

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY COMMISSION
v.
PECO ENERGY COMPANY - ELECTRIC DIVISION**

DOCKET NO. R-2015-2468981

VOLUME IX

**Supplemental Data Responses
Cost of Service
Depreciation
General**

- Q. SDR-COS-1 Please provide, in hard copy and on a computer disk, for each month of the most recent 10-year period, if available, for each rate class in the class cost of service study, the following:
- a. generation level demand coincident with the system peak
 - b. generation level maximum class demand (i.e., non-coincident peak demand) for annual peak
 - c. number of customers, and
 - d. annual kWh at generation.

For the same period, provide:

- e. date, time and level of monthly peak demand for both PA jurisdiction and total Company system loads covered by an integrated dispatch and total of all classes covered by the cost-of-service study.

- A. SDR-COS-1 The following attachments provide the requested information:

SDR-COS-1(a)
SDR-COS-1(b)
SDR-COS-1(c)
SDR-COS-1(d)
SDR-COS-1(e)

Part A - Peak (KW) by Rate Class - 1CP

Date	R	RH	GS	PD	HT	EP	Lighting
Dec-04	2,135,136	918,681	1,559,272	96,977	1,922,631	173,782	35,504
Jan-05	1,852,336	960,146	1,521,426	94,202	1,859,970	153,800	31,102
Feb-05	1,711,846	829,321	1,362,711	86,922	1,859,388	136,962	34,833
Mar-05	1,643,869	793,537	1,305,205	86,879	1,856,018	121,475	31,001
Apr-05	1,470,493	233,183	1,263,053	96,179	1,916,254	112,562	19,257
May-05	1,121,592	161,263	1,309,391	107,541	2,118,180	93,276	8,740
Jun-05	2,877,335	360,174	2,144,582	145,111	2,366,404	78,793	10,585
Jul-05	3,511,834	406,945	2,181,038	140,553	2,306,251	73,704	9,648
Aug-05	2,946,870	415,534	2,230,962	141,795	2,439,132	133,989	6,718
Sep-05	2,229,512	387,079	1,874,128	139,940	2,405,886	140,309	11,145
Oct-05	1,618,266	223,430	1,402,499	109,242	2,130,280	158,907	39,378
Nov-05	1,622,454	568,088	1,263,496	90,977	1,848,854	185,285	35,493
Dec-05	2,100,055	816,574	1,389,477	98,698	1,948,795	161,330	38,070
Jan-06	2,159,917	605,552	1,119,775	83,844	1,781,828	142,122	37,961
Feb-06	1,979,786	573,308	1,189,272	101,396	1,884,262	132,609	43,183
Mar-06	1,751,868	636,358	1,264,259	93,935	1,874,837	139,791	35,953
Apr-06	1,542,952	375,262	1,104,836	84,954	1,717,905	104,415	39,676
May-06	2,359,429	311,968	2,057,335	136,456	2,401,275	108,878	9,659
Jun-06	2,690,000	409,806	1,809,782	116,700	2,264,215	130,685	35,813
Jul-06	3,458,020	403,854	2,170,172	135,492	2,393,454	74,290	9,719
Aug-06	3,609,184	421,771	2,272,671	139,505	2,390,906	92,479	9,484
Sep-06	1,749,467	258,472	1,556,605	119,149	2,213,820	94,767	10,720
Oct-06	1,708,117	259,577	1,326,302	101,630	2,030,160	94,322	54,724
Nov-06	1,692,659	620,070	1,129,642	86,269	1,841,276	140,612	40,471
Dec-06	1,821,658	725,962	1,298,417	88,272	1,933,193	144,718	46,780
Jan-07	1,938,746	716,387	1,395,955	93,430	1,934,088	145,159	40,235
Feb-07	2,130,126	877,265	1,562,987	95,887	1,982,584	153,624	36,527
Mar-07	2,038,131	663,546	1,345,262	99,726	1,921,346	131,085	42,903
Apr-07	1,713,554	593,844	940,169	79,003	1,855,891	65,568	36,970
May-07	2,327,096	312,822	1,887,871	131,220	2,336,134	118,914	9,944
Jun-07	3,135,310	384,245	2,066,808	132,786	2,453,647	116,930	10,274
Jul-07	3,047,944	362,558	2,242,715	146,694	2,566,504	125,361	7,223
Aug-07	3,174,725	447,705	2,208,919	136,551	2,462,634	132,913	6,553
Sep-07	2,582,704	392,857	1,863,324	141,868	2,602,984	143,448	7,815
Oct-07	2,252,346	336,861	1,708,137	126,656	2,449,462	121,285	10,253
Nov-07	1,843,868	436,109	1,232,873	88,563	1,995,015	143,277	35,295
Dec-07	2,008,947	568,827	1,423,622	103,427	2,014,302	169,595	41,280
Jan-08	2,175,401	872,048	1,284,402	92,487	1,916,980	145,613	37,068
Feb-08	2,102,443	809,794	1,367,466	91,606	1,981,262	131,468	37,961
Mar-08	1,500,563	636,600	1,128,184	94,351	1,962,038	149,318	10,945
Apr-08	1,616,251	434,007	1,047,328	80,520	1,864,857	92,770	37,266
May-08	1,652,928	233,481	1,548,319	110,352	2,299,615	121,571	8,734
Jun-08	3,471,190	407,791	2,203,394	139,325	2,511,497	91,579	10,225
Jul-08	2,979,135	585,131	1,818,098	122,935	2,523,310	111,062	9,329
Aug-08	2,563,404	458,824	1,750,346	118,786	2,477,668	114,145	9,826
Sep-08	2,648,138	339,108	1,980,893	129,227	2,465,416	118,007	10,210
Oct-08	1,891,213	413,533	1,126,206	85,387	1,867,982	132,058	36,622
Nov-08	1,885,884	677,780	1,113,268	84,147	1,903,388	132,710	35,822
Dec-08	2,307,750	861,516	1,377,482	87,342	1,935,208	188,313	32,390
Jan-09	2,081,968	944,061	1,471,241	86,680	1,948,098	173,283	35,369
Feb-09	2,005,442	922,207	1,341,182	85,446	1,989,094	157,979	36,650
Mar-09	2,025,730	827,502	1,355,828	80,128	1,843,690	163,039	35,083
Apr-09	1,995,653	322,017	1,587,373	111,701	2,333,972	114,749	9,243
May-09	1,445,725	198,822	1,383,528	97,549	2,123,648	130,905	9,254
Jun-09	2,198,248	429,530	1,620,526	107,763	2,313,832	125,289	9,958
Jul-09	2,615,266	346,917	1,814,429	111,161	2,333,659	121,560	8,698
Aug-09	3,070,647	534,764	1,816,196	110,294	2,338,628	120,221	8,265
Sep-09	1,583,954	194,028	1,654,510	116,706	2,418,754	94,777	6,275
Oct-09	1,752,437	463,468	1,010,847	75,374	1,818,915	93,649	34,718
Nov-09	1,777,542	407,716	1,088,041	83,292	1,918,451	135,001	36,030

Part A - Peak (KW) by Rate Class - 1CP

Date	R	RH	GS	PD	HT	EP	Lighting
Dec-09	1,987,238	920,489	1,400,658	71,988	1,832,396	139,877	27,641
Jan-10	2,080,952	660,394	1,400,017	84,005	1,929,842	153,829	31,680
Feb-10	2,013,971	652,350	1,237,830	81,688	1,938,040	152,385	36,524
Mar-10	1,730,705	559,101	1,209,774	75,327	1,887,313	137,590	33,875
Apr-10	1,493,033	216,692	1,533,194	92,083	2,256,840	129,824	7,549
May-10	2,338,813	359,720	1,706,318	98,625	2,245,935	154,339	33,801
Jun-10	2,981,984	543,962	2,054,845	116,900	2,521,425	85,812	6,103
Jul-10	3,624,007	429,311	2,189,203	117,022	2,402,104	101,628	8,660
Aug-10	3,102,489	389,000	2,108,321	114,195	2,409,884	122,089	10,043
Sep-10	2,964,356	383,063	2,178,089	120,910	2,470,804	127,220	9,970
Oct-10	1,449,932	234,723	1,265,667	83,556	2,011,971	129,979	35,611
Nov-10	1,745,444	357,807	1,244,125	82,519	1,902,349	142,681	34,315
Dec-10	2,032,139	856,666	1,445,674	84,630	2,092,584	143,079	33,066
Jan-11	1,630,582	1,077,846	1,544,527	88,640	2,037,165	163,899	15,502
Feb-11	1,808,642	702,333	1,325,320	81,531	2,012,815	152,603	41,247
Mar-11	1,682,438	605,245	1,270,891	78,766	1,909,553	124,862	7,857
Apr-11	1,331,918	277,421	1,462,910	93,115	2,268,887	124,975	7,366
May-11	2,811,816	529,386	1,985,768	114,878	2,430,061	124,258	8,277
Jun-11	3,652,342	491,312	1,778,499	113,960	2,465,170	122,803	6,834
Jul-11	3,649,330	507,500	2,009,943	125,916	2,592,482	92,474	5,897
Aug-11	3,108,908	448,704	1,922,442	115,980	2,448,823	109,262	7,424
Sep-11	2,323,220	342,971	1,560,619	99,149	2,383,617	141,608	6,650
Oct-11	1,580,266	267,753	1,144,618	76,481	1,876,867	92,529	50,155
Nov-11	1,627,238	402,177	1,168,120	74,798	1,863,557	138,629	6,488
Dec-11	1,950,885	613,318	1,184,523	72,521	1,834,950	128,987	38,747
Jan-12	1,991,012	787,926	1,323,276	80,129	1,941,462	163,372	41,156
Feb-12	2,012,234	719,325	1,082,235	68,034	1,664,148	114,000	47,748
Mar-12	1,577,834	519,519	1,221,325	75,326	1,782,669	124,781	7,375
Apr-12	1,566,428	307,218	1,248,641	77,919	2,060,781	155,528	6,256
May-12	2,733,018	513,263	1,960,917	109,043	2,339,400	115,761	7,892
Jun-12	3,544,294	512,403	1,679,958	97,532	2,168,849	145,451	6,751
Jul-12	3,523,127	476,459	1,969,372	117,104	2,368,983	87,453	6,480
Aug-12	2,883,953	405,528	1,866,175	110,005	2,281,101	95,751	6,873
Sep-12	2,653,382	398,871	1,653,712	99,634	2,269,490	127,589	6,588
Oct-12	1,716,434	276,677	1,214,617	80,386	2,018,429	101,585	50,893
Nov-12	1,836,929	601,261	1,253,724	74,779	1,927,246	143,924	6,714
Dec-12	1,979,208	616,481	1,339,104	73,081	1,773,430	141,926	43,343
Jan-13	2,127,461	925,041	1,360,347	73,539	1,967,224	156,468	41,420
Feb-13	1,928,962	735,330	1,262,279	70,369	1,878,120	146,405	41,123
Mar-13	1,729,608	612,175	1,298,612	72,066	1,809,764	140,287	7,581
Apr-13	1,262,017	243,812	1,344,813	77,297	2,229,150	104,088	5,518
May-13	2,556,144	483,444	1,779,302	92,732	2,259,829	116,822	6,928
Jun-13	2,641,427	379,508	1,782,994	103,899	2,459,783	92,197	6,143
Jul-13	3,574,952	484,332	1,898,806	109,657	2,458,493	85,767	6,420
Aug-13	2,687,157	429,826	1,506,971	86,408	2,268,719	127,302	6,837
Sep-13	2,825,439	377,082	1,836,894	112,677	2,501,534	68,452	6,266
Oct-13	1,872,783	276,090	1,331,963	78,251	2,146,144	112,849	5,985
Nov-13	1,849,074	658,239	1,249,142	68,566	1,947,906	123,836	6,554
Dec-13	2,053,098	771,613	1,326,254	70,323	1,932,247	147,994	39,135
Jan-14	2,433,950	1,079,116	1,455,381	73,163	1,964,841	117,681	42,066
Feb-14	1,629,647	1,027,699	1,495,453	75,134	2,015,889	168,965	16,570
Mar-14	2,070,898	935,130	1,278,410	64,587	1,908,413	111,036	26,432
Apr-14	1,401,357	403,483	1,190,641	67,330	1,838,688	130,521	7,770
May-14	1,626,089	328,161	1,523,961	79,646	2,162,908	112,812	6,314
Jun-14	3,160,593	477,725	1,580,994	85,245	2,285,715	139,642	6,742
Jul-14	3,473,497	476,712	1,705,076	89,938	2,388,293	117,695	6,313
Aug-14	2,764,070	427,660	1,510,338	82,384	2,282,579	132,913	6,802
Sep-14	3,138,236	494,865	1,577,391	86,544	2,279,868	142,846	6,048
Oct-14	1,454,443	270,340	1,171,992	69,393	2,069,874	130,809	41,730
Nov-14	1,952,958	673,856	1,218,002	65,092	1,837,279	108,668	34,655

Part B - Peak (KW) by Rate Class - NCP

Date	R	RH	G5	PD	HT	EP	Lighting
Dec-04	2,189,588	1,004,028	1,566,538	121,630	2,018,395	177,911	45,570
Jan-05	2,112,324	1,173,451	1,831,796	118,747	2,075,756	186,131	47,715
Feb-05	1,880,981	829,321	1,603,043	119,348	2,005,308	172,034	51,299
Mar-05	1,771,872	983,936	1,528,080	116,005	2,014,423	173,910	49,759
Apr-05	1,710,456	484,003	1,482,513	119,813	2,174,549	160,374	27,210
May-05	1,477,014	447,347	1,442,066	115,339	2,140,522	155,057	41,521
Jun-05	3,090,723	556,532	2,249,833	158,694	2,477,755	154,588	48,365
Jul-05	3,511,834	598,938	2,348,082	151,990	2,531,243	180,563	50,259
Aug-05	3,625,138	676,045	2,251,362	156,189	2,510,801	184,301	44,344
Sep-05	2,454,680	432,828	2,176,466	168,930	2,517,022	184,030	46,276
Oct-05	1,682,856	499,391	1,664,270	134,340	2,355,122	179,898	45,760
Nov-05	1,913,075	750,324	1,471,541	112,996	2,148,314	185,285	47,736
Dec-05	2,148,990	1,028,229	1,626,335	114,625	2,105,988	190,489	50,409
Jan-06	2,159,917	923,283	1,632,324	115,775	2,049,760	171,725	45,394
Feb-06	2,012,571	891,493	1,566,972	115,652	2,009,759	172,865	51,014
Mar-06	1,807,768	743,267	1,632,518	116,946	2,057,591	176,328	48,489
Apr-06	1,542,952	487,237	1,420,468	110,578	2,082,688	172,086	49,562
May-06	2,465,375	430,235	2,164,337	147,081	2,491,431	172,480	46,356
Jun-06	2,793,176	488,434	2,134,069	143,662	2,416,354	179,786	48,420
Jul-06	3,510,895	629,886	2,343,130	148,436	2,525,005	158,716	46,246
Aug-06	3,677,608	698,349	2,416,839	148,243	2,558,173	157,318	46,835
Sep-06	1,935,920	389,916	1,654,187	130,371	2,314,591	167,999	65,007
Oct-06	1,845,280	511,477	1,560,299	122,881	2,282,099	167,674	65,872
Nov-06	1,953,068	687,731	1,391,766	113,734	2,166,182	156,066	58,309
Dec-06	2,152,553	847,278	1,454,020	118,379	2,076,739	154,756	60,588
Jan-07	2,134,871	955,252	1,737,379	117,722	2,121,837	172,299	62,178
Feb-07	2,210,199	1,168,066	1,727,213	118,053	2,131,885	184,064	56,109
Mar-07	2,038,131	1,093,216	1,602,816	122,160	2,142,010	182,510	52,039
Apr-07	1,784,975	677,853	1,407,997	114,041	2,186,080	155,314	52,555
May-07	2,524,110	426,451	1,957,230	141,190	2,415,838	159,857	44,542
Jun-07	3,175,057	573,933	2,191,265	146,935	2,559,238	163,620	47,000
Jul-07	3,366,786	527,710	2,242,715	146,694	2,578,007	170,349	48,755
Aug-07	3,466,217	653,743	2,208,919	145,460	2,646,177	157,257	44,375
Sep-07	2,875,937	539,903	1,956,174	143,542	2,641,777	167,070	48,890
Oct-07	2,461,468	533,789	1,831,190	140,333	2,545,804	156,420	45,664
Nov-07	2,029,433	620,302	1,420,971	111,567	2,112,721	156,444	48,088
Dec-07	2,313,964	976,387	1,527,049	112,134	2,103,444	169,595	50,432
Jan-08	2,318,512	1,077,928	1,560,114	112,062	2,109,404	165,116	51,269
Feb-08	2,190,813	1,101,062	1,646,396	122,549	2,166,073	178,003	54,992
Mar-08	1,922,071	745,197	1,432,359	108,679	2,090,309	168,569	51,571
Apr-08	1,758,778	621,346	1,382,062	110,656	2,313,281	162,764	48,487
May-08	1,943,164	459,426	1,623,769	121,615	2,376,646	159,954	44,883
Jun-08	3,557,019	682,928	2,365,838	150,052	2,605,613	157,882	53,271
Jul-08	3,573,213	642,677	2,133,121	136,495	2,628,223	154,149	45,965
Aug-08	2,685,737	458,824	2,004,186	132,952	2,533,660	156,412	44,858
Sep-08	3,043,579	553,471	2,052,637	143,509	2,568,225	155,167	49,097
Oct-08	1,891,213	588,375	1,427,755	107,925	2,323,908	154,555	45,816
Nov-08	2,145,866	820,823	1,435,028	104,698	2,152,392	160,288	50,237
Dec-08	2,342,988	1,081,077	1,661,186	109,867	2,093,129	200,337	46,395
Jan-09	2,299,638	1,174,278	1,763,421	112,102	2,133,377	188,623	51,137
Feb-09	2,069,041	1,136,735	1,620,714	110,443	2,120,017	184,968	54,003
Mar-09	2,069,887	1,147,018	1,472,206	103,722	2,034,904	174,885	51,149
Apr-09	2,201,114	580,446	1,780,090	125,425	2,423,191	160,364	47,409
May-09	1,961,548	437,270	1,445,530	113,204	2,256,807	160,871	43,991
Jun-09	2,373,143	441,059	1,807,991	119,460	2,394,185	153,820	46,602
Jul-09	2,753,386	532,659	1,906,229	123,497	2,483,862	154,986	43,668
Aug-09	3,289,544	647,009	2,056,212	130,466	2,529,788	161,125	46,494
Sep-09	1,980,478	393,932	1,700,233	116,706	2,418,754	160,473	43,954
Oct-09	1,834,523	563,326	1,317,555	98,190	2,210,845	170,378	44,792
Nov-09	1,920,528	560,741	1,343,804	96,585	2,046,147	163,267	45,584

Part B - Peak (KW) by Rate Class - NCP

Date	R	RH	GS	PD	HT	EP	Lighting
Dec-09	2,361,145	930,818	1,704,165	95,751	2,070,658	177,579	41,316
Jan-10	2,386,380	999,073	1,731,352	98,348	2,088,743	170,086	48,249
Feb-10	2,120,653	931,009	1,698,050	101,137	2,118,993	184,308	50,828
Mar-10	1,770,147	810,067	1,498,758	95,081	2,046,410	160,363	50,613
Apr-10	1,743,674	506,750	1,642,852	103,508	2,373,689	163,116	42,106
May-10	2,595,344	502,697	2,045,305	124,695	2,415,171	168,925	42,951
Jun-10	3,509,919	690,047	2,190,769	121,587	2,533,411	162,104	45,168
Jul-10	3,816,175	773,228	2,324,326	124,433	2,589,727	155,151	49,500
Aug-10	3,171,668	637,219	2,252,148	127,302	2,548,631	185,930	45,928
Sep-10	3,032,607	588,911	2,253,541	129,015	2,573,116	157,732	43,813
Oct-10	1,576,098	488,869	1,411,545	97,486	2,269,056	192,234	46,148
Nov-10	1,989,937	605,341	1,427,454	90,484	2,039,288	157,759	42,443
Dec-10	2,278,426	945,666	1,592,084	97,036	2,176,193	163,550	39,337
Jan-11	2,144,394	1,111,121	1,693,223	101,700	2,163,104	175,260	43,701
Feb-11	1,927,267	928,616	1,572,238	100,743	2,102,055	160,569	48,187
Mar-11	1,753,899	746,925	1,473,785	99,398	2,067,671	154,479	58,325
Apr-11	1,765,571	532,254	1,609,745	109,155	2,353,781	162,522	57,174
May-11	3,120,751	642,384	2,475,359	153,718	2,568,704	159,930	76,609
Jun-11	3,654,738	521,228	1,945,767	128,567	2,593,565	161,518	69,728
Jul-11	4,173,680	666,297	2,038,992	129,857	2,655,654	151,927	71,009
Aug-11	3,282,912	478,762	1,937,228	120,139	2,492,544	159,683	68,016
Sep-11	2,483,747	405,421	1,674,109	115,907	2,459,582	202,397	57,189
Oct-11	1,697,575	543,878	1,402,112	96,659	2,162,266	163,280	55,744
Nov-11	1,720,924	506,941	1,323,970	88,632	2,049,178	162,855	48,138
Dec-11	2,067,288	697,720	1,423,730	88,135	2,022,406	166,335	42,412
Jan-12	2,076,819	923,075	1,516,485	93,636	2,035,123	163,372	44,970
Feb-12	2,012,234	729,480	1,416,874	93,476	1,964,038	168,338	47,748
Mar-12	1,753,699	620,342	1,413,895	93,670	2,139,590	157,312	55,015
Apr-12	1,780,631	401,072	1,537,269	100,629	2,216,598	164,701	58,607
May-12	3,011,919	572,885	2,441,315	143,091	2,483,950	161,249	69,076
Jun-12	3,594,451	517,004	1,900,216	114,766	2,370,474	158,404	70,364
Jul-12	3,746,787	598,437	1,969,372	118,060	2,442,322	152,495	67,278
Aug-12	3,442,041	544,442	1,944,312	113,478	2,465,013	157,998	73,605
Sep-12	2,674,125	415,716	1,927,064	123,899	2,465,531	157,584	56,886
Oct-12	1,716,434	383,624	1,489,994	103,044	2,274,022	168,368	53,898
Nov-12	1,921,953	640,373	1,429,667	88,066	2,003,731	149,848	51,970
Dec-12	2,044,943	678,449	1,495,922	83,887	2,014,267	151,236	44,602
Jan-13	2,127,461	1,024,245	1,640,404	90,621	2,092,851	175,767	45,069
Feb-13	1,995,796	814,561	1,516,275	88,294	2,016,866	162,352	45,716
Mar-13	1,886,814	659,078	1,513,056	87,853	1,992,853	167,896	58,628
Apr-13	1,615,625	598,497	1,488,052	88,779	2,271,425	164,824	62,714
May-13	2,681,087	538,243	2,272,800	126,963	2,408,074	163,525	68,475
Jun-13	3,002,717	453,451	2,236,784	125,070	2,482,267	153,020	66,932
Jul-13	3,843,142	579,755	1,995,542	114,004	2,596,945	148,477	65,892
Aug-13	2,711,830	429,826	1,950,028	107,793	2,410,456	139,096	67,414
Sep-13	3,170,909	531,483	1,836,894	114,647	2,596,946	141,051	54,269
Oct-13	2,058,762	456,694	1,529,273	96,854	2,313,649	139,363	57,641
Nov-13	2,043,506	786,042	1,402,175	79,442	2,058,348	132,166	55,301
Dec-13	2,217,487	838,413	1,513,324	82,714	2,044,362	147,994	43,717
Jan-14	2,433,950	1,139,945	1,778,851	89,735	2,097,774	159,219	46,887
Feb-14	2,109,326	1,081,728	1,592,210	83,259	2,081,593	172,915	48,644
Mar-14	2,070,898	1,034,218	1,688,876	85,262	2,083,605	167,536	61,816
Apr-14	1,534,312	505,218	1,364,167	80,805	2,097,642	176,814	59,708
May-14	1,868,097	350,750	1,735,886	97,011	2,248,948	156,190	56,213
Jun-14	3,285,105	477,725	1,799,643	100,904	2,430,687	157,392	69,922
Jul-14	3,484,133	505,883	1,867,326	99,501	2,532,510	163,476	70,828
Aug-14	2,764,118	427,660	1,859,158	97,290	2,367,480	157,180	65,631
Sep-14	3,138,236	511,954	1,780,347	105,141	2,472,099	161,608	58,123
Oct-14	1,560,042	404,550	1,395,390	84,595	2,276,138	158,377	52,583
Nov-14	1,952,958	778,754	1,459,239	77,687	2,003,183	147,945	46,566

Part C - Customer Numbers by Rate Class

Date	R	RH	GS	PD	HT	EP	Lighting
Jan-06	1,326,111	146,712	152,743	687	2,426	3	4,313
Feb-06	1,327,320	147,085	152,929	681	2,421	3	4,323
Mar-06	1,327,108	147,814	153,016	686	2,419	3	4,322
Apr-06	1,326,645	147,861	153,132	686	2,425	3	4,327
May-06	1,324,824	147,670	153,145	684	2,418	3	4,323
Jun-06	1,323,369	147,844	153,252	677	2,417	3	4,303
Jul-06	1,321,581	147,518	153,086	671	2,420	3	4,316
Aug-06	1,322,606	147,652	153,204	669	2,424	3	4,309
Sep-06	1,325,118	148,338	153,399	667	2,427	3	4,294
Oct-06	1,326,784	148,774	153,412	671	2,411	3	4,300
Nov-06	1,326,437	148,680	153,245	667	2,403	3	4,295
Dec-06	1,326,256	148,858	153,476	665	2,407	3	4,289
Jan-07	1,325,999	148,734	153,291	663	2,415	3	4,276
Feb-07	1,327,932	149,215	153,429	662	2,419	3	4,291
Mar-07	1,327,564	149,175	153,535	663	2,423	3	4,285
Apr-07	1,327,708	149,356	153,482	660	2,424	3	4,289
May-07	1,325,627	149,333	153,400	659	2,424	3	4,292
Jun-07	1,323,370	149,162	153,237	658	2,426	3	4,303
Jul-07	1,323,328	149,208	153,394	655	2,429	3	4,298
Aug-07	1,324,254	149,402	153,374	653	2,438	3	4,295
Sep-07	1,325,034	149,624	153,593	654	2,449	3	4,299
Oct-07	1,327,400	149,888	153,675	651	2,455	3	4,268
Nov-07	1,331,628	150,363	154,035	650	2,457	3	4,270
Dec-07	1,327,961	150,438	154,137	648	2,454	3	4,269
Jan-08	1,334,779	151,399	154,378	644	2,454	3	4,268
Feb-08	1,335,177	152,030	154,519	644	2,458	3	4,278
Mar-08	1,334,002	152,699	154,602	640	2,464	3	4,274
Apr-08	1,334,903	153,269	154,748	639	2,462	3	4,270
May-08	1,331,356	153,003	154,914	640	2,476	3	4,260
Jun-08	1,329,995	152,994	154,973	638	2,472	3	4,264
Jul-08	1,331,272	153,689	155,234	635	2,474	3	4,277
Aug-08	1,330,325	153,725	155,318	635	2,475	3	4,277
Sep-08	1,332,179	154,261	155,695	634	2,477	3	4,269
Oct-08	1,331,653	155,077	155,904	636	2,479	3	4,265
Nov-08	1,330,196	155,500	156,190	636	2,481	3	4,266
Dec-08	1,328,782	156,094	156,121	634	2,477	3	4,260
Jan-09	1,328,157	156,860	156,155	632	2,478	3	4,253
Feb-09	1,328,047	158,044	156,260	631	2,485	3	4,253
Mar-09	1,327,677	158,953	156,159	629	2,487	3	4,246
Apr-09	1,327,413	159,258	156,051	629	2,496	3	4,245
May-09	1,322,565	158,665	155,958	627	2,491	3	4,242
Jun-09	1,320,788	158,752	156,107	625	2,496	3	4,241
Jul-09	1,319,482	158,667	156,032	623	2,503	3	4,241
Aug-09	1,318,258	158,681	155,957	624	2,505	3	4,239
Sep-09	1,320,273	159,495	155,929	621	2,507	3	4,244
Oct-09	1,320,071	159,825	156,019	620	2,514	3	4,233
Nov-09	1,320,155	160,336	156,175	616	2,512	3	4,233
Dec-09	1,321,969	161,225	156,402	617	2,510	3	4,232
Jan-10	1,321,882	162,259	156,434	615	2,512	3	4,231
Feb-10	1,321,848	163,388	156,444	613	2,505	3	4,236
Mar-10	1,322,118	164,369	156,445	613	2,506	3	4,234
Apr-10	1,322,156	164,677	156,455	612	2,509	3	4,224
May-10	1,320,000	164,084	156,488	609	2,514	3	4,222
Jun-10	1,318,181	163,935	156,492	608	2,518	3	4,221
Jul-10	1,316,826	163,844	156,462	607	2,519	3	4,215
Aug-10	1,317,566	164,174	156,608	606	2,520	3	4,214
Sep-10	1,319,300	164,638	156,646	603	2,521	3	4,215
Oct-10	1,319,351	165,062	156,559	602	2,522	3	4,212
Nov-10	1,320,428	165,625	156,722	603	2,528	5	4,202
Dec-10	1,323,376	166,484	157,112	601	2,549	5	4,210

Part C - Customer Numbers by Rate Class

Date	R	RH	G5	PD	HT	EP	Lighting
Jan-11	1,323,723	167,115	148,370	599	2,551	5	12,919
Feb-11	1,324,137	168,011	148,370	598	2,553	5	12,910
Mar-11	1,325,205	168,903	148,301	598	2,557	5	12,893
Apr-11	1,326,406	169,389	148,329	598	2,555	5	12,884
May-11	1,325,025	169,395	148,252	595	2,555	5	12,881
Jun-11	1,323,289	169,119	148,242	593	2,560	5	12,881
Jul-11	1,322,309	168,961	148,219	591	2,568	5	12,876
Aug-11	1,322,179	169,053	148,224	584	2,566	5	12,905
Sep-11	1,322,218	169,252	148,312	581	2,566	5	12,901
Oct-11	1,323,207	169,576	148,455	574	2,571	5	12,903
Nov-11	1,324,046	169,825	148,594	567	2,572	5	12,900
Dec-11	1,324,581	170,189	148,686	561	2,580	5	12,899
Jan-12	1,325,817	170,871	148,722	560	2,579	5	12,886
Feb-12	1,326,639	171,621	148,833	560	2,581	5	12,878
Mar-12	1,327,505	172,049	148,867	558	2,583	5	12,867
Apr-12	1,327,787	172,278	148,851	558	2,581	5	12,863
May-12	1,326,259	172,024	148,834	555	2,586	5	12,853
Jun-12	1,323,956	171,701	148,949	547	2,590	5	12,845
Jul-12	1,323,223	171,453	148,906	546	2,591	5	12,842
Aug-12	1,323,328	171,374	148,899	542	2,594	5	12,823
Sep-12	1,323,094	171,509	148,943	539	2,594	5	12,816
Oct-12	1,323,005	171,535	148,976	539	2,596	5	12,814
Nov-12	1,322,315	171,584	148,857	539	2,597	5	12,803
Dec-12	1,250,527	171,768	148,902	538	2,603	5	12,796
Jan-13	1,247,952	172,105	148,878	538	2,604	5	12,793
Feb-13	1,249,529	172,558	148,886	538	2,608	5	12,781
Mar-13	1,251,053	172,926	148,882	536	2,612	5	12,782
Apr-13	1,251,704	173,101	148,941	528	2,613	5	12,799
May-13	1,249,996	172,856	148,860	523	2,618	5	12,794
Jun-13	1,247,798	172,368	148,849	522	2,617	5	12,785
Jul-13	1,247,312	172,144	148,974	519	2,618	5	12,784
Aug-13	1,247,984	172,176	148,999	519	2,628	5	12,785
Sep-13	1,247,627	172,418	148,957	518	2,626	5	12,779
Oct-13	1,247,767	172,589	148,934	516	2,623	5	12,772
Nov-13	1,249,414	172,778	149,105	513	2,616	5	12,770
Dec-13	1,250,358	172,969	149,208	512	2,623	5	12,773
Jan-14	1,252,323	173,429	149,327	511	2,629	5	12,773
Feb-14	1,253,412	173,940	149,359	509	2,632	5	12,773
Mar-14	1,254,842	174,499	149,389	508	2,632	5	12,761
Apr-14	1,255,457	174,882	149,364	507	2,637	5	12,764
May-14	1,254,604	174,883	149,325	506	2,633	5	12,780
Jun-14	1,253,821	174,833	149,368	503	2,633	5	12,796
Jul-14	1,252,900	174,752	149,322	503	2,636	5	12,807
Aug-14	1,253,750	174,919	149,314	500	2,635	5	12,809
Sep-14	1,254,439	175,060	149,290	498	2,633	5	12,805
Oct-14	1,255,451	175,307	149,246	498	2,634	5	12,795
Nov-14	1,256,925	175,686	149,261	496	2,634	5	12,790

Part D - Annual kWh by Rate Class

Year	R	RH	GS	PD	HT	EP	Lighting
2005	11,751,350,596	2,865,391,994	9,432,942,759	797,757,235	15,640,312,356	752,259,905	208,075,585
2006	11,454,812,242	2,610,783,123	9,159,871,584	759,718,620	15,675,045,827	743,934,297	234,940,173
2007	12,324,460,905	2,969,637,198	9,091,899,295	773,168,177	16,510,168,430	778,632,149	225,469,672
2008	12,158,470,206	2,915,859,523	8,919,506,232	736,297,983	16,598,480,886	772,449,333	218,212,151
2009	11,632,251,120	2,986,296,141	8,681,563,824	678,826,587	15,964,843,383	785,190,953	211,777,550
2010	12,403,567,512	3,049,927,328	9,336,924,651	651,040,975	16,376,855,767	782,270,491	201,682,089
2011	12,052,031,761	2,964,754,686	9,123,329,716	625,818,675	15,936,496,767	777,266,870	227,359,345
2012	11,847,153,357	2,771,263,604	8,900,062,429	594,017,596	15,257,615,074	780,692,642	227,566,731
2013	11,697,710,070	3,013,635,276	8,929,916,466	553,540,528	15,512,710,658	764,449,155	225,865,725
2014	11,411,694,269	3,098,824,698	8,847,903,535	518,548,963	15,423,449,377	768,797,211	224,004,605

Part E - Monthly Peak Demand (MW)

Date	HourEnding	PECO Monthly PeakDemand (MW)
12/20/2004	1900	6,838
1/18/2005	1900	6,465
2/24/2005	1900	6,015
3/2/2005	1900	5,838
4/20/2005	2100	5,114
5/11/2005	1700	4,916
6/14/2005	1700	7,966
7/27/2005	1700	8,626
8/4/2005	1600	8,307
9/16/2005	1700	7,185
10/7/2005	1900	5,680
11/23/2005	1800	5,613
12/14/2005	1900	6,550
1/16/2006	1900	5,927
2/27/2006	1900	5,899
3/2/2006	1900	5,799
4/5/2006	2100	4,961
5/30/2006	1700	7,384
6/22/2006	1800	7,450
7/18/2006	1700	8,638
8/3/2006	1700	8,932
9/18/2006	1700	5,999
10/4/2006	2000	5,572
11/22/2006	1800	5,546
12/8/2006	1800	6,056
1/26/2007	1900	6,260
2/5/2007	1900	6,835
3/7/2007	2000	6,251
4/16/2007	2100	5,254
5/31/2007	1700	7,127
6/27/2007	1700	8,303
7/10/2007	1500	8,502
8/8/2007	1600	8,549
9/10/2007	1600	7,724
10/8/2007	1700	6,992
11/19/2007	1800	5,771
12/5/2007	1800	6,320
1/3/2008	1900	6,518
2/11/2008	1900	6,519
3/10/2008	800	5,472
4/3/2008	2100	5,167
5/27/2008	1700	5,975
6/10/2008	1700	8,824
7/18/2008	1700	8,139
8/1/2008	1700	7,480
9/4/2008	1700	7,683
10/28/2008	1900	5,549
11/19/2008	1900	5,823
12/22/2008	1900	6,777
1/16/2009	1900	6,728
2/5/2009	1900	6,525
3/2/2009	1900	6,314
4/27/2009	1700	6,486
5/22/2009	1700	5,389
6/26/2009	1700	6,792
7/28/2009	1700	7,347
8/10/2009	1700	7,994
9/24/2009	1500	6,067
10/15/2009	2000	5,243
11/30/2009	1800	5,440

Date	HourEnding	PECO Monthly PeakDemand (MW)
12/29/2009	1900	6,374
1/4/2010	1800	6,333
2/1/2010	1900	6,109
3/3/2010	1900	5,632
4/7/2010	1700	5,723
5/26/2010	1800	6,938
6/28/2010	1500	8,296
7/6/2010	1700	8,864
8/11/2010	1700	8,246
9/2/2010	1700	8,247
10/27/2010	1900	5,194
11/29/2010	1800	5,504
12/14/2010	1800	6,680
1/24/2011	800	6,558
2/1/2011	1800	6,124
3/3/2011	1900	5,680
4/27/2011	1700	5,567
5/31/2011	1700	8,004
6/9/2011	1700	8,631
7/22/2011	1300	8,984
8/1/2011	1600	8,162
9/14/2011	1700	6,858
10/10/2011	2000	5,089
11/30/2011	1800	5,281
12/12/2011	1900	5,824
1/4/2012	1800	6,328
2/12/2012	1900	5,708
3/5/2012	1900	5,309
4/16/2012	1800	5,423
5/29/2012	1700	7,779
6/21/2012	1800	8,155
7/18/2012	1500	8,549
8/3/2012	1500	7,649
9/7/2012	1700	7,209
10/3/2012	2000	5,459
11/27/2012	1800	5,845
12/26/2012	1800	5,967
1/23/2013	1900	6,652
2/4/2013	1900	6,063
3/6/2013	1900	5,670
4/10/2013	1600	5,267
5/31/2013	1700	7,295
6/24/2013	1400	7,466
7/19/2013	1500	8,618
8/27/2013	1800	7,113
9/11/2013	1500	7,728
10/4/2013	1700	5,824
11/25/2013	1800	5,903
12/17/2013	1800	6,341
1/7/2014	1900	7,166
2/12/2014	800	6,429
3/3/2014	2000	6,395
4/30/2014	1800	5,040
5/27/2014	1700	5,840
6/18/2014	1800	7,737
7/2/2014	1700	8,258
8/27/2014	1800	7,207
9/2/2014	1800	7,726
10/15/2014	1900	5,209
11/18/2014	1900	5,891

- Q. SDR-COS-2 Please provide workpapers showing the development of each allocator (for those not already provided elsewhere) and direct assignment in the class cost-of-service study. Provide descriptions of the methods, the underlying data and calculations that show development of the allocator or direct assignment from the raw data. For any normalization (e.g., weather) please provide description of the normalization and equations used.
- A. SDR-COS-2 Refer to the direct testimony and exhibits of Company witness Alan B. Cohn, PECO Statement No. 6, for descriptions of the methods used in development of the allocators. Refer to Exhibit ABC-8 for development of external allocators.

- Q. SDR-COS-3 Please describe the functionalization of plant into two or more functional components (e.g., distribution plant into demand and customer components) and provide all workpapers supporting the separation. If divisions are made separating plant into sub classification (e.g., primary and secondary distribution), describe the basis for the separation and provide workpapers supporting the division.
- A. SDR-COS-3 Refer to the direct testimony and exhibits of Company witness Alan B. Cohn, PECO Statement No. 6, for a description of the functionalization of plant and the classification (e.g. distribution plant into demand and customer components). Refer to Exhibit ABC-8 for the development of the basis of separation.

Q. SDR-COS-4 Please provide the analysis used to develop the class demands relied on in the preparation of the demand allocators for the class that are (or nearly are) 100 percent recorded by time of use. For other classes, provide explanation of method used to estimate class loads and supporting workpapers.

A. SDR-COS-4 The demand allocators used in the cost allocation study are shown in PECO Exhibit ABC-8, page 14.

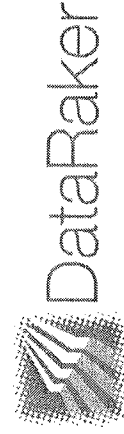
The loads used to develop the allocators were extracted from the hourly loads used to settle the PJM energy market in the PECO zone on a rate class basis. The loads cover the period from June 1, 2013 through May 31, 2014.

The load shapes used to settle the PJM energy market by class of service were based on a 2009 load study performed by DataRaker, which established the prevailing load shapes for PECO.

See Attachment SDR-COS-4(a), which provides an overview of the load study results.

Final Findings for PECO Load Study

September 2009



*Advanced analytic solutions that create value from smart metering
networks in electric, gas, and water.*

Summary

- DataRaker collected and analyzed interval data for PECO load research meters for the time period 4/1/08-3/31/09.
- DataRaker utilized the technique known as Ratio Expansion to estimate rate class hourly loads for seven tariff classes (R, RH, OP, GS No Demand, GS Demand, HT, PD). In addition, tariff class hourly loads were estimated for three of the tariff classes (GS Demand, HT, and PD) after eliminating all customers with demand greater than 500 kW.
- Because of the availability of AMR data collected on a daily interval for essentially all population meters, DataRaker used the ratio of hourly load to daily load to estimate the hourly loads for each tariff class. This resulted in excellent confidence intervals for the estimates.

Summary (continued)

- The study derived average use per customer by hour for the study period. Regression analysis was performed to derive weather response functions.
 - Weather Response Functions are the relationship between hourly load and weather, season, and day-type.

Sample Data Collection

- The sample interval data was collected by the AMR system using an approach known as “interval-lite”. This approach collects all available data for each sample point without reinforcing the AMR network. The result is more missing data than would be the case with the more expensive approach with network reinforcement. For this reason, the population was over sampled (by a factor of 4).
- For this study, DataRaker only used sample meters that had 90% of intervals collected (or 92% of intervals in the best 11 months).
 - Because of data problems and a small sample, meters that had 50% or more of intervals collected were used for Tariff Class OP
- Further, DataRaker only used sample meters that did not switch tariff class between sample design (January 08) and the end of the study (April 09).

Sample Size

Tariff	Original Design	Actual Meters	Quality Meters	Final Sample	< 500 kW
R	1846	1579	857	836	
RH	405	362	198	169	
GS	2140	1673	990	988 (51 No Demand)	962
OP		205	21	106	
HT		746	499	499	417
PD		159	109	109	106

- Original Design means sample design. This sample was stepped up about four times to reflect the fact that data was collected using “interval lite” approach.
- Actual Meters means actually put in field as interval
- Quality Meters means enough interval data collected
- Final Sample means used in study
- < 500 kW means used in study for additional tariff profiles

Resulting Average Confidence Intervals

Tariff	Average SE (%)	90%	95%
GS Dem	3.064045087	5.2	6.1
GS No Dem	9.327514662	15.8	18.7
OP	18.01368038	30.4	36.0
R	2.227425472	3.8	4.5
RH	4.874453731	8.2	9.7
HT	0.830865479	1.4	1.7
PD	2.745344853	4.6	5.5

- Example: Average 90% Confidence Interval for R is +/- 3.8%
- General target for 90% Confidence is 10% or less

Creating Weather Response Functions

- Model is created for each hour of day
- Data can use up to 4 Seasons
 - Winter (December – February)
 - Spring (March – May)
 - Summer (June – August)
 - Fall (September – November)
- Data can use up to 3 Day-types
 - Weekdays
 - Saturday
 - Sunday
- Modeling determines final structure

Impact of Different Weather Variables

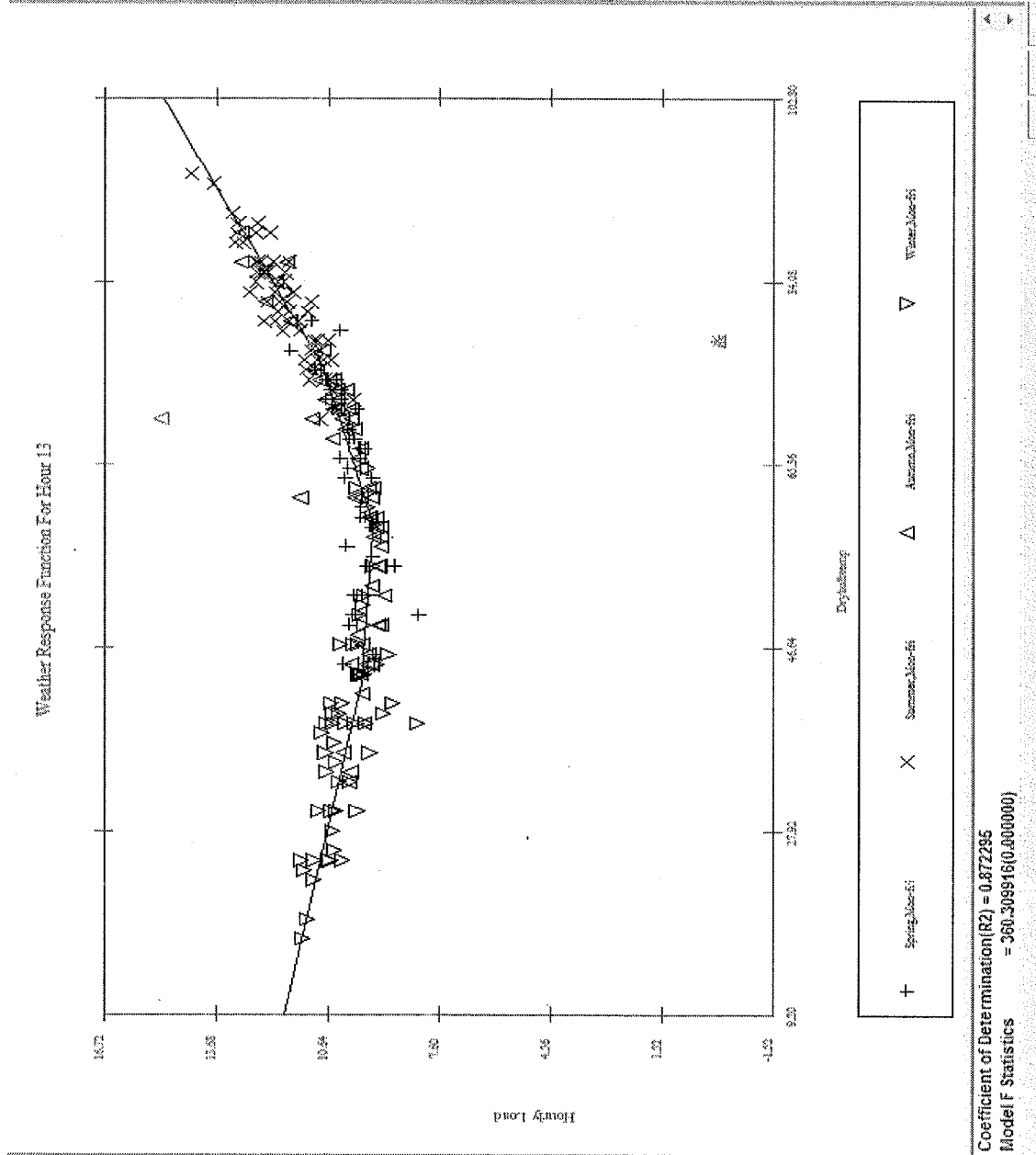
GS DEM			
Season	Temper APE	EffTemp APE	LagEffTp APE
Winter	3.0%	3.9%	3.6%
Spring	2.7%	2.8%	2.6%
Summer	2.7%	2.6%	2.4%
Fall	3.1%	3.2%	3.0%

R			
Season	Temper APE	EffTemp APE	LagEffTp APE
Winter	5.3%	5.9%	5.4%
Spring	5.7%	5.7%	5.0%
Summer	7.6%	7.3%	5.7%
Fall	6.1%	7.2%	6.1%

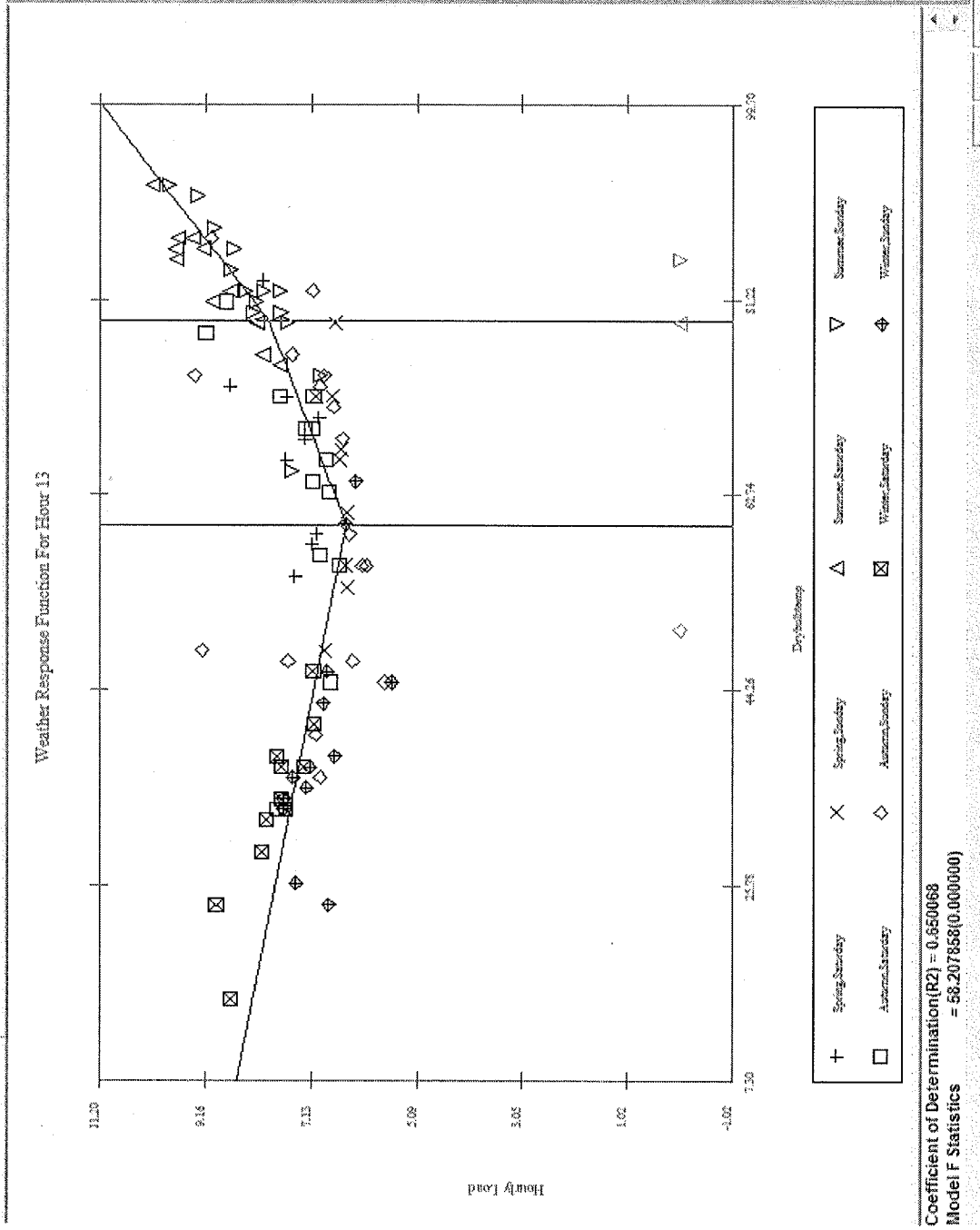
Lag Improves Results

- Effective Temperature includes Relative Humidity in summer, and Wind Speed in winter.
- Lag weighs current (.7), 24 hour prior (.2), and 48 hour prior (.1)
- Final weather variable varies by time of year:
 - Summer (June-September) – Lagged Effective Temperature
 - Non-Summer - Lagged Dry Bulb Temperature

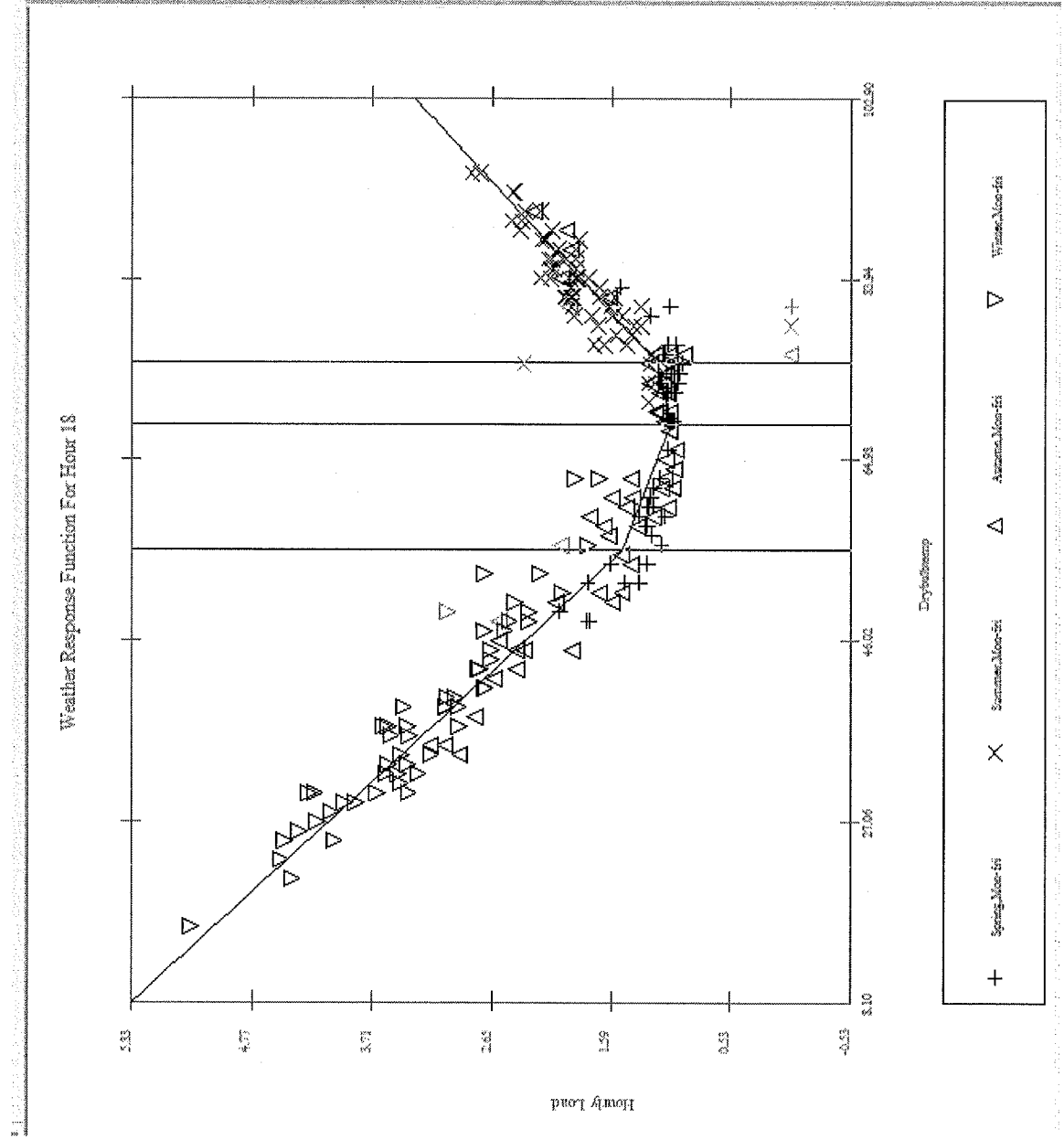
GS Demand - Weekdays



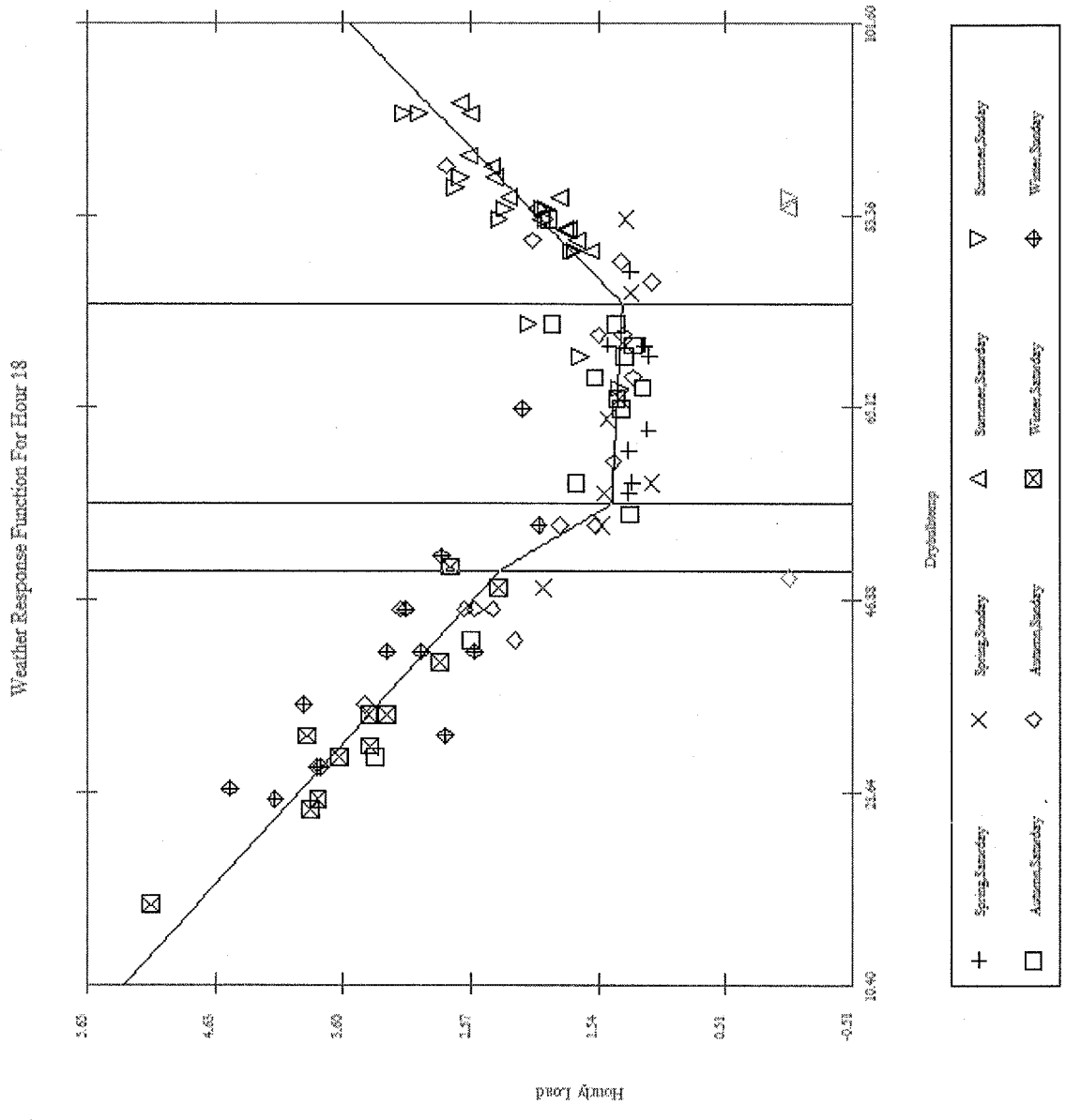
GS Demand – Saturdays and Sundays



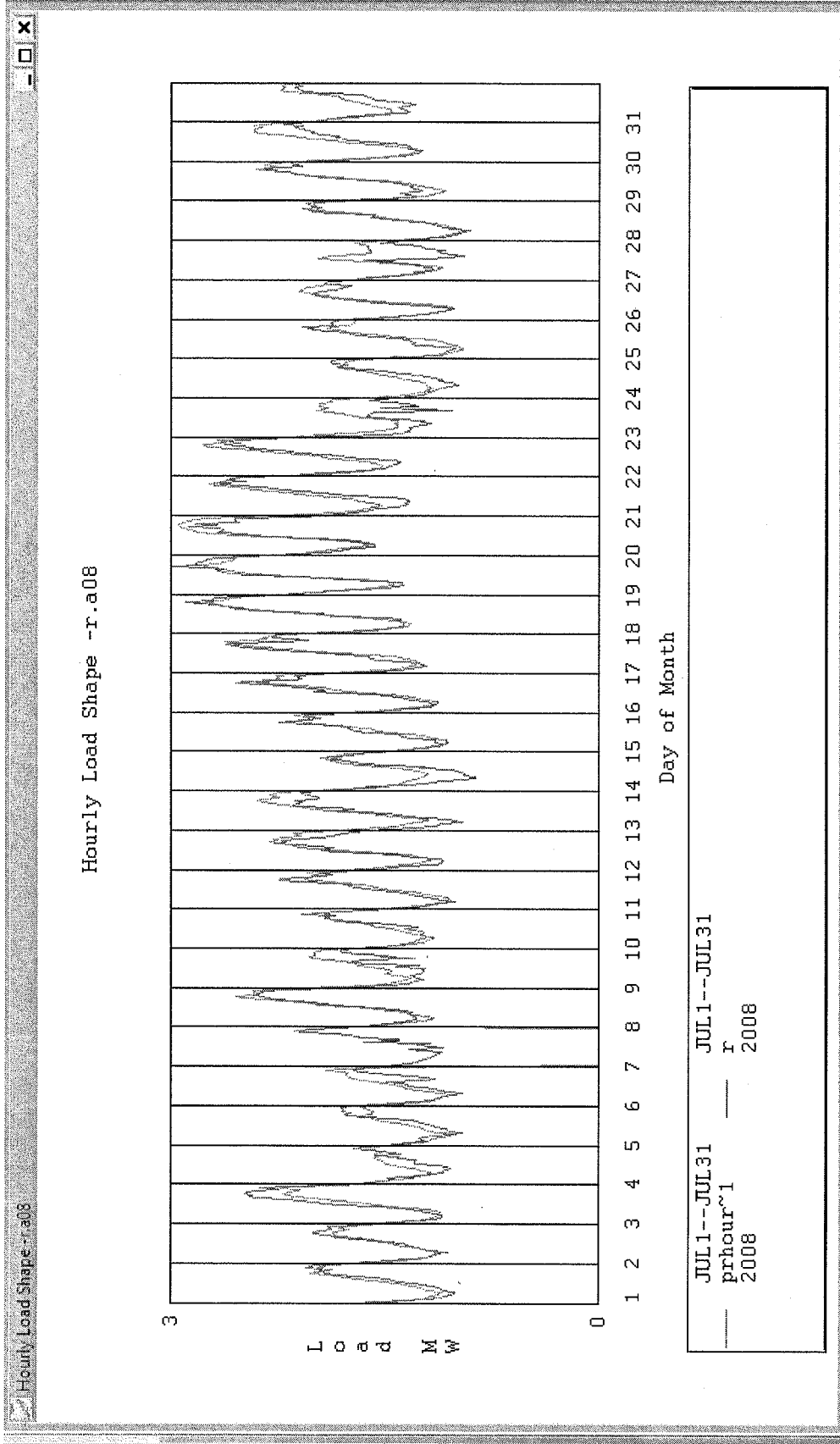
RH – Spring and Fall Weekdays are Different



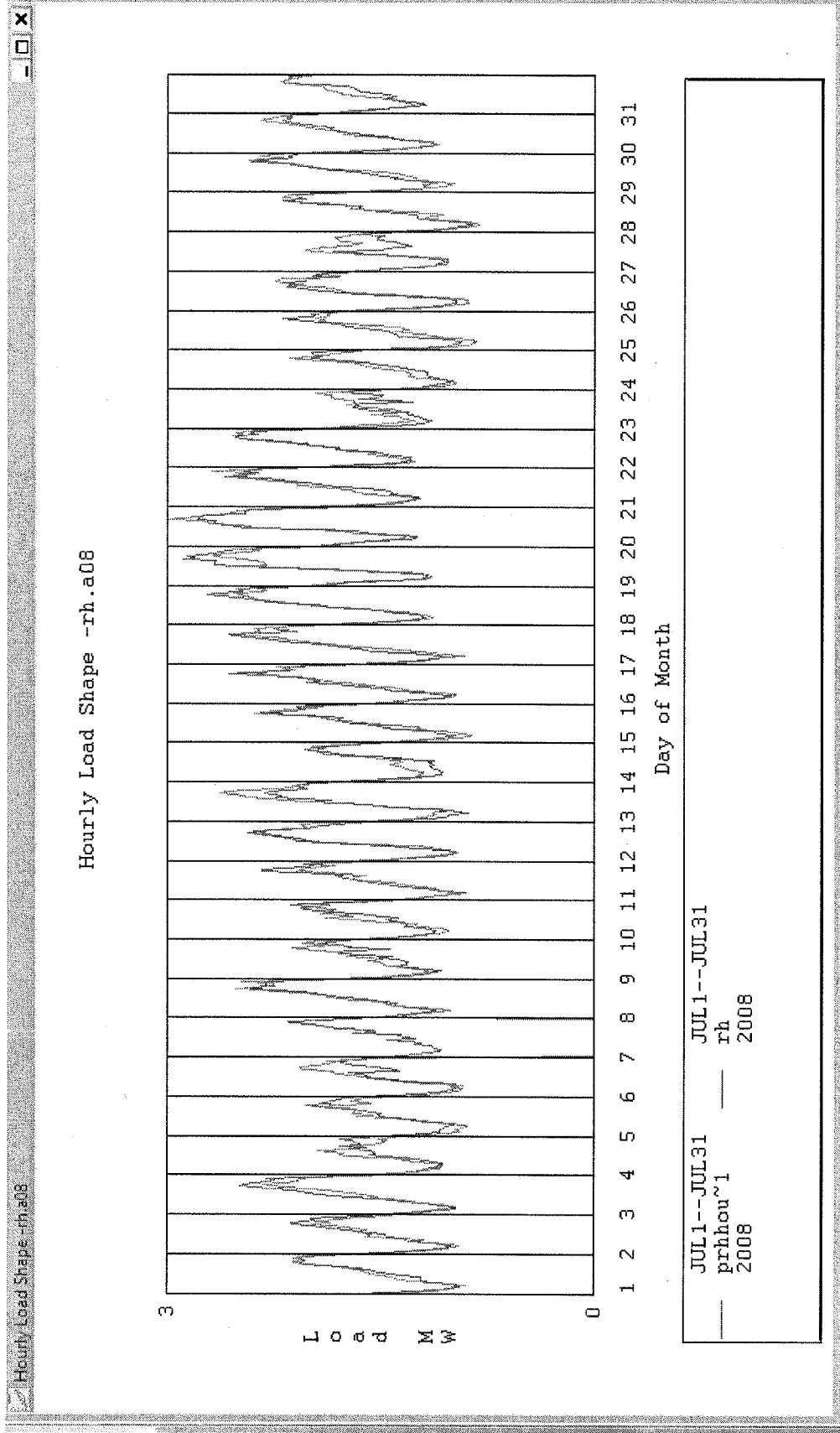
RH Winter Weekends are different



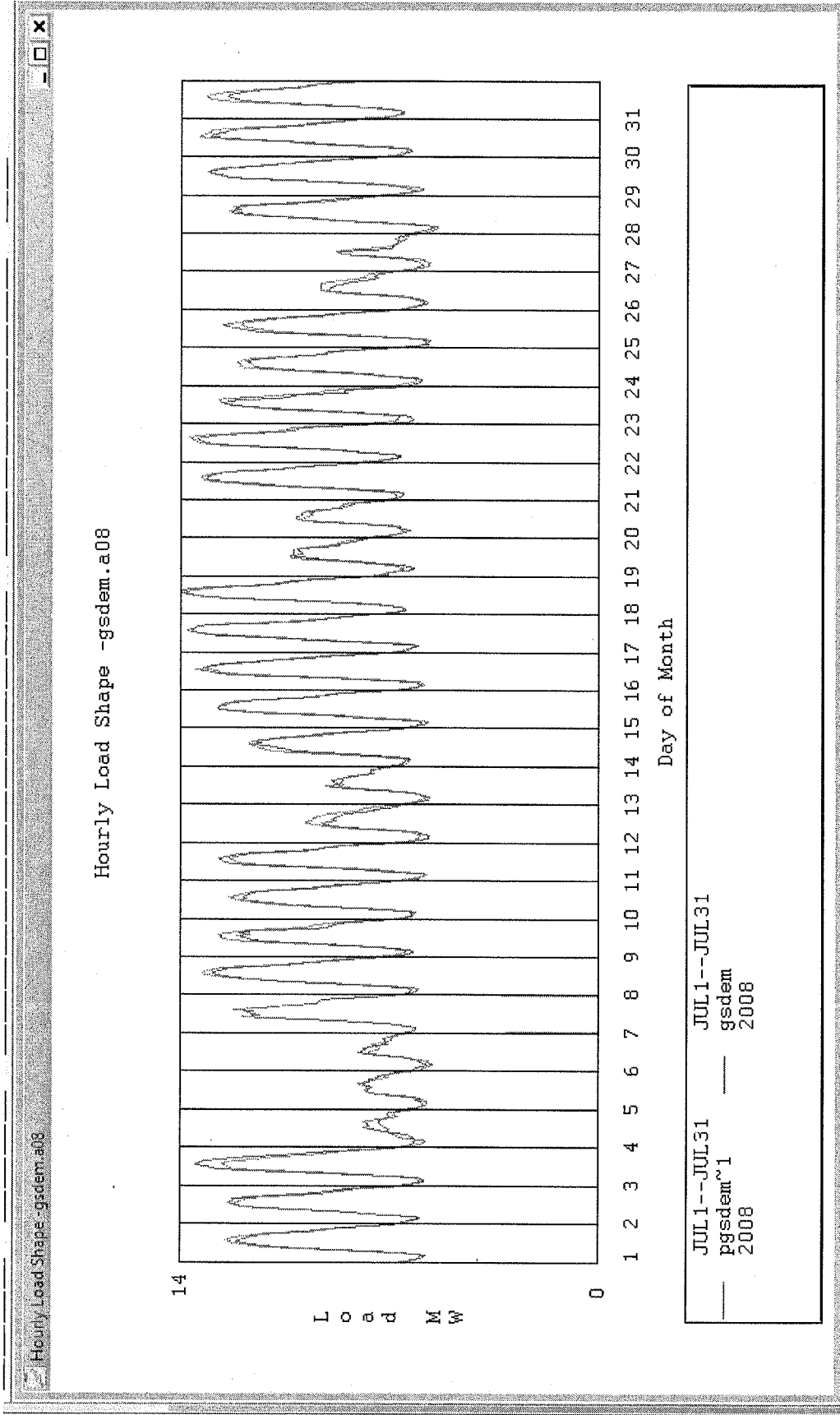
Backcast - R



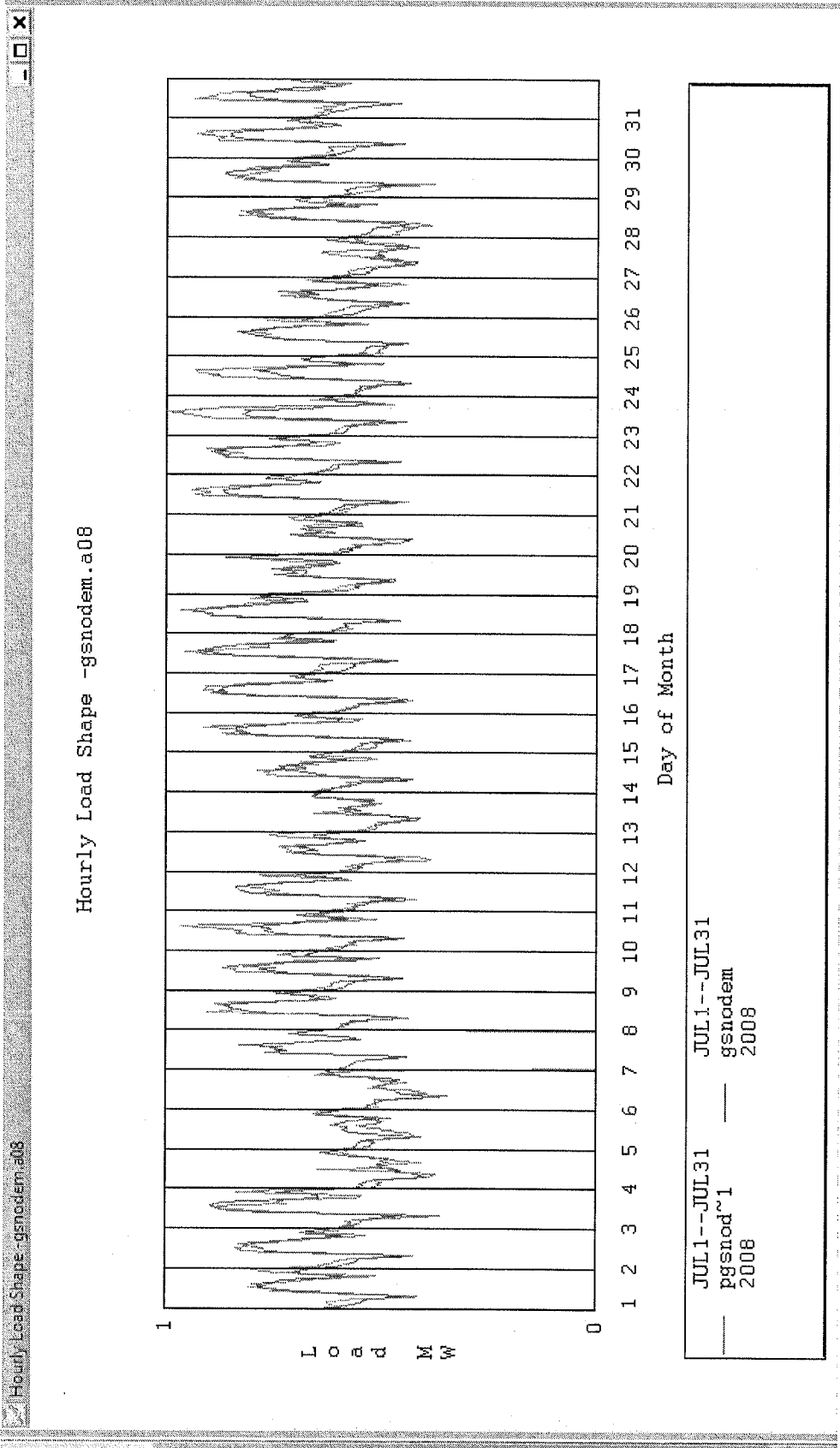
Backcast RH



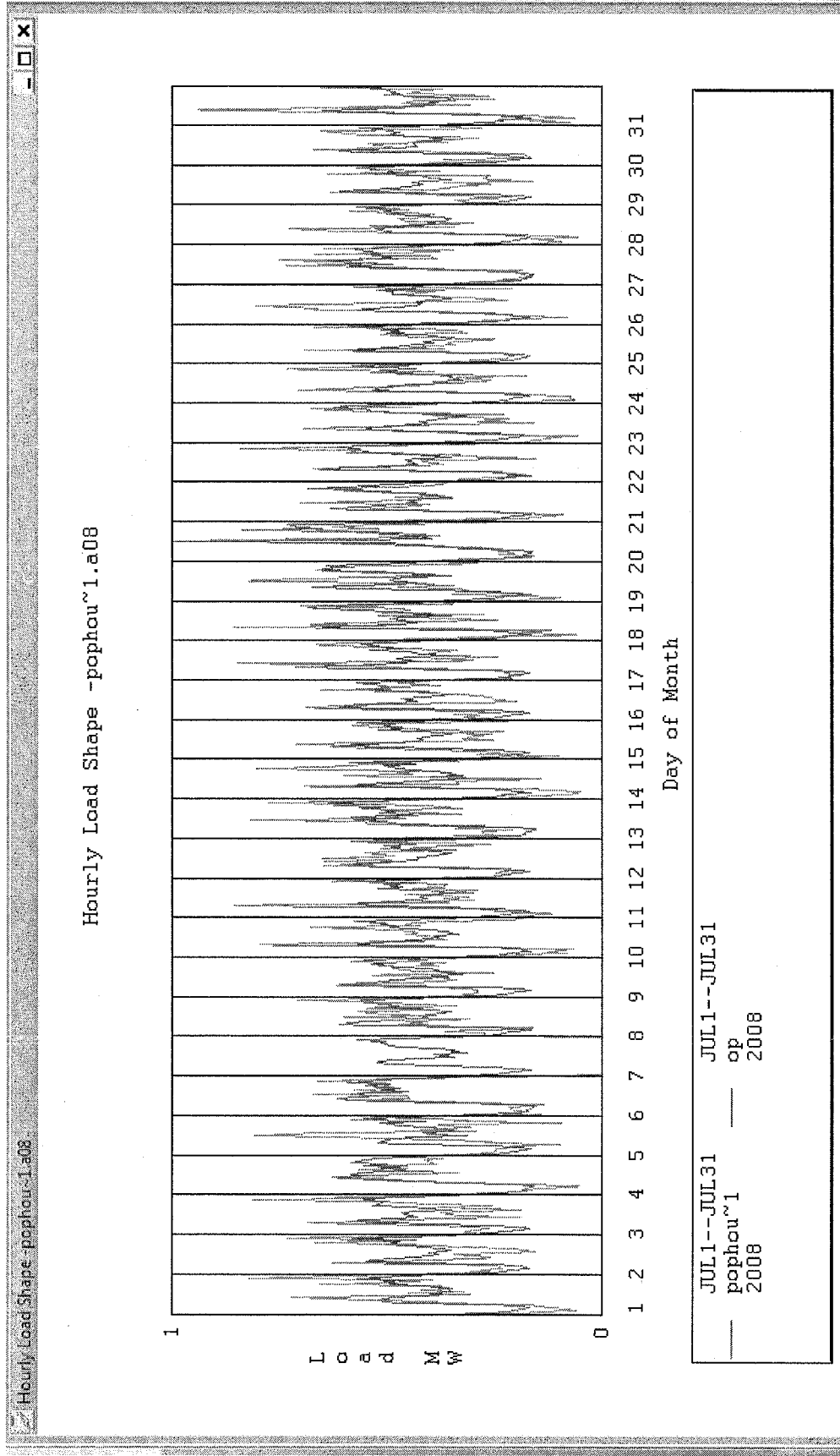
Backcast – GS Demand



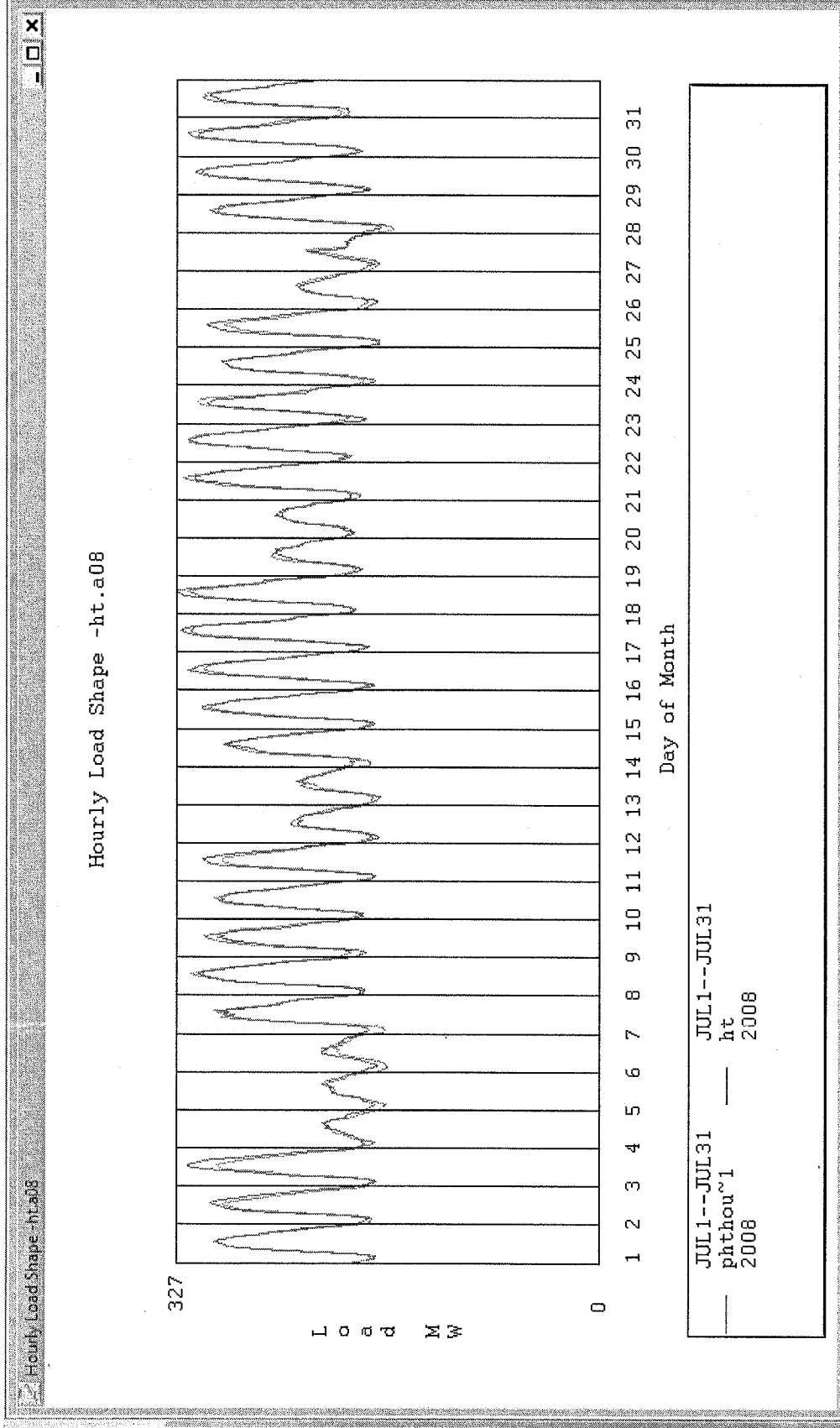
Backcast GS No Demand



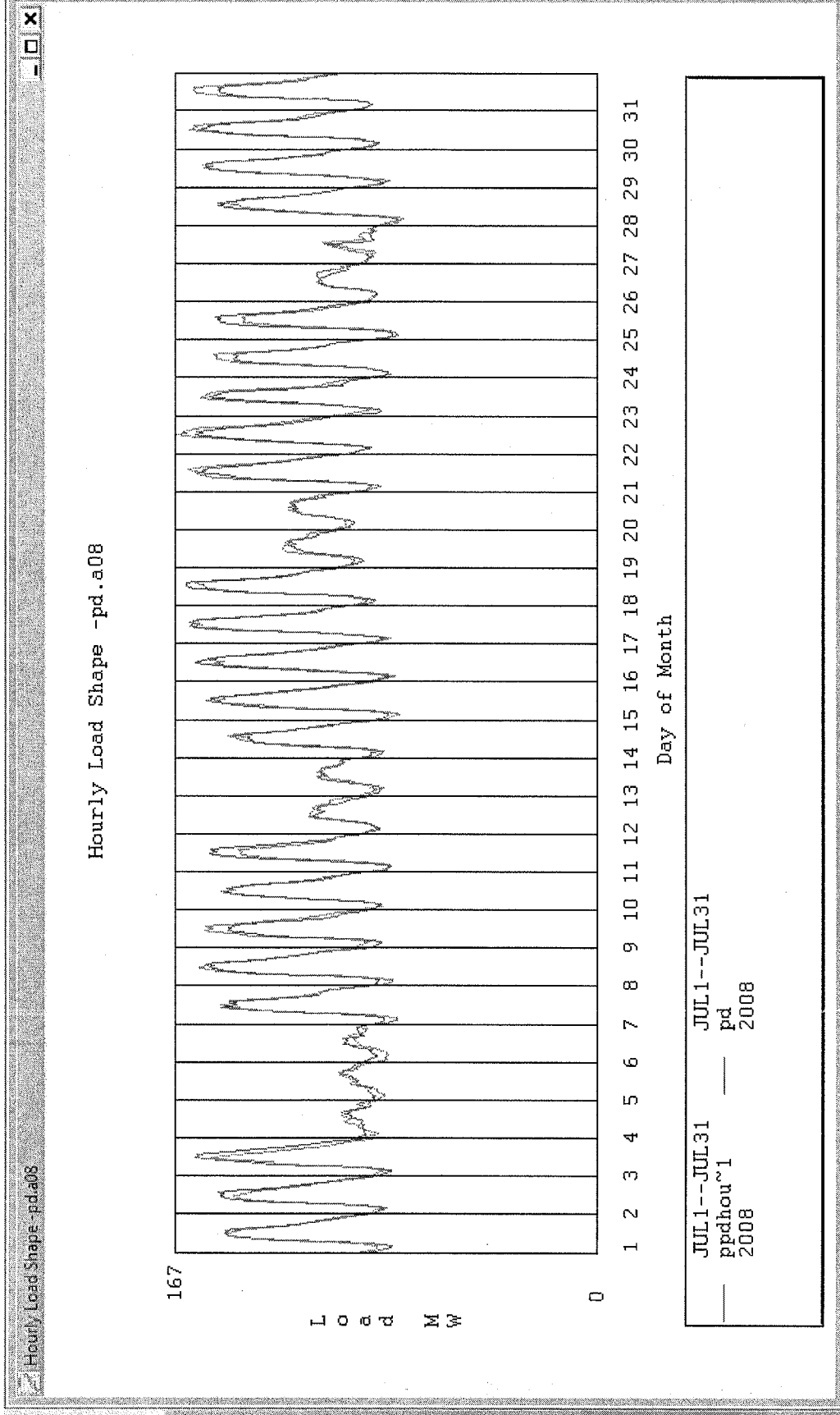
Backcast OP



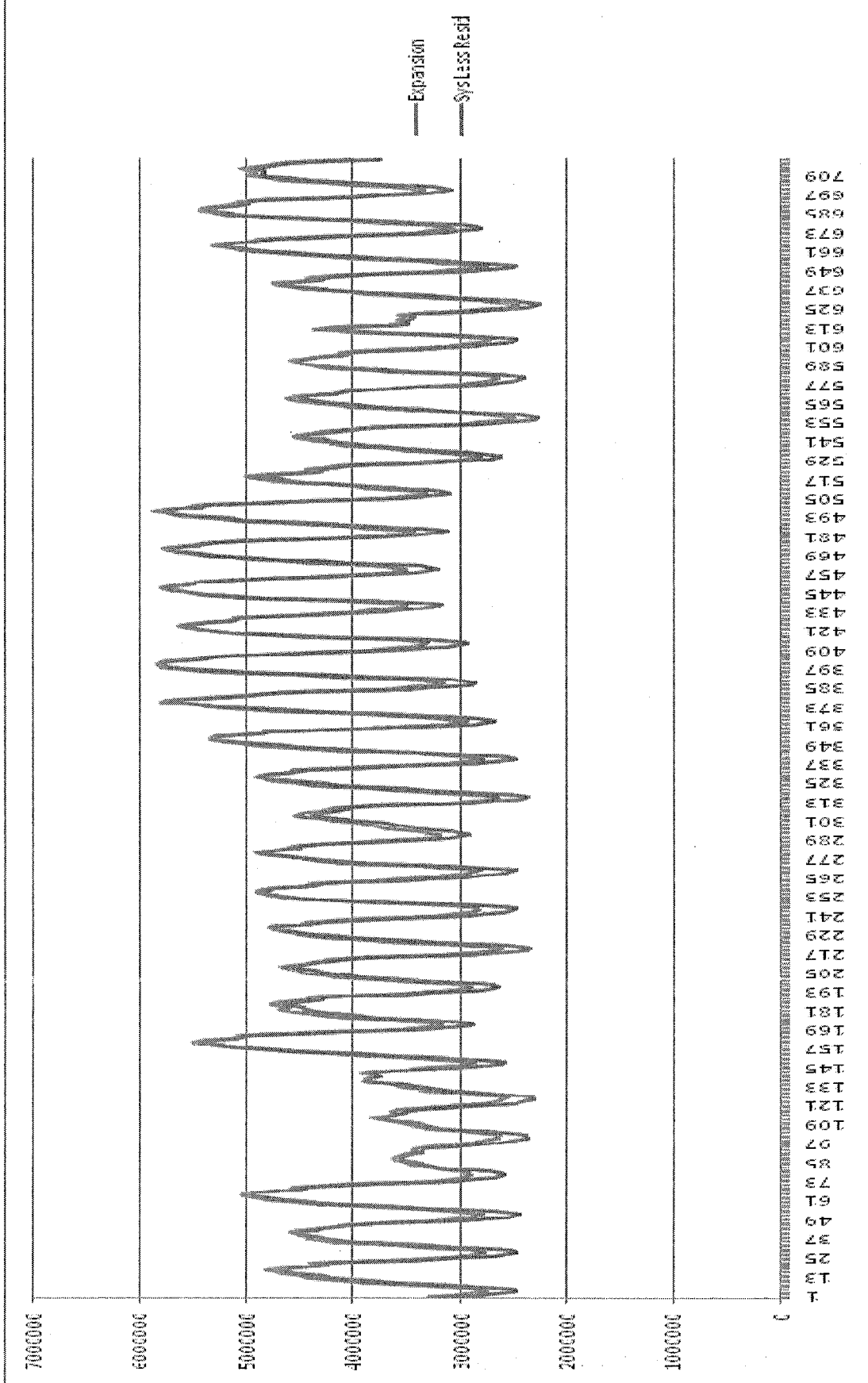
Backcast HT



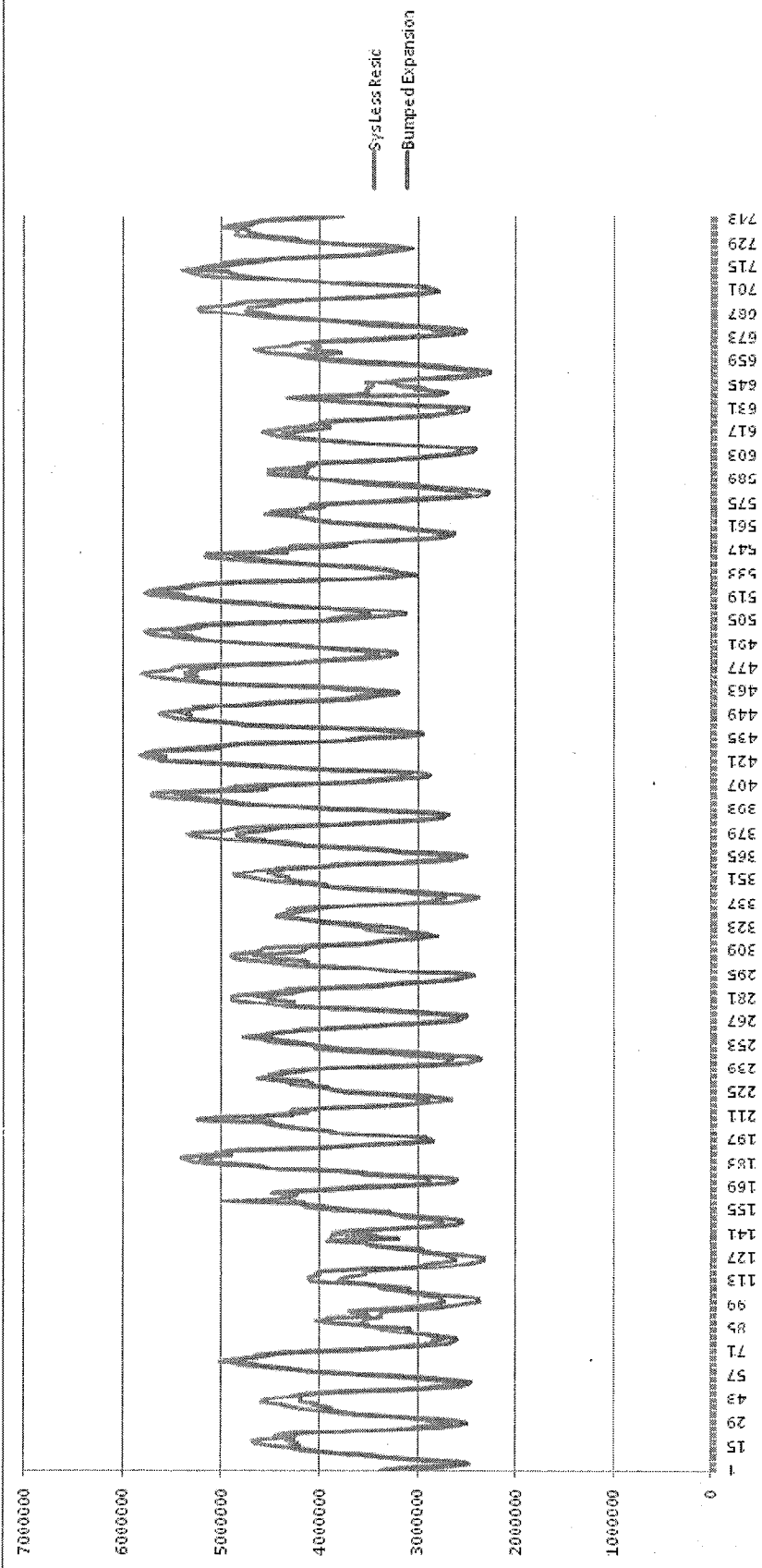
Backcast PD



System Reconciliation Using Customer Count – July 2008



System Reconciliation using Billing Data – July 2008



Deliverable

- DataRaker has delivered the WRFs and Load Shapes (hourly use per customer, 4/1/08-3/31/09) for 10 different groups of customers:
 - R
 - RH
 - OP
 - GS No Demand
 - GS Demand
 - GS Demand, <500 kW
 - HT
 - HT, <500 kW
 - PD
 - PD, <500 kW

- Q. SDR-COS-5 Please provide the most recent Annual Resource Planning Report prepared for the Company, and all cost analysis covering selection of alternative forms of generating capacity if not already provided therein.
- A. SDR-COS-5 Please see Attachment SDR-COS-5(a) for the most recent Annual Resource Planning Report.



