

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

**DOCKETED**  
NOV 04 1997

Exhibit 2

R-973953

DOCUMENT  
FOLDER

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

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**Exhibit 2**

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

PECO Energy Company  
Response to Filing Requirements

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

Q: Provide the following information:

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

Response:

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

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

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

c) There are no such generation assets.

PECO Energy Company  
Response to Filing Requirements

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

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

Response:

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

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

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

PECO Energy Company  
Response to Filing Requirements

Schedule F-3

Respondent: Thomas P. Hill, Jr.

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

Response:

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

PECO Energy Company  
Response to Filing Requirements

Schedule F-4

Respondent: Thomas P. Hill, Jr.

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

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

Response:

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

**PECO ENERGY COMPANY**  
**Schedule of Plant Additions Greater than \$750,000**  
**for FY/E 12/31/96**

**ELECTRIC**

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

508020	05R2155120	1,522,437.59	HAGEN CONTROL UNIT 1	100,000.00	10/30/95	12/31/96
508021	05R2155121	2,627,774.31	HAGEN CONTROL UNIT 2	100,000.00	10/30/95	12/31/96
508019	05R2155119	1,665,367.02	SMALL BORE PIPING	100,000.00	10/30/95	12/31/95
608091	05R2156191	5,731,773.84	S1 SG LICENSING UNIT 2	1,000,000.00	9/1/96	12/31/97
608097	05R2156197	2,048,006.12	SG REMOVE REPLACE UNIT 1	1,000,000.00	11/1/96	12/31/97
608089	05R2156189	4,687,235.26	S1 SG LICENSING UNIT 2	1,000,000.00	9/1/96	12/31/96
608090	05R2156190	7,368,060.65	S1 SG REMOVE & REPLACE UNIT 1	1,000,000.00	9/1/96	12/31/97
608083	05R2156183	5,727,626.76	CNTRL ROOM EMER AC A035930	1,000,000.00	8/1/96	12/31/97
608088	05R2156188	5,892,831.45	S1 TEST INSPECTION MOVE UNIT 1	1,000,000.00	9/1/96	12/31/97
608064	05R2156164	25,201,863.96	STEAM GENERATOR	70,000,000.00	6/1/96	12/31/97
608080	05R2156180	1,172,105.97	A90120 STARTING AIRTURBO	1,000,000.00	6/1/96	12/31/97
208197	05R20208197	792,190.66	D4422-Salem-2-ANALOG FDWTR CNTRLSYS	2,833,000.00	1/1/92	11/30/94
308115	05R2153212	1,134,442.45	D4728-SALEM-2-REPLACE P250 COMPUTOR	128,000.00	1/1/93	11/30/95
308126	05R2153228	1,151,445.73	D4791-SALEM-2-REPLAC LARGE BORE PIPE	44,000.00	1/1/93	6/30/96
608101	05R2156199	772,505.26	CONTROL ROOM IMPROVEMENTS	1,000,000.00	11/1/96	12/31/96
810005	05R0810005	40,876,866.16	DUMP ACCT-MAIN CONSTRUCTION BILL	5,000,000.00	12/1/93	12/31/99
510198	17S1510199	1,938,473.00	CAPITAL RETENTION	-	4/1/95	12/31/95
411314	13S3955146	1,493,453.38	NOX RACT INSTALLATION UNIT 2	7,500,000.00	6/1/94	4/26/95
411315	13S3956145	1,641,156.74	NOX RACT INSTALLATION UNIT 1	7,500,000.00	6/1/94	6/15/95
512214	15SC94CC002	7,087,744.46	MUDDY RUN OVERHAUL UNIT 5 & 6	9,374,000.00	2/1/95	2/28/97
512216	15SC95C102	953,579.65	MUDDY RUN-REPL. MAIN GENERATOR CABLE	980,000.00	12/1/95	12/1/96
612203	15SC97C001	3,283,109.32	MUDDY RUN OVERHAUL UNIT 7 & 8 RUNNER	9,374,000.00	12/31/96	7/31/98
612209	15SC98C001	2,326,406.58	MUDDY RUN OVERHAUL UNIT 1 & 2 RUNNER	9,374,000.00	12/1/96	7/31/98
612210	15SC98C003	1,427,759.72	MUDDY RUN OVERHAUL UNIT 3 & 4 RUNNER	9,374,000.00	10/1/96	1/1/98
613006	21S9042000	814,029.29	PASSPORT PROJECT - PGG	10,000,000.00	1/1/96	1/1/96
613012	21SF199700	1,672,240.04	ORGON SHOP RENOVATIONS	3,000,000.00	8/22/96	1/1/97
114701	27G2114701	763,415.36	TAP 230KV 220-46 LINE MORTON SUB	8,327,000.00	3/18/91	6/1/93
514723	27G1000302	1,814,172.59	REPLACE PILOT WIRE RELAYING	1,800,000.00	8/19/95	6/1/96
114810	27G2114810	3,104,143.39	BUILD MIDDLETOWN-MORTON LINE	12,610,000.00	3/18/91	5/1/96
416010	33G1000045	3,028,849.81	CHATHAM NEW 230-34 KV SUB	3,288,000.00	7/25/94	12/1/95
516011	33G1000302	5,412,489.45	SUN 69-13 KV SUB	5,613,825.00	8/1/95	6/1/97
616008	33G4ABNEW1	1,334,532.09	NEWTOWN SQ. 69KV LINE & SUBSTATION	2,530,000.00	3/15/96	7/1/96
216401	33P2216401	878,068.97	NEWTOWN SQ. CONVERSION	4,641,000.00	12/31/92	5/1/94
016501	33P2016501	829,088.53	MORTON CONVERSION	4,110,000.00	12/31/90	6/1/94
016502	33G1016502	1,626,731.17	MORTON CONVERSION -NEW SUB	7,460,000.00	1/4/90	1/31/96
116701	33G1116701	1,067,482.46	NEWTOWN SQ. 69KV LINE & SUBSTATION	6,572,000.00	11/4/91	7/1/96
122901	33Q3122901	917,128.72	NEWLINVILLE RECLOSERS	2,200,000.00	1/1/91	6/1/94
625903	35L8DISTCM	2,595,353.69	T & S DISTRIBUTION CM CAPITAL	500,000.00	8/23/96	12/31/96
625904	35L8TRANCM	1,000,710.96	T & S DISTRIBUTION CM CAPITAL	500,000.00	8/23/96	12/31/96
625901	33L2CO130L	1,204,860.33	130-52 LINE REBUILD	1,157,210.00	2/27/96	12/1/96
326650	39C1326650	9,114,217.94	PURCHASE TRANSFORMERS	15,100,000.00	12/1/93	12/31/94
427301	33V5940001	863,947.15	BUCKINGHAM PROJECT	4,710,425.00	10/1/94	12/31/96
527701	33N3000003	750,517.93	NORTH WALES RSR	1,565,010.00	3/1/95	1/1/96
635101	37Q4MARCUS	932,302.40	MARCUS HOOK	852,000.00	2/27/96	7/31/96
448201	42OBP39401	1,676,126.41	ENERGY MANAGEMENT SYSTEM	4,182,700.00	6/1/94	1/1/99

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

**GAS**

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

**COMMON**

563031	59G0019621	1,183,597.11	55 GROUP DIGGER DERRICKS		1,933,500.00	8/31/95	12/31/96
663009	59G0019610	1,088,885.50	MISC ELECTRIC & GAS VEHICLES		630,000.00	1/1/96	12/31/96
663030	59G0019635	816,561.79	REMAINING '95 CAPITAL PROJECTS		1,565,000.00	1/1/96	12/31/96
663031	59G0019636	1,191,049.82	REMAINING CAPITAL 01-96-36		3,828,000.00	1/1/96	12/31/96
563803	55WF000001	1,086,233.07	26TH FLOOR RENOVATION		1,000,000.00	1/1/96	12/31/96
663803	55GF304100	989,508.88	MOB 19TH FLOOR RENOVATIONS		1,000,000.00	2/15/96	8/31/96
564201	57IF100000	944,495.08	MOB CALL CENTER CONSTRUCTION		8,300,000.00	1/1/95	10/1/95
664201	57GF304241	885,690.77	PLYMOUTH SB REDESIGN		2,500,000.00	1/1/96	12/31/96
064501	55C0064501	1,803,089.02	MOB RENOVATIONS		39,101,000.00	6/1/90	12/31/96
465005	61Y0400002	4,907,711.46	LANWAN EXPANSION PROJECT		4,765,000.00	1/1/94	12/31/95
465006	61Y0401002	1,253,193.86	SYSTEM 2 MICROWAVE DIGITAL OVERBUILD		594,000.00	1/1/94	12/31/95
565010	6119831504	2,126,995.53	APPLIC DEVELOP/IMPLEMENT ARDMORE		7,360,000.00	1/1/95	12/31/95
565014	61YESCENTU	4,922,820.03	CENTURION - CAPITAL		1,000,000.00	1/1/97	12/31/97
565011	61D9PASS01	2,475,675.70	PASSPORT MGNT SYS		1,000,000.00	9/11/96	9/30/96
565013	61G9810901	1,910,145.00	SUPPLY MGNT. DISTRIBUTION NETWORK		2,000,000.00	8/1/95	12/31/96
665025	61C9SCIMO1	15,524,520.62	SPLY CHN IMPL-REL1 PH1 FOUNDATION		3,800,000.00	1/1/96	6/1/97
665011	61D9PASS01	2,149,458.31	PASSPORT MGNT SYS		1,000,000.00	9/11/96	9/30/96
665012	61D9PASS02	947,170.00	PASSPORT MGNT SYS		1,300,000.00	9/11/96	9/30/96
665003	61W2000200	1,201,379.00	SUBURBAN FIBER LOOP- PHASE 1		12,400,000.00	2/1/96	9/15/96
665008	61W2000400	1,242,886.99	SUBURBAN FIBER LOOP- PHASE 2		2,000,000.00	8/21/96	11/1/96
665002	61W2000100	1,169,106.36	CENTER CITY FIBER LOOP- PHASE 1		6,600,000.00	2/1/96	8/12/96
665019	60FHRBASE1	1,478,240.76	NEW HR DATA SYSTEM INSTALLATION		4,100,000.00	10/1/96	12/31/98
665024	61Y9CENTUR	4,050,605.21	CENTURION - CAPITAL - ROLL OUT		6,000,000.00	1/1/96	12/31/97

PECO Energy Company  
Response to Filing Requirements

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

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

Response:

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

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

	<u>\$1,000)</u>
Power Generation Group	\$ 986
Nuclear Generation Group	5,531
Transmission & Distribution	<u>619</u>
Total	\$7,136

PECO Energy Company  
Response to Filing Requirements

Schedule F-6

Respondent: Thomas P. Hill, Jr.

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

Response:

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

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

PECO Energy Company  
Response to Filing Requirements

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

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

Response:

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

PECO Energy Company  
Response to Filing Requirements

Schedule F-8

Respondent: Thomas P. Hill, Jr.

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

Response:

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

PECO Energy Company  
Response to Filing Requirements

Schedule F-9

Respondent: Thomas P. Hill, Jr.

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

Response:

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

PECO Energy Company  
Response to Filing Requirements

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

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

Response:

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

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

PECO Energy Company  
Response to Filing Requirements

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

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

Response:

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

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

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

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

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

PECO Energy Company  
Response to Filing Requirements

Schedule F-12

Respondent: Thomas P. Hill, Jr.

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

Response:

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

PECO Energy Company  
Response to Filing Requirements

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

Q: Provide a schedule showing details of adjustments.

Response:

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

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

PECO Energy Company  
Response to Filing Requirements

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

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

Response:

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

PECO Energy Company  
Response to Filing Requirements

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

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

Response:

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

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

PECO Energy Company  
Response to Filing Requirements

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

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

Response:

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

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

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

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

DEC.95			
#2 OIL	<i>BARRELS</i>		
	QUANTITY	AVG COST	VALUE
SCH	11,443.12	\$22.909	\$262,150.47
CHES	13,592.79	\$21.130	\$287,215.69
RICH	48,977.63	\$19.790	\$969,267.21
SOUTH	13,142.52	\$21.268	\$279,515.18
EDDY	29,088.33	\$23.324	\$678,456.27
DEL	18,603.85	\$23.000	\$427,888.50
CROMBY	1,643.72	\$24.320	\$39,975.35
FALLS	20,584.06	\$20.535	\$422,693.72
MOSER	21,433.76	\$21.430	\$459,325.55
CROYDEN	198,048.07	\$21.184	\$4,195,390.88
KEYSTONE	21,118.60	\$15.44	\$326,071.17
CONEMAH	15,878.83	\$20.58	\$326,786.24
			\$8,674,736.24
#6 OIL		AVG.COST	VALUE
EDDYSTONE	450,302.69	\$20.742	\$9,340,178.42
CROMBY	87,565.18	\$16.450	\$1,440,447.17
DELAWARE	111,744.13	\$19.737	\$2,205,493.85
SCH #1 **	234,815.13	\$23.624	\$5,547,272.65
			\$18,533,392.10
			\$27,208,128.34

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



MAR.96								
#2 OIL								
	<i>BARRELS</i>	AVG COST	VALUE					
SCH	16,205.01	\$24.706	\$400,361.04					
CHES	20,930.08	\$21.821	\$456,715.28					
RICH	145,610.65	\$24.045	\$3,501,208.03					
SOUTH	26,483.31	\$23.122	\$612,347.11					
EDDY	44,917.05	\$26.231	\$1,178,219.17					
DEL	23,717.28	\$25.567	\$608,379.76					
CROMBY	2,030.58	\$28.806	\$58,491.99					
FALLS	40,557.12	\$22.419	\$909,250.07					
MOSE	37,275.09	\$22.635	\$843,721.62					
CROYDEN	239,574.08	\$25.138	\$6,022,413.32					
KEYSTONE	34,688.11	\$24.36	\$845,002.25					
CONEMAH	19,396.73	\$23.10	\$448,064.41					
			\$15,882,174.06					
#6 OIL								
		AVG.COST	VALUE					
EDDYSTONE	991,255.43	\$22.341	\$22,145,637.56					
CROMBY	81,979.74	\$20.678	\$1,695,177.14					
DELAWARE	129,205.01	\$20.180	\$2,607,357.06					
SCH #1 **	24,768.43	\$19.296	\$477,931.60					
			\$26,926,103.35					
			\$42,808,277.42					

APR.96			
#2 OIL	BARRELS	AVG COST	VALUE
SCH	8,707.80	\$25.004	\$217,729.92
CHES	9,359.94	\$21.821	\$204,243.25
RICH	61,883.04	\$24.045	\$1,487,977.77
SOUTH	11,799.64	\$26.983	\$318,389.77
EDDY	19,125.65	\$26.833	\$513,198.66
DEL	8,597.82	\$25.832	\$222,098.76
CROMBY	635.78	\$30.547	\$19,421.29
FALLS	17,882.22	\$22.419	\$400,901.49
MOSER	14,730.07	\$22.635	\$333,415.11
CROYDEN	83,200.11	\$25.139	\$2,091,567.47
KEYSTONE	15,002.31	\$27.30	\$409,563.02
CONEMAH	11,439.74	\$26.88	\$307,500.23
			\$6,526,008.73
#6 OIL		AVG.COST	VALUE
EDDYSTONE	422,698.20	\$22.339	\$9,442,655.19
CROMBY	32,670.91	\$20.927	\$683,704.07
DELAWARE	56,256.95	\$20.007	\$1,125,532.88
SCH #1 **	7,474.51	\$19.346	\$144,598.19
			\$11,396,490.34
			\$17,922,497.07

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

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

JUL.96								
#2 OIL								
	BARRELS	AVG COST	VALUE					
SCH	8,652.30	\$25.367	\$219,483.02					
CHES	10,870.81	\$22.011	\$239,277.31					
RICH	59,248.07	\$24.045	\$1,424,819.94					
SOUTH	10,970.61	\$23.499	\$257,798.37					
EDDY	27,211.34	\$24.121	\$656,364.75					
DEL	9,751.74	\$24.610	\$239,990.31					
CROMBY	2,079.87	\$24.612	\$51,189.75					
FALLS	16,565.98	\$22.555	\$373,645.72					
MOSER	15,412.71	\$22.763	\$350,839.49					
CROYDEN	104,465.19	\$24.177	\$2,525,654.98					
KEYSTONE	17,774.05	\$26.46	\$470,301.24					
CONEMAH	14,712.97	\$25.62	\$376,946.23					
			\$7,186,111.13					
#6 OIL								
		AVG.COST	VALUE					
EDDYSTONE	272,887.42	\$20.194	\$5,510,688.63					
CROMBY	67,929.03	\$18.605	\$1,263,819.66					
DELAWARE	126,549.39	\$18.436	\$2,333,064.53					
SCH #1 **	24,922.48	\$19.332	\$481,801.44					
			\$9,589,374.26					
			\$16,775,485.39					

AUG.96								
#2 OIL	<i>BARRBLS</i>	AVG COST	VALUE					
SCH	9,235.41	\$24.308	\$224,494.43					
CHES	11,073.96	\$22.011	\$243,748.93					
RICH	54,234.36	\$24.045	\$1,304,065.19					
SOUTH	10,926.51	\$23.499	\$258,762.11					
EDDY	27,059.56	\$23.877	\$646,101.22					
DEL	11,051.94	\$24.199	\$267,445.78					
CROMBY	2,450.84	\$24.318	\$59,599.54					
FALLS	17,580.97	\$22.492	\$395,431.09					
MOSER	15,648.60	\$22.762	\$356,193.38					
CROYDEN	70,643.84	\$24.177	\$1,707,956.10					
KEYSTONE	17,081.49	\$26.46	\$451,976.13					
CONEMAH	15,721.58	\$25.62	\$402,786.89					
			\$6,316,560.79					
#6 OIL		AVG.COST	VALUE					
EDDYSTONE	256,880.43	\$20.074	\$5,156,617.68					
CROMBY	93,992.77	\$18.557	\$1,744,223.87					
DELAWARE	113,589.12	\$18.747	\$2,129,455.26					
			\$9,030,296.80					
			\$15,346,857.59					

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

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

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

DEC.96								
#2 OIL	<i>BARRLS</i>	AVG COST	VALUE					
SCH	6,890.02	\$26.978	\$185,878.94					
CHES	7,533.75	\$22.124	\$166,676.61					
RICH	28,033.93	\$28.169	\$789,687.74					
SOUTH	8,676.59	\$24.975	\$216,697.79					
EDDY	18,471.93	\$31.732	\$586,151.17					
DEL	7,348.91	\$30.941	\$227,382.64					
CROMBY	1,470.38	\$29.283	\$43,057.22					
FALLS	14,313.74	\$22.819	\$323,762.59					
MOSER	13,745.12	\$22.847	\$314,034.70					
CROYDEN	135,976.53	\$30.423	\$4,136,813.84					
KEYSTONE	14,040.23	\$29.19	\$409,764.12					
CONEMAH	8,000.33	\$27.94	\$223,529.16					
			\$7,623,436.53					
#6 OIL		AVG.COST	VALUE					
EDDYSTONE	423,983.31	\$21.215	\$8,994,805.99					
CROMBY	59,364.26	\$19.941	\$1,183,782.74					
DELAWARE	108,181.30	\$19.912	\$2,154,105.96					
SCH #1 **	35,427.69	\$22.651	\$802,472.70					
			\$13,135,167.39					
			\$20,758,603.92					

MGO 1996  
 Ending Balance: **JAN 96**  
 Chester 268  
 Tincum 3298  
 Cromby 1088  
 Lake Ware 480  
 Adjustment  
 Total 5,134 \$239 \$1,229,214

TONS

**FEB 96**  
 171  
 2704  
 1096  
 645  
 4,616 \$197 \$910,056

TONS

**MAR 96**  
 1545  
 1261  
 660  
 3,466 \$268.49 \$930,586

TONS

**APR 96**  
 1313  
 1416  
 578  
 3,307 \$282.70 \$934,896

TONS

MGO DEC 1995  
 Ending Balance:  
 EDDY 6500  
 Tincum  
 Cromby 1715  
 Lake Ware  
 Adjustment  
 Total 8,215 \$234.00 1,922,456.00

TONS

MAY 96

729  
1238  
750 } TONS

2,717 \$395.11 \$1,073,501

JUN 96

10574  
11  
841  
742 } TONS

12,168 \$193.99 \$2,360,522

JUL 96

8644  
11  
833  
720 } TONS

10,208 \$192.40 \$1,964,020

AUG 96

5894  
11  
1058  
690 } TONS

7,653 \$197.22 \$1,509,333

SEP 96

4383  
11  
675  
17821 ] TONS

22,870 \$158.46 \$3,624,000

OCT 96

516  
1428  
17618  
570 ] TONS

20,132 \$162.85 \$3,278,546

NOV 96

141  
2799  
16493  
550 ] TONS

19,983 \$142.82 \$2,854,000

DEC 96

141  
2630  
15823  
525 ] TONS

19,119 \$130.11 \$2,487,560

PECO Energy Company  
Response to Filing Requirements

Schedule F-17  
Respondent: Thomas P. Hill, Jr.

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

Response:

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

PECO Energy Company  
Response to Filing Requirements

Schedule F-18

Respondent: Thomas P. Hill, Jr.

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

Response:

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

PECO Energy Company  
Response to Filing Requirements

Schedule F-19

Respondent: Thomas P. Hill, Jr.

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

Response:

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

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

PECO Energy Company  
Response to Filing Requirements

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

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

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

PENNSYLVANIA  
PUBLIC UTILITY COMMISSION  
Harrisburg, PA 17120

Attachment F-19

Public Meeting held January 24, 1985

Commissioners Present:

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

Pennsylvania Public Utility Commission, et al.

R-842590

v.

R-842590C001-

Philadelphia Electric Company

R-842590C026

Appearances:

Robert H. Young, Esquire  
Walter R. Hall, II, Esquire  
David B. MacGregor, Esquire  
Morgan, Lewis & Bockius  
(for Philadelphia Electric Company)

Veronica Smith, Assistant Counsel  
Marlane Chestnut, Assistant Counsel  
Daniel P. Delaney, Deputy Chief Counsel  
(for Pennsylvania Public Utility Commission  
Prosecutory Staff)

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

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

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

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

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

### C. Flow-Through of State Income Taxes

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

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

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

PENNSYLVANIA  
PUBLIC UTILITY COMMISSION  
Harrisburg, PA 17120

Public Meeting held June 26, 1986

Commissioners Present:

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

Pennsylvania Public Utility  
Commission, et al.

R-850152  
R-850152C001-  
R-850152C0014

v.  
Philadelphia Electric Company

APPEARANCES

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Walter R. Hall, II  
David B. MacGregor  
Jack E. Jerrett  
Michael A. McGrail  
John F. Stillmun, III  
Stuart W. Fraser  
Thomas T. Loder  
Morgan, Lewis & Bockius  
For: Philadelphia Electric Company

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

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

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

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

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

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

---

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

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

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

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

D. Preferred Stock

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

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

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

5-16-90

PENNSYLVANIA  
PUBLIC UTILITY COMMISSION  
Harrisburg, PA 17120

Public Meeting held April 19, 1990

Commissioners Present:

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

Pennsylvania Public Utility Commission

v.

Philadelphia Electric Company

R-891364

R-891364, C001-C007

OPINION AND ORDER

Appearances:

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Joseph Freedman  
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Self

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per share write-off would reduce earnings by almost 10%.

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

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

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<sup>5/</sup> The annual allowance is \$9,798,000 since PECO has included an expense amount of \$3,919,000 in its claim ( $\$137,169,000 \div 10 = \$13,717,000 - \$3,919,000 = \$9,798,000$ ).

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

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

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

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

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

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

#### 4. PAIEUG Recommendations

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

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

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



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

February 23, 1996

IN REPLY PLEASE  
REFER TO OUR FILE

P-00950982

WARD L SMITH THOMAS P HILL JR  
PECO ENERGY COMPANY  
2301 MARKET STREET  
P O BOX 8699  
PHILADELPHIA PA 19101-8699

*WLS  
3/2/96*

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

RECEIVED

FEB 27 1996

WARD L SMITH

To Whom It May Concern:

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

An Opinion and Order has been enclosed for your records.

Very truly yours,

*John G. Alford*  
John G. Alford  
Secretary

law  
encls  
cert. mail

*2/28/96 Alan Cohn*

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PENNSYLVANIA  
PUBLIC UTILITY COMMISSION  
Harrisburg, PA 17105-3265

Public Meeting held February 22, 1996

Commissioners Present:

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

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

Docket No. P-00950982

OPINION AND ORDER

BY THE COMMISSION:

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

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

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

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

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

### Background

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

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

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

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

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

<sup>3</sup>*Petition of Philadelphia Electric Co. for Declaratory Order*, 69 PA. P.U.C. 481 (Entered May 3, 1989).

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

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

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

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

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

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<sup>4</sup>Pa. P.U.C. v. Philadelphia Electric Co., Docket R-891364, Opinion and Order (Entered May 16, 1990).

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

PECO Energy Petition, p. 10.

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

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

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

revenue requirement which might result from these changes in a future rate proceeding.

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

### Discussion

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

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

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

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

treatment for ratemaking purposes. Recently we adopted a policy on public utility depreciation practices.<sup>6</sup> That policy provides that:

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

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

**IT IS ORDERED:**

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

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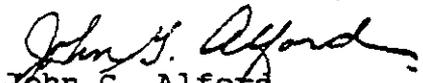
<sup>6</sup>*Public Utility Depreciation Practices and Capital Planning*, Docket No. L-920062, Order (Entered June 22, 1995); 25 Pa.B. 3104 (August 5, 1995).

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

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

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

BY THE COMMISSION,

  
John G. Alford  
Secretary

(SEAL)

ORDER ADOPTED: February 22, 1996

ORDER ENTERED: FEB 23 1996

THE UNIVERSITY OF CHICAGO



PENNSYLVANIA PUBLIC UTILITY COMMISSION  
Harrisburg, Pennsylvania

PETITION OF PECO ENERGY FOR  
A DECLARATORY ORDER REGARDING  
THE ACCELERATION OF DEPRECIATION  
AND AMORTIZATION OF CERTAIN REGULATORY  
ASSETS ASSOCIATED WITH THE LIMERICK  
NUCLEAR STATION

PUBLIC MEETING-  
FEBRUARY 22, 1996  
FEB-96-L-14\*  
DOCKET NO. P-00950982

STATEMENT OF COMMISSIONER JOHN HANGER

The instant Petition represents a true dilemma.

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

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

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

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

That brings me to the other hand. PECO requests approval of its Petition so that it can compete as the industry becomes more competitive. Yet, PECO is doing everything within its power in order to prevent implementation of a meaningfully competitive

retail generation industry in Pennsylvania. Since retail competition and customer choice is going to happen sooner or later, not only in Pennsylvania but also across the country, it certainly makes sense for PECO to attempt to cut its losses and hedge its bets by filing a Petition such as this notwithstanding its all-out anti-customer-choice campaign.

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

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

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

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

February 22, 1996  
DATED

John Hanger  
JOHN HANGER, COMMISSIONER

TPH  
AAM  
SLH  
ABC

PENNSYLVANIA  
PUBLIC UTILITY COMMISSION  
Harrisburg, PA 17105-3265

Public Meeting held December 1, 1994

Commissioners Present:

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

Pennsylvania Public Utility  
Commission

Docket No. R-00922479, et al.

v.

PECO Energy Company  
(Retail Electric Operations)

O R D E R

BY THE COMMISSION:

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

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

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

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

OSBA Comments

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

CEPA Comments and Replies

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

CEPA states that the proposed settlement is not a sound, legal or principled regulatory practice. CEPA claims that

accepting this agreement rewards PECO for breaking a previous agreement, and such a precedent makes all other "stay out" provisions meaningless. Further, according to CEPA, the agreement asks the PUC to disregard its legislative mandate and practice of regulating electric utilities since it must regulate on the basis of rate base rate of return, and any change to the legislative mandate must be made by statute. CEPA Comments, p.2.

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

Other key provisions of the settlement agreement are:

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

- Any commission rate investigations and complaint proceedings brought during the effective period of the settlement may result in reductions in PECO's rates but not in increases during the stay-out period.
  
- Should the current rate recovery of SFAS 106 expense be ultimately disallowed through OCA's appeal to the Pennsylvania Supreme Court in Popowsky v. Pennsylvania Public utility Commission, No. 1188 C.D. 1993 (June 7, 1994), then any party to this settlement may elect to void the settlement.
  
- This settlement resolves the appeal taken by PECO from the September 2, 1993 order adjudicating its SFAS 106 cost, which relieves all parties of the need to litigate the case further.
  
- PECO agrees not to file for an increase in retail electric base rates prior to April 1, 1999 with limited exceptions, which extends the period of base rate stability for five years while maintaining the benefits of the

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

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

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

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

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

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

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

IT IS ORDERED:

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

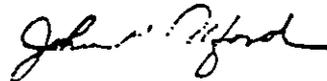
2. That all signatories to the proposed settlement shall be bound by and shall adhere to its terms.

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

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

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

BY THE COMMISSION,



John G. Alford  
Secretary

(SEAL)

ORDER ADOPTED: December 1, 1994

ORDER ENTERED: DEC 2 1994



**PECO ENERGY**

Alfred A. Miller  
Director  
Rates

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

October 5, 1994

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

Dear Mr. Alford:

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

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

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

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

Sincerely,

ABC:pern  
c:\ratedir\puc.abc

Attachments

cc: Service List (w/attachments)

BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION

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

JOINT PETITION FOR SETTLEMENT

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

I. Introduction

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

In brief, the Settlement provides for certain changes in PECO's retail electric rates (incorporated in pro forma tariff revisions contained in Attachment 1 to the Joint Petition) and

imposes limitations on PECO's right to file future increases in such rates. Accordingly, effectiveness of the Settlement is expressly conditioned on Commission approval of its terms.

## II. Procedural Background

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

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

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

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

III. Settlement

Joint Petitioners agree to the following terms of settlement:

Withdrawal of Appeal

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

Increase in Retail Electric Base Rates

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

Recognition of SFAS 106 Expense

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

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

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

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

Stay-Out Provisions

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

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

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

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

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

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

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

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

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

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

#### Rate Investigations

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

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

#### Effect of Related Proceeding

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

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

Implementation

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

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

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

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

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

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

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

IV. Public Interest Considerations

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

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

- 11 -

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

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

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

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

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

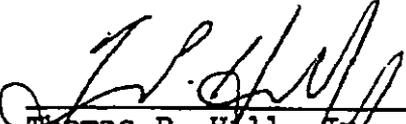
interest is best served by a settlement to resolve the issues raised on appeal and to avoid the filing of a request for an increase in retail electric base rates prior to April 1, 1999.

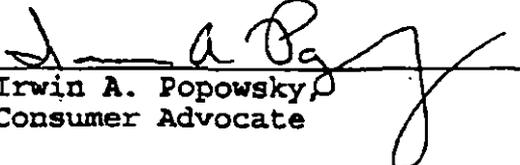
V. Conclusion

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

1. Approve the proposed Settlement contained in the Joint Petition;
2. Allow the pro forma tariff revisions included as Attachment 1 to become effective January 1, 1995; and
3. Terminate this proceeding.

Respectfully submitted,

  
\_\_\_\_\_  
Thomas P. Hill, Jr.  
Vice President and Controller

  
\_\_\_\_\_  
Irwin A. Popowsky,  
Consumer Advocate

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

Dated: October 3, 1994

An allowance in rates of 50 percent of the Limerick common plant facilities, instead of the 100 percent requested by PECO, has the effect of reducing the Company's plant-in-service in rate base by \$639,512,600 (OCA St. 7A, Rev. Sch TEK-4).

