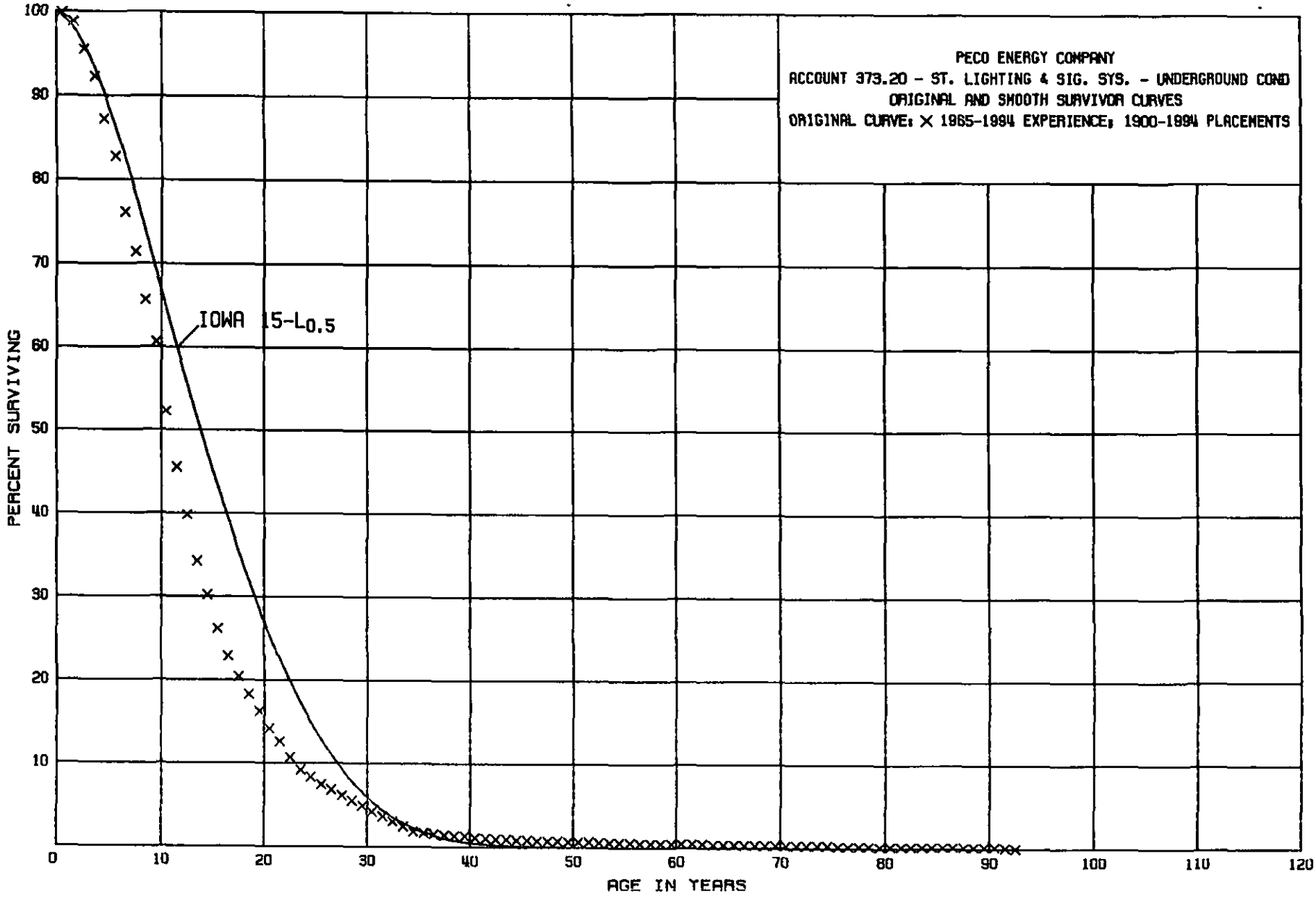
PECO ENERGY COMPANY
ACCOUNT 373.20 - ST. LIGHTING & SIG. SYS. - UNDERGROUND COND
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1900-1994 PLACEMENTS
IOWA 15-L0.5
PERCENT SURVIVING
AGE IN YEARS
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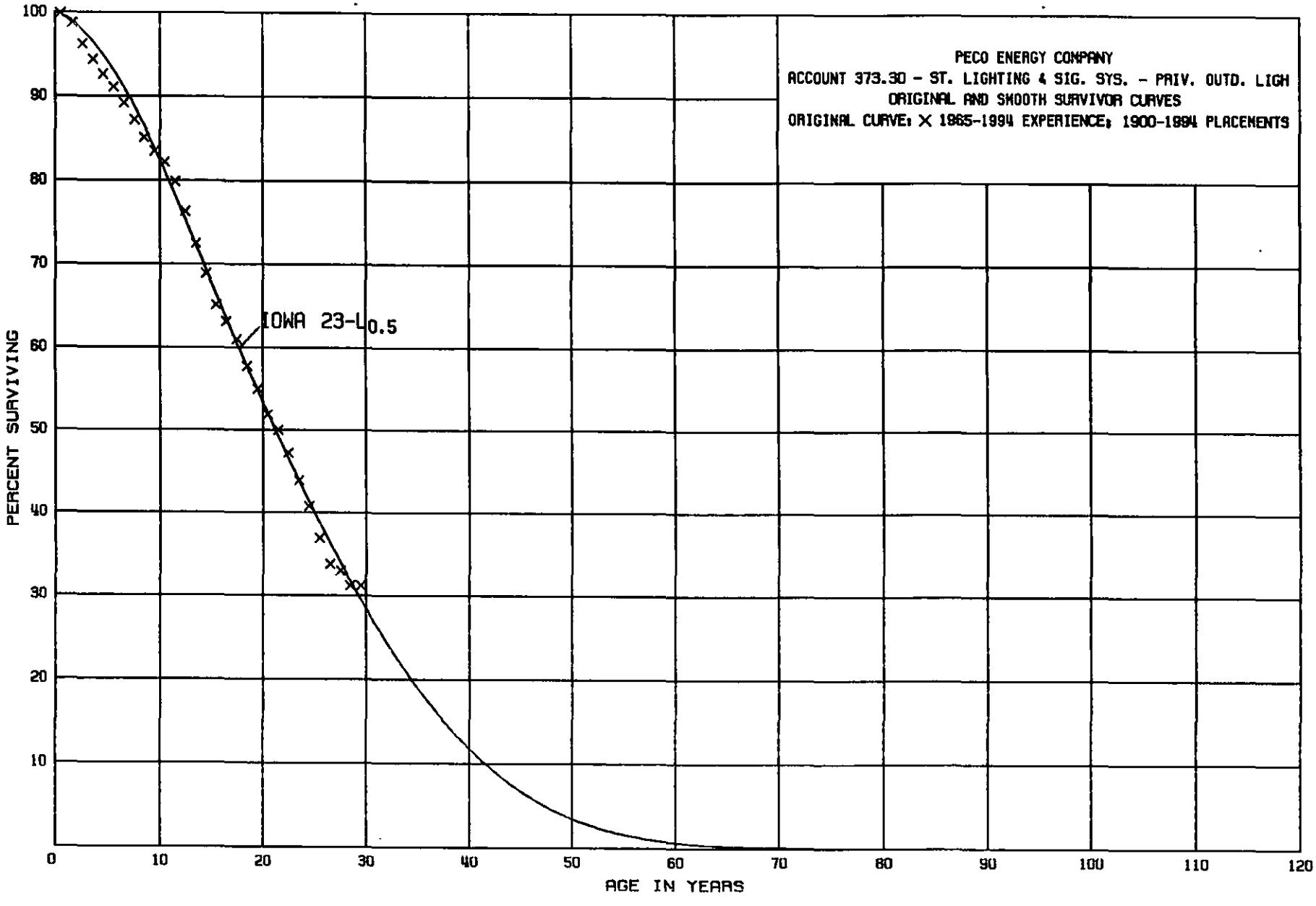
PECO ENERGY COMPANY
ACCOUNT 373.30 - ST. LIGHTING & SIG. SYS. - PRIV. OUTD. LIGH
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1900-1994 PLACEMENTS
IOWA 23-L0.5
PERCENT SURVIVING
AGE IN YEARS
100
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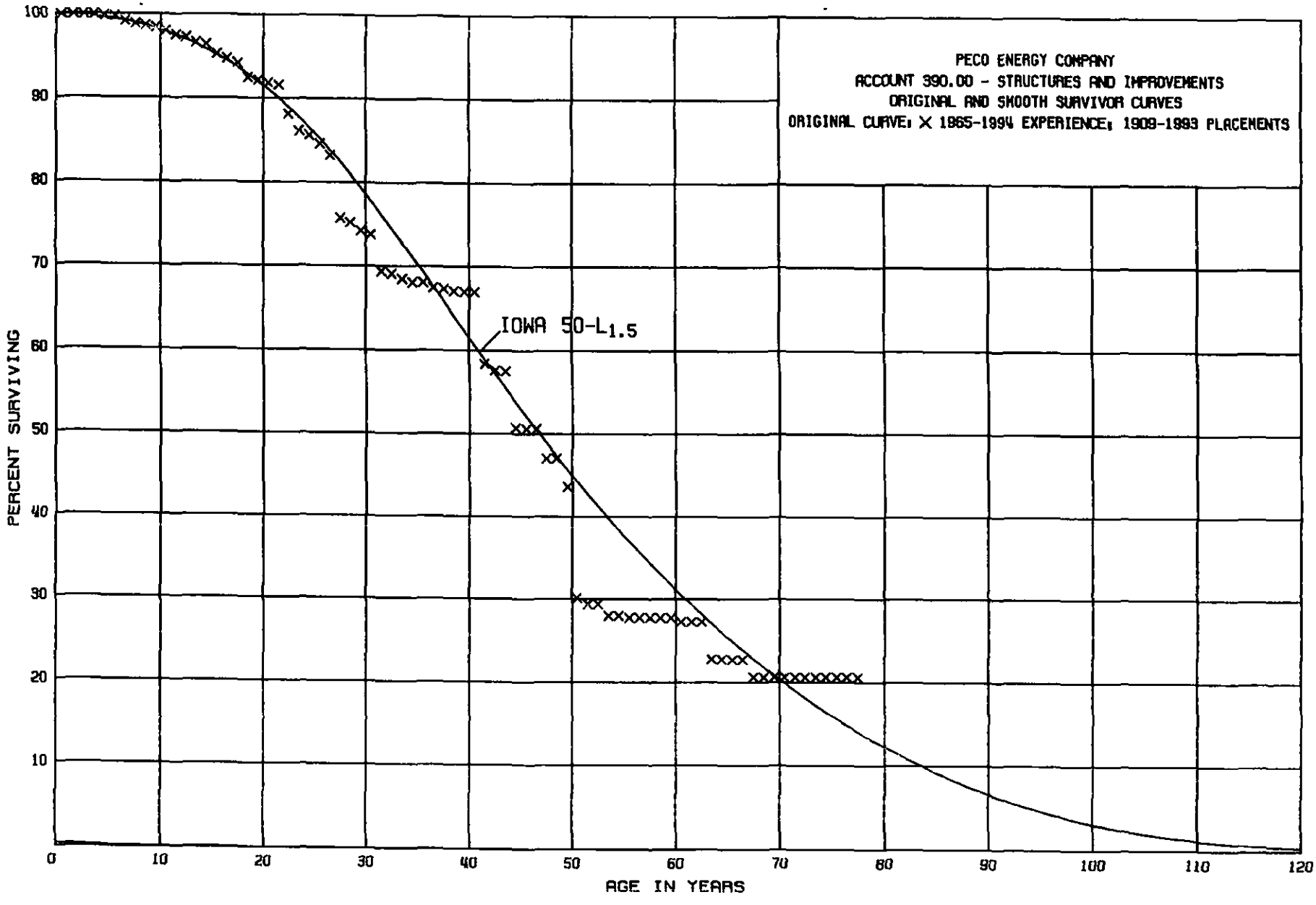
PECO ENERGY COMPANY
ACCOUNT 390.00 - STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1865-1994 EXPERIENCE; 1909-1993 PLACEMENTS
IOWA 50-L1.5
PERCENT SURVIVING
AGE IN YEARS
100
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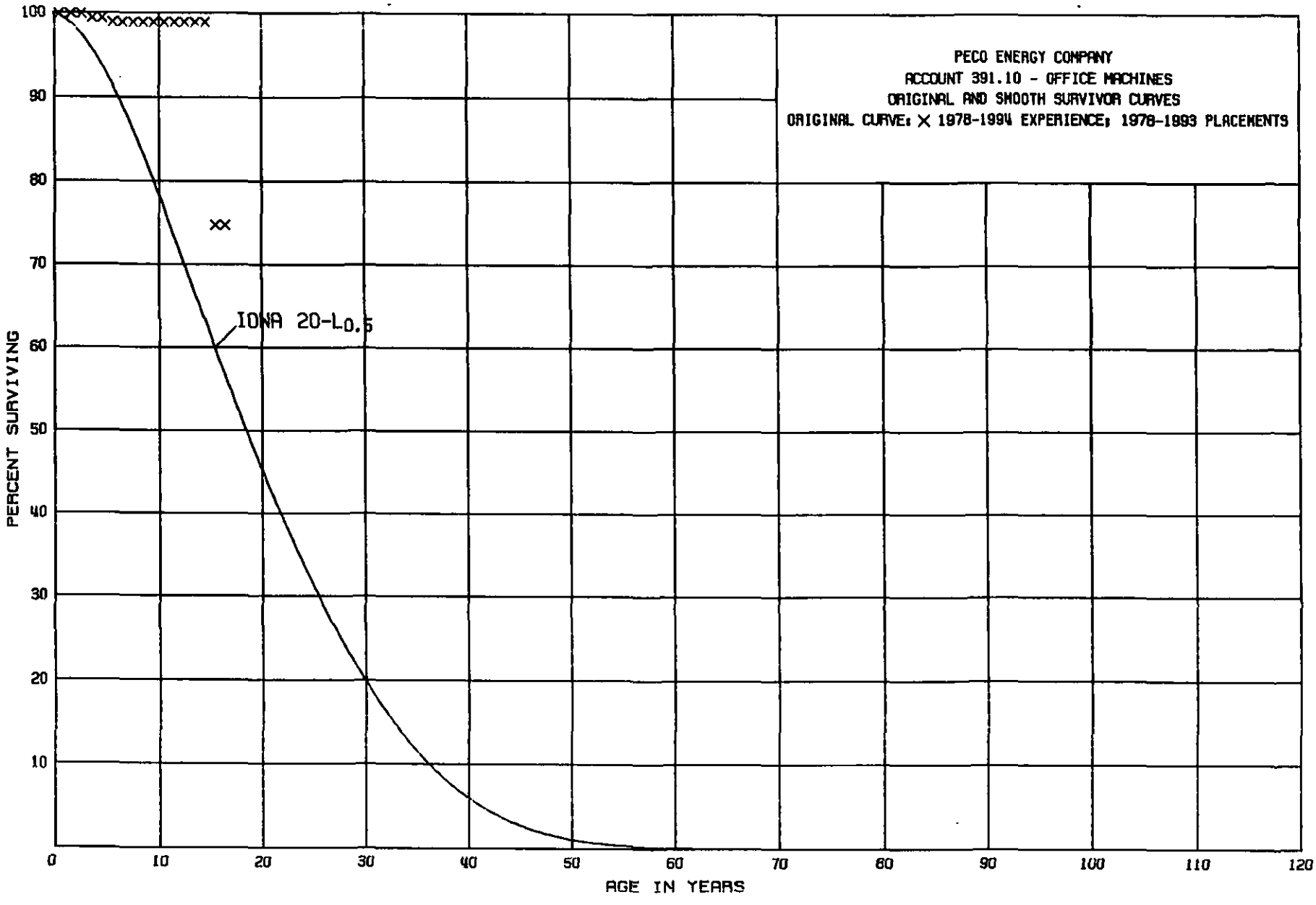
PECO ENERGY COMPANY
ACCOUNT 391.10 - OFFICE MACHINES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1978-1994 EXPERIENCE; 1978-1993 PLACEMENTS
IOWA 20-L0.5
PERCENT SURVIVING
AGE IN YEARS
100
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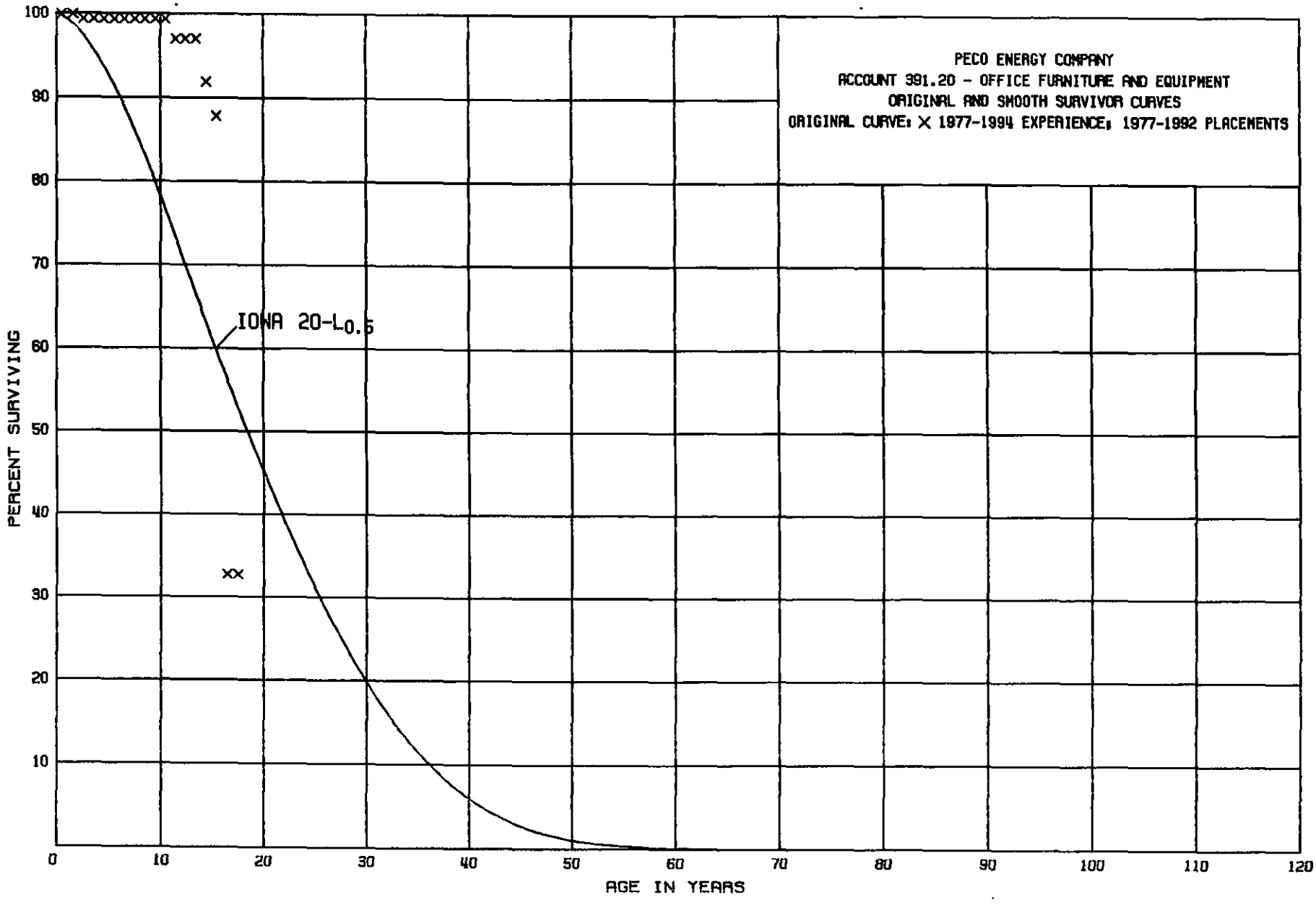
PECO ENERGY COMPANY
ACCOUNT 391.20 - OFFICE FURNITURE AND EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1977-1994 EXPERIENCE; 1977-1992 PLACEMENTS
IOWA 20-L0.5
PERCENT SURVIVING
AGE IN YEARS
100
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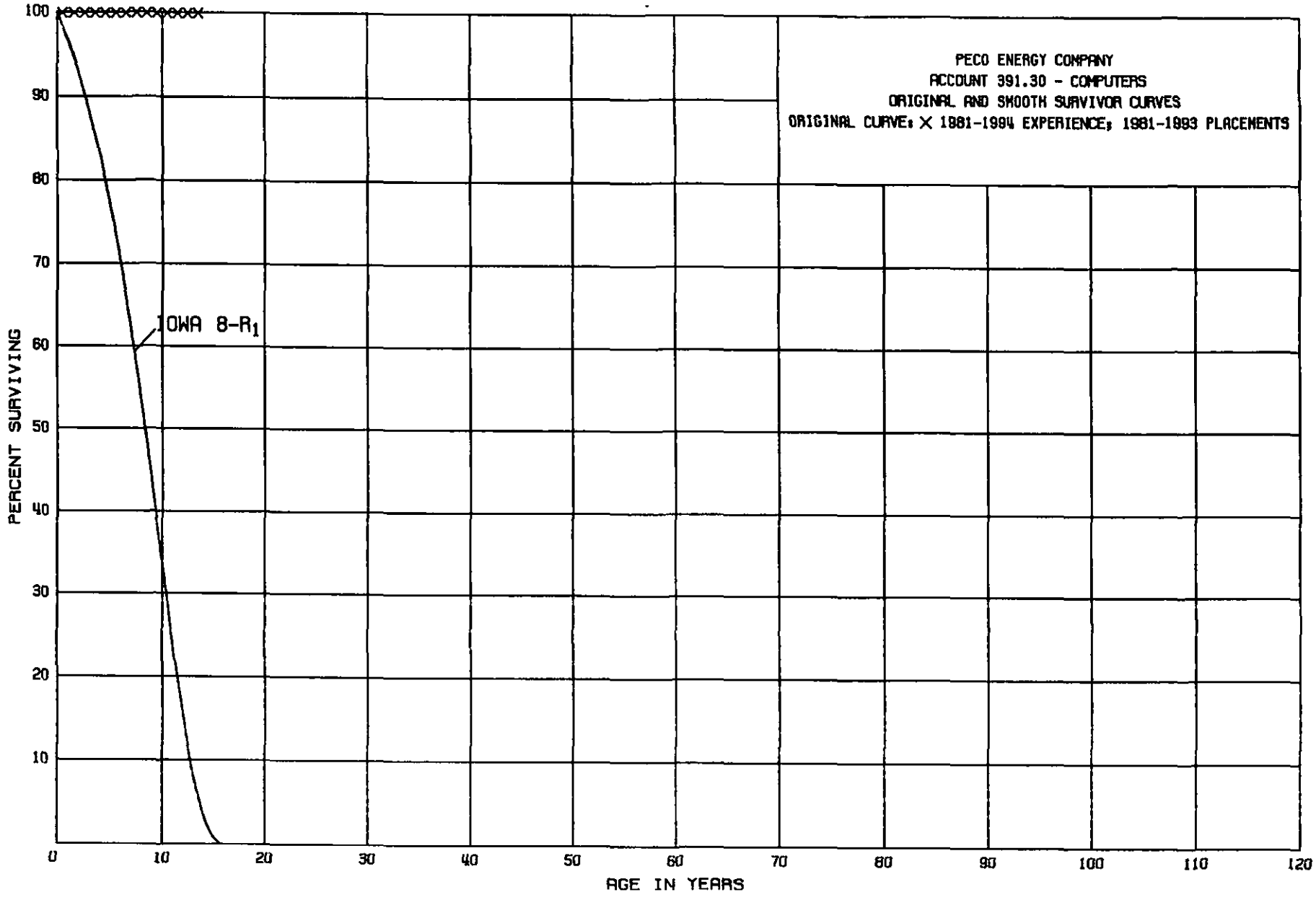
PECO ENERGY COMPANY
ACCOUNT 391.30 - COMPUTERS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-1994 EXPERIENCE; 1981-1993 PLACEMENTS
IOWA 8-R1
PERCENT SURVIVING
AGE IN YEARS
100
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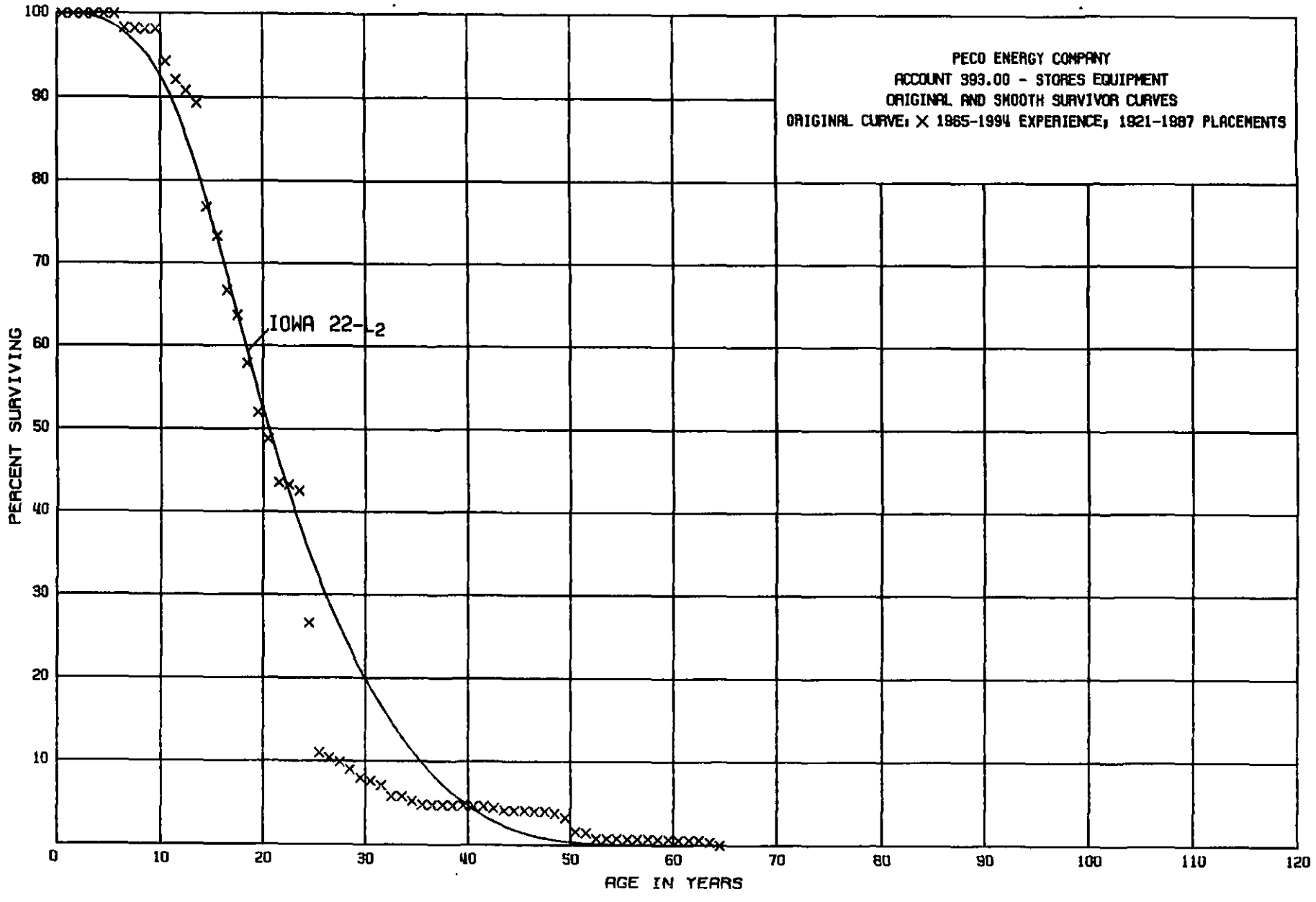
PECO ENERGY COMPANY
ACCOUNT 393.00 - STORES EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1865-1994 EXPERIENCE; 1921-1987 PLACEMENTS
IOWA 22-L2
PERCENT SURVIVING
AGE IN YEARS
100
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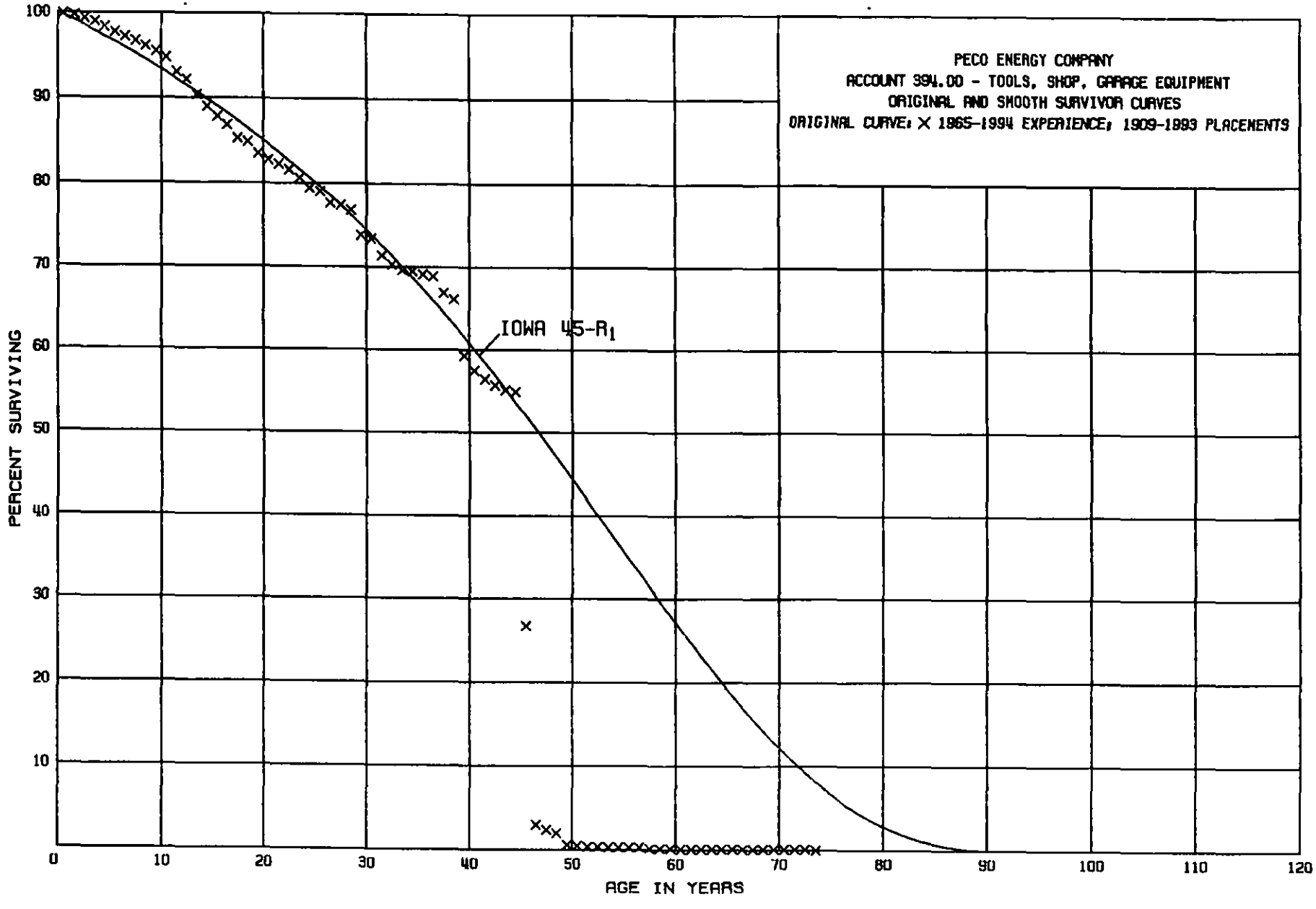
PECO ENERGY COMPANY
ACCOUNT 394.00 - TOOLS, SHOP, GARAGE EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1909-1993 PLACEMENTS
IOWA 45-R1
PERCENT SURVIVING
AGE IN YEARS
100
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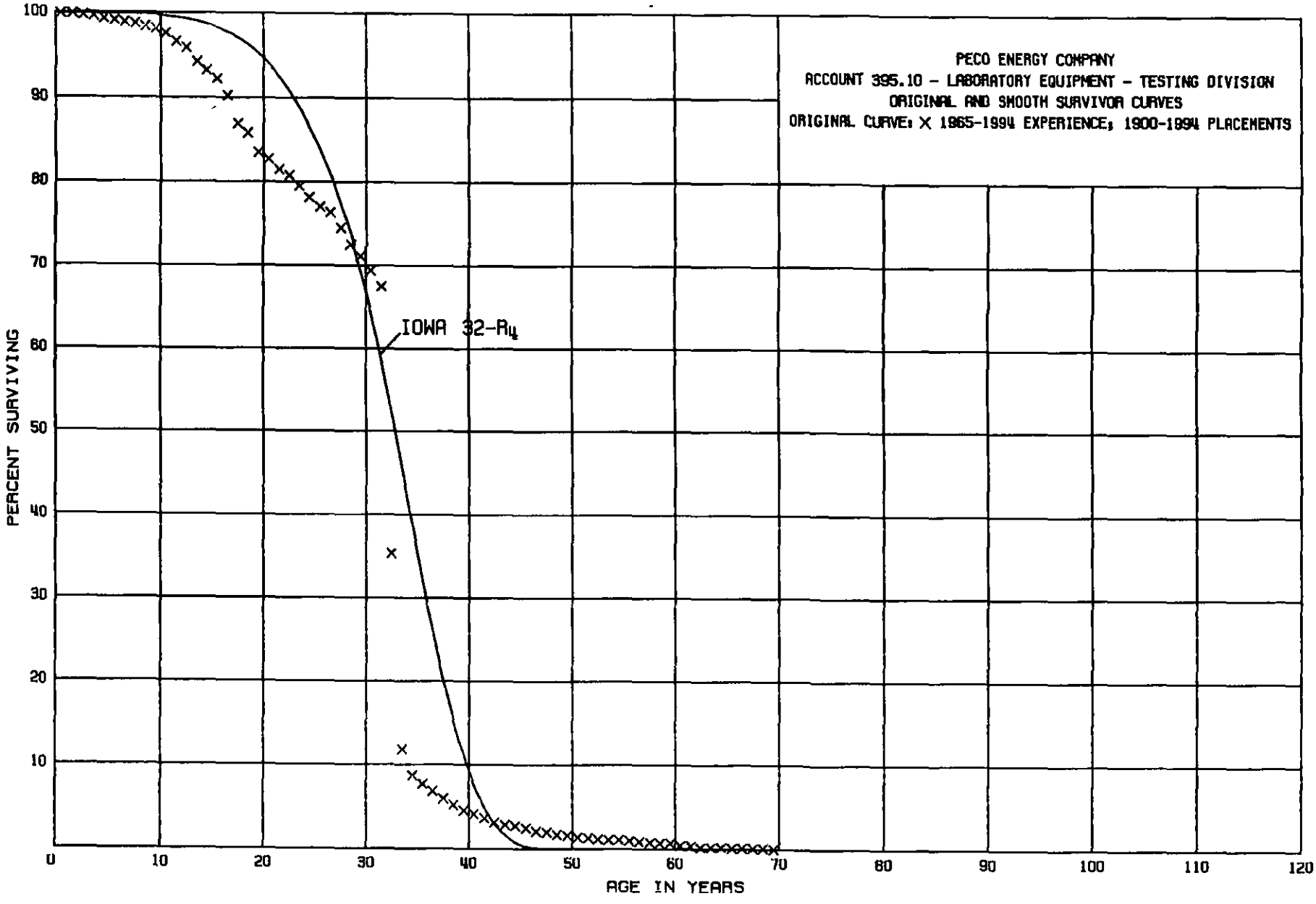
PECO ENERGY COMPANY
ACCOUNT 395.10 - LABORATORY EQUIPMENT - TESTING DIVISION
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1900-1994 PLACEMENTS
IOWA 32-R4
PERCENT SURVIVING
AGE IN YEARS
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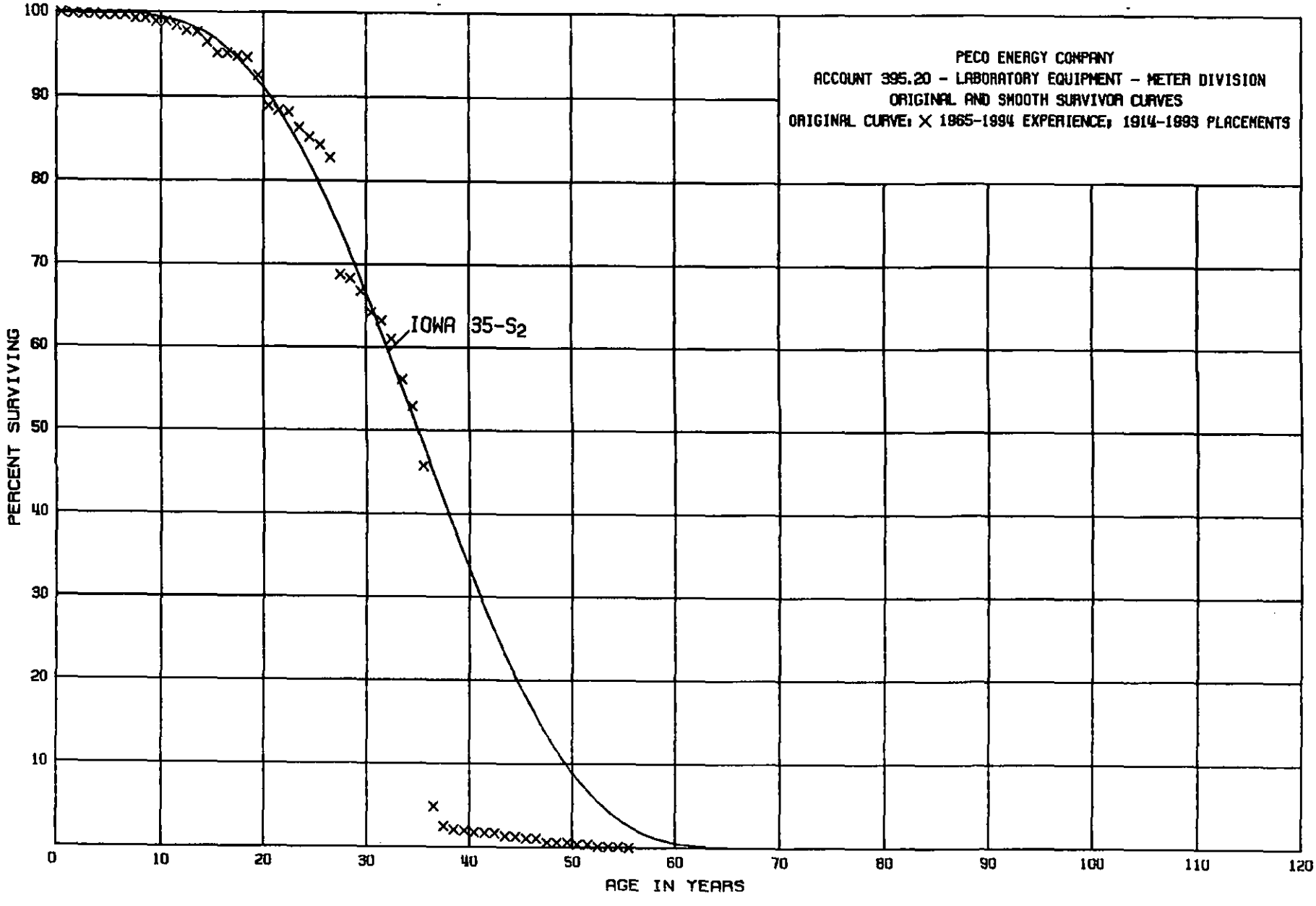
PECO ENERGY COMPANY
ACCOUNT 395.20 - LABORATORY EQUIPMENT - METER DIVISION
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1914-1993 PLACEMENTS
IOWA 35-S2
PERCENT SURVIVING
AGE IN YEARS
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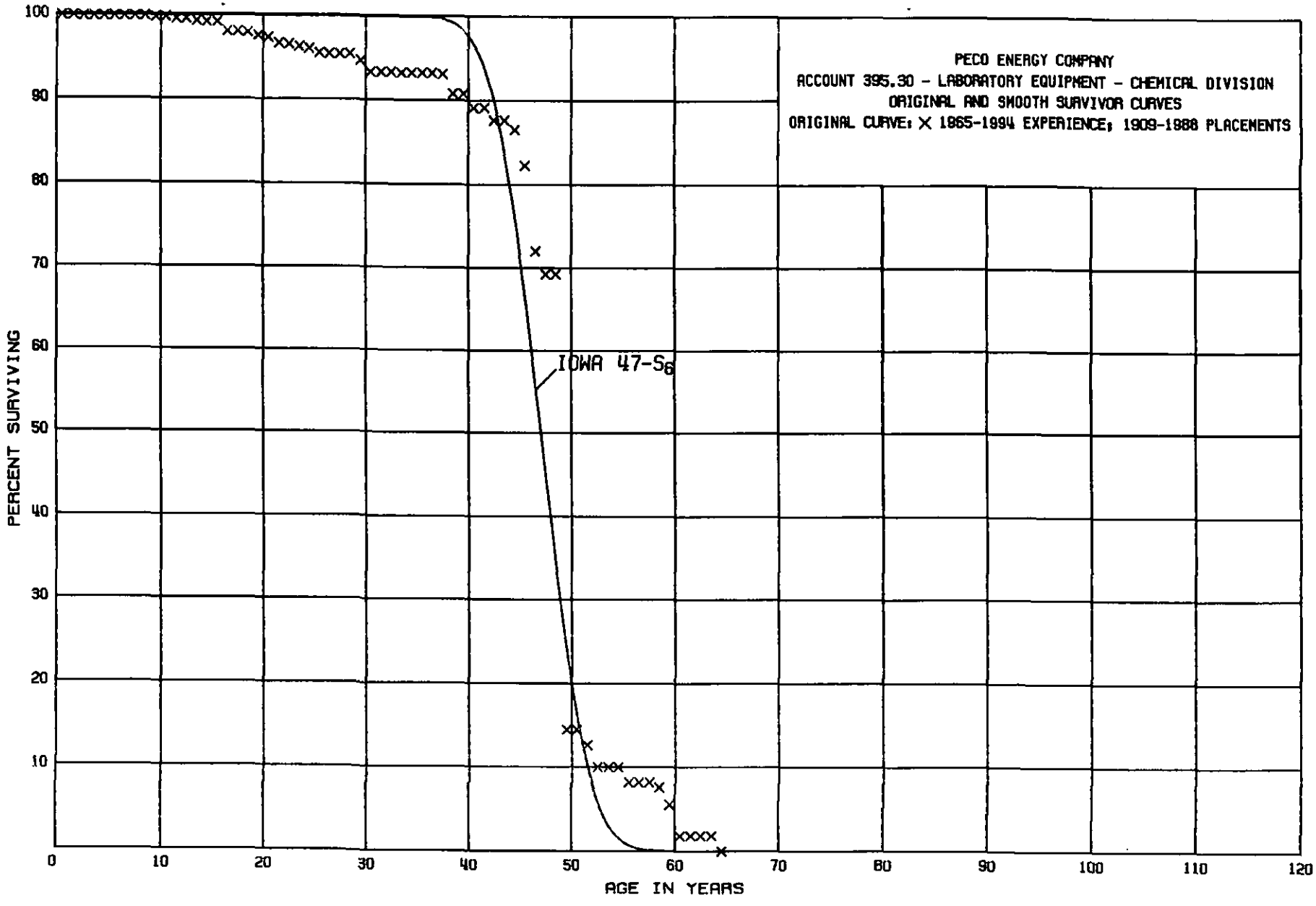
PECO ENERGY COMPANY
ACCOUNT 395.30 - LABORATORY EQUIPMENT - CHEMICAL DIVISION
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1865-1994 EXPERIENCE; 1909-1988 PLACEMENTS
IOWA 47-S6
PERCENT SURVIVING
AGE IN YEARS
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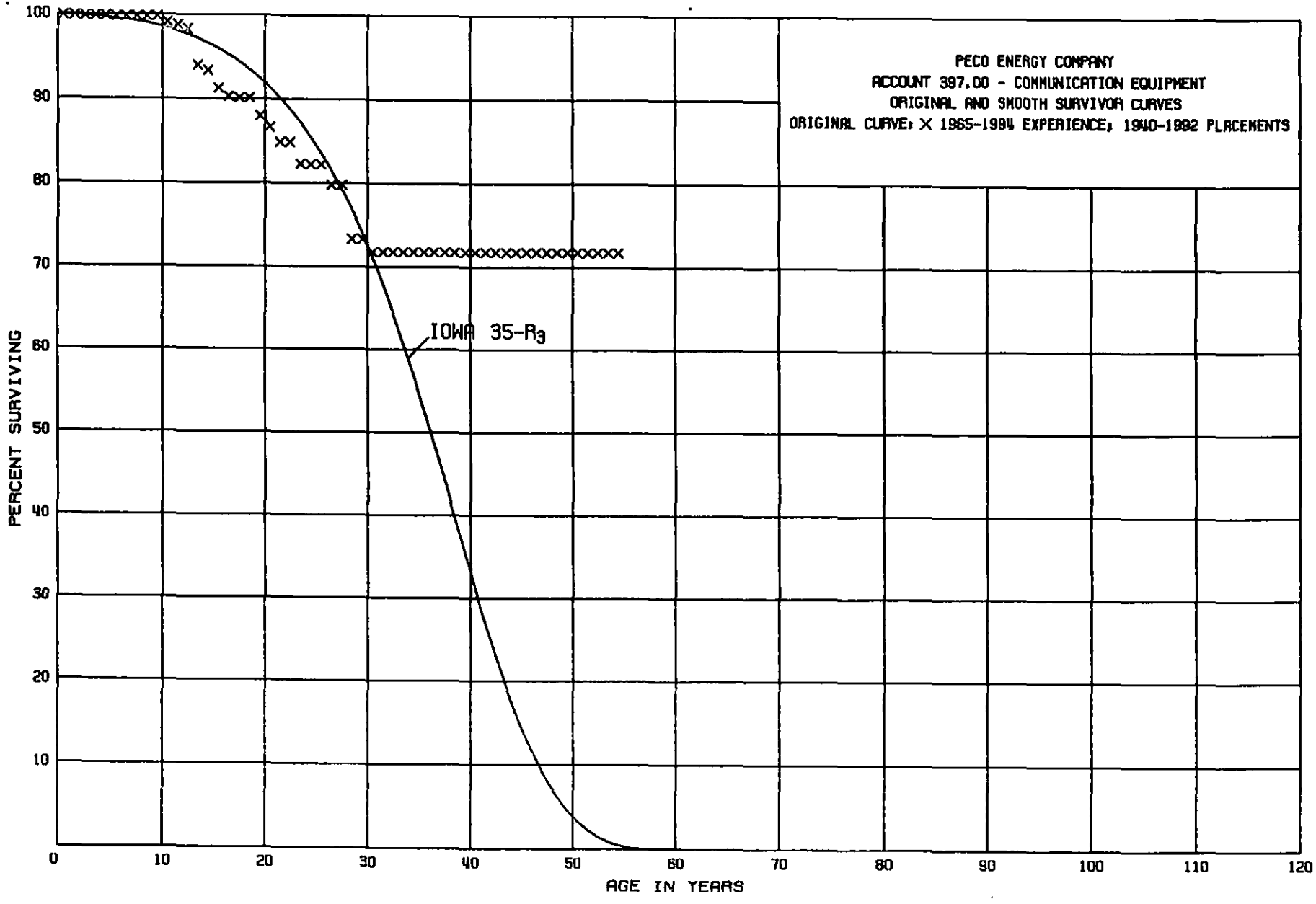
PECO ENERGY COMPANY
ACCOUNT 397.00 - COMMUNICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1940-1992 PLACEMENTS
IOWA 35-R3
PERCENT SURVIVING
AGE IN YEARS
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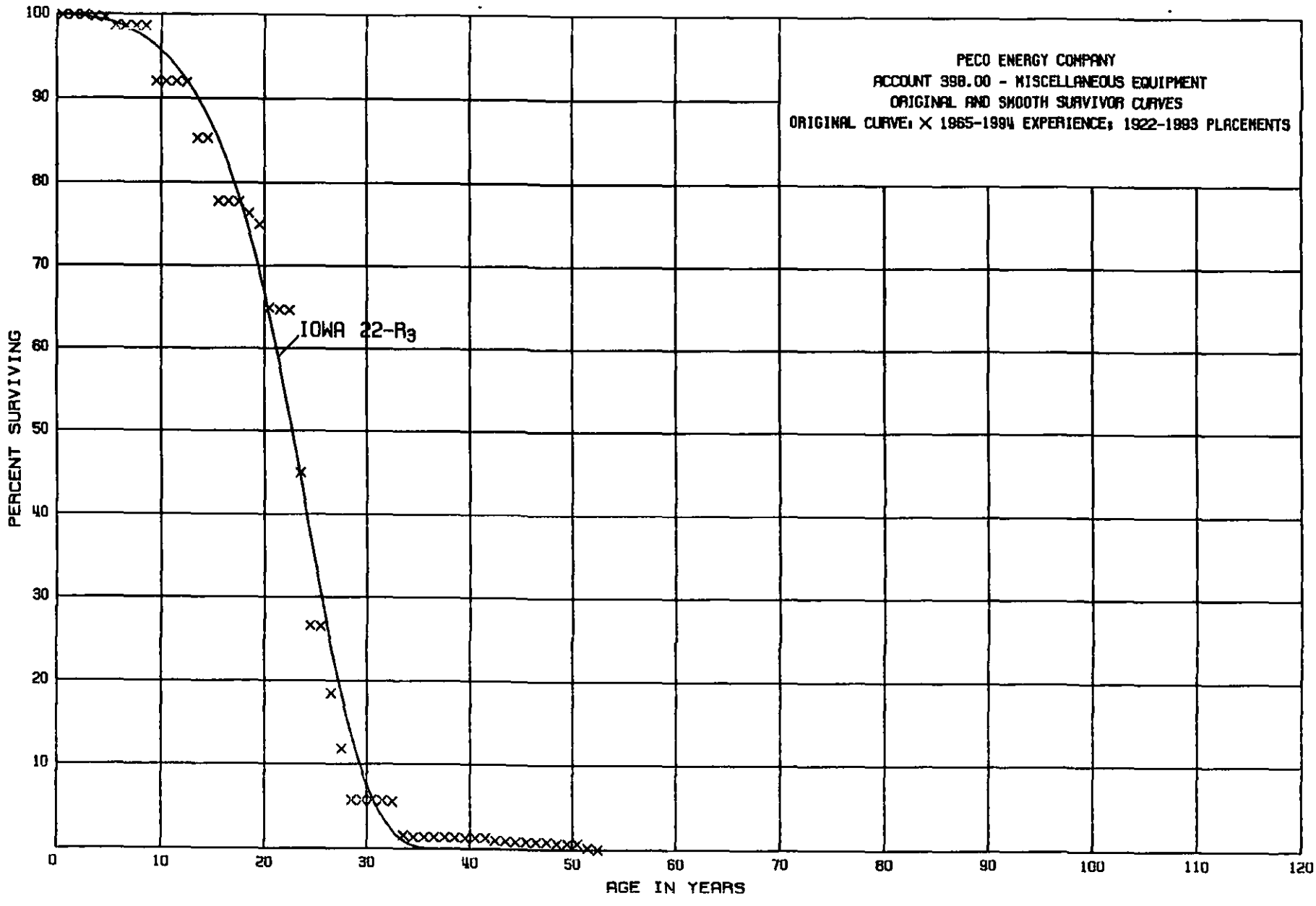
PECO ENERGY COMPANY
ACCOUNT 398.00 - MISCELLANEOUS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1922-1993 PLACEMENTS
IOWA 22-R3
PERCENT SURVIVING
AGE IN YEARS
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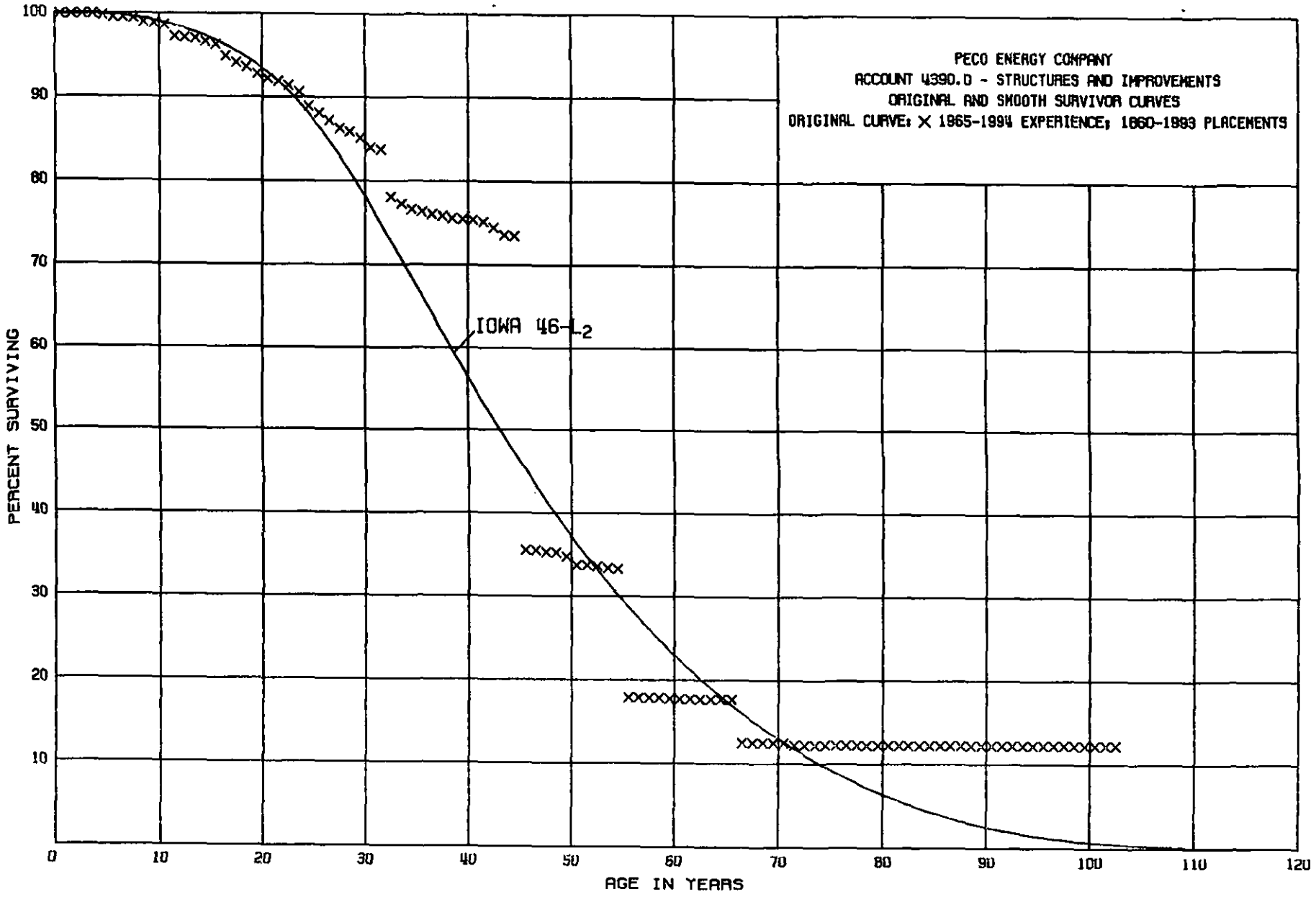
PECO ENERGY COMPANY
ACCOUNT 4390.0 - STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1860-1993 PLACEMENTS
IOWA 46-L2
PERCENT SURVIVING
AGE IN YEARS
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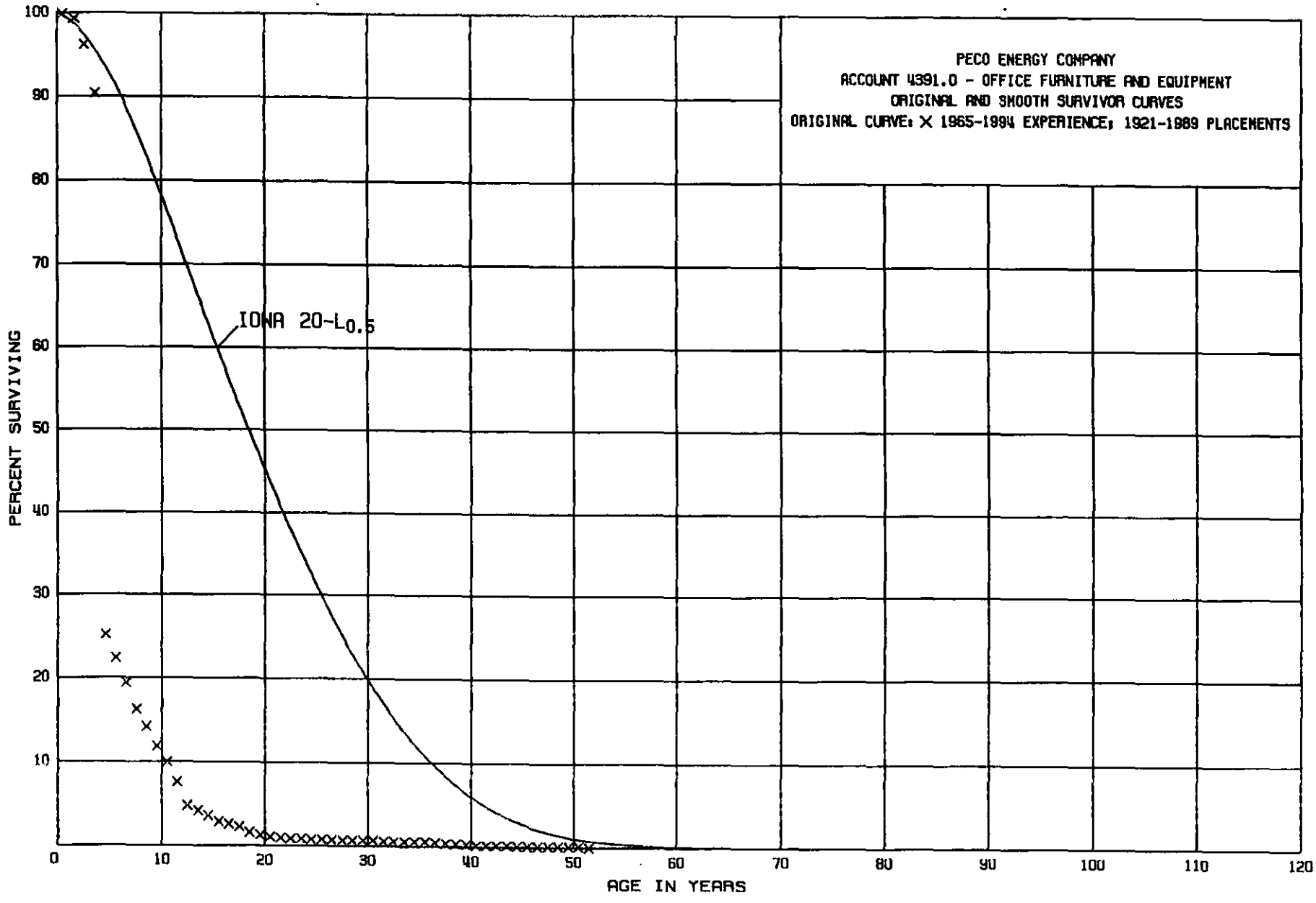
PECO ENERGY COMPANY
ACCOUNT 4391.0 - OFFICE FURNITURE AND EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1921-1989 PLACEMENTS
IOWA 20-L0.5
PERCENT SURVIVING
AGE IN YEARS
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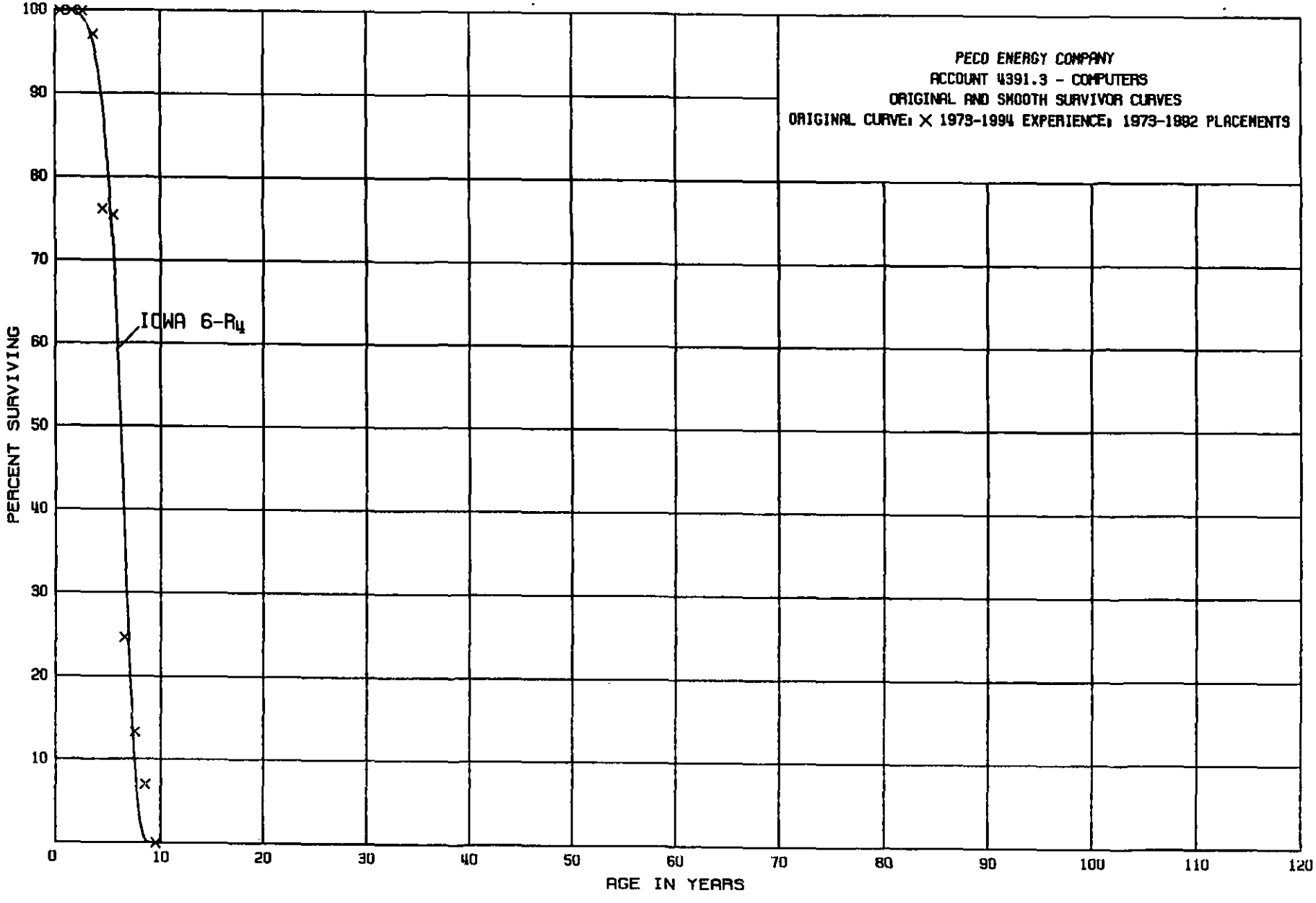
PECO ENERGY COMPANY
ACCOUNT 4391.3 - COMPUTERS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-1994 EXPERIENCE; 1973-1992 PLACEMENTS
IOWA 6-R4
PERCENT SURVIVING
AGE IN YEARS
100
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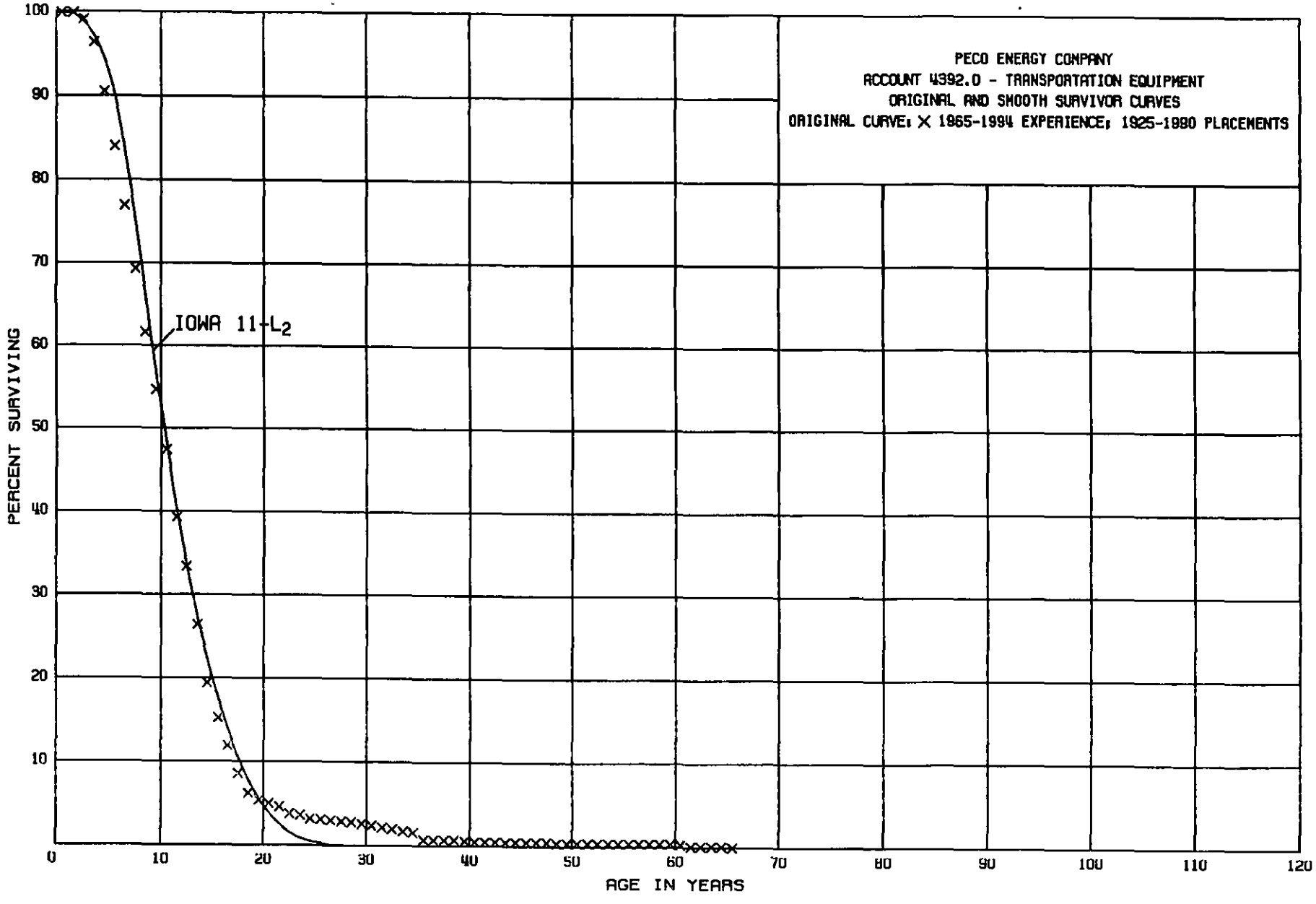
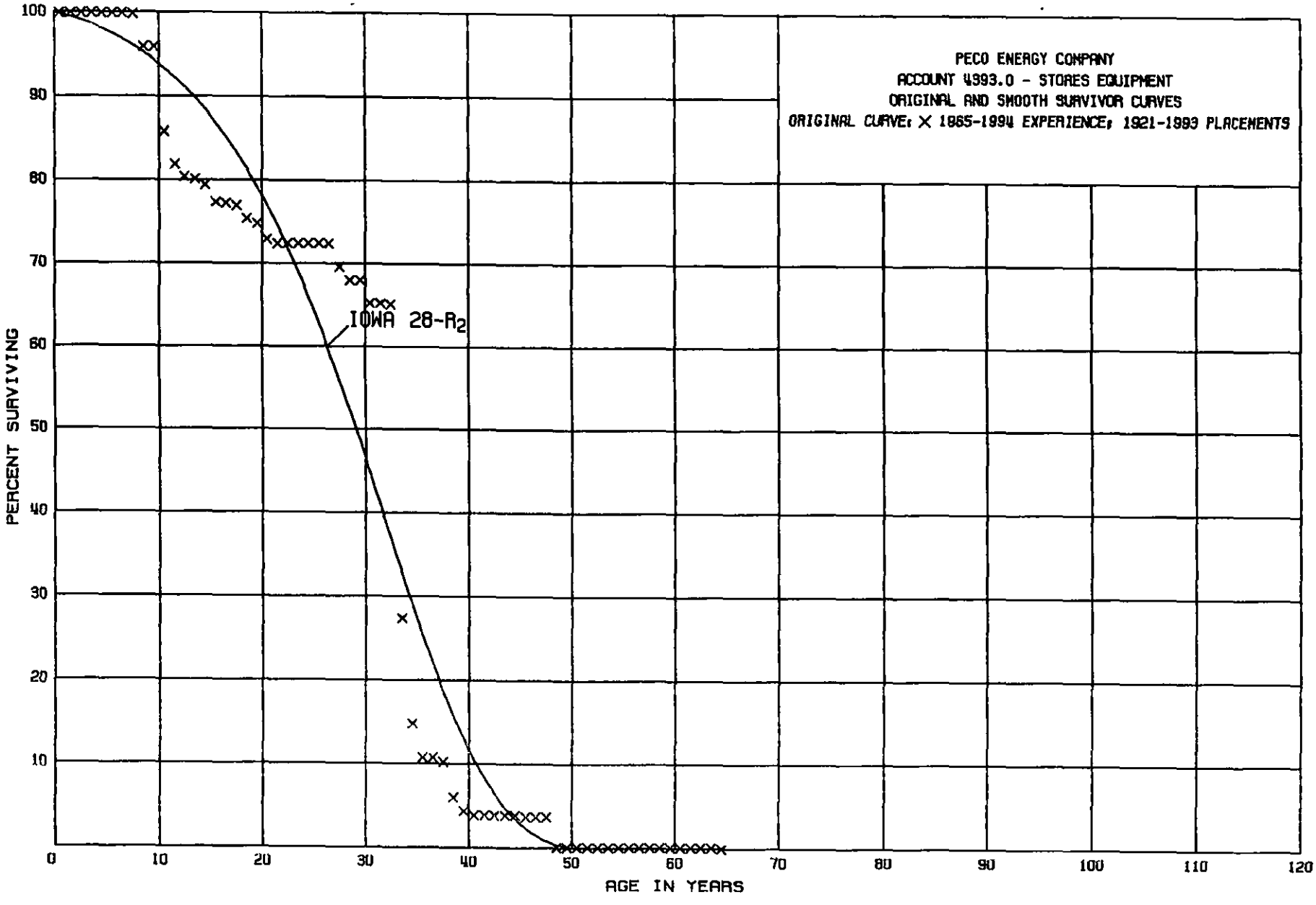
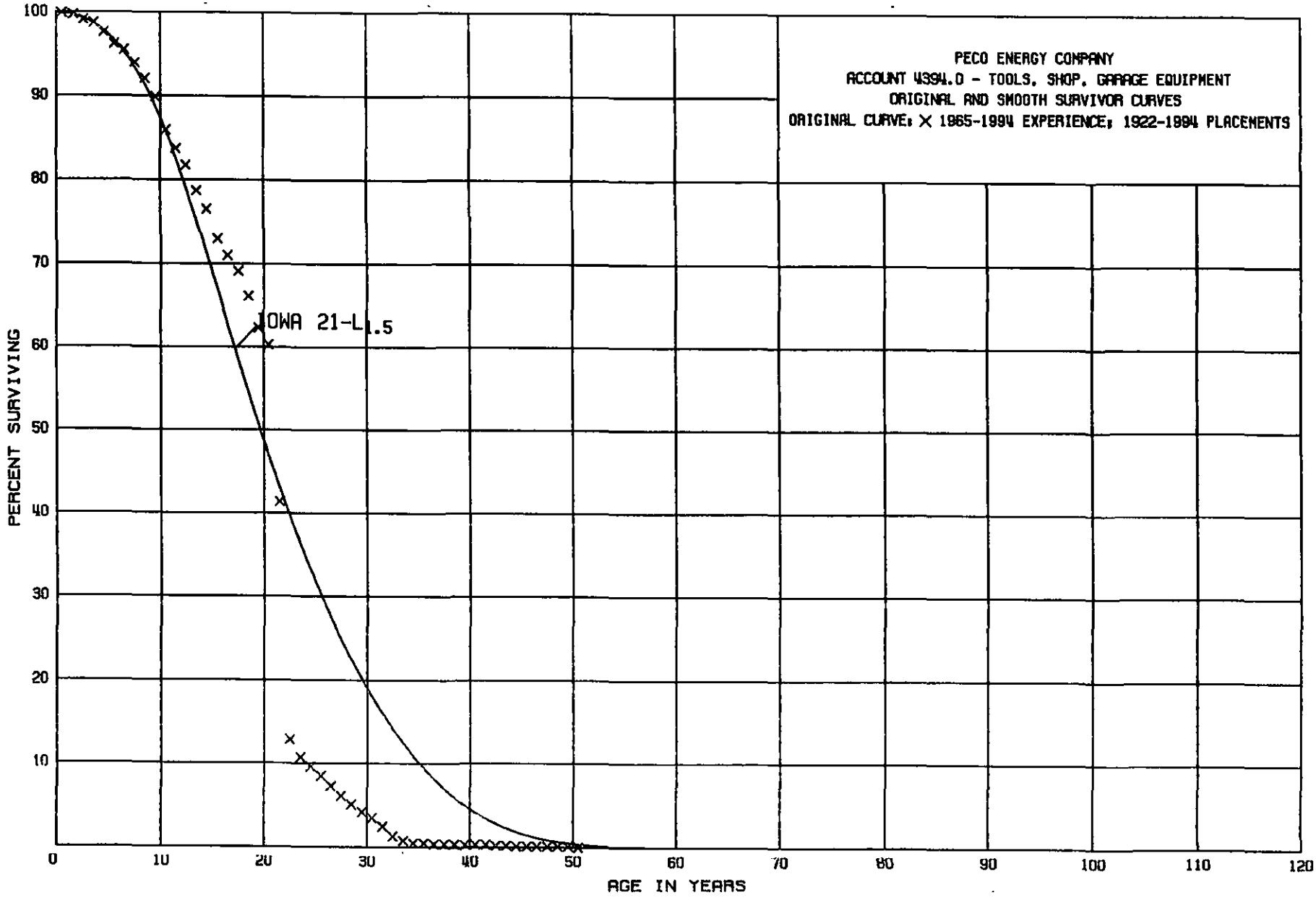
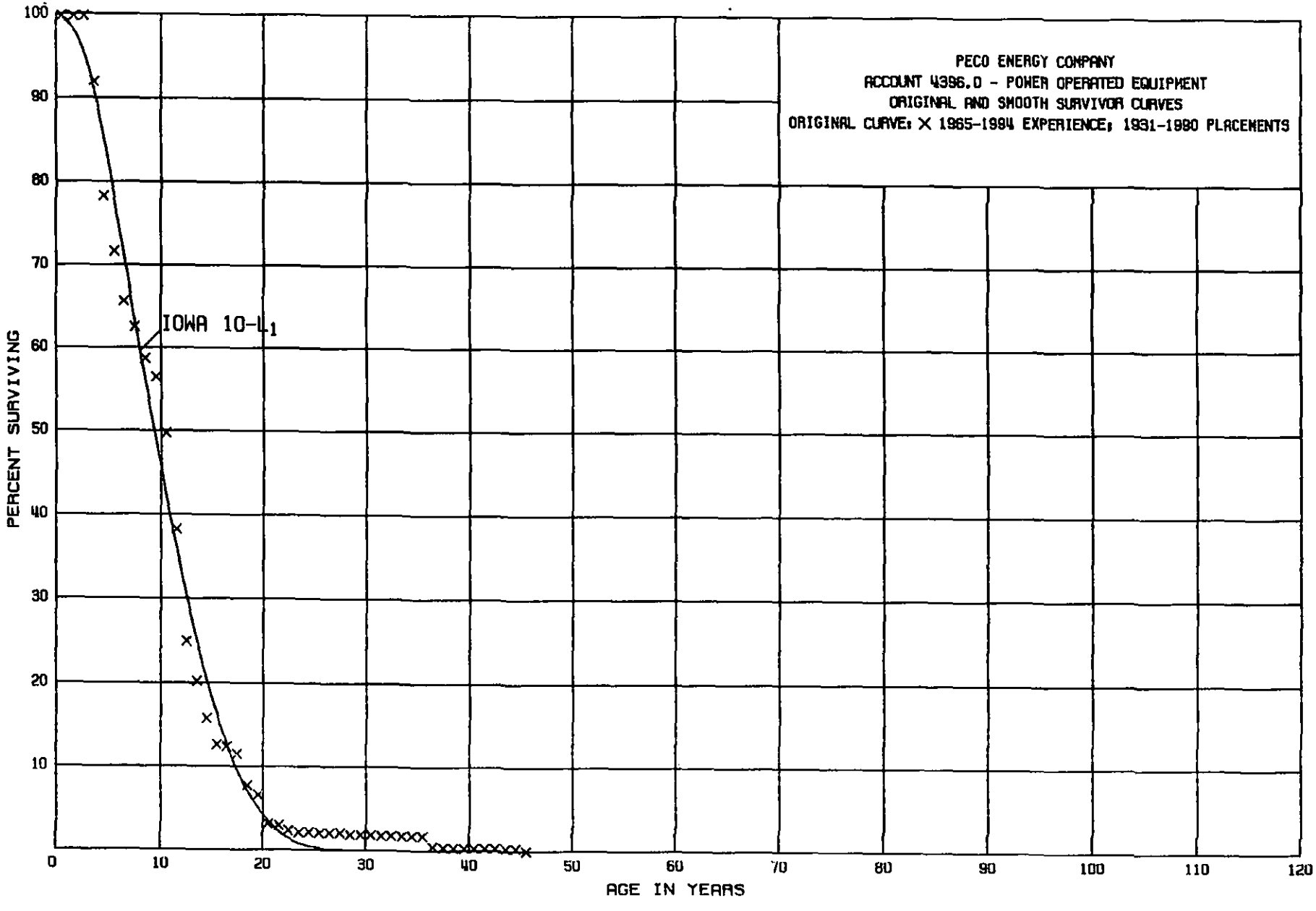
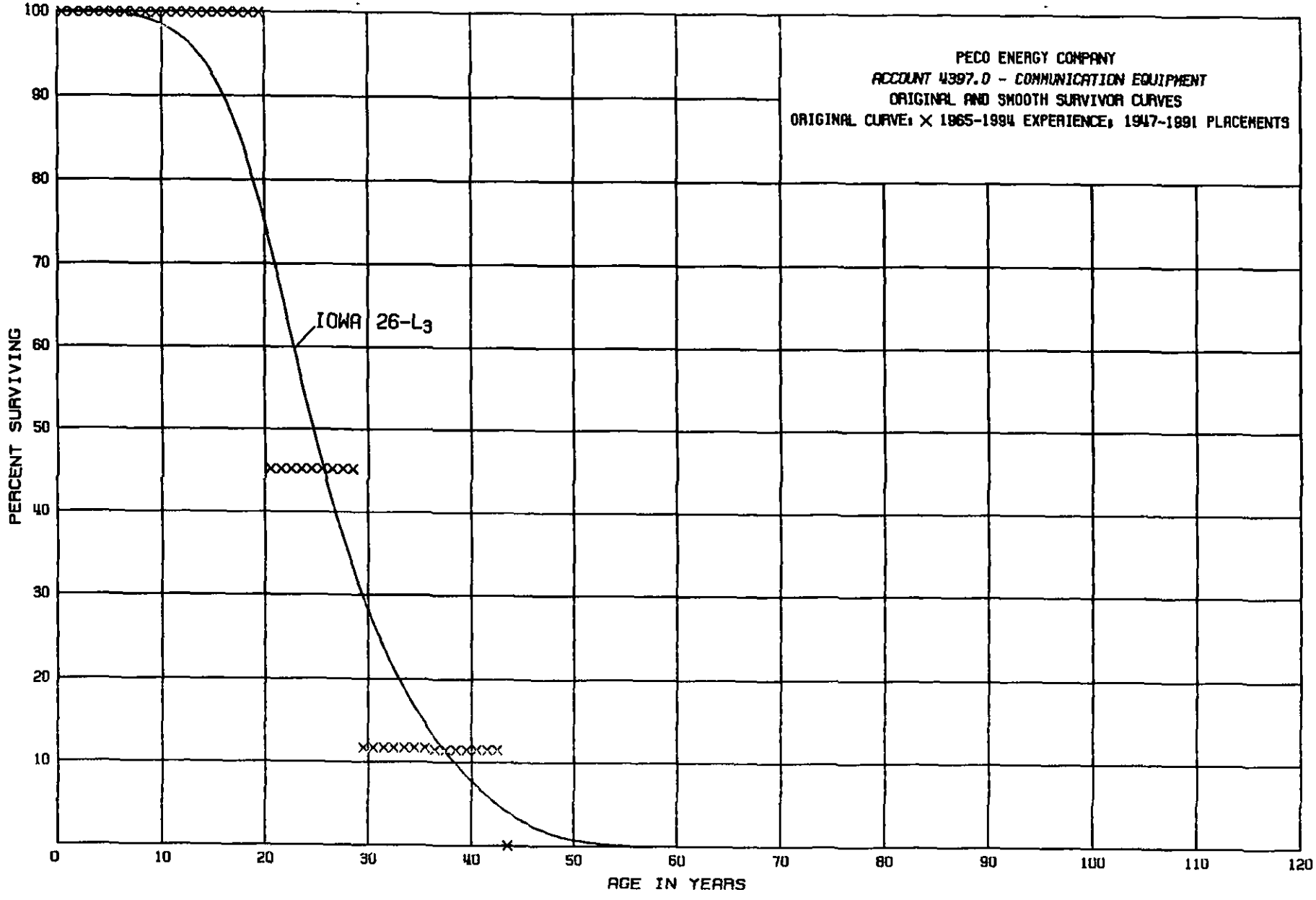
0
10
20
30
40
50
60
70
80
90
100
110
120