An Exelon Company

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Vice President
Regulatory Policy and Strategy

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PECO
2301 Market Street, 515
Philadelphia, PA 19103

April 30, 2014

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street - P.O. Box 3265
Harrisburg, PA 17120-3265

SUBJECT: PECO Energy Company's 2014 Annual Resource Planning Report

Dear Secretary Chiavetta:

In response to 52 Pa. Code §§ 57.141 - 57.154, the Company is hereby submitting to the Pennsylvania Public Utility Commission its 2014 Annual Resource Planning Report.

Please acknowledge receipt of the foregoing on the enclosed copy of this letter.

Sincerely,

Richard G. Webster, Jr /RAS

enclosures

cc: Office of Consumer Advocate
Pennsylvania Energy Office
Office of Small Business Advocate
Bureau of Conservation, Economics, and Energy Planning
Bureau of Office of Trial Staff

ANNEX B

FORM	SECTION	DATA REQUESTED	APPLICABILITY
<u>ARPR 1</u>	57.142(a)	Historical and Forecast Energy Demand	EDC
<u>ARPR 2</u>	57.142(b)	Historical and Forecast Connected Peak Load	EDC
<u>ARPR 3</u>	57.142(c)	Historical and Forecast Number of Connected Customers	EDC
<u>ARPR 4</u>	57.142(d)	Historical and Forecast Peak Load and Energy Demand	Control Area
<u>ARPR 5</u>	57.143(a)	Existing Generating Capability	EDC & Control Area
<u>ARPR 6</u>	57.143(a)	Future Generating Capability Installations, Changes and Removals	EDC & Control Area
<u>ARPR 7</u>	57.143(a)	Projected Capacity and Demand	Control Area
<u>ARPR 8</u>	57.145	Qualifying Facility and Independent Power Production Facilities	EDC
<u>ARPR 9</u>	57.147	Scheduled Imports and Exports	Control Area
<u>ARPR 10</u>	57.148	Summary of Demands, Resources and Energy for the Previous Year	EDC
<u>ARPR 11</u>	57.144	Transmission Line Projection	EDC
<u>ARPR 12</u>	57.149	Conservation and Load Management Program Description	EDC

Current Year = 2014

FILINGS ARE DUE ON OR BEFORE MAY 1

Company Name: PECO Energy

ARPR 1. Historical and Forecast Energy Demand (MWh)

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other* (f)	Sales For Resale (g)	Total Consumption (h)	System Losses (i)	Company Use (j)	Net Energy For Load (k)
-1	2013	13,340,802	8,100,575	15,378,728	936,139	287,886	38,044,130	2,332,503	38,491	38,082,621
0	2014	13,343,470	7,857,558	15,609,409	937,075	288,174	38,035,686	2,282,141		38,035,686
1	2015	13,346,139	7,936,133	15,843,550	938,012	288,462	38,352,297	2,301,138		38,352,297
2	2016	13,348,808	8,015,495	16,081,203	938,950	288,751	38,673,207	2,320,392		38,673,207
3	2017	13,351,478	8,095,650	16,322,421	939,889	289,039	38,998,477	2,339,909		38,998,477
4	2018	13,354,148	8,176,606	16,567,258	940,829	289,328	39,328,169	2,359,690		39,328,169

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

NOTE: Energy demand figures reflect expected Act 129 reductions, if applicable

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ARPR 2. Historical and Forecast Connected Peak Load (MW)

Index Year (a)	Actual Year (b)	Summer*		Winter*		Annual Peak Load (g)	Annual Load Factor (h)
		Peak Load (c)	Date & Time (d)	Peak Load (e)	Date & Time (f)		
-1	2013	8618	7/19 @ 1500	6652	1/23 @ 1900	8618	50.4%
0	2014	8627	n/a	6692	n/a	8627	50.3%
1	2015	8635	n/a	6699	n/a	8635	50.7%
2	2016	8644	n/a	6705	n/a	8644	51.1%
3	2017	8653	n/a	6712	n/a	8653	51.5%
4	2018	8661	n/a	6719	n/a	8661	51.8%

* The winter peak follows the summer peak. The summer season is June through September and the winter season is December through March of the following year.

NOTE: Peak load figures reflect expected Act 129 reductions, if applicable.

Company Name: PECO Energy

**ARPR 3. Historical and Forecast Number of Connected Customers
(Year End)**

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other* (f)	Total Customers (g)
-1	2013	1,422,407	151,790	3,108	9,664	1,586,969
0	2014	1,423,829	151,942	3,108	9,665	1,588,544
1	2015	1,425,253	152,094	3,109	9,666	1,590,122
2	2016	1,426,678	152,246	3,109	9,667	1,591,700
3	2017	1,428,105	152,398	3,109	9,668	1,593,280
4	2018	1,429,533	152,550	3,110	9,669	1,594,862

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

Company Name: PECO Energy

**ARPR 4. Historical and Forecast Peak Load and Energy Demand*
(MW & MWh)**

Control Area or Region (if applicable):

Index Year (a)	Actual		Summer**		Winter**		Net Energy For Load (g)
	Year (b)	Date & Time (d)	Peak Load (c)	Date & Time (d)	Peak Load (e)	Date & Time (f)	
-1	2013						
0	2014						
1	2015						
2	2016						
3	2017						
4	2018						

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent. After January 1, 2011, PECO will acquire electricity for default service customers using the process detailed in PECO's Default Service Plan.

** The winter peak follows the summer peak. The summer season is June through September and the winter season is December through March of the following year.

Company Name: PECO Energy

ARPR 5. Existing Generating Capability (as of January 1 of current year)*

Control Area or Region (if applicable):

Station and Unit No. (a)	Location (b)	Date Installed (c)	Unit Type (d)	Primary Fuel		Alternate Fuel		Net Capacity-MW		Changes During Past Year		% Ownership Share (m)	Notes (n)
				Fuel Type (e)	Transp. Method (f)	Fuel Type (g)	Transp. Method (h)	Summer (i)	Winter (j)	MW (k)	Reason (l)		

* After January 1, 2011, PECO will acquire electricity for default service customers using the process detailed in PECO's Default Service Plan.
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Company Name: PECO Energy

ARPR 6. Future Generating Capability Installations, Changes and Removals*

Control Area or Region (if applicable):

Station and Unit No. (a)	Location (b)	Unit Type (c)	Primary Fuel		Alternate Fuel		Net Capacity-MW		Effective Date (j)	Status (k)	% Ownership Share (l)	Notes (m)
			Fuel Type (d)	Transp. Method (e)	Fuel Type (f)	Transp. Method (g)	Summer (h)	Winter (i)				

* After January 1, 2011, PECO will acquire electricity for default service customers using the process detailed in PECO's Default Service Plan.
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Company Name: PECO Energy

ARPR 7. Projected Capacity and Demand (MW)*

Control Area or Region:

Season:

	Actual 2013	Projected				
		2014	2015	2016	2017	2018
1 Internal Demand						
2 Direct Control Load Management						
3 Interruptible Demand						
4 Net Internal Demand (1-2-3)						
5 Total Owned Capacity						
Nuclear						
Hydro						
Pumped Storage						
Steam						
Coal						
Oil						
Gas						
Dual Fuel						
Combustion Turbine						
Oil						
Gas						
Dual Fuel						
Combined Cycle						
Oil						
Gas						
Dual Fuel						
Other						
6 Inoperable Capacity						
7 Net Operable Capacity (5-6)						
8 Independent Power Producers						
9 Capacity Purchases						
10 Capacity Sales						
11 Total Installed Capacity (5+8)						

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.

After January 1, 2011, PECO will acquire electricity for default service customers using the process detailed in PECO's Default Service Plan.

Company Name: PECO Energy

ARPR 8. Qualifying Facility and Independent Power Production Facilities*

Facility Name (a)	Location (b)	Energy Source (c)	Purchased Energy (kW/h) (d)	Total Generation (kW/h) (e)	Contract Capacity (kW) (f)	Total Capacity (kW) (g)	Effective Date(s) (h)	Status and Type (i)

* After January 1, 2011, PECO will acquire electricity for default service customers using the process detailed in PECO's Default Service Plan.

Company Name: PECO Energy

ARPR 10. Summary of Demands, Resources and Energy for the Previous Year

	Peak Day (MW)		Calendar Year (MWh) 2013	Notes
	Summer 2013	Winter 2011/2012		
Reporting EDC:				
Purchases*				
Independent Power Producers*				
Sales	3,309	2,734	12,163,294	
Electric Generation Suppliers:				
(1) EGS Data - All Inclusive	5,309	3,918	25,965,954	
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				
Total MWh Supplied by EGSS				

* After January 1, 2011, PECO will acquire electricity for default service customers using the process detailed in PECO's Default Service Plan.

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Company Name: PECO Energy

ARPR 11. Transmission Line Projection

Transmission Line Name (a)	Location (b)	Design Voltage (c)	Length (d)	Construction Start Date (e)	In Service Date (f)	Line Cost (g)
No New Lines						
Reconductor Existing Lines:						
220-29	Camden - Richmond	230	existing line	TBD	2015	
220-30	Croydon-Burlington	230	existing line	TBD	2015	
220-35	Richmond - Waneeta	230	existing line	TBD	2016	
130-33	Fox Chase - Blue Grass	138	existing line	TBD	2016	
220-39	Chichester-Linwood	230	existing line	TBD	2018	
220-43	Chichester-Linwood	230	existing line	TBD	2018	

Company Name: PECO Energy

ARPR 12. Conservation and Load Management Program Description

Program Name: Commercial and Industrial Rate Incentives
 Customer Class: Industrial and Commercial
 Status: Existing Proposed

Contact Person: Paul Miles Phone No: 215-841-4082

Program Objective:

To serve as consultants to our customers by providing information and advice on energy conservation and demand side management.

Details of Activity and Implementation Schedule:

The following rate options have been designed to encourage commercial and industrial customers to manage their energy demands and usage consistent with system capabilities: Night Service Rider (Rates GS and HT); and Commercial Direct Load Control (DLC rider)

In 2011, PECO transitioned to a fully competitive energy supply market, as such some legacy rates and rider options began a gradual phase out. With regard to DR programs, PECO began a phase out of participation in PJM DR programs, in favor of State mandated DR (Act 129 Phase I) programs. Direct Load Control (DLC, residential and Small commercial) are the only current DR programs administered by PECO. PECO did bid 33 MW of DLC into the PJM wholesale market in the 2012/13 delivery year and subsequently participated in PJM via 40 MW bilateral contract in the 2013/14 (summer 2013) Act 129 Phase I concluded on May 31, 2013 but the PUC approved continuation of PECO's Smart A/C Saver air conditioning cycling program for the summer of 2013. PECO called 3 AC cycling events in 2013 totaling 10 hours. PJM called 2 events totaling 6 hours, PECO called 1 for 4 hours. Staffing hours reflect the reduction of personnel assigned to DR program administration in Act 129 Phase II (much lower).

Actual and/or Anticipated Results:

Year	Peak Load Reduction (K/W)	Load Shifted to Off-Peak (K/W)	Energy Savings				Other Results
			Electric (K/WH)	Gas (CCF)	Oil (Gallons)	Coal (Tons)	
2003	180,000		1,400,000				
2004	180,000		1,525,000				
2005	180,000		1,525,000				
2006	180,000		1,525,000				
2007	185,000		1,800,000				
2008	185,000		1,800,000				
2009	409,000		3,979,459				
2010	392,000		5,286,000				
2011	99,000		594,000				
2012	399,000		39,900,000				
2013	60,000		600,000				

Monetary and Personnel Resources:

Estimated Work hours	Payroll	Advertising	Categorized Program Expenses (\$)			Total
			Customer Grants	Other	Other	
125	\$15,000					\$15,000
125	\$15,000					\$15,000
200	\$24,000					\$24,000
200	\$24,000					\$24,000
300	\$36,000					\$36,000
2,000	\$125,000			\$10,000		\$135,000
2,000	\$150,000			\$35,000		\$185,000
3,000	\$200,000			\$25,000		\$225,000
3,000	\$250,000			\$25,000		\$275,000
11,520	\$825,000			\$20,000,000		\$20,825,000
2,080	\$150,000			\$9,000,000		\$9,150,000

Company Name: PECO Energy

ARPR 12. Conservation and Load Management Program Description

Program Name: Low-Income Usage Reduction Program

Customer Class: Residential

Status: Existing Proposed

Contact Person: Valeria Bullock Phone No: 215-841-6786

Program Objective:

The program provides education, conservation, and weatherization measures to assist low income residential customers to sustain their energy usage reduction. The program is offered to both electric and gas low income residential customers and there is no limit to the number of customers enrolled. LIURP has 2 levels of eligibility, income and program. The income eligibility is at 200% of federal poverty level and the program eligibility is based on the level of usage. High usage is defined as usage above 500 KWH (Electricity) and 50 CCF (Natural Gas).

Details of Activity and Implementation Schedule:

LIURP services include but not limit to energy audits (base-load and heating), appliance swap (air conditioners and refrigerators), timers for electric base-board heaters, water heaters, air conditioning units, replacement of home heating systems, heat pumps and conservation education. The LIURP program is available all year.

Actual and/or Anticipated Results:

Year	Peak Load Reduction (KW)	Load Shifted to Off-Peak (KW)	Energy Savings				Other Results
			Electric (KWH)	Gas (CCF)	Oil (Gallons)	Coal (Tons)	
2012			4,092,644	84,240			

Monetary and Personnel Resources:

Estimated Workhours	Categorized Program Expenses (\$)			Total
	Payroll	Advertising	Customer Grants	
4010	\$231,474			\$7,725,703
				\$7,957,177

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Company Name: PECO Energy

ARPR 12. Conservation and Load Management Program Description

Program Name: Customer Assistance Program (CAP)
 Customer Class: Residential
 Status: Existing Proposed

Contact Person: Valeria Bullock Phone No: 215-841-6786

Program Objective:

The PECO's CAP program provides low incomes residential customers with a discounted rate which is based on the level of the households' gross monthly income. The CAP customer with high usage (above 500 KWH for electric and 50 CCF for natural gas) is targeted for the Low Income Usage Reduction Program.

Details of Activity and Implementation Schedule:

Any PECO customer who provides financial information indicating income at or below 150% of the Federal Poverty Level, (FPL) is referred to PECO's CAP Rate and Low Income Usage Reduction Program. The CAP program is available year round.

Actual and/or Anticipated Results:

Year	Peak Load Reduction (KW)	Load Shifted to Off-Peak (KW)	Energy Savings				Other Results
			Electric (KWH)	Gas (CCF)	Oil (Gallons)	Coal (Tons)	
2012			3,897,654	76,835			

Monetary and Personnel Resources:

Estimated Workhours	Categorized Program Expenses (\$)			Total
	Payroll	Advertising	Customer Grants	
4,390	\$259,732			\$2,317,902
				\$2,577,634

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**Table 1. Pennsylvania Demand Side Response Program
Aggregate Measurement and Reporting of Program Results
For Residential, Commercial and Industrial Classes
PECO Energy**

For the Period May 1 to September 30

Program Description	Program Indices	Res.	Comm.	Industrial
	Year - 2013			
	A. Proposed			
	1) Total MW Available	75	5	0
	2) Total MW Reduction	57	3	0
	a) Actual MW Reduction Commitment			40
	b) Estimate MW Reduction Commitment			60
	3) Total Estimated Opportunity Hours			10
	4) Total MWH Potential			600
	B. Actual			
	5) Total MWH Reduction			600.0
	6) Total Opportunity Hours			10
	7) Average MW Reduction			60.0
	8) MW Reduction @ System Peak			60.0
	9) # Customers Eligible to Participate			90000
	10) # Customers in Program			90000
	11) # Customers Reducing Load			90000
	C. Program Results			
	12) % MW Participation			150%
	13) % MWH Potential Achieved			N/A
	14) % Customers Participating			100%

PECO Smart A/C Saver - a voluntary DR program created as part of Act 129 Phase 1 to reduce load during times of system constraint (local distribution or regional transmission). Participants receive a monthly bill credit (4 summer months June - September) - \$20/month per installed control device.

Participation is available to residential customers with qualifying air conditioning units and small C&I customers with peak demands of less than 100 kW.

a) Information in subsection A to be filed by the EDC in conjunction with the Annual Resource Planning Report filing beginning May 1, 2002.
b) Information in subsection B and C to be filed by the EDC by December 1 of each year.

- Q. SDR-COS-6 For each customer taking interruptible service (do not identify customers by name), provide:
- a. the amount of interruptible capacity under contract,
 - b. the amount of firm capacity under contract,
 - c. the time, duration, and amount of capacity reduction # for each requested interruption for the most recent three year period.
 - d. The maximum load imposed by the customer on the Company during each requested interruption for the last three year period, and
 - e. If credit is awarded on a basis of actual interruption (as contrasted to a simple credit or reduced monthly charge for each kW of interruptible service), please provide the amount received for each requested interruption.

A. SDR-COS-6

a. The amount of interruptible capacity under contract.

PECO's current demand response program is the "PECO Smart A/C Saver" air conditioning cycling program. It is designed to interrupt air-conditioner usage on peak demand days for participating residential and small commercial and industrial ("C&I") customers. The program was implemented as part of PECO's Phase I Energy Efficiency & Conservation ("EE&C") plan approved by the Pennsylvania Public Utility Commission ("the Commission") to comply with the provisions of Act 129. The program continued under PECO's Phase II EE&C plan approved by the Commission. The PECO Smart A/C Saver program costs and other EE&C program costs are recovered through the Energy Efficiency Program Cost Surcharge mechanism and therefore are not included in base rates.

The PECO Smart A/C Saver program does not specify an amount of interruptible capacity under contract. However, program evaluations determine the associated reduction in peak demand. For 2012, the average program impact was 0.90 kW per residential A/C unit. For 2013, the average program impact was 0.73 kW per residential unit and 0.71 kW per C&I unit. Data is not yet available for 2014, as the program impact evaluation is not complete.

b. The amount of firm capacity under contract.

The amount of firm capacity is not tracked and is not applicable to the PECO Smart A/C Saver program.

c. For the time, duration, and estimated amount of capacity reduction for each requested interruption for the most recent three year period.

The program delivered the following capacity reductions for three-year period from 2012 through 2014.

Program	2012		2013		2014	
	Participant Count	MW Performance	Participant Count	MW Performance	Participant Count	MW Performance
A/C Saver Residential	76,976	51	72,776	74	71,586	71
A/C Saver C&I	2,167	2	1,993	3	1,954	3
Totals	79,143	53	74,769	77	73,540	74

In 2012, the program was initiated 14 times for a total duration of 51 hours. In 2013, the program was initiated 3 times for a total duration of 10 hours. In 2014, the program was called once for a 1 hour test.

d. The maximum load imposed by the customer on the Company during each requested interruption for the last three year period

The Company does not track this information.

e. If credit is awarded on a basis of actual interruption (as contrasted to a simple credit or reduced monthly charge for each kW of interruptible service), please provide the amount received for each requested interruption.

Credits to participants of the PECO Smart A/C Saver program are not paid on the basis of actual interruption. Instead, monthly credits are provided for the 4summer program months of June, July, August and September based on a fixed credit. In 2012, the credit per installed A/C Saver control device was fixed at \$30 for residential and small C&I participants. For the summer of 2013 and 2014, the credit for both residential and small C&I participants was \$20, per participating device, for the 4 summer program months.

- Q. SDR-COS-7 Please describe the generation planning criteria used by the Company. Provide any reports or documents that characterize the generation planning criteria.
- A. SDR-COS-7 Not applicable. PECO does not own any generation assets but instead, purchases power from wholesale generation suppliers or the PJM capacity and energy markets to serve its default service customers.

- Q. SDR-COS-8 Provide any documentation, workpapers, and analysis to support the functionalization and classification of distribution plant into demand and customer-related components.
- A. SDR-COS-8 Refer to the direct testimony and exhibits of Company witness Alan B. Cohn, PECO Statement No. 6, for a description of the functionalization of plant and the classification (e.g. distribution plant into demand and customer components). Refer to Exhibit ABC-8 for development of the basis of separation.

- Q. SDR-COS-9 Please provide historic period actual and forecasted test period monthly resource availability (including imports and exports) to meet demand. For each resource, provide monthly capability and disposition (e.g., available, down for maintenance, etc.). Show the amount and percentage of reserves for each month.
- A. SDR-COS-9 Not applicable. PECO does not own any generation assets but instead, purchases power from wholesale generation suppliers and the PJM capacity and energy markets to serve its default service customers.

Q. SDR-COS-10

If a weather normalization adjustment is made, please supply the following information regarding normal degree days and the Company's weather normalization adjustment;

- a. Which NOAA weather reporting station or stations were utilized?
- b. If more than one weather reporting station was used, provide the weighting applied to each station in arriving at the composite total.
- c. Supply the supporting NOAA data for normal degree days if the Company used anything other than the 30-year NOAA normals.

A. SDR-COS-10

- a. KPHL, Philadelphia International Airport.
- b. Only one weather reporting station was used.
- c. The Company uses the same 30 year timeframe as NOAA, 1981-2010. Refer to NOAA's normals below.

	Normals 1981-2010	
	HDD	CDD
JAN	993	0
FEB	819	0
MAR	665	1
APR	343	12
MAY	112	78
JUN	11	258
JUL	0	408
AUG	1	360
SEP	37	161
OCT	255	22
NOV	523	1
DEC	854	0
ANN	4,613	1,301

Q. SDR-COS-11 Provide a typical customer demand and usage profile for each of your service offerings.

A. SDR-COS-11 The following table provides average customer demand and usage profiles by rate class.

	Rate Class				
	Residential	Residential Heating	General Service	Primary Distribution	High Tension
Monthly Average Usage (kWh)	787	1,535	5,022	87,766	494,209
Average CP Demand (kW)	2.9	2.8	12.7	213.6	936.2

- Q. SDR-COS-12 Under present and proposed rates, provide a bill comparison (with calculations) showing a typical commercial customer and industrial customer demand and usage charges under firm and interruptible service.
- A. SDR-COS-12 Please refer to the response to IV-D-2 for firm service bill comparisons. The Company does not offer interruptible distribution rates.

- Q. SDR-COS-13 Provide a bill frequency analysis for each customer class.
- A. SDR-COS-13 Refer to the response to IV-C-1. PECO used projected billing determinants to prove out revenue for the fully projected future test year at existing and proposed rates.

Q. SDR-COS-14 Does the Company have a design peak day? If so, explain in detail how the design peak day was calculated and supply the supporting calculations.

A. SDR-COS-14 Yes. The Company has a peak design day and actual loads from the peak day each year are weather corrected for each substation and feeder. The weather correction is based on Cooling Degree Days and 90/10 weather or weather conditions that can be expected once in 10 years based on 30 years of historical weather data.

To determine the weather correction factor, substation peak loads are regressed against days with high Cooling Degrees for three years. Factors by customer class [Residential, Commercial or Industrial] served by the substation and their response to hot weather are included when developing the weather correction factor. For the feeders, weighted average customer class factors that were developed from the substation regression analysis are applied to each feeder.

The actual peaks for each substation and feeder are corrected using the weather correction factor and then adjusted based on actual customer service requests, recent load growth or economic development in the area, etc. to forecast peak demands for future years. Substation loads are forecast for 5 years in the future while feeder loads are forecast for 3 years in the future.

Shown below is an example of how the peak load is weather connected and how new business requests and loads are used to forecast the peak load for future years.

Callowhill 1-2-3 13 kV Substation	Amps						
2014 Peak	3341						
Weather Adjustment Factor	1.041						
2014 Weather Adjusted Peak [2014 Peak x Weather Adjustment Factor]	3478						
		Year					
Callowhill 1-2-3 13 kV Substation		2015	2016	2017	2018	2019	2020
Allowable Rating [Amps]		4428	4428	4428	4428	4428	4428
Previous Year's Weather Adjusted Peak [Amps]		3478	3556	3674	3705	3736	3767
New Business [Amps]		167	31	31	31	31	31
Load Transfers		-89	87	0	0	0	0
Current Year Forecast [Amps]		3556	3674	3705	3736	3767	3798
% Allowable		80%	83%	84%	84%	85%	86%

Q. SDR-COS-15

- A) Provide the Total and Peak day capacity (in MW) for the Company's system and provide the designated capacity.
- B) Also provide the amount of customers in each class and each customer's usage, by month, for the test year.

A. SDR-COS-15

A) The weather adjusted, forecasted 2015 peak of all 13 kV and 34 kV non-unit substations is 9,196 MW. The total rating for these substations is 11,588 MW. Based on these values, on a system wide basis, these substations would be loaded to 79% of their capacity. The weather adjusted, forecasted 2016 peak of all 13 kV and 34 kV non-unit substations is 9,313 MW. The total rating for these substations is 11,642 MW. Based on these values, on a system wide basis, these substations would be loaded to 80% of their capacity.

B) Refer to Attachment-SDR-COS-15(a) for the number of customers in each rate class and the average electric usage per customer per class by month, for 2015 and 2016.

PECO Energy Company
Electric Customer Numbers at the End of Each Month

Year	Month	R	RH	SCI	LCI	EP	SL	ID	Total
2015	1	1,256,286	175,918	149,196	3,105	5	9,683	3	1,594,196
2015	2	1,256,741	176,104	149,217	3,105	5	9,683	3	1,594,858
2015	3	1,257,211	176,291	149,239	3,105	5	9,683	3	1,595,537
2015	4	1,257,647	176,477	149,260	3,105	5	9,683	3	1,596,180
2015	5	1,257,797	176,663	149,281	3,105	5	9,683	3	1,596,537
2015	6	1,257,968	176,849	149,302	3,105	5	9,683	3	1,596,915
2015	7	1,258,278	177,035	149,323	3,105	5	9,683	3	1,597,432
2015	8	1,258,686	177,221	149,344	3,105	5	9,683	3	1,598,047
2015	9	1,259,049	177,407	149,365	3,105	5	9,683	3	1,598,617
2015	10	1,259,481	177,594	149,386	3,105	5	9,683	3	1,599,257
2015	11	1,259,774	177,780	149,407	3,105	5	9,683	3	1,599,757
2015	12	1,260,079	177,966	149,428	3,105	5	9,683	3	1,600,269

Average Electric Usage per Customer per Class at the End of Each Month (Kwh)

Year	Month	R	RH	SCI	LCI	EP	SL	ID	Total
2015	1	774.02	2,273.13	4,792.33	411,159.82	13,070,991.07	1,694.35	1,352,155.63	2,163.94
2015	2	640.54	1,919.36	4,417.01	365,728.88	13,549,651.57	1,654.38	973,330.10	1,896.33
2015	3	620.73	1,604.27	4,344.84	411,492.93	11,733,232.96	1,658.35	1,185,022.49	1,922.61
2015	4	544.30	1,024.55	3,952.25	386,051.85	12,655,408.18	1,657.52	998,250.36	1,714.26
2015	5	579.13	843.77	4,113.11	416,907.01	12,865,458.82	1,679.46	850,744.67	1,797.10
2015	6	764.98	887.34	4,600.53	444,497.61	12,370,882.91	1,668.64	651,757.88	2,045.35
2015	7	1,009.27	1,081.38	5,128.36	477,712.15	12,866,800.89	1,673.76	725,767.80	2,374.55
2015	8	938.82	1,036.89	4,958.74	470,382.82	11,764,059.50	1,689.80	712,439.83	2,280.20
2015	9	661.44	812.24	4,261.74	436,066.41	12,268,422.30	1,662.10	771,953.79	1,906.13
2015	10	579.71	885.72	3,983.16	413,689.46	12,347,932.00	1,724.66	999,058.40	1,781.08
2015	11	619.33	1,307.42	4,066.28	391,125.05	11,899,513.33	1,671.93	807,693.03	1,820.73
2015	12	733.77	1,957.50	4,609.71	428,051.58	12,127,646.48	1,649.76	748,666.37	2,105.74

Electric Customer Numbers at the End of Each Month

Year	Month	R	RH	SCI	LCI	EP	SL	ID	Total
2016	1	1,260,535	178,152	149,449	3,105	5	9,683	3	1,600,932
2016	2	1,260,991	178,338	149,470	3,105	5	9,683	3	1,601,595
2016	3	1,261,462	178,524	149,491	3,105	5	9,683	3	1,602,273
2016	4	1,261,899	178,711	149,512	3,105	5	9,683	3	1,602,918
2016	5	1,262,047	178,897	149,533	3,105	5	9,683	3	1,603,273
2016	6	1,262,214	179,083	149,554	3,105	5	9,683	3	1,603,647
2016	7	1,262,524	179,269	149,576	3,105	5	9,683	3	1,604,165
2016	8	1,262,933	179,455	149,597	3,105	5	9,683	3	1,604,781
2016	9	1,263,295	179,641	149,618	3,105	5	9,683	3	1,605,350
2016	10	1,263,728	179,827	149,639	3,105	5	9,683	3	1,605,990
2016	11	1,264,020	180,014	149,660	3,105	5	9,683	3	1,606,490
2016	12	1,264,324	180,200	149,681	3,105	5	9,683	3	1,607,001

Average Electric Usage per Customer per Class at the End of Each Month (Kwh)

Year	Month	R	RH	SCI	LCI	RR	SL	ID	Total
2016	1	771.77	2,242.18	4,738.74	415,949.51	13,089,414.91	1,689.38	1,347,808.14	2,159.90
2016	2	661.82	1,960.78	4,521.02	383,747.56	13,908,071.24	1,708.44	1,004,850.64	1,960.93
2016	3	618.93	1,582.48	4,296.28	416,332.39	11,718,727.46	1,653.48	1,181,212.37	1,920.01
2016	4	542.71	1,010.63	3,908.08	390,574.01	12,530,308.59	1,652.66	995,040.75	1,711.96
2016	5	577.44	832.33	4,067.15	415,897.81	12,691,247.77	1,674.54	848,009.33	1,783.48
2016	6	762.76	875.31	4,549.12	443,352.32	12,360,817.25	1,663.75	649,662.33	2,030.58
2016	7	1,006.34	1,066.74	5,071.02	476,399.46	12,945,014.40	1,668.85	723,434.29	2,357.95
2016	8	936.09	1,022.86	4,903.30	469,220.12	11,761,522.10	1,684.84	710,149.17	2,264.16
2016	9	659.52	801.26	4,214.09	434,710.30	12,122,420.53	1,657.22	769,471.78	1,891.40
2016	10	578.03	873.77	3,938.63	412,558.77	12,341,740.98	1,719.60	995,846.20	1,767.95
2016	11	617.53	1,289.78	4,020.82	390,186.79	11,802,578.19	1,667.02	805,096.11	1,807.42
2016	12	731.64	1,931.12	4,558.18	426,817.97	12,248,136.60	1,644.92	746,259.24	2,090.83

Q. SDR-COS-15A Provide the Total and Peak day capacity (in MW) for the Company's system and provide the designated capacity.

A. SDR-COS-15A The weather adjusted, forecasted 2015 peak of all 13 kV and 34 kV non-unit substations is 9,196 MW. The total rating for these substations is 11,588 MW. Based on these values, on a system wide basis, these substations -would be loaded to 79% of their capacity.

The weather adjusted, forecasted 2016 peak of all 13 kV and 34 kV non-unit substations is 9,313 MW. The total rating for these substations is 11,642 MW. Based on these values, on a system wide basis, these substations -would be loaded to 80% of their capacity.

Q. SDR-COS-16 Provide a detailed description of the various meters used to meter the Company's usage. Include the manufacturer's name, the average age, and the advantages of utilizing that type of meter. Has the Company utilized any type of remote metering? Please explain.

A. SDR-COS-16 PECO currently utilizes three remote metering platforms: (1) Sensus FlexNet Advanced Metering Infrastructure ("Sensus AMI"); (2) Landis+Gyr/Cellnet Fixed Network Automated Meter Reading ("Cellnet AMR"); and (3) Itron MV-90 Automated Meter Reading ("MV-90 AMR"). The Company is phasing out both the Cellnet AMR platform (by the end of 2015) and the MV-90 AMR platform (over multiple years). Once the phase out is complete, the Sensus AMI platform will be the only remote metering platform used by the Company for electric meters.

A. Description Of Remote Metering Platforms

- **Sensus AMI** - The Sensus AMI platform records energy usage on either 15 minute or hourly intervals and delivers that data to PECO daily. It is based on radio communications that are in a privately licensed 900MHz frequency exclusively used by PECO for its service territory. The system meets the defined requirements of Pennsylvania Act 129 of 2008. Installation and deployment of this system started in 2010 and will be complete in 2015. By the end of the first quarter of 2015, the platform will serve approximately 1.7 million electric meters.
- **Cellnet AMR** - The Cellnet AMR platform delivers daily meter/energy usage readings to PECO. It is based on radio communications that are in the public 900MHz ISM band. The system was installed between 2000 and 2004 and will be retired by the end of 2015 with the phase out of the AMR system. Before the phase out began, the platform served approximately 1.7 million electric meters.
- **MV-90 AMR** - The MV-90 system is a telephony-based AMR system used by PECO for their large (>500kw demand) commercial and industrial accounts. Usage is measured and recorded in 30-minute intervals and data is sent to PECO daily. This system was first installed in early the early 1990's and

currently serves approximately 3,600 accounts. As noted earlier, the system will be phased out over multiple years.

B. Description Of Meters

PECO's meter population can be categorized by compatibility with one of the three remote metering platforms. Meters that are compatible with either the Cellnet AMR platform or the MV-90 AMR platform are being phased out.

Meters Compatible With The Sensus AMI Platform

- **Landis+Gyr Focus AXR and AXR-SD** – These meters were purchased and installed between 2010 and 2015. Their average age is 3 years. They have a fully electronic, solid state design and serve residential and small commercial customers. The meter includes an internal service disconnect switch that is remotely operated via the AMI system. Installation of approximately 1.7 million meters will be substantially complete by first quarter 2015.
- **Sensus IconA** – These meters were purchased and installed between 2010 and 2015. Their average age is less than 2 years. They have a fully electronic, solid state design and serve residential and small commercial customers. A small population (~10,000) of these meters will be used for large capacity residential applications (form 2se class 320 meters).
- **Elster A3R** – These meters were purchased in 2014 and 2015 and their average age is less than 2 years. Approximately 40,000 meters will be used in commercial and industrial applications and about 7,000 meters will be used in some specialized residential applications. These meters are scheduled to be installed in 2015 and 2016.
- **GE i210+C** – This meter is under development and will include an internal service disconnect switch that is remotely operated via the AMI system. PECO expects to purchase these meters in 2015 and deploy them in small quantities for ongoing maintenance purposes in late 2015.

Meters Compatible With The Cellnet AMR Platform (To Be Retired By End Of 2015)

- **Schlumberger/Itron Centron** – These meters were purchased and installed between 2000 and 2013. Their average age is 12 years. They have a fully electronic, solid state design and serve residential and small commercial customers.
- **Schlumberger/Itron Vectron** – These meters were purchased and installed between 2000 and 2013. Their average age is 12 years. They have a fully electronic, solid state design and serve commercial and industrial customers
- **Landis+Gyr MX** – These meters were purchased and installed between 2005 and 2013. Their average age is 7 years. They have an electro-mechanical design and serve residential and small commercial customers.
- **ABB, GE 170, L+G MX, ABB/Elster A1D+, A1R solid state, electro-mechanical** – These meters were refurbished PECO non-automated meters. As part of the refurbishment, an AMR communication module was added and the meter was recalibrated. They were installed between 2000 and 2004. Their average age, based on the refurbishment, is 12 years. They have an electro-mechanical design and serve residential and small commercial customers.

Meters Compatible with the MV-90 AMR Platform (To Be Retired By End of 2016)

- **GE, KV2c** – These meters were purchased and installed between 2012 and 2015. Their average age is 3 years.
- **Process Systems/Siemens, QUAD4** – This meter is a solid-state meter used for large commercial & industrial customers. These meters were purchased and installed between 1994 and 1998. Their average age is 22 years.
- **Siemens/L+G, MaxSys 2510** – This meter is a replacement for the QUAD4 meter. The meters were purchased and installed between 1998 and 2008; their average age is 14 years.

- **L+G, MaxSys Elite** – This meter is a replacement for the MaxSys 2510. These meters were purchased and installed between 2009 and 2015; their average age is 4 years.
- **Schlumberger, Quantum** – These meters are the first generation solid state meters used at PECO. They were purchased and installed between 1992 and 1997. Their average age is 20 years.
- **Scientific Columbus, JEM2 Quantum** – These meters are the first generation solid state meters used at PECO. They were purchased and installed between 1992 and 1997. Their average age is 20 years.
- **GE, V63** – These meters are electromechanical meters and are some of the oldest meters on system. They were purchased and installed between 1988 and 1995. Their average age is 23 years.
- **GE, V64** – These meters are electromechanical meters and are some of the oldest meters on system. They were purchased and installed between 1988 and 1995. Their average age is 23 years.
- **Elster, A3Q** – These meters were purchased and installed between 2005 and 2015. Their average age is 10 years.

- Q. SDR-DEP-1 Provide the following in a complete electronic format:
- a. The aged plant data necessary to complete a service life study based on Plant Mortality Data through the end of the historic test year.
 - b. The data necessary to calculate annual and accrued depreciation as of the end of the historic and future test years.
- A. SDR-DEP-1
- a. Refer to Attachment SDR-DEP-1(a) for aged plant data.
 - b. Refer to Attachment V-A-3(b) for the annual and accrued depreciation as of the end of the historic and future test years.

PECO Business - 10200
Service Life Plant by Vintage
YTD 12/31/2014

Sum of book_cost				
Segment	Function	Utility Account	vintage	Total
Common	Common	PEC 390 Structure Building	1892	59.47
			1914	1,915.22
			1922	232.91
			1924	5,737.55
			1925	5,336.67
			1927	13,978.16
			1931	403.82
			1933	25.47
			1937	121.50
			1938	7,744.68
			1941	1,241.54
			1942	3,689.29
			1944	452,388.51
			1945	376.10
			1946	1,117.60
			1947	293.41
			1948	238.29
			1949	57,906.02
			1950	3,326.06
			1951	9,776.19
			1952	63,709.35
			1953	73,178.07
			1954	1,140.54
			1955	35,191.16
			1956	1,216,560.64
			1957	44,312.08
			1958	114,683.49
			1959	505,826.47
			1960	9,631.66
			1961	780,686.82
			1962	3,851.71
			1963	97,986.97
			1965	197,803.91
			1966	6,698.63
			1967	457,187.30
			1968	2,641,463.96
			1969	14,530.85
			1970	3,724,675.45
			1971	8,885.74
			1972	26,750,595.82
			1973	7,013.49
			1974	56,127.86
			1975	81,460.68
			1976	101,389.47
			1977	177,487.17
			1978	396,253.12
			1979	31,546.68
			1980	327,728.65
			1981	945,469.83
			1982	284,078.91
			1983	1,179,764.18
			1984	1,732,208.95
			1985	429,093.60
			1986	1,305,839.72
			1987	1,751,375.28
			1988	1,029,747.92
			1989	383,319.82
			1990	1,566,231.94
			1991	2,800,781.08
			1992	4,060,412.22
			1993	7,259,651.69
			1994	2,946,981.97
			1995	24,119,505.63
			1996	3,165,132.68
			1997	5,568,310.85
			1998	44,669,284.46
			1999	2,083,459.01
			2000	417,130.00
			2001	761,041.52
			2002	2,521,195.66
			2003	18,420,959.62
			2004	1,796,158.95
			2005	1,209,729.71
			2006	513,882.40
			2007	1,220,572.67

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			2008	5,279,715.10
			2009	6,738,383.83
			2010	7,029,769.28
			2011	3,028,342.10
			2012	3,600,141.37
			2013	5,912,979.04
			2014	2,319,971.12
		PEC 390 Structure Building Total		206,544,138.31
		PEC 390 Structure Improvement	1892	603.47
			1924	169.90
			1925	310.50
			1930	122.02
			1938	565.66
			1942	286.10
			1949	3,074.95
			1951	7,702.51
			1952	215.78
			1953	6,070.60
			1954	851.95
			1955	374.73
			1956	199,901.44
			1957	2,208.50
			1959	241.99
			1960	32,659.37
			1961	18,060.62
			1962	9,930.36
			1963	4,947.03
			1964	448.18
			1965	33,160.95
			1966	2,379.56
			1967	181,689.05
			1968	570,243.01
			1969	9,902.10
			1970	863,288.20
			1971	7,760.17
			1972	654,289.13
			1973	2,931.67
			1976	3,272.58
			1977	40,322.24
			1978	1,910.43
			1979	51,920.11
			1980	78,798.85
			1981	68,741.98
			1982	42,803.33
			1983	189,454.61
			1984	263,477.43
			1985	303,293.49
			1986	21,226.85
			1987	161,416.95
			1988	718,718.18
			1989	46,131.19
			1990	197,675.69
			1991	78,474.38
			1992	107,977.99
			1993	530,554.50
			1994	161,127.01
			1998	414,102.14
			2001	54,017.71
			2002	336,021.93
			2003	4,272,143.99
			2004	969,737.86
			2005	560,606.78
			2007	3,657,095.13
			2008	1,456,365.85
			2009	7,939,379.22
			2010	17,925,510.92
			2011	4,770.40
			2012	1,373,501.35
			2013	1,375,249.06
			2014	4,373,191.66
		PEC 390 Structure Improvement Total		50,393,381.29
		PEC 390 Structure Special Purpose	1974	26,284.72
			1982	3,732.47
			1986	20,716.84
			1991	2,920.78
			2003	386,363.21
			2009	17,229.91
		PEC 390 Structure Special Purpose Total		457,247.93
		PEC 391 Computer Equipment	2010	7,193,888.60

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			2011	5,529,456.85
			2012	6,218,516.36
			2013	2,003,443.33
			2014	5,988,091.14
		PEC 391 Computer Equipment Total		26,933,396.28
		PEC 391 Furniture and Appliances	2003	1,931,581.95
			2004	239,473.43
			2005	665,143.95
			2006	573,068.01
			2007	25,407.89
			2008	863,609.06
			2009	68,987.13
			2010	953,124.79
			2011	486,527.93
			2012	264,226.94
			2013	551,666.18
			2014	247,801.98
		PEC 391 Furniture and Appliances Total		6,870,619.24
		PEC 391 Office Machines	2008	34,287.87
			2009	61,698.40
			2012	23,764.11
			2013	4,856.00
		PEC 391 Office Machines Total		124,606.38
		PEC 392 Automobiles	2002	90,582.44
		PEC 392 Automobiles Total		90,582.44
		PEC 392 Heavy Trucks	1955	134,797.15
			1989	50,781.76
			1990	95,967.37
			1992	465,047.73
			1994	251,052.86
			1996	608,758.48
			1997	528,895.80
			2000	2,646,174.94
			2001	3,245,918.98
			2002	813,560.50
			2003	391,320.44
			2004	2,045,278.21
			2005	507,283.33
			2006	2,314,147.99
			2007	4,271,152.00
			2008	8,295,138.21
			2009	3,157,176.58
			2010	7,893,545.70
			2011	4,044,377.53
			2012	4,696,834.45
			2013	7,492,009.97
			2014	11,125,067.78
		PEC 392 Heavy Trucks Total		65,074,287.76
		PEC 392 Light Trucks	1997	50,439.99
			2000	15,240.06
			2001	2,567,143.24
			2002	2,570,287.51
			2003	2,171,133.84
			2004	306,393.68
			2005	552,528.21
			2006	489,663.19
			2007	601,846.45
			2008	802,845.20
			2009	662,031.71
			2010	4,088,837.63
			2011	1,269,982.95
			2012	793,430.84
			2013	3,195,720.52
			2014	6,984,463.84
		PEC 392 Light Trucks Total		27,121,988.86
		PEC 392 Other transprttn (off road)	1946	920.22
			1962	57.56
			1965	84,406.50
			1972	17,323.55
			1973	3,536.26
			1974	3,888.93
			1983	2,890.72
			1992	41,528.39
			1993	50,294.80
			1994	74,146.19
			1995	70,184.76
			1996	56,471.34
			2000	5,141.00
			2002	1,214,887.95

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			2003	302,059.24
			2005	310,885.69
			2006	906,063.59
			2007	365,024.87
			2008	149,463.48
			2009	231,325.16
			2010	338,719.12
			2011	5,537.55
			2012	248,450.64
			2014	322,483.80
		PEC 392 Other transprttn (off road) Total		4,805,691.31
		PEC 392 Tractors	1995	251,452.57
			2002	44,306.19
			2009	57,897.77
		PEC 392 Tractors Total		353,656.53
		PEC 392 Trailers	1956	105.87
			1957	829.62
			1960	12,247.38
			1961	3,539.00
			1962	972.68
			1963	1,026.82
			1966	3,152.61
			1967	23,398.38
			1968	54,611.08
			1969	11,345.85
			1970	27,731.60
			1971	6,644.50
			1972	4,524.32
			1973	67,709.54
			1974	814.23
			1975	25,351.71
			1976	1,544.50
			1978	24,007.27
			1988	39,923.60
			1994	169,575.82
			1995	190,834.84
			1996	209,721.43
			1997	239,239.39
			2000	111,514.21
			2001	16,382.93
			2002	174,201.67
			2003	37,498.78
			2004	23,828.50
			2005	23,623.28
			2006	77,184.28
			2007	634,158.18
			2008	(265,209.35)
			2009	7,165.37
			2010	308,073.67
			2011	45,336.50
			2012	98,806.05
			2013	70,130.41
			2014	622,075.50
		PEC 392 Trailers Total		3,103,622.02
		PEC 393 Stores Equipment	2003	14,209.71
			2006	134,383.00
			2007	270,798.56
			2008	83,816.00
			2009	54,743.00
			2010	60,242.00
			2011	5,183.04
			2013	46,416.68
			2014	1,540.80
		PEC 393 Stores Equipment Total		671,332.79
		PEC 394 Common Tools	2005	10,526.02
			2006	10,804.91
			2014	55,000.00
		PEC 394 Common Tools Total		76,330.93
		PEC 394 Construction Tools	2000	2,391.84
			2007	11,617.00
		PEC 394 Construction Tools Total		14,008.84
		PEC 394 Garage Equipment	1995	199,759.63
			1996	56,379.59
			1997	144,813.49
			1999	824,190.47
			2000	23,910.82
			2001	94,843.94
			2002	223,879.62
			2003	286,764.74

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			2004	54,167.87
			2006	3,478.87
			2007	21,453.01
			2008	12,963.09
			2010	73,469.80
			2011	50,175.40
			2012	22,052.17
			2013	60,134.71
			2014	202,388.95
		PEC 394 Garage Equipment Total		2,354,826.17
		PEC 396 Power Operated Equipment	1973	28,014.86
			1977	11,826.57
			1980	3,955.00
			1981	6,017.00
			1986	5,472.23
			1998	35,800.78
			2002	93,979.86
		PEC 396 Power Operated Equipment Total		185,066.30
		PEC 397 Communication Equipment	1995	1,367,919.37
			1996	14,418.94
			1997	2,320,209.43
			1998	7,398,704.24
			1999	1,031,170.51
			2001	122,375.76
			2002	50,892.16
			2003	598,741.44
			2005	50,000.00
			2006	7,909,519.60
			2007	6,682,064.26
			2008	1,401,159.74
			2009	69,265.89
			2012	760,397.04
			2013	34,962.40
			2014	1,337,650.22
		PEC 397 Communication Equipment Total		31,149,451.00
		PEC 397 Communicn Eqp-Fiber Optic	2003	45,272.10
		PEC 397 Communicn Eqp-Fiber Optic Total		45,272.10
		PEC 398 Miscellaneous Equipment	2003	481,230.78
			2004	13,659.19
			2007	20,663.73
			2008	29,625.38
			2009	18,269.07
			2010	511,435.53
			2011	22,622.02
			2012	67,989.42
			2014	497,037.52
		PEC 398 Miscellaneous Equipment Total		1,662,532.64
	Common Total			428,032,039.12
Common Total				428,032,039.12
Electric	Electric - Distribution	PEE 361 Structure Building	1914	23,086.48
			1915	344.55
			1917	267,321.92
			1918	66.74
			1920	145.31
			1922	1,380.97
			1923	3,520.69
			1924	310.90
			1925	97,171.71
			1926	4,708.30
			1927	13,204.02
			1928	10,857.09
			1929	146,884.59
			1930	42,953.83
			1931	59,891.58
			1932	60,129.81
			1933	1,441.27
			1934	1,538.78
			1935	450.53
			1936	155.83
			1937	192.77
			1938	7,686.96
			1939	1,939.31
			1940	966.48
			1941	6,324.74
			1942	183,460.85
			1943	17,500.54
			1944	54,196.88
			1945	12.29
			1946	1,659.88

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			1947	455,686.27
			1948	54,331.60
			1949	80,606.51
			1950	120,293.57
			1951	23,068.61
			1952	22,178.19
			1953	86,858.76
			1954	185,954.43
			1955	73,108.65
			1956	254,814.52
			1957	75,076.75
			1958	191,783.83
			1959	11,849.38
			1960	145,950.83
			1961	213,762.30
			1962	57,790.11
			1963	188,782.52
			1964	44,432.38
			1965	31,142.18
			1966	1,212,968.08
			1967	80,746.34
			1968	54,377.34
			1969	38,692.92
			1970	122,038.33
			1971	525,957.33
			1972	262,754.84
			1973	136,413.39
			1974	131,000.14
			1975	412,371.21
			1976	5,171.11
			1977	5,800.88
			1978	20,072.11
			1979	407,887.30
			1980	7,044.16
			1981	5,164.79
			1982	12,034.87
			1983	14,035.39
			1984	51,684.11
			1985	15,923.41
			1986	23,936.32
			1987	24,095.97
			1988	2,239,547.59
			1989	279,366.38
			1990	36,244.13
			1991	19,013.59
			1992	70,574.67
			1993	23,756.05
			1994	37,643.45
			1997	31,727.85
			2002	1,276,201.58
			2003	742,100.15
			2004	1,595,241.77
			2005	588,114.85
			2006	2,130,310.03
			2007	12,906,454.99
			2008	1,346,939.65
			2009	433,003.40
			2010	1,348,232.18
			2011	2,902,675.41
			2012	678,607.00
			2013	20,051.10
			2014	4,843,568.48
		PEE 361 Structure Building Total		40,446,521.63
		PEE 361 Structure Improvement	1913	110.36
			1914	1,629.80
			1916	233.39
			1917	74,755.32
			1918	42.63
			1922	647.97
			1923	17,635.93
			1924	850.62
			1925	4,365.50
			1926	77,604.49
			1927	87,546.48
			1928	26,529.21
			1929	30,906.72
			1930	23,443.38
			1931	31,118.56
			1932	12,850.46

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			1934	12.20
			1935	2,263.71
			1938	1,174.78
			1939	1,188.34
			1940	3,704.73
			1941	9,586.00
			1942	124,251.81
			1943	27,070.45
			1944	28,543.90
			1945	4,247.02
			1946	17,760.25
			1947	529,336.67
			1948	58,261.79
			1949	121,882.43
			1950	77,991.71
			1951	80,285.06
			1952	84,286.30
			1953	139,604.10
			1954	225,524.51
			1955	342,380.78
			1956	601,082.15
			1957	420,744.84
			1958	318,474.37
			1959	227,979.92
			1960	346,305.33
			1961	290,797.75
			1962	102,886.59
			1963	793,748.97
			1964	376,144.53
			1965	246,145.45
			1966	135,932.03
			1967	536,002.70
			1968	264,305.64
			1969	1,070,274.08
			1970	1,109,497.50
			1971	1,945,396.31
			1972	1,090,747.73
			1973	399,874.43
			1974	368,700.47
			1975	1,159,138.54
			1976	27,067.16
			1977	19,230.26
			1978	52,744.87
			1979	856,120.76
			1980	104,561.55
			1981	247,181.87
			1982	33,112.62
			1983	5,055.39
			1985	495,512.08
			1986	66,277.66
			1987	573,103.90
			1988	849,756.64
			1989	1,904,749.56
			1990	431,054.85
			1991	1,463,607.83
			1992	861,133.48
			1993	620,882.51
			1994	343,021.79
			1995	148,970.24
			1996	397,668.07
			1997	15,070.57
			1998	58,344.12
			1999	116,951.93
			2000	130,331.23
			2002	412,903.82
			2003	229,552.32
			2004	232,796.99
			2005	149,362.35
			2007	399,163.68
			2008	1,300,513.44
			2009	1,454,140.24
			2010	2,289,891.17
			2011	5,984,936.74
			2012	1,571,331.81
			2013	1,544,370.87
			2014	665,373.10
		PEE 361 Structure Improvement Total		40,129,654.16
		PEE 361 Structure Special Purpose	1914	12,596.32
			1915	81.14

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			1917	112,012.84
			1922	581.79
			1925	90,505.14
			1926	1,000.38
			1927	152.25
			1928	23.19
			1929	21.17
			1930	9,735.29
			1931	34.79
			1932	1,363.32
			1933	1,311.32
			1938	106.31
			1941	905.71
			1942	1,503.24
			1943	46.53
			1944	48,177.28
			1947	1,671,448.81
			1948	46,130.51
			1949	53,189.47
			1950	41,133.88
			1951	977.68
			1952	2,030.52
			1953	57,703.79
			1954	138,403.13
			1955	95,822.02
			1956	790.26
			1957	66,639.52
			1958	50,561.06
			1959	21,867.60
			1960	805.77
			1961	226,240.21
			1962	58,483.32
			1963	138,862.25
			1964	6,367.40
			1965	4,336.77
			1966	311.29
			1967	1,012.35
			1969	6,107.59
			1970	929.33
			1971	3.89
			1972	3,199.73
			1974	18,341.61
			1975	9,139.06
			1981	262,019.52
			1984	44,507.87
			1986	40,562.54
			1988	647,344.74
			1990	389,262.16
			1991	38,817.47
			1992	22,362.00
			1993	27,423.75
			1994	32,662.30
			1995	172,461.08
			1996	1,375,252.73
			1997	60,260.97
			1998	570,768.25
			2004	52,933.57
			2009	8,591.34
			2010	213,369.56
			2011	1,892,748.89
		PEE 361 Structure Special Purpose Total		8,852,345.57
		PEE 362 Station Equipment	1916	19,946.46
			1917	1,957.35
			1919	414.22
			1920	57,926.56
			1921	3,888.80
			1922	4,037.79
			1923	701,290.95
			1924	696,634.50
			1925	272,666.28
			1926	138,502.91
			1927	38,763.08
			1928	65,563.66
			1929	1,044,495.16
			1930	285,509.72
			1931	226,865.14
			1932	1,723,833.28
			1933	6,559.02
			1934	14.16

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			1936	804.19
			1937	36,949.93
			1938	47,576.26
			1939	72,930.01
			1940	80,809.01
			1941	166,589.72
			1942	1,169,665.82
			1943	272,241.23
			1944	352,241.99
			1945	880,029.76
			1946	230,672.99
			1947	4,178,371.48
			1948	716,204.23
			1949	1,670,202.71
			1950	1,762,940.35
			1951	1,813,733.25
			1952	1,280,858.25
			1953	4,202,855.02
			1954	3,870,059.85
			1955	3,006,411.04
			1956	5,373,833.16
			1957	4,275,227.91
			1958	5,814,217.77
			1959	5,071,963.84
			1960	5,527,567.33
			1961	5,848,581.01
			1962	3,339,561.05
			1963	5,921,775.22
			1964	4,390,483.72
			1965	3,574,273.03
			1966	4,018,496.05
			1967	6,969,260.61
			1968	7,581,990.61
			1969	14,925,471.80
			1970	12,173,730.90
			1971	16,345,862.18
			1972	16,167,997.43
			1973	7,725,399.33
			1974	15,290,136.08
			1975	9,399,473.33
			1976	557,727.66
			1977	2,834,581.65
			1978	1,207,416.76
			1979	3,948,583.39
			1980	2,388,966.94
			1981	4,754,214.45
			1982	1,639,377.87
			1983	4,186,018.86
			1984	7,885,457.40
			1985	6,635,597.54
			1986	8,504,194.38
			1987	15,577,414.15
			1988	26,716,499.08
			1989	29,865,063.31
			1990	38,251,932.98
			1991	24,302,194.49
			1992	33,518,399.74
			1993	29,328,900.15
			1994	7,172,478.18
			1995	15,351,584.70
			1996	18,549,083.94
			1997	7,430,023.47
			1998	37,288,012.07
			1999	13,423,629.10
			2000	10,669,400.07
			2001	34,959,007.28
			2002	7,497,974.11
			2003	16,903,307.12
			2004	17,316,259.16
			2005	10,611,617.67
			2006	32,122,848.44
			2007	32,422,039.35
			2008	40,157,905.67
			2009	28,551,528.58
			2010	28,716,054.39
			2011	50,890,788.17
			2012	17,564,394.88
			2013	19,959,653.07
			2014	28,871,545.27

Sum of book_cost Segment	Function	Utility Account	vintage	Total
		PEE 362 Station Equipment Total		909,367,993.98
		PEE 364 Poles, Towers and Fixtures	1924	(20,888.12)
			1928	9,980.67
			1929	44,113.35
			1930	10,465.93
			1931	10,323.65
			1932	6,888.44
			1933	9,565.53
			1934	11,469.54
			1935	23,065.75
			1936	27,105.71
			1937	10,448.90
			1938	22,966.78
			1939	13,998.58
			1941	(7,067.14)
			1942	134,586.90
			1943	69,240.51
			1944	91,620.35
			1945	101,424.05
			1946	122,137.79
			1947	125,707.37
			1948	237,066.88
			1949	277,730.93
			1950	256,989.49
			1951	461,877.87
			1953	318,272.73
			1954	766,529.32
			1955	930,061.71
			1956	1,293,301.89
			1957	1,279,039.41
			1958	1,933,253.65
			1959	1,778,957.81
			1960	2,206,947.98
			1961	2,595,700.86
			1962	2,287,107.17
			1963	2,259,557.44
			1964	2,369,653.58
			1966	1,549,507.47
			1967	1,849,534.50
			1968	2,512,557.02
			1969	4,456,114.42
			1970	4,454,512.33
			1971	3,048,979.38
			1972	3,035,075.24
			1973	3,358,708.81
			1974	4,140,465.60
			1975	2,758,807.72
			1976	2,664,373.92
			1977	3,299,652.04
			1978	3,430,285.82
			1979	3,191,091.50
			1980	3,412,066.00
			1981	3,908,485.30
			1982	4,677,999.07
			1983	4,606,944.54
			1984	6,395,818.20
			1985	8,080,833.90
			1986	9,510,386.29
			1987	11,926,310.89
			1988	10,576,973.85
			1989	13,217,683.56
			1990	11,606,137.37
			1991	9,132,531.02
			1992	12,582,854.85
			1993	13,585,626.52
			1994	10,242,636.61
			1995	10,206,003.63
			1996	17,735,244.10
			1997	13,214,243.68
			1998	15,852,630.65
			1999	21,007,446.24
			2000	8,050,699.47
			2001	38,864,320.69
			2002	27,793,976.11
			2003	29,315,434.96
			2004	10,889,504.25
			2005	22,370,220.23
			2006	21,618,008.27
			2007	16,473,944.02

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			2008	21,284,115.99
			2009	15,617,106.30
			2010	23,853,776.74
			2011	26,963,109.56
			2012	22,955,718.01
			2013	21,019,504.35
			2014	32,066,830.28
		PEE 364 Poles, Towers and Fixtures Total		616,433,994.53
		PEE 365 Overhead Cndctrs & Devices	1931	209.09
			1932	109.42
			1933	379.59
			1934	584.33
			1935	208.65
			1936	264.82
			1937	468.09
			1938	929.26
			1939	15,025.02
			1940	5,737.31
			1941	(45,282.01)
			1942	83,283.87
			1943	14,409.89
			1944	26,663.12
			1945	24,443.46
			1946	42,974.45
			1947	34,526.40
			1948	70,495.95
			1949	201,084.52
			1950	285,004.32
			1951	507,637.35
			1952	89,282.62
			1953	182,965.22
			1954	85,969.40
			1955	257,078.80
			1956	779,049.48
			1957	1,037,053.23
			1958	1,234,165.87
			1959	2,002,655.33
			1960	2,695,851.31
			1961	4,055,216.10
			1962	3,611,262.07
			1963	4,781,564.33
			1964	5,990,109.81
			1965	2,667,765.77
			1966	3,314,920.18
			1967	3,597,720.41
			1968	3,992,860.26
			1969	8,484,300.72
			1970	8,329,484.30
			1971	5,617,259.16
			1972	5,011,799.59
			1973	6,625,225.96
			1974	6,700,365.50
			1975	4,216,661.34
			1976	4,580,738.88
			1977	4,091,595.92
			1978	4,759,457.61
			1979	5,565,520.51
			1980	6,518,815.87
			1981	6,101,006.77
			1982	5,856,091.68
			1983	5,712,534.30
			1984	8,007,841.63
			1985	8,899,533.57
			1986	10,689,193.45
			1987	15,614,433.30
			1988	14,781,263.27
			1989	23,968,274.90
			1990	20,007,962.42
			1991	14,265,538.18
			1992	19,901,317.68
			1993	21,830,052.02
			1994	20,941,855.99
			1995	27,145,171.76
			1996	36,844,670.96
			1997	22,050,911.45
			1998	34,425,809.86
			1999	18,257,789.89
			2000	2,959,545.15
			2001	22,457,338.85

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			2002	24,215,030.30
			2003	19,854,197.21
			2004	10,704,869.94
			2005	62,212,139.17
			2006	35,750,825.86
			2007	40,340,581.93
			2008	51,410,505.91
			2009	44,218,659.25
			2010	47,396,146.52
			2011	50,215,003.83
			2012	45,540,566.86
			2013	35,723,394.63
			2014	74,208,392.76
		PEE 365 Overhead Cndctrs & Devices Total		1,014,654,323.70
		PEE 366 Undergrnd Conduit & Manhole	1905	2,207,255.92
			1906	68,269.45
			1907	83,283.57
			1908	121,406.74
			1909	45,750.92
			1910	68,069.53
			1911	381,962.17
			1912	111,810.72
			1913	263,638.51
			1914	115,930.99
			1915	18,844.47
			1916	113,801.87
			1917	107,796.59
			1918	66,287.68
			1919	271,820.83
			1920	164,433.78
			1921	210,167.43
			1922	235,022.40
			1923	488,411.54
			1924	1,076,923.15
			1925	1,268,678.89
			1926	1,050,625.34
			1927	1,940,651.44
			1928	1,562,010.59
			1929	346,027.73
			1930	721,856.62
			1931	957,193.01
			1932	669,919.99
			1933	744,848.76
			1934	793,380.03
			1935	139,636.10
			1936	102,160.13
			1937	58,454.41
			1938	61,569.20
			1939	54,366.71
			1940	52,236.29
			1941	429,748.27
			1942	1,646,005.54
			1943	53,828.94
			1944	116,134.46
			1945	132,975.79
			1946	162,960.66
			1947	2,237,513.97
			1948	1,652,648.00
			1949	1,637,372.01
			1950	2,052,090.34
			1951	2,320,362.69
			1952	807,962.13
			1953	997,322.18
			1954	1,361,174.70
			1955	1,134,021.03
			1956	2,982,520.34
			1957	1,738,713.71
			1958	929,701.37
			1959	1,628,183.28
			1960	1,621,629.40
			1961	2,457,691.74
			1962	2,020,309.15
			1963	2,581,600.12
			1964	4,707,433.82
			1965	3,940,206.53
			1966	3,604,171.43
			1967	5,236,043.41
			1968	6,725,320.52
			1969	7,245,073.70

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			1970	9,460,464.06
			1971	6,748,505.22
			1972	5,387,384.46
			1973	3,802,693.17
			1974	4,499,866.33
			1975	2,410,382.67
			1976	4,660,469.72
			1977	1,366,290.19
			1978	1,028,566.96
			1979	1,993,787.99
			1980	1,967,266.90
			1981	2,610,654.65
			1982	2,325,296.65
			1983	2,640,053.24
			1984	3,134,751.03
			1985	2,743,121.62
			1986	2,948,717.18
			1987	6,232,294.41
			1988	5,189,643.46
			1989	5,769,870.03
			1990	17,888,730.34
			1991	4,243,942.94
			1992	3,739,153.88
			1993	7,758,089.50
			1994	3,397,551.30
			1995	5,302,747.75
			1996	5,185,445.09
			1997	5,522,712.94
			1998	3,094,846.12
			1999	2,533,649.76
			2000	920,607.18
			2001	14,963,236.77
			2002	7,199,097.71
			2003	9,069,751.09
			2004	4,264,844.76
			2005	5,710,846.51
			2006	5,014,003.28
			2007	11,781,064.93
			2008	4,876,807.58
			2009	12,644,130.74
			2010	7,737,700.88
			2011	16,314,895.31
			2012	7,893,822.55
			2013	9,181,121.86
			2014	17,132,300.80
		PEE 366 Undergrnd Conduit & Manhole Total		351,196,404.24
		PEE 367 Undergrnd Cndctrs & Devices	1924	3,288.24
			1925	164,820.30
			1926	163,094.24
			1927	178,608.70
			1928	169,284.15
			1929	160,091.37
			1930	233,751.59
			1931	176,154.69
			1932	120,788.36
			1933	104,999.56
			1934	83,488.91
			1935	17,589.52
			1936	6,706.01
			1937	55,639.05
			1938	46,912.56
			1939	46,658.11
			1940	9,114.41
			1941	186,931.37
			1944	43,537.41
			1945	72,010.06
			1946	65,627.01
			1947	91,991.31
			1948	661,761.33
			1949	1,676,293.03
			1950	1,240,789.43
			1951	1,518,183.96
			1952	494,220.06
			1953	706,848.53
			1954	95,769.67
			1955	882,485.17
			1956	2,027,216.00
			1957	1,694,481.43
			1958	596,899.36

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			1959	1,189,173.26
			1960	1,090,462.96
			1961	1,864,279.86
			1962	1,639,206.73
			1963	1,624,759.09
			1964	5,904,156.61
			1965	2,099,665.72
			1966	3,379,778.63
			1967	3,863,117.32
			1968	3,533,609.66
			1969	5,319,464.80
			1970	5,405,175.31
			1971	6,277,337.03
			1972	6,281,254.54
			1973	7,509,249.55
			1974	8,568,316.38
			1975	5,243,627.37
			1976	6,757,165.90
			1977	7,248,399.09
			1978	7,691,854.11
			1979	9,044,834.69
			1980	8,167,967.40
			1981	9,396,853.33
			1982	7,924,149.64
			1983	11,740,235.65
			1984	12,144,771.76
			1985	13,954,659.32
			1986	14,836,628.30
			1987	17,759,335.87
			1988	22,482,873.22
			1989	24,446,763.37
			1990	28,199,641.86
			1991	16,767,929.46
			1992	16,186,289.78
			1993	20,611,294.72
			1994	11,325,132.00
			1995	9,966,540.41
			1996	17,730,748.24
			1997	16,075,861.86
			1998	12,669,328.38
			1999	10,151,892.08
			2000	8,107,999.89
			2001	40,607,166.69
			2002	25,542,782.15
			2003	25,154,415.39
			2004	7,165,074.69
			2005	53,800,624.47
			2006	44,372,026.72
			2007	56,655,988.30
			2008	46,596,479.61
			2009	58,070,927.78
			2010	36,388,513.57
			2011	54,400,045.55
			2012	37,302,985.77
			2013	45,573,273.06
			2014	49,818,804.44
		PEE 367 Undergrnd Cndctrs & Devices Total		1,007,426,928.24
		PEE 368 Line Transformers	1913	0.81
			1914	0.89
			1917	6.13
			1922	8.87
			1923	72.17
			1924	152.39
			1925	32.94
			1926	20.64
			1927	137.55
			1928	138.49
			1929	658.38
			1930	387.72
			1931	1,412.29
			1932	874.19
			1933	1,209.98
			1934	2,070.91
			1935	480.35
			1936	3,514.18
			1937	11,600.84
			1938	8,116.15
			1939	8,662.52
			1940	7,958.25

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			1941	25,702.86
			1942	8,273.87
			1943	1,101.44
			1944	5,358.58
			1945	9,090.46
			1946	62,987.41
			1947	109,862.30
			1948	141,923.57
			1949	190,405.31
			1950	222,966.31
			1951	324,643.52
			1952	457,743.16
			1953	546,562.35
			1954	787,028.42
			1955	984,323.04
			1956	1,162,351.59
			1957	885,000.80
			1958	797,099.62
			1959	892,040.70
			1960	1,148,897.70
			1961	907,211.80
			1962	854,637.69
			1963	1,244,827.36
			1964	970,369.38
			1965	1,049,176.90
			1966	1,795,348.36
			1967	3,469,304.54
			1968	7,144,326.51
			1969	10,450,399.46
			1970	6,988,484.03
			1971	3,914,323.44
			1972	4,142,360.95
			1973	6,435,049.94
			1974	6,207,747.49
			1975	2,591,248.72
			1976	1,722,260.01
			1977	3,093,568.32
			1978	4,875,415.82
			1979	4,291,068.08
			1980	3,856,851.89
			1981	4,417,091.30
			1982	5,292,161.27
			1983	4,796,473.63
			1984	7,737,846.23
			1985	11,019,057.94
			1986	11,521,469.13
			1987	11,961,178.52
			1988	13,719,300.79
			1989	18,940,860.11
			1990	15,927,121.25
			1991	9,392,731.50
			1992	9,552,642.61
			1993	9,623,709.79
			1994	12,273,236.50
			1995	13,917,967.20
			1996	7,604,288.68
			1997	12,655,885.47
			1998	11,396,525.27
			1999	9,990,483.87
			2001	26,083,707.96
			2002	11,563,128.82
			2003	4,132,013.49
			2004	10,924,537.23
			2005	16,330,321.80
			2006	12,733,370.59
			2007	16,667,815.16
			2008	17,860,210.41
			2009	14,000,497.07
			2010	20,444,442.81
			2011	22,881,220.42
			2012	21,676,458.36
			2013	20,003,114.07
			2014	33,125,058.60
		PEE 368 Line Transformers Total		534,980,788.19
		PEE 369 Aerial Services	1952	58,938.23
			1953	18,885.33
			1954	3,725.63
			1955	286,791.47
			1956	431,475.82

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			1957	399,156.14
			1958	444,472.85
			1959	442,618.67
			1960	384,868.71
			1961	440,212.01
			1962	499,470.52
			1963	608,382.40
			1964	702,672.86
			1965	481,926.38
			1966	719,399.90
			1967	685,552.01
			1968	752,826.09
			1969	1,048,704.61
			1970	977,784.16
			1971	782,299.74
			1972	866,938.87
			1973	1,022,802.83
			1974	1,163,056.64
			1975	1,114,315.27
			1976	1,086,283.85
			1977	1,237,910.72
			1978	1,247,684.03
			1979	1,250,662.82
			1980	1,476,755.34
			1981	977,145.36
			1982	1,346,284.89
			1983	1,316,373.37
			1984	1,602,674.85
			1985	1,503,516.40
			1986	1,748,908.92
			1987	1,881,245.29
			1988	1,981,671.71
			1989	2,295,527.58
			1990	1,899,488.96
			1991	1,482,700.71
			1992	1,494,469.01
			1993	1,663,683.24
			1994	1,533,772.42
			1995	3,096,047.91
			1996	1,391,755.10
			1997	3,153,834.60
			1998	2,689,671.98
			1999	3,002,355.85
			2000	2,084,269.50
			2001	8,455,296.42
			2002	7,561,292.03
			2003	4,193,388.36
			2004	5,603,182.39
			2005	5,946,084.08
			2006	5,283,801.53
			2007	4,111,973.34
			2008	4,814,826.58
			2009	4,787,417.55
			2010	4,365,219.12
			2011	3,951,947.11
			2012	3,740,103.31
			2013	3,845,651.19
			2014	5,335,125.14
		PEE 369 Aerial Services Total		130,777,279.70
		PEE 369 Underground Services	1940	8,366.70
			1941	13,475.22
			1942	6,123.50
			1943	1,432.94
			1944	4,924.14
			1945	6,087.94
			1946	20,048.70
			1947	23,358.08
			1948	33,373.76
			1949	47,350.79
			1952	47,644.65
			1953	116,506.32
			1954	101,639.64
			1955	72,304.36
			1956	98,690.74
			1957	84,924.79
			1958	72,747.41
			1959	105,662.67
			1960	183,969.28
			1961	200,803.65

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			1962	173,897.70
			1963	114,877.09
			1964	160,476.69
			1965	249,422.13
			1966	261,109.58
			1967	217,309.80
			1968	285,797.62
			1969	281,037.79
			1970	310,685.57
			1971	460,150.35
			1972	644,631.76
			1973	1,613,749.57
			1974	1,501,626.04
			1975	1,418,807.93
			1976	2,084,099.28
			1977	2,549,710.40
			1978	4,298,881.02
			1979	4,504,648.47
			1980	5,027,116.30
			1981	4,977,701.52
			1982	2,991,717.37
			1983	5,770,373.53
			1984	7,589,332.87
			1985	7,966,354.92
			1986	9,762,360.79
			1987	11,292,451.95
			1988	11,397,792.34
			1989	10,713,866.08
			1990	10,410,811.92
			1991	7,594,592.83
			1992	8,451,077.40
			1993	10,214,084.21
			1994	5,410,454.68
			1995	9,665,953.20
			1996	3,964,662.20
			1997	9,509,446.37
			1998	5,682,140.00
			1999	9,412,500.54
			2000	1,217,431.69
			2001	11,343,195.21
			2002	11,367,873.76
			2003	8,148,631.03
			2004	1,420,416.15
			2005	11,649,485.28
			2006	6,518,447.46
			2007	4,971,698.41
			2008	4,831,201.15
			2009	3,799,129.34
			2010	1,820,240.75
			2011	6,140,185.72
			2012	1,118,693.89
			2013	1,408,851.86
			2014	1,803,277.75
		PEE 369 Underground Services Total		257,743,904.54
		PEE 370 Meters	2011	3,038,527.84
			2012	26,008,538.50
			2013	130,176,646.80
			2014	105,922,610.09
		PEE 370 Meters Total		265,146,323.23
		PEE 370.1 Meter Transformers	2013	239,371.00
			2014	517,402.54
		PEE 370.1 Meter Transformers Total		756,773.54
		PEE 371 Installs on Customers Prem	1994	19,065.30
			1995	36,305.98
			1996	24,135.77
			1997	51,638.40
			1998	742,575.59
			1999	156,401.81
		PEE 371 Installs on Customers Prem Total		1,030,122.85
		PEE 371 Res DLC Switches	2010	2,632,146.00
			2011	7,307,892.00
			2012	2,807,042.74
		PEE 371 Res DLC Switches Total		12,747,080.74
		PEE 373 Aerial Street Lighting	1985	147.79
			1986	93.81
			1995	12,118.28
			1996	11,954.23
			1997	30,458.14
			1998	424,499.89

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			1999	74,859.89
			2000	26,935.79
			2001	323,426.07
			2002	115,593.21
			2003	34,119.16
			2004	2,727.93
			2005	5,998.05
			2006	6,032.69
			2007	15,871.03
			2008	125,038.72
			2009	62,932.47
			2010	178,909.19
			2011	88,069.27
			2012	102,430.96
			2013	118,984.86
			2014	87,942.50
		PEE 373 Aerial Street Lighting Total		1,849,143.93
		PEE 373 Private Outdoor Lighting	1965	839.66
			1966	7,471.52
			1967	8,736.44
			1968	9,204.50
			1969	11,545.02
			1970	14,916.81
			1971	28,007.23
			1972	55,121.13
			1973	95,181.47
			1974	93,741.83
			1975	85,636.53
			1976	116,014.53
			1977	100,033.87
			1978	90,886.18
			1979	102,910.86
			1980	68,989.98
			1981	85,402.36
			1982	103,329.24
			1983	93,250.15
			1984	90,923.20
			1985	177,432.44
			1986	139,650.24
			1987	162,745.82
			1988	247,965.27
			1989	178,106.10
			1990	218,921.68
			1991	137,323.13
			1992	123,795.25
			1993	165,557.05
			1994	65,942.84
			1995	153,962.44
			1996	145,037.08
			1997	354,735.94
			1998	1,030,878.48
			1999	795,348.18
			2000	8,020.39
			2001	96.72
			2002	7.10
			2003	(6.52)
		PEE 373 Private Outdoor Lighting Total		5,367,662.14
		PEE 373 Street Lighting&Signal Sys	1959	16,224.15
			1960	20,067.68
			1961	15,498.51
			1962	19,795.27
			1963	15,705.69
			1964	7,935.02
			1965	16,822.95
			1966	17,558.58
			1967	12,835.76
			1968	16,819.30
			1969	17,851.96
			1970	35,676.11
			1971	80,080.23
			1972	125,230.01
			1973	93,613.05
			1974	93,375.53
			1975	97,069.37
			1976	167,273.08
			1977	236,414.69
			1978	201,775.44
			1979	279,173.63
			1980	183,566.53

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			1981	194,394.05
			1982	308,357.03
			1983	508,201.36
			1984	549,985.68
			1985	624,772.90
			1986	188,326.60
			1987	289,066.14
			1988	447,142.73
			1989	336,923.44
			1990	436,320.66
			1991	340,073.33
			1992	288,239.16
			1993	282,842.92
			1994	388,731.56
			1995	1,709,283.26
			1996	1,756,043.15
			1997	3,856,496.30
			1998	11,014,287.68
			1999	8,483,178.80
			2000	70,317.13
			2001	1,856,143.06
			2002	409,236.19
			2003	1,609,259.10
			2004	613,673.17
			2005	340,215.58
			2006	182,520.85
			2007	103,895.17
			2008	149,101.05
			2009	220,915.38
			2010	393,585.55
			2011	400,825.70
			2012	547,693.12
			2013	358,413.71
			2014	428,092.52
		PEE 373 Street Lighting&Signal Sys Total		41,456,916.57
		PEE 373 Underground Street lighting	1914	7.86
			1915	2.43
			1916	13.86
			1917	28.38
			1918	18.92
			1919	0.89
			1971	192.44
			1974	497.40
			1978	0.73
			1979	375.13
			1980	163.86
			1981	418.97
			1982	9,945.26
			1983	12,490.72
			1984	9,947.06
			1985	15,617.23
			1986	11,313.52
			1987	10,525.91
			1988	4,705.71
			1989	19,913.06
			1990	40,318.38
			1991	34,316.06
			1992	25,679.91
			1993	19,387.26
			1994	5,803.31
			1995	75,753.33
			1996	124,854.89
			1997	74,307.27
			1998	334,497.95
			1999	93,790.71
			2000	1,858.68
			2001	224,106.77
			2002	73,835.05
			2003	23,142.95
			2004	97,229.80
			2005	11.38
			2006	17,913.27
			2007	124,006.54
			2008	395,597.82
			2009	438,755.00
			2010	496,194.82
			2011	614,161.37
			2012	513,744.33
			2013	685,344.17

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			2014	1,442,401.95
		PEE 373 Underground Street lighting Total		6,073,192.31
	Electric - Distribution Total			5,246,437,353.79
	Electric - General Plant	PEE 390 Structure Building	1927	5,751.36
			1929	3,686.49
			1946	19,578.90
			1955	1,765,307.67
			1956	10,888.67
			1957	1,041.76
			1958	451,979.50
			1959	10,994.85
			1960	832.85
			1961	140.98
			1962	1,494.46
			1964	35,896.35
			1966	417.33
			1967	2,284.74
			1968	2,467.97
			1969	2,600,431.24
			1970	975.83
			1972	6,218.08
			1973	6,650.87
			1974	868,939.03
			1976	1,405.70
			1978	5,143.42
			1979	37,527.60
			1980	495,093.52
			1981	96,736.57
			1982	208,167.92
			1983	63,628.20
			1984	377,758.09
			1985	364,491.78
			1986	1,232,916.04
			1987	217,750.28
			1988	726,378.66
			1989	568,914.84
			1990	176,600.25
			1991	1,028.95
			1992	2,748,207.71
			1993	2,217,565.07
			1994	200,335.31
			1995	120,099.12
			1996	113,544.15
			1997	824,467.83
			1998	5,149,515.88
			1999	499,294.52
			2001	672,471.52
			2002	150,399.48
			2003	2,522,867.16
			2004	21,898.76
			2005	600,929.62
			2006	229,769.87
			2007	386,939.74
			2008	187,650.44
			2009	582,050.25
			2010	6,389,291.91
			2011	564,024.67
			2012	12,136.00
			2013	190,142.18
		PEE 390 Structure Building Total		34,753,121.94
		PEE 390 Structure Improvement	1929	10,318.31
			1931	1,075.45
			1935	50.25
			1941	129.90
			1948	215.87
			1949	13,572.45
			1950	5,950.18
			1951	1,377.12
			1952	981.95
			1954	959.98
			1955	133,414.36
			1957	116.83
			1958	56,041.60
			1959	7,153.55
			1960	5,495.60
			1961	10,555.16
			1963	35,103.26
			1966	6,733.38
			1968	9,046.24

Sum of book_cost Segment	Function	Utility Account	vintage	Total
			1969	324,884.28
			1970	2,557.67
			1971	27,057.89
			1973	2,666.52
			1974	409,370.19
			1975	3,532.85
			1979	11,904.06
			1980	19,800.02
			1981	23,642.38
			1982	168,344.67
			1983	73,285.69
			1984	52,375.95
			1985	273,484.62
			1986	342,516.28
			1987	77,637.20
			1989	3,619.54
			1990	166,002.81
			1992	9,921.89
			1993	182,906.37
			1994	36,244.22
			1995	41,355.67
			2002	25,784.25
			2003	1,417,816.79
			2004	79,047.00
			2009	6,022.83
			2010	736,852.14
			2011	2,422,023.79
			2012	2,698,712.28
				9,937,661.29
		PEE 390 Structure Improvement Total		
		PEE 390 Structure Special Purpose	1978	7,385.00
			1995	31,767.52
				39,152.52
		PEE 390 Structure Special Purpose Total		
		PEE 391 Computer Equipment	2010	76,020.37
			2012	1,863,530.29
			2014	27,421.38
				1,966,972.04
		PEE 391 Computer Equipment Total		
		PEE 391 Furniture and Appliances	2000	1,296,615.28
			2003	312,955.49
			2009	78,405.46
			2012	1,193.88
			2013	11,777.35
				1,700,947.46
		PEE 391 Furniture and Appliances Total		
		PEE 391 Office Machines	2008	58,817.03
			2011	83,462.18
				142,279.21
		PEE 391 Office Machines Total		
		PEE 391 Smart Meter Comp Equip	2011	2,422,069.35
			2012	148,938.78
			2013	89,591.87
			2014	2,246,206.67
				4,906,806.67
		PEE 391 Smart Meter Comp Equip Total		
		PEE 393 Stores Equipment	2001	10,174.50
			2008	1,656.92
			2013	44,814.19
				56,645.61
		PEE 393 Stores Equipment Total		
		PEE 394 Tools, Shop & Garage Equip	2000	15,865.86
			2001	1,560,782.21
			2002	889,361.24
			2003	530,656.67
			2004	654,752.82
			2005	1,653,065.02
			2006	1,605,606.17
			2007	1,052,519.06
			2008	521,432.98
			2009	967,257.27
			2010	1,955,052.07
			2011	2,712,298.08
			2012	1,691,607.61
			2013	2,622,156.12
			2014	4,794,864.41
				23,227,277.59
		PEE 394 Tools, Shop & Garage Equip Total		
		PEE 395 Laboratory Equip - Chemical	2003	55,889.29
			2005	3,993.41
				59,882.70
		PEE 395 Laboratory Equip - Chemical Total		
		PEE 395 Laboratory Equip - Meter	2007	101,381.74
				101,381.74
		PEE 395 Laboratory Equip - Meter Total		
		PEE 395 Laboratory Equip - Testing	1998	7,307.66
			2005	154,350.24
			2006	6,644.07
			2007	90,148.95

Sum of book_cost Segment	Function	Utility Account	vintage	Total
		PEE 395 Laboratory Equip - Testing Total		258,450.92
		PEE 397 Communication Equipment	1995	607,349.52
			1998	27,839.15
			2002	1,159,560.47
			2003	328,676.04
			2004	374.23
			2006	902,700.33
			2007	1,139,973.11
			2008	709,066.56
			2009	1,665,621.70
			2010	25,473,573.42
			2011	34,330,562.77
			2012	4,072,008.79
			2013	6,453,305.89
			2014	21,692,918.41
		PEE 397 Communication Equipment Total		98,563,530.39
		PEE 397 SM Comm Equip	2011	24,117,361.40
			2012	74,168.31
			2013	2,040,693.89
			2014	1,033,893.96
		PEE 397 SM Comm Equip Total		27,266,117.56
		PEE 398 Miscellaneous Equipment	2000	75,293.97
			2001	20,279.96
			2002	382,607.36
			2003	212,904.36
			2004	626,876.02
			2007	75,720.10
			2008	(49,903.05)
		PEE 398 Miscellaneous Equipment Total		1,343,778.72
	Electric - General Plant Total			204,324,006.36
Electric Total				5,450,761,360.15
Grand Total				5,878,793,399.27

- Q. SDR-DEP-2 Please explain and provide all the workpapers and supporting calculations showing how the book reserve as of the end of the historic test year was brought forward to determine the book reserve as of the end of the future test year.
- A. SDR-DEP-2 Refer to V-A-3 for a roll forward of the book reserve as of the end of the historic test year to the end of the future test year and applicable explanations.

Q. SDR-DEP-3 Provide:

- a. A detailed explanation describing how the rate of depreciation was calculated.
- b. The most recent depreciation study performed.
- c. Provide the service life calculations for each account.
- d. Provide the depreciation study filed in the last base rate proceeding. Also provide 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.

A. SDR-DEP-3

- a. Refer to Exhibit SAB-4, which is PECO's 2013 Electric Distribution, Electric General Plant and Common Plant Service Life Study.
- b. Refer to Exhibit SAB-4, which is PECO's 2013 Electric Distribution, Electric General Plant and Common Plant Service Life Study.
- c. Refer to Exhibit SAB-4 Part VII for service life calculations by account.
- d. Refer to Attachment SDR-DEP-3(a)-(d), which is PECO's 2008 Electric, Gas, and Common Plant Service Life Study.
- e. Refer to Exhibit SAB-3, which identifies the accounts with service life changes from the last service life study to the current service life study.

2008 Electric, Gas, and Common Plant Service Life Study

PECO Energy Company

March 2010

2008 Electric, Gas, and Common Plant Service Life Study

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PECO ENERGY COMPANY
2008 Electric, Gas, and Common Plant Service Life Study

Introduction

The purpose of this study is to develop life estimates for electric, gas, and common plant that are used to determine annual depreciation expense. Depreciation expense recovers the net plant investment over the estimated remaining life of the plant. The objective of this recovery is to recognize the consumption of physical plant on the PECO Energy Company ("Company") books.

The 2008 Electric, Gas, and Common Plant Service Life Study ("2008 Study") updates the Company's previous 2004 Study for electric, gas, and common plant. The 2008 Study included 34 years (1975 to 2008) of retirement experience for electric, gas, and common plant.

Appendix A shows a comparison of the average service life and survivor curves from the 2004 Study and 2008 Study for electric transmission, distribution, and general plant. Appendix B shows a comparison of the average service life and survivor curves from the 2004 Study and 2008 Study for common general plant. Appendix C shows a comparison of the average service life and survivor curves from the 2004 Study and the 2008 Study for gas production, storage, distribution, and general plant.

Based on January 1, 2009 plant balances, the 2009 estimated annual accrual for electric transmission, distribution, and general plant would increase from \$103 million to \$105.3 million as shown in Appendix E. Based on January 1, 2009 plant balances, the 2009 estimated annual accrual for common general plant would increase from \$19.6 million to \$20.5 million as shown in Appendix F. Based on January 1, 2009 plant balances, the 2009 estimated annual accrual for gas production, storage, distribution, and general plant would decrease from \$28.6 million to \$28.3 million as shown in Appendix G.

The comparisons of the 2009 estimated annual accrual are based on using the same net plant balances as of January 1, 2009 and comparing the results when calculated with the existing 2009 depreciation rates before the 2008 Life Study with the depreciation rates adjusted to reflect the results of the 2008 Life Study.

Depreciation Methods

The Company applies the remaining life method which uses all retirement experience to develop remaining lives that are applied to the electric, common, and gas plant accounts using the broad group procedure. The remaining life method spreads the unrecovered cost of plant over the estimated remaining life of the group and incorporates any over or under recoveries of plant that may exist.

Gas production and storage plant are depreciated using the the life span method of analysis which uses a terminal date.

Salvage and Removal Costs

For electric, common, and gas plant, the life estimates developed in this study do not reflect any allowance for salvage or removal costs.

Discussion of the Factors Considered in Arriving at Life Estimates

The life estimates developed in this study are based on the actuarial type of analysis of retirement experience. The analysis is made at the primary account level or in some instances at a subaccount level. The actuarial method involves the analysis of historical retirements of property of various ages, in relation to the property units exposed to the risk of retirements at those same ages. The actuarial analysis is performed by the Company's fixed asset system (Power Plant) which has specific functionality to perform this actuarial analysis.

The actuarial data may produce a complete life cycle of experience (e.g., survivors range from 100% to 0% as the age increases) or an incomplete survivor curve (e.g., a stub if retirement data is limited). The average service life and dispersion curve that best conformed to this data is selected for the account based on a minimum of sum of squares criteria to identify the best fitting combined dispersion curve and average service life which is determined using Power Plant. Survivor data developed by the actuarial analysis are graphed and compared visually and statically with Iowa Curves to determine the initial average service life and dispersion curve.

The results of the actuarial analysis were determined and reviewed with management (e.g., Engineering, Construction, Real Estate & Facilities, etc.) for reasonableness to determine the final average service life for each group of assets. In certain cases, based on the experiences of management, currently approved life estimates, estimates for functionally related facilities, the amount of meaningful retirement experience available, and expectations of how the assets will be utilized in the future, the average service life was adjusted. In addition, the dispersion curves may have changed between the 2004 Study and the 2008 Study due to additional data and changes in additions, retirements, etc. of property units. See the Company Engineering & Operations Management section below for a listing of management that reviewed the average service lives during the 2008 Study.