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

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

(PECO St. 1, pp. 26-27)

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

While PECO recognizes that the Commission has allowed only 50% of common plant in rate base with the first plant in several cases, PECO asserts that the Commission has never articulated any substantial basis

for its decisions, relying instead on its prior decisions as its ratio decidendi.

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

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

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

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

PECO Energy Company  
Response to Filing Requirements

Schedule G-1

Respondent: Thomas P. Hill, Jr.

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

Response:

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

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

PECO Energy Company  
Response to Filing Requirements

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

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

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

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

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

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

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

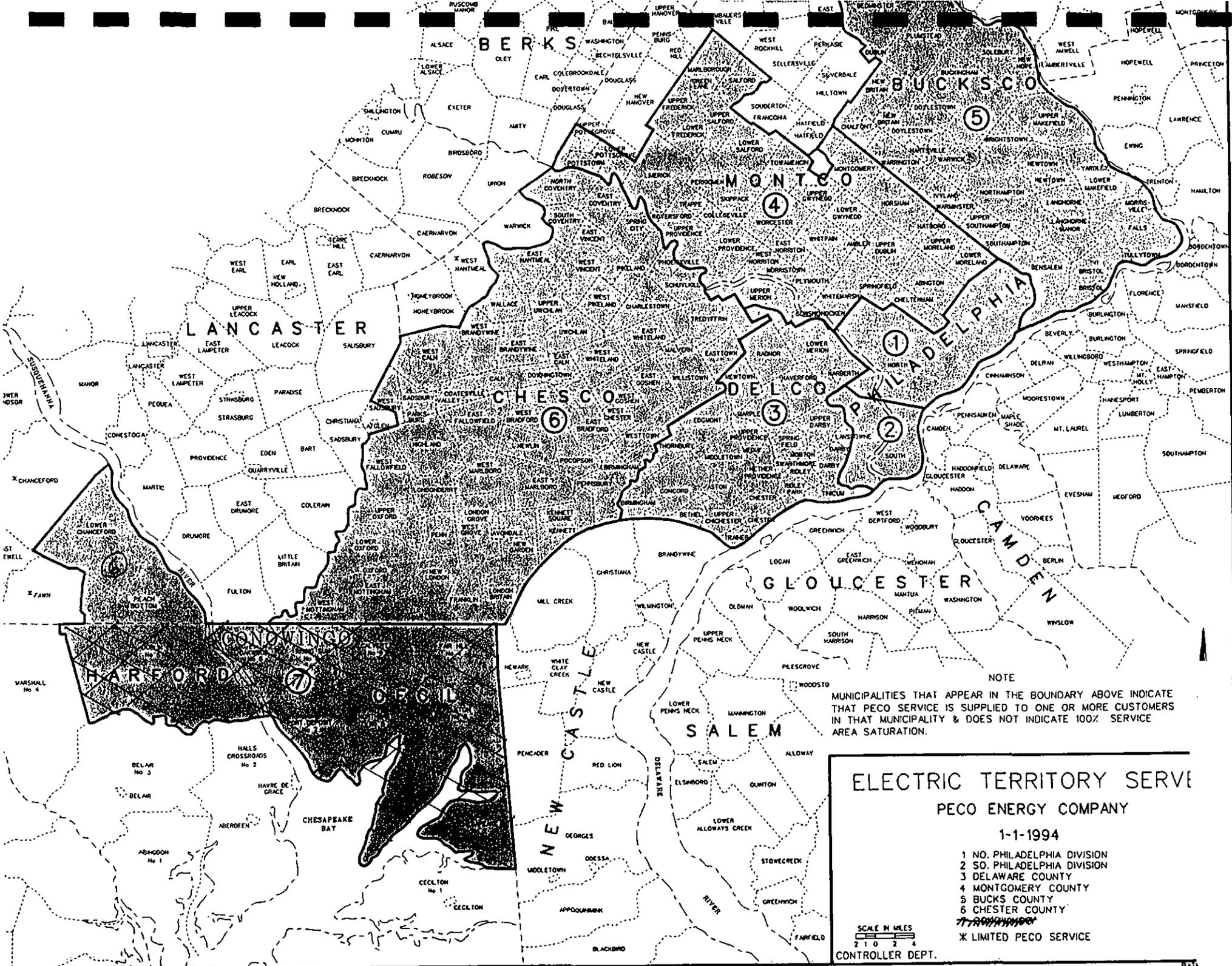
Attachment G-1f provides the total numbers of customers in the areas served as of December 31, 1995.

**PECO ENERGY COMPANY  
CURRENT SUBSIDIARY COMPANIES**

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

Attachment G-1a

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



NOTE  
 MUNICIPALITIES THAT APPEAR IN THE BOUNDARY ABOVE INDICATE THAT PECO SERVICE IS SUPPLIED TO ONE OR MORE CUSTOMERS IN THAT MUNICIPALITY & DOES NOT INDICATE 100% SERVICE AREA SATURATION.

**ELECTRIC TERRITORY SERVICE**  
**PECO ENERGY COMPANY**  
 1-1-1994

- 1 NO. PHILADELPHIA DIVISION
- 2 SO. PHILADELPHIA DIVISION
- 3 DELAWARE COUNTY
- 4 MONTGOMERY COUNTY
- 5 BUCKS COUNTY
- 6 CHESTER COUNTY

*7 Conowingo*  
 \* LIMITED PECO SERVICE

SCALE IN MILES  
 0 1 2 4  
 CONTROLLER DEPT.

Attachment G-1b



LIST OF COMMUNITIES SERVEDPHILADELPHIA DIVISIONS: NORTH AND SOUTH

CITY AND COUNTY OF Philadelphia.

DELAWARE COUNTY DIVISION:

CITY: Chester.

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

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

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

BUCKS COUNTY DIVISION:

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

FIRST-CLASS TOWNSHIPS: Bristol

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

MONTGOMERY COUNTY DIVISION:

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

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

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

CHESTER COUNTY DIVISION:

CITY: Coatesville.

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

FIRST-CLASS TOWNSHIP: Cain.

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

YORK COUNTY DIVISION:

BOROUGH: Delta.

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

LIST OF COMMUNITIES SERVED

## DELAWARE COUNTY DIVISION:

CITY: Chester.

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

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

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

## BUCKS COUNTY DIVISION:

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

FIRST-CLASS TOWNSHIP: Bristol.

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

## MONTGOMERY COUNTY DIVISION:

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

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

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

## CHESTER COUNTY DIVISION:

CITY: Coatesville.

BOROUGHES: Atglen, Avondale, Christians, Downingtown, Honey Brook, Kennett Square, Parkesburg, Phoenixville, South Coatesville, Spring City, West Chester, West Grove.

FIRST-CLASS TOWNSHIP: Caln.

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

(C) Indicates Change.

705 TERRITORY CHARTERED AND SERVED				
<p>1. Report by counties, all communities within respondent's chartered territory, having a population over 10,000. Classify the remaining communities in each county as "other."</p> <p>2. Column (b) shall show only that population of the community served by respondent. Indicate by an asterisk in column (c) communities served in part by respondent and by other agencies.</p>				
Community	Population Served By Respondent	Also Served By Others	Number of Customers Served By Respondent	Name of Other Agency Serving Same Community
(a)	(b)	(c)	(d)	(e)
<b>Electric Territory</b>				
<b><u>Delaware Division</u></b>				
<b><u>Townships</u></b>				
Aston	15,993			
Darby	13,445			
Haverford	52,229			
Marple	22,729			
Middletown	12,597			
Nether Providence	13,013			
Newtown	12,377			
Radnor	30,331			
Ridley	33,763			
Springfield	25,025			
Upper Chichester	15,576			
Upper Darby	84,016			
<b><u>Boroughs</u></b>				
Darby	10,929			
Lansdowne	14,456			
Yeadon	12,670			
<b><u>City</u></b>				
Chester	43,260			
<b><u>All Others</u></b>				
	148,469			
<b>Total Delaware Division</b>	<b>560,878</b>		<b>222,513</b>	
<b><u>Bucks Division</u></b>				
<b><u>Bucks County</u></b>				
<b><u>Townships</u></b>				
Bensalem	59,489			
Bristol	60,080			
Doylestown	12,938			
Falls	36,744			
Lower Makefield	24,818			
Lower Southampton	19,716			
Middletown	38,367			
Northampton	36,338			
Upper Southampton	16,821			
Warminster	36,708			
Warrington	11,409			
<b><u>Boroughs</u></b>				
Bristol	10,471			
Morrisville	10,446			
<b>Total Bucks Division</b>	<b>374,345</b>		<b>165,719</b>	

705 TERRITORY CHARTERED AND SERVED				
1. Report by counties, all communities within respondent's chartered territory, having a population over 10,000. Classify the remaining communities in each county as "other." 2. Column (b) shall show only that population of the community served by respondent. Indicate by an asterisk in column (c) communities served in part by respondent and by other agencies.				
Community  (a)	Population Served By Respondent  (b)	Also Served By Others  (c)	Number of Customers Served By Respondent  (d)	Name of Other Agency Serving Same Community  (e)
<b>Electric Territory</b>				
<b><u>Montgomery Division</u></b>				
<i><u>Townships</u></i>				
Abington	59,226			
Cheltenham	36,541			
East Norriton	13,733			
Hatfield	16,184			
Horsham	20,737			
Lower Moreland	13,604			
Lower Providence	20,589			
Plymouth	16,403			
Springfield	19,541			
Towamencin	14,392			
Upper Dublin	22,599			
Lower Merion	60,151			
Upper Merion	26,571			
Upper Moreland	25,041			
West Norriton	15,924			
Whitemarsh	15,266			
Whitpain	15,451			
<i><u>Boroughs</u></i>				
Norristown	33,612			
Pottstown	24,167			
<i><u>All Others</u></i>				
	209,879			
<b>Total Montgomery Division</b>	679,613		199,214	
<b><u>Chester Division</u></b>				
<i><u>Townships</u></i>				
East Goshen	10,489			
Tredyffrin	26,408			
West Goshen	16,485			
West Whiteland	10,889			
<i><u>Boroughs</u></i>				
Phoenixville	14,078			
West Chester	19,446			
<i><u>City</u></i>				
Coatesville	11,814			
<i><u>All Other</u></i>				
	311,769			
<b>Total Chester Division</b>	421,378		136,628	
<b>Total Philadelphia Division</b>	1,638,264			
<b>Total Electric Territory</b>	3,674,478		724,074	

705 TERRITORY CHARTERED AND SERVED

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

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

705 TERRITORY CHARTERED AND SERVED

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

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

PECO Energy Company  
Response to Filing Requirements

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

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

Response:

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



PECO Energy Company  
Response to Filing Requirements

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

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

Response:

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

PECO Energy Company  
Response to Filing Requirements

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

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

Response:

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

**CAPITAL EXPENDITURES (excluding AFUDC)**  
(\$ Millions)

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

(1) For 1997  $\$105,475 \times .87344 = \$92,126$

For 1998  $\$102,638 \times .87344 = \$89,648$

**OPERATING EXPENSES**  
(\$ Millions)

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

PECO Energy Company  
Response to Filing Requirements

Schedule G-5

Respondent: Thomas P. Hill, Jr.

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

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

Response:

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

(THOUSANDS OF DOLLARS)

DECEMBER 31,

1994

1993

**Assets****UTILITY PLANT, AT ORIGINAL COST**

Electric	\$13,283,888	\$ 13,102,088
Gas	895,946	843,205
Common	234,769	203,747
	<u>14,414,603</u>	<u>14,149,040</u>
Less Accumulated Provision for Depreciation	4,242,576	3,946,805
	<u>10,172,027</u>	<u>10,202,235</u>
Nuclear Fuel, Net	184,161	179,529
Construction Work in Progress	472,512	381,247
Leased Property, Net	174,565	194,702
<b>NET UTILITY PLANT</b>	<u>11,003,265</u>	<u>10,957,713</u>

**CURRENT ASSETS**

Cash and Temporary Cash Investments	46,970	46,923
Accounts Receivable, Net		
Customers	96,987	122,581
Other	49,854	47,768
Inventories, at Average Cost		
Fossil Fuel	72,732	67,040
Materials and Supplies	118,230	142,132
Deferred Income Taxes	12,002	30,185
Other	58,069	58,205
<b>TOTAL CURRENT ASSETS</b>	<u>454,844</u>	<u>514,834</u>

**DEFERRED DEBITS AND OTHER ASSETS**

Recoverable Deferred Income Taxes	2,138,079	2,297,368
Deferred Limerick Costs	413,885	433,605
Deferred Non-Pension Postretirement Benefit Costs	261,912	44,691
Investments	236,587	218,636
Loss on Reacquired Debt	320,879	343,004
Other	263,308	222,476
<b>TOTAL DEFERRED DEBITS AND OTHER ASSETS</b>	<u>3,634,650</u>	<u>3,559,780</u>
<b>TOTAL</b>	<u>\$15,092,759</u>	<u>\$ 15,032,327</u>

See Notes to Consolidated Financial Statements.

(THOUSANDS OF DOLLARS)

DECEMBER 31,

1994

1993

**Capitalization and Liabilities****CAPITALIZATION**

## Common Shareholders' Equity

Common Stock

\$ 3,490,728 \$ 3,488,477

Other Paid-In Capital

1,271 1,214

Retained Earnings

810,507 773,727

4,302,506 4,263,418

## Preferred and Preference Stock

Without Mandatory Redemption

277,472 422,472

With Mandatory Redemption

92,700 186,500

## Minority Interest in Preferred Securities of Subsidiary

221,250 —

## Long-Term Debt

4,785,631 4,884,343**TOTAL CAPITALIZATION**9,679,559 9,756,733**CURRENT LIABILITIES**

## Notes Payable, Bank

11,499 119,350

## Long-Term Debt Due Within One Year

201,213 252,263

## Capital Lease Obligations Due Within One Year

60,476 60,500

## Accounts Payable

308,832 242,239

## Taxes Accrued

87,185 24,939

## Deferred Energy Costs

15,486 48,691

## Interest Accrued

93,159 97,540

## Dividends Payable

13,096 18,345

## Other

85,649 90,710

**TOTAL CURRENT LIABILITIES**878,595 954,577**DEFERRED CREDITS AND OTHER LIABILITIES**

## Capital Lease Obligations

114,089 134,202

## Deferred Income Taxes

3,225,915 3,386,136

## Unamortized Investment Tax Credits

374,100 386,162

## Pension Obligation for Early Retirement Plans

238,250 135,286

## Non-Pension Postretirement Benefits Obligation

354,458 51,781

## Other

227,793 227,450

**TOTAL DEFERRED CREDITS AND OTHER LIABILITIES**4,534,605 4,321,017**COMMITMENTS AND CONTINGENCIES (NOTES 2 AND 3)****TOTAL**\$ 15,092,759 \$ 15,032,327*See Notes to Consolidated Financial Statements.*

# Consolidated Balance Sheets

B-1

At December 31,

1996

1995

Thousands of Dollars

## Assets

### Utility Plant, at Original Cost

Electric	\$ 13,622,380	\$ 13,441,880
Gas	1,005,507	954,180
Common	317,065	299,899
	<u>14,944,952</u>	<u>14,695,959</u>
Less Accumulated Provision for Depreciation	5,046,950	4,623,707
	<u>9,898,002</u>	<u>10,072,252</u>
Nuclear Fuel, net	199,579	191,084
Construction Work in Progress	661,871	494,194
Leased Property, net	182,088	180,425
Net Utility Plant	<u>10,941,540</u>	<u>10,937,955</u>

### Current Assets

Cash and Temporary Cash Investments	29,235	20,602
Accounts Receivable, net		
Customers	19,159	75,220
Other	74,377	71,997
Inventories, at average cost		
Fossil Fuel	84,633	78,260
Materials and Supplies	119,743	123,387
Deferred Energy Costs-Gas	30,013	(3,722)
Other	63,234	60,868
Total Current Assets	<u>420,394</u>	<u>426,612</u>

### Deferred Debits and Other Assets

Recoverable Deferred Income Taxes	2,325,721	2,425,311
Deferred Limerick Costs	361,762	390,433
Deferred Non-Pension Postretirement Benefits Costs	233,492	248,085
Deferred Energy Costs-Electric	92,021	59,605
Investments	432,574	318,448
Loss on Reacquired Debt	283,853	308,577
Other	169,262	193,479
Total Deferred Debits and Other Assets	<u>3,898,685</u>	<u>3,943,938</u>

### Total Assets

\$ 15,260,619	\$ 15,308,505
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See Notes to Consolidated Financial Statements.

## Consolidated Balance Sheets (Continued)

At December 31,	1998	1995
	<i>Thousands of Dollars</i>	
<b>Capitalization and Liabilities</b>		
<b>Capitalization</b>		
Common Shareholders' Equity		
Common Stock	\$ 3,517,614	\$ 3,506,313
Other Paid-In Capital	1,326	1,326
Retained Earnings	1,127,041	1,023,708
	<u>4,645,981</u>	<u>4,531,347</u>
Preferred and Preference Stock		
Without Mandatory Redemption	199,367	199,367
With Mandatory Redemption	92,700	92,700
Company Obligated Mandatorily Redeemable Preferred Securities of a Partnership, which holds Solely Subordinated Debentures of the Company	302,182	302,282
Long-Term Debt	3,935,514	4,198,283
Total Capitalization	<u>9,175,744</u>	<u>9,323,979</u>
<b>Current Liabilities</b>		
Notes Payable, Bank	287,500	
Long-Term Debt Due Within One Year	283,303	401,003
Capital Lease Obligations Due Within One Year	49,347	60,320
Accounts Payable	212,966	299,731
Taxes Accrued	71,482	107,621
Interest Accrued	82,006	88,047
Dividends Payable	22,407	20,722
Other	94,353	74,847
Total Current Liabilities	<u>1,103,364</u>	<u>1,052,291</u>
<b>Deferred Credits and Other Liabilities</b>		
Capital Lease Obligations	132,741	120,105
Deferred Income Taxes	3,745,242	3,685,534
Unamortized Investment Tax Credits	336,132	351,569
Pension Obligation	224,454	216,283
Non-Pension Postretirement Benefits Obligation	315,058	326,251
Other	227,884	232,493
Total Deferred Credits and Other Liabilities	<u>4,981,511</u>	<u>4,932,235</u>
<b>Commitments and Contingencies (Notes 3 and 4)</b>		
<b>Total Capitalization and Liabilities</b>	<b>\$ 15,260,619</b>	<b>\$ 15,308,505</b>

See Notes to Consolidated Financial Statements.

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

Attachment G-5b

OPERATING REVENUE

	Sales of Electricity:	
440	Residential _____	\$1,312,560
442	Commercial & Industrial _____	\$1,809,201
444	Public Street and Highway Lighting _____	\$33,978
446	Sales to Railroads and Railways _____	\$40,468
447	Sales for Resale _____	\$293,826
448	Interdepartmental Sales _____	\$6,820
	Total Sales of Electricity _____	<u>\$3,496,853</u>
	Other Operating Revenues:	
450	Forfeited Discounts _____	\$12,246
451	Miscellaneous Service Revenues _____	\$3,174
454	Rent from Electric Property _____	\$13,197
456	Other Electric Revenues _____	\$49,776
	Total Other Operating Revenues _____	<u>\$78,393</u>
	Total Electric Operating Revenues _____	<u>\$3,575,246</u>

OPERATING EXPENSES

401	Operation and Maintenance Expense:	
	Power Production _____	\$1,105,114
	Transmission _____	\$29,273
	Distribution _____	\$134,372
	Customer Accounts _____	\$126,021
	Customer Service & Information _____	\$10,593
	Sales _____	\$7,091
	Administrative and General Expense _____	\$205,205
	Total Operation and Maintenance Expense _____	<u>\$1,617,669</u>
403	Depreciation Expense _____	\$370,362
404	Amortization of Limited-Term Electric Plant _____	\$2,183
405	Amortization of Other Electric Plant _____	\$22,630
407	Amortization of Prop Losses, Unrec Plant _____	\$1,458
	Total Depreciation and Amortization _____	<u>\$396,633</u>
	Taxes	
408.1	Taxes Other Than Income Taxes _____	\$270,471
409.1	Income Taxes _____	\$178,125
410.1	Provision for Deferred Income Taxes _____	\$157,821
411.1	Inc. Taxes Deferred - Other _____	(\$52,220)
411.2	Prov. for Def. Inc. Tax - cr, Other Inc _____	\$0
411.4	Investment Tax Credit Adjustments _____	\$44,030
	Total Taxes _____	<u>\$598,227</u>
411.6&7	Gain or Loss from Disposition of Util Plant _____	(\$853)
411.8	Gains from Disposition of Allowances _____	\$0
	Total Operating Expenses _____	<u>\$2,611,676</u>
	Operating Income _____	\$963,570

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

I. POWER PRODUCTION EXPENSES  
 STEAM POWER GENERATION

OPERATION

500	Operation Supervision _____	\$12,915
501	Fuel _____	\$192,600
502	Steam Expenses _____	\$24,355
505	Electric Expenses _____	\$5,053
506	Miscellaneous Steam Power Expenses _	\$24,236
507	Rents _____	<u>\$19,239</u>
	Total Operation _____	\$278,398

MAINTENANCE

510	Maintenance Supervision & Engineering	\$7,624
511	Maintenance of Structures _____	\$8,995
512	Maintenance of Boiler Plant _____	\$43,397
513	Maintenance of Electric Plant _____	\$14,108
514	Maintenance of Misc Steam Plant _____	<u>\$6,315</u>
	Total Maintenance _____	\$80,439

Total Power Production Exp - Steam Power \$358,837

NUCLEAR POWER GENERATION

OPERATION

517	Operation Supervision and Engineering _	\$93,104
518	Fuel _____	\$162,496
519	Coolants and Water _____	\$12,619
520	Steam Expenses _____	\$40,474
523	Electric Expenses _____	\$3,762
524	Miscellaneous Nuclear Power Expenses_	\$83,437
525	Rents _____	<u>\$20,551</u>
	Total Operation _____	\$416,443

MAINTENANCE

528	Maintenance Supervision and Engineering	\$24,404
529	Maintenance of Structures _____	\$11,018
530	Maintenance of Reactor Plant Equipment	\$71,924
531	Maintenance of Electric Plant _____	\$35,508
532	Maintenance of Misc Nuclear Plant _____	<u>\$16,717</u>
	Total Maintenance _____	\$159,571

Total Power Production Exp - Nuclear \$576,014

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

HYDRAULIC POWER GENERATION

OPERATION

535	Operation Supervision and Engineering	\$515
536	Water and Power	\$1,529
537	Hydraulic Expenses	\$1,306
538	Electric Expenses	\$824
539	Miscellaneous Hydraulic Power Gen Exp	\$367
540	Rents	(\$648)
	Total Operation	<u>\$3,893</u>

MAINTENANCE

541	Maintenance Supervision and Engineering	\$162
542	Maintenance of Structures	\$256
543	Maint Reservoirs, Dams & Waterways	\$271
544	Maintenance of Electric Plant	\$1,825
545	Maintenance of Misc Hydraulic Plant	\$166
	Total Maintenance	<u>\$2,680</u>

Total Power Production Exp - Hydraulic \$6,573

OTHER POWER GENERATION

OPERATION

546	Operation Supervision and Engineering	\$965
547	Fuel	\$3,698
548	Generation Expenses	\$883
549	Miscellaneous Other Power Gen Exp	\$2,258
550	Rents	\$172
	Total Operation	<u>\$7,976</u>

MAINTENANCE

551	Maintenance Supervision & Engineering	\$644
552	Maintenance of Structures	\$896
553	Maint of Generating and Electric Plant	\$5,112
554	Maint of Miscellaneous Other Power	\$71
	Total Maintenance	<u>\$6,723</u>

Total Power Production Exp - Other Pwr \$14,699

OTHER POWER SUPPLY EXPENSES

555	Purchased Power	\$160,392
556	System Control and Load Dispatching	\$7,901
557	Other Expenses	(\$19,302)
	Total Other Power Supply Expenses	<u>\$148,991</u>

Total Power Production Expenses \$1,105,114

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

TRANSMISSION EXPENSES

OPERATION

560	Operation Supervision and Engineering	\$714
561	Load Dispatching	\$2,289
562	Station Expenses	\$822
563	Overhead Line Expenses	\$306
564	Underground Line Expenses	\$306
566	Miscellaneous Transmission Expenses	\$3,665
567	Rents	\$5,568
	Total Operation	<u>\$13,670</u>

MAINTENANCE

568	Maintenance Supervision and Engineering	\$409
569	Maintenance of Structures	\$392
570	Maintenance of Station Equipment	\$9,174
571	Maintenance of Overhead Lines	\$4,326
572	Maintenance of Underground Lines	\$1,302
573	Maintenance of Misc Transmission Plant	\$0
	Total Maintenance	<u>\$15,603</u>

Total Transmission Expenses \$29,273

DISTRIBUTION EXPENSES

OPERATION

580	Operation Supervision and Engineering	\$5,070
581	Load Dispatching	\$2,750
582	Station Expenses	\$5,483
583	Overhead Line Expenses	\$9,027
584	Underground Line Expenses	\$3,029
585	Street Lighting and Signal System Exp	\$418
586	Meter Expenses	\$4,580
587	Customer Installation Expenses	\$3,573
588	Miscellaneous Distribution Expenses	\$20,406
589	Rents	\$5,348
	Total Operation	<u>\$59,684</u>

MAINTENANCE

590	Maintenance Supervision and Engineering	\$2,701
591	Maintenance of Structures	\$1,284
592	Maintenance of Station Equipment	\$9,455
593	Maintenance of Overhead Lines	\$37,365
594	Maintenance of Underground Lines	\$14,673
595	Maintenance of Line Transformers	\$2,977
596	Maint of Street Lighting & Signal System	\$2,027
597	Maintenance of Meters	\$2,099
598	Maintenance of Misc Distribution Plant	\$2,107
	Total Maintenance	<u>\$74,688</u>
	Total Distribution Expenses	<u>\$134,372</u>

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

IV CUSTOMER ACCOUNTS EXPENSES

OPERATION

901	Supervision _____	\$2,778
902	Meter Reading Expenses _____	\$12,027
903	Customer Records and Collection _____	\$45,645
904	Uncollectible Accounts _____	\$64,869
905	Misc Customer Accounts Expenses _____	\$702
	Total Customer Accounts Expenses _____	\$126,021

V CUSTOMER SERVICE & INFO EXP

OPERATION

907	Supervision _____	\$1,136
908	Customer Assistance Expenses _____	\$6,934
909	Info & Instructional Advertising Expenses _	\$1,216
910	Misc Cust Serv & Information Expenses _	\$1,307
	Total Cust Serv & Information Expenses _	\$10,593

VI SALES EXPENSES

OPERATION

911	Supervision _____	\$751
912	Demonstrating and Selling Expenses ____	\$5,718
913	Advertising Expenses _____	\$621
916	Miscellaneous Sales Expenses _____	\$1
	Total Sales Expenses _____	\$7,091

VII ADMINISTRATIVE & GENERAL EXP

OPERATION

920	Administrative and General Salaries _____	\$50,488
921	Office Supplies and Expenses _____	\$38,825
923	Outside Services Employed _____	\$8,212
924	Property Insurance _____	\$13,265
925	Injuries and Damages _____	\$22,606
926	Employee Pensions and Benefits _____	\$58,801
928	Regulatory Commission Expenses _____	\$5,326
929	Duplicate Charges - Credit _____	(\$2,910)
930	General Advertising and Miscellaneous _	\$9,487
931	Rents _____	\$0
	Total Operation _____	\$204,100

MAINTENANCE

932	Maintenance of General Plant _____	\$0
935	Maintenance of General Plant _____	\$1,105
	Total Administrative and General Expenses	\$205,205

VIII TOTAL OPERATION AND MAINT EXP

\$1,617,669

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

IX DEPRECIATION AND AMORTIZATION

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

TAXES OTHER THAN INCOME TAXES

State and Local

Gross Receipts	\$137,227
Capital Stock - Pennsylvania	35,877
Real Estate - State	64,003
Real Estate - Local	3,647
Unemployment Compensation	1,291
Philadelphia Realty Occupancy	1,070
Other	310

Total State and Local \$243,425

Federal

Old Age Benefits	\$26,334
Superfund Tax	647
Unemployment Compensation	388
Telephone and Telegraph	
Other	(323)

Total Federal \$27,046

Total Taxes Other Than Income \$270,471

INCOME TAXES

Current

Federal	\$110,286
Pennsylvania	65,672
New Jersey	1,817
Maryland	350

Total Current Income Taxes \$178,125

Deferred

Fuel	\$8,701
Liberalized Depreciation	74,770
Other Deferred Debits	74,350
Other Deferred Credits	(52,220)
Investment Tax Credit Utilized	56,778
Amortization of Investment Tax Credit	(12,748)

Total Deferred Income Taxes \$149,631

Total Income Taxes \$327,756

TOTAL ALL TAXES \$598,227

XII TOTAL OPERATING EXPENSES (B-8)

\$2,611,676

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

OPERATING REVENUE

	Sales of Electricity:	
440	Residential _____	\$1,327,533
442	Commercial & Industrial _____	\$1,815,647
444	Public Street and Highway Lighting _____	\$33,894
446	Sales to Railroads and Railways _____	\$41,919
447	Sales for Resale _____	\$316,020
448	Interdepartmental Sales _____	\$6,082
	Total Sales of Electricity _____	<u>\$3,541,095</u>
	Other Operating Revenues:	
450	Forfeited Discounts _____	\$11,080
451	Miscellaneous Service Revenues _____	\$2,634
454	Rent from Electric Property _____	\$13,507
456	Other Electric Revenues _____	\$25,246
	Total Other Operating Revenues _____	<u>\$52,467</u>
	Total Electric Operating Revenues _____	<u>\$3,593,562</u>

OPERATING EXPENSES

401	Operation and Maintenance Expense:	
	Power Production _____	\$1,092,718
	Transmission _____	\$31,667
	Distribution _____	\$133,153
	Customer Accounts _____	\$133,937
	Customer Service & Information _____	\$13,288
	Sales _____	\$5,797
	Administrative and General Expense _____	\$511,406
	Total Operation and Maintenance Expense _____	<u>\$1,921,966</u>
403	Depreciation Expense _____	\$380,695
404	Amortization of Limited-Term Electric Plant _____	\$6,383
405	Amortization of Other Electric Plant _____	\$22,630
407	Amortization of Prop Losses, Unrec Plant _____	\$1,664
	Total Depreciation and Amortization _____	<u>\$411,372</u>
	Taxes	
408.1	Taxes Other Than Income Taxes _____	\$279,590
409.1	Income Taxes _____	\$221,252
410.1	Provision for Deferred Income Taxes _____	\$127,425
411.1	Inc. Taxes Deferred - Other _____	(\$163,257)
411.2	Prov. for Def. Inc. Tax - cr, Other Inc _____	\$0
411.4	Investment Tax Credit Adjustments _____	\$28,583
	Total Taxes _____	<u>\$493,593</u>
411.6&7	Gain or Loss from Disposition of Util Plant _____	(\$1,478)
411.8	Gains from Disposition of Allowances _____	\$0
	Total Operating Expenses _____	<u>\$2,825,453</u>
	Operating Income _____	\$768,109

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

I. POWER PRODUCTION EXPENSES  
 STEAM POWER GENERATION

OPERATION		
500	Operation Supervision _____	\$16,500
501	Fuel _____	\$216,110
502	Steam Expenses _____	\$29,408
505	Electric Expenses _____	\$3,692
506	Miscellaneous Steam Power Expenses _	\$17,114
507	Rents _____	<u>\$19,235</u>
	Total Operation _____	\$302,059