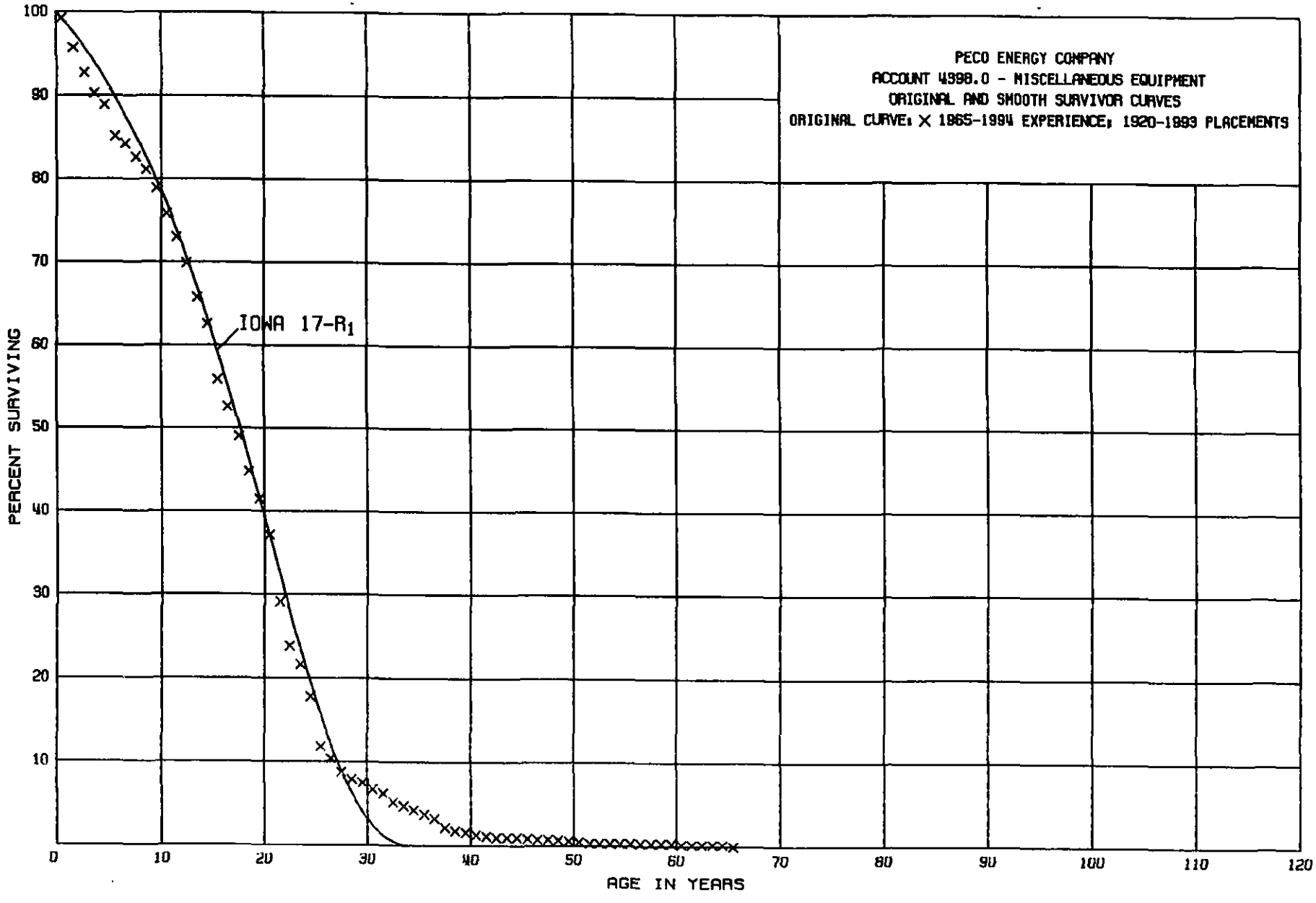

PECO ENERGY COMPANY
ACCOUNT 4392.0 - TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1925-1980 PLACEMENTS
IOWA 11-L2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120


PECO ENERGY COMPANY
ACCOUNT 4393.0 - STORES EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1921-1993 PLACEMENTS
IOWA 28-R2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120


PECO ENERGY COMPANY
ACCOUNT 4394.0 - TOOLS, SHOP, GARAGE EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1922-1994 PLACEMENTS
IOWA 21-L1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120


PECO ENERGY COMPANY
ACCOUNT 4396.0 - POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1931-1990 PLACEMENTS
IOWA 10-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120


PECO ENERGY COMPANY
ACCOUNT 4397.0 - COMMUNICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1947-1991 PLACEMENTS
IOWA 26-L3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120


PECO ENERGY COMPANY
ACCOUNT 4398.0 - MISCELLANEOUS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1965-1994 EXPERIENCE; 1920-1993 PLACEMENTS
IOWA 17-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

APPENDIX B
SURVIVOR DATA

PECO ENERGY COMPANY

ACCOUNT 311.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

AVG AGE RET 33.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1902-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,200,835		0.0000	1.0000	100.00
0.5	188,027,029		0.0000	1.0000	100.00
1.5	192,437,448		0.0000	1.0000	100.00
2.5	188,695,247		0.0000	1.0000	100.00
3.5	188,902,128	8,319	0.0000	1.0000	100.00
4.5	188,384,129	39,467	0.0002	0.9998	100.00
5.5	198,437,087	6,915	0.0000	1.0000	99.98
6.5	201,611,593	434,115	0.0022	0.9978	99.98
7.5	198,547,529	41,363	0.0002	0.9998	99.76
8.5	195,781,930	34,017	0.0002	0.9998	99.74
9.5	181,659,901	41,127	0.0002	0.9998	99.72
10.5	186,396,374	66,362	0.0004	0.9996	99.70
11.5	181,616,199	117,901	0.0006	0.9994	99.66
12.5	132,981,899	288,867	0.0022	0.9978	99.60
13.5	132,562,792	1,944,475	0.0147	0.9853	99.38
14.5	130,369,952	411,754	0.0032	0.9968	97.92
15.5	130,374,350	190,225	0.0015	0.9985	97.61
16.5	129,942,583	35,574	0.0003	0.9997	97.46
17.5	130,045,197	16,738	0.0001	0.9999	97.43
18.5	129,999,088	64,093	0.0005	0.9995	97.42
19.5	130,345,673	18,803	0.0001	0.9999	97.37
20.5	83,834,401	5,018	0.0001	0.9999	97.36
21.5	83,137,099	235,503	0.0028	0.9972	97.35
22.5	82,832,760	24,289	0.0003	0.9997	97.08
23.5	82,588,857	2,144,874	0.0260	0.9740	97.05
24.5	76,649,659	40,724	0.0005	0.9995	94.53
25.5	76,394,941	16,900	0.0002	0.9998	94.48
26.5	76,068,158	60,373	0.0008	0.9992	94.46
27.5	70,834,882	92,724	0.0013	0.9987	94.38
28.5	70,796,776	104,756	0.0015	0.9985	94.26
29.5	70,194,043	160,389	0.0023	0.9977	94.12
30.5	69,552,041	381,748	0.0055	0.9945	93.90
31.5	68,960,733	93,190	0.0014	0.9986	93.38
32.5	68,644,356	89,881	0.0013	0.9987	93.25
33.5	60,859,429	229,806	0.0038	0.9962	93.13
34.5	31,826,679	92,899	0.0029	0.9971	92.78
35.5	32,005,791	5,859	0.0002	0.9998	92.51
36.5	28,437,219	246,334	0.0087	0.9913	92.49
37.5	30,355,721	49,590	0.0016	0.9984	91.69
38.5	30,265,655	360,003	0.0119	0.9881	91.54

PECO ENERGY COMPANY

ACCOUNT 311.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 33.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1902-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,009,708	32,405	0.0010	0.9990	90.45
40.5	19,059,546	293,434	0.0154	0.9846	90.36
41.5	12,610,259	62,319	0.0049	0.9951	88.97
42.5	18,855,190	14,150	0.0008	0.9992	88.53
43.5	18,910,959	26,842	0.0014	0.9986	88.46
44.5	19,672,784	31,992	0.0016	0.9984	88.34
45.5	20,024,111	95,541	0.0048	0.9952	88.20
46.5	19,796,511	866,808	0.0438	0.9562	87.78
47.5	18,999,789	43,594	0.0023	0.9977	83.94
48.5	18,907,714	88,051	0.0047	0.9953	83.75
49.5	18,800,668	43,470	0.0023	0.9977	83.36
50.5	18,742,973	3,731	0.0002	0.9998	83.17
51.5	18,715,444	52,910	0.0028	0.9972	83.15
52.5	18,638,070	10,103	0.0005	0.9995	82.92
53.5	18,540,467	16,167	0.0009	0.9991	82.88
54.5	18,524,387	18,767	0.0010	0.9990	82.81
55.5	18,323,724	18,898	0.0010	0.9990	82.73
56.5	18,288,355	39,067	0.0021	0.9979	82.65
57.5	17,968,493	69,974	0.0039	0.9961	82.48
58.5	17,885,177	2,554	0.0001	0.9999	82.16
59.5	16,653,511	35,642	0.0021	0.9979	82.15
60.5	16,066,805	10,707	0.0007	0.9993	81.98
61.5	15,904,552	30,337	0.0019	0.9981	81.92
62.5	15,872,734	111,078	0.0070	0.9930	81.76
63.5	15,759,763	76,986	0.0049	0.9951	81.19
64.5	15,666,254	3,418	0.0002	0.9998	80.79
65.5	9,714,321	31	0.0000	1.0000	80.77
66.5	9,702,359	1,244	0.0001	0.9999	80.77
67.5	9,700,178		0.0000	1.0000	80.76
68.5	9,680,556	260	0.0000	1.0000	80.76
69.5	9,659,371	5,301	0.0005	0.9995	80.76
70.5	9,490,795	42,010	0.0044	0.9956	80.72
71.5	8,868,807	644,213	0.0726	0.9274	80.36
72.5	5,899,871	556,138	0.0943	0.9057	74.53
73.5	4,708,189		0.0000	1.0000	67.50
74.5	1,549,781	80,577	0.0520	0.9480	67.50
75.5	589,971	376	0.0006	0.9994	63.99
76.5	589,595	312	0.0005	0.9995	63.95
77.5	292,850	162	0.0006	0.9994	63.92
78.5	284,262		0.0000	1.0000	63.88

PECO ENERGY COMPANY

ACCOUNT 311.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 33.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1902-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	242,573		0.0000	1.0000	63.88
80.5	242,573		0.0000	1.0000	63.88
81.5	242,573		0.0000	1.0000	63.88
82.5	242,573		0.0000	1.0000	63.88
83.5	205,346		0.0000	1.0000	63.88
84.5	205,346	203,065	0.9889	0.0111	63.88
85.5	2,281		0.0000	1.0000	0.71
86.5	2,281		0.0000	1.0000	0.71
87.5	2,281		0.0000	1.0000	0.71
88.5	2,281		0.0000	1.0000	0.71
89.5	2,281		0.0000	1.0000	0.71
90.5	2,281		0.0000	1.0000	0.71
91.5	2,281		0.0000	1.0000	0.71
92.5					0.71
TOTAL	5,281,883,968	11,827,609			

PECO ENERGY COMPANY

ACCOUNT 312.00 - BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 23.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1903-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	650,117,893		0.0000	1.0000	100.00
0.5	650,932,925		0.0000	1.0000	100.00
1.5	638,392,045	742,054	0.0012	0.9988	100.00
2.5	618,821,227	364,921	0.0006	0.9994	99.88
3.5	615,779,810	1,942,715	0.0032	0.9968	99.82
4.5	608,947,673	3,730,880	0.0061	0.9939	99.50
5.5	610,195,563	1,134,624	0.0019	0.9981	98.89
6.5	617,161,419	2,060,929	0.0033	0.9967	98.70
7.5	602,527,545	805,197	0.0013	0.9987	98.37
8.5	582,886,031	2,168,488	0.0037	0.9963	98.24
9.5	567,473,963	280,003	0.0005	0.9995	97.88
10.5	562,280,304	1,264,743	0.0022	0.9978	97.83
11.5	549,034,432	2,826,075	0.0051	0.9949	97.61
12.5	405,082,671	4,964,941	0.0123	0.9877	97.11
13.5	397,081,748	14,957,528	0.0377	0.9623	95.92
14.5	381,321,894	1,317,308	0.0035	0.9965	92.30
15.5	377,757,557	1,681,047	0.0045	0.9955	91.98
16.5	371,991,838	1,164,062	0.0031	0.9969	91.57
17.5	374,859,658	1,952,094	0.0052	0.9948	91.29
18.5	323,806,861	2,969,339	0.0092	0.9908	90.82
19.5	322,141,372	1,193,905	0.0037	0.9963	89.98
20.5	217,605,952	464,025	0.0021	0.9979	89.65
21.5	215,633,229	1,688,537	0.0078	0.9922	89.46
22.5	210,625,719	767,076	0.0036	0.9964	88.76
23.5	197,624,587	934,690	0.0047	0.9953	88.44
24.5	183,206,382	588,227	0.0032	0.9968	88.02
25.5	182,403,131	1,414,794	0.0078	0.9922	87.74
26.5	169,637,030	728,015	0.0043	0.9957	87.06
27.5	158,333,221	1,910,503	0.0121	0.9879	86.69
28.5	155,622,839	2,507,901	0.0161	0.9839	85.64
29.5	152,348,625	1,282,706	0.0084	0.9916	84.26
30.5	150,294,586	3,714,527	0.0247	0.9753	83.55
31.5	145,319,264	410,365	0.0028	0.9972	81.49
32.5	144,176,726	1,056,422	0.0073	0.9927	81.26
33.5	135,731,270	4,536,444	0.0334	0.9666	80.67
34.5	73,727,997	160,061	0.0022	0.9978	77.98
35.5	73,493,711	551,262	0.0075	0.9925	77.81
36.5	62,007,311	1,618,944	0.0261	0.9739	77.23
37.5	59,925,801	258,832	0.0043	0.9957	75.21
38.5	58,958,301	850,653	0.0144	0.9856	74.89

PECO ENERGY COMPANY

ACCOUNT 312.00 - BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 23.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1903-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	44,576,174	519,995	0.0117	0.9883	73.81
40.5	27,207,654	153,778	0.0057	0.9943	72.95
41.5	11,261,567	86,989	0.0077	0.9923	72.53
42.5	11,084,753	73,249	0.0066	0.9934	71.97
43.5	11,647,743	188,760	0.0162	0.9838	71.49
44.5	11,710,773	144,088	0.0123	0.9877	70.33
45.5	11,500,118	22,369	0.0019	0.9981	69.46
46.5	11,480,564	2,793,428	0.2433	0.7567	69.33
47.5	8,679,389	829,495	0.0956	0.9044	52.46
48.5	7,849,894	361,187	0.0460	0.9540	47.44
49.5	7,483,309	280,870	0.0375	0.9625	45.26
50.5	7,017,842	17,891	0.0025	0.9975	43.56
51.5	6,996,588		0.0000	1.0000	43.45
52.5	6,996,280	7,994	0.0011	0.9989	43.45
53.5	6,988,571	537,152	0.0769	0.9231	43.40
54.5	6,449,082	5,349	0.0008	0.9992	40.06
55.5	6,442,857	1,016,646	0.1578	0.8422	40.03
56.5	5,424,221	1,797,224	0.3313	0.6687	33.71
57.5	3,544,254	881,729	0.2488	0.7512	22.54
58.5	2,662,258	1,631,314	0.6128	0.3872	16.93
59.5	1,005,807		0.0000	1.0000	6.56
60.5	1,190,078	319,084	0.2681	0.7319	6.56
61.5	870,995	437,263	0.5020	0.4980	4.80
62.5	433,731	146,051	0.3367	0.6633	2.39
63.5	134,224	9,405	0.0701	0.9299	1.59
64.5	124,819		0.0000	1.0000	1.48
65.5	124,819		0.0000	1.0000	1.48
66.5	124,819		0.0000	1.0000	1.48
67.5	124,280	929	0.0075	0.9925	1.48
68.5	123,351		0.0000	1.0000	1.47
69.5	120,683		0.0000	1.0000	1.47
70.5	120,683	3,853	0.0319	0.9681	1.47
71.5	48,674	5,601	0.1151	0.8849	1.42
72.5	43,073		0.0000	1.0000	1.26
73.5	10,082		0.0000	1.0000	1.26
74.5	10,082		0.0000	1.0000	1.26
75.5	10,082		0.0000	1.0000	1.26
76.5	10,082		0.0000	1.0000	1.26
77.5	10,082		0.0000	1.0000	1.26
78.5	444		0.0000	1.0000	1.26

PECO ENERGY COMPANY

ACCOUNT 312.00 - BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 23.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1903-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	371		0.0000	1.0000	1.26
80.5	371		0.0000	1.0000	1.26
81.5					1.26
TOTAL	13,796,915,634	85,236,530			

PECO ENERGY COMPANY

ACCOUNT 314.00 - TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

AVG AGE RET 29.8 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1903-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	183,078,414		0.0000	1.0000	100.00
0.5	183,158,120	451	0.0000	1.0000	100.00
1.5	187,750,682	62,000	0.0003	0.9997	100.00
2.5	180,212,426	1,533	0.0000	1.0000	99.97
3.5	167,033,917	427	0.0000	1.0000	99.97
4.5	158,406,667	74,390	0.0005	0.9995	99.97
5.5	168,317,473	442,145	0.0026	0.9974	99.92
6.5	175,731,694	148,175	0.0008	0.9992	99.66
7.5	169,535,295	4,585	0.0000	1.0000	99.58
8.5	168,801,269	538,751	0.0032	0.9968	99.58
9.5	161,854,531	53,231	0.0003	0.9997	99.26
10.5	164,864,757	19,837	0.0001	0.9999	99.23
11.5	163,974,904	86,956	0.0005	0.9995	99.22
12.5	162,866,307	7,102	0.0000	1.0000	99.17
13.5	160,687,608	450,620	0.0028	0.9972	99.17
14.5	159,976,000	21,823	0.0001	0.9999	98.89
15.5	157,815,125	403,462	0.0026	0.9974	98.88
16.5	157,124,624	362,954	0.0023	0.9977	98.62
17.5	157,445,077	431,422	0.0027	0.9973	98.39
18.5	137,958,782	188,871	0.0014	0.9986	98.12
19.5	138,349,349	3,026,344	0.0219	0.9781	97.98
20.5	105,148,693	965,361	0.0092	0.9908	95.83
21.5	103,092,485	877,543	0.0085	0.9915	94.95
22.5	101,398,371	216,958	0.0021	0.9979	94.14
23.5	94,249,090	176,474	0.0019	0.9981	93.94
24.5	87,581,121	860,526	0.0098	0.9902	93.76
25.5	86,339,282	2,660,088	0.0308	0.9692	92.84
26.5	78,930,010	49,113	0.0006	0.9994	89.98
27.5	73,433,391	146,665	0.0020	0.9980	89.93
28.5	72,701,986	110,510	0.0015	0.9985	89.75
29.5	72,531,160	110,189	0.0015	0.9985	89.62
30.5	72,409,989	602,229	0.0083	0.9917	89.49
31.5	71,401,377	5,238	0.0001	0.9999	88.75
32.5	71,374,627	2,127,585	0.0298	0.9702	88.74
33.5	64,915,497	2,623,642	0.0404	0.9596	86.10
34.5	34,695,952	121,717	0.0035	0.9965	82.62
35.5	34,761,354	1,036-	0.0000	1.0000	82.33
36.5	27,684,720	413	0.0000	1.0000	82.33
37.5	27,644,577	5,311	0.0002	0.9998	82.33
38.5	25,272,842	339,465	0.0134	0.9866	82.31

PECO ENERGY COMPANY

ACCOUNT 314.00 - TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 29.8 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1903-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,750,027	116,059	0.0062	0.9938	81.21
40.5	12,583,925	55,131	0.0044	0.9956	80.71
41.5	3,627,902	5,947	0.0016	0.9984	80.35
42.5	3,620,786		0.0000	1.0000	80.22
43.5	3,656,696	30,431	0.0083	0.9917	80.22
44.5	3,716,386	102,974	0.0277	0.9723	79.55
45.5	4,049,024	437,083	0.1079	0.8921	77.35
46.5	3,610,253	498,020	0.1379	0.8621	69.00
47.5	3,113,973	2,200	0.0007	0.9993	59.48
48.5	3,308,158	196,498	0.0594	0.9406	59.44
49.5	3,108,439		0.0000	1.0000	55.91
50.5	3,108,190	35,865	0.0115	0.9885	55.91
51.5	3,072,325		0.0000	1.0000	55.27
52.5	3,071,962	44,972	0.0146	0.9854	55.27
53.5	3,026,990	5,729-	0.0019-	1.0019	54.46
54.5	3,023,376		0.0000		
55.5	3,343,632	8,305	0.0025		
56.5	3,336,579	2,015,222	0.6040		
57.5	1,315,246		0.0000		
58.5	1,133,432	36,361	0.0321		
59.5	987,176		0.0000		
60.5	987,209		0.0000		
61.5	987,209		0.0000		
62.5	987,209	460,932	0.4669		
63.5	319,225		0.0000		
64.5	319,225	440	0.0014		
65.5	318,785		0.0000		
66.5	318,785		0.0000		
67.5	318,785		0.0000		
68.5	318,785		0.0000		
69.5	318,785		0.0000		
70.5	318,785		0.0000		
71.5	312,090		0.0000		
72.5	312,090		0.0000		
73.5	312,090		0.0000		
74.5	312,090		0.0000		
75.5	312,090		0.0000		
76.5	312,090		0.0000		
77.5	312,090		0.0000		
78.5	311,894		0.0000		

PECO ENERGY COMPANY

ACCOUNT 314.00 - TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 29.8 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1903-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	311,894		0.0000		
80.5	311,894		0.0000		
81.5	311,894		0.0000		
82.5	311,894		0.0000		
83.5	311,894		0.0000		
84.5	311,894		0.0000		
85.5	311,894		0.0000		
86.5	311,894		0.0000		
87.5	311,894		0.0000		
88.5	311,894		0.0000		
89.5	311,894		0.0000		
90.5					
TOTAL	4,870,514,167	22,363,781			

PECO ENERGY COMPANY

ACCOUNT 315.00 - ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 21.9 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1911-1993 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,342,234		0.0000	1.0000	100.00
0.5	95,588,809		0.0000	1.0000	100.00
1.5	98,790,623	3,584	0.0000	1.0000	100.00
2.5	97,820,411	20,668	0.0002	0.9998	100.00
3.5	97,636,808	22,528	0.0002	0.9998	99.98
4.5	99,020,244	24,893	0.0003	0.9997	99.96
5.5	101,552,948	850,643	0.0084	0.9916	99.93
6.5	104,643,681	84,708	0.0008	0.9992	99.09
7.5	104,552,126	82,895	0.0008	0.9992	99.01
8.5	104,094,418	112,927	0.0011	0.9989	98.93
9.5	103,316,951	200,639	0.0019	0.9981	98.82
10.5	101,478,694	216,596	0.0021	0.9979	98.63
11.5	102,617,856	193,613	0.0019	0.9981	98.42
12.5	85,799,274	5,309,764	0.0619	0.9381	98.23
13.5	80,187,681	1,513,026	0.0189	0.9811	92.15
14.5	79,171,587	107,301	0.0014	0.9986	90.41
15.5	78,531,828	176,518	0.0022	0.9978	90.28
16.5	77,873,597	87,872	0.0011	0.9989	90.08
17.5	78,252,158	762,602	0.0097	0.9903	89.98
18.5	75,520,157	452,921	0.0060	0.9940	89.11
19.5	75,230,376	318,585	0.0042	0.9958	88.58
20.5	50,667,234	66,712	0.0013	0.9987	88.21
21.5	42,861,734	126,617	0.0030	0.9970	88.10
22.5	41,487,433	54,105	0.0013	0.9987	87.84
23.5	40,103,193	97,120	0.0024	0.9976	87.73
24.5	38,224,791	45,097	0.0012	0.9988	87.52
25.5	37,670,569	76,672	0.0020	0.9980	87.41
26.5	36,513,255	54,765	0.0015	0.9985	87.24
27.5	34,651,588	67,562	0.0019	0.9981	87.11
28.5	34,373,936	1,478,838	0.0430	0.9570	86.94
29.5	33,461,411	53,109	0.0016	0.9984	83.20
30.5	33,184,842	70,322	0.0021	0.9979	83.07
31.5	32,937,114	55,448	0.0017	0.9983	82.90
32.5	32,770,560	136,090	0.0042	0.9958	82.76
33.5	31,352,935	47,614	0.0015	0.9985	82.41
34.5	22,509,726	30,640	0.0014	0.9986	82.29
35.5	22,815,495	25,757	0.0011	0.9989	82.17
36.5	21,602,300	156,957	0.0073	0.9927	82.08
37.5	21,235,664	175,569	0.0083	0.9917	81.48
38.5	20,950,117	161,878	0.0077	0.9923	80.80

PECO ENERGY COMPANY

ACCOUNT 315.00 - ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 21.9 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1911-1993 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,800,251	124,111	0.0066	0.9934	80.18
40.5	12,396,937	38,693	0.0031	0.9969	79.65
41.5	8,486,140	29,438	0.0035	0.9965	79.40
42.5	8,449,859	31,390	0.0037	0.9963	79.12
43.5	8,367,719	18,217	0.0022	0.9978	78.83
44.5	8,344,345	101,137	0.0121	0.9879	78.66
45.5	8,137,898	78,304	0.0096	0.9904	77.71
46.5	6,236,659	299,594	0.0480	0.9520	76.96
47.5	5,840,835	16,741	0.0029	0.9971	73.27
48.5	5,803,574	58,280	0.0100	0.9900	73.06
49.5	5,654,969	90,699	0.0160	0.9840	72.33
50.5	5,550,122	517,319	0.0932	0.9068	71.17
51.5	4,992,491	1,134	0.0002	0.9998	64.54
52.5	4,919,105	22,363	0.0045	0.9955	64.53
53.5	4,228,850	2,621	0.0006	0.9994	64.24
54.5	4,052,084	236,279	0.0583	0.9417	64.20
55.5	3,648,931	2,092	0.0006	0.9994	60.46
56.5	3,609,763	48,303	0.0134	0.9866	60.42
57.5	3,526,447	90,219	0.0256	0.9744	59.61
58.5	3,417,819	73,252	0.0214	0.9786	58.08
59.5	2,521,415		0.0000	1.0000	56.84
60.5	2,520,974	4,204	0.0017	0.9983	56.84
61.5	2,516,006	15,711	0.0062	0.9938	56.74
62.5	2,409,588	10,002	0.0042	0.9958	56.39
63.5	2,363,094	56,930	0.0241	0.9759	56.15
64.5	2,300,061	238,634	0.1038	0.8962	54.80
65.5	2,051,503	6,269	0.0031	0.9969	49.11
66.5	2,026,751		0.0000	1.0000	48.96
67.5	2,010,047	1,976	0.0010	0.9990	48.96
68.5	1,978,349	817	0.0004	0.9996	48.91
69.5	1,858,284	807	0.0004	0.9996	48.89
70.5	513,911	16,204	0.0315	0.9685	48.87
71.5	484,522		0.0000	1.0000	47.33
72.5	194,300		0.0000	1.0000	47.33
73.5	60,532		0.0000	1.0000	47.33
74.5	60,532		0.0000	1.0000	47.33
75.5	46,314		0.0000	1.0000	47.33
76.5	46,314		0.0000	1.0000	47.33
77.5	36,309		0.0000	1.0000	47.33
78.5	17,643		0.0000	1.0000	47.33

PECO ENERGY COMPANY

ACCOUNT 315.00 - ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 21.9 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1911-1993 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,577		0.0000	1.0000	47.33
80.5					47.33
TOTAL	2,726,891,182	15,754,895			

PECO ENERGY COMPANY

ACCOUNT 316.00 - MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 22.9 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1903-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,766,334	65	0.0000	1.0000	100.00
0.5	17,322,885	450	0.0000	1.0000	100.00
1.5	16,912,978	32,772	0.0019	0.9981	100.00
2.5	15,921,882	8,411	0.0005	0.9995	99.81
3.5	15,956,858	11,772	0.0007	0.9993	99.76
4.5	15,262,253	13,074	0.0009	0.9991	99.69
5.5	13,859,414	16,717	0.0012	0.9988	99.60
6.5	14,468,933	44,989	0.0031	0.9969	99.48
7.5	14,153,270	32,851	0.0023	0.9977	99.17
8.5	13,104,337	50,570	0.0039	0.9961	98.94
9.5	11,818,055	185,859	0.0157	0.9843	98.55
10.5	11,538,315	24,021	0.0021	0.9979	97.00
11.5	11,404,450	21,732	0.0019	0.9981	96.80
12.5	10,663,824	40,865	0.0038	0.9962	96.62
13.5	10,376,966	301,079	0.0290	0.9710	96.25
14.5	9,954,099	23,267	0.0023	0.9977	93.46
15.5	10,000,352	47,162	0.0047	0.9953	93.25
16.5	9,785,938	247,400	0.0253	0.9747	92.81
17.5	9,539,022	123,369	0.0129	0.9871	90.46
18.5	9,383,286	56,192	0.0060	0.9940	89.29
19.5	9,340,189	23,225	0.0025	0.9975	88.75
20.5	6,778,526	26,599	0.0039	0.9961	88.53
21.5	6,734,790	91,189	0.0135	0.9865	88.18
22.5	6,584,867	5,068	0.0008	0.9992	86.99
23.5	6,525,071	7,968	0.0012	0.9988	86.92
24.5	6,158,324	4,670	0.0008	0.9992	86.82
25.5	6,055,554	24,851	0.0041	0.9959	86.75
26.5	5,955,670	15,686	0.0026	0.9974	86.39
27.5	5,755,534	5,679	0.0010	0.9990	86.17
28.5	5,671,183	148,686	0.0262	0.9738	86.08
29.5	5,477,652	5,517	0.0010	0.9990	83.82
30.5	5,410,230	53,531	0.0099	0.9901	83.74
31.5	5,283,657	11,651	0.0022	0.9978	82.91
32.5	5,200,306	82,600	0.0159	0.9841	82.73
33.5	4,677,494	10,429	0.0022	0.9978	81.41
34.5	2,722,888	50,346	0.0185	0.9815	81.23
35.5	2,565,418	5,005	0.0020	0.9980	79.73
36.5	2,637,502	24,694	0.0094	0.9906	79.57
37.5	2,587,979	6,759	0.0026	0.9974	78.82
38.5	2,613,771	14,367	0.0055	0.9945	78.62

PECO ENERGY COMPANY

ACCOUNT 316.00 - MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 22.9 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1903-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,424,088	17,693	0.0073	0.9927	78.19
40.5	1,356,637	12,775	0.0094	0.9906	77.62
41.5	624,639	526	0.0008	0.9992	76.89
42.5	617,397	6,527	0.0106	0.9894	76.83
43.5	659,839	2,500	0.0038	0.9962	76.02
44.5	678,420	5,885	0.0087	0.9913	75.73
45.5	667,910	3,355	0.0050	0.9950	75.07
46.5	643,976	25,806	0.0401	0.9599	74.69
47.5	591,864	6,080	0.0103	0.9897	71.69
48.5	581,807	921	0.0016	0.9984	70.95
49.5	569,121	1,657	0.0029	0.9971	70.84
50.5	566,702	615	0.0011	0.9989	70.63
51.5	565,545	374	0.0007	0.9993	70.55
52.5	563,332	528	0.0009	0.9991	70.50
53.5	561,244	3,697	0.0066	0.9934	70.44
54.5	550,774	82	0.0001	0.9999	69.98
55.5	550,128	896	0.0016	0.9984	69.97
56.5	556,296	1,511	0.0027	0.9973	69.86
57.5	548,624	16,089	0.0293	0.9707	69.67
58.5	518,168	133	0.0003	0.9997	67.63
59.5	403,122	437	0.0011	0.9989	67.61
60.5	401,124	579	0.0014	0.9986	67.54
61.5	394,678	13,544	0.0343	0.9657	67.45
62.5	378,175	53	0.0001	0.9999	65.14
63.5	306,800	7,296	0.0238	0.9762	65.13
64.5	299,197	786	0.0026	0.9974	63.58
65.5	290,440	14,547	0.0501	0.9499	63.41
66.5	275,893		0.0000	1.0000	60.23
67.5	275,893		0.0000	1.0000	60.23
68.5	265,631		0.0000	1.0000	60.23
69.5	262,837	421	0.0016	0.9984	60.23
70.5	262,416	46,739	0.1781	0.8219	60.13
71.5	149,292	19,986	0.1339	0.8661	49.42
72.5	129,293		0.0000	1.0000	42.80
73.5	25,821	734	0.0284	0.9716	42.80
74.5	25,086		0.0000	1.0000	41.58
75.5	25,086		0.0000	1.0000	41.58
76.5	25,086		0.0000	1.0000	41.58
77.5	25,086		0.0000	1.0000	41.58
78.5	24,921	434-	0.0174-	1.0174	41.58

