

R-973953

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

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

Exhibit **DOCKETED**
NOV 04 1997

**RESPONSE TO FILING REQUIREMENTS
RESPONSES E-1 THROUGH E-8**

**DOCUMENT
FOLDER**

PROTHONOTARY'S OFFICE

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RECEIVED

Vol 40

PECO Energy Company
Response to Filing Requirements

Schedule E-1
Respondent: Alan B. Cohn

Q: Provide the following in an electronic format:

(a) The aged plant data necessary to complete a service life study based on Plant Mortality Data through the end of the 12-month period immediately preceding the base year.

(b) The data necessary to calculate annual and accrued depreciation as of the end of the base year and the 12-month period immediately preceding the base year.

Response:

(a) The aged plant data necessary to complete a service life study is in electronic format in file "Elect95.Doc" and Attachment E-1a.

(b) The data necessary to calculate annual and accrued depreciation as of the end of 1996 can be found in file "Resrun96.xls" and Attachment E-1b. The file for 1995 can be found in "Resrun95.xls" and Attachment E-1c.

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□

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
11-96-12-31-96

FUNCTION	PLANT IN SERVICE				BALANCE 12/31/96	% OF BEGIN. YEAR ORIG. COST RETIRED
	BALANCE 1/1/96	ADDITIONS	RETIREMENT	ADJUSTMENTS		
INTANGIBLE PLANT	55,387,740.18	43,111,950.48	-	-	98,499,690.66	0.00%
STEAM PRODUCTION	1,341,259,648.92	12,538,993.73	5,418,950.01	-	1,348,379,692.64	0.4%
NUCLEAR PRODUCTION	8,782,234,948.74	22,962,970.78	10,939,372.19	-	8,794,258,547.33	0.12%
GENERAL PLANT - LGS 1 DISALLOW	(364,429,501.18)	-	-	-	(364,429,501.18)	0.00%
GENERAL PLANT - LGS 2 DISALLOW	(162,990,205.51)	-	-	-	(162,990,205.51)	0.00%
TOTAL NUCLEAR	8,254,815,242.05	22,962,970.78	10,939,372.19		8,266,838,840.64	0.13%
HYDRAULIC PRODUC	94,965,656.83	7,461.48	429,505.26	-	94,543,613.05	0.45%
OTHER PRODUCTION	139,824,171.39	-	33,077.19	-	139,791,094.20	0.02%
TRANSMISSION PLANT	802,105,770.72	17,180,710.01	819,525.90	53,322.70	818,520,277.53	0.1%
DISTRIBUTION PLANT	2,528,349,171.35	110,108,915.72	11,001,310.12	344,469.58	2,627,801,246.53	0.44%
GENERAL PLANT	91,147,501.60	2,822,552.09	25,513.92	-	93,944,539.77	0.03%
TOTAL ELECTRIC	13,307,854,903.04	208,733,554.29	28,667,254.59	397,792.28	13,488,318,995.02	0.22%
ALLOCATED COMMON & TRANSPORTATION	261,052,464.43	15,036,166.69	79,094.14	-	276,009,536.98	0.03%
TOTAL	13,568,907,367.47	223,769,720.98	28,746,348.73	397,792.28	13,764,328,532.00	0.21%

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: GAS
11-96-12-31-96

FUNCTION	PLANT IN SERVICE				BALANCE 12/31/96	% OF BEGIN. YEAR ORIG. COST RETIRED
	BALANCE 1/1/96	ADDITIONS	RETIREMENT	ADJUSTMENTS		
INTANGIBLE PLANT	50,032.75	-	-	-	50,032.75	0.00%
PRODUCTION PLANT	14,256,883.31	-	-	-	14,256,883.31	0.00%
STORAGE PLANT	18,433,706.27	-	10,200.06	-	18,423,506.21	0.06%
DISTRIBUTION PLANT	915,595,469.83	52,302,750.60	1,651,687.63	-	966,246,532.80	0.18%
GENERAL PLANT	5,841,945.61	685,669.69	-	-	6,527,615.30	0.00%
TOTAL GAS	954,178,037.77	52,988,420.29	1,661,887.69		1,005,504,570.37	0.17%
ALLOCATED COMMON & TRANSPORTATION	38,549,826.82	2,220,402.79	11,679.90	-	40,758,549.71	0.03%
TOTAL	992,727,864.59	55,208,823.08	1,673,567.59		1,046,263,120.08	0.17%

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: COMMON
 1196-123196

FUNCTION	PLANT IN SERVICE				BALANCE 12/31/96	% OF BEGIN. YEAR ORIG. COST RETIRED
	BALANCE 1/1/96	ADDITIONS	RETIREMENT	ADJUSTMENTS		
GENERAL PLANT	267,291,927.93	16,269,791.40	90,774.04	-	283,470,945.29	0.03%
TOTAL COMMON	267,291,927.93	16,269,791.40	90,774.04	-	283,470,945.29	0.03%
TRANSPORTATION	32,310,363.32	986,778.08	-	-	33,297,141.40	0.00%
TOTAL TRANSPORT	32,310,363.32	986,778.08	-	-	33,297,141.40	0.00%
TOTAL COMMON AND TRANSPORTATION	299,602,291.25	17,256,569.48	90,774.04	-	316,768,086.69	0.03%

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1. 1.96 12 31 96

FUNCTION	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE						
	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
INTANGIBLE PLANT	55,387,740.18	-	-	-	-	-	-
STEAM PRODUCTION	1,341,259,648.92	754,904,426.46	580,848,317.86	11.827	68,696,954.84	-	68,696,954.84
NUCLEAR PRODUCTION	8,782,234,948.74	2,112,730,720.25	6,658,098,068.40	4.07	270,960,594.33	-	270,960,594.33
GENERAL PLANT - LGS 1 DISALLOW	(364,429,501.18)	(95,889,162.18)	(268,540,339.00)	0.0	-	-	-
GENERAL PLANT - LGS 2 DISALLOW	(162,990,205.51)	(37,751,260.51)	(125,238,945.00)	0.0	-	-	-
TOTAL NUCLEAR	8,254,815,242.05	1,979,090,297.56	6,264,318,784.40	4.325	270,960,594.33	-	270,960,594.33
HYDRAULIC PRODUCTION	94,965,656.83	40,490,939.53	53,053,894.67	5.753	3,052,277.84	-	3,052,277.84
OTHER PRODUCTION	139,824,171.39	118,005,244.54	20,977,707.61	33.598	7,048,065.44	-	7,048,065.44
TRANSMISSION PLANT	802,105,770.72	305,435,855.88	444,693,835.73	3.147	13,994,268.39	-	13,994,268.39
DISTRIBUTION PLANT	2,528,349,171.35	806,846,350.23	1,689,770,790.61	3.315	56,015,977.45	-	56,015,977.45
GENERAL PLANT	91,147,501.60	26,144,447.09	62,893,126.37	4.621	2,906,596.60	-	2,906,596.60
TOTAL ELECTRIC	13,307,854,903.04	4,030,917,561.29	9,116,556,457.25	4.636	422,674,734.89	-	422,674,734.89
ALLOCATED COMMON & TRANSPORTATION	261,052,464.43	66,297,316.95	152,070,047.93	4.78	7,263,205.21	-	7,263,205.21
TOTAL	13,568,907,367.47	4,097,214,878.24	9,268,626,505.18	4.64	429,937,940.10	-	429,937,940.10

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

FUNCTION	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE						
	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
INTANGIBLE PLANT	50,032.75	-	-	0.0	-	-	-
PRODUCTION PLANT	14,256,883.31	4,523,038.42	9,733,844.89	7.512	731,251.15	63,627.31	794,878.46
STORAGE PLANT	18,433,706.27	14,953,005.76	3,464,752.73	22.611	783,431.98	68,167.65	851,599.63
DISTRIBUTION PLANT	915,595,469.83	221,604,095.22	692,454,952.71	2.726	18,876,564.48	1,642,479.61	20,519,044.09
GENERAL PLANT	5,841,945.61	1,526,036.78	4,315,908.83	3.317	143,170.86	12,457.52	155,628.38
TOTAL GAS	954,178,037.77	242,606,176.18	709,969,459.16	2.892	20,534,418.47	1,786,732.09	22,321,150.56
ALLOCATED COMMON & TRANSPORTATION	38,549,826.82	9,790,177.97	22,456,305.95	4.78	1,072,563.34	-	1,072,563.34
TOTAL	992,727,864.59	252,396,354.15	732,425,765.11	2.95	21,606,981.81	1,786,732.09	23,393,713.90

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

FUNCTION	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE						
	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
GENERAL PLANT	267,291,927.93	70,284,482.30	148,019,003.18	3.806	5,634,182.02	-	5,634,182.02
TOTAL COMMON	267,291,927.93	70,284,482.30	148,019,003.18	3.806	5,634,182.02	-	5,634,182.02
TRANSPORTATION	32,310,363.32	5,803,012.62	26,507,350.70	10.192	2,701,586.53	-	2,701,586.53
TOTAL TRANSPORT	32,310,363.32	5,803,012.62	26,507,350.70	10.192	2,701,586.53	-	2,701,586.53
TOTAL COMMON AND TRANSPORTATION	299,602,291.25	76,087,494.92	174,526,353.88	4.78	8,335,768.55	-	8,335,768.55

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

FUNCTION	PLANT BALANCE	RESERVE	RESERVE AS % OF
	12/31/96	12/31/96	ORIGINAL COST
INTANGIBLE PLANT	98,499,690.66	-	-
STEAM PRODUCTION	1,348,379,692.64	798,892,911.34	59.25%
NUCLEAR PRODUCTION	8,794,258,547.33	2,365,538,033.60	26.9%
GENERAL PLANT - LGS 1 DISALLOW	(364,429,501.18)	(107,200,944.18)	29.42%
GENERAL PLANT - LGS 2 DISALLOW	(162,990,205.51)	(42,380,758.51)	26.00%
TOTAL NUCLEAR	8,266,838,840.64	2,215,956,330.91	26.81%
HYDRAULIC PRODUCTION	94,543,613.05	42,873,025.63	45.35%
OTHER PRODUCTION	139,791,094.20	124,687,530.18	89.2%
TRANSMISSION PLANT	818,520,277.53	333,326,529.31	40.72%
DISTRIBUTION PLANT	2,627,801,246.53	831,011,700.65	31.62%
GENERAL PLANT	93,944,539.77	28,333,138.37	30.16%
TOTAL ELECTRIC	13,488,318,995.02	4,375,081,166.39	32.44%
ALLOCATED COMMON & TRANSPORTATION	276,009,536.98	72,902,844.56	26.41%
TOTAL	13,764,328,532.00	4,447,984,010.95	32.32%

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: GAS
12/31/96

FUNCTION	PLANT BALANCE	RESERVE	RESERVE AS % OF
	12/31/96	12/31/96	ORIGINAL COST
INTANGIBLE PLANT	50,032.75	-	-
PRODUCTION PLANT	14,256,883.31	5,389,811.21	37.8%
STORAGE PLANT	18,423,506.21	15,873,425.54	86.16%
DISTRIBUTION PLANT	966,246,532.80	236,046,623.70	24.43%
GENERAL PLANT	6,527,615.30	1,705,490.54	26.13%
TOTAL GAS	1,005,504,570.37	259,015,350.99	25.76%
ALLOCATED COMMON & TRANSPORTATION	40,758,549.71	10,765,621.53	26.41%
TOTAL	1,046,263,120.08	269,780,972.52	25.79%

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

FUNCTION	PLANT BALANCE 12:31:96	RESERVE 12:31:96	RESERVE AS % OF ORIGINAL COST
GENERAL PLANT	283,470,945.29	75,129,652.47	26.5%
TOTAL COMMON	283,470,945.29	75,129,652.47	26.5%
TRANSPORTATION	33,297,141.40	8,538,813.62	25.64%
TOTAL TRANSPORT	33,297,141.40	8,538,813.62	25.64%
TOTAL COMMON AND TRANSPORTATION	316,768,086.69	83,668,466.09	26.41%

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

FUNCTION	ACCRUAL - ADDITIONS AND ADJUSTMENTS			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R.L. RATE	ADDS + ADJS ACCRUAL	1/1-96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
INTANGIBLE PLANT	-	0.000	-	-	-	-
STEAM PRODUCTION	12,538,993.73	8.162	511,738.25	68,696,954.84	69,208,693.09	51,302,929.56
NUCLEAR PRODUCTION	19,362,558.65	3.789	366,847.68	270,960,594.33	271,327,442.01	271,327,442.01
GENERAL PLANT - LGS 1 DISALLOW	-	0.000	-	-	-	(11,311,782.00)
GENERAL PLANT - LGS 2 DISALLOW	-	0.000	-	-	-	(4,629,498.00)
TOTAL NUCLEAR	19,362,558.65	3.789	366,847.68	270,960,594.33	271,327,442.01	255,386,162.01
HYDRAULIC PRODUCTION	7,461.48	51.976	1,939.09	3,052,277.84	3,054,216.93	3,054,216.93
OTHER PRODUCTION	-	0.000	-	7,048,065.44	7,048,065.44	6,684,017.83
TRANSMISSION PLANT	10,422,119.82	2.259	117,718.46	13,994,268.39	14,111,986.85	13,665,837.37
DISTRIBUTION PLANT	108,662,074.84	2.391	1,298,881.17	56,015,977.45	57,314,858.62	55,502,853.36
GENERAL PLANT	2,448,048.34	4.419	54,085.08	2,906,596.60	2,960,681.68	2,867,079.94
TOTAL ELECTRIC	153,441,256.86	3.065	2,351,209.73	422,674,734.89	425,025,944.62	388,463,097.00 *
ALLOCATED COMMON & TRANSPORTATION	4,185,267.35	7.587	158,768.52	7,263,205.21	7,421,973.73	7,762,504.70
TOTAL	157,626,524.21	3.185	2,509,978.25	429,937,940.10	432,447,918.35	396,225,601.70

* Actual Depreciation Expense for 1996

Calculated Accrual (in millions)	\$425.0
Adjustments:	
Limerick Unit 1 Disallowance	(11.3)
Limerick Unit 2 Disallowance	(4.6)
True-Up of Calc. Accrual on additions due to prior period adjustments and difference between estimated and actual rates	(2.3)
Generating facilities beyond their terminal dates are limited to the 1989 Rate Case depreciation	(18.3)
	<u>\$388.5</u>

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

FUNCTION	ACCURAL - ADDITIONS AND ADJUSTMENTS			DEPRECIATION ACCRUAL GAS95		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1.1.96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
INTANGIBLE PLANT	-	0.000	-	-	-	-
PRODUCTION PLANT	-	6.995	-	794,878.46	794,878.46	866,772.79
STORAGE PLANT	-	0.000	-	851,599.63	851,599.63	928,624.22
DISTRIBUTION PLANT	52,206,785.52	2.000	522,121.92	20,519,044.09	21,041,166.01	22,944,275.23
GENERAL PLANT	685,669.69	2.608	8,940.62	155,628.38	164,569.00	179,453.76
TOTAL GAS	52,892,455.21	2.008	531,062.54	22,321,150.56	22,852,213.10	24,919,126.00 *
ALLOCATED COMMON & TRANSPORTATION	618,041.79	7.587	23,445.47	1,072,563.34	1,096,008.81	1,146,295.30
TOTAL	53,510,497.00	2.073	554,508.01	23,393,713.90	23,948,221.91	26,065,421.30

* Actual Depreciation Expense for 1996

Calculated Accrual (in millions)	\$22.8
Adjustments:	
Remediation of MGP Facilities	1.5
True-Up of Calc. Accrual on additions due to prior period adjustments and difference between estimated and actual rates	0.6
	<u>\$24.9</u>

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

FUNCTION	ACCURAL - ADDITIONS AND ADJUSTMENTS			DEPRECIATION ACCURAL RID891364		
	ADDITIONS & ADJUSTMENTS	R.L RATE	ADDS + ADJS ACCRUAL	1/1/96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
GENERAL PLANT	3,816,531.06	7.680	146,551.76	5,634,182.02	5,780,733.78	6,172,999.00
TOTAL COMMON	3,816,531.06	7.680	146,551.76	5,634,182.02	5,780,733.78	6,172,999.00 *
TRANSPORTATION	986,778.08	7.228	35,662.23	2,701,586.53	2,737,248.76	2,735,801.00
TOTAL TRANSPORT	986,778.08	7.228	35,662.23	2,701,586.53	2,737,248.76	2,735,801.00
TOTAL COMMON AND TRANSPORTATION	4,803,309.14	7.587	182,213.99	8,335,768.55	8,517,982.54	8,908,800.00

* Actual Depreciation Expense for 1996

COMMON PLANT

Calculated Accrual (in millions)	\$5.8
Adjustments:	
FASB 106	<u>.4</u>
	<u>\$6.2</u>

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/1/96 12/36

FUNCTION	RESERVE						BALANCE 12/31 96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
INTANGIBLE PLANT							
STEAM PRODUCTION	754,904,426.46	51,302,929.56	2,467,661.44	572,166.77	5,418,950.01	-	798,892,911.34
NUCLEAR PRODUCTION	2,112,730,720.25	271,327,442.01	3,018,499.52	60,710.05	10,939,372.19	(4,622,967.00)	2,365,538,033.60
GENERAL PLANT - LGS 1 DISALLOW	(95,889,162.18)	(11,311,782.00)	-	-	-	-	(107,200,944.18)
GENERAL PLANT - LGS 2 DISALLOW	(37,751,260.51)	(4,629,498.00)	-	-	-	-	(42,380,758.51)
TOTAL NUCLEAR	1,979,090,297.56	255,386,162.01	3,018,499.52	60,710.05	10,939,372.19	(4,622,967.00)	2,215,956,330.91
HYDRAULIC PRODUCTION	40,490,939.53	3,054,216.93	242,625.57	-	429,505.26	-	42,873,025.63
OTHER PRODUCTION	118,005,244.54	6,684,017.83	8,655.00	40,000.00	33,077.19	-	124,687,530.18
TRANSMISSION PLANT	305,435,855.88	13,665,837.37	700,791.60	222.81	819,525.90	15,744,930.75	333,326,529.31
DISTRIBUTION PLANT	806,846,350.23	55,502,853.36	4,701,077.17	109,815.10	11,001,310.12	(15,744,930.75)	831,011,700.65
GENERAL PLANT	26,144,447.09	2,867,079.94	651,987.35	(887.39)	25,513.92	-	28,333,138.37
TOTAL ELECTRIC	4,030,917,561.29	388,463,097.00	11,791,297.65	782,027.34	28,667,254.59	(4,622,967.00)	4,375,081,166.39
ALLOCATED COMMON & TRANSPORTATION	66,297,316.95	7,762,504.70	1,177,436.04	99,553.09	79,094.14	-	72,902,844.56
TOTAL	4,097,214,878.24	396,225,601.70	12,968,733.69	881,580.43	28,746,348.73	(4,622,967.00)	4,447,984,010.95

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

FUNCTION	RESERVE						BALANCE 12/31 96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
INTANGIBLE PLANT							
PRODUCTION PLANT	4,523,038.42	866,772.79	-	-	-	-	5,389,811.21
STORAGE PLANT	14,953,005.76	928,624.22	(1,995.62)	-	10,200.06	-	15,873,425.54
DISTRIBUTION PLANT	221,604,095.22	22,944,275.23	6,852,340.37	2,281.25	1,651,687.63	-	236,046,623.70
GENERAL PLANT	1,526,036.78	179,453.76	-	-	-	-	1,705,490.54
TOTAL GAS	242,606,176.18	24,919,126.00	6,850,344.75	2,281.25	1,661,887.69	-	259,015,350.99
ALLOCATED COMMON & TRANSPORTATION	9,790,177.97	1,146,295.30	173,872.93	14,701.09	11,679.90	-	10,765,621.53
TOTAL	252,396,354.15	26,065,421.30	7,024,217.68	16,982.34	1,673,567.59	-	269,780,972.52

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

FUNCTION	RESERVE						BALANCE 12/31/96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
GENERAL PLANT	70,284,482.30	6,172,999.00	1,351,308.97	114,254.18	90,774.04	-	75,129,652.47
TOTAL COMMON	70,284,482.30	6,172,999.00	1,351,308.97	114,254.18	90,774.04	-	75,129,652.47
TRANSPORTATION	5,803,012.62	2,735,801.00	-	-	-	-	8,538,813.62
TOTAL TRANSPORT	5,803,012.62	2,735,801.00	-	-	-	-	8,538,813.62
TOTAL COMMON AND TRANSPORTATION	76,087,494.92	8,908,800.00	1,351,308.97	114,254.18	90,774.04	-	83,668,466.09

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 DEVELOPMENT OF FACTORS FOR ALLOCATION OF COMMON PLANT
 1/1/96-12/31/96
 (000's)

	PLANT IN SERVICE	TOTAL REVENUE	TOTAL CUSTOMERS	ALLOCATION FACTORS
ELECTRIC	13,307,855	3,753,465	1,363,844	
GAS	954,178	410,830	385,689	
SUBTOTAL	14,262,033	4,164,295	1,749,533	
ALLOCATION FACTORS:				
ELECTRIC	93.31%	90.134%	77.955%	87.133%
GAS	6.69%	9.866%	22.045%	12.867%
TOTAL	100.000%	100.000%	100.000%	100.000%

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 ELECTRIC PRODUCTION NET PLANT BY STATION
 12/31/96

DES	STATION	PLANT BALANCE 12 31 96	RESERVE 12/31/96	NET PLANT 12/31/96
STEAM PRODUCTION				
1	SCHUYLKILL	42,937,215	42,654,463	282,752
6	EDDYSTONE 1 & 2	450,390,621	257,844,667	192,545,954
9	DELAWARE	69,819,730	67,180,136	2,639,595
10	RICHMOND	0	256,995	(256,995)
15	CONEMAUGH	165,508,930	66,854,583	98,654,346
17	KEYSTONE	107,926,789	58,490,601	49,436,188
71	EDDYSTONE 3	75,216,536	44,415,838	30,800,698
72	EDDYSTONE 4	78,665,778	43,822,048	34,843,731
73	EDDYSTONE CF	161,903,159	81,308,773	80,594,386
81	CROMBY 1	112,334,030	77,820,125	34,513,905
82	CROMBY 2	50,493,934	33,958,360	16,535,574
83	CROMBY CF	31,913,365	25,257,200	6,656,164
305	ALLIED CHEMICAL	0	(259,719)	259,719
306	ESSEX CHEMICAL	0	(1,599,679)	1,599,679
372	TOOLS & WORK EQUIP	809,718	695,386	114,332
503	SANIAC	459,888	193,136	266,751
	TOTAL STEAM PRODUCTION	1,348,379,693	798,892,911	549,486,781

DES	STATION	PLANT BALANCE 12/31/96	RESERVE 12.31.96	NET PLANT 12/31/96
NUCLEAR PRODUCTION				
2	MERRILL CREEK	1,003.897	132.120	871.778
4	BRADSHAW RESERVOIR	87,260.487	4,609.407	82,651.080
61	SALEM 1	382,970.274	160,447.441	222,522.832
62	SALEM 2	437,326.680	130,609.181	306,717.499
63	SALEM CF	369,296.601	122,445.888	246,850.713
66	PEACH BOTTOM 2 & 3	727,241,545	321,509.669	405,731.876
91	LIMERICK 1	2,676,614.646	769,846.228	1,906,768.418
	LIMERICK 1 DISALLOW	(364,429.501)	(107,200.944)	(257,228.557)
	TOTAL LIMERICK 1	2,312,185.145	662,645.284	1,649,539.861
92	LIMERICK 2	2,839,748.594	543,871.660	2,295,876.934
	LIMERICK 2 DISALLOW	(162,990.206)	(42,380.759)	(120,609.447)
	TOTAL LIMERICK 2	2,676,758.388	501,490.901	2,175,267.487
99	LIMERICK CF	1,253,906.955	309,738.657	944,168.298
301	CHESTERBROOK	7,230.072	561.298	6,668.774
307	NUCLEAR EOF/NC	2,300.359	324.932	1,975.427
320	NE COAL STORAGE	520.297	19.302	500.995
331	OREGON SHOPS - NUCLEAR TOOLS	540.199	35.999	504.199
363	PEACH BOTTOM TRAINING CENTER	479.068	98.356	380.711
365	NUCLEAR INFORMATION CENTER	1,420.955	188.186	1,232.769
385	NUCLEAR TRAINING CENTER	6,397.919	1,099.709	5,298.210
	TOTAL NUCLEAR PRODUCTION	8,266,838.841	2,215,956.331	6,050,882.510
19	HYDRAULIC PRODUCTION	94,543,613	42,873.026	51,670,587

DES	STATION	PLANT BALANCE 12/31/96	RESERVE 12/31/96	NET PLANT 12/31/96
OTHER PRODUCTION				
104	SOUTHWARK C.T.	7,881,501	7,383,379	498,122
106	EDDYSTONE C.T.	8,316,215	8,254,746	61,469
107	CROMBY DIESEL	841,728	809,655	32,074
109	DELAWARE DIESEL	303,510	298,674	4,836
113	SCHUYLKILL DIESEL	291,377	291,377	0
115	DELAWARE C.T.	7,961,578	7,886,645	74,934
116	SCHUYLKILL C.T.	2,561,767	2,560,719	1,048
117	CHESTER C.T.	6,110,788	6,104,752	6,036
118	KEYSTONE DIESEL	217,112	185,993	31,119
119	FALLS C.T.	5,884,238	5,884,238	0
120	MOSEER C.T.	6,073,853	6,072,580	1,272
121	CONEMAUGH DIESEL	203,964	158,726	45,238
123	RICHMOND C.T.	12,278,200	10,146,625	2,131,575
126	SALEM C.T.	2,494,073	2,494,073	0
129	CROYDON C.T.	75,326,183	63,110,342	12,215,841
364	PORTABLE IN STATIONS	3,045,007	3,045,007	0
	TOTAL OTHER PRODUCTION	139,791,094	124,687,530	15,103,564
	TOTAL ELECTRIC PRODUCTION	9,849,553,241	3,182,409,798	6,667,143,442

PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC PLANT
 11-96 - 12-31-96

PLANT RA-1

DES ACCT.	PLANT IN SERVICE				BALANCE 12-31-96
	BALANCE 1-1-96	ADDITIONS	RETIREMENT	ADJUSTMENTS	
INTANGIBLE PLANT		SALEM CF			
63 3030	-	13,566,726.47	-	-	13,566,726.47
63 TOTAL	-	13,566,726.47	-	-	13,566,726.47
INTANGIBLE PLANT		PEACH BOTTOM 2+3			
66 3030		785,177.95			785,177.95
66 3031	26,345,130.83				26,345,130.83
66 TOTAL	26,345,130.83	785,177.95			27,130,308.78
INTANGIBLE PLANT		PEACH BOTTOM CF			
68 3030	9,497,194.08	13,060,539.23			22,557,733.31
68 TOTAL	9,497,194.08	13,060,539.23			22,557,733.31
INTANGIBLE PLANT		LIMERICK #1			
91 3030	-	15,699,506.83			15,699,506.83
91 TOTAL	-	15,699,506.83			15,699,506.83
INTANGIBLE PLANT		LIMERICK 100% COM			
99 3030	19,382,481.15				19,382,481.15
99 TOTAL	19,382,481.15				19,382,481.15
INTANGIBLE PLANT					
601 3020	162,934.12				162,934.12
601 TOTAL	162,934.12				162,934.12
INTANGIBLE PLANT		TOTAL OF ALL STATION			
FUN. 3020	162,934.12				162,934.12
FUN. 3030	28,879,675.23	43,111,950.48			71,991,625.71
FUN. 3031	26,345,130.83				26,345,130.83
FUN. TOTAL	55,387,740.18	43,111,950.48			98,499,690.66
STEAM PRODUCTION		SCHUYKILL (1,3)			
1 3101	295,740.65				295,740.65
1 3110	7,000,332.35				7,000,332.35
1 3120	20,336,238.80	(23,662.00)			20,312,576.80
1 3140	8,619,191.20				8,619,191.20
1 3150	5,977,014.26	(2,314.42)	(6,020.93)		5,980,720.77
1 3160	728,653.41				728,653.41
1 TOTAL	42,957,170.67	(25,976.42)	(6,020.93)		42,937,215.18
STEAM PRODUCTION		EDDYSTONE 1+2			
6 3101	2,408,255.54				2,408,255.54
6 3102	5,126.40				5,126.40
6 3110	72,953,447.70	175,221.47			73,128,669.17
6 3120	268,396,629.27	1,019,265.71	24,729.03		269,391,165.95
6 3140	73,310,094.56		(21,812.55)		73,331,907.11
6 3150	26,500,055.98	743,127.57			27,243,183.55
6 3160	4,882,312.89				4,882,312.89
6 TOTAL	448,455,922.34	1,937,614.75	2,916.48		450,390,620.61
STEAM PRODUCTION		DELAWARE(7,8)			
9 3101	1,353,562.84				1,353,562.84
9 3110	16,312,070.33				16,312,070.33
9 3120	28,028,154.20	(100,000.00)	(30,826.63)		27,958,980.83
9 3140	11,673,660.39				11,673,660.39
9 3150	10,256,073.16				10,256,073.16
9 3160	2,265,382.90				2,265,382.90
9 TOTAL	69,888,903.82	(100,000.00)	(30,826.63)		69,819,730.45

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
 1/196-12/31/96

PLANT RA-2

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31/96
	BALANCE 1/1/96	ADDITIONS	RETIREMENT	ADJUSTMENTS	
STEAM PRODUCTION		RICHMOND (9)			
10 3120	-	-	-	-	-
10 TOTAL	-	-	-	-	-
STEAM PRODUCTION		CONEMAUGH (1,2)			
15 3101	494,481.77	-	-	-	494,481.77
15 3119	17,007,541.82	16,609.00	27,428.59	-	16,996,722.23
15 3120	119,158,326.82	2,108,954.30	656,511.49	-	120,610,769.63
15 3140	22,051,224.48	28,695.36	36,809.97	-	22,043,109.87
15 3150	4,273,225.08	-	2,091.89	-	4,271,133.19
15 3160	1,050,311.81	43,994.00	1,592.77	-	1,092,713.04
15 TOTAL	164,035,111.78	2,198,252.66	724,434.71	-	165,508,929.73
STEAM PRODUCTION		KEYSTONE (1,2)			
17 3101	894,387.86	-	-	-	894,387.86
17 3110	15,554,246.30	12,465.20	5,161.01	-	15,561,550.49
17 3120	66,648,962.95	378,238.22	988,748.21	-	66,038,452.96
17 3140	21,707,252.29	(31,666.56)	537,234.13	-	21,138,351.60
17 3150	3,710,303.44	-	3,797.93	-	3,706,505.51
17 3160	630,541.43	6,969.60	49,970.43	-	587,540.60
17 TOTAL	109,145,694.27	366,006.46	1,584,911.71	-	107,926,789.02
STEAM PRODUCTION		EDDYSTONE 3			
71 3120	50,146,005.73	149,576.96	-	-	50,295,582.69
71 3140	22,611,738.83	110,584.76	-	-	22,722,323.59
71 3150	2,198,629.70	-	-	-	2,198,629.70
71 TOTAL	74,956,374.26	260,161.72	-	-	75,216,535.98
STEAM PRODUCTION		EDDYSTONE 4			
72 3120	52,074,317.93	68,254.85	438.31	-	52,142,134.47
72 3140	22,268,210.03	2,021,942.33	-	-	24,290,152.36
72 3150	2,233,491.48	-	-	-	2,233,491.48
72 TOTAL	76,576,019.44	2,090,197.18	438.31	-	78,665,778.31
STEAM PRODUCTION		EDDYSTONE CF			
73 3110	53,344,505.65	112,299.50	-	-	53,456,805.15
73 3120	68,276,881.13	1,084,058.86	(2,323.09)	-	69,363,263.08
73 3140	10,518,016.53	-	-	-	10,518,016.53
73 3150	22,493,546.77	458,612.23	-	-	22,952,159.00
73 3160	5,594,655.62	18,239.64	-	-	5,612,895.26
73 TOTAL	160,227,605.70	1,673,230.23	(2,323.09)	-	161,903,159.02
STEAM PRODUCTION		CROMBY 1 -COAL UNIT			
81 3110	18,372,831.59	-	-	-	18,372,831.59
81 3120	70,050,222.48	4,188,308.91	-	-	74,238,531.39
81 3140	12,095,538.77	-	644,866.00	-	11,450,692.77
81 3150	7,490,270.54	-	-	-	7,490,270.54
81 3160	781,703.69	-	-	-	781,703.69
81 TOTAL	108,790,587.07	4,188,308.91	644,866.00	-	112,334,029.98

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
 1.1.96-12.31.96

PLANT RA-3

		PLANT IN SERVICE					
DES ACCT.	BALANCE				BALANCE		
	1.1.96	ADDITIONS	RETIREMENT	ADJUSTMENTS	12.31.96		
STEAM PRODUCTION		CROMBY 2 - OIL UNIT					
82 3110	75,537.51	-	-	-	75,537.51		
82 3120	34,949,771.70	-	-	-	34,949,771.70		
82 3140	12,688,057.02	(32,780.99)	-	-	12,655,276.03		
82 3150	2,252,107.75	-	-	-	2,252,107.75		
82 3160	561,241.15	-	-	-	561,241.15		
82 TOTAL	50,526,715.13	(32,780.99)	-	-	50,493,934.14		
STEAM PRODUCTION		CROMBY CF					
83 3101	55,349.54	-	-	-	55,349.54		
83 3110	19,992,951.91	-	-	-	19,992,951.91		
83 3120	5,797,451.73	-	-	-	5,797,451.73		
83 3140	1,170,182.75	-	-	-	1,170,182.75		
83 3150	2,635,996.95	-	-	-	2,635,996.95		
83 3160	2,261,857.75	-	425.94	-	2,261,431.81		
83 TOTAL	31,913,790.63	-	425.94	-	31,913,364.69		
STEAM PRODUCTION		ALLIED CHEMICAL					
305 3110	129,720.15	-	129,720.15	-	-		
305 3150	220,874.85	-	220,874.85	-	-		
305 TOTAL	350,595.00	-	350,595.00	-	-		
STEAM PRODUCTION		ESSEX CHEMICAL					
306 3110	1,354,205.47	-	1,354,205.47	-	-		
306 3150	795,327.04	-	795,327.04	-	-		
306 TOTAL	2,149,532.51	-	2,149,532.51	-	-		
STEAM PRODUCTION		TOOLS + WORK EQUIPMENT					
372 3120	809,718.01	-	-	-	809,718.01		
372 TOTAL	809,718.01	-	-	-	809,718.01		
STEAM PRODUCTION		SAMAC					
503 3150	475,908.29	(16,020.77)	-	-	459,887.52		
503 TOTAL	475,908.29	(16,020.77)	-	-	459,887.52		
STEAM PRODUCTION		TOTAL OF ALL STATIONS					
FUN. 3101	5,501,778.20	-	-	-	5,501,778.20		
FUN. 3102	5,126.40	-	-	-	5,126.40		
FUN. 3110	222,097,390.78	316,595.17	1,516,515.22	-	220,897,470.73		
FUN. 3120	784,672,680.75	8,872,995.81	1,637,277.32	-	791,908,399.24		
FUN. 3140	218,713,186.85	2,096,774.90	1,197,097.55	-	219,612,864.20		
FUN. 3150	91,512,825.29	1,183,404.61	1,016,070.78	-	91,680,159.12		
FUN. 3160	18,736,660.65	69,223.24	51,989.14	-	18,773,894.75		
FUN. TOTAL	1,341,259,648.92	12,538,993.73	5,418,950.01	-	1,348,379,692.64		
NUCLEAR PRODUCTION		MERRILL CREEK					
2 3201	95,360.00	-	-	-	95,360.00		
2 3210	904,383.09	-	-	-	904,383.09		
2 3250	4,154.20	-	-	-	4,154.20		
2 TOTAL	1,003,897.29	-	-	-	1,003,897.29		

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

PLANT RA-4

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31/96
	BALANCE 1/1/96	ADDITIONS	RETIREMENT	ADJUSTMENTS	
NUCLEAR PRODUCTION		BRADSHAW RESERVOIR			
4 3201	1,659,385.87	-	-	-	1,659,385.87
4 3202	679,183.10	-	-	-	679,183.10
4 3210	84,921,918.20	-	-	-	84,921,918.20
4 TOTAL	87,260,487.17	-	-	-	87,260,487.17
NUCLEAR PRODUCTION		SALEM 1			
61 3210	60,506,158.00	1,234,298.26	349,486.34	-	61,390,969.92
61 3220	190,035,764.18	594,901.58	773,853.44	-	189,856,812.32
61 3230	54,563,058.20	238,912.94	169,782.21	-	54,632,188.93
61 3240	71,190,710.03	(1,155,607.23)	862,245.36	-	69,172,857.44
61 3250	7,915,335.40	2,109.70	-	-	7,917,445.10
61 TOTAL	384,211,025.81	914,615.25	2,155,367.35	-	382,970,273.71
NUCLEAR PRODUCTION		SALEM 2			
62 3210	69,394,336.74	7,283.57	1,138,984.87	-	68,262,635.44
62 3220	221,157,842.06	5,135,186.52	3,801,880.87	-	222,491,147.71
62 3230	56,272,460.83	124,508.90	66,269.12	-	56,330,700.61
62 3240	85,553,960.14	(1,397.02)	1,381,777.79	-	84,170,785.33
62 3250	6,071,411.44	(0.12)	-	-	6,071,411.32
62 TOTAL	438,450,011.21	5,265,581.85	6,388,912.65	-	437,326,680.41
NUCLEAR PRODUCTION		SALEM CF			
63 3201	75,625.48	3,600,412.13	-	-	3,676,037.61
63 3210	133,297,993.05	543,327.15	1,539.80	-	133,839,780.40
63 3220	55,544,606.48	1,378,060.80	228,135.36	-	56,694,531.92
63 3230	46,539,784.88	102,491.68	-	-	46,642,276.56
63 3240	96,998,269.45	3,512,180.93	329,391.78	-	100,181,058.60
63 3250	27,816,224.15	770,766.66	324,074.92	-	28,262,915.89
63 TOTAL	360,272,503.49	9,907,239.35	883,141.86	-	369,296,600.98
NUCLEAR PRODUCTION		PEACH BOTTOM 2 + 3			
66 3201	244,878.92	-	-	-	244,878.92
66 3202	68,366.28	-	-	-	68,366.28
66 3210	141,973,029.22	(798,239.64)	-	-	141,174,789.58
66 3220	388,339,036.33	(6,846,102.41)	479,769.13	-	381,013,164.79
66 3230	110,610,074.60	346,260.77	-	-	110,956,335.37
66 3240	57,031,823.72	7,266.93	-	-	57,039,090.65
66 3250	36,554,681.08	190,238.20	-	-	36,744,919.28
66 TOTAL	734,821,890.15	(7,100,576.15)	479,769.13	-	727,241,544.87
NUCLEAR PRODUCTION		LIMERICK #1			
91 3210	477,849,238.04	-	-	-	477,849,238.04
91 3220	1,520,109,656.35	8,907,625.40	-	-	1,529,017,281.75
91 3230	254,618,731.53	-	-	-	254,618,731.53
91 3240	302,370,044.29	1,314,156.87	-	-	303,684,201.16
91 3250	111,334,622.68	110,570.70	-	-	111,445,193.38
91 TOTAL	2,666,282,292.89	10,332,352.97	-	-	2,676,614,645.86

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

PLANT RA-5

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31/96
	BALANCE 1/1/96	ADDITIONS	RETIREMENT	ADJUSTMENTS	
NUCLEAR PRODUCTION LIMERICK #2					
92 3210	434,673,448.18	-	-	-	434,673,448.18
92 3220	1,702,962,015.09	1,760,165.09	1,032,181.20	-	1,703,689,998.98
92 3230	304,061,890.67	5,236.36	-	-	304,067,127.03
92 3240	307,996,607.62	(7,959.80)	-	-	307,988,647.82
92 3250	89,162,813.41	166,558.08	-	-	89,329,371.49
92 TOTAL	2,838,856,774.97	1,923,999.73	1,032,181.20	-	2,839,748,593.50
NUCLEAR PRODUCTION LIMERICK 100% COMI					
99 3201	7,894,356.64	-	-	-	7,894,356.64
99 3202	9,147.60	-	-	-	9,147.60
99 3210	526,458,968.26	(5,235.37)	-	-	526,453,732.89
99 3220	385,207,821.24	88,857.15	-	-	385,296,678.39
99 3230	37,267,411.27	-	-	-	37,267,411.27
99 3240	183,270,567.14	217,956.50	-	-	183,488,523.64
99 3250	112,078,924.98	1,418,179.50	-	-	113,497,104.48
99 TOTAL	1,252,187,197.13	1,719,757.78	-	-	1,253,906,954.91
NUCLEAR PRODUCTION CHESTERBROOK					
301 3210	3,545,612.65	-	-	-	3,545,612.65
301 3250	3,684,459.03	-	-	-	3,684,459.03
301 TOTAL	7,230,071.68	-	-	-	7,230,071.68
NUCLEAR PRODUCTION NUCLEAR EOF/NC					
307 3210	1,859,412.01	-	-	-	1,859,412.01
307 3250	440,947.24	-	-	-	440,947.24
307 TOTAL	2,300,359.25	-	-	-	2,300,359.25
NUCLEAR PRODUCTION NE COAL STORAGE					
320 3250	520,297.25	-	-	-	520,297.25
320 TOTAL	520,297.25	-	-	-	520,297.25
NUCLEAR PRODUCTION OREGON SHOP-NUCLEAR TOOLS					
331 3250	540,198.50	-	-	-	540,198.50
331 TOTAL	540,198.50	-	-	-	540,198.50
NUCLEAR PRODUCTION PEACH BOTTOM TRAINING CENTER					
363 3210	470,963.19	-	-	-	470,963.19
363 3250	8,104.45	-	-	-	8,104.45
363 TOTAL	479,067.64	-	-	-	479,067.64
NUCLEAR PRODUCTION NUCLEAR INFORMATION CENTER					
365 3201	278,944.69	-	-	-	278,944.69
365 3210	572,042.01	-	-	-	572,042.01
365 3250	569,968.34	-	-	-	569,968.34
365 TOTAL	1,420,955.04	-	-	-	1,420,955.04
NUCLEAR PRODUCTION NUCLEAR TRAINING CENTER					
385 3201	400,911.51	-	-	-	400,911.51
385 3210	5,015,177.22	-	-	-	5,015,177.22
385 3250	981,830.54	-	-	-	981,830.54
385 TOTAL	6,397,919.27	-	-	-	6,397,919.27

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

PLANT RA-6

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31/96
	BALANCE 1/1/96	ADDITIONS	RETIREMENT	ADJUSTMENTS	
NUCLEAR PRODUCTION		TOTAL OF ALL STATIONS			
FUN. 3201	10,649,463.11	3,600,412.13	-	-	14,249,875.24
FUN. 3202	756,696.98	-	-	-	756,696.98
FUN. 3210	1,941,442,679.86	981,433.97	1,490,011.01	-	1,940,934,102.82
FUN. 3220	4,463,356,741.73	11,018,694.13	6,315,820.00	-	4,468,059,615.86
FUN. 3230	863,933,411.98	817,410.65	236,051.33	-	864,514,771.30
FUN. 3240	1,104,411,982.39	3,886,597.18	2,573,414.93	-	1,105,725,164.64
FUN. 3250	397,683,972.69	2,658,422.72	324,074.92	-	400,018,320.49
FUN. TOTAL	8,782,234,948.74	22,962,970.78	10,939,372.19	-	8,794,258,547.33
HYDRAULIC PRODUCTION		MUDDY RUN (1,2,3,4,5,6,7,8)			
19 3301	812,413.61	-	-	-	812,413.61
19 3302	9,364.51	-	-	-	9,364.51
19 3304	599,044.51	-	-	-	599,044.51
19 3311	12,428,586.66	1,574,692.91	-	-	14,003,279.57
19 3312	128,175.89	-	-	-	128,175.89
19 3313	4,921,061.26	(1,515,359.57)	-	-	3,405,701.69
19 3321	33,575,933.36	-	-	-	33,575,933.36
19 3323	864,028.70	-	-	-	864,028.70
19 3330	27,829,946.40	(74,728.24)	404,333.00	-	27,350,885.16
19 3340	10,612,664.54	-	19,164.26	-	10,593,500.28
19 3351	2,021,295.20	22,856.38	6,008.00	-	2,038,143.58
19 3353	165,466.63	-	-	-	165,466.63
19 3360	997,675.56	-	-	-	997,675.56
19 TOTAL	94,965,656.83	7,461.48	429,503.26	-	94,543,613.05
OTHER PRODUCTION		SOUTHWARK G.T. (3,4,5,6)			
104 3401	166,147.74	-	-	-	166,147.74
104 3410	106,420.34	-	-	-	106,420.34
104 3420	388,256.08	-	-	-	388,256.08
104 3440	6,143,618.21	-	-	-	6,143,618.21
104 3450	1,077,058.72	-	-	-	1,077,058.72
104 TOTAL	7,881,501.09	-	-	-	7,881,501.09
OTHER PRODUCTION		EDDYSTONE G.T. (10,20,30,40)			
106 3401	61,469.23	-	-	-	61,469.23
106 3410	185,966.47	-	-	-	185,966.47
106 3420	589,785.20	-	-	-	589,785.20
106 3440	6,781,884.03	-	-	-	6,781,884.03
106 3450	697,109.90	-	-	-	697,109.90
106 TOTAL	8,316,214.83	-	-	-	8,316,214.83
OTHER PRODUCTION		CROMBY DIESEL (D)			
107 3420	532,674.51	-	-	-	532,674.51
107 3440	288,254.64	-	-	-	288,254.64
107 3450	18,768.32	-	-	-	18,768.32
107 3460	2,030.61	-	-	-	2,030.61
107 TOTAL	841,728.08	-	-	-	841,728.08

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

PLANT RA-7

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31/96
	BALANCE 1/1/96	ADDITIONS	RETIREMENT	ADJUSTMENTS	
OTHER PRODUCTION		DELAWARE DIESEL			
109 3401	25,726.23	-	-	-	25,726.23
109 3420	6,949.66	-	-	-	6,949.66
109 3440	260,079.47	7,794.06	22,044.36	-	245,829.17
109 3450	30,878.81	(7,794.06)	-	-	23,084.75
109 3460	1,920.58	-	-	-	1,920.58
109 TOTAL	325,554.75	-	22,044.36	-	303,510.39
OTHER PRODUCTION		SCHUYLKILL DIESEL (D)			
113 3420	5,821.85	-	-	-	5,821.85
113 3440	252,121.49	-	-	-	252,121.49
113 3450	31,526.37	-	-	-	31,526.37
113 3460	1,906.85	-	-	-	1,906.85
113 TOTAL	291,376.56	-	-	-	291,376.56
OTHER PRODUCTION		DELAWARE G.T. (9.10.11.12)			
115 3401	74,933.72	-	-	-	74,933.72
115 3410	96,053.43	-	-	-	96,053.43
115 3420	433,232.24	-	-	-	433,232.24
115 3440	5,856,780.87	-	-	-	5,856,780.87
115 3450	1,500,577.96	-	-	-	1,500,577.96
115 TOTAL	7,961,578.22	-	-	-	7,961,578.22
OTHER PRODUCTION		SCHUYLKILL G.T. (10)			
116 3401	1,048.08	-	-	-	1,048.08
116 3410	109,162.36	-	-	-	109,162.36
116 3420	367,307.57	-	-	-	367,307.57
116 3440	1,638,020.74	-	-	-	1,638,020.74
116 3450	446,228.62	-	-	-	446,228.62
116 TOTAL	2,561,767.37	-	-	-	2,561,767.37
OTHER PRODUCTION		CHESTER G.T. (7.8.9)			
117 3401	6,036.22	-	-	-	6,036.22
117 3410	87,338.19	-	-	-	87,338.19
117 3420	492,995.77	-	-	-	492,995.77
117 3440	4,402,643.86	-	-	-	4,402,643.86
117 3450	1,121,773.93	-	-	-	1,121,773.93
117 TOTAL	6,110,787.97	-	-	-	6,110,787.97
OTHER PRODUCTION		KEYSTONE DIESEL (D)			
118 3420	8,879.67	-	-	-	8,879.67
118 3440	189,359.11	-	-	-	189,359.11
118 3450	18,873.17	-	-	-	18,873.17
118 TOTAL	217,111.95	-	-	-	217,111.95
OTHER PRODUCTION		FALLS G.T. (1.2.3)			
119 3410	137,708.19	-	-	-	137,708.19
119 3420	411,748.89	-	-	-	411,748.89
119 3440	4,447,030.06	-	-	-	4,447,030.06
119 3450	887,750.66	-	-	-	887,750.66
119 TOTAL	5,884,237.80	-	-	-	5,884,237.80

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
 1 1.96-12.31.96

PLANT RA-8

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31/96
	BALANCE 1.1.96	ADDITIONS	RETIREMENT	ADJUSTMENTS	
OTHER PRODUCTION MOSER G.T. (1,2,3)					
120 3401	1,272.20	-	-	-	1,272.20
120 3410	321,514.44	-	-	-	321,514.44
120 3420	322,454.72	-	-	-	322,454.72
120 3440	4,372,293.67	-	-	-	4,372,293.67
120 3450	1,056,317.54	-	-	-	1,056,317.54
120 TOTAL	6,073,852.57	-	-	-	6,073,852.57
OTHER PRODUCTION CONENLAUGH DIESEL (D)					
121 3440	198,271.38	-	-	-	198,271.38
121 3450	5,693.03	-	-	-	5,693.03
121 TOTAL	203,964.41	-	-	-	203,964.41
OTHER PRODUCTION RICHMOND G.T. (81.91.92)					
123 3401	100,391.29	-	-	-	100,391.29
123 3410	547,052.35	-	-	-	547,052.35
123 3420	907,356.15	-	-	-	907,356.15
123 3440	8,624,197.37	-	-	-	8,624,197.37
123 3450	1,882,836.18	-	-	-	1,882,836.18
123 3460	216,366.62	-	-	-	216,366.62
123 TOTAL	12,278,199.96	-	-	-	12,278,199.96
OTHER PRODUCTION SALEM G.T. (5)					
126 3410	-	-	-	-	-
126 3420	430,888.42	-	-	-	430,888.42
126 3440	1,575,085.18	-	-	-	1,575,085.18
126 3450	458,518.97	-	-	-	458,518.97
126 3460	29,580.22	-	-	-	29,580.22
126 TOTAL	2,494,072.79	-	-	-	2,494,072.79
OTHER PRODUCTION CROYDON GT(11.12.21.22.31-2.41-2.129					
129 3401	404,194.53	-	-	-	404,194.53
129 3410	3,528,305.89	-	11,032.83	-	3,517,273.06
129 3420	19,025,733.33	-	-	-	19,025,733.33
129 3440	46,488,230.13	-	-	-	46,488,230.13
129 3450	3,699,348.26	-	-	-	3,699,348.26
129 3460	2,191,403.60	-	-	-	2,191,403.60
129 TOTAL	75,337,215.74	-	11,032.83	-	75,326,182.91
OTHER PRODUCTION PORTABLE IN STATIONS					
364 3440	3,045,007.30	-	-	-	3,045,007.30
364 TOTAL	3,045,007.30	-	-	-	3,045,007.30
OTHER PRODUCTION TOTAL OF ALL STATIONS					
FUN. 3401	841,219.24	-	-	-	841,219.24
FUN. 3410	5,119,521.66	-	11,032.83	-	5,108,488.83
FUN. 3420	23,924,084.06	-	-	-	23,924,084.06
FUN. 3440	94,562,877.51	7,794.06	22,044.36	-	94,548,627.21
FUN. 3450	12,933,260.44	(7,794.06)	-	-	12,925,466.38
FUN. 3460	2,443,208.48	-	-	-	2,443,208.48
FUN. TOTAL	139,824,171.39	-	33,077.19	-	139,791,094.20

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

PLANT RA-9

DES ACCT.	PLANT IN SERVICE				
	BALANCE	ADDITIONS	RETIREMENT	ADJUSTMENTS	BALANCE
	1:1/96				12/31/96
TRANSMISSION PLANT					
601 3501	35,244,456.95	(191,764.79)	-	-	35,052,692.16
601 3502	16,731,622.16	7,003,677.68	-	-	23,735,299.84
601 3520	21,013,196.54	14,334.42	3,869.96	-	21,023,661.00
601 3530	318,548,208.37	2,822,681.41	523,639.71	53,322.70	320,900,572.77
601 3540	227,238,032.83	714,480.78	-	-	227,952,513.61
601 3550	3,145,700.89	-	-	-	3,145,700.89
601 3560	115,589,490.72	6,552.88	599.50	-	115,595,444.10
601 3570	7,382,039.78	(1,384,928.24)	-	-	5,997,111.54
601 3580	55,158,410.37	8,195,675.87	291,416.73	-	63,062,669.51
601 3590	2,054,612.11	-	-	-	2,054,612.11
601 TOTAL	802,105,770.72	17,180,710.01	819,525.90	53,322.70	818,520,277.53
DISTRIBUTION PLANT					
601 3601	12,328,300.71	1,135,112.19	-	397,792.28	13,861,205.18
601 3602	19,403,729.80	258,405.99	-	-	19,662,135.79
601 3610	47,599,130.39	(65,083.79)	81,441.87	-	47,452,604.73
601 3620	489,266,798.08	2,802,491.17	2,946,280.69	(53,322.70)	489,069,685.86
601 3640	249,879,400.41	17,800,353.38	636,442.41	-	267,043,311.38
601 3650	383,963,800.82	38,436,635.98	1,700,806.93	(1,800.90)	420,697,828.97
601 3660	198,522,297.25	4,983,931.85	686,672.59	-	202,819,556.51
601 3670	424,462,377.23	15,465,023.82	3,811,657.62	835.28	436,116,578.71
601 3680	279,108,487.22	8,957,348.05	10,722.28	-	288,055,112.99
601 3691	55,110,916.20	2,141,424.47	24,309.94	1,800.90	57,229,831.63
601 3692	173,214,158.27	1,310,028.16	842,694.75	-	173,681,491.68
601 3700	177,413,803.77	15,363,357.38	-	-	192,777,161.15
601 3702	112,168.50	-	-	-	112,168.50
601 3710	350,214.69	-	-	-	350,214.69
601 3730	13,451,942.86	1,255,015.32	82,258.57	-	14,624,699.61
601 3731	3,148.98	19,021.40	(1,638.00)	-	23,808.38
601 3732	920,283.46	240,940.75	178,267.25	(835.28)	982,121.68
601 3733	3,238,212.71	4,909.60	1,393.22	-	3,241,729.09
601 TOTAL	2,528,349,171.35	110,108,915.72	11,001,310.12	344,469.58	2,627,801,246.53
GENERAL PLANT					
601 3891	2,109,928.14	374,503.75	-	-	2,484,431.89
601 3900	35,456,930.95	581,732.62	-	-	36,038,663.57
601 3911	3,643,146.46	121,517.13	16.22	-	3,764,647.37
601 3912	4,823,488.31	69,624.14	25,006.82	-	4,868,105.63
601 3913	7,246,959.23	490,981.40	490.88	-	7,737,449.75
601 3920	129,812.60	(129,812.60)	-	-	-
601 3930	64,243.95	-	-	-	64,243.95
601 3940	8,315,197.49	470,605.01	-	-	8,785,802.50
601 3951	17,482,473.67	452,167.73	-	-	17,934,641.40
601 3952	1,129,576.72	-	-	-	1,129,576.72
601 3953	551,830.17	-	-	-	551,830.17
601 3970	8,679,793.86	390,572.56	-	-	9,070,366.42
601 3980	1,514,120.05	660.35	-	-	1,514,780.40
601 3991	(364,429,501.18)	-	-	-	(364,429,501.18)
601 TOTAL	(273,281,999.58)	2,822,552.09	25,513.92	-	(270,484,961.41)

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
 1/1.96-12.31.96

PLANT RA-10

DES ACCT.	PLANT IN SERVICE				BALANCE 12-31.96
	BALANCE 1-1.96	ADDITIONS	RETIREMENT	ADJUSTMENTS	
GENERAL PLANT					
601 3992	(162,990,205.51)	-	-	-	(162,990,205.51)
601 TOTAL	(162,990,205.51)	-	-	-	(162,990,205.51)
ELECTRIC	13,307,854,903.04	208,733,554.29	38,667,254.59	397,792.28	13,488,318,995.02

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

PLANT RA-11

DES ACCT.	PLANT IN SERVICE				BALANCE 12-31-96
	BALANCE 1/1/96	ADDITIONS	RETIREMENT	ADJUSTMENTS	
INTANGIBLE PLANT					
601 13030	50,032.75	-	-	-	50,032.75
601 TOTAL	50,032.75	-	-	-	50,032.75
PRODUCTION PLANT					
601 13050	872,396.60	-	-	-	872,396.60
601 13110	13,384,486.71	-	-	-	13,384,486.71
601 TOTAL	14,256,883.31	-	-	-	14,256,883.31
STORAGE PLANT					
601 13601	15,947.78	-	-	-	15,947.78
601 13610	4,197,072.37	-	-	-	4,197,072.37
601 13620	6,268,005.11	-	6,738.54	-	6,261,266.57
601 13630	415,540.54	-	-	-	415,540.54
601 13631	2,181,330.69	-	-	-	2,181,330.69
601 13632	688,348.28	-	-	-	688,348.28
601 13633	133,136.74	-	-	-	133,136.74
601 13635	4,534,324.76	-	3,461.52	-	4,530,863.24
601 TOTAL	18,433,706.27	-	10,200.06	-	18,423,506.21
DISTRIBUTION PLANT					
601 13741	390,330.84	-	-	-	390,330.84
601 13742	1,146,091.06	95,965.08	-	-	1,242,056.14
601 13750	7,362,598.66	-	-	-	7,362,598.66
601 13760	3,729,987.51	-	-	-	3,729,987.51
601 13761	292,733,970.78	34,280,862.20	735,804.10	-	326,279,028.88
601 13762	22,090,175.55	(113,034.75)	-	-	21,977,140.80
601 13763	158,004,808.94	5,452,573.51	41,477.35	-	163,415,905.10
601 13770	24,691.96	-	-	-	24,691.96
601 13780	10,672,766.88	128,731.09	57,432.78	-	10,744,065.19
601 13790	7,262,773.84	-	-	-	7,262,773.84
601 13791	1,823,016.75	-	-	-	1,823,016.75
601 13800	57,559.28	(16,837.23)	-	-	40,722.05
601 13801	36,612,655.79	1,952,777.08	357,157.29	-	38,208,275.58
601 13802	279,638,756.98	4,550,106.50	177,867.16	-	284,010,996.32
601 13810	27,543,193.19	1,925,472.84	124,121.79	-	29,344,544.24
601 13820	65,104,968.52	4,046,134.28	157,827.16	-	68,993,275.64
601 13840	848.02	-	-	-	848.02
601 13870	1,396,275.28	-	-	-	1,396,275.28
601 TOTAL	915,595,469.83	52,302,750.60	1,651,687.63	-	966,246,532.80
GENERAL PLANT					
601 13900	3,421,868.74	17,506.32	-	-	3,439,375.06
601 13940	325,096.53	88,775.81	-	-	413,872.34
601 13950	2,021,942.94	579,387.56	-	-	2,601,330.50
601 13980	39,241.90	-	-	-	39,241.90
601 13990	33,795.50	-	-	-	33,795.50
601 TOTAL	5,841,945.61	685,669.69	-	-	6,527,615.30
GAS	954,178,037.77	52,988,420.29	1,661,887.69	-	1,005,504,570.37

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

PLANT RA-12

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31/96
	BALANCE 1/1/96	ADDITIONS	RETIREMENT	ADJUSTMENTS	
GENERAL PLANT					
601 43010	677,135.89	-	-	-	677,135.89
601 43030	39,876,469.80	12,447,321.75	-	-	52,323,791.55
601 43890	6,667.23	-	-	-	6,667.23
601 43891	8,422,696.05	5,938.59	-	-	8,428,634.64
601 43892	5,473.48	-	-	-	5,473.48
601 43900	159,668,101.73	1,607,576.41	90,774.04	-	161,184,904.10
601 43911	4,244,120.04	26,055.59	-	-	4,270,175.63
601 43912	19,797,746.84	714,675.90	-	-	20,512,422.74
601 43913	110,462.64	1,634,190.53	-	-	1,744,653.17
601 43930	1,911,011.22	(176,426.37)	-	-	1,734,584.85
601 43941	542,243.82	-	-	-	542,243.82
601 43942	6,467,463.35	-	-	-	6,467,463.35
601 43962	937.91	-	-	-	937.91
601 43970	7,952,138.80	10,459.00	-	-	7,962,597.80
601 43981	1,793,382.58	-	-	-	1,793,382.58
601 43982	23,267.77	-	-	-	23,267.77
601 43991	15,792,608.78	-	-	-	15,792,608.78
601 TOTAL	267,291,927.93	16,269,791.40	90,774.04	-	283,470,945.29
COMMON	267,291,927.93	16,269,791.40	90,774.04	-	283,470,945.29
TRANSPORTATION					
601 53920	25,853,798.36	562,118.09	-	-	26,415,916.45
601 53943	6,401,279.30	424,659.99	-	-	6,825,939.29
601 53961	55,285.66	-	-	-	55,285.66
601 TOTAL	32,310,363.32	986,778.08	-	-	33,297,141.40
TRANSPORT	32,310,363.32	986,778.08	-	-	33,297,141.40

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

RB-1

DES ACCT.	ACCUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364		NEW 96	
	PLANT BALANCE	RESERVE	NET	R-L	NET PLANT	5 YR NET SALV.	1/1/96	9 MONTHS		3 MONTHS	
	1/1/96	1.1.96	PLANT	RATE	ACCUAL	ALLOCATED	ACCUAL	LIFE EST.	TERM YEAR	LIFE EST.	TERM YEAR
INTANGIBLE PLANT	SALEM CF										
63 3030	-	-	-	0	-	-	-	-	-	-	-
63 TOTAL	-	-	-	0	-	-	-	-	-	-	-
INTANGIBLE PLANT	PEACH BOTTOM 2 + 3										
66 3030	-	-	-	0	-	-	-	-	-	-	-
66 3031	26,345,130.83	-	-	0	-	-	-	-	-	-	-
66 TOTAL	26,345,130.83	-	-	0	-	-	-	-	-	-	-
INTANGIBLE PLANT	PEACH BOTTOM CF										
68 3030	9,497,194.08	-	-	0	-	-	-	-	-	-	-
68 TOTAL	9,497,194.08	-	-	0	-	-	-	-	-	-	-
INTANGIBLE PLANT	LIMERICK #1										
91 3030	-	-	-	0	-	-	-	-	-	-	-
91 TOTAL	-	-	-	0	-	-	-	-	-	-	-
INTANGIBLE PLANT	LIMERICK 100% COM										
99 3030	19,382,481.15	-	-	0	-	-	-	-	-	-	-
99 TOTAL	19,382,481.15	-	-	0	-	-	-	-	-	-	-
INTANGIBLE PLANT	TOTAL OF ALL STATIONS										
601 3020	162,934.12	-	-	-	-	-	-	-	-	-	-
601 TOTAL	162,934.12	-	-	-	-	-	-	-	-	-	-
FUN. 3020	162,934.12	-	-	-	-	-	-	-	-	-	-
FUN. 3030	28,879,675.23	-	-	-	-	-	-	-	-	-	-
FUN. 3031	26,345,130.83	-	-	-	-	-	-	-	-	-	-
FUN. TOTAL	55,387,740.18	-	-	-	-	-	-	-	-	-	-
STEAM PRODUCTION	SCHUYKILL (1,3)										
1 3101	295,740.65	-	-	0	-	-	-	-	-	-	-
1 3110	7,000,332.35	7,000,332.35	-	100	-	-	-	-	82SA	1992	75R3 1992
1 3120	20,336,238.80	20,281,551.53	54,687.27	100	54,687.27	-	54,687.27	50RB	1992	45RC	1992
1 3140	8,619,191.20	8,614,003.33	5,187.87	100	5,187.87	-	5,187.87	74LB	1992	50R3	1992
1 3150	5,977,014.26	5,976,178.96	835.30	100	835.30	-	835.30	73LO	1992	75LA	1992
1 3160	728,653.41	706,856.61	21,796.80	100	21,796.80	-	21,796.80	54RB	1992	70R1	1992
1 TOTAL	42,957,170.67	42,578,922.78	82,507.24	100	82,507.24	-	82,507.24	-	-	-	-
STEAM PRODUCTION	EDDYSTONE 1 + 2										
6 3101	2,408,255.54	-	-	0	-	-	-	-	-	-	-
6 3102	5,126.40	-	-	0	-	-	-	-	-	-	-
6 3110	72,953,447.70	46,160,728.68	26,792,719.02	7.117	1,906,837.81	-	1,906,837.81	82SA	2010	75R3	2010
6 3120	268,396,629.27	141,120,284.51	127,276,344.76	7.43	9,456,632.42	-	9,456,632.42	50RB	2010	45RC	2010
6 3140	73,310,094.56	33,786,738.99	39,523,355.57	7.242	2,862,281.41	-	2,862,281.41	74LB	2010	50R3	2010
6 3150	26,500,055.98	18,786,793.48	7,713,262.50	7.371	568,544.58	-	568,544.58	73LO	2010	75LA	2010
6 3160	4,882,312.89	2,997,091.45	1,885,221.44	7.358	138,714.59	-	138,714.59	54RB	2010	70R1	2010
6 TOTAL	448,455,922.34	242,851,637.11	203,190,903.29	7.349	14,933,010.81	-	14,933,010.81	-	-	-	-
STEAM PRODUCTION	DELAWARE (7,8)										
9 3101	1,353,562.84	-	-	0	-	-	-	-	-	-	-
9 3110	16,312,070.33	16,329,199.70	(17,129.37)	100	(17,129.37)	-	(17,129.37)	82SA	1990	75R3	1990
9 3120	28,028,154.20	26,230,282.23	1,797,871.97	100	1,797,871.97	-	1,797,871.97	50RB	1990	45RC	1990
9 3140	11,673,660.39	11,632,457.71	41,202.68	100	41,202.68	-	41,202.68	74LB	1990	50R3	1990
9 3150	10,256,073.16	10,252,528.92	3,544.24	100	3,544.24	-	3,544.24	73LO	1990	75LA	1990
9 3160	2,265,382.90	2,109,840.44	155,542.46	100	155,542.46	-	155,542.46	54RB	1990	70R1	1990
9 TOTAL	69,888,903.82	66,554,309.00	1,981,031.98	100	1,981,031.98	-	1,981,031.98	-	-	-	-