MAINTENANCE		
510	Maintenance Supervision & Engineering	\$8,465
511	Maintenance of Structures _____	\$6,333
512	Maintenance of Boiler Plant _____	\$38,054
513	Maintenance of Electric Plant _____	\$15,560
514	Maintenance of Misc Steam Plant _____	<u>\$5,457</u>
	Total Maintenance _____	\$73,869

Total Power Production Exp - Steam Power \$375,928

NUCLEAR POWER GENERATION

OPERATION		
517	Operation Supervision and Engineering _	\$88,960
518	Fuel _____	\$157,038
519	Coolants and Water _____	\$8,893
520	Steam Expenses _____	\$34,337
523	Electric Expenses _____	\$728
524	Miscellaneous Nuclear Power Expenses_	\$120,113
525	Rents _____	<u>\$18,762</u>
	Total Operation _____	\$428,831

MAINTENANCE		
528	Maintenance Supervision and Engineering	\$17,749
529	Maintenance of Structures _____	\$8,767
530	Maintenance of Reactor Plant Equipment	\$31,738
531	Maintenance of Electric Plant _____	\$19,108
532	Maintenance of Misc Nuclear Plant _____	<u>\$45,240</u>
	Total Maintenance _____	\$122,602

Total Power Production Exp - Nuclear \$551,433

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

HYDRAULIC POWER GENERATION

OPERATION

535	Operation Supervision and Engineering ____	\$141
536	Water and Power _____	\$729
537	Hydraulic Expenses _____	\$2,310
538	Electric Expenses _____	\$0
539	Miscellaneous Hydraulic Power Gen Exp	\$70
540	Rents _____	(\$644)
	Total Operation _____	\$2,606

MAINTENANCE

541	Maintenance Supervision and Engineering	\$224
542	Maintenance of Structures _____	\$53
543	Maint Reservoirs, Dams & Waterways ____	\$148
544	Maintenance of Electric Plant _____	\$1,260
545	Maintenance of Misc Hydraulic Plant ____	\$530
	Total Maintenance _____	\$2,215

Total Power Production Exp - Hydraulic

\$4,821

OTHER POWER GENERATION

OPERATION

546	Operation Supervision and Engineering ____	\$915
547	Fuel _____	\$6,002
548	Generation Expenses _____	\$581
549	Miscellaneous Other Power Gen Exp ____	\$1,226
550	Rents _____	\$172
	Total Operation _____	\$8,896

MAINTENANCE

551	Maintenance Supervision & Engineering	\$1,289
552	Maintenance of Structures _____	\$813
553	Maint of Generating and Electric Plant ____	\$3,855
554	Maint of Miscellaneous Other Power ____	\$197
	Total Maintenance _____	\$6,154

Total Power Production Exp - Other Pwr

\$15,050

OTHER POWER SUPPLY EXPENSES

555	Purchased Power _____	\$169,557
556	System Control and Load Dispatching ____	\$9,413
557	Other Expenses _____	(\$33,484)
	Total Other Power Supply Expenses _____	\$145,486

Total Power Production Expenses \_\_\_\_\_

\$1,092,718

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

TRANSMISSION EXPENSES

OPERATION

560	Operation Supervision and Engineering	\$1,451
561	Load Dispatching	\$2,766
562	Station Expenses	\$564
563	Overhead Line Expenses	\$508
564	Underground Line Expenses	\$145
566	Miscellaneous Transmission Expenses	\$2,684
567	Rents	\$6,150
	Total Operation	<u>\$14,268</u>

MAINTENANCE

568	Maintenance Supervision and Engineering	\$1
569	Maintenance of Structures	\$134
570	Maintenance of Station Equipment	\$10,482
571	Maintenance of Overhead Lines	\$5,128
572	Maintenance of Underground Lines	\$931
573	Maintenance of Misc Transmission Plant	\$723
	Total Maintenance	<u>\$17,399</u>
	Total Transmission Expenses	\$31,667

DISTRIBUTION EXPENSES

OPERATION

580	Operation Supervision and Engineering	\$5,657
581	Load Dispatching	\$2,895
582	Station Expenses	\$5,048
583	Overhead Line Expenses	\$9,459
584	Underground Line Expenses	\$5,819
585	Street Lighting and Signal System Exp	\$206
586	Meter Expenses	\$688
587	Customer Installation Expenses	\$1,842
588	Miscellaneous Distribution Expenses	\$15,479
589	Rents	\$3,275
	Total Operation	<u>\$50,368</u>

MAINTENANCE

590	Maintenance Supervision and Engineering	\$1,123
591	Maintenance of Structures	\$195
592	Maintenance of Station Equipment	\$12,019
593	Maintenance of Overhead Lines	\$49,390
594	Maintenance of Underground Lines	\$16,726
595	Maintenance of Line Transformers	\$575
596	Maint of Street Lighting & Signal System	\$1,462
597	Maintenance of Meters	\$832
598	Maintenance of Misc Distribution Plant	\$463
	Total Maintenance	<u>\$82,785</u>
	Total Distribution Expenses	\$133,153

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

**IV CUSTOMER ACCOUNTS EXPENSES**

**OPERATION**

901	Supervision _____	\$247
902	Meter Reading Expenses _____	\$10,646
903	Customer Records and Collection _____	\$38,590
904	Uncollectible Accounts _____	\$73,892
905	Misc Customer Accounts Expenses _____	\$10,562
	Total Customer Accounts Expenses _____	<u>\$133,937</u>

**V CUSTOMER SERVICE & INFO EXP**

**OPERATION**

907	Supervision _____	\$47
908	Customer Assistance Expenses _____	\$5,863
909	Info & Instructional Advertising Expenses _____	\$1,801
910	Misc Cust Serv & Information Expenses _____	\$5,577
	Total Cust Serv & Information Expenses _____	<u>\$13,288</u>

**VI SALES EXPENSES**

**OPERATION**

911	Supervision _____	\$113
912	Demonstrating and Selling Expenses _____	\$5,356
913	Advertising Expenses _____	\$318
916	Miscellaneous Sales Expenses _____	\$10
	Total Sales Expenses _____	<u>\$5,797</u>

**VII ADMINISTRATIVE & GENERAL EXP**

**OPERATION**

920	Administrative and General Salaries _____	\$131,844
921	Office Supplies and Expenses _____	\$68,646
923	Outside Services Employed _____	\$16,939
924	Property Insurance _____	\$12,376
925	Injuries and Damages _____	\$19,458
926	Employee Pensions and Benefits _____	\$247,640
928	Regulatory Commission Expenses _____	\$5,286
929	Duplicate Charges - Credit _____	(\$4,043)
930	General Advertising and Miscellaneous _____	\$11,955
931	Rents _____	\$55
	Total Operation _____	<u>\$510,156</u>

**MAINTENANCE**

932	Maintenance of General Plant _____	\$0
935	Maintenance of General Plant _____	\$1,250
	Total Administrative and General Expenses _____	<u>\$511,406</u>

**VIII TOTAL OPERATION AND MAINT EXP**

\$1,921,966

**IX DEPRECIATION AND AMORTIZATION**

940	Depreciation _____	\$380,695
943	Amortization of Other Electric Plant _____	\$30,677
	Total Depreciation and Amortization _____	<u>\$411,372</u>

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

X TAXES

TAXES OTHER THAN INCOME TAXES

State and Local

Gross Receipts	\$139,917
Capital Stock - Pennsylvania	36,996
Real Estate - State	65,500
Real Estate - Local	6,841
Unemployment Compensation	3,646
Philadelphia Realty Occupancy	1,240
Other	173

Total State and Local \$254,313

Federal

Old Age Benefits	\$23,666
Superfund Tax	1,224
Unemployment Compensation	378
Telephone and Telegraph	(24)
Other	33

Total Federal \$25,277

Total Taxes Other Than Income \$279,590

INCOME TAXES

Current

Federal	\$148,907
Pennsylvania	69,752
New Jersey	2,204
Maryland	388

Total Current Income Taxes \$221,251

Deferred

Fuel	\$13,766
Liberalized Depreciation	82,338
Other Deferred Debits	26,488
Other Deferred Credits	(158,424)
Investment Tax Credit Utilized	42,425
Amortization of Investment Tax Credit	(13,841)

Total Deferred Income Taxes (\$7,248)

Total Income Taxes \$214,003

TOTAL ALL TAXES \$493,593

Gain or Loss from Disposition of Util Plant (\$1,478)

Gains from Disposition of Allowances \$0

XII TOTAL OPERATING EXPENSES (B-8) \$2,825,453

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

OPERATING REVENUE

	Sales of Electricity:	
440	Residential _____	\$1,381,593
442	Commercial & Industrial _____	\$1,869,740
444	Public Street and Highway Lighting _____	\$34,257
446	Sales to Railroads and Railways _____	\$45,234
447	Sales for Resale _____	\$366,642
448	Interdepartmental Sales _____	\$5,711
	Total Sales of Electricity _____	<u>\$3,703,177</u>

	Other Operating Revenues:	
450	Forfeited Discounts _____	\$9,949
451	Miscellaneous Service Revenues _____	\$2,226
454	Rent from Electric Property _____	\$13,231
456	Other Electric Revenues _____	\$24,883
	Total Other Operating Revenues _____	<u>\$50,289</u>
	Total Electric Operating Revenues _____	\$3,753,466

OPERATING EXPENSES

401	Operation and Maintenance Expense:	
	Power Production _____	\$1,119,541
	Transmission _____	\$32,463
	Distribution _____	\$129,910
	Customer Accounts _____	\$119,593
	Customer Service & Information _____	\$8,417
	Sales _____	\$6,541
	Administrative and General Expense _____	\$324,431
	Total Operation and Maintenance Expense _____	<u>\$1,740,896</u>

403	Depreciation Expense _____	\$394,681
404	Amortization of Limited-Term Electric Plant _____	\$8,735
405	Amortization of Other Electric Plant _____	\$22,639
407	Amortization of Prop Losses, Unrec Plant _____	\$1,877
	Total Depreciation and Amortization _____	<u>\$427,932</u>

	Taxes	
408.1	Taxes Other Than Income Taxes _____	\$281,719
409.1	Income Taxes _____	\$202,497
410.1	Provision for Deferred Income Taxes _____	\$192,496
411.1	Inc. Taxes Deferred - Other _____	\$1,165
411.2	Prov. for Def. Inc. Tax - cr, Other Inc _____	\$0
411.4	Investment Tax Credit Adjustments _____	(\$21,090)
	Total Taxes _____	<u>\$656,787</u>
411.6&7	Gain or Loss from Disposition of Util Plant _____	(\$403)
411.8	Gains from Disposition of Allowances _____	\$0
	Total Operating Expenses _____	\$2,825,212

	Operating Income _____	\$928,254
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PECO Energy Company - Electric Operations  
 OPERATING EXPENSES  
 12 MONTHS ENDING DECEMBER 31, 1995  
 (Thousand \$)

I. POWER PRODUCTION EXPENSES  
 STEAM POWER GENERATION

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

NUCLEAR POWER GENERATION

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

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

HYDRAULIC POWER GENERATION

OPERATION

535	Operation Supervision and Engineering ___	\$1,023
536	Water and Power _____	\$964
537	Hydraulic Expenses _____	\$1,537
538	Electric Expenses _____	\$0
539	Miscellaneous Hydraulic Power Gen Exp	\$11
540	Rents _____	(\$643)
	Total Operation _____	\$2,892

MAINTENANCE

541	Maintenance Supervision and Engineering	\$476
542	Maintenance of Structures _____	\$22
543	Maint Reservoirs, Dams & Waterways ___	\$47
544	Maintenance of Electric Plant _____	\$892
545	Maintenance of Misc Hydraulic Plant ___	\$685
	Total Maintenance _____	\$2,122

Total Power Production Exp - Hydraulic

\$5,014

OTHER POWER GENERATION

OPERATION

546	Operation Supervision and Engineering ___	\$655
547	Fuel _____	\$9,804
548	Generation Expenses _____	\$560
549	Miscellaneous Other Power Gen Exp ____	\$379
550	Rents _____	\$172
	Total Operation _____	\$11,570

MAINTENANCE

551	Maintenance Supervision & Engineering	\$723
552	Maintenance of Structures _____	\$1,013
553	Maint of Generating and Electric Plant ___	\$2,706
554	Maint of Miscellaneous Other Power ____	\$121
	Total Maintenance _____	\$4,563

Total Power Production Exp - Other Pwr

\$16,133

OTHER POWER SUPPLY EXPENSES

555	Purchased Power _____	\$339,907
556	System Control and Load Dispatching ___	\$7,897
557	Other Expenses _____	(\$90,811)
	Total Other Power Supply Expenses ____	\$256,993

Total Power Production Expenses \_\_\_\_\_

\$1,119,541

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

**TRANSMISSION EXPENSES**

**OPERATION**

560	Operation Supervision and Engineering ___	\$3,223
561	Load Dispatching _____	\$2,897
562	Station Expenses _____	\$1,125
563	Overhead Line Expenses _____	\$852
564	Underground Line Expenses _____	\$75
566	Miscellaneous Transmission Expenses ___	\$3,485
567	Rents _____	\$4,449
	<b>Total Operation _____</b>	<b>\$16,106</b>

**MAINTENANCE**

568	Maintenance Supervision and Engineering	\$0
569	Maintenance of Structures _____	\$210
570	Maintenance of Station Equipment _____	\$8,914
571	Maintenance of Overhead Lines _____	\$5,348
572	Maintenance of Underground Lines _____	\$1,764
573	Maintenance of Misc Transmission Plant	\$121
	<b>Total Maintenance _____</b>	<b>\$16,357</b>

Total Transmission Expenses \_\_\_\_\_ **\$32,463**

**DISTRIBUTION EXPENSES**

**OPERATION**

580	Operation Supervision and Engineering ___	\$5,105
581	Load Dispatching _____	\$3,875
582	Station Expenses _____	\$5,293
583	Overhead Line Expenses _____	\$10,061
584	Underground Line Expenses _____	\$6,066
585	Street Lighting and Signal System Exp ___	\$155
586	Meter Expenses _____	\$871
587	Customer Installation Expenses _____	\$2,415
588	Miscellaneous Distribution Expenses _____	\$19,916
589	Rents _____	\$6,072
	<b>Total Operation _____</b>	<b>\$59,829</b>

**MAINTENANCE**

590	Maintenance Supervision and Engineering	\$5,527
591	Maintenance of Structures _____	\$329
592	Maintenance of Station Equipment _____	\$12,228
593	Maintenance of Overhead Lines _____	\$36,823
594	Maintenance of Underground Lines _____	\$13,031
595	Maintenance of Line Transformers _____	\$318
596	Maint of Street Lighting & Signal System	\$732
597	Maintenance of Meters _____	\$318
598	Maintenance of Misc Distribution Plant ___	\$775
	<b>Total Maintenance _____</b>	<b>\$70,081</b>
	<b>Total Distribution Expenses _____</b>	<b>\$129,910</b>

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

**IV CUSTOMER ACCOUNTS EXPENSES**

OPERATION

901	Supervision _____	\$231
902	Meter Reading Expenses _____	\$9,892
903	Customer Records and Collection _____	\$37,371
904	Uncollectible Accounts _____	\$65,262
905	Misc Customer Accounts Expenses _____	\$6,837
	<b>Total Customer Accounts Expenses _____</b>	<b>\$119,593</b>

**V CUSTOMER SERVICE & INFO EXP**

OPERATION

907	Supervision _____	\$7
908	Customer Assistance Expenses _____	\$3,935
909	Info & Instructional Advertising Expenses _____	\$856
910	Misc Cust Serv & Information Expenses _____	\$3,619
	<b>Total Cust Serv &amp; Information Expenses _____</b>	<b>\$8,417</b>

**VI SALES EXPENSES**

OPERATION

911	Supervision _____	\$57
912	Demonstrating and Selling Expenses _____	\$6,100
913	Advertising Expenses _____	\$334
916	Miscellaneous Sales Expenses _____	\$50
	<b>Total Sales Expenses _____</b>	<b>\$6,541</b>

**VII ADMINISTRATIVE & GENERAL EXP**

OPERATION

920	Administrative and General Salaries _____	\$92,576
921	Office Supplies and Expenses _____	\$92,397
923	Outside Services Employed _____	\$12,885
924	Property Insurance _____	\$8,640
925	Injuries and Damages _____	\$15,362
926	Employee Pensions and Benefits _____	\$93,147
928	Regulatory Commission Expenses _____	\$5,698
929	Duplicate Charges - Credit _____	(\$3,638)
930	General Advertising and Miscellaneous _____	\$7,111
931	Rents _____	\$11
	<b>Total Operation _____</b>	<b>\$324,189</b>

MAINTENANCE

932	Maintenance of General Plant _____	\$0
935	Maintenance of General Plant _____	\$242
	<b>Total Administrative and General Expenses _____</b>	<b>\$324,431</b>

**VIII TOTAL OPERATION AND MAINT EXP**

\$1,740,896

**IX DEPRECIATION AND AMORTIZATION**

940	Depreciation _____	\$394,681
943	Amortization of Other Electric Plant _____	\$33,251
	<b>Total Depreciation and Amortization _____</b>	<b>\$427,932</b>

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

X TAXES

TAXES OTHER THAN INCOME TAXES

State and Local

Gross Receipts	\$144,080
Capital Stock - Pennsylvania	38,858
Real Estate - State	62,583
Real Estate - Local	5,327
Unemployment Compensation	2,597
Philadelphia Realty Occupancy	932
Other	3,046
Total State and Local	\$257,423

Federal

Old Age Benefits	\$23,410
Superfund Tax	378
Unemployment Compensation	297
Telephone and Telegraph	102
Other	109
Total Federal	\$24,296

Total Taxes Other Than Income \$281,719

INCOME TAXES

Current

Federal	\$134,600
Pennsylvania	62,220
New Jersey	4,619
Maryland	1,058
Total Current Income Taxes	\$202,497

Deferred

Fuel	\$38,213
Liberalized Depreciation	26,723
Other Deferred Debits	121,302
Other Deferred Credits	7,423
Investment Tax Credit Utilized	(8,075)
Amortization of Investment Tax Credit	(13,015)
Total Deferred Income Taxes	\$172,571

Total Income Taxes \$375,068

TOTAL ALL TAXES \$656,787

Gain or Loss from Disposition of Util Plant	(\$403)
Gains from Disposition of Allowances	\$0

XII TOTAL OPERATING EXPENSES (B-8) \$2,825,212

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

B-12

OPERATING REVENUE

	Sales of Electricity:	
440	Residential _____	\$1,366,398
442	Commercial & Industrial _____	\$1,824,678
444	Public Street and Highway Lighting _____	\$32,815
446	Sales to Railroads and Railways _____	\$46,979
447	Sales for Resale _____	\$522,952
448	Interdepartmental Sales _____	\$5,865
	Total Sales of Electricity _____	<u>\$3,799,687</u>
	Other Operating Revenues:	
450	Forfeited Discounts _____	\$10,536
451	Miscellaneous Service Revenues _____	\$2,574
454	Rent from Electric Property _____	\$16,988
456	Other Electric Revenues _____	\$23,531
	Total Other Operating Revenues _____	<u>\$53,629</u>
	Total Electric Operating Revenues _____	<u>\$3,853,316</u>

OPERATING EXPENSES

401	Operation and Maintenance Expense:	
	Power Production _____	\$1,338,258
	Transmission _____	\$39,534
	Distribution _____	\$132,635
	Customer Accounts _____	\$137,488
	Customer Service & Information _____	\$24,844
	Sales _____	\$12,269
	Administrative and General Expense _____	\$301,098
	Total Operation and Maintenance Expense _____	<u>\$1,986,126</u>
403	Depreciation Expense _____	\$416,791
404	Amortization of Limited-Term Electric Plant _____	\$11,992
405	Amortization of Other Electric Plant _____	\$29,945
407	Amortization of Prop Losses, Unrec Plant _____	\$1,875
	Total Depreciation and Amortization _____	<u>\$460,603</u>
	Taxes	
408.1	Taxes Other Than Income Taxes _____	\$270,055
409.1	Income Taxes _____	\$166,896
410.1	Provision for Deferred Income Taxes _____	\$168,423
411.1	Inc. Taxes Deferred - Other _____	(\$9,439)
411.4	Investment Tax Credit Adjustments _____	(\$15,423)
	Total Taxes _____	<u>\$580,512</u>
411.6&7	Gain or Loss from Disposition of Util Plant _____	(\$2)
411.8	Gains from Disposition of Allowances _____	(\$74)
	Total Operating Expenses _____	<u>\$3,027,165</u>
	Operating Income _____	<u>\$826,151</u>

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

B-13

I. POWER PRODUCTION EXPENSES  
 STEAM POWER GENERATION

OPERATION

500	Operation Supervision _____	\$15,320
501	Fuel _____	\$207,621
502	Steam Expenses _____	\$14,156
505	Electric Expenses _____	\$1,090
506	Miscellaneous Steam Power Expenses _	\$15,369
507	Rents _____	\$1,480
509	Allowance _____	\$32
	Total Operation _____	<u>\$255,068</u>

MAINTENANCE

510	Maintenance Supervision & Engineering	\$6,201
511	Maintenance of Structures _____	\$2,124
512	Maintenance of Boiler Plant _____	\$31,648
513	Maintenance of Electric Plant _____	\$7,476
514	Maintenance of Misc Steam Plant _____	<u>\$1,938</u>

Total Maintenance \_\_\_\_\_ \$49,387

Total Power Production Exp - Steam Power \$304,455

NUCLEAR POWER GENERATION

OPERATION

517	Operation Supervision and Engineering _	\$79,930
518	Fuel _____	\$128,991
519	Coolants and Water _____	\$7,714
520	Steam Expenses _____	\$29,879
523	Electric Expenses _____	\$48
524	Miscellaneous Nuclear Power Expenses _	\$135,627
525	Rents _____	<u>\$17,928</u>

Total Operation \_\_\_\_\_ \$400,117

MAINTENANCE

528	Maintenance Supervision and Engineering	\$53,328
529	Maintenance of Structures _____	\$5,094
530	Maintenance of Reactor Plant Equipment	\$50,902
531	Maintenance of Electric Plant _____	\$33,329
532	Maintenance of Misc Nuclear Plant _____	<u>\$12,498</u>

Total Maintenance \_\_\_\_\_ \$155,151

Total Power Production Exp - Nuclear \$555,268

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

B-14

HYDRAULIC POWER GENERATION

OPERATION

535	Operation Supervision and Engineering ___	\$1,222
536	Water and Power _____	\$1,331
537	Hydraulic Expenses _____	\$1,543
538	Electric Expenses _____	\$0
539	Miscellaneous Hydraulic Power Gen Exp	\$79
540	Rents _____	(\$643)
	<u>Total Operation _____</u>	<u>\$3,532</u>

MAINTENANCE

541	Maintenance Supervision and Engineering	\$324
542	Maintenance of Structures _____	\$41
543	Maint Reservoirs, Dams & Waterways ___	\$193
544	Maintenance of Electric Plant _____	\$1,878
545	Maintenance of Misc Hydraulic Plant _____	\$538
	<u>Total Maintenance _____</u>	<u>\$2,974</u>

Total Power Production Exp - Hydraulic

\$6,506

OTHER POWER GENERATION

OPERATION

546	Operation Supervision and Engineering ___	\$790
547	Fuel _____	\$14,392
548	Generation Expenses _____	\$487
549	Miscellaneous Other Power Gen Exp ___	\$811
550	Rents _____	\$0
	<u>Total Operation _____</u>	<u>\$16,480</u>

MAINTENANCE

551	Maintenance Supervision & Engineering	\$879
552	Maintenance of Structures _____	\$131
553	Maint of Generating and Electric Plant ___	\$3,466
554	Maint of Miscellaneous Other Power _____	\$129
	<u>Total Maintenance _____</u>	<u>\$4,605</u>

Total Power Production Exp - Other Pwr

\$21,085

OTHER POWER SUPPLY EXPENSES

555	Purchased Power _____	\$476,318
556	System Control and Load Dispatching ___	\$6,828
557	Other Expenses _____	(\$32,202)
	<u>Total Other Power Supply Expenses _____</u>	<u>\$450,944</u>

Total Power Production Expenses \_\_\_\_\_

\$1,338,258

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

B-15

TRANSMISSION EXPENSES

OPERATION

560	Operation Supervision and Engineering	\$3,113
561	Load Dispatching	\$5,027
562	Station Expenses	(\$64)
563	Overhead Line Expenses	\$1,309
564	Underground Line Expenses	\$146
566	Miscellaneous Transmission Expenses	\$10,516
567	Rents	\$5,113
	Total Operation	<u>\$25,160</u>

MAINTENANCE

568	Maintenance Supervision and Engineering	\$0
569	Maintenance of Structures	\$855
570	Maintenance of Station Equipment	\$4,745
571	Maintenance of Overhead Lines	\$5,690
572	Maintenance of Underground Lines	\$1,042
573	Maintenance of Misc Transmission Plant	\$2,042
	Total Maintenance	<u>\$14,374</u>

Total Transmission Expenses \$39,534

DISTRIBUTION EXPENSES

OPERATION

580	Operation Supervision and Engineering	\$7,637
581	Load Dispatching	\$6,028
582	Station Expenses	\$2,857
583	Overhead Line Expenses	\$11,222
584	Underground Line Expenses	\$4,510
585	Street Lighting and Signal System Exp	\$124
586	Meter Expenses	\$112
587	Customer Installation Expenses	\$2,432
588	Miscellaneous Distribution Expenses	\$11,906
589	Rents	\$6,013
	Total Operation	<u>\$52,841</u>

MAINTENANCE

590	Maintenance Supervision and Engineering	\$441
591	Maintenance of Structures	\$686
592	Maintenance of Station Equipment	\$9,691
593	Maintenance of Overhead Lines	\$44,984
594	Maintenance of Underground Lines	\$20,152
595	Maintenance of Line Transformers	\$1,131
596	Maint of Street Lighting & Signal System	\$1,365
597	Maintenance of Meters	\$90
598	Maintenance of Misc Distribution Plant	\$1,254
	Total Maintenance	<u>\$79,794</u>
	Total Distribution Expenses	<u>\$132,635</u>

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

B-16

IV CUSTOMER ACCOUNTS EXPENSES

OPERATION

901	Supervision _____	\$253
902	Meter Reading Expenses _____	\$8,299
903	Customer Records and Collection _____	\$41,171
904	Uncollectible Accounts _____	\$87,534
905	Misc Customer Accounts Expenses _____	\$231
	Total Customer Accounts Expenses _____	<u>\$137,488</u>

V CUSTOMER SERVICE & INFO EXP

OPERATION

907	Supervision _____	\$28
908	Customer Assistance Expenses _____	\$7,221
909	Info & Instructional Advertising Expenses _____	\$1,917
910	Misc Cust Serv & Information Expenses _____	\$15,678
	Total Cust Serv & Information Expenses _____	<u>\$24,844</u>

VI SALES EXPENSES

OPERATION

911	Supervision _____	\$72
912	Demonstrating and Selling Expenses _____	\$11,994
913	Advertising Expenses _____	\$93
916	Miscellaneous Sales Expenses _____	\$110
	Total Sales Expenses _____	<u>\$12,269</u>

VII ADMINISTRATIVE & GENERAL EXP

OPERATION

920	Administrative and General Salaries _____	\$72,808
921	Office Supplies and Expenses _____	\$84,562
922	Administrative Expenses Transferred _____	(\$511)
923	Outside Services Employed _____	\$17,673
924	Property Insurance _____	\$6,968
925	Injuries and Damages _____	\$16,906
926	Employee Pensions and Benefits _____	\$91,240
928	Regulatory Commission Expenses _____	\$6,492
929	Duplicate Charges - Credit _____	(\$3,433)
930	General Advertising and Miscellaneous _____	\$7,514
931	Rents _____	\$4
	Total Operation _____	<u>\$300,223</u>

MAINTENANCE

932	Maintenance of General Plant _____	\$0
935	Maintenance of General Plant _____	\$875
	Total Administrative and General Expenses _____	<u>\$301,098</u>

VIII TOTAL OPERATION AND MAINT EXP \$1,986,126

IX DEPRECIATION AND AMORTIZATION

940	Depreciation _____	\$416,791
943	Amortization of Other Electric Plant _____	\$43,812
	Total Depreciation and Amortization _____	<u>\$460,603</u>

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

X TAXES

B-17

TAXES OTHER THAN INCOME TAXES

State and Local

Gross Receipts	\$140,017
Capital Stock - Pennsylvania	38,724
Real Estate - State	59,650
Real Estate - Local	5,651
Unemployment Compensation	2,143
Philadelphia Realty Occupancy	1,140
Other	(249)
<b>Total State and Local</b>	<u>\$247,076</u>

Federal

Old Age Benefits	\$21,550
Superfund Tax	878
Unemployment Compensation	371
Telephone and Telegraph	80
Other	100
<b>Total Federal</b>	<u>\$22,979</u>

Total Taxes Other Than Income

\$270,055

INCOME TAXES

Current

Federal	\$104,836
Pennsylvania	60,402
New Jersey	1,640
Maryland	18
<b>Total Current Income Taxes</b>	<u>\$166,896</u>

Deferred

Fuel	\$13,473
Liberalized Depreciation	22,433
Other Deferred Debits	132,057
Other Deferred Credits	(8,979)
Investment Tax Credit Utilized	0
Amortization of Investment Tax Credit	(15,423)
<b>Total Deferred Income Taxes</b>	<u>\$143,561</u>

Total Income Taxes

\$310,457

TOTAL ALL TAXES

\$580,512

Gain or Loss from Disposition of Utility Plant

\$ (2)

Gains from Disposition of Allowances

\$ (74)