PECO ENERGY COMPANY

ACCOUNT 316.00 - MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 22.9 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1903-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	18,438		0.0000		
80.5	18,438		0.0000		
81.5	18,438		0.0000		
82.5	18,438		0.0000		
83.5	18,438	18,438	1.0000		
84.5					
TOTAL	382,664,634	2,131,913			

PECO ENERGY COMPANY

ACCOUNT 321.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

AVG AGE RET 6.7 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1964-1994 EXPERIENCE BAND 1964-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,915,711,803		0.0000	1.0000	100.00
0.5	1,915,242,309		0.0000	1.0000	100.00
1.5	1,910,294,875		0.0000	1.0000	100.00
2.5	1,897,346,956		0.0000	1.0000	100.00
3.5	1,892,890,497		0.0000	1.0000	100.00
4.5	1,420,879,624	6,951,125	0.0049	0.9951	100.00
5.5	1,370,903,072		0.0000	1.0000	99.51
6.5	1,349,385,706	93,348	0.0001	0.9999	99.51
7.5	1,326,123,457	5,605,520	0.0042	0.9958	99.50
8.5	319,737,056	26,624	0.0001	0.9999	99.08
9.5	311,685,433	54,496	0.0002	0.9998	99.07
10.5	292,015,855	196,924	0.0007	0.9993	99.05
11.5	284,965,063	33,663	0.0001	0.9999	98.98
12.5	278,063,943	350,729	0.0013	0.9987	98.97
13.5	220,519,294	1,266	0.0000	1.0000	98.84
14.5	215,398,005	939	0.0000	1.0000	98.84
15.5	209,244,793	46,006	0.0002	0.9998	98.84
16.5	201,468,305	45,706	0.0002	0.9998	98.82
17.5	89,494,230		0.0000	1.0000	98.80
18.5	89,428,084	1,123	0.0000	1.0000	98.80
19.5	89,426,961	4,727	0.0001	0.9999	98.80
20.5	143,600	4,926	0.0343	0.9657	98.79
21.5					95.40
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5	242,861		0.0000		
30.5					
TOTAL	17,600,611,782	13,417,122			

PECO ENERGY COMPANY

ACCOUNT 322.00 - REACTOR PLANT EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 8.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1974-1994 EXPERIENCE BAND 1974-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,354,487,970		0.0000	1.0000	100.00
0.5	4,353,462,168		0.0000	1.0000	100.00
1.5	4,350,431,421	207,064	0.0000	1.0000	100.00
2.5	4,332,736,849	17,569,346	0.0041	0.9959	100.00
3.5	4,295,446,288	2,543,401	0.0006	0.9994	99.59
4.5	2,626,332,802	3,684,228	0.0014	0.9986	99.53
5.5	2,583,735,130	221,283	0.0001	0.9999	99.39
6.5	2,515,713,460	3,570,818	0.0014	0.9986	99.38
7.5	2,487,731,991	13,121,304	0.0053	0.9947	99.24
8.5	524,642,999	957,395	0.0018	0.9982	98.71
9.5	461,907,562	560,343	0.0012	0.9988	98.53
10.5	455,616,923	1,509,527	0.0033	0.9967	98.41
11.5	435,310,330	894,293	0.0021	0.9979	98.09
12.5	414,142,274	4,779,571	0.0115	0.9885	97.88
13.5	305,718,328	609,857	0.0020	0.9980	96.75
14.5	293,357,092	375,651	0.0013	0.9987	96.56
15.5	287,068,074	2,510,103	0.0087	0.9913	96.43
16.5	278,263,586	2,660,441	0.0096	0.9904	95.59
17.5	137,095,303	1,381,409	0.0101	0.9899	94.67
18.5	134,767,441	648,677	0.0048	0.9952	93.71
19.5	134,118,764	1,623,175	0.0121	0.9879	93.26
20.5					92.13
TOTAL	35,762,086,755	59,427,886			

PECO ENERGY COMPANY

ACCOUNT 323.00 - TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

AVG AGE RET 16.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1974-1993 EXPERIENCE BAND 1974-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	835,992,556		0.0000	1.0000	100.00
0.5	835,992,556		0.0000	1.0000	100.00
1.5	835,387,489		0.0000	1.0000	100.00
2.5	830,213,588		0.0000	1.0000	100.00
3.5	800,050,315	738,773	0.0009	0.9991	100.00
4.5	494,988,501		0.0000	1.0000	99.91
5.5	491,276,468	114,769	0.0002	0.9998	99.91
6.5	479,776,037		0.0000	1.0000	99.89
7.5	472,684,634	341,199	0.0007	0.9993	99.89
8.5	186,416,732	267,632	0.0014	0.9986	99.82
9.5	159,224,005	199,667	0.0013	0.9987	99.68
10.5	149,557,270	119,191	0.0008	0.9992	99.55
11.5	146,690,108	670,702	0.0046	0.9954	99.47
12.5	145,355,337	127,009	0.0009	0.9991	99.01
13.5	141,051,211		0.0000	1.0000	98.92
14.5	129,289,542	1,296,025	0.0100	0.9900	98.92
15.5	122,568,029	980,108	0.0080	0.9920	97.93
16.5	119,454,403	6,208,756	0.0520	0.9480	97.15
17.5	52,532,122	825	0.0000	1.0000	92.10
18.5	52,531,297		0.0000	1.0000	92.10
19.5	52,531,297	4,556,467	0.0867	0.9133	92.10
20.5					84.11
TOTAL	7,533,563,497	15,621,123			

PECO ENERGY COMPANY

ACCOUNT 324.00 - ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 10.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-1994 EXPERIENCE BAND 1967-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,025,006,201		0.0000	1.0000	100.00
0.5	1,024,989,680		0.0000	1.0000	100.00
1.5	1,024,573,855	113,163	0.0001	0.9999	100.00
2.5	1,017,666,255	729,787	0.0007	0.9993	99.99
3.5	1,013,934,368	3,209	0.0000	1.0000	99.92
4.5	603,299,029		0.0000	1.0000	99.92
5.5	596,855,589	2,751	0.0000	1.0000	99.92
6.5	587,180,285	1,987	0.0000	1.0000	99.92
7.5	566,699,890	452,334	0.0008	0.9992	99.92
8.5	188,778,525	1,987	0.0000	1.0000	99.84
9.5	186,072,929	5,503	0.0000	1.0000	99.84
10.5	184,624,026	62,745	0.0003	0.9997	99.84
11.5	170,296,557	562,384	0.0033	0.9967	99.81
12.5	165,052,182	722,144	0.0044	0.9956	99.48
13.5	98,262,739	72,568	0.0007	0.9993	99.04
14.5	96,489,666	46,597	0.0005	0.9995	98.97
15.5	93,073,515	382,260	0.0041	0.9959	98.92
16.5	89,771,538	136,964	0.0015	0.9985	98.51
17.5	35,818,122	14,691	0.0004	0.9996	98.36
18.5	35,803,431		0.0000	1.0000	98.32
19.5	35,803,431	48,224	0.0013	0.9987	98.32
20.5	157,993		0.0000	1.0000	98.19
21.5	157,993		0.0000	1.0000	98.19
22.5	157,993		0.0000	1.0000	98.19
23.5	31,113		0.0000	1.0000	98.19
24.5	31,113		0.0000	1.0000	98.19
25.5	31,113		0.0000	1.0000	98.19
26.5	31,113		0.0000	1.0000	98.19
27.5					98.19
TOTAL	8,840,650,244	3,359,298			

PECO ENERGY COMPANY

ACCOUNT 325.00 - MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 9.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-1994 EXPERIENCE BAND 1967-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	381,994,206		0.0000	1.0000	100.00
0.5	381,747,953		0.0000	1.0000	100.00
1.5	375,370,521	1,534	0.0000	1.0000	100.00
2.5	368,272,751	51,841	0.0001	0.9999	100.00
3.5	353,750,997	104,937	0.0003	0.9997	99.99
4.5	261,632,630	95,141	0.0004	0.9996	99.96
5.5	256,663,982	15,161	0.0001	0.9999	99.92
6.5	253,943,788	313,896	0.0012	0.9988	99.91
7.5	248,456,895	1,873,127	0.0075	0.9925	99.79
8.5	46,781,275	434,019	0.0093	0.9907	99.04
9.5	44,399,269	117,314	0.0026	0.9974	98.12
10.5	42,259,784	16,132	0.0004	0.9996	97.86
11.5	35,926,597	74,233	0.0021	0.9979	97.82
12.5	33,201,102	211,988	0.0064	0.9936	97.61
13.5	25,975,376	17,863	0.0007	0.9993	96.99
14.5	23,003,797		0.0000	1.0000	96.92
15.5	22,317,614	127,433	0.0057	0.9943	96.92
16.5	21,544,132	19,711	0.0009	0.9991	96.37
17.5	10,607,247	17,223	0.0016	0.9984	96.28
18.5	10,584,831		0.0000	1.0000	96.13
19.5	10,570,721	153,963	0.0146	0.9854	96.13
20.5	56,844		0.0000	1.0000	94.73
21.5					94.73
TOTAL	3,209,062,312	3,645,516			

PECO ENERGY COMPANY

ACCOUNT 331.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

AVG AGE RET 10.8 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-1993 EXPERIENCE BAND 1967-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,532,999		0.0000	1.0000	100.00
0.5	15,532,999		0.0000	1.0000	100.00
1.5	15,172,038		0.0000	1.0000	100.00
2.5	15,143,999		0.0000	1.0000	100.00
3.5	15,140,217		0.0000	1.0000	100.00
4.5	15,140,217		0.0000	1.0000	100.00
5.5	15,140,217		0.0000	1.0000	100.00
6.5	15,140,217	10,235	0.0007	0.9993	100.00
7.5	15,079,191		0.0000	1.0000	99.93
8.5	15,041,530	20,727	0.0014	0.9986	99.93
9.5	15,020,803		0.0000	1.0000	99.79
10.5	15,020,753		0.0000	1.0000	99.79
11.5	15,020,753	38,931	0.0026	0.9974	99.79
12.5	14,439,961	11,584	0.0008	0.9992	99.53
13.5	14,210,918		0.0000	1.0000	99.45
14.5	14,210,918		0.0000	1.0000	99.45
15.5	14,193,915		0.0000	1.0000	99.45
16.5	14,193,088		0.0000	1.0000	99.45
17.5	14,189,527		0.0000	1.0000	99.45
18.5	14,180,508		0.0000	1.0000	99.45
19.5	14,180,508		0.0000	1.0000	99.45
20.5	14,168,763		0.0000	1.0000	99.45
21.5	14,168,763		0.0000	1.0000	99.45
22.5	14,150,837		0.0000	1.0000	99.45
23.5	13,898,171		0.0000	1.0000	99.45
24.5	13,898,171		0.0000	1.0000	99.45
25.5	12,468,579		0.0000	1.0000	99.45
26.5	12,468,579		0.0000	1.0000	99.45
27.5					99.45
TOTAL	406,147,139	81,477			

PECO ENERGY COMPANY

ACCOUNT 332.00 - RESERVOIRS, DAMS, WATERWAYS

ORIGINAL LIFE TABLE

AVG AGE RET 17.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1956-1991 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,464,548		0.0000	1.0000	100.00
0.5	34,464,548		0.0000	1.0000	100.00
1.5	34,464,548		0.0000	1.0000	100.00
2.5	34,464,548		0.0000	1.0000	100.00
3.5	34,433,851		0.0000	1.0000	100.00
4.5	34,409,986		0.0000	1.0000	100.00
5.5	34,375,663		0.0000	1.0000	100.00
6.5	34,375,663		0.0000	1.0000	100.00
7.5	34,375,663		0.0000	1.0000	100.00
8.5	34,375,663		0.0000	1.0000	100.00
9.5	34,375,663		0.0000	1.0000	100.00
10.5	34,375,663		0.0000	1.0000	100.00
11.5	34,375,663		0.0000	1.0000	100.00
12.5	34,375,663		0.0000	1.0000	100.00
13.5	34,375,663		0.0000	1.0000	100.00
14.5	34,375,663	83,719	0.0024	0.9976	100.00
15.5	34,291,944		0.0000	1.0000	99.76
16.5	34,291,944		0.0000	1.0000	99.76
17.5	34,278,672		0.0000	1.0000	99.76
18.5	34,278,672		0.0000	1.0000	99.76
19.5	34,278,672		0.0000	1.0000	99.76
20.5	34,278,672		0.0000	1.0000	99.76
21.5	34,278,672		0.0000	1.0000	99.76
22.5	34,278,672	3,121	0.0001	0.9999	99.76
23.5	34,275,551		0.0000	1.0000	99.75
24.5	34,275,551		0.0000	1.0000	99.75
25.5	34,145,690	21,465	0.0006	0.9994	99.75
26.5	34,124,225		0.0000	1.0000	99.69
27.5					99.69
TOTAL	961,535,596	108,305			

PECO ENERGY COMPANY

ACCOUNT 333.00 - WATER WHEELS, TURBINES, GENERATORS

ORIGINAL LIFE TABLE

AVG AGE RET 12.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-1992 EXPERIENCE BAND 1967-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,873,394		0.0000	1.0000	100.00
0.5	29,873,394		0.0000	1.0000	100.00
1.5	29,873,394		0.0000	1.0000	100.00
2.5	24,287,276		0.0000	1.0000	100.00
3.5	24,269,062		0.0000	1.0000	100.00
4.5	24,269,062		0.0000	1.0000	100.00
5.5	24,269,062		0.0000	1.0000	100.00
6.5	24,148,479		0.0000	1.0000	100.00
7.5	24,148,479		0.0000	1.0000	100.00
8.5	24,147,479	2,096,000	0.0868	0.9132	100.00
9.5	22,051,479		0.0000	1.0000	91.32
10.5	22,051,479		0.0000	1.0000	91.32
11.5	22,051,479		0.0000	1.0000	91.32
12.5	21,972,146		0.0000	1.0000	91.32
13.5	21,972,146	80,806	0.0037	0.9963	91.32
14.5	21,891,339		0.0000	1.0000	90.98
15.5	21,720,795		0.0000	1.0000	90.98
16.5	21,720,795		0.0000	1.0000	90.98
17.5	21,720,795		0.0000	1.0000	90.98
18.5	21,720,795	365,513	0.0168	0.9832	90.98
19.5	19,038,381		0.0000	1.0000	89.45
20.5	17,758,944		0.0000	1.0000	89.45
21.5	16,313,230		0.0000	1.0000	89.45
22.5	16,313,230	63,430	0.0039	0.9961	89.45
23.5	16,249,800		0.0000	1.0000	89.10
24.5	16,249,800		0.0000	1.0000	89.10
25.5	16,249,800	242,499	0.0149	0.9851	89.10
26.5	16,007,301		0.0000	1.0000	87.77
27.5					87.77
TOTAL	612,212,815	2,848,248			

PECO ENERGY COMPANY

ACCOUNT 334.00 - ACCESSORY PLANT EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 18.8 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1962-1991 EXPERIENCE BAND 1962-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,948,735		0.0000	1.0000	100.00
0.5	8,948,735		0.0000	1.0000	100.00
1.5	8,948,735		0.0000	1.0000	100.00
2.5	8,948,735		0.0000	1.0000	100.00
3.5	8,914,282		0.0000	1.0000	100.00
4.5	8,914,282		0.0000	1.0000	100.00
5.5	8,899,516	1,600	0.0002	0.9998	100.00
6.5	8,897,916		0.0000	1.0000	99.98
7.5	8,897,916	10,999	0.0012	0.9988	99.98
8.5	8,886,917		0.0000	1.0000	99.86
9.5	8,886,917		0.0000	1.0000	99.86
10.5	8,886,917	43,666	0.0049	0.9951	99.86
11.5	8,830,084	18,839	0.0021	0.9979	99.37
12.5	7,415,217		0.0000	1.0000	99.16
13.5	7,329,940	142,307	0.0194	0.9806	99.16
14.5	7,187,632		0.0000	1.0000	97.24
15.5	6,852,411		0.0000	1.0000	97.24
16.5	6,852,411	17,906	0.0026	0.9974	97.24
17.5	6,834,505		0.0000	1.0000	96.99
18.5	6,834,505		0.0000	1.0000	96.99
19.5	6,537,408		0.0000	1.0000	96.99
20.5	6,537,408		0.0000	1.0000	96.99
21.5	6,428,616		0.0000	1.0000	96.99
22.5	6,345,349		0.0000	1.0000	96.99
23.5	6,345,349	29,676	0.0047	0.9953	96.99
24.5	6,285,475		0.0000	1.0000	96.53
25.5	6,285,475		0.0000	1.0000	96.53
26.5	6,285,475	143,750	0.0229	0.9771	96.53
27.5					94.32
TOTAL	216,166,863	408,743			

PECO ENERGY COMPANY

ACCOUNT 335.00 - MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 15.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1944-1993 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,005,670		0.0000	1.0000	100.00
0.5	2,005,670		0.0000	1.0000	100.00
1.5	2,000,843		0.0000	1.0000	100.00
2.5	2,000,843		0.0000	1.0000	100.00
3.5	1,966,144		0.0000	1.0000	100.00
4.5	1,966,144	3,312	0.0017	0.9983	100.00
5.5	1,962,233	1,902	0.0010	0.9990	99.83
6.5	1,935,593	29,329	0.0152	0.9848	99.73
7.5	1,897,696	431	0.0002	0.9998	98.21
8.5	1,882,305	165	0.0001	0.9999	98.19
9.5	1,879,364		0.0000	1.0000	98.18
10.5	1,879,364		0.0000	1.0000	98.18
11.5	1,879,364		0.0000	1.0000	98.18
12.5	1,938,900	6,214	0.0032	0.9968	98.18
13.5	1,849,898		0.0000	1.0000	97.87
14.5	1,849,017	2,328	0.0013	0.9987	97.87
15.5	1,846,657		0.0000	1.0000	97.74
16.5	1,846,657	2,023	0.0011	0.9989	97.74
17.5	1,843,924		0.0000	1.0000	97.63
18.5	1,857,595	89	0.0000	1.0000	97.63
19.5	1,742,367	5,904	0.0034	0.9966	97.63
20.5	1,734,879	2,669	0.0015	0.9985	97.30
21.5	1,732,025	626	0.0004	0.9996	97.15
22.5	1,729,321	12,616	0.0073	0.9927	97.11
23.5	1,741,274	1,016	0.0006	0.9994	96.40
24.5	1,726,488	14,409	0.0083	0.9917	96.34
25.5	1,608,216		0.0000	1.0000	95.54
26.5	1,608,216	387	0.0002	0.9998	95.54
27.5	19,287		0.0000	1.0000	95.52
28.5	19,287		0.0000	1.0000	95.52
29.5	19,287	241	0.0125	0.9875	95.52
30.5	96		0.0000	1.0000	94.33
31.5	96		0.0000	1.0000	94.33
32.5	96		0.0000	1.0000	94.33
33.5	96		0.0000	1.0000	94.33
34.5	96		0.0000	1.0000	94.33
35.5	96		0.0000	1.0000	94.33
36.5	96		0.0000	1.0000	94.33
37.5	96		0.0000	1.0000	94.33
38.5	96		0.0000	1.0000	94.33

PECO ENERGY COMPANY

ACCOUNT 335.00 - MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 15.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1944-1993 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	96		0.0000	1.0000	94.33
40.5	96		0.0000	1.0000	94.33
41.5	96		0.0000	1.0000	94.33
42.5	96		0.0000	1.0000	94.33
43.5	96		0.0000	1.0000	94.33
44.5	96		0.0000	1.0000	94.33
45.5	96		0.0000	1.0000	94.33
46.5	96		0.0000	1.0000	94.33
47.5	96		0.0000	1.0000	94.33
48.5	96		0.0000	1.0000	94.33
49.5	96		0.0000	1.0000	94.33
50.5					94.33
TOTAL	51,976,448	83,661			

PECO ENERGY COMPANY

ACCOUNT 336.00 - ROADS, RAILROADS, BRIDGES

ORIGINAL LIFE TABLE

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-1973 EXPERIENCE BAND 1967-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	997,676		0.0000	1.0000	100.00
0.5	997,676		0.0000	1.0000	100.00
1.5	997,676		0.0000	1.0000	100.00
2.5	997,676		0.0000	1.0000	100.00
3.5	997,676		0.0000	1.0000	100.00
4.5	997,676		0.0000	1.0000	100.00
5.5	997,676		0.0000	1.0000	100.00
6.5	997,676		0.0000	1.0000	100.00
7.5	997,676		0.0000	1.0000	100.00
8.5	997,676		0.0000	1.0000	100.00
9.5	997,676		0.0000	1.0000	100.00
10.5	997,676		0.0000	1.0000	100.00
11.5	997,676		0.0000	1.0000	100.00
12.5	997,676		0.0000	1.0000	100.00
13.5	997,676		0.0000	1.0000	100.00
14.5	997,676		0.0000	1.0000	100.00
15.5	997,676		0.0000	1.0000	100.00
16.5	997,676		0.0000	1.0000	100.00
17.5	997,676		0.0000	1.0000	100.00
18.5	997,676		0.0000	1.0000	100.00
19.5	997,676		0.0000	1.0000	100.00
20.5	997,676		0.0000	1.0000	100.00
21.5	987,735		0.0000	1.0000	100.00
22.5	987,735		0.0000	1.0000	100.00
23.5	987,735		0.0000	1.0000	100.00
24.5	987,735		0.0000	1.0000	100.00
25.5	987,735		0.0000	1.0000	100.00
26.5	987,735		0.0000	1.0000	100.00
27.5					100.00
TOTAL	27,875,282				

PECO ENERGY COMPANY

ACCOUNT 341.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

AVG AGE RET 14.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1960-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,706,968		0.0000	1.0000	100.00
0.5	4,686,039		0.0000	1.0000	100.00
1.5	4,419,247		0.0000	1.0000	100.00
2.5	4,049,449		0.0000	1.0000	100.00
3.5	3,731,002		0.0000	1.0000	100.00
4.5	3,700,409	1,370	0.0004	0.9996	100.00
5.5	3,692,029		0.0000	1.0000	99.96
6.5	3,692,029	9,982	0.0027	0.9973	99.96
7.5	3,682,323		0.0000	1.0000	99.69
8.5	3,678,431		0.0000	1.0000	99.69
9.5	3,678,431		0.0000	1.0000	99.69
10.5	3,678,431		0.0000	1.0000	99.69
11.5	3,674,675		0.0000	1.0000	99.69
12.5	3,674,675		0.0000	1.0000	99.69
13.5	3,674,675		0.0000	1.0000	99.69
14.5	3,674,675	63,041	0.0172	0.9828	99.69
15.5	3,609,291		0.0000	1.0000	97.98
16.5	3,609,291		0.0000	1.0000	97.98
17.5	3,609,291		0.0000	1.0000	97.98
18.5	3,609,291		0.0000	1.0000	97.98
19.5	3,609,291		0.0000	1.0000	97.98
20.5	485,838		0.0000	1.0000	97.98
21.5	485,838		0.0000	1.0000	97.98
22.5	485,838		0.0000	1.0000	97.98
23.5	458,325	7,057	0.0154	0.9846	97.98
24.5	139,290		0.0000	1.0000	96.47
25.5	76,206		0.0000	1.0000	96.47
26.5	65,758		0.0000	1.0000	96.47
27.5	6,230		0.0000	1.0000	96.47
28.5	6,230		0.0000	1.0000	96.47
29.5	6,230		0.0000	1.0000	96.47
30.5	6,230		0.0000	1.0000	96.47
31.5	6,230		0.0000	1.0000	96.47
32.5	6,230		0.0000	1.0000	96.47
33.5	6,230		0.0000	1.0000	96.47
34.5					96.47
TOTAL	82,380,646	81,450			

PECO ENERGY COMPANY

ACCOUNT 342.00 - FUEL HOLDERS, PRODUCERS, ACCESSORIES

ORIGINAL LIFE TABLE

AVG AGE RET 22.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-1993 EXPERIENCE BAND 1967-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,446,263		0.0000	1.0000	100.00
0.5	23,446,263		0.0000	1.0000	100.00
1.5	21,620,046		0.0000	1.0000	100.00
2.5	21,344,303		0.0000	1.0000	100.00
3.5	20,837,890	153	0.0000	1.0000	100.00
4.5	20,835,698		0.0000	1.0000	100.00
5.5	20,783,988		0.0000	1.0000	100.00
6.5	20,769,565		0.0000	1.0000	100.00
7.5	20,758,748		0.0000	1.0000	100.00
8.5	20,758,748		0.0000	1.0000	100.00
9.5	20,758,748		0.0000	1.0000	100.00
10.5	20,758,748		0.0000	1.0000	100.00
11.5	20,758,748		0.0000	1.0000	100.00
12.5	20,758,748		0.0000	1.0000	100.00
13.5	20,758,921	17,654	0.0009	0.9991	100.00
14.5	20,741,267		0.0000	1.0000	99.91
15.5	20,741,205		0.0000	1.0000	99.91
16.5	20,733,529		0.0000	1.0000	99.91
17.5	20,733,529		0.0000	1.0000	99.91
18.5	20,733,529		0.0000	1.0000	99.91
19.5	20,733,529		0.0000	1.0000	99.91
20.5	2,130,551	1,006-	0.0005-	1.0005	99.91
21.5	2,037,885		0.0000		
22.5	2,025,828	6,679-	0.0033-		
23.5	1,296,805	10,705	0.0083		
24.5	723,445	10,000	0.0138		
25.5	300,683		0.0000		
26.5	270,254	27,068	0.1002		
27.5					
TOTAL	451,597,464	57,895			

PECO ENERGY COMPANY

ACCOUNT 344.00 - GENERATORS

ORIGINAL LIFE TABLE

AVG AGE RET371.2- 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1966-1994 EXPERIENCE BAND 1966-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	101,315,192		0.0000	1.0000	100.00
0.5	100,474,924		0.0000	1.0000	100.00
1.5	92,239,816		0.0000	1.0000	100.00
2.5	86,016,815	25,388	0.0003	0.9997	100.00
3.5	84,123,958		0.0000	1.0000	99.97
4.5	83,997,606	70,707	0.0008	0.9992	99.97
5.5	83,803,125		0.0000	1.0000	99.89
6.5	83,409,416		0.0000	1.0000	99.89
7.5	83,344,250		0.0000	1.0000	99.89
8.5	83,344,209	2,814,888	0.0338	0.9662	99.89
9.5	80,470,806	20,400	0.0003	0.9997	96.51
10.5	80,414,456		0.0000	1.0000	96.48
11.5	80,460,274	15,757	0.0002	0.9998	96.48
12.5	75,478,382		0.0000	1.0000	96.46
13.5	75,477,390	44,270	0.0006	0.9994	96.46
14.5	75,262,199		0.0000	1.0000	96.40
15.5	75,260,840		0.0000	1.0000	96.40
16.5	75,249,416		0.0000	1.0000	96.40
17.5	75,249,416	13,255	0.0002	0.9998	96.40
18.5	75,236,161	432,602	0.0057	0.9943	96.38
19.5	74,803,559	2,779,030	0.0372	0.9628	95.83
20.5	42,816,303	7,056,219-	0.1648-	1.1648	92.27
21.5	35,292,144	59,704	0.0017		
22.5	35,173,248	81,423	0.0023		
23.5	31,112,390	111,967	0.0036		
24.5	17,327,103	280,633	0.0162		
25.5	8,675,059	46,915	0.0054		
26.5	7,248,565	350,339	0.0483		
27.5					
TOTAL	1,903,077,022	91,059			

PECO ENERGY COMPANY

ACCOUNT 345.00 - ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 23.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-1994 EXPERIENCE BAND 1967-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,107,885		0.0000	1.0000	100.00
0.5	13,091,818		0.0000	1.0000	100.00
1.5	12,263,296		0.0000	1.0000	100.00
2.5	11,866,868	62	0.0000	1.0000	100.00
3.5	11,615,719		0.0000	1.0000	100.00
4.5	11,615,719		0.0000	1.0000	100.00
5.5	11,559,958		0.0000	1.0000	100.00
6.5	11,413,552		0.0000	1.0000	100.00
7.5	11,424,119		0.0000	1.0000	100.00
8.5	11,424,079		0.0000	1.0000	100.00
9.5	11,384,931	63,000	0.0055	0.9945	100.00
10.5	11,321,931	3,904	0.0003	0.9997	99.45
11.5	11,318,026		0.0000	1.0000	99.42
12.5	11,318,026		0.0000	1.0000	99.42
13.5	11,316,674	6,442	0.0006	0.9994	99.42
14.5	11,310,232		0.0000	1.0000	99.36
15.5	11,300,623		0.0000	1.0000	99.36
16.5	11,298,395	1,639-	0.0001-	1.0001	99.36
17.5	11,296,756		0.0000		
18.5	11,296,756	9,179	0.0008		
19.5	11,287,577	41,002	0.0036		
20.5	7,667,836	461,869-	0.0602-		
21.5	5,881,107		0.0000		
22.5	5,867,745		0.0000		
23.5	5,220,948	24,089	0.0046		
24.5	2,995,004		0.0000		
25.5	1,013,402	33,776	0.0333		
26.5	746,074		0.0000		
27.5					
TOTAL	273,225,056	282,054-			

PECO ENERGY COMPANY

ACCOUNT 346.00 - MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 15.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1949-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,449,086		0.0000	1.0000	100.00
0.5	2,419,170		0.0000	1.0000	100.00
1.5	2,368,065		0.0000	1.0000	100.00
2.5	2,243,376		0.0000	1.0000	100.00
3.5	2,238,412		0.0000	1.0000	100.00
4.5	2,238,412		0.0000	1.0000	100.00
5.5	2,242,301		0.0000	1.0000	100.00
6.5	2,239,712		0.0000	1.0000	100.00
7.5	2,209,573		0.0000	1.0000	100.00
8.5	2,208,853		0.0000	1.0000	100.00
9.5	2,195,731		0.0000	1.0000	100.00
10.5	2,188,231		0.0000	1.0000	100.00
11.5	2,193,105		0.0000	1.0000	100.00
12.5	2,193,105	222	0.0001	0.9999	100.00
13.5	2,192,883	885	0.0004	0.9996	99.99
14.5	2,191,998		0.0000	1.0000	99.95
15.5	2,191,998	1,907	0.0009	0.9991	99.95
16.5	2,190,091		0.0000	1.0000	99.86
17.5	2,190,091		0.0000	1.0000	99.86
18.5	2,190,091		0.0000	1.0000	99.86
19.5	2,190,091		0.0000	1.0000	99.86
20.5	63,521		0.0000	1.0000	99.86
21.5	39,327		0.0000	1.0000	99.86
22.5	30,840		0.0000	1.0000	99.86
23.5	3,888		0.0000	1.0000	99.86
24.5					99.86
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5	9,582		0.0000		
34.5	9,582		0.0000		
35.5	9,582		0.0000		
36.5	9,582		0.0000		
37.5	9,582		0.0000		
38.5	9,582		0.0000		

PECO ENERGY COMPANY

ACCOUNT 346.00 - MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 15.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1949-1994 EXPERIENCE BAND 1960-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,582		0.0000		
40.5	9,582		0.0000		
41.5	9,582		0.0000		
42.5	9,582		0.0000		
43.5	9,582		0.0000		
44.5	9,582		0.0000		
45.5					
TOTAL	47,216,935	3,014			

PECO ENERGY COMPANY

ACCOUNT 352.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

AVG AGE RET 20.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1917-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,087,346		0.0000	1.0000	100.00
0.5	13,392,950		0.0000	1.0000	100.00
1.5	13,406,397	63	0.0000	1.0000	100.00
2.5	13,498,093	413	0.0000	1.0000	100.00
3.5	13,300,355	174	0.0000	1.0000	100.00
4.5	13,446,419	517	0.0000	1.0000	100.00
5.5	12,883,429		0.0000	1.0000	100.00
6.5	13,234,359	398	0.0000	1.0000	100.00
7.5	13,344,323	8,576	0.0006	0.9994	100.00
8.5	12,978,832	18,880	0.0015	0.9985	99.94
9.5	13,256,474	1,950	0.0001	0.9999	99.79
10.5	13,170,808	3,753	0.0003	0.9997	99.78
11.5	10,859,735	23,065	0.0021	0.9979	99.75
12.5	10,800,573	3,135	0.0003	0.9997	99.54
13.5	9,450,047	62,931	0.0067	0.9933	99.51
14.5	9,447,135	324	0.0000	1.0000	98.84
15.5	9,478,354	3,963	0.0004	0.9996	98.84
16.5	9,766,053	174	0.0000	1.0000	98.80
17.5	9,671,304	544	0.0001	0.9999	98.80
18.5	9,672,890	8,588	0.0009	0.9991	98.79
19.5	9,542,087		0.0000	1.0000	98.70
20.5	9,330,054	479	0.0001	0.9999	98.70
21.5	8,073,543		0.0000	1.0000	98.69
22.5	7,792,493	1,068	0.0001	0.9999	98.69
23.5	4,600,901	1,896	0.0004	0.9996	98.68
24.5	3,945,701		0.0000	1.0000	98.64
25.5	2,698,167	2,390	0.0009	0.9991	98.64
26.5	2,515,570		0.0000	1.0000	98.55
27.5	1,342,489	27,587	0.0205	0.9795	98.55
28.5	1,274,462	1,003	0.0008	0.9992	96.53
29.5	1,670,430		0.0000	1.0000	96.45
30.5	1,400,535	1,966	0.0014	0.9986	96.45
31.5	1,384,683	653	0.0005	0.9995	96.31
32.5	1,606,130		0.0000	1.0000	96.26
33.5	1,611,810	6,257	0.0039	0.9961	96.26
34.5	1,358,846		0.0000	1.0000	95.88
35.5	1,447,722		0.0000	1.0000	95.88
36.5	1,786,790	18,823	0.0105	0.9895	95.88
37.5	1,553,701		0.0000	1.0000	94.87
38.5	1,461,565		0.0000	1.0000	94.87

PECO ENERGY COMPANY

ACCOUNT 352.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 20.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1917-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	810,563		0.0000	1.0000	94.87
40.5	463,784		0.0000	1.0000	94.87
41.5	431,983	1,125	0.0026	0.9974	94.87
42.5	400,473		0.0000	1.0000	94.62
43.5	327,787		0.0000	1.0000	94.62
44.5	305,674		0.0000	1.0000	94.62
45.5	302,295		0.0000	1.0000	94.62
46.5	15,291		0.0000	1.0000	94.62
47.5	62,900-		0.0000	1.0000	94.62
48.5	8,135		0.0000	1.0000	94.62
49.5	6,539-		0.0000	1.0000	94.62
50.5	6,548-		0.0000	1.0000	94.62
51.5	12,121-	10,750	0.8869-	1.8869	94.62
52.5	27,078-		0.0000		
53.5	20,733-		0.0000		
54.5	22,653-		0.0000		
55.5	105,188		0.0000		
56.5	106,940		0.0000		
57.5	106,940		0.0000		
58.5	93,995		0.0000		
59.5	102,359		0.0000		
60.5	638,050		0.0000		
61.5	787,985		0.0000		
62.5	786,774		0.0000		
63.5	771,745		0.0000		
64.5	732,542		0.0000		
65.5	712,990		0.0000		
66.5	111,403		0.0000		
67.5	111,403		0.0000		
68.5	29,881		0.0000		
69.5	25,800		0.0000		
70.5	25,800		0.0000		
71.5	219		0.0000		
72.5	219		0.0000		
73.5	219		0.0000		
74.5	219		0.0000		
75.5	219		0.0000		
76.5	219		0.0000		
77.5					
TOTAL	312,702,077	211,445			

PECO ENERGY COMPANY

ACCOUNT 353.00 - STATION PLANT

ORIGINAL LIFE TABLE

AVG AGE RET 20.9 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1923-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	223,153,574		0.0000	1.0000	100.00
0.5	224,488,107		0.0000	1.0000	100.00
1.5	224,276,510	2,780	0.0000	1.0000	100.00
2.5	223,821,463	83,198	0.0004	0.9996	100.00
3.5	222,503,337	511,668	0.0023	0.9977	99.96
4.5	212,612,087	133,603	0.0006	0.9994	99.73
5.5	208,108,235	2,559,141	0.0123	0.9877	99.67
6.5	210,756,724	194,752	0.0009	0.9991	98.44
7.5	205,448,000	452,689	0.0022	0.9978	98.35
8.5	196,711,026	59,974	0.0003	0.9997	98.13
9.5	201,804,473	825,615	0.0041	0.9959	98.10
10.5	198,369,388	559,099	0.0028	0.9972	97.70
11.5	156,585,082	74,526	0.0005	0.9995	97.43
12.5	154,474,563	704,139	0.0046	0.9954	97.38
13.5	147,817,550	3,017,794	0.0204	0.9796	96.93
14.5	143,899,120	282,932	0.0020	0.9980	94.95
15.5	145,087,280	2,743,064	0.0189	0.9811	94.76
16.5	143,594,903	66,115	0.0005	0.9995	92.97
17.5	132,569,362	132,735	0.0010	0.9990	92.92
18.5	131,227,797	294,978	0.0022	0.9978	92.83
19.5	128,992,005	557,998	0.0043	0.9957	92.63
20.5	111,405,980	291,531	0.0026	0.9974	92.23
21.5	95,409,415	216,775	0.0023	0.9977	91.99
22.5	92,411,047	1,747,684	0.0189	0.9811	91.78
23.5	74,617,221	889,086	0.0119	0.9881	90.05
24.5	66,572,270	415,672	0.0062	0.9938	88.98
25.5	61,738,274	146,276	0.0024	0.9976	88.43
26.5	57,300,228	358,274	0.0063	0.9937	88.22
27.5	40,312,067	106,236	0.0026	0.9974	87.66
28.5	39,114,736	140,421	0.0036	0.9964	87.43
29.5	38,074,115	428,469	0.0113	0.9887	87.12
30.5	34,722,368	97,381	0.0028	0.9972	86.14
31.5	34,066,760	41,885	0.0012	0.9988	85.90
32.5	33,883,289	41,128	0.0012	0.9988	85.80
33.5	33,485,813	31,040	0.0009	0.9991	85.70
34.5	27,203,968	1,527,052	0.0561	0.9439	85.62
35.5	25,441,814	461,777	0.0182	0.9818	80.82
36.5	22,997,065	961,548	0.0418	0.9582	79.35
37.5	18,392,511	37,173	0.0020	0.9980	76.03
38.5	17,920,147	2,228	0.0001	0.9999	75.88

PECO ENERGY COMPANY

ACCOUNT 353.00 - STATION PLANT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 20.9 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1923-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,319,821		0.0000	1.0000	75.87
40.5	12,986,362	33,675	0.0026	0.9974	75.87
41.5	12,565,718	4,400	0.0004	0.9996	75.67
42.5	11,325,412	21,245	0.0019	0.9981	75.64
43.5	10,456,252	34,143	0.0033	0.9967	75.50
44.5	8,966,118	19,537	0.0022	0.9978	75.25
45.5	8,817,628	17,814	0.0020	0.9980	75.08
46.5	6,925,667	6,733	0.0010	0.9990	74.93
47.5	6,196,221	5,702	0.0009	0.9991	74.86
48.5	6,177,347	772	0.0001	0.9999	74.79
49.5	5,963,526	79,598	0.0133	0.9867	74.78
50.5	5,798,662	6,425	0.0011	0.9989	73.79
51.5	5,693,443	4,190	0.0007	0.9993	73.71
52.5	5,520,471	35,386	0.0064	0.9936	73.66
53.5	5,437,223	2,009	0.0004	0.9996	73.19
54.5	4,904,160	41,168	0.0084	0.9916	73.16
55.5	4,935,385	42,542	0.0086	0.9914	72.55
56.5	4,819,273	123,239	0.0256	0.9744	71.93
57.5	4,592,564	282	0.0001	0.9999	70.09
58.5	4,369,006	479,403	0.1097	0.8903	70.08
59.5	4,007,698	33,800	0.0084	0.9916	62.39
60.5	3,961,628	721	0.0002	0.9998	61.87
61.5	3,960,833	2,685	0.0007	0.9993	61.86
62.5	3,958,535	27,171	0.0069	0.9931	61.82
63.5	3,910,046	270,940	0.0693	0.9307	61.39
64.5	3,102,048		0.0000	1.0000	57.14
65.5	1,973,415	126,246	0.0640	0.9360	57.14
66.5	433,606	27,165	0.0626	0.9374	53.48
67.5	88,619		0.0000	1.0000	50.13
68.5					50.13
TOTAL	4,938,536,361	22,645,427			

PECO ENERGY COMPANY

ACCOUNT 354.00 - TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

AVG AGE RET 14.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1916-1991 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	174,687,448		0.0000	1.0000	100.00
0.5	175,267,055		0.0000	1.0000	100.00
1.5	176,038,056	40,506	0.0002	0.9998	100.00
2.5	175,997,968		0.0000	1.0000	99.98
3.5	175,431,987	17,392	0.0001	0.9999	99.98
4.5	179,981,310		0.0000	1.0000	99.97
5.5	183,366,400	293,434	0.0016	0.9984	99.97
6.5	182,882,445		0.0000	1.0000	99.81
7.5	177,767,484	6,144,024	0.0346	0.9654	99.81
8.5	167,928,684	605,149	0.0036	0.9964	96.36
9.5	172,424,151	489,715	0.0028	0.9972	96.01
10.5	156,939,052	105,159	0.0007	0.9993	95.74
11.5	147,896,025	65,423	0.0004	0.9996	95.67
12.5	148,454,483	74,707	0.0005	0.9995	95.63
13.5	141,642,217	83,638	0.0006	0.9994	95.58
14.5	141,057,970	58,419	0.0004	0.9996	95.52
15.5	140,632,883	1,118,765	0.0080	0.9920	95.48
16.5	124,380,205	215,879	0.0017	0.9983	94.72
17.5	119,815,338		0.0000	1.0000	94.56
18.5	109,804,407	256,441	0.0023	0.9977	94.56
19.5	104,813,516	108,029	0.0010	0.9990	94.34
20.5	88,214,463	236,109	0.0027	0.9973	94.25
21.5	82,107,987	153,115	0.0019	0.9981	94.00
22.5	68,310,613		0.0000	1.0000	93.82
23.5	60,983,102	8,968	0.0001	0.9999	93.82
24.5	42,612,621	44,584	0.0010	0.9990	93.81
25.5	37,931,711	21,265	0.0006	0.9994	93.72
26.5	31,985,539	32,719	0.0010	0.9990	93.66
27.5	15,180,324	488,217	0.0322	0.9678	93.57
28.5	13,995,815		0.0000	1.0000	90.56
29.5	13,955,652	252,358	0.0181	0.9819	90.56
30.5	13,123,687	6,199	0.0005	0.9995	88.92
31.5	12,058,054	18,589	0.0015	0.9985	88.88
32.5	12,042,090	10,737	0.0009	0.9991	88.75
33.5	12,577,823	1,546	0.0001	0.9999	88.67
34.5	9,148,409	34,374	0.0038	0.9962	88.66
35.5	4,452,598		0.0000	1.0000	88.32
36.5	5,859,161	4,504	0.0008	0.9992	88.32
37.5	5,945,186	7,284	0.0012	0.9988	88.25
38.5	4,357,410	30,138	0.0069	0.9931	88.14

PECO ENERGY COMPANY

ACCOUNT 354.00 - TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 14.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1916-1991 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,687,688	453	0.0001	0.9999	87.53
40.5	3,916,466	3,657	0.0009	0.9991	87.52
41.5	3,926,233	42,210	0.0108	0.9892	87.44
42.5	3,763,414	19,280	0.0051	0.9949	86.50
43.5	3,679,326	14,460	0.0039	0.9961	86.06
44.5	3,664,866	26,079	0.0071	0.9929	85.72
45.5	3,534,755	26,042	0.0074	0.9926	85.11
46.5	3,754,777	14,327	0.0038	0.9962	84.48
47.5	3,739,067	439	0.0001	0.9999	84.16
48.5	3,738,860	1,054	0.0003	0.9997	84.15
49.5	3,737,806	1,107	0.0003	0.9997	84.12
50.5	3,735,079		0.0000	1.0000	84.09
51.5	3,735,079	53,535	0.0143	0.9857	84.09
52.5	3,681,545	8,841	0.0024	0.9976	82.89
53.5	3,639,782	7,191	0.0020	0.9980	82.69
54.5	3,575,277		0.0000	1.0000	82.52
55.5	3,575,277		0.0000	1.0000	82.52
56.5	3,575,277		0.0000	1.0000	82.52
57.5	3,575,277	107,839	0.0302	0.9698	82.52
58.5	3,467,438		0.0000	1.0000	80.03
59.5	3,467,438	352	0.0001	0.9999	80.03
60.5	3,467,085	43,192	0.0125	0.9875	80.02
61.5	3,421,926	122,277	0.0357	0.9643	79.02
62.5	3,296,606		0.0000	1.0000	76.20
63.5	3,284,245	16,440	0.0050	0.9950	76.20
64.5	2,268,607	7,090	0.0031	0.9969	75.82
65.5	2,215,385		0.0000	1.0000	75.58
66.5	578,361	232	0.0004	0.9996	75.58
67.5	140,523		0.0000	1.0000	75.55
68.5	120,718		0.0000	1.0000	75.55
69.5	117,144	70,272	0.5999	0.4001	75.55
70.5	46,872		0.0000	1.0000	30.23
71.5	35,160		0.0000	1.0000	30.23
72.5	33,199		0.0000	1.0000	30.23
73.5	33,199		0.0000	1.0000	30.23
74.5	33,199		0.0000	1.0000	30.23
75.5	29,929		0.0000	1.0000	30.23
76.5					30.23
TOTAL	3,909,344,214	11,613,755			

PECO ENERGY COMPANY

ACCOUNT 355.00 - POLES AND FIXTURES

ORIGINAL LIFE TABLE

AVG AGE RET 19.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1920-1990 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	775,788		0.0000	1.0000	100.00
0.5	778,844		0.0000	1.0000	100.00
1.5	779,934		0.0000	1.0000	100.00
2.5	780,688	4,391	0.0056	0.9944	100.00
3.5	777,854	572	0.0007	0.9993	99.44
4.5	343,872		0.0000	1.0000	99.37
5.5	337,987	2,021	0.0060	0.9940	99.37
6.5	336,874	1,638	0.0049	0.9951	98.77
7.5	335,970	3,647	0.0109	0.9891	98.29
8.5	333,031	1,920	0.0058	0.9942	97.22
9.5	333,321	166	0.0005	0.9995	96.66
10.5	338,671	3,105	0.0092	0.9908	96.61
11.5	350,927	551	0.0016	0.9984	95.72
12.5	350,959	719	0.0020	0.9980	95.57
13.5	436,505	1,162	0.0027	0.9973	95.38
14.5	428,934	925	0.0022	0.9978	95.12
15.5	444,441	15,300	0.0344	0.9656	94.91
16.5	427,402	1,518	0.0036	0.9964	91.65
17.5	426,145	565	0.0013	0.9987	91.32
18.5	424,772	31,013	0.0730	0.9270	91.20
19.5	324,539	10,688	0.0329	0.9671	84.54
20.5	315,560	6	0.0000	1.0000	81.76
21.5	315,747	581	0.0018	0.9982	81.76
22.5	255,402	3,237	0.0127	0.9873	81.61
23.5	243,250	1,835	0.0075	0.9925	80.57
24.5	248,773	30,911	0.1243	0.8757	79.97
25.5	217,364	372	0.0017	0.9983	70.03
26.5	214,746	1,015	0.0047	0.9953	69.91
27.5	213,731	1,415	0.0066	0.9934	69.58
28.5	205,982	370	0.0018	0.9982	69.12
29.5	78,372	379	0.0048	0.9952	69.00
30.5	78,027	31	0.0004	0.9996	68.67
31.5	78,030		0.0000	1.0000	68.64
32.5	78,289		0.0000	1.0000	68.64
33.5	79,562	30	0.0004	0.9996	68.64
34.5	35,290	33	0.0009	0.9991	68.61
35.5	33,261	81	0.0024	0.9976	68.55
36.5	33,210	195	0.0059	0.9941	68.39
37.5	33,277	1,052	0.0316	0.9684	67.99
38.5	16,641	167	0.0100	0.9900	65.84

PECO ENERGY COMPANY

ACCOUNT 355.00 - POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 19.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1920-1990 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,613	537	0.0344	0.9656	65.18
40.5	9,703	6	0.0006	0.9994	62.94
41.5	9,697	269	0.0277	0.9723	62.90
42.5	9,428	82	0.0087	0.9913	61.16
43.5	9,346		0.0000	1.0000	60.63
44.5	9,922	32	0.0032	0.9968	60.63
45.5	9,341		0.0000	1.0000	60.44
46.5	9,341	4	0.0004	0.9996	60.44
47.5	9,338		0.0000	1.0000	60.42
48.5	9,338	4	0.0004	0.9996	60.42
49.5	2,556		0.0000	1.0000	60.40
50.5	2,556		0.0000	1.0000	60.40
51.5	2,556		0.0000	1.0000	60.40
52.5	2,556		0.0000	1.0000	60.40
53.5	2,556		0.0000	1.0000	60.40
54.5	2,556		0.0000	1.0000	60.40
55.5	2,556		0.0000	1.0000	60.40
56.5	2,556		0.0000	1.0000	60.40
57.5	2,556		0.0000	1.0000	60.40
58.5	2,556		0.0000	1.0000	60.40
59.5	795		0.0000	1.0000	60.40
60.5	795		0.0000	1.0000	60.40
61.5	795		0.0000	1.0000	60.40
62.5	795		0.0000	1.0000	60.40
63.5	795		0.0000	1.0000	60.40
64.5	795		0.0000	1.0000	60.40
65.5	795		0.0000	1.0000	60.40
66.5	795		0.0000	1.0000	60.40
67.5	576		0.0000	1.0000	60.40
68.5	576		0.0000	1.0000	60.40
69.5					60.40
TOTAL	12,776,111	122,545			

PECO ENERGY COMPANY

ACCOUNT 356.00 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

AVG AGE RET 23.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1918-1990 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	78,710,053		0.0000	1.0000	100.00
0.5	78,993,882		0.0000	1.0000	100.00
1.5	79,935,702	41,332	0.0005	0.9995	100.00
2.5	79,990,051	9,124	0.0001	0.9999	99.95
3.5	80,440,279	6,297	0.0001	0.9999	99.94
4.5	82,861,326	7,028	0.0001	0.9999	99.93
5.5	83,908,161	169,692	0.0020	0.9980	99.92
6.5	83,481,851	6,989	0.0001	0.9999	99.72
7.5	83,361,807	50,868	0.0006	0.9994	99.71
8.5	83,883,180	9,107	0.0001	0.9999	99.65
9.5	83,889,607	198,295	0.0024	0.9976	99.64
10.5	72,690,517	48,163	0.0007	0.9993	99.40
11.5	69,482,445	41,370	0.0006	0.9994	99.33
12.5	69,612,878	148,260	0.0021	0.9979	99.27
13.5	65,338,508	47,584	0.0007	0.9993	99.06
14.5	65,503,070	140,383	0.0021	0.9979	98.99
15.5	65,440,340	569,783	0.0087	0.9913	98.78
16.5	58,623,902	41,822	0.0007	0.9993	97.92
17.5	56,400,518	27,711	0.0005	0.9995	97.85
18.5	53,231,630	293,429	0.0055	0.9945	97.80
19.5	50,625,271	77,420	0.0015	0.9985	97.26
20.5	45,282,184	48,853	0.0011	0.9989	97.11
21.5	40,024,254	9,604	0.0002	0.9998	97.00
22.5	35,014,324	1,180	0.0000	1.0000	96.98
23.5	32,771,794	17,579	0.0005	0.9995	96.98
24.5	24,798,795	1,100	0.0000	1.0000	96.93
25.5	22,383,625	217,546	0.0097	0.9903	96.93
26.5	18,849,427	6,359	0.0003	0.9997	95.99
27.5	9,533,424	152,932	0.0160	0.9840	95.96
28.5	9,214,926		0.0000	1.0000	94.42
29.5	8,973,185	190,147	0.0212	0.9788	94.42
30.5	8,509,150	11,642	0.0014	0.9986	92.42
31.5	7,600,303	418	0.0001	0.9999	92.29
32.5	7,524,990	4,351	0.0006	0.9994	92.28
33.5	7,068,598		0.0000	1.0000	92.22
34.5	3,974,168	4,453	0.0011	0.9989	92.22
35.5	2,367,342	19,081	0.0081	0.9919	92.12
36.5	3,798,102	2,960	0.0008	0.9992	91.37
37.5	3,381,480	3,703	0.0011	0.9989	91.30
38.5	2,903,185	24,980	0.0086	0.9914	91.20

PECO ENERGY COMPANY

ACCOUNT 356.00 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 23.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1918-1990 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,852,658	5,524	0.0019	0.9981	90.42
40.5	2,635,009	4,918	0.0019	0.9981	90.25
41.5	2,633,046	162,461	0.0617	0.9383	90.08
42.5	2,449,382	8,369	0.0034	0.9966	84.52
43.5	2,410,188	63,585	0.0264	0.9736	84.23
44.5	2,344,114	20,643	0.0088	0.9912	82.01
45.5	2,278,424	5,100	0.0022	0.9978	81.29
46.5	2,005,086	4,934	0.0025	0.9975	81.11
47.5	1,998,354	1,435	0.0007	0.9993	80.91
48.5	1,996,919	16,747	0.0084	0.9916	80.85
49.5	1,975,138	5,472	0.0028	0.9972	80.17
50.5	1,968,775		0.0000	1.0000	79.95
51.5	1,968,468	22,991	0.0117	0.9883	79.95
52.5	1,943,503	1,210	0.0006	0.9994	79.01
53.5	1,928,109	635	0.0003	0.9997	78.96
54.5	1,906,254	7,547	0.0040	0.9960	78.94
55.5	1,898,707		0.0000	1.0000	78.62
56.5	1,898,707		0.0000	1.0000	78.62
57.5	1,898,707	72,673	0.0383	0.9617	78.62
58.5	1,826,034		0.0000	1.0000	75.61
59.5	1,826,034	440	0.0002	0.9998	75.61
60.5	1,825,594	17,966	0.0098	0.9902	75.59
61.5	1,807,628	13,051	0.0072	0.9928	74.85
62.5	1,794,578	8,863	0.0049	0.9951	74.31
63.5	1,784,601	68,267	0.0383	0.9617	73.95
64.5	1,380,272	15,586	0.0113	0.9887	71.12
65.5	1,343,735		0.0000	1.0000	70.32
66.5	122,797		0.0000	1.0000	70.32
67.5	43,313		0.0000	1.0000	70.32
68.5	36,417		0.0000	1.0000	70.32
69.5	36,417	21,132	0.5803	0.4197	70.32
70.5	9,717		0.0000	1.0000	29.51
71.5	9,717		0.0000	1.0000	29.51
72.5	9,717		0.0000	1.0000	29.51
73.5	9,717		0.0000	1.0000	29.51
74.5	9,717		0.0000	1.0000	29.51
75.5	9,717		0.0000	1.0000	29.51
76.5					29.51
TOTAL	1,875,253,504	3,201,094			

PECO ENERGY COMPANY

ACCOUNT 357.00 - UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

AVG AGE RET 28.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1918-1992 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	367,024		0.0000	1.0000	100.00
0.5	414,166		0.0000	1.0000	100.00
1.5	417,005		0.0000	1.0000	100.00
2.5	392,102		0.0000	1.0000	100.00
3.5	425,267		0.0000	1.0000	100.00
4.5	334,969		0.0000	1.0000	100.00
5.5	447,380		0.0000	1.0000	100.00
6.5	501,573		0.0000	1.0000	100.00
7.5	563,308		0.0000	1.0000	100.00
8.5	714,051		0.0000	1.0000	100.00
9.5	732,107		0.0000	1.0000	100.00
10.5	738,508		0.0000	1.0000	100.00
11.5	762,383		0.0000	1.0000	100.00
12.5	762,383		0.0000	1.0000	100.00
13.5	766,682		0.0000	1.0000	100.00
14.5	650,149		0.0000	1.0000	100.00
15.5	803,560		0.0000	1.0000	100.00
16.5	1,013,085		0.0000	1.0000	100.00
17.5	2,392,975		0.0000	1.0000	100.00
18.5	2,299,044	3,075	0.0013	0.9987	100.00
19.5	2,180,370		0.0000	1.0000	99.87
20.5	2,178,973		0.0000	1.0000	99.87
21.5	2,176,513		0.0000	1.0000	99.87
22.5	1,748,592		0.0000	1.0000	99.87
23.5	2,032,162		0.0000	1.0000	99.87
24.5	2,032,162	17,810	0.0088	0.9912	99.87
25.5	2,010,355		0.0000	1.0000	98.99
26.5	2,010,355		0.0000	1.0000	98.99
27.5	1,960,445		0.0000	1.0000	98.99
28.5	1,960,445		0.0000	1.0000	98.99
29.5	1,854,801		0.0000	1.0000	98.99
30.5	1,807,658		0.0000	1.0000	98.99
31.5	1,804,819		0.0000	1.0000	98.99
32.5	1,804,819	18,528	0.0103	0.9897	98.99
33.5	1,755,463		0.0000	1.0000	97.97
34.5	1,845,761		0.0000	1.0000	97.97
35.5	1,733,350		0.0000	1.0000	97.97
36.5	1,871,274		0.0000	1.0000	97.97
37.5	1,807,529		0.0000	1.0000	97.97
38.5	1,812,592		0.0000	1.0000	97.97