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

RB-2

DES. ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE				RID891364		NEW 96				
	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 EST.	3 MONTHS TERM YEAR	9 MONTHS LIFE EST.	3 MONTHS TERM YEAR
RICHMOND (9)											
10 3120	-	256,994.76	(256,994.76)	100	(256,994.76)	-	(256,994.76)	50RB	1985	45RC	1985
10 TOTAL	-	256,994.76	(256,994.76)	100	(256,994.76)	-	(256,994.76)				
CONEMAUGH (1,2)											
15 3101	494,481.77	-	-	0	-	-	-				
15 3110	17,007,541.82	8,257,922.48	8,749,619.34	9.651	844,425.76	-	844,425.76	82SA	2006	75R3	2006
15 3120	119,158,326.82	33,053,975.59	86,104,351.23	9.811	8,447,697.90	-	8,447,697.90	50RB	2006	45RC	2006
15 3140	22,051,224.48	12,347,714.83	9,703,509.65	9.77	948,032.89	-	948,032.89	74LB	2006	50R3	2006
15 3150	4,273,225.08	2,856,627.49	1,416,597.59	9.999	141,645.59	-	141,645.59	73L0	2006	75LA	2006
15 3160	1,050,311.81	798,953.00	251,358.81	9.857	24,776.44	-	24,776.44	54RB	2006	70R1	2006
15 TOTAL	164,035,111.78	57,315,193.39	106,225,436.62	9.797	10,406,578.58	-	10,406,578.58				
KEYSTONE (1,2)											
17 3101	894,387.86	-	-	0	-	-	-				
17 3110	15,554,246.30	8,580,369.24	6,973,877.06	13.461	938,753.59	-	938,753.59	82SA	2003	75R3	2003
17 3120	66,648,962.95	30,731,322.20	35,917,640.75	13.694	4,918,561.72	-	4,918,561.72	50RB	2003	45RC	2003
17 3140	21,707,252.29	10,960,105.67	10,747,146.62	13.536	1,454,733.77	-	1,454,733.77	74LB	2003	50R3	2003
17 3150	3,710,303.44	2,654,036.58	1,056,266.86	13.783	145,585.26	-	145,585.26	73L0	2003	75LA	2003
17 3160	630,541.43	149,630.08	480,911.35	13.633	65,562.64	-	65,562.64	54RB	2003	70R1	2003
17 TOTAL	109,145,694.27	53,075,463.77	55,175,842.64	13.635	7,523,196.98	-	7,523,196.98				
EDDYSTONE 3											
71 3120	50,146,005.73	30,115,289.12	20,030,716.61	7.938	1,590,038.28	-	1,590,038.28	50RB	2009	45RC	2009
71 3140	22,611,738.83	10,338,506.97	12,273,231.86	7.643	938,043.11	-	938,043.11	74LB	2009	50R3	2009
71 3150	2,198,629.70	1,357,417.34	841,212.36	7.891	66,380.07	-	66,380.07	73L0	2009	75LA	2009
71 TOTAL	74,956,374.26	41,811,213.43	33,145,160.83	7.828	2,594,461.46	-	2,594,461.46				
EDDYSTONE 4											
72 3120	52,074,317.93	29,096,614.52	22,977,703.41	6.951	1,597,180.16	-	1,597,180.16	50RB	2011	45RC	2011
72 3140	22,268,210.03	10,449,491.18	11,818,718.85	6.702	792,090.54	-	792,090.54	74LB	2011	50R3	2011
72 3150	2,233,491.48	1,786,198.80	447,292.68	6.916	30,934.76	-	30,934.76	73L0	2011	75LA	2011
72 TOTAL	76,576,019.44	41,332,304.50	35,243,714.94	6.867	2,420,205.46	-	2,420,205.46				
EDDYSTONE CF											
73 3110	53,344,505.65	29,474,282.92	23,870,222.73	6.646	1,586,415.00	-	1,586,415.00	82SA	2011	75R3	2011
73 3120	68,276,881.13	25,338,155.51	42,938,725.62	6.847	2,940,014.54	-	2,940,014.54	50RB	2011	45RC	2011
73 3140	10,518,016.53	5,947,663.04	4,570,353.49	6.768	309,321.52	-	309,321.52	74LB	2011	50R3	2011
73 3150	22,493,546.77	12,754,274.89	9,739,271.88	6.921	674,055.01	-	674,055.01	73L0	2011	75LA	2011
73 3160	5,594,655.62	1,980,238.99	3,614,416.63	6.77	244,696.01	-	244,696.01	54RB	2011	70R1	2011
73 TOTAL	160,227,605.70	75,494,615.35	84,732,990.35	6.791	5,754,502.08	-	5,754,502.08				
CROMBY 1 - COAL UNIT											
81 3110	18,372,831.59	13,546,091.71	4,826,739.88	11.914	575,057.79	-	575,057.79	82SA	2004	75R3	2004
81 3120	70,050,222.48	47,755,612.85	22,294,609.63	12.278	2,737,332.17	-	2,737,332.17	50RB	2004	45RC	2004
81 3140	12,095,558.77	6,592,788.55	5,502,770.22	12.204	671,558.08	-	671,558.08	74LB	2004	50R3	2004
81 3150	7,490,270.54	5,753,326.88	1,736,943.66	12.196	211,837.65	-	211,837.65	73L0	2004	75LA	2004
81 3160	781,703.69	560,395.71	221,307.98	12.167	26,926.54	-	26,926.54	54RB	2004	70R1	2004
81 TOTAL	108,790,587.07	74,208,215.70	34,582,371.37	12.211	4,222,712.23	-	4,222,712.23				

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RB-3

DES ACCT.	ACCUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364		NEW 96	
	PLANT BALANCE	RESERVE	NET	R/L	NET PLANT	5 YR NET SALV.	1/1/96	9 MONTHS	3 MONTHS		
	1/1/96	1/1/96	PLANT	RATE	ACCUAL	ALLOCATED	ACCUAL	LIFE EST.	TERM YEAR	LIFE EST.	TERM YEAR
STEAM PRODUCTION CROMBY 2 - OIL UNIT											
82 3110	75,537.51	75,537.51	-	100	-	-	-	82SA	1990	75R3	1990
82 3120	34,949,771.70	19,824,782.72	15,124,988.98	100	15,124,988.98	-	15,124,988.98	50RB	1990	45RC	1990
82 3140	12,688,057.02	10,768,836.66	1,919,220.36	100	1,919,220.36	-	1,919,220.36	74LB	1990	50R3	1990
82 3150	2,252,107.75	2,224,131.76	27,975.99	100	27,975.99	-	27,975.99	73L0	1990	75LA	1990
82 3160	561,241.15	425,071.45	136,169.70	100	136,169.70	-	136,169.70	54RB	1990	70R1	1990
82 TOTAL	50,526,715.13	33,318,360.10	17,208,355.03	100	17,208,355.03	-	17,208,355.03				
STEAM PRODUCTION CROMBY CF											
83 3101	55,349.54	-	-	0	-	-	-				
83 3110	19,992,951.91	17,127,898.58	2,865,053.33	12.015	344,236.16	-	344,236.16	82SA	2004	75R3	2004
83 3120	5,797,451.73	3,464,471.80	2,332,979.93	12.188	284,343.59	-	284,343.59	50RB	2004	45RC	2004
83 3140	1,170,182.75	829,471.99	340,710.76	12.254	41,750.70	-	41,750.70	74LB	2004	50R3	2004
83 3150	2,635,996.95	1,738,040.73	897,956.22	12.206	109,604.54	-	109,604.54	73L0	2004	75LA	2004
83 3160	2,261,857.75	1,187,116.51	1,074,741.24	12.174	130,839.00	-	130,839.00	54RB	2004	70R1	2004
83 TOTAL	31,913,790.63	24,346,999.61	7,511,441.48	12.125	910,773.99	-	910,773.99				
STEAM PRODUCTION ALLIED CHEMICAL											
305 3110	129,720.15	67,447.81	62,272.34	7.034	4,380.24	-	4,380.24	82SA	2010	75R3	2010
305 3150	220,874.85	133,973.64	86,901.21	7.3	6,343.79	-	6,343.79	73L0	2010	75LA	2010
305 TOTAL	350,595.00	201,421.45	149,173.55	7.189	10,724.03	-	10,724.03				
STEAM PRODUCTION ESSEN CHEMICAL											
306 3110	1,354,205.47	571,342.25	782,863.22	7.018	54,941.34	-	54,941.34	82SA	2010	75R3	2010
306 3150	795,327.04	657,023.38	138,303.66	7.277	10,064.36	-	10,064.36	73L0	2010	75LA	2010
306 TOTAL	2,149,532.51	1,228,365.63	921,166.88	7.057	65,005.70	-	65,005.70				
STEAM PRODUCTION TOOLS + WORK EQUIPMENT											
372 3120	809,718.01	676,003.74	133,714.27	14.495	19,381.88	-	19,381.88	21LB	0	21LB	0
372 TOTAL	809,718.01	676,003.74	133,714.27	14.495	19,381.88	-	19,381.88				
STEAM PRODUCTION SAMIAC											
503 3150	475,908.29	(345,593.86)	821,502.15	100	821,502.15	-	821,502.15	38SB	1992	38SB	1992
503 TOTAL	475,908.29	(345,593.86)	821,502.15	100	821,502.15	-	821,502.15				
STEAM PRODUCTION TOTAL OF ALL STATIONS											
FUN. 3101	5,501,778.20	-	-	0	-	-	-				
FUN. 3102	5,126.40	-	-	0	-	-	-				
FUN. 3110	222,097,390.78	147,191,153.23	74,906,237.55	8.328	6,237,918.32	-	6,237,918.32				
FUN. 3120	784,672,680.75	407,945,341.08	376,727,339.67	12.93	48,711,736.12	-	48,711,736.12				
FUN. 3140	218,713,186.85	122,267,778.92	96,445,407.93	10.351	9,983,422.93	-	9,983,422.93				
FUN. 3150	91,512,825.29	66,584,958.99	24,927,866.30	11.308	2,818,853.29	-	2,818,853.29				
FUN. 3160	18,756,660.65	10,915,194.24	7,841,466.41	12.052	945,024.18	-	945,024.18				
FUN. TOTAL	1,341,259,648.92	754,904,426.46	580,848,317.86	11.827	68,696,954.84	-	68,696,954.84				
NUCLEAR PRODUCTION MERRILL CREEK											
2 3201	95,360.00	-	-	0	-	-	-				
2 3210	904,383.09	108,565.41	795,817.68	2.937	23,373.17	-	23,373.17	80S2	2030	80S2	2030
2 3250	4,154.20	59.65	4,094.55	2.963	121.32	-	121.32	88R3	2030	88S0	2030
2 TOTAL	1,003,897.29	108,625.06	799,912.23	2.937	23,494.49	-	23,494.49				

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RB-4

DES ACCT.	ACCUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364		NEW 96	
	PLANT BALANCE	RESERVE	NET	RL	NET PLANT	5 YR NET SALV.	1/1/96	9 MONTHS		3 MONTHS	
	1/1/96	1/1/96	PLANT	RATE	ACCUAL	ALLOCATED	ACCUAL	LIFE EST.	TERM YEAR	LIFE EST.	TERM YEAR
NUCLEAR PRODUCTION BRADSHAW RESERVOIR											
4 3201	1,659,385.87	-	-	0	-	-	-	-	-	-	-
4 3202	679,183.10	-	-	0	-	-	-	-	-	-	-
4 3210	84,921,918.20	2,099,900.27	82,822,017.93	3.03	2,509,507.14	-	2,509,507.14	80S2	2029	80S2	2029
4 TOTAL	87,260,487.17	2,099,900.27	82,822,017.93	3.03	2,509,507.14	-	2,509,507.14				
NUCLEAR PRODUCTION SALEM 1											
61 3210	60,506,158.00	23,731,726.93	36,774,431.07	4.939	1,816,289.15	-	1,816,289.15	80S2	2016	80S2	2016
61 3220	190,035,764.18	77,527,176.71	112,508,587.47	5.626	6,329,733.13	-	6,329,733.13	41SB	2016	41SB	2016
61 3230	54,563,058.20	18,974,197.17	35,588,861.03	5.565	1,980,520.12	-	1,980,520.12	72L2	2016	29S3	2016
61 3240	71,190,710.03	26,409,362.21	44,781,347.82	4.951	2,217,124.53	-	2,217,124.53	98SB	2016	75SB	2016
61 3250	7,915,335.40	3,977,896.68	3,937,438.72	4.984	196,241.95	-	196,241.95	88R3	2016	88S0	2016
61 TOTAL	384,211,025.81	150,620,359.70	233,590,666.11	5.368	12,539,908.88	-	12,539,908.88				
NUCLEAR PRODUCTION SALEM 2											
62 3210	69,394,336.74	21,626,269.53	47,768,067.21	4.135	1,975,209.58	-	1,975,209.58	80S2	2020	80S2	2020
62 3220	221,157,842.06	74,096,256.08	147,061,585.98	4.797	7,054,544.28	-	7,054,544.28	41SB	2020	41SB	2020
62 3230	56,272,460.83	1,065,055.48	55,207,405.35	4.654	2,569,352.64	-	2,569,352.64	72L2	2020	29S3	2020
62 3240	85,553,960.14	24,905,712.17	60,648,247.97	4.149	2,516,295.81	-	2,516,295.81	98SB	2020	75SB	2020
62 3250	6,071,411.44	2,647,493.23	3,423,918.21	4.181	143,154.02	-	143,154.02	88R3	2020	88S0	2020
62 TOTAL	438,450,011.21	124,340,786.49	314,109,224.72	4.539	14,258,556.33	-	14,258,556.33				
NUCLEAR PRODUCTION SALEM CF											
63 3201	75,625.48	-	-	0	-	-	-	-	-	-	-
63 3210	133,297,993.05	51,548,790.53	81,749,202.52	4.15	3,392,591.90	-	3,392,591.90	80S2	2020	80S2	2020
63 3220	55,544,606.48	22,764,130.83	32,780,475.65	4.957	1,624,928.18	-	1,624,928.18	41SB	2020	41SB	2020
63 3230	46,539,784.88	18,342,860.80	28,196,924.08	5.048	1,423,380.73	-	1,423,380.73	72L2	2020	29S3	2020
63 3240	96,998,269.45	18,039,807.76	78,958,461.69	4.123	3,255,457.38	-	3,255,457.38	98SB	2020	75SB	2020
63 3250	27,816,224.15	6,787,812.99	21,028,411.16	4.159	874,571.62	-	874,571.62	88R3	2020	88S0	2020
63 TOTAL	360,272,503.49	117,483,402.91	242,713,475.10	4.355	10,570,929.81	-	10,570,929.81				
NUCLEAR PRODUCTION PEACH BOTTOM 2 + 3											
66 3201	244,878.92	-	-	0	-	-	-	-	-	-	-
66 3202	68,366.28	-	-	0	-	-	-	-	-	-	-
66 3210	141,973,029.22	69,080,111.52	72,892,917.70	5.49	4,001,821.18	-	4,001,821.18	80S2	2014	80S2	2014
66 3220	388,339,036.33	149,422,634.49	238,916,401.84	6.07	14,502,225.59	-	14,502,225.59	41SB	2014	41SB	2014
66 3230	110,610,074.60	41,174,496.90	69,435,577.70	5.99	4,159,191.10	-	4,159,191.10	72L2	2014	29S3	2014
66 3240	57,031,823.72	24,640,025.11	32,391,798.61	5.503	1,782,520.68	-	1,782,520.68	98SB	2014	75SB	2014
66 3250	36,554,681.08	12,231,514.13	24,323,166.95	5.503	1,338,503.88	-	1,338,503.88	88R3	2014	88S0	2014
66 TOTAL	734,821,890.15	296,548,782.15	437,959,862.80	5.887	25,784,262.43	-	25,784,262.43				
NUCLEAR PRODUCTION LIMERICK #1											
91 3210	477,849,238.04	120,487,158.49	357,362,079.55	3.942	14,087,213.18	-	14,087,213.18	80S2	2024	80S2	2014
91 3220	1,520,109,656.35	391,227,345.93	1,128,882,310.42	4.487	50,652,949.27	-	50,652,949.27	41SB	2024	41SB	2014
91 3230	254,618,731.53	68,158,127.96	186,460,603.57	4.233	7,892,877.35	-	7,892,877.35	72L2	2024	29S3	2014
91 3240	302,370,044.29	76,487,893.82	225,882,150.47	3.955	8,933,639.05	-	8,933,639.05	98SB	2024	75SB	2014
91 3250	111,334,622.68	28,388,923.63	82,945,699.05	3.981	3,302,068.28	-	3,302,068.28	88R3	2024	88S0	2014
91 TOTAL	2,666,282,292.89	684,749,449.83	1,981,532,843.06	4.283	84,868,747.13	-	84,868,747.13				

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RB-5

DES ACCT.	ACCUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364		NEW 96	
	PLANT BALANCE	RESERVE	NET	R.L	NET PLANT	5 YR NET SALV.	1/1/96	9 MONTHS	3 MONTHS		
	1/1/96	1/1/96	PLANT	RATE	ACCUAL	ALLOCATED	ACCUAL	LIFE EST.	TERM YEAR	LIFE EST.	TERM YEAR
NUCLEAR PRODUCTION		LIMERICK #2									
92 3210	434,673,448.18	61,181,218.71	373,492,229.47	3.333	12,448,496.01	-	12,448,496.01	80S2	2029	80S2	2019
92 3220	1,702,962,015.09	277,957,104.53	1,425,004,910.56	3.759	53,565,934.59	-	53,565,934.59	41SB	2029	41SB	2019
92 3230	304,061,890.67	59,355,280.25	244,706,610.42	3.536	8,652,825.74	-	8,652,825.74	72L2	2029	29S3	2019
92 3240	307,996,607.62	45,434,687.90	262,561,919.72	3.344	8,780,070.60	-	8,780,070.60	98SB	2029	75SB	2019
92 3250	89,162,813.41	15,280,895.15	73,881,918.26	3.371	2,490,559.46	-	2,490,559.46	88R3	2029	88S0	2019
92 TOTAL	2,838,856,774.97	459,209,186.54	2,379,647,588.43	3.611	85,937,886.40	-	85,937,886.40				
NUCLEAR PRODUCTION		LIMERICK 100% COM									
99 3201	7,894,356.64	-	-	0	-	-	-	-	-	-	-
99 3202	9,147.60	-	-	0	-	-	-	-	-	-	-
99 3210	526,458,968.26	108,168,707.61	418,290,260.65	3.3	13,803,578.60	-	13,803,578.60	80S2	2029	80S2	2019
99 3220	385,207,821.24	93,051,628.34	292,156,192.90	3.963	11,578,149.92	-	11,578,149.92	41SB	2029	41SB	2019
99 3230	37,267,411.27	9,427,253.64	27,840,157.63	3.717	1,034,818.66	-	1,034,818.66	72L2	2029	29S3	2019
99 3240	183,270,567.14	42,347,991.99	140,922,575.15	3.312	4,667,355.69	-	4,667,355.69	98SB	2029	75SB	2019
99 3250	112,078,924.98	22,650,507.02	89,428,417.96	3.332	2,979,754.89	-	2,979,754.89	88R3	2029	88S0	2019
99 TOTAL	1,252,187,197.13	275,646,088.60	968,637,604.29	3.517	34,063,657.76	-	34,063,657.76				
NUCLEAR PRODUCTION		CHESTERBROOK									
301 3210	3,545,612.65	228,569.28	3,317,043.37	1.762	58,446.30	-	58,446.30	80S2	0	80S2	2029
301 3250	3,684,459.03	217,070.00	3,467,389.03	1.65	57,211.92	-	57,211.92	88R3	0	88S0	2029
301 TOTAL	7,230,071.68	445,639.28	6,784,432.40	1.705	115,658.22	-	115,658.22				
NUCLEAR PRODUCTION		NUCLEAR EOF NC									
307 3210	1,859,412.01	221,162.63	1,638,249.38	3.016	49,409.60	-	49,409.60	80S2	2029	80S2	2029
307 3250	440,947.24	42,189.81	398,757.43	3.052	12,170.08	-	12,170.08	88R3	2029	88S0	2029
307 TOTAL	2,300,359.25	263,352.44	2,037,006.81	3.023	61,579.68	-	61,579.68				
NUCLEAR PRODUCTION		NE COAL STORAGE									
320 3250	520,297.25	10,793.30	509,503.95	1.67	8,508.72	-	8,508.72	88R3	0	88S0	2029
320 TOTAL	520,297.25	10,793.30	509,503.95	1.67	8,508.72	-	8,508.72				
NUCLEAR PRODUCTION		OREGON SHOPS - NUCLEAR TOOLS									
331 3250	540,198.50	27,316.21	512,882.29	1.693	8,683.10	-	8,683.10	88R3	0	88S0	2029
331 TOTAL	540,198.50	27,316.21	512,882.29	1.693	8,683.10	-	8,683.10				
NUCLEAR PRODUCTION		PEACH BOTTOM TRAINING CENTER									
363 3210	470,963.19	74,469.19	396,494.00	5.533	21,938.01	-	21,938.01	80S2	2014	80S2	2014
363 3250	8,104.45	1,593.32	6,511.13	5.467	355.96	-	355.96	88R3	2014	88S0	2014
363 TOTAL	479,067.64	76,062.51	403,005.13	5.532	22,293.97	-	22,293.97				
NUCLEAR PRODUCTION		NUCLEAR INFORMATION CENTER									
365 3201	278,944.69	-	-	0	-	-	-	-	-	-	-
365 3210	572,042.01	90,036.61	482,005.40	3.061	14,754.19	-	14,754.19	80S2	2029	80S2	2029
365 3250	569,968.34	68,004.99	501,963.35	3.066	15,390.20	-	15,390.20	88R3	2029	88S0	2029
365 TOTAL	1,420,955.04	158,041.60	983,968.75	3.064	30,144.39	-	30,144.39				
NUCLEAR PRODUCTION		NUCLEAR TRAINING CENTER									
385 3201	400,911.51	-	-	0	-	-	-	-	-	-	-
385 3210	5,015,177.22	797,139.21	4,218,038.01	3.098	130,674.82	-	130,674.82	80S2	2028	80S2	2029
385 3250	981,830.54	145,794.15	836,036.39	3.122	26,101.06	-	26,101.06	88R3	2028	88S0	2029
385 TOTAL	6,397,919.27	942,933.36	5,054,074.40	3.102	156,775.88	-	156,775.88				

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DES ACCT.	ACCURAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364		NEW 96	
	PLANT BALANCE	RESERVE	NET	RL	NET PLANT	5 YR NET SALV.	1/1/96	9 MONTHS		3 MONTHS	
	1/1/96	1/1/96	PLANT	RATE	ACCURAL	ALLOCATED	ACCURAL	LIFE EST.	TERM YEAR	LIFE EST.	TERM YEAR
NUCLEAR PRODUCTION		TOTAL		OF ALL STATION							
FUN. 3201	10,649,463.11	-	-	0	-	-	-	-	-	-	-
FUN. 3202	756,696.98	-	-	0	-	-	-	-	-	-	-
FUN. 3210	1,941,442,679.86	459,443,825.92	1,481,998,853.94	3.666	54,333,302.83	-	54,333,302.83	-	-	-	-
FUN. 3220	4,463,356,741.73	1,086,046,276.91	3,377,310,464.82	4.302	145,308,464.96	-	145,308,464.96	-	-	-	-
FUN. 3230	863,933,411.98	216,497,272.20	647,436,139.78	4.28	27,712,966.34	-	27,712,966.34	-	-	-	-
FUN. 3240	1,104,411,982.39	258,265,480.96	846,146,501.43	3.8	32,152,463.74	-	32,152,463.74	-	-	-	-
FUN. 3250	397,683,972.69	92,477,864.26	305,206,108.43	3.753	11,453,396.46	-	11,453,396.46	-	-	-	-
FUN. TOTAL	8,782,234,948.74	2,112,730,720.25	6,658,098,068.40	4.07	270,960,594.33	-	270,960,594.33	-	-	-	-
HYDRAULIC PRODUCTION		MUDDY RUN (1,2,3,4,5,6,7,8)									
19 3301	812,413.61	-	-	0	-	-	-	-	-	-	-
19 3302	9,364.51	-	-	0	-	-	-	-	-	-	-
19 3304	599,044.51	-	-	0	-	-	-	-	-	-	-
19 3311	12,428,586.66	5,625,800.42	6,802,786.24	5.762	391,976.54	-	391,976.54	57R4	2014	57R4	2014
19 3312	128,175.89	57,309.90	70,865.99	5.765	4,085.42	-	4,085.42	57R4	2014	57R4	2014
19 3313	4,921,061.26	1,706,021.43	3,215,039.83	5.525	177,630.95	-	177,630.95	57R4	2014	57R4	2014
19 3321	33,575,933.36	13,977,444.78	19,598,488.58	5.622	1,101,827.03	-	1,101,827.03	73L3	2014	73L3	2014
19 3323	864,028.70	351,651.32	512,377.38	5.624	28,816.10	-	28,816.10	73L3	2014	73L3	2014
19 3330	27,829,946.40	12,184,768.40	15,645,178.00	5.867	917,902.59	-	917,902.59	72L0	2014	83RA	2014
19 3340	10,612,664.54	4,742,310.21	5,870,354.33	6.076	356,682.73	-	356,682.73	55L2	2014	55L2	2014
19 3351	2,021,295.20	1,086,712.24	934,582.96	5.479	51,205.80	-	51,205.80	100R3	2014	90R3	2014
19 3353	165,466.63	94,456.96	71,009.67	5.465	3,880.68	-	3,880.68	100R3	2014	90R3	2014
19 3360	997,675.56	664,463.87	333,211.69	5.483	18,270.00	-	18,270.00	100R3	2014	100R3	2014
19 TOTAL	94,965,656.83	40,490,939.53	53,053,894.67	5.753	3,052,277.84	-	3,052,277.84	-	-	-	-
OTHER PRODUCTION		SOUTHWARK G.T. (3,4,5,6)									
104 3401	166,147.74	-	-	0	-	-	-	-	-	-	-
104 3410	106,420.34	75,472.99	30,947.35	100	30,947.35	-	30,947.35	29L3	1992	40L3	1992
104 3420	388,256.08	363,268.99	24,987.09	100	24,987.09	-	24,987.09	100S1	1992	100S1	1992
104 3440	6,143,618.21	5,605,747.35	537,870.86	100	537,870.86	-	537,870.86	100LA	1992	100LA	1992
104 3450	1,077,058.72	1,000,789.96	76,268.76	100	76,268.76	-	76,268.76	91R3	1992	91R3	1992
104 TOTAL	7,881,501.09	7,045,279.29	670,074.06	100	670,074.06	-	670,074.06	-	-	-	-
OTHER PRODUCTION		EDDYSTONE G.T. (10,20,30,40)									
106 3401	61,469.23	-	-	0	-	-	-	-	-	-	-
106 3410	185,966.47	185,966.47	-	100	-	-	-	29L3	1994	40L3	1994
106 3420	589,785.20	589,785.20	-	100	-	-	-	100S1	1994	100S1	1994
106 3440	6,781,884.03	6,781,884.03	-	100	-	-	-	100LA	1994	100LA	1994
106 3450	697,109.90	697,109.90	-	100	-	-	-	91R3	1994	91R3	1994
106 TOTAL	8,316,214.83	8,254,745.60	-	100	-	-	-	-	-	-	-
OTHER PRODUCTION		CROMBY DIESEL (D)									
107 3420	532,674.51	494,900.96	37,773.55	100	37,773.55	-	37,773.55	100S1	1990	100S1	1990
107 3440	288,254.64	288,254.64	-	100	-	-	-	100LA	1990	100LA	1990
107 3450	18,768.32	18,768.32	-	100	-	-	-	91R3	1990	91R3	1990
107 3460	2,030.61	2,030.61	-	100	-	-	-	75S3	1990	75S3	1990
107 TOTAL	841,728.08	803,954.53	37,773.55	100	37,773.55	-	37,773.55	-	-	-	-

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DES. ACCT.	ACCURAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364		NEW 96	
	PLANT BALANCE 1/1/96	RESERVE 1/1/96	NET PLANT	R/L RATE	NET PLANT ACCURAL	5 YR NET SALV. ALLOCATED	1/1/96 ACCURAL	9 MONTHS		3 MONTHS	
								LIFE EST.	TERM YEAR	LIFE EST.	TERM YEAR
OTHER PRODUCTION DELAWARE DIESEL(D)											
109 3401	25,726.23	-	-	0	-	-	-	-	-	-	-
109 3420	6,949.66	6,949.66	-	100	-	-	-	100S1	1990	100S1	1990
109 3440	260,079.47	260,081.65	(2.18)	100	(2.18)	-	(2.18)	100LA	1990	100LA	1990
109 3450	30,878.81	26,981.78	3,897.03	100	3,897.03	-	3,897.03	91R3	1990	91R3	1990
109 3460	1,920.58	1,920.58	-	100	-	-	-	75S3	1990	75S3	1990
109 TOTAL	325,554.75	295,933.67	3,894.85	0	3,894.85	-	3,894.85				
OTHER PRODUCTION SCHUYLKILL DIESEL (D)											
113 3420	5,821.85	5,821.85	-	100	-	-	-	100S1	1993	100S1	1993
113 3440	252,121.49	252,121.49	-	100	-	-	-	100LA	1993	100LA	1993
113 3450	31,526.37	31,526.37	-	100	-	-	-	91R3	1993	91R3	1993
113 3460	1,906.85	1,906.85	-	100	-	-	-	75S3	1993	75S3	1993
113 TOTAL	291,376.56	291,376.56	-	0	-	-	-				
OTHER PRODUCTION DELAWARE G.T. (9.10.11.12)											
115 3401	74,933.72	-	-	0	-	-	-	-	-	-	-
115 3410	96,053.43	96,053.43	-	100	-	-	-	29L3	1994	40L3	1994
115 3420	433,232.24	433,232.24	-	100	-	-	-	100S1	1994	100S1	1994
115 3440	5,856,780.87	5,856,649.04	131.83	100	131.83	-	131.83	100LA	1994	100LA	1994
115 3450	1,500,577.96	1,500,577.96	-	100	-	-	-	91R3	1994	91R3	1994
115 TOTAL	7,961,578.22	7,886,512.67	131.83	100	131.83	-	131.83				
OTHER PRODUCTION SCHUYLKILL G.T. (10)											
116 3401	1,048.08	-	-	0	-	-	-	-	-	-	-
116 3410	109,162.36	109,162.36	-	100	-	-	-	29L3	1994	40L3	1994
116 3420	367,307.57	367,307.57	-	100	-	-	-	100S1	1994	100S1	1994
116 3440	1,638,020.74	1,638,020.74	-	100	-	-	-	100LA	1994	100LA	1994
116 3450	446,228.62	446,228.62	-	100	-	-	-	91R3	1994	91R3	1994
116 TOTAL	2,561,767.37	2,560,719.29	-	100	-	-	-				
OTHER PRODUCTION CHESTER G.T. (7,8,9)											
117 3401	6,036.22	-	-	0	-	-	-	-	-	-	-
117 3410	87,338.19	87,338.19	-	100	-	-	-	29L3	1994	40L3	1994
117 3420	492,995.77	492,995.77	-	100	-	-	-	100S1	1994	100S1	1994
117 3440	4,402,643.86	4,402,643.86	-	100	-	-	-	100LA	1994	100LA	1994
117 3450	1,121,773.93	1,121,773.93	-	100	-	-	-	91R3	1994	91R3	1994
117 TOTAL	6,119,787.97	6,104,751.75	-	100	-	-	-				
OTHER PRODUCTION KEYSTONE DIESEL (D)											
118 3420	8,879.67	7,885.62	994.05	13.471	133.91	-	133.91	100S1	2003	100S1	2003
118 3440	189,359.11	156,811.08	32,548.03	13.618	4,432.39	-	4,432.39	100LA	2003	100LA	2003
118 3450	18,873.17	16,398.42	2,474.75	13.406	331.76	-	331.76	91R3	2003	91R3	2003
118 TOTAL	217,111.95	181,095.12	36,016.83	13.599	4,898.06	-	4,898.06				
OTHER PRODUCTION FALLS G.T. (1,2,3)											
119 3410	137,708.19	137,708.19	-	100	-	-	-	29L3	1995	40L3	1995
119 3420	411,748.89	411,748.89	-	100	-	-	-	100S1	1995	100S1	1995
119 3440	4,447,030.06	4,447,030.06	-	100	-	-	-	100LA	1995	100LA	1995
119 3450	887,750.66	887,750.66	-	100	-	-	-	91R3	1995	91R3	1995
119 TOTAL	5,884,237.80	5,884,237.80	-	100	-	-	-				

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DES ACCT.	ACCURAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364		NEW 96	
	PLANT BALANCE	RESERVE	NET	R:L	NET PLANT	5 YR NET SALV.	1/1/96	9 MONTHS		3 MONTHS	
	1/1/96	1/1/96	PLANT	RATE	ACCURAL	ALLOCATED	ACCURAL	LIFE	TERM	LIFE	TERM
OTHER PRODUCTION MOSER G.T. (1,2,3)											
120 3401	1,272.20	-	-	0	-	-	-	-	-	-	-
120 3410	321,514.44	321,514.44	-	100	-	-	-	29L3	1995	40L3	1995
120 3420	322,454.72	322,454.72	-	100	-	-	-	100S1	1995	100S1	1995
120 3440	4,372,293.67	4,372,293.67	-	100	-	-	-	100LA	1995	100LA	1995
120 3450	1,056,317.54	1,056,317.54	-	100	-	-	-	91R3	1995	91R3	1995
120 TOTAL	6,073,852.57	6,072,580.37	-	100	-	-	-	-	-	-	-
OTHER PRODUCTION CONEMAUGH DIESEL (D)											
121 3440	198,271.38	149,712.47	48,558.91	9.801	4,759.26	-	4,759.26	100LA	2006	100LA	2006
121 3450	5,693.03	4,101.57	1,591.46	9.593	152.67	-	152.67	91R3	2006	91R3	2006
121 TOTAL	203,964.41	153,814.04	50,150.37	9.794	4,911.93	-	4,911.93	-	-	-	-
OTHER PRODUCTION RICHMOND G.T. (81,91,92)											
123 3401	100,391.29	-	-	0	-	-	-	-	-	-	-
123 3410	547,052.35	112,121.71	434,930.64	40.007	174,002.70	-	174,002.70	29L3	1998	40L3	1998
123 3420	907,356.15	678,694.27	228,661.88	40.062	91,606.52	-	91,606.52	100S1	1998	100S1	1998
123 3440	8,624,197.37	6,363,088.12	2,261,109.25	40.209	909,169.42	-	909,169.42	100LA	1998	100LA	1998
123 3450	1,882,836.18	1,521,676.57	361,159.61	40.051	144,648.04	-	144,648.04	91R3	1998	91R3	1998
123 3460	216,366.62	108,449.62	107,917.00	40.001	43,167.88	-	43,167.88	75S3	1998	75S3	1998
123 TOTAL	12,278,199.96	8,784,030.29	3,393,778.38	40.15	1,362,594.56	-	1,362,594.56	-	-	-	-
OTHER PRODUCTION SALEM G.T. (3)											
126 3420	430,888.42	380,953.67	49,934.75	100	49,934.75	-	49,934.75	100S1	1996	100S1	1996
126 3440	1,575,085.18	1,518,588.77	56,496.41	100	56,496.41	-	56,496.41	100LA	1996	100LA	1996
126 3450	458,518.97	448,610.79	9,908.18	100	9,908.18	-	9,908.18	91R3	1996	91R3	1996
126 3460	29,580.22	29,580.22	-	100	-	-	-	75S3	1996	75S3	1996
126 TOTAL	2,494,072.79	2,377,733.45	116,339.34	100	116,339.34	-	116,339.34	-	-	-	-
OTHER PRODUCTION CROYDON GT(11,12,21,22,31-2,41-2)											
129 3401	404,194.53	-	-	0	-	-	-	-	-	-	-
129 3410	3,528,305.89	3,090,771.26	437,534.63	30.803	134,773.79	-	134,773.79	29L3	1999	40L3	1999
129 3420	19,025,733.33	15,627,759.71	3,397,973.62	28.657	973,757.30	-	973,757.30	100S1	1999	100S1	1999
129 3440	46,488,230.13	34,776,999.12	11,711,231.01	28.759	3,368,032.93	-	3,368,032.93	100LA	1999	100LA	1999
129 3450	3,699,348.26	3,044,084.87	655,263.39	28.619	187,529.83	-	187,529.83	91R3	1999	91R3	1999
129 3460	2,191,403.60	1,793,464.29	397,939.31	28.584	113,746.97	-	113,746.97	75S3	1999	75S3	1999
129 TOTAL	75,337,215.74	58,333,079.25	16,599,941.96	28.782	4,777,840.82	-	4,777,840.82	-	-	-	-
OTHER PRODUCTION PORTABLE IN STATIONS											
364 3440	3,045,007.30	2,975,400.86	69,606.44	100	69,606.44	-	69,606.44	100LA	1996	100LA	1996
364 TOTAL	3,045,007.30	2,975,400.86	69,606.44	100	69,606.44	-	69,606.44	-	-	-	-
OTHER PRODUCTION TOTAL OF ALL STATIONS											
FUN. 3401	841,219.24	-	-	0	-	-	-	-	-	-	-
FUN. 3410	5,119,521.66	4,216,109.04	903,412.62	37.605	339,723.84	-	339,723.84	-	-	-	-
FUN. 3420	23,924,084.06	20,183,759.12	3,740,324.94	31.5	1,178,193.12	-	1,178,193.12	-	-	-	-
FUN. 3440	94,562,877.51	79,845,326.95	14,717,550.56	33.637	4,950,497.36	-	4,950,497.36	-	-	-	-
FUN. 3450	12,933,260.44	11,822,697.26	1,110,563.18	38.065	422,736.27	-	422,736.27	-	-	-	-
FUN. 3460	2,443,208.48	1,937,352.17	505,856.31	31.02	156,914.85	-	156,914.85	-	-	-	-
FUN.TOTAL	139,824,171.39	118,005,244.54	20,977,797.61	33.598	7,048,065.44	-	7,048,065.44	-	-	-	-

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DES ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364		NEW 96	
	PLANT BALANCE	RESERVE	NET	R/L	NET PLANT	5 YR NET SALV.	11.96	9 MONTHS	3 MONTHS		
	11.96	11.96	PLANT	RATE	ACCRUAL	ALLOCATED	ACCRUAL	LIFE EST.	TERM YEAR	LIFE EST.	TERM YEAR
TRANSMISSION PLANT											
601 3501	35,244,456.95	-	-	0	-	-	-	-	-	-	-
601 3502	16,731,622.16	-	-	0	-	-	-	-	-	-	-
601 3520	21,013,196.54	10,731,923.42	10,281,273.12	3.563	366,321.76	-	366,321.76	50R5	0	50R5	0
601 3530	318,548,208.37	118,402,507.56	200,145,700.81	3.26	6,524,749.85	-	6,524,749.85	45S2	0	55S1	0
601 3540	227,238,032.83	91,571,409.85	135,666,622.98	2.562	3,475,778.88	-	3,475,778.88	55L2	0	60RC	0
601 3550	3,145,700.89	335,853.35	2,909,847.54	3.526	102,601.22	-	102,601.22	31L2	0	45L2	0
601 3560	115,589,490.72	48,449,004.73	67,140,485.99	3.259	2,188,108.44	-	2,188,108.44	46S2	0	55R3	0
601 3570	7,382,039.78	3,223,851.54	4,158,188.24	3.592	149,362.12	-	149,362.12	50R4	0	60R2	0
601 3580	55,158,410.37	31,191,502.51	23,966,907.86	4.777	1,144,899.19	-	1,144,899.19	40R4	0	60R2	0
601 3590	2,054,612.11	1,629,802.92	424,809.19	9.992	42,446.93	-	42,446.93	30S3	0	40S3	0
601 TOTAL	802,105,770.72	305,435,855.88	444,693,835.73	3.147	13,994,268.39	-	13,994,268.39				
DISTRIBUTION PLANT											
601 3601	12,328,300.71	-	-	0	-	-	-	-	-	-	-
601 3602	19,403,729.80	-	-	0	-	-	-	-	-	-	-
601 3610	47,599,130.39	23,285,286.39	24,313,844.00	6.087	1,479,983.68	-	1,479,983.68	34L5	0	45L2	0
601 3620	489,266,798.08	226,941,853.91	262,324,944.17	4.443	11,655,097.27	-	11,655,097.27	35R3	0	45L2	0
601 3640	249,879,400.41	67,043,678.89	182,835,721.52	2.705	4,945,706.27	-	4,945,706.27	46R1	0	50R1	0
601 3650	383,963,800.82	114,528,764.69	269,435,036.13	3.046	8,206,991.20	-	8,206,991.20	42SA	0	50L1	0
601 3660	198,522,297.25	83,119,746.99	115,402,550.26	3.365	3,883,295.82	-	3,883,295.82	50R4	0	60R4	0
601 3670	424,462,377.23	107,980,853.19	316,481,524.04	2.161	6,839,165.73	-	6,839,165.73	55RA	0	60RB	0
601 3680	279,108,487.22	79,083,094.12	200,025,393.10	3.531	7,062,896.63	-	7,062,896.63	36RA	0	40RA	0
601 3691	55,110,916.20	24,957,077.29	30,153,838.91	3.746	1,129,562.81	-	1,129,562.81	37L2	0	45L2	0
601 3692	173,214,158.27	39,155,773.23	134,058,385.04	2.336	3,131,603.87	-	3,131,603.87	48L1	0	65L1	0
601 3700	177,413,803.77	42,513,541.78	134,900,261.99	4.695	6,333,567.30	-	6,333,567.30	31RB	0	31RB	0
601 3702	112,168.50	37,863.00	74,305.50	3.428	2,547.19	-	2,547.19	52S6	0	55L5	0
601 3710	350,214.69	248,943.40	101,271.29	3.074	3,113.08	-	3,113.08	30O3	0	45O4	0
601 3730	13,451,942.86	2,863,614.94	10,588,327.92	7.664	811,489.45	-	811,489.45	20RB	0	17L1	0
601 3731	3,148.98	(142,515.88)	145,664.86	11.449	16,677.17	-	16,677.17	9O3	0	9O3	0
601 3732	920,283.46	(6,673,976.25)	7,594,259.71	5.072	385,180.85	-	385,180.85	31LB	0	15LA	0
601 3733	3,238,212.71	1,902,750.54	1,335,462.17	9.667	129,099.13	-	129,099.13	16SA	0	23LA	0
601 TOTAL	2,528,349,171.35	806,846,350.23	1,689,770,790.61	3.315	56,015,977.45	-	56,015,977.45				
GENERAL PLANT											
601 3891	2,109,928.14	-	-	0	-	-	-	-	-	-	-
601 3900	35,456,930.95	11,205,919.13	24,251,011.82	2.971	720,497.56	-	720,497.56	44RC	0	50LB	0
601 3911	3,643,146.46	928,535.61	2,714,610.85	5.788	157,121.68	-	157,121.68	21O2	0	20LA	0
601 3912	4,823,488.31	2,019,124.70	2,804,363.61	6.184	173,421.85	-	173,421.85	21O2	0	20LA	0
601 3913	7,246,959.23	3,070,758.02	4,176,201.21	18.255	762,365.53	-	762,365.53	8LA	0	8R1	0
601 3920	129,812.60	5,900.63	123,911.97	9.523	11,800.14	-	11,800.14	11L2	0		0
601 3930	64,243.95	(27,668.33)	91,912.28	9.263	8,513.83	-	8,513.83	24L2	0	22L2	0
601 3940	8,315,197.49	2,207,766.30	6,107,431.19	2.708	165,389.24	-	165,389.24	45L0	0	45R1	0
601 3951	17,482,473.67	3,903,635.73	13,578,837.94	4.028	546,955.59	-	546,955.59	32LB	0	32R4	0
601 3952	1,129,576.72	403,138.47	726,438.25	4.169	30,285.21	-	30,285.21	35R2	0	35S2	0
601 3953	551,830.17	256,466.62	295,363.55	3.409	10,068.94	-	10,068.94	49R3	0	47S6	0
601 3970	8,679,793.86	1,617,523.25	7,062,270.61	3.816	269,496.25	-	269,496.25	32R3	0	35R3	0
601 3980	1,514,120.05	553,346.96	960,773.09	5.275	50,680.78	-	50,680.78	27LB	0	22R3	0
601 3991	(364,429,501.18)	(95,889,162.18)	(268,540,339.00)	0	-	-	-	-	-	-	-
601 TOTAL	(273,281,999.58)	(69,744,715.09)	(205,647,212.63)	(1.413)	2,906,596.60	-	2,906,596.60				

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

RB-10

DES ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364		NEW 96	
	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 EST.	TERM YEAR	3 MONTHS LIFE EST.	TERM YEAR
GENERAL PLANT											
601 3992	(162,990,205.51)	(37,751,260.51)	(125,238,945.00)	0	-	0	-				
601 TOTAL	(162,990,205.51)	(37,751,260.51)	(125,238,945.00)	0	-	0	-				
ELECTRIC	13,307,854,903.04	4,030,917,561.29	9,116,556,457.25	4.636	422,674,734.89	0	422,674,734.89				

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

RB-11

DES ACCT.	ACCUAL - NET PLANT, 5-YEAR NET SALVAGE							GAS95	
	PLANT BALANCE 1.1.96	RESERVE 1.1.96	NET PLANT	R/L RATE	NET PLANT ACCUAL	5 YR NET SALV. ALLOCATED	1.1.96 ACCUAL	AVG LIFE EST.	TERM YEAR
INTANGIBLE PLANT									
601 13020	50,032.75	-	-	0	-	-	-	-	-
601 TOTAL	50,032.75	-	-	0	-	-	-	-	-
PRODUCTION PLANT									
		601							
601 13050	872,396.60	398,885.43	473,511.17	7.541	35,707.48	3,106.96	38,814.44	100S0	2009
601 13110	13,384,486.71	4,124,152.99	9,260,333.72	7.511	695,543.67	60,520.35	756,064.02	100S0	2009
601 TOTAL	14,256,883.31	4,523,038.42	9,733,844.89	7.512	731,251.15	63,627.31	794,878.46		
STORAGE PLANT									
601 13601	15,947.78	-	-	0	-	-	-	-	-
601 13610	4,197,072.37	2,645,483.74	1,551,588.63	22.394	347,462.76	30,233.29	377,696.05	100S0	2000
601 13620	6,268,005.11	5,564,093.63	703,911.48	22.421	157,823.99	13,732.51	171,556.50	100S0	2000
601 13630	415,540.54	355,075.23	60,465.31	22.9	13,846.56	1,204.81	15,051.37	50L1	2000
601 13631	2,181,330.69	1,808,759.54	372,571.15	22.993	85,665.28	7,453.87	93,119.15	50L1	2000
601 13632	688,348.28	662,087.30	26,260.98	23.052	6,053.68	526.74	6,580.42	50L1	2000
601 13633	133,136.74	114,336.87	18,799.87	23.051	4,333.56	377.07	4,710.63	50L1	2000
601 13635	4,534,324.76	3,803,169.45	731,155.31	23.011	168,246.15	14,639.36	182,885.51	50L1	2000
601 TOTAL	18,433,706.27	14,953,005.76	3,464,752.73	22.611	783,431.98	68,167.65	851,599.63		
DISTRIBUTION PLANT									
601 13741	390,330.84	-	-	0	-	-	-	-	-
601 13742	1,146,091.06	-	-	0	-	-	-	-	-
601 13750	7,362,598.66	1,868,893.97	5,493,704.69	2.92	160,416.18	13,958.07	174,374.25	45L5	0
601 13760	3,729,987.51	2,695,882.90	1,034,104.61	12.217	126,336.56	10,992.74	137,329.30	55RC	0
601 13761	292,733,970.78	76,519,800.75	216,214,170.03	2.399	5,186,977.94	451,327.12	5,638,305.06	55RC	0
601 13762	22,090,175.55	5,913,126.97	16,177,048.58	2.43	393,102.28	34,204.45	427,306.73	64LA	0
601 13763	158,004,808.94	27,066,613.68	130,938,195.26	2.25	2,946,109.39	256,345.62	3,202,455.01	53L2	0
601 13770	24,691.96	24,691.96	-	100	-	-	-	15L4	0
601 13780	10,672,766.88	2,145,666.66	8,527,100.22	3.177	270,905.97	23,571.95	294,477.92	45SB	0
601 13790	7,262,773.84	6,616,628.45	646,145.39	15.588	100,721.14	8,763.91	109,483.05	85R1	2002
601 13791	1,823,016.75	450,826.48	1,372,190.27	5.306	72,808.42	6,335.17	79,143.59	85R1	2015
601 13800	57,559.28	21,745.73	35,813.55	3.173	1,136.36	98.88	1,235.24	32S0	0
601 13801	36,612,655.79	9,383,214.05	27,229,441.74	5.171	1,408,034.43	122,515.29	1,530,549.72	32S0	0
601 13802	279,638,756.98	65,037,761.31	214,600,995.67	2.753	5,907,965.41	514,061.38	6,422,026.79	44RB	0
601 13810	27,543,193.19	8,342,603.61	19,200,589.58	3.696	709,653.79	61,748.09	771,401.88	39SB	0
601 13820	65,104,968.52	15,438,449.16	49,666,519.36	3.07	1,524,762.14	132,671.96	1,657,434.10	39LA	0
601 13840	848.02	542.61	305.41	9.297	28.39	2.47	30.86	23S0	0
601 13870	1,396,275.28	77,646.93	1,318,628.35	5.127	67,606.08	5,882.51	73,488.59	25SB	0
601 TOTAL	915,595,469.83	221,604,095.22	692,454,952.71	2.726	18,876,564.48	1,642,479.61	20,519,044.09		
GENERAL PLANT									
601 13900	3,421,868.74	1,014,868.27	2,407,000.47	3.644	87,711.10	7,631.88	95,342.98	40R4	0
601 13940	325,096.53	47,286.95	277,809.58	3.585	9,959.47	866.59	10,826.06	30S0	0
601 13950	2,021,942.94	367,117.17	1,654,825.77	2.921	48,337.46	4,205.92	52,543.38	40R4	0
601 13980	39,241.90	39,189.64	52.26	26.716	13.96	1.21	15.17	24S6	0
601 13990	33,795.50	57,574.75	(23,779.25)	11.99	(2,851.13)	(248.08)	(3,099.21)	40S2	0
601 TOTAL	5,841,945.61	1,526,036.78	4,315,908.83	3.317	143,170.86	12,457.52	155,628.38		
GAS	954,178,037.77	242,606,176.18	709,969,459.16	2.892	20,534,418.47	1,786,732.09	22,321,150.56		

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

RB-12

DES ACCT.	ACCUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364		NEW 96	
	PLANT BALANCE 1/1/96	RESERVE 1/1/96	NET PLANT	R/L RATE	NET PLANT ACCUAL	5 YR NET SALV. ALLOCATED	1/1/96 ACCUAL	9 MONTHS		3 MONTHS	
								LIFE EST.	TERM YEAR	LIFE EST.	TERM YEAR
GENERAL PLANT											
601 43010	677,135.89	-	-	0	-	0	0	0	0	0	0
601 43030	39,876,469.80	-	-	0	-	0	0	0	0	0	0
601 43890	6,667.23	-	-	0	-	0	0	0	0	0	0
601 43891	8,422,696.05	-	-	0	-	0	0	0	0	0	0
601 43892	5,473.48	-	-	0	-	0	0	0	0	0	0
601 43900	159,668,101.73	58,705,930.29	100,962,171.44	3.548	3,582,137.84	0	3,582,137.84	37SA	0	46L2	0
601 43911	4,244,120.04	1,109,692.88	3,134,517.16	5.874	184,121.54	0	184,121.54	21O2	0	20LA	0
601 43912	19,797,746.84	6,343,922.32	13,453,824.52	5.692	765,791.69	0	765,791.69	21O2	0	20LA	0
601 43913	110,462.64	(749,453.10)	859,915.74	36.119	310,592.97	0	310,592.97	8LA	0	6R4	0
601 43930	1,911,011.22	399,561.30	1,511,449.92	4.447	67,214.18	0	67,214.18	33SA	0	28R2	0
601 43941	542,243.82	119,017.72	423,226.10	6.432	27,221.90	0	27,221.90	21LB	0	21LB	0
601 43942	6,467,463.35	1,444,697.98	5,022,856.27	6.974	350,294.00	0	350,294.00	21LB	0	21LB	0
601 43962	937.91	937.91	-	100	-	0	-	11SA	0	10L1	0
601 43970	7,952,138.80	1,721,075.72	6,231,063.08	4.146	258,339.88	0	258,339.88	32R3	0	26L3	0
601 43981	1,793,382.58	552,045.52	1,241,337.06	6.947	86,235.69	0	86,235.69	24LA	0	17R1	0
601 43982	23,267.77	6,217.98	17,049.79	13.093	2,232.33	0	2,232.33	24LA	0	17R1	0
601 43991	15,792,608.78	631,016.68	15,161,592.10	0	-	0	-	-	-	-	-
601 TOTAL	267,291,927.93	70,284,482.30	148,019,003.18	3.806	5,634,182.02	0	5,634,182.02				
COMMON	267,291,927.93	70,284,482.30	148,019,003.18	3.806	5,634,182.02	0	5,634,182.02				
TRANSPORTION											
601 53920	25,853,798.36	4,670,327.69	21,183,470.67	11.298	2,393,308.52	0	2,393,308.52	11L2	0	11L2	0
601 53943	6,401,279.30	1,078,934.44	5,322,344.86	5.774	307,312.19	0	307,312.19	21LB	0	21LB	0
601 53961	55,285.66	53,750.49	1,535.17	62.913	965.82	0	965.82	11SA	0	10L1	0
601 TOTAL	32,310,363.32	5,803,012.62	26,507,350.70	10.192	2,701,586.53	0	2,701,586.53				
TRANSPORT	32,310,363.32	5,803,012.62	26,507,350.70	10.192	2,701,586.53	0	2,701,586.53				

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

RC-1

DES ACCT.	ACCUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R.L. RATE	ADDS + ADJS ACCRUAL	1/1/96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
INTANGIBLE PLANT SALEM CF						
63 3030	-	0	-	-	-	-
63 TOTAL	-	0	-	-	-	-
INTANGIBLE PLANT PEACH BOTTOM 2 + 3						
66 3030	-	0	-	-	-	-
66 3031	-	0	-	-	-	-
66 TOTAL	-	0	-	-	-	-
INTANGIBLE PLANT PEACH BOTTOM CF						
68 3030	-	0	-	-	-	-
68 TOTAL	-	0	-	-	-	-
INTANGIBLE PLANT LIMERICK #1						
91 3030	-	0	-	-	-	-
91 TOTAL	-	0	-	-	-	-
INTANGIBLE PLANT LIMERICK 100% COM						
99 3030	-	0	-	-	-	-
99 TOTAL	-	0	-	-	-	-
INTANGIBLE PLANT TOTAL OF ALL STATIONS						
FUN. 3020	-	0	-	-	-	-
FUN. 3030	-	0	-	-	-	-
FUN. 3031	-	0	-	-	-	-
FUN. TOTAL	-	0	-	-	-	-
STEAM PRODUCTION SCHUYKILL (1,3)						
1 3101	-	0	-	-	-	-
1 3110	-	100	-	-	-	-
1 3120	(23,662.00)	100	(11,831.00)	54,687.27	42,856.27	42,856.27
1 3140	-	100	-	5,187.87	5,187.87	5,187.87
1 3150	(2,314.42)	100	(1,157.21)	835.30	(321.91)	(321.91)
1 3160	-	100	-	21,796.80	21,796.80	21,796.80
1 TOTAL	(25,976.42)	100	(12,988.21)	82,507.24	69,519.03	69,519.03
STEAM PRODUCTION EDDYSTONE 1 + 2						
6 3101	-	0	-	-	-	-
6 3102	-	0	-	-	-	-
6 3110	175,221.47	7.117	6,235.26	1,906,837.81	1,913,073.07	1,913,073.07
6 3120	1,019,265.71	7.43	37,865.72	9,456,632.42	9,494,498.14	9,494,498.14
6 3140	-	7.242	-	2,862,281.41	2,862,281.41	2,862,281.41
6 3150	743,127.57	7.371	27,387.97	568,544.58	595,932.55	595,932.55
6 3160	-	7.358	-	138,714.59	138,714.59	138,714.59
6 TOTAL	1,937,614.75	7.379	71,488.95	14,933,010.81	15,004,499.76	15,004,499.76
STEAM PRODUCTION DELAWARE (7,8)						
9 3101	-	0	-	-	-	-
9 3110	-	100	-	(17,129.37)	(17,129.37)	(5,277.99)
9 3120	(100,000.00)	100	(50,000.00)	1,797,871.97	1,747,871.97	538,563.75
9 3140	-	100	-	41,202.68	41,202.68	12,695.59
9 3150	-	100	-	3,544.24	3,544.24	1,092.07
9 3160	-	100	-	155,542.46	155,542.46	47,926.58
9 TOTAL	(100,000.00)	100	(50,000.00)	1,981,031.98	1,931,031.98	595,000.00

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

RC-2

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
STEAM PRODUCTION RICHMOND (9)						
10 3120	-	0	-	(256,994.76)	(256,994.76)	-
10 TOTAL	-	0	-	(256,994.76)	(256,994.76)	-
STEAM PRODUCTION CONEMAUGH (1,2)						
15 3101	-	0	-	-	-	-
15 3110	16,609.00	9.651	801.47	814,425.76	845,227.23	845,227.23
15 3120	2,108,954.30	9.811	103,454.75	8,447,697.90	8,551,152.65	8,551,152.65
15 3140	28,695.36	9.77	1,401.77	948,032.89	949,434.66	949,434.66
15 3150	-	9.999	-	141,645.59	141,645.59	141,645.59
15 3160	43,994.00	9.857	2,168.24	24,776.44	26,944.68	26,944.68
15 TOTAL	2,198,252.66	9.81	107,826.23	10,406,578.58	10,514,404.81	10,514,404.81
STEAM PRODUCTION KEYSTONE (1,2)						
17 3101	-	0	-	-	-	-
17 3110	12,465.20	13.461	838.97	938,753.59	939,592.56	939,592.56
17 3120	378,238.22	13.691	25,897.97	4,918,561.72	4,944,159.69	4,944,159.69
17 3140	(31,666.56)	13.536	(2,143.19)	1,454,733.77	1,452,590.58	1,452,590.58
17 3150	-	13.783	-	145,585.26	145,585.26	145,585.26
17 3160	6,969.60	13.633	475.08	65,562.64	66,037.72	66,037.72
17 TOTAL	366,006.46	13.699	25,068.83	7,523,196.98	7,548,265.81	7,548,265.81
STEAM PRODUCTION EDDYSTONE 3						
71 3120	149,576.96	7.938	5,936.71	1,590,038.28	1,595,974.99	1,595,974.99
71 3140	110,584.76	7.643	1,226.00	938,043.11	942,269.11	942,269.11
71 3150	-	7.891	-	66,380.07	66,380.07	66,380.07
71 TOTAL	260,161.72	7.813	10,162.71	2,594,461.46	2,604,624.17	2,604,624.17
STEAM PRODUCTION EDDYSTONE 4						
72 3120	68,254.85	6.951	2,372.20	1,597,180.16	1,599,552.36	1,599,552.36
72 3140	2,021,942.33	6.702	67,755.29	792,090.54	859,845.83	859,845.83
72 3150	-	9.916	-	30,934.76	30,934.76	30,934.76
72 TOTAL	2,090,197.18	6.71	70,127.49	2,420,205.46	2,490,332.95	2,490,332.95
STEAM PRODUCTION EDDYSTONE CF						
73 3110	112,299.50	6.646	3,731.71	1,586,415.00	1,590,146.71	1,590,146.71
73 3120	1,084,058.86	6.847	37,112.76	2,940,014.54	2,977,127.30	2,977,127.30
73 3140	-	6.768	-	309,321.52	309,321.52	309,321.52
73 3150	458,612.23	6.921	15,870.28	671,055.01	689,925.29	689,925.29
73 3160	18,259.64	6.77	618.09	244,696.01	245,314.10	245,314.10
73 TOTAL	1,673,230.23	6.853	57,332.84	5,754,502.08	5,811,834.92	5,811,834.92
STEAM PRODUCTION CROMBY 1 COAL UNIT						
81 3110	-	11.914	-	575,057.79	575,057.79	575,057.79
81 3120	4,188,308.91	12.278	257,120.28	2,737,332.17	2,994,452.45	2,994,452.45
81 3140	-	12.204	-	671,558.08	671,558.08	671,558.08
81 3150	-	12.196	-	211,837.65	211,837.65	211,837.65
81 3160	-	12.167	-	26,926.54	26,926.54	26,926.54
81 TOTAL	4,188,308.91	12.278	257,120.28	4,232,712.23	4,479,832.51	4,479,832.51

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

RC-3

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS - ADIS ACCRUAL	1/1-96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
STEAM PRODUCTION CROMBY 2 - OIL UNIT						
82 3110	-	100	-	-	-	-
82 3120	-	100	-	15,124,988.98	15,124,988.98	563,053.34
82 3140	(32,780.99)	100	(16,390.49)	1,919,220.36	1,902,829.87	70,836.06
82 3150	-	100	-	27,975.99	27,975.99	1,041.45
82 3160	-	100	-	136,169.70	136,169.70	5,069.15
82 TOTAL	(32,780.99)	100	(16,390.49)	17,208,355.03	17,191,964.54	640,000.00
STEAM PRODUCTION CROMBY CF						
83 3101	-	0	-	-	-	-
83 3110	-	12.015	-	344,236.16	344,236.16	344,236.16
83 3120	-	12.188	-	284,343.59	284,343.59	284,343.59
83 3140	-	12.254	-	41,750.70	41,750.70	11,750.70
83 3150	-	12.206	-	109,604.54	109,604.54	109,604.54
83 3160	-	12.174	-	130,839.00	130,839.00	130,839.00
83 TOTAL	-	0	-	910,773.99	910,773.99	910,773.99
STEAM PRODUCTION ALLIED CHEMICAL						
305 3110	-	7.034	-	4,380.24	4,380.24	4,380.24
305 3150	-	7.3	-	6,343.79	6,343.79	6,343.79
305 TOTAL	-	0	-	10,724.03	10,724.03	10,724.03
STEAM PRODUCTION ESSEN CHEMICAL						
306 3110	-	7.018	-	54,941.34	54,941.34	54,941.34
306 3150	-	7.277	-	10,064.36	10,064.36	10,064.36
306 TOTAL	-	0	-	65,005.70	65,005.70	65,005.70
STEAM PRODUCTION TOOLS + WORK EQUIPMENT						
372 3120	-	4.762	-	19,381.88	19,381.88	19,381.88
372 TOTAL	-	0	-	19,381.88	19,381.88	19,381.88
STEAM PRODUCTION SAMAC						
503 3150	(16,020.77)	100	(8,010.38)	821,502.15	813,491.77	538,730.00
503 TOTAL	(16,020.77)	100	(8,010.38)	821,502.15	813,491.77	538,730.00
STEAM PRODUCTION TOTAL OF ALL STATIONS						
FUN. 3101	-	0	-	-	-	-
FUN. 3102	-	0	-	-	-	-
FUN. 3110	316,595.17	7.333	11,607.41	6,237,918.32	6,249,525.73	6,261,377.11
FUN. 3120	8,872,995.81	9.195	407,929.39	48,711,736.12	49,119,665.51	33,605,416.41
FUN. 3140	2,096,774.90	5.232	54,849.38	9,983,422.93	10,038,272.31	8,177,771.41
FUN. 3150	1,183,404.61	5.761	34,090.66	2,818,853.29	2,852,943.95	2,548,795.47
FUN. 3160	69,223.24	9.123	3,261.41	945,024.18	948,285.59	709,569.16
FUN. TOTAL	12,538,993.73	8.162	511,738.25	68,696,954.84	69,208,693.09	51,302,929.56
NUCLEAR PRODUCTION MERRILL CREEK						
2 3201	-	0	-	-	-	-
2 3210	-	2.937	-	23,373.17	23,373.17	23,373.17
2 3250	-	2.963	-	121.32	121.32	121.32
2 TOTAL	-	0	-	23,494.49	23,494.49	23,494.49

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

RC-1

DES ACCT.	ACCUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
NUCLEAR PRODUCTION BRADSHAW RESERVOIR						
J 3201	-	0	-	-	-	-
J 3202	-	0	-	-	-	-
J 3210	-	3.03	-	2,509,507.14	2,509,507.14	2,509,507.14
J TOTAL	-	0	-	2,509,507.14	2,509,507.14	2,509,507.14
NUCLEAR PRODUCTION SALEM 1						
61 3210	1,234,298.26	4.939	30,481.00	1,816,289.15	1,846,770.15	1,846,770.15
61 3220	594,901.58	5.626	16,734.58	6,329,733.13	6,346,467.71	6,346,467.71
61 3230	238,912.94	5.565	6,647.75	1,980,520.12	1,987,167.87	1,987,167.87
61 3240	(1,155,607.23)	4.951	(28,607.06)	2,217,124.53	2,188,517.47	2,188,517.47
61 3250	2,109.70	4.984	52.57	196,241.95	196,294.52	196,294.52
61 TOTAL	914,615.25	5.534	25,308.84	12,539,908.88	12,565,217.72	12,565,217.72
NUCLEAR PRODUCTION SALEM 2						
62 3210	7,283.57	4.135	150.59	1,975,209.58	1,975,360.17	1,975,360.17
62 3220	5,135,186.52	4.797	123,167.45	7,054,544.28	7,177,711.73	7,177,711.73
62 3230	124,508.90	4.654	2,897.32	2,569,352.64	2,572,249.96	2,572,249.96
62 3240	(1,397.02)	4.149	(28.98)	2,516,295.81	2,516,266.83	2,516,266.83
62 3250	(0.12)	4.181	-	143,154.02	143,154.02	143,154.02
62 TOTAL	5,265,581.85	4.793	126,186.38	14,258,556.33	14,384,742.71	14,384,742.71
NUCLEAR PRODUCTION SALEM CF						
63 3201	-	0	-	-	-	-
63 3210	543,327.15	4.15	11,274.04	3,392,591.90	3,403,865.94	3,403,865.94
63 3220	1,378,060.80	4.957	34,155.24	1,624,928.18	1,659,083.42	1,659,083.42
63 3230	102,491.68	5.048	2,586.89	1,123,380.73	1,425,967.62	1,425,967.62
63 3240	3,512,180.93	4.123	72,403.61	3,255,457.38	3,327,860.99	3,327,860.99
63 3250	770,766.66	4.159	16,028.09	874,571.62	890,599.71	890,599.71
63 TOTAL	6,306,827.22	4.327	136,447.87	10,570,929.81	10,707,377.68	10,707,377.68
NUCLEAR PRODUCTION PEACH BOTTOM 2 - 3						
66 3201	-	0	-	-	-	-
66 3202	-	0	-	-	-	-
66 3210	(798,239.64)	5.49	(21,911.68)	4,001,821.18	3,979,909.50	3,979,909.50
66 3220	(6,846,102.41)	6.07	(207,779.21)	14,502,225.59	14,294,446.38	14,294,446.38
66 3230	346,260.77	5.99	10,370.51	1,159,191.10	1,169,561.61	1,169,561.61
66 3240	7,266.93	5.503	199.95	1,782,520.68	1,782,720.63	1,782,720.63
66 3250	190,238.20	5.503	5,234.40	1,338,503.88	1,343,738.28	1,343,738.28
66 TOTAL	(7,100,576.15)	6.024	(213,886.03)	25,784,262.43	25,570,376.40	25,570,376.40
NUCLEAR PRODUCTION LIMERICK # 1						
91 3210	-	3.942	-	14,087,213.18	14,087,213.18	14,087,213.18
91 3220	8,907,625.40	4.487	199,842.58	50,652,949.27	50,852,791.85	50,852,791.85
91 3230	-	4.233	-	7,892,877.35	7,892,877.35	7,892,877.35
91 3240	1,314,156.87	3.955	25,987.45	8,933,639.05	8,959,626.50	8,959,626.50
91 3250	110,570.70	3.981	2,200.91	3,302,068.28	3,304,269.19	3,304,269.19
91 TOTAL	10,332,352.97	4.414	228,030.94	84,868,747.13	85,096,778.07	85,096,778.07

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

RC-5

DES ACCT.	ACCUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R.L. RATE	ADDS + ADJS ACCRUAL	1:1 96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
NUCLEAR PRODUCTION						
LIMERICK # 2						
92 3210	-	3.333	-	12,448,496.01	12,448,496.01	12,448,496.01
92 3220	1,760,165.09	3.759	33,082.30	53,565,934.59	53,599,016.89	53,599,016.89
92 3230	5,236.36	3.536	92.58	8,652,825.74	8,652,918.32	8,652,918.32
92 3240	(7,959.80)	3.344	(133.09)	8,780,070.60	8,779,937.51	8,779,937.51
92 3250	166,558.08	3.371	2,807.34	2,490,559.46	2,493,366.80	2,493,366.80
92 TOTAL	1,923,999.73	3.727	35,849.13	85,937,886.40	85,973,735.53	85,973,735.53
NUCLEAR PRODUCTION						
LIMERICK 100% COM						
99 3201	-	0	-	-	-	-
99 3202	-	0	-	-	-	-
99 3210	(5,235.37)	3.3	(86.38)	13,803,578.60	13,803,492.22	13,803,492.22
99 3220	88,857.15	3.963	1,760.70	11,578,149.92	11,579,910.62	11,579,910.62
99 3230	-	3.717	-	1,034,818.66	1,034,818.66	1,034,818.66
99 3240	217,956.50	3.312	3,609.36	4,667,355.69	4,670,965.05	4,670,965.05
99 3250	1,418,179.50	3.332	23,626.87	2,979,754.89	3,003,381.76	3,003,381.76
99 TOTAL	1,719,757.78	3.362	28,910.55	34,063,657.76	34,092,568.31	34,092,568.31
NUCLEAR PRODUCTION						
CHESTERBROOK						
301 3210	-	1.25	-	58,446.30	58,446.30	58,446.30
301 3250	-	1.136	-	57,211.92	57,211.92	57,211.92
301 TOTAL	-	0	-	115,658.22	115,658.22	115,658.22
NUCLEAR PRODUCTION						
NUCLEAR EOFNC						
307 3210	-	3.016	-	49,409.60	49,409.60	49,409.60
307 3250	-	3.052	-	12,170.08	12,170.08	12,170.08
307 TOTAL	-	0	-	61,579.68	61,579.68	61,579.68
NUCLEAR PRODUCTION						
NE COAL STORAGE						
320 3250	-	1.136	-	8,508.72	8,508.72	8,508.72
320 TOTAL	-	0	-	8,508.72	8,508.72	8,508.72
NUCLEAR PRODUCTION						
OREGON SHOPS-NUCLEAR TOOLS						
331 3250	-	1.136	-	8,683.10	8,683.10	8,683.10
331 TOTAL	-	0	-	8,683.10	8,683.10	8,683.10
NUCLEAR PRODUCTION						
PEACH BOTTOM TRAINING CENTER						
363 3210	-	5.533	-	21,938.01	21,938.01	21,938.01
363 3250	-	5.467	-	355.96	355.96	355.96
363 TOTAL	-	0	-	22,293.97	22,293.97	22,293.97
NUCLEAR PRODUCTION						
NUCLEAR INFORMATION CENTER						
365 3201	-	0	-	-	-	-
365 3210	-	3.061	-	14,754.19	14,754.19	14,754.19
365 3250	-	3.066	-	15,390.20	15,390.20	15,390.20
365 TOTAL	-	0	-	30,144.39	30,144.39	30,144.39
NUCLEAR PRODUCTION						
NUCLEAR TRAINING CENTER						
385 3201	-	0	-	-	-	-
385 3210	-	3.098	-	130,674.82	130,674.82	130,674.82
385 3250	-	3.122	-	26,101.06	26,101.06	26,101.06
385 TOTAL	-	0	-	156,775.88	156,775.88	156,775.88