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

1/ 1/94 ACCRUAL 88-15  
62/17/94 87:44:58

DES. ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/94 ACCRUAL	R/D891364 AVG. LIFE (TERM) EST. (YEAR)
	PLANT BALANCE 1/1/94	RESERVE 1/1/94	NET PLANT	NET PLANT	NET PLANT	NET PLANT	NET PLANT					
15 3110	16754797.97	6576890.55	1915797.42	8.142	827056.82	0.0	827056.82	62SA12066				
15 3120	46560084.89	22495557.43	24064529.47	8.436	2030083.71	0.0	2030083.71	54RB12066				
15 3140	20502928.86	1078399.14	11208529.72	8.229	926603.95	0.0	926603.95	74LB12066				
15 3150	4268422.08	258902.51	1699919.57	8.491	144263.75	0.0	144263.75	73LB12066				
15 3160	963792.45	746749.11	243043.34	8.338	20264.95	0.0	20264.95	54RB12066				
15 TOTAL	31094510.03	43150998.74	47449029.52	8.325	3950273.18	0.0	3950273.18					
STEAM PRODUCTION -KEYSTONE (1,2)												
17 3101	905598.86	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
17 3110	13971277.87	7002070.76	6969207.11	11.692	745147.62	0.0	745147.62	82SA12003				
17 3120	47433214.61	24082103.49	22551111.12	11.950	2469342.87	0.0	2469342.87	50RB12003				
17 3140	19889159.92	8913563.51	10975596.41	10.722	1176883.45	0.0	1176883.45	74LB12003				
17 3150	5634962.01	2374635.20	1258325.81	11.005	138453.70	0.0	138453.70	73LB12003				
17 3160	491063.13	15537.52	675525.61	11.773	72774.37	0.0	72774.37	54RB12003				
17 TOTAL	66524986.40	43189910.48	42429757.86	10.847	4602525.81	0.0	4602525.81					
STEAM PRODUCTION -EDDYSTONE 3												
71 3120	50297496.50	27101014.69	23196481.81	6.940	1611691.56	0.0	1611691.56	54RB12009				
71 3140	20099023.23	9095877.31	11005145.92	6.888	735890.49	0.0	735890.49	74LB12009				
71 3150	2196529.70	1222486.18	976141.52	6.943	67773.51	0.0	67773.51	73LB12009				
71 TOTAL	72595149.43	37419380.18	35175769.25	6.867	2415355.47	0.0	2415355.47					
STEAM PRODUCTION -EDDYSTONE 4												
72 3120	52186443.23	28138012.13	2306431.13	6.186	1611355.95	0.0	1611355.95	50RB12011				
72 3140	2221762.93	8901963.16	13315979.71	5.940	790969.20	0.0	790969.20	74LB12011				
72 3150	2139602.76	1705181.33	43421.41	6.196	26908.06	0.0	26908.06	73LB12011				
72 TOTAL	74653988.90	36745158.59	39798832.31	6.104	2429233.21	0.0	2429233.21					
STEAM PRODUCTION -EDDYSTONE CF												
73 3101	54526442.81	26247740.80	28278932.01	5.927	1676090.52	0.0	1676090.52	82SA12011				
73 3120	51479182.16	21868266.67	2979285.49	6.160	1855244.83	0.0	1855244.83	50RB12011				
73 3140	10500464.32	5328436.85	517227.47	5.975	310075.06	0.0	310075.06	74LB12011				
73 3150	23497552.46	11300275.98	1219727.88	6.180	754089.45	0.0	754089.45	73LB12011				
73 3160	4651115.91	1512741.85	3338374.86	6.451	202472.39	0.0	202472.39	54RB12011				
73 TOTAL	144855157.86	66075442.15	78779715.71	6.064	4778772.25	0.0	4778772.25					
STEAM PRODUCTION -CROMBY 1 - COAL UNIT												
81 3110	18372831.59	12388862.69	5963968.90	9.600	579268.19	0.0	579268.19	82SA12004				
81 3120	65409530.88	44577990.51	20831548.37	10.011	2085445.51	0.0	2085445.51	50RB12004				
81 3140	770362.42	6430009.14	1300683.28	10.101	131382.02	0.0	131382.02	74LB12004				
81 3150	7491047.27	5341392.37	2149654.90	9.959	214084.13	0.0	214084.13	73LB12004				
81 3160	781703.69	505771.60	275932.09	9.955	27413.85	0.0	27413.85	54RB12004				
81 TOTAL	99785805.85	69246026.31	30541779.54	9.944	3037573.70	0.0	3037573.70					
STEAM PRODUCTION -CROMBY 2 - OIL UNIT												
82 3110	50775537.51	75537.51	0.0	100.000	0.0	0.0	0.0	82SA11990				
82 3120	50775537.51	18698158.02	16251613.68	100.000	16251613.68	0.0	16251613.68	50RB11990				
82 3140	1285276.70	10627689.18	2927587.35	100.000	2927587.35	0.0	2927587.35	74LB11990				
82 3150	2252107.75	2222047.90	30059.85	100.000	30059.85	0.0	30059.85	73LB11990				
82 3160	561241.15	41828.48	148312.67	100.000	148312.67	0.0	148312.67	54RB11990				
82 TOTAL	50493934.42	32038361.07	18455573.55	100.000	18455573.55	0.0	18455573.55					

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

1/ 1/94 ACCRUAL 88-16  
62/17/94 87:44:58

DES. ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/94 ACCRUAL	R/D891364 AVG. LIFE (TERM) EST. (YEAR)
	PLANT BALANCE 1/1/94	RESERVE 1/1/94	NET PLANT	NET PLANT	NET PLANT	NET PLANT	NET PLANT					
STEAM PRODUCTION -CROMBY CF												
83 3101	55349.54	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
83 3110	1874819.98	16657017.17	2291582.81	9.801	204988.19	0.0	204988.19	82SA12004				
83 3120	5700164.75	2911157.53	2782979.22	9.899	276081.05	0.0	276081.05	50RB12004				
83 3140	1170182.75	748845.66	424337.49	9.886	41949.96	0.0	41949.96	74LB12004				
83 3150	2635996.95	1515815.01	1120181.94	9.953	111491.71	0.0	111491.71	73LB12004				
83 3160	2085749.27	1235812.43	849936.41	9.907	84883.19	0.0	84883.19	54RB12004				
83 TOTAL	30399945.24	23065657.80	7274937.93	9.869	719394.10	0.0	719394.10					
STEAM PRODUCTION -ALLIED CHEMICAL												
805 3101	129720.15	58625.00	71097.15	6.215	4417.27	0.0	4417.27	82SA12010				
805 3150	220874.85	121099.68	97775.17	6.475	6460.44	0.0	6460.44	73LB12010				
805 TOTAL	350595.00	179724.68	170872.32	6.566	10877.71	0.0	10877.71					
STEAM PRODUCTION -ESSEX CHEMICAL												
806 3101	1554205.47	68744.00	88461.47	6.195	55349.94	0.0	55349.94	82SA12010				
806 3150	795327.04	636610.95	158716.09	6.452	10240.36	0.0	10240.36	73LB12010				
806 TOTAL	2149532.51	1097554.95	1052177.56	6.254	65590.30	0.0	65590.30					
STEAM PRODUCTION -TOOLS - WORK EQUIPMENT												
572 3120	855015.01	683812.91	171202.10	13.415	22966.76	0.0	22966.76	21LB12000				
572 TOTAL	855015.01	683812.91	171202.10	13.415	22966.76	0.0	22966.76					
STEAM PRODUCTION -SAMAC												
503 3150	6845175.22	6845175.22	0.0	100.000	0.0	0.0	0.0	36SB11992				
503 TOTAL	6845175.22	6845175.22	0.0	0.0	0.0	0.0	0.0					
STEAM PRODUCTION -TOTAL CF ALL STATIONS												
FUN. 3101	5544739.32	0.0	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	0.0				
FUN. 3110	218051800.55	135611408.58	82910473.99	7.390	6126708.99	0.0	6126708.99					
FUN. 3120	465417812.43	357894572.18	307523040.25	12.255	37686691.57	0.0	37686691.57					
FUN. 3140	20488709.23	115513322.92	90575444.31	9.338	8458188.68	0.0	8458188.68					
FUN. 3150	877239.89	69258132.53	2849247.36	7.254	2059403.51	0.0	2059403.51					
FUN. 3160	17528604.13	9646875.82	7843928.31	11.594	911773.37	0.0	911773.37					
FUN. TOTAL	1210083551.95	687942510.91	517342176.22	10.478	55242766.12	0.0	55242766.12					
NUCLEAR PRODUCTION -MERRILL CREEK												
2 3201	4035.87	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
2 3210	684133.66	65908.26	538233.40	2.780	14962.89	0.0	14962.89	80S212030				
2 TOTAL	688169.53	65908.26	538233.40	2.780	14962.89	0.0	14962.89					
NUCLEAR PRODUCTION -BRADSHAW RESERVOIR												
4 3201	1454294.18	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
4 3202	984307.54	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
4 3210	101624086.66	13949652.25	87674434.41	2.857	2584858.59	0.0	2584858.59	80S212230				
4 TOTAL	103906488.38	13949652.25	87674434.41	2.857	2584858.59	0.0	2584858.59					
NUCLEAR PRODUCTION -SALEM 1												
61 3210	52430855.55	22026247.87	30466407.68	4.503	1378125.48	0.0	1378125.48	80S212016				
61 3220	198339079.25	7945218.27	12595264.35	5.049	6358400.44	0.0	6358400.44	41SB12016				

		ACCURUAL				NET PLANT, 5-YEAR NET SALVAGE				RID891544	
DES. ACCT.	PLANT BALANCE 1/1/94	RESERVE 1/1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/94 ACCRUAL	AVG. LIFE TERM EST. YEAR			
61 3200	45795776.34	14178655.09	29418921.25	4.812	1365932.61	0.0	1365932.61	72L2 2016			
61 3201	63913565.43	24544556.36	39368953.07	4.493	1771209.20	0.0	1771209.20	9A5B 2016			
61 3250	72443316.47	3611801.32	34832515.35	4.303	163572.17	0.0	163572.17	8A33 2016			
61 TOTAL	185923531.24	136748873.01	229156058.23	4.616	11437235.98	0.0	11437235.98				
NUCLEAR PRODUCTION		-SALEN 2				62					
62 3210	64207157.37	19742177.22	44564980.15	3.824	1703400.04	0.0	1703400.04	8A52 2020			
62 3220	226270479.54	68309309.86	157949770.33	4.368	6900119.57	0.0	6900119.57	415B 2020			
62 3230	46797815.45	15637174.06	53186641.39	3.925	2088149.99	0.0	2088149.99	72L2 2020			
62 3240	86471645.42	23543067.42	62528557.89	3.822	2369841.48	0.0	2369841.48	9A5B 2020			
62 3250	6056415.95	2564368.27	3492047.68	3.825	141221.59	0.0	141221.59	8A33 2020			
62 TOTAL	451472115.58	129594096.23	321096017.35	4.108	13222732.67	0.0	13222732.67				
NUCLEAR PRODUCTION		-SALEN CF				63					
63 3201	43606.56	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
63 3210	131753961.62	44933164.72	86820776.90	3.837	3331313.21	0.0	3331313.21	8A52 2020			
63 3220	54323953.81	19099891.56	35224962.23	4.619	1626999.43	0.0	1626999.43	415B 2020			
63 3230	47047314.49	17793757.43	29253577.86	5.970	1161367.01	0.0	1161367.01	72L2 2020			
63 3240	79767898.29	12274036.80	67493561.49	3.806	2568816.37	0.0	2568816.37	9A5B 2020			
63 3250	23724762.86	5116512.18	18608258.68	3.812	709346.52	0.0	709346.52	8A33 2020			
63 TOTAL	336661277.83	99217342.91	237400528.36	3.959	9397842.54	0.0	9397842.54				
NUCLEAR PRODUCTION		-PEACH BOTTOM 2 & 3				66					
66 3201	244878.92	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
66 3220	66366.28	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
66 3210	157416657.61	61278695.23	76137942.38	4.958	3774920.17	0.0	3774920.17	8A52 2016			
66 3220	364017826.93	123294831.35	243722997.50	5.525	13295131.16	0.0	13295131.16	415B 2016			
66 3230	112258201.02	36858582.15	75597618.87	5.015	3781190.59	0.0	3781190.59	72L2 2016			
66 3240	49413417.80	21574453.40	27838964.29	4.950	1378028.73	0.0	1378028.73	9A5B 2016			
66 3250	34182530.48	9821893.70	24287731.78	4.930	1197043.32	0.0	1197043.32	8A33 2016			
66 TOTAL	697519980.22	252828455.83	444578279.79	5.272	23426310.97	0.0	23426310.97				
NUCLEAR PRODUCTION		-LIMERICK # 1				91					
91 3210	477272895.66	95539906.18	581732191.48	3.266	12467373.37	0.0	12467373.37	8A52 2024			
91 3220	1514082218.14	302518036.08	1212349182.14	3.792	45972280.99	0.0	45972280.99	415B 2024			
91 3230	252133957.60	56023812.44	19730145.14	3.154	6622399.67	0.0	6622399.67	72L2 2024			
91 3240	303031415.08	60789524.29	239531828.79	3.259	7830297.44	0.0	7830297.44	9A5B 2024			
91 3250	110122915.76	22846805.65	87276110.11	5.268	2852183.28	0.0	2852183.28	8A33 2024			
91 TOTAL	2654716600.24	536499082.58	2118219517.66	3.576	75744534.75	0.0	75744534.75				
NUCLEAR PRODUCTION		-LIMERICK # 2				92					
92 3210	434461880.40	38628751.82	395833128.58	2.868	11273327.50	0.0	11273327.50	8A52 2029			
92 3220	1686096314.50	182237464.12	1503858858.18	3.266	49116030.05	0.0	49116030.05	415B 2029			
92 3230	303753661.70	45137937.57	258637724.13	2.921	7554807.92	0.0	7554807.92	72L2 2029			
92 3240	307476382.02	29584920.42	277891461.60	2.851	7922685.57	0.0	7922685.57	9A5B 2029			
92 3250	86563511.56	11259958.52	77307553.04	2.853	2285584.49	0.0	2285584.49	8A33 2029			
92 TOTAL	2820373749.98	36845032.45	2513523717.53	3.106	78072435.53	0.0	78072435.53				
NUCLEAR PRODUCTION		-LIMERICK 100% CCM				99					
99 3201	7894356.64	0.0	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	0	

		ACCURUAL				NET PLANT, 5-YEAR NET SALVAGE				RID891364	
DES. ACCT.	PLANT BALANCE 1/1/94	RESERVE 1/1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/94 ACCRUAL	AVG. LIFE TERM EST. YEAR			
99 3210	528860585.00	84900315.95	435964269.05	2.831	12342035.22	0.0	12342035.22	8A52 2029			
99 3220	382708875.02	71511425.04	311189447.98	3.480	10829392.79	0.0	10829392.79	415B 2029			
99 3230	56728948.44	7697564.54	29031385.90	2.938	852942.06	0.0	852942.06	72L2 2029			
99 3240	163187207.66	56714098.47	148673109.99	2.830	4231788.98	0.0	4231788.98	9A5B 2029			
99 3250	107354502.32	1923869.11	88124443.21	2.825	2489515.52	0.0	2489515.52	8A33 2029			
99 TOTAL	1238735420.48	218053463.11	1012778653.13	3.033	30715674.57	0.0	30715674.57				
NUCLEAR PRODUCTION		-CHESTERBROOK				301					
301 3210	3545612.65	139545.05	3406067.60	1.307	44517.30	0.0	44517.30	8A52 01			
301 3250	5683525.76	135031.00	3548494.76	1.162	41943.21	0.0	41943.21	8A33 01			
301 TOTAL	7229138.41	274576.05	6954562.36	1.243	86460.51	0.0	86460.51				
NUCLEAR PRODUCTION		-NUCLEAR ECF/NC				307					
307 3210	1859412.01	122345.65	1737966.36	2.864	49482.17	0.0	49482.17	8A52 2029			
307 3250	440947.26	18080.70	422866.56	2.851	12055.93	0.0	12055.93	8A33 2029			
307 TOTAL	2300359.25	140426.35	2159932.92	2.865	61538.10	0.0	61538.10				
NUCLEAR PRODUCTION		-WE COAL STORAGE				320					
320 3250	161223.49	915.75	160307.74	1.143	1832.32	0.0	1832.32	8A33 01			
320 TOTAL	161223.49	915.75	160307.74	1.143	1832.32	0.0	1832.32				
NUCLEAR PRODUCTION		-CREGON SHOPS - NUCLEAR TOOLS				331					
331 3250	540198.50	14967.95	525230.55	1.176	6176.71	0.0	6176.71	8A33 01			
331 TOTAL	540198.50	14967.95	525230.55	1.176	6176.71	0.0	6176.71				
NUCLEAR PRODUCTION		-PEACH BOTTOM TRAINING CENTER				343					
343 3210	470963.19	30503.30	440459.89	4.994	21996.57	0.0	21996.57	8A52 2016			
343 3250	8184.45	885.33	7219.12	4.906	354.03	0.0	354.03	8A33 2016			
343 TOTAL	479847.64	31388.63	447679.01	4.993	22350.60	0.0	22350.60				
NUCLEAR PRODUCTION		-NUCLEAR INFORMATION CENTER				345					
345 3201	278944.89	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
345 3210	580868.24	85850.50	494997.74	2.884	14275.73	0.0	14275.73	8A52 2029			
345 3250	251244.45	42195.18	209229.27	2.875	6015.34	0.0	6015.34	8A33 2029			
345 TOTAL	1111217.58	128045.68	704227.01	2.881	20291.07	0.0	20291.07				
NUCLEAR PRODUCTION		-NUCLEAR TRAINING CENTER				385					
385 3201	485933.99	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
385 3210	397274.22	607698.12	3367016.13	2.944	99124.95	0.0	99124.95	8A52 2028			
385 3250	1337274.24	82580.45	1450893.79	2.932	48484.21	0.0	48484.21	8A33 2028			
385 TOTAL	4115922.45	890078.57	5017909.89	2.940	147529.16	0.0	147529.16				
NUCLEAR PRODUCTION		- TOTAL OF ALL STATIONS									
FUN 3201	10327850.65	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
FUN 3202	983021.42	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
FUN 3210	1931362963.84	362356752.12	1549292191.72	3.164	49019633.19	0.0	49019633.19				
FUN 3220	4424625346.84	837377175.52	3587240171.32	3.728	134998354.43	0.0	134998354.43				
FUN 3230	86455675.24	194127643.50	672628011.74	3.484	2342789.45	0.0	2342789.45				
FUN 3240	1070131447.50	207904671.36	863126795.94	3.251	28062667.77	0.0	28062667.77				
FUN 3250	383987533.71	74541835.11	309445116.69	3.191	9875245.64	0.0	9875245.64				
FUN TOTAL	8687954859.00	1695102097.61	6981561869.32	3.562	244482690.88	0.0	244482690.88				

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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE										RID891364
DES ACCT.	PLANT BALANCE 1/1/94	RESERVE 1/1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/94 ACCRUAL	LIFE TERM EST. YEAR	AVG. EST. YEAR	
<b>HYDRAULIC PRODUCTION</b>										
-HUDDY RUN (1,2,3,4,5,6,7,8) 19										
19 3301	812613.61	0.0	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	0
19 3304	599046.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
19 3311	12375373.79	4842321.24	7533852.46	5.191	391040.75	0.0	391040.75	57R4	2014	
19 3312	128175.89	49104.65	79971.24	5.195	4107.75	0.0	4107.75	57R4	2014	
19 3315	2999838.90	1402030.64	1597808.66	5.074	81120.74	0.0	81120.74	57R4	2014	
19 3321	33575933.36	11765550.70	21097302.66	5.075	1106888.08	0.0	1106888.08	73L3	2014	
19 3323	864028.70	293838.38	570190.40	5.075	28937.16	0.0	28937.16	73L3	2014	
19 3330	2702446.82	1057654.88	1664799.22	5.267	896794.90	0.0	896794.90	72L0	2014	
19 3340	873417.23	440403.40	430933.85	5.267	225675.12	0.0	225675.12	55L2	2014	
19 3351	191203.62	101956.14	89497.48	4.947	44359.62	0.0	44359.62	100S1	1994	
19 3353	225553.35	86898.32	138655.25	4.926	6830.15	0.0	6830.15	100S1	1994	
19 3360	197675.56	627866.84	359809.52	4.951	18309.27	0.0	18309.27	100S1	1994	
19 TOTAL	70241247.76	34069834.03	53951591.10	5.234	2523783.54	0.0	2523783.54			
<b>OTHER PRODUCTION</b>										
-SOUTHARK G. T. (3,4,5,6) 104										
04 3401	166147.74	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
04 3410	73671.22	45352.58	28516.64	100.000	28516.64	0.0	28516.64	29L3	1992	
04 3420	388255.82	328298.32	59957.52	100.000	59957.52	0.0	59957.52	100S1	1992	
04 3440	5635431.62	5579158.05	256273.57	100.000	256273.57	0.0	256273.57	100L1	1992	
04 3450	1600085.22	899080.04	161005.18	100.000	161005.18	0.0	161005.18	91R3	1992	
04 TOTAL	7323591.62	6651888.97	505554.91	100.000	505554.91	0.0	505554.91			
<b>OTHER PRODUCTION</b>										
-EDDYSTONE G. T. (10,20,30,40) 106										
06 3401	61489.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
06 3410	172444.34	139523.88	32920.46	100.000	32920.46	0.0	32920.46	29L3	1994	
06 3420	592592.62	389368.12	203134.50	100.000	203134.50	0.0	203134.50	100S1	1994	
06 3440	863099.73	596230.92	667796.78	100.000	667796.78	0.0	667796.78	100L1	1994	
06 3450	710631.73	657177.62	53454.11	100.000	53454.11	0.0	53454.11	91R3	1994	
06 TOTAL	8167147.45	7148372.57	957305.85	100.000	957305.85	0.0	957305.85			
<b>OTHER PRODUCTION</b>										
-CROMBY DIESEL (D) 107										
07 3401	485747.64	483500.96	296.50	100.000	296.50	0.0	296.50	100S1	1990	
07 3420	208254.64	208254.64	0.0	100.000	0.0	0.0	0.0	100L1	1990	
07 3450	18708.32	18708.32	0.0	100.000	0.0	0.0	0.0	91R3	1990	
07 TOTAL	792851.83	792554.53	296.50	100.000	296.50	0.0	296.50	75S3	1990	
<b>OTHER PRODUCTION</b>										
-DELAWARE DIESEL (D) 109										
09 3401	25726.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
09 3420	6949.66	4949.66	0.0	100.000	0.0	0.0	0.0	100S1	1990	
09 3440	262705.87	262705.87	0.0	100.000	0.0	0.0	0.0	100L1	1990	
09 3450	23084.75	23084.75	0.0	100.000	0.0	0.0	0.0	91R3	1990	
09 TOTAL	320367.09	294660.66	0.0	100.000	0.0	0.0	0.0	75S3	1990	
<b>OTHER PRODUCTION</b>										
-SCHUYLKILL DIESEL (D) 113										
13 3420	5821.85	4892.51	1019.34	100.000	1019.34	0.0	1019.34	100S1	1993	
13 3440	252121.49	250354.11	1767.38	100.000	1767.38	0.0	1767.38	100L1	1993	
13 3450	31525.37	31526.37	0.0	100.000	0.0	0.0	0.0	91R3	1993	

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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE										RID891364
DES ACCT.	PLANT BALANCE 1/1/94	RESERVE 1/1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/94 ACCRUAL	LIFE TERM EST. YEAR	AVG. EST. YEAR	
113 3460	1906.85	1906.85	0.0	100.000	0.0	0.0	0.0	75S3	1993	
113 TOTAL	211378.56	206589.84	2786.72	100.000	2786.72	0.0	2786.72			
<b>OTHER PRODUCTION</b>										
-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	0
115 3410	94472.53	50999.75	43472.78	100.000	43472.78	0.0	43472.78	29L3	1994	
115 3420	433223.27	262803.09	170629.27	100.000	170629.27	0.0	170629.27	100S1	1994	
115 3440	5539729.21	5254812.18	284908.03	100.000	284908.03	0.0	284908.03	100L1	1994	
115 3450	1508577.96	1266368.03	234211.93	100.000	234211.93	0.0	234211.93	91R3	1994	
115 TOTAL	7642938.69	6834780.96	733222.01	100.000	733222.01	0.0	733222.01			
<b>OTHER PRODUCTION</b>										
-SCHUYLKILL G. T. (10) 116										
116 3401	1068.08	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
116 3410	189163.36	61685.71	47476.65	100.000	47476.65	0.0	47476.65	29L3	1994	
116 3420	367307.94	384896.60	62613.44	100.000	62613.44	0.0	62613.44	100S1	1994	
116 3440	1640960.76	1553808.07	87155.67	100.000	87155.67	0.0	87155.67	100L1	1994	
116 3450	443288.42	427557.49	15731.53	100.000	15731.53	0.0	15731.53	91R3	1994	
116 TOTAL	2561767.76	2347942.37	212777.29	100.000	212777.29	0.0	212777.29			
<b>OTHER PRODUCTION</b>										
-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	0
117 3410	87336.19	49526.95	37811.24	100.000	37811.24	0.0	37811.24	29L3	1994	
117 3420	492995.01	261809.24	231185.75	100.000	231185.75	0.0	231185.75	100S1	1994	
117 3440	6158094.15	3933995.22	204098.93	100.000	204098.93	0.0	204098.93	100L1	1994	
117 3450	1145110.01	928649.68	216440.33	100.000	216440.33	0.0	216440.33	91R3	1994	
117 TOTAL	5895973.58	5174001.11	689536.25	100.000	689536.25	0.0	689536.25			
<b>OTHER PRODUCTION</b>										
-KEYSTONE DIESEL (D) 118										
118 3420	8879.67	7616.85	1262.82	10.654	134.54	0.0	134.54	100S1	2003	
118 3440	189359.11	147873.33	41685.78	10.801	4480.88	0.0	4480.88	100L1	2003	
118 3450	18873.17	15735.68	3139.49	10.593	332.57	0.0	332.57	91R3	2003	
118 TOTAL	21711.95	171223.86	45888.09	10.851	4947.99	0.0	4947.99			
<b>OTHER PRODUCTION</b>										
-FALLS G. T. (1,2,3) 119										
119 3410	137708.19	126332.22	11375.97	69.648	7923.14	0.0	7923.14	29L3	1995	
119 3420	411743.42	254913.82	158834.60	66.720	106440.05	0.0	106440.05	100S1	1995	
119 3440	4585740.32	4141947.61	429793.31	66.901	283521.96	0.0	283521.96	100L1	1995	
119 3450	774570.27	828470.42	86099.85	66.715	57441.51	0.0	57441.51	91R3	1995	
119 TOTAL	5889767.20	5211643.47	678103.73	66.882	453526.66	0.0	453526.66			
<b>OTHER PRODUCTION</b>										
-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	0
120 3410	29809.73	174293.25	75507.48	68.335	51598.04	0.0	51598.04	29L3	1995	
120 3420	322454.20	180199.15	142345.13	66.712	94961.20	0.0	94961.20	100S1	1995	
120 3440	4501331.10	4842379.16	438951.98	66.900	293458.86	0.0	293458.86	100L1	1995	
120 3450	927288.11	789109.73	138098.38	66.712	92122.85	0.0	92122.85	91R3	1995	
120 TOTAL	6002138.42	5205971.27	794894.95	66.970	532341.03	0.0	532341.03			
<b>OTHER PRODUCTION</b>										
-CONENGAUGH DIESEL (D) 121										
121 3440	198271.38	140121.45	58149.75	8.267	4807.25	0.0	4807.25	100L1	2006	
121 3450	5493.03	3795.73	1897.30	8.064	153.00	0.0	153.00	91R3	2006	

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1/1/94 ACCRUAL RS-22  
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		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE					RID891364	
DES. ACCT.	PLANT BALANCE 1/1/94	RESERVE 1/1/94	NET PLANT	R/R RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/94 ACCRUAL	AVG. LIFE TERM EST. YEAR
121 TOTAL	263964.41	143917.18	60047.23	8.261	4960.25	0.0	4960.25	
OTHER PRODUCTION - RICHMOND G. T. (81,91,92) 123								
023 3401	100391.29	0.0	0.0	0.0	0.0	0.0	0.0	0.0
023 3410	234627.76	-22651.29	259274.05	22.254	57699.96	0.0	57699.96	29L3 1998
023 3420	902512.43	490376.50	412236.33	22.270	91838.91	0.0	91838.91	100S1 1998
023 3440	11614451.26	8342219.47	3472231.59	22.441	779203.49	0.0	779203.49	100LA 1998
023 3450	2114589.93	1462974.00	651615.93	22.259	145108.35	0.0	145108.35	91R3 1998
023 3460	171353.66	31826.11	139507.55	22.225	31002.76	0.0	31002.76	75S3 1998
023 TOTAL	15340206.53	10304944.79	4934870.45	22.389	1104852.57	0.0	1104852.57	
OTHER PRODUCTION - SALEM G. T. (3) 126								
026 3410	35949.50	25043.95	10905.55	40.225	4386.76	0.0	4386.76	29L3 1998
026 3420	259680.48	254829.46	24658.02	40.091	9966.15	0.0	9966.15	100S1 1998
026 3440	1539135.68	1301675.91	237459.77	40.228	95525.32	0.0	95525.32	100LA 1998
026 3450	458518.97	408856.45	49462.52	40.351	19090.34	0.0	19090.34	91R3 1998
026 3460	29580.22	29589.22	0.0	40.812	0.0	0.0	0.0	75S3 1998
026 TOTAL	2322672.85	1999986.19	322386.66	40.190	129768.57	0.0	129768.57	
OTHER PRODUCTION - CROYDON GT(11,12,21,22,31-2,41-2,129								
029 3401	404194.53	0.0	0.0	0.0	0.0	0.0	0.0	0.0
029 3410	3526619.43	279518.19	13991.26	28.444	150887.25	0.0	150887.25	29L3 1999
029 3420	19025733.33	13675327.70	555405.43	18.260	976904.07	0.0	976904.07	140S1 1999
029 3440	4711828.82	2802032.50	19091474.32	18.360	3505194.59	0.0	3505194.59	100LA 1999
029 3450	5699348.26	2668465.56	1030662.73	18.226	167885.04	0.0	167885.04	91R3 1999
029 3460	2171736.47	1564107.42	443628.55	18.190	109000.09	0.0	109000.09	75S3 1999
029 TOTAL	75939458.84	48727991.57	26807272.74	18.393	4930751.14	0.0	4930751.14	
OTHER PRODUCTION - PORTABLE IN STATIONS 364								
364 3440	3045007.30	2593058.51	351945.79	40.235	141606.60	0.0	141606.60	100LA 1996
364 TOTAL	3045007.30	2593058.51	351945.79	40.235	141606.60	0.0	141606.60	
OTHER PRODUCTION - TOTAL OF ALL STATIONS								
FUN. 3401	841219.24	0.0	0.0	0.0	0.0	0.0	0.0	
FUN. 3410	4723944.25	3466025.19	1277959.66	38.190	462494.92	0.0	462494.92	
FUN. 3420	25701979.44	18885399.79	4816579.43	29.445	2007160.42	0.0	2007160.42	
FUN. 3440	97352511.42	71735015.41	25617495.81	25.823	6609999.41	0.0	6609999.41	
FUN. 3450	12931944.72	10289735.47	2642211.25	46.803	1183776.74	0.0	1183776.74	
FUN. 3460	2378508.39	1655371.99	745136.40	18.947	140882.85	0.0	140882.85	
FUN. TOTAL	141930159.48	103991548.05	37097392.17	28.046	10404234.36	0.0	10404234.36	
TRANSMISSION PLANT -601								
601 3501	3393182.57	0.0	0.0	0.0	0.0	0.0	0.0	0.0
601 3502	20207449.52	0.0	0.0	0.0	0.0	0.0	0.0	0.0
601 3520	20465882.80	9958275.61	10527407.19	3.313	348779.63	0.0	348779.63	50R5 01
601 3530	28133264.31	109344197.82	171908256.43	3.268	5461214.81	0.0	5461214.81	45S2 01
601 3540	21352129.17	79907934.21	153613336.94	2.519	5365719.91	0.0	5365719.91	55L2 01
601 3550	664436.74	147790.55	536638.19	3.661	20719.60	0.0	20719.60	31L2 01
601 3560	107462524.45	41675092.90	65787531.55	3.222	2119674.27	0.0	2119674.27	46S2 01
601 3570	2614189.36	2067471.45	744517.71	7.417	56862.25	0.0	56862.25	50R4 01
601 3580	4304275.42	2522496.26	17820279.16	5.274	940197.93	0.0	940197.93	40R4 01