Company Engineering & Operations Management

Common

Manager Real Estate & Facilities
Manager Information Technology
Information Technology Principal Architect for Utility Solutions
Manager Fleet Operations
Manager of Supply Operations Support
Manager System Shops
Foreman in the Electric Shop
Senior Tool Mechanic
Gas Distribution Supervisor

Electric Transmission Plant

Director of Transmission & Substation Engineering
Senior Engineers of Transmission & Substations

Electric Distribution Plant

Manager of Distribution Standards
Engineer
Senior Engineer

Electric General Plant

Manager Real Estate & Facilities
Manager Information Technology
Information Technology Principal Architect for Utility Solutions
Manager of Supply Operations Support
Manager System Shops
Foreman in the Electric Shop
Senior Tool Mechanic
Gas Distribution Supervisor
T&S Chemist
Manager Meter Services

Gas

Director Regional Operations
Manager Gas Engineering & Asset Performance
Manager Design Engineering
Senior Gas Plant Operations Analyst
Manager of Gas Systems Plant & Control Operations
Manager Meter Services
Manager Real Estate & Facilities
Manager Information Technology
Information Technology Principal Architect for Utility Solutions
Manager of Supply Operations Support
Manager System Shops
Foreman in the Electric Shop
Senior Tool Mechanic
Gas Distribution Supervisor

Independent Third Party Review

The Valuation and Rate Division of Gannett Fleming, Inc. was engaged by PECO to review the reasonableness of the survivor curves selected by PECO management in connection with the Company's 2008 Service Life Study. The Valuation and Rate Division of Gannett Fleming, Inc. provides valuation, depreciation and related services to the utility industry.

ELECTRIC TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT**Electric Transmission Plant**

The life estimates recommended for this group of accounts are based on actuarial analysis, currently approved life estimates, and engineering judgment. Based on the analysis performed, the proposed

average service lives and survivor curves have changed from the 2004 Study for some electric transmission accounts. The increases to the average service lives resulted primarily from actuarial analysis, engineering/management judgment, and analysis of functionally related equipment. The results of the 2008 Study for account 352 through 359 (see Appendix A) show average service life estimates ranging between 50 and 65 years.

Electric Distribution Plant

The life estimates recommended for this group of accounts are based on actuarial analysis, currently approved life estimates, and engineering judgment. Based on the analysis performed, the proposed average service lives and survivor curves have changed from the 2004 Study for some electric distribution accounts. The changes to the proposed average service lives resulted from the actuarial analysis, engineering/ management judgment, analysis of functionally related equipment, and changes in technology. The results of the 2008 Study for account 361 through 373 (see Appendix A) show average service life estimates ranging between 22 and 65 years.

As a response to the approval of the Pennsylvania Act 129, PECO filed a smart meter procurement and installation plan with the PAPUC on August 14, 2009. Upon approval of the Company's installation plan, PECO will accelerate the amount of depreciation expense for account 370 - Electric Meters during the deployment period that would have previously been recorded in periods subsequent to the deployment. The new AMI meters will be part of a new and separate (from the existing PECO meters) depreciation group that will reflect the average service life of the new AMI meters. The depreciation of these assets will be performed consistent with the group method of depreciation and our historical accounting practices.

Electric General Plant

The life estimates recommended for this group of accounts are based on actuarial analysis, currently approved life estimates, and engineering judgment. The changes (both increases and decreases) for average proposed service lives resulted from the actuarial analysis, engineering/management judgment, future management plans, and changes in technology. The results of the 2008 Study for account 390 through 398 (see Appendix A) show average service life estimates ranging between 5 and 50 years.

COMMON PLANT

Common General Plant

The life estimates recommended for this group of accounts are based on actuarial analysis, currently approved life estimates, and engineering judgment. The changes (both increases and decreases) for proposed average service lives resulted from the actuarial analysis, engineering/management judgment, future management plans, and technology changes. The results of the 2008 Study for account 390 through 398 (see Appendix B) show average service life estimates ranging between 5 and 50 years.

GAS PLANT

Gas Production Plant

The facilities at Tilghman Street gas production plant are depreciated using the life span method with a terminal date. The life estimates recommended for these groups of accounts are based on actuarial analysis, currently approved life estimates, the current age and material condition of the plant, and engineering judgment. The 2008 Study confirmed the terminal year used in the 2004 Study of 2035 (see Appendix C). The impact to depreciation expense of the 2008 Study for accounts 305 and 311 is immaterial.

Gas Storage Plant

The facilities at West Conshohocken gas storage plant are depreciated using the life span method with a terminal date. The life estimates recommended for these groups of accounts are based on actuarial analysis, currently approved life estimates, the current age and material condition of the plant, and engineering judgment. The 2008 Study confirmed the terminal year used in the 2004 Study of 2032 (see Appendix C). The impact to depreciation expense of the 2008 Study for accounts 361 through 363 is immaterial.

Gas Distribution Plant

The life estimates recommended for this group of accounts are based on actuarial analysis, currently approved life estimates, and engineering judgment. Based on the analysis performed, the proposed average service lives and survivor curves have changed for some gas distribution accounts. The results of the 2008 Study for account 375 through 387 (see Appendix C) show average service life estimates ranging between 22 and 70 years.

Gas General Plant

The life estimates recommended for this group of accounts are based on actuarial analysis, currently approved life estimates, and engineering judgment. Based on the analysis performed, the proposed average service lives and survivor curves have not changed. The results of the 2008 Study for account 390 through 398 (see Appendix C) show average service life estimates ranging between 5 and 50 years.

PECO Energy Company
Service Life Study Estimates by Account
Electric Plant
Appendix A

Electric Transmission Plant

Utility Account Number	Utility Account Description	2004 Life Study Average Service Life	2004 Life Study Dispersion Curve	2008 Life Study Average Service Life	2008 Life Study Dispersion Curve
PECO Electric 352	Structures & Improvements	50	R3	50	R2.5
PECO Electric 353	Station Equipment	55	S1	55	R2
PECO Electric 354	Towers & Fixtures	60	R2.5	65	R4
PECO Electric 355	Poles & Fixtures	45	L1.5	65	R4
PECO Electric 356	OH Conductors & Devices	55	R3	55	R3
PECO Electric 357	UG Conduit	60	R4	65	R4
PECO Electric 358	UG Conductors & Devices	60	R2	60	R2
PECO Electric 359	Roads & Trails	40	S3	50	R4

Electric Distribution Plant

Utility Account Number	Utility Account Description	2004 Life Study Average Service Life	2004 Life Study Dispersion Curve	2008 Life Study Average Service Life	2008 Life Study Dispersion Curve
PECO Electric 361	Structures & Improvements	45	L2	50	R2.5
PECO Electric 362	Station Equipment	45	R2.5	45	R2.5
PECO Electric 364	Poles & Fixtures	53	R2	53	R2
PECO Electric 365	OH Conductors & Devices	52	R3	52	R2.5
PECO Electric 366	UG Conduit	65	R4	65	R4
PECO Electric 367	UG Conductors & Devices	56	S0.5	52	R1.5
PECO Electric 368	Transformers	54	R2	45	R2
PECO Electric 369.1	Aerial Services	51	R4	48	R4
PECO Electric 369.2	UG Services	52	R2.5	48	R2.5
PECO Electric 370	Meters	20	R0.5	N/A (See footnote)	N/A (See footnote)
PECO Electric 371	Customer Premises	35	R3	35	R3
PECO Electric 373	Street Lighting & Signal Systems	19	L1	22	L1.5
PECO Electric 373.1	Aerial Street Lighting	19	L1	22	L1.5
PECO Electric 373.2	UG Street Lighting	19	L1	22	L1.5
PECO Electric 373.3	Private Outdoor Lighting	19	L1	22	L1.5

Note: See discussion on page 4 regarding PECO Electric 370 - Electric Meters.

Electric General Plant

Utility Account Number	Utility Account Description	2004 Life Study Average Service Life	2004 Life Study Dispersion Curve	2008 Life Study Average Service Life	2008 Life Study Dispersion Curve
PECO Electric 390	Structures & Improvements	50	R1.5	50	R2.5
PECO Electric 391.1	Office Machines	10	SQ	10	SQ
PECO Electric 391.2	Furniture & Fixtures	15	SQ	15	SQ
PECO Electric 391.3	Computers	5	SQ	5	SQ
PECO Electric 393	Stores Equipment	20	SQ	15	SQ
PECO Electric 394	Tools & Equipment	20	SQ	15	SQ
PECO Electric 395.1	Lab Equipment - Testing	15	SQ	20	SQ
PECO Electric 395.2	Lab Equipment - Meters	15	SQ	15	SQ
PECO Electric 397	Communication Equipment	28	S2	20	L3
PECO Electric 398	Miscellaneous Equipment	15	SQ	15	SQ

PECO Energy Company
Service Life Study Estimates by Account
Common Plant
Appendix B

Common General Plant

Utility Account Number	Utility Account Description	2004 Life Study Average Service Life	2004 Life Study Dispersion Curve	2008 Life Study Average Service Life	2008 Life Study Dispersion Curve
PECO Common 390	Structures & Improvements	50	R2	50	R1
PECO Common 391.1	Office Machines	10	SQ	10	SQ
PECO Common 391.2	Furniture & Fixtures	15	SQ	15	SQ
PECO Common 391.3	Computers	5	SQ	5	SQ
PECO Common 392.1	Automobiles	7	R1.5	8	R3
PECO Common 392.2	Light Trucks	9	L2	10	R4
PECO Common 392.3	Heavy Trucks	12	R1	13	R5
PECO Common 392.4	Tractors	9	R1	11	R2
PECO Common 392.5	Trailers	15	R2	15	R2
PECO Common 392.6	Other Vehicles	10	R4	15	R2
PECO Common 393	Stores Equipment	20	SQ	15	SQ
PECO Common 394.1	Construction Tools	20	SQ	15	SQ
PECO Common 394.2	Common Tools	N/A	N/A	15	SQ
PECO Common 394.3	Garage Equipment	20	SQ	20	SQ
PECO Common 396.1	Power Operated Vehicles	11	L2	11	L2
PECO Common 397	Communication Equipment	28	S2	20	L3
PECO Common 398	Miscellaneous Equipment	15	SQ	15	SQ

PECO Energy Company
Service Life Study Estimates by Account
Gas Plant
Appendix C

Gas Production Plant

Utility Account Number	Utility Account Description	2004 Life Study Terminal Year	2008 Life Study Terminal Year
PECO Gas 305	Structures & Improvements	EOL 2035	EOL 2035
PECO Gas 311	Liquefied Pet. Gas Equipment	EOL 2035	EOL 2035

Gas Storage Plant

Utility Account Number	Utility Account Description	2004 Life Study Terminal Year	2008 Life Study Terminal Year
PECO Gas 361	Structures & Improvements	EOL 2032	EOL 2032
PECO Gas 362	Gas Holders	EOL 2032	EOL 2032
PECO Gas 363	Purification Equipment	EOL 2032	EOL 2032
PECO Gas 363.1	Liquefaction Equipment	EOL 2032	EOL 2032
PECO Gas 363.2	Vaporizing Equipment	EOL 2032	EOL 2032
PECO Gas 363.3	Compressor Equipment	EOL 2032	EOL 2032
PECO Gas 363.4	Measuring & Regulating Equip.	EOL 2032	EOL 2032
PECO Gas 363.5	Other Equipment	EOL 2032	EOL 2032

Note: The Gas Production Plant & Gas Storage Plant accounts do not have Average Service Lives or Dispersion Curves since these accounts have a Terminal Date that determines the depreciation accrual.

Gas Distribution Plant

Utility Account Number	Utility Account Description	2004 Life Study Average Service Life	2004 Life Study Dispersion Curve	2008 Life Study Average Service Life	2008 Life Study Dispersion Curve
PECO Gas 375	Structures & Improvements	45	L2	50	R4
PECO Gas 376.1	Steel Mains	66	R3	70	R3
PECO Gas 376.2	Cast Iron Mains	65	R0.5	65	R0.5
PECO Gas 376.3	Plastic Mains	66	R3	66	R3
PECO Gas 378	Measure & Regulate Station Equip.	45	R1	45	R2
PECO Gas 379	City Gate Check Stations	45	R1	45	R2.5
PECO Gas 380.1	Steel Services	35	R0.5	37	R0.5
PECO Gas 380.2	Plastic Services	50	R1.5	50	R2
PECO Gas 381	Meters	30	S0.5	30	R3
PECO Gas 382	Meter Installations	39	R0.5	45	S1
PECO Gas 387	Other Equipment	22	S1.5	22	S 1.5

Gas General Plant

Utility Account Number	Utility Account Description	2004 Life Study Average Service Life	2004 Life Study Dispersion Curve	2008 Life Study Average Service Life	2008 Life Study Dispersion Curve
PECO Gas 390	Structures & Improvements	50	R4	50	R1
PECO Gas 391.1	Office Machines	10	SQ	10	SQ
PECO Gas 391.2	Furniture & Fixtures	15	SQ	15	SQ
PECO Gas 391.3	Computers	5	SQ	5	SQ
PECO Gas 394	Tools & Equipment	20	SQ	20	SQ
PECO Gas 395	Lab Equipment	15	SQ	15	SQ
PECO Gas 398	Miscellaneous Equipment	15	SQ	15	SQ

PECO Energy Company
Development of Remaining Lives & Remaining Life Depreciation Accrual
Appendix D-1

PECO Electric 364 = Poles, Towers, & Fixtures
Average Service Life = 53 Years
Dispersion Curve = R2

Development of Remaining Lives – Based on data from Appendix D-4.

1. The Vintage, Age, and Surviving Plant columns are based on data from January 1, 2009,
2. The Average Life column is based on the Average Service Life and Iowa curve for this account (as described in the “Discussion of the Factors Considered in Arriving at Life Estimates” section).
 - See Appendix D-2 – Average Service Life and Dispersion Curve to see a graphical depiction of the actual survivor data points and selected Iowa survivor points. Note: The Average Service Life shown on the graph is typically rounded up or down to the nearest full year (e.g., 53.71 would be rounded to 54. However through our procedures we determined that the existing Average Service Life of 53 was reasonable when performing the Remaining Life Depreciation Accrual as explained below.
 - See Appendix D-3 – Life Table to see data used by the system (PowerPlant) to develop the Average Service Life and Dispersion Curve.
3. The Remaining Life for each vintage year is calculated by PowerPlant.
4. The Net Plant Ratio for each year is calculated by dividing the Remaining Life by the Average Life
5. The Computed Net Plant for each year is calculated by multiplying the Surviving Plant by the Net Plant Ratio.
6. The Accrual column for each year is calculated by dividing the Computed Net Plant by the Remaining Life.
 - Note: The Accrual column calculation is before adjusting for over/under accrual of the Reserve which is explained below (see the Remaining Life Depreciation Accrual section).
7. The overall Remaining Life of 40.3 years is calculated by dividing the Total Computed Net Plant (the sum of Computed Net Plant for each year) of \$377,517,420.59 by the Total Accrual (the sum of the Accrual for each year) of \$9,368,467.80.

Note: Each of the steps identified are calculated through the use of depreciation system software (PowerPlant).

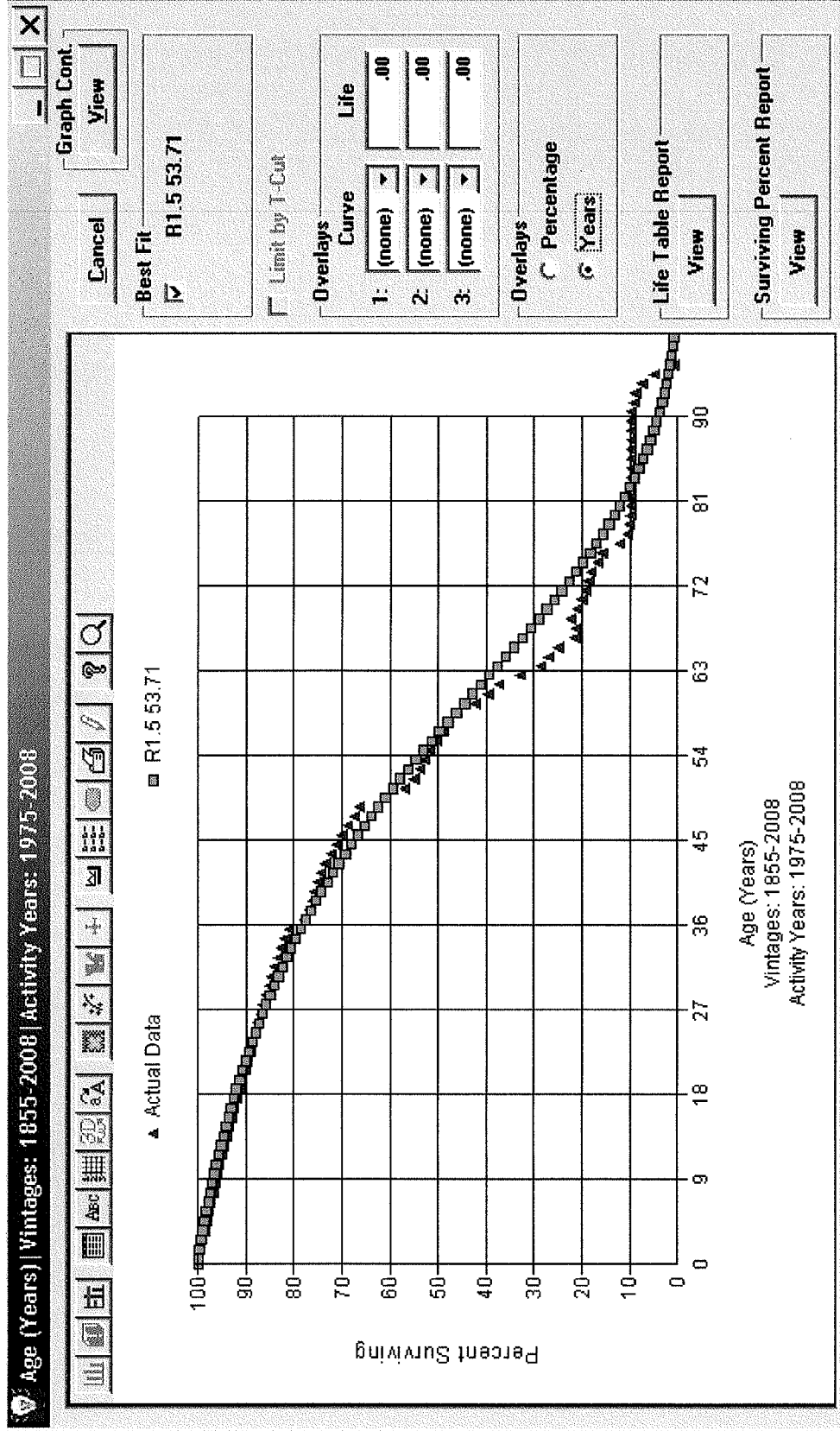
Remaining Life Depreciation Accrual – Based on data from Appendix D-5.

1. The Plant Amount column shown on the Remaining Life Depreciation Accrual report reflects the gross Plant balance as of January 1, 2009.
2. The Remaining Life column shown on the Remaining Life Depreciation Accrual report is determined as described above in the “Development of Remaining Lives” section.
3. The Accrual Dollars column shown on the Remaining Life Depreciation Accrual report is calculated by the system as follows:
 - Determine the Total Accrual as described above in the “Development of Remaining Lives” section which is \$9,368,467.80 in this example.
 - Determine the difference between the Actual Net Plant Balance \$393,544,182.54 and the Computed Net Plant Balance \$377,517,420.59 which is \$16,026,761.95. The Computed Net Plant Balance is determined in the “Development of Remaining Lives” section.
 - Determine the adjusted accrual for over/under Reserve by dividing the Difference Actual Net Plant to Computed Net Plant of \$16,026,761.95 by the Remaining Life of 40.30 to obtain \$397,719.99.

- The Accrual of \$9,766,187.79 is determined by adding the Total Accrual of \$9,368,467.8 and the over/under Reserve \$397,719.99.
- The Accrual Rate (Net Plant) of 2.481599% is determined by dividing the 2009 Accrual of \$9,766,187.79 by the actual Net Plant Balance of \$393,544,182.54.

PECO Energy Company
Average Service Life & Dispersion Curve
Appendix D-2

PECO Energy – 2009 Depreciation Study Survivor Curve
 PECO Electric Account 364.00 – Poles and Fixtures
 Placement Band – 1856 – 2008
 Observation Band – 1975 – 2008
 53 R2



**PECO Energy Company
Life Table
Appendix D-3**

PECO Energy – 2009 Depreciation Study Life Table
 PECO Electric Account 364.00 – Poles and Fixtures
 Placement Band – 1856 – 2008
 Observation Band – 1975 – 2008
 53.71 R2

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	462,994,802.00	429,179.00	0.0009	0.9991	100
0.5	443,254,935.00	1,219,215.00	0.0028	0.9972	99.91
1.5	429,636,230.00	2,323,526.00	0.0054	0.9946	99.63
2.5	406,522,223.00	1,650,639.00	0.0041	0.9959	99.09
3.5	386,341,147.00	1,977,007.00	0.0051	0.9949	98.68
4.5	379,445,873.00	1,514,441.00	0.004	0.996	98.18
5.5	354,279,220.00	1,671,706.00	0.0047	0.9953	97.79
6.5	327,481,147.00	1,555,792.00	0.0048	0.9952	97.33
7.5	289,020,796.00	1,342,280.00	0.0046	0.9954	96.86
8.5	281,889,252.00	1,031,056.00	0.0037	0.9963	96.41
9.5	227,641,798.00	923,305.00	0.0041	0.9959	96.05
10.5	221,267,988.00	1,074,736.00	0.0049	0.9951	95.66
11.5	221,371,608.00	1,127,270.00	0.0051	0.9949	95.19
12.5	220,259,647.00	1,302,273.00	0.0059	0.9941	94.7

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
14.5	209,254,906.00	1,162,189.00	0.0056	0.9944	93.58
15.5	197,115,736.00	1,253,175.00	0.0064	0.9936	93.06
16.5	185,499,758.00	1,211,355.00	0.0065	0.9935	92.46
17.5	177,005,055.00	1,154,345.00	0.0065	0.9935	91.86
18.5	166,078,354.00	1,005,865.00	0.0061	0.9939	91.26
19.5	153,084,943.00	921,579.00	0.006	0.994	90.7
20.5	142,438,923.00	827,774.00	0.0058	0.9942	90.16
21.5	130,432,444.00	766,869.00	0.0059	0.9941	89.64
22.5	120,835,092.00	698,014.00	0.0058	0.9942	89.11
23.5	113,362,394.00	690,156.00	0.0061	0.9939	88.59
24.5	106,720,982.00	666,087.00	0.0062	0.9938	88.05
25.5	101,957,214.00	683,415.00	0.0067	0.9933	87.5
26.5	96,873,478.00	612,547.00	0.0063	0.9937	86.91
27.5	92,423,340.00	583,197.00	0.0063	0.9937	86.36
28.5	88,529,780.00	598,294.00	0.0068	0.9932	85.82
29.5	84,772,210.00	584,794.00	0.0069	0.9931	85.24
30.5	80,785,324.00	662,892.00	0.0082	0.9918	84.65
31.5	76,782,741.00	587,773.00	0.0077	0.9923	83.96
32.5	73,625,576.00	580,590.00	0.0079	0.9921	83.31
33.5	70,347,504.00	637,636.00	0.0091	0.9909	82.65
34.5	65,256,157.00	670,455.00	0.0103	0.9897	81.9
35.5	61,157,565.00	2,553,322.00	0.0417	0.9583	81.06
36.5	55,364,518.00	645,389.00	0.0117	0.9883	77.68
37.5	51,366,226.00	381,693.00	0.0074	0.9926	76.77

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
38.5	46,098,239.00	377,221.00	0.0082	0.9918	76.2
39.5	40,796,533.00	287,056.00	0.007	0.993	75.58
40.5	37,775,554.00	405,462.00	0.0107	0.9893	75.05
41.5	35,301,173.00	398,501.00	0.0113	0.9887	74.25
42.5	33,151,233.00	481,248.00	0.0145	0.9855	73.41
43.5	32,753,265.00	497,575.00	0.0152	0.9848	72.35
44.5	29,590,604.00	515,781.00	0.0174	0.9826	71.25
45.5	26,624,802.00	486,088.00	0.0183	0.9817	70.01
46.5	23,533,657.00	437,485.00	0.0186	0.9814	68.73
47.5	20,236,141.00	350,192.00	0.0173	0.9827	67.45
48.5	17,477,038.00	1,462,361.00	0.0837	0.9163	66.28
49.5	13,880,063.00	871,030.00	0.0628	0.9372	60.73
50.5	11,280,209.00	374,381.00	0.0332	0.9668	56.92
51.5	9,323,428.00	203,377.00	0.0218	0.9782	55.03
52.5	7,505,102.00	139,354.00	0.0186	0.9814	53.83
53.5	6,250,620.00	144,702.00	0.0232	0.9768	52.83
54.5	5,221,951.00	146,747.00	0.0281	0.9719	51.6
55.5	4,733,885.00	105,647.00	0.0223	0.9777	50.15
56.5	4,648,563.00	125,863.00	0.0271	0.9729	49.03
57.5	3,937,461.00	145,060.00	0.0368	0.9632	47.7
58.5	3,465,406.00	283,887.00	0.0819	0.9181	45.94
59.5	2,822,086.00	171,693.00	0.0608	0.9392	42.18
60.5	2,318,611.00	133,754.00	0.0577	0.9423	39.62

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
63.5	1,308,830.00	70,302.00	0.0537	0.9463	30.23
64.5	1,104,824.00	74,390.00	0.0673	0.9327	28.61
65.5	925,949.00	101,200.00	0.1093	0.8907	26.68
66.5	702,277.00	6,450.00	0.0092	0.9908	23.76
67.5	698,380.00	61,826.00	0.0885	0.9115	23.54
68.5	636,554.00	37,854.00	0.0595	0.9405	21.46
69.5	579,327.00	24,550.00	0.0424	0.9576	20.18
70.5	522,502.00	27,225.00	0.0521	0.9479	19.32
71.5	480,354.00	3,218.00	0.0067	0.9933	18.31
72.5	437,541.00	23,915.00	0.0547	0.9453	18.19
73.5	379,292.00	29,394.00	0.0775	0.9225	17.2
74.5	501,185.00	26,178.00	0.0522	0.9478	15.87
75.5	460,101.00	106,686.00	0.2319	0.7681	15.04
76.5	342,419.00	46,291.00	0.1352	0.8648	11.55
77.5	279,267.00	11,726.00	0.042	0.958	9.99
78.5	249,994.00	5,406.00	0.0216	0.9784	9.57
79.5	167,789.00	1,330.00	0.0079	0.9921	9.36
80.5	148,397.00	367.00	0.0025	0.9975	9.29
81.5	148,030.00	213.00	0.0014	0.9986	9.27
82.5	147,818.00	0	0	1	9.26
83.5	147,818.00	0	0	1	9.26
84.5	168,706.00	0	0	1	9.26
85.5	168,706.00	0	0	1	9.26

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
86.5	168,706.00		0	1	9.26
87.5	168,706.00		0	1	9.26
88.5	168,706.00		0	1	9.26
89.5	168,706.00		0	1	9.26
90.5	168,706.00	8,301.00	0.0492	0.9508	9.26
91.5	160,405.00	8,306.00	0.0518	0.9482	8.8
92.5	152,099.00	2,2608.00	0.1486	0.8514	8.34
93.5	129,491.00	41,534.00	0.3207	0.6793	7.1
94.5	87,957.00	74,127.00	0.8428	0.1572	4.82
95.5	13,830.00	13,830.00	1	0	0.76
96.5					0

**PECO Energy Company
Development of Remaining Life
Appendix D-4**

Account: PECO Electric 3640 PA
Dispersion: 53.00 - R2
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$24,988,839.00	53.00	52.55	0.9915	1.0000	\$24,775,363.15	\$471,487.53
2007	1.50	\$16,710,742.11	53.00	51.64	0.9744	1.0000	\$16,283,413.51	\$315,297.02
2006	2.50	\$24,949,022.00	53.00	50.75	0.9575	1.0000	\$23,888,700.79	\$470,736.26
2005	3.50	\$22,747,154.05	53.00	49.86	0.9407	1.0000	\$21,397,375.00	\$429,191.59
2004	4.50	\$11,081,987.78	53.00	48.97	0.9239	1.0000	\$10,238,947.20	\$209,094.11
2003	5.50	\$29,743,359.19	53.00	48.09	0.9073	1.0000	\$26,985,534.11	\$561,195.46
2002	6.50	\$28,589,211.35	53.00	47.21	0.8907	1.0000	\$25,465,416.80	\$539,419.08
2001	7.50	\$39,694,138.32	53.00	46.34	0.8743	1.0000	\$34,704,269.71	\$748,946.01
2000	8.50	\$8,227,255.72	53.00	45.47	0.8580	1.0000	\$7,058,588.61	\$155,231.24
1999	9.50	\$21,322,671.78	53.00	44.61	0.8417	1.0000	\$17,947,649.65	\$402,314.56
1998	10.50	\$13,166,357.66	53.00	43.76	0.8256	1.0000	\$10,870,031.31	\$248,421.84
1997	11.50	\$13,462,047.70	53.00	42.91	0.8096	1.0000	\$10,898,568.02	\$254,000.90
1996	12.50	\$18,243,805.61	53.00	42.06	0.7937	1.0000	\$14,479,725.13	\$344,222.75
1995	13.50	\$10,529,938.17	53.00	41.23	0.7779	1.0000	\$8,191,467.60	\$198,678.08
1994	14.50	\$10,596,660.96	53.00	40.40	0.7623	1.0000	\$8,077,466.19	\$199,937.00
1993	15.50	\$14,050,860.53	53.00	39.58	0.7467	1.0000	\$10,492,156.10	\$265,110.58
1992	16.50	\$12,931,638.68	53.00	38.76	0.7313	1.0000	\$9,457,088.80	\$243,993.18
1991	17.50	\$9,489,459.24	53.00	37.95	0.7160	1.0000	\$6,794,659.36	\$179,046.40
1990	18.50	\$12,045,001.73	53.00	37.15	0.7009	1.0000	\$8,441,842.46	\$227,264.18
1989	19.50	\$13,807,947.27	53.00	36.35	0.6858	1.0000	\$9,469,941.64	\$260,527.31
1988	20.50	\$11,053,251.52	53.00	35.56	0.6709	1.0000	\$7,415,949.18	\$208,551.92
1987	21.50	\$12,475,338.56	53.00	34.78	0.6562	1.0000	\$8,185,885.86	\$235,383.75

Account: PECO Electric 3640 PA
 Dispersion: 53.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%
 Broad Group Procedure
 January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1986	22.50	\$9,917,469.71	53.00	34.00	0.6416	1.0000	\$6,362,793.35	\$187,122.07
1985	23.50	\$7,826,974.91	53.00	33.24	0.6271	1.0000	\$4,908,240.62	\$147,678.77
1984	24.50	\$6,729,316.62	53.00	32.48	0.6128	1.0000	\$4,123,447.85	\$126,968.24
1983	25.50	\$4,874,279.70	53.00	31.72	0.5986	1.0000	\$2,917,599.52	\$91,967.54
1982	26.50	\$4,963,370.09	53.00	30.98	0.5845	1.0000	\$2,901,223.91	\$93,648.49
1981	27.50	\$4,158,094.50	53.00	30.24	0.5706	1.0000	\$2,372,748.99	\$78,454.61
1980	28.50	\$3,637,214.54	53.00	29.52	0.5569	1.0000	\$2,025,530.19	\$68,626.69
1979	29.50	\$3,410,011.94	53.00	28.80	0.5433	1.0000	\$1,852,698.62	\$64,339.85
1978	30.50	\$3,680,583.64	53.00	28.08	0.5299	1.0000	\$1,950,300.43	\$69,444.97
1977	31.50	\$3,552,806.04	53.00	27.38	0.5167	1.0000	\$1,835,595.46	\$67,034.08
1976	32.50	\$2,888,831.76	53.00	26.69	0.5036	1.0000	\$1,454,741.36	\$54,506.26
1975	33.50	\$3,014,194.31	53.00	26.00	0.4907	1.0000	\$1,478,934.31	\$56,871.59
1974	34.50	\$4,538,098.41	53.00	25.33	0.4779	1.0000	\$2,168,791.74	\$85,624.50
1973	35.50	\$3,511,281.39	53.00	24.66	0.4653	1.0000	\$1,633,916.77	\$66,250.59
1972	36.50	\$3,363,804.37	53.00	24.01	0.4529	1.0000	\$1,523,587.77	\$63,468.01
1971	37.50	\$3,406,811.02	53.00	23.36	0.4407	1.0000	\$1,501,435.28	\$64,279.45
1970	38.50	\$4,983,992.20	53.00	22.72	0.4287	1.0000	\$2,136,537.67	\$94,037.59
1969	39.50	\$5,004,726.94	53.00	22.09	0.4168	1.0000	\$2,086,148.88	\$94,428.81
1968	40.50	\$2,786,945.85	53.00	21.48	0.4052	1.0000	\$1,129,333.48	\$52,583.88
1967	41.50	\$2,116,359.07	53.00	20.87	0.3938	1.0000	\$833,340.93	\$39,931.30
1966	42.50	\$1,789,478.36	53.00	20.27	0.3825	1.0000	\$684,483.76	\$33,763.74
1964	44.50	\$2,807,680.71	53.00	19.11	0.3606	1.0000	\$1,012,383.62	\$52,975.11
1963	45.50	\$2,709,519.67	53.00	18.55	0.3499	1.0000	\$948,103.92	\$51,123.01
1962	46.50	\$2,762,379.72	53.00	17.99	0.3395	1.0000	\$937,717.39	\$52,120.37
1961	47.50	\$3,012,714.29	53.00	17.45	0.3292	1.0000	\$991,820.04	\$56,843.67
1960	48.50	\$2,507,960.64	53.00	16.92	0.3192	1.0000	\$800,482.59	\$47,320.01
1959	49.50	\$2,206,504.26	53.00	16.40	0.3094	1.0000	\$682,651.10	\$41,632.16

Account: PECO Electric 3640 PA
 Dispersion: 53.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%
 Broad Group Procedure
 January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1958	50.50	\$1,844,927.68	53.00	15.89	0.2998	1.0000	\$553,028.96	\$34,808.07
1957	51.50	\$1,610,179.38	53.00	15.39	0.2904	1.0000	\$467,549.44	\$30,380.74
1956	52.50	\$1,650,984.42	53.00	14.90	0.2812	1.0000	\$464,234.33	\$31,150.65
1955	53.50	\$1,172,643.21	53.00	14.43	0.2722	1.0000	\$319,208.05	\$22,125.34
1954	54.50	\$987,409.65	53.00	13.96	0.2634	1.0000	\$260,132.67	\$18,630.37
1953	55.50	\$372,653.17	53.00	13.51	0.2549	1.0000	\$94,987.98	\$7,031.19
1951	57.50	\$604,224.27	53.00	12.64	0.2384	1.0000	\$144,065.43	\$11,400.46
1950	58.50	\$348,033.43	53.00	12.22	0.2305	1.0000	\$80,221.60	\$6,566.67
1949	59.50	\$368,432.76	53.00	11.81	0.2228	1.0000	\$82,074.73	\$6,951.56
1948	60.50	\$334,349.24	53.00	11.41	0.2152	1.0000	\$71,964.23	\$6,308.48
1947	61.50	\$183,086.73	53.00	11.02	0.2079	1.0000	\$38,062.08	\$3,454.47
1946	62.50	\$185,547.29	53.00	10.64	0.2007	1.0000	\$37,245.69	\$3,500.89
1945	63.50	\$147,798.69	53.00	10.27	0.1938	1.0000	\$28,637.82	\$2,788.65
1944	64.50	\$133,923.21	53.00	9.91	0.1870	1.0000	\$25,038.85	\$2,526.85
1943	65.50	\$104,484.78	53.00	9.56	0.1803	1.0000	\$18,842.15	\$1,971.41
1942	66.50	\$122,472.35	53.00	9.21	0.1738	1.0000	\$21,287.79	\$2,310.80
1941	67.50	\$2,552.361	53.00	8.88	0.1675	1.0000	(\$427.45)	(\$48.16)
1939	69.50	\$19,373.11	53.00	8.22	0.1552	1.0000	\$3,006.47	\$365.53
1938	70.50	\$32,275.08	53.00	7.91	0.1492	1.0000	\$4,816.19	\$608.96
1937	71.50	\$14,923.28	53.00	7.60	0.1434	1.0000	\$2,139.43	\$281.57
1936	72.50	\$39,594.44	53.00	7.29	0.1376	1.0000	\$5,447.86	\$747.06
1935	73.50	\$34,333.19	53.00	6.99	0.1319	1.0000	\$4,529.05	\$647.80
1934	74.50	\$17,419.43	53.00	6.69	0.1263	1.0000	\$2,200.07	\$328.67
1933	75.50	\$14,905.42	53.00	6.39	0.1206	1.0000	\$1,797.89	\$281.23
1932	76.50	\$10,996.56	53.00	6.10	0.1151	1.0000	\$1,265.26	\$207.48
1931	77.50	\$16,861.52	53.00	5.81	0.1095	1.0000	\$1,846.97	\$318.14
1930	78.50	\$17,546.58	53.00	5.51	0.1040	1.0000	\$1,825.54	\$331.07
1929	79.50	\$76,799.10	53.00	5.22	0.0986	1.0000	\$7,563.69	\$1,449.04
1928	80.50	\$18,062.12	53.00	4.93	0.0931	1.0000	\$1,681.76	\$340.79
1924	84.50	\$20,888.121	53.00	3.78	0.0713	1.0000	(\$1,489.66)	(\$394.12)
		\$486,528,793.20	53.00	40.30	0.7603	1.0000	\$377,517,420.59	\$9,368,467.80

**PECO Energy Company
Remaining Life Accrual
Appendix D-5**

Remaining Life Depreciation Accrual

Account: PECO Electric 3640 PA
 Scenario: PECO Elect 364.0 Account 2009
 Dispersion: 53.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
\$496,528,793.20	40.30	\$9,766,187.79	1.966893%	2.481599%

Pre-2009 Additions

Utility Account Number	Utility Account Description Poles & Fixtures	Net Plant	Remaining Life	Computed Net Plant	Computed Accrual	Difference Actual Net Plant to Computed Net Plant	2009 Estimated Accrual - After Study (New Rates)
PECO Electric 3640		393,544,182.54	40.30	377,517,420.59	9,368,467.80	16,026,761.95	9,766,187.79
						397,719.99	

PECO Energy Company
Depreciation Expense by Function
Electric Plant
Appendix E

Utility Account Number	Ending Plant Balance January 1, 2009	Total Reserve January 1, 2009	Net Plant January 1, 2009	2009 Estimated Accrual - After Study (New Rates)	2009 Estimated Accrual - Before Study (Existing Rates)	Estimated Change in 2009 Accrual	2009 Depreciation Rate - After Study	2008 Life Study Average Service Life	2008 Life Study Dispersion Curve
PECO Electric 352	29,935,743.60	15,387,910.55	14,547,833.05	521,603.73	539,814.17	(18,210.44)	3.58544%	50	R2.5
PECO Electric 353	419,607,646.23	158,865,411.48	260,742,234.75	6,972,967.42	6,966,587.75	6,379.67	2.67428%	55	R2
PECO Electric 354	238,906,928.05	133,192,266.87	105,714,661.18	3,025,247.01	3,184,582.96	(159,335.95)	2.86171%	65	R4
PECO Electric 355	6,143,446.50	1,766,218.40	4,377,228.10	86,246.51	133,105.13	(46,858.62)	1.97035%	65	R4
PECO Electric 356	129,087,631.64	71,800,713.59	57,286,918.05	1,985,568.73	1,985,568.73	-	3.46601%	55	R3
PECO Electric 357	13,022,898.12	4,715,553.97	8,307,344.15	184,023.66	204,584.39	(20,560.73)	2.21519%	65	R4
PECO Electric 358	85,522,013.08	41,701,461.86	43,820,551.22	1,166,708.12	1,166,708.12	-	2.66247%	60	R2
PECO Electric 359	2,054,612.11	1,875,765.88	178,846.23	11,689.63	19,594.13	(7,904.50)	6.53613%	50	R4
PECO Electric 361	61,839,286.26	28,440,312.72	33,398,973.54	1,086,239.80	1,158,010.76	(71,770.96)	3.25231%	50	R2.5
PECO Electric 362	732,377,331.08	301,620,167.64	430,757,163.44	15,249,276.24	15,249,276.24	-	3.54011%	45	R2.5
PECO Electric 364	496,528,793.20	102,984,610.66	393,544,182.54	9,766,187.79	9,766,187.79	-	2.48160%	53	R2
PECO Electric 365	752,207,930.46	189,236,422.82	562,971,507.64	14,601,073.62	14,859,315.74	(258,242.12)	2.59357%	52	R2.5
PECO Electric 366	293,983,271.58	123,260,855.58	160,722,416.00	4,036,384.36	4,036,384.36	-	2.51140%	65	R4
PECO Electric 367	750,815,223.86	124,488,224.12	626,326,999.74	15,595,952.60	14,355,536.39	1,240,416.21	2.49007%	52	R1.5
PECO Electric 368	433,964,843.03	153,229,748.10	280,735,094.93	9,330,702.81	7,258,227.87	2,072,474.94	3.32367%	45	R2
PECO Electric 369.1	107,025,746.31	32,858,779.85	74,166,966.46	2,244,146.04	2,064,313.94	179,832.10	3.02580%	48	R4
PECO Electric 369.2	243,367,170.26	59,215,577.96	184,151,592.30	5,501,414.81	4,928,403.81	573,011.00	2.98744%	48	R2.5
PECO Electric 370	180,285,196.20	62,182,301.72	118,102,894.48	8,959,076.04	10,217,842.74	N/A - See discussion on page 4.	N/A - See discussion on page 4.	N/A - See discussion on page 4.	N/A - See discussion on page 4.

Utility Account Number	Ending Plant Balance January 1, 2009	Total Reserve January 1, 2009	Net Plant January 1, 2009	2009 Estimated Accrual - After Study (New Rates)	2009 Estimated Accrual - Before Study (Existing Rates)	Estimated Change in 2009 Accrual	2009 Depreciation Rate - After Study	2008 Life Study Average Service Life	2008 Life Study Dispersion Curve
PECO Electric 371	1,030,122.85	908,755.45	121,367.40	4,885.26	4,885.26	-	4.02518%	35	R3
PECO Electric 373	39,568,127.58	20,900,783.49	18,667,344.09	1,414,082.29	1,633,217.32	(219,135.03)	7.57517%	22	L1.5
PECO Electric 373.1	1,562,133.01	166,753.36	1,395,379.65	90,730.00	105,089.04	(14,359.04)	6.50217%	22	L1.5
PECO Electric 373.2	3,294,922.15	(747,186.13)	4,042,108.28	260,247.60	301,285.77	(41,038.17)	6.43841%	22	L1.5
PECO Electric 373.3	5,367,662.14	3,757,896.93	1,609,765.21	145,428.47	169,389.79	(23,961.32)	9.03414%	22	L1.5
PECO Electric 390	23,975,417.25	9,454,901.82	14,520,515.43	449,785.59	420,513.06	29,272.53	3.09759%	50	R2.5
PECO Electric 391.1	187,402.99	56,530.69	130,872.30	27,253.24	27,253.24	-	20.82430%	10	SQ
PECO Electric 391.2	3,208,853.07	1,348,609.82	1,860,243.25	387,631.51	387,631.51	-	20.83768%	15	SQ
PECO Electric 391.3	1,194,496.95	151,003.71	1,043,493.24	507,894.56	507,894.56	-	48.67253%	5	SQ
PECO Electric 393	882,193.50	428,894.60	453,298.90	99,964.47	47,542.52	52,421.95	22.05266%	15	SQ
PECO Electric 394	11,810,754.72	943,000.93	10,867,753.79	1,088,847.24	826,890.36	261,956.88	10.01906%	15	SQ
PECO Electric 395.1	318,333.62	71,169.00	247,164.62	14,911.51	21,352.53	(6,441.02)	6.03303%	20	SQ
PECO Electric 395.2	384,761.63	207,668.77	177,092.86	26,699.51	26,699.51	-	15.07656%	15	SQ
PECO Electric 397	5,488,236.56	2,279,995.71	3,208,240.85	190,950.55	136,093.33	54,857.22	5.95188%	20	L3
PECO Electric 398	2,844,691.50	1,118,378.84	1,726,312.66	274,158.57	274,158.57	-	15.88117%	15	SQ
Total Electric	5,067,793,821.09	1,647,869,460.76	3,419,924,360.33	105,307,979.29	102,983,941.39	3,582,804.60			

**PECO Energy Company
Depreciation Expense by Function
Common Plant
Appendix F**

Utility Account Number	Ending Plant Balance January 1, 2009	Total Reserve January 1, 2009	Net Plant January 1, 2009	2009 Estimated Accrual - After Study (New Rates)	2009 Estimated Accrual - Before Study (Existing Rates)	Estimated Change in 2009 Accrual	2009 Depreciation Rate - After Study	2008 Life Study Average Service Life	2008 Life Study Dispersion Curve
PECO Common 390	224,115,042.55	66,958,039.35	157,157,003.20	4,114,478.60	4,372,851.38	(258,372.78)	2.61807%	50	R1
PECO Common 391.1	71,821.49	(100,719.17)	172,540.66	31,390.71	31,390.71	-	18.19322%	10	SQ
PECO Common 391.2	11,395,870.84	7,059,648.27	4,336,222.57	790,886.62	790,886.62	-	18.23907%	15	SQ
PECO Common 391.3	29,799,557.68	11,586,324.63	18,213,233.05	6,309,612.59	6,309,612.59	-	34.64301%	5	SQ
PECO Common 392.1	114,175.19	47,455.93	66,719.26	27,109.63	26,605.65	503.98	40.63239%	8	R3
PECO Common 392.2	15,640,089.39	7,740,661.20	7,899,428.19	1,896,096.97	1,731,841.95	164,255.02	24.00296%	10	R4
PECO Common 392.3	40,104,621.62	14,084,568.77	26,020,062.85	3,679,198.94	3,303,947.84	375,251.10	14.13986%	13	R5
PECO Common 392.4	365,627.76	259,811.42	105,816.34	33,193.85	42,703.51	(9,509.66)	31.36930%	11	R2
PECO Common 392.5	2,093,225.44	1,034,200.34	1,059,025.10	133,384.83	133,384.83	-	12.59506%	15	R2
PECO Common 392.6	7,178,834.70	2,219,274.50	4,959,560.20	391,714.67	655,724.73	(264,010.06)	7.89817%	15	R2
PECO Common 393	1,349,361.29	142,637.86	1,206,723.43	150,925.44	112,456.40	38,469.04	12.50704%	15	SQ
PECO Common 394.1	3,613,463.30	2,437,253.93	1,176,209.37	521,269.58	337,038.00	184,231.58	44.31775%	15	SQ
PECO Common 394.2	21,330.93	3,205.28	18,125.65	1,509.65	1,065.80	443.85	8.32880%	15	SQ
PECO Common 394.3	6,457,327.69	3,910,774.26	2,546,553.43	397,322.86	397,322.86	-	15.60238%	20	SQ
PECO Common 396.1	185,066.30	131,936.61	53,129.69	10,843.29	10,843.29	-	20.40910%	11	L2
PECO Common 397	31,000,292.70	3,241,412.88	27,758,879.82	1,990,594.91	1,285,394.69	705,200.22	7.17102%	20	L3
PECO Common 398	648,301.22	101,857.07	546,444.15	62,818.77	62,818.77	-	11.49592%	15	SQ
Total Common	374,154,010.09	120,858,343.13	253,295,666.96	20,542,351.91	19,605,889.62	936,462.29			

**PECO Energy Company
Depreciation Expense by Function
Gas Plant
Appendix G**

Utility Account Number	Ending Plant Balance January 1, 2009	Total Reserve January 1, 2009	Net Plant January 1, 2009	2009 Estimated Accrual - After Study (New Rates)	2009 Estimated Accrual - Before Study (Existing Rates)	Estimated Change in 2009 Accrual	2009 Depreciation Rate - After Study	2008 Life Study Terminal Year	2008 Life Study Average Service Life	2008 Life Study Dispersion Curve
PECO Gas 305	872,396.60	592,116.92	280,279.68	12,652.00	10,380.73	2,271.27	1.45000%	2035		
PECO Gas 311	13,442,291.98	10,869,338.56	2,572,953.42	120,258.00	95,294.57	24,963.43	0.89000%	2035		
PECO Gas 361	5,987,131.12	3,793,611.64	2,193,519.48	93,343.00	91,396.65	1,946.36	1.56000%	2032		
PECO Gas 362	7,083,539.99	6,646,859.89	436,680.10	18,582.00	18,195.00	387.00	0.26000%	2032		
PECO Gas 363	1,087,570.16	502,541.70	585,028.46	25,784.00	24,376.19	1,407.81	2.37000%	2032		
PECO Gas 363.1	8,294,302.86	4,311,922.32	3,982,380.54	178,869.00	165,932.52	12,936.48	2.16000%	2032		
PECO Gas 363.2	3,279,932.10	1,591,020.79	1,688,911.31	74,663.00	70,371.30	4,291.70	2.28000%	2032		
PECO Gas 363.3	1,906,503.94	836,729.02	1,069,774.92	48,141.00	44,573.96	3,567.05	2.53000%	2032		
PECO Gas 363.4	1,119,784.05	729,945.20	389,838.85	18,345.00	16,243.29	2,101.71	1.64000%	2032		
PECO Gas 363.5	6,387,093.99	4,526,223.86	1,860,870.13	86,568.00	77,536.26	9,031.74	1.36000%	2032		
PECO Gas 375	13,683,415.71	3,613,642.78	10,069,772.93	285,568.05	316,790.46	(31,222.41)	2.83589%		50	R4
PECO Gas 376.1	438,335,436.93	147,287,406.06	291,048,030.87	5,808,861.75	6,295,555.18	(486,693.43)	1.99584%		70	R3
PECO Gas 376.2	24,411,993.31	13,682,720.03	10,729,273.28	282,418.08	282,418.08	-	2.63222%		65	R0.5
PECO Gas 376.3	351,799,150.06	71,071,952.83	280,727,197.23	5,162,102.96	5,162,102.96	-	1.83883%		66	R3
PECO Gas 378	12,688,415.52	5,073,337.08	7,615,078.44	274,559.60	251,012.44	23,547.16	3.60547%		45	R2
PECO Gas 379	36,864,743.10	15,454,538.71	21,410,204.39	620,043.70	583,680.43	36,363.27	2.89602%		45	R2.5
PECO Gas 380.1	82,071,286.83	17,267,411.72	64,803,875.11	2,223,162.27	2,382,464.49	(159,302.22)	3.43060%		37	R0.5
PECO Gas 380.2	415,122,547.44	149,287,073.89	265,835,473.55	7,355,822.05	7,134,432.25	221,389.80	2.76706%		50	R2
PECO Gas 381	62,881,569.96	22,753,567.97	40,128,001.99	2,233,960.30	2,055,544.18	178,416.12	5.56709%		30	R3

Utility Account Number	Ending Plant Balance January 1, 2009	Total Reserve January 1, 2009	Net Plant January 1, 2009	2009 Estimated Accrual - After Study (New Rates)	2009 Estimated Accrual - Before Study (Existing Rates)	Estimated Change in 2009 Accrual	2009 Depreciation Rate - After Study	2008 Life Study Terminal Year	2008 Life Study Average Service Life	2008 Life Study Dispersion Curve
PECO Gas 382	119,590,296.32	39,931,399.80	79,658,896.52	2,496,144.15	2,669,479.67	(173,335.52)	3.13354%		45	S1
PECO Gas 387	3,472,292.17	(866,240.67)	4,338,532.84	280,529.46	280,529.46	-	6.46600%		22	S 1.5
PECO Gas 390	5,273,475.03	1,762,492.82	3,510,982.21	93,109.70	102,345.12	(9,235.42)	2.65196%		50	R1
PECO Gas 391.1	12,464.17	709.14	11,755.03	1,237.37	1,237.37	-	10.52630%		10	SQ
PECO Gas 391.2	29,150.76	14,932.97	14,217.79	2,363.75	2,363.75	-	16.62530%		15	SQ
PECO Gas 391.3	7,968.13	-	7,968.13	1,770.70	1,770.70	-	22.22228%		5	SQ
PECO Gas 394	4,305,873.52	839,356.19	3,466,517.33	225,894.69	225,894.69	-	6.51647%		20	SQ
PECO Gas 395	2,063,421.76	782,435.24	1,280,986.52	248,068.98	248,068.98	-	19.36546%		15	SQ
PECO Gas 398	169,558.93	108,595.34	60,963.59	8,985.16	8,985.16	-	14.73857%		15	SQ
PECO Gas 399	60,592.02	60,592.02	-	-	-	-				
Total Gas	1,622,304,198.46	522,526,233.82	1,099,777,964.64	28,281,807.72	28,618,975.82	(337,168.11)				

Generation Arrangement Report

Account: **PEE 361**
Dispersion: **50.00 - R2.5**

Average Net Salvage Rate: **0.00%**
Future Net Salvage Rate: **0.00%**

Broad Group Procedure
January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$2,618,530.87	50.00	49.53	0.9905	1.0000	\$2,593,779.34	\$52,370.62
2007	1.50	\$13,929,770.49	50.00	48.59	0.9717	1.0000	\$13,535,649.96	\$278,595.41
2006	2.50	\$2,041,612.18	50.00	47.65	0.9529	1.0000	\$1,945,516.85	\$40,832.24
2005	3.50	\$282,109.21	50.00	48.71	0.9342	1.0000	\$263,557.32	\$5,642.18
2004	4.50	\$471,091.41	50.00	45.78	0.9156	1.0000	\$431,346.92	\$9,421.83
2003	5.50	\$699,635.30	50.00	44.86	0.8971	1.0000	\$627,650.79	\$13,992.71
2002	6.50	\$1,474,791.02	50.00	43.93	0.8787	1.0000	\$1,295,880.13	\$29,495.82
2000	8.50	\$130,331.23	50.00	42.11	0.8421	1.0000	\$109,757.20	\$2,606.82
1999	9.50	\$41,583.14	50.00	41.20	0.8240	1.0000	\$34,265.56	\$831.66
1998	10.50	\$630,199.68	50.00	40.30	0.8060	1.0000	\$507,955.46	\$12,604.00
1997	11.50	\$108,688.30	50.00	39.41	0.7881	1.0000	\$85,661.13	\$2,173.77
1996	12.50	\$1,416,249.27	60.00	38.52	0.7704	1.0000	\$1,090,280.46	\$28,304.99
1995	13.50	\$351,798.06	50.00	37.64	0.7527	1.0000	\$264,609.84	\$7,035.96
1994	14.50	\$413,327.54	50.00	36.76	0.7352	1.0000	\$303,889.81	\$8,266.55
1993	15.50	\$672,062.31	50.00	35.89	0.7179	1.0000	\$482,446.78	\$13,441.26
1992	16.50	\$943,996.07	50.00	35.03	0.7006	1.0000	\$661,392.82	\$18,879.92
1991	17.50	\$1,503,648.30	50.00	34.18	0.6836	1.0000	\$1,027,825.47	\$30,072.97
1990	18.50	\$856,561.14	50.00	33.33	0.6666	1.0000	\$571,003.59	\$17,131.22
1989	19.50	\$2,221,407.12	50.00	32.49	0.6498	1.0000	\$1,443,567.81	\$44,428.14
1988	20.50	\$3,488,473.87	50.00	31.66	0.6332	1.0000	\$2,209,002.73	\$69,769.48
1987	21.50	\$597,199.87	50.00	30.84	0.6168	1.0000	\$368,343.16	\$11,944.00
1986	22.50	\$76,437.72	50.00	30.02	0.6005	1.0000	\$45,900.83	\$1,528.75
1985	23.50	\$511,435.49	50.00	29.22	0.5844	1.0000	\$298,876.79	\$10,228.71
1984	24.50	\$96,191.98	50.00	28.42	0.5685	1.0000	\$54,680.58	\$1,923.84
1983	25.50	\$19,276.95	50.00	27.63	0.5527	1.0000	\$10,654.31	\$385.54
1982	26.50	\$45,147.49	50.00	26.86	0.5371	1.0000	\$24,250.10	\$902.95
1981	27.50	\$514,366.18	50.00	26.09	0.5217	1.0000	\$268,367.75	\$10,287.32
1980	28.50	\$112,073.21	50.00	25.33	0.5066	1.0000	\$56,771.67	\$2,241.46
1979	29.50	\$1,268,748.90	50.00	24.58	0.4916	1.0000	\$623,671.94	\$25,374.98
1978	30.50	\$72,816.98	50.00	23.84	0.4768	1.0000	\$34,717.33	\$1,456.34
1977	31.50	\$25,031.14	50.00	23.11	0.4622	1.0000	\$11,569.22	\$500.62
1976	32.50	\$32,238.27	50.00	22.39	0.4478	1.0000	\$14,437.11	\$644.77
1975	33.50	\$1,634,300.52	50.00	21.68	0.4337	1.0000	\$708,754.47	\$32,686.01
1974	34.50	\$618,772.41	50.00	20.99	0.4197	1.0000	\$217,753.74	\$10,375.45

Generation Arrangement Report

Account: PEE 361
Dispersion: 50.00 - R2.5

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure
January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1973	35.50	\$542,371.66	50.00	20.30	0.4061	1.0000	\$220,234.88	\$10,847.43
1972	36.50	\$1,373,916.15	50.00	19.83	0.3926	1.0000	\$539,406.54	\$27,478.32
1871	37.50	\$2,480,579.64	50.00	18.97	0.3794	1.0000	\$941,132.30	\$49,611.59
1970	38.50	\$1,238,783.77	50.00	18.32	0.3665	1.0000	\$453,956.48	\$24,775.68
1869	39.50	\$1,137,727.12	50.00	17.69	0.3538	1.0000	\$402,494.11	\$22,754.54
1968	40.50	\$333,591.66	50.00	17.07	0.3414	1.0000	\$113,872.32	\$6,671.63
1967	41.50	\$632,768.09	50.00	16.46	0.3292	1.0000	\$208,334.82	\$12,655.36
1966	42.50	\$1,354,204.91	50.00	15.87	0.3174	1.0000	\$429,850.56	\$27,084.10
1965	43.50	\$298,166.82	50.00	15.29	0.3059	1.0000	\$91,208.60	\$5,963.34
1964	44.50	\$425,813.43	50.00	14.73	0.2947	1.0000	\$125,483.48	\$8,516.27
1963	45.50	\$1,119,283.93	50.00	14.19	0.2838	1.0000	\$317,658.42	\$22,385.68
1962	46.50	\$407,249.77	50.00	13.66	0.2733	1.0000	\$111,282.46	\$8,145.00
1961	47.50	\$730,800.26	50.00	13.15	0.2630	1.0000	\$192,228.14	\$14,616.01
1960	48.50	\$537,920.82	50.00	12.66	0.2532	1.0000	\$136,184.33	\$10,758.42
1959	49.50	\$249,072.89	50.00	12.18	0.2436	1.0000	\$60,684.49	\$4,961.46
1958	50.50	\$562,145.52	50.00	11.72	0.2345	1.0000	\$131,803.72	\$11,242.91
1957	51.50	\$583,283.84	50.00	11.28	0.2256	1.0000	\$131,614.39	\$11,665.68
1956	52.50	\$875,390.74	50.00	10.86	0.2172	1.0000	\$190,106.53	\$17,507.81
1955	53.50	\$512,660.40	50.00	10.45	0.2090	1.0000	\$107,164.92	\$10,253.21
1954	54.50	\$452,872.96	50.00	10.06	0.2012	1.0000	\$91,139.19	\$9,057.46
1953	55.50	\$288,451.21	50.00	9.69	0.1938	1.0000	\$55,897.78	\$5,769.02
1952	56.50	\$116,618.87	50.00	9.33	0.1866	1.0000	\$21,766.31	\$2,332.38
1951	57.50	\$163,591.98	50.00	8.99	0.1798	1.0000	\$29,415.30	\$3,271.84
1950	58.50	\$239,826.87	50.00	8.66	0.1733	1.0000	\$41,554.16	\$4,796.54
1949	59.50	\$261,400.95	50.00	8.35	0.1670	1.0000	\$43,652.56	\$5,228.02
1948	60.50	\$161,877.74	50.00	8.05	0.1610	1.0000	\$26,058.30	\$3,237.55
1947	61.50	\$2,656,679.65	50.00	7.76	0.1552	1.0000	\$412,277.78	\$53,133.59
1946	62.50	\$20,288.32	50.00	7.48	0.1496	1.0000	\$3,035.19	\$405.77
1945	63.50	\$6,399.17	50.00	7.21	0.1442	1.0000	\$922.85	\$127.98
1944	64.50	\$133,771.83	50.00	6.95	0.1390	1.0000	\$18,591.06	\$2,675.44
1943	65.50	\$45,240.28	50.00	6.69	0.1339	1.0000	\$6,057.20	\$804.81
1942	66.50	\$324,354.78	50.00	6.45	0.1289	1.0000	\$41,815.73	\$6,487.10
1941	67.50	\$17,300.11	50.00	6.20	0.1241	1.0000	\$2,146.19	\$348.00
1940	68.50	\$9,563.74	50.00	5.96	0.1193	1.0000	\$1,140.73	\$191.27

Generation Arrangement Report

Account: PEE361
Dispersion: 50.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1939	89.50	\$4,817.99	50.00	5.73	0.1146	1.0000	\$552.07	\$96.36
1938	70.50	\$9,474.60	50.00	5.50	0.1100	1.0000	\$1,041.84	\$189.49
1937	71.50	\$722.59	50.00	5.27	0.1054	1.0000	\$76.16	\$14.45
1936	72.50	\$474.18	50.00	5.05	0.1009	1.0000	\$47.85	\$9.48
1935	73.50	\$5,697.78	50.00	4.82	0.0965	1.0000	\$549.69	\$113.96
1934	74.50	\$1,854.31	50.00	4.60	0.0921	1.0000	\$152.35	\$33.09
1933	75.50	\$3,115.19	50.00	4.39	0.0877	1.0000	\$273.33	\$62.30
1932	76.50	\$74,343.59	50.00	4.17	0.0834	1.0000	\$6,201.05	\$1,485.87
1931	77.50	\$92,675.24	50.00	3.95	0.0791	1.0000	\$7,327.14	\$1,853.50
1930	78.50	\$118,745.44	50.00	3.73	0.0747	1.0000	\$8,864.86	\$2,374.91
1929	79.50	\$177,876.28	50.00	3.51	0.0701	1.0000	\$12,475.66	\$3,557.53
1928	80.50	\$39,204.74	50.00	3.27	0.0655	1.0000	\$2,566.13	\$784.09
1927	81.50	\$101,478.60	50.00	3.03	0.0606	1.0000	\$6,144.94	\$2,029.57
1926	82.50	\$87,904.48	50.00	2.77	0.0554	1.0000	\$4,871.12	\$1,758.09
1925	83.50	\$193,536.93	50.00	2.50	0.0501	1.0000	\$9,890.04	\$3,870.74
1924	84.50	\$2,559.02	50.00	2.23	0.0446	1.0000	\$114.20	\$51.18
1923	85.50	\$167,835.85	60.00	1.96	0.0392	1.0000	\$6,577.61	\$3,352.72
1922	86.50	\$146,969.88	50.00	1.70	0.0340	1.0000	\$4,991.07	\$2,939.40
1920	88.50	\$145.31	50.00	1.20	0.0239	1.0000	\$3.47	\$2.91
1919	89.50	\$449.18	50.00	0.96	0.0193	1.0000	\$8.68	\$8.98
1918	90.50	\$1,395.95	50.00	0.77	0.0154	1.0000	\$21.45	\$27.92
1917	91.50	\$454,090.08	50.00	0.64	0.0128	1.0000	\$5,816.84	\$9,081.80
1916	92.50	\$233.39	50.00	0.25	0.0050	1.0000	\$1.17	\$4.67
1915	93.50	\$1,215.94	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1914	94.50	\$37,836.49	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1913	95.50	\$110.36	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1899	108.50	\$2,258.17	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$61,839,286.26	50.00	30.75	0.6145	1.0000	\$38,002,509.51	\$1,235,981.29

Depreciation Reserve Summary

Account: PECO Elect 361 Composite
Scenario: PECO Elect 361 Composite 2009
Dispersion: 50 - R2.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$61,839,286.26	\$28,440,312.72	0.4599	\$33,398,973.54	0.5401
Computed	\$61,839,286.26	\$23,836,776.75	0.3855	\$38,002,509.51	0.6145
Difference		\$4,603,535.97	0.0744	(\$4,603,535.97)	-0.0744

Remaining Life Depreciation Accrual

Account: PECO Elect 361 Composite
Scenario: PECO Elect 361 Composite 2009
Dispersion: 50.00 - R2.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$61,839,286.26	30.75	\$1,086,239.80	1.756553%	3.252315%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$1,708,599.85)	0.50	(\$17,096.00)	1.000000%	
Total:	\$61,839,286.26 *		\$1,069,153.80	1.728923%	3.201158%
Average:	\$60,984,986.34		\$1,069,153.80	1.753143%	3.285188%
Grand Total:	\$61,839,286.26 *		\$1,069,153.80	1.728923%	3.201158%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3620 PA

Dispersion: 45.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$48,367,750.56	45.00	44.53	0.9895	1.0000	\$47,859,903.33	\$1,074,838.90
2007	1.50	\$34,883,000.57	45.00	43.59	0.9886	1.0000	\$33,766,775.62	\$775,177.79
2006	2.50	\$34,912,307.05	45.00	42.65	0.9477	1.0000	\$33,087,369.08	\$775,829.05
2005	3.50	\$6,680,789.67	45.00	41.71	0.9270	1.0000	\$6,192,981.87	\$148,461.99
2004	4.50	\$11,853,567.82	45.00	40.79	0.9064	1.0000	\$10,743,566.87	\$263,412.61
2003	5.50	\$6,857,401.52	45.00	39.86	0.8858	1.0000	\$6,074,621.27	\$152,386.70
2002	6.50	\$7,377,274.39	45.00	38.95	0.8655	1.0000	\$6,384,666.74	\$163,939.43
2001	7.50	\$36,300,956.77	45.00	38.03	0.8452	1.0000	\$29,835,080.12	\$784,465.71
2000	8.50	\$10,677,263.94	45.00	37.13	0.8250	1.0000	\$8,809,029.62	\$237,272.53
1999	9.50	\$13,630,728.80	45.00	36.23	0.8050	1.0000	\$10,973,115.45	\$302,905.08
1998	10.50	\$37,958,785.28	45.00	35.33	0.7852	1.0000	\$29,804,090.05	\$843,528.56
1997	11.50	\$7,489,557.77	45.00	34.45	0.7654	1.0000	\$5,732,845.20	\$166,434.82
1996	12.50	\$18,595,735.23	45.00	33.57	0.7459	1.0000	\$13,870,620.28	\$413,238.56
1995	13.50	\$15,114,317.83	45.00	32.69	0.7285	1.0000	\$10,980,924.96	\$335,873.73
1994	14.50	\$6,981,170.34	45.00	31.83	0.7073	1.0000	\$4,937,910.35	\$165,137.12
1993	15.50	\$29,519,879.26	45.00	30.97	0.6883	1.0000	\$20,318,200.22	\$655,997.32
1992	16.50	\$33,856,229.56	45.00	30.12	0.6694	1.0000	\$22,664,152.61	\$752,360.66
1991	17.50	\$24,478,525.02	45.00	29.28	0.6508	1.0000	\$15,929,854.89	\$543,967.22
1990	18.50	\$38,801,482.32	45.00	28.45	0.6323	1.0000	\$24,408,289.98	\$857,810.27
1989	19.50	\$29,560,374.43	45.00	27.63	0.6141	1.0000	\$18,152,002.69	\$656,897.21
1988	20.50	\$26,904,290.79	45.00	26.82	0.5960	1.0000	\$16,034,489.20	\$597,873.13
1987	21.50	\$15,381,010.77	45.00	26.02	0.5782	1.0000	\$8,892,736.43	\$341,800.24
1986	22.50	\$8,291,993.19	45.00	25.22	0.5606	1.0000	\$4,648,100.18	\$184,266.52
1985	23.50	\$6,608,293.31	45.00	24.44	0.5432	1.0000	\$3,589,430.33	\$148,850.96
1984	24.50	\$7,897,892.28	45.00	23.67	0.5260	1.0000	\$4,154,357.07	\$175,508.72
1983	25.50	\$3,969,275.54	45.00	22.91	0.5091	1.0000	\$2,020,807.32	\$88,206.12
1982	26.50	\$1,844,395.37	45.00	22.16	0.4924	1.0000	\$809,682.01	\$36,542.12
1981	27.50	\$4,809,503.73	45.00	21.42	0.4760	1.0000	\$2,289,158.68	\$106,877.86
1980	28.50	\$2,397,438.79	45.00	20.69	0.4598	1.0000	\$1,102,330.25	\$53,278.42
1979	29.50	\$3,979,382.90	45.00	19.97	0.4439	1.0000	\$1,766,254.80	\$88,430.73
1978	30.50	\$1,216,429.53	45.00	19.27	0.4282	1.0000	\$520,475.91	\$27,009.55
1977	31.60	\$2,882,577.05	45.00	18.58	0.4129	1.0000	\$1,190,150.00	\$64,057.27
1976	32.50	\$582,497.53	45.00	17.90	0.3978	1.0000	\$223,771.02	\$12,499.95
1975	33.50	\$9,393,681.05	45.00	17.24	0.3831	1.0000	\$3,598,320.65	\$208,748.47

Generation Arrangement Report

Account: PECO Electric 3620 PA

Dispersion: 45.00 - R2.6

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$15,414,047.28	45.00	16.59	0.3686	1.0000	\$5,681,260.27	\$342,534.38
1973	35.50	\$7,768,422.58	45.00	15.95	0.3545	1.0000	\$2,753,638.24	\$172,631.61
1972	36.50	\$16,230,200.58	45.00	15.33	0.3407	1.0000	\$5,529,485.40	\$360,671.12
1971	37.50	\$16,502,574.69	45.00	14.73	0.3273	1.0000	\$5,400,766.03	\$366,723.88
1970	38.50	\$12,408,859.42	45.00	14.14	0.3142	1.0000	\$3,898,342.40	\$275,752.43
1969	39.50	\$16,113,439.99	45.00	13.57	0.3015	1.0000	\$4,556,549.97	\$335,854.22
1968	40.50	\$7,763,745.00	45.00	13.01	0.2892	1.0000	\$2,245,359.01	\$172,527.67
1967	41.50	\$6,992,066.07	45.00	12.48	0.2773	1.0000	\$1,939,114.79	\$155,379.25
1966	42.50	\$4,089,422.28	45.00	11.96	0.2659	1.0000	\$1,087,211.81	\$90,876.05
1965	43.50	\$3,805,756.32	45.00	11.47	0.2548	1.0000	\$918,670.04	\$80,127.92
1964	44.50	\$4,470,318.59	45.00	10.99	0.2442	1.0000	\$1,091,492.95	\$99,340.41
1963	45.50	\$5,807,942.92	45.00	10.53	0.2340	1.0000	\$1,358,927.72	\$129,065.40
1962	46.50	\$3,734,890.15	45.00	10.09	0.2242	1.0000	\$837,446.21	\$82,997.66
1961	47.50	\$5,905,429.73	45.00	9.67	0.2149	1.0000	\$1,288,954.70	\$131,231.77
1960	48.50	\$5,613,053.76	45.00	9.27	0.2060	1.0000	\$1,158,170.82	\$124,734.53
1959	49.50	\$3,908,535.94	45.00	8.89	0.1975	1.0000	\$771,879.19	\$86,856.35
1958	50.50	\$5,892,869.96	45.00	8.52	0.1894	1.0000	\$1,116,084.85	\$130,952.87
1957	51.50	\$4,149,600.91	45.00	8.16	0.1817	1.0000	\$753,929.21	\$92,213.35
1956	52.50	\$5,336,904.16	45.00	7.85	0.1744	1.0000	\$930,590.79	\$118,597.87
1955	53.50	\$3,083,812.26	45.00	7.53	0.1674	1.0000	\$516,102.58	\$68,529.16
1954	54.50	\$3,808,832.69	45.00	7.23	0.1607	1.0000	\$611,919.37	\$84,640.73
1953	55.50	\$4,299,164.02	45.00	6.94	0.1542	1.0000	\$663,099.31	\$95,536.96
1952	56.50	\$1,408,029.92	45.00	6.67	0.1482	1.0000	\$208,617.95	\$31,289.55
1951	57.50	\$1,889,221.40	45.00	6.40	0.1422	1.0000	\$268,676.47	\$41,982.70
1950	58.50	\$1,716,403.42	45.00	6.14	0.1364	1.0000	\$234,189.40	\$38,142.30
1949	59.50	\$1,995,783.45	45.00	5.89	0.1308	1.0000	\$261,138.01	\$44,350.74
1948	60.50	\$1,122,135.99	45.00	5.64	0.1254	1.0000	\$140,694.83	\$24,936.36
1947	61.50	\$4,236,170.23	45.00	5.41	0.1202	1.0000	\$509,009.45	\$94,137.12
1946	62.50	\$237,057.88	45.00	5.17	0.1149	1.0000	\$27,236.45	\$5,267.95
1945	63.60	\$897,217.84	45.00	4.94	0.1097	1.0000	\$98,439.75	\$19,938.17
1944	64.50	\$368,040.32	45.00	4.71	0.1046	1.0000	\$38,507.28	\$8,178.67
1943	65.50	\$280,462.21	45.00	4.49	0.0998	1.0000	\$27,996.84	\$6,232.49
1942	66.50	\$1,238,206.60	45.00	4.27	0.0949	1.0000	\$117,470.77	\$27,515.70
1941	67.50	\$199,762.17	45.00	4.05	0.0900	1.0000	\$17,972.32	\$4,439.16

Generation Arrangement Report

Account: PECO Electric 3620 PA

Dispersion: 45.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1940	68.50	\$88,441.34	45.00	3.83	0.0851	1.0000	\$7,526.36	\$1,965.36
1939	69.50	\$104,031.93	45.00	3.61	0.0802	1.0000	\$8,347.22	\$2,311.82
1938	70.50	\$48,316.15	45.00	3.40	0.0756	1.0000	\$3,726.24	\$1,095.91
1937	71.50	\$38,563.31	45.00	3.17	0.0705	1.0000	\$2,718.14	\$856.96
1936	72.50	\$807.23	45.00	2.93	0.0652	1.0000	\$52.64	\$17.94
1934	74.50	\$49.31	45.00	2.44	0.0542	1.0000	\$2.67	\$1.10
1933	75.50	\$6,685.95	45.00	2.17	0.0482	1.0000	\$321.95	\$148.58
1932	76.50	\$1,773,907.11	45.00	1.89	0.0421	1.0000	\$74,646.77	\$39,420.16
1931	77.50	\$295,367.75	45.00	1.62	0.0361	1.0000	\$10,656.84	\$6,563.73
1930	78.50	\$405,518.14	45.00	1.36	0.0302	1.0000	\$12,245.28	\$9,011.51
1929	79.50	\$1,049,572.00	45.00	1.13	0.0252	1.0000	\$26,415.00	\$23,323.82
1928	80.50	\$423,549.95	45.00	0.90	0.0201	1.0000	\$9,512.63	\$9,412.22
1927	81.50	\$41,216.28	45.00	0.72	0.0159	1.0000	\$656.03	\$915.92
1926	82.50	\$141,275.46	45.00	0.60	0.0133	1.0000	\$1,883.32	\$3,139.45
1925	83.50	\$275,745.15	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	84.50	\$699,330.97	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1923	85.50	\$759,235.98	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1922	86.50	\$10,777.31	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1921	87.50	\$3,944.53	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1920	88.50	\$62,249.88	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1919	89.50	\$448.58	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1917	91.50	\$1,963.71	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1916	92.50	\$22,212.58	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$732,377,331.08	45.00	28.25	0.6262	1.0000	\$458,560,527.15	\$16,234,253.83

Depreciation Reserve Summary

Account: PECO Electric 3620 PA
Scenario: PECO Elect 362.0 Account 2009
Dispersion: 45 - R2.5

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$732,377,331.08	\$301,620,167.64	0.4118	\$430,757,163.44	0.5882
Computed	\$732,377,331.08	\$273,796,803.93	0.3738	\$458,580,527.15	0.6262
Difference		\$27,823,363.71	0.0380	(\$27,823,363.71)	-0.0380

Remaining Life Depreciation Accrual

Account: PECO Electric 3620 PA
 Scenario: PECO Elect 362.0 Account 2009
 Dispersion: 45.00 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$732,377,331.08	28.25	\$15,249,276.24	2.082161%	3.540110%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$13,942,422.33)	0.50	(\$154,915.60)	1.111111%	
Total:	\$732,377,331.08 *		\$15,094,360.44	2.061009%	3.504146%
Average:	\$725,406,119.92		\$15,094,360.44	2.080815%	3.561789%
Grand Total:	\$732,377,331.08 *		\$15,094,360.44	2.061009%	3.504146%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3640 PA

Dispersion: 53.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$24,988,839.00	53.00	52.55	0.9915	1.0000	\$24,775,363.15	\$471,487.53
2007	1.50	\$16,710,742.11	53.00	51.64	0.9744	1.0000	\$16,283,413.51	\$315,297.02
2006	2.50	\$24,949,022.00	53.00	50.75	0.9575	1.0000	\$23,888,700.79	\$470,736.26
2005	3.50	\$22,747,154.05	53.00	49.86	0.9407	1.0000	\$21,397,375.00	\$429,191.59
2004	4.50	\$11,081,987.78	53.00	48.97	0.9239	1.0000	\$10,238,947.20	\$209,094.11
2003	5.50	\$29,743,359.19	53.00	48.09	0.9073	1.0000	\$26,985,534.11	\$561,195.46
2002	6.50	\$28,589,211.35	53.00	47.21	0.8907	1.0000	\$25,485,416.80	\$539,419.06
2001	7.50	\$39,694,138.32	53.00	46.34	0.8743	1.0000	\$34,704,269.71	\$748,946.01
2000	8.50	\$8,227,255.72	53.00	45.47	0.8580	1.0000	\$7,058,588.61	\$155,231.24
1999	9.50	\$21,322,671.78	53.00	44.61	0.8417	1.0000	\$17,947,649.65	\$402,314.56
1998	10.50	\$13,168,357.66	53.00	43.76	0.8256	1.0000	\$10,870,031.31	\$248,421.84
1997	11.50	\$13,462,047.70	53.00	42.91	0.8096	1.0000	\$10,898,568.02	\$254,000.90
1996	12.50	\$18,243,805.61	53.00	42.06	0.7937	1.0000	\$14,479,725.13	\$344,222.75
1995	13.50	\$10,529,938.17	53.00	41.23	0.7779	1.0000	\$8,191,467.60	\$198,678.08
1994	14.50	\$10,596,660.96	53.00	40.40	0.7623	1.0000	\$8,077,466.19	\$199,937.00
1993	15.50	\$14,050,860.53	53.00	39.58	0.7467	1.0000	\$10,492,156.10	\$265,110.58
1992	18.50	\$12,931,638.68	53.00	38.76	0.7313	1.0000	\$9,457,088.80	\$243,993.18
1991	17.50	\$9,489,469.24	53.00	37.95	0.7160	1.0000	\$6,794,659.36	\$179,046.40
1990	18.50	\$12,045,001.73	53.00	37.15	0.7009	1.0000	\$8,441,842.46	\$227,264.18
1989	19.50	\$13,807,947.27	53.00	36.35	0.6858	1.0000	\$9,469,941.64	\$260,527.31
1988	20.50	\$11,053,251.52	53.00	35.56	0.6709	1.0000	\$7,415,949.18	\$208,551.92
1987	21.50	\$12,475,338.56	53.00	34.78	0.6562	1.0000	\$8,185,885.86	\$235,383.75
1986	22.50	\$9,917,469.71	53.00	34.00	0.6416	1.0000	\$6,362,793.35	\$187,122.07
1985	23.50	\$7,826,974.91	53.00	33.24	0.6271	1.0000	\$4,908,240.62	\$147,678.77
1984	24.50	\$6,729,316.62	53.00	32.48	0.6128	1.0000	\$4,123,447.85	\$126,968.24
1983	25.50	\$4,874,279.70	53.00	31.72	0.5988	1.0000	\$2,917,599.52	\$91,967.54
1982	26.50	\$4,963,370.09	53.00	30.98	0.5845	1.0000	\$2,901,223.91	\$93,648.49
1981	27.50	\$4,158,094.50	53.00	30.24	0.5706	1.0000	\$2,372,748.99	\$78,454.81
1980	28.50	\$3,637,214.54	53.00	29.52	0.5569	1.0000	\$2,025,530.19	\$68,626.69
1979	29.50	\$3,410,011.94	53.00	28.80	0.5433	1.0000	\$1,852,698.62	\$64,339.85
1978	30.50	\$3,660,583.64	53.00	28.08	0.5299	1.0000	\$1,950,300.43	\$69,444.97
1977	31.50	\$3,552,806.04	53.00	27.38	0.5167	1.0000	\$1,835,595.46	\$67,034.08
1976	32.50	\$2,888,831.76	53.00	26.69	0.5036	1.0000	\$1,454,741.36	\$54,506.26
1975	33.50	\$3,014,194.31	53.00	28.00	0.4907	1.0000	\$1,478,934.31	\$56,871.59

Generation Arrangement Report

Account: PECO Electric 3640 PA

Diaperalon: 53.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$4,538,098.41	53.00	25.33	0.4779	1.0000	\$2,168,791.74	\$85,824.50
1973	35.50	\$3,511,281.39	53.00	24.68	0.4653	1.0000	\$1,833,916.77	\$66,250.59
1972	36.50	\$3,363,804.37	53.00	24.01	0.4529	1.0000	\$1,523,587.77	\$63,468.01
1971	37.50	\$3,406,811.02	53.00	23.36	0.4407	1.0000	\$1,501,435.28	\$64,279.45
1970	38.50	\$4,983,992.20	53.00	22.72	0.4287	1.0000	\$2,136,537.87	\$94,037.59
1969	39.50	\$5,004,726.94	53.00	22.09	0.4188	1.0000	\$2,086,148.88	\$94,428.81
1968	40.50	\$2,786,945.85	53.00	21.48	0.4052	1.0000	\$1,129,333.48	\$52,583.88
1967	41.50	\$2,116,359.07	53.00	20.87	0.3936	1.0000	\$833,340.93	\$39,931.30
1966	42.50	\$1,789,478.36	53.00	20.27	0.3825	1.0000	\$684,483.76	\$33,763.74
1964	44.50	\$2,807,680.71	53.00	19.11	0.3606	1.0000	\$1,012,383.82	\$52,975.11
1963	45.50	\$2,709,519.67	53.00	18.55	0.3499	1.0000	\$948,103.92	\$51,123.01
1962	46.50	\$2,762,379.72	53.00	17.99	0.3395	1.0000	\$937,717.39	\$52,120.37
1961	47.50	\$3,012,714.29	53.00	17.45	0.3292	1.0000	\$991,820.04	\$56,843.67
1960	48.50	\$2,507,960.64	53.00	16.92	0.3192	1.0000	\$800,482.59	\$47,320.01
1959	49.50	\$2,206,504.26	53.00	16.40	0.3094	1.0000	\$682,651.10	\$41,632.16
1958	50.50	\$1,844,827.68	53.00	15.89	0.2998	1.0000	\$553,028.96	\$34,808.07
1957	51.50	\$1,610,179.38	53.00	15.39	0.2904	1.0000	\$467,549.44	\$30,380.74
1956	52.50	\$1,650,984.42	53.00	14.90	0.2812	1.0000	\$464,234.33	\$31,150.65
1955	53.50	\$1,172,643.21	53.00	14.43	0.2722	1.0000	\$319,208.05	\$22,125.34
1954	54.50	\$987,409.65	53.00	13.96	0.2834	1.0000	\$260,132.67	\$18,630.37
1953	55.50	\$372,653.17	53.00	13.51	0.2549	1.0000	\$94,987.98	\$7,031.19
1951	57.50	\$604,224.27	53.00	12.64	0.2384	1.0000	\$144,065.43	\$11,400.48
1950	58.50	\$348,033.43	53.00	12.22	0.2305	1.0000	\$80,221.60	\$6,568.67
1949	59.50	\$368,432.76	53.00	11.81	0.2228	1.0000	\$82,074.73	\$6,951.58
1948	60.50	\$334,349.24	53.00	11.41	0.2152	1.0000	\$71,964.23	\$6,308.48
1947	61.50	\$183,086.73	53.00	11.02	0.2079	1.0000	\$38,062.08	\$3,454.47
1946	62.50	\$165,547.29	53.00	10.64	0.2007	1.0000	\$37,245.69	\$3,500.89
1945	63.50	\$147,798.68	53.00	10.27	0.1938	1.0000	\$28,637.82	\$2,788.65
1944	64.50	\$133,923.21	53.00	9.91	0.1870	1.0000	\$25,038.85	\$2,526.85
1943	65.50	\$104,484.78	53.00	9.56	0.1803	1.0000	\$18,842.15	\$1,971.41
1942	66.50	\$122,472.35	53.00	9.21	0.1738	1.0000	\$21,287.79	\$2,310.80
1941	67.50	(\$2,552.36)	53.00	8.88	0.1675	1.0000	(\$427.45)	(\$48.16)
1939	69.50	\$19,373.11	53.00	8.22	0.1552	1.0000	\$3,006.47	\$365.53
1938	70.50	\$32,275.08	53.00	7.91	0.1492	1.0000	\$4,816.19	\$608.96

Generation Arrangement Report

Account: PECO Electric 3640 PA

Dispersion: 53.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1937	71.50	\$14,923.28	53.00	7.80	0.1434	1.0000	\$2,139.43	\$281.57
1936	72.50	\$39,594.44	53.00	7.29	0.1376	1.0000	\$5,447.86	\$747.06
1935	73.60	\$34,333.19	53.00	6.99	0.1319	1.0000	\$4,529.05	\$647.80
1934	74.50	\$17,419.43	53.00	6.69	0.1263	1.0000	\$2,200.07	\$328.67
1933	75.50	\$14,905.42	53.00	6.39	0.1206	1.0000	\$1,797.89	\$281.23
1932	76.50	\$10,998.56	53.00	6.10	0.1151	1.0000	\$1,265.26	\$207.48
1931	77.50	\$16,861.52	53.00	5.81	0.1095	1.0000	\$1,846.97	\$318.14
1930	78.50	\$17,546.58	53.00	5.51	0.1040	1.0000	\$1,825.54	\$331.07
1929	79.50	\$76,799.10	53.00	5.22	0.0986	1.0000	\$7,589.89	\$1,449.04
1928	80.50	\$18,062.12	53.00	4.93	0.0931	1.0000	\$1,881.76	\$340.79
1924	84.50	(\$20,888.12)	53.00	3.78	0.0713	1.0000	(\$1,489.66)	(\$394.12)
		\$496,526,793.20	53.00	40.30	0.7603	1.0000	\$377,517,420.59	\$9,368,467.80

Depreciation Reserve Summary

Account: PECO Electric 3640 PA
Scenario: PECO Elect 364.0 Account 2009
Dispersion: 53 - R2

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$496,528,793.20	\$102,984,610.66	0.2074	\$393,544,182.54	0.7926
Computed	\$496,528,793.20	\$119,011,372.61	0.2397	\$377,517,420.59	0.7603
Difference		(\$16,026,761.95)	-0.0323	\$16,026,761.95	0.0323

Remaining Life Depreciation Accrual

Account: PECO Electric 3640 PA
 Scenario: PECO Elect 364.0 Account 2009
 Dispersion: 53.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$496,528,793.20	40.30	\$9,766,187.79	1.966893%	2.481599%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$3,191,951.27)	0.50	(\$30,112.75)	0.943396%	
Total:	\$496,528,793.20 *		\$9,736,075.04	1.960828%	2.473947%
Average:	\$494,932,817.57		\$9,736,075.04	1.967151%	2.484021%
Grand Total:	\$496,528,793.20 *		\$9,736,075.04	1.960828%	2.473947%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3650 PA

Dispersion: 52.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$52,844,263.14	52.00	51.53	0.9909	1.0000	\$52,363,911.19	\$1,016,235.83
2007	1.50	\$40,667,703.28	62.00	50.59	0.9728	1.0000	\$39,561,165.10	\$782,071.22
2006	2.50	\$40,259,467.76	62.00	49.65	0.9547	1.0000	\$38,436,901.67	\$774,220.53
2005	3.50	\$62,769,047.59	62.00	48.71	0.9367	1.0000	\$58,798,657.70	\$1,207,097.07
2004	4.50	\$10,815,151.50	62.00	47.78	0.9189	1.0000	\$9,937,416.58	\$207,983.68
2003	5.50	\$19,971,897.66	62.00	46.85	0.9010	1.0000	\$17,994,844.05	\$384,074.96
2002	6.50	\$24,564,120.81	62.00	45.93	0.8833	1.0000	\$21,696,715.48	\$472,386.94
2001	7.50	\$22,701,090.95	62.00	45.01	0.8656	1.0000	\$19,651,090.91	\$436,559.44
2000	8.50	\$2,998,902.45	62.00	44.10	0.8481	1.0000	\$2,543,339.92	\$57,671.20
1999	9.50	\$18,508,810.69	62.00	43.19	0.8306	1.0000	\$15,374,016.73	\$355,938.67
1998	10.50	\$34,873,791.48	62.00	42.29	0.8133	1.0000	\$28,362,165.96	\$670,649.84
1997	11.50	\$22,393,840.92	62.00	41.39	0.7960	1.0000	\$17,826,171.23	\$430,650.79
1996	12.50	\$37,526,498.15	62.00	40.50	0.7789	1.0000	\$29,229,062.06	\$721,663.43
1995	13.50	\$27,709,027.84	62.00	39.62	0.7619	1.0000	\$21,110,768.97	\$532,865.92
1994	14.50	\$21,489,275.41	62.00	38.74	0.7450	1.0000	\$15,993,957.25	\$412,870.68
1993	15.50	\$22,381,592.27	62.00	37.87	0.7282	1.0000	\$16,298,002.38	\$430,415.24
1992	16.50	\$20,433,858.81	62.00	37.00	0.7115	1.0000	\$14,539,453.00	\$392,958.82
1991	17.50	\$14,684,359.82	62.00	36.14	0.6950	1.0000	\$10,191,937.42	\$282,006.92
1990	18.50	\$20,590,803.41	62.00	35.29	0.6786	1.0000	\$13,973,520.44	\$395,976.99
1989	19.50	\$24,808,118.40	62.00	34.44	0.6624	1.0000	\$16,432,647.91	\$477,079.20
1988	20.50	\$15,274,777.64	62.00	33.61	0.6463	1.0000	\$9,872,397.78	\$293,745.72
1987	21.50	\$16,200,355.71	62.00	32.78	0.6304	1.0000	\$10,212,309.33	\$311,545.30
1986	22.50	\$10,966,718.87	62.00	31.96	0.6146	1.0000	\$6,739,974.17	\$210,898.44
1985	23.50	\$9,273,395.69	62.00	31.15	0.5989	1.0000	\$5,554,248.48	\$178,334.53
1984	24.50	\$8,363,976.87	62.00	30.34	0.5835	1.0000	\$4,880,084.03	\$160,845.71
1983	25.50	\$5,982,678.42	62.00	29.54	0.5681	1.0000	\$3,399,150.54	\$116,055.35
1982	26.50	\$6,161,702.94	62.00	28.76	0.5530	1.0000	\$3,407,384.22	\$118,494.29
1981	27.50	\$6,436,472.22	62.00	27.98	0.5380	1.0000	\$3,462,930.41	\$123,778.31
1980	28.50	\$6,919,518.56	62.00	27.21	0.5232	1.0000	\$3,620,311.43	\$133,067.66
1979	29.50	\$5,931,269.86	62.00	26.45	0.5086	1.0000	\$3,016,499.02	\$114,062.68
1978	30.50	\$5,095,073.79	62.00	25.69	0.4941	1.0000	\$2,517,590.49	\$97,982.19
1977	31.50	\$4,412,788.49	62.00	24.95	0.4799	1.0000	\$2,117,500.97	\$84,861.32
1976	32.50	\$4,975,541.73	62.00	24.22	0.4656	1.0000	\$2,317,512.01	\$96,683.49
1975	33.50	\$4,588,226.78	62.00	23.50	0.4520	1.0000	\$2,073,651.27	\$88,235.13