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

RC-6

DES ACCT.	ACCUAL - ADDITIONS AND ADJUSTMENT				DEPRECIATION ACCRUAL RID891364	
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
NUCLEAR PRODUCTION						
TOTAL OF ALL STATIONS						
FUN. 3201	-	0	-	-	-	-
FUN. 3202	-	0	-	-	-	-
FUN. 3210	981,433.97	4.057	19,907.57	54,333,302.83	54,353,210.40	54,353,210.40
FUN. 3220	11,018,694.13	3.648	200,963.64	145,308,464.96	145,509,428.60	145,509,428.60
FUN. 3230	817,410.65	5.528	22,595.05	27,712,966.34	27,735,561.39	27,735,561.39
FUN. 3240	3,886,597.18	3.779	73,431.24	32,152,463.74	32,225,894.98	32,225,894.98
FUN. 3250	2,658,422.72	3.758	49,950.18	11,453,396.46	11,503,346.64	11,503,346.64
FUN.TOTAL	19,362,558.65	3.789	366,847.68	270,960,594.33	271,327,442.01	271,327,442.01
HYDRAULIC PRODUCTION						
MUDDY RUN (1,2,3,4,5,6,7,8)						
19 3301	-	0	-	-	-	-
19 3302	-	0	-	-	-	-
19 3304	-	0	-	-	-	-
19 3311	1,574,692.91	5.762	45,366.90	391,976.54	437,343.44	437,343.44
19 3312	-	5.765	-	4,085.42	4,085.42	4,085.42
19 3313	(1,515,359.57)	5.525	(41,861.81)	177,630.95	135,769.14	135,769.14
19 3321	-	5.622	-	1,101,827.03	1,101,827.03	1,101,827.03
19 3323	-	5.624	-	28,816.10	28,816.10	28,816.10
19 3330	(74,728.24)	5.867	(2,192.15)	917,902.59	915,710.44	915,710.44
19 3340	-	6.076	-	356,682.73	356,682.73	356,682.73
19 3351	22,856.38	5.479	626.15	51,205.80	51,831.95	51,831.95
19 3353	-	5.465	-	3,880.68	3,880.68	3,880.68
19 3360	-	5.483	-	18,270.00	18,270.00	18,270.00
19 TOTAL	7,461.48	51.976	1,939.09	3,052,277.84	3,054,216.93	3,054,216.93
OTHER PRODUCTION						
SOUTHWARK G.T (3,4,5,6)						
104 3401	-	0	-	-	-	-
104 3410	-	100	-	30,947.35	30,947.35	15,615.14
104 3420	-	100	-	24,987.09	24,987.09	12,607.76
104 3440	-	100	-	537,870.86	537,870.86	271,394.09
104 3450	-	100	-	76,268.76	76,268.76	38,183.01
104 TOTAL	-	100	-	670,074.06	670,074.06	338,100.00
OTHER PRODUCTION						
EDDYSTONE G.T (10,20,30,40)						
106 3401	-	0	-	-	-	-
106 3410	-	100	-	-	-	-
106 3420	-	100	-	-	-	-
106 3440	-	100	-	-	-	-
106 3450	-	100	-	-	-	-
106 TOTAL	-	0	-	-	-	-
OTHER PRODUCTION						
CROMBY DIESEL(D)						
107 3420	-	100	-	37,773.55	37,773.55	5,700.00
107 3440	-	100	-	-	-	-
107 3450	-	100	-	-	-	-
107 3460	-	100	-	-	-	-
107 TOTAL	-	0	-	37,773.55	37,773.55	5,700.00

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

RC-7

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
OTHER PRODUCTION DELAWARE DIESEL (D)						
109 3401	-	0	-	-	-	-
109 3420	-	100	-	-	-	-
109 3440	7,794.06	100	3,897.03	(2.18)	3,894.85	3,894.85
109 3450	(7,794.06)	100	(3,897.03)	3,897.03	-	-
109 3460	-	100	-	-	-	-
109 TOTAL	-	100	-	3,894.85	3,894.85	3,894.85
OTHER PRODUCTION SCHUYLKILL DIESEL (D)						
113 3420	-	100	-	-	-	-
113 3440	-	100	-	-	-	-
113 3450	-	100	-	-	-	-
113 3460	-	100	-	-	-	-
113 TOTAL	-	0	-	-	-	-
OTHER PRODUCTION DELAWARE C.T. (9,10,11,12)						
115 3401	-	0	-	-	-	-
115 3410	-	100	-	-	-	-
115 3420	-	100	-	-	-	-
115 3440	-	100	-	131.83	131.83	131.83
115 3450	-	100	-	-	-	-
115 TOTAL	-	0	-	131.83	131.83	131.83
OTHER PRODUCTION SCHUYLKILL G.T. (10)						
116 3401	-	0	-	-	-	-
116 3410	-	100	-	-	-	-
116 3420	-	100	-	-	-	-
116 3440	-	100	-	-	-	-
116 3450	-	100	-	-	-	-
116 TOTAL	-	0	-	-	-	-
OTHER PRODUCTION CHESTER G.T. (7,8,9)						
117 3401	-	0	-	-	-	-
117 3410	-	100	-	-	-	-
117 3420	-	100	-	-	-	-
117 3440	-	100	-	-	-	-
117 3450	-	100	-	-	-	-
117 TOTAL	-	0	-	-	-	-
OTHER PRODUCTION KEYSTONE DIESEL (D)						
118 3420	-	13.471	-	133.91	133.91	133.91
118 3440	-	13.618	-	4,432.39	4,432.39	4,432.39
118 3450	-	13.406	-	331.76	331.76	331.76
118 TOTAL	-	0	-	4,898.06	4,898.06	4,898.06
OTHER PRODUCTION FALL G.T. (1,2,3)						
119 3410	-	100	-	-	-	-
119 3420	-	100	-	-	-	-
119 3440	-	100	-	-	-	-
119 3450	-	100	-	-	-	-
119 TOTAL	-	0	-	-	-	-

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

RC-8

DES ACCT	ACCUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
OTHER PRODUCTION						
MOSEER G.T. (1,2,3)						
120 3401	-	0	-	-	-	-
120 3410	-	100	-	-	-	-
120 3420	-	100	-	-	-	-
120 3440	-	100	-	-	-	-
120 3450	-	100	-	-	-	-
120 TOTAL	-	0	-	-	-	-
OTHER PRODUCTION						
CONEMAUGH DIESEL (D)						
121 3440	-	9.801	-	4,759.26	4,759.26	4,759.26
121 3450	-	9.593	-	152.67	152.67	152.67
121 TOTAL	-	0	-	4,911.93	4,911.93	4,911.93
OTHER PRODUCTION						
RICHMOND G.T. (81,91,92)						
123 3401	-	0	-	-	-	-
123 3410	-	40.007	-	174,002.70	174,002.70	174,002.70
123 3420	-	40.062	-	91,606.52	91,606.52	91,606.52
123 3440	-	40.209	-	909,169.42	909,169.42	909,169.42
123 3450	-	40.051	-	144,648.04	144,648.04	144,648.04
123 3460	-	40.001	-	43,167.88	43,167.88	43,167.88
123 TOTAL	-	0	-	1,362,594.56	1,362,594.56	1,362,594.56
OTHER PRODUCTION						
SALEM G.T. (3)						
126 3420	-	100	-	49,934.75	49,934.75	49,934.75
126 3440	-	100	-	56,496.41	56,496.41	56,496.41
126 3450	-	100	-	9,908.18	9,908.18	9,908.18
126 3460	-	100	-	-	-	-
126 TOTAL	-	100	-	116,339.34	116,339.34	116,339.34
OTHER PRODUCTION						
CROYDON GT (11,12,21,22,31-2,41-2)						
129 3401	-	0	-	-	-	-
129 3410	-	30.803	-	134,773.79	134,773.79	134,773.79
129 3420	-	28.657	-	973,757.30	973,757.30	973,757.30
129 3440	-	28.759	-	3,368,032.93	3,368,032.93	3,368,032.93
129 3450	-	28.619	-	187,529.83	187,529.83	187,529.83
129 3460	-	28.584	-	113,746.97	113,746.97	113,746.97
129 TOTAL	-	0	-	4,777,840.82	4,777,840.82	4,777,840.82
OTHER PRODUCTION						
PORTABLE IN STATIONS						
364 3440	-	100	-	69,606.44	69,606.44	69,606.44
364 TOTAL	-	0	-	69,606.44	69,606.44	69,606.44
OTHER PRODUCTION						
TOTAL OF ALL STATIONS						
FUN. 3401	-	0	-	-	-	-
FUN. 3410	-	0	-	339,723.84	339,723.84	324,391.63
FUN. 3420	-	0	-	1,178,193.12	1,178,193.12	1,133,740.24
FUN. 3440	7,794.06	100	3,897.03	4,950,497.36	4,954,394.39	4,687,917.62
FUN. 3450	(7,794.06)	100	(3,897.03)	422,736.27	418,839.24	381,053.49
FUN. 3460	-	0	-	156,914.85	156,914.85	156,914.85
FUN.TOTAL	-	0	-	7,048,065.44	7,048,065.44	6,684,017.83

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
 1/196-12/31/96

RC-9

DES ACCT	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
TRANSMISSION PLANT						
601 3501	-	0	-	-	-	-
601 3502	-	0	-	-	-	-
601 3520	14,334.42	2	143.34	366,321.76	366,465.10	351,879.33
601 3530	2,876,004.11	2.121	30,500.02	6,524,749.85	6,555,249.87	6,348,006.10
601 3540	714,480.78	1.78	6,358.88	3,475,778.88	3,482,137.76	3,372,050.22
601 3550	-	2.975	-	102,601.22	102,601.22	99,357.49
601 3560	6,552.88	2.085	68.31	2,188,108.44	2,188,176.75	2,118,997.70
601 3570	(1,384,928.24)	1.917	(13,274.54)	149,362.12	136,087.58	131,785.18
601 3580	8,195,675.87	2.292	93,922.45	1,144,899.19	1,238,821.64	1,199,656.38
601 3590	-	3.125	-	42,446.93	42,446.93	41,104.97
601 TOTAL	10,422,119.82	2.259	117,718.46	13,994,268.39	14,111,986.85	13,665,837.37
DISTRIBUTION						
601 3601	-	0	-	-	-	-
601 3602	-	0	-	-	-	-
601 3610	(65,083.79)	2.761	(898.48)	1,479,983.68	1,479,085.20	1,432,324.03
601 3620	2,749,168.47	2.698	37,086.28	11,655,097.27	11,692,183.55	11,322,535.98
601 3640	17,800,353.38	2.13	189,573.76	4,945,706.27	5,135,280.03	4,972,928.51
601 3650	38,434,835.08	2.286	439,310.16	8,206,991.20	8,646,301.36	8,372,949.14
601 3660	4,983,931.85	1.917	47,770.99	3,883,295.82	3,931,066.81	3,806,786.41
601 3670	15,465,859.10	1.78	137,646.15	6,839,165.73	6,976,811.88	6,756,240.46
601 3680	8,957,348.05	2.708	121,282.49	7,062,896.63	7,184,179.12	6,957,051.80
601 3691	2,143,225.37	2.583	27,679.76	1,129,562.81	1,157,242.57	1,120,656.43
601 3692	1,310,028.16	1.947	12,753.12	3,131,603.87	3,144,356.99	3,044,948.36
601 3700	15,363,357.38	3.226	247,810.95	6,333,567.30	6,581,378.25	6,373,308.43
601 3702	-	1.897	-	2,547.19	2,547.19	2,466.67
601 3710	-	3.056	-	3,113.08	3,113.08	3,014.66
601 3730	1,255,015.32	5.221	32,762.17	811,489.45	844,251.62	817,560.66
601 3731	19,021.40	11.111	1,056.73	16,677.17	17,733.90	17,173.24
601 3732	240,105.47	4.086	4,905.35	385,180.85	390,086.20	377,753.60
601 3733	4,909.60	5.774	141.74	129,099.13	129,240.87	125,154.92
601 TOTAL	108,662,074.84	2.391	1,298,881.17	56,015,977.45	57,314,858.62	55,502,853.36
GENERAL PLANT						
601 3891	-	0	-	-	-	-
601 3900	581,732.62	2.205	6,413.60	720,497.56	726,911.16	703,929.92
601 3911	121,517.13	4.821	2,929.17	157,121.68	160,050.85	154,990.85
601 3912	69,624.14	4.821	1,678.29	173,421.85	175,100.14	169,564.36
601 3913	490,981.40	12.5	30,686.34	762,365.53	793,051.87	767,979.59
601 3920	(129,812.60)	9.091	(5,900.63)	11,800.14	5,899.51	5,713.00
601 3930	-	4.261	-	8,513.83	8,513.83	8,244.67
601 3940	470,605.01	2.222	5,228.42	165,389.24	170,617.66	165,223.59
601 3951	452,167.73	3.125	7,065.12	546,955.59	554,020.71	536,505.39
601 3952	-	2.857	-	30,285.21	30,285.21	29,327.74
601 3953	-	2.063	-	10,068.94	10,068.94	9,750.61
601 3970	390,572.56	3.058	5,971.85	269,496.25	275,468.10	266,759.20
601 3980	660.35	3.914	12.92	50,680.78	50,693.70	49,091.02
601 3991	-	0	-	-	-	(11,311,782.00)
601 TOTAL	2,448,048.34	4.419	54,085.08	2,906,596.60	2,960,681.68	(8,444,702.06)

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

RC-10

DES ACCT.	ACCUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCUAL	1/1/96 ACCUAL	TOTAL CALC. ACCUAL	CURRENT YEAR DEPRECIATION
GENERAL PLANT						
601 3992		0	-	-	-	(4,629,498.00)
601 TOTAL	-	0	-	-	-	(4,629,498.00)
ELECTRIC	153,441,256.86	3.065	2,351,209.73	422,674,734.89	425,025,944.62	388,463,097.00

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

RC-11

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL GAS95		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
INTANGIBLE PLANT						
601 13020	-	0	-	-	-	-
601 TOTAL	-	0	-	-	-	-
PRODUCTION PLANT						
601 13050	-	7.541	-	38,814.44	38,814.44	42,325.09
601 13110	-	7.511	-	756,064.02	756,064.02	821,147.70
601 TOTAL	-	6.995	-	794,878.46	794,878.46	866,772.79
STORAGE PLANT						
601 13601	-	0	-	-	-	-
601 13610	-	22.394	-	377,696.05	377,696.05	411,857.50
601 13620	-	22.421	-	171,556.50	171,556.50	187,073.27
601 13630	-	22.9	-	15,051.37	15,051.37	16,412.72
601 13631	-	22.993	-	93,119.15	93,119.15	101,541.49
601 13632	-	23.052	-	6,580.42	6,580.42	7,175.60
601 13633	-	23.051	-	4,710.63	4,710.63	5,136.69
601 13635	-	23.011	-	182,885.51	182,885.51	199,426.95
601 TOTAL	-	0	-	851,599.63	851,599.63	928,624.22
DISTRIBUTION PLANT						
601 13741	-	0	-	-	-	-
601 13742	-	0	-	-	-	-
601 13750	-	2.222	-	174,374.25	174,374.25	190,145.86
601 13760	-	1.818	-	137,329.30	137,329.30	149,750.32
601 13761	34,280,862.20	1.818	311,613.04	5,638,305.06	5,949,918.10	6,488,070.03
601 13762	(113,034.75)	1.563	(883.37)	127,306.73	426,423.36	464,992.05
601 13763	5,452,573.51	1.887	51,445.03	3,202,455.01	3,253,900.04	3,548,205.36
601 13770	-	6.667	-	-	-	-
601 13780	128,731.09	2.222	1,430.20	294,477.92	295,908.12	322,672.11
601 13790	-	15.588	-	109,485.05	109,485.05	119,387.63
601 13791	-	5.306	-	79,143.59	79,143.59	86,301.89
601 13800	(16,837.23)	3.125	(263.08)	1,235.24	972.16	1,060.09
601 13801	1,952,777.08	3.125	30,512.14	1,530,549.72	1,561,061.86	1,702,255.14
601 13802	4,550,106.50	2.273	51,711.96	6,422,026.79	6,473,738.75	7,059,268.65
601 13810	1,925,472.84	2.564	24,684.56	771,401.88	796,086.44	868,090.03
601 13820	4,046,134.28	2.564	51,871.44	1,657,434.10	1,709,305.54	1,863,907.01
601 13840	-	4.348	-	30.86	30.86	33.65
601 13870	-	.1	-	73,488.59	73,488.59	80,135.41
601 TOTAL	52,206,785.52	2	522,121.92	20,519,044.09	21,041,166.01	22,944,275.23
GENERAL PLANT						
601 13900	17,506.32	2.5	218.83	95,342.98	95,561.81	104,205.08
601 13940	88,775.81	3.333	1,479.45	10,826.06	12,305.51	13,418.51
601 13950	579,387.56	2.5	7,242.34	52,543.38	59,785.72	65,193.15
601 13980	-	4.167	-	15.17	15.17	16.54
601 13990	-	2.5	-	(3,099.21)	(3,099.21)	(3,379.52)
601 TOTAL	685,669.69	2.608	8,940.62	155,628.38	164,569.00	179,153.76
GAS						
	52,892,455.21	2.008	531,062.54	22,321,150.56	22,852,213.10	24,919,126.00

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

RC-12

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID89136-1		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/96 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
GENERAL PLANT						
601 43010	-	0	-	-	-	-
601 43030	-	0	-	-	-	-
601 43890	-	0	-	-	-	-
601 43891	-	0	-	-	-	-
601 43892	-	0	-	-	-	-
601 43900	1,607,576.41	2.571	20,665.39	3,582,137.84	3,602,803.23	3,575,518.40
601 43911	26,055.59	4.821	628.07	184,121.54	184,749.61	183,350.46
601 43912	714,675.90	4.821	17,227.26	765,791.69	783,018.95	777,088.98
601 43913	1,634,190.53	13.542	110,651.04	310,592.97	421,244.01	418,053.83
601 43930	(176,426.37)	3.166	(2,792.83)	67,214.18	64,421.35	63,933.47
601 43941	-	4.762	-	27,221.90	27,221.90	27,015.75
601 43942	-	4.762	-	350,294.00	350,294.00	347,641.14
601 43962	-	9.318	-	-	-	-
601 43970	10,459.00	3.305	172.83	258,339.88	258,512.71	256,554.94
601 43981	-	4.596	-	86,235.69	86,235.69	85,582.61
601 43982	-	4.596	-	2,232.33	2,232.33	2,215.42
601 43991	-	0	-	-	-	436,044.00
601 TOTAL	3,816,531.06	7.68	146,551.76	5,634,182.02	5,780,733.78	6,172,999.00
COMMON	3,816,531.06	7.68	146,551.76	5,634,182.02	5,780,733.78	6,172,999.00
TRANSPORTATION						
601 53920	562,118.09	9.091	25,551.08	2,393,308.52	2,418,859.60	2,417,580.24
601 53943	424,659.99	4.762	10,111.15	307,312.19	317,423.34	317,255.45
601 53961	-	9.318	-	965.82	965.82	965.31
601 TOTAL	986,778.08	7.228	35,662.23	2,701,586.53	2,737,248.76	2,735,801.00
TRANSPORT	986,778.08	7.228	35,662.23	2,701,586.53	2,737,248.76	2,735,801.00

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

RD-1

DES ACCT.	RESERVE						BALANCE 12/31/96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
INTANGIBLE PLANT		SALEM CF					
63 3030	-	-	-	-	-	-	-
63 TOTAL	-	-	-	-	-	-	-
INTANGIBLE PLANT		PEACH BOTTOM 2 + 3					
66 3030	-	-	-	-	-	-	-
66 3031	-	-	-	-	-	-	-
66 TOTAL	-	-	-	-	-	-	-
INTANGIBLE PLANT		PEACH BOTTOM CF					
68 3030	-	-	-	-	-	-	-
68 TOTAL	-	-	-	-	-	-	-
INTANGIBLE PLANT		LIMERICK #1					
91 3030	-	-	-	-	-	-	-
91 TOTAL	-	-	-	-	-	-	-
INTANGIBLE PLANT		LIMERICK 100% COM					
99 3030	-	-	-	-	-	-	-
99 TOTAL	-	-	-	-	-	-	-
INTANGIBLE PLANT							
601 3020	-	-	-	-	-	-	-
601 TOTAL	-	-	-	-	-	-	-
INTANGIBLE PLANT		TOTAL OF ALL STATIONS					
FUN. 3020	-	-	-	-	-	-	-
FUN. 3030	-	-	-	-	-	-	-
FUN. 3031	-	-	-	-	-	-	-
FUN.TOTAL	-	-	-	-	-	-	-
STEAM PRODUCTION		SCHUYKILL (1,3)					
1 3101	-	-	-	-	-	-	-
1 3110	7,000,332.35	-	-	-	-	-	7,000,332.35
1 3120	20,281,551.53	42,856.27	-	-	-	-	20,324,407.80
1 3140	8,614,003.33	5,187.87	-	-	-	-	8,619,191.20
1 3150	5,976,178.96	(321.91)	-	-	(6,020.93)	-	5,981,877.98
1 3160	706,856.61	21,796.80	-	-	-	-	728,653.41
1 TOTAL	42,578,922.78	69,519.03	-	-	(6,020.93)	-	42,654,462.74
STEAM PRODUCTION		EDDYSTONE 1+2					
6 3101	-	-	-	-	-	-	-
6 3102	-	-	-	-	-	-	-
6 3110	46,160,728.68	1,913,073.07	-	-	-	-	48,073,801.75
6 3120	141,120,284.51	9,494,498.14	11,135.70	2,581.99	24,729.03	-	150,581,499.91
6 3140	33,786,738.99	2,862,281.41	-	-	(21,812.55)	-	36,670,832.95
6 3150	18,786,793.48	595,932.55	-	-	-	-	19,382,726.03
6 3160	2,997,091.45	138,714.59	-	-	-	-	3,135,806.04
6 TOTAL	242,851,637.11	15,004,499.76	11,135.70	2,581.99	2,916.48	-	257,844,666.68
STEAM PRODUCTION		DELAWARE (7,8)					
9 3101	-	-	-	-	-	-	-
9 3110	16,329,199.70	(5,277.99)	-	-	-	-	16,323,921.71
9 3120	26,230,282.23	538,563.75	-	-	(30,826.63)	-	26,799,672.61
9 3140	11,632,457.71	12,695.59	-	-	-	-	11,645,153.30
9 3150	10,252,528.92	1,092.07	-	-	-	-	10,253,620.99
9 3160	2,109,840.44	47,926.58	-	-	-	-	2,157,767.02
9 TOTAL	66,554,309.00	595,000.00	-	-	(30,826.63)	-	67,180,135.63

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/1/95-12/31/96

RD-2

DES ACCT.	RESERVE						BALANCE 12/31/96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
	RICHMOND (9)						
10 3120	256,994.76	-	-	-	-	-	256,994.76
10 TOTAL	256,994.76	-	-	-	-	-	256,994.76
	CONEMAUGH (1) CONEMAUGH (1,2)						
15 3101	-	-	-	-	-	-	-
15 3110	8,257,922.48	845,227.23	12,351.33	2,863.85	27,428.59	-	9,066,233.64
15 3120	33,053,975.59	8,551,152.65	295,632.81	68,547.20	656,511.49	-	40,721,531.14
15 3140	12,347,714.83	949,434.66	16,575.85	3,843.38	36,809.97	-	13,247,607.05
15 3150	2,856,627.49	141,645.59	942.00	218.41	2,091.89	-	2,995,457.60
15 3160	798,953.00	26,944.68	717.24	166.31	1,592.77	-	823,753.98
15 TOTAL	57,315,193.39	10,514,404.81	326,219.23	75,639.15	724,434.71	-	66,854,583.41
	KEYSTONE (1,2) KEYSTONE (1,2)						
17 3101	-	-	-	-	-	-	-
17 3110	8,580,369.24	939,592.56	2,324.05	538.86	5,161.01	-	9,513,015.60
17 3120	30,731,322.20	4,944,459.69	445,241.89	103,236.46	988,748.21	-	34,345,028.25
17 3140	10,960,105.67	1,452,590.58	241,921.18	56,093.29	537,234.13	-	11,689,634.23
17 3150	2,654,036.58	145,585.26	1,710.25	396.55	3,797.93	-	2,794,510.21
17 3160	149,630.08	66,037.72	22,502.11	5,217.48	49,970.43	-	148,412.74
17 TOTAL	53,075,463.77	7,548,265.81	713,699.48	165,482.64	1,584,911.71	-	58,490,601.03
	EDDYSTONE 3 EDDYSTONE 3						
71 3120	30,115,289.12	1,595,974.99	-	-	-	-	31,711,264.11
71 3140	10,338,506.97	942,269.11	-	-	-	-	11,280,776.08
71 3150	1,357,417.34	66,380.07	-	-	-	-	1,423,797.41
71 TOTAL	41,811,213.43	2,604,624.17	-	-	-	-	44,415,837.60
	EDDYSTONE 4 EDDYSTONE 4						
72 3120	29,096,614.52	1,599,552.36	197.38	45.76	438.31	-	30,695,576.95
72 3140	10,449,491.18	859,845.83	-	-	-	-	11,309,337.01
72 3150	1,786,198.80	30,934.76	-	-	-	-	1,817,133.56
72 TOTAL	41,332,304.50	2,490,332.95	197.38	45.76	438.31	-	43,822,047.52
	EDDYSTONE CF EDDYSTONE CF						
73 3110	29,474,282.92	1,590,146.71	-	-	-	-	31,064,429.63
73 3120	25,338,155.51	2,977,127.30	-	-	(2,323.09)	-	28,317,605.90
73 3140	5,947,663.04	309,321.52	-	-	-	-	6,256,984.56
73 3150	12,754,274.89	689,925.29	-	-	-	-	13,444,200.18
73 3160	1,980,238.99	245,314.10	-	-	-	-	2,225,553.09
73 TOTAL	75,494,615.35	5,811,834.92	-	-	(2,323.09)	-	81,308,773.36
	CROMBY 1 - CO CROMBY 1-COAL UNIT						
81 3110	13,546,091.71	575,057.79	-	-	-	-	14,121,149.50
81 3120	47,755,612.85	2,994,452.45	-	-	-	-	50,750,065.30
81 3140	6,592,788.55	671,558.08	290,388.75	67,331.28	644,866.00	-	6,396,423.16
81 3150	5,753,326.88	211,837.65	-	-	-	-	5,965,164.53
81 3160	560,395.71	26,926.54	-	-	-	-	587,322.25
81 TOTAL	74,208,215.70	4,479,832.51	290,388.75	67,331.28	644,866.00	-	77,830,124.74

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

RD-3

DES ACCT.	RESERVE						BALANCE 12/31/96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
STEAM PRODUCTION CROMBY 2- OIL UNIT							
82 3110	75,537.51	-	-	-	-	-	75,537.51
82 3120	19,824,782.72	563,053.34	-	-	-	-	20,387,836.06
82 3140	10,768,836.66	70,836.06	-	-	-	-	10,839,672.72
82 3150	2,224,131.76	1,041.45	-	-	-	-	2,225,173.21
82 3160	425,071.45	5,069.15	-	-	-	-	430,140.60
82 TOTAL	33,318,360.10	640,000.00	-	-	-	-	33,958,360.10
STEAM PRODUCTION CROMBY CF							
83 3101	-	-	-	-	-	-	-
83 3110	17,127,898.58	344,236.16	-	-	-	-	17,472,134.74
83 3120	3,464,471.80	284,343.59	-	-	-	-	3,748,815.39
83 3140	829,471.99	41,750.70	-	-	-	-	871,222.69
83 3150	1,738,040.73	109,604.54	-	-	-	-	1,847,645.27
83 3160	1,187,116.51	130,839.00	191.80	44.47	425.94	-	1,317,382.24
83 TOTAL	24,346,999.61	910,773.99	191.80	44.47	425.94	-	25,257,200.33
STEAM PRODUCTION ALLIED CHEMICAL							
305 3110	67,447.81	4,380.24	58,414.11	13,544.24	129,720.15	-	(102,761.97)
305 3150	133,973.64	6,343.79	99,461.86	23,061.83	220,874.85	-	(156,957.45)
305 TOTAL	201,421.45	10,724.03	157,875.97	36,606.07	350,595.00	-	(259,719.42)
STEAM PRODUCTION ESSEX CHEMICAL							
306 3110	571,342.25	54,941.34	609,810.47	141,394.31	1,354,205.47	-	(1,196,338.04)
306 3150	657,023.38	10,064.36	358,142.66	83,041.10	795,327.04	-	(403,340.86)
306 TOTAL	1,228,365.63	65,005.70	967,953.13	224,435.41	2,149,532.51	-	(1,599,678.90)
STEAM PRODUCTION TOOLS + WORK EQUIPMENT							
372 3120	676,003.74	19,381.88	-	-	-	-	695,385.62
372 TOTAL	676,003.74	19,381.88	-	-	-	-	695,385.62
STEAM PRODUCTION SAMAC							
503 3150	(345,593.86)	538,730.00	-	-	-	-	193,136.14
503 TOTAL	(345,593.86)	538,730.00	-	-	-	-	193,136.14
STEAM PRODUCTION TOTAL OF ALL STATIONS							
FUN. 3101	-	-	-	-	-	-	-
FUN. 3102	-	-	-	-	-	-	-
FUN. 3110	147,191,153.23	6,261,377.11	682,899.96	158,341.26	1,516,515.22	-	151,411,456.42
FUN. 3120	407,945,341.08	33,605,416.41	752,207.78	174,411.41	1,637,277.32	-	439,335,683.80
FUN. 3140	122,267,778.92	8,177,771.41	548,885.78	127,267.95	1,197,097.55	-	128,826,834.95
FUN. 3150	66,584,958.99	2,548,795.47	460,256.77	106,717.89	1,016,070.78	-	67,764,144.80
FUN. 3160	10,915,194.24	709,569.16	23,411.15	5,428.26	51,989.14	-	11,554,791.37
FUN. TOTAL	754,904,426.46	51,302,929.56	2,467,661.44	572,166.77	5,418,950.01	-	798,892,911.34
NUCLEAR PRODUCTION MERRILL CREEK							
2 3201	-	-	-	-	-	-	-
2 3210	108,565.41	23,373.17	-	-	-	-	131,938.58
2 3250	59.65	121.32	-	-	-	-	180.97
2 TOTAL	108,625.06	23,494.49	-	-	-	-	132,119.55

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

RD-4

DES ACCT.	RESERVE						BALANCE 12/31/96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
NUCLEAR PRODUCTION BRADSHAW RESERVOIR							
4 3201	-	-	-	-	-	-	-
4 3202	-	-	-	-	-	-	-
4 3210	2,099,900.27	2,509,507.14	-	-	-	-	4,609,407.41
4 TOTAL	2,099,900.27	2,509,507.14	-	-	-	-	4,609,407.41
NUCLEAR PRODUCTION SALEM							
61 3210	23,731,726.93	1,846,770.15	96,433.72	1,939.54	349,486.34	-	25,134,516.56
61 3220	77,527,176.71	6,346,467.71	213,529.28	4,294.64	773,853.44	-	82,890,556.34
61 3230	18,974,197.17	1,987,167.87	46,847.98	942.24	169,782.21	-	20,745,677.09
61 3240	26,409,362.21	2,188,517.47	237,919.25	4,785.19	862,245.36	-	27,502,500.26
61 3250	3,977,896.68	196,294.52	-	-	-	-	4,174,191.20
61 TOTAL	150,620,359.70	12,565,217.72	594,730.23	11,961.61	2,155,367.35	-	160,447,441.45
NUCLEAR PRODUCTION SALEM							
62 3210	21,626,269.53	1,975,360.17	314,279.94	6,321.00	1,138,984.87	-	22,154,685.89
62 3220	74,096,256.08	7,177,711.73	1,049,052.49	21,099.24	3,801,880.87	-	76,444,133.69
62 3230	1,065,055.48	2,572,249.96	18,285.63	367.77	66,269.12	-	3,553,118.46
62 3240	24,905,712.17	2,516,266.83	381,273.76	7,668.43	1,381,777.79	-	25,666,595.88
62 3250	2,647,493.23	143,154.02	-	-	-	-	2,790,647.25
62 TOTAL	124,340,786.49	14,384,742.71	1,762,891.82	35,456.44	6,388,912.65	-	130,609,181.17
NUCLEAR PRODUCTION SALEM CF							
63 3201	-	-	-	-	-	-	-
63 3210	51,548,790.53	3,403,865.94	424.88	8.54	1,539.80	-	54,950,700.33
63 3220	22,764,130.83	1,659,083.42	62,949.36	1,266.08	228,135.36	-	24,133,395.61
63 3230	18,342,860.80	1,425,967.62	-	-	-	-	19,768,828.42
63 3240	18,039,807.76	3,327,860.99	90,889.03	1,828.02	329,391.78	(4,622,967.00)	16,326,248.96
63 3250	6,787,812.99	890,599.71	89,421.95	1,798.51	324,074.92	-	7,266,714.34
63 TOTAL	117,483,402.91	10,707,377.68	243,685.22	4,901.15	883,141.86	(4,622,967.00)	122,445,887.66
NUCLEAR PRODUCTION PEACH BOTTOM 2+3							
66 3201	-	-	-	-	-	-	-
66 3202	-	-	-	-	-	-	-
66 3210	69,080,111.52	3,979,909.50	-	-	-	-	73,060,021.02
66 3220	149,422,634.49	14,294,446.38	132,382.63	2,662.57	479,769.13	-	163,107,591.68
66 3230	41,174,496.90	4,169,561.61	-	-	-	-	45,344,058.51
66 3240	24,640,025.11	1,782,720.63	-	-	-	-	26,422,745.74
66 3250	12,231,514.13	1,343,738.28	-	-	-	-	13,575,252.41
66 TOTAL	296,548,782.15	25,570,376.40	132,382.63	2,662.57	479,769.13	-	321,509,669.36
NUCLEAR PRODUCTION LAMERICK #1							
91 3210	120,487,158.49	14,087,213.18	-	-	-	-	134,574,371.67
91 3220	391,227,345.93	50,852,791.85	-	-	-	-	442,080,137.78
91 3230	68,158,127.96	7,892,877.35	-	-	-	-	76,051,005.31
91 3240	76,487,893.82	8,959,626.50	-	-	-	-	85,447,520.32
91 3250	28,388,923.63	3,304,269.19	-	-	-	-	31,693,192.82
91 TOTAL	684,749,449.83	85,096,778.07	-	-	-	-	769,846,227.90

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
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RD-5

DES ACCT.	RESERVE						BALANCE 12/31/96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
NUCLEAR PRODUCTION		LIMERICK #2					
92 3210	61,181,218.71	12,448,496.01	-	-	-	-	73,629,714.72
92 3220	277,957,104.53	53,599,016.89	284,809.62	5,728.28	1,032,181.20	-	330,244,858.88
92 3230	59,355,280.25	8,652,918.32	-	-	-	-	68,008,198.57
92 3240	45,434,687.90	8,779,937.51	-	-	-	-	54,214,625.41
92 3250	15,280,895.15	2,493,366.80	-	-	-	-	17,774,261.95
92 TOTAL	459,209,186.54	85,973,735.53	284,809.62	5,728.28	1,032,181.20	-	543,871,659.53
NUCLEAR PRODUCTION		LIMERICK 100% COM					
99 3201	-	-	-	-	-	-	-
99 3202	-	-	-	-	-	-	-
99 3210	108,168,707.61	13,803,492.22	-	-	-	-	121,972,199.83
99 3220	93,051,628.34	11,579,910.62	-	-	-	-	104,631,538.96
99 3230	9,427,253.64	1,034,818.66	-	-	-	-	10,462,072.30
99 3240	42,347,991.99	4,670,965.05	-	-	-	-	47,018,957.04
99 3250	22,650,507.02	3,003,381.76	-	-	-	-	25,653,888.78
99 TOTAL	275,646,088.60	34,092,568.31	-	-	-	-	309,738,656.91
NUCLEAR PRODUCTION		CHESTERBROOK					
301 3210	228,569.28	58,446.30	-	-	-	-	287,015.58
301 3250	217,070.00	57,211.92	-	-	-	-	274,281.92
301 TOTAL	445,639.28	115,658.22	-	-	-	-	561,297.50
NUCLEAR PRODUCTION		NUCLEAR EGF/NC					
307 3210	221,162.63	49,409.60	-	-	-	-	270,572.23
307 3250	42,189.81	12,170.08	-	-	-	-	54,359.89
307 TOTAL	263,352.44	61,579.68	-	-	-	-	324,932.12
NUCLEAR PRODUCTION		NE COAL STORAGE					
320 3250	10,793.30	8,508.72	-	-	-	-	19,302.02
320 TOTAL	10,793.30	8,508.72	-	-	-	-	19,302.02
NUCLEAR PRODUCTION		OREGON SHOP-NUCLEAR TOOLS					
331 3250	27,316.21	8,683.10	-	-	-	-	35,999.31
331 TOTAL	27,316.21	8,683.10	-	-	-	-	35,999.31
NUCLEAR PRODUCTION		PEACH BOTTOM TRAINING CENTER					
363 3210	74,469.19	21,938.01	-	-	-	-	96,407.20
363 3250	1,393.32	355.96	-	-	-	-	1,949.28
363 TOTAL	76,062.51	22,293.97	-	-	-	-	98,356.48
NUCLEAR PRODUCTION		NUCLEAR INFORMATION CENTER					
365 3201	-	-	-	-	-	-	-
365 3210	90,036.61	14,754.19	-	-	-	-	104,790.80
365 3250	68,004.99	15,390.20	-	-	-	-	83,395.19
365 TOTAL	158,041.60	30,144.39	-	-	-	-	188,185.99
NUCLEAR PRODUCTION		NUCLEAR TRAINING CENTER					
385 3201	-	-	-	-	-	-	-
385 3210	797,139.21	130,674.82	-	-	-	-	927,814.03
385 3250	145,794.15	26,101.06	-	-	-	-	171,895.21
385 TOTAL	942,933.36	156,775.88	-	-	-	-	1,099,709.24

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
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RD-6

DES ACCT.	RESERVE						BALANCE 12/31/96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
NUCLEAR PRODUCTION							
TOTAL OF ALL STATIONS							
FUN. 3201	-	-	-	-	-	-	-
FUN. 3202	-	-	-	-	-	-	-
FUN. 3210	459,443,825.92	54,353,210.40	411,138.54	8,269.08	1,490,011.01	-	511,904,155.85
FUN. 3220	1,086,046,216.91	145,509,428.60	1,742,723.38	35,050.81	6,315,820.00	-	1,223,532,212.94
FUN. 3230	216,497,372.20	27,735,561.39	65,133.61	1,310.01	236,051.33	-	243,932,958.66
FUN. 3240	258,265,480.96	32,225,894.98	710,082.04	14,281.64	2,573,414.93	(4,622,967.00)	282,599,193.61
FUN. 3250	92,477,864.26	11,503,346.64	89,421.95	1,798.51	324,074.92	-	103,569,512.54
FUN. TOTAL	2,112,730,720.25	271,327,442.01	3,018,499.52	60,710.05	10,939,372.19	(4,622,967.00)	2,365,538,033.60
HYDRAULIC PRODUCTION							
MUDDY RUN (1,2,3,4,5,6,7,8)							
19 3301	-	-	-	-	-	-	-
19 3302	-	-	-	-	-	-	-
19 3304	-	-	-	-	-	-	-
19 3311	5,625,800.42	437,343.44	-	-	-	-	6,063,143.86
19 3312	57,309.90	4,085.42	-	-	-	-	61,395.32
19 3313	1,706,021.43	135,769.14	-	-	-	-	1,841,790.57
19 3321	13,977,444.78	1,101,827.03	-	-	-	-	15,079,271.81
19 3323	351,651.32	28,816.10	-	-	-	-	380,467.42
19 3330	12,184,768.40	915,710.44	228,405.87	-	404,333.00	-	12,467,739.97
19 3340	4,742,310.21	356,682.73	10,825.81	-	19,164.26	-	5,069,002.87
19 3351	1,086,712.24	51,831.95	3,393.89	-	6,008.00	-	1,129,142.30
19 3353	94,456.96	3,880.68	-	-	-	-	98,337.64
19 3360	664,463.87	18,270.00	-	-	-	-	682,733.87
19 TOTAL	40,490,939.53	3,054,216.93	242,625.57	-	429,505.26	-	42,873,025.63
OTHER PRODUCTION							
SOUTHWARK G.T.(3,4,5,6)							
104 3401	-	-	-	-	-	-	-
104 3410	75,472.99	15,615.14	-	-	-	-	91,088.13
104 3420	363,268.99	12,607.76	-	-	-	-	375,876.75
104 3440	5,605,747.35	271,394.09	-	-	-	-	5,877,141.44
104 3450	1,000,789.96	38,483.01	-	-	-	-	1,039,272.97
104 TOTAL	7,045,279.29	338,100.00	-	-	-	-	7,383,379.29
OTHER PRODUCTION							
EDDYSTONE G.T. (10,20,30,40)							
106 3401	-	-	-	-	-	-	-
106 3410	185,966.47	-	-	-	-	-	185,966.47
106 3420	589,785.20	-	-	-	-	-	589,785.20
106 3440	6,781,884.03	-	-	-	-	-	6,781,884.03
106 3450	697,109.90	-	-	-	-	-	697,109.90
106 TOTAL	8,254,745.60	-	-	-	-	-	8,254,745.60
OTHER PRODUCTION							
CROMBY DIESEL (D1) 107							
107 3420	494,900.96	5,700.00	-	-	-	-	500,600.96
107 3440	288,254.64	-	-	-	-	-	288,254.64
107 3450	18,768.32	-	-	-	-	-	18,768.32
107 3460	2,030.61	-	-	-	-	-	2,030.61
107 TOTAL	803,954.53	5,700.00	-	-	-	-	809,654.53

PECO ENERGY COMPANY
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 CLASS OF SERVICE: ELECTRIC
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RD-7

DES ACCT.	RESERVE						BALANCE 12/31/96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
OTHER PRODUCTION DELAWARE DIESEL (D)							
109 3401	-	-	-	-	-	-	-
109 3420	6,949.66	-	-	-	-	-	6,949.66
109 3440	260,081.65	3,894.85	5,768.14	26,658.08	22,044.36	-	262,822.08
109 3450	26,981.78	-	-	-	-	-	26,981.78
109 3460	1,920.58	-	-	-	-	-	1,920.58
109 TOTAL	295,933.67	3,894.85	5,768.14	26,658.08	22,044.36	-	298,674.10
OTHER PRODUCTION SCHUYLKILL DIESEL (D)							
113 3420	5,821.85	-	-	-	-	-	5,821.85
113 3440	252,121.49	-	-	-	-	-	252,121.49
113 3450	31,526.37	-	-	-	-	-	31,526.37
113 3460	1,906.85	-	-	-	-	-	1,906.85
113 TOTAL	291,376.56	-	-	-	-	-	291,376.56
OTHER PRODUCTION DELAWARE G.T. (9,10,11,12)							
115 3401	-	-	-	-	-	-	-
115 3410	96,053.43	-	-	-	-	-	96,053.43
115 3420	433,232.24	-	-	-	-	-	433,232.24
115 3440	5,856,649.04	131.83	-	-	-	-	5,856,780.87
115 3450	1,500,577.96	-	-	-	-	-	1,500,577.96
115 TOTAL	7,886,512.67	131.83	-	-	-	-	7,886,644.50
OTHER PRODUCTION SCHUYLKILL G.T.(10)							
116 3401	-	-	-	-	-	-	-
116 3410	109,162.36	-	-	-	-	-	109,162.36
116 3420	367,307.57	-	-	-	-	-	367,307.57
116 3440	1,638,020.74	-	-	-	-	-	1,638,020.74
116 3450	446,228.62	-	-	-	-	-	446,228.62
116 TOTAL	2,560,719.29	-	-	-	-	-	2,560,719.29
OTHER PRODUCTION CHESTER G.T. (7,8,9)							
117 3401	-	-	-	-	-	-	-
117 3410	87,338.19	-	-	-	-	-	87,338.19
117 3420	492,995.77	-	-	-	-	-	492,995.77
117 3440	4,402,643.86	-	-	-	-	-	4,402,643.86
117 3450	1,121,773.93	-	-	-	-	-	1,121,773.93
117 TOTAL	6,104,751.75	-	-	-	-	-	6,104,751.75
OTHER PRODUCTION KEYSTONE DIESEL (D)							
118 3420	7,885.62	133.91	-	-	-	-	8,019.53
118 3440	156,811.08	4,432.39	-	-	-	-	161,243.47
118 3450	16,398.42	331.76	-	-	-	-	16,730.18
118 TOTAL	181,095.12	4,898.06	-	-	-	-	185,993.18
OTHER PRODUCTION FALLS G.T. (1,2,3)							
119 3410	137,708.19	-	-	-	-	-	137,708.19
119 3420	411,748.89	-	-	-	-	-	411,748.89
119 3440	4,447,030.06	-	-	-	-	-	4,447,030.06
119 3450	887,750.66	-	-	-	-	-	887,750.66
119 TOTAL	5,884,237.80	-	-	-	-	-	5,884,237.80

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

RD-8

DES ACCT.	RESERVE						BALANCE 12/31/96	
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	DEPRECIABLE SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS		
OTHER PRODUCTION		MOSER G.T. (1,2,3)						
120 3401	-	-	-	-	-	-	-	
120 3410	321,514.44	-	-	-	-	-	321,514.44	
120 3420	322,454.72	-	-	-	-	-	322,454.72	
120 3440	4,372,293.67	-	-	-	-	-	4,372,293.67	
120 3450	1,056,317.54	-	-	-	-	-	1,056,317.54	
120 TOTAL	6,072,580.37	-	-	-	-	-	6,072,580.37	
OTHER PRODUCTION		CONEMAUGH DIESEL (D)						
121 3440	149,712.47	4,759.26	-	-	-	-	154,471.73	
121 3450	4,101.57	152.67	-	-	-	-	4,254.24	
121 TOTAL	153,814.04	4,911.93	-	-	-	-	158,725.97	
OTHER PRODUCTION		RICHMOND G.T. (81,91,92)						
123 3401	-	-	-	-	-	-	-	
123 3410	112,121.71	174,002.70	-	-	-	-	286,124.41	
123 3420	678,694.27	91,606.52	-	-	-	-	770,300.79	
123 3440	6,363,088.12	909,169.42	-	-	-	-	7,272,257.54	
123 3450	1,521,676.57	144,648.04	-	-	-	-	1,666,324.61	
123 3460	108,449.62	43,167.88	-	-	-	-	151,617.50	
123 TOTAL	8,784,030.29	1,362,594.56	-	-	-	-	10,146,624.85	
OTHER PRODUCTION		SALEM G.T. (3)						
126 3420	380,953.67	49,934.75	-	-	-	-	430,888.42	
126 3440	1,518,588.77	56,496.41	-	-	-	-	1,575,085.18	
126 3450	448,610.79	9,908.18	-	-	-	-	458,518.97	
126 3460	29,580.22	-	-	-	-	-	29,580.22	
126 TOTAL	2,377,733.45	116,339.34	-	-	-	-	2,494,072.79	
OTHER PRODUCTION		CROYDON GT(11,12,21,22,31-2,41-2)						
129 3401	-	-	-	-	-	-	-	
129 3410	3,090,771.26	134,773.79	2,886.86	13,341.92	11,032.83	-	3,224,967.28	
129 3420	15,627,759.71	973,757.30	-	-	-	-	16,601,517.01	
129 3440	34,776,999.12	3,368,032.93	-	-	-	-	38,145,032.05	
129 3450	3,044,084.87	187,529.83	-	-	-	-	3,231,614.70	
129 3460	1,793,464.29	113,746.97	-	-	-	-	1,907,211.26	
129 TOTAL	58,333,079.25	4,777,840.82	2,886.86	13,341.92	11,032.83	-	63,110,342.30	
OTHER PRODUCTION		PORTABLE IN STATION						
364 3440	2,975,400.86	69,606.44	-	-	-	-	3,045,007.30	
364 TOTAL	2,975,400.86	69,606.44	-	-	-	-	3,045,007.30	
OTHER PRODUCTION		TOTAL OF ALL STATION						
FUN. 3401	-	-	-	-	-	-	-	
FUN. 3410	4,216,109.04	324,391.63	2,886.86	13,341.92	11,032.83	-	4,539,922.90	
FUN. 3420	20,183,759.12	1,133,740.24	-	-	-	-	21,317,499.36	
FUN. 3440	79,845,326.95	4,687,917.62	5,768.14	26,658.08	22,044.36	-	84,532,090.15	
FUN. 3450	11,822,697.26	381,053.49	-	-	-	-	12,203,750.75	
FUN. 3460	1,937,352.17	156,914.85	-	-	-	-	2,094,267.02	
FUN. TOTAL	118,005,244.54	6,684,017.83	8,655.00	40,000.00	33,077.19	-	124,687,530.18	

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

RD-9

DES ACCT.	RESERVE						BALANCE 12/31/96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
TRANSMISSION PLANT							
601 3501	-	-	-	-	-	-	-
601 3502	-	-	-	-	-	-	-
601 3520	10,731,923.42	354,879.33	3,309.27	1.05	3,869.96	-	11,079,624.57
601 3530	118,402,507.56	6,348,006.10	447,773.91	142.37	523,639.71	15,744,930.75	139,524,173.16
601 3540	91,571,409.85	3,372,050.22	-	-	-	-	94,943,460.07
601 3550	235,853.35	99,357.49	-	-	-	-	335,210.84
601 3560	48,449,004.73	2,118,997.70	512.64	0.16	399.50	-	50,566,890.45
601 3570	3,223,851.54	131,785.18	-	-	-	-	3,355,636.72
601 3580	31,191,502.51	1,199,656.38	249,195.78	79.23	291,416.73	-	31,850,625.61
601 3590	1,629,802.92	41,104.97	-	-	-	-	1,670,907.89
601 TOTAL	305,435,855.88	13,665,837.37	700,791.60	222.81	819,525.90	15,744,930.75	333,326,529.31
DISTRIBUTION PLANT							
601 3601	-	-	-	-	-	-	-
601 3602	-	-	-	-	-	-	-
601 3610	23,285,286.39	1,432,324.03	34,796.54	812.83	81,441.87	-	24,602,184.84
601 3620	226,941,853.91	11,322,535.98	1,258,816.52	29,405.40	2,946,280.69	(15,744,930.75)	218,343,767.33
601 3640	67,043,678.89	4,972,928.51	271,923.93	6,352.03	636,442.41	-	71,114,593.09
601 3650	114,528,764.69	8,372,949.14	726,680.21	16,974.93	1,700,806.93	-	120,491,201.62
601 3660	83,119,746.99	3,806,786.41	293,385.08	6,853.34	686,672.59	-	85,953,329.07
601 3670	107,980,853.19	6,756,240.46	1,628,554.13	38,042.31	3,811,657.62	-	109,334,924.21
601 3680	79,083,094.12	6,957,051.80	4,581.16	107.02	10,722.28	-	86,024,949.50
601 3691	24,957,077.29	1,120,656.43	10,386.57	242.62	24,309.94	-	26,043,279.83
601 3692	39,155,773.23	3,044,948.36	360,046.51	8,410.53	842,694.75	-	41,006,390.86
601 3700	42,513,541.78	6,373,308.43	-	-	-	-	48,886,850.21
601 3702	37,863.00	2,466.67	-	-	-	-	40,329.67
601 3710	248,943.40	3,014.66	-	-	-	-	251,958.06
601 3730	2,863,614.94	817,560.66	35,145.48	820.99	82,258.57	-	3,564,392.54
601 3731	(142,515.88)	17,173.24	-	-	(1,638.00)	-	(123,704.64)
601 3732	(6,673,976.25)	377,753.66	76,165.78	1,779.19	178,267.25	-	(6,548,876.43)
601 3733	1,902,750.54	125,154.92	595.26	13.91	1,393.22	-	2,025,930.89
601 TOTAL	806,846,350.23	55,502,853.36	4,701,077.17	109,815.10	11,001,310.12	(15,744,930.75)	831,011,700.65
GENERAL PLANT							
601 3891	-	-	-	-	-	-	-
601 3900	11,205,919.13	703,929.92	-	-	-	-	11,909,849.05
601 3911	928,535.61	154,990.85	414.49	(0.56)	16.22	-	1,083,095.19
601 3912	2,019,124.70	169,564.36	639,028.82	(869.76)	25,006.82	-	1,523,783.66
601 3913	3,070,758.02	767,979.59	12,544.04	(17.07)	490.88	-	3,825,685.62
601 3920	5,900.63	5,713.00	-	-	-	-	11,613.63
601 3930	(27,668.33)	8,244.67	-	-	-	-	(19,423.66)
601 3940	2,207,766.30	165,223.59	-	-	-	-	2,372,989.89
601 3951	3,903,635.73	536,505.39	-	-	-	-	4,440,141.12
601 3952	403,138.47	29,327.74	-	-	-	-	432,466.21
601 3953	256,466.62	9,750.61	-	-	-	-	266,217.23
601 3970	1,617,523.25	266,759.20	-	-	-	-	1,884,282.45
601 3980	553,346.96	49,091.02	-	-	-	-	602,437.98
601 3991	(95,889,162.18)	(11,311,782.00)	-	-	-	-	(107,200,944.18)
601 TOTAL	(69,744,715.09)	(8,444,702.06)	651,987.35	(887.39)	25,513.92	-	(78,867,805.81)

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

RD-10

DES ACCT.	RESERVE						BALANCE 12/31/96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
GENERAL PLANT							
601 3992	(37,751,260.51)	(4,629,498.00)	-	-	-	-	(42,380,758.51)
601 TOTAL	(37,751,260.51)	(4,629,498.00)	-	-	-	-	(42,380,758.51)
ELECTRIC	4,030,917,561.29	388,463,097.00	11,791,297.65	782,027.34	28,667,254.59	(4,622,967.00)	4,375,081,166.39

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

RD-11

DES ACCT.	RESERVE						BALANCE 12/31/96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	RESERVE SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
INTANGIBLE PLANT							
601 13020	-	-	-	-	-	-	-
601 TOTAL	-	-	-	-	-	-	-
PRODUCTION PLANT							
601 13050	398,885.43	42,325.09	-	-	-	-	441,210.52
601 13110	4,124,152.99	824,447.70	-	-	-	-	4,948,600.69
601 TOTAL	4,523,038.42	866,772.79	-	-	-	-	5,389,811.21
STORAGE PLANT							
601 13601	-	-	-	-	-	-	-
601 13610	2,645,483.74	411,857.50	-	-	-	-	3,057,341.24
601 13620	5,564,093.63	187,073.27	(1,318.38)	-	6,738.54	-	5,745,746.74
601 13630	355,075.23	16,412.72	-	-	-	-	371,487.95
601 13631	1,808,759.54	101,541.49	-	-	-	-	1,910,301.03
601 13632	662,087.30	7,175.60	-	-	-	-	669,262.90
601 13633	114,336.87	5,136.69	-	-	-	-	119,473.56
601 13635	3,803,169.45	199,426.95	(677.24)	-	3,461.52	-	3,999,812.12
601 TOTAL	14,953,005.76	928,624.22	(1,995.62)	-	10,200.06	-	15,873,425.54
DISTRIBUTION PLANT							
601 13741	-	-	-	-	-	-	-
601 13742	-	-	-	-	-	-	-
601 13750	1,868,893.97	190,145.86	-	-	-	-	2,059,039.83
601 13760	2,695,882.90	149,750.32	-	-	-	-	2,845,633.22
601 13761	76,519,800.75	6,488,070.03	3,052,623.30	1,016.27	735,804.10	-	79,220,459.65
601 13762	5,913,126.97	464,992.05	-	-	-	-	6,378,119.02
601 13763	27,066,613.68	3,548,205.36	172,076.67	57.28	41,477.35	-	30,401,322.30
601 13770	24,691.96	-	-	-	-	-	24,691.96
601 13780	2,145,666.66	322,672.11	238,270.82	79.33	57,432.78	-	2,172,714.50
601 13790	6,616,628.45	119,387.63	-	-	-	-	6,736,016.08
601 13791	450,826.48	86,301.89	-	-	-	-	537,128.37
601 13800	21,745.73	1,060.09	-	-	-	-	22,805.82
601 13801	9,383,214.05	1,702,255.14	1,481,734.97	493.29	357,157.29	-	9,247,070.22
601 13802	65,037,761.31	7,059,268.65	737,915.75	245.66	177,867.16	-	71,181,492.71
601 13810	8,342,603.61	868,090.03	514,942.86	171.43	124,121.79	-	8,571,800.42
601 13820	15,438,449.16	1,863,907.01	654,776.00	217.99	157,827.16	-	16,489,971.00
601 13840	542.61	33.65	-	-	-	-	576.26
601 13870	77,646.93	80,135.41	-	-	-	-	157,782.34
601 TOTAL	221,604,095.22	22,944,275.23	6,852,340.37	2,281.25	1,651,687.63	-	236,046,623.70
GENERAL PLANT							
601 13900	1,014,868.27	104,205.08	-	-	-	-	1,119,073.35
601 13940	47,286.95	13,418.51	-	-	-	-	60,705.46
601 13950	367,117.17	65,193.15	-	-	-	-	432,310.32
601 13980	39,189.64	16.54	-	-	-	-	39,206.18
601 13990	57,574.75	(3,379.52)	-	-	-	-	54,195.23
601 TOTAL	1,526,036.78	179,453.76	-	-	-	-	1,705,490.54
GAS	242,606,176.18	24,919,126.00	6,850,344.75	2,281.25	1,661,887.69	-	259,015,350.99

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

RD-12

DES ACCT.	RESERVE						BALANCE 12/31/96
	BALANCE 1/1/96	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
GENERAL PLANT							
601 43010	-	-	-	-	-	-	-
601 43030	-	-	-	-	-	-	-
601 43890	-	-	-	-	-	-	-
601 43891	-	-	-	-	-	-	-
601 43892	-	-	-	-	-	-	-
601 43900	58,705,930.29	3,575,518.40	1,351,308.97	114,254.18	90,774.04	-	60,953,619.86
601 43911	1,109,602.88	183,350.46	-	-	-	-	1,292,953.34
601 43912	6,343,922.32	777,088.98	-	-	-	-	7,121,011.30
601 43913	(749,453.10)	(118,053.83)	-	-	-	-	(331,399.27)
601 43930	399,561.30	63,933.47	-	-	-	-	463,494.77
601 43941	119,017.72	27,015.75	-	-	-	-	146,033.47
601 43942	1,444,607.08	347,641.14	-	-	-	-	1,792,248.22
601 43962	937.91	-	-	-	-	-	937.91
601 43970	1,721,075.72	256,554.94	-	-	-	-	1,977,630.66
601 43981	552,045.52	85,582.61	-	-	-	-	637,628.13
601 43982	6,217.98	2,215.42	-	-	-	-	8,433.40
601 43991	631,016.68	436,044.00	-	-	-	-	1,067,060.68
601 TOTAL	70,284,482.30	6,172,999.00	1,351,308.97	114,254.18	90,774.04	-	75,129,652.47
COMMON	70,284,482.30	6,172,999.00	1,351,308.97	114,254.18	90,774.04	-	75,129,652.47
TRANSPORTATION							
601 53920	4,670,327.69	2,417,580.24	-	-	-	-	7,087,907.93
601 53943	1,078,934.44	317,255.45	-	-	-	-	1,396,189.89
601 53961	53,750.49	965.31	-	-	-	-	54,715.80
601 TOTAL	5,803,012.62	2,735,801.00	-	-	-	-	8,538,813.62
TRANSPORT	5,803,012.62	2,735,801.00	-	-	-	-	8,538,813.62

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
11/95-12/31/95

FUNCTION	PLANT IN SERVICE				BALANCE 12/31/95	% OF BEGIN. YEAR ORIG. COST RETIRED
	BALANCE 1/1/95	ADDITIONS	RETIREMENT	ADJUSTMENTS		
INTANGIBLE PLANT	28,341,249.68	27,046,490.50			55,387,740.18	0.00%
STEAM PRODUCTION	1,269,362,061.84	84,234,084.19	12,336,497.11		1,341,259,648.92	0.97%
NUCLEAR PRODUCTION	8,696,215,979.87	78,024,926.72	(7,994,042.15)		8,782,234,948.74	(0.09%)
GENERAL PLANT - LGS 1 DIS.ALLOW	(364,603,201.50)	-	(173,700.32)		(364,429,501.18)	0.05%
GENERAL PLANT - LGS 2 DIS.ALLOW	(163,095,365.27)	-	(105,159.76)		(162,990,205.51)	0.06%
TOTAL NUCLEAR	8,168,517,413.10	78,024,926.72	(8,272,902.23)		8,254,815,242.05	(0.1%)
HYDRAULIC PRODUC	91,927,597.86	3,260,189.82	222,130.85		94,965,656.83	0.24%
OTHER PRODUCTION	147,301,948.24	460,938.10	7,945,752.94	7,037.99	139,824,171.39	5.39%
TRANSMISSION PLANT	746,994,298.61	14,605,139.14	124,575.04	40,630,908.01	802,105,770.72	0.02%
DISTRIBUTION PLANT	2,497,884,530.54	69,750,890.43	5,794,785.72	(33,491,463.90)	2,528,349,171.35	0.23%
GENERAL PLANT	88,782,880.08	2,507,205.00	151,085.92	8,502.44	91,147,501.60	0.17%
TOTAL ELECTRIC	13,039,111,979.95	279,889,863.90	18,301,925.35	7,154,984.54	13,307,854,903.04	0.14%
ALLOCATED COMMON & TRANSPORTATION	204,347,398.61	58,031,798.29	361,672.34	(908,135.68)	261,109,388.87	0.18%
TOTAL	13,243,459,378.56	337,921,662.19	18,663,597.69	6,246,848.86	13,568,964,291.91	0.14%

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: GAS
11/95-12/31/95

FUNCTION	PLANT IN SERVICE				BALANCE 12/31/95	% OF BEGIN. YEAR ORIG. COST RETIRED
	BALANCE 1/1/95	ADDITIONS	RETIREMENT	ADJUSTMENTS		
INTANGIBLE PLANT	50,032.75				50,032.75	0.00%
PRODUCTION PLANT	14,254,203.31	2,680.00			14,256,883.31	0.00%
STORAGE PLANT	18,235,893.69	209,957.20	12,144.62		18,433,706.27	0.07%
DISTRIBUTION PLANT	858,503,366.89	51,190,837.37	(5,901,265.57)		915,595,469.83	(0.69%)
GENERAL PLANT	4,899,936.61	945,912.63	3,903.63		5,841,945.61	0.08%
TOTAL GAS	895,943,433.25	52,349,387.20	(5,885,217.32)		954,178,037.77	(0.66%)
ALLOCATED COMMON & TRANSPORTATION	30,125,015.80	8,555,082.43	53,317.95	(133,877.91)	38,492,902.38	0.18%
TOTAL	926,068,449.05	60,904,469.63	(5,831,899.37)	(133,877.91)	992,670,940.15	(0.63%)

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: COMMON
 11-95-12-31-95

FUNCTION	PLANT IN SERVICE				BALANCE 12-31-95	% OF BEGIN. YEAR ORIG. COST RETIRED
	BALANCE 1-1-95	ADDITIONS	RETIREMENT	ADJUSTMENTS		
GENERAL PLANT	212,966,906.97	55,788,178.17	401,109.59	(1,062,047.62)	267,291,927.93	0.19%
TOTAL COMMON	212,966,906.97	55,788,178.17	401,109.59	(1,062,047.62)	267,291,927.93	0.19%
TRANSPORTATION	21,505,507.44	10,798,702.55	13,880.70	20,034.03	32,310,363.32	0.06%
TOTAL TRANSPORT	21,505,507.44	10,798,702.55	13,880.70	20,034.03	32,310,363.32	0.06%

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

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

FUNCTION	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
INTANGIBLE PLANT	28,341,249.68	-	-		-	0	-
STEAM PRODUCTION	1,269,362,061.84	722,012,674.98	541,831,561.26	11.329	61,384,537.03	0	61,384,537.03
NUCLEAR PRODUCTION	8,696,215,979.87	1,855,852,420.16	6,828,953,682.21	3.636	248,292,496.07	0	248,292,496.07
GENERAL PLANT - LGS 1 DISALLOW	(364,603,201.50)	(85,743,978.50)	(278,859,223.00)		-	0	-
GENERAL PLANT - LGS 2 DISALLOW	(163,095,365.27)	(33,431,720.27)	(129,663,645.00)		-	0	-
TOTAL NUCLEAR	8,168,517,413.10	1,736,676,721.39	6,420,430,814.21	3.867	248,292,496.07	0	248,292,496.07
HYDRAULIC PRODUCTION	91,927,597.86	37,728,529.64	52,778,245.59	5.479	2,891,723.12	0	2,891,723.12
OTHER PRODUCTION	147,301,948.24	118,055,966.55	28,404,762.45	30.004	8,522,471.65	0	8,522,471.65
TRANSMISSION PLANT	746,994,298.61	287,072,769.36	405,792,992.71	3.278	13,301,684.78	0	13,301,684.78
DISTRIBUTION PLANT	2,497,884,530.54	758,705,695.39	1,707,430,594.89	3.465	59,159,244.77	0	59,159,244.77
GENERAL PLANT	88,782,880.08	23,434,814.55	63,296,432.44	4.377	2,770,575.55	0	2,770,575.55
TOTAL ELECTRIC	13,039,111,979.95	3,683,687,171.86	9,219,965,403.55	4.299	396,322,732.97	0	396,322,732.97
ALLOCATED COMMON & TRANSPORTATION	204,347,398.61	60,399,449.91	109,754,589.54	5.048	5,540,619.78	0	5,540,619.78
TOTAL	13,243,459,378.56	3,744,086,621.77	9,329,719,993.09	4.31	401,863,352.75	0	401,863,352.75

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

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

FUNCTION	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
INTANGIBLE PLANT	50,032.75	-	-	0	-	-	-
PRODUCTION PLANT	14,254,203.31	3,624,738.74	10,629,464.57	6.996	743,686.27	71,722.95	815,409.22
STORAGE PLANT	18,235,893.69	14,001,942.01	4,218,003.90	18.55	782,424.68	75,458.99	857,883.67
DISTRIBUTION PLANT	858,503,366.89	199,352,273.64	657,707,634.48	2.847	18,722,652.84	1,805,659.20	20,528,312.04
GENERAL PLANT	4,899,936.61	1,368,119.85	3,531,816.76	3.486	123,124.88	11,874.47	134,999.35
TOTAL GAS	895,943,433.25	218,347,074.24	676,086,919.71	3.013	20,371,888.67	1,964,715.61	22,336,604.28
ALLOCATED COMMON & TRANSPORTATION	30,125,015.80	8,904,123.06	16,180,087.28	5.048	816,801.48		816,801.48
TOTAL	926,068,449.05	227,251,197.30	692,267,006.99	3.061	21,188,690.15	1,964,715.61	23,153,405.76

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: COMMON
 1. 1.95 12/31/95

ACCUAL - NET PLANT, 5-YEAR NET SALVAGE

FUNCTION	PLANT BALANCE 1/1/95	RESERVE 1/1/95	NET PLANT	R L RATE	NET PLANT ACCUAL	5 YR NET SALV. ALLOCATED	1.1.95 ACCUAL
GENERAL PLANT	212,966,906.97	65,708,920.76	108,023,821.59	4.271	4,613,842.22	-	4,613,842.22
TOTAL COMMON	212,966,906.97	65,708,920.76	108,023,821.59	4.271	4,613,842.22	-	4,613,842.22
TRANSPORTATION	21,505,507.44	3,594,652.21	17,910,855.23	9.735	1,743,579.04	-	1,743,579.04
TOTAL TRANSPORT	21,505,507.44	3,594,652.21	17,910,855.23	9.735	1,743,579.04	-	1,743,579.04