PECO ENERGY COMPANY

ACCOUNT 357.00 - UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 28.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1918-1992 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,804,138		0.0000	1.0000	97.97
40.5	1,787,338		0.0000	1.0000	97.97
41.5	1,763,464	579	0.0003	0.9997	97.97
42.5	1,762,885		0.0000	1.0000	97.94
43.5	1,758,585		0.0000	1.0000	97.94
44.5	1,878,971		0.0000	1.0000	97.94
45.5	1,725,560		0.0000	1.0000	97.94
46.5	1,542,646		0.0000	1.0000	97.94
47.5	167,643		0.0000	1.0000	97.94
48.5	150,369		0.0000	1.0000	97.94
49.5	150,369		0.0000	1.0000	97.94
50.5	150,369		0.0000	1.0000	97.94
51.5	150,369		0.0000	1.0000	97.94
52.5	125,640		0.0000	1.0000	97.94
53.5	370,096		0.0000	1.0000	97.94
54.5	370,096		0.0000	1.0000	97.94
55.5	370,096		0.0000	1.0000	97.94
56.5	370,096		0.0000	1.0000	97.94
57.5	370,096		0.0000	1.0000	97.94
58.5	370,096		0.0000	1.0000	97.94
59.5	370,096		0.0000	1.0000	97.94
60.5	370,096		0.0000	1.0000	97.94
61.5	370,096		0.0000	1.0000	97.94
62.5	370,096		0.0000	1.0000	97.94
63.5	367,759		0.0000	1.0000	97.94
64.5	367,759		0.0000	1.0000	97.94
65.5	367,759		0.0000	1.0000	97.94
66.5	175,642		0.0000	1.0000	97.94
67.5	150,947		0.0000	1.0000	97.94
68.5	680		0.0000	1.0000	97.94
69.5	8,922-		0.0000	1.0000	97.94
70.5	1,476		0.0000	1.0000	97.94
71.5	1,476		0.0000	1.0000	97.94
72.5	1,476		0.0000	1.0000	97.94
73.5	1,476		0.0000	1.0000	97.94
74.5	698		0.0000	1.0000	97.94
75.5	698		0.0000	1.0000	97.94
76.5					97.94
TOTAL	73,934,389	39,992			

PECO ENERGY COMPANY

ACCOUNT 358.00 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

AVG AGE RET 27.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1911-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,977,876		0.0000	1.0000	100.00
0.5	26,048,578	18,585	0.0007	0.9993	100.00
1.5	25,264,747	5,709	0.0002	0.9998	99.93
2.5	24,981,366	152,246	0.0061	0.9939	99.91
3.5	24,846,266	228,798	0.0092	0.9908	99.30
4.5	22,587,329	43,406	0.0019	0.9981	98.39
5.5	26,322,274	25,796	0.0010	0.9990	98.20
6.5	24,231,138	39,737	0.0016	0.9984	98.10
7.5	23,182,433	138,214	0.0060	0.9940	97.94
8.5	24,607,353	14,840	0.0006	0.9994	97.35
9.5	23,492,241	34,671	0.0015	0.9985	97.29
10.5	23,427,256	13,266	0.0006	0.9994	97.14
11.5	25,871,845	12,262	0.0005	0.9995	97.08
12.5	25,586,547	61,639	0.0024	0.9976	97.03
13.5	25,392,699	9,487	0.0004	0.9996	96.80
14.5	26,615,159	29,966	0.0011	0.9989	96.76
15.5	26,674,419	2,520	0.0001	0.9999	96.65
16.5	28,738,390	23,524	0.0008	0.9992	96.64
17.5	30,736,671	3,947	0.0001	0.9999	96.56
18.5	31,074,108	7,268	0.0002	0.9998	96.55
19.5	30,882,358	18,301	0.0006	0.9994	96.53
20.5	26,208,355	76,641	0.0029	0.9971	96.47
21.5	23,735,505	27,799	0.0012	0.9988	96.19
22.5	23,794,835	44,358	0.0019	0.9981	96.07
23.5	22,215,404	18,155	0.0008	0.9992	95.89
24.5	21,611,794	434,708	0.0201	0.9799	95.81
25.5	20,440,250	19,103	0.0009	0.9991	93.88
26.5	20,063,229	77,169	0.0038	0.9962	93.80
27.5	19,057,319	19,132	0.0010	0.9990	93.44
28.5	19,029,862	3,727	0.0002	0.9998	93.35
29.5	18,307,267	23,260	0.0013	0.9987	93.33
30.5	14,608,649	38,960	0.0027	0.9973	93.21
31.5	14,564,950	21,411	0.0015	0.9985	92.96
32.5	14,530,578	297,913	0.0205	0.9795	92.82
33.5	14,195,035	20,444	0.0014	0.9986	90.92
34.5	15,966,918	8,076	0.0005	0.9995	90.79
35.5	12,149,391	112,234	0.0092	0.9908	90.74
36.5	12,095,140	14,952	0.0012	0.9988	89.91
37.5	11,705,861	19,057	0.0016	0.9984	89.80
38.5	10,153,207	72,012	0.0071	0.9929	89.66

PECO ENERGY COMPANY

ACCOUNT 358.00 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 27.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1911-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,056,434	2,411	0.0002	0.9998	89.02
40.5	10,939,789	27,302	0.0025	0.9975	89.00
41.5	9,090,945	19,895	0.0022	0.9978	88.78
42.5	9,061,625	26,774	0.0030	0.9970	88.58
43.5	9,017,267	26,215	0.0029	0.9971	88.31
44.5	7,452,620	33,664	0.0045	0.9955	88.05
45.5	7,179,916	66,697	0.0093	0.9907	87.65
46.5	5,099,412	50,659	0.0099	0.9901	86.83
47.5	3,137,641	10,982	0.0035	0.9965	85.97
48.5	2,592,198	51,115	0.0197	0.9803	85.67
49.5	2,533,485	78,761	0.0311	0.9689	83.98
50.5	2,399,522	239,193	0.0997	0.9003	81.37
51.5	2,151,728	3,203	0.0015	0.9985	73.26
52.5	1,125,474	5,644	0.0050	0.9950	73.15
53.5	1,111,869	3,691	0.0033	0.9967	72.78
54.5	1,096,796	2,189	0.0020	0.9980	72.54
55.5	1,091,699		0.0000	1.0000	72.39
56.5	1,091,699	939	0.0009	0.9991	72.39
57.5	1,090,760		0.0000	1.0000	72.32
58.5	1,090,065	1,070	0.0010	0.9990	72.32
59.5	1,087,480	1,218	0.0011	0.9989	72.25
60.5	1,086,262	5,285	0.0049	0.9951	72.17
61.5	1,060,845	2,378	0.0022	0.9978	71.82
62.5	1,058,468		0.0000	1.0000	71.66
63.5	1,043,677	4,029	0.0039	0.9961	71.66
64.5	971,701		0.0000	1.0000	71.38
65.5	971,701	4,445	0.0046	0.9954	71.38
66.5	226,108	9,323	0.0412	0.9588	71.05
67.5	68,115		0.0000	1.0000	68.12
68.5	68,115	17,683	0.2596	0.7404	68.12
69.5	23,007		0.0000	1.0000	50.44
70.5	22,275		0.0000	1.0000	50.44
71.5	22,275		0.0000	1.0000	50.44
72.5	21,518		0.0000	1.0000	50.44
73.5	21,518		0.0000	1.0000	50.44
74.5	21,518		0.0000	1.0000	50.44
75.5	12,546		0.0000	1.0000	50.44
76.5	4,820		0.0000	1.0000	50.44
77.5	4,820		0.0000	1.0000	50.44
78.5	4,820		0.0000	1.0000	50.44

PECO ENERGY COMPANY

ACCOUNT 358.00 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 27.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1911-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,820		0.0000	1.0000	50.44
80.5	4,820		0.0000	1.0000	50.44
81.5	4,820		0.0000	1.0000	50.44
82.5	4,820		0.0000	1.0000	50.44
83.5					50.44
TOTAL	975,206,415	2,928,058			

PECO ENERGY COMPANY

ACCOUNT 359.00 - ROADS AND TRAILS

ORIGINAL LIFE TABLE

AVG AGE RET 16.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1957-1978 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,544,802		0.0000	1.0000	100.00
0.5	1,544,802		0.0000	1.0000	100.00
1.5	1,544,802		0.0000	1.0000	100.00
2.5	1,544,802		0.0000	1.0000	100.00
3.5	1,546,567		0.0000	1.0000	100.00
4.5	1,730,102		0.0000	1.0000	100.00
5.5	1,730,102		0.0000	1.0000	100.00
6.5	1,730,102		0.0000	1.0000	100.00
7.5	1,806,286		0.0000	1.0000	100.00
8.5	1,806,286		0.0000	1.0000	100.00
9.5	1,806,286		0.0000	1.0000	100.00
10.5	1,806,286		0.0000	1.0000	100.00
11.5	1,806,286		0.0000	1.0000	100.00
12.5	1,806,286		0.0000	1.0000	100.00
13.5	1,806,286		0.0000	1.0000	100.00
14.5	1,806,286		0.0000	1.0000	100.00
15.5	1,806,286	76,184	0.0422	0.9578	100.00
16.5	1,453,253		0.0000	1.0000	95.78
17.5	1,329,318		0.0000	1.0000	95.78
18.5	1,329,318		0.0000	1.0000	95.78
19.5	1,031,303		0.0000	1.0000	95.78
20.5	1,031,303		0.0000	1.0000	95.78
21.5	1,031,303		0.0000	1.0000	95.78
22.5	954,261		0.0000	1.0000	95.78
23.5	739,511		0.0000	1.0000	95.78
24.5	739,511		0.0000	1.0000	95.78
25.5	739,511		0.0000	1.0000	95.78
26.5	731,266		0.0000	1.0000	95.78
27.5	185,300		0.0000	1.0000	95.78
28.5	185,300		0.0000	1.0000	95.78
29.5	185,300		0.0000	1.0000	95.78
30.5	185,300		0.0000	1.0000	95.78
31.5	185,300		0.0000	1.0000	95.78
32.5	185,300		0.0000	1.0000	95.78
33.5	183,535		0.0000	1.0000	95.78
34.5					95.78
TOTAL	41,577,848	76,184			

PECO ENERGY COMPANY

ACCOUNT 361.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

AVG AGE RET 45.7 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1881-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,183,121		0.0000	1.0000	100.00
0.5	23,771,526		0.0000	1.0000	100.00
1.5	24,474,634	853	0.0000	1.0000	100.00
2.5	24,483,076	5,678	0.0002	0.9998	100.00
3.5	25,339,199	11,504	0.0005	0.9995	99.98
4.5	25,886,996	14,558	0.0006	0.9994	99.93
5.5	24,123,287	91,401	0.0038	0.9962	99.87
6.5	21,806,712	13,243	0.0006	0.9994	99.49
7.5	22,319,930	29,874	0.0013	0.9987	99.43
8.5	23,579,279	12,644	0.0005	0.9995	99.30
9.5	23,574,267	34,802	0.0015	0.9985	99.25
10.5	24,087,075	155,693	0.0065	0.9935	99.10
11.5	24,424,710	69,046	0.0028	0.9972	98.46
12.5	24,519,679	35,076	0.0014	0.9986	98.18
13.5	24,366,103	43,894	0.0018	0.9982	98.04
14.5	24,496,646	62,220	0.0025	0.9975	97.86
15.5	23,644,161	40,560	0.0017	0.9983	97.62
16.5	23,831,155	146,679	0.0062	0.9938	97.45
17.5	23,913,139	39,566	0.0017	0.9983	96.85
18.5	23,921,671	57,974	0.0024	0.9976	96.69
19.5	22,324,456	83,635	0.0037	0.9963	96.46
20.5	21,469,832	100,265	0.0047	0.9953	96.10
21.5	20,440,922	62,794	0.0031	0.9969	95.65
22.5	19,095,112	50,074	0.0026	0.9974	95.35
23.5	16,553,228	84,308	0.0051	0.9949	95.10
24.5	15,165,851	35,654	0.0024	0.9976	94.61
25.5	14,034,844	48,365	0.0034	0.9966	94.38
26.5	13,723,324	72,120	0.0053	0.9947	94.06
27.5	13,967,936	905,344	0.0648	0.9352	93.56
28.5	11,681,535	32,444	0.0028	0.9972	87.50
29.5	11,459,121	211,434	0.0185	0.9815	87.26
30.5	11,105,989	347,251	0.0313	0.9687	85.65
31.5	9,793,122	277,843	0.0284	0.9716	82.97
32.5	9,211,115	37,433	0.0041	0.9959	80.61
33.5	16,304,141	6,721,301	0.4122	0.5878	80.28
34.5	9,202,915	18,168	0.0020	0.9980	47.19
35.5	8,080,319	23,063	0.0029	0.9971	47.10
36.5	7,428,585	62,375	0.0084	0.9916	46.96
37.5	6,606,728	79,396	0.0120	0.9880	46.57
38.5	6,347,904	373,474	0.0588	0.9412	46.01

PECO ENERGY COMPANY

ACCOUNT 361.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 45.7 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1881-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,158,405	138,888	0.0269	0.9731	43.30
40.5	7,990,354	726,166	0.0909	0.9091	42.14
41.5	7,150,582	9,196	0.0013	0.9987	38.31
42.5	7,312,838	10,053	0.0014	0.9986	38.26
43.5	6,935,300	114,700	0.0165	0.9835	38.21
44.5	6,865,272	154,542	0.0225	0.9775	37.58
45.5	6,409,605	27,914	0.0044	0.9956	36.73
46.5	6,145,340	191,539	0.0312	0.9688	36.57
47.5	3,320,119	86,338	0.0260	0.9740	35.43
48.5	3,220,780	149,139	0.0463	0.9537	34.51
49.5	3,066,216	4,498	0.0015	0.9985	32.91
50.5	2,964,308	2,674	0.0009	0.9991	32.86
51.5	3,038,226	33,964	0.0112	0.9888	32.83
52.5	2,657,026	40,185	0.0151	0.9849	32.46
53.5	2,669,010	21,328	0.0080	0.9920	31.97
54.5	2,682,032	4,503	0.0017	0.9983	31.71
55.5	2,683,910	5,668	0.0021	0.9979	31.66
56.5	2,662,098	8,612	0.0032	0.9968	31.59
57.5	3,151,607	306,872	0.0974	0.9026	31.49
58.5	2,863,707	19,344	0.0068	0.9932	28.42
59.5	4,040,381	1,323,576	0.3276	0.6724	28.23
60.5	2,704,578	142,865	0.0528	0.9472	18.98
61.5	2,539,846	78,123	0.0308	0.9692	17.98
62.5	2,385,998		0.0000	1.0000	17.43
63.5	2,261,928	70,216	0.0310	0.9690	17.43
64.5	1,933,180	7,689	0.0040	0.9960	16.89
65.5	7,675,872	735,996	0.0959	0.9041	16.82
66.5	6,886,411	37,005	0.0054	0.9946	15.21
67.5	6,734,560	4,906,522	0.7286	0.2714	15.13
68.5	1,447,332	43	0.0000	1.0000	4.11
69.5	1,252,222	90,627	0.0724	0.9276	4.11
70.5	1,043,272		0.0000	1.0000	3.81
71.5	864,954		0.0000	1.0000	3.81
72.5	653,479	11,236	0.0172	0.9828	3.81
73.5	642,244		0.0000	1.0000	3.74
74.5	642,098		0.0000	1.0000	3.74
75.5	641,649		0.0000	1.0000	3.74
76.5	639,670		0.0000	1.0000	3.74
77.5	185,580		0.0000	1.0000	3.74
78.5	185,314		0.0000	1.0000	3.74

PECO ENERGY COMPANY

ACCOUNT 361.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 45.7 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1881-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	184,098		0.0000	1.0000	3.74
80.5	146,076		0.0000	1.0000	3.74
81.5	43,898		0.0000	1.0000	3.74
82.5	43,898		0.0000	1.0000	3.74
83.5	45,869		0.0000	1.0000	3.74
84.5	4,337		0.0000	1.0000	3.74
85.5	4,337		0.0000	1.0000	3.74
86.5	4,337		0.0000	1.0000	3.74
87.5	4,337		0.0000	1.0000	3.74
88.5	4,337		0.0000	1.0000	3.74
89.5	4,337		0.0000	1.0000	3.74
90.5	4,337		0.0000	1.0000	3.74
91.5	4,337		0.0000	1.0000	3.74
92.5	4,337		0.0000	1.0000	3.74
93.5	4,337		0.0000	1.0000	3.74
94.5	4,337		0.0000	1.0000	3.74
95.5	1,970		0.0000	1.0000	3.74
96.5	1,970		0.0000	1.0000	3.74
97.5	1,970		0.0000	1.0000	3.74
98.5	1,970		0.0000	1.0000	3.74
99.5	1,970		0.0000	1.0000	3.74
100.5	1,970		0.0000	1.0000	3.74
101.5	1,970		0.0000	1.0000	3.74
102.5	1,970		0.0000	1.0000	3.74
103.5	1,970		0.0000	1.0000	3.74
104.5	1,970		0.0000	1.0000	3.74
105.5	1,970		0.0000	1.0000	3.74
106.5	1,970		0.0000	1.0000	3.74
107.5	1,970		0.0000	1.0000	3.74
108.5	1,970		0.0000	1.0000	3.74
109.5	1,970		0.0000	1.0000	3.74
110.5	1,970		0.0000	1.0000	3.74
111.5	1,970		0.0000	1.0000	3.74
112.5	1,970		0.0000	1.0000	3.74
113.5					3.74
TOTAL	878,597,654	19,952,027			

PECO ENERGY COMPANY

ACCOUNT 362.00 - STATION EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 28.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	315,239,099		0.0000	1.0000	100.00
0.5	321,187,815	120,262	0.0004	0.9996	100.00
1.5	326,072,284	164,046	0.0005	0.9995	99.96
2.5	315,078,138	453,878	0.0014	0.9986	99.91
3.5	313,621,640	352,743	0.0011	0.9989	99.77
4.5	304,750,282	437,636	0.0014	0.9986	99.66
5.5	282,711,413	623,680	0.0022	0.9978	99.52
6.5	265,596,650	746,317	0.0028	0.9972	99.30
7.5	258,137,777	1,575,991	0.0061	0.9939	99.02
8.5	257,286,019	1,415,497	0.0055	0.9945	98.42
9.5	253,209,515	1,069,456	0.0042	0.9958	97.88
10.5	250,843,754	3,012,005	0.0120	0.9880	97.47
11.5	247,901,604	1,517,794	0.0061	0.9939	96.30
12.5	247,391,303	1,256,007	0.0051	0.9949	95.71
13.5	244,610,871	1,807,005	0.0074	0.9926	95.22
14.5	243,690,901	1,727,950	0.0071	0.9929	94.52
15.5	240,349,622	2,064,144	0.0086	0.9914	93.85
16.5	238,930,669	1,473,820	0.0062	0.9938	93.04
17.5	232,478,160	1,097,037	0.0047	0.9953	92.46
18.5	231,328,955	1,672,947	0.0072	0.9928	92.03
19.5	217,838,017	1,666,112	0.0076	0.9924	91.37
20.5	197,466,308	1,254,535	0.0064	0.9936	90.68
21.5	184,818,321	1,130,797	0.0061	0.9939	90.10
22.5	165,600,369	852,306	0.0051	0.9949	89.55
23.5	145,420,123	1,820,742	0.0125	0.9875	89.09
24.5	128,646,068	1,315,345	0.0102	0.9898	87.98
25.5	110,668,486	849,470	0.0077	0.9923	87.08
26.5	101,057,308	1,577,326	0.0156	0.9844	86.41
27.5	91,505,727	517,115	0.0057	0.9943	85.06
28.5	86,857,295	1,476,660	0.0170	0.9830	84.58
29.5	81,918,568	601,955	0.0073	0.9927	83.14
30.5	75,970,442	1,096,834	0.0144	0.9856	82.53
31.5	69,599,882	794,940	0.0114	0.9886	81.34
32.5	66,431,395	297,691	0.0045	0.9955	80.41
33.5	76,694,374	14,887,506	0.1941	0.8059	80.05
34.5	56,352,166	1,433,510	0.0254	0.9746	64.51
35.5	51,088,732	227,783	0.0045	0.9955	62.87
36.5	44,957,760	423,667	0.0094	0.9906	62.59
37.5	41,251,050	444,768	0.0108	0.9892	62.00
38.5	37,571,306	3,099,813	0.0825	0.9175	61.33

PECO ENERGY COMPANY

ACCOUNT 362.00 - STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 28.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,061,803	628,869	0.0202	0.9798	56.27
40.5	36,858,501	6,267,456	0.1700	0.8300	55.13
41.5	25,997,444	220,463	0.0085	0.9915	45.76
42.5	24,211,480	965,618	0.0399	0.9601	45.37
43.5	20,972,355	1,220,089	0.0582	0.9418	43.56
44.5	17,608,682	498,675	0.0283	0.9717	41.02
45.5	14,618,093	148,386	0.0102	0.9898	39.86
46.5	12,949,499	378,353	0.0292	0.9708	39.45
47.5	11,496,176	178,630	0.0155	0.9845	38.30
48.5	11,033,728	339,660	0.0308	0.9692	37.71
49.5	10,647,836	230,292	0.0216	0.9784	36.55
50.5	10,201,970	30,568	0.0030	0.9970	35.76
51.5	9,842,521	196,352	0.0199	0.9801	35.65
52.5	8,533,588	185,494	0.0217	0.9783	34.94
53.5	8,040,506	94,274	0.0117	0.9883	34.18
54.5	8,231,488	29,665	0.0036	0.9964	33.78
55.5	8,116,691	42,972	0.0053	0.9947	33.66
56.5	8,023,881	245,091	0.0305	0.9695	33.48
57.5	7,882,178	154,666	0.0196	0.9804	32.46
58.5	8,158,134	381,823	0.0468	0.9532	31.82
59.5	8,727,687	331,022	0.0379	0.9621	30.33
60.5	8,410,707	270,466	0.0322	0.9678	29.18
61.5	8,029,540	42,988	0.0054	0.9946	28.24
62.5	6,294,147	165,324	0.0263	0.9737	28.09
63.5	5,960,941	911,621	0.1529	0.8471	27.35
64.5	4,377,826	140,918	0.0322	0.9678	23.17
65.5	3,176,500	38,964	0.0123	0.9877	22.42
66.5	2,251,397	216,325	0.0961	0.9039	22.14
67.5	1,564,506	23,745	0.0152	0.9848	20.01
68.5	1,223,321	66,167	0.0541	0.9459	19.71
69.5	859,073	3,578-	0.0042-	1.0042	18.64
70.5	115,566	19,760-	0.1710-		
71.5	85,443		0.0000		
72.5	75,066		0.0000		
73.5	70,388		0.0000		
74.5	58,207		0.0000		
75.5	58,207		0.0000		
76.5	24,176		0.0000		
77.5	22,213		0.0000		
78.5					
TOTAL	7,768,001,633	72,978,688			

PECO ENERGY COMPANY

ACCOUNT 364.00 - POLES, TOWERS, FIXTURES

ORIGINAL LIFE TABLE

AVG AGE RET 17.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	201,335,142	96,893	0.0005	0.9995	100.00
0.5	202,825,978	733,517	0.0036	0.9964	99.95
1.5	195,175,234	1,332,401	0.0068	0.9932	99.59
2.5	187,068,849	1,167,483	0.0062	0.9938	98.91
3.5	181,662,423	1,259,848	0.0069	0.9931	98.30
4.5	174,682,299	1,251,339	0.0072	0.9928	97.62
5.5	164,240,276	1,164,788	0.0071	0.9929	96.92
6.5	154,710,349	1,257,329	0.0081	0.9919	96.23
7.5	142,825,897	1,240,584	0.0087	0.9913	95.45
8.5	133,647,014	1,104,834	0.0083	0.9917	94.62
9.5	126,391,540	977,826	0.0077	0.9923	93.83
10.5	119,800,705	1,007,360	0.0084	0.9916	93.11
11.5	115,101,916	1,006,031	0.0087	0.9913	92.33
12.5	110,184,839	1,009,930	0.0092	0.9908	91.53
13.5	100,365,132	1,000,048	0.0100	0.9900	90.69
14.5	97,096,947	867,498	0.0089	0.9911	89.78
15.5	93,626,209	865,221	0.0092	0.9908	88.98
16.5	89,584,081	855,608	0.0096	0.9904	88.16
17.5	85,421,210	788,064	0.0092	0.9908	87.31
18.5	81,977,648	679,346	0.0083	0.9917	86.51
19.5	78,411,341	623,536	0.0080	0.9920	85.79
20.5	73,292,321	585,822	0.0080	0.9920	85.10
21.5	69,226,037	593,627	0.0086	0.9914	84.42
22.5	65,547,343	554,558	0.0085	0.9915	83.69
23.5	61,747,456	561,855	0.0091	0.9909	82.98
24.5	55,505,839	512,203	0.0092	0.9908	82.22
25.5	49,690,909	483,977	0.0097	0.9903	81.46
26.5	46,298,820	473,994	0.0102	0.9898	80.67
27.5	43,562,623	433,577	0.0100	0.9900	79.85
28.5	41,207,217	422,313	0.0102	0.9898	79.05
29.5	38,756,845	407,341	0.0105	0.9895	78.24
30.5	35,240,133	364,715	0.0103	0.9897	77.42
31.5	31,857,265	328,827	0.0103	0.9897	76.62
32.5	28,434,955	288,019	0.0101	0.9899	75.83
33.5	24,762,352	255,683	0.0103	0.9897	75.06
34.5	20,834,205	223,504	0.0107	0.9893	74.29
35.5	18,449,300	214,706	0.0116	0.9884	73.50
36.5	16,279,046	185,072	0.0114	0.9886	72.65
37.5	14,533,072	187,042	0.0129	0.9871	71.82
38.5	12,637,167	183,956	0.0146	0.9854	70.89

PECO ENERGY COMPANY

ACCOUNT 364.00 - POLES, TOWERS, FIXTURES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 17.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,015,437	162,099	0.0147	0.9853	69.86
40.5	9,876,110	189,148	0.0192	0.9808	68.83
41.5	8,637,736	195,681	0.0227	0.9773	67.51
42.5	7,487,300	246,697	0.0329	0.9671	65.98
43.5	6,499,894	161,495	0.0248	0.9752	63.81
44.5	5,413,263	167,285	0.0309	0.9691	62.23
45.5	4,718,534	119,299	0.0253	0.9747	60.31
46.5	4,240,495	129,144	0.0305	0.9695	58.78
47.5	3,926,072	102,913	0.0262	0.9738	56.99
48.5	3,619,400	100,760	0.0278	0.9722	55.50
49.5	3,343,550	73,118	0.0219	0.9781	53.96
50.5	3,046,771	67,670	0.0222	0.9778	52.78
51.5	2,827,016	88,168	0.0312	0.9688	51.61
52.5	2,477,287	69,352	0.0280	0.9720	50.00
53.5	2,126,587	82,937	0.0390	0.9610	48.60
54.5	1,958,955	89,416	0.0456	0.9544	46.70
55.5	1,798,582	50,653	0.0282	0.9718	44.57
56.5	1,630,453	53,946	0.0331	0.9669	43.31
57.5	1,484,597	64,232	0.0433	0.9567	41.88
58.5	1,332,567	54,658	0.0410	0.9590	40.07
59.5	1,227,503	47,625	0.0388	0.9612	38.43
60.5	1,149,761	42,486	0.0370	0.9630	36.94
61.5	1,071,434	141,804	0.1323	0.8677	35.57
62.5	907,706	129,572	0.1427	0.8573	30.86
63.5	727,745	38,608-	0.0531-	1.0531	26.46
64.5	771,153	36,387-	0.0472-		
65.5	661,325	36,718-	0.0555-		
66.5	582,115	130,833-	0.2248-		
67.5	596,046	185,438-	0.3111-		
68.5	685,024	14,721	0.0215		
69.5	562,521	1,794	0.0032		
70.5	446,450	7,984	0.0179		
71.5	423,020	5,028-	0.0119-		
72.5	410,991	24,559-	0.0598-		
73.5	424,914	8,057	0.0190		
74.5	215,199	6,044	0.0281		
75.5	200,828	315	0.0016		
76.5	198,761	55	0.0003		
77.5	197,177	55	0.0003		
78.5	197,043		0.0000		

PECO ENERGY COMPANY

ACCOUNT 364.00 - POLES, TOWERS, FIXTURES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 17.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	197,022		0.0000		
80.5	196,916		0.0000		
81.5	171,854		0.0000		
82.5	168,747		0.0000		
83.5	168,738		0.0000		
84.5	168,738		0.0000		
85.5	168,738		0.0000		
86.5	168,738		0.0000		
87.5	168,738		0.0000		
88.5	168,738		0.0000		
89.5	168,738		0.0000		
90.5	168,738	8,301	0.0492		
91.5	160,437	8,306	0.0518		
92.5	152,131	22,608	0.1486		
93.5	129,523	41,534	0.3207		
94.5					
TOTAL	3,685,641,790	29,842,636			

PECO ENERGY COMPANY

ACCOUNT 365.00 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

AVG AGE RET 20.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	276,668,569	14,880	0.0001	0.9999	100.00
0.5	283,854,525	181,079	0.0006	0.9994	99.99
1.5	280,352,100	838,639	0.0030	0.9970	99.93
2.5	274,111,598	850,565	0.0031	0.9969	99.63
3.5	271,163,594	935,211	0.0034	0.9966	99.32
4.5	263,667,981	1,200,578	0.0046	0.9954	98.98
5.5	248,205,125	1,261,180	0.0051	0.9949	98.52
6.5	234,921,677	1,681,611	0.0072	0.9928	98.02
7.5	220,141,152	1,678,907	0.0076	0.9924	97.31
8.5	210,380,118	1,526,053	0.0073	0.9927	96.57
9.5	201,852,697	1,434,303	0.0071	0.9929	95.87
10.5	193,729,245	1,486,782	0.0077	0.9923	95.19
11.5	187,667,004	2,059,665	0.0110	0.9890	94.46
12.5	181,059,591	1,689,905	0.0093	0.9907	93.42
13.5	174,294,510	1,594,819	0.0092	0.9908	92.55
14.5	163,727,443	1,863,971	0.0114	0.9886	91.70
15.5	156,993,221	1,751,717	0.0112	0.9888	90.65
16.5	150,717,014	2,003,256	0.0133	0.9867	89.63
17.5	144,459,771	1,602,011	0.0111	0.9889	88.44
18.5	137,737,640	1,456,926	0.0106	0.9894	87.46
19.5	131,493,375	1,570,810	0.0119	0.9881	86.53
20.5	122,092,951	1,129,993	0.0093	0.9907	85.50
21.5	113,106,306	951,240	0.0084	0.9916	84.70
22.5	106,291,515	751,584	0.0071	0.9929	83.99
23.5	99,056,987	1,203,298	0.0121	0.9879	83.39
24.5	86,689,924	1,492,330	0.0172	0.9828	82.38
25.5	74,177,174	1,063,656	0.0143	0.9857	80.96
26.5	67,957,111	797,480	0.0117	0.9883	79.80
27.5	62,446,205	539,399	0.0086	0.9914	78.87
28.5	57,499,636	504,852	0.0088	0.9912	78.19
29.5	52,003,770	447,725	0.0086	0.9914	77.50
30.5	43,284,823	579,663	0.0134	0.9866	76.83
31.5	35,888,406	447,548	0.0125	0.9875	75.80
32.5	30,239,659	481,406	0.0159	0.9841	74.85
33.5	24,915,088	542,149	0.0218	0.9782	73.66
34.5	20,442,380	630,989	0.0309	0.9691	72.05
35.5	16,948,133	421,647	0.0249	0.9751	69.82
36.5	14,927,140	499,665	0.0335	0.9665	68.08
37.5	12,940,981	459,197	0.0355	0.9645	65.80
38.5	11,518,231	530,569	0.0461	0.9539	63.46

PECO ENERGY COMPANY

ACCOUNT 365.00 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 20.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,780,258	410,485	0.0381	0.9619	60.53
40.5	10,549,637	278,129	0.0264	0.9736	58.22
41.5	10,163,343	296,019	0.0291	0.9709	56.68
42.5	8,911,522	250,317	0.0281	0.9719	55.03
43.5	7,489,633	207,765	0.0277	0.9723	53.48
44.5	6,569,622	233,509	0.0355	0.9645	52.00
45.5	5,593,904	234,968	0.0420	0.9580	50.15
46.5	4,924,281	204,101	0.0414	0.9586	48.04
47.5	4,500,171	169,432	0.0377	0.9623	46.05
48.5	4,178,832	133,298	0.0319	0.9681	44.31
49.5	3,958,484	73,361	0.0185	0.9815	42.90
50.5	3,833,312	91,738	0.0239	0.9761	42.11
51.5	3,698,558	106,200	0.0287	0.9713	41.10
52.5	3,354,546	148,214	0.0442	0.9558	39.92
53.5	2,905,132	87,261	0.0300	0.9700	38.16
54.5	2,764,093	73,285	0.0265	0.9735	37.02
55.5	2,589,143	84,471	0.0326	0.9674	36.04
56.5	2,408,990	58,696	0.0244	0.9756	34.87
57.5	2,282,880	60,540	0.0265	0.9735	34.02
58.5	2,155,340	70,465	0.0327	0.9673	33.12
59.5	2,040,225	66,170	0.0324	0.9676	32.04
60.5	1,878,434	48,734	0.0259	0.9741	31.00
61.5	1,764,819	56,956	0.0323	0.9677	30.20
62.5	1,562,858	58,036	0.0371	0.9629	29.22
63.5	1,127,195	86,350	0.0766	0.9234	28.14
64.5	1,115,939	93,916	0.0842	0.9158	25.98
65.5	858,505	62,628	0.0730	0.9270	23.79
66.5	623,078	28,112	0.0451	0.9549	22.05
67.5	482,350	12,373	0.0257	0.9743	21.06
68.5	426,627	9,657	0.0226	0.9774	20.52
69.5	397,624	8,671	0.0218	0.9782	20.06
70.5	327,663	16,256	0.0496	0.9504	19.62
71.5	311,406	11,467	0.0368	0.9632	18.65
72.5	299,939	1,516	0.0051	0.9949	17.96
73.5	297,041	1,695	0.0057	0.9943	17.87
74.5	293,326	12,584	0.0429	0.9571	17.77
75.5	276,492	8,873	0.0321	0.9679	17.01
76.5	252,164	5,221	0.0207	0.9793	16.46
77.5	235,445	1,897	0.0081	0.9919	16.12
78.5	224,029	154	0.0007	0.9993	15.99

PECO ENERGY COMPANY

ACCOUNT 365.00 - OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 20.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	217,680		0.0000	1.0000	15.98
80.5	217,680		0.0000	1.0000	15.98
81.5	217,680		0.0000	1.0000	15.98
82.5	217,678		0.0000	1.0000	15.98
83.5	217,678		0.0000	1.0000	15.98
84.5	217,678		0.0000	1.0000	15.98
85.5	217,678		0.0000	1.0000	15.98
86.5	217,678		0.0000	1.0000	15.98
87.5	217,678		0.0000	1.0000	15.98
88.5	217,678		0.0000	1.0000	15.98
89.5	217,678		0.0000	1.0000	15.98
90.5	217,678	48,863	0.2245	0.7755	15.98
91.5	168,814	68,569	0.4062	0.5938	12.39
92.5	100,245	11,697	0.1167	0.8833	7.36
93.5	88,548	63,964	0.7224	0.2776	6.50
94.5					1.80
TOTAL	5,561,000,959	46,213,871			

PECO ENERGY COMPANY

ACCOUNT 366.00 - UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

AVG AGE RET 32.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1895-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	119,059,119	4,048	0.0000	1.0000	100.00
0.5	123,564,559	14,245	0.0001	0.9999	100.00
1.5	123,819,738	25,139	0.0002	0.9998	99.99
2.5	123,379,811	94,430	0.0008	0.9992	99.97
3.5	123,435,059	89,547	0.0007	0.9993	99.89
4.5	115,544,684	103,708	0.0009	0.9991	99.82
5.5	113,069,161	108,091	0.0010	0.9990	99.73
6.5	110,122,501	278,606	0.0025	0.9975	99.63
7.5	106,964,373	116,128	0.0011	0.9989	99.38
8.5	107,074,709	77,222	0.0007	0.9993	99.27
9.5	105,586,347	86,837	0.0008	0.9992	99.20
10.5	104,032,160	60,549	0.0006	0.9994	99.12
11.5	102,411,062	114,674	0.0011	0.9989	99.06
12.5	100,811,572	70,582	0.0007	0.9993	98.95
13.5	100,648,644	164,314	0.0016	0.9984	98.88
14.5	100,795,922	86,738	0.0009	0.9991	98.72
15.5	100,261,792	108,510	0.0011	0.9989	98.63
16.5	100,775,670	102,417	0.0010	0.9990	98.52
17.5	101,621,922	77,117	0.0008	0.9992	98.42
18.5	97,187,577	84,908	0.0009	0.9991	98.34
19.5	94,825,691	82,958	0.0009	0.9991	98.25
20.5	90,287,173	173,197	0.0019	0.9981	98.16
21.5	86,351,123	172,537	0.0020	0.9980	97.97
22.5	83,137,874	120,688	0.0015	0.9985	97.77
23.5	76,131,581	98,343	0.0013	0.9987	97.62
24.5	66,579,205	91,398	0.0014	0.9986	97.49
25.5	59,248,949	44,947	0.0008	0.9992	97.35
26.5	52,484,666	103,722	0.0020	0.9980	97.27
27.5	47,195,567	56,668	0.0012	0.9988	97.08
28.5	43,618,126	72,621	0.0017	0.9983	96.96
29.5	39,832,394	37,234	0.0009	0.9991	96.80
30.5	35,889,570	127,106	0.0035	0.9965	96.71
31.5	33,866,431	18,648	0.0006	0.9994	96.37
32.5	32,516,297	53,867	0.0017	0.9983	96.31
33.5	31,003,663	35,777	0.0012	0.9988	96.15
34.5	29,854,916	60,772	0.0020	0.9980	96.03
35.5	28,538,687	42,682	0.0015	0.9985	95.84
36.5	29,234,615	49,808	0.0017	0.9983	95.70
37.5	29,519,597	12,025	0.0004	0.9996	95.54
38.5	27,828,242	15,805	0.0006	0.9994	95.50

PECO ENERGY COMPANY

ACCOUNT 366.00 - UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 32.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1895-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,082,029	47,778	0.0017	0.9983	95.44
40.5	27,699,104	35,176	0.0013	0.9987	95.28
41.5	27,197,376	22,379	0.0008	0.9992	95.16
42.5	26,607,537	12,771	0.0005	0.9995	95.08
43.5	24,464,770	30,199	0.0012	0.9988	95.03
44.5	22,335,572	21,638	0.0010	0.9990	94.92
45.5	20,937,991	28,603	0.0014	0.9986	94.83
46.5	19,379,816	28,558	0.0015	0.9985	94.70
47.5	17,235,917	24,012	0.0014	0.9986	94.56
48.5	17,200,806	35,107	0.0020	0.9980	94.43
49.5	17,061,922	22,121	0.0013	0.9987	94.24
50.5	17,065,440	21,821	0.0013	0.9987	94.12
51.5	17,303,970	23,097	0.0013	0.9987	94.00
52.5	15,442,980	27,876	0.0018	0.9982	93.88
53.5	15,405,782	51,130	0.0033	0.9967	93.71
54.5	15,393,146	24,299	0.0016	0.9984	93.40
55.5	15,376,111	33,412	0.0022	0.9978	93.25
56.5	15,419,857	25,735	0.0017	0.9983	93.04
57.5	15,428,861	28,650	0.0019	0.9981	92.88
58.5	15,368,475	19,534	0.0013	0.9987	92.70
59.5	18,283,173	46,777	0.0026	0.9974	92.58
60.5	17,481,128	34,203	0.0020	0.9980	92.34
61.5	16,724,122	21,971	0.0013	0.9987	92.16
62.5	16,014,924	17,159	0.0011	0.9989	92.04
63.5	15,059,049	29,873	0.0020	0.9980	91.94
64.5	14,275,613	26,016	0.0018	0.9982	91.76
65.5	13,883,424	25,740	0.0019	0.9981	91.59
66.5	12,245,133	27,806	0.0023	0.9977	91.42
67.5	10,243,714	13,231	0.0013	0.9987	91.21
68.5	9,115,456	9,185	0.0010	0.9990	91.09
69.5	7,755,070	23,352	0.0030	0.9970	91.00
70.5	6,517,772	13,660	0.0021	0.9979	90.73
71.5	5,999,265	23,599	0.0039	0.9961	90.54
72.5	5,734,768	19,035	0.0033	0.9967	90.19
73.5	5,496,657	40,583	0.0074	0.9926	89.89
74.5	5,287,823	11,684	0.0022	0.9978	89.22
75.5	4,974,734	28,608	0.0058	0.9942	89.02
76.5	4,798,008	24,988	0.0052	0.9948	88.50
77.5	4,645,768	14,388	0.0031	0.9969	88.04
78.5	4,494,233	13,510	0.0030	0.9970	87.77

PECO ENERGY COMPANY

ACCOUNT 366.00 - UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 32.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1895-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,454,838	22,257	0.0050	0.9950	87.51
80.5	4,298,084	8,876	0.0021	0.9979	87.07
81.5	4,005,988	32,202	0.0080	0.9920	86.89
82.5	3,853,583	16,927	0.0044	0.9956	86.19
83.5	3,427,509	7,228	0.0021	0.9979	85.81
84.5	3,328,091	4,622	0.0014	0.9986	85.63
85.5	3,274,441	9,957	0.0030	0.9970	85.51
86.5	3,133,813	170,956	0.0546	0.9454	85.25
87.5	2,873,587	129,991	0.0452	0.9548	80.60
88.5	2,670,436	37,464	0.0140	0.9860	76.96
89.5	58,915	795	0.0135	0.9865	75.88
90.5	31,401	270	0.0086	0.9914	74.86
91.5	11,755		0.0000	1.0000	74.22
92.5	11,212		0.0000	1.0000	74.22
93.5	6,331		0.0000	1.0000	74.22
94.5	6,331		0.0000	1.0000	74.22
95.5	6,331		0.0000	1.0000	74.22
96.5	6,331		0.0000	1.0000	74.22
97.5	6,331		0.0000	1.0000	74.22
98.5					74.22
TOTAL	3,823,013,353	4,809,422			

PECO ENERGY COMPANY

ACCOUNT 367.00 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

AVG AGE RET 22.7 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1898-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	354,267,024	46,929	0.0001	0.9999	100.00
0.5	357,357,874	498,427	0.0014	0.9986	99.99
1.5	346,544,739	1,262,482	0.0036	0.9964	99.85
2.5	334,756,408	991,181	0.0030	0.9970	99.49
3.5	325,494,002	1,110,825	0.0034	0.9966	99.19
4.5	308,305,852	989,474	0.0032	0.9968	98.85
5.5	287,915,455	1,143,823	0.0040	0.9960	98.53
6.5	265,770,689	1,018,673	0.0038	0.9962	98.14
7.5	250,149,280	1,267,236	0.0051	0.9949	97.77
8.5	235,017,827	1,148,823	0.0049	0.9951	97.27
9.5	219,954,140	1,181,875	0.0054	0.9946	96.79
10.5	207,845,422	1,110,181	0.0053	0.9947	96.27
11.5	197,556,933	1,082,838	0.0055	0.9945	95.76
12.5	190,536,239	1,554,245	0.0082	0.9918	95.23
13.5	181,046,877	1,150,040	0.0064	0.9936	94.45
14.5	168,457,094	801,994	0.0048	0.9952	93.85
15.5	160,211,422	1,046,784	0.0065	0.9935	93.40
16.5	152,171,714	1,018,047	0.0067	0.9933	92.79
17.5	143,238,869	1,141,471	0.0080	0.9920	92.17
18.5	134,145,486	1,058,443	0.0079	0.9921	91.43
19.5	126,825,615	967,418	0.0076	0.9924	90.71
20.5	115,372,646	881,803	0.0076	0.9924	90.02
21.5	105,290,371	848,409	0.0081	0.9919	89.34
22.5	97,843,062	880,513	0.0090	0.9910	88.62
23.5	88,660,097	676,727	0.0076	0.9924	87.82
24.5	78,655,519	675,070	0.0086	0.9914	87.15
25.5	70,155,250	457,512	0.0065	0.9935	86.40
26.5	64,399,243	449,001	0.0070	0.9930	85.84
27.5	58,412,862	377,538	0.0065	0.9935	85.24
28.5	53,036,592	333,165	0.0063	0.9937	84.69
29.5	48,505,445	395,103	0.0081	0.9919	84.16
30.5	44,124,094	562,095	0.0127	0.9873	83.48
31.5	41,099,619	283,797	0.0069	0.9931	82.42
32.5	38,736,674	550,926	0.0142	0.9858	81.85
33.5	35,908,470	282,479	0.0079	0.9921	80.69
34.5	30,994,723	337,935	0.0109	0.9891	80.05
35.5	29,709,182	375,667	0.0126	0.9874	79.18
36.5	28,830,340	165,689	0.0057	0.9943	78.18
37.5	27,053,079	97,174	0.0036	0.9964	77.73
38.5	25,778,184	188,362	0.0073	0.9927	77.45

PECO ENERGY COMPANY

ACCOUNT 367.00 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 22.7 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1898-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,510,134	186,117	0.0073	0.9927	76.88
40.5	23,636,677	302,504	0.0128	0.9872	76.32
41.5	22,824,509	422,714	0.0185	0.9815	75.34
42.5	19,819,350	302,680	0.0153	0.9847	73.95
43.5	17,432,227	501,498	0.0288	0.9712	72.82
44.5	15,539,605	324,960	0.0209	0.9791	70.72
45.5	12,940,834	276,045	0.0213	0.9787	69.24
46.5	11,501,185	151,926	0.0132	0.9868	67.77
47.5	11,644,004	159,880	0.0137	0.9863	66.88
48.5	11,664,813	143,969	0.0123	0.9877	65.96
49.5	11,425,089	179,425	0.0157	0.9843	65.15
50.5	11,273,713	205,321	0.0182	0.9818	64.13
51.5	11,056,890	287,996	0.0260	0.9740	62.96
52.5	10,640,401	205,605	0.0193	0.9807	61.32
53.5	10,059,613	143,744	0.0143	0.9857	60.14
54.5	9,908,631	127,087	0.0128	0.9872	59.28
55.5	9,679,347	94,698	0.0098	0.9902	58.52
56.5	9,502,073	129,172	0.0136	0.9864	57.95
57.5	9,305,140	113,165	0.0122	0.9878	57.16
58.5	9,192,232	102,596	0.0112	0.9888	56.46
59.5	9,060,161	88,985	0.0098	0.9902	55.83
60.5	8,825,892	32,403	0.0037	0.9963	55.28
61.5	8,499,199	12,884	0.0015	0.9985	55.08
62.5	8,153,528	76,449	0.0094	0.9906	55.00
63.5	7,525,685	80,549	0.0107	0.9893	54.48
64.5	6,799,955	199,223	0.0293	0.9707	53.90
65.5	6,143,274	83,408	0.0136	0.9864	52.32
66.5	5,546,392	65,485	0.0118	0.9882	51.61
67.5	4,855,366	81,473	0.0168	0.9832	51.00
68.5	4,175,511	56,055	0.0134	0.9866	50.14
69.5	3,406,496	82,504	0.0242	0.9758	49.47
70.5	2,969,929	51,545	0.0174	0.9826	48.27
71.5	2,493,877	109,520	0.0439	0.9561	47.43
72.5	2,123,116	215,833	0.1017	0.8983	45.35
73.5	1,796,607	284,025	0.1581	0.8419	40.74
74.5	1,158,665	313,292	0.2704	0.7296	34.30
75.5	696,441	46,283	0.0665	0.9335	25.03
76.5	536,951	113,072	0.2106	0.7894	23.37
77.5	394,408	62,987	0.1597	0.8403	18.45
78.5	263,459	22,354	0.0848	0.9152	15.50

PECO ENERGY COMPANY

ACCOUNT 367.00 - UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 22.7 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1898-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	228,509	20,239	0.0886	0.9114	14.19
80.5	188,958	46,745	0.2474	0.7526	12.93
81.5	127,947	21,308	0.1665	0.8335	9.73
82.5	91,060	5,038	0.0553	0.9447	8.11
83.5	80,103	8,255	0.1031	0.8969	7.66
84.5	64,802	1,792	0.0277	0.9723	6.87
85.5	59,921	2,778	0.0464	0.9536	6.68
86.5	49,958	939	0.0188	0.9812	6.37
87.5	37,607	11	0.0003	0.9997	6.25
88.5	37,411	41	0.0011	0.9989	6.25
89.5	37,370	21	0.0006	0.9994	6.24
90.5	37,349		0.0000	1.0000	6.24
91.5	37,349	20,645	0.5528	0.4472	6.24
92.5	16,704	6,566	0.3931	0.6069	2.79
93.5	10,138	2,122	0.2093	0.7907	1.69
94.5					1.34
TOTAL	6,391,220,978	36,986,105			

PECO ENERGY COMPANY

ACCOUNT 368.00 - LINE TRANSFORMERS

ORIGINAL LIFE TABLE

AVG AGE RET 15.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	272,574,404	1,449,599	0.0053	0.9947	100.00
0.5	263,436,793	4,511,495	0.0171	0.9829	99.47
1.5	252,682,507	2,074,936	0.0082	0.9918	97.77
2.5	244,163,238	1,857,140	0.0076	0.9924	96.97
3.5	235,009,769	1,904,110	0.0081	0.9919	96.23
4.5	218,404,472	1,734,162	0.0079	0.9921	95.45
5.5	198,266,026	1,780,541	0.0090	0.9910	94.70
6.5	182,442,769	1,667,480	0.0091	0.9909	93.85
7.5	169,925,002	1,525,558	0.0090	0.9910	93.00
8.5	159,360,687	1,721,467	0.0108	0.9892	92.16
9.5	148,576,910	1,787,168	0.0120	0.9880	91.16
10.5	140,606,753	1,558,796	0.0111	0.9889	90.07
11.5	135,562,510	1,691,431	0.0125	0.9875	89.07
12.5	129,728,103	1,727,561	0.0133	0.9867	87.96
13.5	124,545,931	1,882,339	0.0151	0.9849	86.79
14.5	119,322,685	1,844,035	0.0155	0.9845	85.48
15.5	113,640,740	1,728,147	0.0152	0.9848	84.16
16.5	107,521,592	1,539,589	0.0143	0.9857	82.88
17.5	103,512,356	1,362,322	0.0132	0.9868	81.69
18.5	100,592,855	1,322,344	0.0131	0.9869	80.61
19.5	96,505,323	1,298,663	0.0135	0.9865	79.55
20.5	88,307,987	1,286,354	0.0146	0.9854	78.48
21.5	79,563,357	1,127,060	0.0142	0.9858	77.33
22.5	73,828,675	1,055,304	0.0143	0.9857	76.23
23.5	68,731,878	949,562	0.0138	0.9862	75.14
24.5	59,453,279	825,151	0.0139	0.9861	74.10
25.5	45,694,657	769,844	0.0168	0.9832	73.07
26.5	36,160,039	653,042	0.0181	0.9819	71.84
27.5	31,090,732	637,197	0.0205	0.9795	70.54
28.5	28,356,550	500,702	0.0177	0.9823	69.09
29.5	26,586,305	517,803	0.0195	0.9805	67.87
30.5	24,853,203	499,635	0.0201	0.9799	66.55
31.5	22,672,569	452,702	0.0200	0.9800	65.21
32.5	20,996,377	415,436	0.0198	0.9802	63.91
33.5	19,466,314	485,730	0.0250	0.9750	62.64
34.5	17,515,567	419,241	0.0239	0.9761	61.07
35.5	15,848,238	456,616	0.0288	0.9712	59.61
36.5	14,509,040	391,032	0.0270	0.9730	57.89
37.5	13,056,356	368,248	0.0282	0.9718	56.33
38.5	11,302,390	379,292	0.0336	0.9664	54.74

PECO ENERGY COMPANY

ACCOUNT 368.00 - LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 15.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,677,693	343,080	0.0355	0.9645	52.90
40.5	8,221,986	314,408	0.0382	0.9618	51.02
41.5	7,016,578	322,036	0.0459	0.9541	49.07
42.5	5,802,016	280,560	0.0484	0.9516	46.82
43.5	4,814,817	258,030	0.0536	0.9464	44.55
44.5	4,080,044	237,780	0.0583	0.9417	42.16
45.5	3,355,601	185,372	0.0552	0.9448	39.70
46.5	2,743,065	146,677	0.0535	0.9465	37.51
47.5	2,238,501	140,299	0.0627	0.9373	35.50
48.5	1,880,427	105,533	0.0561	0.9439	33.27
49.5	1,758,919	96,768	0.0550	0.9450	31.40
50.5	1,666,560	75,963	0.0456	0.9544	29.67
51.5	1,623,512	64,465	0.0397	0.9603	28.32
52.5	1,495,198	56,324	0.0377	0.9623	27.20
53.5	1,304,092	52,245	0.0401	0.9599	26.17
54.5	1,237,463	49,451	0.0400	0.9600	25.12
55.5	1,153,192	54,047	0.0469	0.9531	24.12
56.5	1,038,129	46,304	0.0446	0.9554	22.99
57.5	915,328	29,985	0.0328	0.9672	21.96
58.5	868,308	28,414	0.0327	0.9673	21.24
59.5	837,454	35,755	0.0427	0.9573	20.55
60.5	787,701	22,627	0.0287	0.9713	19.67
61.5	754,540	22,685	0.0301	0.9699	19.11
62.5	715,668	25,093	0.0351	0.9649	18.53
63.5	644,475	21,274	0.0330	0.9670	17.88
64.5	577,663	15,440	0.0267	0.9733	17.29
65.5	487,413	12,991	0.0267	0.9733	16.83
66.5	414,072	18,145	0.0438	0.9562	16.38
67.5	328,451	18,658	0.0568	0.9432	15.66
68.5	261,054	11,219	0.0430	0.9570	14.77
69.5	183,303	7,228	0.0394	0.9606	14.13
70.5	120,969	4,493	0.0371	0.9629	13.57
71.5	85,984	5,465	0.0636	0.9364	13.07
72.5	54,892	10,779	0.1964	0.8036	12.24
73.5	39,091	6,517	0.1667	0.8333	9.84
74.5	28,049	4,636	0.1653	0.8347	8.20
75.5	21,318	1,900	0.0891	0.9109	6.84
76.5	13,480	262	0.0194	0.9806	6.23
77.5	6,779	243	0.0358	0.9642	6.11
78.5	4,983	411	0.0825	0.9175	5.89

PECO ENERGY COMPANY

ACCOUNT 368.00 - LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 15.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,178	154	0.0369	0.9631	5.40
80.5	2,187	78	0.0357	0.9643	5.20
81.5	272		0.0000	1.0000	5.01
82.5	272		0.0000	1.0000	5.01
83.5	272		0.0000	1.0000	5.01
84.5					5.01
TOTAL	4,283,640,887	53,292,628			

PECO ENERGY COMPANY

ACCOUNT 369.10 - AERIAL SERVICES

ORIGINAL LIFE TABLE

AVG AGE RET 23.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,531,112	18,714	0.0005	0.9995	100.00
0.5	41,988,973	36,220	0.0009	0.9991	99.95
1.5	41,208,365	73,084	0.0018	0.9982	99.86
2.5	40,277,422	93,951	0.0023	0.9977	99.68
3.5	39,374,334	81,960	0.0021	0.9979	99.45
4.5	38,095,965	89,536	0.0024	0.9976	99.24
5.5	36,384,264	80,924	0.0022	0.9978	99.00
6.5	34,871,655	88,593	0.0025	0.9975	98.78
7.5	33,436,745	87,976	0.0026	0.9974	98.53
8.5	32,189,114	96,578	0.0030	0.9970	98.27
9.5	31,328,561	88,940	0.0028	0.9972	97.98
10.5	30,255,241	130,261	0.0043	0.9957	97.71
11.5	29,065,880	155,744	0.0054	0.9946	97.29
12.5	27,820,550	197,011	0.0071	0.9929	96.76
13.5	27,060,529	121,088	0.0045	0.9955	96.07
14.5	25,636,910	180,017	0.0070	0.9930	95.64
15.5	24,334,906	162,577	0.0067	0.9933	94.97
16.5	23,034,567	201,575	0.0088	0.9912	94.33
17.5	21,632,631	165,705	0.0077	0.9923	93.50
18.5	20,372,439	206,798	0.0102	0.9898	92.78
19.5	18,924,138	261,831	0.0138	0.9862	91.83
20.5	17,264,603	210,197	0.0122	0.9878	90.56
21.5	15,865,215	289,667	0.0183	0.9817	89.46
22.5	14,664,894	241,457	0.0165	0.9835	87.82
23.5	13,638,847	216,409	0.0159	0.9841	86.37
24.5	12,239,659	180,483	0.0147	0.9853	85.00
25.5	10,819,649	181,696	0.0168	0.9832	83.75
26.5	9,766,090	142,237	0.0146	0.9854	82.34
27.5	8,811,667	170,799	0.0194	0.9806	81.14
28.5	7,727,369	84,102	0.0109	0.9891	79.57
29.5	6,816,212	76,741	0.0113	0.9887	78.70
30.5	5,940,729	93,212	0.0157	0.9843	77.81
31.5	5,121,942	66,535	0.0130	0.9870	76.59
32.5	4,464,140	78,071	0.0175	0.9825	75.59
33.5	3,876,178	89,512	0.0231	0.9769	74.27
34.5	3,247,034	99,455	0.0306	0.9694	72.55
35.5	2,749,256	82,000	0.0298	0.9702	70.33
36.5	2,251,147	43,676	0.0194	0.9806	68.23
37.5	1,831,811	40,185	0.0219	0.9781	66.91
38.5	1,388,707	41,564	0.0299	0.9701	65.44