Generation Arrangement Report

Account: PECO Electric 3650 PA

Dispersion: 52.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$7,353,861.12	52.00	22.79	0.4383	1.0000	\$3,223,051.21	\$141,420.41
1973	35.50	\$7,266,013.51	52.00	22.09	0.4248	1.0000	\$3,086,895.37	\$139,731.03
1972	36.50	\$5,597,422.84	52.00	21.40	0.4116	1.0000	\$2,303,673.78	\$107,642.75
1971	37.50	\$6,348,333.88	52.00	20.72	0.3985	1.0000	\$2,529,949.00	\$122,083.34
1970	38.50	\$9,550,486.52	52.00	20.06	0.3857	1.0000	\$3,683,734.46	\$183,663.20
1969	39.50	\$9,841,605.11	52.00	19.40	0.3731	1.0000	\$3,672,228.01	\$189,261.64
1968	40.50	\$4,630,266.73	52.00	18.76	0.3608	1.0000	\$1,670,574.10	\$89,043.59
1967	41.50	\$4,246,643.55	52.00	18.13	0.3487	1.0000	\$1,480,829.11	\$81,666.22
1966	42.50	\$3,966,902.39	52.00	17.52	0.3369	1.0000	\$1,336,364.66	\$76,286.58
1965	43.50	\$3,176,213.01	52.00	16.92	0.3253	1.0000	\$1,033,254.79	\$61,081.02
1964	44.50	\$7,500,451.17	52.00	16.33	0.3140	1.0000	\$2,355,277.02	\$144,239.45
1963	45.50	\$6,034,694.57	52.00	15.76	0.3030	1.0000	\$1,828,576.76	\$116,051.82
1962	46.50	\$4,664,713.41	52.00	15.20	0.2924	1.0000	\$1,363,753.99	\$89,706.03
1961	47.50	\$4,697,082.00	52.00	14.66	0.2819	1.0000	\$1,324,335.31	\$90,328.50
1960	48.50	\$3,537,004.91	52.00	14.14	0.2719	1.0000	\$961,536.43	\$68,019.33
1959	49.50	\$2,712,930.82	52.00	13.63	0.2621	1.0000	\$710,958.04	\$52,171.75
1958	50.50	\$1,701,137.61	52.00	13.13	0.2526	1.0000	\$429,699.32	\$32,714.18
1957	51.50	\$1,489,435.07	52.00	12.66	0.2434	1.0000	\$362,594.83	\$28,642.98
1956	52.50	\$1,110,874.40	52.00	12.20	0.2346	1.0000	\$260,630.95	\$21,362.97
1955	53.50	\$362,134.68	52.00	11.76	0.2261	1.0000	\$81,885.65	\$6,964.13
1954	54.50	\$130,857.55	52.00	11.33	0.2179	1.0000	\$28,519.14	\$2,516.49
1953	55.50	\$310,461.68	52.00	10.92	0.2101	1.0000	\$65,222.63	\$5,970.42
1952	56.50	\$155,742.35	52.00	10.53	0.2025	1.0000	\$31,544.77	\$2,995.05
1951	57.50	\$835,994.68	52.00	10.16	0.1953	1.0000	\$163,280.50	\$16,076.82
1950	58.50	\$484,062.80	52.00	9.80	0.1884	1.0000	\$91,188.98	\$9,308.90
1949	59.50	\$360,936.72	52.00	9.45	0.1817	1.0000	\$65,588.44	\$6,941.09
1948	60.50	\$131,816.37	52.00	9.12	0.1753	1.0000	\$23,111.92	\$2,534.93
1947	61.60	\$67,438.25	52.00	8.80	0.1692	1.0000	\$11,411.43	\$1,296.89
1946	62.50	\$85,753.33	52.00	8.49	0.1633	1.0000	\$14,006.02	\$1,649.10
1945	63.50	\$52,920.44	52.00	8.20	0.1577	1.0000	\$8,343.88	\$1,017.70
1944	64.50	\$59,901.18	52.00	7.92	0.1522	1.0000	\$9,117.66	\$1,151.95
1943	65.50	\$34,267.97	52.00	7.64	0.1469	1.0000	\$5,035.38	\$659.00
1942	66.50	\$58,888.59	52.00	7.38	0.1418	1.0000	\$8,352.80	\$1,132.47
1941	67.50	\$6,462.68	52.00	7.12	0.1369	1.0000	\$884.58	\$124.28

Generation Arrangement Report

Account: PECO Electric 3650 PA

Dispersion: 52.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1940	68.50	\$16,315.15	52.00	6.87	0.1321	1.0000	\$2,154.46	\$313.75
1939	69.50	\$50,109.63	52.00	6.62	0.1273	1.0000	\$6,380.27	\$963.63
1938	70.50	\$7,172.05	52.00	6.38	0.1227	1.0000	\$880.10	\$137.92
1937	71.50	\$3,862.26	52.00	6.15	0.1182	1.0000	\$458.44	\$74.27
1936	72.50	\$2,772.36	52.00	5.90	0.1135	1.0000	\$314.75	\$53.31
1935	73.50	\$2,542.60	52.00	5.67	0.1091	1.0000	\$277.37	\$48.90
1934	74.50	\$8,464.26	52.00	5.44	0.1047	1.0000	\$886.27	\$162.77
1933	75.50	\$8,217.62	52.00	5.22	0.1004	1.0000	\$824.94	\$158.03
1932	76.50	\$3,550.22	52.00	5.00	0.0961	1.0000	\$341.25	\$66.27
1931	77.50	\$6,893.31	52.00	4.78	0.0919	1.0000	\$633.54	\$132.56
		\$752,207,930.46	52.00	38.56	0.7415	1.0000	\$557,745,640.60	\$14,465,537.12

Depreciation Reserve Summary

Account: PECO Electric 3650 PA
Scenario: PECO Elect 365.0 Account 2009
Dispersion: 52 - R2.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$752,207,930.46	\$189,236,422.82	0.2516	\$562,971,507.64	0.7484
Computed	\$752,207,930.46	\$194,462,289.86	0.2585	\$557,745,640.60	0.7415
Difference		(\$5,225,667.04)	-0.0069	\$5,225,867.04	0.0069

Remaining Life Depreciation Accrual

Account: PECO Electric 3650 PA
Scenario: PECO Elect 365.0 Account 2009
Dispersion: 52.00 - R2.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$752,207,930.46	38.58	\$14,601,073.62	1.941095%	2.593572%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$4,475,798.85)	0.50	(\$43,038.53)	0.961539%	
Total:	\$752,207,930.46 *		\$14,558,037.09	1.935374%	2.585928%
Average:	\$749,970,031.04		\$14,558,037.09	1.941149%	2.596248%
Grand Total:	\$752,207,930.46 *		\$14,558,037.09	1.935374%	2.585928%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3660 PA

Dispersion: 85.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$9,321,031.31	65.00	64.50	0.9923	1.0000	\$9,249,402.49	\$143,400.48
2007	1.50	\$11,819,922.54	65.00	63.50	0.9769	1.0000	\$11,547,424.76	\$161,844.96
2006	2.50	\$5,032,855.06	85.00	62.50	0.9616	1.0000	\$4,839,466.06	\$77,428.54
2005	3.50	\$5,710,972.24	65.00	61.60	0.9462	1.0000	\$5,403,811.88	\$87,861.11
2004	4.50	\$4,264,874.86	65.00	60.51	0.9309	1.0000	\$3,969,973.81	\$65,613.46
2003	5.50	\$9,070,010.44	65.00	59.51	0.9155	1.0000	\$8,303,660.45	\$139,538.62
2002	6.50	\$7,196,005.32	65.00	58.51	0.9002	1.0000	\$6,477,553.76	\$110,707.77
2001	7.50	\$14,914,834.07	65.00	57.51	0.8848	1.0000	\$13,196,897.78	\$229,458.99
2000	8.50	\$920,858.00	65.00	56.52	0.8695	1.0000	\$800,511.96	\$14,163.97
1999	9.50	\$2,533,703.57	65.00	56.52	0.8542	1.0000	\$2,164,234.35	\$38,980.05
1998	10.60	\$3,094,921.09	65.00	54.53	0.8389	1.0000	\$2,596,245.93	\$47,814.17
1997	11.50	\$5,522,908.11	65.00	53.53	0.8236	1.0000	\$4,548,563.34	\$84,967.82
1996	12.50	\$5,185,855.54	65.00	52.54	0.8083	1.0000	\$4,191,786.82	\$79,782.39
1995	13.50	\$5,303,354.27	65.00	51.55	0.7931	1.0000	\$4,205,891.51	\$81,590.07
1994	14.50	\$3,397,839.50	65.00	50.56	0.7778	1.0000	\$2,642,934.34	\$52,274.45
1993	15.50	\$7,758,695.61	65.00	49.57	0.7626	1.0000	\$5,916,946.01	\$119,364.55
1992	16.50	\$3,740,335.82	65.00	48.58	0.7474	1.0000	\$2,795,688.17	\$57,543.83
1991	17.50	\$4,245,196.96	65.00	47.60	0.7323	1.0000	\$3,108,722.32	\$65,310.72
1990	18.50	\$17,893,175.34	65.00	46.62	0.7172	1.0000	\$12,832,661.46	\$275,279.62
1989	19.50	\$5,773,405.24	65.00	45.64	0.7021	1.0000	\$4,053,567.32	\$88,821.62
1988	20.50	\$5,192,323.12	65.00	44.66	0.6871	1.0000	\$3,567,474.12	\$79,881.89
1987	21.50	\$6,237,640.85	65.00	43.69	0.6721	1.0000	\$4,192,279.08	\$95,963.70
1986	22.60	\$2,950,815.09	65.00	42.72	0.6572	1.0000	\$1,939,140.50	\$45,397.16
1985	23.50	\$2,745,702.74	65.00	41.75	0.6423	1.0000	\$1,763,553.86	\$42,241.58
1984	24.50	\$3,137,518.23	65.00	40.79	0.6275	1.0000	\$1,968,724.08	\$48,269.51
1983	25.50	\$2,642,139.28	65.00	39.83	0.6127	1.0000	\$1,618,963.17	\$40,648.30
1982	26.50	\$2,326,697.13	65.00	38.87	0.5981	1.0000	\$1,391,540.41	\$35,795.34
1981	27.50	\$2,613,306.12	65.00	37.93	0.5835	1.0000	\$1,524,868.41	\$40,204.71
1980	28.50	\$1,968,459.04	65.00	36.98	0.5690	1.0000	\$1,120,046.09	\$30,283.99
1979	29.50	\$1,995,277.99	65.00	36.05	0.5546	1.0000	\$1,106,590.75	\$30,696.58
1978	30.50	\$1,029,324.61	65.00	35.12	0.5403	1.0000	\$556,139.53	\$15,835.76
1977	31.50	\$1,367,154.71	65.00	34.20	0.5261	1.0000	\$719,271.20	\$21,033.15
1976	32.50	\$4,554,323.81	65.00	33.26	0.5120	1.0000	\$2,331,696.64	\$70,066.52
1975	33.50	\$2,415,195.64	85.00	32.37	0.4980	1.0000	\$1,202,847.29	\$37,156.86

Generation Arrangement Report

Account: PECO Electric 3660 PA

Dispersion: 65.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$4,510,617.37	65.00	31.47	0.4842	1.0000	\$2,184,156.39	\$69,394.11
1973	35.50	\$3,812,056.52	65.00	30.58	0.4705	1.0000	\$1,793,579.20	\$58,647.02
1972	36.50	\$4,946,336.08	65.00	29.70	0.4570	1.0000	\$2,260,293.47	\$76,097.48
1971	37.50	\$6,808,822.58	65.00	28.83	0.4435	1.0000	\$2,931,061.74	\$101,671.12
1970	38.50	\$9,495,803.42	65.00	27.97	0.4303	1.0000	\$4,085,881.65	\$146,089.28
1969	39.50	\$7,278,705.94	65.00	27.11	0.4172	1.0000	\$3,036,320.13	\$111,980.09
1968	40.50	\$6,765,549.62	65.00	26.27	0.4042	1.0000	\$2,734,792.80	\$104,085.38
1967	41.50	\$5,251,712.85	65.00	25.44	0.3914	1.0000	\$2,055,642.72	\$80,795.58
1966	42.50	\$3,619,574.88	65.00	24.62	0.3788	1.0000	\$1,371,192.96	\$55,685.77
1965	43.50	\$3,851,190.51	65.00	23.81	0.3664	1.0000	\$1,410,969.94	\$59,249.08
1964	44.50	\$4,696,612.25	65.00	23.02	0.3541	1.0000	\$1,663,179.66	\$72,255.57
1963	45.50	\$2,604,690.93	65.00	22.23	0.3420	1.0000	\$890,868.33	\$40,072.17
1962	46.50	\$2,030,286.57	65.00	21.45	0.3301	1.0000	\$670,145.28	\$31,235.18
1961	47.50	\$2,474,115.52	65.00	20.70	0.3184	1.0000	\$787,728.78	\$38,063.32
1960	48.50	\$1,627,553.00	65.00	19.94	0.3068	1.0000	\$499,338.58	\$25,039.28
1959	49.50	\$1,634,679.98	65.00	19.21	0.2955	1.0000	\$482,995.19	\$25,148.92
1958	50.50	\$944,519.06	65.00	18.48	0.2842	1.0000	\$268,467.63	\$14,531.06
1957	51.50	\$1,724,263.16	65.00	17.76	0.2733	1.0000	\$471,155.08	\$26,527.13
1956	52.50	\$2,860,037.36	65.00	17.05	0.2624	1.0000	\$750,374.22	\$44,000.57
1955	53.50	\$1,125,052.36	65.00	16.36	0.2517	1.0000	\$283,175.16	\$17,308.50
1954	54.50	\$1,365,636.44	65.00	15.67	0.2411	1.0000	\$329,311.13	\$21,009.79
1953	55.50	\$1,001,390.95	65.00	15.00	0.2308	1.0000	\$231,117.60	\$15,406.01
1952	56.50	\$815,448.46	65.00	14.34	0.2206	1.0000	\$179,881.07	\$12,545.36
1951	57.50	\$2,321,870.34	65.00	13.69	0.2107	1.0000	\$489,124.06	\$35,721.08
1950	58.50	\$1,866,672.98	65.00	13.06	0.2009	1.0000	\$375,096.36	\$28,718.05
1949	59.50	\$1,639,332.88	65.00	12.45	0.1915	1.0000	\$313,904.93	\$25,220.51
1948	60.50	\$1,656,209.51	65.00	11.86	0.1825	1.0000	\$302,246.53	\$25,480.15
1947	61.50	\$1,993,332.51	65.00	11.29	0.1737	1.0000	\$346,324.31	\$30,666.65
1946	62.50	\$165,013.26	65.00	10.76	0.1655	1.0000	\$27,307.03	\$2,538.67
1945	63.50	\$133,661.64	65.00	10.24	0.1575	1.0000	\$21,053.54	\$2,056.33
1944	64.50	\$119,001.62	65.00	9.75	0.1500	1.0000	\$17,852.70	\$1,830.79
1943	65.50	\$54,009.01	66.00	9.28	0.1428	1.0000	\$7,714.48	\$830.81
1942	66.50	\$1,697,305.91	65.00	8.84	0.1361	1.0000	\$230,960.22	\$26,112.40
1941	67.50	\$424,182.36	65.00	8.43	0.1296	1.0000	\$54,984.23	\$6,525.88

Generation Arrangement Report

Account: PECO Electric 3660 PA

Dispersion: 65.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1940	68.50	\$53,109.43	65.00	8.03	0.1235	1.0000	\$6,559.88	\$817.07
1939	69.50	\$55,183.61	65.00	7.65	0.1177	1.0000	\$6,495.53	\$848.98
1938	70.50	\$62,671.52	65.00	7.29	0.1122	1.0000	\$7,029.31	\$964.16
1937	71.50	\$69,696.17	65.00	6.95	0.1069	1.0000	\$6,380.52	\$918.40
1936	72.50	\$103,308.49	65.00	6.62	0.1019	1.0000	\$10,525.07	\$1,589.36
1935	73.50	\$140,504.60	65.00	6.30	0.0969	1.0000	\$13,621.84	\$2,161.61
1934	74.50	\$797,748.35	65.00	6.00	0.0923	1.0000	\$73,651.25	\$12,273.05
1933	75.50	\$751,607.49	65.00	5.70	0.0877	1.0000	\$65,903.54	\$11,563.19
1932	76.50	\$675,506.07	65.00	5.42	0.0833	1.0000	\$56,295.71	\$10,392.40
1931	77.50	\$971,339.60	65.00	5.13	0.0789	1.0000	\$76,642.41	\$14,943.69
1930	78.50	\$734,620.01	65.00	4.86	0.0747	1.0000	\$54,910.26	\$11,301.85
1929	79.50	\$352,664.27	65.00	4.58	0.0705	1.0000	\$24,846.21	\$5,425.60
1928	80.50	\$1,576,172.49	65.00	4.32	0.0664	1.0000	\$104,683.16	\$24,248.61
1927	81.50	\$1,950,837.09	65.00	4.04	0.0622	1.0000	\$121,399.04	\$30,012.86
1926	82.50	\$1,069,528.96	65.00	3.79	0.0583	1.0000	\$62,271.96	\$16,438.91
1925	83.50	\$1,301,365.61	65.00	3.52	0.0542	1.0000	\$70,506.63	\$20,021.01
1924	84.50	\$980,376.07	65.00	3.27	0.0503	1.0000	\$49,315.25	\$15,082.69
1923	85.50	\$492,965.88	66.00	3.04	0.0467	1.0000	\$23,026.45	\$7,584.09
1922	86.50	\$237,547.45	65.00	2.77	0.0426	1.0000	\$10,129.22	\$3,654.58
1921	87.50	\$212,621.55	65.00	2.55	0.0392	1.0000	\$8,335.16	\$3,269.56
1920	88.50	\$186,427.10	65.00	2.29	0.0353	1.0000	\$5,871.86	\$2,560.42
1919	89.50	\$275,887.00	65.00	2.09	0.0321	1.0000	\$8,850.72	\$4,244.42
1918	90.50	\$67,600.01	65.00	1.84	0.0283	1.0000	\$1,909.83	\$1,038.46
1917	91.50	\$110,693.46	65.00	1.65	0.0254	1.0000	\$2,806.76	\$1,702.98
1916	92.50	\$116,338.90	65.00	1.41	0.0217	1.0000	\$2,570.36	\$1,820.60
1915	93.50	\$22,604.99	65.00	1.24	0.0191	1.0000	\$431.00	\$347.77
1914	94.50	\$121,677.95	65.00	1.01	0.0166	1.0000	\$1,696.67	\$1,671.97
1913	95.50	\$277,100.92	65.00	0.86	0.0133	1.0000	\$3,681.10	\$4,263.09
1912	96.50	\$117,836.62	65.00	0.63	0.0097	1.0000	\$1,145.52	\$1,809.79
1911	97.50	\$402,284.39	86.00	0.32	0.0050	1.0000	\$2,011.21	\$6,188.99
1910	98.50	\$71,726.28	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1909	99.50	\$48,208.66	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$281,369,840.77	65.00	39.82	0.6123	1.0000	\$172,291,180.32	\$4,326,921.63

Depreciation Reserve Summary

Account: PECO Electric 3660 PA
 Scenario: PECO Elect 366.0 Account 2009
 Dispersion: 65 - R4
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$281,369,840.77	\$123,260,855.58	0.4381	\$158,108,985.19	0.5519
Computed	\$281,369,840.77	\$109,078,660.45	0.3877	\$172,291,180.32	0.6123
Difference		\$14,182,185.13	0.0504	(\$14,182,195.13)	-0.0504

Remaining Life Depreciation Accrual

Account: PECO Electric 3660 PA
Scenario: PECO Elect 366.0 Account 2009
Dispersion: 65.00 - R4
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$281,369,840.77	39.82	\$3,970,749.95	1.411221%	2.511401%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$4,370,391.26)	0.50	(\$33,618.39)	0.769231%	
Total:	\$281,369,840.77 *		\$3,937,131.56	1.399273%	2.490138%
Average:	\$279,184,645.14		\$3,937,131.56	1.410225%	2.525036%
Grand Total:	\$281,369,840.77 *		\$3,937,131.56	1.399273%	2.490138%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3670 PA

Dispersion: 52.00 - R1.5

Average Net Salvage Rate: 0.00%

Futura Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$50,894,162.18	52.00	51.59	0.9921	1.0000	\$50,490,576.40	\$978,733.89
2007	1.50	\$56,777,068.58	52.00	50.77	0.9763	1.0000	\$55,430,849.09	\$1,091,866.70
2006	2.50	\$45,090,653.93	52.00	49.95	0.9606	1.0000	\$43,313,265.97	\$867,127.96
2005	3.50	\$54,752,125.83	52.00	49.14	0.9450	1.0000	\$51,736,668.62	\$1,052,925.50
2004	4.50	\$7,296,957.40	52.00	48.33	0.9294	1.0000	\$6,782,016.42	\$140,326.10
2003	5.50	\$25,653,266.29	52.00	47.53	0.9140	1.0000	\$23,446,811.91	\$493,332.04
2002	6.50	\$26,154,595.31	52.00	46.73	0.8986	1.0000	\$23,503,007.02	\$502,972.99
2001	7.50	\$40,907,013.98	52.00	45.93	0.8834	1.0000	\$36,135,817.15	\$786,873.35
2000	8.50	\$8,298,897.16	52.00	45.15	0.8682	1.0000	\$7,204,980.92	\$159,594.18
1999	9.50	\$10,431,008.66	52.00	44.36	0.8531	1.0000	\$8,898,484.19	\$200,596.32
1998	10.50	\$13,007,465.10	52.00	43.58	0.8381	1.0000	\$10,901,148.41	\$250,143.56
1997	11.50	\$18,567,512.62	52.00	42.80	0.8231	1.0000	\$13,637,504.12	\$318,806.01
1996	12.50	\$18,294,565.05	52.00	42.03	0.8083	1.0000	\$14,787,624.51	\$351,818.37
1995	13.50	\$10,317,961.05	52.00	41.27	0.7936	1.0000	\$8,187,921.13	\$198,422.33
1994	14.50	\$11,747,631.95	52.00	40.50	0.7789	1.0000	\$9,150,154.90	\$225,916.00
1993	15.50	\$21,443,872.60	52.00	39.74	0.7643	1.0000	\$16,389,893.27	\$412,378.32
1992	16.50	\$16,891,013.21	52.00	38.99	0.7498	1.0000	\$12,665,604.06	\$324,827.18
1991	17.50	\$17,481,807.96	52.00	38.24	0.7354	1.0000	\$12,856,955.56	\$336,188.61
1990	18.50	\$29,465,364.66	52.00	37.50	0.7212	1.0000	\$21,249,017.20	\$566,841.63
1989	19.50	\$25,637,057.94	52.00	36.76	0.7069	1.0000	\$18,124,105.70	\$493,020.35
1988	20.50	\$23,859,897.99	52.00	36.03	0.6929	1.0000	\$16,393,423.96	\$454,988.04
1987	21.50	\$18,021,324.09	52.00	35.30	0.6789	1.0000	\$12,234,436.40	\$346,563.92
1986	22.50	\$15,646,527.82	52.00	34.58	0.6650	1.0000	\$10,404,984.38	\$300,894.77
1985	23.60	\$14,772,770.56	52.00	33.86	0.6512	1.0000	\$9,620,481.10	\$284,091.74
1984	24.50	\$12,883,799.11	52.00	33.15	0.6376	1.0000	\$8,214,392.44	\$247,765.37
1983	25.50	\$9,891,588.48	52.00	32.45	0.6240	1.0000	\$6,172,735.93	\$190,222.86
1982	26.50	\$8,451,576.62	52.00	31.75	0.6106	1.0000	\$5,160,745.20	\$162,530.32
1981	27.50	\$10,027,781.53	52.00	31.06	0.5973	1.0000	\$5,989,959.39	\$192,841.95
1980	28.50	\$8,751,101.71	52.00	30.38	0.5842	1.0000	\$5,112,250.62	\$168,290.42
1979	29.50	\$9,737,302.17	52.00	29.70	0.5712	1.0000	\$5,561,576.57	\$187,255.81
1978	30.50	\$8,324,463.30	52.00	29.03	0.5583	1.0000	\$4,647,408.06	\$160,085.83
1977	31.50	\$7,849,277.33	52.00	28.37	0.5455	1.0000	\$4,282,132.43	\$150,947.64
1976	32.50	\$7,371,877.92	52.00	27.71	0.5330	1.0000	\$3,928,875.56	\$141,768.88
1975	33.50	\$5,723,085.87	52.00	27.07	0.5205	1.0000	\$2,979,115.07	\$110,059.34

Generation Arrangement Report

Account: PECO Electric 3670 PA

Dispersion: 52.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$9,382,523.18	52.00	26.43	0.5083	1.0000	\$4,768,777.88	\$180,433.14
1973	35.50	\$8,053,830.65	52.00	25.60	0.4961	1.0000	\$3,895,806.16	\$154,881.36
1972	36.50	\$8,281,158.40	52.00	25.18	0.4842	1.0000	\$3,041,183.84	\$120,791.51
1971	37.50	\$6,493,110.66	52.00	24.56	0.4724	1.0000	\$3,067,193.68	\$124,867.51
1970	38.50	\$6,013,142.87	52.00	23.96	0.4607	1.0000	\$2,770,487.85	\$115,637.36
1969	39.50	\$5,963,925.08	52.00	23.36	0.4493	1.0000	\$2,879,474.02	\$114,690.87
1968	40.50	\$3,970,752.30	52.00	22.78	0.4380	1.0000	\$1,739,149.01	\$78,360.62
1967	41.50	\$4,348,201.68	52.00	22.20	0.4269	1.0000	\$1,856,170.30	\$83,619.26
1966	42.50	\$3,809,897.48	52.00	21.63	0.4169	1.0000	\$1,584,828.12	\$73,263.41
1965	43.50	\$1,579,162.44	52.00	21.07	0.4052	1.0000	\$639,865.14	\$30,368.51
1964	44.50	\$2,590,932.25	52.00	20.52	0.3946	1.0000	\$1,022,464.33	\$49,825.62
1963	45.50	\$1,877,546.89	52.00	19.98	0.3843	1.0000	\$721,447.50	\$36,106.67
1962	46.50	\$1,876,866.00	52.00	19.45	0.3741	1.0000	\$701,746.94	\$36,074.35
1961	47.50	\$2,128,062.36	52.00	18.93	0.3641	1.0000	\$774,815.71	\$40,924.28
1960	48.50	\$936,213.58	52.00	18.42	0.3543	1.0000	\$331,693.40	\$16,004.11
1959	49.50	\$1,298,797.29	52.00	17.92	0.3447	1.0000	\$447,870.07	\$24,976.87
1958	50.50	\$693,150.40	52.00	17.43	0.3353	1.0000	\$232,365.82	\$13,329.82
1957	51.50	\$1,849,502.84	52.00	16.95	0.3260	1.0000	\$603,009.93	\$35,567.36
1956	52.50	\$1,307,054.12	52.00	16.48	0.3170	1.0000	\$414,348.11	\$25,135.66
1955	53.50	\$633,594.48	52.00	16.03	0.3082	1.0000	\$195,257.47	\$12,184.51
1954	54.50	\$113,652.76	52.00	15.58	0.2995	1.0000	\$34,043.07	\$2,185.63
1953	55.50	\$844,709.46	52.00	15.14	0.2911	1.0000	\$245,879.59	\$16,244.41
1952	56.50	\$594,829.75	52.00	14.71	0.2828	1.0000	\$168,179.55	\$11,435.19
1951	57.50	\$1,841,112.37	52.00	14.29	0.2748	1.0000	\$505,861.21	\$35,406.01
1950	58.50	\$1,628,285.84	52.00	13.88	0.2669	1.0000	\$407,322.63	\$29,351.65
1949	59.50	\$2,062,760.73	52.00	13.48	0.2592	1.0000	\$539,807.27	\$40,053.09
1948	60.50	\$831,924.41	52.00	13.09	0.2517	1.0000	\$209,356.79	\$15,998.66
1947	61.50	\$117,626.62	52.00	12.70	0.2443	1.0000	\$28,736.39	\$2,262.05
1946	62.50	\$85,570.42	52.00	12.33	0.2371	1.0000	\$20,290.01	\$1,545.58
1945	63.50	\$96,012.13	52.00	11.96	0.2301	1.0000	\$22,091.63	\$1,846.39
1944	64.50	\$58,647.43	52.00	11.61	0.2232	1.0000	\$13,092.03	\$1,127.84
1941	67.50	\$261,192.13	52.00	10.68	0.2035	1.0000	\$53,152.83	\$5,022.93
1940	68.50	\$13,054.36	52.00	10.26	0.1972	1.0000	\$2,574.21	\$251.05
1939	69.50	\$67,899.12	52.00	9.93	0.1910	1.0000	\$12,930.87	\$1,301.91

Generation Arrangement Report

Account: PECO Electric 3670 PA
 Dispersion: 52.00 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure
 January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1938	70.50	\$69,363.80	52.00	9.82	0.1849	1.0000	\$12,827.79	\$1,333.92
1937	71.60	\$82,562.84	52.00	9.31	0.1790	1.0000	\$14,774.96	\$1,587.75
1936	72.50	\$10,211.16	52.00	9.00	0.1730	1.0000	\$1,766.61	\$196.37
1935	73.50	\$27,584.87	52.00	8.69	0.1672	1.0000	\$4,612.27	\$530.48
1934	74.50	\$133,185.52	52.00	8.40	0.1615	1.0000	\$21,506.91	\$2,561.26
1933	75.50	\$172,037.59	52.00	8.10	0.1558	1.0000	\$26,811.75	\$3,308.42
1932	76.50	\$206,052.19	52.00	7.81	0.1503	1.0000	\$30,967.16	\$3,962.54
1931	77.50	\$300,657.57	52.00	7.53	0.1448	1.0000	\$43,539.26	\$5,781.88
1930	78.50	\$407,994.51	52.00	7.25	0.1394	1.0000	\$56,884.14	\$7,846.05
1929	79.50	\$276,463.02	52.00	6.97	0.1341	1.0000	\$37,075.90	\$5,316.60
1928	80.50	\$304,390.16	52.00	6.70	0.1289	1.0000	\$39,232.65	\$5,853.66
1927	81.50	\$336,523.10	52.00	6.44	0.1238	1.0000	\$41,651.18	\$6,471.60
1926	82.50	\$312,715.10	52.00	6.18	0.1188	1.0000	\$37,136.85	\$6,013.75
1925	83.50	\$325,516.50	52.00	5.92	0.1139	1.0000	\$37,062.46	\$6,259.91
1924	84.50	\$8,698.59	52.00	5.67	0.1091	1.0000	\$730.73	\$128.82
		\$750,815,223.86	52.00	40.16	0.7723	1.0000	\$579,854,397.41	\$14,438,754.31

Depreciation Reserve Summary

Account: PECO Electric 3670 PA
Scenario: PECO Elect 367.0 Account 2009
Dispersion: 52 - R1.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$750,815,223.86	\$124,488,224.12	0.1658	\$626,328,999.74	0.8342
Computed	\$750,815,223.86	\$170,960,826.45	0.2277	\$579,854,397.41	0.7723
Difference		(\$46,472,602.33)	-0.0519	\$46,472,602.33	0.0619

Remaining Life Depreciation Accrual

Account: PECO Electric 3670 PA
 Scenario: PECO Elect 367.0 Account 2009
 Dispersion: 52.00 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$750,815,223.86	40.16	\$15,595,952.60	2.077203%	2.490066%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$6,004,439.56)	0.50	(\$57,735.00)	0.961539%	
Total:	\$750,815,223.86 *		\$15,538,217.60	2.069513%	2.480847%
Average:	\$747,813,004.08		\$15,538,217.60	2.077821%	2.492796%
Grand Total:	\$750,815,223.86 *		\$15,538,217.60	2.069513%	2.480847%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3680 PA
Dispersion: 45.00 - R2

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure
January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$20,877,964.85	45.00	44.55	0.9899	1.0000	\$20,667,995.34	\$463,954.77
2007	1.50	\$18,686,677.05	45.00	43.65	0.9699	1.0000	\$18,124,430.01	\$415,259.49
2006	2.50	\$14,814,348.17	45.00	42.76	0.9500	1.0000	\$14,073,609.59	\$329,207.74
2005	3.50	\$17,386,646.33	45.00	41.86	0.9302	1.0000	\$16,173,551.44	\$386,369.92
2004	4.50	\$11,110,445.18	45.00	40.98	0.9108	1.0000	\$10,117,116.10	\$248,898.78
2003	5.50	\$4,213,557.02	45.00	40.10	0.8911	1.0000	\$3,754,707.41	\$93,634.80
2002	6.50	\$11,818,546.82	45.00	39.23	0.8717	1.0000	\$10,302,768.29	\$262,634.37
2001	7.50	\$25,810,018.17	45.00	38.36	0.8525	1.0000	\$22,003,664.16	\$573,555.96
1999	9.50	\$10,225,474.41	45.00	36.66	0.8146	1.0000	\$8,329,264.88	\$227,232.76
1998	10.50	\$11,682,370.93	45.00	35.81	0.7958	1.0000	\$9,296,890.29	\$259,608.24
1997	11.50	\$12,994,662.22	45.00	34.97	0.7772	1.0000	\$10,099,496.53	\$288,770.27
1996	12.50	\$7,820,133.44	45.00	34.15	0.7588	1.0000	\$6,933,851.74	\$173,780.74
1996	13.50	\$14,338,256.46	45.00	33.32	0.7405	1.0000	\$10,818,136.83	\$318,627.92
1994	14.50	\$12,666,710.05	45.00	32.51	0.7225	1.0000	\$9,151,314.23	\$281,482.45
1993	15.50	\$9,952,724.72	45.00	31.71	0.7046	1.0000	\$7,012,352.96	\$221,171.66
1992	16.50	\$9,900,084.45	45.00	30.91	0.6868	1.0000	\$6,799,847.54	\$220,001.88
1991	17.50	\$9,756,861.29	45.00	30.12	0.6693	1.0000	\$6,530,208.54	\$218,818.92
1990	18.50	\$18,584,178.68	45.00	29.34	0.6520	1.0000	\$10,812,109.31	\$368,537.30
1989	19.50	\$19,753,861.20	45.00	28.57	0.6348	1.0000	\$12,539,782.54	\$438,974.69
1988	20.50	\$14,363,580.35	45.00	27.80	0.6178	1.0000	\$8,874,081.75	\$319,190.67
1987	21.50	\$12,559,141.70	45.00	27.05	0.6011	1.0000	\$7,548,990.46	\$279,092.04
1986	22.50	\$12,133,125.27	45.00	26.30	0.5845	1.0000	\$7,092,180.74	\$269,825.01
1985	23.50	\$11,641,553.41	45.00	25.57	0.5682	1.0000	\$6,614,662.90	\$258,701.19
1984	24.50	\$8,203,136.26	45.00	24.84	0.5521	1.0000	\$4,528,687.05	\$182,291.92
1983	25.50	\$5,103,542.58	45.00	24.13	0.5361	1.0000	\$2,736,197.13	\$113,412.06
1982	26.50	\$5,653,263.86	45.00	23.42	0.5205	1.0000	\$2,942,330.89	\$125,828.09
1981	27.50	\$4,740,302.99	45.00	22.73	0.5050	1.0000	\$2,393,959.80	\$105,340.07
1980	28.50	\$4,181,157.53	45.00	22.04	0.4898	1.0000	\$2,038,175.90	\$82,470.17
1979	29.50	\$4,651,279.05	45.00	21.37	0.4748	1.0000	\$2,208,412.48	\$103,361.76
1978	30.50	\$5,312,805.14	45.00	20.70	0.4601	1.0000	\$2,444,272.26	\$118,062.34
1977	31.50	\$3,390,293.56	45.00	20.05	0.4456	1.0000	\$1,510,688.67	\$75,339.86
1976	32.50	\$1,899,174.06	45.00	19.41	0.4314	1.0000	\$819,245.91	\$42,203.87
1975	33.50	\$2,875,340.28	45.00	18.78	0.4174	1.0000	\$1,200,178.88	\$63,896.45
1974	34.50	\$6,940,184.86	45.00	18.17	0.4037	1.0000	\$2,801,550.48	\$154,226.33

Generation Arrangement Report

Account: PECO Electric 3680 PA

Dispersion: 45.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1973	35.50	\$7,247,535.47	45.00	17.56	0.3902	1.0000	\$2,628,243.13	\$161,056.34
1972	36.50	\$4,699,850.36	45.00	16.97	0.3771	1.0000	\$1,772,218.28	\$104,441.12
1971	37.50	\$4,475,160.87	45.00	16.39	0.3642	1.0000	\$1,629,831.11	\$99,448.02
1970	38.50	\$8,056,407.41	45.00	15.82	0.3516	1.0000	\$2,832,275.54	\$178,031.28
1969	39.50	\$12,153,928.88	45.00	15.27	0.3392	1.0000	\$4,123,165.38	\$270,087.31
1968	40.50	\$8,383,444.54	45.00	14.72	0.3272	1.0000	\$2,743,241.14	\$186,298.77
1967	41.50	\$4,112,515.54	45.00	14.20	0.3155	1.0000	\$1,297,438.32	\$91,389.23
1966	42.50	\$2,150,843.77	45.00	13.68	0.3040	1.0000	\$653,936.68	\$47,796.53
1965	43.50	\$1,270,672.36	45.00	13.18	0.2929	1.0000	\$372,127.21	\$28,237.16
1964	44.50	\$1,189,037.44	45.00	12.69	0.2820	1.0000	\$335,319.80	\$26,423.05
1963	45.50	\$1,543,970.22	45.00	12.22	0.2714	1.0000	\$419,110.66	\$34,310.45
1962	46.50	\$1,073,085.78	45.00	11.75	0.2612	1.0000	\$280,269.68	\$23,846.35
1961	47.50	\$1,153,149.88	45.00	11.30	0.2512	1.0000	\$289,653.66	\$25,625.55
1960	48.50	\$1,480,170.06	45.00	10.87	0.2415	1.0000	\$357,465.88	\$32,892.67
1959	49.50	\$1,165,886.04	45.00	10.44	0.2321	1.0000	\$270,698.83	\$25,908.58
1958	50.50	\$1,057,327.00	45.00	10.03	0.2230	1.0000	\$235,749.11	\$23,496.16
1957	51.50	\$1,192,377.52	45.00	9.64	0.2141	1.0000	\$255,303.93	\$26,497.28
1956	52.50	\$1,594,202.00	45.00	9.25	0.2055	1.0000	\$327,654.75	\$35,426.71
1955	53.50	\$1,374,769.84	45.00	8.87	0.1972	1.0000	\$271,084.86	\$30,550.44
1954	54.60	\$1,119,744.37	45.00	8.51	0.1891	1.0000	\$211,730.99	\$24,883.21
1953	55.50	\$793,258.20	45.00	8.15	0.1812	1.0000	\$143,755.19	\$17,627.96
1952	56.50	\$678,846.51	45.00	7.81	0.1736	1.0000	\$117,855.87	\$15,085.48
1951	57.50	\$491,948.43	45.00	7.48	0.1662	1.0000	\$81,738.88	\$10,932.19
1950	58.50	\$346,538.24	45.00	7.15	0.1589	1.0000	\$55,060.52	\$7,700.67
1949	59.50	\$303,457.75	45.00	6.83	0.1518	1.0000	\$46,058.20	\$6,743.51
1948	60.50	\$232,274.83	45.00	6.52	0.1448	1.0000	\$33,637.67	\$5,161.86
1947	61.50	\$185,028.42	45.00	6.21	0.1381	1.0000	\$25,543.71	\$4,111.76
1946	62.50	\$109,786.48	45.00	5.91	0.1313	1.0000	\$14,417.16	\$2,439.70
1945	63.50	\$16,409.40	45.00	5.61	0.1247	1.0000	\$2,045.68	\$364.65
1944	64.50	\$10,031.08	45.00	5.31	0.1181	1.0000	\$1,184.49	\$222.91
1943	65.50	\$2,146.80	45.00	5.03	0.1117	1.0000	\$239.75	\$47.71
1942	66.50	\$16,857.23	45.00	4.73	0.1052	1.0000	\$1,772.79	\$374.61
1941	67.50	\$55,105.46	45.00	4.44	0.0987	1.0000	\$5,437.58	\$1,224.57
1940	68.50	\$18,117.69	45.00	4.15	0.0922	1.0000	\$1,670.56	\$402.62

Generation Arrangement Report

Account: PECO Electric 3680 PA

Dispersion: 45.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1939	69.50	\$21,132.57	45.00	3.86	0.0858	1.0000	\$1,812.28	\$469.81
1938	70.50	\$21,503.92	45.00	3.58	0.0795	1.0000	\$1,709.08	\$477.86
1937	71.50	\$33,944.07	45.00	3.29	0.0731	1.0000	\$2,479.77	\$754.31
1936	72.50	\$11,628.02	45.00	3.00	0.0667	1.0000	\$775.12	\$258.40
1935	73.50	\$1,847.83	45.00	2.71	0.0603	1.0000	\$111.45	\$41.06
1934	74.50	\$9,715.01	45.00	2.45	0.0543	1.0000	\$527.86	\$215.89
1933	75.50	\$7,391.32	45.00	2.17	0.0482	1.0000	\$355.96	\$164.25
1932	76.50	\$7,588.02	45.00	1.89	0.0421	1.0000	\$318.37	\$168.18
1931	77.50	\$18,164.07	45.00	1.62	0.0361	1.0000	\$855.35	\$403.65
1930	78.50	\$7,922.91	45.00	1.36	0.0302	1.0000	\$239.20	\$176.06
1929	79.50	\$19,830.16	45.00	1.13	0.0252	1.0000	\$498.78	\$440.67
1928	80.50	\$6,011.43	45.00	0.90	0.0201	1.0000	\$120.88	\$133.59
1927	81.50	\$6,900.79	45.00	0.71	0.0158	1.0000	\$109.29	\$153.35
1926	82.50	\$1,014.51	45.00	0.60	0.0133	1.0000	\$13.52	\$22.54
1925	83.50	\$1,873.47	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	84.50	\$8,163.20	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1923	85.50	\$4,061.67	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1922	86.50	\$493.83	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1917	91.50	\$572.39	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1914	94.50	\$9.45	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1913	95.50	\$14.12	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$433,964,843.03	45.00	30.09	0.6686	1.0000	\$290,141,186.54	\$9,643,330.11

Depreciation Reserve Summary

Account: PECO Electric 3680 PA
Scenario: PECO Elect 368.0 Account 2009
Dispersion: 45 - R2
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$433,964,843.03	\$153,229,748.10	0.3531	\$280,735,094.93	0.6469
Computed	\$433,964,843.03	\$143,823,656.49	0.3314	\$290,141,186.54	0.6666
Difference		\$9,406,091.61	0.0217	(\$9,406,091.61)	-0.0217

Remaining Life Depreciation Accrual

Account: PECO Electric 3680 PA
Scenario: PECO Elect 368.0 Account 2009
Dispersion: 45.00 - R2
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$433,964,843.03	30.09	\$9,330,702.81	2.150106%	3.323668%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$5,237,331.31)	0.50	(\$58,192.57)	1.111111%	
Total:	\$433,964,843.03 *		\$9,272,510.24	2.136696%	3.302939%
Average:	\$431,346,177.38		\$9,272,510.24	2.149668%	3.334039%
Grand Total:	\$433,964,843.03 *		\$9,272,510.24	2.136696%	3.302939%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3691 PA

Dispersion: 48.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$5,298,350.28	48.00	47.50	0.9896	1.0000	\$5,243,214.02	\$110,382.30
2007	1.50	\$4,112,862.95	48.00	46.50	0.9688	1.0000	\$3,984,462.48	\$85,684.64
2006	2.50	\$5,285,324.02	48.00	45.50	0.9480	1.0000	\$5,010,365.46	\$110,110.92
2005	3.50	\$5,947,848.55	48.00	44.50	0.9272	1.0000	\$5,514,714.45	\$123,913.51
2004	4.60	\$5,604,847.41	48.00	43.51	0.9064	1.0000	\$5,080,193.48	\$116,767.65
2003	5.50	\$4,194,971.15	48.00	42.51	0.8856	1.0000	\$3,715,148.71	\$87,395.23
2002	6.50	\$7,689,514.73	48.00	41.51	0.8649	1.0000	\$6,850,451.58	\$160,198.22
2001	7.50	\$8,462,435.18	48.00	40.52	0.8441	1.0000	\$7,143,400.29	\$176,300.73
2000	8.50	\$2,085,961.22	48.00	39.52	0.8234	1.0000	\$1,717,627.14	\$43,457.53
1999	9.50	\$3,003,111.93	48.00	38.53	0.8027	1.0000	\$2,410,732.03	\$62,564.83
1998	10.50	\$2,691,628.10	48.00	37.54	0.7821	1.0000	\$2,105,142.83	\$56,075.59
1997	11.50	\$3,155,481.04	48.00	36.55	0.7615	1.0000	\$2,402,943.45	\$65,739.19
1996	12.50	\$1,393,273.32	48.00	35.57	0.7410	1.0000	\$1,032,375.27	\$29,026.53
1995	13.50	\$3,097,793.15	48.00	34.58	0.7205	1.0000	\$2,231,912.35	\$64,537.36
1994	14.50	\$1,536,059.33	48.00	33.60	0.7001	1.0000	\$1,075,355.77	\$32,001.24
1993	15.50	\$1,667,795.97	48.00	32.63	0.6797	1.0000	\$1,133,663.15	\$34,745.75
1992	16.50	\$1,498,407.07	48.00	31.66	0.6595	1.0000	\$988,195.34	\$31,216.81
1991	17.50	\$1,487,331.01	48.00	30.69	0.6394	1.0000	\$950,943.69	\$30,986.06
1990	18.50	\$1,907,850.33	48.00	29.73	0.6193	1.0000	\$1,181,576.16	\$39,746.88
1989	19.50	\$2,304,681.35	48.00	28.77	0.5994	1.0000	\$1,381,466.12	\$48,012.11
1988	20.50	\$1,993,273.25	48.00	27.83	0.5797	1.0000	\$1,155,505.41	\$41,526.53
1987	21.50	\$1,896,508.23	48.00	26.89	0.5601	1.0000	\$1,062,291.92	\$39,510.59
1986	22.50	\$1,767,592.89	48.00	25.96	0.5407	1.0000	\$955,809.39	\$36,824.65
1985	23.50	\$1,523,241.85	48.00	25.03	0.5215	1.0000	\$794,434.40	\$31,734.20
1984	24.50	\$1,628,913.05	48.00	24.12	0.5026	1.0000	\$818,619.81	\$33,935.89
1983	25.50	\$1,344,174.35	48.00	23.22	0.4838	1.0000	\$650,311.74	\$28,003.83
1982	26.50	\$1,374,008.46	48.00	22.33	0.4653	1.0000	\$639,310.80	\$28,625.18
1981	27.50	\$1,001,274.47	48.00	21.46	0.4470	1.0000	\$447,605.35	\$20,859.68
1980	28.50	\$1,513,360.08	48.00	20.59	0.4291	1.0000	\$649,317.39	\$31,528.34
1979	29.50	\$1,290,769.87	48.00	19.75	0.4114	1.0000	\$530,975.50	\$26,891.04
1978	30.50	\$1,285,394.01	48.00	18.91	0.3939	1.0000	\$508,348.82	\$26,779.04
1977	31.50	\$1,291,230.59	48.00	18.09	0.3768	1.0000	\$486,586.08	\$26,900.64
1976	32.50	\$1,130,750.02	48.00	17.28	0.3601	1.0000	\$407,160.96	\$23,557.29
1975	33.50	\$1,160,576.80	48.00	16.49	0.3436	1.0000	\$405,899.45	\$24,595.35

Generation Arrangement Report

Account: PECO Electric 3691 PA

Dispersion: 48.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$1,274,859.56	48.00	15.72	0.3276	1.0000	\$417,558.87	\$26,559.57
1973	35.50	\$1,100,008.08	48.00	14.96	0.3118	1.0000	\$342,931.26	\$22,916.84
1972	36.50	\$915,281.11	48.00	14.22	0.2963	1.0000	\$271,191.50	\$19,067.94
1971	37.50	\$842,604.98	48.00	13.50	0.2812	1.0000	\$236,884.43	\$17,552.19
1970	38.50	\$1,079,894.15	48.00	12.76	0.2664	1.0000	\$287,677.55	\$22,493.63
1969	38.50	\$1,171,891.33	48.00	12.09	0.2518	1.0000	\$295,119.77	\$24,414.40
1968	40.50	\$832,335.37	48.00	11.41	0.2376	1.0000	\$197,769.14	\$17,340.32
1967	41.50	\$771,929.31	48.00	10.74	0.2237	1.0000	\$172,679.46	\$16,081.86
1966	42.50	\$824,778.37	48.00	10.08	0.2101	1.0000	\$173,288.29	\$17,182.88
1965	43.50	\$503,613.83	48.00	9.46	0.1971	1.0000	\$99,247.98	\$10,491.95
1964	44.50	\$756,438.83	48.00	8.86	0.1846	1.0000	\$139,666.55	\$15,759.16
1963	45.50	\$672,131.26	48.00	8.30	0.1728	1.0000	\$116,166.08	\$14,002.73
1962	46.50	\$552,212.95	48.00	7.76	0.1617	1.0000	\$89,315.40	\$11,504.44
1961	47.50	\$482,990.73	48.00	7.27	0.1514	1.0000	\$73,106.50	\$10,062.31
1960	48.50	\$399,051.85	48.00	6.80	0.1417	1.0000	\$56,539.71	\$8,313.56
1959	49.50	\$461,350.88	48.00	6.37	0.1327	1.0000	\$81,208.18	\$9,611.47
1958	50.50	\$466,788.86	48.00	5.97	0.1243	1.0000	\$57,883.61	\$9,703.52
1957	51.50	\$420,750.86	48.00	5.59	0.1184	1.0000	\$48,989.92	\$8,765.64
1956	52.50	\$456,143.25	48.00	5.24	0.1091	1.0000	\$49,757.43	\$9,502.98
1955	63.60	\$306,248.15	48.00	4.90	0.1022	1.0000	\$31,284.61	\$6,380.13
1954	54.50	\$4,045.79	48.00	4.59	0.0957	1.0000	\$387.17	\$84.29
1953	55.50	\$20,546.65	48.00	4.29	0.0894	1.0000	\$1,837.77	\$428.06
1952	56.50	\$64,695.57	48.00	4.00	0.0834	1.0000	\$5,397.54	\$1,347.82
		\$107,025,746.31	48.00	33.05	0.6885	1.0000	\$73,689,638.32	\$2,229,703.05

Depreciation Reserve Summary

Account: PECO Electric 3691 PA
Scenario: PECO Elect 369.1 Account 2009
Dispersion: 48 - R4
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$107,025,746.31	\$32,858,779.85	0.3070	\$74,166,966.46	0.6930
Computed	\$107,025,746.31	\$33,336,107.99	0.3115	\$73,689,638.32	0.6885
Difference		(\$477,326.14)	-0.0045	\$477,326.14	0.0045

Remaining Life Depreciation Accrual

Account: PECO Electric 3691 PA
Scenario: PECO Elect 369.1 Account 2009
Dispersion: 48.00 - R4
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$107,025,746.31	33.05	\$2,244,146.04	2.096828%	3.025803%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$815,119.35)	0.50	(\$8,490.83)	1.041667%	
Total:	\$107,025,746.31 *		\$2,235,655.21	2.088895%	3.014354%
Average:	\$106,618,186.64		\$2,235,655.21	2.096880%	3.031010%
Grand Total:	\$107,025,746.31 *		\$2,235,655.21	2.088895%	3.014354%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3692 PA

Dispersion: 48.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$5,420,820.73	48.00	47.53	0.9902	1.0000	\$5,367,253.82	\$112,929.80
2007	1.50	\$4,986,128.35	48.00	46.59	0.9705	1.0000	\$4,839,197.26	\$103,877.67
2006	2.50	\$6,525,086.10	48.00	45.65	0.9510	1.0000	\$6,205,250.45	\$135,939.29
2005	3.50	\$11,662,932.77	48.00	44.71	0.9315	1.0000	\$10,864,274.41	\$242,977.77
2004	4.50	\$1,422,382.17	48.00	43.78	0.9122	1.0000	\$1,297,434.14	\$29,632.96
2003	5.50	\$8,160,543.37	48.00	42.86	0.8929	1.0000	\$7,286,451.86	\$170,011.32
2002	6.50	\$11,378,579.86	48.00	41.94	0.8737	1.0000	\$9,941,571.51	\$237,053.75
2001	7.50	\$11,361,381.10	48.00	41.02	0.8547	1.0000	\$9,709,988.62	\$236,695.02
2000	8.50	\$1,219,756.50	48.00	40.11	0.8357	1.0000	\$1,019,352.36	\$25,411.59
1999	9.50	\$9,429,614.46	48.00	39.21	0.8169	1.0000	\$7,702,851.33	\$196,450.30
1998	10.60	\$6,693,428.17	48.00	38.31	0.7982	1.0000	\$4,544,349.27	\$118,613.09
1997	11.50	\$9,529,412.14	48.00	37.42	0.7796	1.0000	\$7,429,142.93	\$198,529.42
1996	12.50	\$3,974,028.56	48.00	36.54	0.7612	1.0000	\$3,024,906.79	\$82,792.26
1995	13.50	\$9,689,722.96	48.00	35.66	0.7429	1.0000	\$7,198,221.77	\$201,869.23
1994	14.50	\$5,424,041.87	48.00	34.79	0.7247	1.0000	\$3,930,912.69	\$113,000.87
1993	15.50	\$10,242,816.81	48.00	33.92	0.7067	1.0000	\$7,238,814.99	\$213,392.02
1992	16.50	\$8,476,152.89	48.00	33.07	0.6889	1.0000	\$6,839,047.15	\$178,586.52
1991	17.50	\$7,619,108.79	48.00	32.22	0.6712	1.0000	\$5,113,931.61	\$158,731.43
1990	18.50	\$10,446,637.13	48.00	31.38	0.6537	1.0000	\$6,828,486.81	\$217,638.27
1989	19.50	\$10,753,603.84	48.00	30.54	0.6363	1.0000	\$6,842,665.52	\$224,033.41
1988	20.50	\$11,445,081.88	48.00	29.72	0.6192	1.0000	\$7,086,344.26	\$238,439.21
1987	21.50	\$11,343,797.48	48.00	28.90	0.6022	1.0000	\$6,831,003.23	\$236,329.11
1986	22.50	\$9,811,939.34	48.00	28.10	0.5854	1.0000	\$5,743,750.54	\$204,415.40
1985	23.50	\$8,008,169.56	48.00	27.30	0.5688	1.0000	\$4,554,886.44	\$166,836.87
1984	24.50	\$7,631,612.95	48.00	26.51	0.5524	1.0000	\$4,215,481.80	\$158,991.94
1983	25.50	\$5,805,496.25	48.00	25.74	0.5362	1.0000	\$3,112,709.07	\$120,947.84
1982	26.50	\$3,012,841.90	48.00	24.97	0.5202	1.0000	\$1,567,167.31	\$82,767.54
1981	27.50	\$5,015,284.07	48.00	24.21	0.5044	1.0000	\$2,528,544.72	\$104,485.08
1980	28.50	\$5,069,602.56	48.00	23.46	0.4888	1.0000	\$2,477,944.58	\$105,616.72
1979	29.50	\$4,550,807.84	48.00	22.72	0.4734	1.0000	\$2,154,475.64	\$94,808.60
1978	30.50	\$4,345,962.54	48.00	22.00	0.4583	1.0000	\$1,991,551.74	\$90,540.68
1977	31.50	\$2,579,355.83	48.00	21.28	0.4434	1.0000	\$1,143,584.47	\$53,736.58
1976	32.60	\$2,111,037.49	48.00	20.58	0.4287	1.0000	\$905,003.38	\$43,979.95
1976	33.50	\$1,439,011.35	48.00	19.89	0.4143	1.0000	\$596,167.37	\$29,979.40

Generation Arrangement Report

Account: PECO Electric 3692 PA

Dispersion: 48.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$1,524,130.62	48.00	19.21	0.4001	1.0000	\$609,853.24	\$31,752.72
1973	35.50	\$1,841,148.92	48.00	18.54	0.3862	1.0000	\$633,879.65	\$34,190.60
1972	36.50	\$658,716.78	48.00	17.89	0.3726	1.0000	\$245,452.54	\$13,723.25
1971	37.50	\$471,697.61	48.00	17.25	0.3593	1.0000	\$169,474.03	\$9,827.03
1970	38.50	\$318,382.21	48.00	16.62	0.3462	1.0000	\$110,238.69	\$6,632.96
1969	39.50	\$268,688.17	48.00	16.01	0.3335	1.0000	\$96,281.48	\$6,014.34
1968	40.50	\$294,420.43	48.00	15.41	0.3211	1.0000	\$94,536.35	\$6,133.78
1967	41.50	\$224,435.03	48.00	14.83	0.3090	1.0000	\$69,350.28	\$4,675.73
1966	42.50	\$270,529.54	48.00	14.27	0.2972	1.0000	\$80,401.39	\$5,636.03
1965	43.50	\$258,510.11	48.00	13.72	0.2858	1.0000	\$74,166.56	\$5,406.46
1964	44.50	\$167,696.42	48.00	13.19	0.2748	1.0000	\$46,074.83	\$3,493.88
1963	45.50	\$120,518.40	48.00	12.68	0.2641	1.0000	\$31,825.46	\$2,510.80
1962	46.50	\$183,146.65	48.00	12.18	0.2536	1.0000	\$46,476.14	\$3,816.56
1961	47.50	\$212,560.94	48.00	11.70	0.2438	1.0000	\$51,833.61	\$4,428.77
1960	48.50	\$195,539.27	48.00	11.25	0.2343	1.0000	\$45,809.85	\$4,073.73
1959	49.50	\$112,650.17	48.00	10.80	0.2251	1.0000	\$25,357.77	\$2,346.88
1958	50.50	\$77,943.89	48.00	10.36	0.2163	1.0000	\$16,859.56	\$1,623.83
1957	51.50	\$91,293.79	48.00	9.98	0.2079	1.0000	\$18,978.00	\$1,901.95
1956	52.50	\$106,523.19	48.00	9.59	0.1998	1.0000	\$21,285.28	\$2,219.23
1955	53.50	\$78,529.64	48.00	9.22	0.1921	1.0000	\$15,086.75	\$1,636.03
1954	54.50	\$110,950.41	48.00	8.87	0.1848	1.0000	\$20,501.15	\$2,311.47
1953	55.50	\$127,747.62	48.00	8.53	0.1777	1.0000	\$22,706.50	\$2,661.41
1952	56.50	\$52,522.97	48.00	8.21	0.1710	1.0000	\$8,983.11	\$1,094.23
1949	59.50	\$53,508.61	48.00	7.32	0.1525	1.0000	\$8,159.55	\$1,114.76
1948	60.50	\$38,008.24	48.00	7.04	0.1468	1.0000	\$5,578.46	\$791.84
1947	61.50	\$26,912.16	48.00	6.78	0.1412	1.0000	\$3,801.04	\$560.67
1946	62.50	\$23,464.25	48.00	6.52	0.1359	1.0000	\$3,187.89	\$488.84
1945	63.50	\$7,265.53	48.00	6.27	0.1306	1.0000	\$949.11	\$151.37
1944	64.50	\$5,926.29	48.00	6.02	0.1255	1.0000	\$743.83	\$123.46
1943	65.50	\$1,745.44	48.00	5.78	0.1205	1.0000	\$210.32	\$36.36
1942	66.50	\$7,583.76	48.00	5.56	0.1157	1.0000	\$875.41	\$157.58
1941	67.50	\$16,801.61	48.00	5.32	0.1109	1.0000	\$1,863.30	\$350.03
1940	68.50	\$10,722.98	48.00	5.09	0.1061	1.0000	\$1,138.08	\$223.40
		\$243,367,170.26	48.00	33.47	0.6974	1.0000	\$169,715,629.92	\$5,070,149.38

Depreciation Reserve Summary

Account: PECO Electric 3692 PA
 Scenario: PECO Electric 369.2 Account 2009
 Depreciation: 48 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$243,367,170.26	\$59,215,577.96	0.2433	\$184,151,592.30	0.7567
Computed	\$243,367,170.26	\$73,651,540.34	0.3026	\$169,715,629.92	0.6974
Difference		(\$14,435,962.38)	-0.0593	\$14,435,962.38	0.0593

Remaining Life Depreciation Accrual

Account: PECO Electric 3692 PA
Scenario: PECO Electric 369.2 Account 2009
Dispersion: 48.00 - R2.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$243,367,170.26	33.47	\$5,501,414.81	2.260541%	2.987438%
2009 Additiona	\$0.00		\$0.00		
2009 Retirementa	(\$1,473,999.75)	0.50	(\$15,354.16)	1.041666%	
Total:	\$243,367,170.26 *		\$5,486,060.65	2.254232%	2.979100%
Average:	\$242,630,170.39		\$5,486,060.65	2.261079%	2.991071%
Grand Total:	\$243,367,170.26 *		\$5,486,060.65	2.254232%	2.979100%

* Excluding 2009 Retirementa

Generation Arrangement Report

Account: PECO Electric 3700 PA

Diaperalon: 25.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$2,709,006.61	25.00	24.55	0.9819	1.0000	\$2,660,012.59	\$108,380.26
2007	1.50	\$2,504,117.92	25.00	23.65	0.9460	1.0000	\$2,369,014.14	\$100,164.71
2006	2.50	\$1,457,679.09	25.00	22.76	0.9106	1.0000	\$1,327,360.14	\$58,307.16
2005	3.50	\$2,617,521.24	25.00	21.89	0.8758	1.0000	\$2,291,918.42	\$104,700.85
2004	4.50	\$2,236,667.77	25.00	21.03	0.8411	1.0000	\$1,881,214.23	\$89,466.71
2003	5.50	\$10,840,562.41	25.00	20.18	0.8070	1.0000	\$8,748,831.86	\$433,622.50
2002	6.50	\$11,505,896.78	25.00	19.34	0.7735	1.0000	\$8,900,185.89	\$460,235.87
2001	7.50	\$13,288,568.43	25.00	18.51	0.7406	1.0000	\$9,840,978.82	\$531,542.74
2000	8.50	\$11,754.25	25.00	17.70	0.7081	1.0000	\$8,323.71	\$470.17
1999	9.50	\$6,490,828.98	25.00	16.91	0.6763	1.0000	\$4,389,848.99	\$259,633.16
1998	10.50	\$8,931,904.40	25.00	16.13	0.6451	1.0000	\$5,761,886.04	\$357,276.18
1997	11.50	\$8,099,368.26	25.00	15.36	0.6145	1.0000	\$5,591,541.13	\$363,974.73
1996	12.50	\$15,652,329.70	25.00	14.61	0.5846	1.0000	\$9,091,321.47	\$622,093.19
1995	13.50	\$6,984,040.25	25.00	13.88	0.5553	1.0000	\$3,878,268.87	\$279,361.61
1994	14.50	\$1,537,024.43	25.00	13.17	0.5268	1.0000	\$809,648.40	\$61,480.88
1993	15.50	\$4,796,844.98	25.00	12.47	0.4990	1.0000	\$2,393,391.93	\$191,873.60
1992	16.50	\$4,516,044.62	25.00	11.80	0.4719	1.0000	\$2,131,172.84	\$180,641.78
1991	17.50	\$5,868,558.00	25.00	11.14	0.4457	1.0000	\$2,615,390.65	\$234,742.32
1990	18.50	\$3,986,104.50	25.00	10.51	0.4202	1.0000	\$1,675,134.80	\$159,444.18
1989	19.50	\$5,015,636.46	25.00	9.89	0.3957	1.0000	\$1,984,534.43	\$200,625.46
1988	20.50	\$14,905,786.04	25.00	9.30	0.3720	1.0000	\$5,544,674.84	\$596,231.44
1987	21.50	\$5,438,759.90	25.00	8.73	0.3492	1.0000	\$1,899,221.81	\$217,550.40
1986	22.50	\$3,197,025.39	25.00	8.18	0.3273	1.0000	\$1,046,536.54	\$127,881.02
1985	23.50	\$3,500,924.56	25.00	7.66	0.3064	1.0000	\$1,072,812.99	\$140,036.98
1984	24.50	\$2,817,779.90	25.00	7.16	0.2865	1.0000	\$749,941.78	\$104,711.20
1983	25.50	\$1,875,681.83	25.00	6.69	0.2675	1.0000	\$501,714.32	\$75,027.27
1982	26.50	\$1,757,041.67	25.00	6.24	0.2494	1.0000	\$438,269.45	\$70,281.67
1981	27.50	\$1,524,016.81	25.00	5.81	0.2323	1.0000	\$354,067.80	\$60,960.67
1980	28.50	\$998,089.07	25.00	5.40	0.2161	1.0000	\$215,708.16	\$39,923.58
1979	29.50	\$2,222,594.03	25.00	6.02	0.2008	1.0000	\$446,237.18	\$88,903.76
1978	30.50	\$1,047,458.30	25.00	4.66	0.1862	1.0000	\$195,077.28	\$41,898.33
1977	31.50	\$994,794.75	25.00	4.31	0.1724	1.0000	\$171,537.38	\$39,791.79
1976	32.50	\$745,322.46	25.00	3.98	0.1593	1.0000	\$118,714.15	\$29,812.90
1975	33.50	\$1,092,310.89	25.00	3.67	0.1467	1.0000	\$160,193.37	\$43,692.44

Generation Arrangement Report

Account: PECO Electric 3700 PA

Dispersion: 25.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$1,455,654.43	25.00	3.36	0.1345	1.0000	\$195,736.24	\$58,226.18
1973	35.50	\$1,282,351.01	25.00	3.06	0.1226	1.0000	\$157,198.00	\$51,294.04
1972	36.50	\$1,143,888.61	25.00	2.77	0.1109	1.0000	\$126,859.67	\$45,755.55
1971	37.50	\$1,046,369.46	25.00	2.48	0.0993	1.0000	\$103,945.38	\$41,854.38
1970	38.50	\$1,252,316.10	25.00	2.20	0.0879	1.0000	\$110,024.76	\$50,092.64
1969	39.50	\$1,289,541.36	25.00	1.91	0.0765	1.0000	\$96,597.10	\$51,581.86
1968	40.50	\$796,572.88	25.00	1.63	0.0652	1.0000	\$51,946.67	\$31,862.92
1967	41.50	\$817,656.87	25.00	1.36	0.0542	1.0000	\$44,334.13	\$32,706.27
1966	42.50	\$936,998.76	25.00	1.09	0.0436	1.0000	\$40,895.16	\$37,479.95
1965	43.50	\$1,018,160.42	25.00	0.84	0.0337	1.0000	\$34,343.52	\$40,726.42
1964	44.50	\$1,126,598.59	25.00	0.63	0.0251	1.0000	\$28,252.41	\$45,063.94
1963	45.50	\$963,315.60	25.00	0.50	0.0200	1.0000	\$19,244.87	\$36,532.62
1962	46.50	\$645,601.09	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	47.50	\$567,944.84	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	48.50	\$661,632.59	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	49.50	\$600,717.74	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	50.50	\$377,820.73	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	51.50	\$484,276.59	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	52.50	\$442,156.81	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	53.50	\$363,022.55	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	54.50	\$222,866.39	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	55.50	\$181,034.59	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	56.50	\$133,545.59	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	57.50	\$179,768.58	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	58.50	\$69,264.63	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1949	59.50	\$63,172.42	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1948	60.50	\$51,276.21	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1947	61.50	\$59,210.20	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1946	62.50	\$11,991.29	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1945	63.50	\$13,091.97	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	64.50	\$5,695.21	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1943	65.50	\$6,938.40	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1942	68.50	\$8,614.15	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1941	67.50	\$26,044.77	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PECO Electric 3700 PA

Disperselon: 25.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1940	68.50	\$7,586.91	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1939	69.50	\$7,502.70	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1938	70.50	\$7,346.94	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1937	71.50	\$7,552.28	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1936	72.50	\$5,661.56	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1935	73.50	\$1,915.24	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1934	74.50	\$1,233.57	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1933	75.50	\$931.69	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1932	76.50	\$1,433.48	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1931	77.50	\$3,140.85	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1930	78.50	\$5,174.85	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1929	79.50	\$16,742.13	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1928	80.50	\$22,161.92	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1927	81.50	\$2,550.11	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1928	82.50	\$1,963.46	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	84.50	\$152.48	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$180,285,196.20	25.00	13.18	0.5118	1.0000	\$92,276,064.38	\$6,999,898.36

Depreciation Reserve Summary

Account: PECO Electric 3700 PA
Scenario: PECO Elect 370.0 Account 2009
Dispersion: 25 - R2

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Nat Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$180,285,196.20	\$62,182,301.72	0.3449	\$118,102,894.48	0.6551
Computed	\$180,285,196.20	\$88,009,131.82	0.4882	\$92,276,064.38	0.5118
Difference		(\$25,826,830.10)	-0.1433	\$25,826,830.10	0.1433

Remaining Life Depreciation Accrual

Account: PECO Electric 3700 PA
 Scenario: PECO Elect 370.0 Account 2009
 Dispersion: 25.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$180,285,196.20	13.18	\$8,959,078.04	4.969391%	7.585823%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$10,887,475.24)	0.50	(\$217,749.50)	2.000000%	
Total:	\$180,285,196.20 *		\$8,741,326.54	4.848610%	7.401450%
Average:	\$174,841,458.58		\$8,741,326.54	4.999573%	7.759091%
Grand Total:	\$180,285,196.20 *		\$8,741,326.54	4.848610%	7.401450%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3710 PA

Dispersion: 35.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1999	9.50	\$158,401.81	35.00	25.87	0.7393	1.0000	\$115,622.46	\$4,468.62
1998	10.50	\$742,575.59	35.00	24.85	0.7129	1.0000	\$529,415.62	\$21,216.45
1997	11.50	\$51,638.40	35.00	24.04	0.6869	1.0000	\$35,471.68	\$1,475.38
1996	12.50	\$24,135.77	35.00	23.14	0.6612	1.0000	\$15,958.78	\$689.59
1995	13.60	\$36,305.98	35.00	22.25	0.6358	1.0000	\$23,084.28	\$1,037.31
1994	14.50	\$19,085.30	35.00	21.38	0.6108	1.0000	\$11,645.42	\$544.72
		\$1,030,122.85	35.00	24.84	0.7098	1.0000	\$731,198.22	\$29,432.08

Depreciation Reserve Summary

Account: PECO Electric 3710 PA
Scenario: PECO Elect 371.0 Account 2009
Dispersion: 35 - R3

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,030,122.85	\$908,755.45	0.8822	\$121,367.40	0.1178
Computed	\$1,030,122.85	\$298,924.83	0.2902	\$731,198.22	0.7098
Difference		\$609,830.82	0.5920	(\$609,830.82)	-0.5920

Remaining Life Depreciation Accrual

Account: PECO Electric 3710 PA
Scenario: PECO Elect 371.0 Account 2009
Dispersion: 35.00 - R3
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$1,030,122.85	24.84	\$4,885.26	0.474241%	4.025185%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$3,852.77)	0.50	(\$55.04)	1.428583%	
Total:	\$1,030,122.85 *		\$4,830.22	0.468898%	3.979835%
Average:	\$1,028,196.47		\$4,830.22	0.469776%	4.044023%
Grand Total:	\$1,030,122.85 *		\$4,830.22	0.468898%	3.979835%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3730 PA

Dispersion: 22.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$170,392.01	22.00	21.52	0.9780	1.0000	\$188,840.99	\$7,745.09
2007	1.50	\$104,063.95	22.00	20.56	0.9346	1.0000	\$97,260.97	\$4,730.18
2006	2.50	\$182,802.58	22.00	19.84	0.8925	1.0000	\$163,156.37	\$8,309.21
2005	3.50	\$343,224.13	22.00	18.74	0.8519	1.0000	\$292,403.51	\$15,601.10
2004	4.50	\$615,385.35	22.00	17.89	0.8131	1.0000	\$500,369.45	\$27,972.06
2003	5.50	\$1,610,701.11	22.00	17.07	0.7781	1.0000	\$1,250,021.60	\$73,213.69
2002	6.50	\$411,769.26	22.00	16.30	0.7409	1.0000	\$305,071.33	\$18,716.78
2001	7.50	\$1,863,043.27	22.00	15.57	0.7076	1.0000	\$1,318,277.23	\$84,683.79
2000	8.50	\$71,586.79	22.00	14.88	0.6761	1.0000	\$48,403.17	\$3,253.94
1999	9.50	\$8,521,144.87	22.00	14.23	0.6470	1.0000	\$5,513,073.90	\$387,324.77
1998	10.50	\$11,067,926.27	22.00	13.64	0.6201	1.0000	\$6,863,744.45	\$503,087.56
1997	11.50	\$3,884,289.04	22.00	13.11	0.5956	1.0000	\$2,314,252.03	\$176,558.59
1996	12.50	\$1,790,935.81	22.00	12.62	0.5737	1.0000	\$1,027,409.45	\$81,406.17
1995	13.50	\$1,754,154.35	22.00	12.18	0.5536	1.0000	\$971,045.89	\$79,734.29
1994	14.50	\$401,373.41	22.00	11.77	0.5351	1.0000	\$214,787.88	\$18,244.25
1993	15.50	\$294,804.55	22.00	11.40	0.6182	1.0000	\$152,765.69	\$13,400.21
1992	16.50	\$299,309.18	22.00	11.06	0.5025	1.0000	\$150,405.25	\$13,604.96
1991	17.50	\$350,104.45	22.00	10.73	0.4879	1.0000	\$170,802.33	\$15,913.84
1990	18.50	\$459,103.41	22.00	10.43	0.4740	1.0000	\$217,629.52	\$20,868.34
1989	19.50	\$346,325.75	22.00	10.14	0.4609	1.0000	\$159,605.46	\$15,742.08
1988	20.50	\$452,599.66	22.00	9.86	0.4481	1.0000	\$202,815.50	\$20,572.71
1987	21.50	\$293,989.93	22.00	9.59	0.4357	1.0000	\$128,095.87	\$13,363.18
1986	22.50	\$190,086.67	22.00	9.32	0.4235	1.0000	\$80,502.72	\$8,640.30
1985	23.50	\$634,328.21	22.00	9.05	0.4115	1.0000	\$261,002.72	\$28,833.10
1984	24.50	\$560,821.58	22.00	8.79	0.3995	1.0000	\$224,033.13	\$25,491.89
1983	25.50	\$515,868.40	22.00	8.53	0.3876	1.0000	\$189,937.36	\$23,448.56
1982	26.50	\$338,422.83	22.00	8.27	0.3757	1.0000	\$127,149.95	\$15,382.86
1981	27.50	\$198,633.13	22.00	8.01	0.3639	1.0000	\$72,289.95	\$9,028.78
1980	28.50	\$188,345.30	22.00	7.75	0.3523	1.0000	\$66,350.98	\$8,561.15
1979	29.50	\$288,947.22	22.00	7.50	0.3407	1.0000	\$98,439.21	\$13,133.96
1978	30.50	\$207,545.93	22.00	7.24	0.3293	1.0000	\$68,341.19	\$9,433.91
1977	31.50	\$243,500.33	22.00	7.00	0.3180	1.0000	\$77,430.05	\$11,068.20
1976	32.50	\$172,527.10	22.00	6.75	0.3070	1.0000	\$52,961.34	\$7,842.14
1975	33.50	\$100,262.55	22.00	6.51	0.2961	1.0000	\$29,686.78	\$4,557.39

Generation Arrangement Report

Account: PECO Electric 3730 PA

Dispersion: 22.00 - L1.6

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$98,609.81	22.00	6.28	0.2855	1.0000	\$27,582.70	\$4,391.35
1973	35.50	\$97,022.18	22.00	6.05	0.2751	1.0000	\$26,689.14	\$4,410.10
1972	36.50	\$130,012.50	22.00	5.83	0.2649	1.0000	\$34,446.05	\$5,909.66
1971	37.50	\$83,289.98	22.00	5.81	0.2550	1.0000	\$21,238.85	\$3,785.91
1970	38.50	\$37,178.13	22.00	5.40	0.2453	1.0000	\$9,121.02	\$1,689.91
1969	39.50	\$18,642.60	22.00	5.19	0.2359	1.0000	\$4,398.59	\$847.39
1968	40.50	\$18,990.70	22.00	4.99	0.2266	1.0000	\$4,304.11	\$863.21
1967	41.50	\$13,465.52	22.00	4.79	0.2177	1.0000	\$2,931.36	\$812.07
1966	42.50	\$18,466.23	22.00	4.59	0.2088	1.0000	\$3,858.33	\$839.37
1965	43.50	\$17,740.82	22.00	4.41	0.2003	1.0000	\$3,553.55	\$806.40
1964	44.50	\$8,392.34	22.00	4.22	0.1919	1.0000	\$1,610.16	\$381.47
1963	45.50	\$17,194.28	22.00	4.04	0.1837	1.0000	\$3,159.39	\$781.58
1962	46.50	\$26,394.60	22.00	3.87	0.1767	1.0000	\$4,637.91	\$1,199.75
1961	47.50	\$18,562.13	22.00	3.70	0.1680	1.0000	\$2,782.36	\$752.82
1960	48.50	\$21,692.82	22.00	3.53	0.1604	1.0000	\$3,478.81	\$986.04
1959	49.50	\$18,154.52	22.00	3.37	0.1530	1.0000	\$2,778.00	\$825.21
		\$39,588,127.58	22.00	13.20	0.6000	1.0000	\$23,742,731.52	\$1,798,551.25

Depreciation Reserve Summary

Account: PECO Electric 3730 PA
Scenario: PECO Elect 373.0 Account 2009
Dispersion: 22 - L1.5

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$39,568,127.58	\$20,900,783.49	0.5282	\$18,667,344.09	0.4718
Computed	\$39,568,127.58	\$15,825,396.06	0.4000	\$23,742,731.52	0.6000
Difference		\$5,075,387.43	0.1283	(\$5,075,387.43)	-0.1283

Remaining Life Depreciation Accrual

Account: PECO Electric 3730 PA
 Scenario: PECO Elect 373.0 Account 2009
 Depreciation: 22.00 - L1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$39,568,127.58	13.20	\$1,414,082.29	3.573791%	7.575166%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$1,621,792.04)	0.50	(\$36,858.91)	2.272727%	
Total:	\$39,568,127.58 *		\$1,377,223.38	3.480638%	7.377715%
Average:	\$38,757,231.58		\$1,377,223.38	3.553462%	7.712751%
Grand Total:	\$39,568,127.58 *		\$1,377,223.38	3.480638%	7.377715%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3731 PA

Dispersion: 22.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$140,359.31	22.00	21.52	0.9780	1.0000	\$137,269.43	\$6,379.97
2007	1.60	\$17,933.71	22.00	20.56	0.9346	1.0000	\$16,781.33	\$815.17
2006	2.50	\$6,702.22	22.00	19.64	0.8925	1.0000	\$5,981.92	\$304.65
2005	3.50	\$6,008.06	22.00	18.74	0.8519	1.0000	\$5,118.46	\$273.09
2004	4.50	\$2,730.43	22.00	17.89	0.8131	1.0000	\$2,220.11	\$124.11
2003	5.50	\$47,460.44	22.00	17.07	0.7761	1.0000	\$36,832.76	\$2,157.29
2002	6.50	\$152,785.32	22.00	16.30	0.7409	1.0000	\$113,195.49	\$6,944.79
2001	7.50	\$415,038.39	22.00	15.57	0.7076	1.0000	\$293,678.45	\$18,865.38
2000	8.50	\$42,473.66	22.00	14.88	0.6761	1.0000	\$26,718.43	\$1,930.62
1999	9.50	\$127,534.44	22.00	14.23	0.6470	1.0000	\$82,513.18	\$5,797.02
1998	10.50	\$497,760.61	22.00	13.64	0.6201	1.0000	\$308,684.89	\$22,825.48
1997	11.50	\$56,705.86	22.00	13.11	0.5958	1.0000	\$33,785.24	\$2,577.54
1996	12.50	\$23,209.91	22.00	12.62	0.5737	1.0000	\$13,314.87	\$1,055.00
1995	13.50	\$24,583.05	22.00	12.18	0.5536	1.0000	\$13,608.42	\$1,117.41
1988	22.50	\$319.29	22.00	9.32	0.4235	1.0000	\$135.22	\$14.51
1985	23.50	\$528.31	22.00	9.05	0.4115	1.0000	\$217.38	\$24.01
		\$1,562,133.01	22.00	15.38	0.6991	1.0000	\$1,092,035.58	\$71,008.05

Depreciation Reserve Summary

Account: PECO Electric 3731 PA
 Scenario: PECO Elect 373.1 Account 2009
 Dispersion: 22 - L1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,562,133.01	\$166,753.36	0.1067	\$1,395,379.65	0.8933
Computed	\$1,562,133.01	\$470,097.43	0.3009	\$1,092,035.58	0.6991
Difference		(\$303,344.07)	-0.1942	\$303,344.07	0.1942

Remaining Life Depreciation Accrual

Account: PECO Electric 3731 PA
Scenario: PECO Elect 373.1 Account 2009
Dispersion: 22.00 - L1.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$1,562,133.01	15.38	\$90,730.00	5.808084%	6.502173%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$38,195.66)	0.50	(\$868.08)	2.272719%	
Total:	\$1,562,133.01 *		\$89,861.92	5.752514%	6.439962%
Average:	\$1,543,035.18		\$69,861.92	5.623712%	6.529326%
Grand Total:	\$1,562,133.01 *		\$89,861.92	5.752514%	6.439962%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3732 PA

Dispersion: 22.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$620,226.65	22.00	21.52	0.9780	1.0000	\$606,572.95	\$28,192.12
2007	1.50	\$164,818.02	22.00	20.56	0.9346	1.0000	\$154,043.35	\$7,491.73
2006	2.50	\$25,802.55	22.00	19.64	0.8925	1.0000	\$22,850.99	\$1,183.75
2005	3.50	\$45.56	22.00	18.74	0.8619	1.0000	\$38.81	\$2.07
2004	4.50	\$139,838.07	22.00	17.89	0.8131	1.0000	\$113,700.62	\$6,356.19
2003	5.50	\$42,588.94	22.00	17.07	0.7751	1.0000	\$33,052.13	\$1,935.86
2002	6.50	\$130,470.25	22.00	16.30	0.7409	1.0000	\$96,862.71	\$5,930.47
2001	7.50	\$471,301.99	22.00	15.57	0.7076	1.0000	\$333,490.20	\$21,422.82
2000	8.50	\$3,829.21	22.00	14.88	0.6761	1.0000	\$2,589.11	\$174.06
1999	9.50	\$177,193.35	22.00	14.23	0.6470	1.0000	\$114,641.88	\$8,054.24
1998	10.50	\$531,603.99	22.00	13.64	0.6201	1.0000	\$329,672.77	\$24,163.82
1997	11.50	\$136,477.22	22.00	13.11	0.5958	1.0000	\$81,312.87	\$6,203.51
1996	12.50	\$191,273.29	22.00	12.62	0.5737	1.0000	\$109,728.10	\$8,694.24
1995	13.50	\$139,070.18	22.00	12.18	0.5536	1.0000	\$76,984.97	\$5,321.37
1994	14.50	\$36,926.54	22.00	11.77	0.5351	1.0000	\$18,760.58	\$1,878.48
1993	15.50	\$74,649.68	22.00	11.40	0.5182	1.0000	\$38,882.95	\$3,393.17
1992	16.50	\$55,362.45	22.00	11.06	0.5025	1.0000	\$27,820.07	\$2,516.48
1991	17.50	\$64,785.83	22.00	10.73	0.4879	1.0000	\$31,606.48	\$2,944.81
1990	18.50	\$66,245.97	22.00	10.43	0.4740	1.0000	\$31,402.68	\$3,011.18
1989	19.50	\$33,997.67	22.00	10.14	0.4609	1.0000	\$15,667.95	\$1,545.35
1988	20.50	\$8,106.15	22.00	9.66	0.4481	1.0000	\$3,632.47	\$368.46
1987	21.50	\$18,371.53	22.00	9.59	0.4357	1.0000	\$8,004.75	\$835.07
1986	22.60	\$20,092.08	22.00	9.32	0.4235	1.0000	\$8,509.10	\$913.28
1985	23.50	\$28,346.42	22.00	9.05	0.4115	1.0000	\$11,663.51	\$1,288.47
1984	24.50	\$18,787.89	22.00	8.79	0.3995	1.0000	\$7,497.27	\$853.09
1983	25.50	\$23,917.53	22.00	8.53	0.3876	1.0000	\$9,269.82	\$1,087.16
1982	26.50	\$20,366.74	22.00	8.27	0.3757	1.0000	\$7,652.05	\$925.76
1981	27.50	\$852.92	22.00	8.01	0.3639	1.0000	\$310.41	\$38.77
1980	28.50	\$847.81	22.00	7.75	0.3523	1.0000	\$298.60	\$38.53
1979	29.50	\$2,109.31	22.00	7.50	0.3407	1.0000	\$718.60	\$95.88
1978	30.50	\$4,279.98	22.00	7.24	0.3293	1.0000	\$1,409.32	\$194.54
1974	34.50	\$4,586.30	22.00	6.28	0.2855	1.0000	\$1,309.42	\$208.47
1971	37.50	\$2,624.66	22.00	5.81	0.2550	1.0000	\$669.29	\$119.30
1919	89.50	\$134.03	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PECO Electric 3732 PA

Diaperalon: 22.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procadure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1916	90.50	\$9,396.80	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1917	91.50	\$14,295.59	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1916	92.50	\$6,972.83	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1915	93.50	\$936.79	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1914	94.50	\$3,611.58	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$3,294,922.15	22.00	15.53	0.6984	1.0000	\$2,301,226.80	\$148,162.48

Depreciation Reserve Summary

Account: PECO Electric 3732 PA
Scenario: PECO Elect 373.2 Account 2009
Dispersion: 22 - L1.5
Average Net Salvage Rate: 0.00%
Future Nat Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$3,294,922.15	(\$747,186.13)	-0.2268	\$4,042,108.28	1.2288
Computed	\$3,294,922.15	\$993,695.35	0.3016	\$2,301,226.80	0.6984
Difference		(\$1,740,881.48)	-0.5284	\$1,740,881.48	0.5284

Remaining Life Depreciation Accrual

Account: PECO Electric 3732 PA
 Scenario: PECO Elect 373.2 Account 2009
 Dispersion: 22.00 - L1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$3,294,922.15	15.53	\$260,247.60	7.898445%	8.438412%
2009 Additiona	\$0.00		\$0.00		
2009 Retirements	(\$92,799.71)	0.50	(\$2,109.08)	2.272723%	
Total:	\$3,294,922.15 *		\$258,138.52	7.834435%	6.386235%
Average:	\$3,248,522.30		\$258,138.52	7.946337%	6.460394%
Grand Total:	\$3,294,922.15 *		\$258,138.52	7.834435%	6.386235%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3733 PA

Dispersion: 22.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2003	5.50	(\$6.52)	22.00	17.07	0.7761	1.0000	(\$5.06)	(\$0.30)
2002	6.50	\$7.10	22.00	16.30	0.7409	1.0000	\$5.26	\$0.32
2001	7.50	\$96.72	22.00	15.57	0.7076	1.0000	\$68.44	\$4.40
2000	8.50	\$8,020.39	22.00	14.88	0.6761	1.0000	\$5,422.96	\$364.56
1999	9.50	\$795,348.18	22.00	14.23	0.6470	1.0000	\$514,580.30	\$36,152.19
1998	10.50	\$1,030,878.48	22.00	13.64	0.6201	1.0000	\$639,296.49	\$46,858.11
1997	11.50	\$354,735.94	22.00	13.11	0.5958	1.0000	\$211,351.00	\$16,124.36
1996	12.50	\$145,037.08	22.00	12.62	0.5737	1.0000	\$83,203.69	\$6,592.59
1995	13.50	\$153,962.44	22.00	12.18	0.5536	1.0000	\$85,228.87	\$6,998.29
1994	14.50	\$65,942.84	22.00	11.77	0.5351	1.0000	\$35,288.14	\$2,997.40
1993	15.50	\$165,557.05	22.00	11.40	0.5182	1.0000	\$85,790.52	\$7,525.32
1992	16.50	\$123,795.25	22.00	11.06	0.5025	1.0000	\$62,208.10	\$5,627.06
1991	17.50	\$137,323.13	22.00	10.73	0.4879	1.0000	\$66,994.61	\$6,241.96
1990	18.50	\$218,921.68	22.00	10.43	0.4740	1.0000	\$103,775.79	\$9,950.99
1989	19.50	\$178,106.10	22.00	10.14	0.4609	1.0000	\$82,080.83	\$8,095.73
1988	20.50	\$247,965.27	22.00	9.86	0.4481	1.0000	\$111,116.30	\$11,271.15
1987	21.50	\$162,745.82	22.00	9.59	0.4357	1.0000	\$70,910.82	\$7,397.54
1986	22.50	\$139,650.24	22.00	9.32	0.4235	1.0000	\$59,142.63	\$6,347.74
1985	23.50	\$177,432.44	22.00	9.05	0.4115	1.0000	\$73,006.92	\$8,065.11
1984	24.50	\$90,923.20	22.00	8.79	0.3995	1.0000	\$36,321.37	\$4,132.87
1983	25.50	\$93,250.15	22.00	8.53	0.3876	1.0000	\$36,141.37	\$4,238.64
1982	26.50	\$103,329.24	22.00	8.27	0.3757	1.0000	\$38,822.16	\$4,696.78
1981	27.50	\$85,402.36	22.00	8.01	0.3639	1.0000	\$31,061.08	\$3,881.93
1980	28.50	\$68,989.98	22.00	7.75	0.3523	1.0000	\$24,304.04	\$3,135.91
1979	29.50	\$102,910.86	22.00	7.50	0.3407	1.0000	\$35,059.91	\$4,877.77
1978	30.50	\$90,866.18	22.00	7.24	0.3293	1.0000	\$29,927.21	\$4,131.19
1977	31.60	\$100,033.87	22.00	7.00	0.3180	1.0000	\$31,809.52	\$4,546.99
1976	32.50	\$116,014.53	22.00	6.76	0.3070	1.0000	\$35,613.45	\$5,273.39
1975	33.50	\$85,636.53	22.00	6.51	0.2961	1.0000	\$25,356.16	\$3,892.57
1974	34.50	\$93,741.83	22.00	6.28	0.2855	1.0000	\$26,763.87	\$4,260.99
1973	35.50	\$95,181.47	22.00	6.05	0.2751	1.0000	\$26,182.80	\$4,326.43
1972	36.50	\$55,121.13	22.00	5.83	0.2649	1.0000	\$14,604.02	\$2,505.51
1971	37.50	\$28,007.23	22.00	5.61	0.2550	1.0000	\$7,141.81	\$1,273.08
1970	38.50	\$14,916.81	22.00	5.40	0.2453	1.0000	\$3,869.58	\$678.04

Generation Arrangement Report

Account: PECO Electric 3733 PA
 Dispersion: 22.00 - L1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure
 January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	39.50	\$11,545.02	22.00	5.19	0.2359	1.0000	\$2,723.96	\$524.77
1968	40.50	\$9,204.50	22.00	4.99	0.2266	1.0000	\$2,086.13	\$418.39
1967	41.50	\$8,738.44	22.00	4.79	0.2177	1.0000	\$1,901.87	\$397.11
1966	42.50	\$7,471.52	22.00	4.59	0.2088	1.0000	\$1,560.29	\$339.61
1965	43.50	\$839.66	22.00	4.41	0.2003	1.0000	\$168.19	\$38.17
		\$5,367,662.14	22.00	11.07	0.5031	1.0000	\$2,700,695.41	\$243,984.64

Depreciation Reserve Summary

Account: PECO Electric 3733 PA
Scenario: PECO Elect 373.3 Account 2009
Dispersion: 22 - L1.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$5,367,662.14	\$3,757,896.93	0.7001	\$1,609,765.21	0.2999
Computed	\$5,367,662.14	\$2,666,966.73	0.4969	\$2,700,695.41	0.5031
Difference		\$1,090,930.20	0.2032	(\$1,090,930.20)	-0.2032