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

FUNCTION	PLANT BALANCE 12/31/95	RESERVE 12/31/95	RESERVE AS % OF ORIGINAL COST
INTANGIBLE PLANT	55,387,740.18	-	-
STEAM PRODUCTION	1,341,259,648.92	754,904,426.46	56.28%
NUCLEAR PRODUCTION	8,782,234,948.74	2,112,730,720.25	24.06%
GENERAL PLANT - LGS 1 DISALLOW	(364,429,501.18)	(95,889,162.18)	26.31%
GENERAL PLANT - LGS 2 DISALLOW	(162,990,205.51)	(37,751,260.51)	23.16%
TOTAL NUCLEAR	8,254,815,242.05	1,979,090,297.56	23.97%
HYDRAULIC PRODUCTION	94,965,656.83	40,490,939.53	42.64%
OTHER PRODUCTION	139,824,171.39	118,005,244.54	84.4%
TRANSMISSION PLANT	802,105,770.72	305,435,855.88	38.08%
DISTRIBUTION PLANT	2,528,349,171.35	806,846,350.23	31.91%
GENERAL PLANT	91,147,501.60	26,144,447.09	28.68%
TOTAL ELECTRIC	13,307,854,903.04	4,030,917,561.29	30.29%
ALLOCATED COMMON & TRANSPORTATION	261,109,388.87	66,311,773.57	25.4%
TOTAL	13,568,964,291.91	4,097,229,334.86	30.2%

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

FUNCTION	PLANT BALANCE 12/31/95	RESERVE 12/31/95	RESERVE AS % OF ORIGINAL COST
INTANGIBLE PLANT	50,032.75	-	-
PRODUCTION PLANT	14,256,883.31	4,523,038.42	31.73%
STORAGE PLANT	18,433,706.27	14,953,005.76	81.12%
DISTRIBUTION PLANT	915,595,469.83	221,604,095.22	24.2%
GENERAL PLANT	5,841,945.61	1,526,036.78	26.12%
TOTAL GAS	954,178,037.77	242,606,176.18	25.43%
ALLOCATED COMMON & TRANSPORTATION	38,492,902.38	9,775,721.35	25.4%
TOTAL	992,670,940.15	252,381,897.53	25.42%

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

FUNCTION	PLANT BALANCE 12/31/95	RESERVE 12/31/95	RESERVE AS % OF ORIGINAL COST
GENERAL PLANT	267,291,927.93	70,284,482.30	26.3%
TOTAL COMMON	267,291,927.93	70,284,482.30	26.3%
TRANSPORTATION	32,310,363.32	5,803,012.62	17.96%
TOTAL TRANSPORT	32,310,363.32	5,803,012.62	17.96%

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

FUNCTION	ACCRUAL - ADDITIONS AND ADJUSTMENTS			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/95 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
INTANGIBLE PLANT	-	0	-	-	-	-
STEAM PRODUCTION	84,245,005.19	9.911	4,174,613.78	61,384,537.03	65,559,150.81	46,905,294.38
NUCLEAR PRODUCTION	78,028,644.13	4.195	1,636,618.01	248,292,496.07	249,929,114.08	250,071,028.42
GENERAL PLANT - LGS 1 DISALLOW	-	0	-	-	-	(10,318,884.00)
GENERAL PLANT - LGS 2 DISALLOW	-	0	-	-	-	(4,424,700.00)
TOTAL NUCLEAR	78,028,644.13	4.195	1,636,618.01	248,292,496.07	249,929,114.08	235,327,444.42
HYDRAULIC PRODUCTION	3,260,189.82	5.833	95,085.34	2,891,723.12	2,986,808.46	2,986,808.46
OTHER PRODUCTION	467,976.09	30.475	71,308.91	8,522,471.65	8,593,780.56	7,888,422.43
TRANSMISSION PLANT	57,235,659.70	2.252	644,355.74	13,301,684.78	13,946,040.52	13,925,971.05
DISTRIBUTION PLANT	36,273,526.32	2.283	414,121.89	59,159,244.77	59,573,366.66	59,487,635.80
GENERAL PLANT	2,457,412.39	7.671	94,257.14	2,770,575.55	2,864,832.69	2,860,718.46
TOTAL ELECTRIC	261,968,413.64	5.444	7,130,360.81	396,322,732.97	403,453,093.78	369,382,295.00 *
ALLOCATED COMMON & TRANSPORTATION	48,622,614.39	3.583	871,184.13	5,540,619.78	6,411,803.91	6,928,632.81
TOTAL	310,591,028.03	5.152	8,001,544.94	401,863,352.75	409,864,897.69	376,310,927.81

* Actual Depreciation Expense for 1995

Calculated Accrual (in millions)	\$403.5
Adjustments:	
Limerick Unit 1 Disallowance	(10.3)
Limerick Unit 2 Disallowance	(4.4)
Generating Facilities beyond their terminal dates are limited to the 1989 Rate Case depreciation	(19.4)
	<u>\$369.4</u>

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

FUNCTION	ACCRUAL - ADDITIONS AND ADJUSTMENTS			DEPRECIATION ACCRUAL GAS95		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	11-95 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
INTANGIBLE PLANT	-	0	-	-	-	-
PRODUCTION PLANT	2,680.00	6.995	93.73	815,409.22	815,502.95	898,299.68
STORAGE PLANT	209,957.20	18.858	19,797.13	857,883.67	877,680.80	966,790.35
DISTRIBUTION PLANT	51,097,874.24	0.458	117,041.91	20,528,312.04	20,645,353.95	22,741,444.28
GENERAL PLANT	945,912.63	2.524	11,937.11	134,999.35	146,936.46	161,854.69
TOTAL GAS	52,256,424.07	0.57	148,869.88	22,336,604.28	22,485,474.16	24,768,389.00 *
ALLOCATED COMMON & TRANSPORTATION	7,167,974.91	3.583	128,430.49	816,801.48	945,231.97	1,021,423.19
TOTAL	59,424,398.98	.933	277,300.37	23,153,405.76	23,430,706.13	25,789,812.19

* Actual Depreciation Expense for 1995

Calculated Accrual (in millions)	\$22.5
Adjustments:	
Remediation of MGP Facilities	1.5
True-Up of Calc. Accrual on additions due to prior period adjustments and difference between estimated and actual rates	0.8
	<u>\$24.8</u>

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

FUNCTION	ACCUAL - ADDITIONS AND ADJUSTMENTS			DEPRECIATION ACCUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1.95 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
GENERAL PLANT	44,971,852.72	2.325	522,834.71	4,613,842.22	5,136,676.93	5,782,453.00
TOTAL COMMON	44,971,852.72	2.325	522,834.71	4,613,842.22	5,136,676.93	5,782,453.00 *
TRANSPORTATION	10,818,736.58	8.814	476,779.91	1,743,579.04	2,220,358.95	2,167,603.00
TOTAL TRANSPORT	10,818,736.58	8.814	476,779.91	1,743,579.04	2,220,358.95	2,167,603.00 *

* Actual Depreciation Expense for 1995

COMMON PLANT

Calculated Accrual (in millions)	\$5.1
Adjustments:	
FASB 106	.4
Estimated vs. Actual Rates	.3
	<u>\$5.8</u>

TRANSPORTATION

Calculated Accrual (in millions)	\$2.2
Adjustments:	
Estimated vs. Actual Rates	(.05)
	<u>\$2.17</u>

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

FUNCTION	RESERVE							BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAIN/LOSS	
INTANGIBLE PLANT	-	-	-	-	-	-	-	-
STEAM PRODUCTION	722,012,674.98	46,905,294.38	2,025,721.71	348,675.92	12,336,497.11	-	-	754,904,426.46
NUCLEAR PRODUCTION	1,855,852,420.16	250,071,028.42	2,412,512.42	1,225,741.94	(7,994,042.13)	-	-	2,112,730,720.25
GENERAL PLANT - LGS 1 DISALLOW	(85,743,978.50)	(10,318,884.00)	-	-	(173,700.32)	-	-	(95,889,162.18)
GENERAL PLANT - LGS 2 DISALLOW	(33,431,720.27)	(4,424,700.00)	-	-	(105,159.76)	-	-	(37,751,260.51)
TOTAL NUCLEAR	1,736,676,721.39	235,327,444.42	2,412,512.42	1,225,741.94	(8,272,902.23)	-	-	1,979,090,297.56
HYDRAULIC PRODUCTION	37,728,529.64	2,986,808.46	2,267.72	-	222,130.85	-	-	40,490,939.53
OTHER PRODUCTION	118,055,966.55	7,888,422.43	27,311.50	33,920.00	7,945,752.94	-	-	118,005,244.54
TRANSMISSION PLANT	287,072,769.36	13,925,971.05	(422,338.04)	(39,521.41)	(28,269.84)	4,026,029.00	-	305,435,855.88
DISTRIBUTION PLANT	758,705,695.39	59,487,635.80	5,505,509.20	(48,796.00)	5,792,675.76	-	-	806,846,350.23
GENERAL PLANT	23,434,814.55	2,860,718.46	-	-	151,085.92	-	-	26,144,447.09
TOTAL ELECTRIC	3,683,687,171.86	369,382,295.00	9,550,984.51	1,520,020.45	18,146,970.51	4,026,029.00	-	4,030,917,561.29
ALLOCATED COMMON & TRANSPORTATION	60,399,449.91	6,928,632.81	710,860.32	38,763.48	361,672.34	17,460.03	-	66,311,773.57
TOTAL	3,744,086,621.77	376,310,927.81	10,261,844.83	1,558,783.93	18,508,642.85	4,043,489.03	-	4,097,229,334.86

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

FUNCTION	RESERVE							BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAIN/LOSS	
INTANGIBLE PLANT	-	-	-	-	-	-	-	-
PRODUCTION PLANT	3,624,738.74	898,299.68	-	-	-	-	-	4,523,038.42
STORAGE PLANT	14,001,942.01	966,790.35	3,581.98	-	12,144.62	-	-	14,953,005.76
DISTRIBUTION PLANT	199,352,273.64	22,741,444.28	6,388,607.02	(2,281.25)	(5,901,265.57)	-	-	221,604,095.22
GENERAL PLANT	1,368,119.85	161,854.69	34.13	-	3,903.63	-	-	1,526,036.78
TOTAL GAS	218,347,074.24	24,768,389.00	6,392,223.13	(2,281.25)	(5,885,217.32)	-	-	242,606,176.18
ALLOCATED COMMON & TRANSPORTATION	8,904,123.06	1,021,423.19	104,795.45	5,714.53	53,317.95	2,573.97	-	9,775,721.35
TOTAL	227,251,197.30	25,789,812.19	6,497,018.58	3,433.28	(5,831,899.37)	2,573.97	-	252,381,897.53

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

FUNCTION	RESERVE							BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAIN/LOSS	
GENERAL PLANT	65,708,920.76	5,782,453.00	815,655.77	9,873.90	401,109.59	-	-	70,284,482.30
TOTAL COMMON	65,708,920.76	5,782,453.00	815,655.77	9,873.90	401,109.59	-	-	70,284,482.30
TRANSPORTATION	3,594,652.21	2,167,603.00	-	34,604.11	13,880.70	20,034.00	-	5,803,012.62
TOTAL TRANSPORT	3,594,652.21	2,167,603.00	-	34,604.11	13,880.70	20,034.00	-	5,803,012.62

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 DEVELOPMENT OF FACTORS FOR ALLOCATION OF COMMON PLANT
 1/1/95-12/31/95
 (000's)

	PLANT IN SERVICE	TOTAL REVENUE	TOTAL CUSTOMERS	ALLOCATION FACTORS
ELECTRIC	13,039,112	3,593,563	1,357,590	
GAS	895,943	415,835	377,212	
SUBTOTAL	13,935,055	4,009,398	1,734,802	
ALLOCATION FACTORS:				
ELECTRIC	93.571%	89.628%	78.256%	87.152%
GAS	6.429%	10.372%	21.744%	12.848%
TOTAL	100.000%	100.000%	100.000%	100.000%

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 ELECTRIC PRODUCTION NET PLANT BY STATION
 12/31/95

DES	STATION	PLANT BALANCE 12/31/95	RESERVE 12/31/95	NET PLANT 12/31/95
STEAM PRODUCTION				
1	SCHUYLKILL	42,957,171	42,578,923	378,248
6	EDDYSTONE 1 & 2	448,455,922	242,851,637	205,604,285
9	DELAWARE	69,888,904	66,554,309	3,334,595
10	RICHMOND	0	256,995	(256,995)
15	CONEMAUGH	164,035,112	57,315,193	106,719,919
17	KEYSTONE	109,145,694	53,075,464	56,070,230
71	EDDYSTONE 3	74,956,374	41,811,213	33,145,161
72	EDDYSTONE 4	76,576,019	41,332,305	35,243,714
73	EDDYSTONE CF	160,227,606	75,494,615	84,732,991
81	CROMBY 1	108,790,587	74,208,216	34,582,371
82	CROMBY 2	50,526,715	33,318,360	17,208,355
83	CROMBY CF	31,913,791	24,347,000	7,566,791
305	ALLIED CHEMICAL	350,595	201,421	149,174
306	ESSEX CHEMICAL	2,149,533	1,228,366	921,167
372	TOOLS & WORK EQUIP	809,718	676,004	133,714
503	SAMAC	475,908	(345,594)	821,502
	TOTAL STEAM PRODUCTION	1,341,259,649	754,904,427	586,355,222

DES	STATION	PLANT BALANCE 12/31/95	RESERVE 12/31/95	NET PLANT 12/31/95
NUCLEAR PRODUCTION				
2	MERRILL CREEK	1,003.897	108.625	895.272
4	BRADSHAW RESERVOIR	87,260.487	2,099.900	85,160,587
61	SALEM 1	384,211.026	150,620.360	233,590,666
62	SALEM 2	438,450,011	124,340.786	314,109,225
63	SALEM CF	360,272.503	117,483.403	242,789,100
66	PEACH BOTTOM 2 & 3	734,821,890	296,548,782	438,273,108
91	LIMERICK 1	2,666,282,293	684,749,450	1,981,532,843
	LIMERICK 1 DISALLOW	(364,429,501)	(95,889,162)	(268,540,339)
	TOTAL LIMERICK 1	2,301,852,792	588,860,288	1,712,992,504
92	LIMERICK 2	2,838,856,775	459,209,187	2,379,647,588
	LIMERICK 2 DISALLOW	(162,990,206)	(37,751,261)	(125,238,945)
	TOTAL LIMERICK 2	2,675,866,569	421,457,926	2,254,408,643
99	LIMERICK CF	1,252,187,197	275,646,089	976,541,108
301	CHESTERBROOK	7,230,072	445,639	6,784,433
307	NUCLEAR EOF/NC	2,300,359	263,352	2,037,007
320	NE COAL STORAGE	520,297	10,793	509,504
331	OREGON SHOPS - NUCLEAR TOOLS	540,199	27,316	512,883
363	PEACH BOTTOM TRAINING CENTER	479,068	76,063	403,005
365	NUCLEAR INFORMATION CENTER	1,420,955	158,042	1,262,913
385	NUCLEAR TRAINING CENTER	6,397,919	942,933	5,454,986
	TOTAL NUCLEAR PRODUCTION	8,254,815,241	1,979,090,297	6,275,724,944
19	HYDRAULIC PRODUCTION	94,965,657	40,490,940	54,474,717

DES	STATION	PLANT BALANCE 12/31/95	RESERVE 12/31/95	NET PLANT 12/31/95
OTHER PRODUCTION				
104	SOUTHWARK C.T.	7,881.501	7,045.279	836.222
106	EDDYSTONE C.T.	8,316.215	8,254.750	61,465
107	CROMBY DIESEL	841.728	803.955	37,773
109	DELAWARE DIESEL	325.555	295,934	29,621
113	SCHUYLKILL DIESEL	291,377	291.377	0
115	DELAWARE C.T.	7,961.578	7,886.513	75,065
116	SCHUYLKILL C.T.	2,561,767	2,560,719	1,048
117	CHESTER C.T.	6,110.788	6,104.752	6,036
118	KEYSTONE DIESEL	217.112	181.095	36.017
119	FALLS C.T.	5,884.238	5,884,238	0
120	MOSER C.T.	6,073.853	6,072.580	1,273
121	CONEMAUGH DIESEL	203.964	153.814	50,150
123	RICHMOND C.T.	12,278.200	8,784.030	3,494,170
126	SALEM C.T.	2,494.073	2,377.733	116,340
129	CROYDON C.T.	75,337.216	58,333.079	17,004,137
364	PORTABLE IN STATIONS	3,045.007	2,975.401	69,606
	TOTAL OTHER PRODUCTION	139,824.172	118,005.249	21,818,923
	TOTAL ELECTRIC PRODUCTION	9,830,864.719	2,892,490.913	6,938,373.806

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC PLANT
 1.1.95-12.31.95

PLANT RA-1

DES. ACCT.	PLANT IN SERVICE				BALANCE 12/31/95
	BALANCE 1/1/95	ADDITIONS	RETIREMENT	ADJUSTMENTS	
INTANGIBLE PLANT		PEACH BOTTOM 2+3			
66 3031	1,309,779.83	25,035,351.00	-	-	26,345,130.83
66 TOTAL	1,309,779.83	25,035,351.00	-	-	26,345,130.83
INTANGIBLE PLANT		PEACH BOTTOM CF			
68 3030	8,929,534.64	567,659.44	-	-	9,497,194.08
68 TOTAL	8,929,534.64	567,659.44	-	-	9,497,194.08
INTANGIBLE PLANT		LIMERICK 100% COM			
99 3030	17,939,001.09	1,443,480.06	-	-	19,382,481.15
99 TOTAL	17,939,001.09	1,443,480.06	-	-	19,382,481.15
INTANGIBLE PLANT					
601 3020	162,934.12	-	-	-	162,934.12
601 TOTAL	162,934.12	-	-	-	162,934.12
INTANGIBLE PLANT		TOTAL OF ALL STATION			
FUN. 3020	162,934.12	-	-	-	162,934.12
FUN. 3030	26,868,535.73	2,011,139.50	-	-	28,879,675.23
FUN. 3031	1,309,779.83	25,035,351.00	-	-	26,345,130.83
FUN. TOTAL	28,341,249.68	27,046,490.50	-	-	55,387,740.18
STEAM PRODUCTION		SCHUYKILL (1,3)			
1 3101	295,740.65	-	-	-	295,740.65
1 3110	7,000,332.35	-	-	-	7,000,332.35
1 3120	20,226,864.27	109,374.53	-	-	20,336,238.80
1 3140	8,657,353.60	-	38,162.40	-	8,619,191.20
1 3150	5,983,540.33	(81.55)	6,444.52	-	5,977,014.26
1 3160	686,405.84	43,305.87	1,058.30	-	728,653.41
1 TOTAL	42,850,237.04	152,598.85	45,665.22	-	42,957,170.67
STEAM PRODUCTION		EDDYSTONE 1+2			
6 3101	2,408,255.54	-	-	-	2,408,255.54
6 3102	5,126.40	-	-	-	5,126.40
6 3110	72,567,352.71	401,692.91	15,597.92	-	72,953,447.70
6 3120	261,938,293.65	7,222,418.82	764,083.20	-	268,396,629.27
6 3140	71,751,424.38	4,220,488.26	2,661,818.08	-	73,310,094.56
6 3150	26,192,205.21	397,850.77	-	-	26,590,055.98
6 3160	4,801,660.71	80,652.18	-	-	4,882,312.89
6 TOTAL	439,664,318.60	12,233,102.94	3,441,499.20	-	448,455,922.34
STEAM PRODUCTION		DELAWARE(7,8)			
9 3101	1,353,562.84	-	-	-	1,353,562.84
9 3110	16,312,070.33	-	-	-	16,312,070.33
9 3120	27,681,890.48	486,234.80	139,971.08	-	28,028,154.20
9 3140	11,673,660.39	-	-	-	11,673,660.39
9 3150	10,256,073.16	-	-	-	10,256,073.16
9 3160	2,265,382.90	-	-	-	2,265,382.90
9 TOTAL	69,542,640.10	486,234.80	139,971.08	-	69,888,903.82

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
 1/195-12/31/95

PLANT RA-2

DES ACCT.	PLANT IN SERVICE				
	BALANCE 1/1/95	ADDITIONS	RETIREMENT	ADJUSTMENTS	BALANCE 12/31/95
STEAM PRODUCTION RICHMOND (9)					
10 3120	-	-	-	-	-
10 TOTAL	-	-	-	-	-
STEAM PRODUCTION CONEMAUGH (1,2)					
15 3101	494,481.77	-	-	-	494,481.77
15 3110	16,948,104.50	59,658.39	221.07	-	17,007,541.82
15 3120	102,632,016.51	16,552,386.54	26,076.23	-	119,158,326.82
15 3140	21,932,790.86	141,752.21	23,318.59	-	22,051,224.48
15 3150	4,268,037.08	5,188.00	-	-	4,273,225.08
15 3160	999,710.72	50,976.30	375.21	-	1,050,311.81
15 TOTAL	147,275,141.44	16,809,961.44	-49,991.10	-	164,035,111.78
STEAM PRODUCTION KEYSTONE (1,2)					
17 3101	894,387.86	(10,921.00)	-	-	883,466.86
17 3110	13,727,716.05	1,837,143.99	10,613.74	-	15,554,246.30
17 3120	47,958,911.44	18,840,082.33	150,030.82	-	66,648,962.95
17 3140	19,719,767.68	2,189,322.03	201,837.42	-	21,707,252.29
17 3150	3,634,387.69	77,395.00	1,479.25	-	3,710,303.44
17 3160	682,227.61	(42,378.33)	9,307.85	-	630,541.43
17 TOTAL	86,628,319.33	22,890,644.02	373,269.08	-	109,145,694.27
STEAM PRODUCTION EDDYSTONE 3					
71 3120	50,146,005.73	-	-	-	50,146,005.73
71 3140	20,129,023.23	2,796,048.93	313,333.33	-	22,611,738.83
71 3150	2,198,629.70	-	-	-	2,198,629.70
71 TOTAL	72,473,658.66	2,796,048.93	313,333.33	-	74,956,374.26
STEAM PRODUCTION EDDYSTONE 4					
72 3120	52,072,756.30	1,561.63	-	-	52,074,317.93
72 3140	22,268,210.03	-	-	-	22,268,210.03
72 3150	2,233,491.48	-	-	-	2,233,491.48
72 TOTAL	76,574,457.81	1,561.63	-	-	76,576,019.44
STEAM PRODUCTION EDDYSTONE CF					
73 3110	53,344,505.65	332,161.63	-	-	53,344,505.65
73 3120	51,675,295.27	16,616,518.86	14,933.00	-	68,276,881.13
73 3140	10,500,664.15	17,352.38	-	-	10,518,016.53
73 3150	22,493,546.77	-	-	-	22,493,546.77
73 3160	5,574,968.48	19,687.14	-	-	5,594,655.62
73 TOTAL	143,256,818.69	16,985,720.01	14,933.00	-	160,227,605.70
STEAM PRODUCTION CROMBY 1-COAL UNIT					
81 3110	18,372,831.59	-	-	-	18,372,831.59
81 3120	65,626,816.10	5,627,975.81	1,204,569.43	-	70,050,222.48
81 3140	7,730,692.42	4,678,883.00	314,016.65	-	12,095,558.77
81 3150	7,491,047.27	12,615.25	13,391.98	-	7,490,270.54
81 3160	781,703.69	-	-	-	781,703.69
81 TOTAL	100,003,091.07	10,319,474.06	1,531,978.06	-	108,790,587.07

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

PLANT RA-3

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31/95
	BALANCE 1/1/95	ADDITIONS	RETIREMENT	ADJUSTMENTS	
STEAM PRODUCTION		CROMBY 3 - OIL UNIT			
82 3110	75,537.51	-	-	-	75,537.51
82 3120	34,949,771.70	-	-	-	34,949,771.70
82 3140	12,655,276.03	32,780.99	-	-	12,688,057.02
82 3150	2,252,107.75	-	-	-	2,252,107.75
82 3160	561,241.15	-	-	-	561,241.15
82 TOTAL	50,493,934.14	32,780.99	-	-	50,526,715.13
STEAM PRODUCTION		CROMBY CF			
83 3101	55,349.54	-	-	-	55,349.54
83 3110	18,754,369.98	1,244,033.10	5,451.17	-	19,992,951.91
83 3120	5,700,147.40	100,041.72	2,737.39	-	5,797,451.73
83 3140	1,170,182.75	-	-	-	1,170,182.75
83 3150	2,635,996.95	-	-	-	2,635,996.95
83 3160	2,048,034.62	259,108.52	45,285.39	-	2,261,857.75
83 TOTAL	30,364,081.24	1,603,183.34	53,473.95	-	31,913,790.63
STEAM PRODUCTION		ALLIED CHEMICAL			
305 3110	129,720.15	-	-	-	129,720.15
305 3150	220,874.85	-	-	-	220,874.85
305 TOTAL	350,595.00	-	-	-	350,595.00
STEAM PRODUCTION		ESSEX CHEMICAL			
306 3110	1,354,205.47	-	-	-	1,354,205.47
306 3150	795,327.04	-	-	-	795,327.04
306 TOTAL	2,149,532.51	-	-	-	2,149,532.51
STEAM PRODUCTION		TOOLS + WORK EQUIPMENT			
372 3120	855,015.01	-	45,297.00	-	809,718.01
372 TOTAL	855,015.01	-	45,297.00	-	809,718.01
STEAM PRODUCTION		SANLAC			
503 3150	6,880,221.20	(77,226.82)	6,327,086.09	-	475,908.29
503 TOTAL	6,880,221.20	(77,226.82)	6,327,086.09	-	475,908.29
STEAM PRODUCTION		TOTAL OF ALL STATIONS			
FUN. 3101	5,512,699.20	(10,921.00)	-	-	5,501,778.20
FUN. 3102	5,126.40	-	-	-	5,126.40
FUN. 3110	218,254,584.66	3,874,690.02	31,883.90	-	222,097,390.78
FUN. 3120	721,463,783.86	65,556,595.04	2,347,698.15	-	784,672,680.75
FUN. 3140	208,189,045.52	14,076,627.80	3,552,486.47	-	218,713,186.85
FUN. 3150	97,535,486.48	325,740.65	6,348,401.84	-	91,512,825.29
FUN. 3160	18,401,335.72	411,351.68	56,026.75	-	18,756,660.65
FUN. TOTAL	1,269,362,061.84	84,234,084.19	12,336,497.11	-	1,341,259,648.92
NUCLEAR PRODUCTION		MERRILL CREEK			
2 3201	104,502.44	(9,142.44)	-	-	95,360.00
2 3210	909,886.93	(5,503.84)	-	-	904,383.09
2 3250	-	4,154.20	-	-	4,154.20
2 TOTAL	1,014,389.37	(10,492.08)	-	-	1,003,897.29

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

PLANT RA-4

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31/95
	BALANCE 1/1/95	ADDITIONS	RETIREMENT	ADJUSTMENTS	
NUCLEAR PRODUCTION		BRADSHAW RESERVOIR			
4 3201	1,677,520.87	(18,135.00)	-	-	1,659,385.87
4 3202	679,183.10	-	-	-	679,183.10
4 3210	91,504,319.23	256,193.55	6,838,594.58	-	84,921,918.20
4 TOTAL	93,861,023.20	238,058.55	6,838,594.58	-	87,260,487.17
NUCLEAR PRODUCTION		SALEM 1			
61 3210	58,587,797.20	2,272,335.80	353,975.00	-	60,506,158.00
61 3220	186,582,480.20	3,999,080.16	545,796.18	-	190,035,764.18
61 3230	53,822,778.46	740,279.74	-	-	54,563,058.20
61 3240	70,431,983.71	666,293.96	(92,432.36)	-	71,190,710.03
61 3250	7,762,783.92	152,549.48	-	-	7,915,333.40
61 TOTAL	377,187,825.49	7,830,539.14	807,338.82	-	384,211,025.81
NUCLEAR PRODUCTION		SALEM 2			
62 3210	68,655,912.55	1,425,424.19	687,000.00	-	69,394,336.74
62 3220	219,981,810.46	6,114,328.50	4,938,296.90	-	221,157,842.06
62 3230	52,258,581.85	4,973,426.61	959,547.63	-	56,272,460.83
62 3240	86,154,994.81	1,629,647.64	2,230,682.31	-	85,553,960.14
62 3250	6,068,947.28	2,464.16	-	-	6,071,411.44
62 TOTAL	433,120,246.95	14,145,291.10	8,815,526.84	-	438,450,011.21
NUCLEAR PRODUCTION		SALEM CF			
63 3201	43,406.56	32,218.92	-	-	75,625.48
63 3210	130,104,171.95	3,283,605.73	89,784.63	-	133,297,993.05
63 3220	55,854,104.79	(167,498.31)	142,000.00	-	55,544,606.48
63 3230	46,527,938.41	52,846.47	41,000.00	-	46,539,784.88
63 3240	90,945,996.80	6,167,421.55	115,148.90	-	96,998,269.45
63 3250	27,282,149.73	541,989.56	7,915.14	-	27,816,224.15
63 TOTAL	350,757,768.24	9,910,583.92	395,848.67	-	360,272,503.49
NUCLEAR PRODUCTION		PEACH BOTTOM 2 + 3			
66 3201	253,537.81	(8,658.89)	-	-	244,878.92
66 3202	68,366.28	-	-	-	68,366.28
66 3210	141,766,939.52	206,089.22	(0.48)	-	141,973,029.22
66 3220	377,904,561.48	10,440,387.33	5,912.48	-	388,339,036.33
66 3230	110,402,001.63	208,072.97	-	-	110,610,074.60
66 3240	53,812,570.40	3,219,253.31	(0.01)	-	57,031,823.72
66 3250	36,373,937.59	180,743.49	-	-	36,554,681.08
66 TOTAL	720,581,914.71	14,245,887.43	5,911.99	-	734,821,890.15
NUCLEAR PRODUCTION		LIMERICK #1			
91 3210	477,464,115.14	385,122.90	-	-	477,849,238.04
91 3220	1,489,052,296.72	4,686,618.73	(26,370,740.90)	-	1,520,109,656.35
91 3230	253,797,779.23	820,952.30	-	-	254,618,731.53
91 3240	302,382,198.35	25,689.31	37,843.37	-	302,370,044.29
91 3250	111,005,649.48	400,961.60	71,988.40	-	111,334,622.68
91 TOTAL	2,633,702,038.92	6,319,344.84	(26,260,909.13)	-	2,666,282,292.89

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
 1/1.95-12/31.95

PLANT RA-5

PLANT IN SERVICE					
DES. ACCT.	BALANCE	ADDITIONS	RETIREMENT	ADJUSTMENTS	BALANCE
	1/1.95				12/31.95
NUCLEAR PRODUCTION		LIMERICK #2			
92 3210	434,617,962.49	55,485.69	-	-	434,673,448.18
92 3220	1,686,045,609.67	17,147,721.26	231,315.84	-	1,702,962,015.09
92 3230	303,169,506.41	892,384.26	-	-	304,061,890.67
92 3240	307,422,509.68	574,097.94	-	-	307,996,607.62
92 3250	89,078,061.01	152,087.42	67,335.02	-	89,162,813.41
92 TOTAL	2,820,333,649.26	18,821,776.57	298,650.86	-	2,838,856,774.97
NUCLEAR PRODUCTION		LIMERICK 100% COM			
99 3201	7,894,356.64	-	-	-	7,894,356.64
99 3202	9,147.60	-	-	-	9,147.60
99 3210	527,165,786.06	309,043.59	1,015,861.39	-	526,458,968.26
99 3220	383,342,936.39	1,954,018.68	89,133.83	-	385,207,821.24
99 3230	37,267,411.27	-	-	-	37,267,411.27
99 3240	183,270,567.14	-	-	-	183,270,567.14
99 3250	108,008,829.78	4,070,095.20	-	-	112,078,924.98
99 TOTAL	1,246,959,034.88	6,333,157.47	1,104,995.22	-	1,252,187,197.13
NUCLEAR PRODUCTION		CHESTERBROOK			
301 3210	3,545,612.65	-	-	-	3,545,612.65
301 3250	3,684,459.03	-	-	-	3,684,459.03
301 TOTAL	7,230,071.68	-	-	-	7,230,071.68
NUCLEAR PRODUCTION		NUCLEAR EOF/NC			
307 3210	1,859,412.01	-	-	-	1,859,412.01
307 3250	440,947.24	-	-	-	440,947.24
307 TOTAL	2,300,359.25	-	-	-	2,300,359.25
NUCLEAR PRODUCTION		NE COAL STORAGE			
320 3250	520,297.25	-	-	-	520,297.25
320 TOTAL	520,297.25	-	-	-	520,297.25
NUCLEAR PRODUCTION		OREGON SHOP-NUCLEAR TOOLS			
331 3250	540,198.50	-	-	-	540,198.50
331 TOTAL	540,198.50	-	-	-	540,198.50
NUCLEAR PRODUCTION		PEACH BOTTOM TRAINING CENTER			
363 3210	470,963.19	-	-	-	470,963.19
363 3250	8,104.45	-	-	-	8,104.45
363 TOTAL	479,067.64	-	-	-	479,067.64
NUCLEAR PRODUCTION		NUCLEAR INFORMATION CENTER			
365 3201	278,944.69	-	-	-	278,944.69
365 3210	572,042.01	-	-	-	572,042.01
365 3250	569,968.34	-	-	-	569,968.34
365 TOTAL	1,420,955.04	-	-	-	1,420,955.04
NUCLEAR PRODUCTION		NUCLEAR TRAINING CENTER			
385 3201	400,911.51	-	-	-	400,911.51
385 3210	4,824,397.44	190,779.78	-	-	5,015,177.22
385 3250	981,830.54	-	-	-	981,830.54
385 TOTAL	6,207,139.49	190,779.78	-	-	6,397,919.27

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

PLANT RA-6

DES ACCT.	PLANT IN SERVICE				BALANCE 12-31 95
	BALANCE 1/1/95	ADDITIONS	RETIREMENT	ADJUSTMENTS	
NUCLEAR PRODUCTION		TOTAL OF ALL STATIONS			
FUN. 3201	10,653,180.52	(3,717.41)	-	-	10,649,463.11
FUN. 3202	756,696.98	-	-	-	756,696.98
FUN. 3210	1,942,049,318.37	8,378,576.61	8,985,215.12	-	1,941,442,679.86
FUN. 3220	4,398,763,799.71	44,174,656.35	(20,418,285.67)	-	4,463,336,741.73
FUN. 3230	857,245,997.26	7,687,962.35	1,000,547.63	-	863,933,411.98
FUN. 3240	1,094,420,820.89	12,282,403.71	2,291,242.21	-	1,104,411,982.39
FUN. 3250	392,326,166.14	5,505,045.11	147,238.56	-	397,683,972.69
FUN. TOTAL	8,696,215,979.87	78,024,926.72	(7,994,042.15)	-	8,782,234,948.74
HYDRAULIC PRODUCTION		MUDDY RUN (1,2,3,4,5,6,7,8)			
19 3301	812,413.61	-	-	-	812,413.61
19 3302	9,364.51	-	-	-	9,364.51
19 3304	599,044.51	-	-	-	599,044.51
19 3311	12,400,820.27	27,766.39	-	-	12,428,586.66
19 3312	128,175.89	-	-	-	128,175.89
19 3313	4,867,275.50	53,785.76	-	-	4,921,061.26
19 3321	33,575,933.36	-	-	-	33,575,933.36
19 3323	864,028.70	-	-	-	864,028.70
19 3330	27,024,144.82	805,801.58	-	-	27,829,946.40
19 3340	8,539,991.50	2,268,817.24	196,144.20	-	10,612,664.54
19 3351	1,943,263.00	104,018.85	25,986.65	-	2,021,295.20
19 3353	165,466.63	-	-	-	165,466.63
19 3360	997,675.56	-	-	-	997,675.56
19 TOTAL	91,927,597.86	3,260,189.82	222,130.85	-	94,965,656.83
OTHER PRODUCTION		SOUTHWARK G.T. (3,4,5,6)			
104 3401	166,147.74	-	-	-	166,147.74
104 3410	101,441.39	4,978.95	-	-	106,420.34
104 3420	388,256.08	-	-	-	388,256.08
104 3440	6,143,618.21	-	-	-	6,143,618.21
104 3450	1,077,058.72	-	-	-	1,077,058.72
104 TOTAL	7,876,522.14	4,978.95	-	-	7,881,501.09
OTHER PRODUCTION		EDDYSTONE G.T. (10,20,30,40)			
106 3401	61,469.23	-	-	-	61,469.23
106 3410	185,966.47	-	-	-	185,966.47
106 3420	589,785.20	-	-	-	589,785.20
106 3440	6,781,884.03	-	-	-	6,781,884.03
106 3450	697,109.90	-	-	-	697,109.90
106 TOTAL	8,316,214.83	-	-	-	8,316,214.83
OTHER PRODUCTION		CROMBY DIESEL (D)			
107 3420	532,674.51	-	-	-	532,674.51
107 3440	288,254.64	-	-	-	288,254.64
107 3450	18,768.32	-	-	-	18,768.32
107 3460	2,030.61	-	-	-	2,030.61
107 TOTAL	841,728.08	-	-	-	841,728.08

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

PLANT RA-7

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31/95
	BALANCE 1/1/95	ADDITIONS	RETIREMENT	ADJUSTMENTS	
OTHER PRODUCTION		DELAWARE DIESEL			
109 3401	25,726.23	-	-	-	25,726.23
109 3420	6,949.66	-	-	-	6,949.66
109 3440	262,705.87	-	2,626.40	-	260,079.47
109 3450	23,084.75	7,794.06	-	-	30,878.81
109 3460	1,920.58	-	-	-	1,920.58
109 TOTAL	320,387.09	7,794.06	2,626.40	-	325,554.75
OTHER PRODUCTION		SCHUYLKILL DIESEL (D)			
113 3420	5,821.85	-	-	-	5,821.85
113 3440	252,121.49	-	-	-	252,121.49
113 3450	31,526.37	-	-	-	31,526.37
113 3460	1,906.85	-	-	-	1,906.85
113 TOTAL	291,376.56	-	-	-	291,376.56
OTHER PRODUCTION		DELAWARE G.T. (9,10,11,12)			
115 3401	74,933.72	-	-	-	74,933.72
115 3410	96,053.43	-	-	-	96,053.43
115 3420	433,232.24	-	-	-	433,232.24
115 3440	5,856,517.22	263.65	-	-	5,856,780.87
115 3450	1,500,577.96	-	-	-	1,500,577.96
115 TOTAL	7,961,314.57	263.65	-	-	7,961,578.22
OTHER PRODUCTION		SCHUYLKILL G.T. (10)			
116 3401	1,048.08	-	-	-	1,048.08
116 3410	109,162.36	-	-	-	109,162.36
116 3420	367,307.57	-	-	-	367,307.57
116 3440	1,638,020.74	-	-	-	1,638,020.74
116 3450	446,228.62	-	-	-	446,228.62
116 TOTAL	2,561,767.37	-	-	-	2,561,767.37
OTHER PRODUCTION		CHESTER G.T. (7,8,9)			
117 3401	6,036.22	-	-	-	6,036.22
117 3410	87,338.19	-	-	-	87,338.19
117 3420	492,995.77	-	-	-	492,995.77
117 3440	4,402,643.86	-	-	-	4,402,643.86
117 3450	1,121,773.93	-	-	-	1,121,773.93
117 TOTAL	6,110,787.97	-	-	-	6,110,787.97
OTHER PRODUCTION		KEYSTONE DIESEL (D)			
118 3420	8,879.67	-	-	-	8,879.67
118 3440	189,359.11	-	-	-	189,359.11
118 3450	18,873.17	-	-	-	18,873.17
118 TOTAL	217,111.95	-	-	-	217,111.95
OTHER PRODUCTION		FALLS G.T. (1,2,3)			
119 3410	137,708.19	-	-	-	137,708.19
119 3420	-11,748.89	-	-	-	-11,748.89
119 3440	4,447,030.06	-	-	-	4,447,030.06
119 3450	887,750.66	-	-	-	887,750.66
119 TOTAL	5,884,237.80	-	-	-	5,884,237.80

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
 1.1.95-12/31.95

PLANT RA-8

DES. ACCT.	PLANT IN SERVICE				BALANCE 12/31.95
	BALANCE 1.1.95	ADDITIONS	RETIREMENT	ADJUSTMENTS	
OTHER PRODUCTION					
MOSER G.T. (1,2,3)					
120 3401	1,272.20	-	-	-	1,272.20
120 3410	321,514.44	-	-	-	321,514.44
120 3420	322,454.72	-	-	-	322,454.72
120 3440	4,372,293.67	-	-	-	4,372,293.67
120 3450	1,056,317.54	-	-	-	1,056,317.54
120 TOTAL	6,073,852.57	-	-	-	6,073,852.57
OTHER PRODUCTION					
CONEMLAUGH DIESEL (D)					
121 3440	198,271.38	-	-	-	198,271.38
121 3450	5,693.03	-	-	-	5,693.03
121 TOTAL	203,964.41	-	-	-	203,964.41
OTHER PRODUCTION					
RICHMOND G.T. (81.91.92)					
123 3401	100,391.29	-	-	-	100,391.29
123 3410	98,889.22	441,125.14	-	7,037.99	547,052.35
123 3420	915,041.11	-	7,684.96	-	907,356.15
123 3440	16,096,131.45	-	7,471,934.08	-	8,624,197.37
123 3450	2,346,343.68	-	463,507.50	-	1,882,836.18
123 3460	208,166.96	8,199.66	-	-	216,366.62
123 TOTAL	19,764,963.71	449,324.80	7,943,126.54	7,037.99	12,278,199.96
OTHER PRODUCTION					
SALEM G.T. (3)					
126 3410	-	-	-	-	-
126 3420	432,311.78	(1,423.36)	-	-	430,888.42
126 3440	1,575,085.18	-	-	-	1,575,085.18
126 3450	458,518.97	-	-	-	458,518.97
126 3460	29,580.22	-	-	-	29,580.22
126 TOTAL	2,495,496.15	(1,423.36)	-	-	2,494,072.79
OTHER PRODUCTION					
CROYDON GT(11.12.21.22.31-2.41-2.129					
129 3401	404,194.53	-	-	-	404,194.53
129 3410	3,528,305.89	-	-	-	3,528,305.89
129 3420	19,025,733.33	-	-	-	19,025,733.33
129 3440	46,488,230.13	-	-	-	46,488,230.13
129 3450	3,699,348.26	-	-	-	3,699,348.26
129 3460	2,191,403.60	-	-	-	2,191,403.60
129 TOTAL	75,337,215.74	-	-	-	75,337,215.74
OTHER PRODUCTION					
PORTABLE IN STATIONS					
364 3440	3,045,007.30	-	-	-	3,045,007.30
364 TOTAL	3,045,007.30	-	-	-	3,045,007.30
OTHER PRODUCTION					
TOTAL OF ALL STATIONS					
FUN. 3401	841,219.24	-	-	-	841,219.24
FUN. 3410	4,666,379.58	446,104.09	-	7,037.99	5,119,521.66
FUN. 3420	23,933,192.38	(1,423.36)	7,684.96	-	23,924,084.06
FUN. 3440	102,037,174.34	263.65	7,474,560.48	-	94,562,877.51
FUN. 3450	13,388,973.88	7,794.06	463,507.50	-	12,933,260.44
FUN. 3460	2,435,008.82	8,199.66	-	-	2,443,208.48
FUN.TOTAL	147,301,948.24	460,938.10	7,945,752.94	7,037.99	139,824,171.39

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

PLANT RA-9

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31/95
	BALANCE 1/1/95	ADDITIONS	RETIREMENT	ADJUSTMENTS	
TRANSMISSION PLANT					
601 3501	33,963,900.57	71,665.52	152,844.88	1,361,735.74	35,244,456.95
601 3502	20,164,635.97	(3,479,029.67)	-	46,015.86	16,731,622.16
601 3520	20,308,434.52	651,334.45	15,120.00	68,547.57	21,013,196.54
601 3530	282,537,024.83	3,117,868.98	(42,126.16)	32,851,188.40	318,548,208.37
601 3540	220,666,562.98	3,099,890.97	(84,802.47)	3,386,776.41	227,238,032.83
601 3550	865,240.63	1,880,144.71	-	400,315.55	3,145,700.89
601 3560	111,383,112.96	1,982,062.66	(32,496.33)	2,191,818.77	115,589,490.72
601 3570	7,382,039.78	-	-	-	7,382,039.78
601 3580	47,993,243.97	7,281,201.52	116,035.12	-	55,158,410.37
601 3590	1,730,102.40	-	-	324,509.71	2,054,612.11
601 TOTAL	746,994,298.61	14,605,139.14	124,575.04	-40,630,908.01	802,105,770.72
DISTRIBUTION PLANT					
601 3601	12,686,187.57	(353,666.94)	2,109.96	(2,109.96)	12,328,300.71
601 3602	19,062,052.69	341,677.11	-	-	19,403,729.80
601 3610	45,747,028.05	1,865,535.53	13,433.19	-	47,599,130.39
601 3620	518,562,381.87	4,098,253.93	542,649.32	(32,851,188.40)	489,266,798.08
601 3640	244,936,413.13	5,970,061.34	626,758.51	(400,315.55)	249,879,400.41
601 3650	365,335,975.60	19,798,719.90	887,066.51	(283,828.17)	383,965,800.82
601 3660	198,846,428.16	(191,224.41)	132,906.50	-	198,522,297.25
601 3670	419,268,621.32	5,997,567.15	803,811.24	-	424,462,377.23
601 3680	265,806,687.87	13,483,860.93	175,023.59	(7,037.99)	279,108,487.22
601 3691	52,286,269.13	2,812,354.53	40,723.63	53,016.17	55,110,916.20
601 3692	165,423,790.77	7,883,764.11	93,396.61	-	173,214,158.27
601 3700	172,127,043.97	6,662,256.71	1,375,496.91	-	177,413,803.77
601 3702	112,822.06	(653.56)	-	-	112,168.50
601 3710	581,669.04	(232,154.35)	(700.00)	-	350,214.69
601 3730	12,831,568.90	1,433,728.64	813,354.68	-	13,451,942.86
601 3731	761.91	937.07	(1,450.00)	-	3,148.98
601 3732	1,125,668.51	78,045.73	283,430.78	-	920,283.46
601 3733	3,143,159.99	101,827.01	6,774.29	-	3,238,212.71
601 TOTAL	2,497,884,530.54	69,750,890.43	5,794,785.72	(33,491,463.90)	2,528,349,171.35
GENERAL PLANT					
601 3891	2,060,135.53	49,792.61	-	-	2,109,928.14
601 3900	35,092,524.73	393,026.11	28,619.89	-	35,456,930.95
601 3911	3,547,626.21	95,551.21	30.96	-	3,643,146.46
601 3912	4,809,165.98	14,322.33	-	-	4,823,488.31
601 3913	6,108,192.29	1,138,904.30	137.36	-	7,246,959.23
601 3920	-	129,812.60	-	-	129,812.60
601 3930	67,400.57	-	3,156.62	-	64,243.95
601 3940	8,206,420.95	138,072.47	29,295.93	-	8,315,197.49
601 3951	16,954,196.88	616,211.37	87,934.58	-	17,482,473.67
601 3952	1,130,998.52	-	1,421.80	-	1,129,576.72
601 3953	552,012.55	-	182.38	-	551,830.17
601 3970	8,748,281.86	(68,488.00)	-	-	8,679,793.86
601 3980	1,514,426.45	-	306.40	-	1,514,120.05
601 3990	(8,502.44)	-	-	8,502.44	-
601 3991	(364,603,201.50)	-	(173,700.32)	-	(364,429,501.18)
601 TOTAL	(275,820,321.42)	2,507,205.00	(22,614.40)	8,502.44	(273,281,999.58)

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

PLANT RA-10

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31-95
	BALANCE 1/1-95	ADDITIONS	RETIREMENT	ADJUSTMENTS	
GENERAL PLANT					
601 3992	(163,095,365.27)	-	(105,159.76)	-	(162,990,205.51)
601 TOTAL	(163,095,365.27)	-	(105,159.76)	-	(162,990,205.51)
ELECTRIC	13,039,111,979.95	279,889,863.90	18,301,925.35	7,154,984.54	13,307,854,903.14

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

PLANT RA-11

DES ACCT.	PLANT IN SERVICE				BALANCE 12/31/95
	BALANCE 1/1/95	ADDITIONS	RETIREMENT	ADJUSTMENTS	
INTANGIBLE PLANT					
601 13020	50,032.75	-	-	-	50,032.75
601 TOTAL	50,032.75	-	-	-	50,032.75
PRODUCTION PLANT					
601 13050	872,396.60	-	-	-	872,396.60
601 13110	13,381,806.71	2,680.00	-	-	13,384,486.71
601 TOTAL	14,254,203.31	2,680.00	-	-	14,256,883.31
STORAGE PLANT					
601 13601	15,947.78	-	-	-	15,947.78
601 13610	4,181,987.76	17,184.97	2,100.36	-	4,197,072.37
601 13620	6,245,138.09	22,867.02	-	-	6,268,005.11
601 13630	415,540.54	-	-	-	415,540.54
601 13631	2,157,826.43	23,504.26	-	-	2,181,330.69
601 13632	656,274.41	32,073.87	-	-	688,348.28
601 13633	133,136.74	-	-	-	133,136.74
601 13635	4,430,041.94	114,327.08	10,044.26	-	4,534,324.76
601 TOTAL	18,235,893.69	209,957.20	12,144.62	-	18,433,706.27
DISTRIBUTION PLANT					
601 13741	390,330.84	-	-	-	390,330.84
601 13742	1,053,127.93	92,963.13	-	-	1,146,091.06
601 13750	5,288,374.29	2,074,224.37	-	-	7,362,598.66
601 13760	3,729,987.51	-	-	-	3,729,987.51
601 13761	261,112,993.81	25,416,082.38	(6,204,688.32)	206.27	292,733,970.78
601 13762	22,190,962.68	21,518.56	122,305.69	-	22,090,175.55
601 13763	141,754,962.06	16,332,646.12	86,095.72	3,296.48	158,004,808.94
601 13770	24,691.96	-	-	-	24,691.96
601 13780	10,365,964.90	310,174.95	3,372.97	-	10,672,766.88
601 13790	13,218,316.59	(5,955,542.75)	-	-	7,262,773.84
601 13791	1,823,016.75	-	-	-	1,823,016.75
601 13800	58,778.13	(1,218.85)	-	-	57,559.28
601 13801	46,937,004.41	(10,251,139.43)	73,002.92	(206.27)	36,612,655.79
601 13802	263,256,604.52	16,402,801.61	17,352.67	(3,296.48)	279,638,756.98
601 13810	25,782,179.36	1,761,013.83	-	-	27,543,193.19
601 13820	60,118,947.85	4,987,313.45	1,292.78	-	65,104,968.52
601 13840	848.02	-	-	-	848.02
601 13870	1,396,275.28	-	-	-	1,396,275.28
601 TOTAL	858,503,366.89	51,190,837.37	(5,901,265.57)	-	915,595,469.83
GENERAL PLANT					
601 13900	3,314,236.93	107,631.81	-	-	3,421,868.74
601 13940	297,915.43	27,181.10	-	-	325,096.53
601 13950	1,184,872.64	837,896.24	825.94	-	2,021,942.94
601 13980	42,319.59	-	3,077.69	-	39,241.90
601 13990	60,592.02	(26,796.52)	-	-	33,795.50
601 TOTAL	4,899,936.61	945,912.63	3,903.63	-	5,841,945.61
GAS	895,943,433.25	52,349,387.20	(5,885,217.32)	-	954,178,037.77

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

PLANT RA-12

DES ACCT.	PLANT IN SERVICE				
	BALANCE	ADDITIONS	RETIREMENT	ADJUSTMENTS	BALANCE
	1/1/95				12/31/95
GENERAL PLANT					
601 43010	677,135.89	-	-	-	677,135.89
601 43030	34,216,078.11	5,660,391.69	-	-	39,876,469.80
601 43890	6,667.23	-	-	-	6,667.23
601 43891	4,328,809.91	4,245,446.10	-	(151,559.96)	8,422,696.05
601 43892	5,473.48	-	-	-	5,473.48
601 43900	129,114,181.07	31,595,580.56	131,172.24	(910,487.66)	159,668,101.73
601 43911	4,098,963.17	163,856.97	18,709.10	-	4,244,120.04
601 43912	17,651,822.92	2,234,774.28	88,850.36	-	19,797,746.84
601 43913	110,462.64	-	-	-	110,462.64
601 43930	1,990,471.14	(57,618.97)	21,840.95	-	1,911,011.22
601 43941	524,882.03	25,009.93	7,648.14	-	542,243.82
601 43942	6,463,150.92	109,826.22	105,513.79	-	6,467,463.35
601 43962	937.91	-	-	-	937.91
601 43970	4,864,858.13	3,087,280.67	-	-	7,952,138.80
601 43981	1,799,744.65	21,021.94	27,384.01	-	1,793,382.58
601 43982	23,267.77	-	-	-	23,267.77
601 43991	7,090,000.00	8,702,608.78	-	-	15,792,608.78
601 TOTAL	212,966,906.97	55,788,178.17	401,109.59	(1,062,047.62)	267,291,927.93
COMMON	212,966,906.97	55,788,178.17	401,109.59	(1,062,047.62)	267,291,927.93
TRANSPORTATION					
601 53920	15,727,404.62	10,106,359.71	-	20,034.03	25,853,798.36
601 53943	5,722,817.16	692,342.84	13,880.70	-	6,401,279.30
601 53961	55,285.66	-	-	-	55,285.66
601 TOTAL	21,505,507.44	10,798,702.55	13,880.70	20,034.03	32,310,363.32
TRANSPORT	21,505,507.44	10,798,702.55	13,880.70	20,034.03	32,310,363.32

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

RB-1

DES ACCT.	ACCUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364	
	PLANT BALANCE 1/1/95	RESERVE 1/1/95	NET PLANT	R/L RATE	NET PLANT ACCUAL	5 YR NET SALV. ALLOCATED	1/1/95 ACCUAL	AVG LIFE EST.	TERMI YEAR
INTANGIBLE PLANT	PEACH BOTTOM 2 + 3								
66 3031	1,309,779.83	-	-	0	0	-	-		
66 TOTAL	1,309,779.83	-	-	0	0	-	-		
INTANGIBLE PLANT	PEACH BOTTOM CF								
68 3030	8,929,534.64	-	-	0	0	-	-		
68 TOTAL	8,929,534.64	-	-	0	0	-	-		
INTANGIBLE PLANT	LIMERICK 100% COM								
99 3030	17,939,001.09	-	-	0	0	-	-		
99 TOTAL	17,939,001.09	-	-	0	0	-	-		
INTANGIBLE PLANT	601								
601 3020	162,934.12	-	-	0	-	-	-	0	
601 TOTAL	162,934.12	-	-	0	-	-	-	0	
INTANGIBLE PLANT	TOTAL OF ALL STATIONS								
FUN. 3020	162,934.12	-	-	0	-	-	-	-	
FUN. 3030	26,868,535.73	-	-	0	-	-	-	-	
FUN. 3031	1,309,779.83	-	-	0	-	-	-	-	
FUN. TOTAL	28,341,249.68	-	-	0	-	-	-	-	
STEAM PRODUCTION	SCHUYKILL (1,3)								
1 3101	295,740.65	-	-	0	-	-	-	-	
1 3110	7,000,332.35	7,344,944.32	(344,611.97)	100	(344,611.97)	-	(344,611.97)	82SA	1992
1 3120	20,226,864.27	19,475,009.80	751,854.47	100	751,854.47	-	751,854.47	50RB	1992
1 3140	8,657,353.60	8,657,353.60	-	100	-	-	-	74LB	1992
1 3150	5,983,540.33	5,699,364.46	284,175.87	100	284,175.87	-	284,175.87	73L0	1992
1 3160	686,405.84	658,820.31	27,585.53	100	27,585.53	-	27,585.53	54RB	1992
1 TOTAL	42,850,237.04	41,835,492.49	719,003.90	100	719,003.90	-	719,003.90		
STEAM PRODUCTION	EDDYSTONE 1 + 2								
6 3101	2,408,255.54	-	-	0	-	-	-	-	
6 3102	5,126.40	-	-	0	-	-	-	-	
6 3110	72,567,352.71	44,270,527.92	28,296,824.79	6.695	1,894,472.42	-	1,894,472.42	82SA	2010
6 3120	261,938,293.65	132,752,185.11	129,186,108.54	6.955	8,984,893.85	-	8,984,893.85	50RB	2010
6 3140	71,751,424.38	34,124,153.43	37,627,270.95	6.76	2,543,603.52	-	2,543,603.52	74LB	2010
6 3150	26,192,205.21	18,223,051.81	7,969,153.40	6.94	553,059.25	-	553,059.25	73L0	2010
6 3160	4,801,660.71	2,859,336.93	1,942,323.78	6.948	134,952.66	-	134,952.66	54RB	2010
6 TOTAL	439,664,318.60	232,229,255.20	205,021,681.46	6.883	14,110,981.70	-	14,110,981.70		
STEAM PRODUCTION	DELAWARE (7.8)								
9 3101	1,353,562.84	-	-	0	-	0	-	-	
9 3110	16,312,070.33	16,333,129.11	(23,058.78)	100	(23,058.78)	-	(23,058.78)	82SA	1990
9 3120	27,681,890.48	25,857,682.85	1,824,207.63	100	1,824,207.63	0	1,824,207.63	50RB	1990
9 3140	11,673,660.39	11,618,195.22	55,465.17	100	55,465.17	0	55,465.17	74LB	1990
9 3150	10,256,073.16	10,251,302.07	4,771.09	100	4,771.09	0	4,771.09	73L0	1990
9 3160	2,265,382.90	2,055,998.75	209,384.15	100	209,384.15	0	209,384.15	54RB	1990
9 TOTAL	69,542,640.10	66,118,308.00	2,070,769.26	100	2,070,769.26	0	2,070,769.26		

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

RB-2

DES ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364	
	PLANT BALANCE 1/1/95	RESERVE 1/1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5 YR NET SALV. ALLOCATED	1/1/95 ACCRUAL	AVG LIFE EST.	TERM YEAR
	RICHMOND (9)								
10 3120	-	256,994.76	(256,994.76)	100	(256,994.76)	0	(256,994.76)	50RB	1985
10 TOTAL	-	256,994.76	(256,994.76)	100	(256,994.76)	0	(256,994.76)		
	CONEMAUGH (1,2)								
15 3101	494,481.77	-	-	0	-	0	-		
15 3110	16,948,104.50	7,412,597.92	9,535,506.58	8.84	842,938.78	0	842,938.78	82SA	2006
15 3120	102,632,016.51	25,380,077.82	77,251,938.69	9.007	6,958,082.12	0	6,958,082.12	50RB	2006
15 3140	21,932,790.86	11,431,017.31	10,501,773.55	8.921	936,863.22	0	936,863.22	74LB	2006
15 3150	4,268,037.08	2,713,649.91	1,554,387.17	9.183	142,739.37	0	142,739.37	73LO	2006
15 3160	999,710.72	776,925.36	222,785.36	9.044	20,148.71	0	20,148.71	54RB	2006
15 TOTAL	147,275,141.44	47,714,268.32	99,066,391.35	8.985	8,900,772.20	0	8,900,772.20		
	KEYSTONE (1,2)								
17 3101	905,308.86	-	-	0	-	0	-		
17 3110	13,727,716.05	7,772,835.33	5,954,880.72	11.924	710,059.98	0	710,059.98	82SA	2003
17 3120	47,958,911.44	27,226,461.31	20,732,450.13	12.189	2,527,078.35	0	2,527,078.35	50RB	2003
17 3140	19,719,767.68	9,881,099.01	9,838,668.67	11.966	1,177,295.09	0	1,177,295.09	74LB	2003
17 3150	3,634,387.69	2,513,915.71	1,120,471.98	12.233	137,067.34	0	137,067.34	73LO	2003
17 3160	682,227.61	91,642.27	590,585.34	12.041	71,112.38	0	71,112.38	54RB	2003
17 TOTAL	86,628,319.33	47,485,953.63	38,237,056.84	12.089	4,622,613.14	0	4,622,613.14		
	EDDYSTONE 3								
71 3120	50,146,005.73	28,514,095.09	21,631,910.64	7.402	1,601,194.03	0	1,601,194.03	50RB	2009
71 3140	20,129,023.23	9,861,767.71	10,267,255.52	7.138	732,876.70	0	732,876.70	74LB	2009
71 3150	2,198,629.70	1,290,261.69	908,368.01	7.393	67,155.65	0	67,155.65	73LO	2009
71 TOTAL	72,473,658.66	39,666,124.49	32,807,534.17	7.319	2,401,226.38	0	2,401,226.38		
	EDDYSTONE 4								
72 3120	52,072,756.30	27,488,507.75	24,584,248.55	6.541	1,608,055.70	0	1,608,055.70	50RB	2011
72 3140	22,268,210.03	9,655,926.29	12,612,283.74	6.292	793,564.89	0	793,564.89	74LB	2011
72 3150	2,233,491.48	1,754,903.96	478,587.52	6.539	31,294.84	0	31,294.84	73LO	2011
72 TOTAL	76,574,457.81	38,899,338.00	37,675,119.81	6.458	2,432,915.43	0	2,432,915.43		
	EDDYSTONE CF								
73 3110	53,012,344.02	27,885,643.31	25,126,700.71	6.281	1,578,208.07	0	1,578,208.07	82SA	2011
73 3120	51,675,295.27	22,944,624.98	28,730,670.29	6.508	1,869,792.02	0	1,869,792.02	50RB	2011
73 3140	10,300,664.15	5,638,511.53	4,862,152.62	6.347	308,600.83	0	308,600.83	74LB	2011
73 3150	22,493,546.77	12,072,420.60	10,421,126.17	6.543	681,854.29	0	681,854.29	73LO	2011
73 3160	5,574,968.48	1,734,307.25	3,840,661.23	6.387	245,303.03	0	245,303.03	54RB	2011
73 TOTAL	143,256,818.69	70,275,507.67	72,981,311.02	6.418	4,683,758.24	0	4,683,758.24		
	CROMBY 1 - COAL UNIT								
81 3110	18,372,831.59	12,968,110.88	5,404,720.71	10.694	577,980.83	0	577,980.83	82SA	2004
81 3120	65,626,816.10	46,730,356.84	18,896,459.26	11.025	2,083,334.63	0	2,083,334.63	50RB	2004
81 3140	7,730,692.42	6,561,391.16	1,169,301.26	11.061	129,336.41	0	129,336.41	74LB	2004
81 3150	7,491,047.27	5,555,476.50	1,935,570.77	10.972	212,370.82	0	212,370.82	73LO	2004
81 3160	781,703.69	533,185.45	248,518.24	10.949	27,210.26	0	27,210.26	54RB	2004
81 TOTAL	100,003,091.07	72,348,520.83	27,654,570.24	10.957	3,030,232.95	0	3,030,232.95		

PECO ENERGY COMPANY
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RB-3

DES. ACCT.	ACCUAL - NET PLANT, 5-YEAR NET SALVAGE						RID891364	TERM YEAR
	PLANT BALANCE 1/1/95	RESERVE 1/1/95	NET PLANT	R/L RATE	NET PLANT ACCUAL	5 YR NET SALV. ALLOCATED	1/1/95 ACCUAL	
STEAM PRODUCTION CROMBY 2 - OIL UNIT								
82 3110	75,537.51	75,537.51	-	100	-	0	-	82SA 1990
82 3120	34,949,771.70	19,261,729.38	15,688,042.32	100	15,688,042.32	0	15,688,042.32	50RB 1991
82 3140	12,655,276.03	10,698,000.60	1,957,275.43	100	1,957,275.43	0	1,957,275.43	74LB 1990
82 3150	2,252,107.75	2,223,090.31	29,017.44	100	29,017.44	0	29,017.44	73LO 1990
82 3160	561,241.15	420,002.30	141,238.85	100	141,238.85	0	141,238.85	54RB 1990
82 TOTAL	50,493,934.14	32,678,360.10	17,815,574.04	100	17,815,574.04	0	17,815,574.04	
STEAM PRODUCTION CROMBY CF								
83 3101	55,349.54	-	-	0	-	0	-	
83 3110	18,754,369.98	16,862,292.04	1,892,077.94	10.811	204,552.55	0	204,552.55	82SA 2004
83 3120	5,700,147.40	3,187,249.23	2,512,898.17	10.938	274,860.80	0	274,860.80	50RB 2004
83 3140	1,170,182.75	787,795.62	382,387.13	10.899	41,676.37	0	41,676.37	74LB 2004
83 3150	2,635,996.95	1,627,306.72	1,008,690.23	10.978	110,734.01	0	110,734.01	73LO 2004
83 3160	2,048,034.62	1,122,450.66	925,583.96	11.004	101,851.26	0	101,851.26	54RB 2004
83 TOTAL	30,364,081.24	23,587,094.27	6,721,637.43	10.915	733,674.99	0	733,674.99	
STEAM PRODUCTION ALLIED CHEMICAL								
305 3110	129,720.15	63,040.27	66,679.88	6.61	4,407.54	0	4,407.54	82SA 2010
305 3150	220,874.85	127,560.12	93,314.73	6.873	6,413.52	0	6,413.52	73LO 2010
305 TOTAL	350,595.00	190,600.39	159,994.61	6.763	10,821.06	0	10,821.06	
STEAM PRODUCTION ESSEX CHEMICAL								
306 3110	1,354,205.47	516,093.94	838,111.53	6.592	55,248.31	0	55,248.31	82SA 2010
306 3150	795,327.04	646,851.31	148,475.73	6.851	10,172.07	0	10,172.07	73LO 2010
306 TOTAL	2,149,532.51	1,162,945.25	986,587.26	6.631	65,420.38	0	65,420.38	
STEAM PRODUCTION TOOLS + WORK EQUIPMENT								
372 3120	855,015.01	706,779.67	148,235.34	13.95	20,678.83	0	20,678.83	21LB 0
372 TOTAL	855,015.01	706,779.67	148,235.34	13.95	20,678.83	0	20,678.83	
STEAM PRODUCTION SAMAC								
503 3150	6,880,221.20	6,857,131.91	23,089.29	100	23,089.29	0	23,089.29	38SB 1992
503 TOTAL	6,880,221.20	6,857,131.91	23,089.29	100	23,089.29	0	23,089.29	
STEAM PRODUCTION TOTAL OF ALL STATIONS								
FUN. 3101	5,512,699.20	-	-	0	-	0	-	
FUN. 3102	5,126.40	-	-	0	-	0	-	
FUN. 3110	218,254,584.66	141,506,752.55	76,747,832.11	7.167	5,500,197.73	0	5,500,197.73	
FUN. 3120	721,463,783.86	379,781,754.59	341,682,029.27	12.858	43,935,079.99	0	43,935,079.99	
FUN. 3140	208,189,045.52	118,915,211.48	89,273,834.04	9.719	8,676,557.63	0	8,676,557.63	
FUN. 3150	97,535,486.48	71,556,287.08	25,979,199.40	8.83	2,293,914.85	0	2,293,914.85	
FUN. 3160	18,401,335.72	10,252,669.28	8,148,666.44	12.012	978,786.83	0	978,786.83	
FUN. TOTAL	1,269,362,061.84	722,012,674.98	541,831,561.26	11.329	61,384,537.03	0	61,384,537.03	
NUCLEAR PRODUCTION MERRILL CREEK								
2 3201	104,502.44	-	-	0	-	0	-	
2 3210	909,886.93	85,113.12	824,773.81	2.853	23,530.80	0	23,530.80	80S2 2030
2 3250	-	-	-	100	-	0	-	88R3 2030
2 TOTAL	1,014,389.37	85,113.12	824,773.81	2.853	23,530.80	0	23,530.80	