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

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

		ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE					RID891364	
DES. ACCT.	PLANT BALANCE 1/1/94	RESERVE 1/1/94	NET PLANT	R/R RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/94 ACCRUAL	AVG. LIFE TERM EST. YEAR
601 3590	1735657.45	1317035.77	418621.48	9.886	41384.96	0.0	41384.96	30S3 01
601 TOTAL	725222421.79	289643062.77	401438784.95	3.122	12534553.36	0.0	12534553.36	
DISTRIBUTION PLANT -601								
601 3601	1268966.37	0.0	0.0	0.0	0.0	0.0	0.0	0.0
601 3610	18712414.07	0.0	0.0	0.0	0.0	0.0	0.0	0.0
601 3620	45841537.47	20224575.08	2545962.59	4.172	1571203.73	0.0	1571203.73	34L5 01
601 3630	50956719.77	201820089.02	304136630.75	4.365	13301334.41	0.0	13301334.41	35R3 01
601 3640	238442879.99	42533009.85	174579879.14	2.438	4405416.97	0.0	4405416.97	44R1 01
601 3650	35044533.99	104655475.40	245989058.39	3.118	7464938.64	0.0	7464938.64	42S1 01
601 3660	159899250.09	76392399.98	119506850.11	3.294	3936555.64	0.0	3936555.64	50R4 01
601 3670	414515315.66	103767995.55	312545020.09	2.125	6441598.60	0.0	6441598.60	55RA 01
601 3680	253866410.97	67158892.47	186707518.50	3.567	6459857.18	0.0	6459857.18	56RA 01
601 3691	40714182.77	22905326.50	25060776.27	3.967	1023834.15	0.0	1023834.15	37L2 01
601 3692	156027099.16	33915092.91	122112004.25	2.437	2975869.59	0.0	2975869.59	48L1 01
601 3700	16332115.00	34783336.22	128543780.50	4.498	5741899.25	0.0	5741899.25	31R1 01
601 3702	112922.06	32671.42	80150.44	3.279	2625.13	0.0	2625.13	52S4 01
601 3710	571369.04	218006.97	353342.67	3.459	12222.79	0.0	12222.79	3003 01
601 3730	10841532.94	3343573.40	7497959.56	8.077	605610.19	0.0	605610.19	20R5 01
601 3731	642.66	-183542.16	164184.22	11.601	21367.20	0.0	21367.20	90S 01
601 3732	1367325.22	-4030948.71	7398274.93	3.968	293563.55	0.0	293563.55	31L3 01
601 3733	3139911.31	1845991.47	1494009.44	10.188	152209.72	0.0	152209.72	16S4 01
601 TOTAL	2422833471.54	727031855.77	1664395215.33	3.320	55255412.30	0.0	55255412.30	
GENERAL PLANT -601								
601 3891	184747.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0
601 3900	56182749.41	16643819.08	24118950.35	2.975	717538.77	0.0	717538.77	44R1 01
601 3911	27250.15	417307.50	210709.77	5.319	112113.34	0.0	112113.34	21C2 01
601 3912	4967405.67	1848831.14	3296654.53	5.478	180700.30	0.0	180700.30	210C2 01
601 3913	3046668.10	1818232.74	320447.36	16.554	536437.18	0.0	536437.18	8LA 01
601 3930	195155.30	89023.84	104131.44	9.778	10377.53	0.0	10377.53	24L2 01
601 3940	865331.20	2004041.36	4449279.84	2.599	172814.78	0.0	172814.78	45L0 01
601 3951	1593444.62	3115475.92	17679944.74	3.753	463365.15	0.0	463365.15	32L3 01
601 3952	1143072.16	356973.01	786099.15	3.093	30602.84	0.0	30602.84	35R2 01
601 3953	552947.54	238217.40	314730.14	3.124	9832.17	0.0	9832.17	49R3 01
601 3970	11780268.51	1026214.40	10754054.63	3.443	370262.08	0.0	370262.08	32R3 01
601 3980	1543316.00	481015.26	1062302.74	4.383	47855.49	0.0	47855.49	27L3 01
601 3990	-25493.44	0.0	0.0	0.0	0.0	0.0	0.0	0.0
601 3991	-364626230.09	-73442153.09	-289170107.00	0.0	0.0	0.0	0.0	0.0
601 TOTAL	-276034750.87	-53965003.50	-223671700.93	-1.193	2669899.63	0.0	2669899.63	
GENERAL PLANT -601								
601 3992	-163317294.95	-29228949.95	-134088345.00	0.0	0.0	0.0	0.0	0.0
601 TOTAL	-163317294.95	-29228949.95	-134088345.00	0.0	0.0	0.0	0.0	0.0
ELECTRIC	12867242933.57	3435365894.79	9297806005.14	4.124	383413340.15	0.0	383413340.15	

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

1/ 1/94 ACCRUAL R3-Z  
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ACCUMULATED		NET PLANT		5-YEAR NET SALVAGE		ACCUMULATED		5-YR NET SALV		1/ 1/94		LIFE/TERM	
DES ACCT.	PLANT BALANCE	RESERVE	NET PLANT	R/L RATE	NET PLANT	ACCUMULATED	5-YR NET SALV	1/ 1/94	ACCUMULATED	EST. (YEAR)			
GENERAL PLANT													
		-601			601								
401 430101	677135.89	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	01	
401 430301	20213451.66	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	01	
401 430901	6667.23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	01	
401 430911	4332951.91	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	01	
401 430921	5473.48	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	01	
401 439001	126642911.49	53017129.81	73625781.68	4.033	2967119.00	0.0	2967119.00	37SA	01				
401 439111	3937935.59	859286.82	3078648.77	5.505	149479.61	0.0	149479.61	2102	01				
401 439121	15885731.72	5886157.39	10079574.33	5.423	546615.32	0.0	546615.32	2102	01				
401 439131	882687.48	-379535.45	1262222.93	25.505	296685.50	0.0	296685.50	6LA1	01				
401 439301	1433652.76	533251.01	1100401.73	4.355	48032.54	0.0	48032.54	33SA	01				
401 439411	549161.57	115194.50	433967.07	6.031	28172.55	0.0	28172.55	21L3	01				
401 439421	6361773.48	1440819.51	4900953.95	6.802	333362.89	0.0	333362.89	21L3	01				
401 439621	937.91	937.91	0.0	100.000	0.0	0.0	0.0	11SA	01				
401 439701	5053444.29	1374274.85	3679169.43	4.079	150074.22	0.0	150074.22	32R3	01				
401 439811	1845585.58	585876.33	1259709.25	4.245	53474.66	0.0	53474.66	24LA	01				
401 439821	24723.58	4570.42	20153.16	4.245	855.50	0.0	855.50	24LA	01				
401 TOTAL	188054247.57	63377963.10	99640634.30	4.618	4591871.79	0.0	4591871.79						
COMMON													
	188054247.57	63377963.10	99640634.30	4.618	4591871.79	0.0	4591871.79						
TRANSPORTATION													
		-401			401								
401 539201	11113682.20	1635434.65	9478045.55	10.103	957566.94	0.0	957566.94	11L2	01				
401 539451	3837380.20	579656.75	3257723.43	5.875	191391.26	0.0	191391.26	21L3	01				
401 539611	354251.51	349299.51	4952.00	20.985	1039.18	0.0	1039.18	11SA	01				
401 TOTAL	15305313.95	2564592.91	12740721.04	9.026	1149997.38	0.0	1149997.38						
TRANSPORT	15305313.95	2564592.91	12740721.04	9.026	1149997.38	0.0	1149997.38						

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

1/1/95 ACCRUAL RB-  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/1/95	RESERVE 1/1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/95 ACCRUAL	LIFE TERM EST. YEAR
INTANGIBLE PLANT								
-PEACH BOTTOM 2 - 3								
66 3031	1309779.85	0.0	0.0	0.0	0.0	0.0	0.0	0   0   0
66 TOTAL	1309779.85	0.0	0.0	0.0	0.0	0.0	0.0	0   0   0
INTANGIBLE PLANT								
-PEACH BOTTOM CF								
68 3030	8929534.64	0.0	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	0   0   0
INTANGIBLE PLANT								
-LIMERICK 100% COM								
99 3030	17939001.09	0.0	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	0   0   0
INTANGIBLE PLANT								
-601								
601 3020	162934.12	0.0	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	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	0   0   0
FUN. 3030	26868535.73	0.0	0.0	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	0   0   0
FUN. TOTAL	28341249.68	0.0	0.0	0.0	0.0	0.0	0.0	0   0   0
STEAM PRODUCTION								
-SCHUYKILL (1.3)								
1 3101	295740.65	0.0	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	82SA11992
1 3120	20226864.27	19475009.00	751954.47	100.000	751954.47	0.0	751954.47	50RB11992
1 3140	8457353.60	8657353.60	0.0	100.000	0.0	0.0	0.0	74LB11992
1 3150	5963540.33	5699362.46	264175.87	100.000	264175.87	0.0	264175.87	73LB11992
1 3160	886405.84	658820.31	227585.53	100.000	227585.53	0.0	227585.53	54RB11992
1 TOTAL	4285237.04	41635492.49	719003.90	100.000	719003.90	0.0	719003.90	
STEAM PRODUCTION								
-EDDYSTONE 1 - 2								
6 3101	2408255.54	0.0	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   0
6 3110	72547352.71	44270527.92	28296824.79	4.695	1894472.42	0.0	1894472.42	82SA12010
6 3120	261938293.65	132752105.11	129186108.54	4.955	8964893.85	0.0	8964893.85	50RB12010
6 3140	71751426.38	34124153.43	37627270.95	4.760	2543603.52	0.0	2543603.52	74LB12010
6 3150	26192205.21	18223051.81	7969153.40	4.940	553059.25	0.0	553059.25	73LB12010
6 3160	4301860.71	2859336.93	1942323.78	6.948	134952.66	0.0	134952.66	54RB12010
6 TOTAL	439444318.60	232229255.20	205021681.44	6.823	14110961.70	0.0	14110961.70	
STEAM PRODUCTION								
-DELAWARE (7.8)								
9 3101	1353562.84	0.0	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	82SA11990
9 3120	27481890.48	25857482.85	1824207.63	100.000	1824207.63	0.0	1824207.63	50RB11990
9 3140	11673660.39	11619195.22	55465.17	100.000	55465.17	0.0	55465.17	74LB11990
9 3150	10256073.16	10251302.07	4771.09	100.000	4771.09	0.0	4771.09	73LB11990
9 3160	2265382.90	2055998.75	209384.15	100.000	209384.15	0.0	209384.15	54RB11990
9 TOTAL	6942640.10	66118308.00	2070749.26	100.000	2070749.26	0.0	2070749.26	

PECO ENERGY COMPANY  
PROVISION FOR DEPRECIATION  
CLASS OF SERVICE: ELECTRIC  
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1/1/95 ACCRUAL RB- 2  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/1/95	RESERVE 1/1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/95 ACCRUAL	LIFE TERM EST. YEAR
STEAM PRODUCTION								
-RICHMOND (9)								
10 3120	0.0	254994.76	-254994.76	100.000	-254994.76	0.0	-254994.76	50RB11905
10 TOTAL	0.0	254994.76	-254994.76	100.000	-254994.76	0.0	-254994.76	
STEAM PRODUCTION								
-CONEMAUGH (1.2)								
15 3101	494481.77	0.0	0.0	0.0	0.0	0.0	0.0	0   0   0
15 3110	18498104.50	7412597.92	9535504.58	8.840	842938.78	0.0	842938.78	82SA12006
15 3120	102632018.51	25380877.82	77251938.69	9.007	6958082.12	0.0	6958082.12	50RB12006
15 3140	21982786.86	11431817.31	19501793.55	8.921	936863.22	0.0	936863.22	74LB12006
15 3150	4268937.98	2713649.91	1554387.07	9.183	142739.37	0.0	142739.37	73LB12006
15 3160	999710.72	774925.36	222785.36	9.044	20148.71	0.0	20148.71	54RB12006
15 TOTAL	147275141.44	47714268.32	99066391.35	8.985	8900772.20	0.0	8900772.20	
STEAM PRODUCTION								
-KEYSTONE (1.2)								
17 3101	905308.86	0.0	0.0	0.0	0.0	0.0	0.0	0   0   0
17 3110	13727716.95	7772835.33	5954880.72	11.924	710059.98	0.0	710059.98	82SA12003
17 3120	47958911.44	27224461.31	20732450.13	12.109	2527076.35	0.0	2527076.35	50RB12003
17 3140	19719767.68	9881099.01	9836668.67	11.966	1177295.09	0.0	1177295.09	74LB12003
17 3150	3434387.69	2513915.71	1120471.98	12.235	137647.34	0.0	137647.34	73LB12003
17 3160	682227.61	91842.27	590885.34	12.841	71112.38	0.0	71112.38	54RB12003
17 TOTAL	64428319.33	47485953.63	38237856.84	12.089	4422613.14	0.0	4422613.14	
STEAM PRODUCTION								
-EDDYSTONE 3								
71 3120	50146005.73	28514895.89	21631918.64	7.402	1601196.83	0.0	1601196.83	50RB12009
71 3140	28129023.23	9841767.71	18247255.52	7.136	732074.74	0.0	732074.74	74LB12009
71 3150	2198629.70	1290261.49	908368.01	7.393	47155.45	0.0	47155.45	73LB12009
71 TOTAL	72473658.66	39644126.49	32607534.17	7.319	2401226.38	0.0	2401226.38	
STEAM PRODUCTION								
-EDDYSTONE 4								
72 3120	52072754.30	27488507.75	24584248.55	6.541	1608055.78	0.0	1608055.78	50RB12011
72 3140	22268210.93	9659226.29	12612283.74	6.292	793544.89	0.0	793544.89	74LB12011
72 3150	2233491.48	1754903.96	478587.52	6.539	31294.84	0.0	31294.84	73LB12011
72 TOTAL	74574457.81	38899338.00	37675119.81	6.458	2432915.43	0.0	2432915.43	
STEAM PRODUCTION								
-EDDYSTONE CF								
73 3110	51012344.82	27885643.31	25126700.71	6.281	1578288.87	0.0	1578288.87	82SA12011
73 3120	51675295.27	2294426.98	2736678.29	6.508	184972.82	0.0	184972.82	50RB12011
73 3140	18580844.15	5438511.33	682152.62	4.367	30848.83	0.0	30848.83	74LB12011
73 3150	22495464.77	1207420.40	10421126.17	6.545	481854.28	0.0	481854.28	73LB12011
73 3160	5574968.48	1734307.25	3848441.23	6.387	245303.85	0.0	245303.85	54RB12011
73 TOTAL	143254818.69	78275507.47	72981311.02	6.418	4683758.24	0.0	4683758.24	
STEAM PRODUCTION								
-CROMBY 1 - COAL UNIT								
81 3110	18572831.59	12948118.80	5404720.71	10.646	577980.83	0.0	577980.83	82SA12004
81 3120	45626816.10	46730356.84	18896459.24	11.025	2083334.43	0.0	2083334.43	50RB12004
81 3140	7730942.42	4541391.16	1189301.24	11.061	129336.41	0.0	129336.41	74LB12004
81 3150	7491047.27	5555476.50	1935570.77	10.972	212378.82	0.0	212378.82	73LB12004
81 3160	781705.89	533185.45	248518.24	10.949	27210.24	0.0	27210.24	54RB12004
81 TOTAL	188003991.87	72348520.83	27654578.26	10.957	3050232.95	0.0	3050232.95	

PECO ENERGY COMPANY  
PROVISION FOR DEPRECIATION  
CLASS OF SERVICE: ELECTRIC  
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1/ 1/95 ACCRUAL RB-  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								RID0913641
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 (TERM) EST. (YEAR)
<b>STEAM PRODUCTION</b>								
-CROMBY 2 - OIL UNIT								
82 31101	75537.51	75537.51	0.0	100.000	82	0.0	0.0	82SA11990
82 31201	34969771.79	1924729.36	15688042.32	100.000	15688042.32	0.0	15688042.32	50RB11990
82 31401	12455276.03	10498000.40	1957275.43	100.000	1957275.43	0.0	1957275.43	74LB11990
82 31501	2252107.75	2223099.31	29017.44	100.000	29017.44	0.0	29017.44	73LO11990
82 31601	541261.15	420002.30	141238.85	100.000	141238.85	0.0	141238.85	54RB11990
82 TOTAL	50493934.14	32478360.10	17815574.04	100.000	17815574.04	0.0	17815574.04	
<b>STEAM PRODUCTION</b>								
-CROMBY CF								
83 31011	55349.54	0.0	0.0	0.0	83	0.0	0.0	0
83 31101	18754369.78	16862292.04	1892077.94	10.811	204552.55	0.0	204552.55	82SA12004
83 31201	5700167.40	3187249.25	2512598.17	10.935	274860.80	0.0	274860.80	50RB12004
83 31401	1170182.75	787795.42	382307.13	10.899	41674.37	0.0	41674.37	74LB12004
83 31501	2435998.95	1427306.72	1006690.23	10.978	110734.01	0.0	110734.01	73LO12004
83 31601	2048034.62	1122450.64	925583.96	11.004	101451.24	0.0	101451.24	54RB12004
83 TOTAL	30344081.24	23587094.27	6721637.43	10.915	733674.99	0.0	733674.99	
<b>STEAM PRODUCTION</b>								
-ALLIED CHEMICAL								
305 31101	129720.15	63040.27	66679.88	6.610	4407.54	0.0	4407.54	82SA12010
305 31501	220874.85	127560.12	93314.73	6.873	6413.52	0.0	6413.52	73LO12010
305 TOTAL	350595.00	190600.39	159994.61	6.763	10821.06	0.0	10821.06	
<b>STEAM PRODUCTION</b>								
-ESSEX CHEMICAL								
306 31101	1354205.47	516095.94	838111.53	6.592	55248.31	0.0	55248.31	82SA12010
306 31501	795327.04	446851.31	348757.31	6.851	10172.07	0.0	10172.07	73LO12010
306 TOTAL	2149532.51	1162945.25	138587.26	6.831	65420.38	0.0	65420.38	
<b>STEAM PRODUCTION</b>								
-TOOLS - WORK EQUIPMENT								
372 31201	455015.01	706779.67	14235.34	13.950	20678.83	0.0	20678.83	21LB1 01
372 TOTAL	455015.01	706779.67	14235.34	13.950	20678.83	0.0	20678.83	
<b>STEAM PRODUCTION</b>								
-SAMAC								
503 31501	4880221.20	6857131.91	23089.29	100.000	23089.29	0.0	23089.29	38SB11992
503 TOTAL	4880221.20	6857131.91	23089.29	100.000	23089.29	0.0	23089.29	
<b>STEAM PRODUCTION</b>								
- TOTAL OF ALL STATIONS								
FUN. 31011	5512599.20	0.0	0.0	0.0	0.0	0.0	0.0	0
FUN. 31021	5126.40	0.0	0.0	0.0	0.0	0.0	0.0	0
FUN. 31101	218254586.44	141506752.55	74747832.17	7.167	5500197.73	0.0	5500197.73	
FUN. 31201	721463743.86	379781754.59	341482029.27	12.858	43935079.99	0.0	43935079.99	
FUN. 31401	208189045.52	118915211.48	89273834.04	9.719	8674557.43	0.0	8674557.43	
FUN. 31501	47535486.48	71554267.66	2597199.48	6.830	223914.85	0.0	223914.85	
FUN. 31601	16601335.72	10252444.28	8148664.44	12.012	978786.83	0.0	978786.83	
FUN. TOTAL	1249362061.84	722012674.98	541831561.26	11.329	61384537.03	0.0	61384537.03	
<b>NUCLEAR PRODUCTION</b>								
-MERRILL CREEK								
2 32011	104502.44	0.0	0.0	0.0	2	0.0	0.0	0
2 32101	903886.93	85113.12	824775.81	2.853	23530.80	0.0	23530.80	88S212030
2 32501	0.0	0.0	0.0	100.000	0.0	0.0	0.0	88R312030
2 TOTAL	1014389.37	85113.12	824775.81	2.853	23530.80	0.0	23530.80	

PECO ENERGY COMPANY  
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1/ 1/95 ACCRUAL RB-  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								RID0913641
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 (TERM) EST. (YEAR)
<b>NUCLEAR PRODUCTION</b>								
-BRADSHAM RESERVOIR								
4 32011	3477520.87	0.0	0.0	0.0	4	0.0	0.0	0
4 32021	479183.10	0.0	0.0	0.0	0.0	0.0	0.0	0
4 32101	91504319.23	6291176.04	85213143.19	2.940	2505266.41	0.0	2505266.41	80S212029
4 TOTAL	93841023.20	6291176.04	85213143.19	2.940	2505266.41	0.0	2505266.41	
<b>NUCLEAR PRODUCTION</b>								
-SALEN 1								
61 32101	58587797.20	22644098.24	35921788.96	4.711	1492275.48	0.0	1492275.48	80S212014
61 32201	186582640.20	72330782.21	114251497.99	5.372	6137601.22	0.0	6137601.22	41SB12014
61 32301	53622778.44	17196131.40	36426644.86	4.806	1760274.45	0.0	1760274.45	72L212014
61 32401	79431983.71	24033519.48	46398464.03	4.784	2182583.75	0.0	2182583.75	98SB12014
61 32501	7742785.92	3787866.83	3975739.09	4.710	187257.31	0.0	187257.31	88R312014
61 TOTAL	377137825.49	140013488.54	237174336.93	5.043	11959996.41	0.0	11959996.41	
<b>NUCLEAR PRODUCTION</b>								
-SALEN 2								
62 32101	68655912.55	20417193.27	48238719.18	3.972	1914641.93	0.0	1914641.93	80S212020
62 32201	219981810.44	72632582.48	147549228.04	4.614	6407921.38	0.0	6407921.38	41SB12020
62 32301	52256581.85	-141306.41	52398088.24	4.049	2132151.45	0.0	2132151.45	72L212020
62 32401	86154994.81	24824739.37	61338255.44	3.972	2436037.75	0.0	2436037.75	98SB12020
62 32501	6468947.25	2505809.52	3563137.76	3.975	141634.73	0.0	141634.73	88R312020
62 TOTAL	433120246.95	120039018.25	313081228.70	4.291	13433787.24	0.0	13433787.24	
<b>NUCLEAR PRODUCTION</b>								
-SALEN CF								
63 32011	43486.54	0.0	0.0	0.0	63	0.0	0.0	0
63 32101	130194171.95	48180437.77	81923734.18	3.987	3264299.28	0.0	3264299.28	80S212024
63 32201	55854194.79	21057387.89	34796714.90	4.750	1452844.85	0.0	1452844.85	41SB12024
63 32301	44527938.41	17113479.92	29414658.49	4.119	1211581.55	0.0	1211581.55	72L212024
63 32401	90945996.80	14843431.99	76882544.81	3.953	3087543.79	0.0	3087543.79	98SB12024
63 32501	27282149.73	5927790.37	21354359.36	3.962	846859.72	0.0	846859.72	88R312024
63 TOTAL	350757768.24	107142527.94	243571833.74	4.099	9984328.39	0.0	9984328.39	
<b>NUCLEAR PRODUCTION</b>								
-PEACH BOTTOM 2 + 3								
64 32011	253537.81	0.0	0.0	0.0	64	0.0	0.0	0
64 32021	48364.28	0.0	0.0	0.0	0.0	0.0	0.0	0
64 32101	141744931.52	65080919.84	76686020.46	5.208	3993807.95	0.0	3993807.95	80S212014
64 32201	377904561.48	135352195.33	242552366.15	5.768	13990420.48	0.0	13990420.48	41SB12014
64 32301	119402001.43	37318231.56	73083770.27	5.249	3850783.86	0.0	3850783.86	72L212014
64 32401	53812576.48	22951551.13	30861819.27	5.208	1404773.00	0.0	1404773.00	98SB12014
64 32501	36373937.91	10987141.71	25466795.88	5.182	1319689.36	0.0	1319689.36	88R312014
64 TOTAL	729581914.71	271618038.59	448649972.83	5.519	24759474.45	0.0	24759474.45	
<b>NUCLEAR PRODUCTION</b>								
-LIMERICK 8 1								
91 32101	477446115.14	107980318.83	369473796.31	3.374	12473435.36	0.0	12473435.36	80S212824
91 32301	1489852294.72	317985423.27	1171166875.45	3.939	44131475.25	0.0	44131475.25	41SB12824
91 32501	253797779.23	61448729.82	192337049.41	3.470	6474095.41	0.0	6474095.41	72L212824
91 32401	382382198.35	64616618.94	233745579.39	3.379	7898938.93	0.0	7898938.93	98SB12824
91 32501	111805649.48	25565868.89	85439768.59	3.378	2888155.38	0.0	2888155.38	88R312824
91 TOTAL	2633782858.92	581538971.77	2852143867.15	3.707	76064180.43	0.0	76064180.43	
<b>NUCLEAR PRODUCTION</b>								
-LIMERICK 8 2								
92 32101	434617962.49	49899982.63	384718859.86	2.932	11279933.52	0.0	11279933.52	80S212929



PECO ENERGY COMPANY  
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1/1/95 ACCRUAL RB-7  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE										RID8913641
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	LIFE TERM EST. (YEARS)		AVG.
OTHER PRODUCTION -SCHUYLKILL DIESEL (D)										
109 34201	4949.66	4949.66	0.0	100.000	0.0	0.0	0.0	1005119901		
109 34401	262705.87	262705.87	0.0	100.000	0.0	0.0	0.0	100LA119901		
109 34501	23084.75	23084.75	0.0	100.000	0.0	0.0	0.0	91R3119901		
109 34601	1920.58	1920.58	0.0	100.000	0.0	0.0	0.0	7553119901		
109 TOTAL	320387.89	296660.86	0.0	0.0	0.0	0.0	0.0			
OTHER PRODUCTION -DELAWARE G. T. (9,10,11,12)										
115 34011	74933.72	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
115 34101	96053.45	95262.98	790.45	100.000	790.45	0.0	790.45	29L311994		
115 34201	433232.24	433232.23	0.01	100.000	0.01	0.0	0.01	100S11994		
115 34401	5856517.22	5629038.47	227478.75	100.000	227478.75	0.0	227478.75	100LA11994		
115 34501	1500577.94	1500577.94	0.0	100.000	0.0	0.0	0.0	91R311994		
115 TOTAL	7961314.57	7458111.64	228269.21	100.000	228269.21	0.0	228269.21			
OTHER PRODUCTION -SCHUYLKILL G. T. (10)										
116 34011	1068.88	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
116 34101	109162.36	109162.36	0.0	100.000	0.0	0.0	0.0	29L311994		
116 34201	367307.57	367307.57	0.05	100.000	0.05	0.0	0.05	100S11994		
116 34401	1638020.74	1637671.33	349.41	100.000	349.41	0.0	349.41	100LA11994		
116 34501	446228.62	446228.62	0.0	100.000	0.0	0.0	0.0	91R311994		
116 TOTAL	2561787.37	2560349.83	349.46	100.000	349.46	0.0	349.46			
OTHER PRODUCTION -CHESTER G. T. (7,8,9)										
117 34011	6036.22	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
117 34101	87338.19	87338.19	0.0	100.000	0.0	0.0	0.0	29L311994		
117 34201	492995.77	492995.77	0.0	100.000	0.0	0.0	0.0	100S11994		
117 34401	4602643.86	4151756.24	250887.60	100.000	250887.60	0.0	250887.60	100LA11994		
117 34501	1121773.93	1133441.97	-11668.04	100.000	-11668.04	0.0	-11668.04	91R311994		
117 TOTAL	6110787.97	5865332.19	239219.56	100.000	239219.56	0.0	239219.56			
OTHER PRODUCTION -KEYSTONE DIESEL (D)										
118 34201	8879.67	7751.39	1128.28	11.897	134.23	0.0	134.23	100S12003		
118 34401	189359.11	152354.21	37004.90	12.944	4456.87	0.0	4456.87	100LA2003		
118 34501	18873.17	14846.25	2806.92	11.854	332.17	0.0	332.17	91R32003		
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 34101	137708.19	-134255.38	3452.83	100.000	3452.83	0.0	3452.83	29L311995		
119 34201	117748.89	359554.36	52194.55	100.000	52194.55	0.0	52194.55	100S11995		
119 34401	4467030.06	4386032.73	60997.33	100.000	60997.33	0.0	60997.33	100LA11995		
119 34501	887750.46	779001.54	108749.12	100.000	108749.12	0.0	108749.12	91R311995		
119 TOTAL	5884237.60	5458843.97	225393.83	100.000	225393.83	0.0	225393.83			

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1/1/95 ACCRUAL RB-8  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE										RID8913641
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	LIFE TERM EST. (YEARS)		AVG.
OTHER PRODUCTION -MOSEK G. T. (1,2,3)										
120 34011	1272.20	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
120 34101	321514.44	244909.51	76604.93	100.000	76604.93	0.0	76604.93	29L311995		
120 34201	322454.72	275070.87	47383.85	100.000	47383.85	0.0	47383.85	100S11995		
120 34401	4372293.47	4312874.98	59418.69	100.000	59418.69	0.0	59418.69	100LA11995		
120 34501	1056317.56	924356.31	131963.25	100.000	131963.25	0.0	131963.25	91R311995		
120 TOTAL	6073852.57	5757209.67	315370.70	100.000	315370.70	0.0	315370.70			
OTHER PRODUCTION -CONEMAUGH DIESEL (D)										
121 34401	198271.38	149728.70	53342.68	8.968	4783.77	0.0	4783.77	100LA12006		
121 34501	5493.83	3748.79	1764.00	8.742	152.84	0.0	152.84	91R32006		
121 TOTAL	203964.41	148877.43	55086.98	8.941	4936.61	0.0	4936.61			
OTHER PRODUCTION -RICHMOND G. T. (81,91,92)										
123 34011	100391.29	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
123 34101	98889.22	27451.55	71237.67	28.603	20376.11	0.0	20376.11	29L311998		
123 34201	915041.11	594422.79	320396.32	28.630	91730.04	0.0	91730.04	100S11998		
123 34401	1609131.45	12912269.42	3183862.03	28.787	916538.36	0.0	916538.36	100LA11998		
123 34501	2346343.68	1839836.10	506507.58	28.620	144962.47	0.0	144962.47	91R311998		
123 34601	208166.96	66921.60	141265.36	28.572	40356.62	0.0	40356.62	755311998		
123 TOTAL	19744983.71	15441321.66	4223250.96	28.745	1213963.60	0.0	1213963.60			
OTHER PRODUCTION -SALEM G. T. (3)										
126 34101	0.0	22200.37	-22200.37	100.000	-22200.37	0.0	-22200.37	29L311996		
126 34201	432311.78	27999.81	152912.77	66.724	102029.52	0.0	102029.52	100S11996		
126 34401	1575085.18	1486332.11	170853.87	66.894	114156.66	0.0	114156.66	100LA11996		
126 34501	458518.97	428746.79	29772.18	66.720	19864.00	0.0	19864.00	91R311996		
126 34601	29580.22	29580.22	0.0	66.811	0.0	0.0	0.0	755311996		
126 TOTAL	2495496.15	2164356.50	331137.65	66.580	213649.81	0.0	213649.81			
OTHER PRODUCTION -CROYDON GT(11,12,21,22,31-2,41-2										
129 34011	484194.53	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
129 34101	3528365.89	2966779.52	581526.37	26.741	143991.74	0.0	143991.74	29L311999		
129 34201	19025733.33	14652311.77	4373421.56	22.304	975447.94	0.0	975447.94	100S11999		
129 34401	46488250.13	31395451.43	15092570.50	22.404	3381339.49	0.0	3381339.49	100LA11999		
129 34501	3649548.26	2856374.68	842977.66	22.268	187714.27	0.0	187714.27	91R311999		
129 34601	2191483.40	1679696.44	511707.16	22.233	113747.85	0.0	113747.85	755311999		
129 TOTAL	75337215.74	53538817.96	2140205.25	22.458	4802241.29	0.0	4802241.29			
OTHER PRODUCTION -PORTABLE IN STATIONS										
344 34401	3045007.30	2834645.11	210342.19	66.908	140735.75	0.0	140735.75	100LA11996		
344 TOTAL	3045007.30	2834645.11	210342.19	66.908	140735.75	0.0	140735.75			
OTHER PRODUCTION - TOTAL OF ALL STATIONS										
FUN. 34011	841219.24	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
FUN. 34101	4666379.50	3907825.47	758553.91	35.615	270157.72	0.0	270157.72			
FUN. 34201	2393192.30	18904314.60	5028077.78	26.852	1350358.50	0.0	1350358.50			
FUN. 34401	192037174.34	81793783.41	20243390.93	29.924	6957426.46	0.0	6957426.46			
FUN. 34501	13588973.88	11447984.57	1720907.31	48.185	490204.42	0.0	490204.42			
FUN. 34601	2435008.82	1782054.38	652952.52	23.684	154124.47	0.0	154124.47			
FUN. TOTAL	147301948.24	118055946.55	28404762.45	30.084	8522471.65	0.0	8522471.65			