PECO ENERGY COMPANY

ACCOUNT 369.10 - AERIAL SERVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 23.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	892,750	35,416	0.0397	0.9603	63.48
40.5	865,461	30,565	0.0353	0.9647	60.96
41.5	874,216	25,659	0.0294	0.9706	58.81
42.5	745,517	33,380	0.0448	0.9552	57.08
43.5	703,665	23,845	0.0339	0.9661	54.52
44.5	708,993	59,243	0.0836	0.9164	52.67
45.5	666,673	82,271	0.1234	0.8766	48.27
46.5	590,476	31,959	0.0541	0.9459	42.31
47.5	574,930	40,255	0.0700	0.9300	40.02
48.5	536,573	64,168	0.1196	0.8804	37.22
49.5	472,120	72,725	0.1540	0.8460	32.77
50.5	395,362	15,011	0.0380	0.9620	27.72
51.5	376,502	11,749	0.0312	0.9688	26.67
52.5	360,631	7,854	0.0218	0.9782	25.84
53.5	346,751	9,672	0.0279	0.9721	25.28
54.5	331,457	20,586	0.0621	0.9379	24.57
55.5	299,546	12,590	0.0420	0.9580	23.04
56.5	274,999	22,200	0.0807	0.9193	22.07
57.5	243,535	17,973	0.0738	0.9262	20.29
58.5	210,452	16,470	0.0783	0.9217	18.79
59.5	184,616	8,804	0.0477	0.9523	17.32
60.5	168,729	11,135	0.0660	0.9340	16.49
61.5	147,343	4,222	0.0287	0.9713	15.40
62.5	130,297	2,273	0.0174	0.9826	14.96
63.5	101,634	1,479	0.0146	0.9854	14.70
64.5	105,576	1,745	0.0165	0.9835	14.49
65.5	62,056	2,637	0.0425	0.9575	14.25
66.5	29,453	454	0.0154	0.9846	13.64
67.5	24,053	871	0.0362	0.9638	13.43
68.5	16,597	646	0.0389	0.9611	12.94
69.5	9,562	809	0.0846	0.9154	12.44
70.5	7,941		0.0000	1.0000	11.39
71.5	7,941	12	0.0015	0.9985	11.39
72.5	7,929	42	0.0053	0.9947	11.37
73.5	7,886	4	0.0005	0.9995	11.31
74.5	7,882		0.0000	1.0000	11.30
75.5	7,882		0.0000	1.0000	11.30
76.5	7,882		0.0000	1.0000	11.30
77.5	7,882		0.0000	1.0000	11.30
78.5	7,882		0.0000	1.0000	11.30

PECO ENERGY COMPANY

ACCOUNT 369.10 - AERIAL SERVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 23.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,882		0.0000	1.0000	11.30
80.5	7,882		0.0000	1.0000	11.30
81.5	7,882		0.0000	1.0000	11.30
82.5	7,882		0.0000	1.0000	11.30
83.5	7,882		0.0000	1.0000	11.30
84.5	7,882		0.0000	1.0000	11.30
85.5	7,882		0.0000	1.0000	11.30
86.5	7,882		0.0000	1.0000	11.30
87.5	7,882		0.0000	1.0000	11.30
88.5	7,882		0.0000	1.0000	11.30
89.5	7,882		0.0000	1.0000	11.30
90.5	7,882	5,964	0.7567	0.2433	11.30
91.5	1,918		0.0000	1.0000	2.75
92.5	1,918	1,918	1.0000	0.0000	2.75
93.5					0.00
TOTAL	818,929,502	5,723,687			

PECO ENERGY COMPANY

ACCOUNT 369.20 - UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

AVG AGE RET 21.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1896-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	149,579,933	4,859	0.0000	1.0000	100.00
0.5	149,429,311	103,809	0.0007	0.9993	100.00
1.5	139,969,703	143,897	0.0010	0.9990	99.93
2.5	131,632,908	184,373	0.0014	0.9986	99.83
3.5	125,231,719	178,926	0.0014	0.9986	99.69
4.5	115,416,544	212,161	0.0018	0.9982	99.55
5.5	104,900,420	210,246	0.0020	0.9980	99.37
6.5	93,376,072	200,845	0.0022	0.9978	99.17
7.5	81,751,971	175,827	0.0022	0.9978	98.95
8.5	71,711,417	159,886	0.0022	0.9978	98.73
9.5	63,487,933	189,435	0.0030	0.9970	98.51
10.5	55,610,157	194,297	0.0035	0.9965	98.21
11.5	49,629,886	181,635	0.0037	0.9963	97.87
12.5	46,422,704	173,043	0.0037	0.9963	97.51
13.5	41,154,291	167,488	0.0041	0.9959	97.15
14.5	35,631,078	158,828	0.0045	0.9955	96.75
15.5	30,662,375	155,044	0.0051	0.9949	96.31
16.5	25,367,818	170,720	0.0067	0.9933	95.82
17.5	21,510,567	135,198	0.0063	0.9937	95.18
18.5	18,333,215	126,714	0.0069	0.9931	94.58
19.5	16,253,915	149,178	0.0092	0.9908	93.93
20.5	14,097,557	131,726	0.0093	0.9907	93.07
21.5	11,461,943	102,574	0.0089	0.9911	92.20
22.5	9,696,302	108,446	0.0112	0.9888	91.38
23.5	8,379,805	130,625	0.0156	0.9844	90.36
24.5	7,420,201	121,940	0.0164	0.9836	88.95
25.5	6,581,083	65,710	0.0100	0.9900	87.49
26.5	6,050,129	49,789	0.0082	0.9918	86.62
27.5	5,461,821	41,715	0.0076	0.9924	85.91
28.5	5,091,462	48,073	0.0094	0.9906	85.26
29.5	4,599,522	57,333	0.0125	0.9875	84.46
30.5	4,244,206	41,026	0.0097	0.9903	83.40
31.5	3,989,717	39,990	0.0100	0.9900	82.59
32.5	3,705,528	39,862	0.0108	0.9892	81.76
33.5	3,426,665	55,011	0.0161	0.9839	80.88
34.5	3,155,207	55,203	0.0175	0.9825	79.58
35.5	3,000,744	45,900	0.0153	0.9847	78.19
36.5	3,017,290	50,911	0.0169	0.9831	76.99
37.5	3,103,528	57,581	0.0186	0.9814	75.69
38.5	3,065,479	47,770	0.0156	0.9844	74.28

PECO ENERGY COMPANY

ACCOUNT 369.20 - UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 21.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1896-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,089,802	44,744	0.0145	0.9855	73.12
40.5	2,997,026	72,700	0.0243	0.9757	72.06
41.5	2,861,678	38,903	0.0136	0.9864	70.31
42.5	2,801,806	52,560	0.0188	0.9812	69.35
43.5	2,665,224	38,726	0.0145	0.9855	68.05
44.5	2,535,947	59,932	0.0236	0.9764	67.06
45.5	2,435,244	39,793	0.0163	0.9837	65.48
46.5	2,360,964	30,170	0.0128	0.9872	64.41
47.5	2,315,755	24,376	0.0105	0.9895	63.59
48.5	2,299,117	20,752	0.0090	0.9910	62.92
49.5	2,271,664	19,232	0.0085	0.9915	62.35
50.5	2,272,827	15,299	0.0067	0.9933	61.82
51.5	2,312,136	15,736	0.0068	0.9932	61.41
52.5	2,284,785	18,672	0.0082	0.9918	60.99
53.5	2,250,422	16,720	0.0074	0.9926	60.49
54.5	2,175,968	15,692	0.0072	0.9928	60.04
55.5	2,160,388	21,548	0.0100	0.9900	59.61
56.5	2,161,114	26,303	0.0122	0.9878	59.01
57.5	2,148,664	19,087	0.0089	0.9911	58.29
58.5	2,038,959	31,157	0.0153	0.9847	57.77
59.5	1,936,621	49,537	0.0256	0.9744	56.89
60.5	1,782,632	26,672	0.0150	0.9850	55.43
61.5	1,672,758	20,839	0.0125	0.9875	54.60
62.5	1,555,200	14,320	0.0092	0.9908	53.92
63.5	1,405,876	14,629	0.0104	0.9896	53.42
64.5	1,375,402	15,094	0.0110	0.9890	52.86
65.5	1,252,170	14,089	0.0113	0.9887	52.28
66.5	1,029,231	9,217	0.0090	0.9910	51.69
67.5	745,663	5,309	0.0071	0.9929	51.22
68.5	567,991	6,686	0.0118	0.9882	50.86
69.5	406,655	8,301	0.0204	0.9796	50.26
70.5	309,079	14,266	0.0462	0.9538	49.23
71.5	324,672	9,391	0.0289	0.9711	46.96
72.5	270,612	6,096	0.0225	0.9775	45.60
73.5	238,382	6,806	0.0286	0.9714	44.57
74.5	212,491	5,515	0.0260	0.9740	43.30
75.5	190,066	1,448	0.0076	0.9924	42.17
76.5	181,655	1,239	0.0068	0.9932	41.85
77.5	165,951	936	0.0056	0.9944	41.57
78.5	140,845	888	0.0063	0.9937	41.34

PECO ENERGY COMPANY

ACCOUNT 369.20 - UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 21.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1896-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	137,861	2,040	0.0148	0.9852	41.08
80.5	123,468	2,385	0.0193	0.9807	40.47
81.5	121,033	645	0.0053	0.9947	39.69
82.5	116,797	574	0.0049	0.9951	39.48
83.5	110,643	7	0.0001	0.9999	39.29
84.5	107,196	70	0.0007	0.9993	39.29
85.5	106,191	3	0.0000	1.0000	39.26
86.5	106,189		0.0000	1.0000	39.26
87.5	106,210	17	0.0002	0.9998	39.26
88.5	106,193	4	0.0000	1.0000	39.25
89.5	106,190		0.0000	1.0000	39.25
90.5	106,190	1,535	0.0145	0.9855	39.25
91.5	104,655		0.0000	1.0000	38.68
92.5	104,655	8,716	0.0833	0.9167	38.68
93.5	95,939	11,641	0.1213	0.8787	35.46
94.5					31.16
TOTAL	1,742,474,978	5,548,611			

PECO ENERGY COMPANY

ACCOUNT 370.00 - METERS

ORIGINAL LIFE TABLE

AVG AGE RET 20.8 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	133,451,603	275,563	0.0021	0.9979	100.00
0.5	134,938,532	1,047,457	0.0078	0.9922	99.79
1.5	128,852,087	643,985	0.0050	0.9950	99.01
2.5	122,520,053	256,815	0.0021	0.9979	98.51
3.5	118,564,884	1,077,801	0.0091	0.9909	98.30
4.5	111,625,960	992,713	0.0089	0.9911	97.41
5.5	102,516,718	151,820-	0.0015-	1.0015	96.54
6.5	84,457,459	1,426,549	0.0169		
7.5	74,378,717	666,788	0.0090		
8.5	70,576,327	634,636	0.0090		
9.5	65,552,912	632,994	0.0097		
10.5	62,117,726	911,636	0.0147		
11.5	59,633,748	755,780	0.0127		
12.5	57,466,225	556,674	0.0097		
13.5	56,080,690	315,951	0.0056		
14.5	55,878,008	1,178,230	0.0211		
15.5	51,924,602	1,208,045	0.0233		
16.5	49,831,114	650,322	0.0131		
17.5	48,944,709	864,366	0.0177		
18.5	47,775,360	886,706	0.0186		
19.5	45,238,486	296,412	0.0066		
20.5	42,729,052	1,123,778	0.0263		
21.5	39,743,942	932,506	0.0235		
22.5	37,510,391	966,532	0.0258		
23.5	35,982,875	1,179,641	0.0328		
24.5	33,181,895	1,016,210	0.0306		
25.5	30,051,107	854,020	0.0284		
26.5	28,256,593	838,797	0.0297		
27.5	26,334,703	735,663	0.0279		
28.5	24,114,112	754,328	0.0313		
29.5	21,280,050	690,284	0.0324		
30.5	18,075,535	582,642	0.0322		
31.5	15,586,604	521,509	0.0335		
32.5	13,871,030	457,892	0.0330		
33.5	12,246,354	469,300	0.0383		
34.5	10,456,570	444,236	0.0425		
35.5	8,823,937	425,318	0.0482		
36.5	7,810,634	424,880	0.0544		
37.5	6,493,226	336,192	0.0518		
38.5	5,253,762	352,818	0.0672		

PECO ENERGY COMPANY

ACCOUNT 370.00 - METERS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 20.8 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,264,873	311,056	0.0729		
40.5	3,652,151	288,664	0.0790		
41.5	3,064,348	265,982	0.0868		
42.5	2,655,977	255,417	0.0962		
43.5	2,170,740	224,752	0.1035		
44.5	1,855,403	212,787	0.1147		
45.5	1,524,609	189,164	0.1241		
46.5	1,218,172	151,368	0.1243		
47.5	1,008,257	146,460	0.1453		
48.5	880,179	124,211	0.1411		
49.5	768,823	96,232	0.1252		
50.5	681,240	74,415	0.1092		
51.5	595,177	55,908	0.0939		
52.5	529,514	38,556	0.0728		
53.5	441,673	55,248	0.1251		
54.5	350,563	30,199	0.0861		
55.5	306,242	19,818	0.0647		
56.5	269,606	11,880	0.0441		
57.5	249,357	8,334	0.0334		
58.5	226,462	7,749	0.0342		
59.5	213,906	3,844	0.0180		
60.5	213,593	34,100	0.1596		
61.5	172,719	1,515	0.0088		
62.5	168,171	3,231	0.0192		
63.5	158,917	163	0.0010		
64.5	139,738	152-	0.0011-		
65.5	112,753	17,644	0.1565		
66.5	56,013	602-	0.0107-		
67.5	46,448	819	0.0176		
68.5	32,352	1,115	0.0345		
69.5	31,756	1,377	0.0434		
70.5	26,049	417	0.0160		
71.5	17,946	376	0.0210		
72.5	16,559	191	0.0115		
73.5	23,018	12,333	0.5358		
74.5	8,887		0.0000		
75.5	8,708	98	0.0113		
76.5					
TOTAL	2,128,289,191	30,878,818			

PECO ENERGY COMPANY

ACCOUNT 370.20 - METER INSTALLATIONS

ORIGINAL LIFE TABLE

AVG AGE RET 49.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1915-1986 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,087,660		0.0000	1.0000	100.00
0.5	24,447,425	1,848	0.0001	0.9999	100.00
1.5	22,332,209	30	0.0000	1.0000	99.99
2.5	20,062,285	4,949	0.0002	0.9998	99.99
3.5	18,351,696	7,415	0.0004	0.9996	99.97
4.5	16,819,263	2,085	0.0001	0.9999	99.93
5.5	15,417,860	146	0.0000	1.0000	99.92
6.5	13,998,551	132	0.0000	1.0000	99.92
7.5	12,761,156	17	0.0000	1.0000	99.92
8.5	11,375,838	70,660	0.0062	0.9938	99.92
9.5	10,469,276	80	0.0000	1.0000	99.30
10.5	9,785,438	56	0.0000	1.0000	99.30
11.5	9,247,115	74	0.0000	1.0000	99.30
12.5	8,839,342	58	0.0000	1.0000	99.30
13.5	8,375,255	29	0.0000	1.0000	99.30
14.5	7,938,749		0.0000	1.0000	99.30
15.5	7,712,906		0.0000	1.0000	99.30
16.5	7,459,064	7	0.0000	1.0000	99.30
17.5	7,013,326	9	0.0000	1.0000	99.30
18.5	6,546,515	10	0.0000	1.0000	99.30
19.5	6,075,877	4,679	0.0008	0.9992	99.30
20.5	5,625,000		0.0000	1.0000	99.22
21.5	5,226,243	9	0.0000	1.0000	99.22
22.5	4,861,520	21	0.0000	1.0000	99.22
23.5	4,587,341		0.0000	1.0000	99.22
24.5	4,295,866	323	0.0001	0.9999	99.22
25.5	4,022,286		0.0000	1.0000	99.21
26.5	3,766,984	13	0.0000	1.0000	99.21
27.5	3,523,102		0.0000	1.0000	99.21
28.5	3,285,844		0.0000	1.0000	99.21
29.5	3,082,512	11	0.0000	1.0000	99.21
30.5	2,844,214	522	0.0002	0.9998	99.21
31.5	2,542,416	283	0.0001	0.9999	99.19
32.5	2,297,976		0.0000	1.0000	99.18
33.5	2,086,200		0.0000	1.0000	99.18
34.5	1,913,494		0.0000	1.0000	99.18
35.5	1,791,973		0.0000	1.0000	99.18
36.5	1,701,954		0.0000	1.0000	99.18
37.5	1,662,380		0.0000	1.0000	99.18
38.5	1,639,138		0.0000	1.0000	99.18

PECO ENERGY COMPANY

ACCOUNT 370.20 - METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 49.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1915-1986 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,653,571		0.0000	1.0000	99.18
40.5	1,721,702		0.0000	1.0000	99.18
41.5	1,814,120		0.0000	1.0000	99.18
42.5	2,410,078		0.0000	1.0000	99.18
43.5	2,780,920		0.0000	1.0000	99.18
44.5	3,206,303		0.0000	1.0000	99.18
45.5	3,380,916		0.0000	1.0000	99.18
46.5	3,358,387		0.0000	1.0000	99.18
47.5	3,522,599	316,255	0.0898	0.9102	99.18
48.5	3,201,517	700,441	0.2188	0.7812	90.27
49.5	2,441,144	376,356	0.1542	0.8458	70.52
50.5	2,004,464	165,664	0.0826	0.9174	59.65
51.5	1,771,575	215,946	0.1219	0.8781	54.72
52.5	1,506,840	129,566	0.0860	0.9140	48.05
53.5	1,336,194	229,009	0.1714	0.8286	43.92
54.5	1,078,419	32,702	0.0303	0.9697	36.39
55.5	1,021,992	33,699	0.0330	0.9670	35.29
56.5	940,273	39,993	0.0425	0.9575	34.13
57.5	834,688	36,009	0.0431	0.9569	32.68
58.5	694,069	25,463	0.0367	0.9633	31.27
59.5	547,048	22,224	0.0406	0.9594	30.12
60.5	387,183	22,775	0.0588	0.9412	28.90
61.5	225,348	19,143	0.0849	0.9151	27.20
62.5	38,603	18,898	0.4895	0.5105	24.89
63.5	406		0.0000	1.0000	12.71
64.5	406		0.0000	1.0000	12.71
65.5	406		0.0000	1.0000	12.71
66.5	152		0.0000	1.0000	12.71
67.5	152		0.0000	1.0000	12.71
68.5	152		0.0000	1.0000	12.71
69.5	152		0.0000	1.0000	12.71
70.5					12.71
TOTAL	371,753,028	2,477,609			

PECO ENERGY COMPANY

ACCOUNT 371.00 - INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

AVG AGE RET 18.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1911-1985 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,766		0.0000	1.0000	100.00
0.5	102,107		0.0000	1.0000	100.00
1.5	149,232	21,393	0.1434	0.8566	100.00
2.5	167,801	14,669	0.0874	0.9126	85.66
3.5	197,691		0.0000	1.0000	78.17
4.5	222,486	19,321	0.0868	0.9132	78.17
5.5	222,692	5,189	0.0233	0.9767	71.38
6.5	235,124	3,019	0.0128	0.9872	69.72
7.5	259,161	5,082	0.0196	0.9804	68.83
8.5	268,704		0.0000	1.0000	67.48
9.5	278,649	10,150	0.0364	0.9636	67.48
10.5	275,376	7,754	0.0282	0.9718	65.02
11.5	274,661	9,133	0.0333	0.9667	63.19
12.5	284,659	1,927	0.0068	0.9932	61.09
13.5	286,068	6,022	0.0211	0.9789	60.67
14.5	297,607	1,855	0.0062	0.9938	59.39
15.5	295,831	4,346	0.0147	0.9853	59.02
16.5	292,847	1,921	0.0066	0.9934	58.15
17.5	294,013	1,982	0.0067	0.9933	57.77
18.5	293,482		0.0000	1.0000	57.38
19.5	293,482	6,573	0.0224	0.9776	57.38
20.5	286,960		0.0000	1.0000	56.09
21.5	287,106		0.0000	1.0000	56.09
22.5	288,114	1	0.0000	1.0000	56.09
23.5	293,043		0.0000	1.0000	56.09
24.5	293,043	3,733	0.0127	0.9873	56.09
25.5	290,143	4,301	0.0148	0.9852	55.38
26.5	284,641	20,677	0.0726	0.9274	54.56
27.5	256,979		0.0000	1.0000	50.60
28.5	242,371		0.0000	1.0000	50.60
29.5	234,642	2,533	0.0108	0.9892	50.60
30.5	216,692	2,743	0.0127	0.9873	50.05
31.5	185,032	17,510	0.0946	0.9054	49.41
32.5	143,732	1,920	0.0134	0.9866	44.74
33.5	124,620		0.0000	1.0000	44.14
34.5	113,202	2,459	0.0217	0.9783	44.14
35.5	108,023		0.0000	1.0000	43.18
36.5	95,393	1,436	0.0151	0.9849	43.18
37.5	74,084		0.0000	1.0000	42.53
38.5	71,988	455	0.0063	0.9937	42.53

PECO ENERGY COMPANY

ACCOUNT 371.00 - INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 18.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1911-1985 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	71,533		0.0000	1.0000	42.26
40.5	69,391	6,443	0.0929	0.9071	42.26
41.5	59,734	5,287	0.0885	0.9115	38.33
42.5	36,993		0.0000	1.0000	34.94
43.5	34,440		0.0000	1.0000	34.94
44.5	34,390		0.0000	1.0000	34.94
45.5	34,376		0.0000	1.0000	34.94
46.5	35,148		0.0000	1.0000	34.94
47.5	34,608	809	0.0234	0.9766	34.94
48.5	32,446		0.0000	1.0000	34.12
49.5	32,446		0.0000	1.0000	34.12
50.5	32,457	8,709	0.2683	0.7317	34.12
51.5	23,602		0.0000	1.0000	24.97
52.5	22,594		0.0000	1.0000	24.97
53.5	21,089		0.0000	1.0000	24.97
54.5	21,089	1,492	0.0707	0.9293	24.97
55.5	19,530		0.0000	1.0000	23.20
56.5	19,153		0.0000	1.0000	23.20
57.5	19,153		0.0000	1.0000	23.20
58.5	18,708		0.0000	1.0000	23.20
59.5	18,708		0.0000	1.0000	23.20
60.5	18,479		0.0000	1.0000	23.20
61.5	18,479		0.0000	1.0000	23.20
62.5	18,271		0.0000	1.0000	23.20
63.5	17,002		0.0000	1.0000	23.20
64.5	15,624		0.0000	1.0000	23.20
65.5	11,265		0.0000	1.0000	23.20
66.5	9,421		0.0000	1.0000	23.20
67.5	8,029		0.0000	1.0000	23.20
68.5	7,400		0.0000	1.0000	23.20
69.5	6,480		0.0000	1.0000	23.20
70.5	2,192		0.0000	1.0000	23.20
71.5	1,245		0.0000	1.0000	23.20
72.5	1,144		0.0000	1.0000	23.20
73.5	360		0.0000	1.0000	23.20
74.5	360		0.0000	1.0000	23.20
75.5	295		0.0000	1.0000	23.20
76.5	295		0.0000	1.0000	23.20
77.5	207		0.0000	1.0000	23.20
78.5	184		0.0000	1.0000	23.20

PECO ENERGY COMPANY

ACCOUNT 371.00 - INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 18.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1911-1985 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	184		0.0000	1.0000	23.20
80.5	124		0.0000	1.0000	23.20
81.5	124		0.0000	1.0000	23.20
82.5	124		0.0000	1.0000	23.20
83.5					23.20
TOTAL	9,777,123	200,844			

PECO ENERGY COMPANY

ACCOUNT 373.00 - ST. LIGHTING & SIG. SYS. - LUMINAIRES

ORIGINAL LIFE TABLE

AVG AGE RET 14.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,836,050	8,272	0.0004	0.9996	100.00
0.5	19,908,685	59,679	0.0030	0.9970	99.96
1.5	20,073,430	975,112	0.0486	0.9514	99.66
2.5	19,519,442	709,328	0.0363	0.9637	94.82
3.5	19,438,208	466,889	0.0240	0.9760	91.38
4.5	19,629,686	476,745	0.0243	0.9757	89.19
5.5	19,547,896	550,451	0.0282	0.9718	87.02
6.5	18,927,191	521,834	0.0276	0.9724	84.57
7.5	18,231,581	468,571	0.0257	0.9743	82.24
8.5	17,493,816	566,312	0.0324	0.9676	80.13
9.5	16,374,607	632,399	0.0386	0.9614	77.53
10.5	15,316,837	584,552	0.0382	0.9618	74.54
11.5	14,315,581	726,769	0.0508	0.9492	71.69
12.5	13,201,453	812,963	0.0616	0.9384	68.05
13.5	11,993,735	631,264	0.0526	0.9474	63.86
14.5	10,949,885	762,248	0.0696	0.9304	60.50
15.5	9,776,517	763,746	0.0781	0.9219	56.29
16.5	8,597,630	653,705	0.0760	0.9240	51.89
17.5	7,611,043	691,678	0.0909	0.9091	47.95
18.5	6,598,142	646,088	0.0979	0.9021	43.59
19.5	5,733,801	860,291	0.1500	0.8500	39.32
20.5	4,617,161	612,974	0.1328	0.8672	33.42
21.5	3,866,851	416,994	0.1078	0.8922	28.98
22.5	3,275,982	440,343	0.1344	0.8656	25.86
23.5	2,622,944	433,054	0.1651	0.8349	22.38
24.5	2,059,707	292,742	0.1421	0.8579	18.69
25.5	1,668,301	167,689	0.1005	0.8995	16.03
26.5	1,411,834	143,053	0.1013	0.8987	14.42
27.5	1,223,496	86,338	0.0706	0.9294	12.96
28.5	1,097,878	156,572	0.1426	0.8574	12.05
29.5	888,535	130,596	0.1470	0.8530	10.33
30.5	725,370	62,270	0.0858	0.9142	8.81
31.5	621,362	85,804	0.1381	0.8619	8.05
32.5	490,901	92,601	0.1886	0.8114	6.94
33.5	359,384	79,322	0.2207	0.7793	5.63
34.5	226,472	48,534	0.2143	0.7857	4.39
35.5	137,652	20,533	0.1492	0.8508	3.45
36.5	92,522	20,454	0.2211	0.7789	2.94
37.5	51,432	3,304	0.0642	0.9358	2.29
38.5	24,427	2,730	0.1118	0.8882	2.14

PECO ENERGY COMPANY

ACCOUNT 373.00 - ST. LIGHTING & SIG. SYS. - LUMINAIRES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 14.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,151	4,373	0.3090	0.6910	1.90
40.5	9,810	4,153	0.4233	0.5767	1.31
41.5	6,039	381	0.0631	0.9369	0.76
42.5	5,853	475	0.0812	0.9188	0.71
43.5	5,634	1,179	0.2093	0.7907	0.65
44.5	4,995	1,640	0.3283	0.6717	0.51
45.5	4,623	1,754	0.3794	0.6206	0.34
46.5	7,616	7,420	0.9743	0.0257	0.21
47.5	3,307	3,843	1.1621	0.1621-	0.01
48.5	2,753	3,244	1.1784		
49.5	2,144	888	0.4142		
50.5	2,051	2,608	1.2716		
51.5	1,433	1,217	0.8493		
52.5	913	513	0.5619		
53.5	704	1,072	1.5227		
54.5	239	72	0.3013		
55.5	167	83	0.4970		
56.5	84	84	1.0000		
57.5	831	604	0.7268		
58.5	227		0.0000		
59.5	227		0.0000		
60.5	227	151	0.6652		
61.5	76		0.0000		
62.5	76	76	1.0000		
63.5					
64.5	1,400		0.0000		
65.5	1,400		0.0000		
66.5	1,400		0.0000		
67.5	1,400		0.0000		
68.5	1,400		0.0000		
69.5	1,400		0.0000		
70.5	1,400		0.0000		
71.5	1,400		0.0000		
72.5	1,400		0.0000		
73.5	1,400		0.0000		
74.5	1,400		0.0000		
75.5	1,400		0.0000		
76.5	1,400		0.0000		
77.5	1,400		0.0000		
78.5	1,400		0.0000		

PECO ENERGY COMPANY

ACCOUNT 373.00 - ST. LIGHTING & SIG. SYS. - LUMINAIRES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 14.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,400		0.0000		
80.5	1,400		0.0000		
81.5	1,400		0.0000		
82.5	1,400		0.0000		
83.5	1,400		0.0000		
84.5	1,400		0.0000		
85.5	1,400		0.0000		
86.5	1,400		0.0000		
87.5	1,400		0.0000		
88.5	1,400		0.0000		
89.5	1,400		0.0000		
90.5	1,400	1,400	1.0000		
91.5					
TOTAL	338,649,407	15,902,033			

PECO ENERGY COMPANY

ACCOUNT 373.10 - ST. LIGHTING & SIG. SYS. - AERIAL CONDUCTOR

ORIGINAL LIFE TABLE

AVG AGE RET 16.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1910-1988 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	278,658	1,579	0.0057	0.9943	100.00
0.5	355,170	23,578	0.0664	0.9336	99.43
1.5	421,745	63,180	0.1498	0.8502	92.83
2.5	453,913	46,957	0.1034	0.8966	78.92
3.5	506,466	25,735	0.0508	0.9492	70.76
4.5	823,013	63,774	0.0775	0.9225	67.17
5.5	1,006,009	90,870	0.0903	0.9097	61.96
6.5	1,108,629	202,401	0.1826	0.8174	56.37
7.5	1,115,849	183,582	0.1645	0.8355	46.08
8.5	1,049,230	179,886	0.1714	0.8286	38.50
9.5	934,949	123,788	0.1324	0.8676	31.90
10.5	905,945	164,988	0.1821	0.8179	27.68
11.5	819,612	90,407	0.1103	0.8897	22.64
12.5	774,576	49,779	0.0643	0.9357	20.14
13.5	799,570	47,333	0.0592	0.9408	18.84
14.5	848,411	81,948	0.0966	0.9034	17.72
15.5	960,658	115,439	0.1202	0.8798	16.01
16.5	866,973	126,313	0.1457	0.8543	14.09
17.5	780,122	140,603	0.1802	0.8198	12.04
18.5	647,311	102,716	0.1587	0.8413	9.87
19.5	556,583	36,779	0.0661	0.9339	8.30
20.5	525,479	44,445	0.0846	0.9154	7.75
21.5	483,556	49,124	0.1016	0.8984	7.09
22.5	435,091	17,925	0.0412	0.9588	6.37
23.5	433,834	27,311	0.0630	0.9370	6.11
24.5	408,668	33,745	0.0826	0.9174	5.73
25.5	377,601	26,608	0.0705	0.9295	5.26
26.5	356,294	35,304	0.0991	0.9009	4.89
27.5	326,412	34,083	0.1044	0.8956	4.41
28.5	298,676	29,498	0.0988	0.9012	3.95
29.5	272,555	38,035	0.1395	0.8605	3.56
30.5	232,559	63,821	0.2744	0.7256	3.06
31.5	177,866	26,214	0.1474	0.8526	2.22
32.5	159,913	37,837	0.2366	0.7634	1.89
33.5	135,274	57,634	0.4261	0.5739	1.44
34.5	86,646	19,012	0.2194	0.7806	0.83
35.5	94,310	34,557	0.3664	0.6336	0.65
36.5	86,297	23,399	0.2711	0.7289	0.41
37.5	84,550	26,589	0.3145	0.6855	0.30
38.5	69,226	10,498	0.1516	0.8484	0.21

PECO ENERGY COMPANY

ACCOUNT 373.10 - ST. LIGHTING & SIG. SYS. - AERIAL CONDUCTOR

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 16.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1910-1988 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	67,033	10,327	0.1541	0.8459	0.18
40.5	20,713	9,172	0.4428	0.5572	0.15
41.5	21,607	9,402	0.4351	0.5649	0.08
42.5	24,676	9,175	0.3718	0.6282	0.05
43.5	15,796	6,488	0.4107	0.5893	0.03
44.5	10,226	372	0.0364	0.9636	0.02
45.5	12,200	302	0.0248	0.9752	0.02
46.5	11,997	224	0.0187	0.9813	0.02
47.5	12,158	112	0.0092	0.9908	0.02
48.5	11,869	1,376	0.1159	0.8841	0.02
49.5	10,127	305	0.0301	0.9699	0.02
50.5	9,139	1,069	0.1170	0.8830	0.02
51.5	7,799	447	0.0573	0.9427	0.02
52.5	7,216	1,135	0.1573	0.8427	0.02
53.5	6,022	7	0.0012	0.9988	0.02
54.5	5,972	13	0.0022	0.9978	0.02
55.5	5,909	604	0.1022	0.8978	0.02
56.5	5,320		0.0000	1.0000	0.02
57.5	5,300	1,004	0.1894	0.8106	0.02
58.5	4,244	6	0.0014	0.9986	0.02
59.5	609		0.0000	1.0000	0.02
60.5	597	14	0.0235	0.9765	0.02
61.5	583	426	0.7307	0.2693	0.02
62.5	157		0.0000	1.0000	0.01
63.5	152		0.0000	1.0000	0.01
64.5	152	13	0.0855	0.9145	0.01
65.5	139		0.0000	1.0000	0.01
66.5	98		0.0000	1.0000	0.01
67.5	98		0.0000	1.0000	0.01
68.5	98		0.0000	1.0000	0.01
69.5	98		0.0000	1.0000	0.01
70.5	98		0.0000	1.0000	0.01
71.5	98	10	0.1020	0.8980	0.01
72.5	89		0.0000	1.0000	0.01
73.5	89	20	0.2247	0.7753	0.01
74.5	69		0.0000	1.0000	0.01
75.5					0.01
TOTAL	21,336,746	2,649,297			

PECO ENERGY COMPANY

ACCOUNT 373.20 - ST. LIGHTING & SIG. SYS. - UNDERGROUND COND

ORIGINAL LIFE TABLE

AVG AGE RET 14.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,278,209	3,324	0.0003	0.9997	100.00
0.5	11,358,042	136,308	0.0120	0.9880	99.97
1.5	11,178,819	367,302	0.0329	0.9671	98.77
2.5	10,795,353	361,990	0.0335	0.9665	95.52
3.5	10,375,165	581,488	0.0560	0.9440	92.32
4.5	9,841,282	490,801	0.0499	0.9501	87.15
5.5	9,232,193	752,401	0.0815	0.9185	82.80
6.5	8,542,071	522,078	0.0611	0.9389	76.05
7.5	8,006,571	638,312	0.0797	0.9203	71.40
8.5	7,437,684	581,181	0.0781	0.9219	65.71
9.5	6,811,763	930,051	0.1365	0.8635	60.58
10.5	5,990,415	775,907	0.1295	0.8705	52.31
11.5	5,241,150	661,499	0.1262	0.8738	45.54
12.5	4,603,792	647,827	0.1407	0.8593	39.79
13.5	3,973,060	467,462	0.1177	0.8823	34.19
14.5	3,615,950	477,944	0.1322	0.8678	30.17
15.5	3,183,284	401,958	0.1263	0.8737	26.18
16.5	2,795,729	305,848	0.1094	0.8906	22.87
17.5	2,510,472	252,399	0.1005	0.8995	20.37
18.5	2,261,344	251,616	0.1113	0.8887	18.32
19.5	2,009,320	259,084	0.1289	0.8711	16.28
20.5	1,747,228	190,888	0.1093	0.8907	14.18
21.5	1,515,450	233,302	0.1539	0.8461	12.63
22.5	1,280,618	181,376	0.1416	0.8584	10.69
23.5	1,113,635	91,381	0.0821	0.9179	9.18
24.5	1,065,469	117,249	0.1100	0.8900	8.43
25.5	947,408	80,715	0.0852	0.9148	7.50
26.5	880,010	81,297	0.0924	0.9076	6.86
27.5	809,082	83,246	0.1029	0.8971	6.23
28.5	731,475	75,207	0.1028	0.8972	5.59
29.5	653,917	92,825	0.1420	0.8580	5.02
30.5	569,981	79,152	0.1389	0.8611	4.31
31.5	491,669	79,973	0.1627	0.8373	3.71
32.5	424,244	88,219	0.2079	0.7921	3.11
33.5	360,742	89,327	0.2476	0.7524	2.46
34.5	352,973	36,366	0.1030	0.8970	1.85
35.5	351,303	14,733	0.0419	0.9581	1.66
36.5	358,396	14,867	0.0415	0.9585	1.59
37.5	386,605	20,642	0.0534	0.9466	1.52
38.5	386,172	24,460	0.0633	0.9367	1.44

PECO ENERGY COMPANY

ACCOUNT 373.20 - ST. LIGHTING & SIG. SYS. - UNDERGROUND COND

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 14.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	397,397	31,317	0.0788	0.9212	1.35
40.5	375,932	31,188	0.0830	0.9170	1.24
41.5	298,326	36,610	0.1227	0.8773	1.14
42.5	295,179	11,915	0.0404	0.9596	1.00
43.5	295,788	19,532	0.0660	0.9340	0.96
44.5	348,291	12,573	0.0361	0.9639	0.90
45.5	343,249	11,545	0.0336	0.9664	0.87
46.5	338,724	13,894	0.0410	0.9590	0.84
47.5	350,106	19,389	0.0554	0.9446	0.81
48.5	341,459	12,544	0.0367	0.9633	0.77
49.5	333,765	21,288	0.0638	0.9362	0.74
50.5	334,965	14,284	0.0426	0.9574	0.69
51.5	293,969	15,016	0.0511	0.9489	0.66
52.5	283,213	14,438	0.0510	0.9490	0.63
53.5	271,535	11,238	0.0414	0.9586	0.60
54.5	260,319	9,330	0.0358	0.9642	0.58
55.5	254,843	9,630	0.0378	0.9622	0.56
56.5	256,696	3,817	0.0149	0.9851	0.54
57.5	283,572	4,933	0.0174	0.9826	0.53
58.5	298,046	8,920	0.0299	0.9701	0.52
59.5	300,671	5,090	0.0169	0.9831	0.50
60.5	282,085	15,257	0.0541	0.9459	0.49
61.5	239,219	7,074	0.0296	0.9704	0.46
62.5	232,132	22,583	0.0973	0.9027	0.45
63.5	205,963	8,701	0.0422	0.9578	0.41
64.5	199,137	12,731	0.0639	0.9361	0.39
65.5	186,407	13,191	0.0708	0.9292	0.37
66.5	172,943	2,184	0.0126	0.9874	0.34
67.5	170,759	3,138	0.0184	0.9816	0.34
68.5	167,621	7,942	0.0474	0.9526	0.33
69.5	159,679	21,288	0.1333	0.8667	0.31
70.5	130,719	5,451	0.0417	0.9583	0.27
71.5	63,659	1,075	0.0169	0.9831	0.26
72.5	62,489	663	0.0106	0.9894	0.26
73.5	61,826	1,488	0.0241	0.9759	0.26
74.5	59,666	3,323	0.0557	0.9443	0.25
75.5	54,702	1,010	0.0185	0.9815	0.24
76.5	43,624	2,568	0.0589	0.9411	0.24
77.5	17,167	1,185	0.0690	0.9310	0.23
78.5	8,961	270	0.0301	0.9699	0.21

PECO ENERGY COMPANY

ACCOUNT 373.20 - ST. LIGHTING & SIG. SYS. - UNDERGROUND COND

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 14.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,747	311	0.0401	0.9599	0.20
80.5	2,211		0.0000	1.0000	0.19
81.5	2,211	303	0.1370	0.8630	0.19
82.5	1,908	32	0.0168	0.9832	0.16
83.5	1,876		0.0000	1.0000	0.16
84.5	1,876		0.0000	1.0000	0.16
85.5	1,876		0.0000	1.0000	0.16
86.5	1,876		0.0000	1.0000	0.16
87.5	1,876		0.0000	1.0000	0.16
88.5	1,876		0.0000	1.0000	0.16
89.5	1,876		0.0000	1.0000	0.16
90.5	1,876	469	0.2500	0.7500	0.16
91.5	1,407	1,407	1.0000	0.0000	0.12
92.5					0.00
TOTAL	164,573,340	11,994,140			

PECO ENERGY COMPANY

ACCOUNT 373.30 - ST. LIGHTING & SIG. SYS. - PRIV. OUTD. LIGH

ORIGINAL LIFE TABLE

AVG AGE RET 10.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,710,226	2,196	0.0006	0.9994	100.00
0.5	3,800,759	48,009	0.0126	0.9874	99.94
1.5	3,601,691	91,440	0.0254	0.9746	98.68
2.5	3,386,401	63,098	0.0186	0.9814	96.17
3.5	3,186,003	61,908	0.0194	0.9806	94.38
4.5	2,915,860	44,734	0.0153	0.9847	92.55
5.5	2,693,019	56,260	0.0209	0.9791	91.13
6.5	2,388,794	54,066	0.0226	0.9774	89.23
7.5	2,171,981	52,700	0.0243	0.9757	87.21
8.5	1,979,631	37,331	0.0189	0.9811	85.09
9.5	1,764,868	26,294	0.0149	0.9851	83.48
10.5	1,646,596	47,480	0.0288	0.9712	82.24
11.5	1,503,959	68,125	0.0453	0.9547	79.87
12.5	1,332,505	64,958	0.0487	0.9513	76.25
13.5	1,182,127	59,067	0.0500	0.9500	72.54
14.5	1,054,070	58,335	0.0553	0.9447	68.91
15.5	894,166	26,998	0.0302	0.9698	65.10
16.5	777,337	25,931	0.0334	0.9666	63.13
17.5	651,372	34,490	0.0529	0.9471	61.02
18.5	500,867	24,203	0.0483	0.9517	57.79
19.5	391,028	21,846	0.0559	0.9441	55.00
20.5	275,440	10,487	0.0381	0.9619	51.93
21.5	167,277	9,171	0.0548	0.9452	49.95
22.5	102,985	7,305	0.0709	0.9291	47.21
23.5	65,481	4,532	0.0692	0.9308	43.86
24.5	45,864	4,405	0.0960	0.9040	40.82
25.5	29,859	2,486	0.0833	0.9167	36.90
26.5	18,146	441	0.0243	0.9757	33.83
27.5	8,968	490	0.0546	0.9454	33.01
28.5	892		0.0000	1.0000	31.21
29.5					31.21
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

PECO ENERGY COMPANY

ACCOUNT 373.30 - ST. LIGHTING & SIG. SYS. - PRIV. OUTD. LIGH

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 10.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5	6,501		0.0000		
65.5	6,501		0.0000		
66.5	6,501		0.0000		
67.5	6,501		0.0000		
68.5	6,501		0.0000		
69.5	6,501		0.0000		
70.5	6,501		0.0000		
71.5	6,501		0.0000		
72.5	6,501		0.0000		
73.5	6,501		0.0000		
74.5	6,501		0.0000		
75.5	6,501		0.0000		
76.5	6,501		0.0000		
77.5	6,501		0.0000		
78.5	6,501		0.0000		

PECO ENERGY COMPANY

ACCOUNT 373.30 - ST. LIGHTING & SIG. SYS. - PRIV. OUTD. LIGH

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 10.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,501		0.0000		
80.5	6,501		0.0000		
81.5	6,501		0.0000		
82.5	6,501		0.0000		
83.5	6,501		0.0000		
84.5	6,501		0.0000		
85.5	6,501		0.0000		
86.5	6,501		0.0000		
87.5	6,501		0.0000		
88.5	6,501		0.0000		
89.5	6,501		0.0000		
90.5	6,501		0.0000		
91.5	6,501	889	0.1367		
92.5	5,612	5,612	1.0000		
93.5					
TOTAL	42,435,812	1,015,287			

PECO ENERGY COMPANY

ACCOUNT 390.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

AVG AGE RET 28.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1909-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,155,027		0.0000	1.0000	100.00
0.5	30,241,017	332	0.0000	1.0000	100.00
1.5	26,636,660	2,093	0.0001	0.9999	100.00
2.5	20,984,535	6,084	0.0003	0.9997	99.99
3.5	20,855,249	32,128	0.0015	0.9985	99.96
4.5	19,131,639	14,584	0.0008	0.9992	99.81
5.5	18,836,137	111,354	0.0059	0.9941	99.73
6.5	17,942,380	59,310	0.0033	0.9967	99.14
7.5	14,829,863	26,598	0.0018	0.9982	98.81
8.5	13,049,284	29,897	0.0023	0.9977	98.63
9.5	14,796,216	63,083	0.0043	0.9957	98.40
10.5	13,888,465	75,626	0.0054	0.9946	97.98
11.5	13,055,262	36,639	0.0028	0.9972	97.45
12.5	12,551,036	75,836	0.0060	0.9940	97.18
13.5	12,601,663	33,072	0.0026	0.9974	96.60
14.5	11,670,167	122,377	0.0105	0.9895	96.35
15.5	11,384,132	74,613	0.0066	0.9934	95.34
16.5	11,264,595	62,005	0.0055	0.9945	94.71
17.5	11,081,787	193,518	0.0175	0.9825	94.19
18.5	10,998,979	38,722	0.0035	0.9965	92.54
19.5	10,860,090	42,301	0.0039	0.9961	92.22
20.5	9,451,527	25,337	0.0027	0.9973	91.86
21.5	9,394,092	356,698	0.0380	0.9620	91.61
22.5	8,963,380	202,988	0.0226	0.9774	88.13
23.5	8,507,547	54,454	0.0064	0.9936	86.14
24.5	8,384,934	94,945	0.0113	0.9887	85.59
25.5	4,777,825	77,920	0.0163	0.9837	84.62
26.5	4,721,409	426,719	0.0904	0.9096	83.24
27.5	4,289,021	28,862	0.0067	0.9933	75.72
28.5	4,263,090	60,027	0.0141	0.9859	75.21
29.5	4,215,687	18,305	0.0043	0.9957	74.15
30.5	4,169,411	248,588	0.0596	0.9404	73.83
31.5	3,946,966	20,328	0.0052	0.9948	69.43
32.5	4,256,357	37,770	0.0089	0.9911	69.07
33.5	3,580,298	18,890	0.0053	0.9947	68.46
34.5	4,229,135	2,095	0.0005	0.9995	68.10
35.5	5,579,530	47,010	0.0084	0.9916	68.07
36.5	4,997,413	4,981	0.0010	0.9990	67.50
37.5	5,019,747	26,637	0.0053	0.9947	67.43
38.5	5,018,245	2,693	0.0005	0.9995	67.07

PECO ENERGY COMPANY

ACCOUNT 390.00 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 28.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1909-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,732,208	2,369	0.0009	0.9991	67.04
40.5	2,715,926	349,852	0.1288	0.8712	66.98
41.5	2,269,706	28,503	0.0126	0.9874	58.35
42.5	2,222,081	4,065	0.0018	0.9982	57.61
43.5	2,134,770	252,298	0.1182	0.8818	57.51
44.5	1,876,526	5,119	0.0027	0.9973	50.71
45.5	860,055	284	0.0003	0.9997	50.57
46.5	859,183	60,560	0.0705	0.9295	50.55
47.5	798,719		0.0000	1.0000	46.99
48.5	778,669	56,178	0.0721	0.9279	46.99
49.5	722,491	223,245	0.3090	0.6910	43.60
50.5	501,388	11,659	0.0233	0.9767	30.13
51.5	489,617	857	0.0018	0.9982	29.43
52.5	488,548	22,365	0.0458	0.9542	29.38
53.5	515,786	311	0.0006	0.9994	28.03
54.5	514,065	3,322	0.0065	0.9935	28.01
55.5	557,554		0.0000	1.0000	27.83
56.5	557,526		0.0000	1.0000	27.83
57.5	557,526	921	0.0017	0.9983	27.83
58.5	556,324		0.0000	1.0000	27.78
59.5	556,264	10,241	0.0184	0.9816	27.78
60.5	558,243		0.0000	1.0000	27.27
61.5	555,229	132	0.0002	0.9998	27.27
62.5	339,273	56,012	0.1651	0.8349	27.26
63.5	86,311		0.0000	1.0000	22.76
64.5	100,020	92	0.0009	0.9991	22.76
65.5	41,958		0.0000	1.0000	22.74
66.5	41,897	3,889	0.0928	0.9072	22.74
67.5	13,610		0.0000	1.0000	20.63
68.5	13,610		0.0000	1.0000	20.63
69.5	13,588		0.0000	1.0000	20.63
70.5	1,417		0.0000	1.0000	20.63
71.5	1,147		0.0000	1.0000	20.63
72.5	1,147		0.0000	1.0000	20.63
73.5	313		0.0000	1.0000	20.63
74.5	313		0.0000	1.0000	20.63
75.5	313		0.0000	1.0000	20.63
76.5	313		0.0000	1.0000	20.63
77.5					20.63
TOTAL	479,613,431	3,947,693			

PECO ENERGY COMPANY

ACCOUNT 391.10 - OFFICE MACHINES

ORIGINAL LIFE TABLE

AVG AGE RET 5.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1978-1993 EXPERIENCE BAND 1978-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,810,541		0.0000	1.0000	100.00
0.5	2,810,541		0.0000	1.0000	100.00
1.5	2,536,487	1,726	0.0007	0.9993	100.00
2.5	2,361,532	12,421	0.0053	0.9947	99.93
3.5	1,985,157		0.0000	1.0000	99.40
4.5	1,941,427	10,285	0.0053	0.9947	99.40
5.5	1,391,850		0.0000	1.0000	98.87
6.5	1,121,440		0.0000	1.0000	98.87
7.5	1,053,345		0.0000	1.0000	98.87
8.5	883,861		0.0000	1.0000	98.87
9.5	575,709		0.0000	1.0000	98.87
10.5	462,562		0.0000	1.0000	98.87
11.5	359,383		0.0000	1.0000	98.87
12.5	21,630		0.0000	1.0000	98.87
13.5	18,217		0.0000	1.0000	98.87
14.5	17,650	4,319	0.2447	0.7553	98.87
15.5	3,881		0.0000	1.0000	74.68
16.5					74.68
TOTAL	20,355,213	28,751			

PECO ENERGY COMPANY

ACCOUNT 391.20 - OFFICE FURNITURE AND EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 11.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1977-1992 EXPERIENCE BAND 1977-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,931,851		0.0000	1.0000	100.00
0.5	4,931,851		0.0000	1.0000	100.00
1.5	4,931,851	34,493	0.0070	0.9930	100.00
2.5	4,518,089		0.0000	1.0000	99.30
3.5	4,468,917		0.0000	1.0000	99.30
4.5	4,424,730		0.0000	1.0000	99.30
5.5	3,757,483		0.0000	1.0000	99.30
6.5	3,375,042		0.0000	1.0000	99.30
7.5	2,802,003		0.0000	1.0000	99.30
8.5	2,776,141		0.0000	1.0000	99.30
9.5	2,128,895		0.0000	1.0000	99.30
10.5	1,871,938	43,574	0.0233	0.9767	99.30
11.5	321,871		0.0000	1.0000	96.99
12.5	128,237		0.0000	1.0000	96.99
13.5	108,357	5,696	0.0526	0.9474	96.99
14.5	102,662	4,635	0.0451	0.9549	91.89
15.5	98,026	61,499	0.6274	0.3726	87.75
16.5	36,528		0.0000	1.0000	32.70
17.5					32.70
TOTAL	45,714,472	149,897			

PECO ENERGY COMPANY

ACCOUNT 391.30 - COMPUTERS

ORIGINAL LIFE TABLE

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1981-1993 EXPERIENCE BAND 1981-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,523,737		0.0000	1.0000	100.00
0.5	4,523,737		0.0000	1.0000	100.00
1.5	3,800,829		0.0000	1.0000	100.00
2.5	2,797,331		0.0000	1.0000	100.00
3.5	2,227,187		0.0000	1.0000	100.00
4.5	1,707,939		0.0000	1.0000	100.00
5.5	1,549,551		0.0000	1.0000	100.00
6.5	1,449,503		0.0000	1.0000	100.00
7.5	1,155,433		0.0000	1.0000	100.00
8.5	915,010		0.0000	1.0000	100.00
9.5	894,472		0.0000	1.0000	100.00
10.5	246,014		0.0000	1.0000	100.00
11.5	108,616		0.0000	1.0000	100.00
12.5	52,204		0.0000	1.0000	100.00
13.5					100.00
TOTAL	25,951,563				

PECO ENERGY COMPANY

ACCOUNT 393.00 - STORES EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 23.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1921-1987 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	261,562		0.0000	1.0000	100.00
0.5	267,059		0.0000	1.0000	100.00
1.5	285,429		0.0000	1.0000	100.00
2.5	289,556		0.0000	1.0000	100.00
3.5	305,374		0.0000	1.0000	100.00
4.5	353,389		0.0000	1.0000	100.00
5.5	309,502	5,475	0.0177	0.9823	100.00
6.5	319,331		0.0000	1.0000	98.23
7.5	338,180	308	0.0009	0.9991	98.23
8.5	339,617		0.0000	1.0000	98.14
9.5	341,771	13,325	0.0390	0.9610	98.14
10.5	369,205	8,804	0.0238	0.9762	94.31
11.5	371,292	5,219	0.0141	0.9859	92.07
12.5	394,536	6,336	0.0161	0.9839	90.77
13.5	409,498	57,541	0.1405	0.8595	89.31
14.5	373,266	16,739	0.0448	0.9552	76.76
15.5	434,040	39,348	0.0907	0.9093	73.32
16.5	403,753	17,792	0.0441	0.9559	66.67
17.5	382,236	34,845	0.0912	0.9088	63.73
18.5	335,655	34,057	0.1015	0.8985	57.92
19.5	270,347	16,844	0.0623	0.9377	52.04
20.5	253,503	27,683	0.1092	0.8908	48.80
21.5	211,538	1,238	0.0059	0.9941	43.47
22.5	210,227	3,456	0.0164	0.9836	43.21
23.5	207,930	77,853	0.3744	0.6256	42.50
24.5	130,222	76,209	0.5852	0.4148	26.59
25.5	54,278	3,055	0.0563	0.9437	11.03
26.5	46,979	2,309	0.0491	0.9509	10.41
27.5	45,053	4,325	0.0960	0.9040	9.90
28.5	42,377	4,320	0.1019	0.8981	8.95
29.5	38,057	2,093	0.0550	0.9450	8.04
30.5	36,566	2,252	0.0616	0.9384	7.60
31.5	34,314	6,384	0.1860	0.8140	7.13
32.5	27,930	40	0.0014	0.9986	5.80
33.5	28,339	2,673	0.0943	0.9057	5.79
34.5	25,795	1,959	0.0759	0.9241	5.24
35.5	24,165	20	0.0008	0.9992	4.84
36.5	24,419	426	0.0174	0.9826	4.84
37.5	25,669	172	0.0067	0.9933	4.76
38.5	25,580	264	0.0103	0.9897	4.73

PECO ENERGY COMPANY

ACCOUNT 393.00 - STORES EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 23.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1921-1987 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,547	594	0.0224	0.9776	4.68
40.5	5,830	44	0.0075	0.9925	4.58
41.5	8,129	329	0.0405	0.9595	4.55
42.5	16,762	886	0.0529	0.9471	4.37
43.5	53,195	660	0.0124	0.9876	4.14
44.5	52,535	83	0.0016	0.9984	4.09
45.5	52,452	892	0.0170	0.9830	4.08
46.5	51,559	397	0.0077	0.9923	4.01
47.5	51,163	2,068	0.0404	0.9596	3.98
48.5	49,094	7,125	0.1451	0.8549	3.82
49.5	41,970	22,062	0.5257	0.4743	3.27
50.5	19,908	215	0.0108	0.9892	1.55
51.5	19,693	10,093	0.5125	0.4875	1.53
52.5	9,600		0.0000	1.0000	0.75
53.5	9,600		0.0000	1.0000	0.75
54.5	9,600	95	0.0099	0.9901	0.75
55.5	9,505		0.0000	1.0000	0.74
56.5	9,505		0.0000	1.0000	0.74
57.5	9,505	559	0.0588	0.9412	0.74
58.5	8,946		0.0000	1.0000	0.70
59.5	8,946	726	0.0812	0.9188	0.70
60.5	8,220	663	0.0807	0.9193	0.64
61.5	7,557	371	0.0491	0.9509	0.59
62.5	7,187	1,871	0.2603	0.7397	0.56
63.5	5,316	5,316	1.0000	0.0000	0.41
64.5					0.00
TOTAL	9,199,863	528,413			