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RB-4

DES ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE					NET PLANT ACCRUAL	5 YR NET SALV. ALLOCATED	1/1.95 ACCRUAL	RID891364	
	PLANT BALANCE 1/1.95	RESERVE 1.1.95	NET PLANT	R/L RATE	AVG LIFE EST.				TERM YEAR	
NUCLEAR PRODUCTION BRADSHAW RESERVOIR										
4 3201	1,677,520.87	-	-	0	-	0	-	-		
4 3202	679,183.10	-	-	0	-	0	-	-		
4 3210	91,504,319.23	6,291,176.04	85,213,143.19	2.94	2,505,266.41	0	2,505,266.41	80S2		2029
4 TOTAL	93,861,023.20	6,291,176.04	85,213,143.19	2.94	2,505,266.41	0	2,505,266.41			
NUCLEAR PRODUCTION SALEM 1										
61 3210	58,587,797.20	22,666,008.24	35,921,788.96	4.711	1,692,275.48	0	1,692,275.48	80S2		2016
61 3220	186,582,480.20	72,332,782.21	114,251,697.99	5.372	6,137,601.22	0	6,137,601.22	41SB		2016
61 3230	53,822,778.46	17,196,131.60	36,626,646.86	4.806	1,760,276.65	0	1,760,276.65	72L2		2016
61 3240	70,431,983.71	24,033,519.68	46,398,464.03	4.704	2,182,583.75	0	2,182,583.75	98SB		2016
61 3250	7,762,785.92	3,787,046.83	3,975,739.09	4.71	187,257.31	0	187,257.31	88R3		2016
61 TOTAL	377,187,825.49	140,013,488.56	237,174,336.93	5.043	11,959,994.41	0	11,959,994.41			
NUCLEAR PRODUCTION SALEM 2										
62 3210	68,655,912.55	20,417,193.37	48,238,719.18	3.972	1,916,041.93	0	1,916,041.93	80S2		2020
62 3220	219,981,810.46	72,432,582.40	147,549,228.06	4.614	6,807,921.38	0	6,807,921.38	41SB		2020
62 3230	52,258,581.85	(141,306.41)	52,399,888.26	4.069	2,132,151.45	0	2,132,151.45	72L2		2020
62 3240	86,154,994.81	24,824,739.37	61,330,255.44	3.972	2,436,037.75	0	2,436,037.75	98SB		2020
62 3250	6,068,947.28	2,505,809.52	3,563,137.76	3.975	141,634.73	0	141,634.73	88R3		2020
62 TOTAL	433,120,246.95	120,039,018.25	313,081,228.70	4.291	13,433,787.24	0	13,433,787.24			
NUCLEAR PRODUCTION SALEM CF										
63 3201	43,406.56	-	-	0	-	0	-			
63 3210	130,104,171.95	48,180,437.77	81,923,734.18	3.987	3,266,299.28	0	3,266,299.28	80S2		2020
63 3220	55,854,104.79	21,057,387.89	34,796,716.90	4.75	1,652,844.05	0	1,652,844.05	41SB		2020
63 3230	46,527,938.41	17,113,479.92	29,414,458.49	4.119	1,211,581.55	0	1,211,581.55	72L2		2020
63 3240	90,945,996.80	14,863,431.99	76,082,564.81	3.953	3,007,543.79	0	3,007,543.79	98SB		2020
63 3250	27,282,149.73	5,927,790.37	21,354,359.36	3.962	846,059.72	0	846,059.72	88R3		2020
63 TOTAL	350,757,768.24	107,142,527.94	243,571,833.74	4.099	9,984,328.39	0	9,984,328.39			
NUCLEAR PRODUCTION PEACH BOTTOM 2 + 3										
66 3201	253,537.81	-	-	0	-	0	-			
66 3202	68,366.28	-	-	0	-	0	-			
66 3210	141,766,939.52	65,080,919.06	76,686,020.46	5.208	3,993,807.95	0	3,993,807.95	80S2		2014
66 3220	377,904,561.48	135,352,195.33	242,552,366.15	5.768	13,990,420.48	0	13,990,420.48	41SB		2014
66 3230	110,402,001.63	37,318,231.36	73,083,770.27	5.269	3,850,783.86	0	3,850,783.86	72L2		2014
66 3240	53,812,570.40	22,951,551.13	30,861,019.27	5.2	1,604,773.00	0	1,604,773.00	98SB		2014
66 3250	36,373,937.59	10,907,141.71	25,466,795.88	5.182	1,319,689.36	0	1,319,689.36	88R3		2014
66 TOTAL	720,581,914.71	271,610,038.59	448,649,972.03	5.519	24,759,474.65	0	24,759,474.65			
NUCLEAR PRODUCTION LIMERICK #1										
91 3210	477,464,115.14	107,990,318.83	369,473,796.31	3.376	12,473,435.36	0	12,473,435.36	80S2		2024
91 3220	1,489,052,296.72	317,905,423.27	1,171,146,873.45	3.939	46,131,475.35	0	46,131,475.35	41SB		2024
91 3230	253,797,779.23	61,460,729.82	192,337,049.41	3.47	6,674,095.61	0	6,674,095.61	72L2		2024
91 3240	302,382,198.35	68,616,618.96	233,765,579.39	3.379	7,898,938.93	0	7,898,938.93	98SB		2024
91 3250	111,005,649.48	25,565,880.89	85,439,768.59	3.378	2,886,155.38	0	2,886,155.38	88R3		2024
91 TOTAL	2,633,702,038.92	581,538,971.77	2,052,163,067.15	3.707	76,064,100.63	0	76,064,100.63			

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RB-5

DES ACCT.	ACCUAL - NET PLANT, 5-YEAR NET SALVAGE					RID891364		TERM YEAR
	PLANT BALANCE 1/1/95	RESERVE 1/1/95	NET PLANT	R/L RATE	NET PLANT ACCUAL	5 YR NET SALV. ALLOCATED	1/1/95 ACCUAL	
NUCLEAR PRODUCTION LIMERICK #2								
92 3210	434,617,962.49	49,899,902.63	384,718,059.86	2.932	11,279,933.52	0	11,279,933.52	80S2 2029
92 3220	1,686,045,609.67	229,333,257.94	1,456,712,351.73	3.377	49,193,176.12	0	49,193,176.12	41SB 2029
92 3230	303,169,506.41	51,779,670.33	251,389,836.08	3.008	7,561,806.27	0	7,561,806.27	72L2 2029
92 3240	307,422,509.68	37,503,747.21	269,918,762.47	2.935	7,922,115.68	0	7,922,115.68	98SB 2029
92 3250	89,078,061.01	13,304,580.40	75,773,480.61	2.936	2,224,709.39	0	2,224,709.39	88R3 2029
92 TOTAL	2,820,333,649.26	381,821,158.51	2,438,512,490.75	3.206	78,181,740.98	0	78,181,740.98	
NUCLEAR PRODUCTION LIMERICK 100% COM								
99 3201	7,894,356.64	-	-	0	-	0	-	
99 3202	9,147.60	-	-	0	-	0	-	
99 3210	527,165,786.06	96,767,347.14	430,398,438.92	2.913	12,537,506.53	0	12,537,506.53	80S2 2029
99 3220	383,342,936.39	82,277,136.09	301,065,800.30	3.597	10,829,336.84	0	10,829,336.84	41SB 2029
99 3230	37,267,411.27	8,558,189.15	28,709,222.12	3.024	868,166.88	0	868,166.88	72L2 2029
99 3240	183,270,567.14	38,118,239.02	145,152,328.12	2.911	4,225,384.27	0	4,225,384.27	98SB 2029
99 3250	108,008,829.78	20,031,131.07	87,977,698.71	2.907	2,557,511.70	0	2,557,511.70	88R3 2029
99 TOTAL	1,246,939,034.88	245,752,042.47	993,303,488.17	3.123	31,017,906.22	0	31,017,906.22	
NUCLEAR PRODUCTION CHESTERBROOK								
301 3210	3,545,612.65	184,062.35	3,361,550.30	1.324	44,506.93	0	44,506.93	80S2 0
301 3250	3,684,459.03	176,979.51	3,507,479.52	1.143	40,090.49	0	40,090.49	88R3 0
301 TOTAL	7,230,071.68	361,041.86	6,869,029.82	1.232	84,597.42	0	84,597.42	
NUCLEAR PRODUCTION NUCLEAR EOF/NC								
307 3210	1,859,412.01	171,747.82	1,687,664.19	2.928	49,414.81	0	49,414.81	80S2 2029
307 3250	440,947.24	30,136.63	410,810.61	2.934	12,053.18	0	12,053.18	88R3 2029
307 TOTAL	2,300,359.25	201,884.45	2,098,474.80	2.929	61,467.99	0	61,467.99	
NUCLEAR PRODUCTION NE COAL STORAGE								
320 3250	520,297.25	4,787.61	515,509.64	1.165	6,005.69	0	6,005.69	88R3 0
320 TOTAL	520,297.25	4,787.61	515,509.64	1.165	6,005.69	0	6,005.69	
NUCLEAR PRODUCTION OREGON SHOPS - NUCLEAR TOOLS								
331 3250	540,198.50	21,144.66	519,053.84	1.189	6,171.55	0	6,171.55	88R3 0
331 TOTAL	540,198.50	21,144.66	519,053.84	1.189	6,171.55	0	6,171.55	
NUCLEAR PRODUCTION PEACH BOTTOM TRAINING CENTER								
363 3210	470,963.19	52,499.87	418,463.32	5.25	21,969.32	0	21,969.32	80S2 2014
363 3250	8,104.45	1,239.36	6,865.09	5.156	353.96	0	353.96	88R3 2014
363 TOTAL	479,067.64	53,739.23	425,328.41	5.248	22,323.28	0	22,323.28	
NUCLEAR PRODUCTION NUCLEAR INFORMATION CENTER								
365 3201	278,944.69	-	-	0	-	0	-	
365 3210	572,042.01	75,277.74	496,764.27	2.971	14,758.87	0	14,758.87	80S2 2029
365 3250	569,968.34	52,789.59	517,178.75	2.942	15,215.40	0	15,215.40	88R3 2029
365 TOTAL	1,420,955.04	128,067.33	1,013,943.02	2.956	29,974.27	0	29,974.27	
NUCLEAR PRODUCTION NUCLEAR TRAINING CENTER								
385 3201	400,911.51	-	-	0	-	0	-	
385 3210	4,824,397.44	668,451.27	4,155,946.17	3.027	125,800.49	0	125,800.49	80S2 2028
385 3250	981,830.54	119,768.50	862,062.04	3.019	26,025.65	0	26,025.65	88R3 2028
385 TOTAL	6,207,139.49	788,219.77	5,018,008.21	3.026	151,826.14	0	151,826.14	

PECO ENERGY COMPANY
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RD-6

DES ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE					NET PLANT ACCRUAL	5 YR NET SALV. ALLOCATED	1/1/95 ACCRUAL	RID891364	
	PLANT BALANCE 1/1/95	RESERVE 1/1/95	NET PLANT	R/L RATE	TOTAL OF ALL STATION				AVG LIFE EST.	TERM YEAR
NUCLEAR PRODUCTION										
FUN. 3201	10,653,189.52	-	-	0	-	0	-	-	-	-
FUN. 3202	756,696.98	-	-	0	-	0	-	-	-	-
FUN. 3210	1,942,049,318.37	418,530,455.25	1,523,518,863.12	3.278	49,944,547.68	0	49,944,547.68	-	-	-
FUN. 3220	4,398,763,799.71	930,688,765.13	3,468,075,034.58	3.885	134,742,775.44	0	134,742,775.44	-	-	-
FUN. 3230	857,245,997.26	193,285,125.77	663,960,871.49	3.624	24,058,862.27	0	24,058,862.27	-	-	-
FUN. 3240	1,094,420,820.89	230,911,847.36	863,508,973.53	3.391	29,277,377.17	0	29,277,377.17	-	-	-
FUN. 3250	392,326,166.14	82,436,226.65	309,889,939.49	3.314	10,268,933.51	0	10,268,933.51	-	-	-
FUN. TOTAL	8,696,215,979.87	1,855,852,420.16	6,828,953,682.21	3.636	248,292,496.07	0	248,292,496.07	-	-	-
HYDRAULIC PRODUCTION										
MUDDY RUN (1,2,3,4,5,6,7,8)										
19 3301	812,413.61	-	-	0	-	0	-	-	-	-
19 3302	9,364.51	-	-	0	-	0	-	-	-	-
19 3304	599,044.51	-	-	0	-	0	-	-	-	-
19 3311	12,400,820.27	5,234,022.46	7,166,797.81	5.456	391,020.49	0	391,020.49	57R4		2014
19 3312	128,175.89	53,212.40	74,963.49	5.466	4,097.50	0	4,097.50	57R4		2014
19 3313	4,867,275.50	1,529,440.51	3,337,834.99	5.248	175,169.58	0	175,169.58	57R4		2014
19 3321	33,575,933.36	12,873,158.78	20,702,774.58	5.334	1,104,286.00	0	1,104,286.00	73L3		2014
19 3323	864,028.70	322,775.46	541,253.24	5.335	28,875.86	0	28,875.86	73L3		2014
19 3330	27,024,144.82	11,273,549.70	15,750,595.12	5.641	888,491.07	0	888,491.07	72L0		2014
19 3340	8,539,991.50	4,641,021.11	3,898,970.39	5.949	231,949.75	0	231,949.75	55L2		2014
19 3351	1,943,263.00	1,064,596.99	878,666.01	5.197	45,664.27	0	45,664.27	100R3		2014
19 3353	165,466.63	90,576.92	74,889.71	5.181	3,880.04	0	3,880.04	100R3		2014
19 3360	997,675.56	646,175.31	351,500.25	5.203	18,288.56	0	18,288.56	100R3		2014
19 TOTAL	91,927,597.86	37,728,529.64	52,778,245.59	5.479	2,891,723.12	0	2,891,723.12	-	-	-
OTHER PRODUCTION										
SOUTHVARK G.T. (3,4,5,6)										
104 3401	166,147.74	-	-	0	-	0	-	-	-	-
104 3410	101,441.39	61,060.43	40,380.96	100	40,380.96	0	40,380.96	29L3		1992
104 3420	388,256.08	350,614.21	37,641.87	100	37,641.87	0	37,641.87	100S1		1992
104 3440	6,143,618.21	5,333,341.21	810,277.00	100	810,277.00	0	810,277.00	100LA		1992
104 3450	1,077,058.72	962,163.44	114,895.28	100	114,895.28	0	114,895.28	91R3		1992
104 TOTAL	7,876,522.14	6,707,179.29	1,003,195.11	100	1,003,195.11	0	1,003,195.11	-	-	-
OTHER PRODUCTION										
EDDYSTONE G.T. (10,20,30,40)										
106 3401	61,469.23	-	-	0	-	0	-	-	-	-
106 3410	185,966.47	179,205.40	6,761.07	100	6,761.07	0	6,761.07	29L3		1994
106 3420	589,785.20	589,462.23	322.97	100	322.97	0	322.97	100S1		1994
106 3440	6,781,884.03	6,695,677.25	86,206.78	100	86,206.78	0	86,206.78	100LA		1994
106 3450	697,109.90	703,870.82	(6,760.92)	100	(6,760.92)	0	(6,760.92)	91R3		1994
106 TOTAL	8,316,214.83	8,168,215.70	86,529.90	100	86,529.90	0	86,529.90	-	-	-
OTHER PRODUCTION										
CROMBY DIESEL (D)										
107 3420	532,674.51	489,200.96	43,473.55	100	43,473.55	0	43,473.55	100S1		1990
107 3440	288,254.64	288,254.64	-	100	-	0	-	100LA		1990
107 3450	18,768.32	18,768.32	-	100	-	0	-	91R3		1990
107 3460	2,030.61	2,030.61	-	100	-	0	-	75S3		1990
107 TOTAL	841,728.08	798,254.53	43,473.55	100	43,473.55	0	43,473.55	-	-	-

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DES ACCT.	ACCUAL - NET PLANT, 5-YEAR NET SALVAGE						RID891364		
	PLANT BALANCE 1.1.95	RESERVE 1/1/95	NET PLANT	R/L RATE	NET PLANT ACCUAL	5 YR NET SALV. ALLOCATED	1.1.95 ACCUAL	AVG LIFE EST.	TERM YEAR
OTHER PRODUCTION DELAWARE DIESEL(D)									
109 3401	25,726.23	-	-	0	-	0	-	-	-
109 3420	6,949.66	6,949.66	-	100	-	0	-	100S1	1990
109 3440	262,705.87	262,705.87	-	100	-	0	-	100LA	1990
109 3450	23,084.75	23,084.75	-	100	-	0	-	91R3	1990
109 3460	1,920.58	1,920.58	-	100	-	0	-	75S3	1990
109 TOTAL	320,387.09	294,660.86	-	0	-	0	-	-	-
OTHER PRODUCTION SCHUYLKILL DIESEL (D)									
113 3420	5,821.85	5,821.85	-	100	-	0	-	100S1	1993
113 3440	252,121.49	252,121.49	-	100	-	0	-	100LA	1993
113 3450	31,526.37	31,526.37	-	100	-	0	-	91R3	1993
113 3460	1,906.85	1,906.85	-	100	-	0	-	75S3	1993
113 TOTAL	291,376.56	291,376.56	-	0	-	0	-	-	-
OTHER PRODUCTION DELAWARE G.T. (9,10,11,12)									
115 3401	74,933.72	-	-	0	-	0	-	-	-
115 3410	96,053.43	95,262.98	790.45	100	790.45	0	790.45	29L3	1994
115 3420	433,232.24	433,232.23	0.01	100	0.01	0	0.01	100S1	1994
115 3440	5,856,517.22	5,629,038.47	227,478.75	100	227,478.75	0	227,478.75	100LA	1994
115 3450	1,500,577.96	1,500,577.96	-	100	-	0	-	91R3	1994
115 TOTAL	7,961,314.57	7,658,111.64	228,269.21	100	228,269.21	0	228,269.21	-	-
OTHER PRODUCTION SCHUYLKILL G.T. (10)									
116 3401	1,048.08	-	-	0	-	0	-	-	-
116 3410	109,162.36	109,162.36	-	100	-	0	-	29L3	1994
116 3420	367,307.57	367,307.52	0.05	100	0.05	0	0.05	100S1	1994
116 3440	1,638,020.74	1,637,671.33	349.41	100	349.41	0	349.41	100LA	1994
116 3450	446,228.62	446,228.62	-	100	-	0	-	91R3	1994
116 TOTAL	2,561,767.37	2,560,369.83	349.46	100	349.46	0	349.46	-	-
OTHER PRODUCTION CHESTER G.T. (7,8,9)									
117 3401	6,036.22	-	-	0	-	0	-	-	-
117 3410	87,338.19	87,338.19	-	100	-	0	-	29L3	1994
117 3420	492,995.77	492,995.77	-	100	-	0	-	100S1	1994
117 3440	4,402,643.86	4,151,756.26	250,887.60	100	250,887.60	0	250,887.60	100LA	1994
117 3450	1,121,773.93	1,133,441.97	(11,668.04)	100	(11,668.04)	0	(11,668.04)	91R3	1994
117 TOTAL	6,110,787.97	5,865,532.19	239,219.56	100	239,219.56	0	239,219.56	-	-
OTHER PRODUCTION KEYSTONE DIESEL (D)									
118 3420	8,879.67	7,751.39	1,128.28	11.897	134.23	0	134.23	100S1	2003
118 3440	189,359.11	152,354.21	37,004.90	12.044	4,456.87	0	4,456.87	100LA	2003
118 3450	18,873.17	16,066.25	2,806.92	11.834	332.17	0	332.17	91R3	2003
118 TOTAL	217,111.95	176,171.85	40,940.10	12.026	4,923.27	0	4,923.27	-	-
OTHER PRODUCTION FALLS G.T. (1,2,3)									
119 3410	137,708.19	134,255.36	3,452.83	100	3,452.83	0	3,452.83	29L3	1995
119 3420	411,748.89	359,554.34	52,194.55	100	52,194.55	0	52,194.55	100S1	1995
119 3440	4,447,030.06	4,386,032.73	60,997.33	100	60,997.33	0	60,997.33	100LA	1995
119 3450	887,750.66	779,001.54	108,749.12	100	108,749.12	0	108,749.12	91R3	1995
119 TOTAL	5,884,237.80	5,658,843.97	225,393.83	100	225,393.83	0	225,393.83	-	-

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DES ACCT.	ACCRAUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364	TERM YEAR
	PLANT BALANCE 1/1/95	RESERVE 1/1/95	NET PLANT	R-L RATE	NET PLANT ACCRAUAL	5 YR NET SALV. ALLOCATED	1/1/95 ACCRAUAL	AVG LIFE EST.	
OTHER PRODUCTION MOSER G.T. (1,2,3)									
120 3401	1,272.20	-	-	0	-	0	-	0	0
120 3410	321,514.44	244,999.51	76,604.93	100	76,604.93	0	76,604.93	29L3	1995
120 3420	322,454.72	275,070.87	47,383.85	100	47,383.85	0	47,383.85	100S1	1995
120 3440	4,372,293.67	4,312,874.98	59,418.69	100	59,418.69	0	59,418.69	100LA	1995
120 3450	1,056,317.54	924,354.31	131,963.23	100	131,963.23	0	131,963.23	91R3	1995
120 TOTAL	6,073,852.57	5,757,209.67	315,370.70	100	315,370.70	0	315,370.70		
OTHER PRODUCTION CONEMAUGH DIESEL (D)									
121 3440	198,271.38	144,928.70	53,342.68	8.968	4,783.77	0	4,783.77	100LA	2006
121 3450	5,693.03	3,948.73	1,744.30	8.762	152.84	0	152.84	91R3	2006
121 TOTAL	203,964.41	148,877.43	55,086.98	8.961	4,936.61	0	4,936.61		
OTHER PRODUCTION RICHMOND G.T. (81,91,92)									
123 3401	100,391.29	-	-	0	-	0	-	0	0
123 3410	98,889.22	27,651.55	71,237.67	28.603	20,376.11	0	20,376.11	29L3	1998
123 3420	915,041.11	594,642.79	320,398.32	28.63	91,730.04	0	91,730.04	100S1	1998
123 3440	16,096,131.45	12,912,269.42	3,183,862.03	28.787	916,538.36	0	916,538.36	100LA	1998
123 3450	2,346,343.68	1,839,836.10	506,507.58	28.62	144,962.47	0	144,962.47	91R3	1998
123 3460	208,166.96	66,921.60	141,245.36	28.572	40,356.62	0	40,356.62	75S3	1998
123 TOTAL	19,764,963.71	15,441,321.46	4,223,250.96	28.745	1,213,963.60	0	1,213,963.60		
OTHER PRODUCTION SALEM G.T. (3)									
126 3410	-	22,200.37	(22,200.37)	100	(22,200.37)	0	(22,200.37)	29L3	1996
126 3420	432,311.78	279,399.01	152,912.77	66.724	102,029.52	0	102,029.52	100S1	1996
126 3440	1,575,085.18	1,404,432.11	170,653.07	66.894	114,156.66	0	114,156.66	100LA	1996
126 3450	458,518.97	428,746.79	29,772.18	66.72	19,864.00	0	19,864.00	91R3	1996
126 3460	29,580.22	29,580.22	-	66.681	-	0	-	75S3	1996
126 TOTAL	2,495,496.15	2,164,358.50	331,137.65	64.58	213,849.81	0	213,849.81		
OTHER PRODUCTION CROYDON GT(11,12,21,22,31-3,41-2)									
129 3401	404,194.53	-	-	0	-	0	-	0	0
129 3410	3,528,305.89	2,946,779.52	581,526.37	24.761	143,991.74	0	143,991.74	29L3	1999
129 3420	19,025,733.33	14,652,311.77	4,373,421.56	22.304	975,447.94	0	975,447.94	100S1	1999
129 3440	46,488,230.13	31,395,639.63	15,092,590.50	22.444	3,381,339.49	0	3,381,339.49	100LA	1999
129 3450	3,699,348.26	2,856,370.60	842,977.66	22.268	187,714.27	0	187,714.27	91R3	1999
129 3460	2,191,403.60	1,679,696.44	511,707.16	22.233	113,767.85	0	113,767.85	75S3	1999
129 TOTAL	75,337,215.74	53,530,817.96	21,402,303.25	22.438	4,802,261.29	0	4,802,261.29		
OTHER PRODUCTION PORTABLE IN STATIONS									
364 3440	3,045,007.30	2,834,665.11	210,342.19	66.908	140,735.75	0	140,735.75	100LA	1996
364 TOTAL	3,045,007.30	2,834,665.11	210,342.19	66.908	140,735.75	0	140,735.75		
OTHER PRODUCTION TOTAL OF ALL STATIONS									
FUN. 3401	841,219.24	-	-	0	-	0	-	-	-
FUN. 3410	4,666,379.58	3,907,825.67	758,553.91	35.615	270,157.72	0	270,157.72		
FUN. 3420	23,933,192.38	18,904,314.60	5,028,877.78	26.852	1,350,358.58	0	1,350,358.58		
FUN. 3440	102,037,174.34	81,793,783.41	20,243,390.93	29.924	6,057,626.46	0	6,057,626.46		
FUN. 3450	13,388,973.88	11,667,986.57	1,720,987.31	40.105	690,204.42	0	690,204.42		
FUN. 3460	2,435,008.82	1,782,056.30	652,952.52	23.604	154,124.47	0	154,124.47		
FUN. TOTAL	147,301,948.24	118,055,966.55	28,404,762.45	30.004	8,522,471.65	0	8,522,471.65		

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DES ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE					RID891364		TERM YEAR
	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	
TRANSMISSION PLANT								
601 3501	33,963,900.57	-	-	0	-	0	-	
601 3502	20,164,635.97	-	-	0	-	0	-	
601 3520	20,308,434.52	10,293,533.27	10,014,901.25	3.541	354,627.65	0	354,627.65	50R5 0
601 3530	282,537,024.83	112,180,971.97	170,356,052.86	3.398	5,788,698.68	0	5,788,698.68	45S2 0
601 3540	220,666,562.98	85,559,712.86	135,106,850.12	2.589	3,497,916.35	0	3,497,916.35	55L2 0
601 3550	865,240.63	170,939.75	694,300.88	4.065	28,223.33	0	28,223.33	31L2 0
601 3560	111,383,112.96	44,743,451.26	66,639,661.70	3.385	2,255,752.55	0	2,255,752.55	46S2 0
601 3570	3,382,039.78	3,059,934.20	4,322,105.58	3.798	164,153.57	0	164,153.57	50R4 0
601 3580	47,993,243.97	29,706,762.29	18,286,481.68	6.414	1,172,894.93	0	1,172,894.93	40R4 0
601 3590	1,730,102.40	1,357,463.76	372,638.64	10.578	39,417.72	0	39,417.72	30S3 0
601 TOTAL	746,994,298.61	287,072,769.36	405,792,992.71	3.278	13,301,684.78	0	13,301,684.78	
DISTRIBUTION PLANT								
601 3601	12,686,187.57	-	-	0	-	0	-	
601 3602	19,062,052.69	-	-	0	-	0	-	
601 3610	45,747,028.05	21,616,792.70	24,130,235.35	6.92	1,669,812.29	0	1,669,812.29	34L5 0
601 3620	518,562,381.87	213,976,908.66	304,585,473.21	4.747	14,458,672.41	0	14,458,672.41	35R3 0
601 3640	244,936,413.13	63,222,601.57	181,713,811.56	2.749	4,995,312.68	0	4,995,312.68	46R1 0
601 3650	365,335,975.60	107,773,073.59	257,562,902.01	3.212	8,272,920.41	0	8,272,920.41	42SA 0
601 3660	198,846,428.16	79,216,459.14	119,629,969.02	3.487	4,171,497.02	0	4,171,497.02	50R4 0
601 3670	419,268,621.32	102,649,408.58	316,619,212.74	2.167	6,861,138.34	0	6,861,138.34	55RA 0
601 3680	265,806,687.87	72,231,967.59	193,574,720.28	3.625	7,017,083.61	0	7,017,083.61	36RA 0
601 3691	52,286,269.13	23,873,207.87	28,413,061.26	3.965	1,126,577.88	0	1,126,577.88	37L2 0
601 3692	165,423,790.77	36,026,419.74	129,397,371.03	2.5	3,234,934.28	0	3,234,934.28	48L1 0
601 3700	172,127,043.97	38,925,834.52	133,201,209.45	4.642	6,183,200.14	0	6,183,200.14	31RB 0
601 3702	112,822.06	35,244.74	77,577.32	3.388	2,628.32	0	2,628.32	52S6 0
601 3710	581,669.04	240,273.90	341,395.14	3.471	11,849.83	0	11,849.83	30O3 0
601 3720	12,831,568.90	3,725,133.72	9,106,435.18	7.65	696,642.29	0	696,642.29	20RB 0
601 3731	761.91	(162,599.60)	163,361.51	11.391	18,608.51	0	18,608.51	9O3 0
601 3732	1,125,668.51	(6,412,183.62)	7,537,852.13	3.88	292,468.66	0	292,468.66	31LB 0
601 3733	3,143,159.99	1,767,152.29	1,376,007.70	10.603	145,898.10	0	145,898.10	16SA 0
601 TOTAL	2,497,884,530.54	758,705,695.39	1,707,430,594.89	3.465	59,159,244.77	0	59,159,244.77	
GENERAL PLANT								
601 3891	2,060,135.53	-	-	0	-	0	-	
601 3900	35,092,324.73	10,481,505.88	24,611,018.85	3.046	749,651.63	0	749,651.63	44RC 0
601 3911	3,547,626.21	775,017.45	2,772,608.76	5.464	151,495.34	0	151,495.34	21O2 0
601 3912	4,809,165.98	1,848,118.48	2,961,047.50	5.772	170,911.66	0	170,911.66	21O2 0
601 3913	6,108,192.29	2,357,949.75	3,750,242.54	17.14	642,791.57	0	642,791.57	8LA 0
601 3920	-	-	-	1.00	-	0	-	11L2 0
601 3930	67,400.57	(33,284.87)	100,685.44	8.726	8,785.81	0	8,785.81	24L2 0
601 3940	8,206,420.95	2,073,801.03	6,132,619.92	2.641	161,962.49	0	161,962.49	45L0 0
601 3951	16,954,196.88	3,456,715.99	13,497,480.89	3.897	525,996.83	0	525,996.83	32LB 0
601 3952	1,130,998.52	374,416.07	756,582.45	3.99	30,187.64	0	30,187.64	35R2 0
601 3953	552,012.55	246,874.25	305,138.30	3.208	9,788.84	0	9,788.84	49R3 0
601 3970	8,748,281.86	1,346,523.26	7,401,758.60	3.681	272,458.66	0	272,458.66	32R3 0
601 3980	1,514,426.45	507,175.26	1,007,251.19	4.621	46,545.08	0	46,545.08	27LB 0
601 3990	(8,502.44)	-	-	0	-	0	-	
601 3991	(364,603,201.50)	(85,743,978.50)	(278,859,223.00)	0	-	0	-	
601 TOTAL	(275,820,321.42)	(62,309,163.95)	(215,562,790.56)	(1.285)	2,770,575.55	0	2,770,575.55	

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DES ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364	TERM YEAR
	PLANT BALANCE 1/1/95	RESERVE 1/1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5 YR NET SALV. ALLOCATED	1/1/95 ACCRUAL	AVG LIFE EST.	
GENERAL PLANT									
601 3992	(163,095,365.27)	(33,431,720.27)	(129,663,645.00)	0	-	0	-		
601 TOTAL	(163,095,365.27)	(33,431,720.27)	(129,663,645.00)	0	-	0	-		
ELECTRIC	13,039,111,979.95	3,683,687,171.86	9,219,965,403.55	4.299	396,322,732.97	0	396,322,732.97		

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

RB-11

DES ACCT.	ACCUAL - NET PLANT, 5-YEAR NET SALVAGE						GAS95		TERM YEAR
	PLANT BALANCE 1/1/95	RESERVE 1/1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5 YR NET SALV. ALLOCATED	1/1-95 ACCRUAL	AVG LIFE EST.	
INTANGIBLE PLANT									
601 13020	50,032.75	-	-	0	-	-	-	-	-
601 TOTAL	50,032.75	-	-	0	-	-	-	-	-
PRODUCTION PLANT									
601 13050	872,396.60	354,985.52	517,411.08	7.025	36,348.13	3,505.50	39,853.63	100S0	2009
601 13110	13,381,806.71	3,269,753.22	10,112,053.49	6.995	707,338.14	68,217.45	775,555.59	100S0	2009
601 TOTAL	14,254,203.31	3,624,738.74	10,629,464.57	6.996	743,686.27	71,722.95	815,409.22	-	-
STORAGE PLANT									
601 13601	15,947.78	-	-	0	-	-	-	-	-
601 13610	4,181,987.76	2,209,293.44	1,972,694.32	18.349	361,969.68	34,909.26	396,878.94	100S0	2000
601 13620	6,245,138.09	5,366,840.58	878,297.51	18.377	161,404.73	15,566.27	176,971.00	100S0	2000
601 13630	415,540.54	337,266.44	78,274.10	18.838	14,745.27	1,422.07	16,167.34	50L1	2000
601 13631	2,157,826.43	1,702,077.58	455,748.85	18.936	86,300.60	8,323.05	94,623.65	50L1	2000
601 13632	656,274.41	659,457.87	(3,183.46)	19.026	(605.69)	(58.42)	(664.11)	50L1	2000
601 13633	133,136.74	108,742.54	24,394.20	18.988	4,631.97	446.72	5,078.69	50L1	2000
601 13635	4,430,041.94	3,618,263.56	811,778.38	18.968	153,978.12	14,850.04	168,828.16	50L1	2000
601 TOTAL	18,235,893.69	14,001,942.01	4,218,003.90	18.55	782,424.68	75,458.99	857,883.67	-	-
DISTRIBUTION PLANT									
601 13741	390,330.84	-	-	0	-	-	-	-	-
601 13742	1,053,127.93	-	-	0	-	-	-	-	-
601 13750	5,288,374.29	1,703,081.86	3,585,292.43	3.243	116,271.03	11,213.46	127,484.49	45L5	0
601 13760	3,729,987.51	2,523,944.17	1,206,043.34	11.804	142,361.36	13,729.69	156,091.05	55RC	0
601 13761	261,112,993.81	64,345,167.86	196,767,825.95	2.405	4,732,266.21	456,391.52	5,188,657.73	55RC	0
601 13762	22,190,962.68	8,204,738.43	13,986,224.25	2.407	336,648.42	32,467.21	369,115.63	64LA	0
601 13763	141,754,962.06	25,648,185.11	116,106,776.95	2.245	2,606,597.14	251,386.71	2,857,983.85	53L2	0
601 13770	24,691.96	24,691.96	-	100	-	-	-	15L4	0
601 13780	10,365,964.90	1,895,782.47	8,470,182.43	3.133	265,370.82	25,593.02	290,963.84	45SB	0
601 13790	13,218,316.59	5,847,261.30	7,371,055.29	13.684	1,008,655.21	97,277.22	1,105,932.43	85R1	2002
601 13791	1,823,016.75	361,622.50	1,461,394.25	5.054	73,858.87	7,123.13	80,982.00	85R1	2015
601 13800	58,778.13	20,291.81	38,486.32	3.173	1,221.17	117.78	1,338.95	32S0	0
601 13801	46,937,004.41	9,121,918.75	37,815,085.66	4.485	1,696,006.59	163,567.09	1,859,573.68	32S0	0
601 13802	263,256,604.52	58,478,206.82	204,778,397.70	2.724	5,578,163.55	537,971.97	6,116,135.52	44RB	0
601 13810	25,782,179.36	7,501,253.19	18,280,926.17	3.698	676,028.65	65,197.88	741,226.53	39SB	0
601 13820	60,118,947.85	13,680,866.36	46,438,081.49	3.059	1,420,540.91	137,000.50	1,557,541.41	39LA	0
601 13840	848.02	505.81	342.21	8.903	30.47	2.94	33.41	23S0	0
601 13870	1,396,275.28	(5,244.76)	1,401,520.04	4.897	68,632.44	6,619.08	75,251.52	25SB	0
601 TOTAL	858,503,366.89	199,352,273.64	657,707,634.48	2.847	18,722,652.84	1,805,659.20	20,528,312.04	-	-
GENERAL PLANT									
601 13900	3,314,236.93	909,224.30	2,405,012.63	3.586	86,243.75	8,317.56	94,561.31	40R4	0
601 13940	297,915.43	35,717.09	262,198.34	3.496	9,166.45	884.04	10,050.49	30S0	0
601 13950	1,184,872.64	323,377.97	861,494.67	3.175	27,352.46	2,637.94	29,990.40	40R4	0
601 13980	42,319.59	42,284.41	35.18	23.163	8.15	0.78	8.93	24S6	0
601 13990	60,592.02	57,516.08	3,075.94	11.511	354.07	34.15	388.22	40S2	0
601 TOTAL	4,899,936.61	1,368,119.85	3,531,816.76	3.486	133,124.88	11,874.47	134,999.35	-	-
GAS	895,943,433.25	218,347,074.24	676,086,919.71	3.013	20,371,888.67	1,964,715.61	22,336,604.28	-	-

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

RB-11

DES ACCT.	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364	TERM YEAR
	PLANT BALANCE 1/1/95	RESERVE 1/1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5 YR NET SALV. ALLOCATED	1/1/95 ACCRUAL	AVG LIFE EST.	
GENERAL PLANT									
601 43010	677,135.89	-	-	0	-	0	0 0	0	
601 43030	34,216,078.11	-	-	0	-	0	0 0	0	
601 43890	6,667.23	-	-	0	-	0	0 0	0	
601 43891	4,328,809.91	-	-	0	-	0	0 0	0	
601 43892	5,473.48	-	-	0	-	0	0 0	0	
601 43900	129,114,181.07	55,579,948.91	73,534,232.16	4.036	2,967,841.61	0	2967841.61	37SA	0
601 43911	4,098,963.17	981,222.00	3,117,741.17	5.565	173,502.30	0	173502.3	21O2	0
601 43912	17,651,822.92	5,888,218.89	11,763,604.03	5.453	641,469.33	0	641469.33	21O2	0
601 43913	110,462.64	(959,858.73)	1,070,321.37	18.887	202,151.60	0	202151.6	8LA	0
601 43930	1,990,471.14	399,657.98	1,590,813.16	4.018	63,918.87	0	63918.87	33SA	0
601 43941	524,882.03	114,733.59	410,148.44	6.249	25,630.18	0	25630.18	21LB	0
601 43942	6,463,150.92	1,403,469.18	5,059,681.74	6.758	341,933.29	0	341933.29	21LB	0
601 43962	937.91	937.91	-	100	-	0	0	11SA	0
601 43970	4,864,858.13	1,522,167.36	3,342,690.77	4.274	142,866.60	0	142866.6	32R3	0
601 43981	1,799,744.65	578,048.11	1,221,696.54	4.399	53,742.43	0	53742.43	24LA	0
601 43982	23,267.77	5,399.88	17,867.89	4.399	786.01	0	786.01	24LA	0
601 43991	7,090,000.00	194,975.68	6,895,024.32	0	-	0	0 0	0	
601 TOTAL	212,966,906.97	65,708,920.76	108,023,821.59	4.271	4,613,842.22	0	4613842.22		
COMMON	212,966,906.97	65,708,920.76	108,023,821.59	4.271	4,613,842.22	0	4613842.22		
TRANSPORTION									
601 53920	15,727,404.62	2,775,139.25	12,952,265.37	11.276	1,460,497.44	0	1460497.44	11L2	0
601 53943	5,722,817.16	768,153.73	4,954,663.43	5.664	280,632.14	0	280632.14	21LB	0
601 53961	55,285.66	51,359.23	3,926.43	62.384	2,449.46	0	2449.46	11SA	0
601 TOTAL	21,505,507.44	3,594,652.21	17,910,855.23	9.735	1,743,579.04	0	1743579.04		
TRANSPORT	21,505,507.44	3,594,652.21	17,910,855.23	9.735	1,743,579.04	0	1743579.04		

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

RC-1

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1-95 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
INTANGIBLE PLANT PEACH BOTTOM 2+3						
66 3031	-	0	-	-	-	-
66 TOTAL	-	0	-	-	-	-
INTANGIBLE PLANT PEACH BOTTOM CF						
68 3030	-	0	-	-	-	-
68 TOTAL	-	0	-	-	-	-
INTANGIBLE PLANT LIMERICK 100% COM						
99 3030	-	0	-	-	-	-
99 TOTAL	-	0	-	-	-	-
INTANGIBLE PLANT 601						
601 3020	-	0	-	-	-	-
601 TOTAL	-	0	-	-	-	-
INTANGIBLE PLANT TOTAL OF ALL STATIONS						
FUN. 3020	-	0	-	-	-	-
FUN. 3030	-	0	-	-	-	-
FUN. 3031	-	0	-	-	-	-
FUN.TOTAL	-	0	-	-	-	-
STEAM PRODUCTION SCHUYKILL (1.3)						
1 3101	-	0	-	-	-	-
1 3110	-	100	-	(344,611.97)	(344,611.97)	(344,611.97)
1 3120	109,371.53	100	54,687.26	751,854.47	806,541.73	806,541.73
1 3140	-	100	-	-	-	-
1 3150	(81.55)	100	(40.77)	284,175.87	284,135.10	284,135.10
1 3160	43,305.87	100	21,652.93	27,585.53	49,238.16	49,238.16
1 TOTAL	152,598.85	100	76,299.42	719,003.90	795,303.32	795,303.32
STEAM PRODUCTION EDDYSTONE 1 + 2						
6 3101	-	0	-	-	-	-
6 3102	-	0	-	-	-	-
6 3110	401,692.91	6.695	13,446.67	1,894,472.42	1,907,919.09	1,907,919.09
6 3120	7,222,418.82	6.955	251,159.61	8,984,893.85	9,236,053.46	9,236,053.46
6 3140	1,220,488.26	6.76	142,652.50	2,543,603.52	2,686,256.02	2,686,256.02
6 3150	307,850.77	6.91	10,682.42	553,059.25	563,741.67	563,741.67
6 3160	80,652.18	6.948	2,801.86	134,952.66	137,754.52	137,754.52
6 TOTAL	12,233,102.94	6.879	420,713.06	14,110,981.70	14,531,724.76	14,531,724.76
STEAM PRODUCTION DELAWARE (7.8)						
9 3101	-	0	-	-	-	-
9 3110	-	100	-	(23,058.78)	(23,058.78)	(5,929.41)
9 3120	486,234.80	100	243,117.40	1,824,207.63	2,067,325.03	531,598.38
9 3140	-	100	-	55,465.17	55,465.17	14,262.49
9 3150	-	100	-	1,771.09	1,771.09	1,226.85
9 3160	-	100	-	209,384.15	209,384.15	53,841.69
9 TOTAL	486,234.80	100	243,117.40	2,070,769.26	2,313,886.66	595,000.00

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

RC-2

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID89136 1		CURRENT YEAR DEPRECIATION
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/95 ACCRUAL	TOTAL CALC. ACCRUAL	
STEAM PRODUCTION RICHMOND (9)						
10 3120	-	0	-	(256,994.76)	(256,994.76)	-
10 TOTAL	-	0	-	(256,994.76)	(256,994.76)	-
STEAM PRODUCTION CONEMAUGH (1,2)						
15 3101	-	0	-	-	-	-
15 3110	59,658.39	8.84	2,636.90	842,938.78	845,575.68	845,575.68
15 3120	16,552,386.54	9.007	745,436.73	6,958,082.12	7,703,518.85	7,703,518.85
15 3140	141,752.21	8.921	6,322.86	936,863.22	943,186.08	943,186.08
15 3150	5,188.00	9.183	238.21	142,739.37	142,977.58	142,977.58
15 3160	50,976.30	9.044	2,305.15	20,148.71	22,453.86	22,453.86
15 TOTAL	16,809,961.44	9.006	756,939.85	8,900,772.20	9,657,712.05	9,657,712.05
STEAM PRODUCTION KEYSTONE (1,2)						
17 3101	-	0	-	-	-	-
17 3110	1,837,143.99	11.924	109,530.52	710,059.98	819,590.50	819,590.50
17 3120	18,840,082.33	12.189	1,148,308.82	2,527,078.35	3,675,287.17	3,675,287.17
17 3140	2,189,322.03	11.966	130,987.14	1,177,295.09	1,308,282.23	1,308,282.23
17 3150	77,395.00	12.233	4,733.87	137,067.34	141,801.21	141,801.21
17 3160	(42,378.33)	12.041	(2,551.39)	71,112.38	68,560.99	68,560.99
17 TOTAL	22,901,565.02	12.147	1,390,908.96	4,622,613.14	6,013,522.10	6,013,522.10
STEAM PRODUCTION EDDYSTONE 3						
71 3120	-	7.402	-	1,601,194.03	1,601,194.03	1,601,194.03
71 3140	2,796,048.93	7.138	99,790.99	732,876.70	832,667.69	832,667.69
71 3150	-	7.393	-	67,155.65	67,155.65	67,155.65
71 TOTAL	2,796,048.93	7.138	99,790.99	2,401,226.38	2,501,017.37	2,501,017.37
STEAM PRODUCTION EDDYSTONE J						
72 3120	1,561.63	6.541	51.07	1,608,055.70	1,608,106.77	1,608,106.77
72 3140	-	6.292	-	793,564.89	793,564.89	793,564.89
72 3150	-	6.539	-	31,294.84	31,294.84	31,294.84
72 TOTAL	1,561.63	6.541	51.07	2,432,915.43	2,432,966.50	2,432,966.50
STEAM PRODUCTION EDDYSTONE CF						
73 3110	332,161.63	6.281	10,431.54	1,578,208.07	1,588,639.61	1,588,639.61
73 3120	16,616,518.86	6.508	540,701.52	1,869,792.02	2,410,493.54	2,410,493.54
73 3140	17,352.38	6.347	550.68	308,600.83	309,151.51	309,151.51
73 3150	-	6.543	-	681,854.29	681,854.29	681,854.29
73 3160	19,687.14	6.387	628.71	245,303.03	245,931.74	245,931.74
73 TOTAL	16,985,720.01	6.503	552,312.45	4,683,758.24	5,236,070.69	5,236,070.69
STEAM PRODUCTION CROMBY 1 COAL UNIT						
81 3110	-	10.694	-	577,980.83	577,980.83	577,980.83
81 3120	5,627,975.81	11.025	310,242.17	2,083,334.63	2,393,576.80	2,393,576.80
81 3140	1,678,883.00	11.061	258,763.62	129,336.41	388,102.03	388,102.03
81 3150	12,615.25	10.972	692.07	212,370.82	213,062.89	213,062.89
81 3160	-	10.949	-	27,210.26	27,210.26	27,210.26
81 TOTAL	10,319,474.06	11.041	569,699.86	3,030,232.95	3,599,932.81	3,599,932.81

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

RC-3

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		CURRENT YEAR DEPRECIATION
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	11-95 ACCRUAL	TOTAL CALC. ACCRUAL	
STEAM PRODUCTION CROMBY 2 - OIL UNIT						
82 3110	-	100	-	-	-	-
82 3120	-	100	-	15,688.04	15,688.04	563,053.34
82 3140	32,780.99	100	16,390.49	1,957,275.43	1,973,665.92	70,836.06
82 3150	-	100	-	29,017.44	29,017.44	1,041.45
82 3160	-	100	-	141,238.85	141,238.85	5,069.15
82 TOTAL	32,780.99	100	16,390.49	17,815,574.04	17,831,964.53	640,000.00
STEAM PRODUCTION CROMBY CF						
83 3101	-	0	-	-	-	-
83 3110	1,244,033.10	10.811	67,246.21	204,552.55	271,798.76	271,798.76
83 3120	100,041.72	10.938	5,471.28	274,860.80	280,332.08	280,332.08
83 3140	-	10.899	-	41,676.37	41,676.37	11,676.37
83 3150	-	10.978	-	110,734.01	110,734.01	110,734.01
83 3160	259,108.52	11.004	14,256.15	101,851.26	116,107.41	116,107.41
83 TOTAL	1,603,183.34	10.85	86,973.64	733,674.99	820,648.63	820,648.63
STEAM PRODUCTION ALLIED CHEMICAL						
305 3110	-	6.61	-	4,407.54	4,407.54	4,407.54
305 3150	-	6.873	-	6,413.52	6,413.52	6,413.52
305 TOTAL	-	0	-	10,821.06	10,821.06	10,821.06
STEAM PRODUCTION ESSEX CHEMICAL						
306 3110	-	6.592	-	55,248.31	55,248.31	55,248.31
306 3150	-	6.851	-	10,172.07	10,172.07	10,172.07
306 TOTAL	-	0	-	65,420.38	65,420.38	65,420.38
STEAM PRODUCTION TOOLS + WORK EQUIPMENT						
372 3120	-	4.762	-	20,678.83	20,678.83	20,678.83
372 TOTAL	-	0	-	20,678.83	20,678.83	20,678.83
STEAM PRODUCTION SAMAC						
503 3150	(77,226.82)	100	(38,613.41)	23,089.29	(15,524.12)	(15,524.12)
503 TOTAL	(77,226.82)	100	(38,613.41)	23,089.29	(15,524.12)	(15,524.12)
STEAM PRODUCTION TOTAL OF ALL STATIONS						
FUN. 3101	-	0	-	-	-	-
FUN. 3102	-	0	-	-	-	-
FUN. 3110	3,874,690.02	10.493	203,291.84	5,500,197.73	5,703,189.57	5,720,618.94
FUN. 3120	65,556,595.04	10.065	3,299,075.86	43,935,079.99	47,234,155.85	30,830,434.98
FUN. 3140	14,076,627.80	9.313	655,460.28	8,676,557.63	9,332,017.91	7,387,985.37
FUN. 3150	325,740.65	(13.697)	(22,307.61)	2,293,914.85	2,271,607.24	2,240,087.01
FUN. 3160	111,351.68	19.007	39,093.41	978,786.83	1,017,880.24	726,168.08
FUN. TOTAL	84,245,005.19	9.911	1,174,613.78	61,384,537.03	65,559,150.81	46,905,294.38
NUCLEAR PRODUCTION MERRILL CREEK						
2 3201	-	0	-	-	-	-
2 3210	(5,503.84)	2.853	(78.51)	23,530.80	23,452.29	23,452.29
2 3250	4,154.20	2.872	59.65	-	59.65	59.65
2 TOTAL	(1,349.64)	2.795	(18.86)	23,530.80	23,511.94	23,511.94

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

RC-1

DES ACCT.	ACCURAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL R10891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/95 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
NUCLEAR PRODUCTION BRADSHAW RESERVOIR						
4 3201	-	0	-	-	-	-
4 3202	-	0	-	-	-	-
4 3210	256,193.55	2.94	3,766.05	2,505,266.41	2,509,032.46	2,511,626.60
4 TOTAL	256,193.55	2.94	3,766.05	2,505,266.41	2,509,032.46	2,511,626.60
NUCLEAR PRODUCTION SALEM 1						
61 3210	2,272,335.80	4.711	53,524.87	1,692,275.48	1,745,800.35	1,745,800.35
61 3220	3,999,080.16	5.372	107,415.29	6,137,601.22	6,245,016.51	6,245,016.51
61 3230	740,279.74	4.806	17,788.92	1,760,276.65	1,778,065.57	1,778,065.57
61 3240	666,293.96	4.704	15,671.23	2,182,583.75	2,198,254.98	2,198,254.98
61 3250	152,549.48	1.71	3,592.54	187,257.31	190,849.85	190,849.85
61 TOTAL	7,830,539.14	5.057	197,992.85	11,959,994.41	12,157,987.26	12,157,987.26
NUCLEAR PRODUCTION SALEM 2						
62 3210	1,425,424.19	3.972	28,308.92	1,916,041.93	1,944,350.85	1,944,350.85
62 3220	6,114,328.50	4.614	141,057.56	6,807,921.38	6,948,978.94	6,948,978.94
62 3230	4,973,426.61	4.069	101,184.36	2,132,151.45	2,233,335.81	2,233,335.81
62 3240	1,629,647.64	3.972	32,364.80	3,436,037.75	2,468,402.55	2,468,402.55
62 3250	246,416	3.975	48.98	141,634.73	141,683.71	141,683.71
62 TOTAL	14,145,291.10	4.284	302,964.62	13,133,787.24	13,736,751.86	13,736,751.86
NUCLEAR PRODUCTION SALEM CF						
63 3201	-	0	-	-	-	-
63 3210	3,283,605.73	3.987	65,458.68	3,266,299.28	3,331,757.96	3,331,757.96
63 3220	(167,498.31)	4.75	(3,978.08)	1,652,844.05	1,648,865.97	1,648,865.97
63 3230	52,846.47	4.119	1,088.37	1,211,581.55	1,212,669.92	1,212,669.92
63 3240	6,167,421.55	3.953	121,899.09	3,007,543.79	3,129,442.88	3,129,442.88
63 3250	511,989.56	3.962	10,736.81	846,059.72	856,796.53	856,796.53
63 TOTAL	9,878,365.00	3.952	195,204.87	9,984,328.39	10,179,533.26	10,179,533.26
NUCLEAR PRODUCTION PEACH BOTTOM 2 + 3						
66 3201	-	0	-	-	-	-
66 3202	-	0	-	-	-	-
66 3210	206,089.22	5.208	5,366.56	3,993,807.95	3,999,174.51	3,999,174.51
66 3220	10,440,387.33	5.768	301,100.77	13,990,420.48	14,291,521.25	14,291,521.25
66 3230	208,072.97	5.269	5,481.68	3,850,783.86	3,856,265.54	3,856,265.54
66 3240	3,219,253.31	5.2	83,700.59	1,604,773.00	1,688,473.59	1,688,473.59
66 3250	180,743.49	5.182	4,683.06	1,319,689.36	1,324,372.42	1,324,372.42
66 TOTAL	14,254,546.32	5.617	400,332.66	24,759,474.65	25,159,807.31	25,159,807.31
NUCLEAR PRODUCTION LIMERICK # 1						
91 3210	385,122.90	3.376	6,500.87	12,473,435.36	12,479,936.23	12,496,839.66
91 3220	4,686,618.73	3.939	92,302.96	46,131,475.35	46,223,778.31	46,286,386.02
91 3230	820,952.30	3.477	14,243.52	6,674,095.61	6,688,339.13	6,697,398.14
91 3240	25,689.31	3.379	434.02	7,898,938.93	7,899,372.95	7,910,072.24
91 3250	400,961.60	3.378	6,772.24	2,886,155.38	2,892,927.62	2,896,845.94
91 TOTAL	6,319,344.84	3.806	120,253.61	76,064,109.63	76,184,354.24	76,287,542.00

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

RC-5

DES ACCT.	ACCUMULATED ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL R/D891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/95 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
NUCLEAR PRODUCTION						
LIMERICK # 2						
92 3210	55,485.69	2.932	813.42	11,279,933.52	11,280,746.94	11,281,316.08
92 3220	17,147,721.26	3.377	289,539.27	49,193,176.12	49,482,715.39	49,485,211.92
92 3230	892,384.26	3.008	13,421.46	7,561,806.27	7,575,227.73	7,575,609.92
92 3240	574,097.94	2.935	8,424.89	7,922,115.68	7,930,540.57	7,930,940.69
92 3250	152,087.42	2.936	2,232.64	2,224,709.39	2,226,942.03	2,227,054.39
92 TOTAL	18,821,776.57	3.341	314,431.68	78,181,740.98	78,496,172.66	78,500,133.00
NUCLEAR PRODUCTION						
LIMERICK 100% COM						
99 3201	-	0	-	-	-	-
99 3202	-	0	-	-	-	-
99 3210	309,043.59	2.913	4,501.22	12,537,506.53	12,542,007.75	12,554,975.15
99 3220	1,954,018.68	3.597	35,143.03	10,829,336.84	10,864,479.87	10,875,712.84
99 3230	-	3.024	-	868,166.88	868,166.88	869,064.49
99 3240	-	2.911	-	4,225,384.27	4,225,384.27	4,229,752.97
99 3250	1,070,095.20	2.907	59,158.83	2,557,511.70	2,616,670.53	2,619,375.95
99 TOTAL	6,333,157.47	3.12	98,803.08	31,017,906.22	31,116,709.30	31,148,881.40
NUCLEAR PRODUCTION						
CHESTERBROOK						
301 3210	-	1.25	-	44,506.93	44,506.93	44,506.93
301 3250	-	1.136	-	40,090.49	40,090.49	40,090.49
301 TOTAL	-	0	-	84,597.42	84,597.42	84,597.42
NUCLEAR PRODUCTION						
NUCLEAR EOF-NC						
307 3210	-	2.928	-	49,414.81	49,414.81	49,414.81
307 3250	-	2.934	-	12,053.18	12,053.18	12,053.18
307 TOTAL	-	0	-	61,467.99	61,467.99	61,467.99
NUCLEAR PRODUCTION						
NE COAL STORAGE						
320 3250	-	1.136	-	6,005.69	6,005.69	6,005.69
320 TOTAL	-	0	-	6,005.69	6,005.69	6,005.69
NUCLEAR PRODUCTION						
OREGON SHOPS-NUCLEAR TOOLS						
331 3250	-	1.136	-	6,171.55	6,171.55	6,171.55
331 TOTAL	-	0	-	6,171.55	6,171.55	6,171.55
NUCLEAR PRODUCTION						
PEACH BOTTOM TRAINING CENTER						
363 3210	-	5.25	-	21,969.32	21,969.32	21,969.32
363 3250	-	5.156	-	353.96	353.96	353.96
363 TOTAL	-	0	-	22,323.28	22,323.28	22,323.28
NUCLEAR PRODUCTION						
NUCLEAR INFORMATION CENTER						
365 3201	-	0	-	-	-	-
365 3210	-	2.971	-	14,758.87	14,758.87	14,758.87
365 3250	-	2.942	-	15,215.40	15,215.40	15,215.40
365 TOTAL	-	0	-	29,974.27	29,974.27	29,974.27
NUCLEAR PRODUCTION						
NUCLEAR TRAINING CENTER						
385 3201	-	0	-	-	-	-
385 3210	190,779.78	3.027	2,887.45	125,800.49	128,687.94	128,687.94
385 3250	-	3.019	-	26,025.65	26,025.65	26,025.65
385 TOTAL	190,779.78	3.027	2,887.45	151,826.14	154,713.59	154,713.59

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

RC-6

DES ACCT.	ACCUMULATED ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R.T. RATE	ADDS + ADJS ACCRUAL	1/1/95 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
NUCLEAR PRODUCTION						
TOTAL OF ALL STATIONS						
FUN. 3201	-	0	-	-	-	-
FUN. 3202	-	0	-	-	-	-
FUN. 3210	8,378,576.61	4.083	171,049.53	49,944,547.68	50,115,597.21	50,148,631.32
FUN. 3220	44,174,656.35	4.358	962,580.80	134,742,775.44	135,705,356.24	135,781,693.15
FUN. 3230	7,687,962.35	3.986	153,208.31	24,058,862.27	24,212,070.58	24,222,409.39
FUN. 3240	12,282,403.71	4.271	262,494.62	29,277,377.17	29,539,871.79	29,555,339.90
FUN. 3250	5,505,045.11	3.171	87,284.75	10,268,933.51	10,356,218.26	10,362,951.36
FUN.TOTAL	78,028,644.13	4.195	1,636,618.01	248,292,496.07	249,929,114.08	250,071,028.42
HYDRAULIC PRODUCTION						
MUDDY RUN (1,2,3,4,5,6,7,8)						
19 3301	-	0	-	-	-	-
19 3302	-	0	-	-	-	-
19 3304	-	0	-	-	-	-
19 3311	27,766.39	5.456	757.47	391,020.49	391,777.96	391,777.96
19 3312	-	5.466	-	4,097.50	4,097.50	4,097.50
19 3313	53,785.76	5.248	1,411.34	175,169.58	176,580.92	176,580.92
19 3321	-	5.334	-	1,104,286.00	1,104,286.00	1,104,286.00
19 3323	-	5.335	-	28,875.86	28,875.86	28,875.86
19 3330	805,801.58	5.641	22,727.63	888,491.07	911,218.70	911,218.70
19 3340	2,268,817.21	5.949	67,485.97	231,949.75	299,435.72	299,435.72
19 3351	10,1018.85	5.197	2,702.93	45,664.27	48,367.20	48,367.20
19 3353	-	5.181	-	3,880.04	3,880.04	3,880.04
19 3360	-	5.203	-	18,288.56	18,288.56	18,288.56
19 TOTAL	3,260,189.82	5.833	95,085.34	2,891,723.12	2,986,808.46	2,986,808.46
OTHER PRODUCTION						
SOUTHWARK G. T (3,4,5,6)						
104 3401	-	0	-	-	-	-
104 3410	4,978.95	100	2,489.47	40,380.96	42,870.43	44,112.56
104 3420	-	100	-	37,611.87	37,611.87	37,611.87
104 3440	-	100	-	810,277.00	810,277.00	810,277.00
104 3450	-	100	-	114,895.28	114,895.28	114,895.28
104 TOTAL	4,978.95	100	2,489.47	1,003,195.11	1,005,684.58	1,005,684.58
OTHER PRODUCTION						
EDDYSTONE G. T (10,20,30,40)						
106 3401	-	0	-	-	-	-
106 3410	-	100	-	6,761.07	6,761.07	6,761.07
106 3420	-	100	-	322.97	322.97	322.97
106 3440	-	100	-	86,206.78	86,206.78	86,206.78
106 3450	-	100	-	(6,760.92)	(6,760.92)	(6,760.92)
106 TOTAL	-	0	-	86,529.90	86,529.90	86,529.90
OTHER PRODUCTION						
CROMBY DIESEL(D)						
107 3420	-	100	-	43,473.55	43,473.55	43,473.55
107 3440	-	100	-	-	-	-
107 3450	-	100	-	-	-	-
107 3460	-	100	-	-	-	-
107 TOTAL	-	0	-	43,473.55	43,473.55	43,473.55

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
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RC-7

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID89136J		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1-95 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
OTHER PRODUCTION DELAWARE DIESEL (D)						
109 3401	-	0	-	-	-	-
109 3420	-	100	-	-	-	-
109 3440	-	100	-	-	-	-
109 3450	7,794.06	100	3,897.03	-	3,897.03	3,897.03
109 3460	-	100	-	-	-	-
109 TOTAL	7,794.06	100	3,897.03	-	3,897.03	3,897.03
OTHER PRODUCTION SCHUYLKILL DIESEL (D)						
113 3420	-	100	-	-	-	-
113 3440	-	100	-	-	-	-
113 3450	-	100	-	-	-	-
113 3460	-	100	-	-	-	-
113 TOTAL	-	0	-	-	-	-
OTHER PRODUCTION DELAWARE C.T. (9,10,11,12)						
115 3401	-	0	-	-	-	-
115 3410	-	100	-	790.45	790.45	790.45
115 3420	-	100	-	0.01	0.01	0.01
115 3440	263.65	100	131.82	227,478.75	227,610.57	227,610.57
115 3450	-	100	-	-	-	-
115 TOTAL	263.65	99.996	131.82	228,269.21	228,401.03	228,401.03
OTHER PRODUCTION SCHUYLKILL G.T. (10)						
116 3401	-	0	-	-	-	-
116 3410	-	100	-	-	-	-
116 3420	-	100	-	0.05	0.05	0.05
116 3440	-	100	-	349.11	349.11	349.11
116 3450	-	100	-	-	-	-
116 TOTAL	-	0	-	349.16	349.16	349.16
OTHER PRODUCTION CHESTER G.T. (7,8,9)						
117 3401	-	0	-	-	-	-
117 3410	-	100	-	-	-	-
117 3420	-	100	-	-	-	-
117 3440	-	100	-	250,887.60	250,887.60	250,887.60
117 3450	-	100	-	(11,668.04)	(11,668.04)	(11,668.04)
117 TOTAL	-	0	-	239,219.56	239,219.56	239,219.56
OTHER PRODUCTION KEYSTONE DIESEL (D)						
118 3420	-	11.897	-	134.23	134.23	134.23
118 3440	-	12.044	-	4,456.87	4,456.87	4,456.87
118 3450	-	11.834	-	332.17	332.17	332.17
118 TOTAL	-	0	-	4,923.27	4,923.27	4,923.27
OTHER PRODUCTION FALL G.T. (1,2,3)						
119 3410	-	100	-	3,452.83	3,452.83	3,452.83
119 3420	-	100	-	52,194.55	52,194.55	52,194.55
119 3440	-	100	-	60,997.33	60,997.33	60,997.33
119 3450	-	100	-	108,749.12	108,749.12	108,749.12
119 TOTAL	-	0	-	225,393.83	225,393.83	225,393.83

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

RC-8

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R-L RATE	ADDS - ADJS ACCRUAL	1/1/95 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
OTHER PRODUCTION						
MOSEER G.T. (1.2.3)						
120 3401	-	0	-	-	-	-
120 3410	-	100	-	76,604.93	76,604.93	76,604.93
120 3420	-	100	-	47,383.85	47,383.85	47,383.85
120 3440	-	100	-	59,418.69	59,418.69	59,418.69
120 3450	-	100	-	131,963.23	131,963.23	131,963.23
120 TOTAL	-	0	-	315,370.70	315,370.70	315,370.70
OTHER PRODUCTION						
CONEMAUGH DIESEL (D)						
121 3440	-	8.968	-	4,783.77	4,783.77	4,783.77
121 3450	-	8.762	-	152.84	152.84	152.84
121 TOTAL	-	0	-	4,936.61	4,936.61	4,936.61
OTHER PRODUCTION						
RICHMOND G.T. (81.91.92)						
123 3401	-	0	-	-	-	-
123 3410	448,163.13	28.603	64,094.05	20,376.11	84,470.16	84,470.16
123 3420	-	28.63	-	91,730.04	91,730.04	91,730.04
123 3440	-	28.787	-	916,538.36	916,538.36	916,538.36
123 3450	-	28.62	-	144,962.47	144,962.47	144,962.47
123 3460	8,199.66	28.572	1,171.40	40,356.62	41,528.02	41,528.02
123 TOTAL	456,362.79	28.602	65,265.45	1,213,963.60	1,279,229.05	1,279,229.05
OTHER PRODUCTION						
SALEM G.T. (3)						
126 3410	-	100	-	(22,200.37)	(22,200.37)	(22,200.37)
126 3420	(1,423.36)	66.724	(474.86)	102,029.52	101,554.66	101,554.66
126 3440	-	66.894	-	114,156.66	114,156.66	114,156.66
126 3450	-	66.72	-	19,864.00	19,864.00	19,864.00
126 3460	-	66.681	-	-	-	-
126 TOTAL	(1,423.36)	66.721	(474.86)	213,849.81	213,374.95	213,374.95
OTHER PRODUCTION						
CROYDON GT (11,12,21,22,31-2,41-2)						
129 3401	-	0	-	-	-	-
129 3410	-	24.761	-	143,991.74	143,991.74	143,991.74
129 3420	-	22.304	-	975,447.94	975,447.94	975,447.94
129 3440	-	22.404	-	3,381,339.49	3,381,339.49	3,381,339.49
129 3450	-	22.268	-	187,714.27	187,714.27	187,714.27
129 3460	-	22.233	-	113,767.85	113,767.85	113,767.85
129 TOTAL	-	0	-	4,802,261.29	4,802,261.29	4,802,261.29
OTHER PRODUCTION						
PORTABLE IN STATIONS						
364 3440	-	66.908	-	140,735.75	140,735.75	140,735.75
364 TOTAL	-	0	-	140,735.75	140,735.75	140,735.75
OTHER PRODUCTION						
TOTAL OF ALL STATIONS						
FUN. 3401	-	0	-	-	-	-
FUN. 3410	153,142.08	29.387	66,583.52	270,157.72	336,741.24	308,283.37
FUN. 3420	(1,423.36)	66.724	(474.86)	1,350,358.58	1,349,883.72	1,287,123.08
FUN. 3440	263.65	99.996	131.82	6,057,626.46	6,057,758.28	5,519,887.42
FUN. 3450	7,794.06	100	3,897.03	690,204.42	694,101.45	617,832.69
FUN. 3460	8,199.66	28.572	1,171.40	154,124.17	155,295.87	155,295.87
FUN. TOTAL	167,976.09	30.475	71,308.91	8,522,471.65	8,593,780.56	7,888,422.43

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
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RC-9