Remaining Life Depreciation Accrual

Account: PECO Electric 3733 PA
Scenario: PECO Elect 373.3 Account 2009
Dispersion: 22.00 - L1.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$5,367,662.14	11.07	\$145,428.47	2.709345%	9.034142%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$328,603.57)	0.50	(\$7,468.26)	2.272726%	
Total:	\$5,367,662.14 *		\$137,960.21	2.570210%	8.570207%
Average:	\$5,203,360.35		\$137,960.21	2.651368%	9.544359%
Grand Total:	\$5,367,662.14 *		\$137,960.21	2.570210%	8.570207%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: **PEE 310**

Dispersion: 50.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$258,737.00	50.00	49.53	0.9905	1.0000	\$256,291.30	\$5,174.74
2007	1.50	\$39,479.82	50.00	48.59	0.9717	1.0000	\$38,382.61	\$789.59
2006	2.50	\$11,634.00	50.00	47.65	0.9529	1.0000	\$11,086.41	\$232.68
2005	3.50	\$480,648.67	50.00	46.71	0.9342	1.0000	\$430,363.91	\$8,212.93
2004	4.50	\$100,945.76	50.00	45.78	0.9156	1.0000	\$82,429.29	\$2,018.62
2003	5.50	\$2,312,873.42	50.00	44.86	0.8971	1.0000	\$2,074,905.08	\$46,257.47
2002	6.50	\$295,439.01	50.00	43.93	0.8787	1.0000	\$259,598.50	\$5,908.79
2001	7.50	\$872,471.52	50.00	43.02	0.8604	1.0000	\$678,571.11	\$13,449.43
1998	12.50	\$40,816.01	50.00	38.52	0.7704	1.0000	\$31,443.28	\$816.32
1996	13.50	\$161,454.79	50.00	37.64	0.7527	1.0000	\$121,532.27	\$3,229.10
1994	14.50	\$27,503.15	50.00	36.78	0.7352	1.0000	\$20,221.08	\$550.06
1993	15.50	\$3,683,914.67	50.00	35.89	0.7179	1.0000	\$2,768,107.74	\$77,678.29
1992	16.50	\$2,785,757.46	50.00	35.03	0.7006	1.0000	\$1,951,787.79	\$55,715.15
1991	17.50	\$1,028.95	50.00	34.18	0.6836	1.0000	\$703.34	\$20.58
1990	18.50	\$2,888,721.63	50.00	33.33	0.6666	1.0000	\$1,912,358.59	\$57,374.43
1989	19.50	\$36,025.35	50.00	32.49	0.6498	1.0000	\$23,410.85	\$720.51
1988	20.50	\$1,279,559.47	50.00	31.66	0.6332	1.0000	\$810,254.13	\$25,591.19
1987	21.50	\$1,242,846.10	50.00	30.84	0.6168	1.0000	\$628,245.62	\$28,856.92
1986	22.50	\$1,563,064.94	50.00	30.02	0.6005	1.0000	\$838,620.11	\$31,291.30
1985	23.50	\$500,847.72	50.00	29.22	0.5844	1.0000	\$292,689.45	\$10,016.95
1984	24.50	\$83,032.20	50.00	28.42	0.5685	1.0000	\$47,199.87	\$1,690.64
1983	25.50	\$139,432.38	50.00	27.63	0.5527	1.0000	\$77,063.87	\$2,768.65
1982	26.50	\$179,296.12	50.00	26.86	0.5371	1.0000	\$96,306.83	\$3,585.06
1981	27.50	\$117,588.23	50.00	26.09	0.5217	1.0000	\$81,351.02	\$2,351.76
1980	28.50	\$148,520.21	50.00	25.33	0.5066	1.0000	\$75,234.22	\$2,970.40
1979	29.50	\$87,593.74	50.00	24.58	0.4916	1.0000	\$33,226.68	\$1,351.87
1978	30.50	\$11,286.84	50.00	23.84	0.4768	1.0000	\$5,371.75	\$225.34
1977	31.50	\$17,827.25	50.00	23.11	0.4622	1.0000	\$8,239.63	\$356.55
1976	32.50	\$1,406.70	50.00	22.39	0.4478	1.0000	\$629.51	\$28.11
1975	33.50	\$73,313.19	50.00	21.68	0.4337	1.0000	\$31,794.06	\$1,466.26
1974	34.50	\$1,295,331.89	50.00	20.99	0.4197	1.0000	\$639,935.31	\$25,726.63
1973	35.50	\$6,193.30	50.00	20.30	0.4061	1.0000	\$2,514.85	\$123.87
1972	36.50	\$6,322.66	50.00	19.63	0.3928	1.0000	\$2,482.31	\$126.45
1970	38.50	\$3,300.61	50.00	18.32	0.3665	1.0000	\$1,206.48	\$66.01

Generation Arrangement Report

Account: PEE 310

Dispersion: 50.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	39.50	\$2,477,675.68	50.00	17.89	0.3538	1.0000	\$876,528.15	\$49,553.51
1968	40.50	\$9,429.57	50.00	17.07	0.3414	1.0000	\$3,218.90	\$188.59
1966	42.50	\$6,733.38	50.00	15.87	0.3174	1.0000	\$2,137.30	\$134.67
1964	44.50	\$8,089.40	50.00	14.73	0.2947	1.0000	\$2,377.98	\$181.39
1963	45.50	\$31,345.12	50.00	14.19	0.2835	1.0000	\$8,985.90	\$626.90
1962	46.50	\$1,279.82	50.00	13.56	0.2733	1.0000	\$349.72	\$25.60
1961	47.50	\$8,490.49	50.00	13.18	0.2630	1.0000	\$2,233.32	\$189.61
1960	48.50	\$12,378.91	50.00	12.66	0.2532	1.0000	\$3,133.94	\$247.58
1959	49.50	\$270.45	50.00	12.18	0.2438	1.0000	\$65.90	\$5.41
1958	50.50	\$507,739.57	50.00	11.72	0.2345	1.0000	\$119,047.47	\$10,154.80
1955	53.50	\$88.25	50.00	10.45	0.2090	1.0000	\$20.54	\$1.97
1954	54.50	\$959.98	50.00	10.08	0.2012	1.0000	\$183.19	\$19.29
1953	55.50	\$46,739.49	50.00	9.69	0.1938	1.0000	\$9,057.46	\$934.79
1952	56.50	\$881.95	50.00	9.33	0.1866	1.0000	\$163.28	\$19.64
1951	57.50	\$1,377.12	50.00	8.99	0.1798	1.0000	\$247.62	\$27.54
1950	58.50	\$5,950.18	50.00	8.66	0.1733	1.0000	\$1,030.97	\$119.00
1949	59.50	\$13,572.45	50.00	8.35	0.1670	1.0000	\$2,286.53	\$271.45
1948	60.50	\$323.45	50.00	8.05	0.1610	1.0000	\$52.07	\$8.47
1946	62.50	\$20,049.42	50.00	7.48	0.1486	1.0000	\$2,999.45	\$400.89
1944	64.50	\$87.10	50.00	6.95	0.1380	1.0000	\$12.10	\$1.74
1942	66.50	\$189.68	50.00	6.45	0.1289	1.0000	\$24.45	\$3.79
1941	67.50	\$1,371.44	50.00	6.20	0.1241	1.0000	\$170.14	\$27.43
1935	73.50	\$80.25	50.00	4.82	0.0965	1.0000	\$4.85	\$1.00
1933	75.50	\$25.47	50.00	4.39	0.0877	1.0000	\$2.23	\$0.51
1931	77.50	\$1,098.79	50.00	3.95	0.0791	1.0000	\$86.87	\$21.99
1929	79.50	\$14,206.75	50.00	3.51	0.0701	1.0000	\$996.42	\$284.14
1927	81.50	\$19,729.52	50.00	3.03	0.0608	1.0000	\$1,194.70	\$394.59
		\$23,975,417.25	50.00	32.28	0.6457	1.0000	\$15,480,080.97	\$479,508.34

Depreciation Reserve Summary

Account: PECO Elect 390 Composite
Scenario: PECO Elect 390 Composite 2009
Dispersion: 50 - R2.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$23,975,417.25	\$9,454,901.82	0.3944	\$14,520,515.43	0.6056
Computed	\$23,975,417.25	\$8,485,366.28	0.3543	\$15,480,080.97	0.6457
Difference		\$969,545.54	0.0400	(\$959,545.54)	-0.0400

Remaining Life Depreciation Accrual

Account: PECO Elect 390 Composite
Scenario: PECO Elect 390 Composite 2009
Dispersion: 50.00 - R2.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$23,975,417.25	32.28	\$449,785.59	1.876028%	3.097597%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$200,907.57)	0.50	(\$2,009.08)	1.000002%	
Total:	\$23,975,417.25 *		\$447,776.51	1.887648%	3.093751%
Average:	\$23,874,963.47		\$447,776.51	1.875507%	3.105233%
Grand Total:	\$23,975,417.25 *		\$447,776.51	1.887648%	3.093751%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3911 PA
Dispersion: 10.00 - 9Q

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure
January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$58,817.03	10.00	9.50	0.9500	1.0000	\$55,876.18	\$5,881.70
2003	5.50	\$49,427.99	10.00	4.50	0.4500	1.0000	\$22,242.60	\$4,942.80
2000	6.50	\$79,157.97	10.00	1.50	0.1500	1.0000	\$11,873.70	\$7,915.80
		\$187,402.99	10.00	4.90	0.4802	1.0000	\$88,992.47	\$18,740.30

Depreciation Reserve Summary

Account: PECO Electric 3911 PA
Scenario: PECO Elect 391.1 Account 2009
Dispersion: 10 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure
January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$187,402.09	\$56,530.69	0.3017	\$130,872.30	0.6983
Computed	\$187,402.96	\$97,410.52	0.5198	\$89,992.47	0.4802
Difference		(\$40,879.83)	-0.2181	\$40,879.83	0.2181

Remaining Life Depreciation Accrual

Account: PECO Electric 3911 PA
Scenario: PECO Elect 391.1 Account 2009
Dispersion: 10.00 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$187,402.99	4.80	\$27,253.24	14.542583%	20.824296%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$187,402.99 *		\$27,253.24	14.542583%	20.824296%
Average:	\$187,402.99		\$27,253.24	14.542583%	20.824296%
Grand Total:	\$187,402.99 *		\$27,253.24	14.542583%	20.824296%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3912 PA

Dispersion: 15.00 - 8Q

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2003	5.50	\$312,955.48	15.00	9.50	0.6333	1.0000	\$199,206.14	\$20,883.70
2000	8.50	\$1,298,615.28	15.00	6.50	0.4333	1.0000	\$661,888.62	\$66,441.02
1998	12.50	\$1,599,282.30	15.00	2.50	0.1667	1.0000	\$268,547.05	\$106,618.82
		\$3,208,853.07	15.00	4.80	0.3169	1.0000	\$1,026,618.82	\$213,923.54

Depreciation Reserve Summary

Account: PECO Electric 3912 PA
Scenario: PECO Elect 391.2 Account 2009
Dispersion: 15 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$3,208,853.07	\$1,348,609.82	0.4203	\$1,860,243.25	0.5797
Computed	\$3,208,853.07	\$2,182,234.26	0.6801	\$1,026,618.81	0.3199
Difference		(\$833,624.44)	-0.2598	\$833,624.44	0.2598

Remaining Life Depreciation Accrual

Account: PECO Electric 3912 PA
Scenario: PECO Elect 391.2 Account 2009
Dispersion: 15.00 - 8Q
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$3,208,853.07	4.80	\$387,631.51	12.080064%	20.837679%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$3,208,853.07 *		\$387,631.51	12.080064%	20.837679%
Average:	\$3,208,853.07		\$387,631.51	12.080064%	20.837679%
Grand Total:	\$3,208,853.07 *		\$387,631.51	12.080064%	20.837679%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3913 PA

Dispersion: 5.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$5,608.17	5.00	4.50	0.9000	1.0000	\$7,927.35	\$1,781.63
2007	1.50	\$12,780.78	5.00	3.50	0.7000	1.0000	\$8,946.55	\$2,558.16
2006	2.50	\$599,501.69	5.00	2.50	0.5000	1.0000	\$299,750.84	\$119,900.34
2005	3.50	\$594,322.67	5.00	1.50	0.3000	1.0000	\$175,296.80	\$116,894.63
2004	4.50	(\$10,918.35)	5.00	0.50	0.1000	1.0000	(\$1,091.64)	(\$2,183.27)
		\$1,194,496.95	5.00	2.05	0.4109	1.0000	\$490,829.91	\$238,899.39

Depreciation Reserve Summary

Account: PECO Electric 3913 PA
Scenario: PECO Elect 391.3 Account 2009
Dispersion: 5 - 8Q
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,194,496.95	\$151,003.71	0.1264	\$1,043,493.24	0.8736
Computed	\$1,194,496.95	\$703,667.04	0.5891	\$490,829.91	0.4109
Difference		(\$552,663.33)	-0.4627	\$552,663.33	0.4627

Remaining Life Depreciation Accrual

Account: PECO Electric 3913 PA
Scenario: PECO Elect 391.3 Account 2009
Dispersion: 5.00 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$1,194,496.95	2.05	\$507,894.56	42.519536%	48.972530%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	\$10,916.36	0.50	\$1,091.84	10.000037%	
Total:	\$1,184,496.95 *		\$508,986.20	42.610925%	48.777144%
Average:	\$1,199,955.13		\$508,986.20	42.417103%	48.523334%
Grand Total:	\$1,194,496.95 *		\$508,986.20	42.610925%	48.777144%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3930 PA
Dispersion: 15.00 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure
January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2001	7.50	\$10,174.50	15.00	7.50	0.5000	1.0000	\$5,087.25	\$678.30
1998	10.50	\$872,018.00	15.00	4.50	0.3000	1.0000	\$261,605.70	\$58,134.60
		\$882,193.50	15.00	4.53	0.3023	1.0000	\$266,692.95	\$58,812.90

Depreciation Reserve Summary

Account: PECO Electric 3930 PA
Scenario: PECO Elect 393.0 Account 2009
Dispersion: 15 - SQ

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$882,193.50	\$428,894.60	0.4862	\$453,298.90	0.5138
Computed	\$882,193.50	\$615,500.55	0.6977	\$266,692.95	0.3023
Difference		(\$186,605.95)	-0.2115	\$186,605.95	0.2115

Remaining Life Depreciation Accrual

Account: PECO Electric 3930 PA
Scenario: PECO Elect 393.0 Account 2009
Dispersion: 15.00 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$882,193.50	4.53	\$99,964.47	11.331355%	22.052662%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$882,193.50 *		\$99,964.47	11.331355%	22.052662%
Average:	\$882,193.50		\$99,964.47	11.331355%	22.052662%
Grand Total:	\$882,193.50 *		\$99,964.47	11.331355%	22.052662%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3940 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$728,572.58	15.00	14.50	0.9667	1.0000	\$704,288.83	\$48,571.51
2007	1.50	\$1,052,519.08	15.00	13.50	0.9000	1.0000	\$947,257.15	\$70,167.94
2006	2.50	\$1,605,606.17	15.00	12.50	0.8333	1.0000	\$1,338,905.14	\$107,040.41
2005	3.50	\$1,653,065.02	15.00	11.50	0.7667	1.0000	\$1,257,349.85	\$110,204.33
2004	4.50	\$854,752.82	15.00	10.50	0.7000	1.0000	\$458,326.97	\$43,658.19
2003	5.50	\$530,656.87	15.00	9.50	0.6333	1.0000	\$336,082.56	\$35,377.11
2002	6.50	\$889,361.24	15.00	8.50	0.5667	1.0000	\$509,971.37	\$58,290.75
2001	7.50	\$1,590,782.21	15.00	7.50	0.5000	1.0000	\$780,391.11	\$104,062.15
2000	8.50	\$15,865.88	15.00	6.50	0.4333	1.0000	\$8,875.21	\$1,057.72
1999	9.50	\$714,311.49	15.00	5.50	0.3667	1.0000	\$261,914.21	\$47,630.77
1998	10.50	\$70,031.48	15.00	4.50	0.3000	1.0000	\$21,009.44	\$4,868.77
1997	11.50	\$411,563.19	15.00	3.50	0.2333	1.0000	\$96,031.41	\$27,437.55
1996	13.50	\$214,178.83	15.00	1.50	0.1000	1.0000	\$21,417.98	\$14,278.88
1994	14.50	\$34,117.42	15.00	0.50	0.0333	1.0000	\$1,137.25	\$2,274.49
1993	15.50	\$126,550.43	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1992	16.50	\$121,951.85	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	17.50	\$552,993.00	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	18.50	\$554,158.10	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	19.50	\$308,718.29	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$11,810,754.72	15.00	9.98	0.5710	1.0000	\$6,744,068.48	\$675,892.34

Depreciation Reserve Summary

Account: PECO Electric 3940 PA
Scenario: PECO Elect 394.0 Account 2009
Dispersion: 15 - SQ

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$11,810,754.72	\$943,000.93	0.0799	\$10,867,753.79	0.9202
Computed	\$11,810,754.72	\$6,066,688.24	0.4290	\$6,744,066.48	0.5710
Difference		(\$4,123,687.31)	-0.3491	\$4,123,687.31	0.3491

Remaining Life Depreciation Accrual

Account: PECO Electric 3940 PA
 Scenario: PECO Elect 394.0 Account 2009
 Dispersion: 15.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$11,810,754.72	9.98	\$1,068,847.24	9.219117%	10.019064%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$34,117.42)	0.50	(\$1,137.25)	3.333341%	
Total:	\$11,810,754.72 *		\$1,067,709.99	9.209488%	10.008600%
Average:	\$11,793,696.01		\$1,067,709.99	9.222808%	10.024335%
Grand Total:	\$11,810,754.72 *		\$1,067,709.99	9.209488%	10.008600%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3951 PA

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	1.50	\$90,148.95	20.00	18.50	0.9250	1.0000	\$83,987.78	\$4,507.45
2008	2.50	\$8,644.07	20.00	17.50	0.8750	1.0000	\$5,813.55	\$332.20
2005	3.50	\$158,343.55	20.00	16.50	0.8250	1.0000	\$130,833.51	\$7,917.18
2003	5.50	\$55,889.29	20.00	14.50	0.7250	1.0000	\$40,519.74	\$2,794.48
1988	10.50	\$7,307.88	20.00	9.50	0.4750	1.0000	\$3,471.14	\$385.38
		\$318,333.62	20.00	16.58	0.8288	1.0000	\$263,825.73	\$15,916.68

Depreciation Reserve Summary

Account: PECO Electric 3951 PA
Scenario: PECO Elect 395.1 Account 2009
Dispersion: 20 - SQ

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$318,333.82	\$71,169.00	0.2236	\$247,164.82	0.7764
Computed	\$318,333.82	\$54,607.90	0.1712	\$263,725.72	0.8288
Difference		\$16,561.10	0.0523	(\$16,561.10)	-0.0523

Remaining Life Depreciation Accrual

Account: PECO Electric 3961 PA
Scenario: PECO Elect 396.1 Account 2009
Dispersion: 20.00 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$318,333.62	16.58	\$14,911.51	4.684240%	6.033029%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$318,333.62 *		\$14,911.51	4.684240%	6.033029%
Average:	\$318,333.62		\$14,911.51	4.684240%	6.033029%
Grand Total:	\$318,333.62 *		\$14,911.51	4.684240%	6.033029%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3952 PA

Dispersion: 15.00 - 6Q

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	1.50	\$91,180.52	15.00	13.50	0.9000	1.0000	\$82,062.47	\$8,078.70
1998	10.50	\$293,581.11	15.00	4.50	0.3000	1.0000	\$88,074.33	\$19,572.07
		\$384,761.63	15.00	6.63	0.4422	1.0000	\$170,136.80	\$25,650.78

Depreciation Reserve Summary

Account: PECO Electric 3952 PA
Scenario: PECO Elect 395.2 Account 2009
Dispersion: 15 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$384,761.83	\$207,668.77	0.5387	\$177,092.86	0.4603
Computed	\$384,761.83	\$214,824.83	0.5578	\$170,136.80	0.4422
Difference		(\$6,956.06)	-0.0181	\$6,956.06	0.0181

Remaining Life Depreciation Accrual

Account: PECO Electric 3952 PA
Scenario: PECO Elect 395.2 Account 2009
Dispersion: 15.00 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$384,751.63	6.63	\$26,699.51	6.939234%	15.076560%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$384,751.63 *		\$26,699.51	6.939234%	15.076560%
Average:	\$384,751.63		\$26,699.51	6.939234%	15.076560%
Grand Total:	\$384,751.63 *		\$26,699.51	6.939234%	15.076560%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3970 PA

Dispersion: 20.00 - L3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$772,823.70	20.00	19.50	0.9750	1.0000	\$753,503.11	\$38,641.19
2007	1.50	\$188,051.06	20.00	18.50	0.9250	1.0000	\$173,947.23	\$9,402.55
2006	2.50	\$902,700.33	20.00	17.50	0.8750	1.0000	\$789,887.16	\$45,135.02
2004	4.50	\$374.23	20.00	15.52	0.7762	1.0000	\$290.47	\$18.71
2003	5.50	\$328,676.04	20.00	14.56	0.7279	1.0000	\$239,246.80	\$16,433.80
2002	6.50	\$1,159,560.47	20.00	13.81	0.6807	1.0000	\$789,323.46	\$57,978.02
2001	7.50	\$8,460,694.79	20.00	12.69	0.6347	1.0000	\$5,370,128.12	\$423,034.74
1999	9.50	(\$863,239.52)	20.00	10.94	0.5470	1.0000	(\$472,158.05)	(\$43,161.98)
1998	10.50	(\$5,845,183.44)	20.00	10.12	0.5060	1.0000	(\$2,957,473.50)	(\$292,259.17)
1997	11.50	(\$1,714,850.91)	20.00	9.36	0.4679	1.0000	(\$802,381.85)	(\$85,742.55)
1996	12.50	(\$9,581.77)	20.00	8.67	0.4333	1.0000	(\$4,151.46)	(\$479.09)
1995	13.50	\$712,931.96	20.00	8.06	0.4029	1.0000	\$287,275.38	\$35,646.60
1994	14.50	\$106,649.90	20.00	7.54	0.3772	1.0000	\$40,225.44	\$5,332.50
1992	16.50	\$475,177.35	20.00	6.78	0.3388	1.0000	\$160,971.86	\$23,758.87
1989	19.50	\$46,425.08	20.00	6.10	0.3050	1.0000	\$14,160.35	\$2,321.25
1982	26.50	\$288,025.14	20.00	4.67	0.2335	1.0000	\$67,267.86	\$14,401.28
1981	27.50	\$52,705.10	20.00	4.41	0.2207	1.0000	\$11,629.40	\$2,635.26
1978	30.50	\$18,912.82	20.00	3.64	0.1822	1.0000	\$3,445.63	\$945.64
1974	34.50	\$20,057.26	20.00	2.70	0.1348	1.0000	\$2,704.30	\$1,002.86
1972	36.50	\$23,953.91	20.00	2.26	0.1130	1.0000	\$2,707.53	\$1,197.70
1971	37.50	\$20,360.99	20.00	2.05	0.1026	1.0000	\$2,088.07	\$1,018.05
1970	38.50	\$38,893.28	20.00	1.85	0.0924	1.0000	\$3,591.96	\$1,944.66
1969	39.50	\$28,659.93	20.00	1.65	0.0824	1.0000	\$2,362.02	\$1,433.00
1968	40.50	\$28,765.83	20.00	1.45	0.0727	1.0000	\$2,091.70	\$1,437.79
1967	41.50	\$2,251.68	20.00	1.27	0.0634	1.0000	\$142.65	\$112.58
1966	42.50	\$12,932.87	20.00	1.09	0.0543	1.0000	\$702.12	\$646.65
1964	44.50	\$23,389.06	20.00	0.71	0.0357	1.0000	\$835.36	\$1,169.45
1963	45.50	\$57,116.20	20.00	0.45	0.0225	1.0000	\$1,284.99	\$2,855.81
1962	46.50	\$45,396.98	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	47.50	\$50,531.30	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	48.50	\$11,799.65	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	49.50	\$2,461.11	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	50.50	\$6,185.47	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	51.50	\$7,899.85	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Account: PECO Electric 3970 PA

Dispersion: 20.00 - L3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1956	52.50	\$17,500.99	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	53.50	(\$285.70)	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	57.50	\$172.65	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	58.50	\$3,282.81	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	64.50	\$5,432.16	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1940	68.50	\$635.85	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$5,488,236.56	20.00	16.80	0.8170	1.0000	\$4,483,647.11	\$266,861.17

Depreciation Reserve Summary

Account: PECO Electric 3970 PA
 Scenario: PECO Elect 397.0 Account 2009
 Dispersion: 20 - L3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$5,488,236.56	\$2,279,995.71	0.4154	\$3,208,240.85	0.5846
Computed	\$5,488,236.56	\$1,004,589.45	0.1830	\$4,483,647.11	0.8170
Difference		\$1,275,406.26	0.2324	(\$1,275,406.26)	-0.2324

Remaining Life Depreciation Accrual

Account: PECO Electric 3970 PA
 Scenario: PECO Elect 397.0 Account 2009
 Dispersion: 20.00 - L3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$5,488,236.56	16.80	\$190,950.55	3.479270%	5.951877%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$172,705.40)	0.50	(\$4,317.63)	2.499997%	
Total:	\$5,488,236.56 *		\$186,632.92	3.400599%	5.817298%
Average:	\$5,401,883.86		\$186,632.92	3.454960%	5.978207%
Grand Total:	\$5,486,236.56 *		\$186,632.92	3.400599%	5.817298%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3980 PA

Dispersion: 15.00 - 8Q

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	(\$49,903.05)	15.00	14.50	0.9667	1.0000	(\$48,239.62)	(\$3,326.87)
2007	1.50	\$75,720.10	15.00	13.50	0.9000	1.0000	\$68,149.09	\$6,048.01
2004	4.50	\$628,876.02	15.00	10.50	0.7000	1.0000	\$438,813.21	\$41,791.73
2003	5.50	\$212,904.36	15.00	9.50	0.6333	1.0000	\$134,839.43	\$14,193.62
2002	6.50	\$382,607.36	15.00	8.50	0.5667	1.0000	\$216,810.84	\$25,507.16
2001	7.50	\$20,279.96	15.00	7.50	0.5000	1.0000	\$10,139.98	\$1,352.00
2000	8.50	\$75,293.97	15.00	6.50	0.4333	1.0000	\$32,627.39	\$6,019.60
1998	10.50	\$468,094.63	15.00	4.50	0.3000	1.0000	\$139,828.39	\$31,072.98
1997	11.50	\$616,521.12	15.00	3.50	0.2333	1.0000	\$143,854.93	\$41,101.41
1996	12.50	\$325,435.50	15.00	2.50	0.1667	1.0000	\$54,239.25	\$21,695.70
1994	14.50	\$82,861.53	15.00	0.50	0.0333	1.0000	\$3,095.38	\$6,190.77
		\$2,844,891.50	15.00	6.30	0.4198	1.0000	\$1,194,157.27	\$189,646.10

Depreciation Reserve Summary

Account: PECO Electric 3980 PA
Scenario: PECO Elect 398.0 Account 2009
Dispersion: 15 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,844,691.50	\$1,118,978.84	0.3931	\$1,726,312.66	0.6069
Computed	\$2,844,691.50	\$1,650,534.23	0.5802	\$1,194,157.27	0.4198
Difference		(\$532,155.39)	-0.1871	\$532,155.39	0.1871

Remaining Life Depreciation Accrual

Account: PECO Electric 3880 PA
 Scenario: PECO Elect 388.0 Account 2009
 Dispersion: 15.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$2,844,691.50	6.30	\$274,158.57	9.637650%	15.881166%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$92,551.53)	0.50	(\$3,095.38)	3.333329%	
Total:	\$2,844,691.50 *		\$271,063.19	9.528738%	15.701880%
Average:	\$2,798,260.74		\$271,063.19	9.688845%	16.138848%
Grand Total:	\$2,844,691.50 *		\$271,063.19	9.528738%	15.701880%

* Excluding 2009 Retirements

Q. SDR-DEP-4

- a. Please explain the basis for, and provide all supporting documentation for, the next salvage estimate for the test year.
- b. Provide a detailed schedule, by month, listing the net salvage calculations (i.e. cost of removal less gross salvage = net salvage) for the last five years.
- c. Provide the Company's definition of cost of removal and salvage.

A. SDR-DEP-4

- a. The 2015 and 2016 net salvage amounts are based on a three-year average from 2012-2014. Refer to Attachment II-D-13(a) for the net salvage estimate for the test year.
- b. Refer to Attachment SDR-DEP-4(a), which shows the 2010-2014 net salvage (net of cost of removal) that is closed to the Accumulated Reserve.
- c. Definitions per Exelon Finance Policy CA-AC-12, Capitalization – Property, Plant & Equipment, Page 3:
 - Removal - The cost of demolishing, dismantling, tearing down or removing property units is considered removal costs. Costs include direct labor costs, transportation costs, disposal costs, and certain other indirect costs associated with removing property units from service. The removal of property units are capitalized to accumulated depreciation.
 - Salvage - The amount received for property units retired, less any expenses incurred in connection with the sale or in preparing the property for sale are considered salvage. The scrapping or salvaging of property units taken out of service will be recorded as a credit to accumulated depreciation.

Q. SDR-GEN-1 Please provide a copy of the Company's detailed quarterly balance sheets and income statements for each quarter of the historic and future test years through the most recent quarter available.

A. SDR-GEN-1 Refer to Attachment SDR-ROR-2(a) for the quarterly balance sheets for Q1 through Q3 2014.

Refer to Attachment SDR-GEN-1(a) for the quarterly income statements for Q1 through Q3 2014.

Refer to SDR-GEN-2 for quarterly balance sheet and income statement for Q4 2014.

Refer to Exhibits SY-1, Schedule B-1 and SY-2, Schedule B-1 for balance sheets and income statements for the fully projected future test year and future test year, respectively.

PECO Energy Company

(1) An Original
 (2) A Resubmission

(Mo, Da, Yr)
 05/22/2014

End of 2014/Q1

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 28 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	997,347,803	888,211,848	997,347,803	888,211,848
3	Operating Expenses					
4	Operation Expenses (401)	320-323	637,481,894	543,167,473	637,481,894	543,167,473
5	Maintenance Expenses (402)	320-323	109,347,072	51,178,375	109,347,072	51,178,375
6	Depreciation Expense (403)	338-337	49,508,965	46,138,241	49,508,965	46,138,241
7	Depreciation Expense for Asset Retirement Costs (403.1)	338-337				
8	Amort. & Depl. of Utility Plant (404-405)	338-337	6,617,789	8,034,118	6,617,789	8,034,118
9	Amort. of Utility Plant Acq. Adj. (408)	338-337				
10	Amort. Property Losses, Unrecon Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		1,495,500	1,495,500	1,495,500	1,495,500
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	282-283	41,803,184	41,304,081	41,803,184	41,304,081
15	Income Taxes - Federal (409.1)	282-283	31,932,817	29,303,017	31,932,817	29,303,017
16	- Other (409.1)	282-283	8,154,227	11,516,050	8,154,227	11,516,050
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	13,854,217	35,724,358	13,854,217	35,724,358
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	16,181,122	16,563,763	16,181,122	16,563,763
19	Investment Tax Credit Adj. - Net (411.4)	268	-158,410	-220,862	-158,410	-220,862
20	(Less) Gains from Disp. of Utility Plant (411.6)		84,708	351,382	84,708	351,382
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		16,529	16,805	16,529	16,805
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		883,609,946	750,750,991	883,609,946	750,750,991
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		113,737,857	145,460,655	113,737,857	145,460,655

Name of Reporting Person PECO Energy Company	THIS REPORT IS: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/22/2014	Reporting Period of Report End of 2014/Q1
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STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
882,844,538	823,730,123	314,603,267	272,481,523			1
						2
435,749,408	376,600,405	201,732,478	187,667,088			3
103,706,475	44,237,914	5,840,597	8,940,481			4
39,880,344	37,025,857	9,548,621	9,112,384			5
						6
5,901,224	6,728,358	718,565	1,307,760			7
						8
						9
						10
		1,485,500	1,485,500			11
						12
40,384,588	39,838,375	1,438,818	1,684,886			13
7,948,521	11,751,803	23,993,288	17,551,214			14
898,789	5,343,189	7,255,458	6,172,881			15
11,140,140	27,918,809	2,514,077	7,807,749			16
13,684,728	12,847,521	2,816,398	3,706,242			17
-42,751	-60,443	-113,659	-180,419			18
84,708	351,382					19
						20
						21
						22
4,110	4,081	12,419	11,744			23
832,002,378	534,886,225	251,807,570	215,884,788			24
50,842,180	88,843,888	62,895,697	58,816,757			25
						26

PECO Energy Company

(1) An Original
(2) A Resubmission

(Mo, Da, Yr)
05/22/2014

End of 2014/Q1

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		113,737,857	145,460,655	113,737,857	145,460,655
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (415)					
33	Revenues From Nonutility Operations (417)		92,153	114,943	92,153	114,943
34	(Less) Expenses of Nonutility Operations (417.1)		220,538	182,074	220,538	182,074
35	Nonoperating Rental Income (418)		185,407	201,304	185,407	201,304
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-18,958,893	-28,746,989	-18,958,893	-28,746,989
37	Interest and Dividend Income (419)		114,708	1,011,748	114,708	1,011,748
38	Allowance for Other Funds Used During Construction (419.1)		1,339,905	1,037,011	1,339,905	1,037,011
39	Miscellaneous Nonoperating Income (421)		-94,381	-340,378	-94,381	-340,378
40	Gain on Disposition of Property (421.1)		19,488	18,182	19,488	18,182
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		-17,512,251	-24,888,253	-17,512,251	-24,888,253
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		30,432		30,432	
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		1,390,104	1,526,761	1,390,104	1,526,761
46	Life Insurance (426.2)		-178,487	-804,749	-178,487	-804,749
47	Penalties (426.3)		8,232	8,107	8,232	8,107
48	Exp. for Certain Civic, Political & Related Activities (426.4)		307,239	407,389	307,239	407,389
49	Other Deductions (426.5)		94,918	438,397	94,918	438,397
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		1,852,438	1,574,902	1,852,438	1,574,902
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	272,240	6,499	272,240	6,499
53	Income Taxes-Federal (409.2)	262-263	-17,654,227	-24,480,848	-17,654,227	-24,480,848
54	Income Taxes-Other (409.2)	262-263	-5,802,541	-7,762,684	-5,802,541	-7,762,684
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	858,738		858,738	
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	61,040	-634,788	61,040	-634,788
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-22,378,830	-31,682,235	-22,378,830	-31,682,235
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		3,214,143	5,138,080	3,214,143	5,138,080
61	Interest Charges					
62	Interest on Long-Term Debt (427)		23,813,298	24,185,817	23,813,298	24,185,817
63	Amort. of Debt Disc. and Expense (428)		521,399	479,374	521,399	479,374
64	Amortization of Loss on Reacquired Debt (428.1)		684,054	684,054	684,054	684,054
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		2,978,185	2,978,850	2,978,185	2,978,850
68	Other Interest Expense (431)		587,433	565,820	587,433	565,820
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		468,499	370,739	468,499	370,739
70	Net Interest Charges (Total of lines 62 thru 69)		28,095,870	28,542,958	28,095,870	28,542,958
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		88,856,130	122,056,779	88,856,130	122,056,779
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (408.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		88,856,130	122,056,779	88,856,130	122,056,779

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/22/2014	Year/Period of Report 2014/Q1
PECO Energy Company			
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 46 Column: c
Reflects increase in cash surrender value of life insurance policies.
Schedule Page: 114 Line No.: 46 Column: d
Reflects increase in cash surrender value of life insurance policies.
Schedule Page: 114 Line No.: 46 Column: e
Reflects increase in cash surrender value of life insurance policies.
Schedule Page: 114 Line No.: 46 Column: f
Reflects increase in cash surrender value of life insurance policies.

Name of Respondent PECO Energy Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/28/2014	Year/Period of Report End of 2014/Q2
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STATEMENT OF INCOME

Quarterly

- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (f) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
- Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
- Report in column (g) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in column (i) the quarter to date amounts for other utility function for the current year quarter.
- Report in column (j) the quarter to date amounts for electric utility function; in column (k) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
- If additional columns are needed, place them in a footnote.

Annual or Quarterly If applicable

- Do not report fourth quarter data in columns (e) and (f)
- Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ret.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,654,484,449	1,571,154,802	857,116,646	874,942,955
3	Operating Expenses					
4	Operation Expenses (401)	320-323	986,910,479	931,958,792	359,428,594	388,791,318
5	Maintenance Expenses (402)	320-323	173,593,283	100,859,591	84,246,211	49,781,216
6	Depreciation Expenses (403)	336-337	99,869,875	92,524,097	50,160,910	48,385,558
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	13,237,867	16,808,085	8,820,077	8,573,977
9	Amort. of Utility Plant Acq. Adj. (408)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		2,991,000	2,991,000	1,486,500	1,486,500
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	282-283	79,760,546	79,927,033	37,957,362	38,822,973
15	Income Taxes - Federal (408.1)	282-283	47,559,550	49,515,825	15,828,733	20,212,809
16	- Other (408.1)	282-283	11,784,836	20,780,473	3,810,809	9,274,423
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	36,182,290	49,912,773	22,508,074	14,189,415
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	30,574,952	24,049,892	14,393,930	7,495,929
19	Investment Tax Credit Adj. - Net (411.4)	266	-239,109	-348,521	-82,700	-127,859
20	(Less) Gains from Disp. of Utility Plant (411.6)		64,706	351,382		
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		33,242	31,768	16,714	15,983
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,430,804,201	1,320,469,873	547,194,254	569,719,861
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		223,680,248	250,684,729	109,922,392	105,224,074

Name of Respondent PECO Energy Company	The Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/28/2014	Year/Period of Report End of 2014/Q2
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STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.
 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
 11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
 12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (In dollars) (g)	Previous Year to Date (In dollars) (h)	Current Year to Date (In dollars) (i)	Previous Year to Date (In dollars) (j)	Current Year to Date (In dollars) (k)	Previous Year to Date (In dollars) (l)	
1,243,241,285	1,211,040,365	411,223,184	380,114,247			1
						2
						3
729,894,881	708,138,428	267,015,788	225,820,384			4
180,616,504	87,316,682	12,978,779	13,642,829			5
80,440,379	74,288,748	19,229,498	18,235,348			6
						7
11,715,338	14,011,832	1,522,529	2,586,483			8
						9
						10
		2,891,000	2,891,000			11
						12
78,888,046	78,613,113	3,072,501	3,313,920			13
27,173,175	35,233,183	20,386,375	14,282,642			14
5,852,216	15,088,824	5,912,620	5,721,649			15
30,093,174	39,781,734	6,089,116	10,151,039			16
25,501,088	19,008,820	5,073,858	5,039,772			17
-22,814	-95,379	-218,495	-253,142			18
64,708	351,382					19
						20
						21
						22
8,230	8,135	25,012	23,654			23
1,086,883,328	1,028,983,779	333,910,875	291,488,084			24
148,347,939	182,058,578	77,312,308	88,628,153			25
						26

Name of Respondent PECO Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/28/2014	Year/Period of Report End of 2014/Q2		
STATEMENT OF INCOME FOR THE YEAR (continued)						
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		223,880,248	250,884,720	109,822,382	105,224,074
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (416)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		281,658	221,831	169,505	108,888
34	(Less) Expenses of Nonutility Operations (417.1)		408,295	343,550	185,769	181,478
35	Nonoperating Rental Income (418)		388,440	383,227	183,033	182,023
36	Equity in Earnings of Subsidiary Companies (418.1)	118	-37,884,357	-42,194,377	-19,005,344	-15,447,407
37	Interest and Dividend Income (418)		-387,277	812,071	-601,883	-388,777
38	Allowance for Other Funds Used During Construction (418.1)		2,787,185	2,089,080	1,457,289	972,049
39	Miscellaneous Nonoperating Income (421)		-288,111	-341,879	-188,729	-1,801
40	Gain on Disposition of Property (421.1)		18,488	18,182		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		-35,554,238	-38,898,555	-18,041,888	-14,768,301
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		30,432	100		100
44	Miscellaneous Amortization (425)					
45	Donations (428.1)		3,444,524	3,185,013	2,054,420	1,868,252
46	Life Insurance (428.2)		-511,784	-807,091	-333,287	-2,342
47	Penalties (428.3)		108,730	133,079	100,488	124,372
48	Exp. for Certain Civic, Political & Related Activities (428.4)		703,008	803,301	385,767	385,916
49	Other Deductions (428.5)		209,811	945,881	114,585	507,484
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		3,984,819	4,270,283	2,332,383	2,885,381
51	Taxes Applo. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	282-283	877,855	22,348	485,815	18,848
53	Income Taxes-Federal (409.2)	282-283	-35,855,372	-38,508,748	-18,001,145	-14,047,900
54	Income Taxes-Other (409.2)	282-283	-11,314,320	-12,220,827	-5,711,779	-4,458,143
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	1,071,580		414,842	
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	89,280		32,240	834,788
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-45,303,537	-50,708,228	-22,924,707	-19,123,983
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		5,784,479	8,789,380	2,550,338	1,880,311
61	Interest Charges					
62	Interest on Long-Term Debt (427)		47,828,588	48,487,884	23,813,288	24,271,877
63	Amort. of Debt Disc. and Expense (428)		1,048,858	881,850	827,459	402,478
64	Amortization of Loss on Reacquired Debt (428.1)		1,328,107	1,328,107	884,054	884,054
65	(Less) Amort. of Premium on Debt-Credit (428)					
66	(Less) Amortization of Gain on Reacquired Debt-Credit (428.1)					
67	Interest on Debt to Assoc. Companies (430)		5,958,388	5,957,155	2,978,184	2,978,505
68	Other Interest Expense (431)		1,229,958	1,138,288	842,523	540,468
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		975,529	714,403	507,030	343,843
70	Net Interest Charges (Total of lines 62 thru 69)		58,214,357	57,058,888	28,118,488	28,513,735
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		173,210,370	200,427,430	84,354,240	78,370,850
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	282-283				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		173,210,370	200,427,430	84,354,240	78,370,850

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/28/2014	Year/Period of Report 2014/Q2
PECO Energy Company			
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 46 Column: c
Reflects increase in cash surrender value of life insurance policies.
Schedule Page: 114 Line No.: 46 Column: d
Reflects increase in cash surrender value of life insurance policies.
Schedule Page: 114 Line No.: 46 Column: e
Reflects increase in cash surrender value of life insurance policies.
Schedule Page: 114 Line No.: 46 Column: f
Reflects increase in cash surrender value of life insurance policies.

Name of Respondant PECO Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q3
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STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly If applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	2,350,066,840	2,302,562,044	695,802,391	731,427,442
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,389,543,517	1,380,223,500	392,933,038	428,284,708
5	Maintenance Expenses (402)	320-323	240,873,309	149,409,553	67,280,025	48,449,982
6	Depreciation Expense (403)	336-337	150,433,946	139,583,919	60,784,073	47,039,820
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	19,930,107	25,120,428	8,692,241	8,512,333
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		4,486,500	4,486,500	1,495,500	1,495,500
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	282-283	121,882,549	120,720,057	41,502,004	40,789,024
15	Income Taxes - Federal (409.1)	282-283	69,850,501	70,522,259	22,390,951	21,008,434
16	- Other (409.1)	282-283	17,940,030	29,210,342	6,175,194	8,419,970
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	49,109,260	122,322,293	12,949,999	72,409,490
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	43,101,189	89,655,838	12,528,248	82,608,144
19	Investment Tax Credit Adj. - Net (411.4)	268	-360,168	-503,940	-121,058	-165,118
20	(Less) Gains from Disp. of Utility Plant (411.6)		340,755	381,877	279,049	30,465
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expenses (411.10)		50,149	47,955	16,904	16,166
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,020,177,768	1,934,085,423	589,373,568	613,615,550
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		329,889,072	368,486,621	106,428,823	117,811,892

Name of Respondent PECO Energy Company	This Report is:		Date of Report (Mo, Da, Yr)	Year/Period of Report
	(1) <input type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	//	End of 2014/Q3

STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.
 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax affects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
 11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
 12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
1,878,494,428	1,888,845,142	471,572,412	415,736,902			2
						3
1,080,054,565	1,085,345,303	309,488,952	264,878,197			4
221,893,224	129,584,087	19,180,085	19,825,468			5
121,379,732	112,181,903	29,054,214	27,382,018			6
						7
17,580,554	21,378,789	2,349,553	3,741,629			8
						9
						10
		4,488,500	4,488,500			11
						12
118,835,428	115,834,078	5,027,123	4,885,878			13
58,998,706	68,992,288	12,961,795	3,529,983			14
14,588,172	25,968,642	3,351,858	3,241,700			15
40,343,584	99,005,430	8,765,718	23,318,833			16
38,185,358	74,019,242	8,805,843	12,638,594			17
-34,075	-137,830	-328,091	-365,810			18
340,755	381,877					19
						20
						21
						22
						23
12,363	12,224	37,788	35,731			24
1,832,716,120	1,591,763,814	387,481,848	342,321,608			25
245,778,308	295,081,326	84,110,784	73,415,293			26

Name of Respondent PECO Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2014/Q3	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Rel.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		328,889,072	368,488,821	108,228,823	117,811,892	
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
33	Revenues From Nonutility Operations (417)		408,193	832,730	144,535	110,900	
34	(Less) Expenses of Nonutility Operations (417.1)		801,484	525,418	185,189	181,888	
35	Nonoperating Rental Income (418)		571,837	569,315	189,387	179,987	
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-57,157,151	-80,947,811	-18,192,813	-18,763,234	
37	Interest and Dividend Income (419)		-811,888	388,543	-424,591	-218,428	
38	Allowance for Other Funds Used During Construction (419.1)		4,638,150	2,884,537	1,741,865	885,477	
39	Miscellaneous Nonoperating Income (421)		81,584	-588,891	344,875	-228,712	
40	Gain on Disposition of Property (421.1)		19,800	16,728	312	584	
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		-52,951,959	-57,837,869	-17,397,719	-18,201,314	
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		30,432	100			
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		4,455,091	4,323,823	1,010,588	1,128,811	
46	Life Insurance (426.2)		-818,311	-1,248,120	-406,528	-441,029	
47	Penalties (426.3)		517,239	143,388	408,509	10,309	
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,056,448	1,174,858	353,440	371,558	
49	Other Deductions (426.5)		302,224	1,320,128	82,313	374,247	
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		5,443,121	5,713,977	1,458,302	1,443,884	
51	Taxes Applicable to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	282-283	727,823	34,137	48,768	10,792	
53	Income Taxes-Federal (408.2)	282-283	-63,228,607	-55,851,840	-17,571,235	-17,142,884	
54	Income Taxes-Other (409.2)	282-283	-18,890,207	-17,781,799	-5,576,987	-5,570,972	
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	1,801,214	2,818,384	529,834	2,818,384	
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	124,442	2,565,890	41,182	2,565,890	
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-67,912,419	-73,358,798	-22,808,882	-22,852,570	
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		9,517,339	9,808,952	3,752,881	3,007,582	
61	Interest Charges						
62	Interest on Long-Term Debt (427)		71,958,844	72,957,800	24,332,048	24,480,106	
63	Amort. of Debt Disc. and Expense (428)		1,687,171	1,471,408	538,913	589,558	
64	Amortization of Loss on Required Debt (428.1)		1,982,181	1,982,181	684,054	684,054	
65	(Less) Amort. of Premium on Debt-Credit (429)						
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)						
67	Interest on Debt to Assoc. Companies (430)		8,934,557	8,935,351	2,978,187	2,978,188	
68	Other Interest Expense (431)		1,858,868	1,881,450	827,011	545,165	
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,581,864	1,018,139	608,155	303,737	
70	Net Interest Charges (Total of lines 62 thru 69)		84,747,815	88,020,029	28,633,458	28,983,340	
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		254,658,598	292,283,544	81,448,228	91,858,114	
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)						
75	Net Extraordinary Items (Total of line 73 less line 74)						
76	Income Taxes-Federal and Other (409.3)	282-283					
77	Extraordinary Items After Taxes (line 75 less line 76)						
78	Net Income (Total of line 71 and 77)		254,658,598	292,283,544	81,448,228	91,858,114	

Name of Respondent	This Report Is: (1) _ An Original (2) _ A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
PECO Energy Company		/ /	2014/Q3

FOOTNOTE DATA

Schedule Page: 114 Line No.: 46 Column: c

Reflects increase in cash surrender value of life insurance policies.

Schedule Page: 114 Line No.: 46 Column: d

Reflects increase in cash surrender value of life insurance policies.

Schedule Page: 114 Line No.: 46 Column: e

Reflects increase in cash surrender value of life insurance policies.

Schedule Page: 114 Line No.: 46 Column: f

Reflects increase in cash surrender value of life insurance policies.

Q. SDR-GEN-2 Please provide a copy of the Company's most recent FERC Form 1 Annual Report.

A. SDR-GEN-2 PECO's 2014 FERC Form 1 can be found on the Federal Energy Regulatory Commission's website at the link below:

<http://www.ferc.gov/docs-filing/elibrary.asp>

Q. SDR-GEN-3 Provide an up-to-date detailed System map.

A. SDR-GEN-3

The requested "detailed System map" in response to this DFR contains Critical Energy Infrastructure Information (CEII) as defined by the Federal Energy Regulatory Commission's (FERC) regulations. Consequently, the requested system map constitutes "Confidential Security Information" under 35 P.S. §§ 2141.1 *et seq.* and the Pennsylvania Public Utility Commission's (Commission) regulations at 52 Pa. Code §§ 102.1 – 102.4. Therefore, an overall system map is not being provided. However, if the Commission determines that access to an overall system map is necessary to decide issues presented in this case, PECO will make the map available for review on a confidential basis, consistent with FERC regulations, to a Commission employee who is trained in handling CEII.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY COMMISSION
v.
PECO ENERGY COMPANY - ELECTRIC DIVISION**

DOCKET NO. R-2015-2468981

VOLUME X

**Supplemental Data Responses
O&M Expenses**

Q. SDR-OM-1 Please provide a budget variance or similar report providing a comparison of actual vs. budget revenues and expenses for the preceding three calendar years and current year-to-date. Include explanations of the variances in excess of 10% or over \$1 million, whichever is less. Update as additional monthly reports become available.

A. SDR-OM-1 Refer to Attachment SDR-OM-1(a) for 2012 for a comparison of actual vs. budget operating and maintenance expense.

Refer to Attachment SDR-OM-1(b) for 2013 for a comparison of actual vs. budget operating and maintenance expenses.

Refer to Attachment SDR-OM-1(c) for 2014 for a comparison of actual vs. budget operating and maintenance expenses.

Note: Results are GAAP based to align budget values

PECO Energy Company
Electric Distribution O&M Dollars
2012 Actual vs Budget
(in Thousands)

	2012	2012	Variance	%
	<u>Actuals</u>	<u>Planned</u>	<u>+Fav/-Unfav</u>	<u>Change</u>
Base Payroll	\$ 98,691	\$ 98,346	\$ (345)	-0.4%
Contracting	177,947	143,523	(34,424)	-24.0%
BSC Contracting	93,910	95,737	1,828	1.9%
Incentive	15,166	14,324	(842)	-5.9%
Materials	18,450	13,974	(4,477)	-32.0%
Travel, Meals, & Entertain.	5,430	3,654	(1,777)	-48.6%
Overtime	23,001	15,644	(7,357)	-47.0%
Separation	-	-	-	N/A
Transportation	11,455	10,500	(955)	-9.1%
Other, Net	41,428	47,338	5,910	12.5%
Subtotal	\$ 485,479	\$ 443,039	\$ (42,440)	-9.6%
Bad Debt	54,578	53,495	(1,083)	-2.0%
Pensions & Benefits	43,950	44,558	608	1.4%
Total	\$ 584,007	\$ 541,092	\$ (42,915)	-7.9%

* Note: Results are GAAP based to align budget values

Contracting

The increase of \$34M is primarily driven by higher than expected storm ("Hurricane Sandy") cost.

BSC Contracting

The decrease of \$2M is primarily driven by favorability in Smart Grid / Smart Meter due to delays in deployment.

Materials

The increase of \$4M in Materials is primarily driven by increased spend for material used during storm maintenance.

Travel, Meals and Entertainment

The increase of \$2M in Travel, Meals and Entertainment is primarily driven by higher than expected spending during storm activities

Overtime

The increase of \$7M in OT is primarily driven by higher than expected spending on storm activities.

Other, net

The decrease of \$6M is primarily driven by a budget classification of Rents and Leases, which has been corrected for the 2015 and 2016 budgets.

Bad Debt

The increase of \$1M is primarily driven by higher than expected reserve requirements due to deterioration in accounts receivable, volume and customer mix.

PECO Energy Company
Electric Distribution O&M Dollars
2013 Actual vs Budget
(in Thousands)

	2013	2013	Variance	%
	<u>Actuals</u>	<u>Planned</u>	<u>+Fav/-Unfav</u>	<u>Change</u>
Base Payroll	\$ 97,379	\$ 102,158	\$ 4,779	4.7%
Contracting	141,412	177,995	36,584	20.6%
BSC Contracting	91,034	92,667	1,634	1.8%
Incentive	15,137	13,739	(1,398)	-10.2%
Materials	17,971	16,512	(1,459)	-8.8%
Travel, Meals, & Entertain.	2,802	3,636	835	23.0%
Overtime	17,436	16,466	(970)	-5.9%
Separation	-	-	-	N/A
Transportation	11,004	11,402	398	3.5%
Other, Net	43,311	48,485	5,174	10.7%
Subtotal	\$ 437,486	\$ 483,061	\$ 45,575	9.4%
Bad Debt	57,718	49,052	(8,667)	-17.7%
Pensions & Benefits	33,918	37,913	3,995	10.5%
Total	\$ 529,122	\$ 570,026	\$ 40,904	7.2%

* Note: Results are GAAP based to align budget values

Base Payroll

The decrease of \$5M can be attributed to the timing of filling open budgeted positions and existing positions vacated throughout the year due to transfers, retirements and resignations.

Contracting

The decrease of \$37M is primarily driven by lower than normal storm activity in 2013.

BSC Contracting

The decrease of \$2M is primarily driven by favorability in Smart Grid / Smart Meter due to delays in deployment.

Incentive

The increase of \$1M can be attributed to a higher than budgeted payout for the Annual Incentive Plan resulting from an operating performance that exceeded targeted metrics.

Materials

The increase of \$1M in Materials is primarily driven by increased spend for transformer purchases.

Travel, Meals and Entertainment

The decrease of \$1M can be attributed to lower than expected storm activity requiring meals and hotel rooms for the workforce.

Overtime

The increase of \$1M can be attributed to a higher than budgeted spend in managing restorations during non-storm periods.

Other, net

The decrease of \$5M is primarily driven by a budget classification of Rents and Leases, which has been corrected for the 2015 and 2016 budgets.

Bad Debt

The increase of \$9M is primarily driven by higher than expected Non PPA Net Charge offs and higher than expected reserve requirements due to the deterioration in accounts receivable, volume and customer mix.

Pensions and Benefits

The decrease of \$4M can be attributed to lower pension and OPEB costs based on the March 2013 Actuarial study update and the headcount falling below budgeted levels due to the timing of filling open positions and existing positions vacated throughout the year.

PECO Energy Company
Electric Distribution O&M Dollars
2014 Actual vs Budget
(in Thousands)

	2014	2014	Variance	%
	<u>Actuals</u>	<u>Planned</u>	<u>+Fav/-Unfav</u>	<u>Change</u>
Base Payroll	\$ 105,291	\$ 104,801	\$ (490)	-0.5%
Contracting	213,061	166,356	(46,705)	-28.1%
BSC Contracting	84,441	84,531	90	0.1%
Incentive	15,079	14,349	(730)	-5.1%
Materials	21,698	17,309	(4,389)	-25.4%
Travel, Meals, & Entertain.	8,553	3,468	(5,085)	-146.6%
Overtime	29,045	16,757	(12,288)	-73.3%
Separation	-	-	-	N/A
Transportation	12,317	11,784	(532)	-4.5%
Other, Net	48,199	52,244	4,044	7.7%
Subtotal	\$ 537,685	\$ 471,600	\$ (66,085)	-14.0%
Bad Debt	49,043	50,437	1,394	2.8%
Pensions & Benefits	34,061	39,235	5,174	13.2%
Total	\$ 620,789	\$ 561,272	\$ (59,517)	-10.6%

* Note: Results are GAAP based to align budget values

Contracting

The increase of \$47M is primarily driven by higher than expected storm ("Storm Nika" and "July Storms") costs.

Materials

The increase of \$4M in Materials is primarily driven by increased spend for material used during storm maintenance.

Travel, Meals and Entertainment

The increase of \$5M in Travel, Meals and Entertainment is primarily driven by increased spend for meals and lodging during higher than normal storm activity in 2014.

Overtime

The increase of \$12M in OT is primarily driven by higher than expected spending on storm activities.

Other, net

The decrease of \$4M is primarily driven by a budget classification of Rents and Leases, which has been corrected for the 2015 and 2016 budgets, lower Injuries and Damages claims in 2014 and a lower than expected PUC Assessment.

Bad Debt

The decrease of \$1M is primarily driven by lower than expected reserve requirements due to improvement in accounts receivable, volume and mix.

Pensions and Benefits

The decrease of \$5M in Pension and Benefits can be attributed to lower Other Postemployment Benefit costs due to a change in the plan design.

- Q. SDR-OM-2 Please provide a detailed breakdown of unadjusted operation and maintenance expenses for the historic and future test years either by natural expense codes, FERC accounts, or both as available. Explain any variances in excess of 10 percent or over \$1 million, whichever is less.
- A. SDR-OM-2 Refer to Attachment SDR-OM-2 for a comparison of 2014 actual vs. 2015 budget and 2015 budget vs. 2016 budget for total Electric Distribution operation and maintenance expenses.

NOTE: Results are GAAP based to align with budget values

	2014	2015	2016	Variance (+ Increase/- Decrease)			
	<u>Actuals</u>	<u>Planned</u>	<u>Planned</u>	'14 vs '15	% Change	'15 vs '16	% Change
Base Payroll	\$ 105,291	\$ 110,691	\$ 115,189	\$ 5,400	5.1%	\$ 4,498	4.1%
Contracting	213,061	182,102	172,993	(30,959)	-14.5%	(9,109)	-5.0%
BSC Contracting	84,441	87,930	86,958	3,489	4.1%	(972)	-1.1%
Incentive	15,079	12,543	12,432	(2,536)	-16.8%	(111)	-0.9%
Materials	21,698	17,924	17,666	(3,774)	-17.4%	(258)	-1.4%
Travel, Meals, & Entertain.	8,553	3,672	3,741	(4,882)	-57.1%	69	1.9%
Overtime	29,045	17,671	18,560	(11,375)	-39.2%	889	5.0%
Separation	-	-	-	-	N/A	-	N/A
Transportation	12,317	12,029	12,465	(287)	-2.3%	435	3.6%
Other, Net	48,199	52,041	53,900	3,841	8.0%	1,859	3.6%
Subtotal	\$ 537,685	\$ 496,602	\$ 493,903	\$ (41,083)	-7.6%	\$ (2,699)	-0.5%
Bad Debt	49,043	50,126	50,195	1,083	2.2%	68	0.1%
Pensions & Benefits	34,061	36,057	35,174	1,997	5.9%	(884)	-2.5%
Total	\$ 620,789	\$ 582,786	\$ 579,271	\$ (38,003)	-6.1%	\$ (3,515)	-0.6%

* Note: Results are GAAP based to align budget values

Base Payroll

The increase of \$5M between 2014 and 2015 is primarily driven by the 2.5% merit increase for management and union employees (See SDR-OM-29). There is also an increase in budgeted positions in 2015 due to the staffing of both an aerial (4th quarter of 2014) and underground (1st quarter of 2015) line school supporting PECO's Electric Operations. The increase between 2015 and 2016 of \$4M is primarily driven by the 2.5% merit increase for management and union employees (See SDR-OM-29). There is also increase in 2016 due to a transition of the Smart Meter and Smart Grid program to steady state operations, which is offset due to the reduction in project contracting costs discussed below.

Contracting

The decrease of \$31M between 2014 and 2015 was primarily driven by higher contracting spend during the higher than normal storm activity in 2014. The decrease of \$9M between 2015 and 2016 is primarily driven by a decrease in Smart Meter/ Smart Grid contracting costs related to timing of the deployment program.

BSC Contracting

The increase of \$3M between 2014 and 2015 is primarily driven by timing of non-IT service initiatives occurring in 2015, which then drop off in 2016. (See II-D-8)

Incentive

The 2014 incentive payout was higher than budget due to exceeding operational metrics and 2015 assumes achieving operational metrics.

Materials

The decrease of \$4M between 2014 and 2015 is primarily driven by material spend during the higher than normal storm activity in 2014.

Travel, Meals and Entertainment

The decrease of \$5M between 2014 and 2015 is primarily driven by the meals and lodging spent during the higher than normal storm activity in 2014.

Overtime

The decrease of \$11M between 2014 and 2015 is primarily driven by higher than normal storm activity in 2014.

Other, Net

The increase of \$4M between 2014 and 2015 is primarily driven by unusually low 2014 costs in Injuries and Damages and the PUC Assessment, whereas the budget is based on a three year average. The increase of \$2M between 2015 and 2016 is primarily driven by inflation.

Bad Debt

The increase of \$1M between 2014 and 2015 is primarily driven by a slight increase in accounts receivable.

Pension and Benefits

The increase of \$2M between 2014 and 2015 is primarily driven by increased base payroll costs in 2015 as described above under base payroll.

- Q. SDR-OM-3 Provide the future test year budgeted claim for expenses related to the Low Income Usage Reduction Program (LIURP) with supporting calculations of the budgeted claim.
- A. SDR-OM-3 The future test year (2015) and the fully projected future test year (2016) budgeted claims for expenses related to the Low Income Usage Reduction Program (LIURP) are \$5,600,000 per year in both instances. Refer to Attachment SDR-OM-3 for supporting calculations.

**ATTACHMENT
SDR-OM-3**

LIURP 2015

LIURP Projected Budget- Electric Audit Calculations

	Heating			Total Electric	Base-load		
	Qty	Avg Cost	Total		Qty	Avg Cost	Total
January	80	\$2,187	\$174,943		600	\$470	\$281,861
February	90	\$2,187	\$196,811		550	\$470	\$258,372
March	90	\$2,187	\$196,811		600	\$470	\$281,861
April	95	\$2,187	\$207,745		644	\$470	\$302,531
May	100	\$2,187	\$218,679		600	\$470	\$281,861
June	80	\$2,187	\$174,943		625	\$470	\$293,605
July	90	\$2,187	\$196,811		500	\$470	\$234,884
August	100	\$2,187	\$218,679		600	\$470	\$281,861
September	100	\$2,187	\$218,679		650	\$470	\$305,349
October	100	\$2,187	\$218,679		650	\$470	\$305,349
November	80	\$2,187	\$174,943		600	\$470	\$281,861
December	35	\$2,187	\$76,537		450	\$470	\$211,396
	1,040	\$2,187	\$2,274,257		7,069	\$470	\$3,320,790
				\$5,595,046			
				\$4,954 Pilot set aside			
				\$5,600,000 Total			

LIURP Annual Cost

Projected Administrative	\$648,458	12%
Anticipated Conservation	\$2,286,000	41%
Anticipated Weatherization	\$2,665,542	48%
Grand Total	\$5,600,000	

LIURP 2016

LIURP Projected Budget- Electric Audit Calculations

	Heating			Total Electric	Base-load		
	Qty	Avg Cost	Total		Qty	Avg Cost	Total
January	85	\$2,215	\$188,285		575	\$483	\$277,910
February	85	\$2,215	\$188,285		575	\$483	\$277,910
March	85	\$2,215	\$188,285		575	\$483	\$277,910
April	85	\$2,215	\$188,285		575	\$483	\$277,910
May	85	\$2,215	\$188,285		575	\$483	\$277,910
June	85	\$2,215	\$188,285		575	\$483	\$277,910
July	85	\$2,215	\$188,285		575	\$483	\$277,910
August	85	\$2,215	\$188,285		575	\$483	\$277,910
September	85	\$2,215	\$188,285		575	\$483	\$277,910
October	85	\$2,215	\$188,285		575	\$483	\$277,910
November	85	\$2,215	\$188,285		575	\$483	\$277,910
December	85	\$2,215	\$188,285		575	\$483	\$277,910
	1,020	\$2,215	\$2,259,424		6,900	\$483	\$3,334,924
				\$5,594,349			
				\$5,651 Pilot set aside			
				\$5,600,000 Total			

LIURP Annual Cost

Projected Administrative	\$653,794	12%
Anticipated Conservation	\$2,307,000	41%
Anticipated Weatherization	\$2,639,206	47%
Grand Total	\$5,600,000	

- Q. SDR-OM-4 Supply the following information regarding all expense claims in base rates related to the Customer Assistance Programs.
- a. Supply a detailed listing of all expenses claimed. Supply all supporting calculations and indicate in which FERC account the expense is included.
 - b. Provide the supporting calculations for any foregone revenues or customers billing deficiency being claimed in this proceeding.

Supply a schedule reporting the following on a monthly basis for the most recent Customer Assistance Program (CAP):

- (1) Number of customers in the CAP.
- (2) Amount of billing deficiency.
- (3) Amount of arrearage forgiveness (if applicable).
- (4) Accumulated prior arrearages brought into the program.

- A. SDR-OM-4
- a. Refer to Attachment SDR-OM-4(a)
 - b.
 - (1) Refer to Attachment SDR-OM-4(b)
 - (2) Refer to Attachment SDR-OM-4(c)
 - (3) Refer to Attachment SDR-OM-4(d)
 - (4) Refer to Attachment SDR-OM-4(e)

All data provided are budget data for the future test year 2015 and the fully projected future test year 2016.

**ATTACHMENT
SDR-OM-4(a)**

Attachment SDR-OM-4(a)

Description	FERC Account	January	February	March	April	May	June	July	August	September	October	November	December	2015 Budget
Payroll	903000	\$ 8,102	\$ 8,178	\$ 9,233	\$ 9,211	\$ 8,143	\$ 9,282	\$ 8,716	\$ 8,031	\$ 8,560	\$ 9,297	\$ 7,433	\$ 7,658	\$ 101,825
Pension/Benefits	926000	2,515	2,539	2,866	2,860	2,528	2,875	2,706	2,493	2,657	2,886	2,308	2,378	31,812
Bonus/Incentive	903000	844	852	962	959	848	965	908	837	892	968	774	798	10,606
CAP Supervision / Management	903000/926000	11,461	11,569	13,062	13,030	11,519	13,102	12,330	11,361	12,109	13,151	10,515	10,834	144,043
Payroll	903000	5,915	5,970	6,724	6,724	5,944	6,761	6,363	5,863	6,249	6,787	5,426	5,591	74,334
Pension/Benefits	926000	1,836	1,853	2,093	2,088	1,845	2,099	1,975	1,820	1,940	2,107	1,685	1,736	23,077
Bonus/Incentive	903000	616	622	702	700	619	704	663	611	651	707	565	582	7,743
CAP Primary Staff	903000/926000	8,367	8,446	9,535	9,512	8,409	9,565	9,001	8,294	8,840	9,601	7,676	7,909	105,153
Postage (CAP letter and application mailing)	903000	-	-	1,916	-	-	1,916	-	-	1,916	-	-	1,916	7,666
Acquire (CAP applications)	903000	-	-	1,916	-	-	1,916	-	-	1,916	-	-	1,916	7,666
NCO (CAP Call Center)	903000	204,835	166,085	164,731	235,609	223,837	223,062	243,242	249,440	237,024	226,508	227,761	190,973	2,595,108
Outside Contractors	903000	204,835	166,085	166,648	235,609	223,837	224,978	243,242	249,440	238,941	228,508	227,761	192,889	2,602,774
Total 2015 CAP Program Costs (O&M)	903000/926000	\$ 241,446	\$ 202,883	\$ 206,028	\$ 274,935	\$ 260,548	\$ 264,428	\$ 281,356	\$ 285,878	\$ 276,672	\$ 268,043	\$ 262,735	\$ 228,414	\$ 3,053,367

Description	FERC Account	January	February	March	April	May	June	July	August	September	October	November	December	2016 Budget
Payroll	903000	\$ 7,927	\$ 8,802	\$ 9,894	\$ 9,012	\$ 8,744	\$ 9,494	\$ 8,157	\$ 9,016	\$ 8,774	\$ 9,096	\$ 7,982	\$ 7,509	\$ 104,400
Pension/Benefits	926000	2,383	2,646	2,974	2,709	2,628	2,854	2,452	2,710	2,637	2,734	2,399	2,257	31,382
Bonus/Incentive	903000	829	920	1,035	942	914	983	853	943	917	951	835	785	10,918
CAP Supervision / Management	903000/926000	11,139	12,368	13,903	12,664	12,286	13,340	11,462	12,669	12,329	12,781	11,215	10,551	146,706
Payroll	903000	5,787	6,426	7,223	6,579	6,383	6,930	5,955	6,582	6,405	6,640	5,827	5,481	75,218
Pension/Benefits	926000	1,739	1,931	2,171	1,977	1,919	2,083	1,790	1,978	1,925	1,996	1,751	1,648	22,909
Bonus/Incentive	903000	605	672	755	688	667	725	623	688	670	694	609	573	7,970
CAP Primary Staff	903000/926000	8,131	9,029	10,149	9,245	8,969	9,738	8,367	9,248	9,000	9,330	8,187	7,702	107,097
Postage (CAP letter and application mailing)	903000	16,783	16,783	16,783	16,783	16,783	16,783	16,783	16,783	16,783	16,783	16,783	16,783	201,397
Acquire (CAP applications)	903000	-	-	2,011	-	-	2,011	-	-	2,011	-	-	2,011	8,046
NCO (CAP Call Center)	903000	214,862	152,030	159,310	250,370	235,789	214,651	279,098	289,874	247,331	272,949	280,178	158,372	2,754,815
Outside Contractors	903000	214,862	152,030	161,321	250,370	235,789	216,663	279,098	289,874	249,342	272,949	280,178	160,384	2,782,861
Total 2016 CAP Program Costs (O&M)	903000/926000	\$ 250,916	\$ 190,210	\$ 202,157	\$ 289,061	\$ 273,827	\$ 256,524	\$ 315,711	\$ 328,574	\$ 287,454	\$ 311,844	\$ 316,364	\$ 195,419	\$ 3,218,061

**ATTACHMENT
SDR-OM-4(b)**

Attachment SDR-OM-4(b)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2015	141,168	140,701	141,038	142,262	142,863	143,116	142,998	143,083	143,038	142,936	142,515	141,883
2016	142,170	141,709	142,053	143,295	143,911	144,177	144,066	144,159	144,123	144,024	143,603	142,975

**ATTACHMENT
SDR-OM-4(c)**

Attachment SDR-OM-4(c)

Billing Deficiency (Shortfall)													
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2015	\$ 7,078,486	\$ 6,755,213	\$ 6,509,778	\$ 6,193,566	\$ 5,626,929	\$ 6,520,324	\$ 7,649,175	\$ 7,616,798	\$ 7,361,412	\$ 6,197,614	\$ 6,265,262	\$ 7,064,302	\$ 80,838,859
2016	\$ 7,023,283	\$ 6,702,999	\$ 6,459,845	\$ 6,146,572	\$ 5,585,388	\$ 6,470,581	\$ 7,589,128	\$ 7,557,071	\$ 7,304,063	\$ 6,150,473	\$ 6,217,743	\$ 7,009,626	\$ 80,216,772

**ATTACHMENT
SDR-OM-4(d)**

Attachment SDR-OM-4(d)

These amounts are customer earned forgiveness (through on-time or catch-up payments) of prior arrearages set-aside upon enrollment in the CAP program. These amounts do not include PECO's proposed in-program arrearage program, as described in the testimony of Scott A. Neumann (PECO Energy Company Statement No. 7).

Arrearage Forgiveness		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Year														
2015	\$	852,167	\$ 922,835	\$ 983,700	\$ 1,051,875	\$ 1,125,831	\$ 1,138,646	\$ 1,152,969	\$ 1,154,362	\$ 1,154,783	\$ 1,149,660	\$ 1,147,379	\$ 1,145,559	\$ 12,979,767
2016	\$	852,167	\$ 922,835	\$ 983,700	\$ 1,051,875	\$ 1,125,831	\$ 1,138,646	\$ 1,152,969	\$ 1,154,362	\$ 1,154,783	\$ 1,149,660	\$ 1,147,379	\$ 1,145,559	\$ 12,979,767

**ATTACHMENT
SDR-OM-4(e)**

Attachment SDR-OM-4(e)

These amounts are customer prior arrearages set-aside upon enrollment in the CAP program.

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2015	\$ 1,388,715	\$ 1,424,716	\$ 1,679,025	\$ 1,679,025	\$ 1,833,687	\$ 1,454,369	\$ 1,379,113	\$ 1,176,838	\$ 1,176,838	\$ 1,176,838	\$ 1,010,113	\$ 1,187,897	\$ 16,567,173
2016	\$ 1,388,715	\$ 1,424,716	\$ 1,679,025	\$ 1,679,025	\$ 1,833,687	\$ 1,454,369	\$ 1,379,113	\$ 1,176,838	\$ 1,176,838	\$ 1,176,838	\$ 1,010,113	\$ 1,187,897	\$ 16,567,173

Q. SDR-OM-5

Provide the following information regarding customer assistance participants.

- a. The average annual usage of CAP customers
- b. The average annual usage of budget-plus customers not selected as CAP customers.
- c. The average annual usage of non-payment troubled customers, both heating and non-heating customers.
- d. The projected revenue to be billed to CAP participants.

A. SDR-OM-5

- a. Refer to Attachment SDR-OM-5(a) for the average annual usage of CAP customers in 2014.
- b. The term "budget plus" is not applicable to PECO's CAP program.
- c. Average usage for CAP participants that were not on Payment Agreements was 633 KWh per month in 2014.
- d. Refer to Attachment SDR-OM-5(b) for projected revenue to be billed to CAP participants in 2015 and 2016.

Attachment SDR-OM-5(a)

PECO Energy Company - Electric Only

Year	Month	Electric CAP Usage	Electric CAP Customers	Usage per Customer (Kwh)
2014	1	141,275,137	140,417	1,006
2014	2	136,428,696	141,186	966
2014	3	119,027,317	141,477	841
2014	4	96,958,020	142,396	681
2014	5	74,199,593	143,061	519
2014	6	82,141,224	142,164	578
2014	7	118,145,667	142,438	829
2014	8	111,826,731	141,231	792
2014	9	102,452,919	140,249	731
2014	10	75,368,601	140,332	537
2014	11	79,284,102	140,094	566
2014	12	120,531,009	140,514	858
Total		1,257,639,016	1,695,559	742

Attachment SDR-OM-5(b)

PECO Energy Company
Electric Customer Assistance Program (CAP) Projected Billed Monthly Revenue

Projected Revenue to be billed to CAP participants

Year	Month	CAP Electric Revenue (\$)
2015	1	12,222,571
2015	2	11,437,906
2015	3	9,913,048
2015	4	7,802,290
2015	5	5,809,307
2015	6	7,652,349
2015	7	12,247,579
2015	8	11,303,404
2015	9	9,614,750
2015	10	6,335,019
2015	11	6,862,053
2015	12	11,301,257
<hr/>		
2015		112,501,532

Year	Month	CAP Electric Revenue (\$)
2016	1	12,119,754
2016	2	11,342,470
2016	3	9,831,202
2016	4	7,739,256
2016	5	5,765,628
2016	6	7,591,518
2016	7	12,144,949
2016	8	11,209,254
2016	9	9,535,965
2016	10	6,284,795
2016	11	6,807,265
2016	12	11,206,877
<hr/>		
2016		111,578,934

Q. SDR-OM-6 Supply the following information as it related to the most recent heating season (2013-2014) the information is as follows:

- a. Number of customers receiving LIHEAP grants.
- b. The total amount of all LIHEAP grants.
- c. Number of customers receiving crisis grants.
- d. The total amount of all crisis grants.

A. SDR-OM-6

- a. 56,175 (Includes both Cash & Crisis grants)
- b. \$14,344,050 (Includes both Cash & Crisis grants)
- c. 11,530
- d. \$4,598,200

- Q. SDR-OM-7 Please state whether the Company provides any type of allowances or incentive payments to builders or others for installing electric service or appliances. If yes, please provide complete details, including the amount of such payments or incentives in the historical and future test years and where such payments are included in the Company's claim.
- A. SDR-OM-7 The Company does not provide any such allowances or incentives to builders or others for installing electric service or appliances. Builders and developers are, however, entitled to a revenue credit against the customer advance /customer contribution required for extensions of the Company's lines in accordance with the terms of Rule 7 of PECO's Commission approved tariff and of Rule 10.8 under certain circumstances, for relocations in conjunction with new load.

- Q. SDR-OM-8 Please provide an itemized breakdown of the Company's ASM costs by component, by program in each month of the historic and future test years.
- A. SDR-OM-8 PECO did not offer a demand response (DR) product targeting Ancillary Service Markets (ASM) in its historical test year. PECO is not currently planning to offer any ancillary DR products in the future test year or fully projected test year.

- Q. SDR-OM-9 Has the Company included, in the future test year, any claims for advertising expenses related to direct cash grants and/or co-op advertising to builders or developers of residential housing that promotes electric usage over natural gas usage? If yes, provide the following:
- a. A breakdown of expenses claimed and the FERC accounts wherein the expense has been included.
 - b. The results of any cost/benefit analysis conducted by the Company relative to these programs.
 - c. Examples of the co-op advertising.
- A. SDR-OM-9 No, the Company has not included in its future test year or fully projected future test year claims for any of the categories of advertising expenses identified in this question.

- Q. SDR-OM-10 Has the Company claimed any expenses related to cash incentives or grants to ratepayers either for replacing existing heating equipment or converting? If yes, provide details on the programs and the amount of expense included in the future test year.
- A. SDR-OM-10 The Company has not claimed any expenses related to cash incentives or grants to ratepayers either for replacing or converting existing electric heating equipment.

- Q. SDR-OM-11 Please provide a breakdown of FERC Account 926, Employee Benefits by benefit program or plan for the preceding three calendar years and the amounts projected for the FTY.
- A. SDR-OM-11 Refer to Attachment SDR-OM-11(a) for the breakdown of FERC Account 926, Employee Pensions and Benefits, for Electric Distribution.

PECO Energy Company

Analysis of Employee Pensions and Benefits
Years Ended December 31,
(Thousands of Dollars)

Line No.	Expense	2012	2013	2014	2015	2016
Account 926 - Employee Pensions and Benefits Expense						
1	Pension	\$ 10,460	\$ 9,420	\$ 14,144	\$ 17,921	\$ 15,411
2	Post Retirement Benefits*	18,042	9,851	2,706	361	1,000
3	Medical**	10,622	10,008	12,315	13,158	14,245
4	401K	3,020	3,166	4,053	3,676	3,868
5	Employee Stock Purchase Plan (ESPP)	201	223	257	229	235
6	Disability Plan	133	207	194	243	256
7	Other Benefit Plans	168	471	392	469	484
8	Total Account 926	<u>\$ 42,645</u>	<u>\$ 33,346</u>	<u>\$ 34,061</u>	<u>\$ 36,057</u>	<u>\$ 35,500</u>

*In 2012, Post Retirement Benefits includes includes \$4,873 thousand for the final year of regulatory asset amortization related to the transition obligation recorded as a regulatory asset related to the adoption of FAS 106 in 1993.

**Medical is defined as Medical, Dental and Vision

- Q. SDR-OM-12 Please state whether the Company has included expenses related to SFAS No. 112 in its test year claim. If so, please provide complete details and include a copy of the actuarial study.
- A. SDR-OM-12 No expenses related to SFAS No. 112 are included in the Company's test year claim.

- Q. SDR-OM-13 Please state whether any portion of the Company's membership dues have been allocated "below the line". If so, please identify any such amounts for the FTY.
- A. SDR-OM-13 Refer to Attachment SDR-OM-13A for the portion of the Company's membership dues that have been allocated "below the line".

**PECO ENERGY COMPANY
SOCIAL AND SERVICE ORGANIZATIONS
ELECTRIC DISTRIBUTION**

<u>Association</u>	<u>FY 2015 (dollars)</u>	<u>FY 2016 (dollars)</u>
BSC Allocated	64,423	64,076
Barnes Foundation	18,600	18,600
Philadelphia Museum of Art	18,600	18,600
Leadership Philadelphia	7,440	7,440
Pennsylvania Academy of the Fine Arts	7,440	7,440
Philanthropy Network	4,910	4,910
The Academy of Natural Sciences	3,720	3,720
Forum Exec Women	3,720	3,720
Committee Of Seventy	2,232	2,232
Center City Proprietors Association	1,488	1,488
United Way	74	74
	<hr/>	<hr/>
TOTAL	132,647	132,300
	<hr/> <hr/>	<hr/> <hr/>

**ATTACHMENT
SDR-OM-13A**

**PECO ENERGY COMPANY
SOCIAL AND SERVICE ORGANIZATIONS
ELECTRIC DISTRIBUTION**

<u>Association</u>	<u>FY 2015 (dollars)</u>	<u>FY 2016 (dollars)</u>
BSC Allocated	64,423	64,076
Barnes Foundation	18,600	18,600
Philadelphia Museum of Art	18,600	18,600
Leadership Philadelphia	7,440	7,440
Pennsylvania Academy of the Fine Arts	7,440	7,440
Philanthropy Network	4,910	4,910
The Academy of Natural Sciences	3,720	3,720
Forum Exec Women	3,720	3,720
Committee Of Seventy	2,232	2,232
Center City Proprietors Association	1,488	1,488
United Way	74	74
	<hr/>	<hr/>
TOTAL	132,647	132,300
	<hr/> <hr/>	<hr/> <hr/>

Q. SDR-OM-14 Please provide the level of each of the following which is included in the Company's cost of service by separate type and/or payee, which are incurred directly by the Company or are allocated or billed to the Company by affiliates or its parent company.

- a. fines and penalties
- b. contributions and donations
- c. membership dues
- d. lobbying expense
- e. employee activity costs (e.g. picnics, parties, awards)
- f. investor relations expenses

A. SDR-OM-14

- a. None. These costs are not included in the Company's test year claim.
- b. None. These costs are not included in the Company's test year claim.
- c. Refer to Attachment SDR-OM-14(a).
- d. None. These costs are not included in the Company's test year claim.
- e. Refer to Attachment SDR-OM-14(b).
- f. The budgeted allocations from Exelon Business Services Company to PECO for investor relations expenses in 2015 and 2016 are \$175,468 and \$177,397, respectively.

**ATTACHMENT
SDR-OM-14(a)**

c. Membership Dues (Electric Distribution Only)

Industry Organization	2015 Budget	2016 Budget
Edison Electric Institute	\$ 409,997	\$ 422,297
Electric Power Research Institute	314,017	323,438
Energy Association Of Pa	174,947	180,195
R&D Memberships	171,349	173,712
Greater Philadelphia Chamber Of Commerce	71,727	72,218
Electrical Assoc of PA	58,942	60,415
National Electric Energy Testing, Research & Applications Center	38,080	39,222
Economy League of Greater Philadelphia	23,577	24,166
Centre for Energy Advancement through Technological Innovation	19,242	19,819
PA Business Council	16,504	16,916
Power Systems Engineering Research Center	11,900	12,257
Hispanic Chamber Of Commerce	11,160	11,160
County Edc/City Commerce	10,991	10,991
Southeastern Electric Exchange	10,320	10,320
Central Philadelphia Development Corporation	7,812	7,812
Independence Business Alliance	5,580	5,580
Greater Phila Alliance For Capital And Technologies	5,034	5,034
Philadelphia Convention & Visitors Bureau	4,910	4,910
Pennsylvania Bio	4,195	4,195
World Trade Center Of Greater Philadelphia	4,195	4,195
Delaware Valley Green Building Council	3,776	3,776
Delaware County Chamber Of Commerce	3,046	3,046
UCA International Users Group	2,380	2,451
Manufacturing Alliance Of Philadelphia	2,098	2,098
Chester County Chamber Of Business & Industry	1,680	1,680
Chester County Association Of Township Officials	1,488	1,488
Greater Valley Forge Transportation	1,488	1,488
Western Chester County Chamber	1,484	1,484
Pennsylvania Economic Development Association	1,259	1,259
Industrial Asset Management Council	1,254	1,254
Lower Bucks County Chamber Of Commerce	1,105	1,105
Montgomery County Chamber Of Commerce	1,069	1,069
Greater Northeast Philadelphia Chamber Of Commerce	975	975
Rotary Club Of Philadelphia	930	930
AFCOM	839	839
Central Bucks Chamber Of Commerce	766	766
Corenet Global	755	755
Brandywine Conference & Visitors	744	744
Phoenixville Area Chamber Of Commerce	744	744
TMACC	744	744
Western Chester Co Chamber	503	503
Other	41,007	44,816
Total	<u>\$ 1,444,612</u>	<u>\$ 1,482,868</u>

**ATTACHMENT
SDR-OM-14(b)**

e. Employee Activity Costs (e.g. picnics, parties, awards) - Electric Distribution only

	<u>2015 Budget</u>	<u>2016 Budget</u>
Employee Recognition Awards	<u>\$153,264</u>	<u>\$157,096</u>
Employee Service Awards: pins and small gifts for years of service	<u>91,958</u>	<u>94,257</u>
Employee Network Groups	<u>7,440</u>	<u>7,440</u>
BSC Allocated Service Awards & Activities	<u>50,391</u>	<u>50,110</u>
TOTAL EMPLOYEE ACTIVITY COSTS	<u><u>\$295,614</u></u>	<u><u>\$301,463</u></u>

Q. SDR-OM-15 If applicable, please provide a copy of the billing and payment terms for all contracts between the Company and its parent or an affiliated company for services. Further, to the extent that the parent or affiliated company provides service to non-affiliated companies, please provide the corresponding billing and payment terms.

A. SDR-OM-15 The Company has two over-arching agreements that govern the provision of services with affiliates, the General Services Agreement ("GSA"), which governs services provided by Exelon Business Services Company ("EBSC"), and the Mutual Services Agreement ("MSA"), which governs services provided by PECO to other affiliates or services received by PECO from non-EBSC affiliates, both of which were approved by the Commission on January 1, 2001 as part of the ComEd/Exelon merger, and then re-approved by the Commission in 2010 in G-2010-2211383.

The payment terms for services provided under the GSA are set forth in Exelon's Cost Allocation Manual and Service Catalog.

The payment terms for services provided under the MSA are set forth in PECO's Cost Allocation Manual and associated work orders, known as Affiliate Level Arrangements ("ALAs"). A copy of the PECO Cost Allocation Manual and the ALA template showing the pricing rule table is also attached (SDR-OM-15(e) and (f)).

Since April of 2013, PECO has been providing the Commission with its Service Level Agreements ("SLAs") and ALAs, for informational purposes, as those arrangements are modified.

Exelon's parent and affiliated companies typically do not provide services to non-affiliated companies except in limited circumstances. For example, PECO's utility affiliates provide utility service to their customers pursuant to their regulated tariffs. PECO's affiliated generation company and retail sales affiliates sell generation services and related services through the markets, at market rates, to unaffiliated parties. In addition, Exelon Utility companies may provide mutual storm and emergency assistance to other utilities on a cost basis pursuant to industry-wide mutual assistance agreements.

Refer to Attachment SDR-OM-15(a) for Exelon's GSA.
Refer Attachment SDR-OM-15(b) for PECO's MSA.

Refer to Attachment SDR-OM-15(c) for Exelon's Cost Allocation Manual.

Refer to Attachment SDR-OM-15(d) for Exelon's Service Catalog.

Refer to Attachment SDR-OM-15(e) for PECO's Cost Allocation Manual.

Refer to Attachment SDR-OM-15(f) for PECO's ALA Template.

GENERAL SERVICES AGREEMENT

BETWEEN

EXELON BUSINESS SERVICES COMPANY

AND

EXELON CORPORATION; EXELON ENERGY DELIVERY COMPANY, LLC;
COMMONWEALTH EDISON COMPANY; PECO ENERGY COMPANY; EXELON
VENTURES COMPANY, LLC; EXELON GENERATION COMPANY, LLC; EXELON
ENTERPRISES COMPANY, LLC; UNICOM INVESTMENT INC.; AND THE
SUBSIDIARIES, AFFILIATES AND ASSOCIATES OF EACH LISTED ENTITY.

THIS AGREEMENT, made and entered into this 1st day of January, 2001, by
and between the following Parties: EXELON BUSINESS SERVICES COMPANY (“Services
Company”), EXELON CORPORATION; EXELON ENERGY DELIVERY COMPANY, LLC;
COMMONWEALTH EDISON COMPANY; PECO ENERGY COMPANY; EXELON
VENTURES COMPANY, LLC; EXELON GENERATION COMPANY, LLC; EXELON
ENTERPRISES COMPANY, LLC; UNICOM INVESTMENT INC; AND THE
SUBSIDIARIES, AFFILIATES AND ASSOCIATES OF EACH LISTED ENTITY
(collectively, the “Client Companies”);

WITNESSETH:

WHEREAS, Client Companies, including EXELON CORPORATION, which is
registered under the terms of the Public Utility Holding Company Act of 1935 (the “Act”) and its
other subsidiaries, affiliates and associates desire to enter into this agreement providing for the

performance by Services Company for the Client Companies of certain services as more particularly set forth herein;

WHEREAS, Services Company is organized, staffed and equipped and has filed with the Securities and Exchange Commission (“the SEC”) to be a subsidiary service company under Section 13 of the Act to render to EXELON CORPORATION, and other subsidiaries, affiliates and associates of EXELON CORPORATION, certain services as herein provided; and

WHEREAS, to maximize efficiency, and to achieve merger related savings, the Client Companies desire to avail themselves of the advisory, professional, technical and other services of persons employed or to be retained by Services Company, and to compensate Services Company appropriately for such services;

NOW, THEREFORE, in consideration of these premises and of the mutual agreements set forth herein, the Parties agree as follows:

Section 1. Agreement to Provide Services

Services Company agrees to provide to Client Companies, upon the terms and conditions set forth herein, the services hereinafter referred to and described in Section 2, at such times, for such period and in such manner as Client Companies may from time to time request. Except with respect to “Corporate Governance Services” as defined in Section 7 hereof, the Services Company shall perform only those services as are requested by the Client Companies. Services Company will keep itself and its personnel available and competent to provide to Client Companies such services so long as it is authorized to do so by the appropriate federal and state regulatory agencies. In providing such services, Services Company may arrange, where it deems

appropriate, for the services of such experts, consultants, advisers and other persons with necessary qualifications as are required for or pertinent to the provision of such services.

Section 2. Services to be Provided

The services expected to be provided by Services Company hereunder may, upon request by a Client Company, include the services as set out in Schedule 2, attached hereto and made a part hereof. In addition to those identified in Schedule 2, Services Company shall provide such additional general or special services, whether or not now contemplated, as Client Companies may request from time to time and Services Company determines it is able to provide.

Notwithstanding the foregoing paragraph, no change in the organization of the Services Company, the type and character of the companies to be serviced, the factors for allocating costs to associate companies, or in the broad general categories of services to be rendered subject to Section 13 of the Act, or any rule, regulation or order thereunder, shall be made unless and until the Services Company shall first have given the SEC written notice of the proposed change not less than 60 days prior to the proposed effectiveness of any such change. If, upon the receipt of any such notice, the SEC shall notify the Services Company within the 60-day period that a question exists as to whether the proposed change is consistent with the provisions of Section 13 of the Act, or of any rule, regulation or order thereunder, then the proposed change shall not become effective unless and until the Services Company shall have filed with the SEC an appropriate declaration regarding such proposed change and the SEC shall have permitted such declaration to become effective.