PECO ENERGY COMPANY

ACCOUNT 394.00 - TOOLS, SHOP, GARAGE EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 21.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1909-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,851,912	8,326	0.0012	0.9988	100.00
0.5	6,934,890	15,071	0.0022	0.9978	99.88
1.5	7,116,501	19,820	0.0028	0.9972	99.66
2.5	6,370,327	27,479	0.0043	0.9957	99.38
3.5	6,198,099	35,675	0.0058	0.9942	98.95
4.5	5,636,741	33,586	0.0060	0.9940	98.38
5.5	5,284,008	33,177	0.0063	0.9937	97.79
6.5	4,975,817	26,356	0.0053	0.9947	97.17
7.5	4,682,223	28,824	0.0062	0.9938	96.65
8.5	4,417,760	26,612	0.0060	0.9940	96.05
9.5	4,248,298	32,073	0.0075	0.9925	95.47
10.5	4,159,795	71,782	0.0173	0.9827	94.75
11.5	3,719,148	37,331	0.0100	0.9900	93.11
12.5	3,544,823	67,699	0.0191	0.9809	92.18
13.5	2,985,625	47,939	0.0161	0.9839	90.42
14.5	2,812,738	36,270	0.0129	0.9871	88.96
15.5	2,797,363	31,781	0.0114	0.9886	87.81
16.5	2,771,064	48,802	0.0176	0.9824	86.81
17.5	2,724,372	13,066	0.0048	0.9952	85.28
18.5	2,677,719	44,378	0.0166	0.9834	84.87
19.5	2,568,543	21,208	0.0083	0.9917	83.46
20.5	2,535,094	13,786	0.0054	0.9946	82.77
21.5	2,458,220	22,354	0.0091	0.9909	82.32
22.5	2,231,465	25,996	0.0116	0.9884	81.57
23.5	2,092,981	31,701	0.0151	0.9849	80.62
24.5	1,625,577	7,462	0.0046	0.9954	79.40
25.5	1,522,621	26,849	0.0176	0.9824	79.03
26.5	1,490,143	4,823	0.0032	0.9968	77.64
27.5	1,367,150	10,909	0.0080	0.9920	77.39
28.5	1,319,883	51,269	0.0388	0.9612	76.77
29.5	1,266,659	6,170	0.0049	0.9951	73.79
30.5	1,204,411	34,136	0.0283	0.9717	73.43
31.5	1,166,824	17,113	0.0147	0.9853	71.35
32.5	1,143,974	11,314	0.0099	0.9901	70.30
33.5	1,030,927	928	0.0009	0.9991	69.60
34.5	981,424	6,649	0.0068	0.9932	69.54
35.5	970,198	2,415	0.0025	0.9975	69.07
36.5	939,128	26,753	0.0285	0.9715	68.90
37.5	444,983	5,877	0.0132	0.9868	66.94
38.5	352,833	35,918	0.1018	0.8982	66.06

PECO ENERGY COMPANY

ACCOUNT 394.00 - TOOLS, SHOP, GARAGE EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 21.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1909-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	304,559	9,597	0.0315	0.9685	59.34
40.5	187,831	3,165	0.0169	0.9831	57.47
41.5	182,474	2,296	0.0126	0.9874	56.50
42.5	174,932	1,763	0.0101	0.9899	55.79
43.5	174,595	594	0.0034	0.9966	55.23
44.5	149,751	76,996	0.5142	0.4858	55.04
45.5	72,773	64,601	0.8877	0.1123	26.74
46.5	8,172	1,605	0.1964	0.8036	3.00
47.5	8,577	1,407	0.1640	0.8360	2.41
48.5	8,123	5,814	0.7157	0.2843	2.01
49.5	9,568	1,409	0.1473	0.8527	0.57
50.5	8,159	1,432	0.1755	0.8245	0.49
51.5	6,726		0.0000	1.0000	0.40
52.5	6,726	973	0.1447	0.8553	0.40
53.5	5,753	823	0.1431	0.8569	0.34
54.5	4,930	218	0.0442	0.9558	0.29
55.5	4,859	377	0.0776	0.9224	0.28
56.5	7,735	638	0.0825	0.9175	0.26
57.5	7,097	388	0.0547	0.9453	0.24
58.5	13,113	4,279	0.3263	0.6737	0.23
59.5	12,348	2,428	0.1966	0.8034	0.15
60.5	9,920	400	0.0403	0.9597	0.12
61.5	9,520	633	0.0665	0.9335	0.12
62.5	8,887	1,218	0.1371	0.8629	0.11
63.5	7,729	1,774	0.2295	0.7705	0.09
64.5	5,956	1,200	0.2015	0.7985	0.07
65.5	4,756		0.0000	1.0000	0.06
66.5	4,756	80	0.0168	0.9832	0.06
67.5	4,676		0.0000	1.0000	0.06
68.5	4,676	392	0.0838	0.9162	0.06
69.5	4,284	265	0.0619	0.9381	0.05
70.5	4,019	55	0.0137	0.9863	0.05
71.5	3,963		0.0000	1.0000	0.05
72.5	3,963	3,963	1.0000	0.0000	0.05
73.5					0.00
TOTAL	121,058,167	1,240,460			

PECO ENERGY COMPANY

ACCOUNT 395.10 - LABORATORY EQUIPMENT - TESTING DIVISION

ORIGINAL LIFE TABLE

AVG AGE RET 21.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,820,860	586	0.0000	1.0000	100.00
0.5	16,210,670	17,466	0.0011	0.9989	100.00
1.5	13,996,893	23,979	0.0017	0.9983	99.89
2.5	12,334,511	16,304	0.0013	0.9987	99.72
3.5	10,842,871	28,717	0.0026	0.9974	99.59
4.5	9,883,391	24,688	0.0025	0.9975	99.33
5.5	9,188,664	14,785	0.0016	0.9984	99.08
6.5	8,185,413	21,484	0.0026	0.9974	98.92
7.5	7,063,127	20,996	0.0030	0.9970	98.66
8.5	6,203,315	18,737	0.0030	0.9970	98.36
9.5	5,341,921	23,869	0.0045	0.9955	98.06
10.5	4,765,616	50,648	0.0106	0.9894	97.62
11.5	4,133,471	29,129	0.0070	0.9930	96.59
12.5	3,525,487	65,000	0.0184	0.9816	95.91
13.5	3,266,546	33,401	0.0102	0.9898	94.15
14.5	3,131,070	34,638	0.0111	0.9889	93.19
15.5	2,858,541	59,714	0.0209	0.9791	92.16
16.5	2,651,050	99,273	0.0374	0.9626	90.23
17.5	2,434,364	28,444	0.0117	0.9883	86.86
18.5	2,350,217	63,910	0.0272	0.9728	85.84
19.5	2,142,459	21,410	0.0100	0.9900	83.51
20.5	2,068,339	29,772	0.0144	0.9856	82.67
21.5	1,865,611	16,538	0.0089	0.9911	81.48
22.5	1,540,292	23,757	0.0154	0.9846	80.75
23.5	1,285,978	22,213	0.0173	0.9827	79.51
24.5	1,038,473	15,420	0.0148	0.9852	78.13
25.5	920,050	7,978	0.0087	0.9913	76.97
26.5	732,879	17,362	0.0237	0.9763	76.30
27.5	633,742	17,078	0.0269	0.9731	74.49
28.5	562,496	10,804	0.0192	0.9808	72.49
29.5	440,328	10,824	0.0246	0.9754	71.10
30.5	324,861	8,591	0.0264	0.9736	69.35
31.5	230,255	110,023	0.4778	0.5222	67.52
32.5	121,023	80,481	0.6650	0.3350	35.26
33.5	45,869	12,169	0.2653	0.7347	11.81
34.5	39,197	4,501	0.1148	0.8852	8.68
35.5	38,982	4,025	0.1033	0.8967	7.68
36.5	38,559	5,171	0.1341	0.8659	6.89
37.5	52,007	5,931	0.1140	0.8860	5.97
38.5	52,925	6,863	0.1297	0.8703	5.29

PECO ENERGY COMPANY

ACCOUNT 395.10 - LABORATORY EQUIPMENT - TESTING DIVISION

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 21.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,737	4,903	0.0782	0.9218	4.60
40.5	67,327	9,346	0.1388	0.8612	4.24
41.5	60,502	8,153	0.1348	0.8652	3.65
42.5	55,514	4,250	0.0766	0.9234	3.16
43.5	52,166	2,720	0.0521	0.9479	2.92
44.5	52,031	5,749	0.1105	0.8895	2.77
45.5	47,387	6,625	0.1398	0.8602	2.46
46.5	41,206	3,321	0.0806	0.9194	2.12
47.5	38,485	4,896	0.1272	0.8728	1.95
48.5	35,963	2,618	0.0728	0.9272	1.70
49.5	35,993	3,405	0.0946	0.9054	1.58
50.5	34,053	2,622	0.0770	0.9230	1.43
51.5	32,590	3,247	0.0996	0.9004	1.32
52.5	30,354	1,746	0.0575	0.9425	1.19
53.5	28,840	660	0.0229	0.9771	1.12
54.5	28,236	3,056	0.1082	0.8918	1.09
55.5	25,312	3,217	0.1271	0.8729	0.97
56.5	22,299	2,171	0.0974	0.9026	0.85
57.5	20,189	993	0.0492	0.9508	0.77
58.5	19,196	548	0.0285	0.9715	0.73
59.5	19,184	8,207	0.4278	0.5722	0.71
60.5	10,977	1,593	0.1451	0.8549	0.41
61.5	9,384	3,034	0.3233	0.6767	0.35
62.5	6,383	1,554	0.2435	0.7565	0.24
63.5	4,961	550	0.1109	0.8891	0.18
64.5	5,029	1,463	0.2909	0.7091	0.16
65.5	3,566	306	0.0858	0.9142	0.11
66.5	3,260	534	0.1638	0.8362	0.10
67.5	2,726	560	0.2054	0.7946	0.08
68.5	2,166	653	0.3015	0.6985	0.06
69.5	1,513	167	0.1104	0.8896	0.04
70.5	1,346	48	0.0357	0.9643	0.04
71.5	1,298	194	0.1495	0.8505	0.04
72.5	1,104	108	0.0978	0.9022	0.03
73.5	996		0.0000	1.0000	0.03
74.5	996	41	0.0412	0.9588	0.03
75.5	955		0.0000	1.0000	0.03
76.5	955	84	0.0880	0.9120	0.03
77.5	872	33	0.0378	0.9622	0.03
78.5	839	498	0.5936	0.4064	0.03

PECO ENERGY COMPANY

ACCOUNT 395.10 - LABORATORY EQUIPMENT - TESTING DIVISION

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 21.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	341		0.0000	1.0000	0.01
80.5	341		0.0000	1.0000	0.01
81.5	341	60	0.1760	0.8240	0.01
82.5	280		0.0000	1.0000	0.01
83.5	280	280	1.0000	0.0000	0.01
84.5					0.00
TOTAL	160,232,796	1,200,892			

PECO ENERGY COMPANY

ACCOUNT 395.20 - LABORATORY EQUIPMENT - METER DIVISION

ORIGINAL LIFE TABLE

AVG AGE RET 27.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1914-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,119,148	164	0.0001	0.9999	100.00
0.5	1,126,361	2,021	0.0018	0.9982	99.99
1.5	1,005,277		0.0000	1.0000	99.81
2.5	1,011,476	245	0.0002	0.9998	99.81
3.5	1,039,662	2,432	0.0023	0.9977	99.79
4.5	983,992	112	0.0001	0.9999	99.56
5.5	934,792		0.0000	1.0000	99.55
6.5	908,175	3,185	0.0035	0.9965	99.55
7.5	865,781	215	0.0002	0.9998	99.20
8.5	736,808	2,244	0.0030	0.9970	99.18
9.5	691,851	105	0.0002	0.9998	98.88
10.5	649,176	2,729	0.0042	0.9958	98.86
11.5	561,151	3,664	0.0065	0.9935	98.44
12.5	536,282	1,061	0.0020	0.9980	97.80
13.5	529,501	6,310	0.0119	0.9881	97.60
14.5	509,557	7,089	0.0139	0.9861	96.44
15.5	432,029		0.0000	1.0000	95.10
16.5	428,892	1,321	0.0031	0.9969	95.10
17.5	430,758	1,009	0.0023	0.9977	94.81
18.5	429,853	9,466	0.0220	0.9780	94.59
19.5	420,581	16,446	0.0391	0.9609	92.51
20.5	205,544	1,197	0.0058	0.9942	88.89
21.5	201,057	487	0.0024	0.9976	88.37
22.5	194,435	3,882	0.0200	0.9800	88.16
23.5	191,166	2,719	0.0142	0.9858	86.40
24.5	185,587	1,808	0.0097	0.9903	85.17
25.5	184,064	3,342	0.0182	0.9818	84.34
26.5	166,477	28,174	0.1692	0.8308	82.81
27.5	121,326	813	0.0067	0.9933	68.80
28.5	118,667	2,603	0.0219	0.9781	68.34
29.5	99,878	3,938	0.0394	0.9606	66.84
30.5	93,509	1,410	0.0151	0.9849	64.21
31.5	88,334	3,132	0.0355	0.9645	63.24
32.5	83,326	6,701	0.0804	0.9196	60.99
33.5	64,976	3,648	0.0561	0.9439	56.09
34.5	60,023	8,262	0.1376	0.8624	52.94
35.5	52,666	46,971	0.8919	0.1081	45.66
36.5	5,861	2,859	0.4878	0.5122	4.94
37.5	4,288	721	0.1681	0.8319	2.53
38.5	5,365	212	0.0395	0.9605	2.10

PECO ENERGY COMPANY

ACCOUNT 395.20 - LABORATORY EQUIPMENT - METER DIVISION

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 27.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1914-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,112	726	0.1188	0.8812	2.02
40.5	7,310	328	0.0449	0.9551	1.78
41.5	7,185	81	0.0113	0.9887	1.70
42.5	10,687	1,700	0.1591	0.8409	1.68
43.5	8,987	582	0.0648	0.9352	1.41
44.5	9,051	1,326	0.1465	0.8535	1.32
45.5	7,725	495	0.0641	0.9359	1.13
46.5	7,332	3,058	0.4171	0.5829	1.06
47.5	4,383	225	0.0513	0.9487	0.62
48.5	4,158	110	0.0265	0.9735	0.59
49.5	4,085	1,460	0.3574	0.6426	0.57
50.5	2,650	141	0.0532	0.9468	0.37
51.5	2,509	1,928	0.7684	0.2316	0.35
52.5	582		0.0000	1.0000	0.08
53.5	582		0.0000	1.0000	0.08
54.5	582	519	0.8918	0.1082	0.08
55.5	62		0.0000	1.0000	0.01
56.5	62		0.0000	1.0000	0.01
57.5	62		0.0000	1.0000	0.01
58.5	62	26	0.4194	0.5806	0.01
59.5	37		0.0000	1.0000	0.01
60.5	37		0.0000	1.0000	0.01
61.5	37		0.0000	1.0000	0.01
62.5	37		0.0000	1.0000	0.01
63.5	37	37	1.0000	0.0000	0.01
64.5					0.00
TOTAL	17,562,005	195,439			

PECO ENERGY COMPANY

ACCOUNT 395.30 - LABORATORY EQUIPMENT - CHEMICAL DIVISION

ORIGINAL LIFE TABLE

AVG AGE RET 25.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1909-1988 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	460,275		0.0000	1.0000	100.00
0.5	464,134		0.0000	1.0000	100.00
1.5	471,494	754	0.0016	0.9984	100.00
2.5	490,271		0.0000	1.0000	99.84
3.5	502,140		0.0000	1.0000	99.84
4.5	510,262		0.0000	1.0000	99.84
5.5	516,985		0.0000	1.0000	99.84
6.5	510,623	309	0.0006	0.9994	99.84
7.5	513,414		0.0000	1.0000	99.78
8.5	499,692	287	0.0006	0.9994	99.78
9.5	489,099		0.0000	1.0000	99.72
10.5	487,857	1,119	0.0023	0.9977	99.72
11.5	477,420		0.0000	1.0000	99.49
12.5	335,422	961	0.0029	0.9971	99.49
13.5	317,662	370	0.0012	0.9988	99.20
14.5	285,334	34	0.0001	0.9999	99.08
15.5	281,095	3,134	0.0111	0.9889	99.07
16.5	271,154		0.0000	1.0000	97.97
17.5	186,192	196	0.0011	0.9989	97.97
18.5	184,999	604	0.0033	0.9967	97.86
19.5	185,330	460	0.0025	0.9975	97.54
20.5	176,200	1,238	0.0070	0.9930	97.30
21.5	171,432	174	0.0010	0.9990	96.62
22.5	156,668	575	0.0037	0.9963	96.52
23.5	147,401	219	0.0015	0.9985	96.16
24.5	143,978	843	0.0059	0.9941	96.02
25.5	130,803	77	0.0006	0.9994	95.45
26.5	122,093		0.0000	1.0000	95.39
27.5	101,634		0.0000	1.0000	95.39
28.5	97,430	841	0.0086	0.9914	95.39
29.5	96,589	1,314	0.0136	0.9864	94.57
30.5	91,446		0.0000	1.0000	93.28
31.5	85,644		0.0000	1.0000	93.28
32.5	68,825	38	0.0006	0.9994	93.28
33.5	56,918	37	0.0007	0.9993	93.22
34.5	50,215		0.0000	1.0000	93.15
35.5	44,117		0.0000	1.0000	93.15
36.5	40,990	41	0.0010	0.9990	93.15
37.5	39,340	964	0.0245	0.9755	93.06
38.5	37,586		0.0000	1.0000	90.78

PECO ENERGY COMPANY

ACCOUNT 395.30 - LABORATORY EQUIPMENT - CHEMICAL DIVISION

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 25.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1909-1988 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,586	717	0.0191	0.9809	90.78
40.5	33,563		0.0000	1.0000	89.05
41.5	33,648	566	0.0168	0.9832	89.05
42.5	15,964		0.0000	1.0000	87.55
43.5	14,778	171	0.0116	0.9884	87.55
44.5	12,595	614	0.0487	0.9513	86.53
45.5	1,616	202	0.1250	0.8750	82.32
46.5	1,414	55	0.0389	0.9611	72.03
47.5	1,335		0.0000	1.0000	69.23
48.5	1,183	935	0.7904	0.2096	69.23
49.5	345		0.0000	1.0000	14.51
50.5	705	93	0.1319	0.8681	14.51
51.5	612	125	0.2042	0.7958	12.60
52.5	487		0.0000	1.0000	10.03
53.5	487		0.0000	1.0000	10.03
54.5	487	89	0.1828	0.8172	10.03
55.5	398		0.0000	1.0000	8.20
56.5	398		0.0000	1.0000	8.20
57.5	398	30	0.0754	0.9246	8.20
58.5	368	97	0.2636	0.7364	7.58
59.5	271	179	0.6605	0.3395	5.58
60.5	92		0.0000	1.0000	1.89
61.5	92		0.0000	1.0000	1.89
62.5	92		0.0000	1.0000	1.89
63.5	92	92	1.0000	0.0000	1.89
64.5					0.00
TOTAL	10,459,169	18,554			

PECO ENERGY COMPANY

ACCOUNT 397.00 - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 18.7 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1940-1992 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,029,252		0.0000	1.0000	100.00
0.5	3,056,994		0.0000	1.0000	100.00
1.5	3,136,993		0.0000	1.0000	100.00
2.5	2,948,091		0.0000	1.0000	100.00
3.5	2,436,319		0.0000	1.0000	100.00
4.5	1,939,673	4,552	0.0023	0.9977	100.00
5.5	1,495,200		0.0000	1.0000	99.77
6.5	1,427,553		0.0000	1.0000	99.77
7.5	1,131,193		0.0000	1.0000	99.77
8.5	1,003,275		0.0000	1.0000	99.77
9.5	1,009,596	6,341	0.0063	0.9937	99.77
10.5	1,007,640	3,054	0.0030	0.9970	99.14
11.5	1,004,586	5,339	0.0053	0.9947	98.84
12.5	687,727	30,215	0.0439	0.9561	98.32
13.5	539,640	3,290	0.0061	0.9939	94.00
14.5	539,633	12,361	0.0229	0.9771	93.43
15.5	523,973	5,971	0.0114	0.9886	91.29
16.5	498,931	890	0.0018	0.9982	90.25
17.5	497,223		0.0000	1.0000	90.09
18.5	497,223	11,342	0.0228	0.9772	90.09
19.5	485,694	7,568	0.0156	0.9844	88.04
20.5	462,482	9,497	0.0205	0.9795	86.67
21.5	458,319		0.0000	1.0000	84.89
22.5	434,365	13,302	0.0306	0.9694	84.89
23.5	399,438	663	0.0017	0.9983	82.29
24.5	358,067		0.0000	1.0000	82.15
25.5	319,784	9,146	0.0286	0.9714	82.15
26.5	281,881		0.0000	1.0000	79.80
27.5	275,722	22,420	0.0813	0.9187	79.80
28.5	240,369		0.0000	1.0000	73.31
29.5	236,847	4,830	0.0204	0.9796	73.31
30.5	208,628		0.0000	1.0000	71.81
31.5	151,512		0.0000	1.0000	71.81
32.5	106,115		0.0000	1.0000	71.81
33.5	55,583		0.0000	1.0000	71.81
34.5	43,784		0.0000	1.0000	71.81
35.5	41,322		0.0000	1.0000	71.81
36.5	35,137		0.0000	1.0000	71.81
37.5	27,237		0.0000	1.0000	71.81
38.5	9,736		0.0000	1.0000	71.81

PECO ENERGY COMPANY

ACCOUNT 397.00 - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 18.7 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1940-1992 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,523		0.0000	1.0000	71.81
40.5	9,523		0.0000	1.0000	71.81
41.5	9,523		0.0000	1.0000	71.81
42.5	9,523		0.0000	1.0000	71.81
43.5	9,351		0.0000	1.0000	71.81
44.5	6,068		0.0000	1.0000	71.81
45.5	6,068		0.0000	1.0000	71.81
46.5	6,068		0.0000	1.0000	71.81
47.5	6,068		0.0000	1.0000	71.81
48.5	6,068		0.0000	1.0000	71.81
49.5	6,068		0.0000	1.0000	71.81
50.5	636		0.0000	1.0000	71.81
51.5	636		0.0000	1.0000	71.81
52.5	636		0.0000	1.0000	71.81
53.5	636		0.0000	1.0000	71.81
54.5					71.81
TOTAL	33,129,132	150,781			

PECO ENERGY COMPANY

ACCOUNT 398.00 - MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 19.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1922-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,635,845		0.0000	1.0000	100.00
0.5	1,768,397	62	0.0000	1.0000	100.00
1.5	1,520,381	403	0.0003	0.9997	100.00
2.5	1,519,890	3,981	0.0026	0.9974	99.97
3.5	1,124,102	1,840	0.0016	0.9984	99.71
4.5	1,106,705	10,285	0.0093	0.9907	99.55
5.5	1,110,131	67	0.0001	0.9999	98.62
6.5	1,154,687	200	0.0002	0.9998	98.61
7.5	902,800	213	0.0002	0.9998	98.59
8.5	907,768	60,068	0.0662	0.9338	98.57
9.5	845,251	305	0.0004	0.9996	92.04
10.5	844,911		0.0000	1.0000	92.00
11.5	864,688	622	0.0007	0.9993	92.00
12.5	645,420	46,983	0.0728	0.9272	91.94
13.5	538,410		0.0000	1.0000	85.25
14.5	523,740	45,746	0.0873	0.9127	85.25
15.5	470,902	119	0.0003	0.9997	77.81
16.5	465,217	766	0.0016	0.9984	77.79
17.5	445,079	8,115	0.0182	0.9818	77.67
18.5	368,213	6,288	0.0171	0.9829	76.26
19.5	354,084	47,468	0.1341	0.8659	74.96
20.5	306,712	901	0.0029	0.9971	64.91
21.5	268,035	492	0.0018	0.9982	64.72
22.5	262,936	79,896	0.3039	0.6961	64.60
23.5	96,766	39,443	0.4076	0.5924	44.97
24.5	43,061	269	0.0062	0.9938	26.64
25.5	38,829	11,686	0.3010	0.6990	26.47
26.5	26,877	9,682	0.3602	0.6398	18.50
27.5	32,987	16,793	0.5091	0.4909	11.84
28.5	17,520	15	0.0009	0.9991	5.81
29.5	17,505	40	0.0023	0.9977	5.80
30.5	17,465	230	0.0132	0.9868	5.79
31.5	17,443	217	0.0124	0.9876	5.71
32.5	17,243	12,502	0.7250	0.2750	5.64
33.5	6,945	761	0.1096	0.8904	1.55
34.5	6,345	73	0.0115	0.9885	1.38
35.5	7,727		0.0000	1.0000	1.36
36.5	7,727		0.0000	1.0000	1.36
37.5	8,272	107	0.0129	0.9871	1.36
38.5	8,165		0.0000	1.0000	1.34

PECO ENERGY COMPANY

ACCOUNT 398.00 - MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 19.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1922-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,165		0.0000	1.0000	1.34
40.5	8,165		0.0000	1.0000	1.34
41.5	8,788	2,067	0.2352	0.7648	1.34
42.5	12,868	545	0.0424	0.9576	1.02
43.5	12,323	1,455	0.1181	0.8819	0.98
44.5	10,868		0.0000	1.0000	0.86
45.5	10,868		0.0000	1.0000	0.86
46.5	10,868	87	0.0080	0.9920	0.86
47.5	10,780	1,635	0.1517	0.8483	0.85
48.5	11,067		0.0000	1.0000	0.72
49.5	11,067		0.0000	1.0000	0.72
50.5	11,067	7,473	0.6753	0.3247	0.72
51.5	3,594	3,307	0.9201	0.0799	0.23
52.5	287		0.0000	1.0000	0.02
53.5	287	287	1.0000	0.0000	0.02
54.5					0.00
TOTAL	20,456,243	423,494			

PECO ENERGY COMPANY

ACCOUNT 4390.0 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

AVG AGE RET 26.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1860-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,594,954		0.0000	1.0000	100.00
0.5	115,749,635		0.0000	1.0000	100.00
1.5	113,069,521	6,591	0.0001	0.9999	100.00
2.5	108,618,684	86,171	0.0008	0.9992	99.99
3.5	104,697,308	141,385	0.0014	0.9986	99.91
4.5	101,777,330	249,726	0.0025	0.9975	99.77
5.5	100,779,063	54,565	0.0005	0.9995	99.52
6.5	98,028,882	99,029	0.0010	0.9990	99.47
7.5	83,184,203	368,192	0.0044	0.9956	99.37
8.5	84,641,128	105,861	0.0013	0.9987	98.93
9.5	83,556,788	178,353	0.0021	0.9979	98.80
10.5	79,714,175	1,099,310	0.0138	0.9862	98.59
11.5	76,791,490	102,646	0.0013	0.9987	97.23
12.5	78,291,738	125,677	0.0016	0.9984	97.10
13.5	76,154,570	243,643	0.0032	0.9968	96.94
14.5	74,823,856	300,455	0.0040	0.9960	96.63
15.5	73,717,110	1,016,054	0.0138	0.9862	96.24
16.5	71,954,888	614,412	0.0085	0.9915	94.91
17.5	71,108,538	380,209	0.0053	0.9947	94.10
18.5	70,758,562	633,116	0.0089	0.9911	93.60
19.5	70,107,759	478,513	0.0068	0.9932	92.77
20.5	70,491,392	189,453	0.0027	0.9973	92.14
21.5	70,286,151	373,850	0.0053	0.9947	91.89
22.5	19,930,683	181,020	0.0091	0.9909	91.40
23.5	19,397,252	367,951	0.0190	0.9810	90.57
24.5	14,699,789	132,456	0.0090	0.9910	88.85
25.5	14,531,405	147,465	0.0101	0.9899	88.05
26.5	9,643,535	100,220	0.0104	0.9896	87.16
27.5	8,959,811	40,019	0.0045	0.9955	86.25
28.5	8,911,979	85,142	0.0096	0.9904	85.86
29.5	8,527,646	104,882	0.0123	0.9877	85.04
30.5	8,355,948	21,942	0.0026	0.9974	83.99
31.5	7,945,302	542,124	0.0682	0.9318	83.77
32.5	7,269,559	69,284	0.0095	0.9905	78.06
33.5	6,514,367	63,788	0.0098	0.9902	77.32
34.5	6,484,148	14,954	0.0023	0.9977	76.56
35.5	6,044,432	24,708	0.0041	0.9959	76.38
36.5	5,944,790	17,677	0.0030	0.9970	76.07
37.5	7,723,750	30,164	0.0039	0.9961	75.84
38.5	5,741,511	6,378	0.0011	0.9989	75.54

PECO ENERGY COMPANY

ACCOUNT 4390.0 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 26.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1860-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,664,478	7,596	0.0013	0.9987	75.46
40.5	5,913,511	12,881	0.0022	0.9978	75.36
41.5	5,851,629	54,807	0.0094	0.9906	75.19
42.5	4,302,101	54,322	0.0126	0.9874	74.48
43.5	3,993,053	3,082	0.0008	0.9992	73.54
44.5	3,946,941	2,039,558	0.5167	0.4833	73.48
45.5	1,842,634	2,011	0.0011	0.9989	35.51
46.5	2,385,366	15,009	0.0063	0.9937	35.47
47.5	2,364,078	5,002	0.0021	0.9979	35.25
48.5	2,315,568	26,397	0.0114	0.9886	35.18
49.5	2,280,493	70,596	0.0310	0.9690	34.78
50.5	1,659,854	2,965	0.0018	0.9982	33.70
51.5	1,655,711	331	0.0002	0.9998	33.64
52.5	1,640,416	10,375	0.0063	0.9937	33.63
53.5	1,640,900	8,223	0.0050	0.9950	33.42
54.5	1,622,513	748,702	0.4614	0.5386	33.25
55.5	871,585		0.0000	1.0000	17.91
56.5	710,496		0.0000	1.0000	17.91
57.5	924,954	907	0.0010	0.9990	17.91
58.5	923,218	2,452	0.0027	0.9973	17.89
59.5	893,848	5,456	0.0061	0.9939	17.84
60.5	887,472		0.0000	1.0000	17.73
61.5	892,487		0.0000	1.0000	17.73
62.5	889,506		0.0000	1.0000	17.73
63.5	867,180		0.0000	1.0000	17.73
64.5	841,535	2,293	0.0027	0.9973	17.73
65.5	741,342	216,817	0.2925	0.7075	17.68
66.5	503,802		0.0000	1.0000	12.51
67.5	442,684		0.0000	1.0000	12.51
68.5	434,616		0.0000	1.0000	12.51
69.5	403,413		0.0000	1.0000	12.51
70.5	137,448	2,930	0.0213	0.9787	12.51
71.5	28,673		0.0000	1.0000	12.24
72.5	29,004		0.0000	1.0000	12.24
73.5	29,004		0.0000	1.0000	12.24
74.5	28,813		0.0000	1.0000	12.24
75.5	28,813		0.0000	1.0000	12.24
76.5	27,220		0.0000	1.0000	12.24
77.5	27,220		0.0000	1.0000	12.24
78.5	27,220	108	0.0040	0.9960	12.24

PECO ENERGY COMPANY

ACCOUNT 4390.0 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 26.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1860-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	27,112		0.0000	1.0000	12.19
80.5	25,287		0.0000	1.0000	12.19
81.5	25,076		0.0000	1.0000	12.19
82.5	25,076		0.0000	1.0000	12.19
83.5	3,155		0.0000	1.0000	12.19
84.5	3,155		0.0000	1.0000	12.19
85.5	3,155		0.0000	1.0000	12.19
86.5	3,155		0.0000	1.0000	12.19
87.5	3,155		0.0000	1.0000	12.19
88.5	3,155		0.0000	1.0000	12.19
89.5	780		0.0000	1.0000	12.19
90.5	780		0.0000	1.0000	12.19
91.5	780		0.0000	1.0000	12.19
92.5	780		0.0000	1.0000	12.19
93.5	780		0.0000	1.0000	12.19
94.5	780		0.0000	1.0000	12.19
95.5	780		0.0000	1.0000	12.19
96.5	780		0.0000	1.0000	12.19
97.5	780		0.0000	1.0000	12.19
98.5	780		0.0000	1.0000	12.19
99.5	780		0.0000	1.0000	12.19
100.5	780		0.0000	1.0000	12.19
101.5	780		0.0000	1.0000	12.19
102.5					12.19
103.5					
104.5	10,448		0.0000		
105.5	10,448		0.0000		
106.5	10,448		0.0000		
107.5	10,448		0.0000		
108.5	10,448		0.0000		
109.5	10,448		0.0000		
110.5	10,448		0.0000		
111.5	10,448		0.0000		
112.5	10,448		0.0000		
113.5	10,448		0.0000		
114.5	10,448		0.0000		
115.5	10,448		0.0000		
116.5	10,448		0.0000		
117.5	10,448		0.0000		
118.5	10,448	540	0.0517		

PECO ENERGY COMPANY

ACCOUNT 4390.0 - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 26.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1860-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	9,908		0.0000		
120.5	9,908		0.0000		
121.5	9,908		0.0000		
122.5	9,908		0.0000		
123.5	9,908		0.0000		
124.5	9,908		0.0000		
125.5	9,908		0.0000		
126.5	9,908		0.0000		
127.5	9,908		0.0000		
128.5	9,908		0.0000		
129.5					
TOTAL	2,221,581,852	12,090,745			

PECO ENERGY COMPANY

ACCOUNT 4391.0 - OFFICE FURNITURE AND EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 15.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1921-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,395,796	2,469	0.0001	0.9999	100.00
0.5	25,960,106	22,075	0.0009	0.9991	99.99
1.5	21,154,734	105,879	0.0050	0.9950	99.90
2.5	17,852,630	201,987	0.0113	0.9887	99.40
3.5	16,101,820	1,930,786	0.1199	0.8801	98.28
4.5	13,106,969	95,193	0.0073	0.9927	86.50
5.5	12,538,851	103,448	0.0083	0.9917	85.87
6.5	12,083,691	130,763	0.0108	0.9892	85.16
7.5	10,800,750	98,264	0.0091	0.9909	84.24
8.5	9,696,962	123,628	0.0127	0.9873	83.47
9.5	7,400,926	173,381	0.0234	0.9766	82.41
10.5	6,050,983	636,285	0.1052	0.8948	80.48
11.5	4,486,550	230,678	0.0514	0.9486	72.01
12.5	3,676,768	83,427	0.0227	0.9773	68.31
13.5	3,088,607	64,459	0.0209	0.9791	66.76
14.5	2,686,637	78,897	0.0294	0.9706	65.36
15.5	2,419,585	51,981	0.0215	0.9785	63.44
16.5	2,072,153	51,676	0.0249	0.9751	62.08
17.5	1,817,638	107,065	0.0589	0.9411	60.53
18.5	1,812,840	58,624	0.0323	0.9677	56.96
19.5	1,837,677	155,579	0.0847	0.9153	55.12
20.5	1,671,052	172,926	0.1035	0.8965	50.45
21.5	1,578,903	754,182	0.4777	0.5223	45.23
22.5	893,520	32,654	0.0365	0.9635	23.62
23.5	925,895	30,998	0.0335	0.9665	22.76
24.5	951,592	29,189	0.0307	0.9693	22.00
25.5	967,152	22,965	0.0237	0.9763	21.32
26.5	975,709	22,646	0.0232	0.9768	20.81
27.5	975,276	21,181	0.0217	0.9783	20.33
28.5	976,792	16,792	0.0172	0.9828	19.89
29.5	978,561	15,546	0.0159	0.9841	19.55
30.5	979,937	18,257	0.0186	0.9814	19.24
31.5	976,825	26,956	0.0276	0.9724	18.88
32.5	963,705	21,197	0.0220	0.9780	18.36
33.5	956,529	32,179	0.0336	0.9664	17.96
34.5	946,133	226,298	0.2392	0.7608	17.36
35.5	751,794	266,638	0.3547	0.6453	13.21
36.5	498,133	84,925	0.1705	0.8295	8.52
37.5	437,686	69,817	0.1595	0.8405	7.07
38.5	375,977	62,288	0.1657	0.8343	5.94

PECO ENERGY COMPANY

ACCOUNT 4391.0 - OFFICE FURNITURE AND EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 15.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1921-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	317,956	46,625	0.1466	0.8534	4.96
40.5	273,818	40,573	0.1482	0.8518	4.23
41.5	235,048	31,915	0.1358	0.8642	3.60
42.5	203,337	26,153	0.1286	0.8714	3.11
43.5	178,006	25,461	0.1430	0.8570	2.71
44.5	152,545	22,373	0.1467	0.8533	2.32
45.5	130,172	14,876	0.1143	0.8857	1.98
46.5	115,296	16,870	0.1463	0.8537	1.75
47.5	98,426	11,139	0.1132	0.8868	1.49
48.5	87,286	8,915	0.1021	0.8979	1.32
49.5	78,371	9,142	0.1167	0.8833	1.19
50.5	69,230	17,491	0.2527	0.7473	1.05
51.5	51,739	25,786	0.4984	0.5016	0.78
52.5	25,953	10,916	0.4206	0.5794	0.39
53.5	15,038	12,168	0.8092	0.1908	0.23
54.5	2,870	718	0.2502	0.7498	0.04
55.5	2,152	513	0.2384	0.7616	0.03
56.5	1,639	833	0.5082	0.4918	0.02
57.5	806	95	0.1179	0.8821	0.01
58.5	711		0.0000	1.0000	0.01
59.5	711	711	1.0000	0.0000	0.01
60.5					0.00
TOTAL	222,864,954	6,757,451			

PECO ENERGY COMPANY

ACCOUNT 4391.3 - COMPUTERS

ORIGINAL LIFE TABLE

AVG AGE RET 5.9 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1973-1992 EXPERIENCE BAND 1973-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,963,972		0.0000	1.0000	100.00
0.5	8,963,972		0.0000	1.0000	100.00
1.5	8,963,972		0.0000	1.0000	100.00
2.5	8,937,879	258,699	0.0289	0.9711	100.00
3.5	8,679,180	1,877,837	0.2164	0.7836	97.11
4.5	6,801,343	63,179	0.0093	0.9907	76.10
5.5	6,653,794	4,486,058	0.6742	0.3258	75.39
6.5	2,167,736	992,124	0.4577	0.5423	24.56
7.5	1,175,612	557,364	0.4741	0.5259	13.32
8.5	618,247	618,247	1.0000	0.0000	7.00
9.5					0.00
TOTAL	61,925,707	8,853,508			

PECO ENERGY COMPANY

ACCOUNT 4392.0 - TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 10.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1925-1990 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,947,775	3,702	0.0002	0.9998	100.00
0.5	25,747,906	17,965	0.0007	0.9993	99.98
1.5	27,629,555	233,308	0.0084	0.9916	99.91
2.5	28,782,676	767,034	0.0266	0.9734	99.07
3.5	29,361,315	1,816,369	0.0619	0.9381	96.43
4.5	28,369,185	2,037,276	0.0718	0.9282	90.46
5.5	26,921,158	2,251,001	0.0836	0.9164	83.96
6.5	25,197,093	2,496,605	0.0991	0.9009	76.94
7.5	22,948,702	2,566,059	0.1118	0.8882	69.32
8.5	21,002,295	2,339,313	0.1114	0.8886	61.57
9.5	18,805,222	2,526,730	0.1344	0.8656	54.71
10.5	16,424,652	2,786,571	0.1697	0.8303	47.36
11.5	13,925,792	2,109,383	0.1515	0.8485	39.32
12.5	12,054,884	2,511,860	0.2084	0.7916	33.36
13.5	9,635,321	2,562,202	0.2659	0.7341	26.41
14.5	7,110,482	1,548,927	0.2178	0.7822	19.39
15.5	5,580,401	1,209,938	0.2168	0.7832	15.17
16.5	4,559,918	1,250,352	0.2742	0.7258	11.88
17.5	3,312,359	945,922	0.2856	0.7144	8.62
18.5	2,444,312	290,275	0.1188	0.8812	6.16
19.5	2,103,755	162,858	0.0774	0.9226	5.43
20.5	1,564,641	143,611	0.0918	0.9082	5.01
21.5	1,290,323	212,293	0.1645	0.8355	4.55
22.5	1,000,217	63,578	0.0636	0.9364	3.80
23.5	934,648	98,865	0.1058	0.8942	3.56
24.5	754,397	24,096	0.0319	0.9681	3.18
25.5	655,635	12,758	0.0195	0.9805	3.08
26.5	501,686	19,625	0.0391	0.9609	3.02
27.5	414,542	16,013	0.0386	0.9614	2.90
28.5	346,132	28,345	0.0819	0.9181	2.79
29.5	229,362	11,394	0.0497	0.9503	2.56
30.5	214,086	18,591	0.0868	0.9132	2.43
31.5	158,237	12,515	0.0791	0.9209	2.22
32.5	143,397	26,603	0.1855	0.8145	2.04
33.5	108,720	6,042	0.0556	0.9444	1.66
34.5	101,239	57,269	0.5657	0.4343	1.57
35.5	48,652		0.0000	1.0000	0.68
36.5	42,021	1,380	0.0328	0.9672	0.68
37.5	37,323	705	0.0189	0.9811	0.66
38.5	34,933	1,092	0.0313	0.9687	0.65

PECO ENERGY COMPANY

ACCOUNT 4392.0 - TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 10.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1925-1990 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,494	3,458	0.1412	0.8588	0.63
40.5	18,912	891	0.0471	0.9529	0.54
41.5	18,021		0.0000	1.0000	0.51
42.5	18,021		0.0000	1.0000	0.51
43.5	18,021	314	0.0174	0.9826	0.51
44.5	17,707		0.0000	1.0000	0.50
45.5	15,781		0.0000	1.0000	0.50
46.5	8,102		0.0000	1.0000	0.50
47.5	8,102	946	0.1168	0.8832	0.50
48.5	6,032		0.0000	1.0000	0.44
49.5	6,032		0.0000	1.0000	0.44
50.5	6,032		0.0000	1.0000	0.44
51.5	6,032		0.0000	1.0000	0.44
52.5	6,032		0.0000	1.0000	0.44
53.5	6,032		0.0000	1.0000	0.44
54.5	6,032		0.0000	1.0000	0.44
55.5	6,032		0.0000	1.0000	0.44
56.5	6,032		0.0000	1.0000	0.44
57.5	6,032		0.0000	1.0000	0.44
58.5	6,032		0.0000	1.0000	0.44
59.5	6,032	2,590	0.4294	0.5706	0.44
60.5	3,442	2,093	0.6081	0.3919	0.25
61.5	1,350		0.0000	1.0000	0.10
62.5	1,350		0.0000	1.0000	0.10
63.5	1,350	549	0.4067	0.5933	0.10
64.5	801	801	1.0000	0.0000	0.06
65.5					0.00
TOTAL	364,672,787	33,200,067			

PECO ENERGY COMPANY

ACCOUNT 4393.0 - STORES EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 14.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1921-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,660,878		0.0000	1.0000	100.00
0.5	1,681,354		0.0000	1.0000	100.00
1.5	1,679,056	390	0.0002	0.9998	100.00
2.5	1,707,189		0.0000	1.0000	99.98
3.5	1,703,133		0.0000	1.0000	99.98
4.5	1,700,415	2,132	0.0013	0.9987	99.98
5.5	1,657,111		0.0000	1.0000	99.85
6.5	1,657,111	183	0.0001	0.9999	99.85
7.5	1,626,208	64,031	0.0394	0.9606	99.84
8.5	1,564,447	167	0.0001	0.9999	95.91
9.5	1,490,027	157,649	0.1058	0.8942	95.90
10.5	523,004	23,240	0.0444	0.9556	85.75
11.5	511,105	9,450	0.0185	0.9815	81.94
12.5	511,912	2,270	0.0044	0.9956	80.42
13.5	483,895	4,234	0.0087	0.9913	80.07
14.5	441,183	11,662	0.0264	0.9736	79.37
15.5	428,594	592	0.0014	0.9986	77.27
16.5	428,064	1,637	0.0038	0.9962	77.16
17.5	415,664	8,632	0.0208	0.9792	76.87
18.5	407,134	2,986	0.0073	0.9927	75.27
19.5	381,279	9,154	0.0240	0.9760	74.72
20.5	367,038	2,477	0.0067	0.9933	72.93
21.5	364,561		0.0000	1.0000	72.44
22.5	332,984	102	0.0003	0.9997	72.44
23.5	329,680		0.0000	1.0000	72.42
24.5	270,892	157	0.0006	0.9994	72.42
25.5	254,122		0.0000	1.0000	72.38
26.5	211,445	8,142	0.0385	0.9615	72.38
27.5	149,019	3,408	0.0229	0.9771	69.59
28.5	121,392		0.0000	1.0000	68.00
29.5	95,762	3,992	0.0417	0.9583	68.00
30.5	72,127		0.0000	1.0000	65.16
31.5	45,428	30	0.0007	0.9993	65.16
32.5	23,601	13,673	0.5793	0.4207	65.11
33.5	13,934	6,400	0.4593	0.5407	27.39
34.5	11,195	3,127	0.2793	0.7207	14.81
35.5	8,501		0.0000	1.0000	10.67
36.5	8,569	412	0.0481	0.9519	10.67
37.5	8,157	3,324	0.4075	0.5925	10.16
38.5	4,833	1,284	0.2657	0.7343	6.02

PECO ENERGY COMPANY

ACCOUNT 4393.0 - STORES EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 14.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1921-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,779	433	0.1146	0.8854	4.42
40.5	3,346		0.0000	1.0000	3.91
41.5	649		0.0000	1.0000	3.91
42.5	724		0.0000	1.0000	3.91
43.5	7,654		0.0000	1.0000	3.91
44.5	7,654	420	0.0549	0.9451	3.91
45.5	7,234		0.0000	1.0000	3.70
46.5	7,234	75	0.0104	0.9896	3.70
47.5	7,159	6,930	0.9680	0.0320	3.66
48.5	229		0.0000	1.0000	0.12
49.5	229		0.0000	1.0000	0.12
50.5	229		0.0000	1.0000	0.12
51.5	229		0.0000	1.0000	0.12
52.5	229		0.0000	1.0000	0.12
53.5	229		0.0000	1.0000	0.12
54.5	229		0.0000	1.0000	0.12
55.5	229		0.0000	1.0000	0.12
56.5	229		0.0000	1.0000	0.12
57.5	229		0.0000	1.0000	0.12
58.5	229		0.0000	1.0000	0.12
59.5	229		0.0000	1.0000	0.12
60.5	229		0.0000	1.0000	0.12
61.5	229		0.0000	1.0000	0.12
62.5	229		0.0000	1.0000	0.12
63.5	229	229	1.0000	0.0000	0.12
64.5					0.00
TOTAL	25,401,100	353,024			

PECO ENERGY COMPANY

ACCOUNT 4394.0 - TOOLS, SHOP, GARAGE EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 14.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1922-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,080,451	10,090	0.0008	0.9992	100.00
0.5	11,671,615	30,261	0.0026	0.9974	99.92
1.5	10,996,435	59,696	0.0054	0.9946	99.66
2.5	9,817,133	44,454	0.0045	0.9955	99.12
3.5	8,971,128	100,228	0.0112	0.9888	98.67
4.5	8,233,119	117,737	0.0143	0.9857	97.56
5.5	7,044,823	47,967	0.0068	0.9932	96.16
6.5	6,372,751	97,933	0.0154	0.9846	95.51
7.5	5,434,191	109,916	0.0202	0.9798	94.04
8.5	4,574,757	112,172	0.0245	0.9755	92.14
9.5	4,034,633	173,045	0.0429	0.9571	89.88
10.5	3,348,143	86,176	0.0257	0.9743	86.02
11.5	2,924,202	69,911	0.0239	0.9761	83.81
12.5	2,569,461	97,391	0.0379	0.9621	81.81
13.5	2,248,087	64,375	0.0286	0.9714	78.71
14.5	1,788,524	81,384	0.0455	0.9545	76.46
15.5	1,369,793	37,873	0.0276	0.9724	72.98
16.5	1,195,296	31,889	0.0267	0.9733	70.97
17.5	1,068,310	46,656	0.0437	0.9563	69.08
18.5	947,189	54,463	0.0575	0.9425	66.06
19.5	836,171	26,450	0.0316	0.9684	62.26
20.5	690,874	216,956	0.3140	0.6860	60.29
21.5	477,603	329,713	0.6903	0.3097	41.36
22.5	148,982	24,183	0.1623	0.8377	12.81
23.5	126,498	13,954	0.1103	0.8897	10.73
24.5	112,647	12,785	0.1135	0.8865	9.55
25.5	93,481	12,606	0.1349	0.8651	8.47
26.5	68,504	11,498	0.1678	0.8322	7.33
27.5	57,414	9,197	0.1602	0.8398	6.10
28.5	48,634	8,784	0.1806	0.8194	5.12
29.5	41,002	6,669	0.1627	0.8373	4.20
30.5	35,334	10,013	0.2834	0.7166	3.52
31.5	25,625	12,156	0.4744	0.5256	2.52
32.5	13,468	4,894	0.3634	0.6366	1.32
33.5	9,166	3,220	0.3513	0.6487	0.84
34.5	8,462	934	0.1104	0.8896	0.54
35.5	15,698	1,926	0.1227	0.8773	0.48
36.5	15,645	1,306	0.0835	0.9165	0.42
37.5	18,501	750	0.0405	0.9595	0.38
38.5	20,588	3,139	0.1525	0.8475	0.36

PECO ENERGY COMPANY

ACCOUNT 4394.0 - TOOLS, SHOP, GARAGE EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 14.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1922-1994 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,705	2,755	0.1398	0.8602	0.31
40.5	17,613	1,558	0.0885	0.9115	0.27
41.5	19,005	2,999	0.1578	0.8422	0.25
42.5	16,879	1,137	0.0674	0.9326	0.21
43.5	15,742	4,384	0.2785	0.7215	0.20
44.5	11,359	1,656	0.1458	0.8542	0.14
45.5	9,703	648	0.0668	0.9332	0.12
46.5	9,056	721	0.0796	0.9204	0.11
47.5	8,335	3,145	0.3773	0.6227	0.10
48.5	5,189	882	0.1700	0.8300	0.06
49.5	4,307	1,353	0.3141	0.6859	0.05
50.5	2,954	96	0.0325	0.9675	0.03
51.5	2,858	387	0.1354	0.8646	0.03
52.5	2,471	530	0.2145	0.7855	0.03
53.5	1,940	361	0.1861	0.8139	0.02
54.5	1,579	20	0.0127	0.9873	0.02
55.5	1,559	1,196	0.7672	0.2328	0.02
56.5	363	150	0.4132	0.5868	0.00
57.5	213		0.0000	1.0000	0.00
58.5	213	213	1.0000	0.0000	0.00
59.5					0.00
TOTAL	109,705,381	2,208,941			

PECO ENERGY COMPANY

ACCOUNT 4396.0 - POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 10.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1931-1990 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,114,664	6,479	0.0021	0.9979	100.00
0.5	3,376,645	2,081	0.0006	0.9994	99.79
1.5	3,540,317	2,483	0.0007	0.9993	99.73
2.5	3,623,780	278,474	0.0768	0.9232	99.66
3.5	3,541,197	529,074	0.1494	0.8506	92.01
4.5	3,226,320	273,097	0.0846	0.9154	78.26
5.5	3,202,859	272,220	0.0850	0.9150	71.64
6.5	2,991,001	139,127	0.0465	0.9535	65.55
7.5	2,952,321	177,308	0.0601	0.9399	62.50
8.5	2,910,658	112,822	0.0388	0.9612	58.74
9.5	2,837,163	337,865	0.1191	0.8809	56.46
10.5	2,532,242	590,049	0.2330	0.7670	49.74
11.5	1,960,499	682,494	0.3481	0.6519	38.15
12.5	1,299,209	243,721	0.1876	0.8124	24.87
13.5	1,050,517	227,562	0.2166	0.7834	20.20
14.5	818,999	169,230	0.2066	0.7934	15.82
15.5	649,770	9,130	0.0141	0.9859	12.55
16.5	646,191	47,652	0.0737	0.9263	12.37
17.5	410,883	135,269	0.3292	0.6708	11.46
18.5	275,615	40,672	0.1476	0.8524	7.69
19.5	234,943	120,673	0.5136	0.4864	6.55
20.5	114,270	8,739	0.0765	0.9235	3.19
21.5	79,984	14,799	0.1850	0.8150	2.95
22.5	65,184	5,581	0.0856	0.9144	2.40
23.5	59,603	1,188	0.0199	0.9801	2.19
24.5	58,415	1,045	0.0179	0.9821	2.15
25.5	57,370	284	0.0050	0.9950	2.11
26.5	57,086		0.0000	1.0000	2.10
27.5	57,086	5,023	0.0880	0.9120	2.10
28.5	52,155	323	0.0062	0.9938	1.92
29.5	51,832	263	0.0051	0.9949	1.91
30.5	50,631	2,105	0.0416	0.9584	1.90
31.5	48,526		0.0000	1.0000	1.82
32.5	48,526		0.0000	1.0000	1.82
33.5	49,003	632	0.0129	0.9871	1.82
34.5	48,371		0.0000	1.0000	1.80
35.5	48,371	35,916	0.7425	0.2575	1.80
36.5	12,454	2,464	0.1978	0.8022	0.46
37.5	9,990	1,386	0.1387	0.8613	0.37
38.5	8,604		0.0000	1.0000	0.32

PECO ENERGY COMPANY

ACCOUNT 4396.0 - POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 10.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1931-1990 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,604		0.0000	1.0000	0.32
40.5	8,604		0.0000	1.0000	0.32
41.5	8,604	92	0.0107	0.9893	0.32
42.5	8,512		0.0000	1.0000	0.32
43.5	8,512		0.0000	1.0000	0.32
44.5	8,512	8,034	0.9438	0.0562	0.32
45.5	477		0.0000	1.0000	0.02
46.5	477	477	1.0000	0.0000	0.02
47.5					0.00
TOTAL	46,225,556	4,485,833			

PECO ENERGY COMPANY

ACCOUNT 4397.0 - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 25.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1947-1991 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,864,858		0.0000	1.0000	100.00
0.5	4,864,858		0.0000	1.0000	100.00
1.5	4,877,166		0.0000	1.0000	100.00
2.5	4,877,166		0.0000	1.0000	100.00
3.5	4,629,878		0.0000	1.0000	100.00
4.5	3,212,416		0.0000	1.0000	100.00
5.5	3,212,416		0.0000	1.0000	100.00
6.5	2,990,688		0.0000	1.0000	100.00
7.5	2,859,918		0.0000	1.0000	100.00
8.5	2,804,675		0.0000	1.0000	100.00
9.5	1,869,617		0.0000	1.0000	100.00
10.5	1,869,651		0.0000	1.0000	100.00
11.5	1,869,651		0.0000	1.0000	100.00
12.5	1,858,847		0.0000	1.0000	100.00
13.5	34,145		0.0000	1.0000	100.00
14.5	34,145		0.0000	1.0000	100.00
15.5	18,130		0.0000	1.0000	100.00
16.5	18,130		0.0000	1.0000	100.00
17.5	20,116		0.0000	1.0000	100.00
18.5	20,116		0.0000	1.0000	100.00
19.5	20,116	11,017	0.5477	0.4523	100.00
20.5	9,099		0.0000	1.0000	45.23
21.5	9,099		0.0000	1.0000	45.23
22.5	9,099		0.0000	1.0000	45.23
23.5	9,099		0.0000	1.0000	45.23
24.5	9,099		0.0000	1.0000	45.23
25.5	9,099		0.0000	1.0000	45.23
26.5	9,099		0.0000	1.0000	45.23
27.5	7,808		0.0000	1.0000	45.23
28.5	7,808	5,788	0.7413	0.2587	45.23
29.5	2,020		0.0000	1.0000	11.70
30.5	2,020		0.0000	1.0000	11.70
31.5	2,020		0.0000	1.0000	11.70
32.5	2,020		0.0000	1.0000	11.70
33.5	2,020		0.0000	1.0000	11.70
34.5	2,020		0.0000	1.0000	11.70
35.5	2,020	34	0.0168	0.9832	11.70
36.5	1,986		0.0000	1.0000	11.50
37.5	1,986		0.0000	1.0000	11.50
38.5	1,986		0.0000	1.0000	11.50

PECO ENERGY COMPANY

ACCOUNT 4397.0 - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 25.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1947-1991 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,986		0.0000	1.0000	11.50
40.5	1,986		0.0000	1.0000	11.50
41.5	1,986		0.0000	1.0000	11.50
42.5	1,986	1,986	1.0000	0.0000	11.50
43.5					0.00
TOTAL	46,934,054	18,825			

PECO ENERGY COMPANY

ACCOUNT 4398.0 - MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 14.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1920-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,154,101	25,567	0.0081	0.9919	100.00
0.5	3,158,187	109,955	0.0348	0.9652	99.19
1.5	3,028,728	97,434	0.0322	0.9678	95.74
2.5	2,937,286	74,687	0.0254	0.9746	92.66
3.5	2,838,180	44,089	0.0155	0.9845	90.31
4.5	2,739,337	117,732	0.0430	0.9570	88.91
5.5	2,555,323	26,124	0.0102	0.9898	85.09
6.5	2,484,685	47,097	0.0190	0.9810	84.22
7.5	2,367,618	43,070	0.0182	0.9818	82.62
8.5	2,256,172	62,588	0.0277	0.9723	81.12
9.5	2,026,266	79,316	0.0391	0.9609	78.87
10.5	1,874,472	68,529	0.0366	0.9634	75.79
11.5	1,514,450	64,344	0.0425	0.9575	73.02
12.5	1,262,724	74,285	0.0588	0.9412	69.92
13.5	1,182,657	58,271	0.0493	0.9507	65.81
14.5	1,068,744	114,367	0.1070	0.8930	62.57
15.5	936,819	55,664	0.0594	0.9406	55.88
16.5	877,833	59,984	0.0683	0.9317	52.56
17.5	816,166	69,645	0.0853	0.9147	48.97
18.5	725,504	52,864	0.0729	0.9271	44.79
19.5	624,881	65,866	0.1054	0.8946	41.52
20.5	531,255	114,795	0.2161	0.7839	37.14
21.5	393,533	71,377	0.1814	0.8186	29.11
22.5	308,024	28,848	0.0937	0.9063	23.83
23.5	261,151	46,045	0.1763	0.8237	21.60
24.5	228,901	77,133	0.3370	0.6630	17.79
25.5	164,374	18,975	0.1154	0.8846	11.79
26.5	155,371	24,420	0.1572	0.8428	10.43
27.5	133,480	14,230	0.1066	0.8934	8.79
28.5	119,250	5,230	0.0439	0.9561	7.85
29.5	114,020	12,033	0.1055	0.8945	7.51
30.5	101,986	7,130	0.0699	0.9301	6.72
31.5	95,762	16,732	0.1747	0.8253	6.25
32.5	79,356	5,983	0.0754	0.9246	5.16
33.5	73,373	6,846	0.0933	0.9067	4.77
34.5	68,081	8,512	0.1250	0.8750	4.32
35.5	59,739	7,526	0.1260	0.8740	3.78
36.5	54,208	18,873	0.3482	0.6518	3.30
37.5	36,350	6,688	0.1840	0.8160	2.15
38.5	29,725	3,243	0.1091	0.8909	1.75

PECO ENERGY COMPANY

ACCOUNT 4398.0 - MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 14.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1920-1993 EXPERIENCE BAND 1965-1994

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,694	4,593	0.1721	0.8279	1.56
40.5	28,512	2,808	0.0985	0.9015	1.29
41.5	25,887	3,175	0.1226	0.8774	1.16
42.5	22,803	356	0.0156	0.9844	1.02
43.5	22,447	22	0.0010	0.9990	1.00
44.5	22,425	2,299	0.1025	0.8975	1.00
45.5	20,126	2,573	0.1278	0.8722	0.90
46.5	17,553	183	0.0104	0.9896	0.78
47.5	17,370	702	0.0404	0.9596	0.77
48.5	16,659	3,376	0.2025	0.7975	0.74
49.5	13,292	2,435	0.1832	0.8168	0.59
50.5	10,857	3,281	0.3022	0.6978	0.48
51.5	7,576	1,490	0.1967	0.8033	0.33
52.5	6,086	98	0.0161	0.9839	0.27
53.5	5,988		0.0000	1.0000	0.27
54.5	5,988		0.0000	1.0000	0.27
55.5	5,988		0.0000	1.0000	0.27
56.5	5,988	65	0.0109	0.9891	0.27
57.5	5,924		0.0000	1.0000	0.27
58.5	5,924	421	0.0711	0.9289	0.27
59.5	5,503	149	0.0271	0.9729	0.25
60.5	5,354	224	0.0418	0.9582	0.24
61.5	5,130		0.0000	1.0000	0.23
62.5	5,130	41	0.0080	0.9920	0.23
63.5	5,088	212	0.0417	0.9583	0.23
64.5	4,876	4,876	1.0000	0.0000	0.22
65.5					0.00
TOTAL	43,763,250	1,939,476			

APPENDIX C
DEPRECIATION CALCULATIONS

Appendix C develops the depreciation expense comparison between the current remaining life rates (Pgs. C-1 through C-10) and the proposed remaining life rates (Pgs. C-11 through C-20).