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/95 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
TRANSMISSION PLANT						
601 3501	-	0	-	-	-	-
601 3502	-	0	-	-	-	-
601 3520	719,882.02	2	7,198.82	354,627.65	361,826.17	361,305.77
601 3530	35,969,057.38	2.222	399,616.23	5,788,698.68	6,188,311.91	6,179,409.43
601 3540	6,486,667.38	1.818	58,963.81	3,497,916.35	3,556,880.16	3,551,761.52
601 3550	2,280,460.26	3.226	36,783.82	28,223.33	65,007.15	64,913.60
601 3560	4,173,881.43	2.174	45,370.09	2,255,752.55	2,301,122.64	2,297,811.14
601 3570	-	2	-	164,153.57	164,153.57	163,917.34
601 3580	7,281,201.52	2.5	91,015.02	1,172,894.93	1,263,909.95	1,262,091.09
601 3590	324,509.71	3.333	5,407.95	39,417.72	44,825.67	44,761.16
601 TOTAL	57,235,659.70	2.252	644,355.74	13,301,684.78	13,946,040.52	13,925,971.05
DISTRIBUTION PLANT						
601 3601	-	0	-	-	-	-
601 3602	-	0	-	-	-	-
601 3610	1,865,535.53	2.941	27,432.70	1,669,812.29	1,697,244.99	1,694,802.52
601 3620	(28,752,934.47)	2.857	(410,735.67)	14,458,672.41	14,047,936.74	14,027,720.63
601 3640	5,569,745.79	2.174	60,543.14	1,995,312.68	5,055,855.82	5,048,580.04
601 3650	19,514,891.73	2.381	232,324.79	8,272,920.41	8,505,245.20	8,493,005.17
601 3660	(191,224.41)	2	(1,912.24)	1,371,497.02	4,169,584.78	4,163,584.41
601 3670	5,997,567.15	1.818	51,517.89	6,861,138.34	6,915,656.23	6,905,704.04
601 3680	13,476,822.94	2.778	187,193.07	7,017,083.61	7,204,276.68	7,193,909.15
601 3691	2,865,370.70	2.703	38,725.49	1,126,577.88	1,165,303.37	1,163,626.41
601 3692	7,883,764.11	2.083	82,109.40	3,234,934.28	3,317,043.68	3,312,270.18
601 3700	6,662,256.71	3.226	107,462.20	6,183,200.14	6,290,662.34	6,281,609.58
601 3702	(653.56)	1.923	(6.28)	2,628.32	2,622.01	2,618.26
601 3710	(232,154.35)	3.333	(3,868.85)	11,849.83	7,980.98	7,969.30
601 3730	1,433,728.64	5	35,843.22	696,642.29	732,485.51	731,431.40
601 3731	937.07	11.111	52.06	18,608.51	18,660.57	18,633.72
601 3732	78,045.73	3.226	1,258.88	292,468.66	293,727.54	293,304.84
601 3733	101,827.01	6.25	3,182.09	145,898.10	149,080.19	148,865.65
601 TOTAL	36,273,526.32	2.283	414,121.89	59,159,244.77	59,573,266.66	59,487,635.80
GENERAL PLANT						
601 3891	-	0	-	-	-	-
601 3900	393,026.11	2.273	4,466.74	749,651.63	754,118.37	753,033.14
601 3911	95,551.21	4.762	2,275.07	151,495.34	153,770.41	153,549.12
601 3912	14,322.33	4.762	341.01	170,911.66	171,252.67	171,006.22
601 3913	1,138,904.30	12.5	71,181.52	642,791.57	713,973.09	712,945.63
601 3920	129,812.60	9.091	5,908.63	-	5,900.63	5,900.63
601 3930	-	1.167	-	8,785.81	8,785.81	8,773.16
601 3940	138,072.47	2.222	1,533.99	161,962.49	163,496.48	163,261.20
601 3951	616,211.37	3.125	9,628.30	525,996.83	535,625.13	534,854.32
601 3952	-	2.857	-	30,187.64	30,187.64	30,144.20
601 3953	-	2.041	-	9,788.84	9,788.84	9,774.75
601 3970	(68,488.00)	3.125	(1,070.12)	272,458.66	271,388.54	270,997.99
601 3980	-	3.704	-	46,545.08	46,545.08	46,478.10
601 3990	-	0	-	-	-	-
601 3991	-	0	-	-	-	(10,318,884.00)
601 TOTAL	2,457,412.39	2.671	94,257.14	2,770,575.55	2,864,832.69	(7,458,165.54)

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

RC-10

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		
	ADDITIONS & ADJUSTMENTS	R.L RATE	ADDS + ADJS ACCRUAL	1/1/95 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
GENERAL PLANT						
601 3992		0	-	-	-	(1,424,700.00)
601 TOTAL		0	-	-	-	(1,424,700.00)
ELECTRIC	261,968,413.64	5.414	7,130,360.81	396,322,732.97	403,453,093.78	369,382,295.00

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

RC-11

DES. ACCT.	ACCRAUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRAUAL GAS95		
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS + ADJS ACCRUAL	1/1/95 ACCRUAL	TOTAL CALC. ACCRUAL	CURRENT YEAR DEPRECIATION
INTANGIBLE PLANT						
601 13020	-	0	-	-	-	-
601 TOTAL	-	0	-	-	-	-
PRODUCTION PLANT						
601 13050	-	7.025	-	39,853.63	39,853.63	43,899.91
601 13110	2,680.00	6.995	93.73	775,555.59	775,649.32	854,399.77
601 TOTAL	2,680.00	6.995	93.73	815,409.22	815,502.95	898,299.68
STORAGE PLANT						
601 13601	-	0	-	-	-	-
601 13610	17,181.97	18.349	1,576.64	396,878.94	398,455.58	438,910.15
601 13620	22,867.02	18.377	2,101.14	176,971.00	179,072.14	197,253.05
601 13630	-	18.838	-	16,167.34	16,167.34	17,808.79
601 13631	23,504.26	18.936	2,225.38	94,623.65	96,849.03	106,681.96
601 13632	32,073.87	19.026	3,051.19	(664.11)	2,387.08	2,629.43
601 13633	-	18.988	-	5,078.69	5,078.69	5,594.33
601 13635	114,327.08	18.968	10,842.78	168,828.16	179,670.91	197,912.61
601 TOTAL	209,957.20	18.858	19,797.13	857,883.67	877,680.80	966,790.35
DISTRIBUTION PLANT						
601 13741	-	0	-	-	-	-
601 13742	-	0	-	-	-	-
601 13750	2,074,224.37	2.222	23,044.63	127,484.49	150,529.12	165,812.11
601 13760	-	1.818	-	156,091.05	156,091.05	171,938.73
601 13761	25,416,288.65	1.818	231,034.06	5,188,657.73	5,419,691.79	5,969,941.57
601 13762	21,518.56	1.563	168.17	369,115.63	369,283.80	406,776.61
601 13763	16,335,942.60	1.887	154,129.62	2,857,983.85	3,012,113.47	3,317,928.61
601 13770	-	6.667	-	-	-	-
601 13780	310,174.95	2.222	3,446.04	290,963.84	291,409.88	324,300.86
601 13790	(5,955,542.75)	13.684	(407,478.23)	1,105,932.43	698,454.20	769,367.15
601 13791	-	5.054	-	80,982.00	80,982.00	89,203.98
601 13800	(1,218.85)	3.125	(19.04)	1,338.95	1,319.91	1,453.92
601 13801	(10,251,345.70)	3.125	(160,177.28)	1,859,573.68	1,699,396.40	1,871,933.44
601 13802	16,399,505.13	2.273	186,380.38	6,116,135.52	6,302,515.90	6,942,400.43
601 13810	1,761,013.83	2.564	22,576.20	741,226.53	763,802.73	841,350.42
601 13820	4,987,313.45	2.564	63,937.36	1,557,541.41	1,621,478.77	1,786,104.96
601 13830	-	4.348	-	33.41	33.41	36.80
601 13870	-	1	-	75,251.52	75,251.52	82,891.69
601 TOTAL	51,097,874.24	0.458	117,041.91	20,528,312.04	20,645,353.95	22,741,444.28
GENERAL PLANT						
601 13900	107,631.81	2.5	1,345.40	94,561.31	95,906.71	105,643.97
601 13940	27,181.10	3.333	452.97	10,050.49	10,503.46	11,569.86
601 13950	837,896.24	2.5	10,473.70	29,990.40	40,464.10	44,572.36
601 13980	-	4.167	-	8.93	8.93	9.83
601 13990	(26,796.52)	2.5	(334.96)	388.22	53.26	58.67
601 TOTAL	945,912.63	2.524	11,937.11	134,999.35	146,936.46	161,854.69
GAS	52,256,424.07	0.57	148,869.88	22,336,604.28	22,485,474.16	24,768,389.00

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

RC-12

DES ACCT.	ACCRUAL - ADDITIONS AND ADJUSTMENT			DEPRECIATION ACCRUAL RID891364		CURRENT YEAR DEPRECIATION
	ADDITIONS & ADJUSTMENTS	R/L RATE	ADDS - ADJS ACCRUAL	1/1/95 ACCRUAL	TOTAL CALC. ACCRUAL	
GENERAL PLANT						
601 43010	-	0	-	-	-	-
601 43030	-	0	-	-	-	-
601 43890	-	0	-	-	-	-
601 43891	-	0	-	-	-	-
601 43892	-	0	-	-	-	-
601 43900	30,685,092.90	2.703	414,709.03	2,967,841.61	3,382,550.64	3,520,663.18
601 43911	163,856.97	4.762	3,901.43	173,502.30	177,403.73	184,647.28
601 43912	2,234,774.28	4.762	53,209.98	641,469.33	694,679.31	723,043.68
601 43913	-	12.5	-	202,151.60	202,151.60	210,405.63
601 43930	(57,618.97)	3.03	(872.93)	63,918.87	63,045.94	65,620.16
601 43941	25,009.93	4.762	595.49	25,630.18	26,225.67	27,296.49
601 43942	109,826.22	4.762	2,614.96	311,933.29	344,548.25	358,616.46
601 43962	-	9.091	-	-	-	-
601 43970	3,087,280.67	3.125	48,238.76	142,866.60	191,105.36	198,908.36
601 43981	21,021.94	4.167	437.99	53,742.43	54,180.42	56,392.66
601 43982	-	4.167	-	786.01	786.01	818.10
601 43991	8,702,608.78	0	-	-	-	436,041.00
601 TOTAL	44,971,852.72	2.325	522,834.71	4,613,842.22	5,136,676.93	5,782,453.00
COMMON	44,971,852.72	2.325	522,834.71	4,613,842.22	5,136,676.93	5,782,453.00
TRANSPORTATION						
601 53920	10,126,393.71	9.091	460,295.23	1,460,497.44	1,920,792.67	1,875,154.44
601 53943	692,342.84	4.762	16,484.68	280,632.14	297,116.82	290,057.30
601 53961	-	9.091	-	2,449.46	2,449.46	2,391.26
601 TOTAL	10,818,736.58	8.814	476,779.91	1,743,579.04	2,220,358.95	2,167,603.00
TRANSPORT	10,818,736.58	8.814	476,779.91	1,743,579.04	2,220,358.95	2,167,603.00

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

RD-1

DES ACCT.	RESERVE						BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
INTANGIBLE PLANT		PEACH BOTTOM 2+3					
66 3031	-	-	-	-	-	-	-
66 TOTAL	-	-	-	-	-	-	-
INTANGIBLE PLANT		PEACH BOTTOM CF					
68 3030	-	-	-	-	-	-	-
68 TOTAL	-	-	-	-	-	-	-
INTANGIBLE PLANT		LIMERICK 100% COM					
99 3030	-	-	-	-	-	-	-
99 TOTAL	-	-	-	-	-	-	-
INTANGIBLE PLANT							
601 3020	-	-	-	-	-	-	-
601 TOTAL	-	-	-	-	-	-	-
INTANGIBLE PLANT		TOTAL OF ALL STATIONS					
FUN. 3020	-	-	-	-	-	-	-
FUN. 3030	-	-	-	-	-	-	-
FUN. 3031	-	-	-	-	-	-	-
FUN. TOTAL	-	-	-	-	-	-	-
STEAM PRODUCTION		SCHUYKILL (1,3)					
1 3101	-	-	-	-	-	-	-
1 3110	7,314,944.32	(344,611.97)	-	-	-	-	7,000,332.35
1 3120	19,475,009.80	806,541.73	-	-	-	-	20,281,551.53
1 3140	8,657,353.60	-	6,266.48	1,078.61	38,162.40	-	8,614,003.33
1 3150	5,699,364.46	284,135.10	1,058.23	182.15	6,444.52	-	5,976,178.96
1 3160	658,820.31	19,238.46	173.77	29.91	1,058.30	-	706,856.61
1 TOTAL	41,835,492.49	795,303.32	7,498.48	1,290.67	45,665.22	-	42,578,922.78
STEAM PRODUCTION		EDDYSTONE 1+2					
6 3101	-	-	-	-	-	-	-
6 3102	-	-	-	-	-	-	-
6 3110	44,270,527.92	1,907,919.09	2,561.27	140.86	15,597.92	-	46,160,728.68
6 3120	132,752,185.11	9,236,053.46	125,466.73	21,595.87	764,083.20	-	141,120,284.51
6 3140	34,124,153.43	2,686,256.02	437,085.39	75,233.01	2,661,818.08	-	33,786,738.99
6 3150	18,223,051.81	563,741.67	-	-	-	-	18,786,793.48
6 3160	2,859,336.93	137,754.52	-	-	-	-	2,997,091.45
6 TOTAL	232,229,255.20	14,531,724.76	565,113.39	97,269.74	3,441,499.20	-	242,851,637.11
STEAM PRODUCTION		DELAWARE (7,8)					
9 3101	-	-	-	-	-	-	-
9 3110	16,335,129.11	(5,929.41)	-	-	-	-	16,329,199.70
9 3120	25,857,682.85	531,598.38	22,984.03	3,956.11	139,971.08	-	26,230,282.23
9 3140	11,618,195.22	14,262.49	-	-	-	-	11,632,457.71
9 3150	10,251,302.07	1,226.85	-	-	-	-	10,252,528.92
9 3160	2,055,998.75	53,841.69	-	-	-	-	2,109,840.44
9 TOTAL	66,118,308.00	595,000.00	22,984.03	3,956.11	139,971.08	-	66,554,309.00

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

RD-2

DES ACCT.	RESERVE							BALANCE 12/31/95	
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES		
		RICHMOND (9)							
10 3120	256,994.76	-	-	-	-	-	-	256,994.76	
10 TOTAL	256,994.76	-	-	-	-	-	-	256,994.76	
		CONEMAUGH (1,2)							
15 3101	-	-	-	-	-	-	-	-	
15 3110	7,412,597.92	845,575.68	36.30	6.25	221.07	-	-	8,257,922.48	
15 3120	25,380,077.82	7,703,518.85	4,281.87	737.02	26,076.23	-	-	33,053,975.59	
15 3140	11,431,017.31	943,186.08	3,829.04	659.07	23,318.59	-	-	12,347,714.83	
15 3150	2,713,649.91	142,977.58	-	-	-	-	-	2,856,627.49	
15 3160	776,925.36	22,453.86	61.61	10.60	375.21	-	-	798,953.00	
15 TOTAL	47,714,268.32	9,657,712.05	8,208.82	1,412.94	49,991.10	-	-	57,315,193.39	
		KEYSTONE (1,2)							
17 3101	-	-	-	-	-	-	-	-	
17 3110	7,772,835.33	819,590.50	1,742.84	299.99	10,613.74	-	-	8,580,369.24	
17 3120	27,226,461.31	3,675,287.17	24,635.89	4,240.43	150,030.82	-	-	30,731,322.20	
17 3140	9,881,099.01	1,308,282.23	33,142.84	5,704.69	201,837.42	-	-	10,960,105.67	
17 3150	2,513,915.71	141,801.24	242.90	41.81	1,479.25	-	-	2,654,036.58	
17 3160	91,642.27	68,560.99	1,528.40	263.07	9,307.85	-	-	149,630.08	
17 TOTAL	47,485,953.63	6,013,522.10	61,292.87	10,549.99	373,269.08	-	-	53,075,163.77	
		EDDYSTONE 3							
71 3120	28,514,095.09	1,601,194.03	-	-	-	-	-	30,115,289.12	
71 3140	9,861,767.71	832,667.69	51,451.08	8,855.98	313,333.33	-	-	10,338,506.97	
71 3150	1,290,261.69	67,155.65	-	-	-	-	-	1,357,417.34	
71 TOTAL	39,666,124.49	2,501,017.37	51,451.08	8,855.98	313,333.33	-	-	41,811,213.43	
		EDDYSTONE 4							
72 3120	27,488,507.75	1,608,106.77	-	-	-	-	-	29,096,614.52	
72 3140	9,655,926.29	793,564.89	-	-	-	-	-	10,449,491.18	
72 3150	1,754,903.96	31,294.84	-	-	-	-	-	1,786,198.80	
72 TOTAL	38,899,338.00	2,432,966.50	-	-	-	-	-	41,332,304.50	
		EDDYSTONE CF							
73 3110	27,885,643.31	1,588,639.61	-	-	-	-	-	29,474,282.92	
73 3120	22,944,624.98	2,410,493.54	2,452.08	422.07	14,933.00	-	-	25,338,155.51	
73 3140	5,638,511.53	309,151.51	-	-	-	-	-	5,947,663.04	
73 3150	12,072,420.60	681,854.29	-	-	-	-	-	12,754,274.89	
73 3160	1,734,307.25	245,931.74	-	-	-	-	-	1,980,238.99	
73 TOTAL	70,275,507.67	5,236,070.69	2,452.08	422.07	14,933.00	-	-	75,494,615.35	
		CROMBY 1-COAL UNIT							
81 3110	12,968,110.88	577,980.83	-	-	-	-	-	13,546,091.71	
81 3120	46,730,356.84	2,393,576.80	197,797.03	34,045.67	1,204,569.43	-	-	47,755,612.85	
81 3140	6,561,391.16	388,102.03	51,563.29	8,875.30	314,016.65	-	-	6,992,788.55	
81 3150	5,555,476.50	213,062.89	2,199.03	378.50	13,391.98	-	-	5,753,326.88	
81 3160	533,185.45	27,210.26	-	-	-	-	-	560,395.71	
81 TOTAL	72,348,520.83	3,599,932.81	251,559.35	43,299.47	1,531,978.06	-	-	74,208,215.70	

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

RD-3

DES ACCT.	RESERVE						BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
STEAM PRODUCTION CROMBY 2-OIL UNIT							
82 3110	75,537.51	-	-	-	-	-	75,537.51
82 3120	19,261,729.38	563,053.34	-	-	-	-	19,824,782.72
82 3140	10,698,000.60	70,836.06	-	-	-	-	10,768,836.66
82 3150	2,223,090.31	1,041.45	-	-	-	-	2,224,131.76
82 3160	420,002.30	5,069.15	-	-	-	-	425,071.45
82 TOTAL	32,678,360.10	640,000.00	-	-	-	-	33,318,360.10
STEAM PRODUCTION CROMBY CF							
83 3101	-	-	-	-	-	-	-
83 3110	16,862,292.04	271,798.76	895.12	154.07	5,451.17	-	17,137,898.58
83 3120	3,187,249.23	280,332.08	449.49	77.37	2,737.39	-	3,464,471.80
83 3140	787,795.62	41,676.37	-	-	-	-	829,471.99
83 3150	1,627,306.72	110,734.01	-	-	-	-	1,738,040.73
83 3160	1,122,450.66	116,107.41	7,436.11	1,279.94	45,285.39	-	1,187,116.51
83 TOTAL	23,587,094.27	820,648.63	8,780.72	1,511.38	53,473.95	-	24,346,999.61
STEAM PRODUCTION ALLIED CHEMICAL							
305 3110	63,040.27	4,407.54	-	-	-	-	67,447.81
305 3150	127,560.12	6,413.52	-	-	-	-	133,973.64
305 TOTAL	190,600.39	10,821.06	-	-	-	-	201,421.45
STEAM PRODUCTION ESSEN CHEMICAL							
306 3110	516,093.94	55,248.31	-	-	-	-	571,342.25
306 3150	646,851.31	10,172.07	-	-	-	-	657,023.38
306 TOTAL	1,162,945.25	65,420.38	-	-	-	-	1,228,365.63
STEAM PRODUCTION TOOLS - WORK EQUIPMENT							
372 3120	706,779.67	20,678.83	7,438.02	1,280.26	45,297.00	-	676,003.74
372 TOTAL	706,779.67	20,678.83	7,438.02	1,280.26	45,297.00	-	676,003.74
STEAM PRODUCTION SAMAC							
503 3150	6,857,131.91	(15,521.12)	1,038,942.87	178,827.31	6,327,086.09	-	(345,593.86)
503 TOTAL	6,857,131.91	(15,521.12)	1,038,942.87	178,827.31	6,327,086.09	-	(345,593.86)
STEAM PRODUCTION TOTAL OF ALL STATIONS							
FUN. 3101	-	-	-	-	-	-	-
FUN. 3102	-	-	-	-	-	-	-
FUN. 3110	141,506,752.55	5,720,618.94	5,235.53	901.17	31,883.90	-	147,191,153.23
FUN. 3120	379,781,754.59	30,830,434.98	385,505.14	66,354.80	2,347,698.15	-	407,945,341.08
FUN. 3140	118,915,211.48	7,387,985.37	583,338.12	100,106.66	3,552,486.47	-	122,267,778.92
FUN. 3150	71,556,287.08	2,240,087.01	1,042,443.03	179,429.77	6,348,401.84	-	66,584,958.99
FUN. 3160	10,252,669.28	726,168.08	9,199.89	1,583.52	56,026.75	-	10,915,194.21
FUN. TOTAL	722,012,674.98	46,905,294.38	2,025,721.71	348,675.92	12,336,497.11	-	754,904,426.46
NUCLEAR PRODUCTION MERRILL CREEK							
2 3201	-	-	-	-	-	-	-
2 3210	85,113.12	23,452.29	-	-	-	-	108,565.41
2 3250	-	59.65	-	-	-	-	59.65
2 TOTAL	85,113.12	23,511.94	-	-	-	-	108,625.06

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
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RD-4

DESCRIPT.	RESERVE							BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES	
NUCLEAR PRODUCTION BRADSHAW RESERVOIR								
4 3201	-	-	-	-	-	-	-	-
4 3202	-	-	-	-	-	-	-	-
4 3210	6,291,176.04	2,511,626.60	69,707.72	205,399.93	6,838,594.58	-	-	2,099,900.27
4 TOTAL	6,291,176.04	2,511,626.60	69,707.72	205,399.93	6,838,594.58	-	-	2,099,900.27
NUCLEAR PRODUCTION SALEM								
61 3210	22,666,008.24	1,745,800.35	326,106.66	-	353,975.00	-	-	23,731,726.93
61 3220	72,330,782.21	6,245,016.51	502,825.83	-	545,796.18	-	-	77,527,176.71
61 3230	17,196,131.60	1,778,065.57	-	-	-	-	-	18,974,197.17
61 3240	24,033,519.68	2,198,254.98	(85,155.19)	-	(92,432.36)	-	-	26,409,362.21
61 3250	3,787,046.83	190,849.85	-	-	-	-	-	3,977,896.68
61 TOTAL	140,013,488.56	12,157,987.26	743,777.30	-	807,338.82	-	-	150,620,359.70
NUCLEAR PRODUCTION SALEM								
62 3210	20,417,193.37	1,944,350.85	48,274.69	-	687,000.00	-	-	21,626,269.53
62 3220	72,432,582.40	6,948,978.94	347,008.36	-	4,938,296.90	-	-	74,096,256.08
62 3230	1,413,306.41	2,233,335.81	67,426.29	-	959,547.63	-	-	1,065,055.18
62 3240	24,824,739.37	2,468,402.55	156,747.44	-	2,230,682.31	-	-	24,905,712.17
62 3250	2,505,809.52	(141,683.71)	-	-	-	-	-	2,647,193.23
62 TOTAL	120,039,018.25	13,736,751.86	619,156.78	-	8,815,526.84	-	-	124,340,786.49
NUCLEAR PRODUCTION SALEM CF								
63 3201	-	-	-	-	-	-	-	-
63 3210	48,180,437.77	3,331,757.96	(124,869.63)	1,509.80	89,784.63	-	-	51,548,790.53
63 3220	21,057,387.89	1,648,865.97	(197,489.12)	2,387.85	142,000.00	-	-	22,764,130.83
63 3230	17,113,479.92	1,212,669.92	(57,021.51)	689.45	41,000.00	-	-	18,342,860.80
63 3240	14,863,431.99	3,129,442.88	(160,145.46)	1,936.33	115,148.90	-	-	18,039,807.76
63 3250	5,927,790.37	856,796.53	(11,008.13)	133.10	7,915.14	-	-	6,787,812.99
63 TOTAL	107,142,527.94	10,179,533.26	(580,533.85)	6,656.53	395,848.67	-	-	117,483,402.91
NUCLEAR PRODUCTION PEACH BOTTOM 2+3								
66 3201	-	-	-	-	-	-	-	-
66 3202	-	-	-	-	-	-	-	-
66 3210	65,080,919.06	3,999,174.51	(18,222)	(0.75)	(0.48)	-	-	69,080,111.52
66 3220	135,352,195.33	14,291,521.25	224,375.83	9,206.22	5,912.48	-	-	149,422,634.49
66 3230	37,319,231.36	3,856,265.54	-	-	-	-	-	41,175,496.90
66 3240	22,951,551.13	1,688,473.59	(0.38)	-	(0.01)	-	-	24,640,025.11
66 3250	10,907,141.71	1,324,372.42	-	-	-	-	-	12,231,514.13
66 TOTAL	271,610,038.59	25,159,807.31	224,357.23	9,205.47	5,911.99	-	-	296,548,782.15
NUCLEAR PRODUCTION LIMERICK #1								
91 3210	107,990,318.83	12,496,839.66	-	-	-	-	-	120,487,158.49
91 3220	317,905,423.27	46,286,386.02	337,107.10	1,001,902.84	26,370,740.90	-	-	391,227,345.93
91 3230	61,460,729.82	6,697,398.14	-	-	-	-	-	68,158,127.96
91 3240	68,616,618.96	7,910,072.24	(483.77)	(1,437.78)	37,843.37	-	-	76,487,893.82
91 3250	25,565,880.89	2,896,845.94	(920.25)	(2,735.05)	71,988.40	-	-	28,388,923.63
91 TOTAL	581,538,971.77	76,287,542.00	335,703.08	997,730.01	26,260,909.13	-	-	684,749,449.83

PECO ENERGY COMPANY
 PROVISION FOR DEPRECIATION
 CLASS OF SERVICE: ELECTRIC
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RD-5

DES ACCT.	RESERVE						BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
NUCLEAR PRODUCTION	LIMERICK #2						
92 3210	49,899,902.63	11,281,316.08	-	-	-	-	61,181,218.71
92 3220	229,333,257.94	49,485,211.92	630,049.49	-	231,315.84	-	277,957,104.53
92 3230	51,779,670.33	7,575,609.92	-	-	-	-	59,355,280.25
92 3240	37,503,747.21	7,930,940.69	-	-	-	-	45,434,687.90
92 3250	13,304,580.40	2,227,054.39	183,404.62	-	67,335.02	-	15,380,895.15
92 TOTAL	381,821,158.51	78,500,133.00	813,454.11	-	298,650.86	-	459,209,186.54
NUCLEAR PRODUCTION	LIMERICK 100% COM						
99 3201	-	-	-	-	-	-	-
99 3202	-	-	-	-	-	-	-
99 3210	96,767,347.14	12,554,975.15	143,958.80	6,205.51	1,015,861.39	-	108,168,707.61
99 3220	82,277,136.09	10,875,712.84	12,631.25	544.49	89,133.83	-	93,051,628.34
99 3230	8,558,189.15	869,064.49	-	-	-	-	9,427,253.64
99 3240	38,118,239.02	4,229,752.97	-	-	-	-	42,347,991.99
99 3250	20,031,131.07	2,619,375.95	-	-	-	-	22,650,507.02
99 TOTAL	245,752,042.47	31,148,881.40	156,590.05	6,750.00	1,104,995.22	-	275,646,088.60
NUCLEAR PRODUCTION	CHESTERBROOK						
301 3210	184,062.35	44,506.93	-	-	-	-	228,569.28
301 3250	176,979.51	40,090.49	-	-	-	-	217,070.00
301 TOTAL	361,041.86	84,597.42	-	-	-	-	445,639.28
NUCLEAR PRODUCTION	NUCLEAR EOF/NC						
307 3210	171,747.82	49,414.81	-	-	-	-	221,162.63
307 3250	30,136.63	12,053.18	-	-	-	-	42,189.81
307 TOTAL	201,884.45	61,467.99	-	-	-	-	263,352.44
NUCLEAR PRODUCTION	NE COAL STORAGE						
320 3250	4,787.61	6,005.69	-	-	-	-	10,793.30
320 TOTAL	4,787.61	6,005.69	-	-	-	-	10,793.30
NUCLEAR PRODUCTION	OREGON SHOP-NUCLEAR TOOLS						
331 3250	21,144.66	6,171.55	-	-	-	-	27,316.21
331 TOTAL	21,144.66	6,171.55	-	-	-	-	27,316.21
NUCLEAR PRODUCTION	PEACH BOTTOM TRAINING CENTER						
363 3210	52,499.87	21,969.32	-	-	-	-	74,469.19
363 3250	1,239.36	353.96	-	-	-	-	1,593.32
363 TOTAL	53,739.23	22,323.28	-	-	-	-	76,062.51
NUCLEAR PRODUCTION	NUCLEAR INFORMATION CENTER						
365 3201	-	-	-	-	-	-	-
365 3210	75,277.74	14,758.87	-	-	-	-	90,036.61
365 3250	52,789.59	15,215.40	-	-	-	-	68,004.99
365 TOTAL	128,067.33	29,974.27	-	-	-	-	158,041.60
NUCLEAR PRODUCTION	NUCLEAR TRAINING CENTER						
385 3201	-	-	-	-	-	-	-
385 3210	668,451.27	128,687.94	-	-	-	-	797,139.21
385 3250	119,768.50	26,025.65	-	-	-	-	145,794.15
385 TOTAL	788,219.77	154,713.59	-	-	-	-	942,933.36

PECO ENERGY COMPANY
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RD-6

DES ACCT.	RESERVE							BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES	
NUCLEAR PRODUCTION								
TOTAL OF ALL STATIONS								
FUN. 3201	-	-	-	-	-	-	-	-
FUN. 3202	-	-	-	-	-	-	-	-
FUN. 3210	418,530,455.25	50,148,631.32	463,160.02	213,114.49	8,985,215.12	-	-	-159,443,825.92
FUN. 3220	930,688,765.13	135,781,693.15	1,856,508.74	1,014,041.40	(20,418,285.67)	-	-	1,086,046,276.91
FUN. 3230	193,285,125.77	24,222,409.39	10,404.78	689.45	1,000,547.63	-	-	216,497,272.20
FUN. 3240	230,911,847.36	29,555,339.90	(89,037.36)	498.55	2,291,242.21	-	-	258,265,480.96
FUN. 3250	82,436,226.65	10,362,954.36	171,476.24	(2,601.95)	147,238.56	-	-	92,477,864.26
FUN.TOTAL	1,855,852,420.16	250,071,028.42	2,412,512.42	1,225,741.94	(7,994,042.15)	-	-	2,112,730,720.25
HYDRAULIC PRODUCTION								
MIDDY RUN (1,2,3,4,5,6,7,8)								
19 3301	-	-	-	-	-	-	-	-
19 3302	-	-	-	-	-	-	-	-
19 3303	-	-	-	-	-	-	-	-
19 3311	5,234,022.46	391,777.96	-	-	-	-	-	5,625,800.42
19 3312	53,212.40	4,097.50	-	-	-	-	-	57,309.90
19 3313	1,529,440.51	176,580.92	-	-	-	-	-	1,706,021.43
19 3321	12,873,158.78	1,104,286.00	-	-	-	-	-	13,977,444.78
19 3323	322,775.46	28,875.86	-	-	-	-	-	351,651.32
19 3330	11,273,549.70	911,218.70	-	-	-	-	-	12,184,768.40
19 3340	4,641,021.11	299,435.72	2,002.42	-	196,144.20	-	-	4,742,310.21
19 3351	1,064,596.99	48,367.20	265.30	-	23,986.65	-	-	1,086,712.24
19 3353	90,576.92	3,880.04	-	-	-	-	-	94,456.96
19 3360	646,175.31	18,288.56	-	-	-	-	-	664,463.87
19 TOTAL	37,728,529.64	2,986,808.46	2,267.72	-	222,130.85	-	-	40,490,939.53
OTHER PRODUCTION								
SOUTHWARK G.T.(3,4,5,6)								
104 3401	-	-	-	-	-	-	-	-
104 3410	61,060.43	14,412.56	-	-	-	-	-	75,472.99
104 3420	350,614.21	12,654.78	-	-	-	-	-	363,268.99
104 3440	5,333,341.21	272,406.14	-	-	-	-	-	5,605,747.35
104 3450	962,163.44	38,626.52	-	-	-	-	-	1,000,789.96
104 TOTAL	6,707,179.29	338,100.00	-	-	-	-	-	7,045,279.29
OTHER PRODUCTION								
EDDYSTONE G.T.(10,20,30,40)								
106 3401	-	-	-	-	-	-	-	-
106 3410	179,205.40	6,761.07	-	-	-	-	-	185,966.47
106 3420	589,462.23	322.97	-	-	-	-	-	589,785.20
106 3440	6,695,677.25	86,206.78	-	-	-	-	-	6,781,884.03
106 3450	703,870.82	(6,760.92)	-	-	-	-	-	697,109.90
106 TOTAL	8,168,215.70	86,529.90	-	-	-	-	-	8,254,745.60
OTHER PRODUCTION								
CROMBY DIESEL (D)								
107 3420	489,200.96	5,700.00	-	-	-	-	-	494,900.96
107 3440	288,254.64	-	-	-	-	-	-	288,254.64
107 3450	18,768.32	-	-	-	-	-	-	18,768.32
107 3460	2,030.61	-	-	-	-	-	-	2,030.61
107 TOTAL	798,254.53	5,700.00	-	-	-	-	-	803,954.53

PECO ENERGY COMPANY
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 CLASS OF SERVICE: ELECTRIC
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RD-7

DES ACCT.	RESERVE							BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAINS-LOSSES	
OTHER PRODUCTION		DELAWARE DIESEL (D)						
109 3-401	-	-	-	-	-	-	-	-
109 3-420	6,949.66	-	-	-	-	-	-	6,949.66
109 3-440	262,705.87	-	9.03	11.21	2,626.40	-	-	260,081.65
109 3-450	23,084.75	3,897.03	-	-	-	-	-	26,981.78
109 3-460	1,920.58	-	-	-	-	-	-	1,920.58
109 TOTAL	294,660.86	3,897.03	9.03	11.21	2,626.40	-	-	295,933.67
OTHER PRODUCTION		SCHUYLKILL DIESEL (D)						
113 3-420	5,821.85	-	-	-	-	-	-	5,821.85
113 3-440	252,121.49	-	-	-	-	-	-	252,121.49
113 3-450	31,526.37	-	-	-	-	-	-	31,526.37
113 3-460	1,906.85	-	-	-	-	-	-	1,906.85
113 TOTAL	291,376.56	-	-	-	-	-	-	291,376.56
OTHER PRODUCTION		DELAWARE G.T. (9,10,11,12)						
115 3-401	-	-	-	-	-	-	-	-
115 3-410	95,262.98	790.15	-	-	-	-	-	96,053.13
115 3-420	433,232.23	0.01	-	-	-	-	-	433,232.24
115 3-440	5,629,038.47	227,610.57	-	-	-	-	-	5,856,649.04
115 3-450	1,500,577.96	-	-	-	-	-	-	1,500,577.96
115 TOTAL	7,658,111.64	228,401.03	-	-	-	-	-	7,886,512.67
OTHER PRODUCTION		SCHUYLKILL G.T.(10)						
116 3-401	-	-	-	-	-	-	-	-
116 3-410	109,162.36	-	-	-	-	-	-	109,162.36
116 3-420	367,307.52	0.05	-	-	-	-	-	367,307.57
116 3-440	1,637,671.33	349.41	-	-	-	-	-	1,638,020.74
116 3-450	446,228.62	-	-	-	-	-	-	446,228.62
116 TOTAL	2,560,369.83	349.46	-	-	-	-	-	2,560,719.29
OTHER PRODUCTION		CHESTER G.T. (7,8,9)						
117 3-401	-	-	-	-	-	-	-	-
117 3-410	87,338.19	-	-	-	-	-	-	87,338.19
117 3-420	492,995.77	-	-	-	-	-	-	492,995.77
117 3-440	4,151,756.26	250,887.60	-	-	-	-	-	4,402,643.86
117 3-450	1,133,441.97	11,668.04	-	-	-	-	-	1,121,773.93
117 TOTAL	5,865,532.19	259,219.56	-	-	-	-	-	6,104,751.75
OTHER PRODUCTION		KEYSTONE DIESEL (D)						
118 3-420	7,751.39	134.23	-	-	-	-	-	7,885.62
118 3-440	152,354.21	4,456.87	-	-	-	-	-	156,811.08
118 3-450	16,066.25	332.17	-	-	-	-	-	16,398.42
118 TOTAL	176,171.85	4,923.27	-	-	-	-	-	181,095.12
OTHER PRODUCTION		FALLS G.T. (1,2,3)						
119 3-410	134,255.36	3,452.83	-	-	-	-	-	137,708.19
119 3-420	359,554.34	52,194.55	-	-	-	-	-	411,748.89
119 3-440	4,386,032.73	60,997.33	-	-	-	-	-	4,447,030.06
119 3-450	779,001.51	108,749.12	-	-	-	-	-	887,750.66
119 TOTAL	5,658,843.97	225,393.83	-	-	-	-	-	5,884,237.80

PECO ENERGY COMPANY
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 CLASS OF SERVICE: ELECTRIC
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RD-8

DES ACCT.	RESERVE							BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES	
OTHER PRODUCTION		MOSER G.T. (1,2,3)						
120 3401								
120 3410	244,909.51	76,604.93	-	-	-	-	-	321,514.44
120 3420	275,070.87	47,383.85	-	-	-	-	-	322,451.72
120 3440	4,312,874.98	59,418.69	-	-	-	-	-	4,372,293.67
120 3450	924,354.31	131,963.23	-	-	-	-	-	1,056,317.54
120 TOTAL	5,757,209.67	315,370.70	-	-	-	-	-	6,072,580.37
OTHER PRODUCTION		CONEMAUGH DIESEL (D)						
121 3440	144,928.70	4,783.77	-	-	-	-	-	149,712.47
121 3450	3,948.73	152.84	-	-	-	-	-	4,101.57
121 TOTAL	148,877.43	4,936.61	-	-	-	-	-	153,814.04
OTHER PRODUCTION		RICHMOND G.T. (81,91,92)						
123 3401								
123 3410	27,651.55	84,470.16	-	-	-	-	-	112,121.71
123 3420	594,612.79	91,730.04	26.41	32.81	7,684.96	-	-	678,691.27
123 3440	12,912,269.42	916,538.36	25,682.87	31,897.29	7,471,934.08	-	-	6,363,088.12
123 3450	1,839,836.10	144,962.47	1,593.19	1,978.69	463,507.50	-	-	1,521,676.57
123 3460	66,921.60	41,528.02	-	-	-	-	-	108,449.62
123 TOTAL	15,441,321.46	1,279,229.05	27,302.47	33,908.79	7,943,126.54	-	-	8,784,030.29
OTHER PRODUCTION		SALEM G.T. (3)						
126 3410	22,200.37	(22,200.37)	-	-	-	-	-	-
126 3420	279,399.01	101,554.66	-	-	-	-	-	380,953.67
126 3440	1,404,432.11	114,156.66	-	-	-	-	-	1,518,588.77
126 3450	428,746.79	19,861.00	-	-	-	-	-	448,607.79
126 3460	29,580.22	-	-	-	-	-	-	29,580.22
126 TOTAL	2,164,358.50	213,374.95	-	-	-	-	-	2,377,733.45
OTHER PRODUCTION		CROYDON GT(11,12,21,22,31-2,-41-2)						
129 3401								
129 3410	2,946,779.52	143,991.74	-	-	-	-	-	3,090,771.26
129 3420	14,652,311.77	975,447.94	-	-	-	-	-	15,627,759.71
129 3440	31,395,659.63	3,381,339.49	-	-	-	-	-	34,776,999.12
129 3450	2,856,370.60	187,714.27	-	-	-	-	-	3,044,084.87
129 3460	1,679,696.44	113,767.85	-	-	-	-	-	1,793,464.29
129 TOTAL	53,530,817.96	1,802,261.29	-	-	-	-	-	58,333,079.25
OTHER PRODUCTION		PORTABLE IN STATION						
364 3440	2,834,665.11	140,735.75	-	-	-	-	-	2,975,400.86
364 TOTAL	2,834,665.11	140,735.75	-	-	-	-	-	2,975,400.86
OTHER PRODUCTION		TOTAL OF ALL STATION						
FUN. 3401								
FUN. 3410	3,907,825.67	308,283.37	-	-	-	-	-	4,216,109.04
FUN. 3420	18,904,314.60	1,287,123.08	26.41	32.81	7,684.96	-	-	20,183,759.12
FUN. 3440	81,793,783.41	5,519,887.42	25,691.90	31,908.50	7,474,560.48	-	-	79,845,326.95
FUN. 3450	11,667,986.57	617,832.69	1,593.19	1,978.69	463,507.50	-	-	11,822,697.26
FUN. 3460	1,782,056.30	155,295.87	-	-	-	-	-	1,937,352.17
FUN.TOTAL	118,055,966.55	7,888,422.43	27,311.50	33,920.00	7,945,752.94	-	-	118,005,244.54

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

RD-9

DES ACCT.	RESERVE							BALANCE 12-31-95
	BALANCE 1/1-95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES	
TRANSMISSION PLANT								
601 3501	-	-	-	-	-	-	-	-
601 3502	-	-	-	-	-	-	-	-
601 3520	10,293,533.27	361,305.77	(48,688.54)	(4,556.16)	15,120.00	18,072.00	-	10,731,923.42
601 3530	112,180,971.97	6,179,409.43	-	-	(42,126.16)	-	-	118,402,507.56
601 3540	85,559,712.86	3,551,761.52	-	-	(84,802.47)	2,375,133.00	-	91,571,409.85
601 3550	170,939.75	64,913.60	-	-	-	-	-	235,853.35
601 3560	44,743,451.26	2,297,811.14	-	-	(32,496.33)	1,375,246.00	-	48,149,004.73
601 3570	3,059,934.20	163,917.34	-	-	-	-	-	3,223,851.54
601 3580	29,706,762.29	1,262,091.09	(373,649.50)	(34,965.25)	116,035.12	-	-	31,191,502.51
601 3590	1,357,463.76	44,761.16	-	-	-	227,578.00	-	1,629,802.92
601 TOTAL	287,072,769.36	13,925,971.05	(422,338.04)	(39,521.41)	(28,269.84)	4,026,029.00	-	305,135,855.88
DISTRIBUTION PLANT								
601 3601	-	-	-	-	-	-	-	-
601 3602	-	-	-	-	-	-	-	-
601 3610	21,616,792.70	1,694,802.52	12,762.52	(113.12)	13,433.19	-	-	23,285,286.39
601 3620	213,976,908.66	14,027,720.63	515,556.62	(4,569.44)	542,649.32	-	-	226,941,853.91
601 3640	63,222,601.57	5,048,580.04	595,466.52	(5,277.69)	626,758.51	-	-	67,043,678.89
601 3650	107,773,073.59	8,493,005.47	842,778.21	(7,469.65)	887,066.51	-	-	114,528,761.69
601 3660	79,216,459.14	4,163,584.41	126,270.91	(1,119.15)	132,906.50	-	-	83,119,746.99
601 3670	102,649,408.58	6,905,704.04	763,679.60	(6,768.59)	803,811.24	-	-	107,980,853.19
601 3680	72,231,967.59	7,193,909.15	166,285.23	(1,473.80)	175,023.59	-	-	79,083,094.12
601 3691	23,873,207.87	1,163,626.41	38,690.44	(342.92)	40,723.63	-	-	24,957,072.29
601 3692	36,026,419.74	3,312,270.18	88,733.62	(786.46)	93,396.61	-	-	39,155,773.23
601 3700	38,925,834.52	6,281,609.58	1,306,822.88	(11,582.53)	1,375,496.91	-	-	42,513,541.78
601 3702	35,244.74	2,618.26	-	-	-	-	-	37,863.00
601 3710	240,273.90	7,969.50	-	-	(700.00)	-	-	248,943.40
601 3730	3,725,133.72	731,431.40	772,746.56	(6,848.94)	813,351.68	-	-	2,863,611.94
601 3731	(162,599.60)	18,633.72	-	-	(1,450.00)	-	-	142,515.88
601 3732	(6,412,183.62)	293,304.84	269,280.02	(2,386.67)	283,430.78	-	-	6,673,976.25
601 3733	1,767,152.29	148,865.65	6,436.07	(57.04)	6,774.29	-	-	1,902,750.54
601 TOTAL	758,705,695.39	59,487,635.80	5,505,509.20	(48,796.00)	5,792,675.76	-	-	806,846,350.23
GENERAL PLANT								
601 3891	-	-	-	-	-	-	-	-
601 3900	10,481,505.88	753,033.14	-	-	28,619.89	-	-	11,205,919.17
601 3911	775,017.45	153,549.12	-	-	30.96	-	-	928,535.61
601 3912	1,848,118.48	171,006.22	-	-	-	-	-	2,019,124.70
601 3913	2,357,949.75	712,945.63	-	-	137.36	-	-	3,070,758.02
601 3920	-	5,900.63	-	-	-	-	-	5,900.63
601 3930	(33,284.87)	8,773.16	-	-	3,156.62	-	-	(27,668.33)
601 3940	2,073,801.03	163,261.20	-	-	29,295.93	-	-	2,207,766.30
601 3951	3,456,715.99	534,854.32	-	-	87,934.58	-	-	3,903,635.73
601 3952	374,416.07	30,144.20	-	-	1,121.80	-	-	403,138.47
601 3953	246,874.25	9,774.75	-	-	182.38	-	-	256,466.62
601 3970	1,346,525.26	270,997.99	-	-	-	-	-	1,617,523.25
601 3980	507,175.26	46,178.10	-	-	306.40	-	-	553,346.96
601 3990	-	-	-	-	-	-	-	-
601 3991	(85,743,978.50)	(10,318,884.00)	-	-	(173,700.32)	-	-	(95,889,162.18)
601 TOTAL	(62,309,163.95)	(7,458,165.54)	-	-	(22,614.40)	-	-	(69,744,715.09)

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

RD-10

DES ACCT.	RESERVE							BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES	
GENERAL PLANT								
601 3992	(33,431,720.27)	(4,424,700.00)	-	-	(105,159.76)	-	-	(37,751,260.51)
601 TOTAL	(33,431,720.27)	(4,424,700.00)	-	-	(105,159.76)	-	-	(37,751,260.51)
ELECTRIC	3,683,687,171.86	369,382,295.00	9,550,984.51	1,520,020.45	18,146,970.51	4,026,029.00	-	4,030,917,561.29

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

RD-11

DES. ACCT.	RESERVE						BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	
INTANGIBLE PLANT							
601 13020	-	-	-	-	-	-	-
601 TOTAL	-	-	-	-	-	-	-
PRODUCTION PLANT							
601 13050	354,985.52	43,899.91	-	-	-	-	398,885.43
601 13110	3,269,753.22	854,399.77	-	-	-	-	4,124,152.99
601 TOTAL	3,624,738.74	898,299.68	-	-	-	-	4,523,038.42
STORAGE PLANT							
601 13601	-	-	-	-	-	-	-
601 13610	2,209,293.44	438,910.15	619.49	-	2,100.36	-	2,645,483.74
601 13620	5,366,840.58	197,253.05	-	-	-	-	5,564,093.63
601 13630	337,266.41	17,808.79	-	-	-	-	355,075.23
601 13631	1,702,077.58	106,681.96	-	-	-	-	1,808,759.54
601 13632	659,457.87	2,629.43	-	-	-	-	662,087.30
601 13633	108,742.54	5,594.33	-	-	-	-	114,336.87
601 13635	3,618,263.56	197,912.61	2,962.49	-	10,044.26	-	3,803,169.45
601 TOTAL	14,001,942.01	966,790.35	3,581.98	-	12,111.62	-	14,953,005.76
DISTRIBUTION PLANT							
601 13741	-	-	-	-	-	-	-
601 13742	-	-	-	-	-	-	-
601 13750	1,703,081.86	165,812.11	-	-	-	-	1,868,893.97
601 13760	2,523,944.17	171,938.73	-	-	-	-	2,695,882.90
601 13761	64,345,167.86	5,969,944.57	-	-	(6,204,688.32)	-	76,519,800.75
601 13762	8,204,738.43	406,776.61	2,575,162.84	(919.54)	122,305.69	-	9,913,126.97
601 13763	25,648,185.11	3,317,928.61	1,812,757.02	(647.30)	86,095.72	-	27,066,613.68
601 13770	24,691.96	-	-	-	-	-	24,691.96
601 13780	1,895,782.47	324,300.86	71,018.34	(25.36)	3,372.97	-	2,145,666.66
601 13790	5,847,261.30	769,367.15	-	-	-	-	6,616,628.45
601 13791	361,622.50	89,203.98	-	-	-	-	450,826.48
601 13800	20,291.81	1,453.92	-	-	-	-	21,745.73
601 13801	9,121,918.75	1,871,933.44	1,537,086.35	(548.87)	73,002.92	-	9,383,214.05
601 13802	58,478,206.82	6,942,100.43	365,362.81	(130.46)	17,352.67	-	65,037,761.31
601 13810	7,501,253.19	841,350.42	-	-	-	-	8,342,603.61
601 13820	13,680,866.36	1,786,104.96	27,219.66	(9.72)	1,292.78	-	15,438,449.16
601 13840	505.81	36.80	-	-	-	-	542.61
601 13870	(5,244.76)	82,891.69	-	-	-	-	77,646.93
601 TOTAL	199,352,273.64	22,741,444.28	6,388,607.02	(2,281.25)	(5,901,265.57)	-	221,604,095.22
GENERAL PLANT							
601 13900	909,224.30	105,643.97	-	-	-	-	1,014,868.27
601 13940	35,717.09	11,569.86	-	-	-	-	47,286.95
601 13950	323,377.97	44,572.36	7.22	-	825.94	-	367,117.17
601 13980	42,284.41	9.83	26.91	-	3,077.69	-	39,189.64
601 13990	57,516.08	58.67	-	-	-	-	57,574.75
601 TOTAL	1,368,119.85	161,854.69	34.13	-	3,903.63	-	1,526,036.78
GAS	218,347,074.24	24,768,389.00	6,392,223.13	(2,281.25)	(5,885,217.32)	-	242,606,176.18

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

RD-12

DES ACCT.	RESERVE							BALANCE 12/31/95
	BALANCE 1/1/95	CURRENT YEAR DEPRECIATION	COST OF REMOVAL	SALVAGE	DEPRECIABLE RETIREMENTS	ADJUSTMENTS	GAINS/LOSSES	
GENERAL PLANT								
601 -43010	-	-	-	-	-	-	-	-
601 -43030	-	-	-	-	-	-	-	-
601 -43890	-	-	-	-	-	-	-	-
601 -43891	-	-	-	-	-	-	-	-
601 -43892	-	-	-	-	-	-	-	-
601 -43900	55,579,948.91	3,520,663.18	266,738.56	3,229.00	131,172.24	-	-	58,705,930.29
601 -43911	981,222.00	184,647.28	38,026.63	460.33	18,700.10	-	-	1,109,602.88
601 -43912	5,888,218.89	723,043.68	180,677.07	2,187.18	88,850.36	-	-	6,343,922.32
601 -43913	(959,858.73)	210,405.63	-	-	-	-	-	(749,453.10)
601 -43920	399,657.98	65,620.16	44,413.54	537.65	21,840.95	-	-	399,561.30
601 -43941	114,733.59	27,296.49	15,552.49	188.27	7,648.14	-	-	119,017.72
601 -43942	1,403,169.18	358,616.46	214,562.14	2,597.37	105,513.79	-	-	1,444,607.08
601 -43962	937.91	-	-	-	-	-	-	937.91
601 -43970	1,522,167.36	198,908.36	-	-	-	-	-	1,721,075.72
601 -43981	578,048.11	56,392.66	55,685.34	674.10	27,384.01	-	-	552,045.52
601 -43982	5,399.88	818.10	-	-	-	-	-	6,217.98
601 -43991	194,975.68	436,041.00	-	-	-	-	-	631,016.68
601 TOTAL	65,708,920.76	5,782,453.00	815,655.77	9,873.90	401,109.59	-	-	70,284,482.30
COMMON	65,708,920.76	5,782,453.00	815,655.77	9,873.90	401,109.59	-	-	70,284,482.30
TRANSPORTATION								
601 53920	2,775,139.25	1,875,154.44	-	-	-	20,034.00	-	4,670,327.69
601 53943	768,153.73	290,057.30	-	34,604.11	13,880.70	-	-	1,078,934.44
601 53961	51,359.23	2,391.26	-	-	-	-	-	53,750.99
601 TOTAL	3,594,652.21	2,167,603.00	-	34,604.11	13,880.70	20,034.00	-	5,803,012.62
TRANSPORT	3,594,652.21	2,167,603.00	-	34,604.11	13,880.70	20,034.00	-	5,803,012.62

PECO Energy Company
Response to Filing Requirements

Schedule E-2
Respondent: Alan B. Cohn

Q: Explain and provide the work papers and supporting calculations showing how the book reserve as of the end of the 12-month period immediately preceding the base year was brought forward to determine the book reserve as of the end of the base year.

Response:

The Company uses an automated system to calculate depreciation. The information contained in "Resrun95.xls" and "Resrun96.xls" and in Attachments E-1c and E-1b is such system generated information in EXCEL format. By comparing "Balance 12/31/95" in Section RD of "Resrun95.xls" to the "Balance 1/96" in Section RD of "Resrun96.xls" one can see that the 12/31/95 balance was brought forward in determining the book reserve balance at the end of 1996.

PECO Energy Company
Response to Filing Requirements

Schedule E-3
Respondent: Alan B. Cohn

Q: Provide the following information:

- (a) A detailed explanation describing how the rate of depreciation was calculated.
- (b) The most recent depreciation study performed.
- (c) The service life calculations for each account.
- (d) The depreciation study filed in the company's last base rate proceeding and the service life calculations for each account.
- (e) A detailed schedule depicting the accounts with service life changes from the last service life study to the present service life study.

Response:

- (a) Detailed calculations are provided in Exhibit ABC-2, pages C-21 to C-30, which demonstrates the calculation of depreciation rates for production plant and mass property type accounts. The production plant calculation is based on the remaining life methodology using a specific terminal date or life span for each production plant or unit. The Mass Property calculation is based on the remaining life methodology using an average life for the entire account.
- (b) The most recent depreciation study for electric and common plant was performed in 1995.
- (c) The service life study can be found in Exhibit ABC-2, which is the Company's 1995 Electric and Common Plant Depreciation Study.
- (d) The 1995 Electric and Common Plant Life Study referred to above updated the Company's previous 1988 Study which was used to support the Company's depreciation expense and rate base in the Company's R-891364 rate proceedings and in Attachment E-3b.
- (e) Included on Pages 5-7 of Exhibit ABC-2, the 1995 Electric and Common Plant Life Study is Table A which compares the 1988 Life Estimates to 1995 Life Estimates.

EXHIBIT ABC-1

PHILADELPHIA ELECTRIC COMPANY

1989 ELECTRIC RATE FILING

1988 DEPRECIATION STUDY

ELECTRIC AND COMMON PLANT

JULY, 1989

1988 Electric Plant Depreciation Study

Index

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Philadelphia Electric Company
1988 Electric Plant Life Study

Introduction

The 1988 Electric Plant Life Study (1988 Study) updates the Company's previous 1985 Study which was used to support the Company's depreciation expense, reserve and rate base in the Company's R-850152 rate proceeding. Since the earlier 1985 Study, four additional years of recorded retirement experience (1984, 1985, 1986 and 1987) have become available and are incorporated in the data in the current life analysis. This update provides 27 years of retirement experience for production facilities (1960-87) and 22 years for all other plant (1965-87).

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

There have been no changes in the basic life analysis techniques or methods since the last study. The methods and techniques used in this study are consistent with accepted PUC practices since they were reviewed and found acceptable by the Commission in recent rate filings, including the latest prior electric filing, R-850152.

Pursuant to the Commission's Order at R-842590, the Company has changed its method of depreciation for ratemaking purposes from the whole life, theoretical method to the remaining life, book depreciation reserve method. The latter method has been used for financial accounting purposes, since 1985.

Summary of Results

The results of the study are summarized in tabular form on pages 13-16. The summary shows the recommended life estimate selected for each account for electric and common plant. Pages 17-18 summarize the estimated retirement dates for production units based on the latest engineering capacity and load forecast. The survivor curve charts supporting the life estimates are found in Appendix A. The underlying survivor tables are in Appendix B.

Description of Depreciation Methods

As previously noted, the Company's depreciation is now calculated by the remaining life method based on use of the book reserve for both book and ratemaking purposes. The life-span technique is applied to generating plant units, by location, including, for the first time in this study, to Muddy Run. The remaining life method is applied to all other properties (transmission, distribution, general and common) by accounts using the broad group procedure.

The basic remaining life depreciation expense is calculated using the following formula:

$$\text{Depreciation Expense} = \frac{\text{Surviving Cost of plant} - \text{Book Depreciation Reserve}}{\text{Remaining Life}}$$

Salvage, historically, has been calculated separately on an experienced, five year average basis, as prescribed by the Commission for ratemaking purposes. However, in this proceeding, the Company is eliminating the five year average salvage claim as the remaining life depreciation method handles salvage and removal costs without any additional adjustments.

The depreciation reserve is the book reserve adjusted to a ratemaking basis as authorized by the Commission at R-842590. The remaining life is determined on the basis of the life estimates developed in this study. A detailed sample calculation of remaining life is in Exhibit ABC-3.

Life Estimating Techniques

The life estimating methods used in this study are basically the same as those used in prior studies. Plant life characteristics developed by actuarial analysis of retirement experience are expressed in terms of Iowa Survivor Curves* which are accepted and used throughout the utility industry as a standard measurement of plant mortality characteristics.

The life-span technique is based on use of a projected terminal date or retirement year for each production unit and an Iowa survivor curve is used to measure interim retirement activity. The terminal date and an interim retirement curve are used to determine an effective average remaining service life for each vintage of plant. The weighted remaining lives determined by plant vintages are used to determine the composite remaining life for each account.

The engineering estimates of the retirement date for each plant or unit are listed on pages 17-18. These estimates are based on an engineering review of the Company's latest electric system plans and are adopted for purposes of the depreciation study. The 1988 Study uses a 40-year life span from low power license for Limerick Unit #1 and #2 which, allowing one year for testing, results in a 39-year useful life span for depreciation purposes. Consistent with the 40-year life span from low power license for the Limerick units, the Company, for the 1988 Depreciation study, has adopted the 40-year life span from low power license for Peach Bottom #2 and #3 and Salem #1 and #2.

* As published in Depreciation of Group Properties, by Robley Winfrey, Iowa Engineering Experiment Station Bulletin 125, 1935, Revised 1967.

Discussion of Factors Considered in Arriving at Life Estimates

The primary factors considered in arriving at life estimates are historical retirement experience and projected retirement dates based on an engineering forecast of future load and generating capacity requirements. Other factors considered are the life expectancy of functionally related facilities, prior life estimates and the age distribution of the surviving investment balance for each account.

Retirement experience is analyzed by an actuarial procedure which relates retirements to balances exposed to retirement by age for each account. Using a retirement rate by age, the proportion of survivors of the original placements are calculated by age. See Appendix B. A chart of % survivors by age or the survivor curve is used to define the mortality characteristics of the group.

The empirical survivor data for each account is compared with the standard Iowa curves to select the Iowa mortality characteristic most representative of the account. It should be noted that all retirements are included in the empirical data in the average life technique used for mass accounts. The empirical survivor data used in the life-span methodology includes only interim (as opposed to final) retirements.

Where the empirical data provides a uniform and complete life pattern (survivors range from 100% to approximately 0%), the Iowa survivor curve which best fits the empirical data is generally selected as the life of the account. In cases where available retirement data produces an erratic or an incomplete life cycle or stub survivor curve, the Iowa Survivor Curve selected for the account is based on conformance with the available data as well as consideration of other factors. The other factors may be the estimated life

expectancy of functionally related facilities, or the proportion of the account dollars represented by the available experience or a perceived change in future retirement rate levels, among other things. Application of these factors is explained later in discussion of more specific cases and examples.

Selection of Life Curves

An age range is selected for the experienced survivor curve which eliminates atypical experience while at the same time including as much coverage of account dollars as possible. An optimal average service life, for each standard Iowa curve, is determined by finding the curve which best approximates the area under the survivor curve. The resulting life estimate curves are matched to the survivor curves by a least squares statistical method. The quality of fit is measured in terms of residual error which is the measured difference between the actual survivor data and the life estimate curve. The lower this number, the better the statistical fit. The best fitting curves over the selected range are plotted on the charts in Appendix A to provide a visual comparison of the final results of the fitting process.

As noted earlier, the other factors considered include the life expectancy of related facilities, the age distribution of the surviving balance, judgment of operating and engineering personnel familiar with the property and any other pertinent available information. These other factors are considered important in cases where actuarial experience is inadequate or erratic.

Production Plant

Pursuant to Commission Order at RID 129, issued in 1975, the life-span depreciation method has been applied to all production plant, except Muddy Run, using interim retirement experience and a definitive life-span based on a terminal date estimated for individual plants or units in the current study. Effective with this study, life-span methodology is also being applied to Muddy Run. The estimated retirement or terminal dates for all production units are listed on pages 17 through 18. These dates are based on the Company's latest load and capacity forecast.

Steam Production Plant

The interim retirement curves are derived by an actuarial analysis of the 1960-1987 retirement band of fossil-steam production units after removal of final retirements. These curves and the related actuarial data for production plant Accounts 311 through 316 are included in Appendix A and B respectively. Results of the actuarial analysis are tabulated for accounts 311 through 316 on page 13.

Nuclear Production Plant

The interim retirement curves used for nuclear production accounts were formerly based on the fossil-steam production unit experience, except for Account 323 Turbogenerator Units, because of the lack of specific interim retirement experience for these categories of plant. Based on the new retirement experience available in this study, new interim retirement curves were developed for Accounts 321 through 325 are tabulated on page 13.

Hydraulic Production Plant (Muddy Run)

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

In prior life studies, retirement experience was generally found to be insufficient for these facilities to provide the basis of a life estimate. The retirement experience available in the current study has provided an indication of interim retirement curves for five of the six accounts. The interim retirement curve for Account 336 Roads, Railroads and Bridges is based on the interim curve used for Account 335 Miscellaneous Power Plant Equipment.

Production Plant - Other

This category of production plant includes 35 gas turbine generating units and six diesel units located throughout the Company system. Life span depreciation is applied to these units using the terminal dates specified by the Engineering and Production Department based on the latest load and capacity forecast. The projected retirement dates for these units are listed on pages 17 through 18. The interim retirement curves are based on the actuarial analysis which is summarized on page 14.

Production Plant - General

There are two categories of equipment carried in steam production accounts not associated with a particular station or unit. The larger of these in terms of cost is SAMAC, a computerized power control system placed in service in 1973. SAMAC consists of a large scale computer, a data transmission network and a display and control console. The system is used to automatically control and dispatch power generation and monitor the power network for potential problems. This system is carried in Account 315, Accessory Electric Equipment. It will be replaced by a new Energy Control System in 1993. For purposes of this study we are using a 19 year life span (1992 terminal date) and a 38S_{1.5} interim retirement experience based on judgment.

Another general category of production plant consists of approximately \$1.0 million of tools and equipment carried in Account 312, Boiler Plant Equipment. A life of 21L_{1.5} has been assigned to this plant category based on the life estimate for Account 4394, Tools, Shop and Garage Equipment, on the basis of judgment and functional similarity.

Transmission Facilities (Accounts 352 through 359)

The life estimates recommended for this group of accounts are based on the current actuarial analysis, prior life estimates, forecast retirements and engineering opinion. As indicated in the table below, the actuarial analysis produced life estimates which were consistent with prior estimates and were reasonably acceptable for four of the eight accounts, i.e. 354, 355, 356 and 359.

For four accounts i.e. 352, 353, 357 and 358, retirement experience was insufficient to provide a definitive life estimate. The prior life estimate i.e.; 50R₅ for account 352, 45S₂ for account 353, 50R₄ for Account 357 and 40R₄ for account 358 are recommended for continued use. These prior estimates are reasonably consistent with the life estimates for other transmission accounts which range from 22 to 47 years as indicated in the following table.

TRANSMISSION PLANT

<u>Account</u>	<u>Prior Life Estimate</u>	<u>Recommended Life Estimate</u>
352 Structures and Improvements	50R ₅	50R ₅
353 Station Equipment	45S ₂	45S ₂
354 Towers and Fixtures	35S ₃	55L ₂
355 Poles and Fixtures	25S ₂	31L ₂
356 Overhead Conductors and Devices	45S ₂	46S ₂
357 Underground Conduit	50R ₄	50R ₄
358 Underground Conduit and Devices	40R ₄	40R ₄
359 Roads and Trails	25R ₅	30S ₃

Engineering planning indicates while the level of retirements of underground transmission and distribution facilities has been relatively low over the past five to ten years, there will be a significant increase over the next five to ten years. The projected age of transmission lines retired will range from 42 to 57 years.

The bulk of the investment in the transmission accounts is less than 40 years old because of the relatively heavy additions in recent years. The median age of the transmission plant investment is only about 14 years. Survivor experience beyond age 40 which includes only about 10% to 15% of the account balances is considered atypical of the bulk of the modern transmission account investment. These older survivors represent, primarily, transmission facilities associated with the long lived (40 to 100 year life estimates) Conowingo hydroelectric facilities. The bulk of the modern transmission investment is functionally related to steam, nuclear and other production facilities with life estimates ranging from 25 to 50 years. In consideration of the above, the retirement experience related to early surviving balances less than 40 years old were given primary consideration in selecting the account life estimates.

Distribution Plant (Accounts 361 through 373)

The actuarial analysis produced acceptable life estimates for 22 of the 24 account or sub-accounts in this group. For two accounts, 366 Underground Conduit and 367 Underground Conductors and Devices, the available actuarial data produced lives which were considered unacceptably long when compared to the lives of the associated distribution accounts. The retirement experience available for these accounts, particularly Account 366, while uniform, was minimal with about 90% surviving at 60 years age. Engineering planning indicates there will be a significant increase in the retirement and replacement of existing underground facilities over the next five to ten years. Eight substations are scheduled for retirement during the next few years. In consideration of the foregoing, the prior life estimates, i.e. $50R_4$ for Account 366 and $55R_{0.5}$ for Account 367 are recommended for use until additional retirement data is available for these accounts.

General Plant (Accounts 389 through 399)

The recommended life estimate for these accounts are generally based on the actuarial analysis of historic retirement experience. Account 391.1 and 391.2 Office Machines and Furniture and Equipment, lacked sufficient retirement experience to define a life. The 210_2 life curve developed for the comparable Common Accounts 4391.1 and 4391.2 is recommended for these accounts.

Common Plant (Accounts 4390 through 4398)

The life estimates selected for the Common Plant accounts are based on the actuarial study for all accounts for which adequate retirement was available. Adequate experience was not available for Account 4397 Communications Equipment which was assigned a $32R_3$ life developed for the comparable electric account.

Dates of Field Inspections and Facilities Visited

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

Surviving Original Cost and Depreciation Reserves

The life estimates developed in this study are used to calculate the annual depreciation by account using straight-line, average-life or life-span methods and the remaining life technique. The depreciation reserve is based on book records adjusted to a ratemaking basis as authorized by the Commission. The surviving original cost and depreciation reserves by location and account are developed and included in separate documents used for financial accounting and ratemaking purposes.

Comparison of Calculated vs. Book Reserve

A comparison of theoretical or calculated and book depreciation reserves is no longer considered relevant. The Company has discontinued use of theoretical reserves pursuant to Commission Order at R-842590 which directed the Company to use book depreciation for ratemaking purposes.

Survivor Curves and Annual Depreciation Rates - Current and Prior

The survivor curves developed in the current study are listed on pages 13-16. The annual depreciation rates based on the current study are identified in exhibits submitted in the rate filing for which this study was prepared. The survivor curves and annual depreciation rates developed in the prior life study filed in R-850152 are included in PECO Exhibit 1, Response V-B-2.

Statement of Changes in Depreciation Methods

The methods of depreciation and selection of average service life and dispersion estimates in this study are essentially the same as those used in the prior (1985 Study) filed in R-850152 with the exception of two changes. A procedural change was made by substituting a least squares statistical method of selecting Iowa life curves for the former visual selection method. Muddy Run was switched from whole life to life span depreciation.

PHILADELPHIA ELECTRIC COMPANY

1988 DEPRECIATION STUDY
RECOMMENDED LIFE ESTIMATES BY PRIMARY ACCOUNT

ELECTRIC PLANT

<u>Plant Account</u>	<u>Life Span</u>		<u>Average Life Iowa Curve</u>
	<u>Interim Retirement Iowa Curve</u>	<u>Estimated Terminal Year</u>	
INTANGIBLE PLANT			
302.0 Franchises and Consents	Nondepreciable		
PRODUCTION PLANT - STEAM			
310.0 Land and Land Rights	Nondepreciable		
311.0 Structures and Improvements	82S _{0.5}	*	
312.0 Boiler Plant Equipment	50R _{1.5}	*	
312.21 Boiler Plant Equipment - Tools and Equipment			21L _{1.5}
314.0 Turbogenerator Units	74L _{1.5}	*	
315.0 Accessory Electric Equipment	73L ₀	*	
315.23 Accessory Electric Equipment - SAMAC	38S _{1.5}	1992	
316.0 Miscellaneous Power Plant Equipment	54R _{1.5}	*	
PRODUCTION PLANT - NUCLEAR			
320.0 Land and Land Rights	Nondepreciable		
321.0 Structures and Improvements	80S ₂	*	
322.0 Reactor Plant Equipment	41S _{1.5}	*	
323.0 Turbogenerator Units	72L ₂	*	
324.0 Accessory Electric Equipment	98S _{1.5}	*	
325.0 Miscellaneous Power Plant Equipment	88R ₃	*	
PRODUCTION PLANT - HYDRAULIC			
330.0 Land and Land Rights	Nondepreciable		
331.0 Structures and Improvements	57R ₄	2014	
332.0 Reservoirs, Dams and Waterways	73L ₃	2014	
333.0 Water Wheels, Turbines and Generators	72L ₀	2014	
334.0 Accessory Electric Equipment	55L ₂	2014	
335.0 Miscellaneous Power Plant Equipment	100R ₃	2014	
336.0 Roads, Railroads and Bridges	100R ₃ **	2014	

* See pages 17-18 for the estimated terminal year for individual units.