PECO ENERGY COMPANY  
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1/ 1/95 ACCRUAL RB-  
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ACCRAAL - NET PLANT, 5-YEAR NET SALVAGE										R10891364	
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 (TERM) EST. (YEAR)			
<b>TRANSMISSION PLANT</b>											
601 3501	35953908.57	-601	0.0	0.0	601	0.0	0.0	0	0	01	
601 3502	2014685.87	0.0	0.0	0.0	0.0	0.0	0.0	0	0	01	
601 3520	20306456.52	10295533.27	10014901.25	5.541	354427.45	0.0	354427.45	50R5	0	01	
601 3530	202537024.83	112160971.93	170354052.86	5.390	5708496.68	0.0	5708496.68	45S2	0	01	
601 3540	22066562.98	05559712.84	135106850.12	2.549	3497916.35	0.0	3497916.35	55L2	0	01	
601 3550	845240.43	170939.75	494300.88	4.065	20223.33	0.0	20223.33	31L2	0	01	
601 3560	11136112.96	44743451.26	66459661.70	3.355	2255752.55	0.0	2255752.55	44S2	0	01	
601 3570	7302039.78	5059434.20	4322105.58	3.798	164153.57	0.0	164153.57	50R4	0	01	
601 3580	47993243.97	29706762.29	10286461.60	6.416	1172894.93	0.0	1172894.93	40R4	0	01	
601 3590	1730102.40	1357463.76	372638.44	10.578	39417.72	0.0	39417.72	30S3	0	01	
601 TOTAL	746994298.61	257072769.36	405792992.71	3.278	13301684.78	0.0	13301684.78				
<b>DISTRIBUTION PLANT</b>											
601 3601	1268167.57	-601	0.0	0.0	601	0.0	0.0	0	0	01	
601 3602	19042052.69	0.0	0.0	0.0	0.0	0.0	0.0	0	0	01	
601 3610	45747028.05	21616792.70	24130235.35	4.928	1669812.29	0.0	1669812.29	36L3	0	01	
601 3620	510562581.87	213976908.66	304585473.21	4.747	14458672.41	0.0	14458672.41	35R3	0	01	
601 3640	244936413.13	63222601.57	101713811.56	2.749	4995312.60	0.0	4995312.60	44R1	0	01	
601 3650	365335975.60	107775073.59	257562902.01	3.212	8272920.41	0.0	8272920.41	42S4	0	01	
601 3660	198846628.16	79216459.14	119629969.02	3.457	4171497.02	0.0	4171497.02	50R4	0	01	
601 3670	419288621.32	192649408.50	316619212.74	2.167	6061138.34	0.0	6061138.34	55R4	0	01	
601 3680	28580687.87	72251967.59	193574720.29	3.625	7017083.61	0.0	7017083.61	36R4	0	01	
601 3691	52286249.13	25873207.87	28413041.28	3.950	1126577.88	0.0	1126577.88	37L2	0	01	
601 3692	165423790.77	36026419.74	129397371.93	2.500	3234936.28	0.0	3234936.28	40R1	0	01	
601 3700	172127043.97	38925834.52	133201209.45	4.642	6183200.42	0.0	6183200.42	31R3	0	01	
601 3702	112822.06	35244.74	77577.32	3.308	2628.22	0.0	2628.22	52S6	0	01	
601 3710	581669.04	240273.90	341395.14	3.471	11849.83	0.0	11849.83	30C3	0	01	
601 3730	12031568.90	3725133.72	9106435.16	7.650	696642.29	0.0	696642.29	20R3	0	01	
601 3731	761.91	-162599.60	163361.51	11.391	18008.51	0.0	18008.51	30S1	0	01	
601 3732	1125668.51	-6412183.62	7537652.13	3.800	292468.66	0.0	292468.66	31L8	0	01	
601 3733	3143159.99	1787152.29	1374007.70	10.403	145898.10	0.0	145898.10	14S4	0	01	
601 TOTAL	2497804530.54	758705695.59	1707430594.89	3.465	59159244.77	0.0	59159244.77				
<b>GENERAL PLANT</b>											
601 3891	2060135.53	-601	0.0	0.0	601	0.0	0.0	0	0	01	
601 3900	35092524.73	10481505.85	24611018.85	3.044	749651.63	0.0	749651.63	44R1	0	01	
601 3911	3547626.21	775017.45	2772608.76	5.464	151495.34	0.0	151495.34	21O2	0	01	
601 3912	4009165.98	1848118.48	2941047.50	5.772	170911.66	0.0	170911.66	21O2	0	01	
601 3913	6108192.29	2357949.75	3750242.54	17.140	642791.57	0.0	642791.57	01A1	0	01	
601 3920	0.0	0.0	0.0	100.000	0.0	0.0	0.0	11L2	0	01	
601 3930	67400.57	-33284.87	180685.44	8.726	8785.81	0.0	8785.81	24L2	0	01	
601 3940	8206420.95	2073801.03	6132619.92	2.661	161962.69	0.0	161962.69	45L0	0	01	
601 3951	16584196.85	3654715.99	13497480.89	3.897	525996.83	0.0	525996.83	32L0	0	01	
601 3952	1150998.52	374416.07	756582.45	3.990	30187.64	0.0	30187.64	35R2	0	01	
601 3953	552012.55	246874.25	305138.30	3.208	9788.84	0.0	9788.84	40R3	0	01	
601 3970	8748281.86	1344525.26	7401756.60	3.681	272458.66	0.0	272458.66	32R3	0	01	
601 3980	1514426.45	507175.24	1007251.19	4.621	46545.00	0.0	46545.00	27L0	0	01	
601 3990	-8502.44	0.0	0.0	0.0	0.0	0.0	0.0	0	0	01	
601 3991	-364603201.50	-85743978.50	-278859223.00	0.0	0.0	0.0	0.0	0	0	01	
601 TOTAL	-275820321.42	-62309163.45	-215542790.54	-1.285	2770575.55	0.0	2770575.55				

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

1/ 1/95 ACCRUAL RB-10  
02/13/97 15:04:06

ACCRAAL - NET PLANT, 5-YEAR NET SALVAGE										R10891364	
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 (TERM) EST. (YEAR)			
<b>GENERAL PLANT</b>											
601 3992	-163095365.27	-33431720.27	-129663445.89	0.0	601	0.0	0.0	0	0	01	
601 TOTAL	-163095365.27	-33431720.27	-129663445.89	0.0	0.0	0.0	0.0	0	0	01	
<b>ELECTRIC</b>											
13039111979.95	3683687171.86	9219965403.55	4.299	396322732.97	0.0	396322732.97					

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

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

ACCRAUAL - NET PLANT, 5-YEAR NET SALVAGE										RIDS913641	
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	LIFE TERM EST. YEAR	AVG.		
GENERAL PLANT										-601	
401 43010	677135.89	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
401 43030	54218978.11	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
401 43090	6647.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
401 43091	4320309.91	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
401 43092	5473.48	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
401 43000	129114181.07	55579948.91	73534232.16	4.086	296781.41	0.0	296781.41	375A	0	0	
401 43911	4098963.17	981222.00	3117741.17	5.545	173502.30	0.0	173502.30	2102	0	0	
401 43912	17451822.92	5888218.89	11745604.03	5.453	641469.33	0.0	641469.33	2102	0	0	
401 43913	110442.64	-959858.73	1070321.37	18.887	202151.40	0.0	202151.40	81A	0	0	
401 43930	1990471.14	399457.98	1590813.16	4.018	63918.87	0.0	63918.87	335A	0	0	
401 43941	52482.03	114733.59	410148.44	6.249	25630.18	0.0	25630.18	211B	0	0	
401 43942	6463150.92	1403469.18	5059681.74	6.758	341933.29	0.0	341933.29	211B	0	0	
401 43962	937.91	937.91	0.0	100.000	0.0	0.0	0.0	115A	0	0	
401 43970	4864858.13	1522167.36	3342690.77	4.274	142866.60	0.0	142866.60	32R3	0	0	
401 43981	1799744.45	578068.11	1221896.56	4.399	53742.43	0.0	53742.43	241A	0	0	
401 43982	25247.77	5399.88	17867.89	4.399	786.01	0.0	786.01	241A	0	0	
401 43991	7090000.00	194975.60	6895024.32	0.0	0.0	0.0	0.0	0	0	0	
401 TOTAL	212964906.97	65708920.76	108023821.59	4.271	4613842.22	0.0	4613842.22				
COMMON	212964906.97	65708920.76	108023821.59	4.271	4613842.22	0.0	4613842.22				
TRANSPORTATION										-601	
401 53920	15727404.62	2775159.25	12952265.37	11.274	1480497.44	0.0	1480497.44	1112	0	0	
401 53943	5722817.16	748153.73	4954663.43	5.444	280632.14	0.0	280632.14	211B	0	0	
401 53961	55285.66	51359.23	3926.43	62.384	2449.46	0.0	2449.46	115A	0	0	
401 TOTAL	21505507.44	3594452.21	17910855.23	9.735	1743579.04	0.0	1743579.04				
TRANSPORT	21505507.44	3594452.21	17910855.23	9.735	1743579.04	0.0	1743579.04				

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

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

ACCRAUAL - NET PLANT, 5-YEAR NET SALVAGE										RIDS913641		NEW96	
DES ACCT.	PLANT BALANCE 1/1/96	RESERVE 1/1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/96 ACCRUAL	LIFE TERM EST. YEAR	9 MONTHS LIFE TERM EST. YEAR	3 MONTHS LIFE TERM EST. YEAR			
INTANGIBLE PLANT										-SALEM CF			
43 3030	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0			
43 TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0			
INTANGIBLE PLANT										-PEACH BOTTOM 2 + 3			
66 3030	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0			
66 3031	26345130.83	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0			
66 TOTAL	26345130.83	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0			
INTANGIBLE PLANT										-PEACH BOTTOM CF			
68 3030	9497194.08	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0			
68 TOTAL	9497194.08	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0			
INTANGIBLE PLANT										-LIMERICK # 1			
91 3030	0.0	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	0			
INTANGIBLE PLANT										-LIMERICK 100% COM			
99 3030	19382481.15	0.0	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	0	0	0			
INTANGIBLE PLANT										-601			
601 3020	162934.12	0.0	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	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	0	0	0			
FUN. 3030	28879675.23	0.0	0.0	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	0	0	0			
FUN. TOTAL	55587740.18	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0			
STEAM PRODUCTION										-SCHUYKILL (1,3)			
1 3101	295740.45	0.0	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	0	0	0			
1 3120	20336238.80	20201551.53	54667.27	100.000	54667.27	0.0	54667.27	825A	1992	75R3			
1 3140	8619191.20	8614003.33	5187.87	100.000	5187.87	0.0	5187.87	74LB	1992	50R3			
1 3150	5977014.24	5976178.94	835.30	100.000	835.30	0.0	835.30	73L0	1992	75LA			
1 3160	728653.41	706856.41	21796.80	100.000	21796.80	0.0	21796.80	54RB	1992	76R1			
1 TOTAL	42957170.67	42578922.70	82507.24	100.000	82507.24	0.0	82507.24						
STEAM PRODUCTION										-EDDYSTONE 1 + 2			
6 3101	2408255.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0			
6 3102	5124.40	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0			
6 3110	7293247.78	46160728.68	26792719.02	7.117	1906837.81	0.0	1906837.81	825A	2010	75R3			
6 3120	268396629.27	141120284.51	127274364.74	7.430	9456632.42	0.0	9456632.42	50RB	2010	45RC			
6 3140	73510094.54	33786738.99	39523355.57	7.242	2862281.41	0.0	2862281.41	74LB	2010	50R3			
6 3150	24500055.98	18786793.46	7713262.50	7.371	546544.58	0.0	546544.58	73L0	2010	75LA			
6 3160	4882312.89	2997091.45	1885221.44	7.358	138714.59	0.0	138714.59	54RB	2010	78R1			
6 TOTAL	448455922.34	242851637.11	283198983.29	7.349	14933818.81	0.0	14933818.81						

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

1/ 1/96 ACCRUAL RB-13  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID991364	NEW96	
DES ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	9 MONTHS LIFE/TERM EST. YEAR	3 MONTHS LIFE/TERM EST. YEAR
<b>STEAM PRODUCTION -DELAWARE (7,8)</b>									
9 3101	1353562.84	0.0	0.0	0.0	0.0	0.0	0.0	0	0
9 3110	16312970.53	16329199.70	-17129.37	100.000	-17129.37	0.0	-17129.37	50RB11990	75R311990
9 3120	26023154.20	26230282.23	1797871.97	100.000	1797871.97	0.0	1797871.97	50RB11990	45RC11990
9 3140	11673660.39	11632457.71	41202.68	100.000	41202.68	0.0	41202.68	74LB11990	50R311990
9 3150	10256073.16	10252528.92	3544.24	100.000	3544.24	0.0	3544.24	73L011990	75LA11990
9 3160	2265382.90	2109860.44	155542.46	100.000	155542.46	0.0	155542.46	54RB11990	70R111990
9 TOTAL	49888903.82	46554309.04	1981031.96	100.000	1981031.96	0.0	1981031.96		
<b>STEAM PRODUCTION -RICHMOND (9)</b>									
10 3120	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76	50RB11985	45RC11985
10 TOTAL	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76		
<b>STEAM PRODUCTION -CONEMAUGH (1,2)</b>									
15 3101	694681.77	0.0	0.0	0.0	0.0	0.0	0.0	0	0
15 3110	17007541.82	6257922.48	6749619.34	9.651	644425.76	0.0	644425.76	82SA12006	75R312006
15 3120	119158526.82	33053975.59	86104351.23	9.311	8447697.90	0.0	8447697.90	50RB12006	45RC12006
15 3140	22051224.48	12347714.83	9703509.65	9.770	948032.89	0.0	948032.89	74LB12006	50R312006
15 3150	4273225.08	2856427.49	1416597.59	9.999	141645.59	0.0	141645.59	73L012006	75LA12006
15 3160	1950311.81	7995953.00	2511252.81	8.857	25774.44	0.0	25774.44	54RB12006	70R112006
15 TOTAL	164035111.78	57315193.39	106225436.82	9.797	10406578.58	0.0	10406578.58		
<b>STEAM PRODUCTION -KEYSTONE (1,2)</b>									
17 3101	894387.86	0.0	0.0	0.0	0.0	0.0	0.0	0	0
17 3110	15584266.30	4580369.24	6973277.06	13.461	938753.59	0.0	938753.59	82SA12003	75R312003
17 3120	66489362.29	30731322.20	35917640.75	13.674	4915561.72	0.0	4915561.72	50RB12003	45RC12003
17 3140	21707252.95	10960105.67	10747146.42	13.536	1454733.77	0.0	1454733.77	74LB12003	50R312003
17 3150	37103025.42	2654036.55	1056286.86	13.783	145585.26	0.0	145585.26	73L012003	75LA12003
17 3160	630541.43	149630.98	489911.35	13.632	65562.64	0.0	65562.64	54RB12003	70R112003
17 TOTAL	109145694.27	53075463.77	55175642.64	13.635	7523196.98	0.0	7523196.98		
<b>STEAM PRODUCTION -EDDYSTONE 3</b>									
71 3120	50146005.73	30115289.12	20030716.41	7.935	1590038.28	0.0	1590038.28	50RB12009	45RC12009
71 3140	22611738.23	10538506.97	12273251.84	7.443	938043.11	0.0	938043.11	74LB12009	50R312009
71 3150	2195629.70	1257417.34	641212.36	7.891	66380.07	0.0	66380.07	73L012009	75LA12009
71 TOTAL	74956374.26	41811213.43	33145160.33	7.823	2594461.46	0.0	2594461.46		
<b>STEAM PRODUCTION -EDDYSTONE 4</b>									
72 3120	52074317.93	29096614.52	22977703.41	6.951	1597180.16	0.0	1597180.16	50RB12011	45RC12011
72 3140	2226210.03	10649491.18	11818718.85	6.702	792090.54	0.0	792090.54	74LB12011	50R312011
72 3150	233091.48	1784196.48	427292.48	6.916	30936.76	0.0	30936.76	73L012011	75LA12011
72 TOTAL	76578019.44	41332306.50	35243716.94	6.867	2420205.46	0.0	2420205.46		
<b>STEAM PRODUCTION -EDDYSTONE CF</b>									
73 3101	53344505.65	29474282.92	23970222.73	6.646	1566415.00	0.0	1566415.00	82SA12011	75R312011
73 3120	68276881.13	25339155.51	42938725.42	6.847	2940014.54	0.0	2940014.54	50RB12011	45RC12011
73 3140	10513014.63	5947663.64	4570353.49	6.768	309321.52	0.0	309321.52	74LB12011	50R312011
73 3150	22493546.77	12754274.89	9739271.88	6.921	674055.01	0.0	674055.01	73L012011	75LA12011
73 3160	5594455.42	1980238.99	341444.83	6.770	24496.01	0.0	24496.01	54RB12011	70R112011
73 TOTAL	160227605.70	75494615.35	64732990.35	6.791	5754502.08	0.0	5754502.08		

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

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

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID991364	NEW96	
DES ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	9 MONTHS LIFE/TERM EST. YEAR	3 MONTHS LIFE/TERM EST. YEAR
<b>STEAM PRODUCTION -CROMBY 1 - COAL UNIT</b>									
81 3110	18572831.59	15544891.71	6826739.88	11.914	575057.79	0.0	575057.79	82SA12004	75R312004
81 3120	70050222.68	47755612.85	2289489.43	12.278	273732.17	0.0	273732.17	50RB12004	45RC12004
81 3140	12095558.77	4592788.55	5502770.22	12.204	671558.08	0.0	671558.08	74LB12004	50R312004
81 3150	7490270.56	5753326.88	1734943.64	12.196	211837.45	0.0	211837.45	73L012004	75LA12004
81 3160	781703.49	540395.71	221307.98	12.167	26926.54	0.0	26926.54	54RB12004	70R112004
81 TOTAL	108790587.07	74208215.70	34582371.37	12.211	4222712.23	0.0	4222712.23		
<b>STEAM PRODUCTION -CROMBY 2 - OIL UNIT</b>									
82 3110	75537.51	75537.51	0.0	100.000	0.0	0.0	0.0	82SA11990	75R311990
82 3120	34949771.70	19824782.72	15124988.98	100.000	15124988.98	0.0	15124988.98	50RB11990	45RC11990
82 3140	12880507.62	10768956.64	1919220.36	100.000	1919220.36	0.0	1919220.36	74LB11990	50R311990
82 3150	2252107.75	224131.74	27975.99	100.000	27975.99	0.0	27975.99	73L011990	75LA11990
82 3160	136169.70	425971.45	136169.70	100.000	136169.70	0.0	136169.70	54RB11990	70R111990
82 TOTAL	50526715.13	33318360.10	17208355.03	100.000	17208355.03	0.0	17208355.03		
<b>STEAM PRODUCTION -CROMBY CF</b>									
83 3101	55349.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
83 3110	19922951.91	17127898.50	2865953.33	12.015	344236.16	0.0	344236.16	82SA12004	75R312004
83 3120	5797451.73	3444471.80	2332979.93	12.188	284343.59	0.0	284343.59	50RB12004	45RC12004
83 3140	1170182.75	829471.99	540710.76	12.254	41750.70	0.0	41750.70	74LB12004	50R312004
83 3150	2635996.95	1738040.73	897956.22	12.206	109604.54	0.0	109604.54	73L012004	75LA12004
83 3160	2261857.75	1187116.51	187474.24	12.174	130839.00	0.0	130839.00	54RB12004	70R112004
83 TOTAL	31913790.43	24344999.41	7511441.28	12.125	910773.99	0.0	910773.99		
<b>STEAM PRODUCTION -ALLIED CHEMICAL</b>									
305 3110	129720.15	47467.81	42272.34	7.054	4380.24	0.0	4380.24	82SA12010	75R312010
305 3150	220874.85	133973.64	86901.21	7.300	4343.79	0.0	4343.79	73L012010	75LA12010
305 TOTAL	350595.00	208421.45	149173.55	7.189	10724.03	0.0	10724.03		
<b>STEAM PRODUCTION -ESSEX CHEMICAL</b>									
306 3110	1354205.47	571342.25	782863.22	7.018	54941.34	0.0	54941.34	82SA12010	75R312010
306 3150	795327.06	657023.38	136303.64	7.277	10044.34	0.0	10044.34	73L012010	75LA12010
306 TOTAL	2149532.51	1228365.63	921166.88	7.057	65005.70	0.0	65005.70		
<b>STEAM PRODUCTION -TOOLS - WORK EQUIPMENT</b>									
372 3120	809718.01	676003.74	133714.27	14.495	19381.88	0.0	19381.88	21LB1	01 21LB1 01
372 TOTAL	809718.01	676003.74	133714.27	14.495	19381.88	0.0	19381.88		
<b>STEAM PRODUCTION -SAMAC</b>									
503 3150	475908.29	-345593.84	821502.15	100.000	821502.15	0.0	821502.15	38SB11992	58SB11992
503 TOTAL	475908.29	-345593.84	821502.15	100.000	821502.15	0.0	821502.15		
<b>STEAM PRODUCTION - TOTAL OF ALL STATIONS</b>									
FUN. 3101	5501778.20	0.0	0.0	0.0	0.0	0.0	0.0	0	0
FUN. 3102	5124.40	0.0	0.0	0.0	0.0	0.0	0.0	0	0
FUN. 3110	222087396.76	147191155.23	74996237.55	8.520	6237918.32	0.0	6237918.32		
FUN. 3120	786672880.75	40794361.08	378727339.47	12.930	4871736.12	0.0	4871736.12		
FUN. 3140	218713184.85	12247778.92	84465487.93	10.351	9903422.93	0.0	9903422.93		
FUN. 3150	9112825.29	64584958.99	24927844.38	11.388	2818053.29	0.0	2818053.29		
FUN. 3160	18756668.65	10915196.24	7061444.61	12.052	943024.18	0.0	943024.18		

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1/1/96 ACCRUAL RB-15  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891344	NEW96	
DES ACCT.	PLANT BALANCE 1/1/96	RESERVE 1/1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/96 ACCRUAL	9 MONTHS LIFE/TERM EST. YEAR	3 MONTHS LIFE/TERM EST. YEAR
FUN. TOTAL	134125948.92	754904426.66	500848317.86	11.827	68696954.84	0.0	68696954.84		
<b>NUCLEAR PRODUCTION -MERRILL CREEK</b>									
2 3201	95360.00	0.0	0.0	0.0	0.0	0.0	0.0	0	0
2 3210	904303.09	108565.41	79517.68	2.937	23373.17	0.0	23373.17	80S2 2030	80S2 2030
2 3250	4156.20	59.65	4094.55	2.963	121.32	0.0	121.32	80R3 2030	80S0 2030
2 TOTAL	1003897.29	108625.06	799912.23	2.937	23494.49	0.0	23494.49		
<b>NUCLEAR PRODUCTION -BRADSHAW RESERVOIR</b>									
4 3201	145355.87	0.0	0.0	0.0	0.0	0.0	0.0	0	0
4 3202	479185.10	0.0	0.0	0.0	0.0	0.0	0.0	0	0
4 3210	84921912.20	2099900.27	82322017.93	5.030	2509507.14	0.0	2509507.14	80S2 2029	80S2 2029
4 TOTAL	87260487.17	2099900.27	82322017.93	5.030	2509507.14	0.0	2509507.14		
<b>NUCLEAR PRODUCTION -SALEM 1</b>									
61 3210	6056158.00	25731726.93	56774431.07	4.939	181289.15	0.0	181289.15	80S2 2016	80S2 2016
61 3220	190035764.18	77527176.71	112508527.47	5.426	6329733.13	0.0	6329733.13	41S8 2016	41S8 2016
61 3230	54543056.20	18974197.17	35588861.03	5.565	190520.12	0.0	190520.12	72L2 2016	29S3 2016
61 3240	7119719.03	26409362.21	44781347.82	4.951	221724.53	0.0	221724.53	98S8 2016	75S8 2016
61 3250	7915235.40	3977896.68	3937438.72	4.934	196261.95	0.0	196261.95	80R3 2016	80S0 2016
61 TOTAL	364211025.81	150820359.70	233590666.11	5.368	12539908.88	0.0	12539908.88		
<b>NUCLEAR PRODUCTION -SALEM 2</b>									
62 3210	69394536.74	21626269.53	47768067.21	4.135	1975209.58	0.0	1975209.58	80S2 2020	80S2 2020
62 3220	221157842.06	74096256.00	147061585.98	4.797	7054544.28	0.0	7054544.28	41S8 2020	41S8 2020
62 3230	56272460.82	1065055.48	55207405.35	4.454	2569352.64	0.0	2569352.64	72L2 2020	29S3 2020
62 3240	85553960.14	24905712.17	4064247.97	4.149	2516295.61	0.0	2516295.61	98S8 2020	75S8 2020
62 3250	6071411.44	2647493.23	3425918.21	4.181	143154.02	0.0	143154.02	80R3 2020	80S0 2020
62 TOTAL	438450011.21	124340786.49	314109224.72	4.539	14258556.33	0.0	14258556.33		
<b>NUCLEAR PRODUCTION -SALEM CF</b>									
63 3201	75625.48	0.0	0.0	0.0	0.0	0.0	0.0	0	0
63 3210	133297993.05	51548790.53	81749202.52	4.150	3392591.90	0.0	3392591.90	80S2 2020	80S2 2020
63 3220	55544406.48	22764130.83	32780475.65	4.957	1624929.18	0.0	1624929.18	41S8 2020	41S8 2020
63 3230	44539784.88	18342560.80	28196924.08	5.048	1423380.73	0.0	1423380.73	72L2 2020	29S3 2020
63 3240	96998269.45	18039807.76	78958461.49	4.123	3255457.38	0.0	3255457.38	98S8 2020	75S8 2020
63 3250	27816224.15	6787612.99	21028411.18	4.159	874571.62	0.0	874571.62	80R3 2020	80S0 2020
63 TOTAL	360272503.49	117483402.91	242713475.10	4.355	10570929.81	0.0	10570929.81		
<b>NUCLEAR PRODUCTION -PEACH BOTTOM 2 + 3</b>									
66 3201	244878.92	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66 3202	6386.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66 3210	141973029.22	69080111.52	72892917.70	5.490	4001821.18	0.0	4001821.18	80S2 2014	80S2 2014
66 3220	38833036.33	149422634.49	238916401.84	4.070	14502225.59	0.0	14502225.59	41S8 2014	41S8 2014
66 3230	110610074.60	41174496.90	6943577.70	5.990	4159191.10	0.0	4159191.10	72L2 2014	29S3 2014
66 3240	57831823.72	24640025.11	32391798.41	5.503	1782520.68	0.0	1782520.68	98S8 2014	75S8 2014
66 3250	36554681.08	12231514.13	24323164.95	5.503	1335503.88	0.0	1335503.88	80R3 2014	80S0 2014
66 TOTAL	736821890.15	296548752.15	437959862.80	5.897	25784262.43	0.0	25784262.43		
<b>NUCLEAR PRODUCTION -LIMERICK # 1</b>									
91 3210	477849258.04	120487158.49	357362079.55	3.942	14087213.18	0.0	14087213.18	80S2 2024	80S2 2014

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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891344	NEW96	
DES ACCT.	PLANT BALANCE 1/1/96	RESERVE 1/1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/96 ACCRUAL	9 MONTHS LIFE/TERM EST. YEAR	3 MONTHS LIFE/TERM EST. YEAR
91 3220	152019656.35	391227345.93	112882510.42	4.487	50652949.27	0.0	50652949.27	41S8 2024	41S8 2014
91 3230	254618731.53	68158127.96	186440603.57	4.233	7892877.35	0.0	7892877.35	72L2 2024	29S3 2014
91 3240	302370044.29	76487893.82	225882150.47	3.455	8933639.05	0.0	8933639.05	98S8 2024	75S8 2014
91 3250	111334422.68	2838923.63	8294549.05	3.981	330268.28	0.0	330268.28	80R3 2024	80S0 2014
91 TOTAL	2668282292.89	684749449.83	1981332863.06	4.283	6868747.13	0.0	6868747.13		
<b>NUCLEAR PRODUCTION -LIMERICK # 2</b>									
92 3210	434673468.18	61181218.71	373492229.47	3.333	12448496.01	0.0	12448496.01	80S2 2019	80S2 2019
92 3220	1702962015.09	277957104.53	1425004910.54	3.759	5358934.59	0.0	5358934.59	41S8 2019	41S8 2019
92 3230	304061890.67	5935280.25	244706610.42	3.364	8652825.74	0.0	8652825.74	72L2 2019	29S3 2019
92 3240	30799607.62	45434637.90	262561919.72	3.341	8780070.60	0.0	8780070.60	98S8 2019	75S8 2019
92 3250	8912613.41	1529895.15	7389198.26	3.371	2490559.46	0.0	2490559.46	80R3 2019	80S0 2019
92 TOTAL	2838856774.97	459209186.54	2379647588.43	3.411	85937846.40	0.0	85937846.40		
<b>NUCLEAR PRODUCTION -LIMERICK 100X COM</b>									
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	52645896.28	108168707.61	418290260.65	3.300	13803578.40	0.0	13803578.40	80S2 2019	80S2 2019
99 3220	385207821.24	95051428.34	292156192.98	3.963	11578149.92	0.0	11578149.92	41S8 2019	41S8 2019
99 3230	37267411.27	9427253.64	27840157.63	3.717	1036818.66	0.0	1036818.66	72L2 2019	29S3 2019
99 3240	183270567.14	42347991.99	140922575.15	3.312	4647355.69	0.0	4647355.69	98S8 2019	75S8 2019
99 3250	112078924.98	22650507.02	89428417.96	3.332	2979754.89	0.0	2979754.89	80R3 2019	80S0 2019
99 TOTAL	1252187197.13	275646088.60	96637684.29	3.517	34663657.76	0.0	34663657.76		
<b>NUCLEAR PRODUCTION -CHESTERBROOK</b>									
301 3210	3545612.45	228549.28	3317843.37	1.762	58446.30	0.0	58446.30	80S2	81 80S2 2029
301 3250	3884459.83	217870.80	3467389.83	1.450	57211.92	0.0	57211.92	80R3	81 80S0 2029
301 TOTAL	7230071.68	445439.28	6784432.40	1.705	115658.22	0.0	115658.22		
<b>NUCLEAR PRODUCTION -NUCLEAR EDF/MC</b>									
307 3210	1059412.01	221162.63	1638249.38	3.016	49409.60	0.0	49409.60	80S2 2029	80S2 2029
307 3250	440947.24	42189.81	398757.43	3.052	12170.08	0.0	12170.08	80R3 2029	80S0 2029
307 TOTAL	2300359.25	263352.44	2037006.81	3.023	61579.68	0.0	61579.68		
<b>NUCLEAR PRODUCTION -ME COAL STORAGE</b>									
320 3250	520297.25	10793.30	509503.95	1.670	8508.72	0.0	8508.72	80R3	81 80S0 2029
320 TOTAL	520297.25	10793.30	509503.95	1.670	8508.72	0.0	8508.72		
<b>NUCLEAR PRODUCTION -OREGON SHOPS - NUCLEAR TOOL S</b>									
331 3250	540198.50	27314.21	512882.29	1.493	8683.10	0.0	8683.10	80R3	81 80S0 2029
331 TOTAL	540198.50	27314.21	512882.29	1.493	8683.10	0.0	8683.10		
<b>NUCLEAR PRODUCTION -PEACH BOTTOM TRAINING CENTER</b>									
343 3210	470963.19	74469.19	394494.08	5.533	21938.01	0.0	21938.01	80S2 2014	80S2 2014
343 3250	8104.45	1593.32	6511.13	5.467	355.96	0.0	355.96	80R3 2014	80S0 2014
343 TOTAL	479067.64	74662.51	400005.21	5.532	22293.97	0.0	22293.97		
<b>NUCLEAR PRODUCTION -NUCLEAR INFORMATION CENTER</b>									
345 3210	278944.44	0.0	0.0	0.0	0.0	0.0	0.0	0	0
345 3210	572042.81	90836.41	482005.40	3.861	14754.19	0.0	14754.19	80S2 2029	80S2 2029
345 3250	549968.36	88084.99	501963.35	3.866	15390.20	0.0	15390.20	80R3 2029	80S0 2029