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

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	RID891364 AVG. LIFE EST.	RID891364 TERM YEAR
		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
INTANGIBLE PLANT			-PEACH BOTTOM 2 + 3			66				
66	3031	1309779.83	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	TOTAL	1309779.83	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-PEACH BOTTOM CF			68				
68	3030	8929534.64	0.0	0.0	0.0	0.0	0.0	0.0	0	0
68	TOTAL	8929534.64	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-LIMERICK 100% COM			99				
99	3030	17939001.09	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	TOTAL	17939001.09	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-601			601				
601	3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	TOTAL	162934.12	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			- TOTAL OF ALL STATIONS							
FUN.	3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3030	26868535.73	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3031	1309779.83	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	TOTAL	28341249.68	0.0	0.0	0.0	0.0	0.0	0.0		
STEAM PRODUCTION			-SCHUYKILL (1)			1				
1	3101	295740.65	0.0	0.0	0.0	0.0	0.0	0.0	0	0
1	3110	7000332.35	7344944.32	-344611.97	100.000	-344611.97	0.0	-344611.97	82SA	1992
1	3120	20226864.27	19475009.80	751854.47	100.000	751854.47	0.0	751854.47	50RB	1992
1	3140	8657353.60	8657353.60	0.0	100.000	0.0	0.0	0.0	74LB	1992
1	3150	5983540.33	5699364.46	284175.87	100.000	284175.87	0.0	284175.87	73LO	1992
1	3160	686405.84	658820.31	27585.53	100.000	27585.53	0.0	27585.53	54RB	1992
1	TOTAL	42850237.04	41835492.49	719003.90	100.000	719003.90	0.0	719003.90		
STEAM PRODUCTION			-EDDYSTONE 1 + 2			6				
6	3101	2408255.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
6	3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0	0	0
6	3110	72567352.71	44270527.92	28296824.79	6.695	1894472.42	0.0	1894472.42	82SA	2010
6	3120	261938293.65	132752185.11	129186108.54	6.955	8984893.85	0.0	8984893.85	50RB	2010
6	3140	71751424.38	34124153.43	37627270.95	6.760	2543603.52	0.0	2543603.52	74LB	2010
6	3150	26192205.21	18223051.81	7969153.40	6.940	553059.25	0.0	553059.25	73LO	2010
6	3160	4801660.71	2859336.93	1942323.78	6.948	134952.66	0.0	134952.66	54RB	2010
6	TOTAL	439664318.60	232229255.20	205021681.46	6.883	14110981.70	0.0	14110981.70		
STEAM PRODUCTION			-DELAWARE (7,8)			9				
9	3101	1353562.84	0.0	0.0	0.0	0.0	0.0	0.0	0	0
9	3110	16312070.33	16335129.11	-23058.78	100.000	-23058.78	0.0	-23058.78	82SA	1990
9	3120	27681890.48	25857682.85	1824207.63	100.000	1824207.63	0.0	1824207.63	50RB	1990
9	3140	11673660.39	11618195.22	55465.17	100.000	55465.17	0.0	55465.17	74LB	1990
9	3150	10256073.16	10251302.07	4771.09	100.000	4771.09	0.0	4771.09	73LO	1990
9	3160	2265382.90	2055998.75	209384.15	100.000	209384.15	0.0	209384.15	54RB	1990
9	TOTAL	69542640.10	66118308.00	2070769.26	100.000	2070769.26	0.0	2070769.26		

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

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	RID891364 AVG. LIFE EST.	RID891364 TERM YEAR
		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
STEAM PRODUCTION			-RICHMOND (9)			10				
10	3120	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76	50RB	1985
10	TOTAL	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76		
STEAM PRODUCTION			-CONEMAUGH (1,2)			15				
15	3101	494481.77	0.0	0.0	0.0	0.0	0.0	0.0	0	0
15	3110	16948104.50	7412597.92	9535506.58	8.840	842938.78	0.0	842938.78	82SA	2006
15	3120	102632016.51	25380077.82	77251938.69	9.007	6958082.12	0.0	6958082.12	50RB	2006
15	3140	21932790.86	11431017.31	10501773.55	8.921	936863.22	0.0	936863.22	74LB	2006
15	3150	4268037.08	2713649.91	1554387.17	9.183	142739.37	0.0	142739.37	73LO	2006
15	3160	999710.72	776925.36	222785.36	9.044	20148.71	0.0	20148.71	54RB	2006
15	TOTAL	147275141.44	47714268.32	99066391.35	8.985	8900772.20	0.0	8900772.20		
STEAM PRODUCTION			-KEYSTONE (1,2)			17				
17	3101	905308.86	0.0	0.0	0.0	0.0	0.0	0.0	0	0
17	3110	13727716.05	7772835.33	5954880.72	11.924	710059.98	0.0	710059.98	82SA	2003
17	3120	47958911.44	27226461.31	20732450.13	12.189	2527078.35	0.0	2527078.35	50RB	2003
17	3140	19719767.68	9881099.01	9838668.67	11.966	1177295.09	0.0	1177295.09	74LB	2003
17	3150	3634387.69	2513915.71	1120471.98	12.233	137067.34	0.0	137067.34	73LO	2003
17	3160	682227.61	91642.27	590585.34	12.041	71112.38	0.0	71112.38	54RB	2003
17	TOTAL	86628319.33	47485953.63	38237056.84	12.089	4622613.14	0.0	4622613.14		
STEAM PRODUCTION			-EDDYSTONE 3			71				
71	3120	50146005.73	28514095.09	21631910.64	7.402	1601194.03	0.0	1601194.03	50RB	2009
71	3140	20129023.23	9861767.71	10267255.52	7.138	732876.70	0.0	732876.70	74LB	2009
71	3150	2198629.70	1290261.69	908368.01	7.393	67155.65	0.0	67155.65	73LO	2009
71	TOTAL	72473658.66	39666124.49	32807534.17	7.319	2401226.38	0.0	2401226.38		
STEAM PRODUCTION			-EDDYSTONE 4			72				
72	3120	52072756.30	27488507.75	24584248.55	6.541	1608055.70	0.0	1608055.70	50RB	2011
72	3140	22268210.03	9655926.29	12612283.74	6.292	793564.89	0.0	793564.89	74LB	2011
72	3150	2233491.48	1754903.96	478587.52	6.539	31294.84	0.0	31294.84	73LO	2011
72	TOTAL	76574457.81	38899338.00	37675119.81	6.458	2432915.43	0.0	2432915.43		
STEAM PRODUCTION			-EDDYSTONE CF			73				
73	3110	53012344.02	27885643.31	25126700.71	6.281	1578208.07	0.0	1578208.07	82SA	2011
73	3120	51675295.27	22944624.98	28730670.29	6.508	1869792.02	0.0	1869792.02	50RB	2011
73	3140	10500664.15	5638511.53	4862152.62	6.347	308600.83	0.0	308600.83	74LB	2011
73	3150	22493546.77	12072420.60	10421126.17	6.543	681854.29	0.0	681854.29	73LO	2011
73	3160	5574968.48	1734307.25	3840661.23	6.387	245303.03	0.0	245303.03	54RB	2011
73	TOTAL	143256818.69	70275507.67	72981311.02	6.418	4683758.24	0.0	4683758.24		
STEAM PRODUCTION			-CROMBY 1 - COAL UNIT			81				
81	3110	18372831.59	12968110.88	5404720.71	10.694	577980.83	0.0	577980.83	82SA	2004
81	3120	65626816.10	46730356.84	18896459.26	11.025	2083334.63	0.0	2083334.63	50RB	2004
81	3140	7730692.42	6561391.16	1169301.26	11.061	129336.41	0.0	129336.41	74LB	2004
81	3150	7491047.27	5555476.50	1935570.77	10.972	212370.82	0.0	212370.82	73LO	2004
81	3160	781703.69	533185.45	248518.24	10.949	27210.26	0.0	27210.26	54RB	2004
81	TOTAL	100003091.07	72348520.83	27654570.24	10.957	3030232.95	0.0	3030232.95		

C-2

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

		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE						RID891364	
DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
STEAM PRODUCTION			-CROMBY 2 - OIL UNIT			82				
82	3110	75537.51	75537.51	0.0	100.000	0.0	0.0	0.0	82SA	1990
82	3120	34949771.70	19261729.38	15688042.32	100.000	15688042.32	0.0	15688042.32	50RB	1990
82	3140	12655276.03	10698000.60	1957275.43	100.000	1957275.43	0.0	1957275.43	74LB	1990
82	3150	2252107.75	2223090.31	29017.44	100.000	29017.44	0.0	29017.44	73L0	1990
82	3160	561241.15	420002.30	141238.85	100.000	141238.85	0.0	141238.85	54RB	1990
82	TOTAL	50493934.14	32678360.10	17815574.04	100.000	17815574.04	0.0	17815574.04		
STEAM PRODUCTION			-CROMBY CF			83				
83	3101	55349.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
83	3110	18754369.98	16862292.04	1892077.94	10.811	204552.55	0.0	204552.55	82SA	2004
83	3120	5700147.40	3187249.23	2512898.17	10.938	274860.80	0.0	274860.80	50RB	2004
83	3140	1170182.75	787795.62	382387.13	10.899	41676.37	0.0	41676.37	74LB	2004
83	3150	2635996.95	1627306.72	1008690.23	10.978	110734.01	0.0	110734.01	73L0	2004
83	3160	2048034.62	1122450.66	925583.96	11.004	101851.26	0.0	101851.26	54RB	2004
83	TOTAL	30364081.24	23587094.27	6721637.43	10.915	733674.99	0.0	733674.99		
STEAM PRODUCTION			-ALLIED CHEMICAL			305				
305	3110	129720.15	63040.27	66679.88	6.610	4407.54	0.0	4407.54	82SA	2010
305	3150	220874.85	127560.12	93314.73	6.873	6413.52	0.0	6413.52	73L0	2010
305	TOTAL	350595.00	190600.39	159994.61	6.763	10821.06	0.0	10821.06		
STEAM PRODUCTION			-ESSEX CHEMICAL			306				
306	3110	1354205.47	516093.94	838111.53	6.592	55248.31	0.0	55248.31	82SA	2010
306	3150	795327.04	646851.31	148475.73	6.851	10172.07	0.0	10172.07	73L0	2010
306	TOTAL	2149532.51	1162945.25	986587.26	6.631	65420.38	0.0	65420.38		
STEAM PRODUCTION			-TOOLS + WORK EQUIPMENT			372				
372	3120	855015.01	706779.67	148235.34	13.950	20678.83	0.0	20678.83	21LB	0
372	TOTAL	855015.01	706779.67	148235.34	13.950	20678.83	0.0	20678.83		
STEAM PRODUCTION			-SAMAC			503				
503	3150	6880221.20	6857131.91	23089.29	100.000	23089.29	0.0	23089.29	38SB	1992
503	TOTAL	6880221.20	6857131.91	23089.29	100.000	23089.29	0.0	23089.29		
STEAM PRODUCTION			- TOTAL OF ALL STATIONS							
FUN.	3101	5512699.20	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3110	218254584.66	141506752.55	76747832.11	7.167	5500197.73	0.0	5500197.73		
FUN.	3120	721463783.86	379781754.59	341682029.27	12.858	43935079.99	0.0	43935079.99		
FUN.	3140	208189045.52	118915211.48	89273834.04	9.719	8676557.63	0.0	8676557.63		
FUN.	3150	97535486.48	71556287.08	25979199.40	8.830	2293914.85	0.0	2293914.85		
FUN.	3160	18401335.72	10252669.28	8148666.44	12.012	978786.83	0.0	978786.83		
FUN.	TOTAL	1269362061.84	722012674.98	541831561.26	11.329	61384537.03	0.0	61384537.03		
NUCLEAR PRODUCTION			-MERRILL CREEK			2				
2	3201	104502.44	0.0	0.0	0.0	0.0	0.0	0.0	0	0
2	3210	909886.93	85113.12	824773.81	2.853	23530.80	0.0	23530.80	80S2	2030
2	TOTAL	1014389.37	85113.12	824773.81	2.853	23530.80	0.0	23530.80		

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

		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE						RID891364	
DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
NUCLEAR PRODUCTION			-BRADSHAW RESERVOIR			4				
4	3201	1677520.87	0.0	0.0	0.0	0.0	0.0	0.0	0	0
4	3202	679183.10	0.0	0.0	0.0	0.0	0.0	0.0	0	0
4	3210	91504319.23	6291176.04	85213143.19	2.940	2505266.41	0.0	2505266.41	80S2	2029
4	TOTAL	93861023.20	6291176.04	85213143.19	2.940	2505266.41	0.0	2505266.41		
NUCLEAR PRODUCTION			-SALEM 1			61				
61	3210	58587797.20	22666008.24	35921788.96	4.711	1692275.48	0.0	1692275.48	80S2	2016
61	3220	186582480.20	72330782.21	114251697.99	5.372	6137601.22	0.0	6137601.22	41SB	2016
61	3230	53822778.46	17196131.60	36626646.86	4.806	1760276.65	0.0	1760276.65	72L2	2016
61	3240	70431983.71	24033519.68	46398464.03	4.704	2182583.75	0.0	2182583.75	98SB	2016
61	3250	7762785.92	3787046.83	3975739.09	4.710	187257.31	0.0	187257.31	88R3	2016
61	TOTAL	377187825.49	140013488.56	237174336.93	5.043	11959994.41	0.0	11959994.41		
NUCLEAR PRODUCTION			-SALEM 2			62				
62	3210	68655912.55	20417193.37	48238719.18	3.972	1916041.93	0.0	1916041.93	80S2	2020
62	3220	219981810.46	72432582.40	147549228.06	4.614	6807921.38	0.0	6807921.38	41SB	2020
62	3230	52258581.85	-141306.41	52399888.26	4.069	2132151.45	0.0	2132151.45	72L2	2020
62	3240	86154994.81	24824739.37	61330255.44	3.972	2436037.75	0.0	2436037.75	98SB	2020
62	3250	6068947.28	2505809.52	3563137.76	3.975	141634.73	0.0	141634.73	88R3	2020
62	TOTAL	433120246.95	120039018.25	313081228.70	4.291	13433787.24	0.0	13433787.24		
NUCLEAR PRODUCTION			-SALEM CF			63				
63	3201	43406.56	0.0	0.0	0.0	0.0	0.0	0.0	0	0
63	3210	130104171.95	48180437.77	81923734.18	3.987	3266299.28	0.0	3266299.28	80S2	2020
63	3220	55854104.79	21057387.89	34796716.90	4.750	1652844.05	0.0	1652844.05	41SB	2020
63	3230	46527938.41	17113479.92	29414458.49	4.119	1211581.55	0.0	1211581.55	72L2	2020
63	3240	90945996.80	14863431.99	76082564.81	3.953	3007543.79	0.0	3007543.79	98SB	2020
63	3250	27282149.73	5927790.37	21354359.36	3.962	846059.72	0.0	846059.72	88R3	2020
63	TOTAL	*350757768.24*	*107142527.94*	*243571833.74*	4.099	*9984328.39*	0.0	9984328.39		
NUCLEAR PRODUCTION			-PEACH BOTTOM 2 + 3			66				
66	3201	253537.81	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	3202	68366.28	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	3210	141766939.52	65080919.06	76686020.46	5.208	3993807.95	0.0	3993807.95	80S2	2014
66	3220	377904561.48	135352195.33	242552366.15	5.768	13990420.48	0.0	13990420.48	41SB	2014
66	3230	110402001.63	37318231.36	73083770.27	5.269	3850783.86	0.0	3850783.86	72L2	2014
66	3240	53812570.40	22951551.13	30861019.27	5.200	1604773.00	0.0	1604773.00	98SB	2014
66	3250	36373937.59	10907141.71	25466795.88	5.182	1319689.36	0.0	1319689.36	88R3	2014
66	TOTAL	720581914.71	271610038.59	448649972.03	5.519	24759474.65	0.0	24759474.65		
NUCLEAR PRODUCTION			-LIMERICK # 1			91				
91	3210	477464115.14	107990318.83	369473796.31	3.376	12473435.36	0.0	12473435.36	80S2	2024
91	3220	1489052296.72	317905423.27	1171146873.45	3.939	46131475.35	0.0	46131475.35	41SB	2024
91	3230	253797779.23	61460729.82	192337049.41	3.470	6674095.61	0.0	6674095.61	72L2	2024
91	3240	302382198.35	68616618.96	233765579.39	3.379	7898938.93	0.0	7898938.93	98SB	2024
91	3250	111005649.48	25565880.89	85439768.59	3.378	2886155.38	0.0	2886155.38	88R3	2024
91	TOTAL	2633702038.92	581538971.77	2052163067.15	3.707	76064100.63	0.0	76064100.63		
NUCLEAR PRODUCTION			-LIMERICK # 2			92				
92	3210	434617962.49	49899902.63	384718059.86	2.932	11279933.52	0.0	11279933.52	80S2	2029

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	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364	
DES ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
92 3220	1686045609.67	229333257.94	1456712351.73	3.377	49193176.12	0.0	49193176.12	41SB	2029
92 3230	303169506.41	51779670.33	251389836.08	3.008	7561806.27	0.0	7561806.27	72L2	2029
92 3240	307422509.68	37503747.21	269918762.47	2.935	7922115.68	0.0	7922115.68	98SB	2029
92 3250	89078061.01	13304580.40	75773480.61	2.936	2224709.39	0.0	2224709.39	88R3	2029
92 TOTAL	2820333649.26	381821158.51	2438512490.75	3.206	78181740.98	0.0	78181740.98		
NUCLEAR PRODUCTION		-LIMERICK 100% COM			99				
99 3201	7894356.64	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99 3202	9147.60	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99 3210	527165786.06	96767347.14	430398438.92	2.913	12537506.53	0.0	12537506.53	80S2	2029
99 3220	383342936.39	82277136.09	301065800.30	3.597	10829336.84	0.0	10829336.84	41SB	2029
99 3230	37267411.27	8558189.15	28709222.12	3.024	868166.88	0.0	868166.88	72L2	2029
99 3240	183270567.14	38118239.02	145152328.12	2.911	4225384.27	0.0	4225384.27	98SB	2029
99 3250	108008829.78	20031131.07	87977698.71	2.907	2557511.70	0.0	2557511.70	88R3	2029
99 TOTAL	1246959034.88	245752042.47	993303488.17	3.123	31017906.22	0.0	31017906.22		
NUCLEAR PRODUCTION		-CHESTERBROOK			301				
301 3210	3545612.65	184062.35	3361550.30	1.324	44506.93	0.0	44506.93	80S2	0
301 3250	3684459.03	176979.51	3507479.52	1.143	40090.49	0.0	40090.49	88R3	0
301 TOTAL	7230071.68	361041.86	6869029.82	1.232	84597.42	0.0	84597.42		
NUCLEAR PRODUCTION		-NUCLEAR EOF/NC			307				
307 3210	1859412.01	171747.82	1687664.19	2.928	49414.81	0.0	49414.81	80S2	2029
307 3250	440947.24	30136.63	410810.61	2.934	12053.18	0.0	12053.18	88R3	2029
307 TOTAL	2300359.25	201884.45	2098474.80	2.929	61467.99	0.0	61467.99		
NUCLEAR PRODUCTION		-NE COAL STORAGE			320				
320 3250	520297.25	4787.61	515509.64	1.165	6005.69	0.0	6005.69	88R3	0
320 TOTAL	520297.25	4787.61	515509.64	1.165	6005.69	0.0	6005.69		
NUCLEAR PRODUCTION		-OREGON SHOPS - NUCLEAR TOOLS			331				
331 3250	540198.50	21144.66	519053.84	1.189	6171.55	0.0	6171.55	88R3	0
331 TOTAL	540198.50	21144.66	519053.84	1.189	6171.55	0.0	6171.55		
NUCLEAR PRODUCTION		-PEACH BOTTOM TRAINING CENTER			363				
363 3210	470963.19	52499.87	418463.32	5.250	21969.32	0.0	21969.32	80S2	2014
363 3250	8104.45	1239.36	6865.09	5.156	353.96	0.0	353.96	88R3	2014
363 TOTAL	479067.64	53739.23	425328.41	5.248	22323.28	0.0	22323.28		
NUCLEAR PRODUCTION		-NUCLEAR INFORMATION CENTER			365				
365 3201	278944.69	0.0	0.0	0.0	0.0	0.0	0.0	0	0
365 3210	572042.01	75277.74	496764.27	2.971	14758.87	0.0	14758.87	80S2	2029
365 3250	569968.34	52789.59	517178.75	2.942	15215.40	0.0	15215.40	88R3	2029
365 TOTAL	1420955.04	128067.33	1013943.02	2.956	29974.27	0.0	29974.27		
NUCLEAR PRODUCTION		-NUCLEAR TRAINING CENTER			385				
385 3201	400911.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
385 3210	4824397.44	668451.27	4155946.17	3.027	125800.49	0.0	125800.49	80S2	2028
385 3250	981830.54	119768.50	862062.04	3.019	26025.65	0.0	26025.65	88R3	2028
385 TOTAL	6207139.49	788219.77	5018008.21	3.026	151826.14	0.0	151826.14		

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DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	RID891364 AVG. LIFE EST.	RID891364 TERM YEAR
		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
NUCLEAR PRODUCTION		- TOTAL OF ALL STATIONS								
FUN.	3201	10653180.52	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3202	756696.98	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3210	1942049318.37	418530455.25	1523518863.12	3.278	49944547.68	0.0	49944547.68		
FUN.	3220	4398763799.71	930688765.13	3468075034.58	3.885	134742775.44	0.0	134742775.44		
FUN.	3230	857245997.26	193285125.77	663960871.49	3.624	24058862.27	0.0	24058862.27		
FUN.	3240	1094420820.89	230911847.36	863508973.53	3.391	29277377.17	0.0	29277377.17		
FUN.	3250	392326166.14	82436226.65	309889939.49	3.314	10268933.51	0.0	10268933.51		
FUN.	TOTAL	8696215979.87	1855852420.16	6828953682.21	3.636	248292496.07	0.0	248292496.07		
HYDRAULIC PRODUCTION		-MUDDY RUN (1,2,3,4,5,6,7,8)				19				
19	3301	812413.61	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3302	9364.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3304	599044.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3311	12400820.27	5234022.46	7166797.81	5.456	391020.49	0.0	391020.49	57R4	2014
19	3312	128175.89	53212.40	74963.49	5.466	4097.50	0.0	4097.50	57R4	2014
19	3313	4867275.50	1529440.51	3337834.99	5.248	175169.58	0.0	175169.58	57R4	2014
19	3321	33575933.36	12873158.78	20702774.58	5.334	1104286.00	0.0	1104286.00	73L3	2014
19	3323	864028.70	322775.46	541253.24	5.335	28875.86	0.0	28875.86	73L3	2014
19	3330	27024144.82	11273549.70	15750595.12	5.641	888491.07	0.0	888491.07	72L0	2014
19	3340	8539991.50	4641021.11	3898970.39	5.949	231949.75	0.0	231949.75	55L2	2014
19	3351	1943263.00	1064596.99	878666.01	5.197	45664.27	0.0	45664.27	100R3	2014
19	3353	165466.63	90576.92	74889.71	5.181	3880.04	0.0	3880.04	100R3	2014
19	3360	997675.56	646175.31	351500.25	5.203	18288.56	0.0	18288.56	100R3	2014
19	TOTAL	91927597.86	37728529.64	52778245.59	5.479	2891723.12	0.0	2891723.12		
OTHER PRODUCTION		-SOUTHWARK G. T. (3,4,5,6)				104				
104	3401	166147.74	0.0	0.0	0.0	0.0	0.0	0.0	0	0
104	3410	101441.39	61060.43	40380.96	100.000	40380.96	0.0	40380.96	29L3	1992
104	3420	388256.08	350614.21	37641.87	100.000	37641.87	0.0	37641.87	100S1	1992
104	3440	6143618.21	5333341.21	810277.00	100.000	810277.00	0.0	810277.00	100LA	1992
104	3450	1077058.72	962163.44	114895.28	100.000	114895.28	0.0	114895.28	91R3	1992
104	TOTAL	7876522.14	6707179.29	1003195.11	100.000	1003195.11	0.0	1003195.11		
OTHER PRODUCTION		-EDDYSTONE G. T. (10,20,30,40)				106				
106	3401	61469.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
106	3410	185966.47	179205.40	6761.07	100.000	6761.07	0.0	6761.07	29L3	1994
106	3420	589785.20	589462.23	322.97	100.000	322.97	0.0	322.97	100S1	1994
106	3440	6781884.03	6695677.25	86206.78	100.000	86206.78	0.0	86206.78	100LA	1994
106	3450	697109.90	703870.82	-6760.92	100.000	-6760.92	0.0	-6760.92	91R3	1994
106	TOTAL	8316214.83	8168215.70	86529.90	100.000	86529.90	0.0	86529.90		
OTHER PRODUCTION		-CROMBY DIESEL (D)				107				
107	3420	532674.51	489200.96	43473.55	100.000	43473.55	0.0	43473.55	100S1	1990
107	3440	288254.64	288254.64	0.0	100.000	0.0	0.0	0.0	100LA	1990
107	3450	18768.32	18768.32	0.0	100.000	0.0	0.0	0.0	91R3	1990
107	3460	2030.61	2030.61	0.0	100.000	0.0	0.0	0.0	75S3	1990
107	TOTAL	841728.08	798254.53	43473.55	100.000	43473.55	0.0	43473.55		
OTHER PRODUCTION		-DELAWARE DIESEL (D)				109				
109	3401	25726.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0

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		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364	
DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
109	3420	6949.66	6949.66	0.0	100.000	0.0	0.0	0.0	100S1	1990
109	3440	262705.87	262705.87	0.0	100.000	0.0	0.0	0.0	100LA	1990
109	3450	23084.75	23084.75	0.0	100.000	0.0	0.0	0.0	91R3	1990
109	3460	1920.58	1920.58	0.0	100.000	0.0	0.0	0.0	75S3	1990
109	TOTAL	320387.09	294660.86	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION			-SCHUYLKILL DIESEL (D)			113				
113	3420	5821.85	5821.85	0.0	100.000	0.0	0.0	0.0	100S1	1993
113	3440	252121.49	252121.49	0.0	100.000	0.0	0.0	0.0	100LA	1993
113	3450	31526.37	31526.37	0.0	100.000	0.0	0.0	0.0	91R3	1993
113	3460	1906.85	1906.85	0.0	100.000	0.0	0.0	0.0	75S3	1993
113	TOTAL	291376.56	291376.56	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION			-DELAWARE G. T. (9,10,11,12)			115				
115	3401	74933.72	0.0	0.0	0.0	0.0	0.0	0.0	0	0
115	3410	96053.43	95262.98	790.45	100.000	790.45	0.0	790.45	29L3	1994
115	3420	433232.24	433232.23	0.01	100.000	0.01	0.0	0.01	100S1	1994
115	3440	5856517.22	5629038.47	227478.75	100.000	227478.75	0.0	227478.75	100LA	1994
115	3450	1500577.96	1500577.96	0.0	100.000	0.0	0.0	0.0	91R3	1994
115	TOTAL	7961314.57	7658111.64	228269.21	100.000	228269.21	0.0	228269.21		
OTHER PRODUCTION			-SCHUYLKILL G. T. (10)			116				
116	3401	1048.08	0.0	0.0	0.0	0.0	0.0	0.0	0	0
116	3410	109162.36	109162.36	0.0	100.000	0.0	0.0	0.0	29L3	1994
116	3420	367307.57	367307.52	0.05	100.000	0.05	0.0	0.05	100S1	1994
116	3440	1638020.74	1637671.33	349.41	100.000	349.41	0.0	349.41	100LA	1994
116	3450	446228.62	446228.62	0.0	100.000	0.0	0.0	0.0	91R3	1994
116	TOTAL	2561767.37	2560369.83	349.46	100.000	349.46	0.0	349.46		
OTHER PRODUCTION			-CHESTER G. T. (7,8,9)			117				
117	3401	6036.22	0.0	0.0	0.0	0.0	0.0	0.0	0	0
117	3410	87338.19	87338.19	0.0	100.000	0.0	0.0	0.0	29L3	1994
117	3420	492995.77	492995.77	0.0	100.000	0.0	0.0	0.0	100S1	1994
117	3440	4402643.86	4151756.26	250887.60	100.000	250887.60	0.0	250887.60	100LA	1994
117	3450	1121773.93	1133441.97	-11668.04	100.000	-11668.04	0.0	-11668.04	91R3	1994
117	TOTAL	6110787.97	5865532.19	239219.56	100.000	239219.56	0.0	239219.56		
OTHER PRODUCTION			-KEYSTONE DIESEL (D)			118				
118	3420	8879.67	7751.39	1128.28	11.897	134.23	0.0	134.23	100S1	2003
118	3440	189359.11	152354.21	37004.90	12.044	4456.87	0.0	4456.87	100LA	2003
118	3450	18873.17	16066.25	2806.92	11.834	332.17	0.0	332.17	91R3	2003
118	TOTAL	217111.95	176171.85	40940.10	12.026	4923.27	0.0	4923.27		
OTHER PRODUCTION			-FALLS G. T. (1,2,3)			119				
119	3410	137708.19	134255.36	3452.83	100.000	3452.83	0.0	3452.83	29L3	1995
119	3420	411748.89	359554.34	52194.55	100.000	52194.55	0.0	52194.55	100S1	1995
119	3440	4447030.06	4386032.73	60997.33	100.000	60997.33	0.0	60997.33	100LA	1995
119	3450	887750.66	779001.54	108749.12	100.000	108749.12	0.0	108749.12	91R3	1995
119	TOTAL	5884237.80	5658843.97	225393.83	100.000	225393.83	0.0	225393.83		

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DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	RID891364 AVG. LIFE EST.	RID891364 TERM YEAR
		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
OTHER PRODUCTION		-MOSER G. T. (1,2,3)				120				
120	3401	1272.20	0.0	0.0	0.0	0.0	0.0	0.0	0	0
120	3410	321514.44	244909.51	76604.93	100.000	76604.93	0.0	76604.93	29L3	1995
120	3420	322454.72	275070.87	47383.85	100.000	47383.85	0.0	47383.85	100S1	1995
120	3440	4372293.67	4312874.98	59418.69	100.000	59418.69	0.0	59418.69	100LA	1995
120	3450	1056317.54	924354.31	131963.23	100.000	131963.23	0.0	131963.23	91R3	1995
120	TOTAL	6073852.57	5757209.67	315370.70	100.000	315370.70	0.0	315370.70		
OTHER PRODUCTION		-CONEMAUGH DIESEL (D)				121				
121	3440	198271.38	144928.70	53342.68	8.968	4783.77	0.0	4783.77	100LA	2006
121	3450	5693.03	3948.73	1744.30	8.762	152.84	0.0	152.84	91R3	2006
121	TOTAL	203964.41	148877.43	55086.98	8.961	4936.61	0.0	4936.61		
OTHER PRODUCTION		-RICHMOND G. T. (91,92)				123				
123	3401	100391.29	0.0	0.0	0.0	0.0	0.0	0.0	0	0
123	3410	98889.22	27651.55	71237.67	28.603	20376.11	0.0	20376.11	29L3	1998
123	3420	915041.11	594642.79	320398.32	28.630	91730.04	0.0	91730.04	100S1	1998
123	3440	16096131.45	12912269.42	3183862.03	28.787	916538.36	0.0	916538.36	100LA	1998
123	3450	2346343.68	1839836.10	506507.58	28.620	144962.47	0.0	144962.47	91R3	1998
123	3460	208166.96	66921.60	141245.36	28.572	40356.62	0.0	40356.62	75S3	1998
123	TOTAL	19764963.71	15441321.46	4223250.96	28.745	1213963.60	0.0	1213963.60		
OTHER PRODUCTION		-SALEM G. T. (3)				126				
126	3410	0.0	22200.37	-22200.37	100.000	-22200.37	0.0	-22200.37	29L3	1996
126	3420	432311.78	279399.01	152912.77	66.724	102029.52	0.0	102029.52	100S1	1996
126	3440	1575085.18	1404432.11	170653.07	66.894	114156.66	0.0	114156.66	100LA	1996
126	3450	458518.97	428746.79	29772.18	66.720	19864.00	0.0	19864.00	91R3	1996
126	3460	29580.22	29580.22	0.0	66.681	0.0	0.0	0.0	75S3	1996
126	TOTAL	2495496.15	2164358.50	331137.65	64.580	213849.81	0.0	213849.81		
OTHER PRODUCTION		-CROYDON GT(11,12,21,22,31-2,41-2				129				
129	3401	404194.53	0.0	0.0	0.0	0.0	0.0	0.0	0	0
129	3410	3528305.89	2946779.52	581526.37	24.761	143991.74	0.0	143991.74	29L3	1999
129	3420	19025733.33	14652311.77	4373421.56	22.304	975447.94	0.0	975447.94	100S1	1999
129	3440	46488230.13	31395659.63	15092570.50	22.404	3381339.49	0.0	3381339.49	100LA	1999
129	3450	3699348.26	2856370.60	842977.66	22.268	187714.27	0.0	187714.27	91R3	1999
129	3460	2191403.60	1679696.44	511707.16	22.233	113767.85	0.0	113767.85	75S3	1999
129	TOTAL	75337215.74	53530817.96	21402203.25	22.438	4802261.29	0.0	4802261.29		
OTHER PRODUCTION		-PORTABLE IN STATIONS				364				
364	3440	3045007.30	2834665.11	210342.19	66.908	140735.75	0.0	140735.75	100LA	1996
364	TOTAL	3045007.30	2834665.11	210342.19	66.908	140735.75	0.0	140735.75		
OTHER PRODUCTION		- TOTAL OF ALL STATIONS								
FUN.	3401	841219.24	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3410	4666379.58	3907825.67	758553.91	35.615	270157.72	0.0	270157.72		
FUN.	3420	23933192.38	18904314.60	5028877.78	26.852	1350358.58	0.0	1350358.58		
FUN.	3440	102037174.34	81793783.41	20243390.93	29.924	6057626.46	0.0	6057626.46		
FUN.	3450	13388973.88	11667986.57	1720987.31	40.105	690204.42	0.0	690204.42		
FUN.	3460	2435008.82	1782056.30	652952.52	23.604	154124.47	0.0	154124.47		
FUN.	TOTAL	147301948.24	118055966.55	28404762.45	30.004	8522471.65	0.0	8522471.65		

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

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	RID891364 AVG. LIFE EST.	TERM YEAR
ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE										
TRANSMISSION PLANT			-601			601				
601	3501	33963900.57	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3502	20164635.97	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3520	20308434.52	10293533.27	10014901.25	3.541	354627.65	0.0	354627.65	50R5	0
601	3530	282537024.83	112180971.97	170356052.86	3.398	5788698.68	0.0	5788698.68	45S2	0
601	3540	220666562.98	85559712.86	135106850.12	2.589	3497916.35	0.0	3497916.35	55L2	0
601	3550	865240.63	170939.75	694300.88	4.065	28223.33	0.0	28223.33	31L2	0
601	3560	111383112.96	44743451.26	66639661.70	3.385	2255752.55	0.0	2255752.55	46S2	0
601	3570	7382039.78	3059934.20	4322105.58	3.798	164153.57	0.0	164153.57	50R4	0
601	3580	47993243.97	29706762.29	18286481.68	6.414	1172894.93	0.0	1172894.93	40R4	0
601	3590	1730102.40	1357463.76	372638.64	10.578	39417.72	0.0	39417.72	30S3	0
601	TOTAL	746994298.61	287072769.36	405792992.71	3.278	13301684.78	0.0	13301684.78		
DISTRIBUTION PLANT			-601			601				
601	3601	12686187.57	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3602	19062052.69	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3610	45747028.05	21616792.70	24130235.35	6.920	1669812.29	0.0	1669812.29	34L5	0
601	3620	518562381.87	213976908.66	304585473.21	4.747	14458672.41	0.0	14458672.41	35R3	0
601	3640	244936413.13	63222601.57	181713811.56	2.749	4995312.68	0.0	4995312.68	46R1	0
601	3650	365335975.60	107773073.59	257562902.01	3.212	8272920.41	0.0	8272920.41	42SA	0
601	3660	198846428.16	79216459.14	119629969.02	3.487	4171497.02	0.0	4171497.02	50R4	0
601	3670	419268621.32	102649408.58	316619212.74	2.167	6861138.34	0.0	6861138.34	55RA	0
601	3680	265806687.87	72231967.59	193574720.28	3.625	7017083.61	0.0	7017083.61	36RA	0
601	3691	52286269.13	23873207.87	28413061.26	3.965	1126577.88	0.0	1126577.88	37L2	0
601	3692	165423790.77	36026419.74	129397371.03	2.500	3234934.28	0.0	3234934.28	48L1	0
601	3700	172127043.97	38925834.52	133201209.45	4.642	6183200.14	0.0	6183200.14	31RB	0
601	3702	112822.06	35244.74	77577.32	3.388	2628.32	0.0	2628.32	52S6	0
601	3710	581669.04	240273.90	341395.14	3.471	11849.83	0.0	11849.83	3003	0
601	3730	12831568.90	3725133.72	9106435.18	7.650	696642.29	0.0	696642.29	20RB	0
601	3731	761.91	-162599.60	163361.51	11.391	18608.51	0.0	18608.51	903	0
601	3732	1125668.51	-6412183.62	7537852.13	3.880	292468.66	0.0	292468.66	31LB	0
601	3733	3143159.99	1767152.29	1376007.70	10.603	145898.10	0.0	145898.10	16SA	0
601	TOTAL	2497884530.54	758705695.39	1707430594.89	3.465	59159244.77	0.0	59159244.77		
GENERAL PLANT			-601			601				
601	3891	2060135.53	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3900	35092524.73	10481505.88	24611018.85	3.046	749651.63	0.0	749651.63	44RC	0
601	3911	3547626.21	775017.45	2772608.76	5.464	151495.34	0.0	151495.34	2102	0
601	3912	4809165.98	1848118.48	2961047.50	5.772	170911.66	0.0	170911.66	2102	0
601	3913	6108192.29	2357949.75	3750242.54	17.140	642791.57	0.0	642791.57	BLA	0
601	3930	67400.57	-33284.87	100685.44	8.726	8785.81	0.0	8785.81	24L2	0
601	3940	8206420.95	2073801.03	6132619.92	2.641	161962.49	0.0	161962.49	45L0	0
601	3951	16954196.88	3456715.99	13497480.89	3.897	525996.83	0.0	525996.83	32LB	0
601	3952	1130998.52	374416.07	756582.45	3.990	30187.64	0.0	30187.64	35R2	0
601	3953	552012.55	246874.25	305138.30	3.208	9788.84	0.0	9788.84	49R3	0
601	3970	8748281.86	1346525.26	7401756.60	3.681	272458.66	0.0	272458.66	32R3	0
601	3980	1514426.45	507175.26	1007251.19	4.621	46545.08	0.0	46545.08	27LB	0
601	3990	-8502.44	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3991	-364603201.50	-85743978.50	-278859223.00	0.0	0.0	0.0	0.0	0	0
601	TOTAL	-275820321.42	-62309163.95	-215562790.56	-1.285	2770575.55	0.0	2770575.55		

TOTAL 396322733

DELAWARE, CROMBY 2, SOUTHWARK GT, CROMBY DIE. PER RID 891364 (19097022)

377225711

ALLOCATED COMMON PLANT 5540620

382766331

C-9

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

	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364	
DES ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
GENERAL PLANT		-601			601				
601 43010	677135.89	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43030	34216078.11	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43890	6667.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43891	4328809.91	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43892	5473.48	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43900	129114181.07	55579948.91	73534232.16	4.036	2967841.61	0.0	2967841.61	37SA	0
601 43911	4098963.17	981222.00	3117741.17	5.565	173502.30	0.0	173502.30	2102	0
601 43912	17651822.92	5888218.89	11763604.03	5.453	641469.33	0.0	641469.33	2102	0
601 43913	110462.64	-959858.73	1070321.37	18.887	202151.60	0.0	202151.60	8LA	0
601 43930	1990471.14	399657.98	1590813.16	4.018	63918.87	0.0	63918.87	33SA	0
601 43941	524882.03	114733.59	410148.44	6.249	25630.18	0.0	25630.18	21LB	0
601 43942	6463150.92	1403469.18	5059681.74	6.758	341933.29	0.0	341933.29	21LB	0
601 43962	937.91	937.91	0.0	100.000	0.0	0.0	0.0	11SA	0
601 43970	4864858.13	1522167.36	3342690.77	4.274	142866.60	0.0	142866.60	32R3	0
601 43981	1799744.65	578048.11	1221696.54	4.399	53742.43	0.0	53742.43	24LA	0
601 43982	23267.77	5399.88	17867.89	4.399	786.01	0.0	786.01	24LA	0
601 43991	7090000.00	194975.68	6895024.32	0.0	0.0	0.0	0.0	0	0
601 TOTAL	212966906.97	65708920.76	108023821.59	4.271	4613842.22	0.0	4613842.22		
COMMON	212966906.97	65708920.76	108023821.59	4.271	4613842.22	0.0 *	4613842.22		
TRANSPORTATION		-601			601				
601 53920	15727404.62	2775139.25	12952265.37	11.276	1460497.44	0.0	1460497.44	11L2	0
601 53943	5722817.16	768153.73	4954663.43	5.664	280632.14	0.0	280632.14	21LB	0
601 53961	55285.66	51359.23	3926.43	62.384	2449.46	0.0	2449.46	11SA	0
601 TOTAL	21505507.44	3594652.21	17910855.23	9.735	1743579.04	0.0	1743579.04		
TRANSPORT	21505507.44	3594652.21	17910855.23	9.735	1743579.04	0.0 *	1743579.04		

TOTAL 6357421

ELECTRIC ALLOCATION @ .87152 5540620

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

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	ELECTEST AVG. LIFE EST.	ELECTEST TERM YEAR
		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
INTANGIBLE PLANT			-PEACH BOTTOM 2 + 3			66				
66	3031	1309779.83	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	TOTAL	1309779.83	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-PEACH BOTTOM CF			68				
68	3030	8929534.64	0.0	0.0	0.0	0.0	0.0	0.0	0	0
68	TOTAL	8929534.64	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-LIMERICK 100% COM			99				
99	3030	17939001.09	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	TOTAL	17939001.09	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-601			601				
601	3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	TOTAL	162934.12	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			- TOTAL OF ALL STATIONS							
FUN.	3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3030	26868535.73	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3031	1309779.83	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	TOTAL	28341249.68	0.0	0.0	0.0	0.0	0.0	0.0		
STEAM PRODUCTION			-SCHUYKILL (1)			1				
1	3101	295740.65	0.0	0.0	0.0	0.0	0.0	0.0	0	0
1	3110	7000332.35	7344944.32	-344611.97	100.000	-344611.97	0.0	-344611.97	75R3	1992
1	3120	20226864.27	19475009.80	751854.47	100.000	751854.47	0.0	751854.47	45RC	1992
1	3140	8657353.60	8657353.60	0.0	100.000	0.0	0.0	0.0	50R3	1992
1	3150	5983540.33	5699364.46	284175.87	100.000	284175.87	0.0	284175.87	75LA	1992
1	3160	686405.84	658820.31	27585.53	100.000	27585.53	0.0	27585.53	70R1	1992
1	TOTAL	42850237.04	41835492.49	719003.90	100.000	719003.90	0.0	719003.90		
STEAM PRODUCTION			-EDDYSTONE 1 + 2			6				
6	3101	2408255.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
6	3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0	0	0
6	3110	72567352.71	44270527.92	28296824.79	6.583	1862779.98	0.0	1862779.98	75R3	2010
6	3120	261938293.65	132752185.11	129186108.54	7.040	9094702.04	0.0	9094702.04	45RC	2010
6	3140	71751424.38	34124153.43	37627270.95	6.978	2625630.97	0.0	2625630.97	50R3	2010
6	3150	26192205.21	18223051.81	7969153.40	6.871	547560.53	0.0	547560.53	75LA	2010
6	3160	4801660.71	2859336.93	1942323.78	6.781	131708.98	0.0	131708.98	70R1	2010
6	TOTAL	439664318.60	232229255.20	205021681.46	6.957	14262382.50	0.0	14262382.50		
STEAM PRODUCTION			-DELAWARE (7,8)			9				
9	3101	1353562.84	0.0	0.0	0.0	0.0	0.0	0.0	0	0
9	3110	16312070.33	16335129.11	-23058.78	100.000	-23058.78	0.0	-23058.78	75R3	1990
9	3120	27681890.48	25857682.85	1824207.63	100.000	1824207.63	0.0	1824207.63	45RC	1990
9	3140	11673660.39	11618195.22	55465.17	100.000	55465.17	0.0	55465.17	50R3	1990
9	3150	10256073.16	10251302.07	4771.09	100.000	4771.09	0.0	4771.09	75LA	1990
9	3160	2265382.90	2055998.75	209384.15	100.000	209384.15	0.0	209384.15	70R1	1990
9	TOTAL	69542640.10	66118308.00	2070769.26	100.000	2070769.26	0.0	2070769.26		

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

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	ELECTEST AVG. LIFE EST.	ELECTEST TERM YEAR
STEAM PRODUCTION			-RICHMOND (9)			10				
10	3120	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76	45RC	1985
10	TOTAL	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76		
STEAM PRODUCTION			-CONEMAUGH (1,2)			15				
15	3101	494481.77	0.0	0.0	0.0	0.0	0.0	0.0	0	0
15	3110	16948104.50	7412597.92	9535506.58	8.752	834547.54	0.0	834547.54	75R3	2006
15	3120	102632016.51	25380077.82	77251938.69	8.937	6904005.76	0.0	6904005.76	45RC	2006
15	3140	21932790.86	11431017.31	10501773.55	8.966	941589.02	0.0	941589.02	50R3	2006
15	3150	4268037.08	2713649.91	1554387.17	9.108	141573.58	0.0	141573.58	75LA	2006
15	3160	999710.72	776925.36	222785.36	8.974	19992.76	0.0	19992.76	70R1	2006
15	TOTAL	147275141.44	47714268.32	99066391.35	8.925	8841708.66	0.0	8841708.66		
STEAM PRODUCTION			-KEYSTONE (1,2)			17				
17	3101	905308.86	0.0	0.0	0.0	0.0	0.0	0.0	0	0
17	3110	13727716.05	7772835.33	5954880.72	11.831	704521.94	0.0	704521.94	75R3	2003
17	3120	47958911.44	27226461.31	20732450.13	12.182	2525627.07	0.0	2525627.07	45RC	2003
17	3140	19719767.68	9881099.01	9838668.67	12.011	1181722.49	0.0	1181722.49	50R3	2003
17	3150	3634387.69	2513915.71	1120471.98	12.157	136215.78	0.0	136215.78	75LA	2003
17	3160	682227.61	91642.27	590585.34	12.009	70923.39	0.0	70923.39	70R1	2003
17	TOTAL	86628319.33	47485953.63	38237056.84	12.080	4619010.67	0.0	4619010.67		
STEAM PRODUCTION			-EDDYSTONE 3			71				
71	3120	50146005.73	28514095.09	21631910.64	7.434	1608116.24	0.0	1608116.24	45RC	2009
71	3140	20129023.23	9861767.71	10267255.52	7.182	737394.29	0.0	737394.29	50R3	2009
71	3150	2198629.70	1290261.69	908368.01	7.316	66456.20	0.0	66456.20	75LA	2009
71	TOTAL	72473658.66	39666124.49	32807534.17	7.352	2411966.73	0.0	2411966.73		
STEAM PRODUCTION			-EDDYSTONE 4			72				
72	3120	52072756.30	27488507.75	24584248.55	6.553	1611005.81	0.0	1611005.81	45RC	2011
72	3140	22268210.03	9655926.29	12612283.74	6.325	797726.95	0.0	797726.95	50R3	2011
72	3150	2233491.48	1754903.96	478587.52	6.456	30897.61	0.0	30897.61	75LA	2011
72	TOTAL	76574457.81	38899338.00	37675119.81	6.475	2439630.37	0.0	2439630.37		
STEAM PRODUCTION			-EDDYSTONE CF			73				
73	3110	53012344.02	27885643.31	25126700.71	6.156	1546799.70	0.0	1546799.70	75R3	2011
73	3120	51675295.27	22944624.98	28730670.29	6.507	1869504.72	0.0	1869504.72	45RC	2011
73	3140	10500664.15	5638511.53	4862152.62	6.415	311907.09	0.0	311907.09	50R3	2011
73	3150	22493546.77	12072420.60	10421126.17	6.465	673725.81	0.0	673725.81	75LA	2011
73	3160	5574968.48	1734307.25	3840661.23	6.330	243113.86	0.0	243113.86	70R1	2011
73	TOTAL	143256818.69	70275507.67	72981311.02	6.365	4645051.18	0.0	4645051.18		
STEAM PRODUCTION			-CROMBY 1 - COAL UNIT			81				
81	3110	18372831.59	12968110.88	5404720.71	10.599	572846.35	0.0	572846.35	75R3	2004
81	3120	65626816.10	46730356.84	18896459.26	11.135	2104120.74	0.0	2104120.74	45RC	2004
81	3140	7730692.42	6561391.16	1169301.26	11.714	136971.95	0.0	136971.95	50R3	2004
81	3150	7491047.27	5555476.50	1935570.77	10.888	210744.95	0.0	210744.95	75LA	2004
81	3160	781703.69	533185.45	248518.24	10.828	26909.56	0.0	26909.56	70R1	2004
81	TOTAL	100003091.07	72348520.83	27654570.24	11.035	3051593.55	0.0	3051593.55		

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		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
STEAM PRODUCTION			-CROMBY 2 - OIL UNIT			82				
82	3110	75537.51	75537.51	0.0	100.000	0.0	0.0	0.0	75R3	1990
82	3120	34949771.70	19261729.38	15688042.32	100.000	15688042.32	0.0	15688042.32	45RC	1990
82	3140	12655276.03	10698000.60	1957275.43	100.000	1957275.43	0.0	1957275.43	50R3	1990
82	3150	2252107.75	2223090.31	29017.44	100.000	29017.44	0.0	29017.44	75LA	1990
82	3160	561241.15	420002.30	141238.85	100.000	141238.85	0.0	141238.85	70R1	1990
82	TOTAL	50493934.14	32678360.10	17815574.04	100.000	17815574.04	0.0	17815574.04		
STEAM PRODUCTION			-CROMBY CF			83				
83	3101	55349.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
83	3110	18754369.98	16862292.04	1892077.94	10.707	202584.79	0.0	202584.79	75R3	2004
83	3120	5700147.40	3187249.23	2512898.17	10.945	275036.70	0.0	275036.70	45RC	2004
83	3140	1170182.75	787795.62	382387.13	11.287	43160.04	0.0	43160.04	50R3	2004
83	3150	2635996.95	1627306.72	1008690.23	10.908	110027.93	0.0	110027.93	75LA	2004
83	3160	2048034.62	1122450.66	925583.96	10.843	100361.07	0.0	100361.07	70R1	2004
83	TOTAL	30364081.24	23587094.27	6721637.43	10.878	731170.53	0.0	731170.53		
STEAM PRODUCTION			-ALLIED CHEMICAL			305				
305	3110	129720.15	63040.27	66679.88	6.508	4339.53	0.0	4339.53	75R3	2010
305	3150	220874.85	127560.12	93314.73	6.770	6317.41	0.0	6317.41	75LA	2010
305	TOTAL	350595.00	190600.39	159994.61	6.661	10656.94	0.0	10656.94		
STEAM PRODUCTION			-ESSEX CHEMICAL			306				
306	3110	1354205.47	516093.94	838111.53	6.499	54468.87	0.0	54468.87	75R3	2010
306	3150	795327.04	646851.31	148475.73	6.744	10013.20	0.0	10013.20	75LA	2010
306	TOTAL	2149532.51	1162945.25	986587.26	6.536	64482.07	0.0	64482.07		
STEAM PRODUCTION			-TOOLS + WORK EQUIPMENT			372				
372	3120	855015.01	706779.67	148235.34	13.950	20678.83	0.0	20678.83	21LB	0
372	TOTAL	855015.01	706779.67	148235.34	13.950	20678.83	0.0	20678.83		
STEAM PRODUCTION			-SAMAC			503				
503	3150	6880221.20	6857131.91	23089.29	100.000	23089.29	0.0	23089.29	38SB	1992
503	TOTAL	6880221.20	6857131.91	23089.29	100.000	23089.29	0.0	23089.29		
STEAM PRODUCTION			- TOTAL OF ALL STATIONS							
FUN.	3101	5512699.20	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3110	218254584.66	141506752.55	76747832.11	7.056	5415217.95	0.0	5415217.95		
FUN.	3120	721463783.86	379781754.59	341682029.27	12.883	44019907.57	0.0	44019907.57		
FUN.	3140	208189045.52	118915211.48	89273834.04	9.845	8788843.40	0.0	8788843.40		
FUN.	3150	97535486.48	71556287.08	25979199.40	8.755	2274586.69	0.0	2274586.69		
FUN.	3160	18401335.72	10252669.28	8148666.44	11.919	971218.15	0.0	971218.15		
FUN.	TOTAL	1269362061.84	722012674.98	541831561.26	11.345	61469773.76	0.0	61469773.76		
NUCLEAR PRODUCTION			-MERRILL CREEK			2				
2	3201	104502.44	0.0	0.0	0.0	0.0	0.0	0.0	0	0
2	3210	909886.93	85113.12	824773.81	2.853	23530.80	0.0	23530.80	80S2	2030
2	TOTAL	1014389.37	85113.12	824773.81	2.853	23530.80	0.0	23530.80		