** Same as Account 335.0 based on judgment.

PHILADELPHIA ELECTRIC COMPANY

1988 DEPRECIATION STUDY
RECOMMENDED LIFE ESTIMATES BY PRIMARY ACCOUNT, cont.

ELECTRIC PLANT, continued

Plant Account	Life Span		Average Life Iowa Curve
	Interim Retirement Iowa Curve	Estimated Terminal Year	
PRODUCTION PLANT - OTHER			
340.0 Land and Land Rights	Nondepreciable		
341.0 Structures and Improvements	29L ₃	*	
342.0 Fuel Holders, Producers and Accessories	100S ₁	*	
344.0 Generators	100L _{0.5}	*	
345.0 Accessory Electric Equipment	91R ₃	*	
346.0 Miscellaneous Power Plant Equipment	75S ₃	*	
TRANSMISSION PLANT			
350.0 Land and Land Rights			Nondepreciable
352.0 Structures and Improvements			50R ₅ (1)
353.0 Station Equipment			45S ₂ (1)
354.0 Towers and Fixtures			55L ₂
355.0 Poles and Fixtures			31L ₂
356.0 Overhead Conductors and Devices			46S ₂
357.0 Underground Conduit			50R ₄ (1)
358.0 Underground Conductors and Devices			40R ₄ (1)
359.0 Roads and Trails			30S ₃
DISTRIBUTION PLANT			
360.0 Land and land Rights			Nondepreciable
361.0 Structures and Improvements			34L ₅
362.0 Station Equipment			35R ₃
364.0 Poles, Towers and Fixtures			46R ₁
365.0 Overhead Conductors and Devices			42S _{0.5}
366.0 Underground Conduit			50R ₄ (1)
367.0 Underground Conductors and Devices			55R _{0.5} (1)
368.0 Transformers			36R _{0.5}
369.0 Services			
.1 Aerial			37L ₂
.2 Underground			48L ₁
370.0 Meters			31R _{1.5}
.2 Installations			52S ₆

* See pages 17-18.

(1) Prior life estimate is recommended for continued use
based on judgment as explained on pages 8 and 9

PHILADELPHIA ELECTRIC COMPANY

1988 DEPRECIATION STUDY
RECOMMENDED LIFE ESTIMATES BY PRIMARY ACCOUNT, cont.

ELECTRIC PLANT, cont.

<u>Plant Account</u>	<u>Average Life Iowa Curve</u>
DISTRIBUTION PLANT, cont.	
371.0 Installation on Customers' premises	300 ₃
373 Street Lighting and Signal Systems	
.0 Luminaires	20R _{1.5}
.1 Aerial Conductors	90 ₃
.2 Underground Conductors	31L _{1.5}
.3 Private Outdoor Lighting	16S _{0.5}
GENERAL PLANT	
389.0 Land and Land Rights	Nondepreciable
390.0 Structures and Improvements	44R _{2.5}
391.1 Office Machines	210 ₂ *
391.2 Office Furniture and Equipment	210 ₂ *
391.3 Computers	8L _{0.5} *
393.0 Stores Equipment	24L ₂
394.0 Tools, Shop and Garage Equipment	45L ₀
395.0 Laboratory Equipment	
.1 Testing Division	32L _{1.5}
.2 Meter Division	35R ₂
.3 Chemical Laboratory	49R ₃
397.0 Communication Equipment	32R ₃
398.0 Miscellaneous Equipment	27L _{1.5}
399.0 Other Tangible Property	Nondepreciable

* Life estimated same as Account 4391 based on functional similarity of these accounts.

PHILADELPHIA ELECTRIC COMPANY
1988 DEPRECIATION STUDY
LIFE ESTIMATES BY PRIMARY ACCOUNT, cont.

COMMON PLANT

<u>Plant Account</u>		<u>Average Life Iowa Curve</u>
INTANGIBLE PLANT		
4301.0	Organization	Nondepreciable
GENERAL PLANT		
4389.0	Land and Land Rights	Nondepreciable
4390.0	Structures and Improvements	37S0.5
4391.1 and .2	Office Furniture and Equipment	210 ₂
4391.3	Computers	8L0.5
4392.0	Transportation Equipment	11L ₂
4393.0	Stores Equipment	33S0.5
4394.0	Tools, Shop and Garage Equipment	21L _{1.5}
4396.0	Power Operated Equipment	11S0.5
4397.0	Communication Equipment	32R ₃ *
4398.0	Miscellaneous Equipment	24L0.5

* Judgment used because of the lack of sufficient retirement experience for this Account. 32R₃ is the life developed for Electric Communication Equipment Account 397.0.

PHILADELPHIA ELECTRIC COMPANY
GENERATING UNITS
RETIREMENT DATES FOR DEPRECIATION PURPOSES

<u>Station Name and Unit No.</u>	<u>(1) Unit Type</u>	<u>Summer Rating MW</u>	<u>Installation Date</u>	<u>Estimated Retirement</u>		
				<u>Year</u>	<u>Age</u>	
Chester	7	GT	13	1969	1994	25
	8	GT	13	1969	1994	25
	9	GT	13	1969	1994	25
Conemaugh	1	ST	176(2)	1970	2005	35
	2	ST	176(2)	1971	2006	35
	D	IC	2.3(2)	1970	2006	36
Conowingo	1	HY	36	1928	2014	86(3)
	2	HY	36	1928	2014	86(3)
	3	HY	36	1928	2014	86(3)
	4	HY	36	1928	2014	86(3)
	5	HY	36	1928	2014	86(3)
	6	HY	36	1928	2014	86(3)
	7	HY	36	1928	2014	86(3)
	8	HY	65	1964	2014	50(3)
	9	HY	65	1964	2014	50(3)
	10	HY	65	1964	2014	50(3)
	11	HY	65	1964	2014	50(3)
Cromby	1	ST	144	1954	2004	50
	2	ST	201	1955	1990	35
	D	IC	2.7	1967	1990	23
Croydon	11	GT	39	1974	1999	25
	12	GT	39	1974	1999	25
	21	GT	45	1974	1999	25
	22	GT	34	1974	1999	25
	31	GT	39	1974	1999	25
	32	GT	45	1974	1999	25
	41	GT	39	1974	1999	25
	42	GT	45	1974	1999	25
Delaware	7	ST	126	1953	1990	37
	8	ST	124	1953	1990	37
	9	GT	15	1970	1995	25
	10	GT	13	1969	1994	25
	11	GT	13	1969	1994	25
	12	GT	13	1969	1994	25
	D	IC	2.7	1967	1990	23
Eddystone	1	ST	265	1960	2010	50
	2	ST	274	1960	2010	50
	3	ST	380	1974	2009	35
	4	ST	380	1976	2011	35
	10	GT	13	1967	1992	25
	20	GT	13	1967	1992	25
	30	GT	15	1970	1995	25
	40	GT	15	1970	1995	25
Falls	1	GT	15	1970	1995	25
	2	GT	15	1970	1995	25
	3	GT	15	1970	1995	25

<u>Station Name and Unit No.</u>	<u>(1) Unit Type</u>	<u>Summer Rating MW</u>	<u>Installation Date</u>	<u>Estimated Retirement Year</u>	<u>Age</u>	
Keystone	1	ST	178(2)	1967	2002	35
	2	ST	179(2)	1968	2003	35
	D	IC	2.3(2)	1968	2003	35
Limerick	1	NB	1055	1985	2024	40(4)
	2	NB	1055	1990	2029	40(4)
Moser	1	GT	15	1970	1995	25
	2	GT	15	1970	1995	25
	3	GT	15	1970	1995	25
Muddy Run	1	PS	110	1967	2014	47(3)
	2	PS	110	1967	2014	47(3)
	3	PS	110	1967	2014	47(3)
	4	PS	110	1967	2014	47(3)
	5	PS	110	1967	2014	47(3)
	6	PS	110	1967	2014	47(3)
	7	PS	110	1968	2014	46(3)
	8	PS	110	1968	2014	46(3)
Peach Bottom	2	NB	447(2)	1974	2008	34(4)
	3	NB	439(2)	1974	2008	34(4)
Richmond	81	GT	48	1973	*(5)	*(5)
	91	GT	48	1973	1998	25
	92	GT	48	1973	1998	25
	D	IC	2.7	1967	1990	23
Salem	1	NP	471(2)	1977	2008	31(4)
	2	NP	471(2)	1981	2008	27(4)
	3	GT	16(2)	1971	1996	25
Schuylkill	1	ST	166	1958	1993	35
	10	GT	13	1969	1994	25
	11	GT	15	1971	1996	25
	D	IC	2.8	1967	1993	26
Southwark	3	GT	13	1967	1992	25
	4	GT	13	1967	1992	25
	5	GT	13	1967	1992	25
	6	GT	13	1968	1993	25

Foot Notes:

1. Unit Types

GT = Combustion Turbines

ST = Fossil Steam

IC = Diesel

HY = Hydro

NB = Nuclear BWR

NP = Nuclear PWR

PS = Pumped Storage Hydro

2. PECO share of jointly owned units

3. Expiration of FERC license

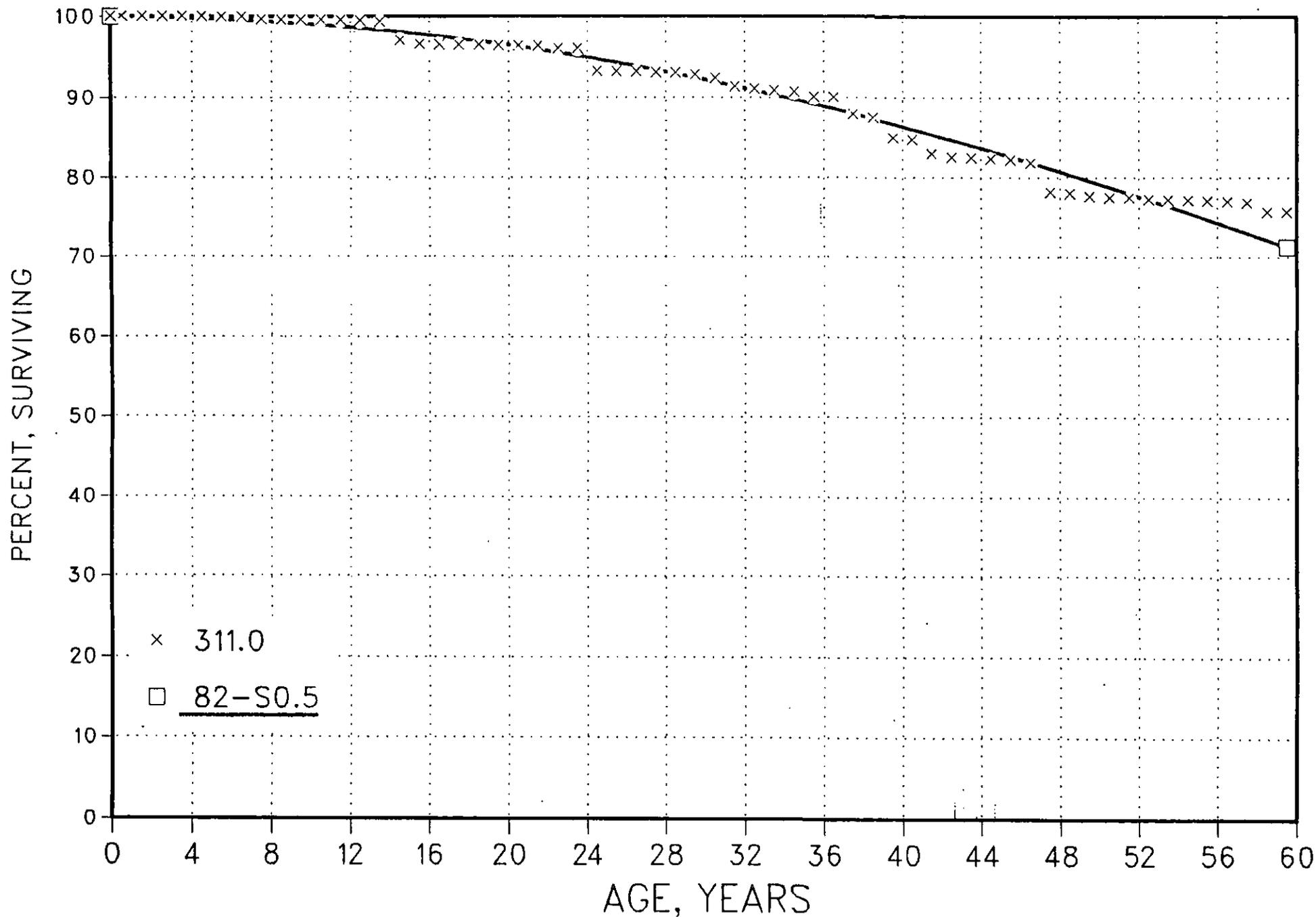
4. Expiration of NRC License

5. This unit has been temporarily deactivated.

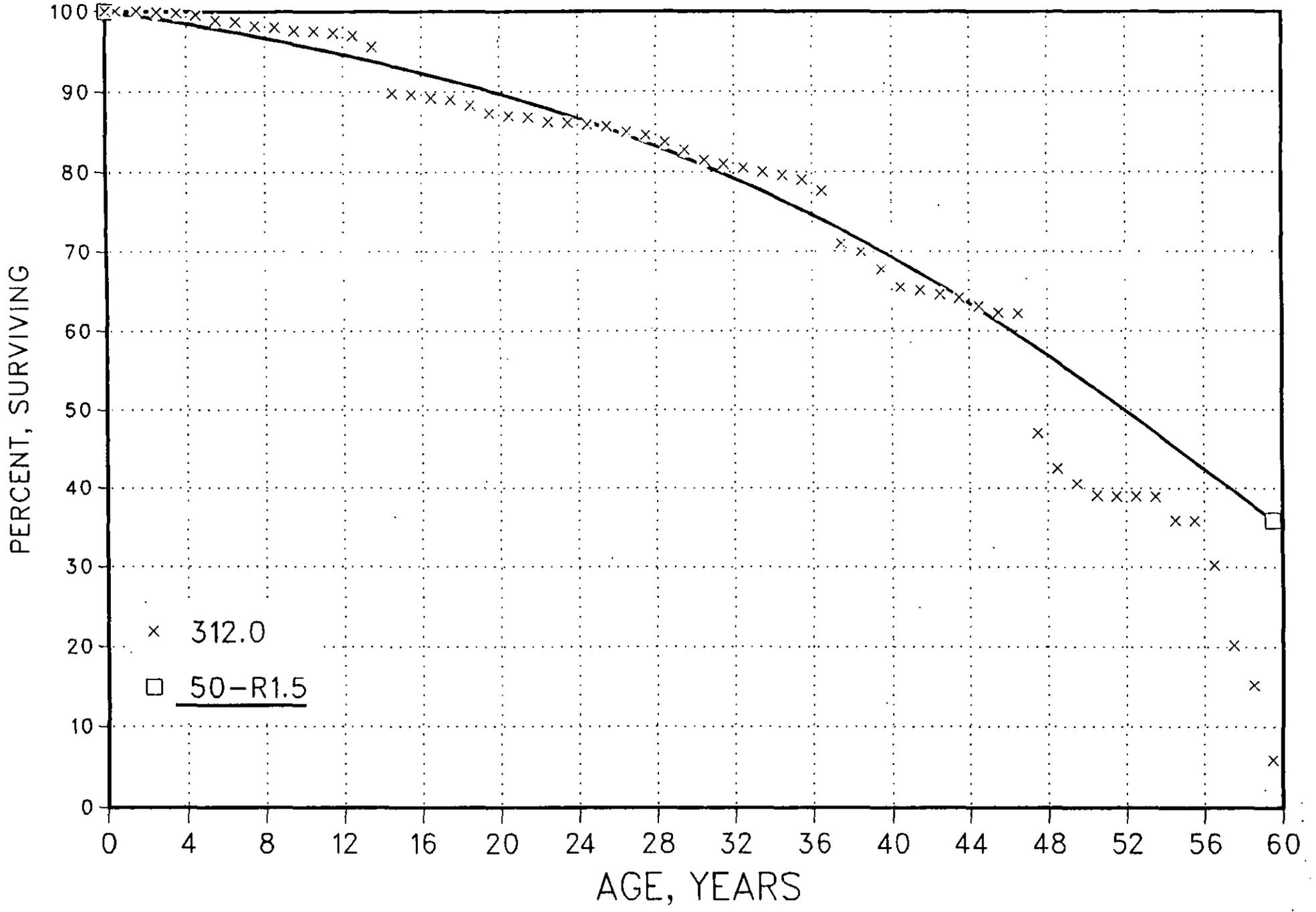
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Appendix
A
SURVIVOR CURVES

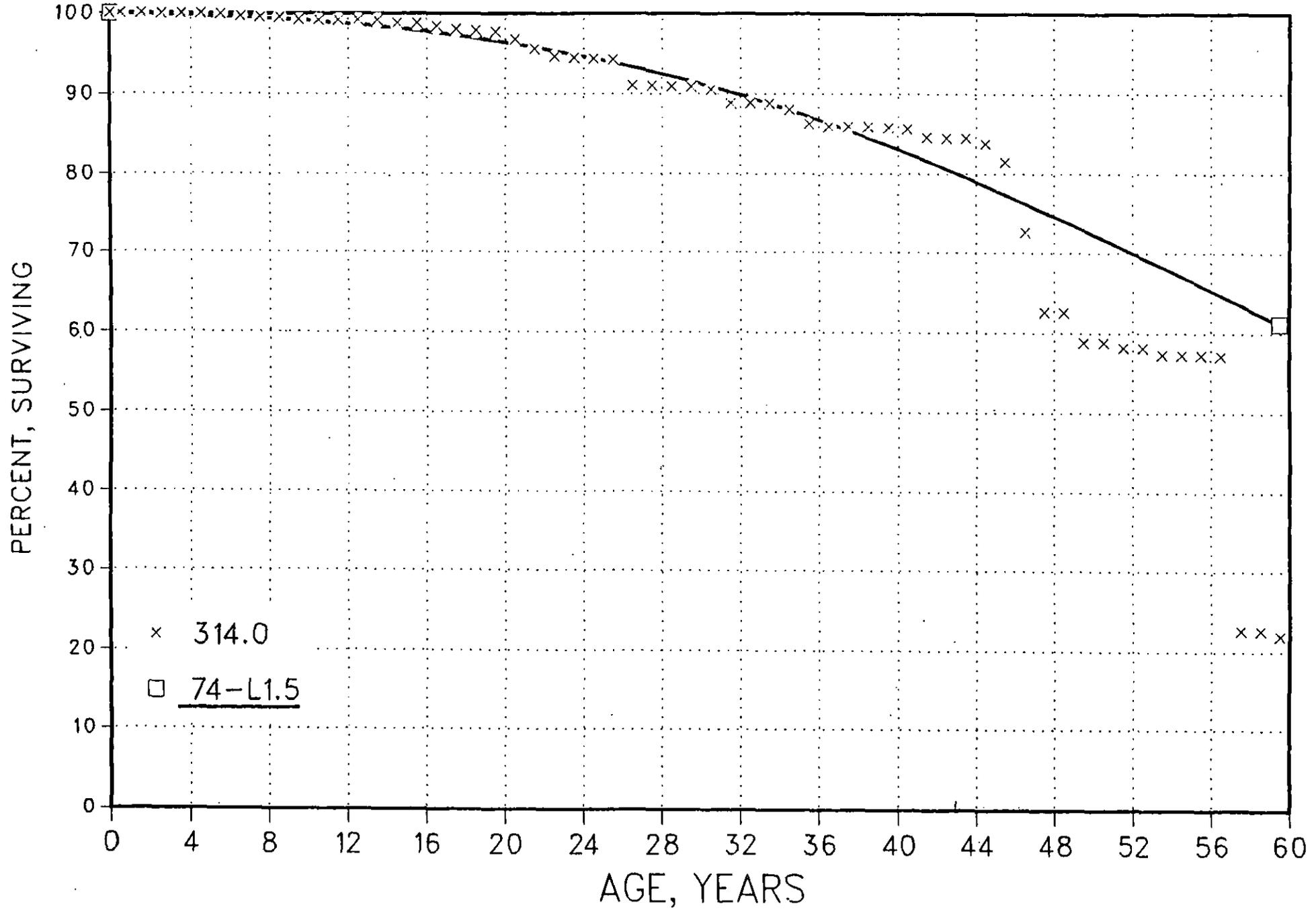
PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



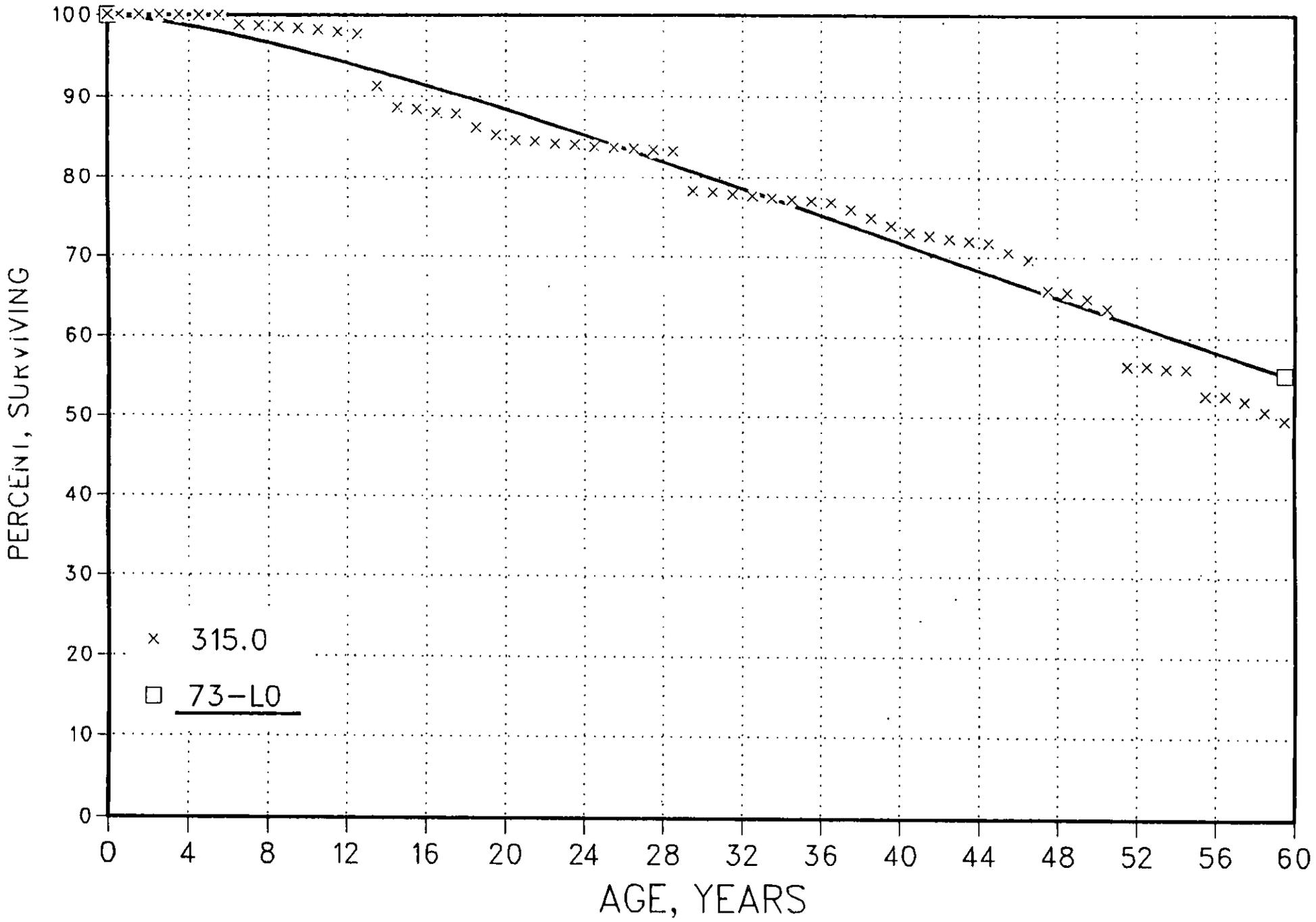
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ACCOUNT 312.0 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



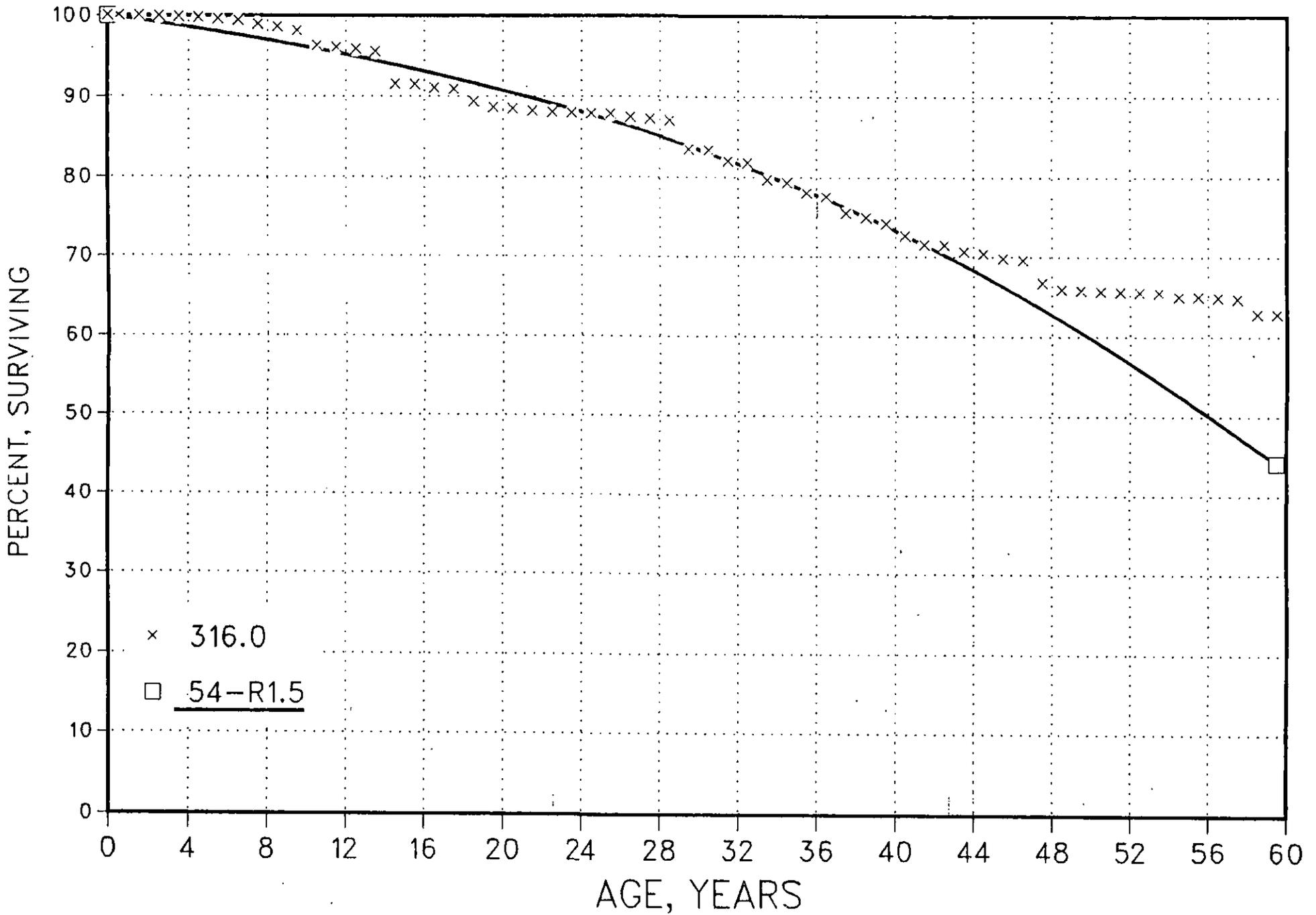
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ACCOUNT 314.0 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



PHILADELPHIA ELECTRIC COMPANY
 ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

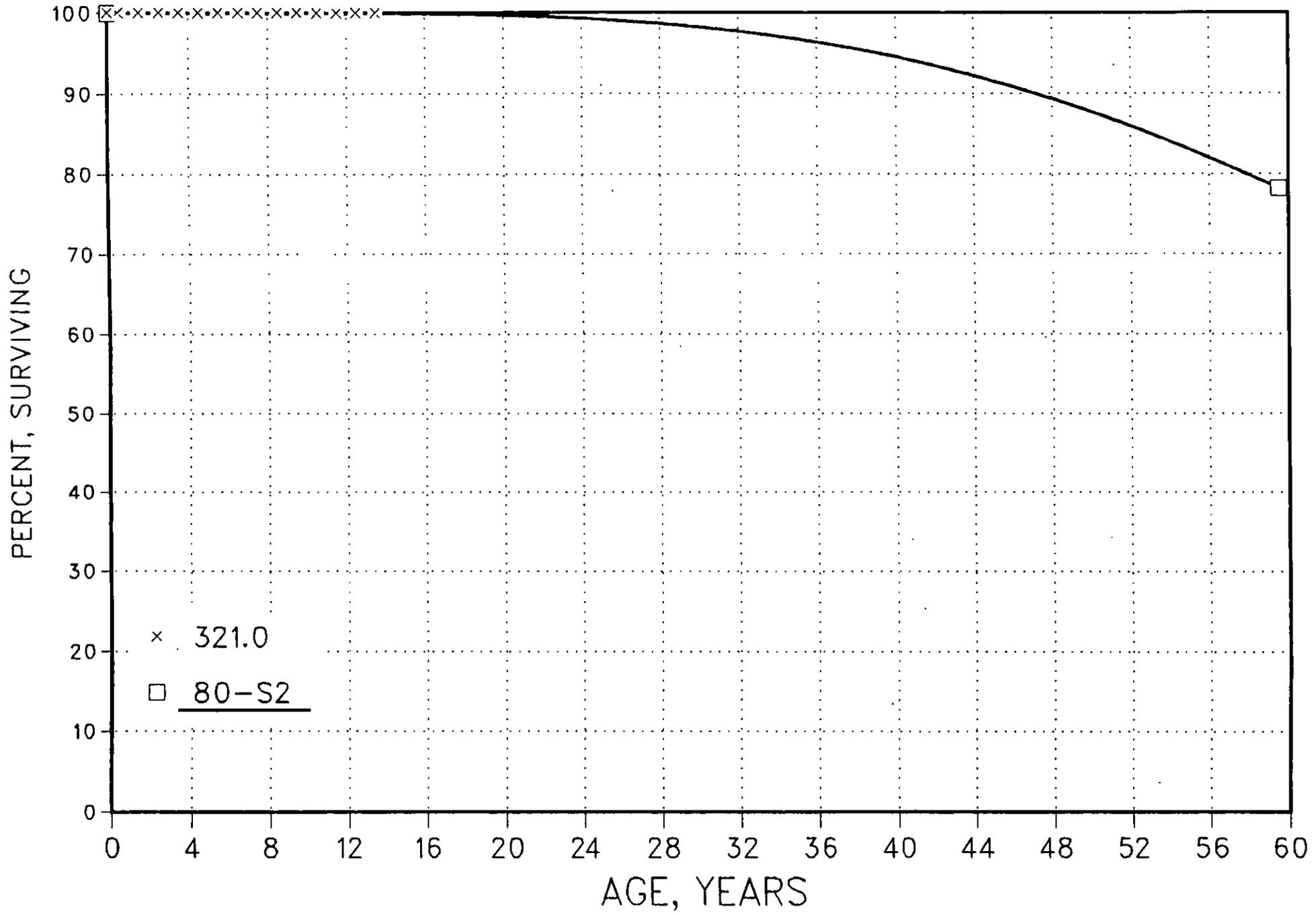


PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIP.
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



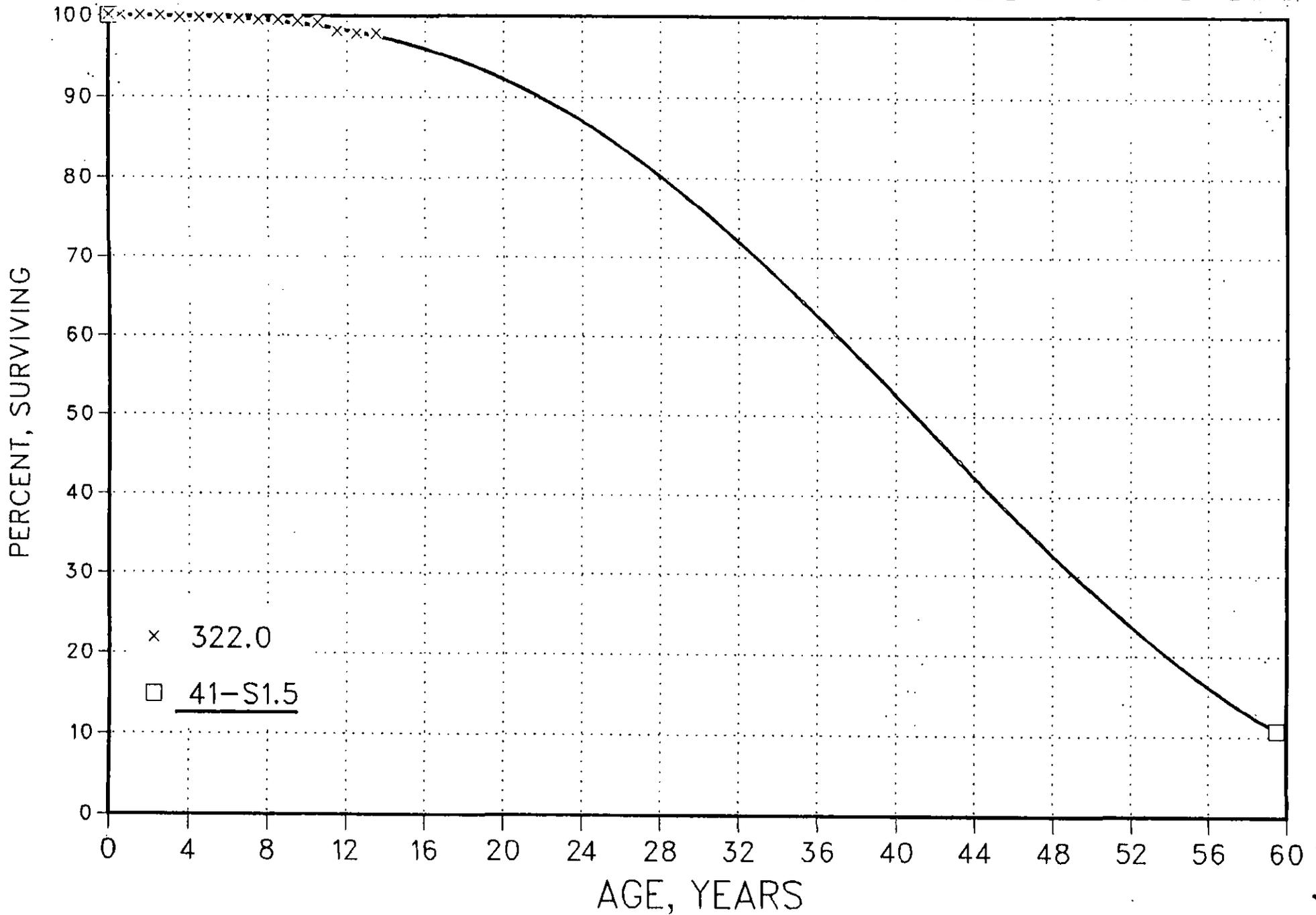
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PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 321.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



A-6

PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 322.0 REACTOR PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

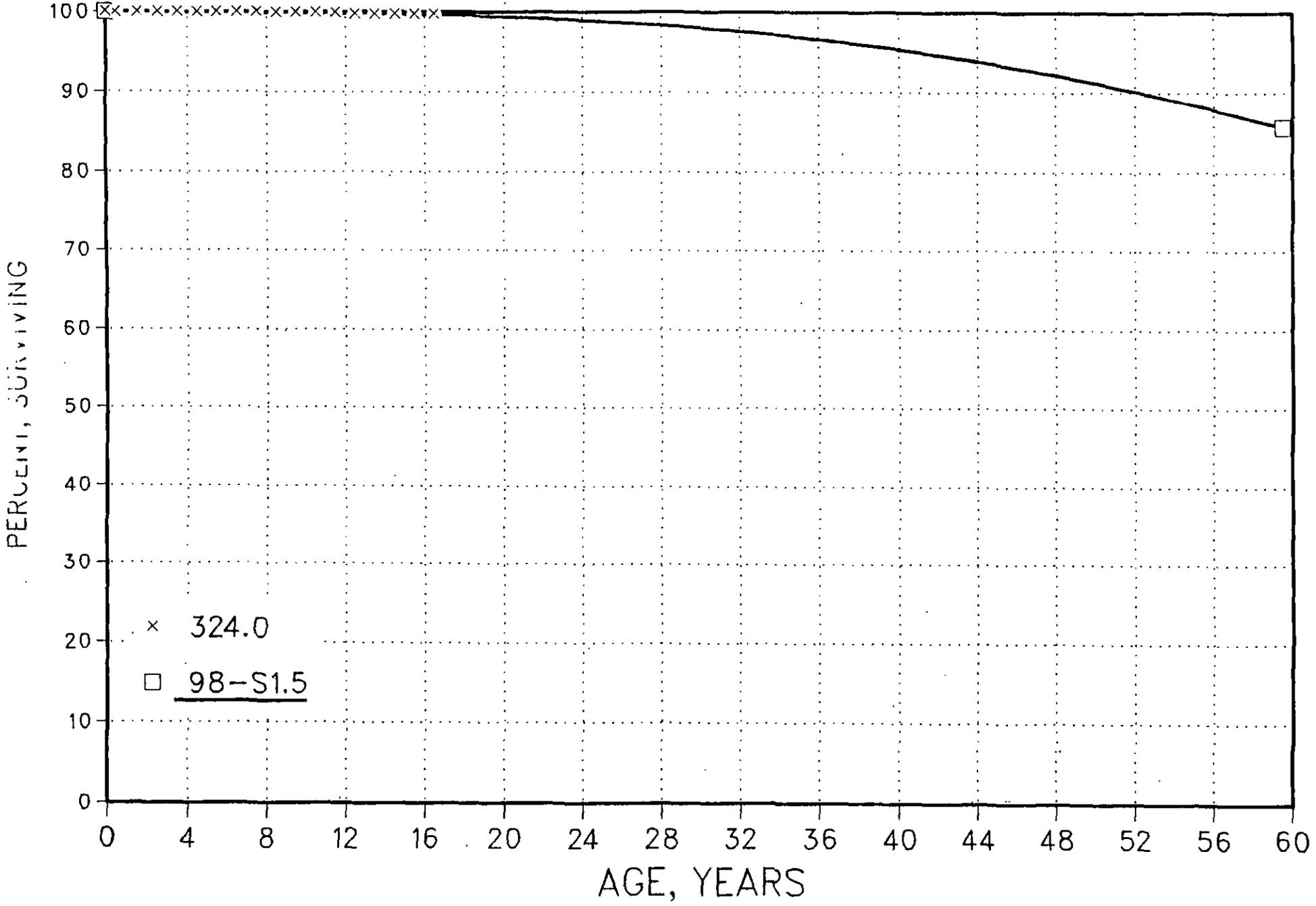


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PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 323.0 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

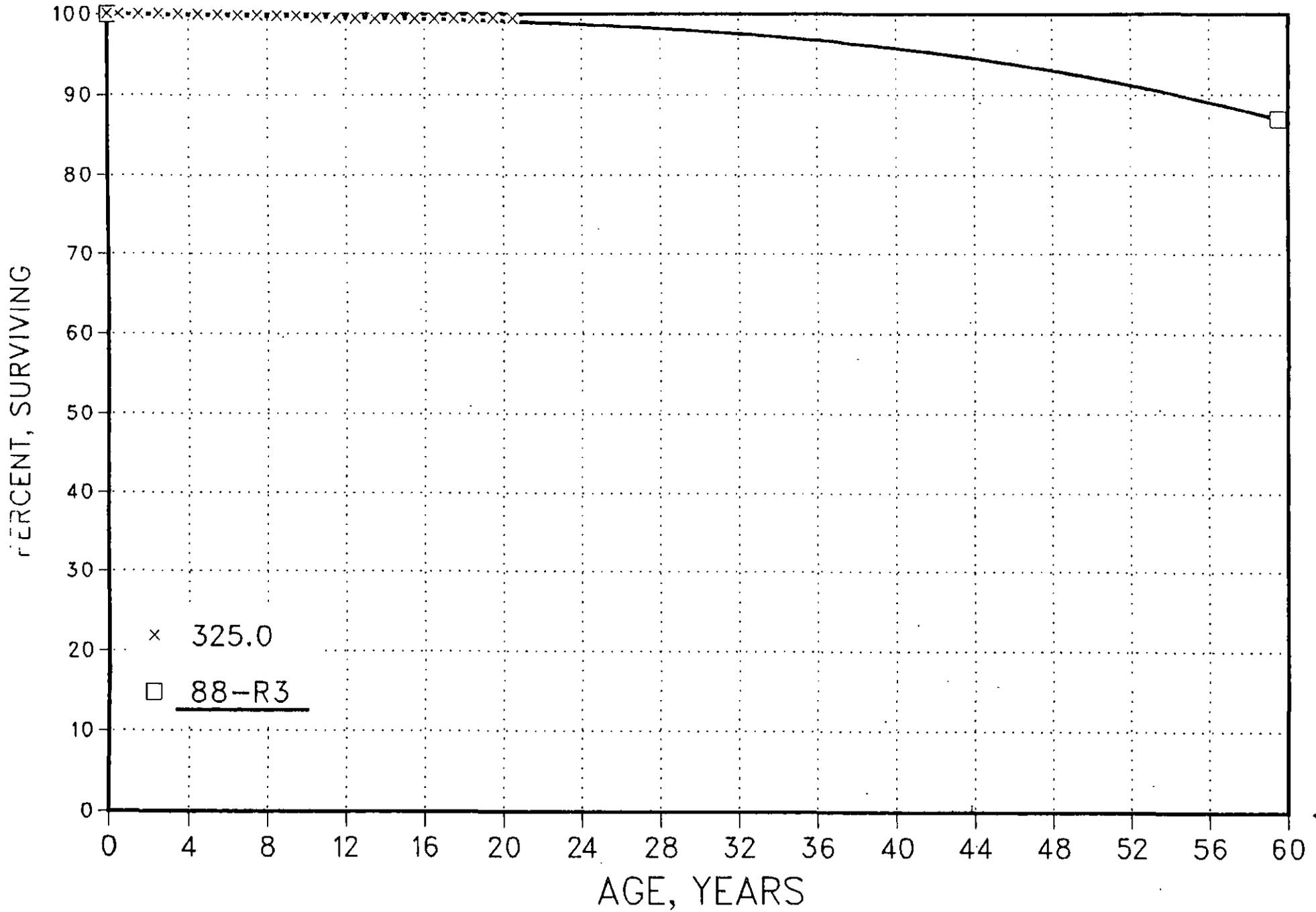


PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 324.0 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



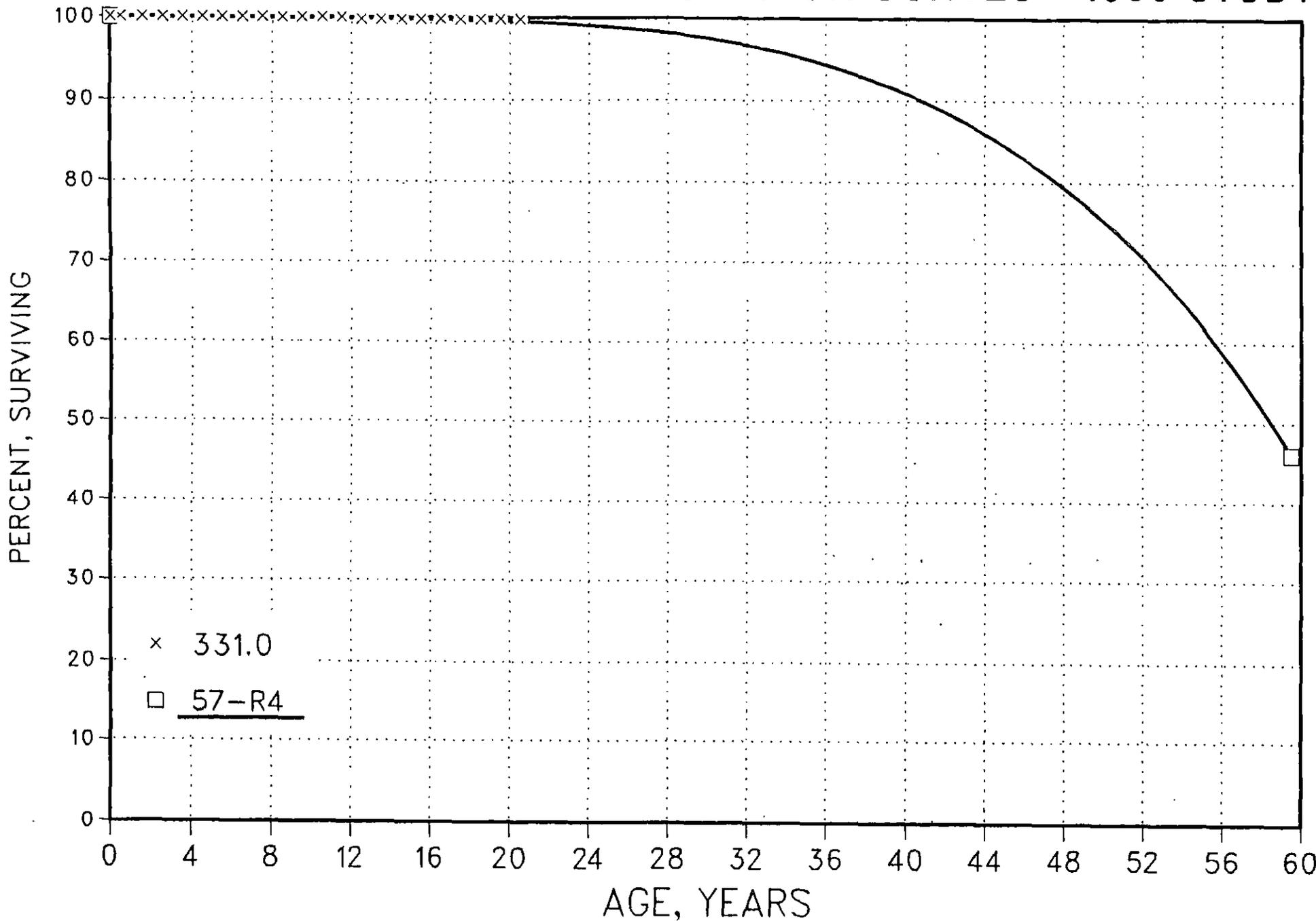
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PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 325.0 MISCELLANEOUS POWER PLANT EQUIP.
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



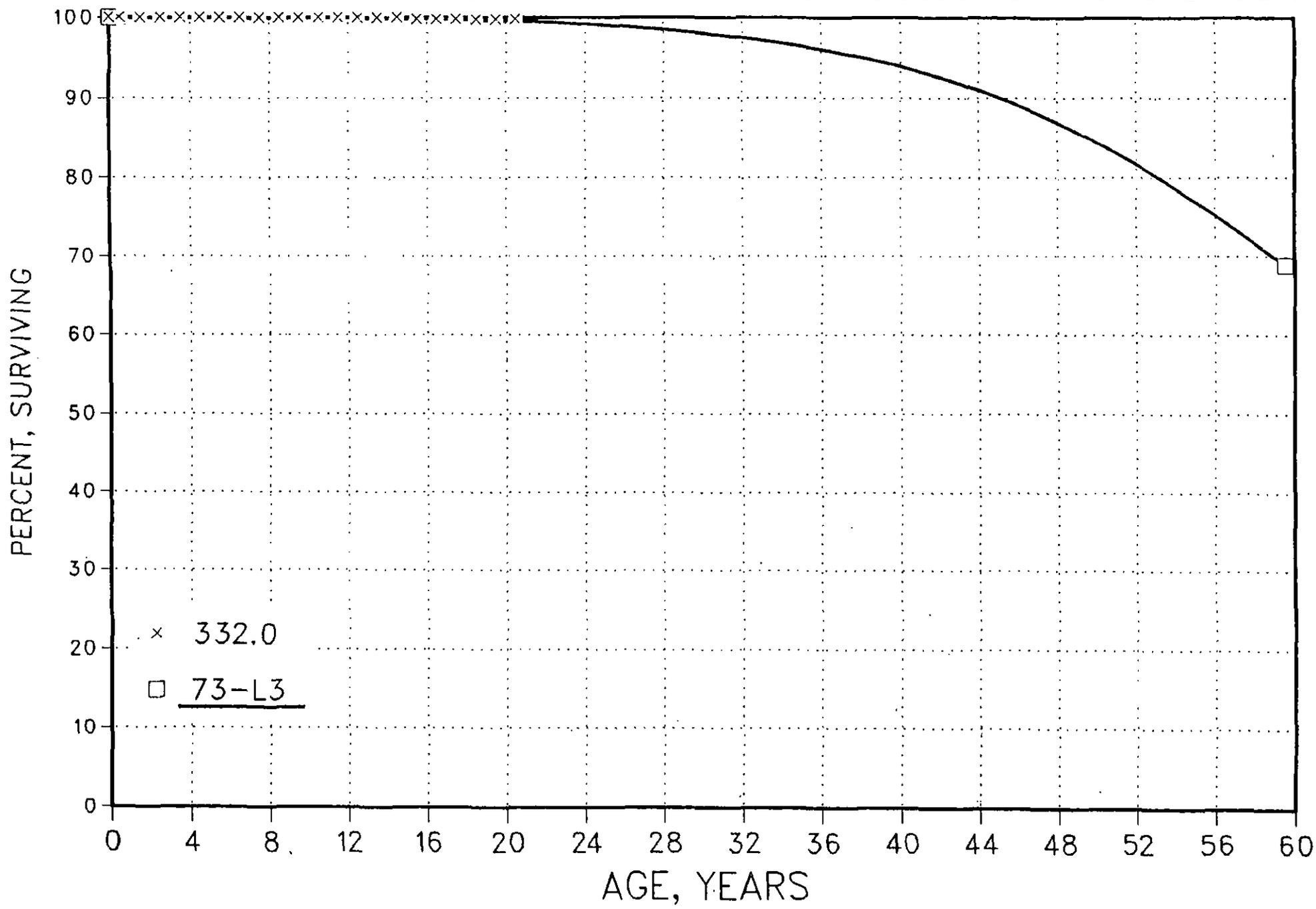
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PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 331.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



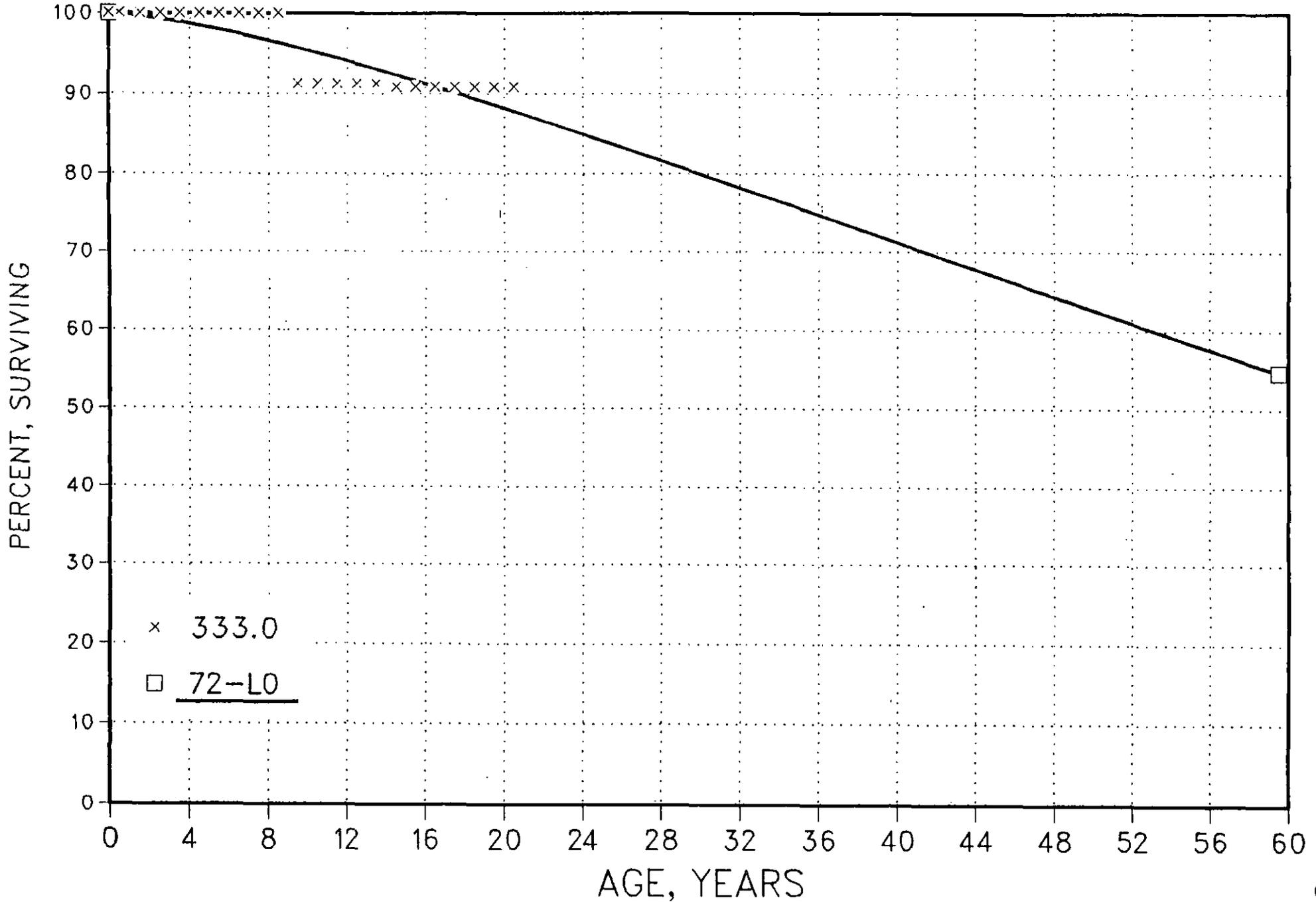
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PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 332.0 RESERVOIRS, DAMS AND WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



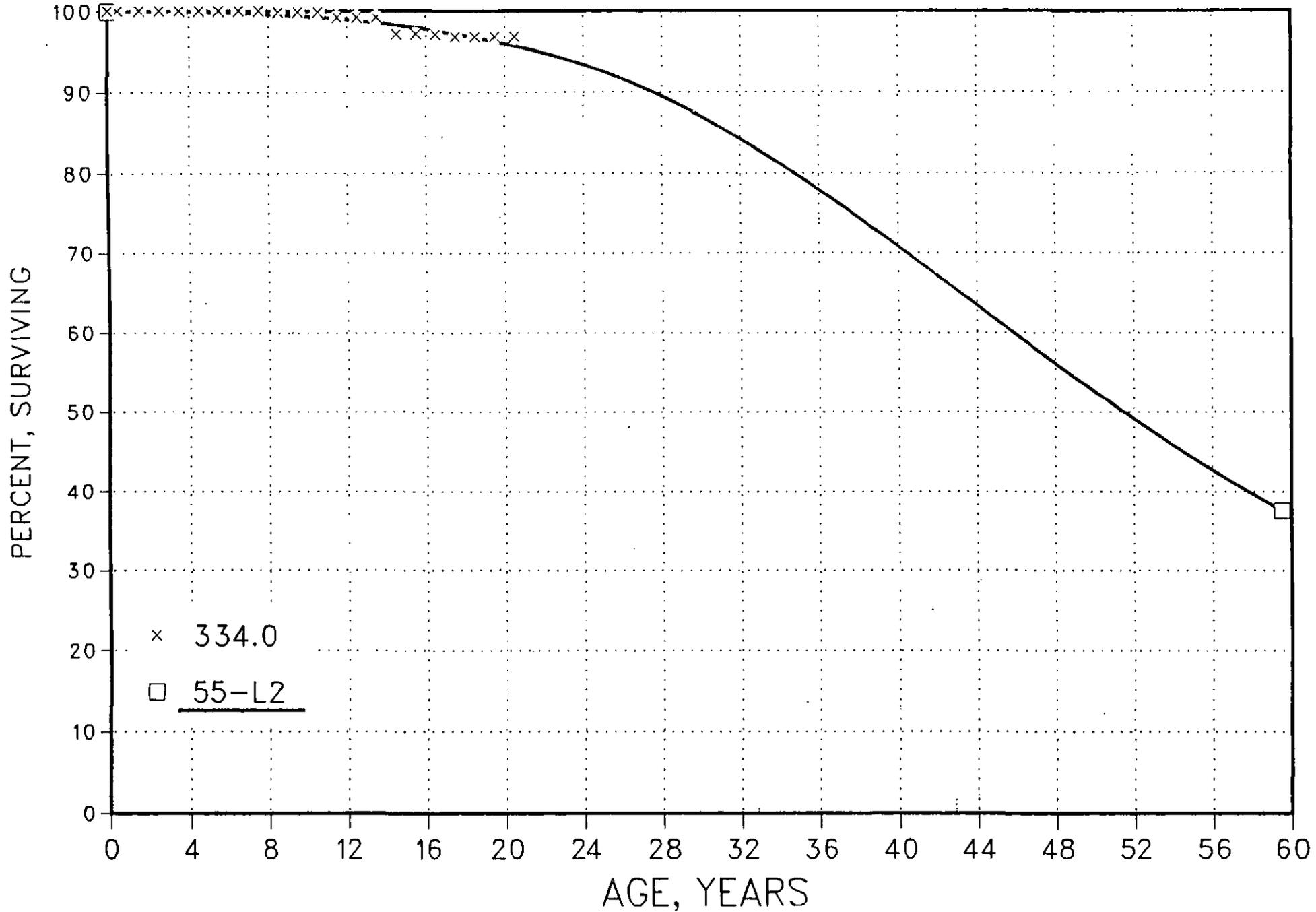
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PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 333.0 WATER WHEELS, TURBINES, GENS.
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



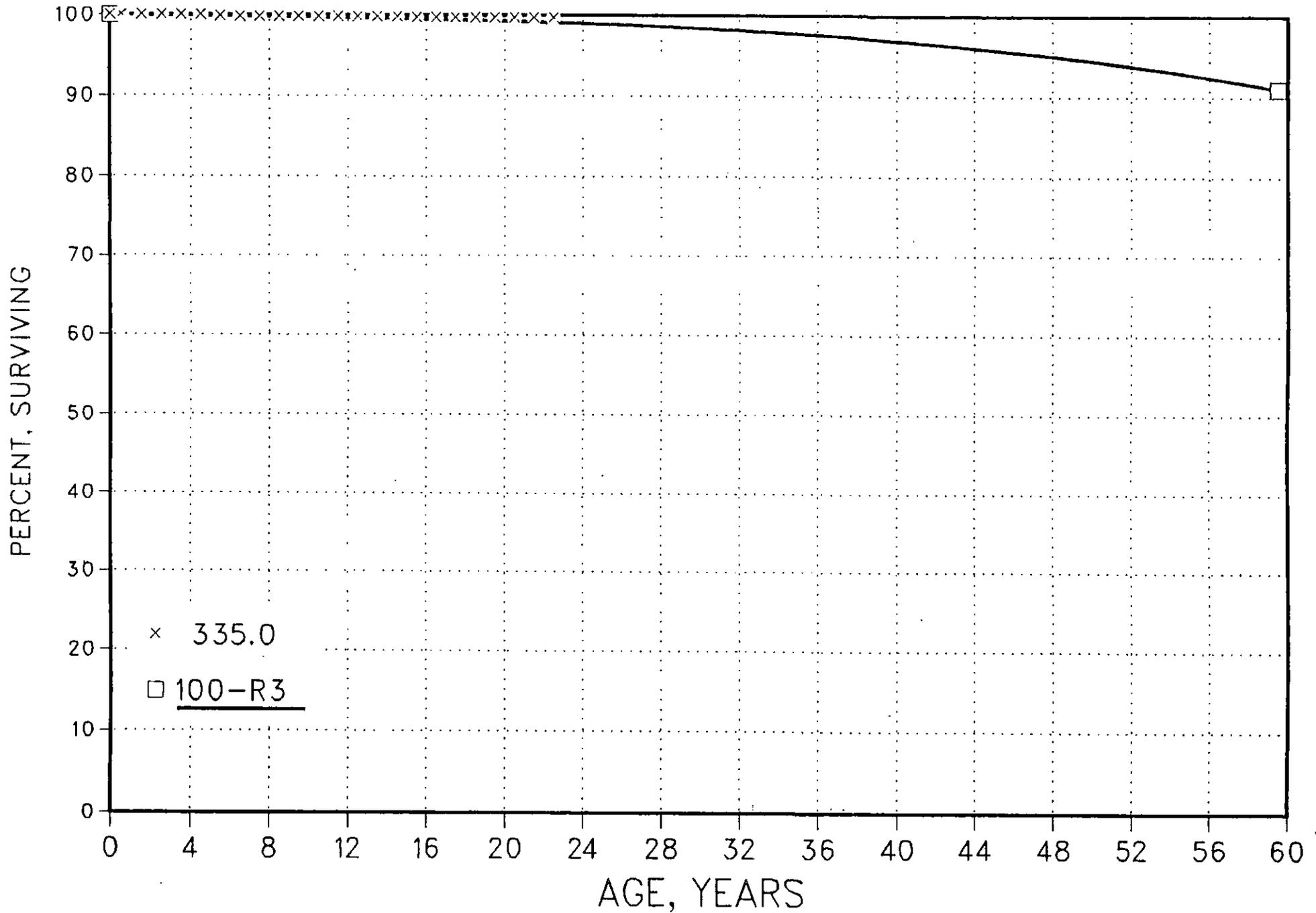
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PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 334.0 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



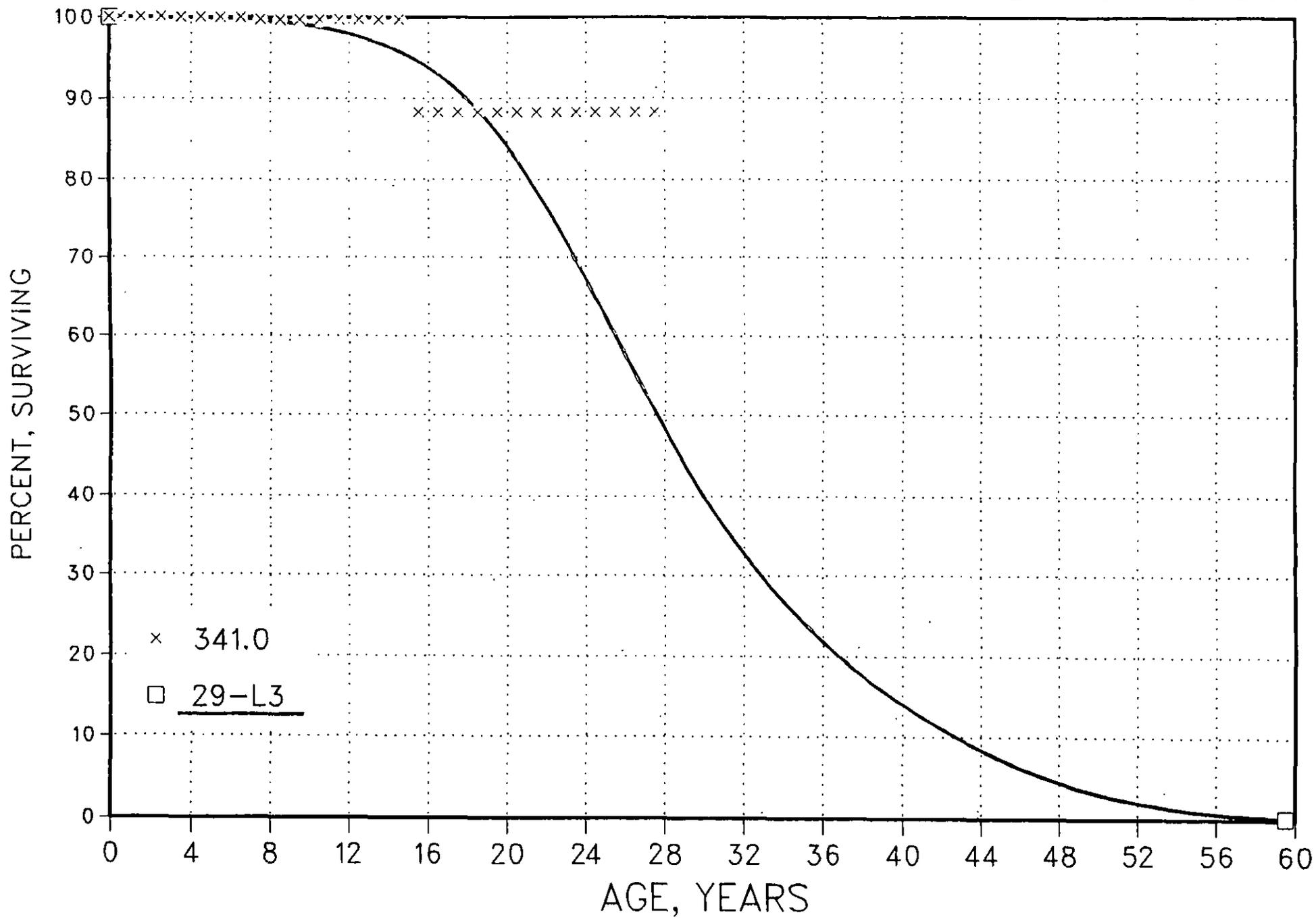
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PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 335.0 MISCELLANEOUS POWER PLANT EQUIP.
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



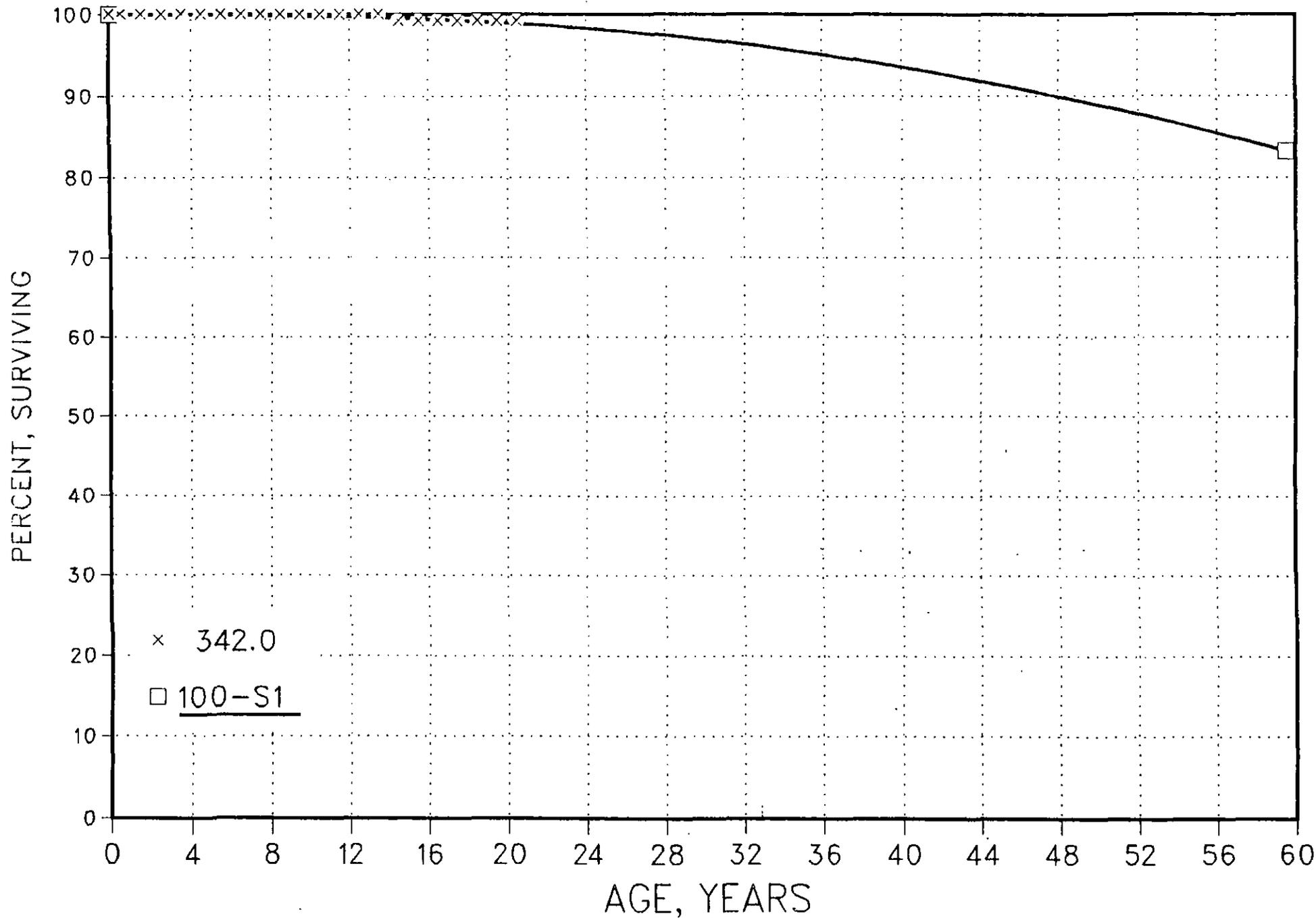
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PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