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1/ 1/96 ACCRUAL RB-17  
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DES ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE						RIDB915641 NEW96		
	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	9 MONTHS LIFE TERM EST. (YEAR)	3 MONTHS LIFE TERM EST. (YEAR)
345 TOTAL	1420955.04	150061.60	983968.75	3.0641	30144.39	0.0	30144.39		
NUCLEAR PRODUCTION									
-NUCLEAR TRAINING CENTER									
345 3201	400911.51	0.0	0.0	0.0	385	0.0	0.0	0	0
345 3210	5015177.22	797139.21	4210030.91	3.0981	130674.82	0.0	130674.82	80S2120291	80S2120291
345 3250	901800.54	145794.51	634036.39	3.1221	26101.06	0.0	26101.06	88R3120291	88S0120291
345 TOTAL	4397919.27	942933.34	5056074.40	3.1021	156775.88	0.0	156775.88		
NUCLEAR PRODUCTION - TOTAL OF ALL STATIONS									
FUN. 3201	10449463.11	0.0	0.0	0.0	0.0	0.0	0.0		
FUN. 3202	756696.98	0.0	0.0	0.0	0.0	0.0	0.0		
FUN. 3210	1941442679.86	459443925.92	1481998852.94	3.6441	54333302.83	0.0	54333302.83		
FUN. 3220	643356741.73	1098046276.91	3377310444.82	4.3021	145308444.96	0.0	145308444.96		
FUN. 3230	86393411.98	216497272.20	647436139.78	4.2801	27712966.34	0.0	27712966.34		
FUN. 3240	106411982.39	253265489.94	864146501.43	3.0001	32152443.74	0.0	32152443.74		
FUN. 3250	317683972.49	42477844.26	305204108.43	3.7531	11453396.46	0.0	11453396.46		
FUN. TOTAL	8782234946.74	2112730720.25	6458098068.40	4.0701	270960594.33	0.0	270960594.33		
HYDRAULIC PRODUCTION - MUDDY RUN (1,2,3,4,5,6,7,8)									
19 3201	812413.61	0.0	0.0	0.0	19	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	549044.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19 3311	12428586.86	5625808.42	4802786.24	5.7621	391976.54	0.0	391976.54	57R4120141	57R4120141
19 3312	128175.89	57309.90	70865.99	5.7651	4085.42	0.0	4085.42	57R4120141	57R4120141
19 3313	4921061.26	1706921.43	3215039.83	5.5251	177630.95	0.0	177630.95	57R4120141	57R4120141
19 3321	3357933.34	1397744.78	1959808.58	5.4221	1101827.43	0.0	1101827.43	75L3120141	75L3120141
19 3323	864020.70	351651.32	512377.35	5.6241	28816.10	0.0	28816.10	73L3120141	73L3120141
19 3330	27329946.40	12184768.40	15645178.00	5.8671	917902.59	0.0	917902.59	72L0120141	85R4120141
19 3240	10612664.54	4742310.21	5870354.33	6.0741	356682.73	0.0	356682.73	55L2120141	55L2120141
19 3351	2021295.20	1065712.26	934582.98	5.4791	51205.00	0.0	51205.00	100R3120141	90R3120141
19 3353	165466.43	94456.96	71009.67	5.4651	3800.68	0.0	3800.68	100R3120141	90R3120141
19 3340	997675.56	664463.87	333211.69	5.4831	18270.00	0.0	18270.00	100R3120141	100R3120141
19 TOTAL	9496858.83	40490939.53	53053854.67	5.7531	3052277.84	0.0	3052277.84		
OTHER PRODUCTION - SOUTHWARK G. T. (3,4,5,6)									
104 3401	166147.74	0.0	0.0	0.0	104	0.0	0.0	0	0
104 3410	106420.34	75472.99	30947.25	100.0001	30947.25	0.0	30947.25	29L3119921	40L3119921
104 3420	388256.08	363268.99	24987.09	100.0001	24987.09	0.0	24987.09	24987.09	100S119921
104 3440	4143614.21	5405747.35	537870.86	100.0001	537870.86	0.0	537870.86	100L4119921	100L4119921
104 3450	1077058.72	1000789.96	74268.76	100.0001	74268.76	0.0	74268.76	91R3119921	91R3119921
104 TOTAL	7891501.09	7045279.29	670074.06	100.0001	670074.06	0.0	670074.06		
OTHER PRODUCTION - EDDYSTONE G. T. (10,20,30,40)									
106 3401	416469.23	0.0	0.0	0.0	106	0.0	0.0	0	0
106 3410	185964.27	185964.27	0.0	100.0001	0.0	0.0	0.0	29L3119941	40L3119941
106 3420	599785.20	529785.20	0.0	100.0001	0.0	0.0	0.0	100S119941	100S119941
106 3440	6781884.03	6781884.03	0.0	100.0001	0.0	0.0	0.0	100L4119941	100L4119941
106 3450	497109.90	497109.90	0.0	100.0001	0.0	0.0	0.0	91R3119941	91R3119941
106 TOTAL	8316214.83	8254745.40	0.0	0.0	0.0	0.0	0.0		

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

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

DES ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE						RIDB913641 NEW96		
	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	9 MONTHS LIFE TERM EST. (YEAR)	3 MONTHS LIFE TERM EST. (YEAR)
OTHER PRODUCTION - CROMBY DIESEL (D)									
107 3420	532674.51	494900.96	37773.55	100.0001	37773.55	0.0	37773.55	100S119901	100S119901
107 3440	288254.64	288254.64	0.0	100.0001	0.0	0.0	0.0	100L4119901	100L4119901
107 3450	18768.32	18768.32	0.0	100.0001	0.0	0.0	0.0	91R3119901	91R3119901
107 3460	2030.41	2030.41	0.0	100.0001	0.0	0.0	0.0	75S3119901	75S3119901
107 TOTAL	841728.08	805954.53	37773.55	100.0001	37773.55	0.0	37773.55		
OTHER PRODUCTION - DELAWARE DIESEL (D)									
109 3401	25726.25	0.0	0.0	0.0	109	0.0	0.0	0	0
109 3420	6949.64	6949.64	0.0	100.0001	0.0	0.0	0.0	100S119901	100S119901
109 3440	260079.47	260081.65	-2.16	100.0001	-2.16	0.0	0.0	100L4119901	100L4119901
109 3450	30878.81	24981.78	3097.03	100.0001	3097.03	0.0	3097.03	91R3119901	91R3119901
109 3460	1920.58	1920.58	0.0	100.0001	0.0	0.0	0.0	75S3119901	75S3119901
109 TOTAL	325554.75	295933.47	3094.85	100.0001	3094.85	0.0	3094.85		
OTHER PRODUCTION - SCHUYLKILL DIESEL (D)									
113 3420	5821.85	5821.85	0.0	100.0001	0.0	0.0	0.0	100S119931	100S119931
113 3440	252121.49	252121.49	0.0	100.0001	0.0	0.0	0.0	100L4119931	100L4119931
113 3450	31526.37	31526.37	0.0	100.0001	0.0	0.0	0.0	91R3119931	91R3119931
113 3460	1906.85	1906.85	0.0	100.0001	0.0	0.0	0.0	75S3119931	75S3119931
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 3401	74933.72	0.0	0.0	0.0	115	0.0	0.0	0	0
115 3410	96053.43	96053.43	0.0	100.0001	0.0	0.0	0.0	29L3119941	40L3119941
115 3420	433232.24	433232.24	0.0	100.0001	0.0	0.0	0.0	100S119941	100S119941
115 3440	585649.87	585649.84	131.83	100.0001	131.83	0.0	131.83	100L4119941	100L4119941
115 3450	1500577.94	1500577.94	0.0	100.0001	0.0	0.0	0.0	91R3119941	91R3119941
115 TOTAL	7941578.22	7886512.67	131.83	100.0001	131.83	0.0	131.83		
OTHER PRODUCTION - SCHUYLKILL G. T. (10)									
116 3401	1048.88	0.0	0.0	0.0	116	0.0	0.0	0	0
116 3410	109142.36	109142.36	0.0	100.0001	0.0	0.0	0.0	29L3119941	40L3119941
116 3420	367307.57	367307.57	0.0	100.0001	0.0	0.0	0.0	100S119941	100S119941
116 3440	1430020.74	1430020.74	0.0	100.0001	0.0	0.0	0.0	100L4119941	100L4119941
116 3450	444228.62	444228.62	0.0	100.0001	0.0	0.0	0.0	91R3119941	91R3119941
116 TOTAL	2541767.37	2540719.29	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION - CHESTER G. T. (7,8,9)									
117 3401	4036.22	0.0	0.0	0.0	117	0.0	0.0	0	0
117 3410	87338.19	87338.19	0.0	100.0001	0.0	0.0	0.0	29L3119941	40L3119941
117 3420	492995.77	492995.77	0.0	100.0001	0.0	0.0	0.0	100S119941	100S119941
117 3440	4402463.64	4402463.64	0.0	100.0001	0.0	0.0	0.0	100L4119941	100L4119941
117 3450	1121773.93	1121773.93	0.0	100.0001	0.0	0.0	0.0	91R3119941	91R3119941
117 TOTAL	6110787.97	6146751.75	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION - KEYSTONE DIESEL (D)									
118 3420	8879.47	7885.42	994.05	13.4711	133.91	0.0	133.91	100S1120031	100S1120031
118 3440	189359.11	156811.08	32548.03	13.6181	4632.39	0.0	4632.39	100L4120031	100L4120031
118 3450	18873.17	16398.42	2474.75	13.4061	331.76	0.0	331.76	91R3120031	91R3120031
118 TOTAL	217111.45	181095.12	36016.83	13.5991	4898.06	0.0	4898.06		

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

1/1/96 ACCRUAL RB-19  
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ACCRAUAL - NET PLANT, 5-YEAR NET SALVAGE										RID9913641 NEW96	
DES ACCT.	PLANT BALANCE 1/1/96	RESERVE 1/1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	15-YR NET SALV. ALLOCATED	1/1/96 ACCRUAL	9 MONTHS EST. YEAR	3 MONTHS LIFE/TERM EST. YEAR	3 MONTHS LIFE/TERM EST. YEAR	
OTHER PRODUCTION -FALLS G. T. (1,2,3)										119	
119 3410	137708.19	137708.19	0.0	100.000	0.0	0.0	0.0	29L31995	40L31995		
119 3420	411748.89	411748.89	0.0	100.000	0.0	0.0	0.0	100S11995	100S11995		
119 3440	4447030.06	4447030.06	0.0	100.000	0.0	0.0	0.0	100LA1995	100LA1995		
119 3450	887750.68	887750.68	0.0	100.000	0.0	0.0	0.0	91R31995	91R31995		
119 TOTAL	5884237.80	5884237.80	0.0	0.0	0.0	0.0	0.0				
OTHER PRODUCTION -MOSEY G. T. (1,2,3)										120	
120 3401	1272.20	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
120 3410	321514.44	321514.44	0.0	100.000	0.0	0.0	0.0	29L31995	40L31995		
120 3420	322454.72	322454.72	0.0	100.000	0.0	0.0	0.0	100S11995	100S11995		
120 3440	4372293.67	4372293.67	0.0	100.000	0.0	0.0	0.0	100LA1995	100LA1995		
120 3450	1056317.54	1056317.54	0.0	100.000	0.0	0.0	0.0	91R31995	91R31995		
120 TOTAL	4073552.57	4073552.57	0.0	0.0	0.0	0.0	0.0				
OTHER PRODUCTION -CONEMAUGH DIESEL (D)										121	
121 3440	198271.38	149712.47	48559.91	9.501	4759.26	0.0	4759.26	100LA12006	100LA12006		
121 3450	5693.03	4101.57	1591.44	9.593	152.67	0.0	152.67	91R312006	91R312006		
121 TOTAL	203964.41	153814.04	50150.37	1.794	4911.93	0.0	4911.93				
OTHER PRODUCTION -RICHMOND G. T. (81,91,92)										123	
123 3401	100591.29	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
123 3410	547052.35	112121.71	434930.64	40.007	174002.70	0.0	174002.70	29L31995	40L31995		
123 3420	907356.15	678694.27	228661.88	40.062	91636.52	0.0	91636.52	100S11995	100S11995		
123 3440	862497.57	6343089.12	2261109.25	40.209	909169.42	0.0	909169.42	100LA1995	100LA1995		
123 3450	182296.18	1521674.57	361159.61	40.051	142648.94	0.0	142648.94	91R31995	91R31995		
123 3460	214366.62	108469.62	107817.00	40.001	43167.88	0.0	43167.88	75S31995	75S31995		
123 TOTAL	12278199.96	8784030.29	5393779.38	40.150	1362594.56	0.0	1362594.56				
OTHER PRODUCTION -SALEM G. T. (3)										126	
126 3420	430888.42	380953.67	49934.75	100.000	49934.75	0.0	49934.75	100S11996	100S11996		
126 3440	1575085.18	1510588.77	56496.41	100.000	56496.41	0.0	56496.41	100LA1996	100LA1996		
126 3450	456518.97	446610.79	9908.18	100.000	9908.18	0.0	9908.18	91R31996	91R31996		
126 3460	29580.22	29580.22	0.0	100.000	0.0	0.0	0.0	0	0	0	
126 TOTAL	2494072.79	2377733.45	116339.34	100.000	116339.34	0.0	116339.34				
OTHER PRODUCTION -CROWDON 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	0	
129 3410	3528305.89	3090771.26	437534.63	30.803	134773.79	0.0	134773.79	29L31999	40L31999		
129 3420	1902573.33	1542759.71	339793.62	28.457	973757.50	0.0	973757.50	100S11999	100S11999		
129 3440	44485230.13	34776999.12	1171231.01	28.759	3368032.93	0.0	3368032.93	100LA1999	100LA1999		
129 3450	3699368.26	3044084.87	65243.39	28.619	187529.82	0.0	187529.82	91R31999	91R31999		
129 3460	2191403.60	1793464.29	397939.31	28.564	113746.97	0.0	113746.97	75S31999	75S31999		
129 TOTAL	75337215.74	58223479.25	1659994.94	28.782	4777840.82	0.0	4777840.82				
OTHER PRODUCTION -PORTABLE IN STATIONS										364	
364 3440	3045007.30	2975400.86	69606.44	100.000	69606.44	0.0	69606.44	100LA1996	100LA1996		
364 TOTAL	3045007.30	2975400.86	69606.44	100.000	69606.44	0.0	69606.44				
OTHER PRODUCTION - TOTAL OF ALL STATIONS											
FUN. 3401	841219.24	0.0	0.0	0.0	0.0	0.0	0.0				

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

1/1/96 ACCRUAL RB-20  
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ACCRAUAL - NET PLANT, 5-YEAR NET SALVAGE										RID9913641 NEW96	
DES ACCT.	PLANT BALANCE 1/1/96	RESERVE 1/1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	15-YR NET SALV. ALLOCATED	1/1/96 ACCRUAL	9 MONTHS EST. YEAR	3 MONTHS LIFE/TERM EST. YEAR	3 MONTHS LIFE/TERM EST. YEAR	
FUN. 3410	5119521.66	4216109.04	903412.62	37.605	339723.84	0.0	339723.84				
FUN. 3420	23924084.06	20183759.12	3740324.94	31.500	1178193.12	0.0	1178193.12				
FUN. 3440	9562877.51	7984526.95	14717550.54	33.637	4950497.36	0.0	4950497.36				
FUN. 3450	1293260.44	1182269.26	1110543.18	38.065	422736.27	0.0	422736.27				
FUN. 3460	2443208.48	1937352.17	505856.31	31.020	156914.85	0.0	156914.85				
FUN. TOTAL	139824171.39	118005246.54	20977707.61	33.598	7048065.44	0.0	7048065.44				
TRANSMISSION PLANT -601										601	
601 3501	3524454.35	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
601 3502	1673122.14	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
601 3520	21013194.54	10731923.42	10281273.12	3.563	366321.76	0.0	366321.76	50R5	0	50R5	
601 3530	316548209.37	118402507.54	290145780.81	3.260	6524749.85	0.0	6524749.85	45S2	0	45S2	
601 3540	227258052.83	91571409.85	135466622.98	2.562	3475778.88	0.0	3475778.88	55L2	0	60R2	
601 3550	3145700.89	235853.35	2909947.54	3.526	102601.22	0.0	102601.22	31L2	0	45L2	
601 3560	11558490.72	4844904.73	67140485.99	3.259	2188108.44	0.0	2188108.44	46S2	0	55S2	
601 3570	7382859.78	3223851.54	4158188.24	3.592	149362.12	0.0	149362.12	50R4	0	60R2	
601 3580	55158418.37	31191502.51	23948987.84	4.777	1146899.19	0.0	1146899.19	40R4	0	60R2	
601 3590	2054612.11	1629802.92	424889.19	9.922	42446.93	0.0	42446.93	30S3	0	40S3	
601 TOTAL	802165770.72	305435855.88	444893835.73	3.147	13994268.39	0.0	13994268.39				
DISTRIBUTION PLANT -601										601	
601 3401	12326500.71	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
601 3402	19403729.69	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
601 3410	4759190.39	23265286.39	24315844.88	6.007	1479983.88	0.0	1479983.88	34L5	0	45L2	
601 3420	489266798.08	226941853.91	262324946.17	4.443	1145597.27	0.0	1145597.27	35R3	0	45L2	
601 3440	24827400.41	47043478.89	102835721.52	2.745	4945704.27	0.0	4945704.27	44R1	0	50R1	
601 3450	383943600.82	114520746.49	269435036.13	3.044	8204991.20	0.0	8204991.20	42S4	0	50L1	
601 3460	198522297.25	83119746.99	115402550.26	3.365	3883295.82	0.0	3883295.82	50R4	0	60R4	
601 3470	424442577.23	107980853.19	316481524.84	2.161	6839165.73	0.0	6839165.73	55R4	0	60R4	
601 3480	279108487.22	79083096.12	200025393.19	3.531	7062894.63	0.0	7062894.63	34R4	0	60R4	
601 3491	55110916.20	24957077.29	39153859.91	3.748	1129542.81	0.0	1129542.81	37L2	0	45L2	
601 3492	173214158.27	39155775.23	134058905.04	2.336	3131603.87	0.0	3131603.87	48L1	0	45L1	
601 3700	177413883.70	42513541.78	134980261.99	4.695	6335547.30	0.0	6335547.30	31R8	0	31R8	
601 3702	112168.50	37683.00	74385.50	3.428	2547.19	0.0	2547.19	52S4	0	55S4	
601 3710	350214.69	248943.60	101271.29	9.074	3113.08	0.0	3113.08	3003	0	4504	
601 3730	13451942.86	2863414.94	10588327.92	7.644	811489.45	0.0	811489.45	20R8	0	17L1	
601 3731	3148.98	-142515.88	145644.80	11.449	14677.17	0.0	14677.17	903	0	903	
601 3732	920283.46	-6673978.25	7594259.71	5.272	385180.85	0.0	385180.85	31L8	0	15L4	
601 3733	3258212.71	1902750.54	1335462.17	9.647	129099.15	0.0	129099.15	16S4	0	23L4	
601 TOTAL	2528349171.35	806844350.23	168970798.61	3.315	54015977.45	0.0	54015977.45				
GENERAL PLANT -601										601	
601 3891	2109928.14	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	
601 3900	35454930.95	11285919.13	24251011.82	2.971	720497.56	0.0	720497.56	44R2	0	50L1	
601 3910	3643146.46	328535.61	3714410.85	5.788	157121.68	0.0	157121.68	2102	0	20L4	
601 3912	4823688.31	2019124.70	2884363.41	4.184	173421.85	0.0	173421.85	2102	0	20L4	
601 3913	7244959.25	3970758.82	4174201.21	18.255	742345.53	0.0	742345.53	0LA	0	8R1	
601 3928	129812.48	5900.63	125911.97	9.525	11804.14	0.0	11804.14	11L2	0		
601 3930	42423.95	-27468.33	91912.20	9.243	8513.83	0.0	8513.83	24L2	0	22L2	
601 3940	8315197.49	2207746.30	6107431.19	2.708	165						

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

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

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE									
DES ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID8913641 EST. YEAR	NEW96 LIFE TERM EST. YEAR
401 3952	1129576.72	403138.47	726438.25	4.169	30235.21	0.0	30235.21	35R2	01 35S2 01
401 3953	551850.17	256466.62	295383.55	3.409	10068.94	0.0	10068.94	49R3	01 47S4 01
401 3970	8679793.64	1617523.25	7062270.41	5.816	269496.25	0.0	269496.25	32R3	01 35R3 01
401 3980	1514120.05	553366.96	960773.09	5.275	50680.78	0.0	50680.78	27L8	01 22R3 01
401 3991	-364429501.18	-95889162.18	-268540359.00	0.0	0.0	0.0	0.0	0	01 01
401 TOTAL	-273281999.58	-69746715.09	-205647212.63	-1.413	2906596.60	0.0	2906596.60		
GENERAL PLANT									
401 3992	-142990205.51	-37751260.51	-125238945.00	0.0	0.0	0.0	0.0	0	01 01
401 TOTAL	-142990205.51	-37751260.51	-125238945.00	0.0	0.0	0.0	0.0		
ELECTRIC	113307354903.04	4030917561.29	9116554457.25	4.434	422674734.89	0.0	422674734.89		

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

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

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE									
DES ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID8913641 EST. YEAR	NEW96 LIFE TERM EST. YEAR
GENERAL PLANT									
401 4301	677135.89	0.0	0.0	0.0	0.0	0.0	0.0	0	01 01
401 4305	39876449.60	0.0	0.0	0.0	0.0	0.0	0.0	0	01 01
401 4309	6667.23	0.0	0.0	0.0	0.0	0.0	0.0	0	01 01
401 4389	8422696.05	0.0	0.0	0.0	0.0	0.0	0.0	0	01 01
401 4392	5473.48	0.0	0.0	0.0	0.0	0.0	0.0	0	01 01
401 4390	159660101.73	58705930.29	100962171.44	3.548	3582137.84	0.0	3582137.84	37SA	01 44L2 01
401 4391	4244120.04	1109692.88	3134517.16	5.874	184121.54	0.0	184121.54	21O2	01 20LA 01
401 43912	19797746.84	6343922.32	13453824.52	5.842	765791.69	0.0	765791.69	21O2	01 20LA 01
401 43913	110462.64	-749453.10	859915.74	34.119	310592.97	0.0	310592.97	8LA1	01 6R4 01
401 43930	1911911.22	399561.39	1511449.92	4.447	67214.18	0.0	67214.18	35SA	01 28R2 01
401 43941	542263.82	119017.72	423226.10	6.432	27221.90	0.0	27221.90	21LB	01 21LB 01
401 43942	4467463.35	1444607.06	5022856.27	6.974	350296.00	0.0	350296.00	21LB	01 21LB 01
401 43943	937.91	937.91	0.0	100.000	0.0	0.0	0.0	11SA	01 10L1 01
401 43970	7952136.80	1721075.72	6231063.08	4.146	256339.88	0.0	256339.88	32R3	01 26L3 01
401 43961	1793362.58	552045.52	1241357.06	6.947	86235.69	0.0	86235.69	24LA	01 17R1 01
401 43982	23267.77	4217.90	17049.79	13.093	2232.33	0.0	2232.33	24LA	01 17R1 01
401 43993	15792608.78	631016.68	15161592.10	0.0	0.0	0.0	0.0	0	01 01
401 TOTAL	267291927.93	70284482.30	148019083.18	3.884	5434182.02	0.0	5434182.02		
COMMON	267291927.93	70284482.30	148019083.18	3.884	5434182.02	0.0	5434182.02		
TRANSPORTATION									
401 53920	25853798.34	4670327.69	21183470.67	11.298	2393308.52	0.0	2393308.52	11L2	01 11L2 01
401 53943	4401279.30	1078934.44	5322344.86	5.774	307312.19	0.0	307312.19	21LB	01 21LB 01
401 53961	55285.60	53750.49	1535.17	62.913	945.02	0.0	945.02	11SA	01 10L1 01
401 TOTAL	32310363.32	5803012.62	26507350.70	10.192	2701586.53	0.0	2701586.53		
TRANSPORT	32310363.32	5803012.62	26507350.70	10.192	2701586.53	0.0	2701586.53		

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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								MEN96	
DES ACCT.	PLANT BALANCE 1/1/97	RESERVE 1/1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/97 ACCRUAL	LIFE/TERM EST. (YEAR)	AVG. LIFE/TERM
<b>INTANGIBLE PLANT</b>									
-SALEM CP									
63 30301	13564726.471	0.0	0.0	0.0	63	0.0	0.0	0	01
63 TOTAL	13564726.471	0.0	0.0	0.0	0.0	0.0	0.0	0	01
<b>INTANGIBLE PLANT</b>									
-PEACH BOTTOM 2 * 3									
66 30301	785177.951	0.0	0.0	0.0	66	0.0	0.0	0	01
66 30311	26345136.831	0.0	0.0	0.0	0.0	0.0	0.0	0	01
66 TOTAL	27130314.781	0.0	0.0	0.0	0.0	0.0	0.0	0	01
<b>INTANGIBLE PLANT</b>									
-PEACH BOTTOM CF									
68 30301	22557733.311	0.0	0.0	0.0	68	0.0	0.0	0	01
68 TOTAL	22557733.311	0.0	0.0	0.0	0.0	0.0	0.0	0	01
<b>INTANGIBLE PLANT</b>									
-LIMERICK 8 1									
91 30301	15499506.831	0.0	0.0	0.0	91	0.0	0.0	0	01
91 TOTAL	15499506.831	0.0	0.0	0.0	0.0	0.0	0.0	0	01
<b>INTANGIBLE PLANT</b>									
-LIMERICK 100% COM									
99 30301	19382481.151	0.0	0.0	0.0	99	0.0	0.0	0	01
99 TOTAL	19382481.151	0.0	0.0	0.0	0.0	0.0	0.0	0	01
<b>INTANGIBLE PLANT</b>									
-601									
601 30201	162934.121	0.0	0.0	0.0	601	0.0	0.0	0	01
601 TOTAL	162934.121	0.0	0.0	0.0	0.0	0.0	0.0	0	01
<b>INTANGIBLE PLANT</b>									
- TOTAL OF ALL STATIONS									
FUN. 30201	162934.121	0.0	0.0	0.0	0.0	0.0	0.0	0	01
FUN. 30301	71991625.711	0.0	0.0	0.0	0.0	0.0	0.0	0	01
FUN. 30311	26345136.831	0.0	0.0	0.0	0.0	0.0	0.0	0	01
FUN. TOTAL	98499690.661	0.0	0.0	0.0	0.0	0.0	0.0	0	01
<b>STEAM PRODUCTION</b>									
-SCHUYKILL (1,3)									
1 31011	295740.451	0.0	0.0	0.0	1	0.0	0.0	0	01
1 31101	7000332.351	7000332.351	0.0	100.000	0.0	0.0	0.0	0	75R3 19921
1 31201	2032407.801	2032407.801	-11831.001	100.000	-11831.001	0.0	-11831.001	0	45RC 19921
1 31401	6619191.201	6619191.201	0.0	100.000	0.0	0.0	0.0	0	50R3 19921
1 31501	5980720.771	5980720.771	-1157.211	100.000	-1157.211	0.0	-1157.211	0	75LA 19921
1 31601	728653.411	728653.411	0.0	100.000	0.0	0.0	0.0	0	70R1 19921
1 TOTAL	42937215.181	42654462.741	-12988.211	100.000	-12988.211	0.0	-12988.211	0	
<b>STEAM PRODUCTION</b>									
-EDDYSTONE 1 * 2									
6 31011	2408255.541	0.0	0.0	0.0	6	0.0	0.0	0	01
6 31021	5124.401	0.0	0.0	0.0	0.0	0.0	0.0	0	01
6 31101	73125449.171	69073801.751	25054867.421	7.548	1891141.391	0.0	1891141.391	0	75R3 20101
6 31201	269391145.351	150581499.911	115889666.041	6.621	9554673.341	0.0	9554673.341	0	45RC 20101
6 31401	73331907.111	36670832.951	36661074.161	7.937	2909789.441	0.0	2909789.441	0	50R3 20101
6 31501	27243183.551	19382726.031	7866457.521	7.831	615552.431	0.0	615552.431	0	75LA 20101
6 31601	4882312.491	3135804.041	1746506.851	7.764	135249.491	0.0	135249.491	0	70R1 20101
6 TOTAL	450390620.411	257844664.681	190132571.991	7.945	15106406.111	0.0	15106406.111	0	