Section 3. Changes in Parties

New direct or indirect subsidiaries, affiliates and associates of EXELON CORPORATION, which may come into existence after the effective date of this Services Agreement, may become additional Client Companies of Services Company and subject to this General Services Agreement. In addition, entities which are, as of the effective date of this General Services Agreement, direct or indirect subsidiaries, affiliates and associates of EXELON CORPORATION, may thereafter leave the holding company system, in which case they will no longer be subject to this General Services Agreement. The parties hereto shall make such changes in the scope and character of the services to be provided and the method of assigning, distributing or allocating costs of such services as may become necessary to achieve a fair and equitable assignment, distribution, or allocation of Services Company costs among associate companies taking into account both the new subsidiaries and the subsidiaries which have left the holding company system, subject to the provisions of Section 2 above.

Section 4. Compensation of Services Company

As compensation for the services to be rendered hereunder, Client Companies listed in Attachment A hereto, as revised from time to time, shall pay to Services Company all costs which reasonably can be identified and related to particular services provided by Services Company for or on Client Company's behalf (except as may otherwise be permitted by the SEC). All other Client Companies and their affiliates and associates (see Attachment B) shall pay to Services Company charges for services that are to be no less than cost (except as may otherwise be permitted by the SEC), insofar as costs can reasonably be identified and related by Services Company to its performance of particular services for or on behalf of Client Company.

The services described herein or contemplated to be provided hereunder shall be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The factors for assigning or allocating Services Company costs to Client Company, as well as to other associate companies, are set forth in Schedules 1 and 2 attached hereto. Attachments A and B and Schedules 1 and 2 are each expressly incorporated herein and made a part hereof.

Any charges to the Client Companies on account of use of capital shall reflect a reasonable and efficient capital structure.

Section 5. Securities and Exchange Commission Rules

It is the intent of the Parties that the determination of the costs as used in this Agreement shall be consistent with, and in compliance with, the rules and regulations of the SEC, as they now exist or hereafter may be modified by the Commission.

Section 6. Service Review

The parties shall review each service covered by this Agreement on an as needed basis, to assess the quality of the service and to determine the continued need therefor, and shall, subject to the provisions of Section 2 above, amend the scope of services, delete services entirely from this Agreement, and/or decline services which are not "Corporate Governance Services," as defined in Section 7 hereof, as they determine to be necessary or desirable.

Section 7. Corporate Governance Services.

Whether or not requested by the Client Companies, the Services Company may provide to all Client Companies, and Client Companies shall pay Services Company for, "Corporate Governance Services." Corporate governance consists of those activities and services reasonably determined to be necessary for the lawful and effective management of Exelon System businesses. Corporate Governance Services may be supplied from functions such as accounting, finance, executive, strategic planning, legal, human resources/benefits, audit, corporate communications and public affairs, environmental, health and safety, government affairs and policy, and investor relations. Corporate Governance Services may include, but are not limited to, the following: planning and project evaluation; finance and treasury; accounting and analysis; risk management; tax; shareholder and investor relations; merger and acquisition services; strategic planning; diversity; employee and labor relations; HR planning and development; compensation and benefits; legal services in the areas of securities, PUHCA, employment, regulatory, contract, litigation and intellectual property laws; legal and administrative support to the Board of Directors; environmental compliance activities; ethics and compliance programs; management services for compliance with Federal laws, regulations and other policy requirements, including relationship management with the U.S. Congress and Federal agencies; corporate communications; branding; corporate events; charitable support; community relations and communications to local organizations; and communications to employees.

Section 8. Payment

Payment shall be by making remittance of the amount billed or by making

appropriate accounting entries on the books of the companies involved. Invoices shall be prepared on a monthly basis for services provided hereunder.

Section 9. EXELON CORPORATION

Except as authorized by rule, regulation, or order of the SEC, nothing in this Agreement shall be read to permit EXELON CORPORATION, or any person employed by or acting for EXELON CORPORATION, to provide services for other Parties, or any companies associated with said Parties.

Section 10. Client Companies

Except as limited by law or order of the SEC, Client Companies, their subsidiaries, affiliates and associates may provide services described herein to other Client Companies, their subsidiaries, affiliates and associates on the same terms and conditions as set out for the Services Company.

Section 11. Effective Date and Termination

This Agreement is executed subject to the consent and approval of all applicable regulatory agencies, and if so approved in its entirety, shall be deemed effective from the date that the merger between PECO ENERGY COMPANY and UNICOM CORPORATION was consummated, and shall remain in effect from said date unless terminated by mutual agreement or by any Party giving at least 90 days' written notice to the other Parties prior to the beginning of any calendar year, each Party fully reserving the right to so terminate this Agreement.

This Agreement may also be terminated or modified to the extent that performance may conflict with any rule, regulation or order of the SEC adopted before or after the making of this Agreement. This Agreement shall be terminated with respect to any Client Company immediately upon such Client Company ceasing to be a member of the Exelon holding company system.

The Parties' obligations under this Agreement which by their nature are intended to continue beyond the termination or expiration of this Agreement shall survive such termination or expiration.

Section 12. Access to Records

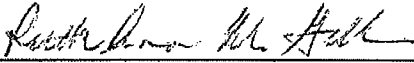
Records will be maintained in accordance with 17 C.F.R. §257 and in any event no less than seven years following a transaction under this Agreement. The Client Company may request access to and inspect the accounts and records of the Services Company, provided that the scope of access and inspection is limited to accounts and records that are related to such transaction.

Section 13. Assignment


This Agreement and the rights hereunder may not be assigned without the mutual written consent of all Parties hereto.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and attested by their authorized officers as of the day and year first above written.

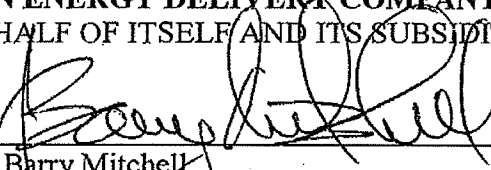
EXELON BUSINESS SERVICES COMPANY

By 
Ruth Ann M. Gillis
Title: President

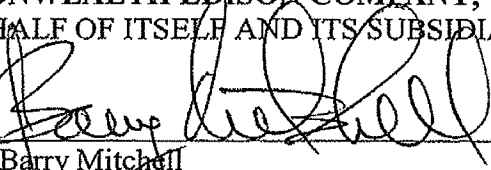
**EXELON CORPORATION,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES, AFFILIATES
AND ASSOCIATES**

By 
J. Barry Mitchell
Title: Senior Vice President and Treasurer

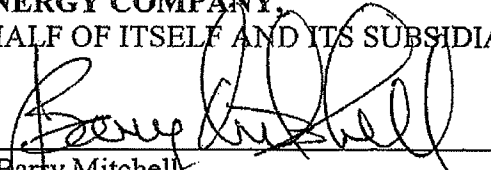
**EXELON ENERGY DELIVERY COMPANY, LLC,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By 
J. Barry Mitchell
Title: Vice President and Treasurer

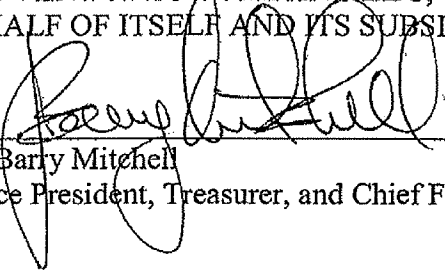
**COMMONWEALTH EDISON COMPANY,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By 
J. Barry Mitchell
Title: Senior Vice President, Treasurer, and Chief Financial Officer

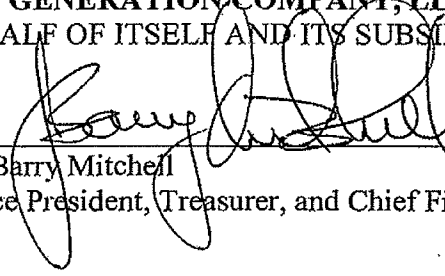
**PECO ENERGY COMPANY,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By 
J. Barry Mitchell
Title: Vice President, Treasurer, and Chief Financial Officer

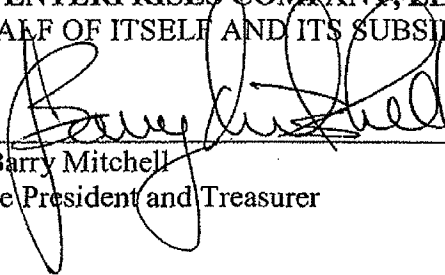
**EXELON VENTURES COMPANY LLC,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By 
J. Barry Mitchell
Title: Vice President, Treasurer, and Chief Financial Officer

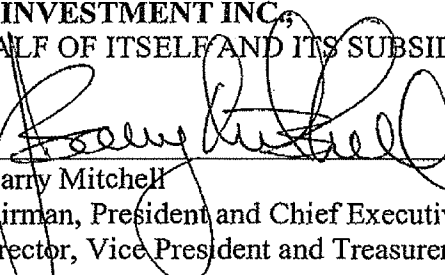
**EXELON GENERATION COMPANY, LLC,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By 
J. Barry Mitchell
Title: Vice President, Treasurer, and Chief Financial Officer

**EXELON ENTERPRISES COMPANY, LLC,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

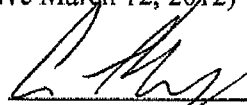
By 
J. Barry Mitchell
Title: Vice President and Treasurer

**UNICOM INVESTMENT INC.,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By 
J. Barry Mitchell
Title: Chairman, President and Chief Executive Officer,
Director, Vice President and Treasurer

**BALTIMORE GAS AND ELECTRIC COMPANY,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES
(effective March 12, 2012)**

By



Carim V. Khouzami

Title: Vice President, Chief Financial Officer and Treasurer

Attachment A

Commonwealth Edison Company

Commonwealth Edison Of Indiana, Inc.

PECO Energy Company

Exelon Generation Company, LLC

Baltimore Gas and Electric Company (effective
March 12, 2012)

Any subsidiary involved in directly providing goods,
construction or services to the foregoing companies

Attachment B

All other Client Companies and their affiliates and associates not referred to in Attachment A.

Service Agreement Schedule 1**Allocation Ratios:****General:**

Direct charges shall be made so far as costs can be identified and related to the particular transactions involved without excessive effort or expense. Other elements of cost, including taxes, interest, other overhead, and compensation for the use of capital procured by the issuance of capital stock, shall be fairly and equitably allocated using the ratios set forth below.

Revenue Related Ratios:

Revenues
Sales - Units sold and/or transported
Number of Customers

Expenditure Related Ratios:

Total Expenditures
Operations and Maintenance Expenditures
Capital Expenditures
Service Company Billings
Service Company SLA Billings (Non-governance)

Labor/Payroll Related Ratios:

Labor / Payroll
Number of Employees

Units Related Ratios:

Usage (for example: CPU's, square feet , number of vendor invoice payments)
Consumption (for example: tons of coal, gallons of oil, MMBTU's)
Capacity (for example: nameplate generating capacity, peak load, gas throughput)
Other units related

Assets Related Ratios:

Total Assets
Current Assets
Gross Plant

Composite Ratios:

Total Average Assets and 12 months ended Gross Payroll
Modified Massachusetts Formula
Other composite ratios

Service Agreement Schedule 2

Services Including But Not Limited To:

General:

Direct charges shall be made so far as costs can be identified and related to the particular transactions involved without excessive effort or expense. Other elements of cost, including taxes, interest, other overhead, and compensation for the use of capital procured by the issuance of capital stock, shall be fairly and equitably allocated using the ratios set forth in Schedule 1.

Administrative & management services including but not limited to:

- accounting
 - bookkeeping
 - billing
 - accounts receivable
 - accounts payable
 - financial reporting
- audit
- claims
- communications
- customer operations
- customer services
- executive
- finance
- insurance
- information systems services
- investment advisory services
- legal
- library
- record keeping
- secretarial & other general office support
- real estate management
- security holder services
- tax
- treasury
- other administration & management services

Expected allocation ratios: Revenue Related, Expenditure Related, Labor/Payroll Related, Units Related, Assets Related, Composite

Personnel services including but not limited to:

- recruiting
- training & evaluation services
- payroll processing
- employee benefits administration & processing
- labor negotiations & management
- other personnel services

Expected allocation ratios: Labor/Payroll Related, Units Related, Composite

Purchasing services including but not limited to:

- preparation & analysis of product specifications
- requests for proposals & similar solicitations
- vendor & vendor-product evaluations
- purchase order processing
- receipt, handling, warehousing and disbursement of purchased items contract negotiation & administration
- inventory management & disbursement
- other purchasing services

Expected allocation ratios: Expenditure Related, Labor/Payroll Related, Units Related, Assets Related, Composite

Facilities management services including but not limited to:

- office space
- warehouse & storage space
- transportation facilities (including dock & port, rail sidings and truck facilities)
- repair facilities
- manufacturing & production facilities
- fixtures, office furniture & equipment

Expected allocation ratios: Expenditure Related, Labor/Payroll Related, Units Related, Composite

Computer services including but not limited to:

- computer equipment & networks
- peripheral devices
- storage media
- software

Expected allocation ratios: Expenditure Related, Labor/Payroll Related, Units Related, Assets Related, Composite

Communications services including but not limited to:

- communications equipment
- audio & video equipment
- radio equipment
- telecommunications equipment & networks
- transmission & switching capability

Expected allocation ratios: Expenditure Related, Labor/Payroll Related, Units Related, Assets Related, Composite

Machinery management services including but not limited to:

- equipment
- tools
- parts & supplies

Expected allocation ratios: Expenditure Related, Labor/Payroll Related, Units Related, Composite

Vehicle management services including but not limited to:

- automobiles
- trucks
- vans
- trailers
- railcars
- marine vessels
- aircraft
- transport equipment
- material handling equipment
- construction equipment

Expected allocation ratios: Expenditure Related, Labor/Payroll Related, Units Related, Composite

Operational services including but not limited to:

- drafting & technical specification, development & evaluation
- consulting
- engineering
- environmental
- safety
- nuclear
- construction

design
resource planning
economic & strategic analysis
research
testing
training
customer solicitation
support & other marketing related services
public & governmental relations
other operational services

Expected allocation ratios: Revenue Related, Expenditure Related, Labor/Payroll Related,
Units Related, Assets Related, Composite

Exhibit B

Service Level Arrangement

Arrangement between _____ Services Department and [Client Company]

Purpose

Governing Agreement

Term of Service

Scope of Services

Scope of Services

Service Responsibility Matrix

Services, Tasks		

Service Costing Schedule

Monthly Billing Table:

Service/Transaction	Estimated Monthly Billing

Performance Metrics & Performance Reporting

Signatures			
Manager Service Company		Name (Client)	
		Title	
_____		_____	
Signature	Date	Signature	Date

Exhibit C

Project Charter

Mission:

Objective

-
-

Business Need / Expected Benefits

-

Project Approach

-
-
-

Measures of Success / Effectiveness

-
-

Project Team

- Sponsor -
- Responsible Director –
- Project Manager –
- Project Team –

High Level Schedule

Activity or Deliverable	Start Date	End Date

High Level Cost Estimate

Item	Cost

Major Risks and Issues

-

Assumptions and Constraints

-

Project Charter Authorizing Signatures

Name / Title	Signature	Date

MUTUAL SERVICES AGREEMENT

BETWEEN

PECO ENERGY COMPANY

AND

EXELON CORPORATION AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR AFFILIATES WHOLLY OR PARTLY-OWNED BY EXELON CORPORATION

AND

EXELON GENERATION COMPANY, LLC AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR AFFILIATES WHOLLY OR PARTLY-OWNED BY EXELON GENERATION COMPANY, LLC

AND

EXELON ENTERPRISES, LLC AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR AFFILIATES WHOLLY OR PARTLY-OWNED BY EXELON ENTERPRISES COMPANY, LLC

AND

COMMONWEALTH EDISON COMPANY AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR AFFILIATES WHOLLY OR PARTLY-OWNED BY COMMONWEALTH EDISON COMPANY

THIS AGREEMENT, made and entered into this 1st day of January, 2001, by and between the following: PECO ENERGY COMPANY ("PECO"), a Pennsylvania Corporation; and Exelon Corporation ("Exelon") and any or all of its subsidiaries and/or affiliates wholly or partly-owned by Exelon Corporation; Exelon Generation Company, LLC ("Genco") and any or all of its subsidiaries and/or affiliates wholly or partly-owned by Genco; Exelon Enterprises Company, LLC ("Enterprises") and any or all of its subsidiaries and/or affiliates wholly or partly-owned by Enterprises; and Commonwealth Edison Company ("ComEd") and any or all of its subsidiaries and/or affiliates wholly or partly-owned by ComEd (hereinafter collectively the "Affiliates," PECO and its Affiliates are collectively referred to as "Parties.")

WITNESSETH:

WHEREAS, the Parties desire to enter into this Agreement providing for the performance of certain services as more particularly set forth herein; and

WHEREAS, to maximize efficiency, and to achieve cost savings, the Parties desire to avail themselves of the benefits of having services provided by the least cost provider thereof whenever possible, and to compensate such provider appropriately for such services;

NOW, THEREFORE, in consideration of these premises and of the mutual agreements set forth herein, the Parties agree as follows:

Section 1. Definitions

Commission – the Pennsylvania Public Utility Commission.

Providing Company – one or more Parties to this Agreement that have agreed to provide requested services to another Party in accordance with the terms of this Agreement.

Requesting Company – one or more Parties to this Agreement that are requesting services to be provided by another Party in accordance with the terms of this Agreement

Section 2. Agreement to Provide Services

PECO and Affiliates agree to provide, upon the terms and conditions set forth herein, services including but not limited to those services hereinafter referred to and described in Section 3, at such times, for such period and in such manner as Requesting Company may from time to time request and Providing Company concludes it is able and willing to provide. In providing such services, Providing Company may arrange, as it deems appropriate, for the services of such experts, consultants, advisers, and other persons with necessary qualifications as are required for or pertinent to the provision of the requested services.

Section 3. Services to be Provided

A Providing Company shall render services as Requesting Company may request from time to time and Providing Company determines it is able and willing to perform.

Section 4. New Affiliates

New direct or indirect affiliates of PECO, which may come into existence after the effective date of this Mutual Service Agreement, may become parties to this Agreement. The Parties hereto shall make such changes in the scope and character of the services to be provided and the method of assigning, distributing or allocating costs of such services as may become necessary to achieve a fair and equitable assignment, distribution, or allocation of costs among all Requesting Companies, including the new affiliates.

Section 5. Compensation of Providing Company

As compensation for the services to be provided hereunder, a Requesting Company shall generally pay to Providing Company charges for services that are no more than the cost thereof (except as otherwise directed or permitted by an appropriate regulatory authority), insofar as costs can reasonably be identified and related to the particular services in question or otherwise fairly and equitably allocated to such services. To the extent that PECO or its affiliated Electric Generation Supplier (as that term is defined in the Pennsylvania Public Utility Code) are participants in a particular transaction, the Requesting Company shall pay to Providing Company charges for services that comply with the Commission's decisions, rules and regulations, including the Commission-approved settlement of Docket Nos. R-00973953 and P-00971265 and Appendices G and H thereto. In addition, all transactions conducted hereunder shall be subject to the Public Utility Holding Company Act of 1935, as administered by the Securities and Exchange Commission.

Section 6. Service Requests

The services described herein or contemplated to be provided hereunder shall be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis.

Section 7. Payment

Payment shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of the companies involved. Invoices shall be prepared on a monthly basis for services provided hereunder.

Section 8. Effective Date and Termination

This Agreement has been approved by the Commission in Docket No. A-110550F0147 and shall become effective as of the date of execution and shall remain in effect from said date unless terminated by the Commission or by mutual agreement. Any Party may withdraw from this Agreement by giving at least sixty days written notice to the other Parties prior to withdrawal.

Section 9. Access to Records

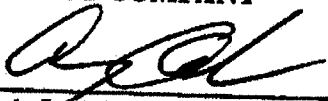
For the seven years following a transaction under this Agreement, the Requesting Company may request access to and inspect the accounts and records of the Providing Company, provided that the scope of access and inspection is limited to accounts and records that are related to such transaction.

Section 10. Assignment

This Agreement and the rights hereunder may not be assigned without the mutual written consent of all Parties hereto.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and attested by their authorized officers as of the day and year first above written.

PECO ENERGY COMPANY

By: 
Craig L. Adams

Title: Senior Vice President and
Chief Operating Officer

Date: 7/16/2010

**EXELON GENERATION COMPANY, LLC
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON GENERATION COMPANY, LLC**

By: _____
Doyle M. Beneby

Title: Senior Vice President

Date: _____

**EXELON ENTERPRISES COMPANY, LLC
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON ENTERPRISES COMPANY, LLC**

By: _____
Carter C. Culver

Title: Chief Executive Officer and President

Date: _____

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and attested by their authorized officers as of the day and year first above written.

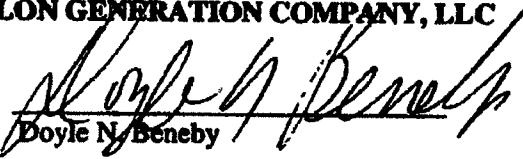
PECO ENERGY COMPANY

By: _____
Craig L. Adams

Title: Senior Vice President and
Chief Operating Officer

Date: _____

**EXELON GENERATION COMPANY,LLC
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON GENERATION COMPANY, LLC**

By: 
Doyle N. Beneby

Title: Senior Vice President

Date: 7/14/2010

**EXELON ENTERPRISES COMPANY,LLC
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON ENTERPRISES COMPANY, LLC**

By: _____
Carter C. Culver

Title: Chief Executive Officer and President

Date: _____

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and attested by their authorized officers as of the day and year first above written.

PECO ENERGY COMPANY

By: _____
Craig L. Adams

Title: Senior Vice President and
Chief Operating Officer

Date: _____

**EXELON GENERATION COMPANY, LLC
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON GENERATION COMPANY, LLC**

By: _____
Doyle M. Beneby

Title: Senior Vice President

Date: _____

**EXELON ENTERPRISES COMPANY, LLC
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON ENTERPRISES COMPANY, LLC**

By: _____
Carter C. Culver

Title: Chief Executive Officer and President

Date: July 27, 2010

**EXELON CORPORATION
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY OWNED BY
EXELON CORPORATION**

By: 
Duane M. DesParte

Title: Vice President and Corporate Controller

Date: 7-16-10

**COMMONWEALTH EDISON COMPANY
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
COMMONWEALTH EDISON COMPANY**

By: _____
Joseph R. Trpik, Jr.

Title: Senior Vice President, Chief Financial Officer
and Treasurer

Date: _____

**EXELON CORPORATION
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY OWNED BY
EXELON CORPORATION**

By: _____
Duane M. DesParte

Title: Vice President and Corporate Controller

Date: _____

**COMMONWEALTH EDISON COMPANY
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
COMMONWEALTH EDISON COMPANY**

By: _____
Joseph R. Trjik, Jr.

Title: Senior Vice President, Chief Financial Officer
and Treasurer

Date: July 28, 2010

VERIFICATION

I, Richard A. Schlesinger, hereby declare that I am Manager, Retail Rates of PECO Energy Company; that, as such, I am authorized to make this verification on its behalf; that the facts set forth in the foregoing Request for Contract Approval are true and correct to the best of my knowledge, information and belief; and that I make this verification subject to the penalties of 18 Pa.C.S. §4904 pertaining to false statements to authorities.


Richard A. Schlesinger

Date: November 17, 2010

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

PECO ENERGY COMPANY'S REQUEST	:	
FOR APPROVAL OF A CONTRACT WITH	:	
AN AFFILIATED INTEREST FILED IN	:	DOCKET NO. ___-_____
COMPLIANCE WITH PECO'S	:	
IMPLEMENTATION PLAN OF THE	:	DOCKET NO. D-2009-2128070
MANAGEMENT EFFICIENCY	:	
INVESTIGATION AT DOCKET	:	
NO. D-2009-2128070	:	

CERTIFICATE OF SERVICE

I hereby certify that I have this date served a true copy of the enclosed **Request for Approval of a Contract** upon the individuals listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA FIRST CLASS MAIL DELIVERY

**Irwin A. Popowsky
Tanya J. McCloskey
Office of Consumer Advocate
555 Walnut Street
Forum Place, Fifth Floor
Harrisburg, PA 17101**

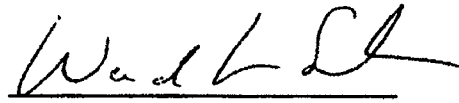
**Johnnie E. Simms
Office of Trial Staff
Pennsylvania Public Utility
Commission
P.O. Box 3265
Harrisburg, PA 17120**

**William R. Lloyd, Jr.
Office of Small Business Advocate
Suite 1102, Commerce Building
300 North Second Street
Harrisburg, PA 17101**

**Paul T. Diskin, Manager
Bureau of Fixed Utility Services
Pennsylvania Public Utility
Commission
Commonwealth Keystone Building
P.O. Box 3265
Harrisburg, PA 17120**

John Clista
Management Audit Supervisor
Bureau of Audits
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
P.O. Box 3265
Harrisburg, PA 17120

Dated: November 17, 2010



Ward L. Smith
Ward.smith@exeloncorp.com

Counsel for PECO Energy Company

EXELON BUSINESS SERVICES COMPANY

ASSOCIATE TRANSACTION

PROCEDURES

MANUAL

January 2014

Introduction

Exelon Business Services Company, LLC (BSC or Services Company) provides a variety of administrative, management and support services to Exelon Corporation and other Exelon system companies and business units (Client Companies). BSC is subject to the rules and regulations of the Federal Energy Regulatory Commission (FERC) pursuant to the Public Utility Holding Company Act of 2005 (PUHCA). In addition, each of the individual state regulated public utility companies have additional requirements related to associate transactions. Where applicable, these requirements have been incorporated into these Policies and Procedures.

Service Agreements and Work Orders

BSC has entered into a General Services Agreement or Service Agreement with Client Companies that is substantially similar to the General Services Agreement (GSA) attached hereto as Exhibit A. The Service Agreement sets forth in general terms the services to be performed by BSC directly or indirectly for Client Companies. BSC and each Client Company will prepare Work Orders, in the form of Service Level Arrangements (SLA), to specify the services to be performed by BSC for a Client Company. A sample SLA is attached hereto as Exhibit B. Additional documentation of work to be performed pursuant to SLAs may be used by the parties.

The purpose of the SLA is to establish service expectations between BSC and each Client Company. Each SLA will be reviewed and agreed upon on an as needed basis by authorized representatives of BSC and each Client Company. In conjunction with this review of SLAs, the allocation methods and ratios presented in Service Agreement Schedules I and 2, attached to the GSA, shall be reviewed and agreed upon by the parties.

An SLA typically contains the following elements:

1. Scope of Services
2. Service Level Expectations
3. Unit Cost Expectations
4. Performance Measures
5. Billing Process
6. Major Contingencies

Each SLA is approved by the individual(s) authorized to represent BSC and the Client Company related to the services to be provided.

BSC currently has three distinct processes related to SLAs.

1. The SLA process starts with the BSC Service Providers and the Client Companies representatives meeting to agree upon services to be provided over a future period of time, generally one to three years in duration. As BSC has been in operation for over ten years, most services have been defined and have been agreed to by the parties, and have been delivered efficiently and consistently to the Client Companies for a period of time. New service areas and services may be added in the future, or may be removed from the BSC services offerings. The SLA meetings focus on changes to service offerings and on refining the expected quantities to be consumed, as well as on improvements in providing the services or changes in the operational requirements around providing the services, including benchmarking and performance metrics, definition of responsibilities and other provisions between Service Providers and customer. The Service Providers are responsible for the over-all content in each SLA. Portions of the SLA template are reviewed by Legal. Early in the SLA process, the Legal review concentrates on the purpose, scope, governing agreement and certain terms and conditions. The Accounting review of SLA drafts takes place near the end of the process and concentrates on the billing approach and pricing table sections of the SLAs for compliance to the GSA and other PUHCA 2005 requirements. The billing / pricing sections of the SLAs are broken down into billing components for entry into the BSC Billing Systems. BSC Finance will check completed SLAs to make sure that changes are not made after Legal and Accounting review, or if such changes have been made, will obtain Legal and/or Accounting review of the changes. BSC Finance shall retain documentation evidencing the required SLA reviews in accordance with the record retention requirements. BSC works with the accounting and finance departments in the Client Companies to set-up the code block that the customer wants to be charged for the various services, and the level (company level, intermediate level, or department level) at which they wish to be billed. BSC Accounting works with BSC Finance to set up the appropriate accounting – cost capture pools on BSC’s books. For most customers, the BSC Billing Systems journalize the actual monthly charges on the customer’s books during the financial close.
2. The second process relates to change orders and other emergent work that appear after budgets have been locked down and the actual year has begun. Similar to the SLA process, BSC Accounting is involved to review any change orders for GSA and PUHCA compliance, and work with the customers’ accounting departments to set-up and bill each item appropriately.
3. The third process relates to acquisitions or other new potential business for BSC. The BSC Service Providers interface with the M&A Team. The BSC support services costs are developed and include one-time and on-going support costs. Emergent work projects are set-up to collect one-time charges of adding the acquisition into BSC established services. BSC may prepare a proposal capturing integrated support service scope, schedule, budget, and assumptions. Linkage to an existing customer SLA is generally preferred, otherwise a new SLA may need to be created. For new SLA work, general terms and conditions are reviewed and signed by the controlling customer authorizing the work to proceed. BSC Finance and BSC Accounting gets involved in similar roles as mentioned above for the other processes.

Accounting Procedures

BSC will maintain processes which allow it to accumulate costs in Cost Centers and cost pools. Where possible, these costs will be charged out to Client Companies using direct charging methodologies, including time and materials and unit price (standard rate) basis. Cost Centers and cost pools collect resource costs for services and activities described in the SLA. This

process supports the philosophy of billing costs to the Client Company on an appropriate basis. BSC will use this process to maintain accounting systems to record all of its costs.

Costs will be billed to Client Companies as work is performed and costs are incurred. When a service requested by a Client Company has not been previously specified, a new SLA may be created or the existing one revised. BSC Accounting is responsible for ensuring that all of the billing methodologies are consistent with the GSA.

Direct Costs are defined as those that can be identified as applicable to services performed for a single Client Company or group of Client Companies. Direct costs include the fully distributed cost of providing a particular service. The fully distributed costs include labor costs, labor related costs (such as pensions and benefit costs, and facility costs), IT costs, outside services where applicable, back office support costs of running BSC, and other non-labor costs such as materials and supplies. Direct Costs will be charged to the Client Company or Companies responsible for the activity.

BSC will use direct charging (e.g., standard costing or unit prices and/or time and materials) and cost allocations to bill Client Companies. Under a standard costing methodology, as product or service units are used by the Client Companies, the services are directly billed to Client Companies at standard rates. Standard rates are fully cost burdened billing unit rates used by a specific department for a specified service. These rates are established for a number of services offered by the Services Company including invoice processing cost per invoice, mainframe computing cost per CPU minute, and IT desktop support cost per desktop computer. In general, these standard rates are calculated by estimating the fully distributed cost of providing the service for the year divided by the expected number of units (selected as the unit of measurement) to be consumed by all associated customers.

Residual amounts or costs that cannot be directly billed using reasonable measures will remain in the Cost Center to be allocated to Client Companies on an appropriate basis.

Indirect Costs include those costs of a general nature such as general services, and other support costs which cannot be specifically identified to a specific client company or smaller group of companies or to a specific service and therefore must be allocated. An example of Indirect Costs includes most corporate governance services that benefit all companies, which consists of, for example, functions such as accounting, finance, executive, strategic planning, investor relations, government affairs and policy, and corporate communications. The allocation methods used to assign costs to Client Companies will be based on factors identified in Schedule I attached to the GSA.

Services and Service Level Arrangements (SLA)

Based on experience and discussions with the Client Companies, BSC has made available a list of service offerings that are defined in each SLA for the SLA period. Responsibilities of Client Companies for requesting services are defined in the SLAs. A listing of current SLAs can be found on the Exelon Intranet under Organizations – Business Services (under Popular Links).

Services provided will be reviewed on an as needed basis by BSC and Client Companies. SLAs will be prepared for on-going and for special services, which benefit one or more Client Companies. Examples of on-going services are payroll processing and IT desktop support. SLAs will be approved by the individual(s) authorized to represent BSC and each Client Company in accordance with Company Capital Approval Policies. In all cases, the authorized approvers representing BSC and the Client Company will be different individuals.

When a new service or project is identified, BSC Finance and BSC Accounting will determine whether a new SLA shall be used or whether the costs shall be captured in an existing SLA. One or more of the following criteria should be considered in determining the need for a new SLA:

1. No existing SLA uses the billing methodology that is needed for the new service project.
2. No existing SLA charges costs to the benefiting Client Company for the new service or project.
3. There is a specific regulatory requirement to allocate costs in a specific manner regardless of amount for the new project/service.
4. No existing SLA captures similar activity or services.
5. The total estimated annual cost of the new service or project is greater than \$500,000.

SLA (Work Order) Monitoring and Control

BSC Finance and BSC Accounting are responsible for reviewing, monitoring and maintaining the SLA (Work Order) documentation. BSC Finance and BSC Accounting will also authorize new SLAs as necessary. A formal annual review will be required of all SLAs including a review by legal. As part of the annual review, inactive SLAs will be removed from the manual.

Allocation Factors Update and Revisions

Allocation factors will be based on cost drivers specifically applicable to the service provided. BSC Accounting will have the primary responsibility for ensuring that allocation factors are correct, accurate and current. BSC Finance and the Service Providers will assist in gathering required usage and other data to calculate the allocation factors.

BSC Accounting will be responsible for evaluating new allocation methodologies in coordination with the Legal Department. Adequate supporting documentation shall be obtained from all associate companies/business units for the raw data used in the allocation methodologies, and maintained in accordance with record retention requirements set forth in the Exelon record retention policy and schedule.

A list of current allocations will be filed annually with the FERC on FERC Form No. 60.

Time Reporting

All BSC employees, including executives, shall keep, within reasonable cost, time records supporting labor charged to separately identifiable goods and services performed for Client Companies. Time records are kept in a timekeeping management system or manually on time sheets.

Employees will record time weekly in a minimum of one-hour increments. Departments may elect to record employees' time in increments smaller than an hour to meet special needs.

The employee's immediate supervisor will review and approve time reports. The BSC Controller's organization will be the authorized delegate for the review of executive time records. Time records will be maintained in accordance with record retention requirements set forth in the Exelon record retention policy and schedule.

Billing and Review

BSC shall prepare a monthly invoice report detailing the services / products provided by Service Area for each Client Company. Payment shall be made by the Client Company by making remittance or by making (offsetting) accounting entries of the amount billed. Payment term (or appropriate offsetting accounting entries) is within thirty days of receipt.

Dispute Resolution Procedure

In the event there is a dispute between the Client Company and BSC regarding a billing methodology and/or amount, representatives of the Services and Client Companies will meet to discuss the issue. If a resolution cannot be reached among the Parties, the issue will be referred to each Party's executive management for final resolution.

Internal Audit Control

Internal Audit, under the direction of the General Auditor, will conduct periodic reviews of BSC's business processes and systems to ensure that the services provided are properly documented and charged to the Client Companies on an appropriate basis. Reviews shall be performed such that all major service areas are evaluated over time. Internal Audit will also conduct reviews of transactions and SLA charge methods to assess whether they comply with regulatory requirements. Internal Audit will also review the BSC allocations and corporate governance costs every two years.

Internal Audit maintains an independent role and has direct contact to Exelon's Audit Committee. Audit findings, recommendations and progress toward resolution of findings are reported to the Audit Committee and Senior Management as appropriate.

Budgeting

Budgeting for BSC will be a joint effort between it and other Client Companies. Renewal / revision of SLAs for the upcoming budget period will provide the basis for preparing budgets.

Evaluation

BSC will review its costs for competitiveness on a regular basis. Benchmarking and other measurement techniques will be used to the extent deemed appropriate by senior management. Additionally, BSC will also initiate a customer review process to gauge the value and quality of the services provided. Results will be shared with the Client Companies to allow them to evaluate cost effectiveness and assess alternate options.

EXHIBIT A

GENERAL SERVICES AGREEMENT

BETWEEN

EXELON BUSINESS SERVICES COMPANY

AND

EXELON CORPORATION; EXELON ENERGY DELIVERY COMPANY, LLC;
COMMONWEALTH EDISON COMPANY; PECO ENERGY COMPANY; EXELON
VENTURES COMPANY, LLC; EXELON GENERATION COMPANY, LLC; EXELON
ENTERPRISES COMPANY, LLC; UNICOM INVESTMENT INC.; AND THE
SUBSIDIARIES, AFFILIATES AND ASSOCIATES OF EACH LISTED ENTITY.

THIS AGREEMENT, made and entered into this 1st day of January, 2001, by
and between the following Parties: EXELON BUSINESS SERVICES COMPANY (“Services
Company”), EXELON CORPORATION; EXELON ENERGY DELIVERY COMPANY, LLC;
COMMONWEALTH EDISON COMPANY; PECO ENERGY COMPANY; EXELON
VENTURES COMPANY, LLC; EXELON GENERATION COMPANY, LLC; EXELON
ENTERPRISES COMPANY, LLC; UNICOM INVESTMENT INC; AND THE
SUBSIDIARIES, AFFILIATES AND ASSOCIATES OF EACH LISTED ENTITY
(collectively, the “Client Companies”);

WITNESSETH:

WHEREAS, Client Companies, including EXELON CORPORATION, which is
registered under the terms of the Public Utility Holding Company Act of 1935 (the “Act”) and its
other subsidiaries, affiliates and associates desire to enter into this agreement providing for the

performance by Services Company for the Client Companies of certain services as more particularly set forth herein;

WHEREAS, Services Company is organized, staffed and equipped and has filed with the Securities and Exchange Commission (“the SEC”) to be a subsidiary service company under Section 13 of the Act to render to EXELON CORPORATION, and other subsidiaries, affiliates and associates of EXELON CORPORATION, certain services as herein provided; and

WHEREAS, to maximize efficiency, and to achieve merger related savings, the Client Companies desire to avail themselves of the advisory, professional, technical and other services of persons employed or to be retained by Services Company, and to compensate Services Company appropriately for such services;

NOW, THEREFORE, in consideration of these premises and of the mutual agreements set forth herein, the Parties agree as follows:

Section 1. Agreement to Provide Services

Services Company agrees to provide to Client Companies, upon the terms and conditions set forth herein, the services hereinafter referred to and described in Section 2, at such times, for such period and in such manner as Client Companies may from time to time request. Except with respect to “Corporate Governance Services” as defined in Section 7 hereof, the Services Company shall perform only those services as are requested by the Client Companies. Services Company will keep itself and its personnel available and competent to provide to Client Companies such services so long as it is authorized to do so by the appropriate federal and state regulatory agencies. In providing such services, Services Company may arrange, where it deems

appropriate, for the services of such experts, consultants, advisers and other persons with necessary qualifications as are required for or pertinent to the provision of such services.

Section 2. Services to be Provided

The services expected to be provided by Services Company hereunder may, upon request by a Client Company, include the services as set out in Schedule 2, attached hereto and made a part hereof. In addition to those identified in Schedule 2, Services Company shall provide such additional general or special services, whether or not now contemplated, as Client Companies may request from time to time and Services Company determines it is able to provide.

Notwithstanding the foregoing paragraph, no change in the organization of the Services Company, the type and character of the companies to be serviced, the factors for allocating costs to associate companies, or in the broad general categories of services to be rendered subject to Section 13 of the Act, or any rule, regulation or order thereunder, shall be made unless and until the Services Company shall first have given the SEC written notice of the proposed change not less than 60 days prior to the proposed effectiveness of any such change. If, upon the receipt of any such notice, the SEC shall notify the Services Company within the 60-day period that a question exists as to whether the proposed change is consistent with the provisions of Section 13 of the Act, or of any rule, regulation or order thereunder, then the proposed change shall not become effective unless and until the Services Company shall have filed with the SEC an appropriate declaration regarding such proposed change and the SEC shall have permitted such declaration to become effective.

Section 3. Changes in Parties

New direct or indirect subsidiaries, affiliates and associates of EXELON CORPORATION, which may come into existence after the effective date of this Services Agreement, may become additional Client Companies of Services Company and subject to this General Services Agreement. In addition, entities which are, as of the effective date of this General Services Agreement, direct or indirect subsidiaries, affiliates and associates of EXELON CORPORATION, may thereafter leave the holding company system, in which case they will no longer be subject to this General Services Agreement. The parties hereto shall make such changes in the scope and character of the services to be provided and the method of assigning, distributing or allocating costs of such services as may become necessary to achieve a fair and equitable assignment, distribution, or allocation of Services Company costs among associate companies taking into account both the new subsidiaries and the subsidiaries which have left the holding company system, subject to the provisions of Section 2 above.

Section 4. Compensation of Services Company

As compensation for the services to be rendered hereunder, Client Companies listed in Attachment A hereto, as revised from time to time, shall pay to Services Company all costs which reasonably can be identified and related to particular services provided by Services Company for or on Client Company's behalf (except as may otherwise be permitted by the SEC). All other Client Companies and their affiliates and associates (see Attachment B) shall pay to Services Company charges for services that are to be no less than cost (except as may otherwise be permitted by the SEC), insofar as costs can reasonably be identified and related by Services Company to its performance of particular services for or on behalf of Client Company.

The services described herein or contemplated to be provided hereunder shall be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The factors for assigning or allocating Services Company costs to Client Company, as well as to other associate companies, are set forth in Schedules 1 and 2 attached hereto. Attachments A and B and Schedules 1 and 2 are each expressly incorporated herein and made a part hereof.

Any charges to the Client Companies on account of use of capital shall reflect a reasonable and efficient capital structure.

Section 5. Securities and Exchange Commission Rules

It is the intent of the Parties that the determination of the costs as used in this Agreement shall be consistent with, and in compliance with, the rules and regulations of the SEC, as they now exist or hereafter may be modified by the Commission.

Section 6. Service Review

The parties shall review each service covered by this Agreement on an as needed basis, to assess the quality of the service and to determine the continued need therefor, and shall, subject to the provisions of Section 2 above, amend the scope of services, delete services entirely from this Agreement, and/or decline services which are not "Corporate Governance Services," as defined in Section 7 hereof, as they determine to be necessary or desirable.

Section 7. Corporate Governance Services.

Whether or not requested by the Client Companies, the Services Company may provide to all Client Companies, and Client Companies shall pay Services Company for, “Corporate Governance Services.” Corporate governance consists of those activities and services reasonably determined to be necessary for the lawful and effective management of Exelon System businesses. Corporate Governance Services may be supplied from functions such as accounting, finance, executive, strategic planning, legal, human resources/benefits, audit, corporate communications and public affairs, environmental, health and safety, government affairs and policy, and investor relations. Corporate Governance Services may include, but are not limited to, the following: planning and project evaluation; finance and treasury; accounting and analysis; risk management; tax; shareholder and investor relations; merger and acquisition services; strategic planning; diversity; employee and labor relations; HR planning and development; compensation and benefits; legal services in the areas of securities, PUHCA, employment, regulatory, contract, litigation and intellectual property laws; legal and administrative support to the Board of Directors; environmental compliance activities; ethics and compliance programs; management services for compliance with Federal laws, regulations and other policy requirements, including relationship management with the U.S. Congress and Federal agencies; corporate communications; branding; corporate events; charitable support; community relations and communications to local organizations; and communications to employees.

Section 8. Payment

Payment shall be by making remittance of the amount billed or by making

appropriate accounting entries on the books of the companies involved. Invoices shall be prepared on a monthly basis for services provided hereunder.

Section 9. EXELON CORPORATION

Except as authorized by rule, regulation, or order of the SEC, nothing in this Agreement shall be read to permit EXELON CORPORATION, or any person employed by or acting for EXELON CORPORATION, to provide services for other Parties, or any companies associated with said Parties.

Section 10. Client Companies

Except as limited by law or order of the SEC, Client Companies, their subsidiaries, affiliates and associates may provide services described herein to other Client Companies, their subsidiaries, affiliates and associates on the same terms and conditions as set out for the Services Company.

Section 11. Effective Date and Termination

This Agreement is executed subject to the consent and approval of all applicable regulatory agencies, and if so approved in its entirety, shall be deemed effective from the date that the merger between PECO ENERGY COMPANY and UNICOM CORPORATION was consummated, and shall remain in effect from said date unless terminated by mutual agreement or by any Party giving at least 90 days' written notice to the other Parties prior to the beginning of any calendar year, each Party fully reserving the right to so terminate this Agreement.

This Agreement may also be terminated or modified to the extent that performance may conflict with any rule, regulation or order of the SEC adopted before or after the making of this Agreement. This Agreement shall be terminated with respect to any Client Company immediately upon such Client Company ceasing to be a member of the Exelon holding company system.

The Parties' obligations under this Agreement which by their nature are intended to continue beyond the termination or expiration of this Agreement shall survive such termination or expiration.

Section 12. Access to Records

Records will be maintained in accordance with 17 C.F.R. §257 and in any event no less than seven years following a transaction under this Agreement. The Client Company may request access to and inspect the accounts and records of the Services Company, provided that the scope of access and inspection is limited to accounts and records that are related to such transaction.

Section 13. Assignment

This Agreement and the rights hereunder may not be assigned without the mutual written consent of all Parties hereto.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and attested by their authorized officers as of the day and year first above written.

EXELON BUSINESS SERVICES COMPANY

By /s/ Ruth Ann M. Gillis
Ruth Ann M. Gillis
Title: President

**EXELON CORPORATION,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES, AFFILIATES
AND ASSOCIATES**

By /s/ J. Barry Mitchell
J. Barry Mitchell
Title: Senior Vice President and Treasurer

**EXELON ENERGY DELIVERY COMPANY, LLC,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By /s/ J. Barry Mitchell
J. Barry Mitchell
Title: Vice President and Treasurer

**COMMONWEALTH EDISON COMPANY,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By /s/ J. Barry Mitchell
J. Barry Mitchell
Title: Senior Vice President, Treasurer, and Chief Financial Officer

**PECO ENERGY COMPANY,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By /s/ J. Barry Mitchell
J. Barry Mitchell
Title: Vice President, Treasurer, and Chief Financial Officer

**EXELON VENTURES COMPANY LLC,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By /s/ J. Barry Mitchell
J. Barry Mitchell
Title: Vice President, Treasurer, and Chief Financial Officer

**EXELON GENERATION COMPANY, LLC,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By /s/ J. Barry Mitchell
J. Barry Mitchell
Title: Vice President, Treasurer, and Chief Financial Officer

**EXELON ENTERPRISES COMPANY, LLC,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By /s/ J. Barry Mitchell
J. Barry Mitchell
Title: Vice President and Treasurer

**UNICOM INVESTMENT INC.,
ON BEHALF OF ITSELF AND ITS SUBSIDIARIES**

By /s/ J. Barry Mitchell
J. Barry Mitchell
Title: Chairman, President and Chief Executive Officer,
Director, Vice President and Treasurer

Attachment A

Commonwealth Edison Company

Commonwealth Edison Of Indiana, Inc.

PECO Energy Company

Exelon Generation Company, LLC

Any subsidiary involved in directly providing goods,
construction or services to the foregoing companies

Attachment B

All other Client Companies and their affiliates and associates not referred to in Attachment A.

Service Agreement Schedule 1

Allocation Ratios:

General:

Direct charges shall be made so far as costs can be identified and related to the particular transactions involved without excessive effort or expense. Other elements of cost, including taxes, interest, other overhead, and compensation for the use of capital procured by the issuance of capital stock, shall be fairly and equitably allocated using the ratios set forth below.

Revenue Related Ratios:

Revenues
Sales - Units sold and/or transported
Number of Customers

Expenditure Related Ratios:

Total Expenditures
Operations and Maintenance Expenditures
Capital Expenditures
Service Company Billings
Service Company SLA Billings (Non-governance)

Labor/Payroll Related Ratios:

Labor / Payroll
Number of Employees

Units Related Ratios:

Usage (for example: CPU's, square feet , number of vendor invoice payments)
Consumption (for example: tons of coal, gallons of oil, MMBTU's)
Capacity (for example: nameplate generating capacity, peak load, gas throughput)
Other units related

Assets Related Ratios:

Total Assets
Current Assets
Gross Plant

Composite Ratios:

Total Average Assets and 12 months ended Gross Payroll
Modified Massachusetts Formula
Other composite ratios

Service Agreement Schedule 2

Services Including But Not Limited To:

General:

Direct charges shall be made so far as costs can be identified and related to the particular transactions involved without excessive effort or expense. Other elements of cost, including taxes, interest, other overhead, and compensation for the use of capital procured by the issuance of capital stock, shall be fairly and equitably allocated using the ratios set forth in Schedule 1.

Administrative & management services including but not limited to:

- accounting
 - bookkeeping
 - billing
 - accounts receivable
 - accounts payable
 - financial reporting
- audit
- claims
- communications
- customer operations
- customer services
- executive
- finance
- insurance
- information systems services
- investment advisory services
- legal
- library
- record keeping
- secretarial & other general office support
- real estate management
- security holder services
- tax
- treasury
- other administration & management services

Expected allocation ratios: Revenue Related, Expenditure Related, Labor/Payroll Related, Units Related, Assets Related, Composite

Personnel services including but not limited to:

- recruiting
- training & evaluation services
- payroll processing
- employee benefits administration & processing
- labor negotiations & management
- other personnel services

Expected allocation ratios: Labor/Payroll Related, Units Related, Composite

Purchasing services including but not limited to:

- preparation & analysis of product specifications
- requests for proposals & similar solicitations
- vendor & vendor-product evaluations
- purchase order processing
- receipt, handling, warehousing and disbursement of purchased items contract negotiation & administration
- inventory management & disbursement
- other purchasing services

Expected allocation ratios: Expenditure Related, Labor/Payroll Related, Units Related, Assets Related, Composite

Facilities management services including but not limited to:

- office space
- warehouse & storage space
- transportation facilities (including dock & port, rail sidings and truck facilities)
- repair facilities
- manufacturing & production facilities
- fixtures, office furniture & equipment

Expected allocation ratios: Expenditure Related, Labor/Payroll Related, Units Related, Composite

Computer services including but not limited to:

- computer equipment & networks
- peripheral devices
- storage media
- software

Expected allocation ratios: Expenditure Related, Labor/Payroll Related, Units Related, Assets Related, Composite

Communications services including but not limited to:

- communications equipment
- audio & video equipment
- radio equipment
- telecommunications equipment & networks
- transmission & switching capability

Expected allocation ratios: Expenditure Related, Labor/Payroll Related, Units Related, Assets Related, Composite

Machinery management services including but not limited to:

- equipment
- tools
- parts & supplies

Expected allocation ratios: Expenditure Related, Labor/Payroll Related, Units Related, Composite

Vehicle management services including but not limited to:

- automobiles
- trucks
- vans
- trailers
- railcars
- marine vessels
- aircraft
- transport equipment
- material handling equipment
- construction equipment

Expected allocation ratios: Expenditure Related, Labor/Payroll Related, Units Related, Composite

Operational services including but not limited to:

- drafting & technical specification, development & evaluation
- consulting
- engineering
- environmental
- safety
- nuclear
- construction

design
resource planning
economic & strategic analysis
research
testing
training
customer solicitation
support & other marketing related services
public & governmental relations
other operational services

Expected allocation ratios: Revenue Related, Expenditure Related, Labor/Payroll Related,
Units Related, Assets Related, Composite

Exhibit B

Service Level Arrangement

Arrangement between _____ Services Department and [Client Company]

Purpose

Governing Agreement

Term of Service

Scope of Services

Scope of Services

Service Responsibility Matrix

Services, Tasks		

Billing Approach

Pricing Table:

Service, Product # and Description	Billing Approach, Basis, Service Owner

Performance Metrics & Performance Reporting

Signatures			
Exelon Business Services Company, LLC		Name (Client)	
		Title	
_____	_____	_____	_____
Signature	Date	Signature	Date

Exelon BSC Service Catalog - 2015

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Introduction

This EBSC Service Catalog describes all EBSC Services and standard levels of service delivery offered and provided by EBSC Practice Areas to all Exelon's Client Companies.

Practice Areas are:

- Communications, Public Advocacy & Corporate Relations
- Corporate Development
- Corporate Strategy & Sustainability
- Corporate Transmission Analysis & Development (CTAD)
- Executives (Includes GCAs)
- Exelon Utilities (Includes Transmission Strategy & Compliance)
- Finance
- Government and Regulatory Affairs & Public Policy
- Human Resources
- Investments
- IT & Security
- Legal Services (Includes Corporate Governance)
- Real Estate
- Risk
- Supply
- Transportation

EBSC establishes a Service Level Arrangement (SLA) document with each Client Company to which they provide services. Each EBSC SLA between EBSC and a Client Company documents the specific list of EBSC Services by Practice Area provided to each Client Company as well as any additional Affiliate Specific Assumptions that may be uniquely requested by or provided to that Client Company.

Service Table Definition

Service Table includes:

- **Service ID and Service Name**, which identifies the service within the Inter-Company Billing system.
- **Service Description**, which describes the content and scope of the BSC Practice Area Services.
- **Service Owner**, leader accountable for the definition, direction and delivery of the service, typically a VP or higher.

FERC Account and Billing Approach Table includes:

- **Service ID and Service Name**, which identifies the service within the Inter-Company Billing system.
- **Major Client FERC Account**, identifies the account per the Federal Energy Regulatory Commission (FERC) uniform system of accounts
- **Billing Approach**, which includes Allocated and Direct:
 - **Allocated**: When the services provided are not specifically assignable to one specific client company and will benefit multiple client companies, the service cost is allocated to the client companies based on a cost causative method.
 - **Direct**: Typically used when resources or costs are attributable to service delivery to one specific customer. Examples include Time and Material costs that are tracked and billed to customers and **R*Q (Unit Based)**: Used when service cost is tied to units of a service consumed by a customer (service driver). During the planning period, demand is forecasted, total cost of service delivery is budgeted, and Unit Price (Rounded) is determined by: $[\text{Service Budget}] / [\text{Total Forecasted Demand}]$. Monthly charge is based on $[\text{Actual monthly BU Demand}] * [\text{Unit Price}]$. Direct charges can also be billed through positive time reporting or projects billed to a specific customer.
- **Basis**, which describes the demand or allocation driver or basis of the billing method.

Performance Measurement Table:

The Performance Management section is optional and can be used to outline the standard by which the practice area monitors and reports performance, the level of service that will be expected to be met at a minimum, and target levels that will be expected to be met or exceeded on negotiated timelines (if applicable).

Responsibilities Table:

The Responsibilities section of the SLA is optional and can be used to provide clarity and ownership of the responsibilities between BSC and the Client Company and/or Identify who is responsible for each activity or decision that is required to provide or receive a service.

Communications, Public Advocacy & Corporate Relations

Communications, Public Advocacy & Corporate Relations Introduction

The Communications, Public Advocacy and Corporate Relations Practice Area enables Exelon and its operating companies to successfully pursue business goals and objectives by developing and providing strategic direction, management and support. This partnership helps strengthen and sustain a positive reputation among employees, customers, investors, policymakers and the communities we serve through execution of external and internal communications initiatives and programs.

Communications, Public Advocacy & Corporate Relations Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
668	Communications Operations	<p>Management of external communications strategies and tactics impacting the parent company, Exelon Corporation, including media relations; shareholder/investor communications; internet development and enhancement and overall reputation management.</p> <p>Management of communications to all Exelon Corporation employees including:</p> <ul style="list-style-type: none"> Developing policies and standards, and providing direction and content for Exelon Corporation employee communications. Creating and distributing company-wide communications vehicles such as newsletters, special bulletins, email notifications, and the intranet. <p>Strategic issues management and tactical communications support to operating companies or business units that reinforces Exelon Corporation's vision and strategy. Lead interdepartmental teams to effectively manage issues with internal and external audiences.</p> <p>Development and implementation of public advocacy campaigns (in collaboration with federal and state Government & Regulatory Affairs) on behalf of Exelon Corporation and the Operating Companies to impact policy decisions affecting the company.</p>	<p>VP, Corporate Communications</p> <p>Director, Public Advocacy</p>
610	Informational Advertising	Development and implementation of advertising for Exelon Corporation and the Operating Companies to educate/inform customers and enhance all stakeholders' perceptions of the companies in order to support their business objectives.	Director, External Communications
609	Promotional	Development and implementation of advertising for Exelon Corporation and the Operating	Director, External

BSC Communications, Public Advocacy & Corporate Relations

Service ID	Service Name	Service Description	Service Owner
	Advertising	Companies to educate/inform customers and enhance all stakeholders' perceptions of the companies in order to support their business objectives.	Communications
611	Corporate Contributions	Governance, strategic and tactical management of Exelon Corporation's charitable contributions, sponsorships, employee volunteer program, and associated internal communications activities designed to enhance Exelon's corporate reputation.	VP, Corporate Relations
644	Lobbying & Influence Public Opinion	<ul style="list-style-type: none"> • Management services for compliance with federal, state and local campaign finance and lobbying laws, regulations and other policy requirements including relationship management with federal, state and local legislative and regulatory bodies and Administrative agencies • Direct lobbying activities (attempting to influence discretionary power of government officials) • Supporting lobbying activities, including preparation or planning activities, research and other background work that is intended, at the time of its preparation, for coordination with lobbying activities of others • Coordinate, and support as necessary, the development of positions, comments, testimony, etcetera for emerging environmental regulatory and legislative policy issues, in support of Exelon advocacy initiatives <p>Communicate Exelon's economic, social and environmental performance through an annual corporate sustainability report, information on websites, speeches, etcetera</p>	Director, Public Advocacy
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	SVP, Communications
833	BSC Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	SVP, Communications
733	BSC AV- IL Field Photography	<ul style="list-style-type: none"> • Field Photography • Studio Photography • Photo Printing • Digital Retouching • File Management. <p>Services that are requested outside of standard business hours (8am – 5pm Local Time), will have overtime billed as an As Requested service. (ILLINOIS BASED COMPANIES ONLY.)</p>	Director, Internal Communications

BSC Communications, Public Advocacy & Corporate Relations

Service ID	Service Name	Service Description	Service Owner
738	BSC AV - Creative Media and Video Services	<ul style="list-style-type: none"> • Video production, including conceptualization and production of videos for employee communications, training, safety awareness, presentations, and TV and radio marketing • Graphic design, including the conceptualization and design of print collateral for marketing and employee communications (brochures, booklets, direct mail, advertisements, newsletters, displays, banners and posters) • Multimedia production including the design and production of Flash presentations and interactive CDs and DVDs; and photography. • Employee and leadership meeting support, CD and DVD duplication • Coordination of freelance photographers, writers, proofreaders and other talent. • Examples of jobs: video production; advertisements; booklets/brochures; calendars; catalogs; displays; flash/multimedia production; illustrations; logos; presentation templates; web graphics, among others. • Field and studio Photography • Photo Printing • Digital Retouching • File Management <p>Services that are requested outside of standard business hours (8am – 5pm Local Time), will have overtime billed as an As Requested service.</p>	Director, Internal Communications
665	BSC Communications as requested	As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	SVP, Communications

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
668	Communications Operations	426.5 – Other Deductions (Advertising Expenditures)	Direct - 529100	Time and Material
		923 – Outside Service Employed (Communications Operations)	Allocated - 529110	Modified Massachusetts Formula
610	Informational Advertising	909 – Informational and Instructional Advertising	Direct - 529100	Time and Material
			Allocated - 529110	Modified Massachusetts Formula
609	Promotional Advertising	930.1 – General Advertising Expenses	Direct - 529100	Time and Material
			Allocated - 529110	Modified Massachusetts Formula

BSC Communications, Public Advocacy & Corporate Relations

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
611	Corporate Contributions	426.1 - Donations	Direct - 529100	Time and Material
			Allocated - S29110	Modified Massachusetts Formula
644	Lobbying & Influence Public Opinion	426.4 - Exp-civic/political activities	Direct - S29100	Time and Materials
			Allocated - S29110	Modified Massachusetts Formula
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - 529700	Fully Distributed Costs
			Allocated - S29710	Cost Causative Method
833	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529110	Total Service Billings
733	BSC AV- IL Field Photography	923 – Outside Service Employed	Direct – S29100	Time and Materials
738	BSC AV - Creative Media and Video Services	923 – Outside Service Employed	Direct – S29100	Time and Materials
665	BSC Communications as requested	923 – Outside Service Employed	Direct – S29100	Time and Materials

Performance Measurement

Service	Metric	Target	Metric Reporting Frequency
Communications Operations	Client Executive Satisfaction	1st Quartile	Annually

Responsibilities

Task / Responsibility	BSC Practice Area	Client Company
Identify and analyze client companies key initiatives and issues	X	

BSC Communications, Public Advocacy & Corporate Relations

Task / Responsibility	BSC Practice Area	Client Company
Develop communications strategies and plans in coordination with client companies to support business objectives and drive favorability	X	X
Implement and manage client companies communications strategies and plans	X	X
Develop internal communications strategies and plans in conjunction with Corporate Strategy and Human Resources	X	
Manage creation, production and distribution of Exelon-wide employee communication vehicles	X	
Provide input, as requested, for Exelon-wide employee communications vehicles		X
Manage creation and production of Exelon Corporation's annual report	X	
Work with IT to develop and manage the governance, strategies and policies that guide content on the internet and intranet	X	
Develop and implement financial communications strategy with Investor Relations	X	
Public Advocacy		
Develop and manage process and activities in support of policy initiatives impacting Exelon Corporation and its operating companies	X	
Coordinate activities with Federal and State Government Affairs	X	
Review, aid in the development of and assure alignment in support of public advocacy strategies	X	X
Allocate resources as identified to support public advocacy initiatives	X	X
Informational & Promotional Advertising		
Develop and manage Exelon Corporation's and the Client Company's branding strategy (logo standards and guidelines, documentation templates)	X	
Develop overall Exelon Corporation advertising strategy and approach	X	
Review and approve campaign concepts	X	X
Manage advertising agencies, i.e., creation of campaigns, placement of advertisements and the budget	X	
Approve creative content and implementation of advertising campaigns	X	X
Approve cost of advertising campaigns	X	X
Approve selection of new advertising agencies upon termination of contracts	X	X
Corporate Contributions		
Manage Exelon Corporation's corporate contributions and sponsorship program; and the employee volunteer program	X	
Promote the employee volunteer program within the Client Company	X	X
Provide governance and support for charitable contributions, manage the Corporate Citizenship Review Committee process and provide systems and process necessary to track giving across Exelon Corporation	X	
Submit the appropriate contribution requests to the CCRC for review and approval		X

BSC Communications, Public Advocacy & Corporate Relations

Task / Responsibility	BSC Practice Area	Client Company
Media Production Services		
Identify scope of work and schedule required		X
Develop approach and range of services to meet requested scope of work and schedule	X	
Develop bid (statement for work including items to be produced and estimated price) and timeline (schedule for delivery)	X	
Approve bid and timeline. Supply accounting information		X
Deliver services and production items as per approved bid and agreed timeline	X	

2015 Exelon BSC Service Catalog**Additional Information**

Issue Resolution

Severity Levels (Client View)

	Description
1	Crisis or emergency event that has the potential for an adverse, Exelon-wide impact on corporate reputation.
2	Crisis or emergency event that has the potential for adverse impact that is limited to the Client-Company's reputation.

End User Problem Response (Service Provider)

Severity of Problem	Response	Resolution
1	VP of Corporate Communications will respond within 1 hour.	Complete the execution of the applicable Communications plan
2	VP or Director of Client Company's Communication department will respond within 1 hour.	Complete the execution of the applicable Communications plan

Corporate Development

Corporate Development Introduction

The Corporate Development Practice Area will provide strategic expertise and governance in the evaluation and execution of merger and acquisition opportunities, evaluate company assets for divestiture opportunities, and provide financial and transactional support to restructuring projects.

Corporate Development Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
641	Corporate Development Services	<ul style="list-style-type: none"> Evaluation, prioritization and execution of acquisition and merger opportunities Evaluation, prioritization and execution of divestitures opportunities Evaluation, prioritization and execution of generation, wind and solar development opportunities Financial and transaction support to restructuring projects 	SVP & Chief Development Officer
909	Development As Requested	As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	SVP & Chief Development Officer
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	SVP & Chief Development Officer
833	BSC Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	SVP & Chief Development Officer

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
641	Corporate Development Services	923 – Outside Service Employed	Allocated - 529060	Modified Massachusetts Formula
			Direct - 529050	Time and Materials

BSC Corporate Development

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Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
909	Development As Requested	923 – Outside Service Employed	Direct - S29250	Time and Materials
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - 529700	Fully Distributed Costs
			Allocated - S29710	Cost Causative Method
B33	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - S29060	Total Service Billings

BSC Corporate Development

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Corporate Strategy & Sustainability

Corporate Strategy & Sustainability Introduction

The Corporate Strategy & Sustainability group provides: strategic support for senior leadership; program leadership for Exelon's sustainable growth strategy (e.g., Exelon 2020); and corporate-wide governance, oversight and support for the environment and safety functions.

Corporate Strategy & Sustainability will manage strategic issues of the company, set context for strategic decisions and long-term investments, articulate a corporate strategic plan, and support the development and communication of Exelon's vision. Corporate Strategy supports the chief executive officer, board of directors and Executive Committee in identifying and analyzing strategic issues, and coordinates with the business units and various corporate functions to address these issues.

Corporate Strategy & Sustainability will lead the implementation of Exelon 2020 (and similar corporate initiatives), develop and maintain a strategic plan for achieving the Exelon 2020 goal, coordinate with the operating companies and the BSC to ensure that programs and goals are set, report to senior leadership on the plan status, and make recommendations for refining the plan.

Corporate Strategy & Sustainability will provide governance and oversight to ensure that Exelon maintains effective programs for enhancing environmental and safety performance and for complying with all applicable environmental laws, regulations, and meets voluntary environmental and safety commitments; support the implementation of the Exelon corporate environment and safety policies, the Environmental Management System Program and the Exelon Safety Management System; perform analysis of strategic environmental issues, support the management of specific environmental regulatory compliance issues that affect multiple operating companies and/or the EBSC, or that are considered significant to Exelon, and provide analysis and advocacy support to Federal Regulatory Affairs and Wholesale Market Policy and Federal Government Affairs and Public Policy on strategic environmental regulatory and legislative policy issues, respectively.

Corporate Strategy & Sustainability Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
317	Environmental Services	<ul style="list-style-type: none"> Provide independent audits of compliance with environmental, health and safety regulations and Exelon environmental, health and safety policies. Conduct audits of environmental management systems which will support continued ISO 14001 certification. 	SVP, Corporate Strategy & Chief Sustainability Officer

Corporate Strategy & Sustainability

Service ID	Service Name	Service Description	Service Owner
644	Lobbying & Influence Public Opinion	<ul style="list-style-type: none"> • Management services for compliance with federal, state and local campaign finance and lobbying laws, regulations and other policy requirements including relationship management with federal, state and local legislative and regulatory bodies and Administrative agencies • Direct lobbying activities (attempting to influence discretionary power of government officials) • Supporting lobbying activities, including preparation or planning activities, research and other background work that is intended, at the time of its preparation, for coordination with lobbying activities of others • Coordinate, and support as necessary, the development of positions, comments, testimony, etcetera for emerging environmental regulatory and legislative policy issues, in support of Exelon advocacy initiatives • Communicate Exelon's economic, social and environmental performance through an annual corporate sustainability report, information on websites, speeches, etcetera 	SVP, Corporate Strategy & Chief Sustainability Officer
654	Corporate Strategy Services	<ul style="list-style-type: none"> • Strategic issues analysis and management <ul style="list-style-type: none"> ○ Maintain forward-looking agenda of key issues facing the company ○ Establish ad hoc teams to analyze issues and develop options for response ○ Maintain proactive role in keeping focus "ahead of the curve" ○ Support CEO and Leadership Team to develop key focus areas, agenda and staff support for business meetings • Corporate Strategic Planning <ul style="list-style-type: none"> ○ Together with Financial Planning, implement a structured approach to strategic and long range planning that integrates analysis of strategic issues into the planning process ○ Corporate Strategic plan provides framework for aligning business planning with corporate objectives ○ Organize business content for Board Strategy Retreat • Vision, communications of vision and strategy, strategic literacy <ul style="list-style-type: none"> ○ Support senior leadership in defining and articulating a corporate vision ○ Cascade vision through organization, aligning and engaging employees ○ Partner with HR and Corporate Communications to drive strategic business literacy throughout the corporation ○ Provide for communications of key strategic issues by managing bi-annual Leadership Meetings • Exelon 2020 	SVP, Corporate Strategy & Chief Sustainability Officer

Corporate Strategy & Sustainability

Service ID	Service Name	Service Description	Service Owner
		<ul style="list-style-type: none"> o Maintain the Exelon 2020 Low Carbon Roadmap strategic plan o Perform analysis of the options for reducing Exelon's carbon footprint, in collaboration with the operating companies and the EBSC, and provide strategic recommendations to senior leadership o Support senior leadership in setting interim goals for achieving the Exelon 2020 goal o Coordinate with the operating companies and EBSC to establish and refine plans for achieving the Exelon 2020 goal o Provide oversight of progress towards achieving goals and report to senior leadership o Develop and maintain the Exelon 2020 Program 	
693	BSC Corp Strat As Req Svcs	As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	SVP, Corporate Strategy & Chief Sustainability Officer
833	BSC Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	SVP, Corporate Strategy & Chief Sustainability Officer
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	SVP, Corporate Strategy & Chief Sustainability Officer

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
317	Environmental Services	923 – Outside Service Employed	Direct - 529200	Time and Materials
			Allocated - 529210	Modified Massachusetts Formula
644	Lobbying &	426.4 - Exp-civic/political activities	Direct - 529200	Time and Materials

Corporate Strategy & Sustainability

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Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
	Influence Public Opinion		Allocated - 529210	Modified Massachusetts Formula
654	Corporate Strategy Services	923 – Outside Service Employed	Direct - 529200	Time and Materials
			Allocated - 529210	Modified Massachusetts Formula
693	BSC Corp Strat As Req Svcs	923 – Outside Service Employed	Direct - 529200	Time and Materials
833	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529210	Total Service Billings
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - 529700	Fully Distributed Costs
			Allocated - 529710	Cost Causative Method

Performance Measurement

Service	Metric	Metric Description	Target	Metric Reporting Frequency
All Services	Dow Jones Sustainability North America Index	Complete Dow Jones Sustainability Survey and maintain Dow Jones Sustainability North America Index rating	Maintain rating	Annual
All Services		Retain Environmental Management System (EMS) Certification for Corporate EH&S	Maintain Exelon Corporate EMS certification	Monthly

Responsibilities

Task / Responsibility	BSC Practice Area	Client Company
Strategic issues analysis and management	X	X
Corporate strategic planning and Corporate strategic plan	X	X
Vision, communications of vision and strategy, strategic literacy	X	
Exelon 2020 Program leadership, coordination and support	X	
Environment and Safety Function governance, oversight and support	X	X

Corporate Strategy & Sustainability

Corporate Transmission Analysis & Development (CTAD)

Corporate Transmission Analysis & Development (CTAD) Introduction

The purpose of the Corporate Transmission Analysis and Development group (CTAD) is to provide the centralized transmission expertise in terms of business development, market intelligence, early stage commercial execution, economic analysis, production cost modeling and other relevant analytics. The organization has primary responsibility for supporting the Transmission Committee in providing analysis to determine the proper transmission, regulatory and corporate strategic positions for Exelon.

Corporate Transmission Analysis & Development (CTAD) Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
879	BSC Transmission Company Services	<ul style="list-style-type: none"> • Providing Economic Analysis capability companywide including management and oversight of all methods and model assumptions • Identifying transmission business development opportunities and managing early stage commercial opportunities; • Providing market intelligence and analytic support to strategic transmission studies and other initiatives as needed; • Supporting coordination of Exelon's participation in regional organized market stakeholder processes to ensure consistency of Exelon's positions with Exelon's corporate strategy to enhance the development of effective wholesale electricity markets across the United States; • Providing analysis to help the Transmission Committee establish transmission regulatory and corporate strategic positions for Exelon 	VP Corporate Transmission Analysis & Development
948	Transmission Dev As Requested	As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	VP Corporate Transmission Analysis & Development
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	VP Corporate Transmission Analysis & Development

BSC CTAD

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
879	BSC Transmission Company Services	560 – Operation Supervision and Engineering	Direct – 529420	Time and Material
94B	Transmission Dev As Requested	923 – Outside Service Employed	Direct - 529250	Time and Materials
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - 529700	Fully Distributed Costs
			Allocated - 529710	Cost Causative Method

Responsibilities

Task / Responsibility	Service Provided BSC	Client Company
Corporate Transmission Analysis & Development		
Per request for transmission economic analyses and studies, develop project scope, schedule and budget.	X	X
Perform economic analyses and studies per agreed to scope, schedule and budget	X	
Provide code block information for project charging		X

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Executives (Includes GCAs)**Executives (Includes GCAs) Introduction**

The Executives Practice Area will provide strategy, policy and governance for Exelon Companies to optimize overall shareholder value while protecting corporate-wide interests and allowing business unit autonomy and accountability.

Executives (Includes GCAs) Services Table**Service Table**

Service ID	Service Name	Service Description	Service Owner
315	Executive Services	<ul style="list-style-type: none"> Office of the Former Chairman and Chief Executive Officer, Exelon (John Rowe) Office of the President and Chief Executive Officer, Exelon Company Office of the Senior Executive Vice President and Chief Strategy Office, Exelon Chairman of the Board/Board of Directors 	Executive assistant to CEO/ Executive assistant to Sr EVP Chief Strategy Officer
876	BSC GCA SLA,	Costs incurred for the benefit of the service company as a whole. These costs are allocated as described in the costing section below:	Executive assistant to CEO/ Executive assistant to Sr EVP Chief Strategy Officer
855	Other Corporate Charges,	<ul style="list-style-type: none"> Interest costs on loans from affiliated companies Interest income earned Depreciation 	
831	BSC Interest,	<ul style="list-style-type: none"> Permanent tax differences Bank fees 	
784	BSC Severance,	<ul style="list-style-type: none"> Support services incurred by EBSC Compensation for Board of Directors 	
832	BSC Taxes	<ul style="list-style-type: none"> Severance costs Other costs not identifiable to a specific service provider 	
644	Lobbying & Influence Public Opinion	<ul style="list-style-type: none"> Management services for compliance with federal, state and local campaign finance and lobbying laws, regulations and other policy requirements including relationship management with federal, state and local legislative and regulatory bodies and Administrative agencies Direct lobbying activities (attempting to influence discretionary power of government officials) Supporting lobbying activities, including preparation or planning activities, research and other background work that is intended, at the time of its preparation, for coordination with lobbying activities of others 	Executive assistant to CEO/ Executive assistant to Sr EVP Chief Strategy Officer

BSC Executives

Service ID	Service Name	Service Description	Service Owner
		<ul style="list-style-type: none"> Coordinate, and support as necessary, the development of positions, comments, testimony, etcetera for emerging environmental regulatory and legislative policy issues, in support of Exelon advocacy initiatives Communicate Exelon's economic, social and environmental performance through an annual corporate sustainability report, information on websites, speeches, etcetera 	
611	Corporate Contribution	Governance, strategic and tactical management of Exelon Corporation's charitable contributions, sponsorships, employee volunteer program, and associated internal communications activities designed to enhance Exelon's corporate reputation.	Executive assistant to CEO/ Executive assistant to Sr EVP Chief Strategy Officer
694	BSC Executive As Req Svcs	As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	Executive assistant to CEO/ Executive assistant to Sr EVP Chief Strategy Officer
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	Executive assistant to CEO/ Executive assistant to Sr EVP Chief Strategy Officer
833	BSC Revenue Adjustments	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	Executive assistant to CEO/ Executive assistant to Sr EVP Chief Strategy Officer

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
315	Executive Services	923 – Outside Services Employed	Direct - 529250	Time and Materials
			Allocated - 529260	Modified Massachusetts Formula
876	BSC GCA SLA,	923 – Outside Services Employed	Allocated - 529710	Total Service Billings
855	Other Corporate Charges,			

BSC Executives

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
831 784 832	BSC Interest, BSC Severance, BSC Taxes	923 – Outside Services Employed	Allocated - 529710	Modified Massachusetts Formula
644	Lobbying & Influence Public Opinion	426.4 - Exp-civic/political activities	Direct - 529250 Allocated - 529260	Time and Materials Modified Massachusetts Formula
611	Corporate Contribution	426.1 - Donations	Direct - 529250 Allocated - 529260	Time and Materials Modified Massachusetts Formula
694	BSC Executive As Req Svcs	923 – Outside Services Employed	Direct - 529250	Time and Materials
904	BSC Costs to Achieve	923 – Outside Services Employed	Direct - 529700 Allocated - 529710	Fully Distributed Costs Cost Causative Method
833	BSC Revenue Adjustments	923 – Outside Services Employed	Allocated - 529260	Total Service Billings

BSC Executives

2015 Exelon BSC Service Catalog

Exelon Utilities (Includes Transmission Strategy & Compliance)

Exelon Utilities Introduction

Exelon Utilities is comprised of a small utility-focused corporate governance and oversight function to facilitate collaboration among the utilities to achieve the highest standards of organizational effectiveness, operational excellence, financial discipline and efficiency, customer and stakeholder satisfaction, and NERC Compliance. The departments in Exelon Utilities that promote the collaboration include Utility Planning & Performance, Transmission Strategy & Compliance (TSC), Utility Oversight and Executive Services.

Exelon Utilities (Includes Transmission Strategy & Compliance) Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
664	BSC Ex Utility Policy & Compliance	<ul style="list-style-type: none"> • Executive Services <ul style="list-style-type: none"> ○ Functional leadership through standardized systems, processes, policies and general oversight in the areas of Utility Planning & Performance, Utility Oversight, and Transmission Strategy & Compliance. • Utility Planning & Performance <ul style="list-style-type: none"> ○ Business Planning <ol style="list-style-type: none"> 1. Business Planning process 2. Benchmarking reports and survey coordination 3. Performance Indicators 4. Annual Incentive Plan (AIP) coordination and analysis ○ Performance Improvement & Reporting <ol style="list-style-type: none"> 1. Utility-wide performance and process improvement initiatives 2. Financial Reports 3. QMM Coordination 4. Utility Board of Directors and Energy Delivery Oversight Committee (EDOC) of the Exelon Board of Directors Reporting 5. Synergy tracking and reporting 6. Regulatory policy/issues alignment 7. Cost Management Initiatives 8. SLA/ALA Coordination 9. Risk Management/Assessments • Utility Oversight <ul style="list-style-type: none"> ○ Provide governance and oversight of a Peer Group structure that aligns across the 	VP, Exelon Utilities

BSC Exelon Utilities

Service ID	Service Name	Service Description	Service Owner
		<p>Client Utilities to achieve the following:</p> <ol style="list-style-type: none"> 1. Drive consistency, best practices and innovation in the Core Functions of the Management Model 2. Track performance of the Client Utilities regarding KPIs, improvement initiatives, and industry standards 3. Analyze opportunities and develop recommendations on issues pertinent to leadership 4. Provide oversight of the Management Model document integration with BGE 	
944	NERC CIP Program Services	<ul style="list-style-type: none"> • Provide enterprise-wide NERC CIP program and project management oversight to ensure sustained Exelon compliance • Provide consistent NERC CIP program, project and initiative: scope definition, change control, planning, processes and tools, to be leveraged across the enterprise • Develop and monitor common Exelon NERC CIP compliance standards and metrics • Report NERC CIP status, including compliance, program/project progress, issues and risks to Executive leadership and the broader enterprise • Develop and maintain Integrated Program Plan • Manage and mitigate enterprise-wide NERC CIP issues and risks, liaising with Exelon Legal for potential violations and internal compliance inquiries or investigations • Identify and make recommendations on NERC CIP projects, as well as enterprise-wide synergy, integration and automation opportunities, providing budgeting and planning input • Provide input on LRP budgets and strategic planning across the OpCos and business areas • Provide enterprise-wide NERC CIP project/initiative management oversight, including strategic NERC alignment across business areas (e.g., utilities, corporate areas), raising awareness of timing concerns, providing best practices and recommending solutions to 	VP, Exelon Utilities IT

BSC Exelon Utilities

Service ID	Service Name	Service Description	Service Owner
		<p>issues/risks</p> <ul style="list-style-type: none"> • Act as a communications and change management center for Exelon NERC CIP stakeholders, driving collaboration and a culture of compliance across the entities' business areas • Engage NERC CIP stakeholders, understand change impacts, and provide training guidance • Understand industry NERC CIP regulatory changes and help prepare Exelon for these, sharing information and impacts with appropriate stakeholders from an internal perspective • Provide quality assurance input on key NERC CIP processes and artifacts, reviewing approach and consistency • Identify, collate and share NERC CIP best practices and lessons learned across the enterprise <p>Provide an Exelon NERC CIP Knowledge Repository, containing best practices, templates and sample documents</p>	
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	VP, Exelon Utilities OVP and TSC
685	BSC Trans Strat and Compliance	<p>Services provided by the TSC Office of the Vice President</p> <ul style="list-style-type: none"> • Identify and analyze client companies key initiatives and issues • Develop communications strategies and plans in coordination with client companies to support business objectives and drive favorability • Provide governance and oversight for Transmission Strategies and NERC Compliance Programs of client companies to support business objectives and drive performance <p>Services provided by the Transmission Strategy and NERC Compliance groups</p>	OVP and TSC

BSC Exelon Utilities

Service ID	Service Name	Service Description	Service Owner
		<ul style="list-style-type: none"> Provide Governance and Oversight for implementation of FERC Regulations and NERC Reliability Standards and partner with the Business Units to ensure Compliance. Provide Support for the development of business unit Transmission Rate Strategies Manage interface to PJM, NERC and RRO. 	
833	Revenue Adjustment Services	The difference between actual costs and revenues from billings to client companies is trued up each year by allocating it pro rata to the client companies based on their share of BSC total service billings	OVP and TSC

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
664	BSC Ex Utility Policy & Compliance	923 – Outside Service Employed	Direct - 529200	Time and Materials
			Allocated - 529210	Utilities Cost Causative Method
685	BSC Trans Strat and Compliance	560 – Transmission Operations	Direct - 529220	Time and Materials
			Allocated – 529230	Prior Year Annual Peak Load %
944	NERC CIP Program Services	923 – Outside Service Employed	Allocated	% of critical NERC cyber assets
904	BSC Costs to Achieve	923 – Outside Service Employed	Allocated - 529710	Cost Causative Method
			Direct – 529700	Fully Distributed Costs
833	Revenue Adjustment Services	923- Outside service employed	Allocated – 529375	Total Service Billings

Responsibilities

Task / Responsibility	BSC Practice Area	Client Company
Office of the Vice President Transmission Strategy and Compliance		
Identify and analyze client companies key initiatives and issues	X	X

BSC Exelon Utilities

Task / Responsibility	BSC Practice Area	Client Company
Develop communications strategies and plans in coordination with client companies to support business objectives and drive favorability	X	X
Implement and manage client companies strategies and plans	X	X
Provide governance and oversight for Transmission Strategies and NERC Compliance Programs of client companies to support business objectives and drive performance	X	X
Transmission Strategy and NERC Compliance		
Provide Governance and Oversight on FERC Regulations and NERC Reliability Standards and partner with the Business Units to ensure Compliance.	X	X
Provide Support for the development of business unit Transmission Rate Strategies	X	X
Manage interface to PJM, NERC and RFC committees	X	X

Additional Information

Issue Resolution for Transmission Strategy and Compliance

Severity Levels (Client View)

Severity of Problem	Description
1	Crisis or emergency event that has the potential for an adverse, Exelon-wide impact on corporate reputation
2	Crisis or emergency event that has the potential for adverse impact that is limited to the Client-Company's reputation

End User Problem Response (Service Provider)

Severity of Problem	Response	Resolution
1	VP of TSC will respond, as the event requires.	Complete the execution of the applicable plan
2	Director of Client Companies will respond, as the event requires.	Complete the execution of the applicable plan

Issue Resolution for Utilities

If a particular issue arises concerning any Exelon Utilities services the Vice Presidents can be contacted.

BSC Exelon Utilities

Finance

Finance Introduction

The Finance Functional Area will create collaborative processes between business units on business strategy and financial decisions; align finance functions through a common structure and standard policies, practices and processes; drive cost savings through the elimination of redundant and non-value added work; provide governance and risk management; and provide financial analysis and decision support to our business partners.

Finance Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
646	Internal Audit Services	<ul style="list-style-type: none"> Review the reliability and integrity of financial and operating information and the means used to identify measure, classify, and report such information. Review the management systems established to ensure compliance with policies, plans, procedures, laws, regulations, and contracts that could have significant impact on operations and reports, and determine whether the organization is in compliance. Review the means of safeguarding assets and, as appropriate, verify the existence of such assets. Review established systems of internal control to ascertain whether they are functioning as designed. Review and appraise the effectiveness and efficiency with which resources are employed and processes executed. Review specific programs or initiatives to ascertain whether results are consistent with established objectives and goals and whether the programs or initiatives are being carried out as planned. Coordinate with, and provide oversight of, other control and monitoring functions (e.g. risk management, compliance, security, legal, ethics, environmental, external auditors, etc.). Investigate frauds, conflicts of interest and other irregularities. Evaluate the degree of coordination between external auditors and Internal Audit 	VP, Audit & Controls
639	BSC Financial Controls Services	<ul style="list-style-type: none"> Manage Sarbanes Oxley Act of 2002 (SOX) compliance program. Provide program oversight, self-assessment training, and quality assurance over self-assessed activities, for SOX compliance. Provide independent testing of those areas not self-assessed. Provide internal controls consulting where applicable. 	VP, Audit & Controls

BSC Finance

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684	BSC External Audit Services	<p>Coordinate and support the independent auditor's provision of external audit services, including the audit of annual financial statements, testing of internal controls and the attestation of management's assessment on internal controls, as required by SOX, the review of interim financial statements, statutory audits, and other audit-related services.</p> <p>PricewaterhouseCoopers (PwC) provides the service and the Audit Committee of the Board of Directors of Exelon Corporation is responsible for the selection and oversight of the external auditor.</p>	SVP & Corporate Controller
679	BSC Insurance Services	<ul style="list-style-type: none"> • Consulting work including contract reviews • Analyze risks and make recommendations to management • Administer the purchase of insurance policies • Interface with and influence the direction of industry mutual insurers • Coordinate and administer first-party claims 	SVP, Treasurer
637	Tax Services	<ul style="list-style-type: none"> • Federal, state and local tax compliance (including transactional and property tax) • Tax Audit and Appeals • Tax planning and transaction support • Tax accounting and reporting • Tax forecasting • Tax legislative and regulatory 	SVP & General Tax Officer
636	BSC Accounting Services	<ul style="list-style-type: none"> • Accounting, control and reporting policies • Technical accounting, control and reporting research and business decision support • Accounting monthly/quarterly close services including associated governance and control execution (e.g., account reconciliations) • Accounting for pension plans and other postretirement benefits including oversight of the related valuation work • External financial reporting and certification process • Support and perform applicable aspects of the SOX compliance program • Transaction processing <ul style="list-style-type: none"> ○ Exelon affiliate intercompany billings ○ Cash Reconciliation ○ Accounts Payable (system) Reconciliations ○ Property, plant and equipment ○ Payroll and third-party benefit vendors (union dues, 401(k) payments) funding requests ○ Unclaimed Property Administration • Financial systems 	SVP & Corporate Controller

		<ul style="list-style-type: none"> ○ Finance systems and applications administration and operations ○ Finance systems and applications enhancements, design, implementation and change management support ○ Help desk support ○ End-user training and process support ○ Business data strategy and management reporting architecture and support ○ SOX systems controls compliance ○ Financial and management reporting and architecture support 	
680	BSC Capital Markets Services	<ul style="list-style-type: none"> ● Securities Issuance/Financing ● Financial Derivatives Program ● Liability Management Evaluation & Execution ● Dividend Policy ● Information Reporting ● Credit metrics – Maintain relationship with ratings agencies to support credit ratings 	SVP, Treasurer
681	BSC Cash Management Services	<ul style="list-style-type: none"> ● Liquidity and credit support ● Cash management ● Payment Execution ● Banking Relationships ● Banking Relationships - Long Term Liquidity ● Information Reporting ● Cash Forecasting, Tracking and Reporting 	SVP, Treasurer
634	Finance Executive Services	Functional leadership through standardized systems, processes, policies and general oversight in the areas of Forecasting, Planning and Project Evaluation, Internal Audit and Financial Controls, Treasury, Accounting and Analysis, Tax, and Shareholder and Investor Relations services. Finance Executive services include the Continuous Improvement Office with a primary objective to establish and implement Continuous Improvement approach and methodology to improve efficiency, effectiveness and value across the enterprise.	SEVP, CFO Exelon
642	Financial Planning & Analysis	<ul style="list-style-type: none"> ● Exelon Corporation long range planning and annual budgeting ● BSC long range planning and annual budgeting ● Management reporting, financial analysis and LE/QMM governance and administration ● Income Statement, Balance Sheet and Cash Flow forecasting and reporting ● Financial and economic analysis, and business decision support ● Variance analysis ● Business performance reporting and initiative tracking ● Regulatory Proceeding Support ● EBSC SLA process governance and oversight 	VP, Corporate FP&A

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640	Investor Relations	<ul style="list-style-type: none"> Quarterly Earnings Release and Conference Call with Investment Community Investor/Analyst calls Investor Targeting Program Investor/Analyst Meeting/Conference Coordination Internal and External Messaging and Presentation Development 	VP, Investor Relations
683	BSC Project Evaluation Services	<ul style="list-style-type: none"> Provides the policy, procedures and guidelines governing the Capital Management Process Develops recommendation of the capital deployment and investment evaluation standards Organizes and coordinates the corporate review of projects requiring Exelon corporate approval per the Delegation of Authority (DOA) Assists in the application of the Capital Management policies and procedures and the development of business cases for projects Oversees the capital control process 	SVP, Treasurer
786	BSC Fin Incremental Work	As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	SEVP, CFO Exelon
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	SEVP, CFO Exelon
833	BSC Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	SEVP, CFO Exelon

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
646	Internal Audit Services	923 – Outside Service Employed	Direct - S29050	Time and Materials
			Allocated - S29060	Modified Massachusetts Formula
639	BSC Financial Controls Services	923 – Outside Service Employed	Direct - S29050	Time and Materials
			Allocated - S29060	Modified Massachusetts Formula
684	BSC External Audit Services	923 – Outside Service Employed	Direct - S29050	Time and Materials - PwC audit work
			Allocated - S29060	Modified Massachusetts Formula
679	BSC Insurance	923 – Outside Service Employed	Direct - S29050	Time and Materials

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Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
	Services		Allocated - 529060	Modified Massachusetts Formula
637	Tax Services	923 – Outside Service Employed	Direct - 529050	Time and Materials
			Allocated - 529060	Modified Massachusetts Formula
636	BSC Accounting Services	923 – Outside Service Employed	Direct - 529050	Time and Materials
			Allocated - 529060	Modified Massachusetts Formula
680	BSC Capital Markets Services	923 – Outside Service Employed	Direct - 529050	Time and Materials
			Allocated - 529060	Modified Massachusetts Formula
681	BSC Cash Management Services	923 – Outside Service Employed	Direct - 529050	Time and Materials
			Allocated - 529060	Modified Massachusetts Formula
634	Finance Executive Services	923 – Outside Service Employed	Direct - 529050	Time and Materials
			Allocated - 529060	Modified Massachusetts Formula
642	Financial Planning & Analysis	923 – Outside Service Employed	Direct - 529050	Time and Materials
			Allocated - 529060	Modified Massachusetts Formula
640	Investor Relations	923 – Outside Service Employed	Direct - 529050	Time and Materials
			Allocated - 529060	Modified Massachusetts Formula
683	BSC Project Evaluation Services	923 – Outside Service Employed	Direct - 529050	Time and Materials
			Allocated - 529060	Modified Massachusetts Formula
786	BSC Fin Incremental Work	923 – Outside Service Employed	Direct - 529050	Time and Materials
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - 529700	Fully Distributed Costs
			Allocated - 529710	Cost Causative Method
833	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529060	Total Service Billings

Performance Measurement

Service	Metric	Metric Description	Metric Reporting Frequency
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BSC Finance

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Operational Excellence	Number of Significant events	Significant single high profile event caused by a failure of Finance and determined to have been directly or indirectly caused by human error or poor management attention (Determined by Exelon CFO)	Quarterly
Operational Excellence	Finance budget performance – Total Cost	Variance of Finance Total Cost budget to actuals	Quarterly
Employee Engagement	Retention of high-potential Finance key managers and above	Number of Finance high-potential key managers and above retained divided by Number of Finance and high-potential key managers and above from previous year	Quarterly
Employee Engagement	Employee Engagement Index score compared to prior year	Foster a collaborative environment that encourages a higher level of employee engagement	Quarterly

BSC Finance

Government and Regulatory Affairs & Public Policy

Government and Regulatory Affairs & Public Policy Introduction

Government and Regulatory Affairs and Public Policy's mission is to effectively and efficiently provide advocacy and representation before many federal, state, regional and local agencies, legislative and regulatory bodies, and with various constituencies. It will enhance regulatory and policy issue management and coordination across the Exelon system.