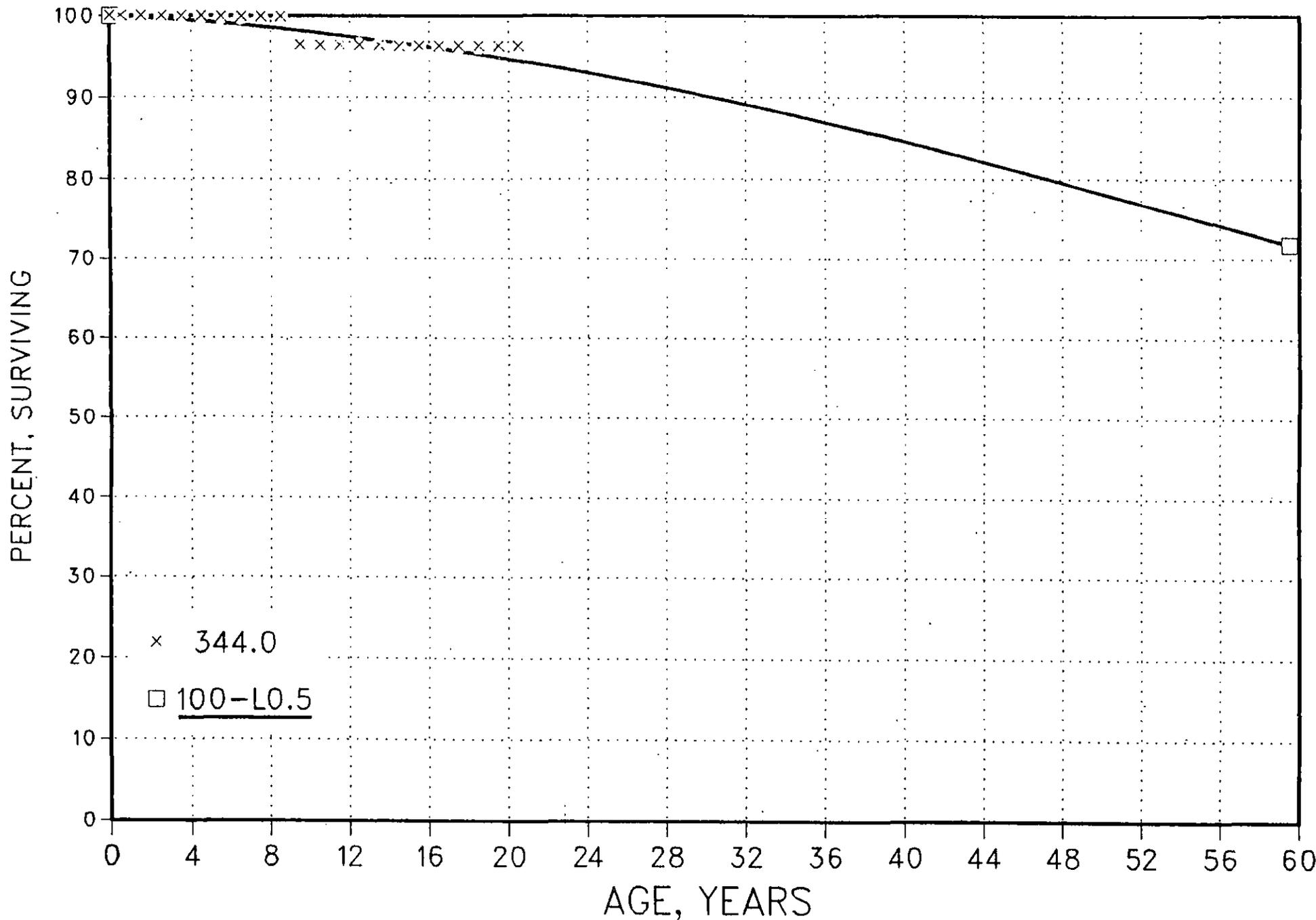
A-16

PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS, ACCESSORI
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



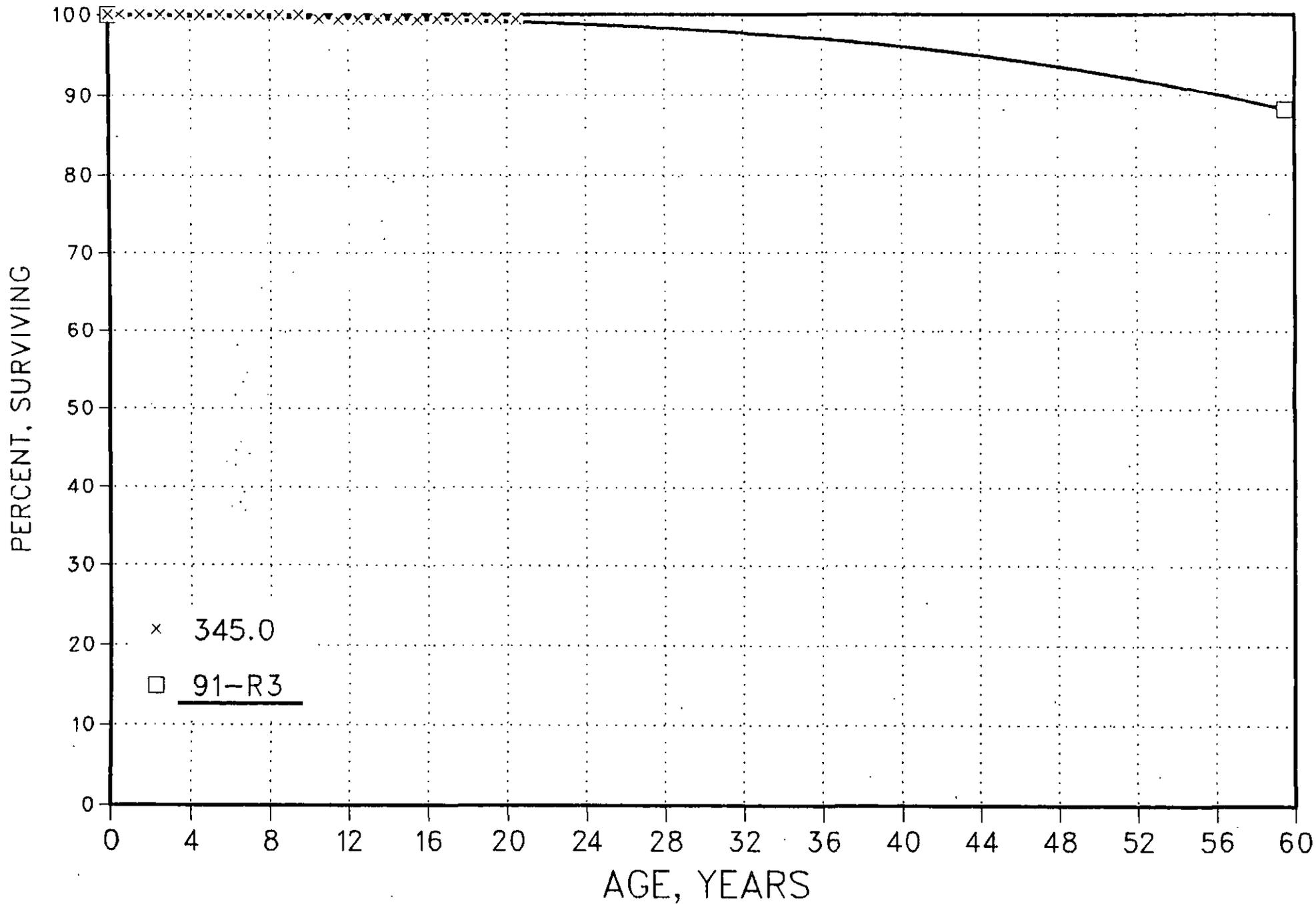
A-17

PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 344.0 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



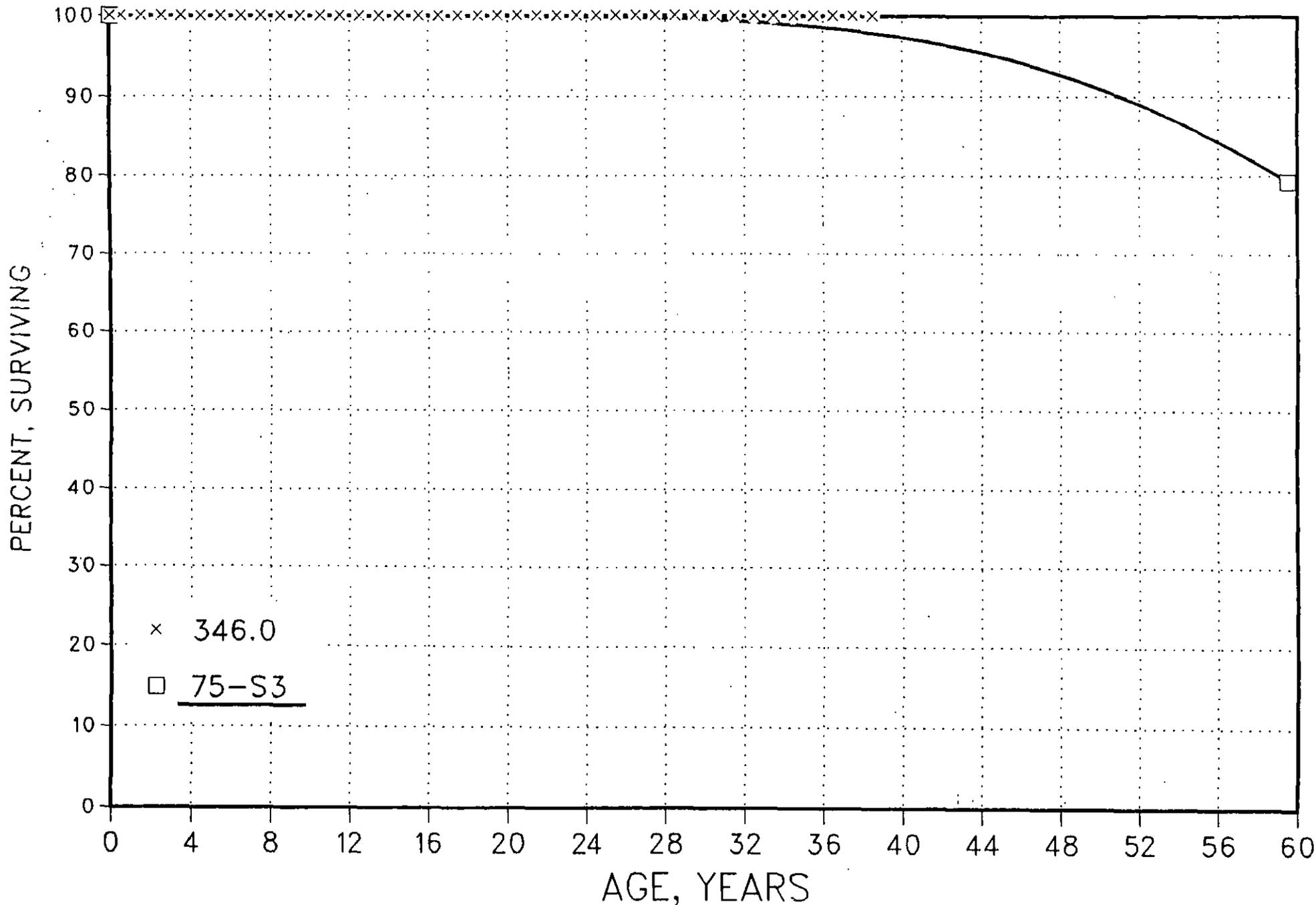
A-18

PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

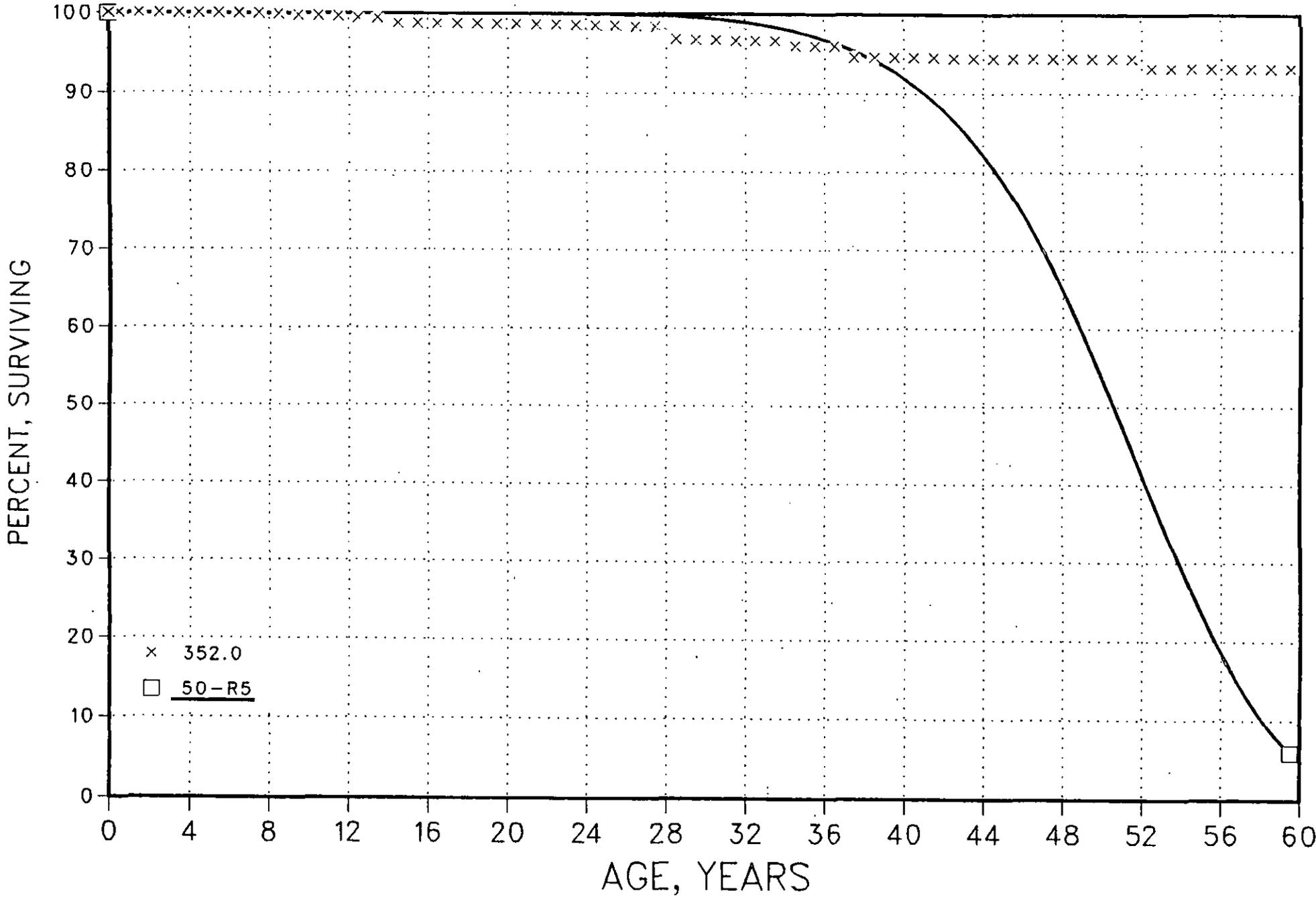


A-19

PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIP.
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

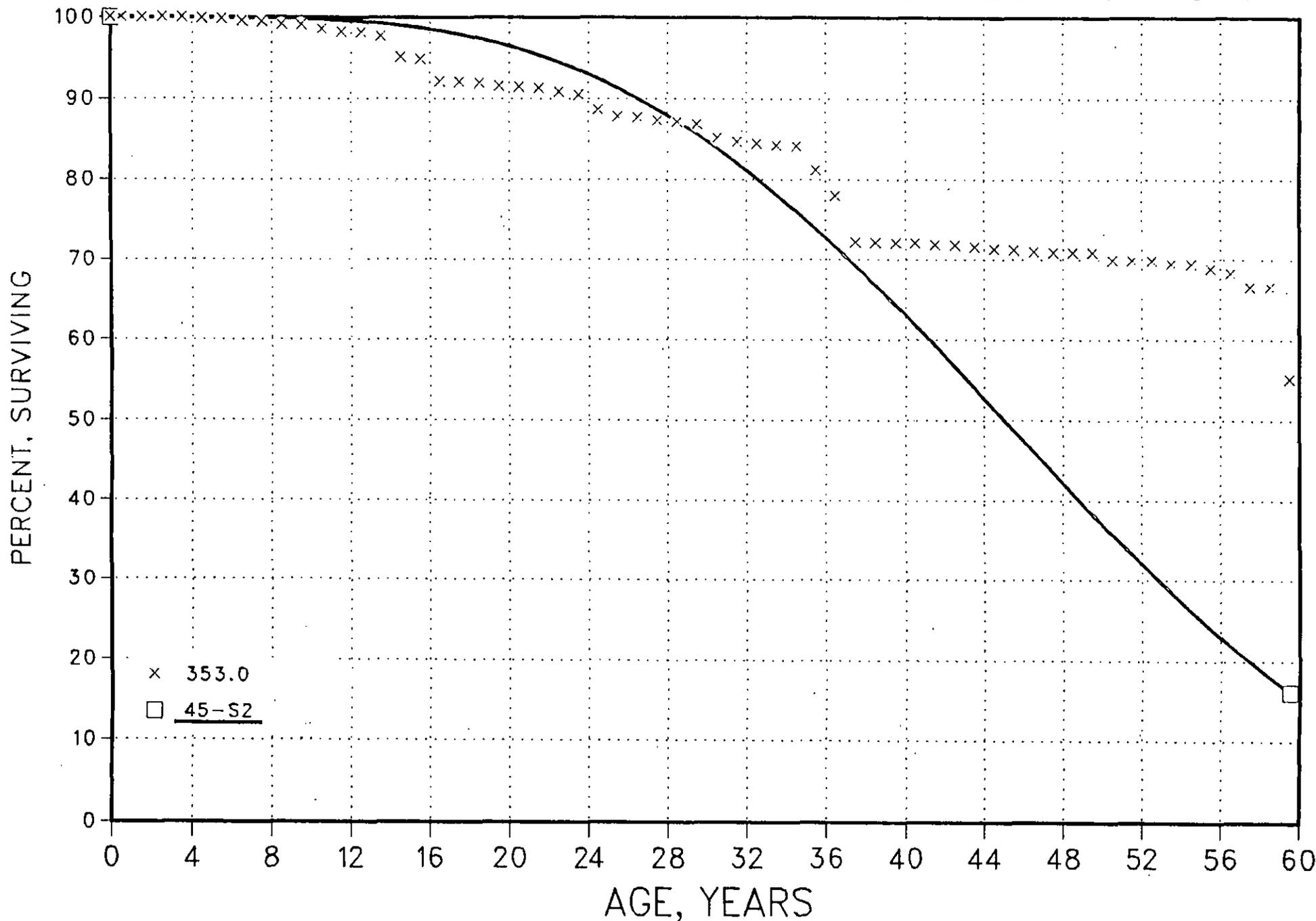


PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

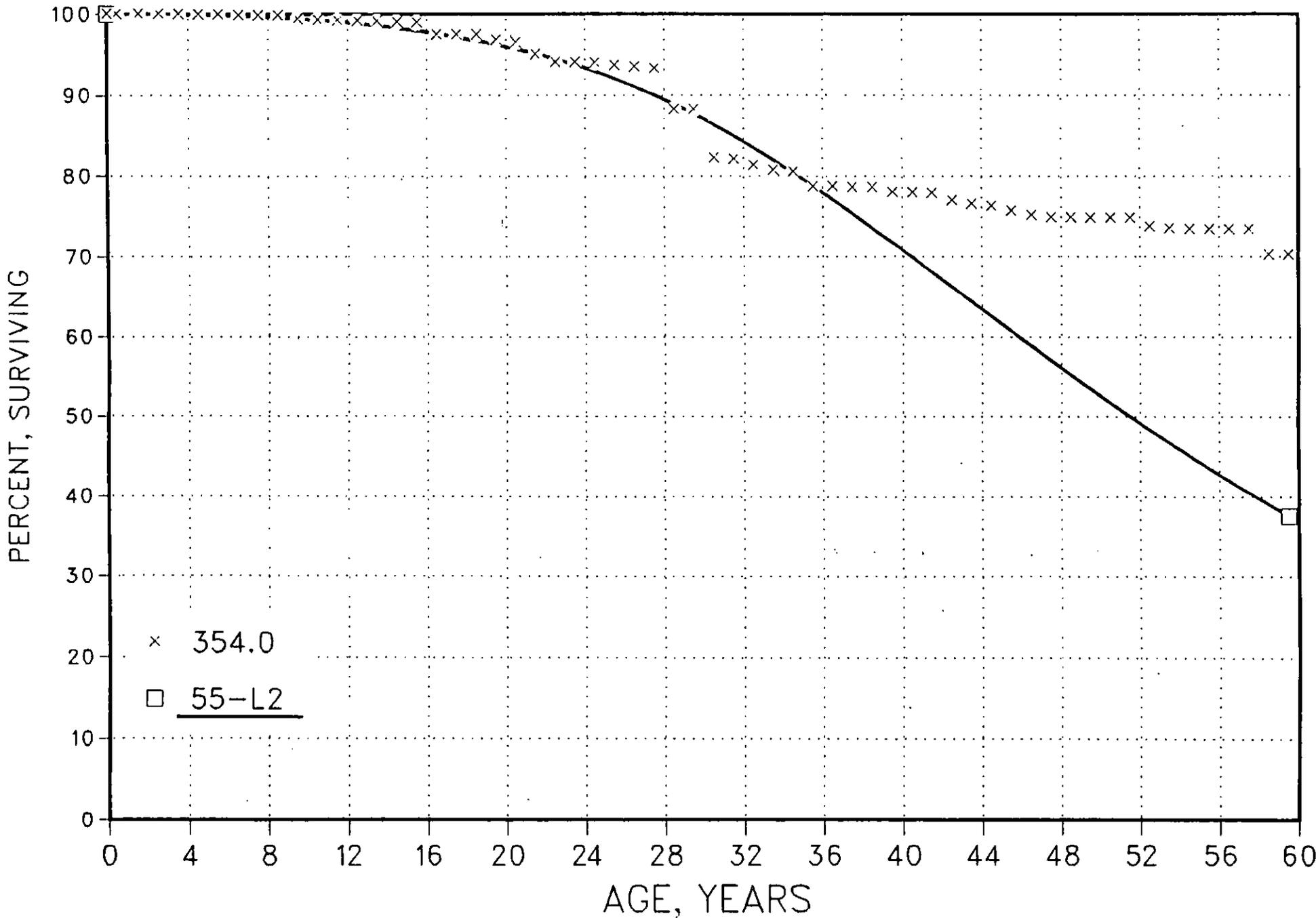


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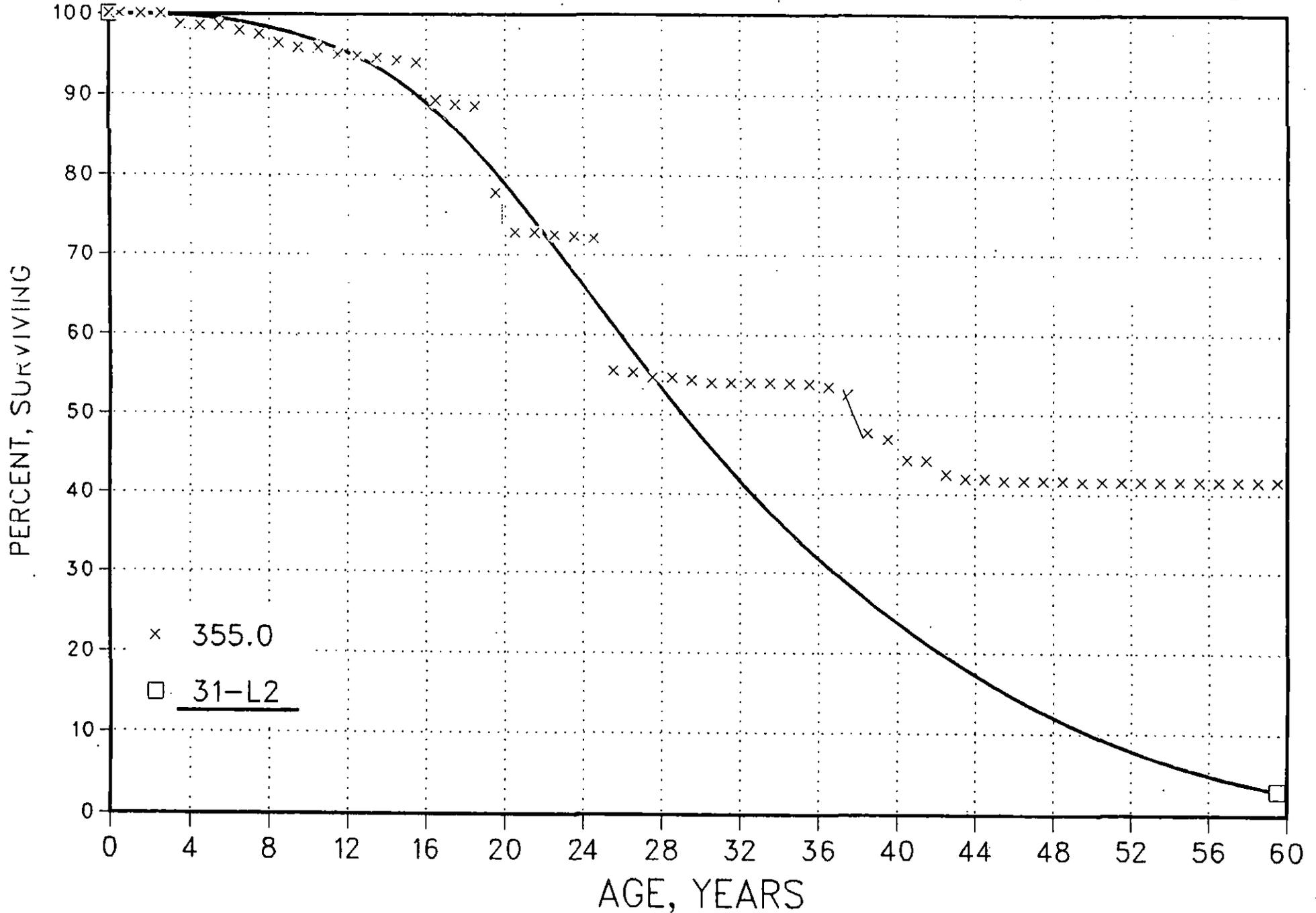
PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 353.0 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 354.0 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

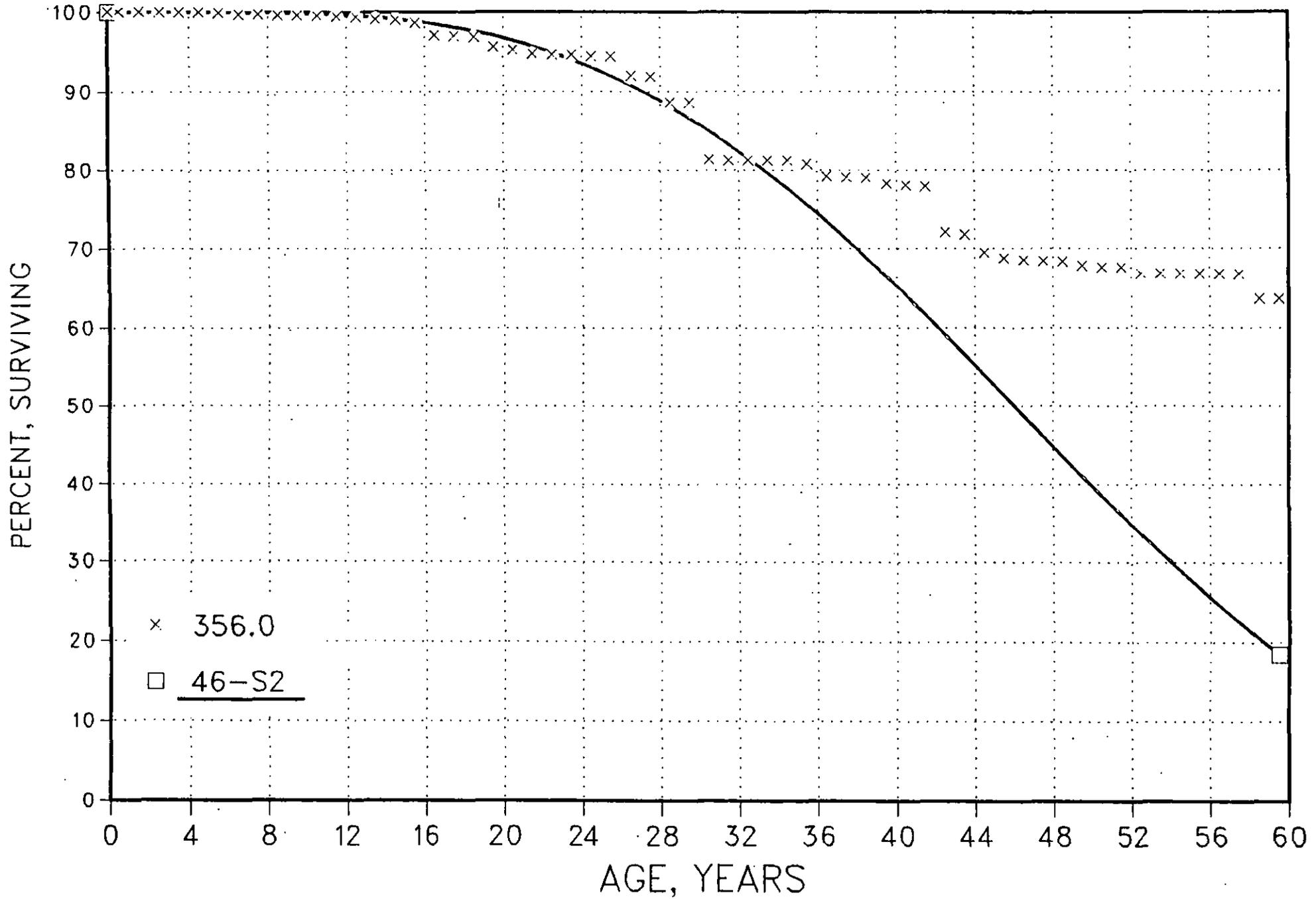


PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 355.0 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



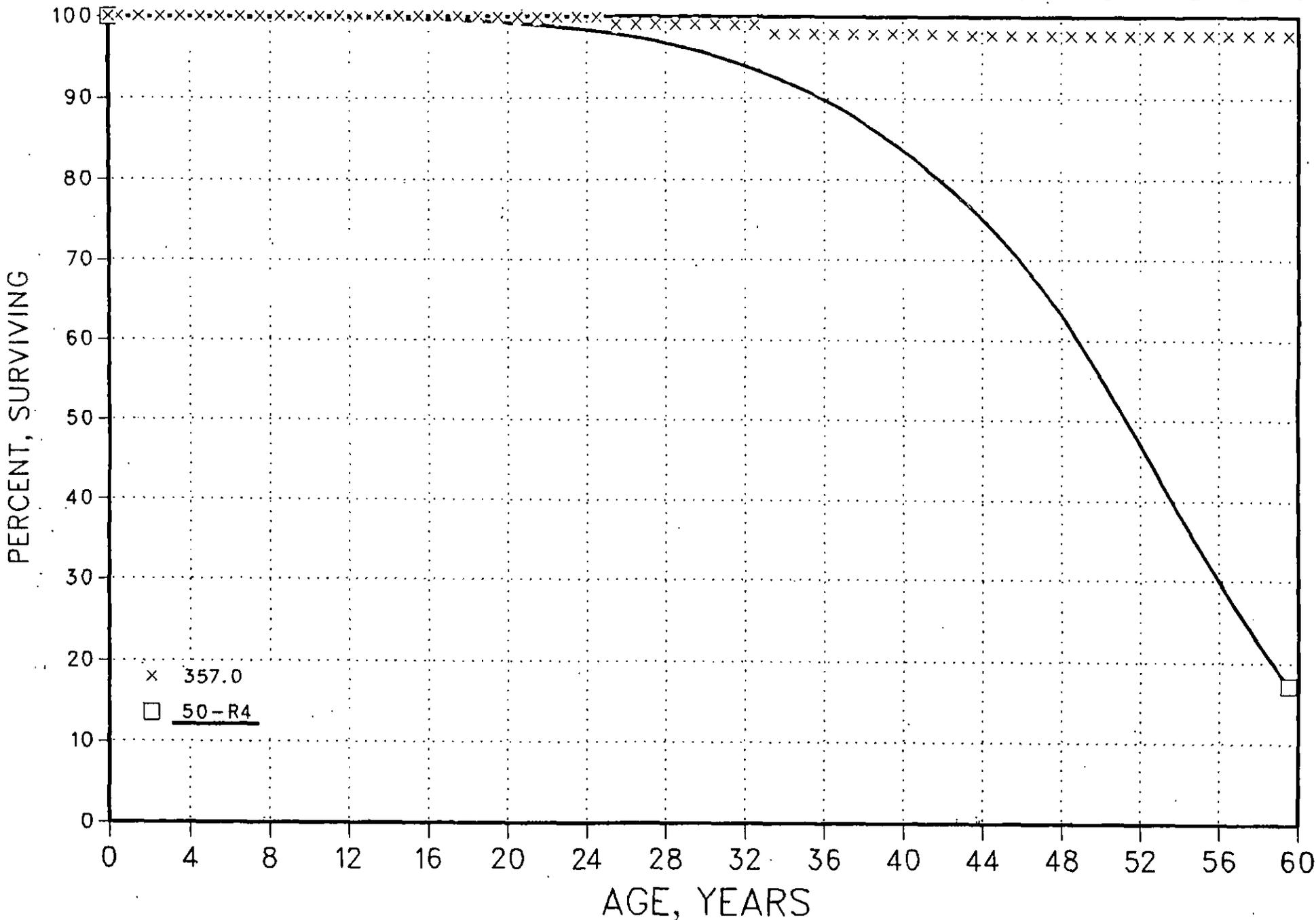
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PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

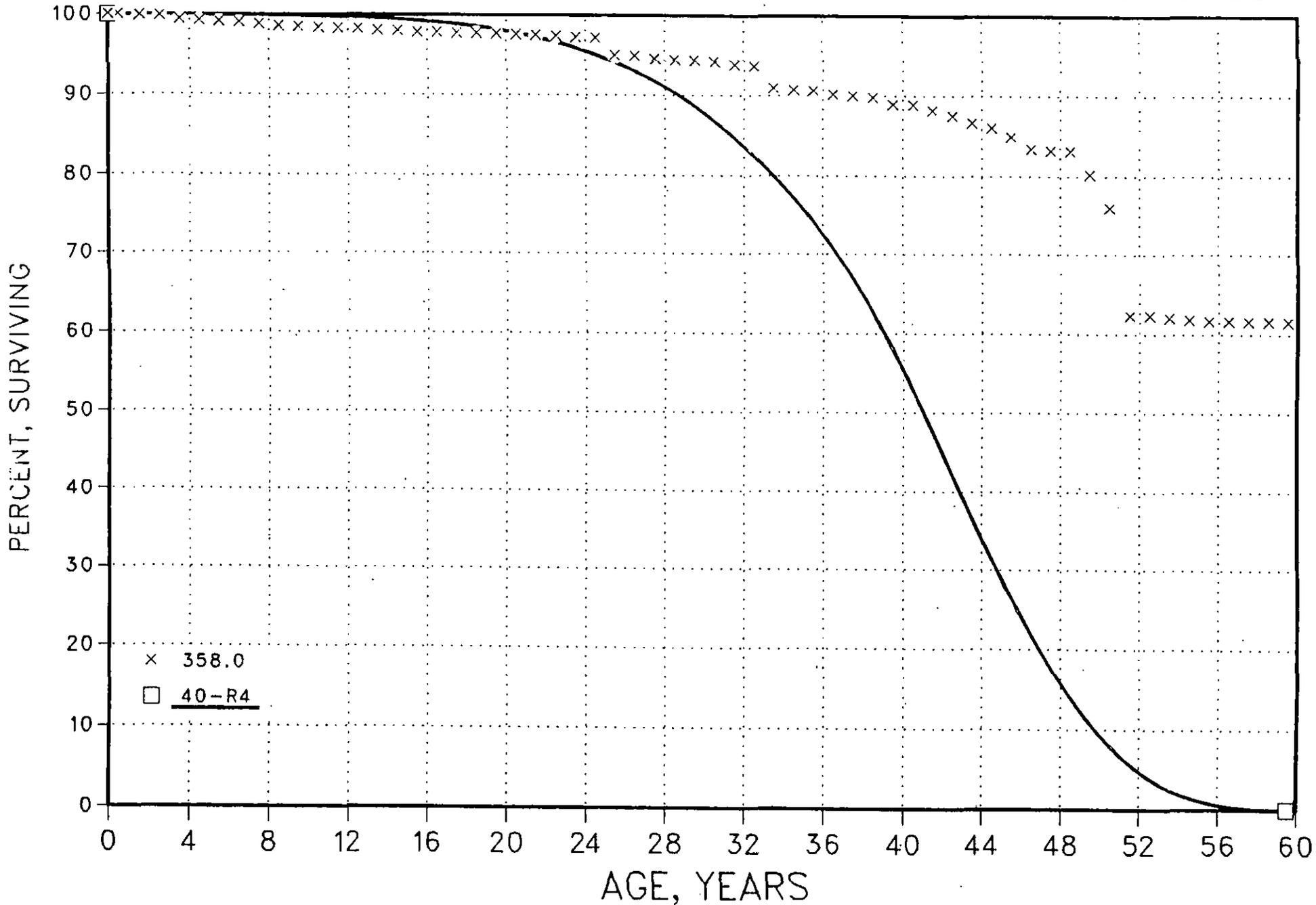


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PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 357.0 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

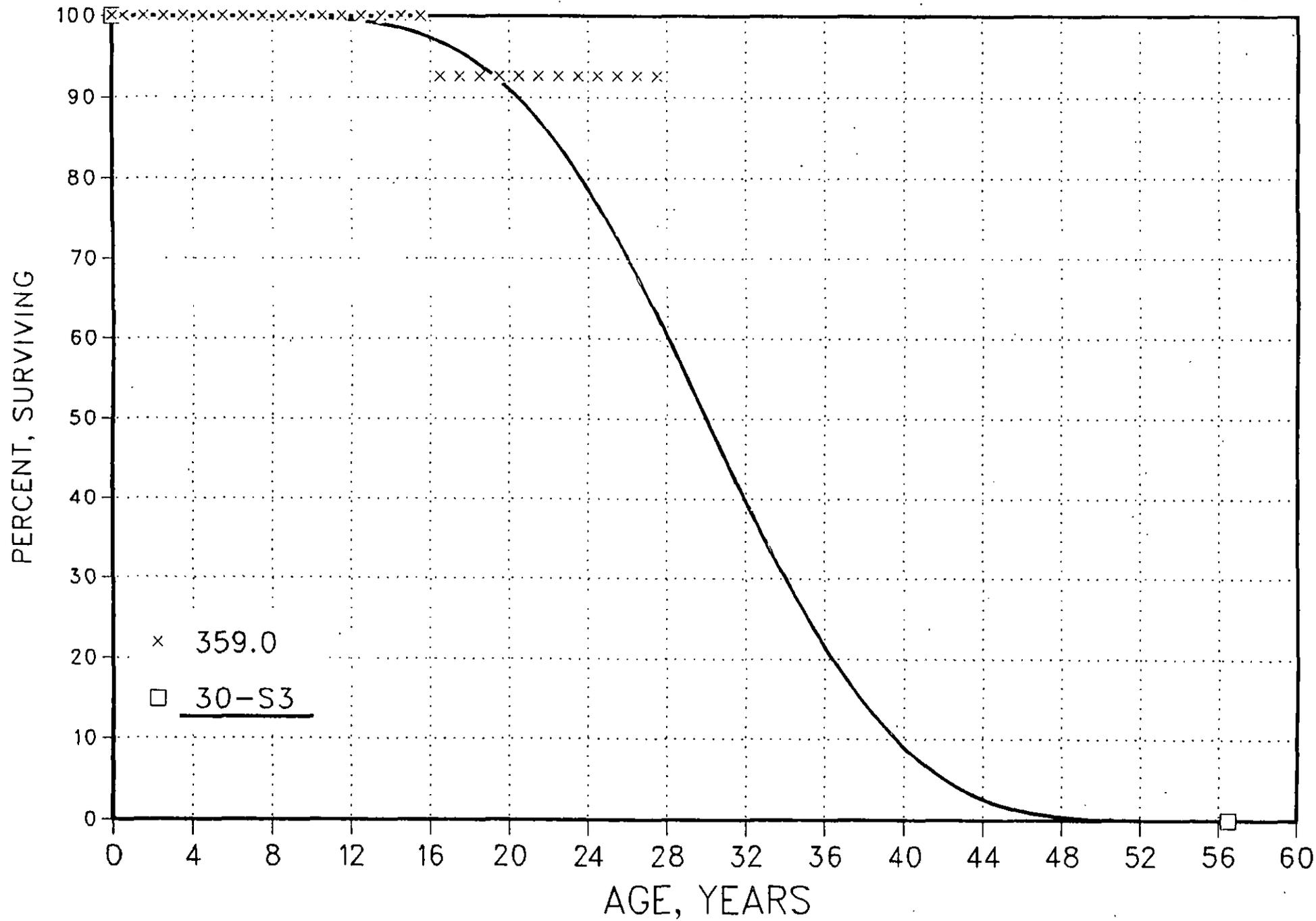


PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 358.0 UNDERGROUND CONDUCTORS + DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

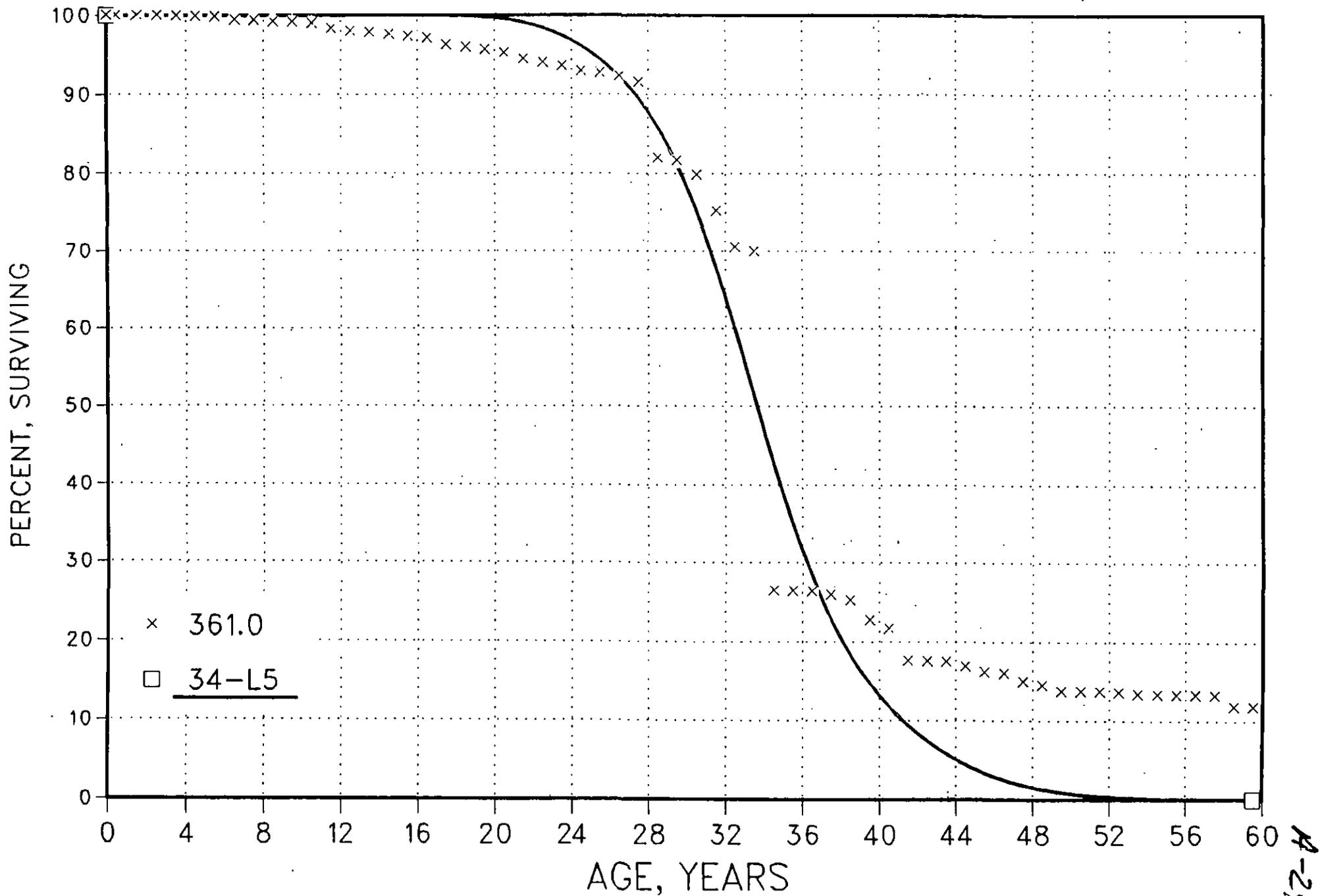


A-27

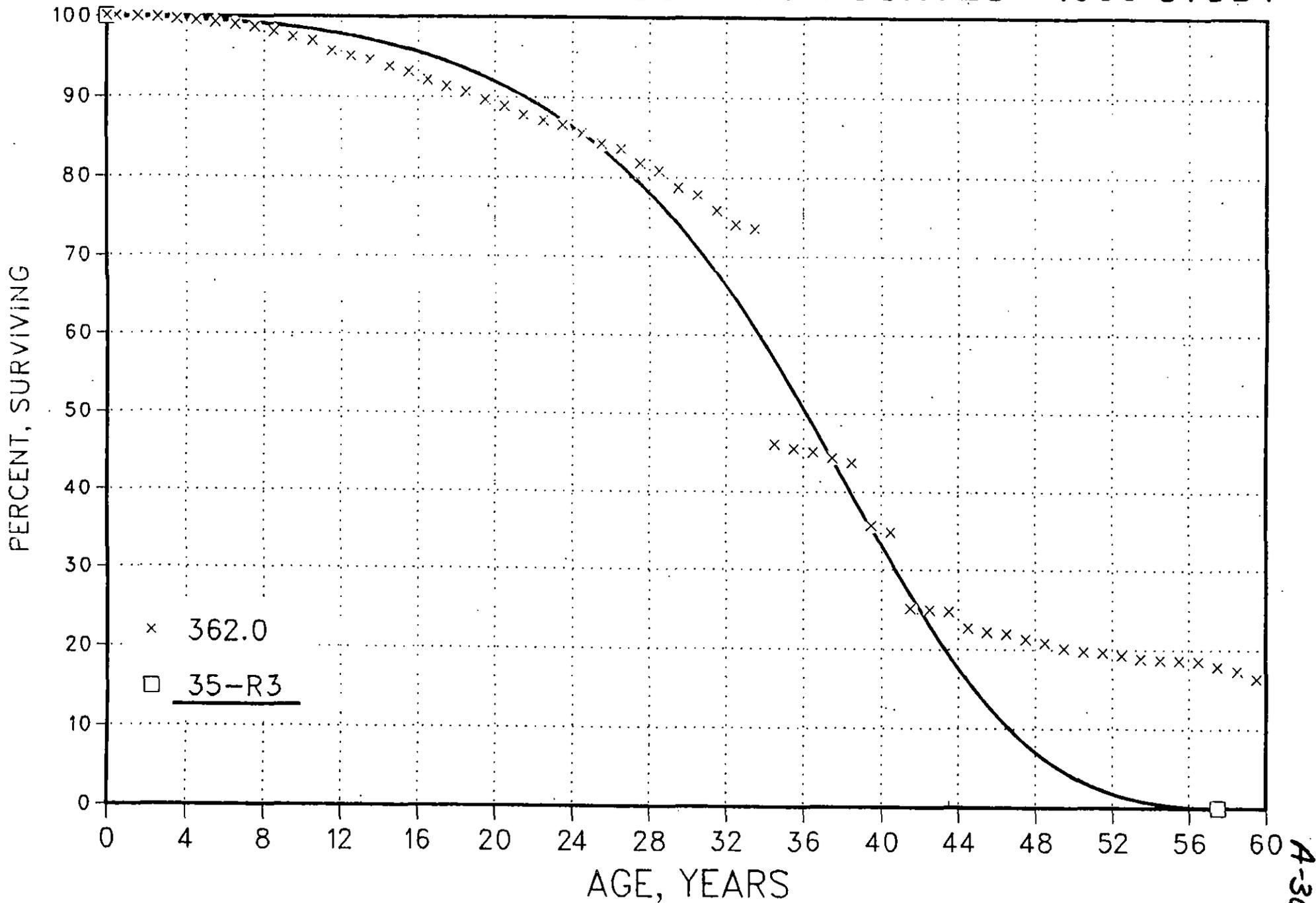
PHILADELPHIA ELECTRIC COMPANY
 ACCOUNT 359.0 ROADS AND TRAILS
 ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

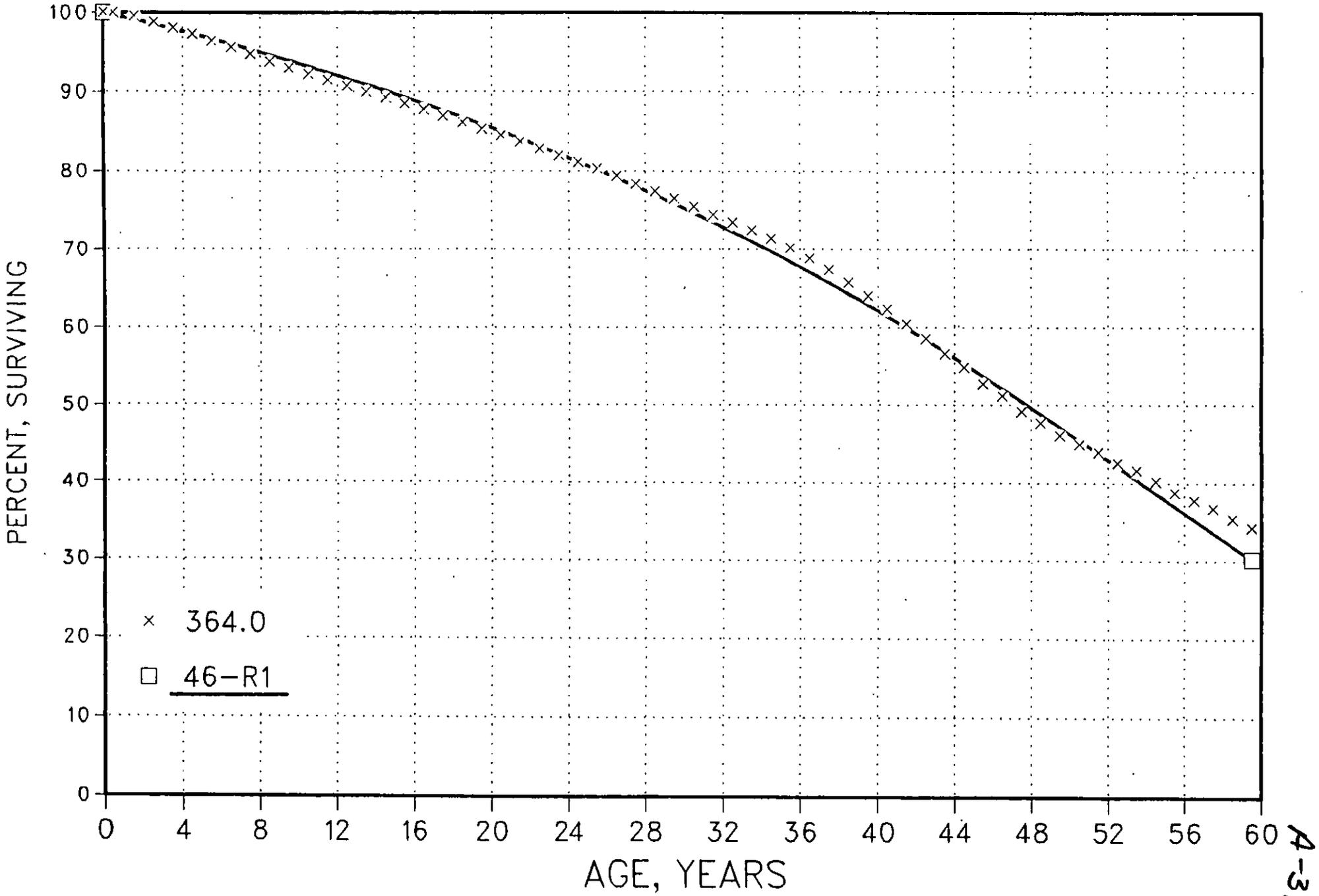


PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 362.0 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

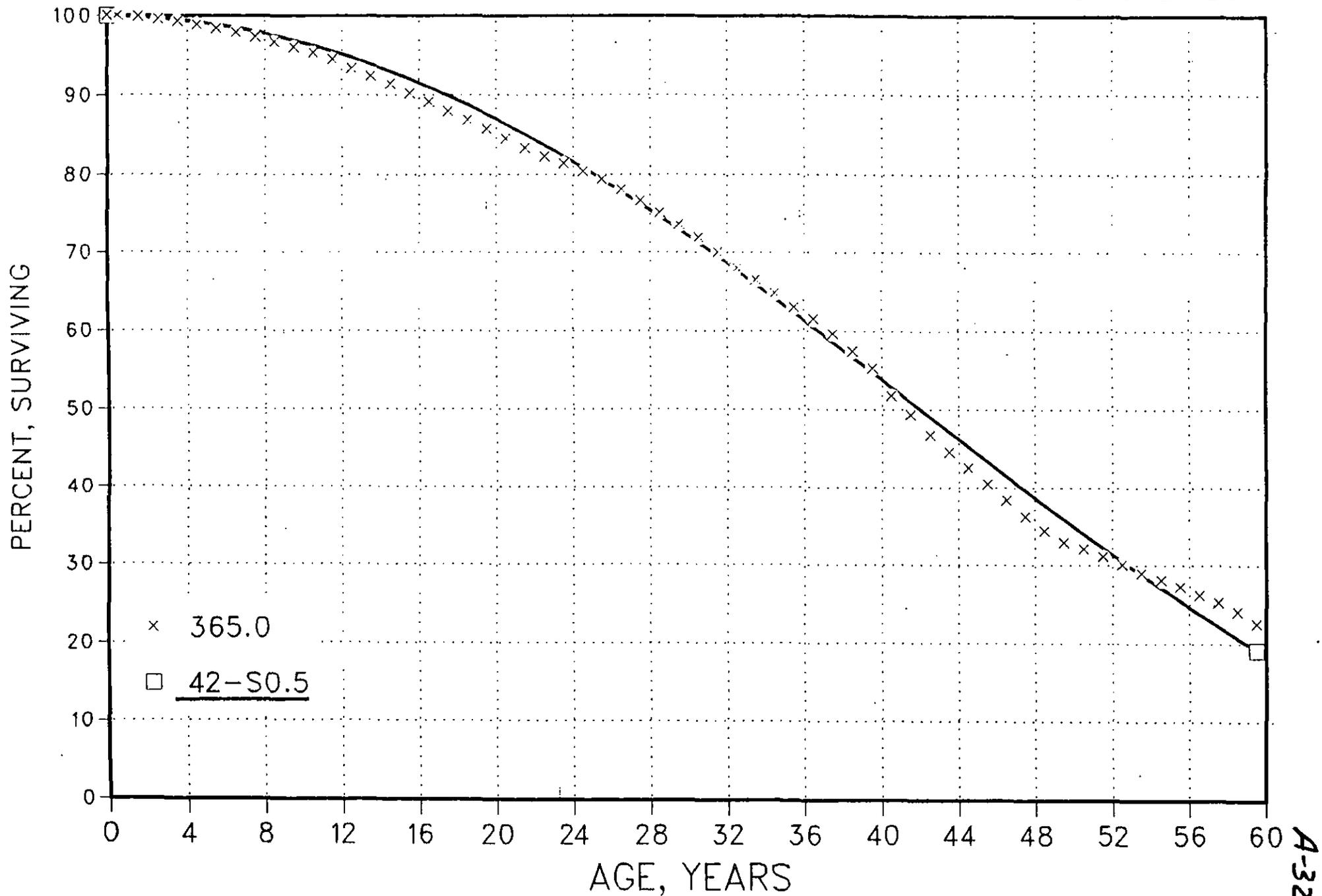


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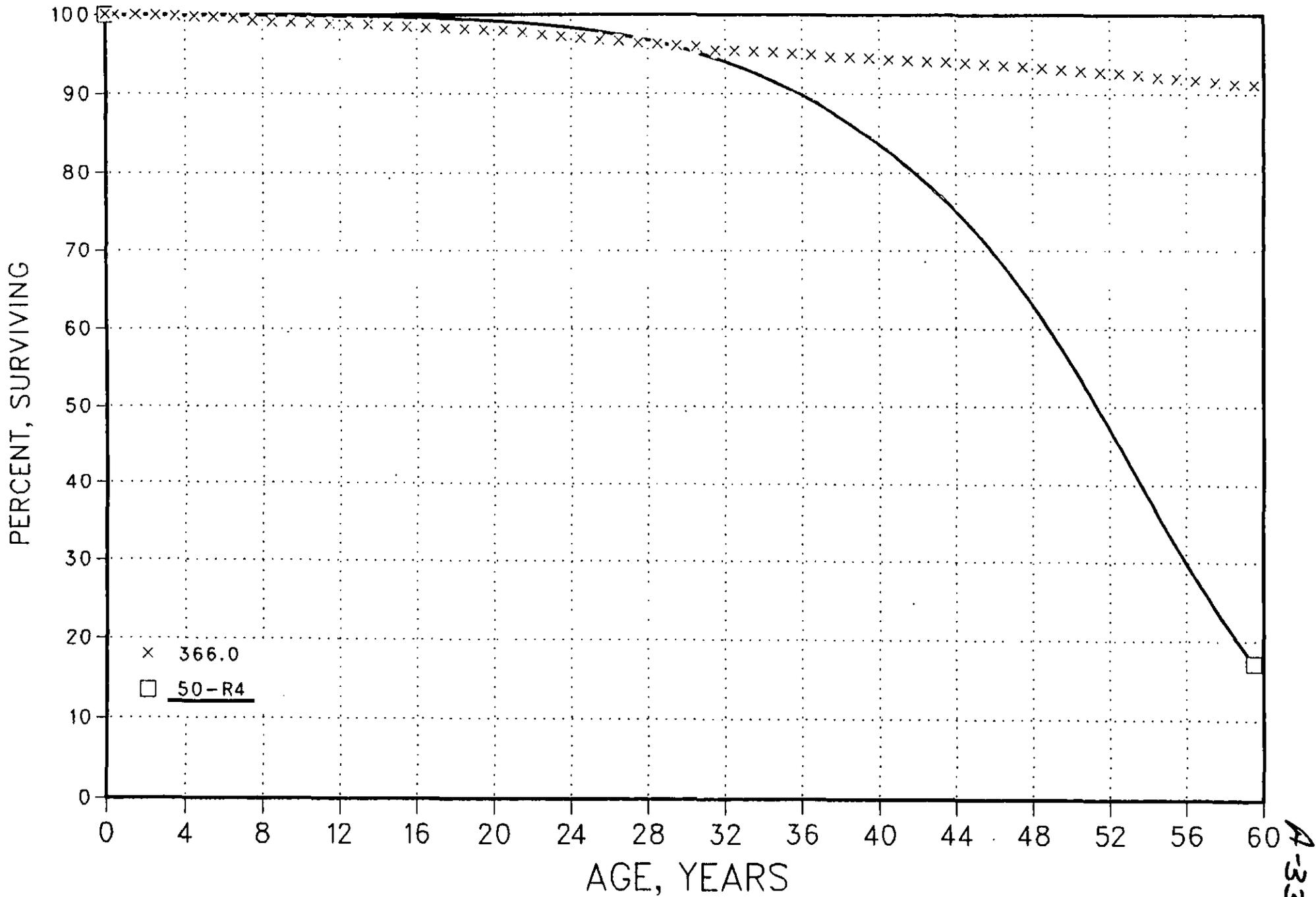
PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 364.0 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



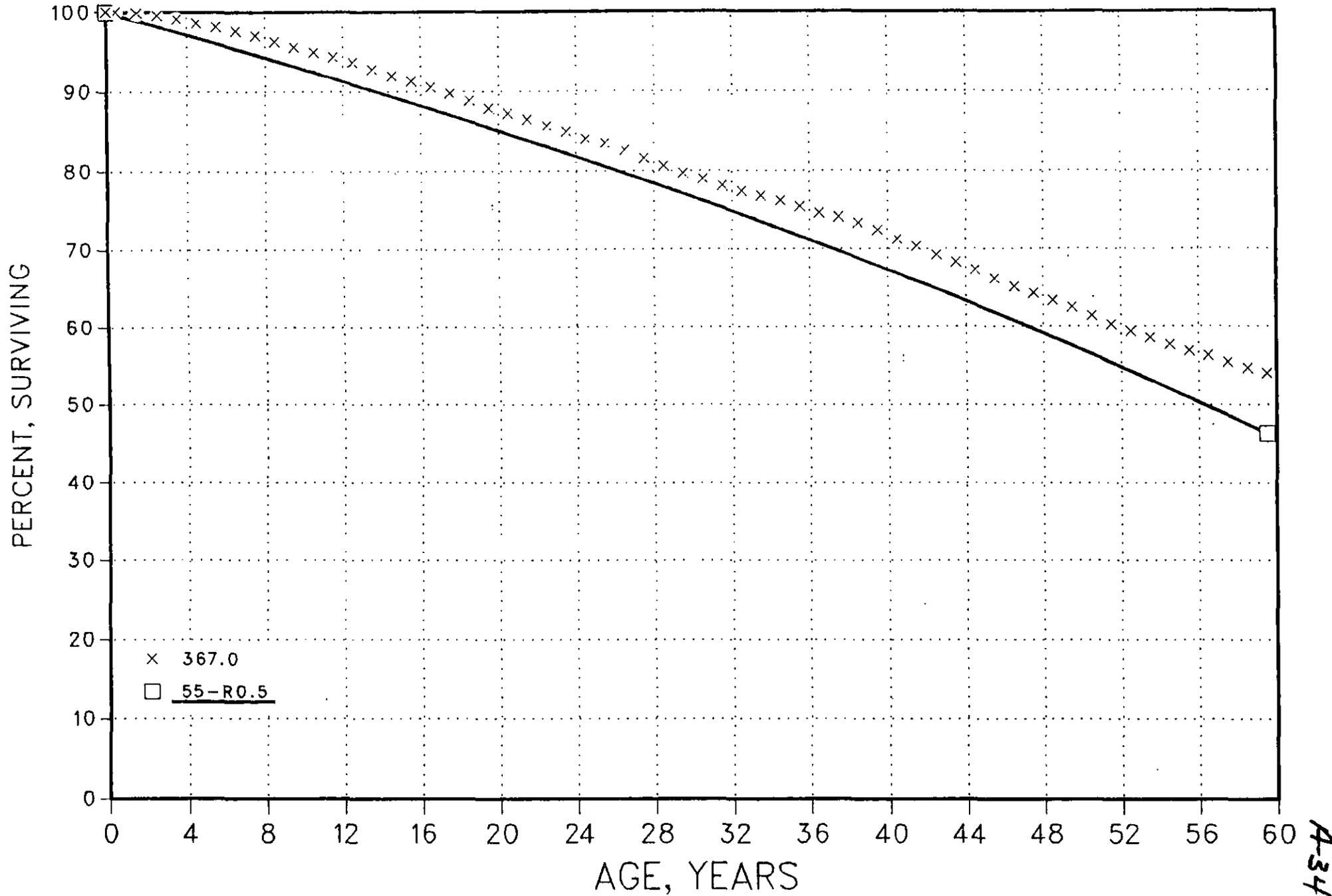
PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 366.0 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY

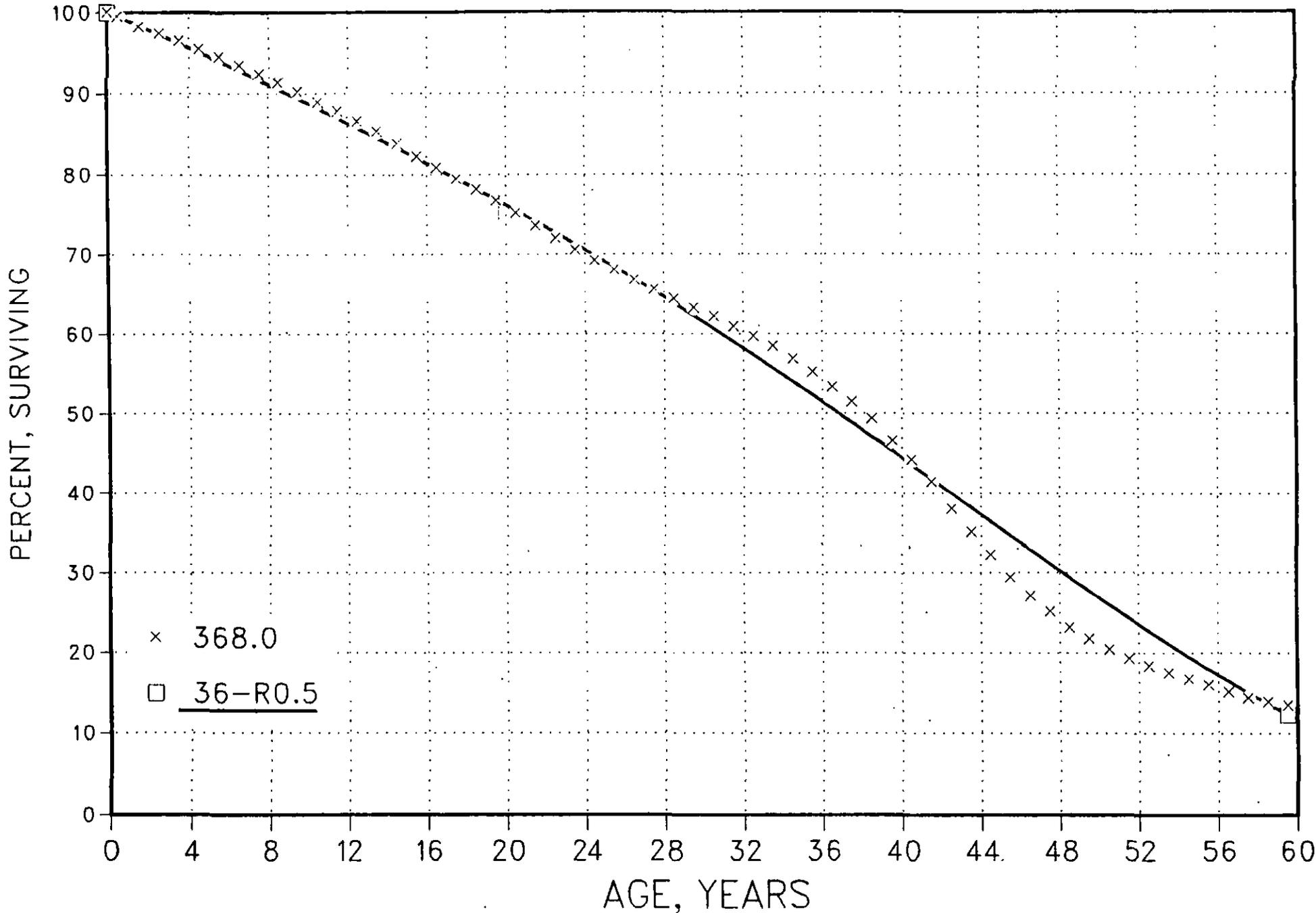


PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 367.0 UNDERGROUND CONDUCTORS + DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



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PHILADELPHIA ELECTRIC COMPANY
ACCOUNT 368.0 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES - 1988 STUDY



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FILE

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