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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								MEN96	
DES ACCT.	PLANT BALANCE 1/1/97	RESERVE 1/1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/97 ACCRUAL	LIFE/TERM EST. (YEAR)	AVG. LIFE/TERM
<b>STEAM PRODUCTION</b>									
-DELAWARE (7,8)									
9 31011	1553542.841	0.0	0.0	0.0	9	0.0	0.0	0	01
9 31101	16312070.331	16323921.711	-11851.381	100.000	-11851.381	0.0	-11851.381	0	75R3 19901
9 31201	2795808.031	26799672.411	1159388.221	100.000	1159388.221	0.0	1159388.221	0	45RC 19901
9 31401	1673460.391	11645153.391	28507.891	100.000	28507.891	0.0	28507.891	0	50R3 19901
9 31501	10256473.161	10255620.991	2452.171	100.000	2452.171	0.0	2452.171	0	75LA 19901
9 31601	2265382.901	2157747.021	107615.881	100.000	107615.881	0.0	107615.881	0	70R1 19901
9 TOTAL	49819730.451	67180135.631	1286031.981	100.000	1286031.981	0.0	1286031.981	0	
<b>STEAM PRODUCTION</b>									
-RICHMOND (9)									
10 31201	0.0	256994.761	-256994.761	100.000	-256994.761	0.0	-256994.761	0	45RC 19851
10 TOTAL	0.0	256994.761	-256994.761	100.000	-256994.761	0.0	-256994.761	0	
<b>STEAM PRODUCTION</b>									
-CONECHAUGH (1,2)									
15 31011	0.0	0.0	0.0	0.0	15	0.0	0.0	0	01
15 31101	16996722.231	9064233.461	7930680.591	10.581	839480.131	0.0	839480.131	0	75R3 20061
15 31201	120610769.431	40721531.161	79889258.491	10.765	860074.521	0.0	860074.521	0	45RC 20061
15 31401	22043109.871	15247687.051	8795502.821	10.827	952209.091	0.0	952209.091	0	50R3 20061
15 31501	4271133.191	2995457.481	1275675.591	10.954	139763.021	0.0	139763.021	0	75LA 20061
15 31601	1092713.461	823753.981	268959.861	10.866	29043.721	0.0	29043.721	0	70R1 20061
15 TOTAL	16550829.731	6685458.411	9815986.551	10.759	10540872.481	0.0	10540872.481	0	
<b>STEAM PRODUCTION</b>									
-KEYSTONE (1,2)									
17 31011	894387.861	0.0	0.0	0.0	17	0.0	0.0	0	01
17 31101	15541559.491	9513015.481	6468534.891	15.458	934498.661	0.0	934498.661	0	75R3 20031
17 31201	66038452.461	3434928.251	31693424.711	15.729	4985058.771	0.0	4985058.771	0	45RC 20031
17 31401	21138351.481	11689634.231	9460717.371	15.428	1476645.551	0.0	1476645.551	0	50R3 20031
17 31501	3708525.511	2794510.211	91995.381	15.788	143985.821	0.0	143985.821	0	75LA 20031
17 31601	587540.481	148412.741	439127.861	15.452	68732.291	0.0	68732.291	0	70R1 20031
17 TOTAL	107926789.021	5849681.031	48541880.131	15.675	7608921.071	0.0	7608921.071	0	
<b>STEAM PRODUCTION</b>									
-EDDYSTONE 3									
71 31201	50295582.691	31711264.111	18584318.581	6.589	1596207.121	0.0	1596207.121	0	45RC 20091
71 31401	22723233.591	11280774.881	11441547.511	6.281	947474.551	0.0	947474.551	0	50R3 20091
71 31501	2198629.701	1623797.411	774832.291	6.437	63372.601	0.0	63372.601	0	75LA 20091
71 TOTAL	75216535.981	44415837.691	30888698.381	6.471	2609954.271	0.0	2609954.271	0	
<b>STEAM PRODUCTION</b>									
-EDDYSTONE 4									
72 31201	52142134.471	30695279.951	21466557.521	7.437	1594980.481	0.0	1594980.481	0	45RC 20111
72 31401	26290152.541	11309337.811	12988815.351	7.174	938724.461	0.0	938724.461	0	50R3 20111
72 31501	2233491.681	1817133.541	616357.921	7.389	30431.691	0.0	30431.691	0	75LA 20111
72 TOTAL	78665778.311	43822647.521	34643738.791	7.334	2561336.541	0.0	2561336.541	0	
<b>STEAM PRODUCTION</b>									
-EDDYSTONE CF									
73 31101	53458805.151	31064429.631	22392375.521	7.008	1567466.291	0.0	1567466.291	0	75R3 20111
73 31201	49363263.681	28317645.981	41045657.181	7.287	2990997.061	0.0	2990997.061	0	45RC 20111
73 31401	10518016.531	6254964.561	4261831.971	7.298	310629.231	0.0	310629.231	0	50R3 20111
73 31501	22952159.891	13444288.181	9587958.821	7.313	693317.831	0.0	693317.831	0	75LA 20111
73 31601	5612915.241	2225353.891	3387362.171	7.172	242941.611	0.0	242941.611	0	70R1 20111
73 TOTAL	141983159.621	81388773.361	48594385.661	7.284	5887351.281	0.0	5887351.281	0	

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		ACRUAL - NET PLANT, 5-YEAR NET SALVAGE					NEW96	
DES ACCT.	PLANT BALANCE 1/1/97	RESERVE 1/1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/97 ACCRUAL	AUG. LIFE TERM EST. YEAR
<b>STEAM PRODUCTION</b>								
-CROMBY 1 - COAL UNIT								
81 3110	18372831.59	14121149.50	4251482.09	13.413	570278.12	0.0	570278.12	75R3 2004
81 3120	74258531.39	50750065.30	23488444.09	13.924	3270534.02	0.0	3270534.02	45RC 2004
81 3140	11450692.77	6394423.16	5054249.61	14.092	712247.67	0.0	712247.67	50R3 2004
81 3150	7490278.54	545164.53	1525194.81	13.710	209092.03	0.0	209092.03	75LA 2004
81 3160	781703.48	587322.25	19381.44	13.644	26521.40	0.0	26521.40	70R1 2004
81 TOTAL	112336029.98	77820124.74	34513905.26	13.875	4788673.24	0.0	4788673.24	
<b>STEAM PRODUCTION</b>								
-CROMBY 2 - OIL UNIT								
82 3110	75537.51	75537.51	0.0	100.000	0.0	0.0	0.0	75R3 1990
82 3120	3444971.70	20387834.06	14561935.64	100.000	14561935.64	0.0	14561935.64	45RC 1990
82 3140	12655274.03	10339472.72	1815603.31	100.000	1815603.31	0.0	1815603.31	50R3 1990
82 3150	2252197.75	2252173.21	26934.54	100.000	26934.54	0.0	26934.54	75LA 1990
82 3160	561241.15	430140.60	131100.55	100.000	131100.55	0.0	131100.55	70R1 1990
82 TOTAL	50493934.14	33950340.10	14535574.94	100.000	14535574.04	0.0	14535574.04	
<b>STEAM PRODUCTION</b>								
-CROMBY CF								
83 3101	55349.54	0.0	0.0	0.0	0.0	0.0	0.0	0
83 3118	19992951.91	17472134.74	2520817.17	13.517	340738.84	0.0	340738.84	75R3 2004
83 3120	5797451.73	3748815.39	2048634.34	13.793	282568.41	0.0	282568.41	45RC 2004
83 3140	1170182.75	871222.49	298648.04	14.185	42407.48	0.0	42407.48	50R3 2004
83 3150	2635996.95	1847645.27	785351.68	13.731	108248.57	0.0	108248.57	75LA 2004
83 3160	2261431.61	1317382.24	944049.57	13.465	128815.56	0.0	128815.56	70R1 2004
83 TOTAL	31913364.89	25257290.33	6600814.82	13.477	902778.88	0.0	902778.88	
<b>STEAM PRODUCTION</b>								
-ALLIED CHEMICAL								
305 3110	0.0	-102761.97	102761.97	7.460	7666.04	0.0	7666.04	75R3 2010
305 3150	0.0	-156957.95	156957.45	7.716	12110.84	0.0	12110.84	75LA 2010
305 TOTAL	0.0	-259719.92	259719.42	7.615	19776.88	0.0	19776.88	
<b>STEAM PRODUCTION</b>								
-ESSEX CHEMICAL								
306 3110	0.0	-1196338.04	1196338.04	7.460	89246.82	0.0	89246.82	75R3 2010
306 3150	0.0	-403360.86	403360.86	7.716	31121.78	0.0	31121.78	75LA 2010
306 TOTAL	0.0	-1599708.90	1599708.90	7.525	120368.60	0.0	120368.60	
<b>STEAM PRODUCTION</b>								
-TOOLS & WORK EQUIPMENT								
372 3120	809718.01	695385.62	114332.39	14.424	16719.97	0.0	16719.97	21LB  91
372 TOTAL	809718.01	695385.62	114332.39	14.424	16719.97	0.0	16719.97	
<b>STEAM PRODUCTION</b>								
-SAMAC								
503 3150	459887.52	193134.14	266751.38	100.000	266751.38	0.0	266751.38	30SB 1992
503 TOTAL	459887.52	193134.14	266751.38	100.000	266751.38	0.0	266751.38	
<b>STEAM PRODUCTION</b>								
- TOTAL OF ALL STATIONS								
FUN. 3101	5501778.20	0.0	0.0	0.0	0.0	0.0	0.0	0
FUN. 3102	5126.48	0.0	0.0	0.0	0.0	0.0	0.0	0
FUN. 3118	220897479.73	151411458.42	69486014.31	8.944	6228844.91	0.0	6228844.91	
FUN. 3120	781948399.24	43355483.91	35257215.44	13.712	48344233.77	0.0	48344233.77	
FUN. 3140	219412844.20	12882485.95	90784029.25	11.154	10126317.89	0.0	10126317.89	
FUN. 3150	91480159.12	47744144.80	23914019.32	8.009	2345974.40	0.0	2345974.40	
FUN. 3160	16773894.75	11554791.37	7219103.38	12.052	870040.50	0.0	870040.50	

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		ACRUAL - NET PLANT, 5-YEAR NET SALVAGE					NEW96	
DES ACCT.	PLANT BALANCE 1/1/97	RESERVE 1/1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/97 ACCRUAL	AUG. LIFE TERM EST. YEAR
<b>FUN. TOTAL</b>								
FUN. TOTAL	1346379692.64	796892911.54	543979876.70	12.485	47915433.67	0.0	47915433.67	
<b>NUCLEAR PRODUCTION</b>								
-VERRILL CREEK								
2 3201	33263.00	0.0	0.0	0.0	0.0	0.0	0.0	0
2 3210	904383.89	131958.58	772444.51	3.026	23374.17	0.0	23374.17	80S2 2030
2 3250	154.20	180.97	3973.23	3.150	125.16	0.0	125.16	80S0 2030
2 TOTAL	1003897.29	132119.55	776417.74	3.027	23499.33	0.0	23499.33	
<b>NUCLEAR PRODUCTION</b>								
-BRADSHAW RESERVOIR								
4 3201	1459885.87	0.0	0.0	0.0	0.0	0.0	0.0	0
4 3202	479103.10	0.0	0.0	0.0	0.0	0.0	0.0	0
4 3210	84921918.20	4609407.41	80312510.79	3.124	2508962.86	0.0	2508962.86	80S2 2029
4 TOTAL	87240687.17	4609407.41	80312510.79	3.124	2508962.86	0.0	2508962.86	
<b>NUCLEAR PRODUCTION</b>								
-SALEM 1								
61 3210	41390969.92	25134516.56	36254453.34	5.193	1882797.62	0.0	1882797.62	80S2 2016
61 3220	189856812.32	82890556.36	109462555.98	5.912	6323845.05	0.0	6323845.05	41SB 2016
61 3230	54632108.93	20745677.89	33084511.04	7.580	2548597.40	0.0	2548597.40	29S3 2016
61 3240	49172857.44	27502580.24	41670357.18	5.259	2191444.08	0.0	2191444.08	75SB 2016
61 3250	7917648.19	4174191.20	3743253.98	5.375	201199.90	0.0	201199.90	80S0 2016
61 TOTAL	582970273.71	160447441.45	222522832.26	5.918	13167884.25	0.0	13167884.25	
<b>NUCLEAR PRODUCTION</b>								
-SALEM 2								
62 3210	48262635.44	22154885.89	46107949.55	4.312	1988174.78	0.0	1988174.78	80S2 2020
62 3220	222491147.71	74444133.49	146047014.82	4.955	7295048.35	0.0	7295048.35	41SB 2020
62 3230	56330700.61	3553118.46	52777582.15	4.278	3313376.61	0.0	3313376.61	29S3 2020
62 3240	84170785.33	25446595.88	58504189.45	4.375	2559558.29	0.0	2559558.29	75SB 2020
62 3250	6071411.32	3790647.25	3280764.97	4.492	147371.92	0.0	147371.92	80S0 2020
62 TOTAL	437326680.41	130609181.17	306717499.24	4.989	15303529.95	0.0	15303529.95	
<b>NUCLEAR PRODUCTION</b>								
-SALEM CF								
63 3201	3676037.61	0.0	0.0	0.0	0.0	0.0	0.0	0
63 3210	133039780.40	54958780.33	78889080.87	4.328	3414319.39	0.0	3414319.39	80S2 2020
63 3220	54194331.82	24333395.61	32541136.31	5.154	1678208.97	0.0	1678208.97	41SB 2020
63 3230	64642276.54	1974880.42	2078448.16	7.771	208335.45	0.0	208335.45	29S3 2020
63 3240	180181058.48	1632448.94	83054809.54	4.326	3423801.97	0.0	3423801.97	75SB 2020
63 3250	28262915.89	7264714.36	20994201.55	4.445	933201.16	0.0	933201.16	80S0 2020
63 TOTAL	349294600.98	122445887.64	243174675.71	4.828	11740019.14	0.0	11740019.14	
<b>NUCLEAR PRODUCTION</b>								
-PEACH BOTTOM 2 - 3								
64 3201	244878.92	0.0	0.0	0.0	0.0	0.0	0.0	0
64 3202	40346.28	0.0	0.0	0.0	0.0	0.0	0.0	0
64 3210	141174789.58	73068821.92	68114748.54	5.805	3954862.31	0.0	3954862.31	80S2 2014
64 3220	381913164.79	163107591.68	217985573.11	6.411	13949926.29	0.0	13949926.29	41SB 2014
64 3230	110654335.37	45344858.51	65412276.86	7.773	5188042.28	0.0	5188042.28	29S3 2014
64 3240	87039890.45	24422745.74	30614344.91	5.889	1802996.55	0.0	1802996.55	75SB 2014
64 3250	3674491.28	135252.41	2314964.87	5.942	1376741.81	0.0	1376741.81	80S0 2014
64 TOTAL	727261544.87	321509649.36	465418838.51	6.463	26203769.84	0.0	26203769.84	
<b>NUCLEAR PRODUCTION</b>								
-LINERICK # 1								
91 3210	477849238.84	134574371.47	343274864.37	3.581	19158178.29	0.0	19158178.29	80S2 2014

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1/1/97 ACCRUAL RB-27  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							NEW#6	
DES ACCT.	PLANT BALANCE 1/1/97	RESERVE 1/1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/97 ACCRUAL	AVG. LIFE TERM EST. YEAR
91 3220	1529017281.75	44288887.78	1088937143.97	4.804	45259784.12	0.0	45259784.12	41S8 2014
91 3230	254418731.53	7405108.31	178547726.22	6.550	1144184.07	0.0	1144184.07	29S3 2014
91 3240	50364201.16	85447520.32	218234680.84	5.430	12266725.13	0.0	12266725.13	75S8 2014
91 3250	111445193.38	31635192.82	79752000.56	5.740	4577744.83	0.0	4577744.83	86S0 2014
91 TOTAL	2674614645.86	769846227.90	190676617.96	5.925	112978552.46	0.0	112978552.46	
NUCLEAR PRODUCTION - LIMERICK # 2							92	
92 3210	454673448.18	73629714.72	361043733.46	4.462	16109771.39	0.0	16109771.39	80S2 2019
92 3220	170349998.98	330244858.88	1373445140.10	4.779	45636943.25	0.0	45636943.25	41S8 2019
92 3230	504067127.03	68008198.57	236058928.46	5.090	12015399.46	0.0	12015399.46	29S3 2019
92 3240	30798867.42	54214625.41	253774022.41	4.508	11419831.01	0.0	11419831.01	75S8 2019
92 3250	89329371.29	1774241.95	71555109.54	4.805	3295112.79	0.0	3295112.79	86S0 2019
92 TOTAL	2359748593.50	543871659.53	2295874933.97	4.725	106477957.90	0.0	106477957.90	
NUCLEAR PRODUCTION - LIMERICK 100% COM							99	
99 3201	7894354.64	0.0	0.0	0.0	0.0	0.0	0.0	0   0
99 3210	9147.60	0.0	0.0	0.0	0.0	0.0	0.0	0   0
99 3220	524453732.69	121972199.83	404481533.86	4.382	17724380.78	0.0	17724380.78	80S2 2019
99 3230	385296678.39	104431538.96	280645139.43	4.913	13789078.30	0.0	13789078.30	41S8 2019
99 3240	37267411.27	10462072.30	2480538.97	5.824	1563823.48	0.0	1563823.48	29S3 2019
99 3250	19586523.64	47018957.04	136449566.80	4.490	6059248.76	0.0	6059248.76	75S8 2019
99 TOTAL	1253906954.91	309738654.91	936264793.76	4.606	43121978.02	0.0	43121978.02	
NUCLEAR PRODUCTION - CHESTERBROOK							301	
301 3210	3545612.65	287015.58	3258597.07	3.114	101472.71	0.0	101472.71	80S2 2029
301 3250	3684459.03	274281.92	3410177.11	5.229	110114.62	0.0	110114.62	86S0 2029
301 TOTAL	7230071.68	561297.50	6668774.18	3.173	211587.33	0.0	211587.33	
NUCLEAR PRODUCTION - NUCLEAR EOF/NC							307	
307 3210	1859412.01	278572.23	1588839.78	3.118	49412.92	0.0	49412.92	80S2 2029
307 3250	649947.24	54359.89	304587.35	3.248	12556.36	0.0	12556.36	86S0 2029
307 TOTAL	2300359.25	324932.12	1893427.13	3.157	61969.28	0.0	61969.28	
NUCLEAR PRODUCTION - NE COAL STORAGE							320	
320 3250	520297.25	19302.02	500995.23	3.245	16257.30	0.0	16257.30	80S0 2029
320 TOTAL	520297.25	19302.02	500995.23	3.245	16257.30	0.0	16257.30	
NUCLEAR PRODUCTION - OREGON SHOPS - NUCLEAR TOOLS							331	
331 3250	540198.50	35999.31	504199.19	3.261	16441.94	0.0	16441.94	86S0 2029
331 TOTAL	540198.50	35999.31	504199.19	3.261	16441.94	0.0	16441.94	
NUCLEAR PRODUCTION - PEACH BOTTOM TRAINING CENTER							363	
363 3210	478963.19	96407.20	374555.99	5.849	21907.78	0.0	21907.78	80S2 2014
363 3250	6104.45	1949.28	6155.17	5.879	361.66	0.0	361.66	86S0 2014
363 TOTAL	479067.64	98356.48	380711.16	5.849	22269.44	0.0	22269.44	
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	572062.01	194790.80	467251.21	5.157	14751.12	0.0	14751.12	80S2 2029
365 3250	549968.34	83395.19	486573.15	3.272	15920.67	0.0	15920.67	86S0 2029

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1/1/97 ACCRUAL RB-28  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							NEW#6	
DES ACCT.	PLANT BALANCE 1/1/97	RESERVE 1/1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/97 ACCRUAL	AVG. LIFE TERM EST. YEAR
365 TOTAL	1420955.04	188185.99	953824.36	3.216	30671.79	0.0	30671.79	
NUCLEAR PRODUCTION - NUCLEAR TRAINING CENTER							385	
385 3201	40911.51	0.0	0.0	0.0	0.0	0.0	0.0	0   0
385 3210	501517.21	92761.83	408735.39	3.125	127750.10	0.0	127750.10	80S2 2029
385 3250	981850.54	171895.21	809935.33	3.252	26339.10	0.0	26339.10	86S0 2029
385 TOTAL	4397919.27	1099769.24	4897298.52	3.144	154069.20	0.0	154069.20	
NUCLEAR PRODUCTION - TOTAL OF ALL STATIONS								
FUN. 3201	14249875.24	0.0	0.0	0.0	0.0	0.0	0.0	0   0
FUN. 3202	75496.98	0.0	0.0	0.0	0.0	0.0	0.0	0   0
FUN. 3210	1940934182.82	511904155.85	1429829946.97	4.694	67079288.20	0.0	67079288.20	
FUN. 3220	4668059615.86	1223532212.94	3244527402.92	5.361	173952748.33	0.0	173952748.33	
FUN. 3230	864514771.38	243932958.68	629581812.64	6.179	38345761.15	0.0	38345761.15	
FUN. 3240	1105725164.64	28259193.61	823125971.63	4.853	39945685.79	0.0	39945685.79	
FUN. 3250	408018320.49	10354952.56	29648887.95	4.964	1471535.92	0.0	1471535.92	
FUN. TOTAL	879428547.33	2365538033.48	6413713941.51	5.208	336838519.39	0.0	336838519.39	
HYDRAULIC PRODUCTION - MUDDY RUN (1,2,3,4,5,6,7,8)							19	
19 3301	812413.61	0.0	0.0	0.0	0.0	0.0	0.0	0   0
19 3302	9364.51	0.0	0.0	0.0	0.0	0.0	0.0	0   0
19 3304	599044.51	0.0	0.0	0.0	0.0	0.0	0.0	0   0
19 3311	14003279.57	6063143.86	7940135.71	6.892	483713.07	0.0	483713.07	57R4 2014
19 3312	126175.89	61395.32	66780.57	6.098	4072.28	0.0	4072.28	57R4 2014
19 3313	3405701.69	1841799.57	1563911.12	5.843	91379.33	0.0	91379.33	57R4 2014
19 3321	33575933.36	15879271.81	18496661.55	5.943	1099256.68	0.0	1099256.68	73S3 2014
19 3323	864628.79	380667.42	483561.28	5.964	28742.88	0.0	28742.88	73S3 2014
19 3330	2735085.16	1246779.97	14883145.19	6.890	897453.45	0.0	897453.45	83R4 2014
19 3340	10593500.28	584988.87	5524497.61	4.412	354238.77	0.0	354238.77	55L2 2014
19 3351	2038143.58	1129142.36	989801.28	5.888	52794.79	0.0	52794.79	98R3 2014
19 3353	185446.63	98337.44	67128.99	5.790	3886.77	0.0	3886.77	98R3 2014
19 3360	997475.56	682733.87	314941.69	5.794	18247.72	0.0	18247.72	108R3 2014
19 TOTAL	94543613.85	42873625.43	58249744.79	6.837	3033777.84	0.0	3033777.84	
OTHER PRODUCTION - SOUTHWARK G. T. (3,4,5,6)							104	
104 3401	166147.74	0.0	0.0	0.0	0.0	0.0	0.0	0   0
104 3410	196420.36	91888.13	15332.21	100.000	15332.21	0.0	15332.21	68L3 1994
104 3420	388256.08	375876.75	12379.33	100.000	12379.33	0.0	12379.33	198S1 1992
104 3440	6143618.21	5877141.46	264676.77	100.000	264676.77	0.0	264676.77	100L4 1992
104 3450	187058.72	103272.97	37785.75	100.000	37785.75	0.0	37785.75	91R3 1992
104 TOTAL	7881501.89	7383379.29	331974.86	100.000	331974.86	0.0	331974.86	
OTHER PRODUCTION - EDDYSTONE G. T. (16,20,26,40)							104	
104 3401	61449.23	0.0	0.0	0.0	0.0	0.0	0.0	0   0
104 3410	185964.47	185964.47	0.0	100.000	0.0	0.0	0.0	40L3 1994
104 3420	589785.20	589785.20	0.0	100.000	0.0	0.0	0.0	108S1 1994
104 3440	6781884.83	6781884.83	0.0	100.000	0.0	0.0	0.0	100L4 1994
104 3450	697189.98	697189.98	0.0	100.000	0.0	0.0	0.0	91R3 1994
104 TOTAL	8316214.83	8254743.48	0.0	0.0	0.0	0.0	0.0	



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1/1/97 ACCRUAL RB-31  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								NEW96	AVG.	LIFE TERM
DES ACCT.	PLANT BALANCE 1/1/97	RESERVE 1/1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/97 ACCRUAL	1/1/97	EST. YEAR	
FUN. 3410	5100608.83	4539922.90	568565.13	56.212	308229.48	0.0	308229.48			
FUN. 3420	2392608.46	21317499.36	2606584.70	42.504	1107914.53	0.0	1107914.53			
FUN. 3430	94548627.21	84532096.15	10916537.06	45.087	4516113.63	0.0	4516113.63			
FUN. 3450	12925444.38	12203750.75	721715.63	50.734	366156.32	0.0	366156.32			
FUN. 3460	2443208.48	2096267.02	348941.46	44.960	156883.64	0.0	156883.64			
FUN. TOTAL	139791094.20	124687538.18	14262346.78	45.261	6455297.62	0.0	6455297.62			
TRANSMISSION PLANT -601								601		
401 3501	35052692.16	0.0	0.0	0.0	0.0	0.0	0.0	0	01	
401 3502	23735299.84	0.0	0.0	0.0	0.0	0.0	0.0	0	01	
401 3520	21023461.00	11079424.57	9944056.43	3.481	366039.96	0.0	366039.96	50R5	01	
401 3530	320900572.77	139524173.16	181376399.61	2.572	4665001.00	0.0	4665001.00	55S1	01	
401 3540	227952513.61	94943660.07	133009053.54	2.389	3177586.29	0.0	3177586.29	60RC	01	
401 3550	3145790.89	325218.84	2810690.05	2.581	72538.75	0.0	72538.75	45L2	01	
401 3560	11559444.10	50564890.45	65028553.65	2.727	1773328.66	0.0	1773328.66	55R3	01	
401 3570	5977111.54	3355636.72	2641474.82	2.933	77474.46	0.0	77474.46	60R2	01	
401 3580	3042649.51	31850425.61	31212043.90	2.451	766255.48	0.0	766255.48	60R2	01	
401 3590	2054412.11	1670907.89	383704.22	6.191	23755.13	0.0	23755.13	40S3	01	
401 TOTAL	818520277.53	333326529.31	426405756.22	2.561	10921979.95	0.0	10921979.95			
DISTRIBUTION PLANT -601								601		
401 3601	15861205.18	0.0	0.0	0.0	0.0	0.0	0.0	0	01	
401 3602	19662135.79	0.0	0.0	0.0	0.0	0.0	0.0	0	01	
401 3610	47452604.73	24602184.84	22850419.89	3.692	843637.50	0.0	843637.50	45L2	01	
401 3620	489069885.86	213453747.33	270725918.53	3.240	8771519.76	0.0	8771519.76	45L2	01	
401 3640	267043311.38	71114593.09	195928718.29	2.499	4896258.67	0.0	4896258.67	50R1	01	
401 3650	420697828.97	120491201.62	300206427.35	2.501	7508167.75	0.0	7508167.75	50L1	01	
401 3660	202819556.51	85983329.07	116844227.64	2.729	3189279.35	0.0	3189279.35	40R4	01	
401 3670	436114578.71	109354924.21	326781454.59	2.074	6842807.85	0.0	6842807.85	40R4	01	
401 3680	288055112.99	86026494.50	202030163.49	3.219	6503350.96	0.0	6503350.96	40R4	01	
401 3691	57229831.43	26043279.83	31186551.80	3.099	966471.26	0.0	966471.26	45L2	01	
401 3692	173661491.48	41006390.86	132675100.02	1.801	2389478.57	0.0	2389478.57	65L1	01	
401 3700	192777161.15	48886850.21	143890310.94	4.452	6693777.26	0.0	6693777.26	31R8	01	
401 3702	112168.50	40329.67	71638.83	3.255	2338.35	0.0	2338.35	55L5	01	
401 3710	350214.69	251958.06	98256.63	1.806	1774.51	0.0	1774.51	4504	01	
401 3730	14624699.61	3544592.54	11040107.97	8.378	926615.77	0.0	926615.77	17L1	01	
401 3731	25300.38	-123704.64	167513.02	11.385	16794.36	0.0	16794.36	903	01	
401 3732	908121.68	-450874.43	733098.11	8.758	858058.61	0.0	858058.61	15L1	01	
401 3733	3241729.09	2025930.89	1215798.20	6.891	72838.47	0.0	72838.47	25L1	01	
401 TOTAL	2627801266.53	831011700.45	1763264204.91	2.852	50283168.98	0.0	50283168.98			
GENERAL PLANT -601								601		
401 3891	2484431.89	0.0	0.0	0.0	0.0	0.0	0.0	0	01	
401 3900	36038663.57	11909849.05	24128814.52	2.584	423488.57	0.0	423488.57	50L8	01	
401 3911	3764647.37	1083095.19	2681552.18	6.636	177947.80	0.0	177947.80	20L1	01	
401 3912	4686105.63	1523783.66	3344321.97	7.218	241393.16	0.0	241393.16	20L1	01	
401 3913	7737449.75	3825685.62	3911744.13	21.468	839777.52	0.0	839777.52	8R1	01	
401 3920	0.0	11613.63	-11613.63	100.000	-11613.63	0.0	-11613.63	0	01	
401 3930	44263.95	-19423.68	8347.61	10.583	8856.54	0.0	8856.54	0	01	
401 3940	8785402.50	2372989.89	4612812.61	2.861	182188.01	0.0	182188.01	22L2	01	
401 3951	17934641.40	4440141.12	13494500.28	4.337	585256.48	0.0	585256.48	32R4	01	

PECO ENERGY COMPANY  
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1/1/97 ACCRUAL RB-32  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE								NEW96	AVG.	LIFE TERM
DES ACCT.	PLANT BALANCE 1/1/97	RESERVE 1/1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/1/97 ACCRUAL	1/1/97	EST. YEAR	
401 3952	1129576.72	432464.21	697110.51	4.489	31293.29	0.0	31293.29	35S2	01	
401 3953	551830.17	266217.23	285612.94	3.888	11090.35	0.0	11090.35	47S6	01	
401 3970	9070366.62	1884282.45	7184983.97	3.592	258124.16	0.0	258124.16	35R3	01	
401 3980	1514780.48	402437.98	812362.62	7.869	64493.49	0.0	64493.49	22R3	01	
401 3991	-364429501.18	-107200944.18	-257228557.00	0.0	0.0	0.0	0.0	0	01	
401 TOTAL	-270484961.41	-78867805.81	-194101587.49	-1.552	3812293.72	0.0	3812293.72			
GENERAL PLANT -601								601		
401 3992	-162990205.51	-42380758.51	-126609447.00	0.0	0.0	0.0	0.0	0	01	
401 TOTAL	-162990205.51	-42380758.51	-126609447.00	0.0	0.0	0.0	0.0	0	01	
ELECTRIC	113488318995.02	4375081166.39	8897166854.62	5.366	475660471.19	0.0	475660471.19			

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1/ 1/97 ACCRUAL RB-53  
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE									
DES ACCT.	PLANT BALANCE 1/ 1/97	RESERVE 1/ 1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/97 ACCRUAL	NEW96 AVG. LIFE TERM EST. (YEAR)	
<b>GENERAL PLANT</b>									
		-601			601				
401 430101	477135.89	0.0	0.0	0.0	0.0	0.0	0.0	0	01
401 430301	52823791.55	0.0	0.0	0.0	0.0	0.0	0.0	0	01
401 430901	44467.23	0.0	0.0	0.0	0.0	0.0	0.0	0	01
401 430911	8429634.64	0.0	0.0	0.0	0.0	0.0	0.0	0	01
401 430921	5473.68	0.0	0.0	0.0	0.0	0.0	0.0	0	01
401 439001	161184904.10	60953619.86	100231284.24	2.981	2987894.58	0.0	2987894.58	46L2	01
401 439111	4270175.63	1292953.34	2977222.29	6.761	201290.00	0.0	201290.00	20LA	01
401 439121	20512422.74	7121011.30	13591411.44	6.467	866022.58	0.0	866022.58	20LA	01
401 439131	1746653.17	-351399.27	2074052.44	23.883	495823.60	0.0	495823.60	6R4	01
401 439301	1734584.85	483494.77	1271890.08	5.841	74244.37	0.0	74244.37	26R2	01
401 439411	542243.82	146833.47	394210.35	8.742	26712.50	0.0	26712.50	21LB	01
401 439421	6467463.35	1792248.22	4675215.13	7.285	340589.42	0.0	340589.42	21LB	01
401 439421	937.91	0.0	0.0	100.000	0.0	0.0	0.0	10L1	01
401 439701	7942597.80	1977430.64	5964967.14	5.264	315168.37	0.0	315168.37	26L3	01
401 439811	1793302.58	437428.13	1155754.45	11.071	127953.58	0.0	127953.58	17R1	01
401 439821	23267.77	8433.40	14834.37	31.979	4743.88	0.0	4743.88	17R1	01
401 439911	15792603.78	1067040.68	14725548.10	0.0	0.0	0.0	0.0	0	01
401 TOTAL	283470945.29	75129652.47	146699590.03	3.704	5440442.88	0.0	5440442.88		
COMMON	283470945.29	75129652.47	146699590.03	3.704	5440442.88	0.0	5440442.88		
<b>TRANSPORTATION</b>									
		-601			601				
401 539201	24415914.45	7087907.93	19328008.52	12.386	2393967.14	0.0	2393967.14	11L2	01
401 539431	4825939.29	1396109.89	5429749.40	5.980	326699.01	0.0	326699.01	21LB	01
401 539611	55285.66	54715.80	569.86	44.263	252.12	0.0	252.12	10L1	01
401 TOTAL	33297141.40	8538813.62	24758327.78	10.982	2718918.27	0.0	2718918.27		
TRANSPORT	33297141.40	8538813.62	24758327.78	10.982	2718918.27	0.0	2718918.27		