Government and Regulatory Affairs & Public Policy Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
316	Government Affairs Services	<ul style="list-style-type: none"> Executive Direction (Office of Senior Vice President) Strategy development and advocacy related to federal, state and local legislative and regulatory initiatives. Federal, state and regional policy issue management in collaboration with Communications and Public Advocacy Wholesale and retail market development activities ISO/RTO interface Political Action Committee administration and operation Grassroots activities and initiatives Federal, state, regional and local public affairs and plant support activities 	SVP, Federal Govt & Reg Affairs & Pub Policy
644	Lobbying & Influence Public Opinion	<ul style="list-style-type: none"> Management services for compliance with federal, state and local campaign finance and lobbying laws, regulations and other policy requirements including relationship management with federal, state and local legislative and regulatory bodies and Administrative agencies Direct lobbying activities (attempting to influence discretionary power of government officials) Supporting lobbying activities, including preparation or planning activities, research and other background work that is intended, at the time of its preparation, for coordination with lobbying activities of others Coordinate, and support as necessary, the development of positions, comments, testimony, etcetera for emerging environmental regulatory and legislative policy issues, in support of Exelon advocacy initiatives Communicate Exelon's economic, social and environmental performance through an annual corporate sustainability report, information on websites, speeches, etcetera 	SVP, Federal Govt & Reg Affairs & Pub Policy

BSC Government Affairs & Public Policy

Service ID	Service Name	Service Description	Service Owner
695	BSC Gov Aff As Req Svcs	As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	SVP, Federal Govt & Reg Affairs & Pub Policy
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	SVP, Federal Govt & Reg Affairs & Pub Policy
833	BSC Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	SVP, Federal Govt & Reg Affairs & Pub Policy

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
316	Government Affair Services	923 – Outside Service Employed	Direct - S29600	Time and Materials
			Allocated - S29610	Modified Massachusetts Formula
644	Lobbying & Influence Public Opinion	426.4 - Exp-civic/political activities	Direct - S29600	Time and Materials
			Allocated - S29610	Modified Massachusetts Formula
695	BSC Gov Aff As Req Svcs	923 – Outside Service Employed	Direct - S29600	Time and Materials
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - S29700	Fully Distributed Costs
			Allocated - S29710	Cost Causative Method
833	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - S29610	Total Service Billings

Responsibilities

Government and Regulatory Affairs and Public Policy's responsibility is to provide our clients with:

- Advocacy on Federal, State, Local and Regional Public Policy Issues
- Political Analysis and Strategic Advice
- Information and Intelligence
- Timely Updates on Legislative and Regulatory Actions

BSC Government Affairs & Public Policy

- Outreach to Elected and Appointed Government Officials
- Legislative Expertise
- Market Development Support
- ISO/RTO Interface
- Market initiatives and analytic support.
- Lobbying and Campaign Finance Compliance and Reporting Services as Appropriate

Government and Regulatory Affairs and Public Policy activity is cascaded throughout the Exelon organization as information is available. For additional information pertaining to Government and Regulatory Affairs and Public Policy, the Business Unit liaison should be contacted.

Human Resources

Human Resources Introduction

Human Resources (HR) Practice Area centralizes and consolidates HR governance and oversight as well as aligns HR strategies, practices and services with customer and business requirements. The organizational structure allows for the design and implementation of common policies, systems and processes that will support the strategic objectives of the company, drive high performance and employee engagement, enhance workforce effectiveness, and build a platform for growth through operational effectiveness and superior talent.

Human Resources Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
612	HR Mgmt & Administration	<p><u>HR OPERATIONS SUPPORT & COMPLIANCE</u></p> <ol style="list-style-type: none"> 1. Manage policies and programs to ensure compliance with external agencies, including I-9, NERC, etc. 2. Governance of on-boarding, off-boarding and cross-boarding processes 3. Governance and oversight of the contractor management process 4. Procurement and management of distribution of statutory compliance notices and postings 5. Establish and maintain the HR records/file management program 	VP Talent Mgmt. & Org. Effective
882	HR Diversity and Development	<p><u>TALENT ACQUISITION, DIVERSITY & INCLUSION, AND DEVELOPMENT PROGRAMS</u></p> <p>Focus on training, development, diversity & inclusion and recruitment programs. Services include:</p> <p><u>Talent Acquisition</u></p> <ol style="list-style-type: none"> 1. Establish enterprise-wide recruiting and staffing strategies to support operating company hiring forecasts 2. Establish enterprise-wide recruiting programs strategies that help the operating companies achieve their recruiting pipeline development, including but not limited to high school outreach, university relations and the professional intern program, technical career track development, and national diversity events 3. Develop and govern common enterprise wide staffing policies, standards and procedures 4. Design enterprise wide recruiting and staffing processes and tools 5. Select and manage the relationship of enterprise wide recruiting related vendors, negotiate contracts and reconcile the corporate level maintenance bills 6. Govern and oversee the content of the Enwisen On-boarding tool 7. Govern and oversee all content related to corporate talent acquisition or the enterprise-wide 	VP Talent Mgmt. & Org. Effective

BSC Human Resources

Service ID	Service Name	Service Description	Service Owner
		<ol style="list-style-type: none"> 5. Design and maintain oversight of employee development programs and tools 6. Develop leadership training programs/materials with subject matter expertise 7. Source leadership training and negotiate contracts 8. Conduct leadership training, as appropriate 9. Manage leadership training vendors 10. Manage leadership, organizational development, and learning vendors and consultants 11. Deliver SDP, Vision and Values and Corporate Orientation Programs 12. Add Hi-Po programs, as approved 13. Add programs for directors and managers, as approved 14. Management, design and maintenance of on-line systems to support above activities ((e.g., content on myHR, Performance and Talent Management Platform (currently eTalent) 15. Development and oversight of succession planning processes <p><u>HR Strategy and Organizational Effectiveness</u> Develop overall HR strategy aligned with Exelon Vision and strategic direction. Build and execute strategies designed to improve effectiveness of organization and HR function. Includes: employee engagement/change management, business and technology plans, human capital metrics, workforce planning, and compliance functions.</p> <p><u>HR Technology Strategy and Governance</u> The HR Technology strategy group is responsible for the development and implementation of an integrated Human Resources Information Technology Strategy across Exelon Corporation.</p> <ol style="list-style-type: none"> 1. Establish HR technology strategy 2. Set and apply HR systems policies, standards, procedures and security parameters 3. Develop and submit HR technology content for website and other sites <p><u>Reporting & Analysis</u></p> <ol style="list-style-type: none"> 1. Completion of annual external benchmarking surveys as required per our corporate memberships 2. Governance and oversight of corporate related HR Metrics <p><u>Organization Effectiveness & Planning</u></p> <ol style="list-style-type: none"> 1. Governance and oversight of the Human Resources strategy and business planning which includes: HR strategic initiatives, Long Range Plan, Exelon HR Business Plan, Service Level Arrangements, and HR Risk Analysis 2. Continuous process improvement consulting support for HR 	VP Talent Mgmt. & Org. Effective

BSC Human Resources

Service ID	Service Name	Service Description	Service Owner
		<ul style="list-style-type: none"> 3. Employee Engagement <ul style="list-style-type: none"> a. Governance and oversight to the design and administration of the employee feedback survey program and development of strategies to address results b. Coordination and support of field administration in the implementation of survey results c. Development and delivery of tools, processes and resources supporting analysis, reporting and results planning for employee engagement surveys 4. Workforce Planning <ul style="list-style-type: none"> a. Governance and oversight of the Workforce Planning Process b. Data analysis, trend identification, corporate reporting c. Governance and oversight of company-wide strategic Workforce Planning initiatives d. Governance and oversight of Knowledge Management, Retention, and Transfer strategy and process 5. Workforce Policies <ul style="list-style-type: none"> a. Provide subject matter expertise for non-compliance/non-mandatory workforce policies 6. Governance and oversight of HR's myHR Knowledgebase portal 7. Governance and oversight of HR's All Company (AC) and Department Only (DO) management model documents 	
619	Labor Mgmt	<p>LABOR RELATIONS</p> <p>The Labor Relations function develops and manages enterprise-wide, as well as business unit specific, strategies in partnership with the senior business unit and corporate leadership. The focus maximizes employee and bargaining effectiveness to achieve greater operating efficiency while advocating fair treatment for all employees based on respect, decency and integrity. It is also an integral part of Labor Relations to serve as the primary conduit between Corporation and Union Leadership, where applicable. These principles will be used to guide dealings with the unionized workforce and to maintain a union-free environment where appropriate.</p> <p>Services Include:</p> <ul style="list-style-type: none"> 1. Develop and Lead Labor Strategies <ul style="list-style-type: none"> a. Where employees are non-union, respect employee's legal right to be non-union, strive to retain that status and maintain a direct relationship between management and employees. b. Where a union represents employees, honor contracts and constructively engage the union. c. Recognize it is critical to our success to have First Line Supervisors who are well informed, well trained and committed to Exelon goals and processes. d. Develop labor strategies focused at local union perspective while balancing impacts to 	VP, Labor & Employee Relations

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Service ID	Service Name	Service Description	Service Owner
		<p>other union contracts and union free efforts.</p> <p>2. Consulting / Contract Administration</p> <ul style="list-style-type: none"> a. Analyze impact of business unit initiatives on employee relations by advising management on labor/employee relations issues; interpretation of collective bargaining agreements, arbitration implications, and strategy formation. b. Develop and provide training/education to management concerning pertinent CBA matters and other labor relations issues. c. Respond to union/exempt employee questions related to labor communications. d. Support discipline/termination consensus calls for represented employees with HR Operations and Legal. e. Conduit between Corporation and Local/International Union Leadership. f. Provide labor guidance to Company leadership on cutting-edge labor matters and trends. g. Provide guidance on improved employee relations. h. Provide contract interpretation for line management, including but not limited to management rights, reorganization activities and workforce reductions. i. Supports business unit initiatives within contractual obligations. j. Administer and lead protocol strategy meetings. <p>3. Negotiations</p> <ul style="list-style-type: none"> a. Develop labor relations strategy months prior to negotiations for contract expiration and enhance the Company's position at the bargaining table. b. Comply at all times with the National Labor Relations Act and engagement in good-faith bargaining. c. Use of effective negotiation tactics to achieve Company objectives during bargaining. d. Prepare all negotiation team members for negotiations, and establish negotiations support resources within the Company. e. Ensure appropriate communications. <p>4. Grievance/Arbitration Administration</p> <ul style="list-style-type: none"> a. Assist with the resolution and/or advocacy of mid-term contractual disputes on behalf of the companies through the grievance and arbitration procedure. b. Ensure line management is in the best possible position to contractually answer grievance allegations. c. Manage grievance activity and assist in arbitration preparation with HR Operations, Line Management, and Legal. d. Ensure oversight and data integrity within the Grievance/Discipline Database system. e. Risk assessment and settlement/mediation efforts, where applicable. 	

BSC Human Resources

Service ID	Service Name	Service Description	Service Owner
		<p>5. Training/Education Develop and provide training/education to management, for example, first line supervision orientation, MARC training, Collective Bargaining Agreement interpretation, Employee Standards of Conduct application, post-negotiation updates, and maintenance of non-union status, where applicable.</p> <p>6. Exelon: Contractor Vendor Liaison Serve as a liaison among Exelon Business Units, Trades Unions (Trades) and Contractor Vendors (Contractors). Efforts are focused on those Trades and Contractors which are part of the Exelon Amendment to the General Presidents Project Maintenance Agreement.</p>	
BBO	HR Compensation	<p>The Compensation function is responsible for developing corporate-wide competitive total compensation programs that attract, motivate and reward employees for achieving high levels of business performance and outstanding financial results. These programs will be anchored in competitive best practices, aligned with Exelon's pay for performance compensation philosophy and will be flexible to address changing business priorities.</p> <ul style="list-style-type: none"> • Compensation develops, governs, and communicates compensation strategy, policies and programs, ensures all regulatory requirements are met, conducts external benchmarking and analysis, designs and administers special programs, manages external vendors, and oversees the administration of all salaried employee compensation processes • Executive Compensation designs and administers all executive compensation and stock programs and prepares all compensation materials for the Board of Directors' meetings <p>Services Include:</p> <ol style="list-style-type: none"> 1. Position Analysis and Evaluation <ol style="list-style-type: none"> a. Market Assessment and Surveys b. Base Salary Range Development 2. Base Pay Administration <ol style="list-style-type: none"> a. Annual Salary Planning and Compensation Guidelines b. Promotional and Special Increase Recommendations 3. Short-term Incentives <ol style="list-style-type: none"> a. Annual incentive program Design, Manage Performance Indicators Approved By a Panel of Senior Officers, AIP Award Processing and Communication 	VP Compensation

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Service ID	Service Name	Service Description	Service Owner
		<ul style="list-style-type: none"> b. Reward and Recognition Program Design and Administration 4. Compensation Programs <ul style="list-style-type: none"> a. Compensation Philosophy and Strategy b. Total Comp Website ePrism, communication and System Training c. Compensation Vendor Management d. Annual Rate Case Data Support – Tier Two Responses e. Ensure Regulatory Compliance f. Respond to Legal Inquiries; Special Pay Studies g. Coordinate Proper Accounting with Finance, including LRP support h. Support Talent Management Cycle by Providing Guidelines i. Cash and Stock Retention Strategies 5. Executive Compensation <ul style="list-style-type: none"> a. Annual Executive Compensation Study b. Officer Compensation Recommendations c. Executive Annual and Long-Term Incentive Targets d. Executive Severance Plan Design and Administration e. Compensation Committee and Board Support f. Compensation Disclosures to Comply with SEC Requirements g. Deferred Compensation Policy and systems h. Long-term Incentives (“LTI”) LTI Mix, Plan Design, Award Processing, Communication 	
622	Benefits Administration	<p><u>Benefits Strategy & Design:</u></p> <ul style="list-style-type: none"> 1. Develop / maintain benefits strategy including health promotion / wellness 2. Design enterprise-wide benefit programs including health & welfare plans, LOA/STD/LTD, 401(k), pension, retirement and severance. Set policies, procedures, and standards; interpret policies 3. Benchmarking 4. Select and manage benefit vendors, negotiate contracts 5. Labor relations support 6. Executive SERP administration 7. LRP support 8. Pension and OPEB valuation support 9. Cost analysis and management 	VP of Health & Benefits

BSC Human Resources

Service ID	Service Name	Service Description	Service Owner
		<p>10. Plan administration (including compliance, policy and appeals resolution)</p> <p>11. Benefits communications development for active and retired employees, including required reporting such as Summary Plan Descriptions (SPDs)</p> <p>12. Rate case assistance as it related to benefit costs</p> <p>13. The Benefits Administration Services function which is responsible for the day-to-day administration of all health and welfare and retirement programs provides oversight of all vendors, as well as the outsourced benefits administrator, supports annual enrollment and addresses escalated issues.</p> <p>14. Provide M&A Benefit Plan Due Diligence support</p> <p>15. Benefit plan government filings</p> <p>16. Plan Accounting and vendor payments</p> <p>17. Consulting on international benefits</p> <p><u>BSC ESC Benefits Administration:</u></p> <p>1. Administer benefit programs including Health & Welfare, Flexible Spending Accounts, Pension Plans, Defined Contribution plans, LTD and Life Insurance and other programs as described in the Service Responsibility Matrix</p> <p>2. Manage outsourced benefits administration, including TPAs and Insurance vendors</p> <p>3. Monitor service provided by third party vendors through metrics and benchmarking</p> <p>4. Ensure internal controls are in place to safeguard the Company's assets</p> <p>5. Perform audits to ensure processes are performing as designed</p> <p>6. Manage and deliver annual open enrollment, benefits web site, online instant estimates (eff.9/1/2013), statement of pension benefits (in 2014 and every three years following as required by regulations), life event changes and initiatives based on business need and process improvement while applying varying benefit eligibility logic</p> <p>7. Administer severance plans based on business needs – produce personalized statements for HR and oversee plan administration, severance pay and benefits based on specific severance plan offering.</p> <p>8. Provide interactive voice response and web enabled systems to provide information and process employee/retiree transactions</p> <p>9. Provide Customer Service Representative support to process participant issues and transactions</p> <p>10. Provide research and problem resolution for participant issues and benefit transactions</p> <p>11. Support Employee Health and Benefits by implementing plan design and vendor changes</p> <p>12. Implement benefit offerings for new employee groups as business dictates</p> <p>13. Partner with Procurement to perform market place evaluation for TPA services and insurance</p>	

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Service ID	Service Name	Service Description	Service Owner
		providers 14. Oversee and audit payroll and HRIS interfaces for appropriate application of benefit related data. 15. Perform compliance function required by ERISA and other various regulations required to maintain qualified status of benefit programs (i.e. pay limits, non-discrimination testing, benefit maximums, etc.) 16. Deferred Compensation Enrollment and Administration Support Note: This assumes all companies will use the same plan design and vendors in 2013; except where collective bargaining agreements make it impossible.	
625	Occupational Health Services (OHS)	1. Short Term Disability Case Management, Regulatory Medical Testing, Workplace Clinical Services, and Data Systems Administration. Interventions implemented to help control cost, reduce lost time, and increase productivity. To meet the requirements of medical disability plans, Workers' Compensation statutes, and Federal and State legislation and delivery of clinical services to minimize time away from the job. Services include: a. Establish occupational disability strategy a. Set occupational disability policies, standards, and procedures b. Oversee management of disability program c. Oversee management of FMLA program d. Provide guidance to HR/LR, legal, line management, and OHS on regulatory and policy issues e. Testify at grievance, arbitration or other legal hearings on testing and policy related issues f. Develop and implement nursing OHS training programs g. Establish policies, procedures, and standards for regulatory medical testing h. Establish policies, procedures, and standards for audit of regulatory testing program i. Select and manage medical testing-related vendors, negotiate contracts, and reconcile vendor bills j. Prepare and maintain department budget process, provide billing data for BSC customer billing k. Prepare for and provide pandemic medical response 2. Data Systems Administration Provide access to an integrated data management system (SHARE) that enables the business	VP Health and Benefits

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Service ID	Service Name	Service Description	Service Owner
		unit to manage safety data. Also to provide reports on a monthly basis on disability issues within each business unit. Trending/tracking of data in multi-functional process. a. Monthly accident reporting b. Monthly disability reporting (PIR report) c. Trending/tracking of statistical data	
653	Workers' Compensation Admin	The Workers' Compensation Group focuses on minimizing the liabilities of our corporate clients by developing solutions for ongoing Workers' Compensation claims. Workers' Compensation controls claims costs through effective management of indemnity and medical benefits as well as continually strategizing litigation to minimize legal costs. Services include: 1. Provide and administer workers' compensation benefits to eligible employees within the guidelines of the various state laws 2. Manage and control lost time cases and medical only cases 3. Direct medical and vocational rehabilitation of workers' compensation cases 4. Direct Surveillance 5. Direct Third Party Administrator on workers' compensation claim handling and reserving 6. Litigation management 7. Medical services and contract management 8. Workers' Compensation claim file management 9. Data coordination with the finance department of all client companies 10. Work with the Safety Professionals from all client companies to ensure prompt accident reporting 11. Prepare and submit all required state reports to continue the privileged status of self-insurance in the appropriate jurisdictions 12. Review and coordinate with the legal department any potential wrongful discharge, ADA or FMLA issues 13. Provide an annual actuarial report for use by accounting departments of the client companies as well as various industrial accident boards	VP Health and Benefits
700	BSC Fin-Payroll Processing	1. Prepare and reconcile Gross to Net Payroll transactions, encompassing on-cycle scheduled payroll processing and off-cycle non-scheduled payroll transactions 2. Process and electronically deposit net pay with full service Direct Deposit 3. Print Payroll Checks and provide electronic access to pay statements and W-2 forms 4. Support of timekeeping functional feeds into Payroll and related time processing 5. Administer Garnishment and child support payroll deductions and related payments 6. Tax Jurisdiction Registrations	Director, Payroll Services

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Service ID	Service Name	Service Description	Service Owner
		7. Employment Tax Filing	
735	HR Service Center	<ol style="list-style-type: none"> 1. Process employee transactions (Hire, Transfers and Terminations) 2. Union Wage Increases and time keeping system transactional support 3. Answer employee calls/eMails on HR policies, programs and processes that have been appropriately transitioned to the service center 4. Provide HR Recruiting and back office support that has been appropriately transitioned to the service center (assessments, testing, SDP, ...) 5. Processing organizational structure changes, as requested <p>Requests for new scope to be transitioned into the service center must be evaluating to confirm alignment and follow a structured onboarding process to ensure appropriate transition occurs</p>	Director, HR Technology & Support Services
740	BSC HR/Payroll Application Support	<p><u>HR/Payroll Application Maintenance</u></p> <ol style="list-style-type: none"> 1. Provide HRPC (HR/Payroll System) training and helpdesk support and user query support 2. HR System support includes core HR/payroll, ETL, eComp, eTime, Recruiting and all other HR /Payroll Systems except for Performance Management 3. Maintain HRPC security, user defined tables and data integrity 4. Provide consulting services for HR solutions 5. Implementation of mass HRPC data changes 6. Provide support for applications interfacing with HRPC <p>Requests for support and enhancements will follow a defined intake process and be prioritized against existing work requests. System upgrades and implementations may create block out periods where no new enhancements can be implemented. Efforts requiring supplemental resources to complete and/or backfill employee resources may be billed As Requested</p>	Director, HR Technology & Support Services
787	Incremental Services	As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	SVP & Chief HR Officer, Exelon
881	HR Leadership Support	Cost associated with SVP HR's governance and oversight of HR Practice Area	SVP & Chief HR Officer, Exelon
657	BSC HR Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	SVP & Chief HR Officer, Exelon

BSC Human Resources

Service ID	Service Name	Service Description	Service Owner
904	BSC Costs to Achieve	Direct Costs associated with establishing combined operations as a result of Exelon M&A activity..	SVP & Chief HR Officer, Exelon

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
612	HR Mgmt & Administration	923 – Outside Service Employed	Direct - 529150	Unit Price - Cost Per Employee
882	HR Diversity and Development	923 – Outside Service Employed	Direct - 529150	Unit Price - Cost Per Employee
619	Labor Mgmt	923 – Outside Service Employed	Direct - 529150	Cost per represented employee
880	HR Compensation	923 – Outside Service Employed	Direct - 529150	Unit Price - Cost Per Employee
622	Benefits Strategy & Design	923 – Outside Service Employed	Direct - 529150	Unit Price - Cost Per Employee
625	Occupational Health Services (OH5)	923 – Outside Service Employed	Direct - 529150	Unit Price - Cost Per Employee
653	Workers' Compensation Admin	923 – Outside Service Employed	Direct - 529150	Unit Price - Cost Per Employee
700	BSC Fin-Payroll Processing	923 – Outside Service Employed	Direct – 529150	Unit Price - Per paychecks processed
735	BSC Service Center	923 – Outside Service Employed	Direct – 529150	Unit Price - Cost Per Employee
740	BSC HR/Payroll Application Support	923 – Outside Service Employed	Direct – 529150	Unit Price - Cost Per Employee

BSC Human Resources

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
787	Incremental Services	923 – Outside Service Employed	Direct – 529150	Time and Materials
881	HR Leadership Support	923 – Outside Service Employed	Direct – 529150	Unit Price - Cost Per Employee
657	BSC HR Revenue Adjustment	923 – Outside Service Employed	Allocated - 529160	Total Service Billings
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - 529700	Fully Distributed Costs

Performance Measurement

The performance measurement section outlines the minimum standard performance metrics across HR Services.

Service	Metric	Metric Description	Target	Metric Reporting Frequency
Recruiting	Time to Fill (E01-E04)		90 days	Quarterly
Recruiting	Hiring Manager Satisfaction		7 on a 10-point scale where 10 is best	Quarterly
Diversity & Inclusion	Advancement Parity between white men and women/POC	Compare rates of promotions into key manager and executive positions between the advancement rate of white men versus women and people of color (POC)	80%	Quarterly
Compliance	Affirmative Action Plans	Percent compliance of enterprise- development and communication of affirmative action plans enterprise-wide	100%	Annual

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Service	Metric	Metric Description	Target	Metric Reporting Frequency
Development	Executive/Key Manager Internal Fill Rate	Percent of executive and key managers vacancies filled with internal candidates	70%	Quarterly
Diversity & Inclusion	D&I Scorecard	Development and distribution of D&I Scorecard to report progress on corporate D&I goals	100%	Quarterly
Benefits Administration	Client Satisfaction		88% satisfied/highly satisfied	Quarterly
Benefits Administration	Percent of calls handled first contact		85%	Monthly
Benefits Administration	Cases resolved and closed		90% within 2 business days; remainder within 10 business days	Monthly
Benefits Web Site	7 days per week excluding the hours of 12am – 5am one day per month		99% System availability	Monthly
Occupational Health Services	Duration of Disability	Meet national disability guidelines for duration of disability per Presley Reed (Occupational Disability Guidelines)	Meet expected disability duration	Quarterly
Occupational Health Services	Absence Management Service Level %	Legacy Constellation ONLY: Percentage of calls answered within service commitment level (85% within 30 seconds)	≥ 85%	Quarterly
Occupational Health Services	Vendor Average Speed	Legacy Constellation ONLY: Average seconds to answer per call	≤ 35 seconds	Quarterly
Occupational Health Services	Vendor Abandonment Rate	Legacy Constellation ONLY: Percentage of calls dropped while waiting to be answered	< 5%	Quarterly

BSC Human Resources

Service	Metric	Metric Description	Target	Metric Reporting Frequency
Occupational Health Services	Employee/Customer Satisfaction with Vendor Services	Overall customer satisfaction score	> 90%	Quarterly
Workers' Compensation Claim Administration	Cost of claim per man hour worked		30 cents per hour worked	Quarterly
Labor Management	Ensure oversight and data integrity within the Grievance/Discipline Database system by timely generating client-requested reports		80% or higher	On a monthly and quarterly basis, as requested
Labor Management	Outcome of arbitration hearings and National Relations Board filings		70% or higher	Annually
Payroll Processing	Payroll cost per check per month		<= Budgeted \$	Monthly
	Payroll errors incurred per month		< 0.02% (less than 1 check in 5000)	Monthly
	Direct Deposit Participation		97%	Monthly
BSC HR/Service Center	Processing of Employee Profiles*	New hires, transfers, terminations; - begins when all required information is received from requester	2 Days	Quarterly
BSC HR/Service Center	Employee Policy, Program and Process (non-CENG) Questions	Standard 'first touch' question or Complex question escalation to HR/Payroll COE	1 Day	Quarterly
BSC HR/Service Center	Processing of Contractor*	Adds, changes and removals	2 Days	Quarterly

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* SLAs subject to working days (M-F). Payroll confirm lockout days occur every Tuesday/Thursday of confirm weeks and may impact the available working days for a transaction

Responsibilities

Task / Responsibility	BSC Practice Area	Client Company
Talent Acquisition / Recruiting		
1. Develop and implement sourcing strategies	X	X
2. Candidate screening and recommendations		X
3. Interview support	X	
4. Debrief of interviews and final candidate selection		X
5. Development and negotiation of employment offer		X
6. Initiation and monitoring of pre-employment requirements		X
7. Request for Employee ID		X
8. Fees related to usage of vendors		X
9. Enterprise wide vendor management and license fees	X	
10. Deliver behavioral based interview training		X
11. Support and attend recruiting events		X
12. Initiation of pre-day 1 on-boarding		X
Talent Management & Development		
1. Design, deliver and manage leadership and management training programs	X	
2. Support the identification of appropriate program attendees, their attendance and the follow up to reinforce learning and performance		X
3. Oversight and management of processes, programs and deliverables associated with the talent management & org effectiveness processes (succession planning, performance management)	X	
4. Active participation/support in data collection and action planning relating to the talent management process, including business talent reviews		X
Labor Management		

BSC Human Resources

Task / Responsibility	BSC Practice Area	Client Company
1. The Labor Relations function develops and manages enterprise-wide, as well as business unit specific, strategies in partnership with the senior business unit and corporate leadership. The focus maximizes employee and bargaining effectiveness to achieve greater operating efficiency while advocating fair treatment for all employees based on respect, decency and integrity. It is also an integral part of Labor Relations to serve as the primary conduit between Corporation and Union Leadership, where applicable. These principles will be used to guide dealings with the unionized workforce and to maintain a union-free environment where appropriate.	X ⁽¹⁾	
2. Support strategy and operate effectively within principles of strategy		X ⁽¹⁾
(1) In order for Labor Relations to provide effective training and reporting, the business unit should take advantage of all offered training opportunities and adhere to data entry requirements		
Compensation		
1. Develop/design compensation programs, comply with regulators, consult with business	X	
2. Communicate and administer comp programs	X	X
3. Manage market compensation surveys and pay structures	X	
4. Manage annual compensation planning	X	
5. Provide pay and incentive guidelines recommendations for employees and recommendations for executives	X	X
6. Design and administer special pay programs	X	X
Benefits Design, Governance and Administration		
1. Design benefit strategy to address employee needs while controlling cost	X	
2. Communicate benefit programs	X	
3. Administer plans in compliance with applicable law	X	
4. Compliance, policy, and appeals resolution	x	
5. Support labor relations/negotiations	X	X
6. Monitor, measure and manage vendors responsible for program administration	X	
7. Provide answers to benefit program questions. Investigate and resolve issues relating to benefits programs. Monitor measure and manage vendors responsible for program administration.	X	
8. Maintain employee and retiree 401(k) benefits records. Provide vendor relation interface with HRIS and benefit vendors.	X	
9. Administration of COBRA program, employee notification, billing, vendor interface, problem resolution.	X	
10. Ensure that the survivor(s) receive applicable benefits due to death of employee, retiree, spouse or child (ren).	X	

BSC Human Resources

Task / Responsibility	BSC Practice Area	Client Company
11. Flexible Spend Accounts vendor management of and high level problem resolution – health care, commuter and dependent care.	X	
12. Provide annual open enrollment, maintain employee and retiree health & welfare benefits records. Provide interface with HRIS and benefit vendors.	X	
13. Administer severance plans, produce personalized statements for HR and oversee plan administration based on specific severance plan offering as business dictates.	X	
14. Administration of life insurance program, employee notification, billing, vendor interface, problem resolution.	X	
15. LTD Vendor management and high level problem resolution.	X	
16. Perform function of General Secretary and administer MBA short term absence program in coordination with IBEW Local 1S and Corporate Employee Health and Benefits. Authorize the issuance of disability benefit payments. Communicate activities to employees, OHS, MBA and Labor Relations.	X	
17. Provide vendor management and high-level problem resolution for Qualified Domestic Relations Orders.	X	
18. Administer pension plans – vendor management, database management, issuance of pension checks, death claims, pension estimates, QDROs and final pension calculations.	X	
19. Manage outsourced benefit administration service providers by monitoring performance guarantee results, data audit and benchmarking.	X	
Note: Many of the benefits offered by Exelon are governed by ERISA. As such, the Company has an obligation to administer its benefit plans in accordance with ERISA and other federal regulations. BSC Benefits Administration Services offers expertise in benefits administration and oversees Exelon's obligations to keep the benefit offerings compliant with the necessary rules and regulations		
Corporate Diversity		
1. Establish corporate-wide diversity and inclusion strategies	X	
2. Establish business-specific diversity and inclusion strategies		X
3. Develop and coordinate corporate-wide diversity and inclusion activities	X	
Workforce Planning		
1. Workforce Planning process design and development	X	
2. Governance and oversight of process implementation	X	X
3. Workforce Planning data analysis, trend identification, corp. reporting	X	
HR Technology Strategy and Governance		

BSC Human Resources

Task / Responsibility	BSC Practice Area	Client Company
1. Establish HR Technology Strategy	X	
2. Set and apply HR systems, policies, standards, procedures, and security parameters	X	
3. Develop and submit HR technology content for website and other collateral	X	
4. Initiate reports for specific available HR data		X
5. Develop specific business OpCo actions and interventions based on data		X
Occupational Health Services (OHS)		
STD and LTD Case Management		
1. Identification and reporting of employee absence	X	X
2. Administer Medical Disability Certification	X	X
3. Administer referral to Medical Disability Retirement and LTD	X	
4. Transitional Return to Work Program	X	X
5. Coordinate and Oversee Limited Duty cases	X	X
6. Maintain relationships with external clinics for urgent and emergency care for employees	X	X
7. Provide utilization reports on a monthly and as needed basis	X	X
8. Medical Records management	X	
Regulatory Medical Testing Administration		
9. Identify and assist business unit with scheduling mechanism	X	X
10. Implement Testing		X
11. Reporting qualified/not qualified	X	X
12. Maintain medical testing in compliance with Regulatory and Company Policy	X	X
13. Records management	X	
Workplace Clinical Services		
14. Immunization programs	X	X
15. Health Education/Wellness	X	X
16. Executive Health program	X	X
Medical Consulting Services		
17. Provide direction, advice, education and contract management for unique medical issues that affect business units	X	
Worker Compensation		
1. Report all industrial injuries and diseases within 24 hours of notice		X
2. Provide prompt statistical information to the financial departments of the business units.	X	

BSC Human Resources

Task / Responsibility	BSC Practice Area	Client Company
3. Direct Third Party Administrator (TPA), PMA Group	X	
4. Manage lost time and medical only claims to a conclusion	X	
5. Provide Physicians Panel for injured workers' in accordance with Pennsylvania Law.	X	
6. Resolve claims through mediation and negotiation	X	
7. Direct proper investigation of the workers' compensation claim.	X	
8. Conduct annual litigation reviews	X	
9. Provide the business units with annual audited reserves	X	
10. Advise the business units of all catastrophic claims within 24 hours of the event.	X	
Payroll Services		
11. On-time, accurate timekeeping and variation input	X	X
12. Support of time collection, labor distribution and validation	X	
13. On-time, accurate processing of regular payroll cycles	X	
14. On-time accurate processing of other employee payments, including Annual Incentive Plan and special awards	X	X
15. Timely notification of additional pay items in the prescribed format		X
16. Tax filings and deposits and government reporting	X	
17. Form W-2 statements and special handling of payroll related items	X	
18. Benefit deductions withholding	X	X
19. Garnishment and child support payroll deductions as directed and related payments to third parties	X	
20. Direct Deposit Services	X	
21. Maintenance and enhancement of PeopleSoft payroll module	X	
HR/Payroll Application Support Services- Provide HRPC (HR/Payroll System) training and helpdesk support and user query support		
22. Answer user questions on HRPC functionality	X	
23. Provide regular updates to user community	X	
24. Provide job aids and input into HRPC training	X	
25. Requests for special reports and queries	X	

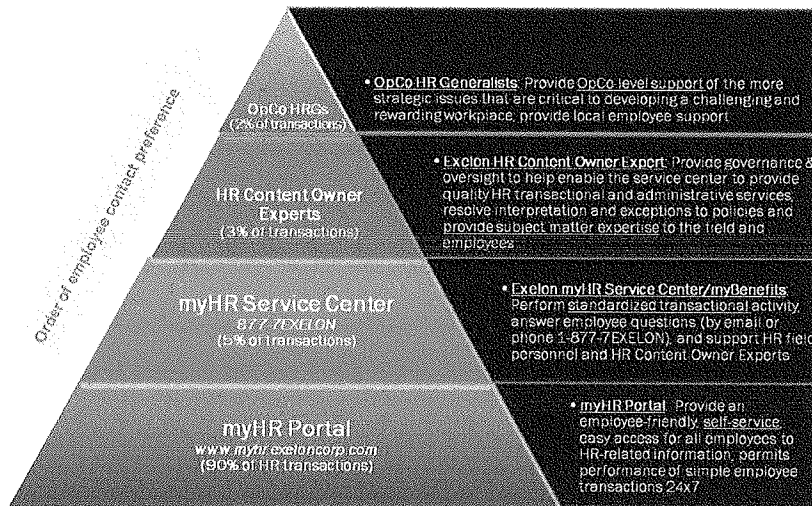
BSC Human Resources

Task / Responsibility	BSC Practice Area	Client Company
1. Payroll Corrections	X	
HR/Payroll Application Support Services– Maintain HRPC security, user defined tables and data integrity		
2. Define and submit update request for locations, job codes, positions mgmt., etc.		X
3. Update location, job codes, companies, position management, etc.	X	
4. Monitor system for irregularities	X	
5. Manage unusual pay rules	X	
6. Audit and maintain HRPC security roles and rules	X	
HR/Payroll Application Support Services– HRPC Interface Support		
1. Provide subject matter expertise on PeopleSoft HR data	X	
HR/Payroll Application Support Services– Development of new functionality & complex data queries		
1. Negotiated packages - priced separately	X	X
BSC HR/Service Center		
1. Processing of Union Wage Increases	X	
2. Timekeeping system security and transaction support	X	
3. Entry of Employee Profile Changes (Hire, transfer, Terminations etc.)	X	

Additional Information

- Exelon HR Service Delivery Model (in order of employee contact preference)
 1. **myHR Portal:** Provide an employee-friendly, self-service, easy access for all employees to HR-related information; permits performance of simple employee transactions 24x7
 2. **Exelon myHR Service Center:** Perform standardized transactional activity, answer employee questions (by email or phone 1-877-7EXELON), and support HR field personnel and HR Content Owner Experts (Note: Prior to 2015, this service is covered in the Business Operation’s SLA).
 3. **Exelon HR Content Owner Experts:** Help enable the service center to provide quality HR transactional and administrative services; resolve interpretation and exceptions to policies and provide subject matter expertise to the field and employees
 4. **OpCo HR Generalists:** Provide OpCo-level support of the more strategic issues that are critical to developing a challenging and rewarding workplace; provide local employee support

BSC Human Resources



Business Benefits of Exelon's HR Service Delivery Model

- ✓ Aligned to Cost Containment Principles – Utilizes technology for self-service & eliminates need to build, revise, and maintain multiple Employee Handbooks across Exelon

BSC Human Resources

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- ✓ User-Friendly & Intuitive – Provide employees, managers, HR and Business Operations with user-friendly, intuitive and quick access to people-related knowledge and tools
 - ✓ Relevant Content – Provide meaningful and current content to users
 - ✓ Seamless End-To-End Processes – Seamlessly integrate with current systems and processes from a user perspective to help maximize the User Experience
 - ✓ Maximize HR Effectiveness – Maximize knowledge and capabilities of HR, Business Operations and vendors; Leverage consolidation and consistency; Reduce overall operating costs
 - ✓ Support Organizational Scalability – Provide a sustainable, flexible, portable and scalable solution to grow organically as efficiencies are captured
 - ✓ Effective Controls – Establish and maintain rigorous governance and controls to eliminate redundancy of efforts; Comply with HR-related laws and regulations
-
- Problem Management & Escalation Process Overview
If a particular issue arises concerning any of the services in this SLA, then the service Owner should be contacted. Additional client support is available via the Director, Strategic Planning & Organization Effectiveness or the VP Talent Management & Organization Effectiveness.

Investments

Investments Introduction

The services provided by the Investment Office include:

- Determining the investment strategy and asset allocation of Exelon's pension funds, VEBA post retirement funds and nuclear decommissioning funds
- Hiring / firing investment managers
- Managing daily investment activities
- Investment manager due diligence and monitoring
- Operational and back office activities
- Maintaining a well diversified investment menu for the Employee Savings Plans

Investments Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
677	Benefit Trust Services	Administration, oversight, and activities related to Exelon's benefits trusts.	Chief Investment Officer
682	BSC Investments Services	Investment Oversight and Management of Pension, Post-Retirement and Nuclear Decommissioning Trust Assets and Employee Savings Plan menu.	Chief Investment Officer
833	BSC Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	Chief Investment Officer
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	Chief Investment Officer

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
677	Benefit Trust Services	923 – Outside Service Employed	Direct - S29050	Time and Materials
682	BSC Investments Services	923 – Outside Service Employed	Direct - S29050	Time and Materials
			Allocated - S29060	Modified Massachusetts Formula
833	BSC Revenue	923 – Outside Service Employed	Allocated - S29060	Total Service Billings

BSC Investments

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
	Adjustment			
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - 529700 Allocated - 529710	Fully Distributed Costs Cost Causative Method

Performance Measurement

Service	Metric	Metric Description	Target	Metric Reporting Frequency
Investments		Fund performance relative to the respective benchmark portfolio		Annually
Investments		Continued reduction in select risk metrics.		Annually

BSC Investments

IT & Security

IT & Security Introduction

IT services include standard IT Services, across Client Engaging IT Departments, directly aligned with the Client Company, and those provided by Supporting IT Departments.

Client Engaging IT Departments include

- Enterprise Wide Solutions
- Exelon Utilities: IT BGE, IT ComEd, and IT PECO
- IT Generation
- IT Wholesale & IT Retail

Supporting IT Departments include

- IT Technology Strategy, IT Architecture, and IT Business Operations
- Corporate and Information Security Services
- Enterprise Wide Solutions
- Infrastructure & Operations

IT Service Owners include:

- General IT Services, providing IT governance, strategy, innovation, architecture, and business operations.
- VP, Corporate & Information Security Services, providing services for access rights, physical access security, and investigations.
- VP, Enterprise-Wide Solutions, providing development and maintenance of applications used across the enterprise.
- VP, Infrastructure & Operations, providing enterprise data network, PCs, communication tools like email, phones, video conferencing, and infrastructure hosting platforms used by applications.
- VP, IT Generation, providing development and maintenance of applications specifically used by generation business areas of Exelon.
- VP, IT Wholesale, providing development and maintenance of applications specifically used by the wholesale business area.
- VP, IT Retail, providing development and maintenance of applications specifically used by the retail business area.
- VP, IT BGE, VP, IT ComEd, and VP, IT PECO, providing development and maintenance of applications specifically used by the utility businesses.

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- IT Service Management relies on a consistent set of processes and a "Standard Operations Support Model". A description of this support model for 2015 is included in this document. The current Standard Operations Support Model has defined categories of service -- Tier 1 (formerly known as Gold), Tier 2 (formerly known as Silver), Tier 3 (formerly known as Bronze) -- with a defined set of service characteristics. Each category of service has target levels of service for each of the defined service characteristics. Applications must be registered in Asset Manager/Application Portfolio Manager to receive support as described in the "Standard Operations Support Model".

IT & Security Services Table
Service Table

Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
322	BSC BU Specific IT Projects	Exelon IT Project Delivery Services provides deliverables for IT projects including planning, design, asset acquisition, and implementation of solutions	IT VP (Project Specific)	90% IT Projects completed on time, on budget, based on agreement out of Detailed Design, with tolerance of +/-10%
401	Linux - Virtual	A service provided to application services, indicating the type of Linux-based server technical infrastructure used by the application. This is considered the standard and most applicable Linux platform. The application team and server engineering team determine the appropriate type and size of the server for the application and business criticality of the application.	VP, Infrastructure & Operations	Refer to standard operations support model for application hosted. Delivery cycle time < 10 business days
402	Linux - Physical	A service provided to application services, indicating the type of Linux-based server technical infrastructure used by the application. This is considered the standard, and most applicable, Linux platform. The application team and server engineering team determine the appropriate type and size of the server for the application and business criticality of the application.	VP, Infrastructure & Operations	Refer to standard operations support model for application hosted. Delivery cycle time ≤6 weeks
403	Mainframe Services	A service provided to administer and schedule the mainframe hosting environment. This is based on the CPU minutes used by the end-users using the application asset.	VP, Infrastructure & Operations	Based on application custom metrics
404	UNIX High End	A service provided to application services, indicating the type of UNIX-	VP,	Refer to standard operations

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
		based server technical infrastructure used by the application. The application team and server engineering team determine the appropriate type and size of the server for the application and business criticality of the application.	Infrastructure & Operations	support model for application hosted. Delivery cycle time ≤6 weeks
405	UNIX Low End	A service provided to application services, indicating the type of UNIX-based server technical infrastructure used by the application. This is considered the low-end of the UNIX platform. The application team and server engineering team determine the appropriate type and size of the server for the application and business criticality of the application.	VP, Infrastructure & Operations	Refer to standard operations support model for application hosted. Delivery cycle time ≤6 weeks
406	UNIX Standard	A service provided to application services, indicating the type of UNIX-based server technical infrastructure used by the application. This is considered the standard, and most applicable, UNIX platform. The application team and server engineering team determine the appropriate type and size of the server for the application and business criticality of the application.	VP, Infrastructure & Operations	Refer to standard operations support model for application hosted. Delivery cycle time ≤6 weeks
458	Unix Non Standard	A service to support servers on non-supported Hardware or Software. For 2015, this includes the Exalytics appliance.	VP, Infrastructure & Operations	To be determined by the Engineering and Operations teams as this is a non-standard platform.
455	Unix Premium	A service provided to application services, indicating the type of UNIX-based server technical infrastructure used by the application. This is considered the largest UNIX platform available to applications. This is for specialized UNIX platforms that may be required in certain situations by applications. Architecture and Engineering approval required for the use of this service.	VP, Infrastructure & Operations	
456	Unix Virtual	A service provided to application services, indicating the type of UNIX-based server technical infrastructure used by the application. A 'virtual' server is the preferred environment for applications. The application team and server engineering determine the appropriate type and size of the server for the application and business criticality of the application.	VP, Infrastructure & Operations	

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
407	Wintel Physical Server	A service provided to application services, indicating the type of server technical infrastructure used by the application. A 'physical' server provides a stand-alone technology platform for an application, when a virtual environment does not support the application. The application team and server engineering team determine the appropriate type and size of the server for the application and business criticality of the application.	VP, Infrastructure & Operations	Refer to standard operations support model for application hosted. Delivery cycle time ≤6 weeks
409	Wintel Virtual	A service provided to application services, indicating the type of server technical infrastructure used by the application. The application team and server engineering team determine the appropriate type and size of the server for the application and business criticality of the application.	VP, Infrastructure & Operations	Refer to standard operations support model for application hosted. Delivery cycle time < 10 business days
457	Wintel Servers Non Standard	A service to support servers on non-supported Hardware or Software. This includes hardware older than 5 years and/or operating systems other than Windows 2008 or Windows 2012. This is the mechanism for recovering the projected 2015 Microsoft penalty for Windows 2003 servers.	VP, Infrastructure & Operations	
410	Client Services	Client Services cover escalated IT Service Desk incidents related to desktop and laptop support including requests, installation, move, add, change, and/or replacement of desktop PCs/Monitors, the installation of peripherals/memory, loaner support, hardware break/fix, technology refresh, manual patching, desk side support, executive support. Conduct initial triage of site server maintenance and application issues and provide increased escalation as appropriate. Review company-owned mobile device activation and troubleshooting as well as support for virus intrusion/incidents, internet/LAN access, basic printer support, remote access, end user device procurement, resource/ asset management, asset management disposal, and digital certificate creation and installation. As available, Client Services can provide basic A/V support, which includes	VP, Infrastructure & Operations	Performance Targets/Metrics: First Call Resolution for Service Desk: 70% <ul style="list-style-type: none"> The percentage of calls that can be resolved on the first call by the Service Desk without escalation to Level 2 or Level 3. Calculated by the aggregated number of First Call Resolutions completed by the Service Desk divided by the total number of interactions received by the Service Desk during the month

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
		Level 1 functional support.		<p>End-User Computing Resolution Rate: 70%</p> <ul style="list-style-type: none"> • % of Single User Requests that are resolved within 24 hours not requiring hardware replacement <p>Average Wait Time for Client for IT Service Desk: 80 seconds Data comes from Cisco Call Manager, includes front-end message</p>
411	(User) Login LAN Account	<p>Access to the Exelon Enterprise Data Network, which is a Personal LAN Login User Account, and allows the end user access to the network (including to access cloud-hosted SaaS applications) and the IT Service Desk to report issues and request services. This service includes the costs to manage the network (both wired and wireless), active directory, enterprise testing & tools, the Service Desk, and service & asset management tools (includes governance and reporting of IT asset information in support of IT billing and other IT services). This service also allocates the I&O management costs.</p> <p>NOTE: Specialized project testing that is requested outside of standard project work will be billed as an As Requested service.</p>	VP, Infrastructure & Operations	<p>Response is based on severity of incident reported. Site Network Availability is dependent on site network design and configuration and will align with MCO, MCB, BC24 classifications.</p> <p>Site Availability – Continuous 99.93% (some exceptions based on site network design and configuration)</p> <p>Site Availability – Normal 99.5% (some exceptions based on site network design and configuration)</p>
412	PC Services – Base	<p>This service includes the software operating system for a personal computer, virtual computer, or a rugged PC, including enterprise desktop tools like Microsoft Office products (Word, PowerPoint, Excel), NitroPro for PDF and other desktop software. Technology refresh expectations apply – see Technology Refresh & Capital Investments/Depreciation description in this Service Catalog.</p> <p>Client Companies own PC hardware, per Technology Refresh</p>	VP, Infrastructure & Operations	80% of incidents resolved in ≤ 1 business day

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
		Responsibilities.		
417	Remote Access	Access to the Exelon Enterprise Data Network as well as access to registered applications from remote locations or internally leveraging devices other than a traditional personal computer. BSC owns Remote Access infrastructure, per Technology Refresh Responsibilities.	VP, Infrastructure & Operations	Tier 1 Level of Service
418 - 423	Depreciation – Shared Infrastructure	Costs of depreciation of shared infrastructure across IT asset classes: 418 - Depreciation Shared Network 419 - Depreciation Shared PC 420 - Depreciation Shared Storage 421- Depreciation Shared Telecom 422 - Depreciation Shared UNIX/Linux 423 - Depreciation Shared Wintel	VP, Infrastructure & Operations	Not applicable
429	Disaster Recovery Program Management	This service provides program coordination for applications with defined Disaster Recovery plans, and all MCO and MC8 applications. It includes supporting application teams developing playbooks and facilitating DR exercises.	VP, Infrastructure & Operations	Completed DR Drills
430	IT Operations/ NERC CIP Compliance	Provides CIP operational compliance for I&O owned assets as well as Standard Owner program administration for PECO, ComEd, BGE, Power, and Commercial. Additional resources may be required for special projects and will be billed time & materials.	VP, Infrastructure & Operations	
431	Hosting Operations	This service provides the day to day operations and support of infrastructure assets installed in the data centers, including IT Operations Center, Tier 2 Operational Support, Infrastructure Base Monitoring, Release and Problem Management, Data Center Management. This is aligned with the Standard Operations Support Model. The assumption is that Tier 3 applications are single server, Tier 2 applications are clustered, and Tier 1 applications are n+1.	VP, Infrastructure & Operations	Refer to standard operations support model for application hosted. .

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
446	Hosting Operations - External	This service includes monitoring and provides coordination for externally hosted applications (including VPN/828 support) and internal OpCo-supported applications. Coordination includes liaison services between external service provider and internal customers and notification to the appropriate application team. The cost associated with this effort will be adjusted depending on the number of applications supported. All external applications must be registered in the APM Application Registry to qualify for this service.	VP, Infrastructure & Operations	Refer to standard operations support model for application hosted.
432	Real Time Network Services	Provides for network design and support of real time networks.	VP, Exelon Utilities IT	
433	Fiber Circuit and Support	Provides 7x24 maintenance and management of Exelon circuits carried over the Corporate SONET networks and the maintenance and management of ComEd and PECO outside plant (OSP) fiber optic cable including: <ul style="list-style-type: none"> • Emergency fiber restoration 7 X 24 • Emergency SONET restoration 7 X 24 • SONET Circuit Provisioning 8:00 AM – 5 PM local times M-F (excluding holidays) • Fiber Engineering and Construction Support 8:00 AM – 5 PM local times M-F (excluding holidays) • Fiber and SONET Cutover Support 7 X 24, planned in advance per production control procedures. • Third party fiber consulting, maintenance and operations support. 8:00 AM – 5 PM local times M-F (excluding holidays) • Monitor Fiber and SONET networks 7 X 24 	VP, Exelon Utilities IT	Fiber Availability of 98.9% Fiber Availability <= one fiber cut at any given time SONET Availability 99.999%
434	Storage Basic	This offering includes data backup and restore services as outlined in the Data Backup and Retention Standards policy document. Non-standard backup and restore requirements will be handled as exceptions. This storage tier is for important business information that is accessed on an infrequent basis or as a result of a data retention policy that requires the data to be available and accessible online. Also used for on-line disaster recovery (DR) copy.	VP, Infrastructure & Operations	Refer to standard operations support model for application hosted.

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
437	Storage - Standard	This storage tier is the standard storage offering for general purpose data storage. SAN Tier 2 storage provides a high level performance and availability. Primary use for SAN storage would be database environments (Oracle and/or SQL). NAS Tier 2 storage is a versatile platform that offers simplified file sharing capabilities for Wintel and UNIX environments.	VP, Infrastructure & Operations	Refer to standard operations support model for application hosted.
453	Storage Deep Archive	This storage tier is for non-critical/non-regulated business information that requires infrequent access. No backups performed and data may be stored offline without immediate retrieval capability. Engineering reserves the right to reclassify data to higher tiers of storage if frequency of requests for retrieval exceeds expectations for the platform. Perf Measure: Turnaround time for data retrieval: 5 days	VP, Infrastructure & Operations	
454	Storage Premium	This storage tier is a high performance storage offering for specialized business situations. This storage is for high performance computing only and requires Architectural and Engineering approval.	VP, Infrastructure & Operations	
439	Call Center Services	This service includes engineering and 3 rd level support for call center based technologies, including software and integration with telephony systems.	VP, Infrastructure & Operations	Refer to standard operations support model for application hosted.
440	eMail & Messaging – Personal	Assigned email account (i.e., first.name@exeloncorp.com) other communication tools, such as Microsoft Lync for Instant Messaging, Presence, Web Conferencing, Audio Conferencing for personal and work team collaboration, and includes mobile email. BSC owns eMail/Messaging infrastructure, per Technology Refresh Responsibilities.	VP, Infrastructure & Operations	Tier 1 Level of Service
441	eMail & Messaging – Retention	Long-term retention of email and instant messaging messages to meet increased requirements for email/messaging tracking and retention beyond base level of 2-year retention. BSC owns eMail/Messaging infrastructure, per Technology Refresh Responsibilities.	VP, Infrastructure & Operations	Tier 1 Level of Service

Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
442	Telephony – Desktop	This service provides an internal Exelon telephone number with access to audio conferencing and voice mail, if appropriate. Includes non-labor back-end support. Client Company pays directly for circuits and usage. BSC owns central telephony infrastructure supporting infrastructure, per Technology Refresh Responsibilities. Client Company owns responsibility for individual phone systems at their locations.	VP, Infrastructure & Operations	Tier 1 Level of Service
443	Unified Communications – Video Conference	Video Conference (VC) Unit Services include services covered under existing maintenance contracts. VC Units include vendor maintenance and on-site support for incidents reported through the Service Desk with an expected response of 8xS NBD (Next Business Day). This service does not include out of warranty parts and labor which will be billed through the time and material service offering. Support to audio/visual conference equipment is also covered in locations where video conference rooms are also supported. Audio/Visual Conference Rooms are generally not covered under any maintenance contracts. Routine replacement of items such as bulbs/lamps, projectors, screens, displays, and cables are the responsibility of the BU owning the room. BUs wanting full warranty support for these rooms can purchase an agreement separately and will be billed directly. Access to this service is dependent on network capacity at a particular site. BSC owns Video Conference supporting infrastructure, per Technology Refresh Responsibilities. Client Company owns responsibility for individual Video Conference unit, and facilities where video conference is located.	VP, Infrastructure & Operations	Response time of 8xS (Next Business Day)
444	IT Cyber Security Projects	Exelon IT Project Delivery Services provides deliverables for IT projects including planning, design, and implementation of solutions	VP, Corporate & Information Security Services	90% IT Projects completed on time, on budget, based on agreement out of Detailed Design, with tolerance of +10%
445	IT Physical Security Projects	Exelon IT Project Delivery Services provides deliverables for IT projects including planning, design, and implementation of solutions	VP, Corporate & Information Security Services	90% IT Projects completed on time, on budget, based on agreement out of Detailed Design, with

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
				tolerance of +10%
500	Customer Portfolio Application Support (ComEd / PECO)	The service provides for the support and maintenance of the applications supporting the Meter to Market business process.	VP, BGE IT, VP, ComEd IT, and VP, PECO IT	CIMS Availability 99.8% CIMS Response Time 0.4 Date Flip on time – one (1) miss per quarter
501	PECO Portfolio Application Support	This service defines the support that EBSC will provide for PECO Operations. It covers general areas of support and support providers for IT Real-time systems and other business applications.	VP, BGE IT, VP, ComEd IT, and VP, PECO IT	Application Availability 99.80%
502	Power Application Portfolio Support	Power Application Support provides management and support for non-nuclear generation systems, including TagLink, Smart Signal, e5OMS, System/1, PI, Land Lease Management, RBMWare, and other miscellaneous systems	VP, IT Generation	See Asset Manager for application specific service levels
503	Nuclear Applications Portfolio Support	This IT Services document defines the support that EBSC will provide to Exelon Nuclear for Nuclear Applications Portfolio & Nuclear Real Time Systems.	VP, IT Generation	Application Availability 99.90% PIMS Availability 99.25%
505	Financials Portfolio Application Support	The service covers general areas of support and support providers. The service scope includes Financials (For Financial Services Group), Business Intelligence Architecture (For Financial Services Group), Technical Infrastructure (For Financial Services Group), Other Applications (For Tax Dept), Treasury Systems, and AP Finance. Detailed list of applications included in Enterprise Finance Portfolio Applications	VP, Enterprise Wide Solutions	EPS Availability 99.75% OLVM Code Block Validation Response Time < 250 ms 99.0% EPM, Hyperion Batch Runs Complete between 5 pm and 7 am 90% GL Standard < 8 min 90% Incident Response / Resolution 98%
506	PassPort Portfolio Application Support	PassPort supports numerous business processes including those associated with work management, supply chain, design engineering and safety and compliance. Bolt-on applications extend the functionality of PassPort and enable interfaces to other Exelon computer systems. PassPort and its bolt-on applications are collectively referred to as the PassPort Portfolio.	VP, Enterprise Wide Solutions	Passport Availability for each supported BU = 99.5% Response time <1 second 85.0% Response time <2 second 95.0% Critical Nightly Weekday Batch Window complete by 5 am

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
				Incident Resolution Sev 1 – 100% Sev 2 – 90% Sev 3 – 85% Sev 4 – 75% EDMS Availability 99.0% Documentum Power 98.5% Hyperion Infrastructure, NewCAP, All Replication Services Availability 99.0% Data Replication <2 hr delay
507	HR Portfolio Application Support	The Service covers general areas of support and support providers. The service scope includes HRPC, Etalent, HRPulse, Ecomp, and SHARE	VP, Enterprise Wide Solutions	See IT Service Details, IT Enterprise-Wide Solutions
508	eBusiness Support (Web Infrastructure, Application Maintenance & Support)	Detailed list of applications included in Enterprise Web Infrastructure & Applications in the IT Services Details section of this IT Service Catalog	VP, Enterprise Wide Solutions	Internet Server Availability 98.0% Others Application Availability of 98.5% of scheduled hours
509	Learning Management Portfolio Application Support	The Learning Management Portfolio service covers general areas of support and support providers. The service includes support for Learning Management Portfolio Application (LMS).	VP, Enterprise Wide Solutions	See IT Service Details, IT Enterprise-Wide Solutions
510	Corporate Portfolio Application Support	This service covers general areas of support and support providers. Detailed list of applications included in Enterprise Corporate Application Portfolio	VP, Enterprise Wide Solutions	Standard Availability M-F, 7AM to 7PM (CT); Critical Availability Sa-Su, as requested Application Availability 98% Incident Response / Resolution 98%

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
520	ComEd Portfolio Application Support	The ComEd Portfolio Application Support service defines the support that EBSC will provide for ComEd Operations. It covers general areas of support and support providers for IT Real-time systems and other business applications.	VP, BGE IT, VP, ComEd IT, and VP, PECO IT	Application Availability 99.85% CE*GIS Availability 94% based on Critical and Standard Hours On time application releases >=90%
663	BSC Ex Utility Info Technology	This is the serviced used to recover cost associated with the Exelon Utilities (EU) IT Team and includes the EU IT Convergence Project Assessment and General EU Project PMO Activities.	VP, BGE IT, VP, ComEd IT, and VP, PECO IT	
775	IT Governance	This service is used to recover costs associated with enterprise-wide governance functions and includes the IT PMO, IT Emerging Technologies, IT Business Operations and Governance groups.	SVP, CIO Exelon	
777	I&O Projects	This service includes the planning, design, and implementation of I&O projects that are allocated to one or more business units	VP, Infrastructure & Operations	90% IT Projects completed on time, on budget, based on agreement out of Detailed Design, with tolerance of +10%
845	BSC Database Services - Licenses & Support	Includes the following Database Management platforms: Oracle, SQL Server, Sybase & DB2 UDB Covers license software maintenance charges and all associated depreciation charges as well as the labor required to support all database environments and databases.	VP, Enterprise Wide Solutions	Aligned to supported Application
849	BSC Middleware	MQSeries Services cover the production license software maintenance charges and support related to MQSeries production integration services.	VP, Enterprise Wide Solutions	Application Availability of 98.5% of scheduled hours
854	eDiscovery Support	The Service covers general areas of support and support providers for the eDiscovery applications	VP, Enterprise Wide Solutions	Server Total Availability 98.8% Server Scheduled Availability 99.5% Create/Change/Disable: within 24 business hours; delete in 90 days
869	BU IT Support	Provide Site IT Support for Nuclear IT Operation and Maintenance. Areas of support are Client Support, Server Administration, Cyber Security, Infrastructure and Real Time Systems Support	VP, IT Generation	24/7 support for Operational issues in accordance with Application Service Level

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
				agreements.
885	BSC IT Services Rev Adjust	BSC IT Services Revenue Adjustment- "Revenue Adjustment Services" reflects the following "true up" mechanism: The difference between actual cost and revenues from billings to the Client Companies is "trued up" each month by allocating it pro rata to the Client Companies based on their share of IT Total Service Billings	SVP, CIO Exelon	Not Applicable
901	BSC Other PA Tech Projects	This service is comprised of planning, design, and implementation of IT projects that support BSC Practice Areas other than Finance or Human Resources.	IT VP (Project Specific)	90% IT Projects completed on time, on budget, based on agreement out of Detailed Design, with tolerance of +10%
902	BSC HR Tech Projects	This service is comprised of planning, design, and implementation of IT projects that support the Human Resources Practice Areas of BSC.	IT VP (Project Specific)	90% IT Projects completed on time, on budget, based on agreement out of Detailed Design, with tolerance of +10%
903	BSC Finance Tech Projects	This service is comprised of planning, design, and implementation of IT projects that support the Finance Practice Areas of BSC.	IT VP (Project Specific)	90% IT Projects completed on time, on budget, based on agreement out of Detailed Design, with tolerance of +10%
904	BSC Costs to Achieve	This service is comprised of planning, design, and implementation of IT projects to achieve synergies related to the merger between Exelon and Constellation Energy Group.	IT VP (Project Specific)	90% IT Projects completed on time, on budget, based on agreement out of Detailed Design, with tolerance of +10%

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
906	Enterprise Wide IT Projects	This service is comprised of planning, design, and implementation of IT projects related to licensing, upgrade and expansion of technology platforms including Oracle database, SQL Server database, SharePoint, and others.	VP, Enterprise Wide Solutions	90% IT Projects completed on time, on budget, based on agreement out of Detailed Design, with tolerance of +10%
930	Business Continuity Services	<p>Business Continuity The Business Continuity Services Program encompasses governance, oversight, support, and perform functions; in addition to an established 'all-hazard' methodology; annual business continuity plan reviews and consultation with all business functions; new business continuity plan development; major exercise design and facilitation; business impact analysis; Business Unit scorecards; LDRPS system administration; Business Continuity Planners assist with minor updates throughout the year to their respective business continuity plan(s).</p> <p>Crisis Management</p> <ul style="list-style-type: none"> Facilitate effective Business Unit and Corporate response to emergencies; on-call support; maintain and automate Business Unit crisis management notification protocols; support corporate crisis management team; provide situational awareness and monitor adverse conditions; maintain and staff incident command center; administer NotiFind "(includes support for multiple functions within BGE, CENG ERO, and BSC) and conduct site notification drills; administer quick-ship PC retainer; provision GETS/WPS for BSC. 	VP, Corporate & Information Security Services	See Corporate and Information Security Services Performance Metrics Table
940	Corporate Security and Analysis	<p>Overall security coordination of all CISS services provided throughout the enterprise to include security Governance and Oversight of the entire Exelon security infrastructure.</p> <p>Corporate Security and Analysis</p> <ul style="list-style-type: none"> Corporate Security Strategic Planning and Analysis covers security policies development and alignment with policies and strategic initiatives; threats / risks assessments and recommendations; strategic liaison with EEI, AGA, FERC, NERC, DHS, LLEA; and development and administration of budgets and contracts. Foreign Travel Program Management-Provides Security Services for 	VP, Corporate & Information Security Services	See Corporate and Information Security Services Performance Metrics Table

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
		<p>international travelers to include tracking of employees worldwide, emergency alerts to employees, a hotline for international travel issues as well as political and medical emergency extraction services.</p> <ul style="list-style-type: none"> Security Intelligence Services -Provides Intelligence gathering and analytical services across the corporation. This includes analysis of cyber and physical threats as well as tracking of special events and threats to determine the potential impact and development of mitigation strategies. Security Awareness and Analytical Training on demand includes the development and delivery of security-related training addressing common cyber threats, requested reports and special event and analytical project support. 		
941	Access Management	<p>Access Management</p> <ul style="list-style-type: none"> Physical Access provisioning/de-provisioning of employee & contractor physical access to facilities including material costs such as badges, printing materials, and printer maintenance for Exelon non-nuclear business units. Includes the setup of request workflows, access levels, and approvers groups, as well as encompasses all reporting required for SOX and CIP compliance. Logical Access provisioning and revocation of Active Directory accounts in Exelon domains, as well as cyber access to applications, file shares, and designated email functions in Exelon domains. Additionally, it covers workflow development and approver group creation, conversions for contractors to employees, affiliate transfers, and new large scale application deployment in Exelon domains. Also includes the creation of AD accounts, accounts not assigned to a person, the setup of new locations, and all reporting required for SOX and Critical Infrastructure Protection (CIP) compliance in Exelon domains. <p>Employee Background Check</p> <ul style="list-style-type: none"> Employee Background Information Check of new hire employees, the requesting of additional supporting materials, compiling conditional clearance risk factors, acquiring sign off on conditional clearances, following through on completion of conditionals, invoking CISS interviews with applicants who may have adverse findings on their report and providing adjudications of background check reports on 	VP, Corporate & Information Security Services	See Corporate and Information Security Services Performance Metrics Table

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
		new hire employees. Also includes post-employment checks of employees and contractors under regulatory requirements, tracking dates for necessary renewals, launching the requests for information, requesting additional supporting materials, engaging the Personnel Risk Assessment Committee for any adverse findings and adjudication of the report.		
942	Exelon Security Center Operations	<p>ESOC</p> <ul style="list-style-type: none"> Exelon Security Operations Center includes operation of the 24-hr hub for all emergencies reporting including access control monitoring, security officer dispatch, 911, and other emergency responses; video surveillance including active and passive monitoring; alarm point monitoring including video alarm and duress alarm; and technical project management/ implementation. Oversight of all Physical Security Systems utilized throughout the corporation (other than Nuclear). 	VP, Corporate & Information Security Services	
943	IT Controls & Compliance Services	<ul style="list-style-type: none"> Annual Audit Planning coordinating the audit schedule for BSC IT Nuclear Digital Technology Systems Quality Assurance Program (DTSQA) Administration. Program is a 10 CFR 50 Appendix B requirement per NRC that defines system quality assurance requirements for the procurement, development, and maintenance of software used in safety-related functions at the legacy EXC nuclear power plants. DTSQA is with 3,500 applications across the fleet. Privacy: assessment of protective measures relating to personal identifiable information (PII) HIPPA Compliance covers the provision of logical controls and establishment and execution of procedures to comply with health information privacy policy. Produces Access Control Lists (ACL's) for review of administrative access to: mainframes; UNIX servers; Windows servers; Databases; and all Sarbanes-Oxley (SOX) and Critical Infrastructure (CIP) applications. Provides support for Sarbanes-Oxley (SOX) controls and NERC-CIP requirements related to security access and change management 	VP, Corporate & Information Security Services	

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
		<ul style="list-style-type: none"> control evidence. Govern the IT Security exception process when it is not possible to adhere to policy or procedure and evaluates the merits of each exception request. 		
944	NERC CIP Program Services	<ul style="list-style-type: none"> Provide enterprise-wide NERC CIP program and project management oversight to ensure sustained Exelon compliance Provide consistent NERC CIP program, project and initiative: scope definition, change control, planning, processes and tools, to be leveraged across the enterprise Develop and monitor common Exelon NERC CIP compliance standards and metrics Report NERC CIP status, including compliance, program/project progress, issues and risks to Executive leadership and the broader enterprise Develop and maintain Integrated Program Plan Manage and mitigate enterprise-wide NERC CIP issues and risks, liaising with Exelon Legal for potential violations and internal compliance inquiries or investigations Identify and make recommendations on NERC CIP projects, as well as enterprise-wide synergy, integration and automation opportunities, providing budgeting and planning input Provide input on LRP budgets and strategic planning across the OpCos and business areas Provide enterprise-wide NERC CIP project/initiative management oversight, including strategic NERC alignment across business areas 	VP, Exelon Utilities IT	

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
		<p>(e.g., utilities, corporate areas), raising awareness of timing concerns, providing best practices and recommending solutions to issues/risks</p> <ul style="list-style-type: none"> Act as a communications and change management center for Exelon NERC CIP stakeholders, driving collaboration and a culture of compliance across the entities' business areas Engage NERC CIP stakeholders, understand change impacts, and provide training guidance Understand industry NERC CIP regulatory changes and help prepare Exelon for these, sharing information and impacts with appropriate stakeholders from an internal perspective Provide quality assurance input on key NERC CIP processes and artifacts, reviewing approach and consistency Identify, collate and share NERC CIP best practices and lessons learned across the enterprise Provide an Exelon NERC CIP Knowledge Repository, containing best practices, templates and sample documents 		
945	Information Security Services	<p>Develop, maintain and enforce a security strategy, policy and standards framework that aligns Exelon business need, legislative and regulatory requirements, and industry standard practices.</p> <ul style="list-style-type: none"> Monitor compliance to Exelon IT Security policies, procedures, standards, guidelines, and processes. Review Exelon IT and client processes to validate against Management Model requirements as defined and documented. Advise Exelon Executives of significant information security risks, requirements, and goals within Exelon, and changes in technical, legal, and regulatory arenas. Develop and support a risk management methodology/program to be 	VP, Corporate & Information Security Services	

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
		<p>used for both internal risk assessments and security solution/asset prioritization.</p> <ul style="list-style-type: none"> • Provide application risk consulting services related to the engineering, design, implementation and support of secure applications. • Determine security controls necessary to mitigate risks and meet corporate policy and Business Unit objectives. • Monitor significant changes in the exposure of information assets to threats. • Develop and implement a User Awareness program to ensure that Exelon IT users understand requirements in protecting Exelon Corporation assets and information. • Respond as part of the Computer Emergency Response Team. • Provide governance and oversight to Operational Security in review and measurement of Exelon's current state security practices and mechanisms. • IT SOX Security covers the maintenance of IT SOX controls and monitoring of systems and applications to ensuring compliance. • Cyber Security Operations Services • Cyber Investigations and Testing Services cover the collection of cyber evidence in support of formal investigations; the design, implementation and monitoring of discovering indicators of a compromise or lapse of cyber security; and tracking of public vulnerability disclosures and routine scans to detect previously unknown vulnerabilities. • Liaison to multiple governmental, non-governmental and industry groups regarding Security Policy, Regulation, Standards, Benchmarking and Best Practices. 		
946	Executive Security and Transportation	Administers and carries out the executive protection program, responsible for planning security surrounding official functions, 24/7 emergency response and secure transportation of executives as assigned.	VP, Corporate & Information Security Services	

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
947	Security Client Services	<p>Field Operations</p> <ul style="list-style-type: none"> Field and Office Operations within Corporate Security Client Services covers security governance and oversight to include corporate and utility emergency response; investigations or independent assessments of alleged policy violations and/or criminal activity; executive protection; guard force management; security (threat/risk) assessment of facilities and critical operating processes; NERC CIP physical security operating compliance with regulatory policies; security screenings of brokers, counter parties and M&A activity; and observance of policies and procedures to ensure safety in the workplace. Law Enforcement and Regulatory Agency Liaison covers day to day coordination necessary with Federal, State, and Local law enforcement, including Intelligence Agencies, Homeland Security, and Regulatory Agencies to maintain effective working relationships and to ensure fulfillment of required compliance and operational activities. Develop and provide security related training materials to business units to include Workplace Violence, Street Awareness, Security in the Field, Fraud detection, General Security Awareness and Sabotage Awareness/Reporting. <p>Government-Mandated Security Services (Business Unit- Specific)</p> <ul style="list-style-type: none"> CFATS (Chemical Facilities Anti-Terrorism Standards) Compliance includes the performance of security assessments and development of security plans to ensure compliance with chemical of interest (COI) security regulatory standards. NERC CIP compliance covers activities necessary to ensure operational compliance of registered entities regarding Critical Infrastructure Protection NERC requirements. Maritime Security compliance covers the internal audit and security program management and Transportation Worker Identification Credential (TWIC) maritime regulatory requirements. Nuclear Regulatory Compliance covers activities necessary to ensure operational compliance of the Nuclear Generation Station when provide investigative assistance for Nuclear Regulatory Commission 	VP, Corporate & Information Security Services	

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
		<p>Allegation or potential Security Coverage from labor disputes at the generation station.</p> <ul style="list-style-type: none"> Dam Sector Compliance includes the performance of security assessments and security measure to ensure compliance with Hydro FERC standards. 		
949	CISS NERC CIP Services	<p>CISS Services for the NERC CIP assets and related compliance processes, including, but are not limited to:</p> <ul style="list-style-type: none"> Exelon Security Operations Center Services Access Management Services Exelon Cyber Security Operations Center Services Vulnerability Assessment Services Mock Audit Support (Evidence gathering, RSAWs, Document maps, audit support) RFC Audit Support (Evidence gathering, RSAWs, Document maps, audit support) Manage Security related CIP process and procedures, perform regular reviews and updates Remediation of internal/external audit findings Support NERC CIP Steering Committee, Status and ad-hoc meetings Provide CIP specific Security Consulting Services 	VP, Corporate & Information Security Services	
F26	Fleet Application Portfolio Support	Generation Fleet Support covers IT support, small enhancement and maintenance, of Primavera and WITS.	VP, IT Generation	
F87	TIBCO Enterprise Integration Services	TIBCO Services cover the production license software maintenance charges and support related to TIBCO production integration services.	VP, Enterprise Wide Solutions	Application Availability of 98.5% of scheduled hours
F89	Maximo Support	Maximo Support provides management and support for the Maximo application	VP, Enterprise Wide Solutions	Based on individual Application Availability
F92	Retail Application Portfolio Support	Retail Application Support provides management and support for Retail systems, including Demand Response, Gas Solutions, Lodestar, Siebel, SMIS, Web Products, ACORN, PricePoint, and other Retail miscellaneous	VP, IT Wholesale and VP, IT Retail	Application Specific – Details in IT / Commercial SLA

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Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
		applications. Includes supports for business objects reporting tools		
F93	Wholesale Application Portfolio Support	Wholesale Application Support provides management and support for Wholesale systems including Blackbird, PRISM, DealNet, GLASS, Rymsys, Right Angle, Power Desk, nMarket, Monarch, PI (commercial ops), GenUnit, Uplan, and other Wholesale miscellaneous applications Support to risk management applications provided by the Wholesale IT organization, such as SecDB	VP, IT Wholesale and VP, IT Retail	Application Specific – Details in IT / Commercial SLA
451	Power/Pipe/Pin g	This service includes monitoring and facilities support for data center hosted applications for which Application Teams provide support and maintenance. The cost associated with this service will be adjusted depending on the number of servers supported. All applications must be registered in the APM Application Registry to qualify for this service.	VP, Infrastructure & Operations	Refer to standard operations support model for application hosted.
447	Load Balancing	This service provides load balancing for applications (required for Gold and available for Silver/Bronze), which allows application teams to distribute the load for an application across multiple server environments.	VP, Infrastructure & Operations	
448	Mobile Device Support	This service provides software and support to mobile devices to provide and monitor company services, such as eMail.	VP, Infrastructure & Operations	
449	Network Access - Hosting	Access to the Exelon Enterprise Data Network for data center assets. This service includes the cost to manage the network for those assets.	VP, Infrastructure & Operations	
450	Network Operations	This service provides network operations support, including monitoring, support, and compliance.	VP, Infrastructure & Operations	
452	Premium Desktop-Adobe	This service includes the application license and maintenance cost for premium software application: Adobe	VP, Infrastructure & Operations	

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
322	BSC BU Specific IT Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct - 529550 Allocated - 529560	Time and Materials or Cost Causative Method
401	Linux - Virtual	923 - Outside Services Employed	Direct (R*Q) - 529550	# of Servers
402	Linux - Physical	923 - Outside Services Employed	Direct (R*Q) - 529550	# of Servers
403	Mainframe Services	923 - Outside Services Employed	Direct (R*Q) - 529550	CPU Usage (MIP5)
404	UNIX High End	923 - Outside Services Employed	Direct (R*Q) - 529550	# of Servers
405	UNIX Low End	923 - Outside Services Employed	Direct (R*Q) - 529550	# of Servers
406	UNIX Standard	923 - Outside Services Employed	Direct (R*Q) - 529550	# of Servers
407	Wintel Physical Server	923 - Outside Services Employed	Direct (R*Q) - 529550	# of Servers
409	Wintel Virtual	923 - Outside Services Employed	Direct (R*Q) - 529550	# of "compute units" = # CPU + # gb RAM. 0-1999 gb RAM = 1; 2000-2099 gb = 2, etc e.g., 2CPU + 4gb RAM = 6 "compute units"
410	Client Services	923 - Outside Services Employed	Direct - 529550	Time and Materials

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Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
411	(User) Login LAN Account	923 – Outside Services Employed	Direct (R*Q) - 529550	Count of Active Directory Accounts (LAN IDs)
412	PC Services – Base	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Desktops, Laptops, Virtual PCs, & Rugged PCs
417	Remote Access	923 – Outside Services Employed	Direct (R*Q) - 529550	# Remote Access Tokens
418	Depreciation Shared Network	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Personal AD Accounts
419	Depreciation Shared PC	923 – Outside Services Employed	Direct (R*Q) - 529550	# of PCs
420	Depreciation Shared Storage	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Storage Units across all types
421	Depreciation Shared Telecom	923 – Outside Services Employed	Direct (R*Q) – 529500	# of Telephone Ports
422	Depreciation Shared UNIX/Linux	923 – Outside Services Employed	Direct (R*Q) - 529550	# of UNIX/Linux Servers hosting BU-based Applications
423	Depreciation Shared Wintel	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Wintel instances hosting BU-based Applications
429	Disaster Recovery Program Management	923 – Outside services employed	Direct (R*Q) - 529550	# of applications participating in DR Program
430	IT Operations/ NERC CIP Compliance	923 – Outside Services Employed	Direct – 529550	Time and Materials
431	Hosting Operations	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Servers
432	Real Time Network Services	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Direct – 529550	Time and Materials
433	Fiber Circuit and Support	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Direct – 529550	Time and Materials
434	Storage Basic	923 – Outside services employed	Direct (R*Q) – 529550	# of Gigabytes of Basic Storage

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Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
437	Storage - Standard	923 – Outside services employed	Direct (R*Q) – 529550	# of Gigabytes of Standard storage
439	Call Center Services	923 – Outside Services Employed	Direct – 529550	Time and Material
440	eMail & Messaging – Personal	923 – Outside Services Employed	Direct (R*Q) – 529550	# eMail Accounts
441	eMail & Messaging – Retention	923 – Outside Services Employed	Direct (R*Q) – 529550	# of eMail Accounts with retention storage
442	Telephony – Desktop	923 – Outside Services Employed	Direct (R*Q) - 529500	# telephone ports
443	Unified Communications – Video Conference	923 – Outside Services Employed	Direct (R*Q) - 529500	# video conference units
444	IT Cyber Security Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct - 529350 Allocated – 529360	Time and Materials or Cost Causative Method
445	IT Physical Security Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Allocated – 529360	Time and Materials or Cost Causative Method
500	Customer Portfolio Application Support (ComEd / PECO)	FERC Accounting to be determined with ComEd/PECO FERC Reporting groups during each individual project creation	Allocated – 529560	Based on the number of utility customers at ComEd and PECO
			Direct – 529550	Time and Materials
501	PECO Portfolio Application Support	FERC Accounting to be determined with ComEd/PECO FERC Reporting groups during each individual project creation	Direct – 529550	Time and Materials
502	Power Application Portfolio Support	N/A	Allocated – 529560	% time spent supporting business unit (100% to Power and Wind)
503	Nuclear Applications Portfolio Support	N/A	Direct – 529550	Time and Materials
505	Financials Portfolio Application Support	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Direct (to BSC Finance) – 529550	Time and Materials

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Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
506	PassPort Portfolio Application Support	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Allocated (general application maintenance) - 529560	Based on Passport users
			Direct (BU specific instance support) – 529550	Time and Materials
507	HR Portfolio Application Support	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Direct (to BSC HR) – 529550	Time and Materials
508	eBusiness Support (Web Infrastructure, Application Maintenance & Support)	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Allocated – 529560	Cost causative method
509	Learning Management Portfolio Application Support	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Allocated – 529560	Based on LMS users
510	Corporate Portfolio Application Support	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Allocated – 529560	% of cost attributable to each portfolio
520	ComEd Portfolio Application Support	FERC Accounting to be determined with ComEd/PECO FERC Reporting groups during each individual project creation	Direct – 529550	Time and Materials
663	BSC Ex Utility Info Technology	TBD	Allocated - 529560	Cost causative method
775	IT Governance	923 – Outside Services Employed	Allocated – 529560	% of total IT Service Billings
777	I&O Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct - 529550 Allocated – 529560	Time and Materials or Cost Causative Method
845	BSC Database Services - Licenses & Support	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Allocated – 529560	Allocation based on number of CPUs licensed. For shared servers, costs are sub-allocated by database count

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Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
849	BSC Middleware	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Allocated – 529560	Based on the number of QMANAGERS being used over a 12 month period by each Business OpCo.
854	eDiscovery Support	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Allocated – 529560	MMF
869	BU IT Support	923 – Outside Service Employed	Direct – 529550	Time and Materials
885	BSC IT Services Rev Adjust	923 – Outside Service Employed	Allocated – 529560	% of Total IT Service Billings to each OpCo
901	BSC Other PA Tech Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct - 529550 Allocated - 529560	Time and Materials or Cost Causative Method (typically MMF)
902	BSC HR Tech Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct - 529550 Allocated – 529560	Time and Materials or Cost Causative Method (typically % of total headcount)
903	BSC Finance Tech Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct - 529550 Allocated - 529560	Time and Materials or Cost Causative Method (typically MMF)
904	BSC Costs to Achieve	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct - 529550 Allocated – 529560	Time and Materials or Cost Causative Method
906	Enterprise Wide Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct - 529550 Allocated - 529560	Time and Materials or Cost Causative Method
930	Business Continuity Services	923 – Outside Service Employed	Allocated – 529560	MMF
940	Corporate Security and Analysis	923 – Outside Service Employed	Allocated – 529560	MMF
941	Access Management	923 – Outside Service Employed	Allocated – 529560	% of Total IT Infrastructure Billings
942	Security Center Operations	923 – Outside Service Employed	Allocated – 529560	Alarm Points Monitored
943	IT Controls & Compliance Services	923 – Outside Service Employed	Allocated – 529560	% of Total IT Infrastructure Billings

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Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
944	NERC CIP Program Services	923 – Outside Service Employed	Allocated – 529560	% of critical NERC cyber assets
945	Information Security Services	923 – Outside Service Employed	Allocated – 529360	% of Total IT Infrastructure Billings
946	Executive Security and Transportation	923 – Outside Service Employed	Allocated – 529360	MMF
			Direct – 529350	Based on usage (if possible)
947	Security Client Services	923 – Outside Service Employed	Allocated – 529360	MMF
949	CISS NERC CIP Services	923 – Outside Service Employed	Allocated – 529560	Number of NERC registered critical assets
F26	Fleet Application Portfolio Support	N/A	Allocated – 529560	% of nuclear and non-nuclear MWH generated – legacy CPG sites
F87	TIBCO Enterprise Integration Services	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Allocated – 529560	Allocation based on the number of production services deployed in the corporate TIBCO environment.
F89	Maximo Support	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Allocated – 529560	Based on Maximo users
			Direct – 529550	Time & Materials
F92	Retail Application Portfolio Support	N/A	Allocated (Business Objects) – 529560	User licenses
			Direct (primarily Retail) – 529550	Time and Materials
F93	Wholesale Application Portfolio Support	N/A	Direct – 529550	Time and Materials
446	Hosting Operations - External	923 – Outside Services Employed	Direct (R*Q) – 529550	# of monitoring points
451	Power/Pipe/Ping	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Servers/Network Devices with Tier 4 OSL

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Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
457	Unix Non Standard	923 – Outside Services Employed	Direct – 529550	Time and Materials
447	Load Balancing	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Applications with Load Balancing
448	Mobile Device Support	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Mobile devices per OpCo
449	Network Access - Hosting	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Servers
450	Network Operations	923 – Outside Services Employed	Direct (R*Q) – 529550	# of LAN IDs
452	Premium Desktop- Adobe	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Adobe installs
453	Storage Deep Archive	923 – Outside Services Employed	Direct (R*Q) – 529550	gb of Deep Archive storage
454	Storage Premium	923 – Outside Services Employed	Direct (R*Q) – 529550	gb of Premium Storage
455	Unix Premium	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Servers
456	Unix Virtual	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Servers

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Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
457	Wintel Servers Non Standard	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Servers

IT & Security As Requested Services Introduction

Periodically, the OpCos may request additional IT project or non-standard IT support services that were not identified during the budget/LRP cycle. These costs will be funded directly by the operations area of the OpCo requesting the incremental project or non-standard support. Note, additional non-standard services may be created depending on what support is requested over the course of the SLA period.

IT & Security As Requested Services Table**As Requested Service Table**

Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
779 (As Requested)	As Requested IT Projects	As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	IT VP (Project Specific)	TBD

As Requested FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
779 (As Requested)	As Requested IT Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Direct – 529500 or 529550 Allocated – 529560	Time and Materials or Cost Causative Method

Performance Measurement

The performance management section outlines the standard performance metrics across IT Services, the level of service will be expected to meet at a minimum, and target levels that will be expected to be met or exceeded on negotiated timelines (if applicable).

IT will monitor its service levels and performance using both cost and quality metrics on an on-going basis. IT will facilitate the definition of metrics, provide templates for data input and measurement, and consolidate the inputs to calculate end-to-end process metrics where data is available.

IT will make metrics available to Client Companies and facilitate monthly/periodic meetings with Client Company Business leaders to review metrics and discuss IT performance to service level metrics.

General information covered by performance management and reporting of IT service delivery includes the following:

- Project reporting, including estimated percentage deliverables progress towards completion compared to percent of project spend; key milestones and delays
- Financial reporting on all IT spend associated with Client Company, including budgets, actual costs, and forecasts. Detailed past, current, and expected internal and external audit activity associated with IT that supports Client Company
- Control assessments and analyses of actual events
- Risk assessments, including risks to financial outcomes, risks from personnel changes, risks to successful delivery of projects, security risks, audit risks, and other assessments, whether accurately quantifiable or not
- Other issues or concerns as appropriate

Standard IT Operational Metrics include:

End User Computing	Target
First Call Resolution for Service Desk <ul style="list-style-type: none"> • The percentage of calls that can be resolved on the first call by the Service Desk without escalation to Level 2 or Level 3. • Calculated by the aggregated number of First Call Resolutions completed by the Service Desk divided by the total number of interactions received by the IT Service Desk during the month 	70%
End-User Computing Resolution Rate <ul style="list-style-type: none"> • % of End-User Incident Tickets Closed in 24 Hours not requiring a hardware replacement 	70%
Average Wait Time for Client for Service Desk <ul style="list-style-type: none"> • Data comes from Cisco Call Manager • Includes front-end message 	80 secs
Infrastructure Availability	Target

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Reduce MTRR for Major Infrastructure Incidents <ul style="list-style-type: none"> • MTRR – Mean Time to Restore is the elapsed time from incident detection by or reported to the ITOC until client service is restored. It does not include repair of redundant failed components 	180 mins
Improve Change and Release Management – Reduce Number of Major Infrastructure Incidents Caused by Change <ul style="list-style-type: none"> • Major Incidents caused by a failed Infrastructure Change. A failed Infrastructure Change is defined as a change implemented which caused a disruption of service to more than 100 clients or a major campus after the change was deemed complete. 	24

Responsibilities

The BSC IT responsibilities along with the Client Company are different based on the type of service. For example, responsibilities related to the delivery of a personal computer will be different than that of requesting changes to an application, which is owned by Client Company.