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		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
NUCLEAR PRODUCTION			-BRADSHAW RESERVOIR			4				
4	3201	1677520.87	0.0	0.0	0.0	0.0	0.0	0.0	0	0
4	3202	679183.10	0.0	0.0	0.0	0.0	0.0	0.0	0	0
4	3210	91504319.23	6291176.04	85213143.19	2.940	2505266.41	0.0	2505266.41	80S2	2029
4	TOTAL	93861023.20	6291176.04	85213143.19	2.940	2505266.41	0.0	2505266.41		
NUCLEAR PRODUCTION			-SALEM 1			61				
61	3210	58587797.20	22666008.24	35921788.96	4.711	1692275.48	0.0	1692275.48	80S2	2016
61	3220	186582480.20	72330782.21	114251697.99	5.372	6137601.22	0.0	6137601.22	41SB	2016
61	3230	53822778.46	17196131.60	36626646.86	6.771	2479990.26	0.0	2479990.26	29S3	2016
61	3240	70431983.71	24033519.68	46398464.03	4.769	2212742.75	0.0	2212742.75	75SB	2016
61	3250	7762785.92	3787046.83	3975739.09	4.890	194413.64	0.0	194413.64	88S0	2016
61	TOTAL	377187825.49	140013488.56	237174336.93	5.362	12717023.35	0.0	12717023.35		
NUCLEAR PRODUCTION			-SALEM 2			62				
62	3210	68655912.55	20417193.37	48238719.18	3.972	1916041.93	0.0	1916041.93	80S2	2020
62	3220	219981810.46	72432582.40	147549228.06	4.614	6807921.38	0.0	6807921.38	41SB	2020
62	3230	52258581.85	-141306.41	52399888.26	5.840	3060153.47	0.0	3060153.47	29S3	2020
62	3240	86154994.81	24824739.37	61330255.44	4.032	2472835.90	0.0	2472835.90	75SB	2020
62	3250	6068947.28	2505809.52	3563137.76	4.148	147798.95	0.0	147798.95	88S0	2020
62	TOTAL	433120246.95	120039018.25	313081228.70	4.601	14404751.63	0.0	14404751.63		
NUCLEAR PRODUCTION			-SALEM CF			63				
63	3201	43406.56	0.0	0.0	0.0	0.0	0.0	0.0	0	0
63	3210	130104171.95	48180437.77	81923734.18	3.987	3266299.28	0.0	3266299.28	80S2	2020
63	3220	55854104.79	21057387.89	34796716.90	4.750	1652844.05	0.0	1652844.05	41SB	2020
63	3230	46527938.41	17113479.92	29414458.49	6.909	2032244.94	0.0	2032244.94	29S3	2020
63	3240	90945996.80	14863431.99	76082564.81	3.991	3036455.16	0.0	3036455.16	75SB	2020
63	3250	27282149.73	5927790.37	21354359.36	4.105	876596.45	0.0	876596.45	88S0	2020
63	TOTAL	350757768.24	107142527.94	243571833.74	4.460	10864439.88	0.0	10864439.88		
NUCLEAR PRODUCTION			-PEACH BOTTOM 2 + 3			66				
66	3201	253537.81	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	3202	68366.28	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	3210	141766939.52	65080919.06	76686020.46	5.208	3993807.95	0.0	3993807.95	80S2	2014
66	3220	377904561.48	135352195.33	242552366.15	5.768	13990420.48	0.0	13990420.48	41SB	2014
66	3230	110402001.63	37318231.36	73083770.27	6.872	5022316.69	0.0	5022316.69	29S3	2014
66	3240	53812570.40	22951551.13	30861019.27	5.289	1632239.31	0.0	1632239.31	75SB	2014
66	3250	36373937.59	10907141.71	25466795.88	5.345	1361200.24	0.0	1361200.24	88S0	2014
66	TOTAL	720581914.71	271610038.59	448649972.03	5.795	25999984.67	0.0	25999984.67		
NUCLEAR PRODUCTION			-LIMERICK # 1			91				
91	3210	477464115.14	107990318.83	369473796.31	3.376	12473435.36	0.0	12473435.36	80S2	2024
91	3220	1489052296.72	317905423.27	1171146873.45	3.939	46131475.35	0.0	46131475.35	41SB	2024
91	3230	253797779.23	61460729.82	192337049.41	5.014	9643779.66	0.0	9643779.66	29S3	2024
91	3240	302382198.35	68616618.96	233765579.39	3.433	8025172.34	0.0	8025172.34	75SB	2024
91	3250	111005649.48	25565880.89	85439768.59	3.534	3019441.42	0.0	3019441.42	88S0	2024
91	TOTAL	2633702038.92	581538971.77	2052163067.15	3.864	79293304.13	0.0	79293304.13		
NUCLEAR PRODUCTION			-LIMERICK # 2			92				
92	3210	434617962.49	49899902.63	384718059.86	2.932	11279933.52	0.0	11279933.52	80S2	2029

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		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
92	3220	1686045609.67	229333257.94	1456712351.73	3.377	49193176.12	0.0	49193176.12	41SB	2029
92	3230	303169506.41	51779670.33	251389836.08	4.119	10354747.35	0.0	10354747.35	29S3	2029
92	3240	307422509.68	37503747.21	269918762.47	2.978	8038180.75	0.0	8038180.75	75SB	2029
92	3250	89078061.01	13304580.40	75773480.61	3.075	2330034.53	0.0	2330034.53	88S0	2029
92	TOTAL	2820333649.26	381821158.51	2438512490.75	3.330	81196072.27	0.0	81196072.27		
NUCLEAR PRODUCTION		-LIMERICK 100% COM				99				
99	3201	7894356.64	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	3202	9147.60	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	3210	527165786.06	96767347.14	430398438.92	2.913	12537506.53	0.0	12537506.53	80S2	2029
99	3220	383342936.39	82277136.09	301065800.30	3.597	10829336.84	0.0	10829336.84	41SB	2029
99	3230	37267411.27	8558189.15	28709222.12	4.967	1425987.06	0.0	1425987.06	29S3	2029
99	3240	183270567.14	38118239.02	145152328.12	2.977	4321184.81	0.0	4321184.81	75SB	2029
99	3250	108008829.78	20031131.07	87977698.71	3.066	2697396.24	0.0	2697396.24	88S0	2029
99	TOTAL	1246959034.88	245752042.47	993303488.17	3.203	31811411.48	0.0	31811411.48		
NUCLEAR PRODUCTION		-CHESTERBROOK				301				
301	3210	3545612.65	184062.35	3361550.30	1.324	44506.93	0.0	44506.93	80S2	0
301	3250	3684459.03	176979.51	3507479.52	1.143	40090.49	0.0	40090.49	88S0	0
301	TOTAL	7230071.68	361041.86	6869029.82	1.232	84597.42	0.0	84597.42		
NUCLEAR PRODUCTION		-NUCLEAR EOF/NC				307				
307	3210	1859412.01	171747.82	1687664.19	2.928	49414.81	0.0	49414.81	80S2	2029
307	3250	440947.24	30136.63	410810.61	3.066	12595.45	0.0	12595.45	88S0	2029
307	TOTAL	2300359.25	201884.45	2098474.80	2.955	62010.26	0.0	62010.26		
NUCLEAR PRODUCTION		-NE COAL STORAGE				320				
320	3250	520297.25	4787.61	515509.64	1.164	6000.53	0.0	6000.53	88S0	0
320	TOTAL	520297.25	4787.61	515509.64	1.164	6000.53	0.0	6000.53		
NUCLEAR PRODUCTION		-OREGON SHOPS - NUCLEAR TOOLS				331				
331	3250	540198.50	21144.66	519053.84	1.186	6155.98	0.0	6155.98	88S0	0
331	TOTAL	540198.50	21144.66	519053.84	1.186	6155.98	0.0	6155.98		
NUCLEAR PRODUCTION		-PEACH BOTTOM TRAINING CENTER				363				
363	3210	470963.19	52499.87	418463.32	5.250	21969.32	0.0	21969.32	80S2	2014
363	3250	8104.45	1239.36	6865.09	5.281	362.55	0.0	362.55	88S0	2014
363	TOTAL	479067.64	53739.23	425328.41	5.251	22331.87	0.0	22331.87		
NUCLEAR PRODUCTION		-NUCLEAR INFORMATION CENTER				365				
365	3201	278944.69	0.0	0.0	0.0	0.0	0.0	0.0	0	0
365	3210	572042.01	75277.74	496764.27	2.971	14758.87	0.0	14758.87	80S2	2029
365	3250	569968.34	52789.59	517178.75	3.081	15934.28	0.0	15934.28	88S0	2029
365	TOTAL	1420955.04	128067.33	1013943.02	3.027	30693.15	0.0	30693.15		
NUCLEAR PRODUCTION		-NUCLEAR TRAINING CENTER				385				
385	3201	400911.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
385	3210	4824397.44	668451.27	4155946.17	3.027	125800.49	0.0	125800.49	80S2	2028
385	3250	981830.54	119768.50	862062.04	3.144	27103.23	0.0	27103.23	88S0	2028
385	TOTAL	6207139.49	788219.77	5018008.21	3.047	152903.72	0.0	152903.72		

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NUCLEAR PRODUCTION			- TOTAL OF ALL STATIONS							
FUN.	3201	10653180.52	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3202	756696.98	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3210	1942049318.37	418530455.25	1523518863.12	3.278	49944547.68	0.0	49944547.68		
FUN.	3220	4398763799.71	930688765.13	3468075034.58	3.885	134742775.44	0.0	134742775.44		
FUN.	3230	857245997.26	193285125.77	663960871.49	5.124	34019219.43	0.0	34019219.43		
FUN.	3240	1094420820.89	230911847.36	863508973.53	3.444	29738811.02	0.0	29738811.02		
FUN.	3250	392326166.14	82436226.65	309889939.49	3.464	10735123.98	0.0	10735123.98		
FUN.	TOTAL	8696215979.87	1855852420.16	6828953682.21	3.795	259180477.55	0.0	259180477.55		
HYDRAULIC PRODUCTION			-MUDDY RUN (1,2,3,4,5,6,7,8)			19				
19	3301	812413.61	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3302	9364.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3304	599044.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3311	12400820.27	5234022.46	7166797.81	5.456	391020.49	0.0	391020.49	57R4	2014
19	3312	128175.89	53212.40	74963.49	5.466	4097.50	0.0	4097.50	57R4	2014
19	3313	4867275.50	1529440.51	3337834.99	5.248	175169.58	0.0	175169.58	57R4	2014
19	3321	33575933.36	12873158.78	20702774.58	5.334	1104286.00	0.0	1104286.00	73L3	2014
19	3323	864028.70	322775.46	541253.24	5.335	28875.86	0.0	28875.86	73L3	2014
19	3330	27024144.82	11273549.70	15750595.12	5.441	856989.88	0.0	856989.88	83RA	2014
19	3340	8539991.50	4641021.11	3898970.39	5.949	231949.75	0.0	231949.75	55L2	2014
19	3351	1943263.00	1064596.99	878666.01	5.221	45875.15	0.0	45875.15	90R3	2014
19	3353	165466.63	90576.92	74889.71	5.198	3892.77	0.0	3892.77	90R3	2014
19	3360	997675.56	646175.31	351500.25	5.203	18288.56	0.0	18288.56	100R3	2014
19	TOTAL	91927597.86	37728529.64	52778245.59	5.420	2860445.54	0.0	2860445.54		
OTHER PRODUCTION			-SOUTHWARK G. T. (3,4,5,6)			104				
104	3401	166147.74	0.0	0.0	0.0	0.0	0.0	0.0	0	0
104	3410	101441.39	61060.43	40380.96	100.000	40380.96	0.0	40380.96	40L3	1992
104	3420	388256.08	350614.21	37641.87	100.000	37641.87	0.0	37641.87	100S1	1992
104	3440	6143618.21	5333341.21	810277.00	100.000	810277.00	0.0	810277.00	100LA	1992
104	3450	1077058.72	962163.44	114895.28	100.000	114895.28	0.0	114895.28	91R3	1992
104	TOTAL	7876522.14	6707179.29	1003195.11	100.000	1003195.11	0.0	1003195.11		
OTHER PRODUCTION			-EDDYSTONE G. T. (10,20,30,40)			106				
106	3401	61469.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
106	3410	185966.47	179205.40	6761.07	100.000	6761.07	0.0	6761.07	40L3	1994
106	3420	589785.20	589462.23	322.97	100.000	322.97	0.0	322.97	100S1	1994
106	3440	6781884.03	6695677.25	86206.78	100.000	86206.78	0.0	86206.78	100LA	1994
106	3450	697109.90	703870.82	-6760.92	100.000	-6760.92	0.0	-6760.92	91R3	1994
106	TOTAL	8316214.83	8168215.70	86529.90	100.000	86529.90	0.0	86529.90		
OTHER PRODUCTION			-CROMBY DIESEL (D)			107				
107	3420	532674.51	489200.96	43473.55	100.000	43473.55	0.0	43473.55	100S1	1990
107	3440	288254.64	288254.64	0.0	100.000	0.0	0.0	0.0	100LA	1990
107	3450	18768.32	18768.32	0.0	100.000	0.0	0.0	0.0	91R3	1990
107	3460	2030.61	2030.61	0.0	100.000	0.0	0.0	0.0	75S3	1990
107	TOTAL	841728.08	798254.53	43473.55	100.000	43473.55	0.0	43473.55		
OTHER PRODUCTION			-DELAWARE DIESEL (D)			109				
109	3401	25726.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0

PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
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DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	ELECTEST AVG. LIFE EST.	ELECTEST TERM YEAR
		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
109	3420	6949.66	6949.66	0.0	100.000	0.0	0.0	0.0	100S1	1990
109	3440	262705.87	262705.87	0.0	100.000	0.0	0.0	0.0	100LA	1990
109	3450	23084.75	23084.75	0.0	100.000	0.0	0.0	0.0	91R3	1990
109	3460	1920.58	1920.58	0.0	100.000	0.0	0.0	0.0	75S3	1990
109	TOTAL	320387.09	294660.86	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION			-SCHUYLKILL DIESEL (D)			113				
113	3420	5821.85	5821.85	0.0	100.000	0.0	0.0	0.0	100S1	1993
113	3440	252121.49	252121.49	0.0	100.000	0.0	0.0	0.0	100LA	1993
113	3450	31526.37	31526.37	0.0	100.000	0.0	0.0	0.0	91R3	1993
113	3460	1906.85	1906.85	0.0	100.000	0.0	0.0	0.0	75S3	1993
113	TOTAL	291376.56	291376.56	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION			-DELAWARE G. T. (9,10,11,12)			115				
115	3401	74933.72	0.0	0.0	0.0	0.0	0.0	0.0	0	0
115	3410	96053.43	95262.98	790.45	100.000	790.45	0.0	790.45	40L3	1994
115	3420	433232.24	433232.23	0.01	100.000	0.01	0.0	0.01	100S1	1994
115	3440	5856517.22	5629038.47	227478.75	100.000	227478.75	0.0	227478.75	100LA	1994
115	3450	1500577.96	1500577.96	0.0	100.000	0.0	0.0	0.0	91R3	1994
115	TOTAL	7961314.57	7658111.64	228269.21	100.000	228269.21	0.0	228269.21		
OTHER PRODUCTION			-SCHUYLKILL G. T. (10)			116				
116	3401	1048.08	0.0	0.0	0.0	0.0	0.0	0.0	0	0
116	3410	109162.36	109162.36	0.0	100.000	0.0	0.0	0.0	40L3	1994
116	3420	367307.57	367307.52	0.05	100.000	0.05	0.0	0.05	100S1	1994
116	3440	1638020.74	1637671.33	349.41	100.000	349.41	0.0	349.41	100LA	1994
116	3450	446228.62	446228.62	0.0	100.000	0.0	0.0	0.0	91R3	1994
116	TOTAL	2561767.37	2560369.83	349.46	100.000	349.46	0.0	349.46		
OTHER PRODUCTION			-CHESTER G. T. (7,8,9)			117				
117	3401	6036.22	0.0	0.0	0.0	0.0	0.0	0.0	0	0
117	3410	87338.19	87338.19	0.0	100.000	0.0	0.0	0.0	40L3	1994
117	3420	492995.77	492995.77	0.0	100.000	0.0	0.0	0.0	100S1	1994
117	3440	4402643.86	4151756.26	250887.60	100.000	250887.60	0.0	250887.60	100LA	1994
117	3450	1121773.93	1133441.97	-11668.04	100.000	-11668.04	0.0	-11668.04	91R3	1994
117	TOTAL	6110787.97	5865532.19	239219.56	100.000	239219.56	0.0	239219.56		
OTHER PRODUCTION			-KEYSTONE DIESEL (D)			118				
118	3420	8879.67	7751.39	1128.28	11.897	134.23	0.0	134.23	100S1	2003
118	3440	189359.11	152354.21	37004.90	12.044	4456.87	0.0	4456.87	100LA	2003
118	3450	18873.17	16066.25	2806.92	11.834	332.17	0.0	332.17	91R3	2003
118	TOTAL	217111.95	176171.85	40940.10	12.026	4923.27	0.0	4923.27		
OTHER PRODUCTION			-FALLS G. T. (1,2,3)			119				
119	3410	137708.19	134255.36	3452.83	100.000	3452.83	0.0	3452.83	40L3	1995
119	3420	411748.89	359554.34	52194.55	100.000	52194.55	0.0	52194.55	100S1	1995
119	3440	4447030.06	4386032.73	60997.33	100.000	60997.33	0.0	60997.33	100LA	1995
119	3450	887750.66	779001.54	108749.12	100.000	108749.12	0.0	108749.12	91R3	1995
119	TOTAL	5884237.80	5658843.97	225393.83	100.000	225393.83	0.0	225393.83		

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DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	ELECTEST AVG. LIFE EST.	ELECTEST TERM YEAR
		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
OTHER PRODUCTION		-MOSER G. T. (1,2,3)				120				
120	3401	1272.20	0.0	0.0	0.0	0.0	0.0	0.0	0	0
120	3410	321514.44	244909.51	76604.93	100.000	76604.93	0.0	76604.93	40L3	1995
120	3420	322454.72	275070.87	47383.85	100.000	47383.85	0.0	47383.85	100S1	1995
120	3440	4372293.67	4312874.98	59418.69	100.000	59418.69	0.0	59418.69	100LA	1995
120	3450	1056317.54	924354.31	131963.23	100.000	131963.23	0.0	131963.23	91R3	1995
120	TOTAL	6073852.57	5757209.67	315370.70	100.000	315370.70	0.0	315370.70		
OTHER PRODUCTION		-CONEMAUGH DIESEL (D)				121				
121	3440	198271.38	144928.70	53342.68	8.968	4783.77	0.0	4783.77	100LA	2006
121	3450	5693.03	3948.73	1744.30	8.762	152.84	0.0	152.84	91R3	2006
121	TOTAL	203964.41	148877.43	55086.98	8.961	4936.61	0.0	4936.61		
OTHER PRODUCTION		-RICHMOND G. T. (91,92)				123				
123	3401	100391.29	0.0	0.0	0.0	0.0	0.0	0.0	0	0
123	3410	98889.22	27651.55	71237.67	28.579	20359.01	0.0	20359.01	40L3	1998
123	3420	915041.11	594642.79	320398.32	28.630	91730.04	0.0	91730.04	100S1	1998
123	3440	16096131.45	12912269.42	3183862.03	28.787	916538.36	0.0	916538.36	100LA	1998
123	3450	2346343.68	1839836.10	506507.58	28.620	144962.47	0.0	144962.47	91R3	1998
123	3460	208166.96	66921.60	141245.36	28.572	40356.62	0.0	40356.62	75S3	1998
123	TOTAL	19764963.71	15441321.46	4223250.96	28.744	1213946.50	0.0	1213946.50		
OTHER PRODUCTION		-SALEM G. T. (3)				126				
126	3410	0.0	22200.37	-22200.37	100.000	-22200.37	0.0	-22200.37	40L3	1996
126	3420	432311.78	279399.01	152912.77	66.724	102029.52	0.0	102029.52	100S1	1996
126	3440	1575085.18	1404432.11	170653.07	66.894	114156.66	0.0	114156.66	100LA	1996
126	3450	458518.97	428746.79	29772.18	66.720	19864.00	0.0	19864.00	91R3	1996
126	3460	29580.22	29580.22	0.0	66.681	0.0	0.0	0.0	75S3	1996
126	TOTAL	2495496.15	2164358.50	331137.65	64.580	213849.81	0.0	213849.81		
OTHER PRODUCTION		-CROYDON GT(11,12,21,22,31-2,41-2				129				
129	3401	404194.53	0.0	0.0	0.0	0.0	0.0	0.0	0	0
129	3410	3528305.89	2946779.52	581526.37	22.775	132442.63	0.0	132442.63	40L3	1999
129	3420	19025733.33	14652311.77	4373421.56	22.304	975447.94	0.0	975447.94	100S1	1999
129	3440	46488230.13	31395659.63	15092570.50	22.404	3381339.49	0.0	3381339.49	100LA	1999
129	3450	3699348.26	2856370.60	842977.66	22.268	187714.27	0.0	187714.27	91R3	1999
129	3460	2191403.60	1679696.44	511707.16	22.233	113767.85	0.0	113767.85	75S3	1999
129	TOTAL	75337215.74	53530817.96	21402203.25	22.384	4790712.18	0.0	4790712.18		
OTHER PRODUCTION		-PORTABLE IN STATIONS				364				
364	3440	3045007.30	2834665.11	210342.19	66.908	140735.75	0.0	140735.75	100LA	1996
364	TOTAL	3045007.30	2834665.11	210342.19	66.908	140735.75	0.0	140735.75		
OTHER PRODUCTION		- TOTAL OF ALL STATIONS								
FUN.	3401	841219.24	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3410	4666379.58	3907825.67	758553.91	34.090	258591.51	0.0	258591.51		
FUN.	3420	23933192.38	18904314.60	5028877.78	26.852	1350358.58	0.0	1350358.58		
FUN.	3440	102037174.34	81793783.41	20243390.93	29.924	6057626.46	0.0	6057626.46		
FUN.	3450	13388973.88	11667986.57	1720987.31	40.105	690204.42	0.0	690204.42		
FUN.	3460	2435008.82	1782056.30	652952.52	23.604	154124.47	0.0	154124.47		
FUN.	TOTAL	147301948.24	118055966.55	28404762.45	29.963	8510905.44	0.0	8510905.44		

PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
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DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	ELECTEST AVG. LIFE EST.	ELECTEST TERM YEAR
		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								
TRANSMISSION PLANT			-601			601				
601	3501	33963900.57	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3502	20164635.97	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3520	20308434.52	10293533.27	10014901.25	3.541	354627.65	0.0	354627.65	50R5	0
601	3530	282537024.83	112180971.97	170356052.86	2.492	4245272.84	0.0	4245272.84	55S1	0
601	3540	220666562.98	85559712.86	135106850.12	2.307	3116915.03	0.0	3116915.03	60RC	0
601	3550	865240.63	170939.75	694300.88	2.627	18239.28	0.0	18239.28	45L2	0
601	3560	111383112.96	44743451.26	66639661.70	2.617	1743959.95	0.0	1743959.95	55R3	0
601	3570	7382039.78	3059934.20	4322105.58	2.574	111251.00	0.0	111251.00	60R2	0
601	3580	47993243.97	29706762.29	18286481.68	2.683	490626.30	0.0	490626.30	60R2	0
601	3590	1730102.40	1357463.76	372638.64	5.642	21024.27	0.0	21024.27	40S3	0
601	TOTAL	746994298.61	287072769.36	405792992.71	2.489	10101916.32	0.0	10101916.32		
DISTRIBUTION PLANT			-601			601				
601	3601	12686187.57	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3602	19062052.69	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3610	45747028.05	21616792.70	24130235.35	3.617	872790.61	0.0	872790.61	45L2	0
601	3620	518562381.87	213976908.66	304585473.21	3.137	9554846.29	0.0	9554846.29	45L2	0
601	3640	244936413.13	63222601.57	181713811.56	2.481	4508319.66	0.0	4508319.66	50R1	0
601	3650	365335975.60	107773073.59	257562902.01	2.516	6480282.61	0.0	6480282.61	50L1	0
601	3660	198846428.16	79216459.14	119629969.02	2.649	3168997.88	0.0	3168997.88	60R4	0
601	3670	419268621.32	102649408.58	316619212.74	2.055	6506524.82	0.0	6506524.82	60RB	0
601	3680	265806687.87	72231967.59	193574720.28	3.172	6140190.13	0.0	6140190.13	40RA	0
601	3691	52286269.13	23873207.87	28413061.26	3.082	875690.55	0.0	875690.55	45L2	0
601	3692	165423790.77	36026419.74	129397371.03	1.769	2289039.49	0.0	2289039.49	65L1	0
601	3700	172127043.97	38925834.52	133201209.45	4.642	6183200.14	0.0	6183200.14	31RB	0
601	3702	112822.06	35244.74	77577.32	3.056	2370.76	0.0	2370.76	55L5	0
601	3710	581669.04	240273.90	341395.14	1.949	6653.79	0.0	6653.79	4504	0
601	3730	12831568.90	3725133.72	9106435.18	8.773	798907.56	0.0	798907.56	17L1	0
601	3731	761.91	-162599.60	163361.51	11.391	18608.51	0.0	18608.51	903	0
601	3732	1125668.51	-6412183.62	7537852.13	8.673	653757.92	0.0	653757.92	15LA	0
601	3733	3143159.99	1767152.29	1376007.70	5.770	79395.64	0.0	79395.64	23LA	0
601	TOTAL	2497884530.54	758705695.39	1707430594.89	2.819	48139576.36	0.0	48139576.36		
GENERAL PLANT			-601			601				
601	3891	2060135.53	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3900	35092524.73	10481505.88	24611018.85	2.504	616259.91	0.0	616259.91	50LB	0
601	3911	3547626.21	775017.45	2772608.76	6.279	174092.10	0.0	174092.10	20LA	0
601	3912	4809165.98	1848118.48	2961047.50	6.816	201825.00	0.0	201825.00	20LA	0
601	3913	6108192.29	2357949.75	3750242.54	18.402	690119.63	0.0	690119.63	8R1	0
601	3930	67400.57	-33284.87	100685.44	9.961	10029.28	0.0	10029.28	22L2	0
601	3940	8206420.95	2073801.03	6132619.92	2.790	171100.10	0.0	171100.10	45R1	0
601	3951	16954196.88	3456715.99	13497480.89	4.107	554341.54	0.0	554341.54	32R4	0
601	3952	1130998.52	374416.07	756582.45	4.174	31579.75	0.0	31579.75	35S2	0
601	3953	552012.55	246874.25	305138.30	3.612	11021.60	0.0	11021.60	47S6	0
601	3970	8748281.86	1346525.26	7401756.60	3.320	245738.32	0.0	245738.32	35R3	0
601	3980	1514426.45	507175.26	1007251.19	6.268	63134.50	0.0	63134.50	22R3	0
601	3990	-8502.44	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3991	-364603201.50	-85743978.50	-278859223.00	0.0	0.0	0.0	0.0	0	0
601	TOTAL	-275820321.42	-62309163.95	-215562790.56	-1.285	2769241.73	0.0	2769241.73		

TOTAL 393032335
DELAWARE, CROMBY 2, SOUTHWARK GT, CROMBY DIE. PER RID 89/364 (19097022)
373935313
ALLOCATED COMMON PLANT 5492878
379428191

C-19

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

	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							ELECTEST	
DES ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
GENERAL PLANT		-601			601				
601 43010	677135.89	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43030	34216078.11	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43890	6667.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43891	4328809.91	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43892	5473.48	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43900	129114181.07	55579948.91	73534232.16	3.117	2292062.02	0.0	2292062.02	46L2	0
601 43911	4098963.17	981222.00	3117741.17	6.398	199473.08	0.0	199473.08	20LA	0
601 43912	17651822.92	5888218.89	11763604.03	6.209	730402.17	0.0	730402.17	20LA	0
601 43913	110462.64	-959858.73	1070321.37	57.762	618239.03	0.0	618239.03	6R4	0
601 43930	1990471.14	399657.98	1590813.16	5.097	81083.75	0.0	81083.75	28R2	0
601 43941	524882.03	114733.59	410148.44	6.249	25630.18	0.0	25630.18	21LB	0
601 43942	6463150.92	1403469.18	5059681.74	6.758	341933.29	0.0	341933.29	21LB	0
601 43962	937.91	937.91	0.0	100.000	0.0	0.0	0.0	10L1	0
601 43970	4864858.13	1522167.36	3342690.77	5.782	193274.38	0.0	193274.38	26L3	0
601 43981	1799744.65	578048.11	1221696.54	6.289	76832.50	0.0	76832.50	17R1	0
601 43982	23267.77	5399.88	17867.89	6.289	1123.71	0.0	1123.71	17R1	0
601 43991	7090000.00	194975.68	6895024.32	0.0	0.0	0.0	0.0	0	0
601 TOTAL	212966906.97	65708920.76	108023821.59	4.221	4560054.11	0.0	4560054.11		
COMMON	212966906.97	65708920.76	108023821.59	4.221	4560054.11	0.0 *	4560054.11		
TRANSPORTATION		-601			601				
601 53920	15727404.62	2775139.25	12952265.37	11.276	1460497.44	0.0	1460497.44	11L2	0
601 53943	5722817.16	768153.73	4954663.43	5.664	280632.14	0.0	280632.14	21LB	0
601 53961	55285.66	51359.23	3926.43	37.124	1457.65	0.0	1457.65	10L1	0
601 TOTAL	21505507.44	3594652.21	17910855.23	9.729	1742587.23	0.0	1742587.23		
TRANSPORT	21505507.44	3594652.21	17910855.23	9.729	1742587.23	0.0 *	1742587.23		

TOTAL 6302641

ELECTRIC ALLOCATION @.87152 5492878

C-20

SAMPLE CALCULATION OF

REMAINING LIFE DEPRECIATION

The first example (Pages C-22 through C-25) demonstrates the calculation of the depreciation rates for production plant. These calculations are based on the remaining life methodology using a specific terminal date or life span for each production plant or unit.

The second example (Pages C-26 through C-30) demonstrates the calculation of the depreciation rates for mass property type accounts. These calculations are based on the remaining life methodology using an average life for the entire account.

SAMPLE CALCULATIONS

Remaining Life Depreciation Rate - Life Span Method Applied to Production Plants:

Development of Remaining Life Depreciation Rate @ December 31, 1994 of 7.040% for Boiler Plant Equipment, Account 312.0 for Eddystone Units 1 and 2.

1. List original cost survivors by vintage year - Table A, Page C-24.

2. Determine age of each vintage as of end of test year December 31, 1994.

   Age = # of years from 6/30 of vintage year to 12/31/94.
   Sample vintage year = 1965
   Age = 29.5 years

3. Remaining life in Table B, Page C-25, at age 29.5 = 13.08278

4. Back on Table A, multiply remaining life by surviving dollars.

   13.08278 x $381,715 = $4,993,894.66

5. Add up weighing factors for all vintages and divide by original cost to determine composite remaining life:

   3,720,613,336/261,938,288 = 14.20 years

6. Calculate remaining life depreciation rate.

   (100) x (1/remaining life) = remaining life depreciation rate 100 x 1/14.204 = 7.04%

EXPLANATION OF BASIC MORTALITY TABLE B, PAGE C-25

In the heading:

45 RC Life identifies the interim retirement characteristic developed in the 1995 Depreciation Study for Account 312.0.

Termination Year - 2010 is the estimated retirement year for this plant.

Designation - identifies the specific plant.

Designation 6 is Eddystone No. 1 & No. 2 Units.

Account 312.0 is Boiler Plant Equipment.

The table:

1. Column 1 is the calendar year to which the basic statistics in the line apply.

2. Age is the age-in-years as of December 31st of the calendar year or the calendar year - vintage year +0.5.

3. Survivor Curve indicates the proportion of survivors from the original group at each age. This is available from standard Iowa life tables.

4. Retirement Frequency and Realized Life data is not used.

5. Future Survivor Years is the area under the survivor curve from the end of the calendar year to the middle of the terminal year. This area is determined by adding the survivor years over the specified period.

6. The Remaining Life at December 31st for any calendar year is the future survivor years divided by the survivors at December 31st.

   Example for 45 RC life, at December 31, 1994, for 1965 vintage year and 2010 terminal year:

Future survivor years	=	11.10404
Survivors @ December 31, 1994	=	.8487518
Remaining Life = 11.10404/.8487518	=	13.08278

SURVIVING PLANT AND REMAINING LIFE AS OF 12/31/94
SURVIVOR CURVE.. IOWA 45-RC
PROBABLE FUTURE RETIREMENT YEAR.. 2010
ACCOUNT 3120 DESIGNATION 6 EDDYSTONE 1 + 2

YEAR	SURVIVING ORIGINAL COST	AGE YEARS	REMAINING LIFE E(X)	WEIGHTING FACTOR	AGE * ORIGINAL COST	CALC. REALIZED RETIREMENTS (1/SURV.-1)*OC
1954	2270.	40.50	10.5916	24042.92	91935.	1181.
1960	60575323.	34.50	12.0996	732934254.34	2089848643.	17426539.
1961	62584.	33.50	12.3181	770919.04	2096564.	16355.
1962	619751.	32.50	12.5257	7762825.77	20141908.	147161.
1963	590587.	31.50	12.7221	7513525.81	18603491.	127434.
1964	31006.	30.50	12.9080	400224.72	945683.	6081.
1965	381715.	29.50	13.0828	4993894.66	11260593.	68022.
1966	322570.	28.50	13.2469	4273039.73	9193245.	52210.
1967	230315.	27.50	13.4006	3086364.48	6333663.	33839.
1968	2537146.	26.50	13.5448	34365018.07	67234369.	338184.
1969	29595.	25.50	13.6797	404850.96	754673.	3576.
1970	189605.	24.50	13.8058	2617644.64	4645323.	20746.
1971	70685.	23.50	13.9235	984185.59	1661098.	6995.
1972	9854.	22.50	14.0335	138286.53	221715.	881.
1973	32083.	21.50	14.1366	453545.85	689785.	2586.
1974	20722659.	20.50	14.2329	294944154.87	424814509.	1503691.
1977	121937.	17.50	14.4857	1766344.84	2133898.	6370.
1978	41939.	16.50	14.5594	610608.58	691994.	1954.
1979	129709.	15.50	14.6283	1897427.68	2010490.	5369.
1980	2905.	14.50	14.6927	42682.41	42123.	106.
1981	72279.	13.50	14.7529	1066325.89	975767.	2334.
1982	87633923.	12.50	14.8093	1297798143.95	1095424037.	2481929.
1983	8520418.	11.50	14.8619	126629895.34	97984807.	210380.
1984	513274.	10.50	14.9110	7653430.41	5389377.	10969.
1985	6054852.	9.50	14.9567	90560822.35	57521094.	111024.
1986	12443065.	8.50	14.9994	186638417.26	105766053.	193719.
1987	4321752.	7.50	15.0391	64995390.16	32413140.	56378.
1988	4646718.	6.50	15.0760	70054081.13	30203667.	49911.
1989	2211070.	5.50	15.1103	33409897.71	12160885.	19099.
1990	13892099.	4.50	15.1420	210354663.51	62514446.	93343.
1991	476788.	3.50	15.1715	7233606.31	1668758.	2372.
1992	8087429.	2.50	15.1988	122919257.64	20218573.	27385.
1993	26124224.	1.50	15.2240	397714793.75	39186336.	50594.
1994	236159.	0.50	15.2472	3600768.67	118080.	145.
TOTAL	261938288.			3720613335.58	4224960715.	23078862.

COMPOSITE REMAINING LIFE RATE = 0.0704019
AVERAGE AGE OF PLANT = 16.13

Table A C-24

REMAINING LIFE CALCULATION, USING CALIFORNIA P.U.C. FORMAT 10/13/95 10:58:29
45-RC LIFE, 2010 TERMINATION YEAR
DESIGNATION = 6, ACCOUNT = 3120, VINTAGE YEAR = 1965

	END OF AGE	SURVIVOR CURVE Y(X)	RETIREMENT FREQUENCY F(X)	REALIZED LIFE	FUTURE SURVIVOR YEARS	REMAINING LIFE E(X)	PROBABLE LIFE T(X)	% OF AVERAGE LIFE
6/30/65	0.0	1.0000000	0.0	0.0	39.15033	39.15033	39.1503	0.0
12/31/65	0.50	0.9993845	0.0006155	0.4998	38.65049	38.67429	39.1743	1.111111
12/31/66	1.50	0.9980671	0.0013175	1.4986	37.65176	37.72468	39.2247	3.333333
12/31/67	2.50	0.9966253	0.0014418	2.4959	36.65441	36.77853	39.2785	5.555556
12/31/68	3.50	0.9950487	0.0015766	3.4918	35.65858	35.83601	39.3360	7.777778
12/31/69	4.50	0.9933257	0.0017230	4.4859	34.66439	34.89731	39.3973	10.000000
12/31/70	5.50	0.9914359	0.0018898	5.4783	33.67201	33.96287	39.4629	12.222222
12/31/71	6.50	0.9893731	0.0020629	6.4687	32.68161	33.03264	39.5326	14.444444
12/31/72	7.50	0.9871228	0.0022502	7.4570	31.69336	32.10680	39.6068	16.666667
12/31/73	8.50	0.9846702	0.0024526	8.4429	30.70746	31.18553	39.6855	18.888889
12/31/74	9.50	0.9819939	0.0026764	9.4262	29.72413	30.26916	39.7692	21.111111
12/31/75	10.50	0.9790759	0.0029179	10.4067	28.74359	29.35788	39.8579	23.333333
12/31/76	11.50	0.9759037	0.0031722	11.3842	27.76610	28.45168	39.9517	25.555556
12/31/77	12.50	0.9724585	0.0034453	12.3584	26.79192	27.55071	40.0507	27.777778
12/31/78	13.50	0.9687206	0.0037379	13.3290	25.82133	26.65509	40.1551	30.000000
12/31/79	14.50	0.9646548	0.0040658	14.2957	24.85465	25.76533	40.2653	32.222222
12/31/80	15.50	0.9602529	0.0044019	15.2581	23.89219	24.88115	40.3811	34.444444
12/31/81	16.50	0.9554929	0.0047600	16.2160	22.93432	24.00261	40.5026	36.666667
12/31/82	17.50	0.9503518	0.0051411	17.1689	21.98140	23.12975	40.6297	38.888889
12/31/83	18.50	0.9447960	0.0055557	18.1165	21.03382	22.26282	40.7628	41.111111
12/31/84	19.50	0.9387997	0.0059963	19.0583	20.09202	21.40182	40.9018	43.333333
12/31/85	20.50	0.9323465	0.0064532	19.9939	19.15645	20.54649	41.0465	45.555556
12/31/86	21.50	0.9254101	0.0069363	20.9228	18.22757	19.69675	41.1968	47.777778
12/31/87	22.50	0.9179637	0.0074464	21.8444	17.30589	18.85247	41.3525	50.000000
12/31/88	23.50	0.9099534	0.0080103	22.7584	16.39193	18.01403	41.5140	52.222222
12/31/89	24.50	0.9013737	0.0085797	23.6641	15.48626	17.18074	41.6807	54.444444
12/31/90	25.50	0.8921945	0.0091792	24.5609	14.58948	16.35235	41.8524	56.666667
12/31/91	26.50	0.8823844	0.0098101	25.4481	13.70219	15.52860	42.0286	58.888889
12/31/92	27.50	0.8718952	0.0104892	26.3253	12.82505	14.70940	42.2094	61.111111
12/31/93	28.50	0.8606911	0.0112041	27.1916	11.95876	13.89437	42.3944	63.333333
→ 12/31/94	29.50	0.8487518	0.0119392	28.0463	11.10404	13.08278	42.5828	65.555556
12/31/95	30.50	0.8360409	0.0127109	28.8887	10.26164	12.27409	42.7741	67.777778
12/31/96	31.50	0.8225208	0.0135201	29.7180	9.43236	11.46762	42.9676	70.000000
12/31/97	32.50	0.8081126	0.0144082	30.5333	8.61704	10.66317	43.1632	72.222222
12/31/98	33.50	0.7928146	0.0152981	31.3338	7.81658	9.85928	43.3593	74.444444
12/31/99	34.50	0.7765882	0.0162264	32.1185	7.03188	9.05483	43.5548	76.666667
12/31/ 0	35.50	0.7593962	0.0171920	32.8864	6.26389	8.24851	43.7485	78.888889
12/31/ 1	36.50	0.7411809	0.0182153	33.6367	5.51360	7.43894	43.9389	81.111111
12/31/ 2	37.50	0.7219104	0.0192705	34.3683	4.78205	6.62416	44.1242	83.333333
12/31/ 3	38.50	0.7015843	0.0203260	35.0800	4.07030	5.80159	44.3016	85.555556
12/31/ 4	39.50	0.6801881	0.0213962	35.7709	3.37942	4.96836	44.4684	87.777778
12/31/ 5	40.50	0.6577185	0.0224696	36.4399	2.71046	4.12101	44.6210	90.000000
12/31/ 6	41.50	0.6341382	0.0235803	37.0858	2.06454	3.25566	44.7557	92.222222
12/31/ 7	42.50	0.6095247	0.0246135	37.7076	1.44270	2.36693	44.8669	94.444444
12/31/ 8	43.50	0.5839257	0.0255990	38.3044	0.84598	1.44878	44.9488	96.666667
12/31/ 9	44.50	0.5574099	0.0265159	38.8750	0.27531	0.49391	44.9939	98.888889
6/30/10	45.00	0.5438359	0.5574099	39.1503	0.0	0.0	45.0000	100.000000

STUDY DATE = 12/31/94, SERVICE DATE = 6/30/65, AGE = 29.500, ORIGINAL COST = 381715.

Table B C-25

SAMPLE CALCULATION

Remaining Life Depreciation - Mass Accounting

Development of composite remaining life and accrual rate, 2.617%, for Account 356.0.

1. List original cost of survivors by vintage year - Table A, Page C-27.

2. Determine age of each vintage as of the end of the test year December 31, 1994 (Sample vintage = 1977):

   Age = # of years from 6/30 of vintage year to 12/31/94
   Age = 17.5 years from Table A, Column 3

3. Remaining life in Table B, Page C-29, Basic Mortality Table, at age 17.5 = 38.29947.

4. Back on Table A, Page C-27, multiply remaining life by surviving dollars.

   (= Weighing factor)
   38.29947 x $2,182,001 = $83,569,486.54

5. Add weighing factors for all vintages and divide by original cost to determine composite remaining life:

   4,256,885,658/111,383,108 = 38.2184 years

6. Determine remaining life depreciation rate.

   100 x (1/remaining life) = remaining life depreciation rate
   100 x 1/38.218413 = 2.617%

SURVIVING PLANT AND REMAINING LIFE AS OF 12/31/94
SURVIVOR CURVE.. IOWA 55-R3
PROBABLE FUTURE RETIREMENT YEAR.. 0
ACCOUNT 3560 DESIGNATION 601 601

YEAR	SURVIVING ORIGINAL COST	AGE YEARS	REMAINING LIFE E(X)	WEIGHTING FACTOR	AGE * ORIGINAL COST	CALC. REALIZED RETIREMENTS (1/SURV.-1)*OC
1918	9717.	76.50	4.0770	39616.02	743351.	156272.
1926	6896.	68.50	6.1834	42640.48	472376.	29590.
1927	74483.	67.50	6.4688	481818.50	5027603.	277470.
1928	1117589.	66.50	6.7633	7558630.76	74319669.	3628712.
1929	9367.	65.50	7.0672	66198.82	613539.	26601.
1930	186686.	64.50	7.3821	1378130.96	12041247.	465263.
1931	1113.	63.50	7.7096	8580.79	70676.	2442.
1941	14183.	53.50	11.8243	167704.47	758791.	10029.
1942	59554.	52.50	12.3287	734221.74	3126585.	38024.
1943	307.	51.50	12.8501	3944.97	15811.	177.
1945	5033.	49.50	13.9431	70175.82	249134.	2386.
1948	346438.	46.50	15.7071	5441521.57	16109367.	123243.
1949	52630.	45.50	16.3257	859220.88	2394665.	17044.
1950	2489.	44.50	16.9589	42210.76	110761.	734.
1951	30826.	43.50	17.6068	542748.59	1340931.	8288.
1952	21203.	42.50	18.2689	387356.16	901128.	5199.
1954	221080.	40.50	19.6321	4340265.09	8953740.	45101.
1955	114903.	39.50	20.3323	2336246.93	4538669.	21381.
1956	408203.	38.50	21.0445	8590420.76	15715816.	69267.
1957	677550.	37.50	21.7691	14749635.62	25408125.	104842.
1958	13441.	36.50	22.5048	302486.53	490597.	1896.
1959	1627389.	35.50	23.2512	37838824.95	57772310.	209049.
1960	4031124.	34.50	24.0082	96780218.50	139073778.	471283.
1961	453154.	33.50	24.7755	11227119.83	15180659.	48172.
1962	49083.	32.50	25.5532	1254227.36	1595198.	4740.
1963	911331.	31.50	26.3410	24005403.38	28706927.	79873.
1964	273888.	30.50	27.1384	7432889.53	8353584.	21756.
1965	141253.	29.50	27.9452	3947340.57	4166964.	10154.
1966	165077.	28.50	28.7611	4747800.16	4704695.	10722.
1967	9222736.	27.50	29.5861	272864781.00	253625240.	540278.
1968	3315832.	26.50	30.4206	100869603.31	87869548.	174937.
1969	2154591.	25.50	31.2637	67360556.61	54942071.	102165.
1970	7955420.	24.50	32.1153	255490879.91	194907790.	338291.
1971	2255533.	23.50	32.9752	74376642.82	53005026.	85810.
1972	4969569.	22.50	33.8432	168185992.17	111815303.	168719.
1973	5237721.	21.50	34.7193	181850254.58	112611002.	158296.
1974	5265773.	20.50	35.6035	187479736.20	107948347.	141294.
1975	2302877.	19.50	36.4950	84043505.45	44906102.	54688.
1976	3141177.	18.50	37.3938	117460391.21	58111775.	65795.
→ 1977	2182001.	17.50	38.2995	83569486.54	38185018.	40162.
1978	6618390.	16.50	39.2119	259519803.80	109203435.	106608.
1980	35370.	14.50	41.0568	1452178.03	512865.	431.
1981	4506963.	13.50	41.9882	189239057.95	60844001.	47384.
1983	3338004.	11.50	43.8675	146429828.91	38387046.	25620.
1984	11240261.	10.50	44.8150	503732565.75	118022740.	72879.
1985	1199486.	9.50	45.7675	54897427.46	11395117.	6510.
1986	2761688.	8.50	46.7243	129038040.43	23474348.	12401.
1987	1829629.	7.50	47.6854	87246554.49	13722218.	6699.
1988	451065.	6.50	48.6503	21944456.25	2931923.	1322.
1989	6760728.	5.50	49.6189	335459737.05	37184004.	15480.
1990	8401364.	4.50	50.5910	425033383.40	37806138.	14553.
1991	89015.	3.50	51.5662	4590163.79	311553.	111.
1992	4871419.	2.50	52.5442	255964752.94	12178548.	4008.
1993	250506.	1.50	53.5248	13408277.77	375759.	114.
TOTAL	111383108.			4256885658.32	2017233598.	8074266.

Table A

COMPOSITE REMAINING LIFE RATE = 0.0261654
AVERAGE AGE OF PLANT = 18.11

REMAINING LIFE CALCULATION, USING CALIFORNIA P.U.C. FORMAT 10/13/95 10:58:29
55-R3 LIFE, 0 TERMINATION YEAR
DESIGNATION = 601, ACCOUNT = 3560, VINTAGE YEAR = *****

	END OF AGE	SURVIVOR CURVE Y(X)	RETIREMENT FREQUENCY F(X)	REALIZED LIFE	FUTURE SURVIVOR YEARS	REMAINING LIFE E(X)	PROBABLE LIFE T(X)	% OF AVERAGE LIFE
	0.0	1.0000000	0.0	0.0	55.00002	55.00002	55.0000	0.0
	0.50	0.9998593	0.0140727	0.5000	54.50006	54.50773	55.0077	0.909091
	1.50	0.9995438	0.0315491	1.4997	53.50036	53.52478	55.0248	2.727273
	2.50	0.9991780	0.0365764	2.4990	52.50100	52.54419	55.0442	4.545455
	3.50	0.9987559	0.0422109	3.4980	51.50203	51.56618	55.0662	6.363636
	4.50	0.9982708	0.0485082	4.4965	50.50352	50.59100	55.0910	8.181818
	5.50	0.9977155	0.0555327	5.4945	49.50552	49.61888	55.1189	10.000000
	6.50	0.9970773	0.0638236	6.4919	48.50813	48.65032	55.1503	11.818182
	7.50	0.9963518	0.0725500	7.4886	47.51141	47.68538	55.1854	13.636364
	8.50	0.9955298	0.0821918	8.4846	46.51547	46.72434	55.2243	15.454545
	9.50	0.9946020	0.0927873	9.4796	45.52041	45.76746	55.2675	17.272727
	10.50	0.9935580	0.1043964	10.4737	44.52633	44.81502	55.3150	19.090909
	11.50	0.9923833	0.1174727	11.4667	43.53336	43.86748	55.3675	20.909091
	12.50	0.9910654	0.1317900	12.4584	42.54163	42.92515	55.4252	22.727273
	13.50	0.9895958	0.1469600	13.4487	41.55130	41.98815	55.4882	24.545455
	14.50	0.9879618	0.1634000	14.4375	40.56252	41.05677	55.5568	26.363636
	15.50	0.9861503	0.1811500	15.4246	39.57547	40.13127	55.6313	28.181818
	16.50	0.9841475	0.2002782	16.4097	38.59032	39.21192	55.7119	30.000000
→	17.50	0.9819268	0.2220664	17.3927	37.60728	38.29947	55.7995	31.818182
	18.50	0.9794838	0.2443018	18.3735	36.62657	37.39375	55.8938	33.636364
	19.50	0.9768030	0.2680782	19.3516	35.64843	36.49500	55.9950	35.454545
	20.50	0.9738687	0.2934336	20.3269	34.67309	35.60346	56.1035	37.272727
	21.50	0.9706642	0.3204473	21.2992	33.70083	34.71935	56.2193	39.090909
	22.50	0.9671644	0.3499818	22.2681	32.73191	33.84317	56.3432	40.909091
	23.50	0.9633501	0.3814355	23.2334	31.76666	32.97520	56.4752	42.727273
	24.50	0.9592112	0.4138882	24.1946	30.80538	32.11532	56.6153	44.545455
	25.50	0.9547294	0.4481727	25.1516	29.84841	31.26373	56.7637	46.363636
	26.50	0.9498858	0.4843609	26.1039	28.89610	30.42060	56.9206	48.181818
	27.50	0.9446607	0.5225136	27.0512	27.94883	29.58610	57.0861	50.000000
	28.50	0.9390102	0.5650491	27.9930	27.00699	28.76112	57.2611	51.818182
	29.50	0.9329343	0.6075909	28.9290	26.07102	27.94518	57.4452	53.636364
	30.50	0.9264113	0.6523036	29.8587	25.14134	27.13843	57.6384	55.454545
	31.50	0.9194182	0.6993018	30.7816	24.21843	26.34104	57.8410	57.272727
	32.50	0.9119313	0.7486991	31.6973	23.30276	25.55319	58.0532	59.090909
	33.50	0.9039103	0.8021000	32.6052	22.39483	24.77551	58.2755	60.909091
	34.50	0.8953264	0.8583891	33.5048	21.49522	24.00825	58.5082	62.727273
	35.50	0.8861662	0.9160173	34.3956	20.60447	23.25125	58.7512	64.545455
	36.50	0.8764005	0.9765673	35.2768	19.72319	22.50476	59.0048	66.363636
	37.50	0.8659986	1.0401927	36.1480	18.85199	21.76907	59.2691	68.181818
	38.50	0.8549283	1.1070291	37.0085	17.99152	21.04448	59.5445	70.000000
	39.50	0.8431150	1.1813282	37.8575	17.14250	20.33234	59.8323	71.818182
	40.50	0.8305613	1.2553745	38.6944	16.30566	19.63210	60.1321	73.636364
	41.50	0.8172316	1.3329700	39.5183	15.48177	18.94416	60.4442	75.454545
	42.50	0.8030905	1.4141045	40.3284	14.67161	18.26893	60.7689	77.272727
	43.50	0.7881031	1.4987400	41.1240	13.87601	17.60684	61.1068	79.090909
	44.50	0.7722101	1.5893000	41.9042	13.09585	16.95892	61.4589	80.909091
	45.50	0.7553777	1.6832473	42.6680	12.33206	16.32569	61.8257	82.727273
	46.50	0.7376027	1.7774918	43.4145	11.58557	15.70706	62.2071	84.545455
	47.50	0.7188634	1.8739318	44.1427	10.85734	15.10347	62.6035	86.363636
	48.50	0.6991440	1.9719409	44.8517	10.14833	14.51537	63.0154	88.181818
	49.50	0.6784370	2.0707009	45.5405	9.45954	13.94314	63.4431	90.000000
	50.50	0.6566909	2.1746091	46.2080	8.79198	13.38830	63.8883	91.818182
	51.50	0.6339769	2.2713982	46.8534	8.14664	12.85006	64.3501	93.636364
	52.50	0.6103247	2.3652273	47.4755	7.52449	12.32867	64.8287	95.454545
	53.50	0.5857787	2.4545936	48.0736	6.92644	11.82433	65.3243	97.272727
	54.50	0.5603994	2.5379282	48.6467	6.35335	11.33718	65.8372	99.090909
	55.50	0.5342461	2.6153364	49.1940	5.80603	10.86771	66.3677	100.909091
	56.50	0.5074235	2.6822545	49.7148	5.28519	10.41575	66.9157	102.727273

Table B C-29

57.50	0.4800677	2.7355791	50.2086	4.79145	9.98078	67.4808	104.545455
58.50	0.4523097	2.7758082	50.6748	4.32526	9.56261	68.0626	106.363636
59.50	0.4242945	2.8015182	51.1131	3.88696	9.16099	68.6610	108.181818
60.50	0.3961801	2.8114373	51.5233	3.47672	8.77561	69.2756	110.000000
61.50	0.3681496	2.8030545	51.9055	3.09456	8.40570	69.9057	111.818182
62.50	0.3403839	2.7765609	52.2597	2.74029	8.05058	70.5506	113.636364
63.50	0.3130597	2.7324273	52.5865	2.41357	7.70961	71.2096	115.454545
64.50	0.2863505	2.6709191	52.8862	2.11386	7.38208	71.8821	117.272727
65.50	0.2604235	2.5926964	53.1595	1.84048	7.06724	72.5672	119.090909
66.50	0.2354652	2.4958273	53.4075	1.59253	6.76334	73.2633	120.909091
67.50	0.2116275	2.3837709	53.6310	1.36898	6.46884	73.9688	122.727273
68.50	0.1890022	2.2625336	53.8314	1.16867	6.18336	74.6834	124.545455
69.50	0.1676851	2.1317082	54.0097	0.99033	5.90587	75.4059	126.363636
70.50	0.1477483	1.9936818	54.1674	0.83261	5.63532	76.1353	128.181818
71.50	0.1292397	1.8508600	54.3059	0.69412	5.37076	76.8708	130.000000
72.50	0.1122635	1.6976155	54.4267	0.57336	5.10730	77.6073	131.818182
73.50	0.0967369	1.5526636	54.5312	0.46886	4.84679	78.3468	133.636364
74.50	0.0826363	1.4100564	54.6208	0.37918	4.58850	79.0885	135.454545
75.50	0.0699218	1.2714555	54.6971	0.30290	4.33195	79.8319	137.272727
76.50	0.0585401	1.1381736	54.7614	0.23867	4.07698	80.5770	139.090909
77.50	0.0484613	1.0078727	54.8149	0.18517	3.82090	81.3209	140.909091
78.50	0.0396098	0.8851545	54.8589	0.14113	3.56302	82.0630	142.727273
79.50	0.0318779	0.7731918	54.8946	0.10539	3.30595	82.8059	144.545455
80.50	0.0251931	0.6684773	54.9232	0.07685	3.05048	83.5505	146.363636
81.50	0.0194838	0.5709309	54.9455	0.05451	2.79785	84.2978	148.181818
82.50	0.0146794	0.4804382	54.9626	0.03743	2.54991	85.0499	150.000000
83.50	0.0107521	0.3927255	54.9753	0.02472	2.29864	85.7986	151.818182
84.50	0.0075813	0.3170845	54.9845	0.01555	2.05091	86.5509	153.636364
85.50	0.0050946	0.2486691	54.9908	0.00921	1.80792	87.3079	155.454545
86.50	0.0032164	0.1878236	54.9950	0.00506	1.57169	88.0717	157.272727
87.50	0.0018667	0.1349664	54.9975	0.00251	1.34654	88.8465	159.090909
88.50	0.0009706	0.0896091	54.9989	0.00109	1.12808	89.6281	160.909091
89.50	0.0004315	0.0539073	54.9996	0.00039	0.91266	90.4127	162.727273
90.50	0.0001471	0.0284473	54.9999	0.00010	0.71084	91.2108	164.545455
91.50	0.0000300	0.0117073	55.0000	0.00002	0.53361	92.0336	166.363636
92.50	0.0000014	0.0028609	55.0000	0.00000	0.22500	92.7250	168.181818
92.95	0.0000000	0.0001391	55.0000	0.0	0.0	92.9500	169.000000