The responsibilities are general in nature and not necessarily intended to be an all inclusive list of responsibilities between Exelon IT and Client Company for every aspect of IT service delivery and support. Responsibilities have been grouped by different types, as applicable, and include:

1. End User Tools
2. Application Support
3. IT Project Delivery
4. Technology Refresh & Capital Investments/Depreciation
5. Corporate & Information Security

End User Tools

Task / Responsibility	Exelon BSC IT	Client Company
PC Support, Procurement and Installation		
Manage vendor relationships – HW and SW	X	
Develop and maintain a written, mutually agreed upon procurement process	X	
Request Personal Computer Standard hardware or software using standard procedures		X
Provide funding to purchase PC hardware and software		X
Procure PC hardware and software	X	
Test business unit applications with Exelon image	X	X
Fund remediation of business unit applications for desktop changes as required		X

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Task / Responsibility	Exelon BSC IT	Client Company
Desk Side Support		
Install PC HW and SW	X	X
Coordinate PC Refresh project based on life-cycle policies	X	X
Support via IT Service Desk tickets PC HW and SW	X	X
Repair workstation HW or base / premium software	X	
Asset Management and Software License Management		
Provide implementation and administration of the Asset Management System	X	
Monitor PCs for compliance with Asset Management policies and guidelines	X	X
Monitor software installations for licenses for requirement compliance	X	X
Adhere to written, mutually agreed upon asset management policies and guidelines	X	X
Ensure that asset management process is integrated with the Client Order Fulfillment (COF) and Install/Change/Move/Surplus (ICMS) process; Provide training as appropriate	X (Standard)	X (Limited)
Provide web based asset reporting capability that has an accuracy of no less than 95%	X	
Client Order Fulfillment (COF) and Install/Change/Move/Surplus (IMCS) Services (formerly IMAC)		
Request and appropriately fund request of services from IT		X
Fulfill request for service		X
Adhere to mutually agreed upon COF and ICMS policies and guidelines	X	X
Routine IT Service Desk Services		
Provide single point of contact Help Desk support to all EBSC IT customers on a 24 x 7 basis	X	
Contact IT Service Desk to report issues with IT Services or request IT Services		X
Provide 1st level problem resolution	X	
Formal problem escalation shall be established and followed; EBSC and customer shall approve this process	X	X

Application Support

Task / Responsibility	Exelon BSC IT	Client Company
General Support		
Lead effort to resolve production problems; Perform all corrective maintenance including application break fix; Provide support for resolution of infrastructure or administrative problems	X	

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Task / Responsibility	Exelon BSC IT	Client Company
Perform preventive maintenance tasks, including performance tuning and database reorganization	X	
Provide disaster recovery (DR) for the application if in scope for application; Develop disaster recovery plan and procedures	X	X
Participate in disaster recovery exercises	X	X
Provide ongoing monitoring of systems to ensure applications and systems working correctly and performing to goals	X	
Application Upgrades		
Lead the effort to apply application or infrastructure upgrades; Plan and manage upgrades including development, test, and installation/rollout	X	
User Support		
Provide administrative support for the system or application; Perform administrative tasks such as adding new users, modifying existing users or groups		X
Provide a script for Solution Center use in problem solving; Track the resolution of support calls to the Solution Center	X	X
Provide level-1 support; Receive and track trouble tickets; Diagnose, solve or refer to appropriate support queue for resolution; Provide basic troubleshooting and end-user problem resolution related to system access	X	
Provide level-2 support; Receive and track trouble tickets; Diagnose, solve or refer to appropriate support queue for resolution; Provide basic troubleshooting, end-user problem resolution related to functional aspects		X
Provide level-3 support. Receive and track trouble tickets; Diagnose, solve or refer to appropriate support queue for resolution; Provide code related analysis/resolution and data integrity verification	X	
Provide CWI (Consulting What If) support on an as-needed basis (up to 8 hours per request covered under maintenance); Yearly CWI to not exceed 5% of total support labor budget	X	
Estimating Activities		
Provide high level estimate for changes or enhancements associated with the supported application(s)	X	
Small Enhancements		
Provide services to develop, test, and implement application small enhancements supported in this SLA exclusively using maintenance team's approved budget; Small enhancements include only changes to an existing application and cannot introduce a new application into the environment	X	
Prioritize both enhancements, and any estimating activities, on an ongoing basis; Lights-on-maintenance has a higher priority over enhancements and estimating activities		X

IT Project Delivery Services

Task / Responsibility	Exelon BSC IT	Client Company
Request service and provide business justification as necessary; Provide business unit participation as required	Support	Primary
Request service and provide business unit participation as required		Primary
Project planning, requirements gathering and initial scoping	Support	Primary
Develop and approve business case prior to project initiation		Primary
Ensure project is prioritized and approved as a part of IT spending		Primary
Ensure Total cost of ownership is included in future year's Long Range Plan (LRP)		Primary
Request and obtain Exelon IT approval and authorization to initiate new Projects	Support	Primary
Provide strategic objectives for IT strategy and planning consulting services		Primary
Perform functional acceptance testing, product configuration and security administration, end user development and testing, and end user communications	Support	Primary
Provide strategy development methods, processes, facilitation and development of the IT strategy and plans	Primary	
Provide status reporting of schedule, scope, and budget on agreed intervals	Primary	
Adhere to schedule, budget and progress reporting processes as required by the Exelon IT Project Management Office	Primary	
Plan, execute and manage project. Develop project schedule and budget; Execute project according to project schedule; Manage and monitor schedule, risks, budget and deliverables; Manage and monitor quality of deliverables	Primary	
Perform Business Change management; Analyze impact, determine requirements, establish and execute change management plan	Support	Primary
Analyze business problem. Design and engineer solution to address business problem	Primary	Support
Design, acquire and install systems software and infrastructure required to support the project	Primary	
Plan and execute testing (unit, system and integration)	Primary	Support
Perform functional acceptance testing, business parameter administrations, end user development and testing, and end user communications		Primary
Accept development or installation of new products or enhancements to existing products. Accept delivery of outcomes from project as applicable		Primary
Transition development to the ongoing support team providing agreed to transition deliverables	Primary	
Plan, execute and manage project schedule, budget, risks and deliverables. Analyze business problem. Design and engineer	Primary	

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Task / Responsibility	Exelon BSC IT	Client Company
solution to address business problem		

Corporate and Information Security

Task / Responsibility	Exelon BSC IT	Client Company
Report all security related concerns to the Exelon Security Center.		X
All Legacy Exelon Card Access systems must be connected to the ESC at the direction of Corporate and Information Security Services.		X
Corporate and Information Security Services must be notified of all foreign travel on behalf of Exelon. This notification occurs automatically when utilizing approved travel services (TS24 and Travel Destinations). Travel plans made outside of the normal corporate travel services should be emailed to Internationaltravel@exeloncorp.com		X
Security for Corporate Events shall be coordinated through Corporate and Information Security Services.	X	
Corporate and Information Security Services shall provide materials to support training for Violence in the workplace and other security related topics as requested.	X	
Security system design changes or requests for changes will be coordinated by Corporate and Information Security Services.	X	
All costs for new security equipment or systems, as well as repairs or maintenance to those systems or equipment shall be borne by the OPCO.		X
All costs for armed or unarmed guards shall be borne by the business unit requesting this service.		X

Additional Information

IT Service Delivery

End users contact IT Service Desk for support and to request an IT asset or service. When contacting IT about an issue being experienced with an IT Service, an "interaction" is 1st created. If the issue is resolved, the interaction is closed. If the issue is not resolved, an 'incident' is created.

Requesting an IT asset or service creates an IT request, or 'non-incident'. Request fulfillment is included in IT Service "Client Services", which is described in the "IT Service Definition" table.

Incidents and all requests for IT services are to be submitted using one of the following methods:

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1. Calling the IT Service Desk (either 1.877.9EXELON (1.877.939.3566) or legacy Constellation at x4300).
2. Via the Service Manager Self-Service on-line portal 24x7. On-line Service Requests are automatically classified as "Routine".
3. Via an eMail to "IT Support Center", describing the incident or request. On-line Service Requests are automatically classified as "Routine".

The IT Service Desk provides 7x24 support.

Client Services Support Hours are Monday – Friday, 7:30 AM – 5:00 PM, local time to their location, with after-hours support on-call for urgent issues only.

Incidents (operational issues with systems or desktops/laptops) will be handled and escalated based on severity and urgency.

Requests for services not associated with an operational issue (e.g. new remote access token, additional space in a home drive) will be processed Monday through Friday 8:00am to 5:00pm, local time to client location.

Standard Operations Support Model

IT Operations supports a vast variety of technologies in the enterprise computing environment. To do this efficiently and effectively, a Standard Operations Support Model is used to drive consistent support and delivery expectations. Applications must be registered in IT's Asset Manager/Application Portfolio Manager database to subscribe to the Standard Operations Support Model.

The Standard Operations Support Model is depicted below. "Service Characteristics" describe aspects of service delivery, and include:

- **Classification Guideline:** Tier 1 (formerly known as "Gold"), Tier 2 (formerly known as "Silver"), and Tier 3 (formerly known as "Bronze") name and describe general service levels. For example, a "Tier 3" classification is for "normal business applications supported during business hours only". For each classification there are standard targets for all other service characteristics. Service Classification defines the criticality of the application to the business.
- **Expected Availability:** Target availability for the IT Service to the end users. This is defined within the Service Classification.

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- **High Availability (HA):** An application architecture characteristic that eliminates single point of failure within a data center for major infrastructure and database components supporting an application. Sometimes this is noted as a clustered configuration and is required to subscribe to Tier 1 or Tier 2 levels of service.
- **Monitoring:** Describes the type of monitoring that is in place for the IT Service to meet the service classification. Monitoring is performed by the IT Operations Center to qualify for the service classification. In addition, limited monitoring is provided to applications that are not supported by I&O, including external-hosted, Utility real time, and Nuclear corporate network devices.
- **Incident Priority:** Identified how incidents are immediately classified and worked toward resolution. See list of severity levels following.
- **Expected Resolution:** States the expected target to resolve operational issues with the IT Service/Application.
- **Status Updates:** Identifies the target window for communicating status updates to the Client Company when incidents occur.
- **Required Architecture / Disaster Recovery Classification:** Describes the recovery target window for the IT Service/Application in the event of a disaster. This requires that the IT service / application be designed and engineered to meet this classification.
- **Request for Change:** Defined method for submitting IT service / application changes to the IT Service Owner

Support Service Levels

Service Level Objectives	Tier 1 (fka "Gold")	Tier 2 (fka "Silver")	Tier 3 (fka "Bronze")
Required Operating Hours	24x7x365	24x7x365	Business Hours M-F 7AM to 7PM Eastern Time
Expected Availability ¹ (Downtime per Year)	99.9% (9 hours) Based on 8760 hours	99.5% (44 hours) Based on 8760 hours	99.5% (16 hours) Based on 3120 hours
Expected Resolution	Major: 4 Hours Routine: 16 Business Hours	Minor: 8 Hours Routine: 16 Business Hours	16 Business Hours
Incident Priority	SEV1 – Major SEV2 – Major SEV3 - Routine	SEV1 – Minor SEV2 – Minor SEV3 - Routine	SEV1 – Routine SEV2 – Routine SEV3 - Routine
Status Updates	4 Hours	Open/Close	None
Monitoring	Availability/Response and Infrastructure	Availability/Response and Infrastructure	Basic Availability and Infrastructure
High Availability	Yes	Yes	No
Recommended Disaster Recovery Classification ²	MCO MCS where MCO configuration is not supported	MCS	BC24 or greater

¹ Availability calculated based on Total Availability Hours – Incident Related Downtime ² DR Classification may be lower for some legacy applications.

Additional levels are under development for Tier 4 (monitoring and facilities support for data center hosted applications for which Application Teams provide support and maintenance) and Tier 5 (monitoring and coordination for externally hosted applications (including VPN/B2B support) and internal OpCo-supported applications. Coordination includes liaison services between external service provider and internal customers and notification to the appropriate application team).

2015 Exelon BSC Service Catalog**Incident Management & Escalation Process Overview**

This section describes the overview of the process steps that IT will take to resolve an issue – an incident reported by an end-user or via system events to the IT Operations Center (ITOC). The purpose is to add clarity to the delivery of “Incident Response” of the Standard Operations Support Model. The support workflow for an incident follows a standard process based on support levels of IT Teams, severity/urgency of the incident, and the resolution target.

This section also describes how the Client Company management may escalation issues.

The IT Service Desk can be considered **Level 0** support organization. All end user interactions, and any created incidents, are to originate via contact with the IT Service Desk. If the interaction between the end user and the IT Service Desk agent does not result in resolution of the issue, the interaction ticket is either escalated to a senior agent for review or is escalated to an incident ticket and transferred to the supporting Client Services team for resolution.

Client Services Deskside Support (CSDS) can be considered **Level 1** support organization. Single instances of end user incidents which cannot be resolved by the IT Service Desk, either through agent and senior agent review, are transferred to CSDS as the **Level 1** support team. CSDS are structured by the Operating Company that they support. CSDS are positioned to be the single point of client support and requests for end user tools, such as the PC, telephone, printers. They provide initial contact and desktop support for the most critical business unit applications. The CSDS support responsibilities and response metrics are included in the IT Service Table for VP, Infrastructure & Operations.

IT Operations Center (ITOC) can be considered **Level 2** support organization for all Minor/Major Incidents from system events or end user reported incidents, transferred from the IT Service Desk, that impact more than the single user. ITOC supports all Business Units. ITOC is positioned to be the single point of support for infrastructure and application based incidents or system events. The ITOC may act as the “IT Service Desk” during non-business hours of the “IT Service Desk”. The ITOC support responsibilities and response metrics are included in the “Operations Services-Standard” service, within the IT Service Table for VP, Infrastructure & Operations.

For incidents experienced by a single end user, Client Services may need to transfer the ticket to a **Level 3** support organization. Or, for incidents or system events experienced in the data centers, the ITOC may need to transfer the ticket to a **Level 3** support organization. Level 3 support organizations include Application Support teams and Technical Engineering teams. The support responsibilities and levels of support may vary, based on the operations support model of the application.

Incidents are characterized by severity and service classification to determine priority and include the following:

- User Incident Level

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- Business Unit Dependent and escalated in accordance with Business Unit SLA
- **Routine Incident (Level 3 – Important)**
 - Multiple users impacted with minor business impact where reasonable workaround exists
 - Non-critical business system impairment
 - Dispatched and worked during normal business hours
- **Minor Incident (Level 2 – Serious)**
 - Multiple users impacted, major business impact with no reasonable workaround
 - Infrastructure incident affecting small remote site with less than 50 people
 - Key business operations are impacted
 - Dispatched 24x7 but may be deferred until normal business hours with agreement from stakeholders
 - Incident initiator will be notified and concur before any severity level is down-graded
- **Major Incident (Level 1 – Critical)**
 - Major outage – total loss of critical production service. Includes any impact to the trade floor.
 - Infrastructure issue affecting a campus or impacting 100 or more clients
 - Issues affecting business critical application; a major system is down or a critical application or business operation is unusable, and affects a broad number of people (immediate and continuous attention until problem is resolved)
 - A Minor incident may be escalated to Major status by the ITOC or Problem Manager depending on operational circumstances
 - Incident initiator will be notified and concur before any severity level is down-graded
 - Client must agree to be on-site (if necessary) and at a specified phone or pager number until the problem is resolved

Standard end user response times, based on severity level, include the following. If end user response times vary for an IT service, it will be documented in the IT SLA for that Client Company.

		URGENCY (Service Level)		
		Tier 1	Tier 2	Tier 3
I M P A C T	Severity 1	Major	Minor	Routine
	Severity 2	Major	Minor	Routine
	Severity 3	Routine	Routine	Routine
	Severity 4	User	User	User

Priority	Response	Effort
<i>Major</i>	24x7	Continuous until resolved or work around in place; may be downgraded to Minor if work around is in place.
<i>Minor</i>	24x7	Resolution may be deferred until next business day with agreement of Business; Priority is downgraded to Routine for deferred issues
<i>Routine</i>	Business Hours	Worked during business hours
<i>User</i>	Business Unit-Dependent	Escalated in accordance with Business Unit or Business Function SLA.

Escalation of operational issues follows a standard process via the

- IT Service Desk
- IT Operations Center
- IT Operations Director
- VP, Infrastructure & IT Operations

Escalation of performance issues related to an IT Service is via the IT Director responsible for that service.

Technology Refresh & Capital Investments/Depreciation

The ongoing refresh and upgrade of technology is based on ownership of the IT Asset, and how it is reflected on either BSC books or the Client Company books. There are generally two approaches that are leveraged for technology assets:

1. For information technology that is and will most likely always be shared or changed/leveraged across Client Companies, BSC will own the technology asset.
 - a. BSC is responsible for the funding of the original investment, as capital funding, probably via a project, and must plan for and budget capital investment for future refresh and upgrades to maintain the health of the IT Asset.
 - b. The IT asset investment is on BSC's books as an IT Asset.
 - c. BSC will record depreciation, and track this depreciation at the IT Asset Class level, such that it can be appropriately recovered from the Client Companies that leverage the shared environment, based on the Depreciation IT Services. These IT services are by asset class, and billed out by rate x quantity of the appropriate shared asset counts.
 - d. This is applicable to hardware infrastructure, shared PCs within BSC, as well as enterprise/infrastructure software packages, and generally includes, but is not limited to,
 - i. Shared data network (networking equipment supporting more than one business unit's network traffic)
 - ii. Data Center technologies for all virtual environments housed in corporate data centers
 - iii. Servers/Storage for applications and IT services (Note: in limited situations where physical servers are dedicated to and maintained by a Client Company, these may be owned by the Client Company)
 - e. During annual LRP process, Client Companies and BSC will collaborate to adequately forecast demand for technology assets.

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2. For information technology that is wholly dedicated or uniquely designed to support a single Client Company, the Client Company will own the technology asset.
 - a. The Client Company is responsible for the funding of the original investment, as capital funding, probably via a project, and must plan for and budget capital investment for future refresh and upgrades to maintain health of the IT Asset.
 - b. The IT asset investment is on the Client Company books as an IT Asset.
 - c. The Client Company will hold the depreciation and must budget accordingly.
 - d. In the event an Op Co does not comply with a recommended refresh schedule, support will be on a best effort basis. IT will not be accountable for performance metrics related to service support.
 - e. This is applicable to hardware infrastructure, PCs, as well as software packages, and generally includes, but is not limited to,
 - i. Personal Computers
 - ii. Dedicated network equipment for specific Client Company Real-Time/SCADA systems
 - iii. Dedicated network equipment for specific Client Company locations
 - iv. Application software specific to a business unit
3. Enterprise IT application software assets will be allocated and recorded on an OpCo's books at the time of purchase/ development; using an appropriate, approved cost-causative allocation method as set forth in Exelon's General Services Agreement. Generally, BSC will purchase assets on behalf of the OpCo's, with the amount recorded at the OpCo level representing a beneficial ownership right in or right-to-use the IT asset.

Application Work Request Management

The standard model for requesting changes to an IT application is via the Application Work Request (AWR), which will be accomplished during 2014 for use in 2015. For 2014, the engagement model current in place with Client Companies will continue to be leveraged. The level of service for requested changes to an IT service is based on the metric of Work Requests Delivered On-Time. Work Requests Delivered On-Time is defined as the delivery of a work request (AWR) to the user acceptance test (UAT) environment by the commitment date. The standard method for tracking an application (or IT service) work request is via the Project & Portfolio Management (PPM) tool as Application Work Requests (AWR). With not all Application/Service delivery teams using standard AWR process and tracking, IT will measure this level of service within the overall team. For those teams capable of consistently using PPM/AWR, the commitment date is negotiated between the Requesting Demand Manager, the Application/Service Delivery Manager, and the Service Provider based on criticality and prioritization. Expected performance level is at 90% of work requests are delivered on time with a minimum performance level of 85% of work requests delivered on time.

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Successful user acceptance testing (UAT) is defined as the delivery of a work request to the UAT which passes UAT testing (i.e. accepted by the Client UAT tester) in a certain number of cycles based on complexity. The intention of this measure is twofold. First it functionally measures the quality of code provided by the IT Service Owner. Second, it measures the ability of the IT Service Owner to minimize the number of cycles that users are required to go through until a successful test is achieved, maximizing productivity and minimizing negative impact to the business. Expected performance level is at 90% of work requests are delivered on time with a minimum performance level of 85% of work requests delivered on time.

The following conditions must be met in order for a UAT cycle to be considered successful, in addition to tester's approval that the change meets the documented requirements:

- o No code change required by the IT Service Owner's development staff within one cycle
- o No additional work required by System Administrators or Database Administrators within one cycle
- o No additional application configuration work required by personnel within one cycle

Work requests are tracked in Exelon's PPM tool as Application Work Requests [AWR's]. The date that code is delivered into the appropriate UAT environment is tracked in the AWR, as is the subsequent pass/fail (acceptance or rejection) of the UAT. A successful UAT will be identified by a lack of failure in the workflow of the UAT. In order to measure this accurately and enforce the intent of the measure, this assumes that the UAT will immediately fail the UAT if any further code, database or application configuration work be required before they can begin or resume testing once the service provider has indicated that the work item is ready for UAT.

IT Service Details

IT Application Portfolio Management database is the system of record for all applications and their support levels. Always refer to APM for the most recent listing and categorization. For specific information related to "Gold" Business Value applications, refer to the Business Unit-specific Service Level Agreements. NOTE: For Silver and Bronze Business Value applications, refer to your Business Unit's application list from the APM tool to confirm Support Service Level and DR rating. Throughout 2014, IT is still in the assessment phase for the architectural and DR evaluations for Silver and Bronze applications.

BSC IT & Security

Corporate and Information Security Services Performance Metrics Table

Service Transaction	Metric	Metric Description	Expected Level (2013)
<i>Employee Background Information Check</i>	Average # of days to complete adjudication	Avg. number of days to complete adjudication for Employee Background Information Check upon receipt of closed and completed reports	≤ 5 business days Completion rate: 75%
<i>Physical and Logical Access</i>	Completion time for routine access requests	Avg. number of days for completion of routine logical and physical access requests from "Ready" in AMU's queue	≤ 5 business days
	Completion time for ICAR access requests	Avg. number of days for completion of routine logical and physical access requests from "Ready" in AMU's queue	≤ 10 business days
	Response for urgent / high requests processed through Service Manager	Percent of urgent/high-priority Service Manager tickets completed in 4 hours excluding requests for items not "Ready" in the ARS queue	≤ 4 hours Completion rate: 75%
	Response for normal priority requests processed through Service Manager	Percentage of regular Service Manager tickets completed in 48 hours excluding requests for items not "Ready" in the ARS queue	≤ 48 hours Completion rate: 75%
	Review and update of Business Units Plans	Percentage of Business Unit Plans reviewed and updated annually	100% reviewed and updated annually
<i>Foreign Travel</i>	Real time Tracking and	Percentage of International travelers tracked and alerted through the Corporate and Information Security Services	100%

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Service Transaction	Metric	Metric Description	Expected Level (2013)
<i>Program</i>	Alerting of International Travelers	Foreign Travel Program	
	Pre Travel Briefing of International Travelers	Percentage of International travelers receiving international travel pre-trip briefings	100%
	International Travel Alerts	Alerts sent to International Travelers regarding co-located events resulting in increased risk	≤ 4 hours dependent on world events
Business Continuity Governance, Planning and Consulting	Exercise of BC Plans	Percentage of Business Unit business continuity plans exercised in accordance with the frequency established by leadership and consistent with the criticality of the function	≥ 90%
	BC Plan Approval	Percentage of Business Unit business continuity plans reviewed and approved by leaders (plan owners) within the past 12 months	≥ 90%
	BC Plans Updated	Percentage of Business Unit business continuity plans updated within the past 12 months	≥ 90%
Business Continuity Site Emergency Preparedness	Site Emergency Plans Approval	Percentage of site emergency plans reviewed and approved by leaders (site owners) within the past 12 months	≥ 90%
	Site Emergency Plans Updated	Percentage of site emergency plans updated within the past 12 months	≥ 90%

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Service Transaction	Metric	Metric Description	Expected Level (2013)
	Site Emergency Plans exercised	Percentage of site emergency plans exercised/drilled in accordance with the frequency established by leadership and consistent with jurisdictional fire codes	≥ 90%
	CS IT Systems	Based on IT metrics and service levels	
Security Operations Center	Enter incoming events into the Case Management system (PPM2000)	ESC Operators will enter all incoming events into the PPM2000 case management system	≤ 24 hours

Legal Services

Legal Services Introduction

BSC Legal Services will provide a full range of legal services, including representation, advice, counseling, training and other support, to meet the legal needs of our Affiliates and their Subsidiaries.

BSC Legal services will provide governance, management and support services for Exelon Corporation and its Subsidiaries, including services for the Exelon Board of Directors and the Subsidiaries' boards of directors, as required, legal counseling for securities matters and corporate finance, manage the Ethics and Compliance Program, including the Audit Committee's process for receiving and investigating concerns about potential violations of the Code of Business Conduct, manage the shareholder service function, coordinate the development of corporate policies and the Management Model, and coordinate records management, subsidiary management and the FERC Interlock processes.

Legal Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
914	EBSC Legal – Legal Operations and Administration	Legal Operations and Administration provides practical, proactive and creative solutions to the current and future legal needs of Exelon and is responsible for the business functions of Exelon Legal which includes financial management, client billing, business planning and analysis, human resources, systems management and general administration.	EVP/SVP & General Counsel
915	EBSC Legal – Corporate & Commercial	Corporate & Commercial provides support for, commercial contract negotiations (including purchases of materials and services, consulting services, confidentiality agreements, and licenses); intellectual property matters; antitrust, strategic transactions (including mergers, acquisitions, divestitures, and joint ventures); limited tax advisory services; securities and financing matters (including issuance of debt and equity securities, negotiation of credit agreements, financial reporting, and issues relating to disclosures of business and financial information); credit and collection matters and bankruptcy; real estate matters (including utility easements, right-of-way vegetation maintenance, recovery of utility relocation costs, purchases and sales, local planning and zoning board approvals, landlord-tenant disputes and condemnation proceedings); subsidiary management and other corporate legal matters.	

BSC Legal Services

Service ID	Service Name	Service Description	Service Owner
916	EBSC Legal – Environmental Health & Safety	Environmental, Health & Safety, a subgroup of Corporate & Commercial, supports compliance with federal, state and local environmental, health & safety laws and requirements (including enforcement actions, permitting and licensing); environmental, health & safety audits, site remediation, hazardous substance and waste management; environmental aspects of transactions and due diligence; environmental cost recovery litigation; and support for strategic initiatives related to environmental and energy policies.	
917	EBSC Legal – Labor & Employment Group	Labor & Employment Group represents the companies before agencies, arbitrators and state and federal courts in a wide range of labor and employment related matters (including collective bargaining, grievance and arbitration processing, equal employment, affirmative action, covenants not to compete, defamation, immigration, severance, subpoenas, Unfair Labor Practices, whistleblower claims, wrongful discharge claims); and develops, supports and implements policies and training initiatives to ensure compliance with labor and employment laws.	
918	EBSC Legal – Compensation and Benefits	Compensation and Benefits, a subgroup of Labor & Employment, provides support for all employee benefit and compensation matters including ERISA, employment contracts, workers compensation plans, retirement, health care and welfare plans, executive compensation, severance benefits, and related litigation.	
919	EBSC Legal – Litigation	Litigation provides support for litigation and dispute resolution of all types of matters (including breach of contract, commercial disputes, personal injury and property damage, building code violations, class actions, decontamination and decommissioning, insurance coverage disputes, mechanics liens, shareholder derivative, OSHA, tax, tariffs, subpoenas and liability avoidance) in all forums, including state and federal courts, both at the trial and appellate levels, municipal courts, administrative agencies, and in arbitrations and mediations.	
920	EBSC Legal – Exelon Generation Wholesale & Retail	Wholesale & Retail provides support across all matters impacting the wholesale and retail commercial business lines, including negotiation and management of transactional documentation, issues relating to entry into new markets and new product lines, litigation support, and mergers and acquisition support.	
921	EBSC Legal – Exelon Generation Regulatory	Regulatory is responsible for federal and state, regulatory and compliance matters affecting the Exelon competitive businesses. The scope of the representation includes power and gas, wholesale and retail. The group represents the competitive businesses in state and federal regulatory proceedings and in related appellate proceedings, on matters including approvals for mergers and acquisitions, market design, cost recovery, infrastructure development, renewable energy policies, procurement processes, restructuring initiatives, capacity market rules, gas pipeline and storage rates, competitive retail access rules, and other regulatory matters affecting the competitive	

BSC Legal Services

Service ID	Service Name	Service Description	Service Owner
		businesses' ability to transact in the market or the value proposition for such activity. The group also represents the company before federal agencies on issues related to derivatives and financial reform. Finally, the group is responsible for the retail and wholesale compliance programs for the competitive businesses, which includes the development of policies and procedures for prevention, detection, and correction of compliance issues.	
922	EBSC Legal – Utility	Utility handles regulatory matters for the Exelon utilities. This includes state energy-related regulatory matters (including representation in gas and/or electric state regulatory applications, proceedings and rulemakings) and related appellate proceedings in the state courts; advising on rate, tariff, and customer issues (including customer complaints, property sales, facility siting matters, eminent domain proceedings, third party supplier, large customer and deregulation matters), conservation & renewable energy issues, state affiliate standards and corporate governance issues, reporting requirements, state and local legislative matters, and state competitive procurement auctions; and providing support in various federal compliance and representation matters before federal agencies and commissions (including Federal Communications Commission ("FCC") and Federal Energy Regulatory Commission (FERC)), and on federal issues including standards of conduct, renewable energy, competitive markets, and open access transmission.	
923	EBSC Legal – Exelon Generation Legal Group	Exelon Generation Legal Group provides support for matters across all areas related to or impacting generation issues, including commercial contracts, representation before the Nuclear Regulatory Commission ("NRC"), FERC and NRC compliance issues, plant licensing and re-licensing, employment, environmental compliance, and property tax.	
651	EBSC Legal – Legal Governance	Legal Governance ensures that the business strategies, policies, procedures and programs of Exelon and its subsidiaries are developed and applied in full recognition of legal implications and risk and are legally sound; ensures that the legal affairs of the companies are attended to effectively, efficiently, and on a timely basis; oversees the Legal practice groups/areas, and oversees and provides legal services support for corporate governance matters.	

BSC Legal Services

Service ID	Service Name	Service Description	Service Owner
789	BSC Legal Incremental Work	As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	
833	BSC Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	EVP/SVP & General Counsel
648	Corporate Secretary	<ul style="list-style-type: none"> • Plans and prepares for all aspects of the Company's board and board committee meetings as requested • Makes arrangements for all directors' travel, lodging and other services necessary for their service to the Company as requested • Administers the compensation programs and related deferral programs for directors • Provides legal counsel on financing activities and compliance with federal securities laws and stock exchange listing standards • Manages the daily administration of all of Exelon's equity compensation plans • Manages the Company's Ethics and Compliance program, training, and reporting hotline and Code of Business Conduct (COBC) Certification • Coordinates the Company's Enterprise Records Management function, including all related contracts. • Provides governance and oversight of records and information management • Directs COBC violation investigations and reporting to the Board's Audit Committee • Administers Exelon's Securities Trading Procedure (Stock Trading Clearance) • Maintains Corporate Policies and Procedures Website • Maintains official corporate records of the Board of Directors and shareholders • Manages Privacy Compliance Program • Manages FERC Interlock Compliance 	SVP, Deputy Gen. Counsel

BSC Legal Services

Service ID	Service Name	Service Description	Service Owner
		<ul style="list-style-type: none"> Manages the Company's Shareholder Services function, including the transfer agent contract 	
692	BSC Corp Sec/Gov As Requested Services	As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	SVP, Deputy Gen. Counsel

In addition, certain Legal services may be purchased from third-party sources on behalf of the Client Company or provided directly to (embedded in) the Client Company.

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
914	EBSC Legal – Legal Operations and Administration	923 – Outside Service Employed	Direct – S29200/ Allocated – S29210	Direct - Time and Materials
915	EBSC Legal – Corporate & Commercial			Allocated - Modified Massachusetts Formula
916	EBSC Legal – Environmental Health & Safety			
917	EBSC Legal – Labor & Employment Group			
918	EBSC Legal – Compensation and Benefits			
919	EBSC Legal – Litigation			
920	EBSC Legal – Exelon Generation Wholesale & Retail	923 – Outside Service Employed	Direct – S29200/ Allocated – S29210	Time and Materials
921	EBSC Legal – Exelon Generation Regulatory	923 – Outside Service Employed	Direct – S29200/ Allocated – S29210	Time and Materials
922	EBSC Legal – Utility			Cost Causative Method
923	EBSC Legal – Exelon Generation Legal Group	923 – Outside Service Employed	Direct – S29200/Allocated S29210	Time and Materials

BSC Legal Services

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
651	EBSC Legal – Legal Governance	923 – Outside Service Employed	Direct – 529200	Direct - Time and Materials
			Allocated - 529210	Allocated - Modified Massachusetts Formula
789	BSC Legal Incremental Work	923 – Outside Service Employed	Direct - 529200	Time and Materials
833	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529210	Total Service Billings
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - 529700	Fully Distributed Costs
			Allocated - 529710	Cost Causative Method
648	Corporate Secretary	923 – Outside Service Employed	Direct - 529200	Time and Materials
			Allocated - 529210	Modified Massachusetts Formula
692	BSC Corp Sec/Gov As Requested Services	923 – Outside Service Employed	Allocated - 529210	Time and Materials

Performance Measurement

Service	Metric	Metric Description	Target	Metric Reporting Frequency
Legal Services		Legal will conduct an annual Client Satisfaction Survey, to measure satisfaction on various factors such as quality, legal knowledge, cost and responsiveness.	> 4.14	Annual
Legal Services		Operating Expense vs. Budget	100% Spend	Annual

Responsibilities

Task / Responsibility	BSC Practice Area	Client Company
Notify Legal of new matter or request for service		X

BSC Legal Services

Task / Responsibility	BSC Practice Area	Client Company
Advise client of potential legal issues that come to the attention of the Legal Area	X	
Advise Legal Area of business objectives		X
Provide Legal with requested and necessary information on a timely basis		X
Have run appropriate conflicts check for matters requiring outside counsel	X	
Open new matter in legal matter management system	X	
Assign appropriate legal resources to matter	X	
Provide monthly billing summary and other requested reporting for each matter	X	
Authorize settlement or other disposition of legal matter	X	X
Create case budgets for major lawsuits, transactions and other matters as requested by client	X	
Develop and Distribute Billing Guidelines for outside counsel	X	
Develop Model Retention Agreement for outside counsel	X	
Obtain Retention Agreement for new matters assigned to outside counsel	X	
Manage the relationship with outside counsel	X	
Recommend reserve amounts as needed	X	
Budget for and fund recommended reserve amount		x

BSC Legal Services

Real Estate

Real Estate Introduction

The BSC Real Estate (RE&F) practice area provides overall strategy development and implementation for Exelon's non-utility property holdings with regards to portfolio & real estate planning, lease management, occupancy & project management, land management, and property management for the facilities that support the Company's non-utility operations.

Real Estate Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
600	Real Estate Services	<ul style="list-style-type: none"> • Real Estate Portfolio & Asset Management Strategy <ul style="list-style-type: none"> ○ Develop and execute real estate and portfolio strategies ○ Manage and/or deliver transactions associated with the Company's facilities and related land and infrastructure properties • Lease and Records Administration <ul style="list-style-type: none"> ○ Manage the company's property and lease records for Exelon's non-utility facilities, land and infrastructure property holdings ○ Administer lease payments, billing and receivables for all non-utility facilities leases, land-related obligations, easements, and infrastructure agreements for which the Company is landlord, licensee, or tenant • Land Management <ul style="list-style-type: none"> ○ Manage land real estate-related processes for the company's non-utility land obligations and holdings. ○ Maintain landowner, municipal and key stakeholder relations in support of land management activities. • Property Management <ul style="list-style-type: none"> ○ Deliver on-site property management services for the non-utility office and disaster recovery locations, including occupancy, move, project, and facilities management for these locations 	VP, Real Estate & Facilities
606	Project Design & Construction	Manage Real Estate & Facilities related projects throughout the project life-cycle (initiation, pre-construction, execution & control, and close-out).	VP, Real Estate & Facilities
697	BSC Mail & Reception Services	Provide mail delivery and reception services at non-utility facilities.	VP, Real Estate & Facilities
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	VP, Real Estate & Facilities
833	BSC Revenue	The difference between actual costs and revenues from billings to the client companies is	VP, Real Estate &

BSC Real Estate

Service ID	Service Name	Service Description	Service Owner
	Adjustment	trued-up each year by allocating it pro rata to the client companies based on their share of BSC total service billings.	Facilities

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
600	Real Estate Services	923 – Outside Service Employed	Direct - \$29320	Time and Materials
			Allocated - \$29330	Managed Square Footage
606	Project Design & Construction	923 – Outside Service Employed	Direct - \$29320	Time and Materials
697	BSC Mail & Reception Services	923 – Outside Service Employed	Allocated - \$29330	Managed Square Footage
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - \$29700	Fully Distributed Costs
			Allocated - \$29710	Cost Causative Method
833	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - \$29710	Total Service Billings

Performance Measurement

Service	Metric	Target	Metric Reporting Frequency
Real Estate Services	Occupant Satisfaction Survey	85% Satisfaction Rate	Semi-Annually
Real Estate Portfolio & Asset Management Strategy	<ul style="list-style-type: none"> New leases, lease renewals and terminations Lease synergy savings 	<ul style="list-style-type: none"> On Track On Track 	Semi-Annually
Lease Administration	<ul style="list-style-type: none"> Lease payments paid on time; no late fees Planned lease audits 	<ul style="list-style-type: none"> On Track On Track 	Semi-Annually
Land Management	<ul style="list-style-type: none"> Lease payments paid on time; no late fees 	<ul style="list-style-type: none"> On Track 	Semi-Annually
Project Management	<ul style="list-style-type: none"> Approved Project Authorization Form (PAF) PAF Performance 	<ul style="list-style-type: none"> 100% On Track 	Quarterly
Property Management	<ul style="list-style-type: none"> Operating budget/actual performance HQ utilization 	<ul style="list-style-type: none"> On track Report Out 	Quarterly

BSC Real Estate

Responsibilities

EBSC RE&F will perform the services and functions described below, working closely with our clients to assure that goals and objectives are aligned, and that our clients' are engaged at the appropriate levels of their organization.

Task / Responsibility	BSC Practice Area	Client Company
Real Estate Portfolio & Asset Management & Strategy		
Develop asset plans for facilities, incorporating business requirements, real estate considerations, market dynamics and values, and internal economic considerations	X	
Develop portfolio strategy for Exelon facilities and approved business cases which may include buy, hold, sell, or lease options. Develop and execute implementation plans in support of the strategies.	X	
Manage facilities related transactions (sale, purchase, lease, sublease, etc.) and the service providers associated with executing portfolio and asset strategies	X	
Define lease audit strategy and manage lease audit performance to recover costs from landlords	X	
Work with landlords to address or resolve lease and tenant related concerns and issues	X	
Lease Administration		
Perform lease/property administration, payment, or billing services for all facilities for which the Company is landlord or tenant, in compliance with Sarbanes-Oxley	X	
Perform lease/property administration, payment, or billing services for easement, infrastructure, agreements for which the Company is landlord or tenant, in compliance with Sarbanes-Oxley and FASB	X	
Maintain property and lease information and files for owned, leased, and external tenant leases and properties. Develop and report on property and lease data, as required	X	
Perform and participate in monthly, quarterly, and year-end financial close processes in support of lease administration services	X	
Land Management		
Manage landowner obligations and contractual compliance, including variable revenue based calculations, and payment processing for wind and solar obligations.	X	
Perform site due diligence and land owner/document curative work for existing and acquisition projects, development projects and financing projects.	X	
Occupancy Planning & Project Management		
Develop occupancy plans and activities for facilities, including development of workplace standards, policies and strategies, space programs and space planning	X	
Develop and manage occupancy or capital improvement projects for locations without an on-site Exelon property manager	X	
Manage BCP alternate location assignment, as required by department plans	X	

BSC Real Estate

Task / Responsibility	BSC Practice Area	Client Company
Manage landlord relations, vendors and contracted services in support of locations without an on-site Exelon property manager	X	
Property Management		
Provide on-site management of office or headquarters sites, including management of service providers, work orders and service requests, and landlord related billing or operational activities	X	
On-site managers maintain and develop occupancy plans, implementation of occupancy or capital improvement projects, and move related activities	X	
For Chase Tower, Candler, and Pratt, provide mail delivery services within leased floors	X	
For Candler and Pratt, provide receptionist services	X	
Budgeting and Billing		
Define and track the allocation of lease and facilities costs by OpCo	X	
Develop OpCo RE&F budgets (held by OpCo) associated with lease and facility services	X	

Risk

Risk Introduction

The Risk Functional Area will provide governance and risk management.

Risk Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	EVP, Chief Risk Officer
B33	BSC Revenue Adjustment	The difference between actual costs and revenues from billings to the client companies is trued-up each year by allocating it pro rata to the client companies based on their share of BSC total service billings.	EVP, Chief Risk Officer
63B	BSC Risk Management Services	<ul style="list-style-type: none"> Risk management, governance and oversight. Responsible for the development of a comprehensive enterprise risk framework with policies/processes and implementation of enterprise reporting of risk metrics and limits. Understand and assist in mitigating all potential enterprise wide risks. Assist CFO's and/or VP's in managing risks at the OpCos 	EVP, Chief Risk Officer
950	BSC Credit Risk Services	<ul style="list-style-type: none"> Credit risk management, governance and oversight Responsible for the development of a comprehensive credit risk framework with policies/processes and implementation of enterprise reporting of credit exposures, metrics and limits Provide credit services to all Exelon OpCos Understand and assist in mitigating all potential enterprise wide credit risks. Responsible for the development and implementation of enterprise wide bankruptcy and litigation risk policies and procedures Consolidate bad debt reporting across all Exelon OpCos that includes variance analysis and key drivers reporting 	VP, Enterprise Credit Risk

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - 529700	Fully Distributed Costs
			Allocated - 529710	Cost Causative Method

BSC Risk

2015 Exelon BSC Service Catalog

833	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529060	Total Service Billings
638	BSC Risk Management Services	923 – Outside Service Employed	Allocated - 529060	Modified Massachusetts Formula
			Direct - 529050	Fully Distributed Costs
950	BSC Credit Risk Services	923 – Outside Service Employed	Allocated - 529060	Modified Massachusetts Formula
			Direct - 529050	Fully Distributed Costs

BSC Risk

Supply

Supply Introduction

BSC Supply / Accounts Payable will provide Strategic Sourcing, Supply Operational Support, Accounts Payable invoice processing, the Credit Card Program / Expense Reimbursement, and Supply Business Operations and Technical Services from BSC Supply to the OpCos and Subsidiaries. This does not apply to embedded Supply Services.

Supply Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
628	Strategic Sourcing for Materials	Supply negotiates strategic contracts for materials used within specific business unit and enterprise-wide, acting as an authorized agent. Strategic contracts are designed to provide materials that meet business unit specifications and requirements, to take advantage of Exelon's marketplace leverage, and to optimize processes for fulfilling orders and delivering materials to users. Supply supports the business units in managing supplier performance and creates and manages supplier performance against various metrics including expenditures, savings, quality, supplier performance, process improvements, payment channels and business placed with diverse suppliers. Strategic Supply seeks to create value for its business units by minimizing the total cost of ownership of the material's complete lifecycle (from procurement through disposal). In addition, Strategic Supply partners with the business units in forecasting and managing demand, developing spend projections/budgets, and alignment of supplier's contractual requirements to business unit needs and goals. Excludes sourcing of nuclear fuel throughout the life cycle of the material.	Director, Utility Strategic Sourcing Materials; Director, Genco Strategic Sourcing Materials

BSC Supply

Service ID	Service Name	Service Description	Service Owner
671	Strategic Sourcing for Services	Supply negotiates strategic contracts for services used within specific business units and enterprise-wide, acting as an authorized agent. Strategic contracts are designed to provide services that meet business unit specifications and requirements, to take advantage of Exelon's marketplace leverage, and to optimize processes for fulfilling orders and delivering services to users. Supply supports the business units in managing supplier performance and reports metrics on such parameters as expenditures, savings, supplier performance, process improvements, payment channels and business placed with diverse suppliers. In addition, Strategic Supply partners with its clients in forecasting and managing demand, developing spend projections/budgets, and alignment of supplier's contractual requirements to business unit needs and goals.	Director, Utility Strategic Sourcing Services; VP Genco Strategic Sourcing Services
676	Operations Management	Centralized support of the day-to-day field operations, enabling implementation of and compliance to standardized processes and procedures based on best practices, as well as continuous improvement. Handles emergent issues of complexity requiring off-location assistance, including support in resolving complex materials and services issues. Coordinates common projects affecting multiple locations and provides oversight and recommendations for routine program assessments, outage readiness, and outside organizational assessments.	VP, Genco Supply Operations & Sourcing-Utilities; Director, Genco Supply Operations
678	Supply Technical Services Support	Provides shared infrastructure and services, including the Supply-related system administration of PassPort, Maximo and PIMS which includes support for any issues/questions with the applications as well as project/testing support as a liaison with IT, business data analysis, and standards for controls and reporting (including Sarbanes-Oxley).	Director, Business Operations and Technical Support

BSC Supply

Service ID	Service Name	Service Description	Service Owner
687	Supply Site Operations	Support of the day-to-day field operations, enabling implementation of and compliance to standardized processes and procedures based on best practices, as well as continuous improvement. Handles emergent issues, including support in resolving complex materials and services issues. Coordinates with the business on common projects, including support of operations and maintenance, at the site.	Director, Genco Supply Operations
631	Supply Operations	Provides governance and oversight for the Sourcing and Operations groups supporting each business unit which also includes business planning, management review meetings, client meetings, and project management activities.	VP, Supply Chain Management
632	Investment Recovery	Management of the risk associated with the disposition of surplus and obsolete assets. Ensures that materials and equipment are disposed of in compliance with all applicable federal, state, and local regulations and in a manner that is most appropriate and returns the best possible value, using a consistent pricing strategy for the disposition of inventory and non-inventory assets.	Director, Business Operations and Technical Support
633	Inventory Management	Management of site and enterprise-wide inventory in a consistent, standardized manner that fully complies with all applicable regulatory requirements and aligns with Business Unit needs. Working with the business unit to ensure support of operations and maintenance while keeping inventory to a minimum by implementing strategies for virtual inventory, surplus inventory, and optimum stocking practices. Goals will be established and measured to monitor progress and maintain alignment with business and financial needs.	Director, Business Operations and Technical Support

BSC Supply

Service ID	Service Name	Service Description	Service Owner
670	Strategic Sourcing for Shared Materials and Services	Supply negotiates strategic contracts for materials and services used across multiple Business Units, acting as an authorized agent. Strategic contracts are designed to provide materials and services that meet business unit specifications and requirements, to take advantage of Exelon's marketplace leverage, and to optimize processes for fulfilling orders and delivering materials and services to users. Supply supports the business units in managing supplier performance and reports metrics on such parameters as expenditures, savings, supplier performance, process improvements, payment channels and business placed with diverse suppliers. In addition, Strategic Supply partners with its clients in forecasting and managing demand, developing spend projections/budgets, and alignment of supplier's contractual requirements to business unit needs and goals.	VP, Supply Corporate Sourcing
630	Supply Business Operations Support	Provides the development and management of corporate policy (management model) and strategy, business planning, management review meetings, training qualifications and records, business planning, key performance indicators, communication, business case development, market analysis, e-business tool and support, and project management support.	Director, Business Operations and Technical Support
78B	Supply Incremental Work	As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors BSC will budget overtime for planned outages and emergency response activities (i.e. unplanned maintenance outages). Client will be responsible for the following financial transactions: <ul style="list-style-type: none"> • Budget overtime dollars for business unit directed overtime, • Labor costs for non-supply functions performed by supply (e.g. storm duty), • Cost of expediting materials, cost of disposition of shelf life expired items and obsolescence, • Client Requested Vendor Audits, including NUPIC, • Associated adjustments due to inventory cycle count discrepancies, • Power Lab Charges, • Rentals of supplementary handling equipment, • Client Requested Vendor Audits (non-labor costs), • Maintenance for non-Supply Inhabited Facilities, 	VP, Genco Supply Operations & Sourcing; VP, Utilities Supply Operations & Sourcing; Directors of Genco Supply Operations; Directors/Manger of Utilities Supply Operations Director, Business Operations & Technical Support

BSC Supply

Service ID	Service Name	Service Description	Service Owner
		<ul style="list-style-type: none"> • Third party freight, shipping, and • Expedited manufacture. • Additional services requested by CENG. Billing will be at a time and material basis. • <p>As requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors for Accounts Payable for the given Service Period.</p> <p>As requested services include:</p> <ul style="list-style-type: none"> • Project - A unique activity, or set of activities, that accomplishes a measurable objective, and has specific beginning and end dates, and an identified funding source. • Enhancement - Development, testing, and implementation activities which are smaller than the minimum size of a project. Small enhancements include only changes to an existing application and cannot introduce a new application into the environment. • Consulting - Providing specialist advice and expertise independent of an identified project or enhancement <p>AND one or more of the following exists:</p> <ul style="list-style-type: none"> • Discretionary and applies to a single/small number (2-3) OpCos • Regulatory and only applies to one OpCo without the potential to apply to others • Is outside the standard platform • Requires outside services to complete 	
342	BSC Accounts Payable Transactions	<p><u>Transaction Processing</u></p> <ul style="list-style-type: none"> • Support of Accounts Payable transactions requiring EBSC AP resources for entry processing (i.e. Invoices received via US Mail and email) • Support of Non-Accounts Payable processed transactions not requiring EBSC AP resources for entry processing (i.e. Invoices received via Electronic Data Interchange (EDI), Contract Invoice Automation (CIA)) • Associated AP & non-AP Support Services <ul style="list-style-type: none"> ○ Timely processing of supplier invoices ○ Storage of invoices to enable short-term availability and long-term archival storage ○ Facilitate resolution of invoice discrepancies ○ Reconciliation of cash disbursements to cash system & maintenance of files daily ○ Perform tax reporting as required by law (1099's) ○ Disburse same day check requests internally and externally as requested 	Manager, Accounts Payable

BSC Supply

Service ID	Service Name	Service Description	Service Owner
		<ul style="list-style-type: none"> ○ Process cancelled checks and stop payments ○ Provide support to internal and external audits ○ Duplicate Payment identification and recovery ○ Process add/change/remove Vendor Maintenance requests ○ Manage/Govern Voucher Process ● Distribute standard invoice aging report ● End user training and process support 	
324	Credit Card Program / Expense Reimbursement Services	<ul style="list-style-type: none"> ● Credit Card Transactions (Supply and Travel & Entertainment card administration) <ul style="list-style-type: none"> ○ Process new/add/change requests ○ User system and process support ○ Administration of Credit Card Program ○ Administration of Out of Pocket Reimbursement Program ○ Issue Management Reports documenting card usage and compliance ○ Administration of file transfers, including management of accounting anomalies ○ Monthly reconciliation of credit card clearing accounts ○ Provide support to internal and external audits ● Credit Card Rebate ● Twice a year rebate received directly from credit card provider ● Make payments to Bank Card provider under Exelon Credit Card Program 	Manager, Accounts Payable
833	BSC Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	Chief Supply Officer
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	Chief Supply Officer

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
628	Strategic Sourcing for Materials	923 – Outside Service Employed	Direct - 529450	Time and Materials
			Allocated - 529460	Total Supply Sourced Materials

BSC Supply

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
671	Strategic Sourcing for Services	923 – Outside Service Employed	Direct - S29450	Time and Materials
			Allocated - S29460	Total Supply Sourced Services
676	Operations Management	923 – Outside Service Employed	Direct - S29450	Time and Materials
			Allocated - S29460	Total Supply Sourced Materials and Services
678	Supply Technical Services Support	923 – Outside Service Employed	Direct - S29450	Time and Materials
			Allocated - S29460	C50/ Supply Business Operations and Technical Support budgets
687	Supply Site Operations	923 – Outside Service Employed	Direct - S29450	Time and Materials
			Allocated - S29460	Total Supply Sourced Materials
631	Investment Recovery	923 – Outside Service Employed	Direct - S29450	Time and Materials
			Allocated - S29460	Total Supply Sourced Materials
632	Supply Operations	923 – Outside Service Employed	Direct - S29450	Time and Materials
			Allocated - S29460	Total Supply Sourced Materials
633	Inventory Management	923 – Outside Service Employed	Direct - S29450	Time and Materials
			Allocated - S29460	Total Supply Sourced Materials
670	Strategic Sourcing for Shared Materials and Services	923 – Outside Service Employed	Direct - S29450	Time and Materials
			Allocated - S29460	Supply Sourced Corporate Materials/Services
630	Supply Business Operations Support	923 – Outside Service Employed	Direct - S29450	Time and Materials
			Allocated - S29460	C50/ Supply Business Operations and Technical Support budgets
788	Supply Incremental	923 – Outside Service Employed	Direct - S29450	Time and Materials

BSC Supply

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
	Work			
342	BSC Accounts Payable Transactions	923 – Outside Service Employed	Direct – S29450	Unit Price – Per # of AP transactions processed
324	Credit Card Program / Expense Reimbursement Services	923 – Outside Service Employed	Direct – 529450	Rebate and/or Costs based on ratio of Credit Card spend
833	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - S29460	Total Service Billings
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - S29700	Fully Distributed Costs
			Allocated - 529710	Cost Causative Method

Performance Measurement

Service	Metric	Metric Description	Target	Metric Reporting Frequency	Applicable OpCos
All	OSHA Recordables	OSHA Recordables	To be aligned with Affiliate goals	Monthly	ComEd PECO BGE Genco CENG
All	Total Billed - Actual vs. budget	Measures total billing versus budget (\$ in thousands), excluding "Incremental Services"	Actual < Budget	Monthly	ComEd PECO BGE Genco CENG

BSC Supply

Operations	Clearing accounts - Actual vs. Budget	Measures actual cost versus budget and revenues versus budget (\$ in thousands) Includes costs and revenues for all material handling/transportation items budgeted to Supply	Actual < Budget	Monthly	ComEd PECO BGE Genco CENG
[633] Inventory Management	Expense Inventory Levels	Measures current PassPort inventory on-hand value of all expense items with Capital Asset Indicator = 'N'	To be aligned with Affiliate goals	Monthly	ComEd PECO BGE
[633] Inventory Management	Capital Expense Levels	Measures current PassPort inventory on-hand value of all capital items with Capital Asset Indicator = 'Y'	To be aligned with Affiliate goals	Monthly	ComEd PECO BGE
Operations	Jobs deferred due to material issues	Measures the number of jobs delayed due to work management delay codes for material availability	To be aligned with Affiliate goals	Monthly	ComEd PECO BGE
Operations	Line item Fill Rate	Fill Rate is the percentage of line items filled (issued or received) on time Note: On Time = whichever is greater between (14 days + 2 day grace period) OR (requested need date + 2 day grace period). The 14-day window is a minimum lead time allowed to eliminate the effects of zero lead time requests	To be aligned with Affiliate goals	Monthly	ComEd PECO BGE
Operations	Parts Availability	% of line items planned in accordance with the Work Week Management process that are available at T-1 (excludes sites that use Maximo)	To be aligned with Affiliate goals	Monthly	Genco CENG
[633] Inventory Management	Inventory Accuracy	Measures the accuracy of system-wide transformer, wire and cable and warehouse inventory. Measurements take into account the variance	To be aligned with Affiliate goals	Monthly	ComEd PECO BGE

BSC Supply

		adjustment by Material Coordinator			Genco CENG
[632] Investment Recovery	Investment Recovery Revenue	Revenue received from the disposition of surplus and obsolete assets	To be aligned with Affiliate goals	Monthly	ComEd PECO BGE Genco CENG
[671] Strategic Sourcing for Services [628] Strategic Sourcing for Materials [670] Strategic Sourcing for Shared Materials and Services	Strategic Sourcing Savings	Measuring First Cost (i.e., unit pricing reduction based savings), Process, Project, Avoided, and Organizational savings achieved through Strategic Sourcing Savings \$ and % from approved business case and negotiated deals	To be aligned with Affiliate goals	Monthly	ComEd PECO BGE Genco CENG
[671] Strategic Sourcing for Services [628] Strategic Sourcing for Materials [670] Strategic Sourcing for Shared Materials and Services	Diversity Spend	Spend with certified Tier 1 and 2 diversity suppliers	To be aligned with Affiliate goals	Monthly	ComEd PECO BGE Genco CENG
Operations	Emergency Response	Time from request to delivery at job site	To be aligned with Affiliate goals	As required	ComEd PECO BGE
Payroll Processing	Payroll cost per check per month		<= Budgeted \$	Monthly	ComEd PECO BGE Genco CENG

BSC Supply

Payroll Processing	Payroll errors incurred per month		< 0.02% (less than 1 check in 5000)	Monthly	ComEd PECO BGE Genco CENG
Payroll Processing	Direct Deposit Participation		97%	Monthly	ComEd PECO BGE Genco CENG
Accounts Payable	Invoice Processing		Invoice Entry Cycle Time	< 3 days	ComEd PECO BGE Genco CENG
Accounts Payable	Invoice Processing		Discounts Available and Lost	< 7%	ComEd PECO BGE Genco CENG

Responsibilities

BSC Supply and Client Responsibilities are delineated in Supply Procedures located on the BSC Management Model Website and in the Exelon Nuclear Electronic Document Management System (EDMS). Applicable Procedures are:

- "SM-AC-XX" for All Supply
- "SM-EP-XX" for Exelon Power
- "SM-AA-XX" for Exelon Nuclear only
- "SM-CE-XX" for ComEd only
- "SM-PE-XX" for PECO only

BSC Supply

- CNG-SC-1.01-1001, Processing New Item Requests, Requisitions, Request for Quotations, Issuing Purchase Orders and Revisions

Additional Exelon Management Model documents that may be applicable to BSC Supply employees, including embedded personnel, are contained in the Utilities (ED or EU) branch of the Exelon Management Model (XX-ED-## or XX-EU-##) or the Nuclear (AA) branch of the Exelon Management Model (XX-AA-##); housed in Electronic Data Management System tool (EDMS).

BSC Management Model Website Link: <http://managementmodel.exeloncorp.com/WebPages/BSC/DocumentMatrix.aspx?View=%7B62E17E26-0E53-4072-963A-8F34BE25B2A6%7D&SelectedID=9>

Accounts Payable / Credit Card Services Task / Responsibility	EBSC	Client Company
Accounts Payable – Invoice Processing Services		
Provide accurate information for Invoice Entry (i.e. PO/Contract #, Rel, Code Block)		X
Receive and prepare manual invoices for entry	X	
Timely approval of invoices		X
Archive invoices	X	
Enter manual Invoices	X	
Process invoices for payment as defined in documented processes	X	
Respond to vendor and internal inquiries	Primary	Support
Administer processing of discrepant invoices as defined in documented processes	Primary	Support
Disburse emergency check requests internally and externally as requested	X	
Establish and maintain procedures for A/P process	X	
Issue 1099's as required by law	X	
Identify and recover potential duplicate payments and unrecovered credits	Primary	Support
Process cancelled checks and stop payments	X	
Provide accurate information for Vendor Maintenance (i.e. TIN, W-9, Remit, Address)		X
Process vendor add/change requests and respond to routine user questions	X	

BSC Supply

Accounts Payable / Credit Card Services Task / Responsibility	EBSC	Client Company
Enter/Create voucher(s)		X
Respond to routine Voucher user questions & requests	X	
Provide support to internal and external audits	Primary	Support
Reconcile daily cash disbursements as defined in documented processes	X	
Expense Reimbursement Services		
Use Credit Card in accordance with policy	X	X
Process card add/change requests and respond to routine user questions & requests	X	
Update system with card add/change requests received from client	X	
Process Credit Card payment requests	X	
Retention of records	X	
Management of monthly file posting to General Ledger	X	
Resolution of code block anomalies		X
Reconcile clearing accounts related to monthly payment to Credit Card provider	X	
Inadvertent process administration and reconciliation	X	
Respond to routine Out of Pocket reimbursement user questions & requests	X	

BSC Supply

Transportation

Transportation Introduction

Transportation area provides private flight transportation to authorized executives.

Transportation Services Table

Service Table

Service ID	Service Name	Service Description	Service Owner
783	BSC Use of Corporate Jet	Provide and coordinate private flight transportation to authorized executives, services include Executive Aviation Accounting Services which includes the payment of monthly maintenance and flight charge invoices, billing passengers for flight hours, maintaining passenger documentation and records, preparing executive reports, and support of internal and external audits. This service is direct billed through the EBSC Billing System	Director of Transportation
667	BSC Corp Jet Adjustment	The difference between actual costs and revenues from billing for service 783.	Director of Transportation
904	BSC Costs to Achieve	Costs associated with establishing combined operations as a result of the Constellation and Exelon merger.	Director of Transportation

FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
783	BSC Use of Corporate Jet	923 – Outside Services Employed	Direct - 529250	Unit price - Per occupied flight hour (variable costs) Office of CEO (fixed costs)
667	BSC Corp Jet Adjustment	923 – Outside Services Employed	Allocated - 529260	Total Corp Jet Billings
904	BSC Costs to Achieve	923 – Outside Service Employed	Direct - 529700	Fully Distributed Costs
			Allocated - 529710	Cost Causative Method

BSC Transportation

Responsibilities

Task / Responsibility	EBSC	Client Company
Executive Transportation		
Timely Notification	X	
Transport the client to his/her destination; assist with any bags	X	

BSC Transportation

**PECO ENERGY COMPANY
MUTUAL SERVICES AGREEMENT AND ASSET
TRANSFER AGREEMENT
COST ALLOCATION MANUAL**

Policies and Guidelines
for
Associated Company Transactions
in Accordance
with
the Mutual Services and Asset Transfer Agreement

March 2009

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SECTION I

INTRODUCTION AND CORPORATE STRUCTURE

A. SCOPE

This Mutual Services Agreement (“MSA”) and Asset Transfer Agreement Cost Allocation Manual (“Manual”) applies to transactions between PECO Energy Company (“PECO”) and the Exelon Entities (as defined in Section II).

In previous years, transactions between PECO and the Exelon Entities were governed by the PUHCA rules of the SEC. After PUHCA 1935 was repealed effective February 8, 2006, these transactions were subject to the MSA. The MSA rules generally require such transactions to be priced at cost.

In 2008, the Federal Energy Regulatory Commission (FERC) issued new pricing rules for affiliate transactions involving non-power goods and services. The provision of non-power goods and services, including any goods, equipment (including machinery), materials, supplies, appliances, or similar property (including oil, coal, steam, but not including electric energy, natural or manufactured gas, utility assets, intangible property, or tangible assets such as real property, buildings, and the like) will be subject to the following pricing:

- For services provided by PECO to another affiliate (except to another state-regulated utility), the pricing standard is the higher of Fully Distributed Cost or Fair Market Value.
- For services provided by another affiliate (except by another state-regulated utility or EBSC) to PECO, the pricing standard is the lower of Fully Distributed Cost or Fair Market Value.
- EBSC will charge Fully Distributed Cost to all affiliates.
- Services between PECO and ComEd will be priced at Fully Distributed Cost, except that if there is a Prevailing Price for the service, it may only be provided if Fully Distributed Cost equals Prevailing Price.

The overall objective of the Cost Allocation System is to establish cost allocation methodologies that apportion costs between PECO and the Exelon Entities so as to preclude cross-subsidization of the Exelon Entities by PECO customers. Cross-subsidization results under cost-based regulation when the prices of a regulated company’s regulated services improperly reflect the costs of associated activities.

In the event of a conflict between this Manual, the MSA and FERC, the order of priority shall be FERC, MSA, and this Manual.

Each PECO department is responsible for implementation within its organization of the policies and guidelines for associated company transactions set forth in the MSA and this Manual. All intercompany transactions shall be adequately documented. Continual monitoring and internal controls shall be maintained to assure that policy guidelines described in this Manual are observed and that potential or actual deviations are detected and corrected.

Please contact PECO's General Accounting Department and/or BSC's Legal Department to resolve any conflict between this Manual, FERC and the MSA rules.

SECTION II

DEFINITIONS

Set forth below is a definition of terms that are used throughout this Manual.

Acquiring Party: A Party who desires to acquire real property, interests in real property, tangible personal property or intangible assets from a Selling Party.

Client Company: A Party who desires to receive services or goods and has requested another Party to provide services and or goods in accordance with the terms of an Approved Services Agreement.

ComEd: Commonwealth Edison Company, PECO's affiliate.

EBSC: Exelon Business Services Company, LLC.

Exelon Entities: Exelon and all of its subsidiaries other than PECO are Exelon Entities.

Fair Market Value: The resultant price set by an arms-length transaction between a willing buyer and a willing seller, both of whom are adequately informed of the appropriate facts, and neither of whom is under any compulsion to buy or sell.

FERC: Federal Energy Regulatory Commission.

Fully Distributed Cost: Fully Distributed Cost includes the actual direct costs or allocated costs incurred by a Providing Company to provide a service or facility, plus indirect costs and other appropriate overheads. See Section IX, Fully Distributed Cost Method, for a detailed discussion as well as examples of fully distributed cost.

MSA: Mutual Services Agreement approved by the PaPUC under which PECO provides non-power services to Exelon Entities or receives non-power services from Exelon Entities other than EBSC.

PaPUC: The Pennsylvania Public Utility Commission.

Party: Party means each, and Parties means all, of the entities who are from time to time a party to the MSA.

Prevailing Price: In the case of services or facilities provided by ComEd to an Exelon Entity, Prevailing Price will only apply to services or facilities provided for sale to the general public. This includes electric service, service provided under an ICC approved pricing mechanism such as Rate CS, and Competitive Services provided to the general public. Prevailing Price is generally defined as the price that has been charged to the general public. When PECO provides a service or facility to ComEd, Prevailing Price is defined as the price charged to nonassociates if such transactions with nonassociates constitute a substantial portion of PECO's total revenues from such transactions.

Providing Company: A Party who has been requested to, and who is able and willing to, furnish facilities and/or provide services to a Requesting Company under the terms of the MSA.

PUHCA: The Public Utility Holding Company Act of 1935 (“PUHCA”) was enacted in 1935 to combat abuses commonly arising in utility holding companies in the early part of the 1900’s. PUHCA, enforced by the SEC, focused most specifically on the practices of the holding company extracting excessive charges from its regulated utilities for services and of unfairly allocating costs to different utilities in different states. The Energy Policy Act of 2005 repealed PUHCA 1935 effective February 8, 2006, and replaced it with PUHCA 2005.

SEC: Securities and Exchange Commission

Selling Party: A Party who is willing to sell and transfer real property, interests in real property, tangible personal property or intangible assets to an Acquiring Party.

Service Company: Any associate company within a holding company system organized specifically for the purpose of providing non-power goods or services or the sale of goods or construction work to any public utility in the same holding company system. The Service Company (EBSC) provides most administrative and general services to the subsidiaries of Exelon.

SECTION III

TRANSACTIONS INVOLVING THE PROVISION OF SERVICES AND FACILITIES

Transactions involving the provision of services and facilities between PECO and the Exelon Entities (other than services PECO receives from EBSC) will be governed by the following pricing rules:

- For services provided by PECO to another affiliate (except to another utility), the pricing standard is the higher of Fully Distributed Cost or Fair Market Value.
- For services provided by another affiliate (except by another utility or EBSC) to PECO, the pricing standard is the lower of Fully Distributed Cost or Fair Market Value.
- EBSC will charge Fully Distributed Cost to all affiliates.
- Services between PECO and ComEd will be priced at Fully Distributed Cost, except that if there is a Prevailing Price for the service, it may only be provided if Fully Distributed Cost equals Prevailing Price.

According to the MSA, the provision of services or facilities by PECO to an Exelon Entity, or by an Exelon Entity to PECO, shall be charged to the requesting Exelon Entity at an amount not to exceed the Fully Distributed Cost incurred by the providing Exelon Entity.

For transactions between PECO and ComEd, the Providing Company's Prevailing Price will be limited to not more than Fully Distributed Cost as a means to resolve pricing conflicts between ComEd's Affiliated Interests Agreement (AIA) and the MSA which governs PECO's intercompany transactions. Under the MSA, the pricing of transactions is limited to "no more than cost".

Supporting documentation used in the determination of Fair Market Value or Prevailing Price must be forwarded to PECO's General Accounting Department.

Notwithstanding the state rules, where the FERC rules are more protective of PECO and ComEd, those must be applied. Thus, the pricing rules summarized in the bullet points above take into account both state and FERC rules, and give priority to the more protective FERC rules.

SECTION IV

SALES OF TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

A. GENERAL

The purpose of this section is to assign a monetary value (price), and record all tangible or intangible personal property sold and transferred between PECO and the Exelon Entities.

Parties should evidence their agreement with respect to the sale of tangible or intangible personal property by entering into an agreement or other written memorandum.

For tangible or intangible personal property sales between PECO and the Exelon Entities, the following requires a separate PaPUC approval:

- For tangible and intangible personal property purchases, sales, leases or exchanges between PECO and the Exelon Entities, a PaPUC approval is required pursuant to 66 Pa.C.S. § 2102. There are no exceptions to this requirement. In addition, if the transaction involves property that is "used or useful in the public service," an additional approval may be required pursuant to 66 Pa.C.S. § 1102. Since each transaction covered under this heading requires that a filing be made with the Commission to obtain § 2102 approval, Legal should be contacted to determine whether the Company should also request § 1102 approval for the transaction.

For sales of FERC jurisdictional facilities (*i.e.*, facilities used for the transmission of electric energy in interstate commerce or sales of electric energy at wholesale in interstate commerce), separate approval by the FERC may be required (notify BSC Legal for guidance).

B. VALUATION OF PROPERTY

The following general principles shall be used to establish a sale price for tangible or intangible personal property transactions.

Sales of tangible or intangible personal property shall be charged by the Selling Party to the Acquiring Party at:

- 1) The fair market value of tangible or intangible personal property to be sold as evidenced by the price at which nonassociated vendors offer the same or similar assets for sale by reference to quoted market prices or the value ascribed to the asset by an independent appraisal or other objective valuation technique.

Or, if no such fair market value is objectively or practicably determinable,

- 2) The historical cost of the asset to the Selling Party, less all applicable valuation reserves (e.g. accumulated depreciation).

The determination of fair market value must be adequately documented to ensure that a

proper audit trail exists.

Supporting documentation used in the determination of prevailing price must be forwarded to PECO's General Accounting Department.

C. SALE OF PROPERTY

- Contact the appropriate Engineering Department, Life Cycle Management Department or Procurement Department to obtain the procedure for the sale of tangible personal property.
- Contact PECO's General Accounting Department for all accounting transactions, for historical cost calculations, and to determine any impact the transfer has on ratemaking.
- Notify PECO's Tax Office for tax implications and to obtain the most favorable tax treatment for any property sale.
- Notify BSC's Legal Department to review the contract concerning the transfer.
- Contact the Secretary's Office for:
 - Approval of the sale by the Board of Directors (Board).
 - Release of property from any mortgage indenture.

Note: Board approval is required for sales of property over \$10 million; for sales of \$10 million and below, Board action is required only to obtain the mortgage release.

SECTION V

SALES OF REAL PROPERTY

A. GENERAL

The purpose of this section is to assign a monetary value (price), and record all real property sold and transferred between PECO and the Exelon Companies.

Parties should evidence their agreement with respect to the sale of real property by entering into an agreement or other written memorandum.

For real property purchases, sales, leases or exchanges between PECO and the Exelon Entities, a PaPUC approval is required pursuant to 66 Pa. C.S. § 2102. There are no exceptions to this requirement. In addition, if the transaction involves real property with an undepreciated book value of greater than \$50,000, a PUC approval is required pursuant to 66 Pa.C.S. § 1102.

Real property includes the following: land, buildings and other forms of real property.

B. VALUATION OF PROPERTY

The following general principles shall be used to establish a sale price for real property sales between PECO and the Exelon Entities.

Sales of real property shall be charged by the Selling Party to the Acquiring Party at:

- 1) The fair market value of the real property to be sold as evidenced by the price at which nonassociated vendors offer the same or similar assets for sale by reference to quoted market prices or the value ascribed to the asset by an independent appraisal or other objective valuation technique.

Or, if no such fair market value is objectively or practicably determinable,

- 2) The historical cost of the asset to the Selling Party, less all applicable valuation reserves.

The determination of fair market value must be adequately documented to ensure that a proper audit trail exists.

Supporting documentation used in the determination of prevailing price must be forwarded to PECO's General Accounting Department.

C. SALE OF PROPERTY

- Contact PECO's Real Estate Department to obtain the procedure and approval for the sale of real property.

- Contact PECO's General Accounting Department for all accounting transactions, historical cost calculations, and to determine any impact the transfer has on current or future ratemaking proceedings.
- Notify PECO's Tax Office for tax implications and to obtain the most favorable tax treatment for any property sale.
- Notify BSC's Legal Department to review the contract concerning the transfer.
- Contact the Secretary's Office for:
 - Approval of the sale by the Board of Directors (Board).
 - Release of property from any mortgage indenture.Note: Board approval is required for sales of property over \$10 million; for sales of \$10 million and below, Board action is required only to obtain the mortgage release.

SECTION VI

SALES/ACQUISITIONS OF FERC JURISDICTIONAL FACILITIES

Sales and/or acquisitions of “FERC jurisdictional facilities” generally require FERC approval (subject to thresholds). “FERC jurisdictional facilities” are the facilities used for the transmission of electric energy in interstate commerce, sales of electric energy at wholesale in interstate commerce (such as contracts), or existing generation facilities. FERC jurisdictional facilities do not include, for example, vehicles, computers, intangibles, land held for future use and obsolete or used inventory unconnected to the electric system. “Sales” and “acquisitions” include lease transactions. Employees must contact both BSC Legal, PECO Regulatory and the Director of PECO Accounting early in the consideration of any proposed sale/lease/acquisition of FERC jurisdictional facilities.

SECTION VII

WORK ORDERS

The Work Order Form is to be completed by a Providing Company when providing a service or facility to a Client Company. A Work Order Form must be completed for all services provided to Client Companies.

A separate form is not intended to be completed for each specific and separate instance where ongoing services or facilities are involved. It is intended to capture a blanket of services. For example, a Work Order Form would be prepared to provide fleet services for the time period that fleet services are provided. It would not be necessary to complete a Work Order Form for each separate vehicle. If a service or facility is provided for a finite period of time then that should be mentioned on the Work Order Form. If the service is to be provided for an undetermined time period, then the Work Order Form is valid until such time that a cancellation is requested. PECO reviews and updates all Affiliate Level Arrangements and Work Orders on an annual basis.

If at a later date there is a need to expand the scope of services related to an existing Work Order, you may prepare a Work Order Form and indicate on the form that an existing Work Order Form is being revised. Merely indicate the additional services and refer to the existing Work Order number.

Work Order Requirements

1. Each company within the holding company system must have a current Service Agreement signed by a management representative with responsibility for the service received or provided. The same employee cannot sign on behalf of both parties.
2. The Service Agreement should describe the scope of services, billing procedures and allocation methods.
3. Services should be directly charged to one benefiting company whenever possible. When more than one company benefits from a service provided, cost causative allocations must be used to distribute costs in a fair and equitable method.
4. Specific services to be provided must be evidenced by signed work orders and Affiliate Level Arrangements (ALAs) or Service Level Arrangements (SLAs). Work Orders provide the key to where the services are recorded on both the Providing Company's and the Client Company's books. Work orders, ALAs and SLAs should include the following data.
 - Work order control number (Determined by the Providing Company)
 - Purchase Order Number of Client Company, if applicable
 - Name or title of Work Order
 - Description of work to be performed
 - Start and completion date
 - Other Client Companies benefiting from the service (for purposes of allocations)
 - Allocation factors (if applicable)
 - Providing Company's code block data to capture costs of work order
 - Client Company's code block data for billing purposes (including FERC account if for a FERC jurisdictional utility)

- Budgeted / expected cost to be charged to Client Company
 - Authorization signatures and dates
5. Changes to work orders must be documented.
 6. The Providing Company must maintain a control log of all authorized work orders.

For services provided by PECO, Work Order numbers will be issued by PECO's General Accounting Department. Therefore, when preparing a Work Order Form, please contact PECO's General Accounting Department.

A copy of the completed, approved Work Order Form must be sent to PECO's General Accounting Department.

Originals of the completed, approved form including any supporting documentation should be kept by the Providing Department. A copy of the Work Order Form should be maintained by the Requesting Department.

Work Order

[
 WO # _____
 ALA Reference No. _____
 Current Date _____
 Effective Period _____

1. Providing Company: _____
2. Providing Department: _____
3. Client Company or Companies: _____
4. Client Department: _____
5. Project Type (circle one): New Work Order Revised Work Order
6. Work Order Title: _____
7. Allocation Method: _____

8. **Providing** Companies Reclassification Code Block:

Business			Sub			Customer Operating Charging			
Unit	Dept	Account	Account	Project	Product	Segment	Unit	Dept	Affiliate
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

9. **Receiving** Companies Distribution Code Block:

Business			Sub			Customer Operating Charging			
Unit	Dept	Account	Account	Project	Product	Segment	Unit	Dept	Affiliate
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

10. In the space below, describe the services/facilities which will be charged to this Project.
 Include budgeted/expected cost to be charged to Client Company.

(attach additional sheets if necessary)

11. Approvals

Requesting Co. Mgr: _____
 (Signature)

 (Print Name)

 (Date)

Approvals

Providing Co. Mgr: _____
 (Signature)

 (Print Name)

 (Date)

Requesting Co. Contact: _____
 Primary

 Secondary

Providing Co. Contact: _____
 Primary

 Secondary

Contact's phone number: _____
 Primary

 Secondary

Contact's phone number: _____
 Primary

 Secondary

Accounting Contact: _____

 (phone #)

Accounting Contact: _____
 15

 (phone #)

INSTRUCTIONS FOR COMPLETING PECO WORK ORDER FORM

Work order number	The work order number is an eight digit code consisting of the ALA reference number (4 digits) and a 4 digit identifier provided by the PECO General Accounting Department. For example: CP01-0088.								
ALA Reference Number	The ALA reference number is derived as follows: the first digit is the providing company code, the second digit is the receiving company code and the final 2 digits are numeric indicating the number of the ALA between the 2 entities. For example: CP01 where the provider is CED the receiving Company is PED and this is the first ALA between the two entities. ALA reference numbers are 4 digit identifier provided by the CED – Financial Reporting Department. The Company Codes are: <table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td>C = CED</td> <td>P = PED</td> </tr> <tr> <td>E = Enterprises</td> <td></td> </tr> <tr> <td>G = Genco</td> <td>B = BSG</td> </tr> <tr> <td>X = Corp. Center</td> <td></td> </tr> </table>	C = CED	P = PED	E = Enterprises		G = Genco	B = BSG	X = Corp. Center	
C = CED	P = PED								
E = Enterprises									
G = Genco	B = BSG								
X = Corp. Center									
Effective Period	The time period which the Work Order is in effect.								
1. & 3. Providing/Receiving	Select companies providing/requesting services.								
2. Providing Department	Identify the department responsible for providing the work to be done.								
4. Client Department	Identify the department requiring the work to be done.								
5. Work Order Type	One of the two types of Work Orders should be marked. A "New" or a "Revised" Work Order may be selected.								
6. Work Request Title	Choose an abbreviated title to define the work to be provided.								
7. Allocation Method	If the Work Order is for work that will benefit more than one department, indicate the basis of allocation. Refer to Section IX of the Affiliated Interests Agreement, Cost Allocation Methods, for more information on allocation methods.								

7. Providing Company Providing companies reclassification code block to remove
– the charges from their O&Ms to be billed to an affiliate.
Reclass (Debit of reclass JE.)
9. Receiving Company Code block that the receiving company will charge to record
Distribution the cost of monthly ALA services received.
10. Description of Services Brief description of service or facility provided including
budgeted or expected costs to be charged to Client
Company.
11. Approvals Both the Receiving Company and the Providing Company
must indicate their approval by indicating the name and
providing a signature by the appropriate Department Head
or Manager. Responsible contacts should be identified by
complete name and their phone number.

SECTION VIII

FULLY DISTRIBUTED COST METHOD

A. OVERVIEW

Under the fully distributed cost methodology, direct costs incurred by one Party for the provision of services to another Party are increased for indirect costs and other appropriate overheads. The objective is to assign direct costs along with the appropriate indirect costs and overheads to the benefiting Exelon Entity or Entities to prevent cross-subsidization of associates by PECO customers.

B. COMPONENTS OF FULLY DISTRIBUTED COST

Fully distributed cost is the direct costs or allocated costs (cost pools allocated to a Exelon Entity based on a cost causative measure), adjustments to direct labor costs, indirect costs and other appropriate overheads incurred by a Party to provide a service or facility to another Party.

1) **Direct Costs and Allocated Costs**

Direct costs consist of direct labor, direct materials and purchased services, and the direct costs of facilities, equipment, machinery, furniture and fixtures. Allocated costs are incurred for the provision of services or facilities which are not directly assignable to a specific Exelon Entity or Entities but jointly benefit more than one Party. Costs to be allocated shall be accumulated in cost pools and allocated between the appropriate Parties based on an appropriate cost causative measure that ensures an equitable allocation.

2) **Direct Labor Adjustments, Indirect Costs and Other Overheads**

Elements of and the current rate for PECO's Loading Factors are presented below.

Administrative and General Loading Factor 49.6 %

- Administrative and General Salaries (FERC Acct 920)
- Office Supplies (FERC Acct 921)
- Outside Services Employed (FERC Acct 923)
- Property Insurance (FERC Acct 924)
- Injuries and Damages (FERC Acct 925)
- Employee Pensions and Benefits (FERC Acct 926)
- Regulatory Commission Expenses (FERC Acct 928)
- Advertising Expenses (FERC Acct 930)
- Rents and Plant Maintenance (FERC Acct 931 and 935)

Studies to update PECO's Direct Labor Adjustment Rates and the Loading Factors will be performed by PECO's General Accounting Department annually during the second quarter and will be based on actual financial data of the prior calendar year.

The new Direct Labor Adjustment Rates and the Loading Factors will go into effect July 1st of each year.

C. FULLY DISTRIBUTED COST CALCULATION

Different adjustments are applied to direct labor charges depending on which PECO employees are charging payroll to the Exelon Entities and how their time is captured. See example calculations below.

Please note that this Section currently covers only PECO's loading factors for use in its fully distributed cost calculation. If an Exelon Entity provides a service to PECO at its fully distributed cost, then the Exelon Entity would need to calculate its own loading factors.

EXAMPLE CALCULATIONS OF FULLY DISTRIBUTED COST FOR PECO
2008 RATES

LABOR

<u>Direct Charges</u>	<u>Payroll Costs</u>
Direct PECO Payroll Charge	\$ 100.00
Total Direct Labor Charges	<u>\$ 100.00</u>
 <u>Indirect Charges</u>	
1.) Adjust for Fringe, Pension, AIP and Payroll Taxes 79.97%	79.97
2.) Adjust for A&G Loading Rate 49.60%	49.60
3.) Indirect Charges (if appropriate)	<u>0.00</u>
Adjusted Direct Labor Charges	<u>\$ 229.57</u>

The Fringe, Pension AIP and Payroll Taxes rates applied in this example were in effect as of 1/31/2009. These rates are updated each month based on a communication sent out by PECO General Accounting.

SECTION IX

COST ALLOCATION METHODS

Whenever possible, costs of services or facilities specifically attributable to a Party should be charged directly to such Party. These services shall be charged directly using the appropriate pricing basis. See Section III, Transactions Involving the Provision of Services and Facilities for more information. When a transaction pertains to one Client Company and the transaction is charged to such Client Company, no further allocation is necessary. For each separately identifiable good or service, a determination needs to be made of those costs that can be directly charged to that particular good or service.

For costs incurred for transactions involving the provision of services which are not directly assignable to a specific Client Company and which have joint benefit to more than one Party, an allocation method must be used to distribute the costs to the benefiting companies. Cost pools will be allocated to the Client Companies based on the respective cost causative measures.

Each Providing Company will have the primary responsibility for ensuring that the allocation factors are proper, accurate and kept up to date.

To the greatest extent possible, the allocation factors will be based on cost drivers specifically applicable to the service provided. PECO Accounting will be advised / consulted regarding allocations factors utilized in associate transactions.

PECO Accounting will be responsible for evaluating new allocation methodologies and determining if any approval is required. PECO Accounting will coordinate approval efforts, if necessary, with the Legal Department.

SECTION X

ACCOUNTING AND INTERCOMPANY BILLING

A. Overview

For PECO and the Exelon Entities, code block must be used to record the accounting distribution for intercompany transactions. The specific accounting varies according to which Exelon Entity is involved in the transaction with PECO and whether the service, facility or goods are being charged at Fully Distributed Cost or market price.

B. Services/Facilities charged at FULLY DISTRIBUTED COST

When the provision of a service is directly assignable to a Client Company and is charged at Fully Distributed Cost, the Providing Company shall charge the related direct and indirect costs to a unique code block combination. The code block combination should be stated on each work order supplied as part of the ALA process.

If costs cannot be directly charged but must be allocated based on a cost causative measure (see Section IX, Cost Allocation Methods), contact PECO's General Accounting Department and Service Company Accounting to determine an appropriate code block combination to 'pool' such costs for allocation to the benefiting companies. [Is this consistent with PECO's practice?]

C. Services/Facilities charged at MARKET PRICE

When a service is provided to a Client Company at the Providing Company's market price rather than its Fully Distributed Cost, the Providing Company must record both its expenses associated with the provision of service and the related intercompany revenues. The Client Company will record the intercompany expenses.

D. Accounting for direct labor costs

Positive time reporting methodology should be utilized. Under a positive time reporting methodology, an employee shall report in each pay period the number of hours in providing separately identifiable goods and services to Client Companies.

PECO employees prepare Weekly Time Reports to report the hours spent providing a service to a particular Party to an appropriate code block combination. These Weekly Time Reports are signed by both the employee and an appropriate supervisor who can attest that the time reported is accounted for accurately. All hours billed must be supported by timesheets.

When billing direct labor costs the fully distributed cost methodology should be utilized. Under the fully distributed cost methodology, direct costs incurred by one Party for the provision of services to another Party are increased for indirect costs and other appropriate overheads. The

objective is to assign direct costs along with the appropriate indirect costs and overheads to the benefiting Exelon Entity or Entities to prevent cross-subsidization of associates by PECO customers.

Fully distributed cost are the actual labor costs plus the addition of applicable overheads (Fringes, AIP, Pension, Payroll Tax and A&G factor). All applicable overhead rates are distributed monthly prior to the start of the accounting close. The Fringe, AIP, Pension and Payroll Tax rates are established at the beginning of the year based on budgeted costs, there are adjustments on a monthly basis to the secondary rates of the respective allocation rates. The A&G rate is updated yearly based on actual financial data of the prior calendar year. The rate is updated in June by the General Accounting Department as part of PECO's development of its billing rates.

E. ACCOUNTING ON PAYMENT DOCUMENTS, MATERIAL REQUISITION, JOURNAL ENTRIES, ETC.

Costs incurred for services provided to an Exelon Entity, which are paid by means of a PECO Payment Request should be charged to such Exelon Entity by entering the appropriate code block combination on the accounting distribution line. Enter the appropriate code block combination in the Journal Entry System, the Passport System, Transportation System and any other system used for transactional reporting.

When using a journal entry to correct for any historical payroll charges to a Client Company, use the appropriate sub accounts. This is necessary so that the correct labor adjustments, indirects and overheads are added.

F. INTERCOMPANY BILLINGS AND PAYMENTS

1) Billings

- Tariffed services provided by PECO to an Exelon Entity will be billed to the Exelon Entity in the same manner as all other customers of the tariffed service (e.g. Exelon Generation will be sent a PECO electric bill for electric service).
- All other services or facilities which are provided by PECO to Exelon Entities, whether charged at market price or at fully distributed cost, will be invoiced and billed by PECO's functional area. PECO will separately invoice each of the Exelon Entities on a monthly basis for the services and facilities provided to the respective Exelon Entity during such month. Each invoice will include descriptions of the charges by reference to the Work Orders, if applicable, as well as total indirects calculated on all direct costs billed during the month. Upon request, an explanation and/or documentation will be provided to justify charges.

- Services or facilities which are provided by the Exelon Entities to PECO, whether charged at market price or at fully distributed cost, will be invoiced and billed by each respective Exelon Entity. PECO will be invoiced from each of the Exelon Entities on a monthly basis for the services and facilities provided by the Exelon Entities during such month. Each invoice will include descriptions of the charges by reference to the Work Orders and total indirects, if applicable, calculated on all direct costs billed during the month. Upon request, an explanation and/or documentation will be provided to justify charges.
- PECO's Real Estate Department will be responsible for collecting the payment from the Exelon Entity for the sale of real property, which is due at the closing of the sale and transfer of the property. Real Estate must communicate the accounting information related to the property sale to PECO's General Accounting Department.

2) **Payments**

With the exception of real property and intangible asset sales, payments from Exelon Entities should be made in accordance with Exelon's Intercompany Cash Settlement Policy.

G. INTERNAL CONTROL RESPONSIBILITIES AND RECORD RETENTION

Each PECO department that enters into an associated company transaction subject to the MSA shall have primary responsibility for assuring that the policies and guidelines detailed in the MSA and this Manual are appropriately implemented and maintained.

Also, each PECO department shall establish unique code block elements in the general ledger system, which shall be used to record, associated company transactions.

PECO's General Accounting Department shall have responsibility, in addition to those responsibilities indicated elsewhere herein, for overall monitoring of procedures and controls associated with associated company transactions. In this role, an accountant will monitor Work Order Forms, transactions, billings, allocation methodologies, etc. to assure compliance with the MSA and this Manual or any other applicable manuals, and that actions will be taken to correct deficiencies as they are identified. Reviews will be performed of operating results to assure they properly reflect associated company transactions that occurred during the period reviewed based on known activity as obtained from completed Work Order Forms and other sources. PECO's General Accounting Department shall direct any participant to implement and/or revise any procedure as required to assure associated company transactions are carried out in accordance with the provisions and intent of the MSA and this Manual or any other applicable manuals.

Internal Audit will also perform periodic compliance reviews of the associated company transaction processes to further provide assurance regarding the actual operating effectiveness of the policies and guidelines as outlined in the MSA and this Manual or any other applicable manuals.

Supporting documentation for intercompany transactions will be retained per the record retention schedule.

SECTION XI

BUDGETING

The goal of the budget cycle is to develop a corporate budget for the entire Exelon organization that accurately reflects the activities performed and the resources necessary to accomplish those activities. A great deal of interactive communication needs to occur not only among the various departments within a company but also between the companies. Two-way communication should be ongoing throughout the budget cycle.

This section provides budget guidelines only with respect to transactions between PECO and the Exelon Entities.

PECO and the Exelon Entities shall be responsible for preparing their own budgets for revenues, capital and operating expenditures and employee headcount. Providing Companies are also responsible for renewing or revising Affiliate Level Arrangements and Work Orders for the upcoming budget period that will provide the basis for preparing annual budgets. These Affiliate Level Arrangements and Work Orders will provide details of the direct costs of services to be provided to Client Companies.

Budgeting for the costs of facilities and services provided by PECO to an Exelon Entity will depend on whether the Exelon Entity will be charged PECO's fully distributed cost or PECO's market price for such facility or service.

If PECO is providing a service at its fully distributed cost, then such costs will be the budget responsibility of the Exelon Entity receiving the service. The PECO department providing the service will still be responsible for preparing or revising Affiliate Level Arrangements and Work Orders.

If PECO is providing a service at its market price, then the PECO Business Unit must budget for both the revenues and expenses (including any applicable overheads charged on PECO's books) associated with the provision of the services. The PECO department providing the service will be accountable for the profit or loss on the service they provide and the Exelon Entity will have budget responsibility for the market price of the service provided.

ALA Template

[Insert effective years in the format of year-year] Affiliate Level Arrangement–ALA¹ No. [enter ALA/SLA number]²

Affiliate Level Arrangement (“ALA”)¹ between [insert provider business unit full company name – Area/Department providing service] (“[insert provider business unit abbreviated name]”) and [insert receiver business unit full company name] (“[insert receiver business unit abbreviated name]”)

Purpose

The purpose of this ALA¹ is to [Insert a high-level summary of the business objectives that the providing business unit is intended to address. An overview of the services covered by the ALA¹ should be presented. An overall description of the contents of the ALA should be discussed.]

Governing Agreement

This Affiliate Level Arrangement (“ALA”)¹ is governed by the provisions of the [insert governing agreement of the provider]³ or [insert governing agreement of the receiver]³, as appropriate.

Terms and Conditions

This document commences on [insert date in the format of month day, year] and extends until the end of [insert date in the format of month day, year].

Scope of Services

This document constitutes an arrangement between the [insert provider business unit] and [insert receiver business unit] for the [insert a high level description of the service]. This document specifies the service expectations between [insert provider business unit] and [insert receiver business unit] and provides:

- A description of the service to be delivered
- The billing approach for the services
- The metrics by which the effectiveness of the services is monitored
- The roles and responsibilities of both parties

This document has been reviewed by [insert provider business unit] and [insert receiver business unit] Accounting, [insert Area/Department providing service], and Legal including a review for compliance with regulatory provisions, if any.

Scope of Services

(Provide a detailed breakdown of the scope of services provided)

Service Responsibility Matrix

(Provide a breakdown of responsibilities between the Service Provider, the Customer, and any 3rd parties, which must be honored in order for the services to be provided.)

Services, Tasks	(Service Provider)	(Customer)
(List Service)		
(List Breakdown)		
(List Service)		
(List Breakdown)		
(List Service)		
(List Breakdown)		

Service Costing Schedule

Rules of Costs to be Billed:

This section provides rules of costs to be billed by provider of services to recipient of services.

Recipient of Services	Provider of Services				
	ComEd	PECO	BGE	Genco	BSC
ComEd	N/A	Fully Distributed Cost ^{4,5}	Fully Distributed Cost ^{4,5}	Lower of Fully Distributed Cost ⁴ or FMV ⁶	See GSA and SLA ¹
PECO	Fully Distributed Cost ^{4,5}	N/A	Fully Distributed Cost ^{4,5}	Lower of Fully Distributed Cost ⁴ or FMV ⁶	See GSA and SLA ¹
BGE	Fully Distributed Cost ^{4,5}	Fully Distributed Cost ^{4,5}	N/A	Lower of Fully Distributed Cost ⁴ or FMV ⁶	See GSA and SLA ¹
Genco	Higher of Fully Distributed Cost ⁴ or FMV ⁶	Higher of Fully Distributed Cost ⁴ or FMV ⁶	Higher of Fully Distributed Cost ⁴ or FMV ⁶	N/A	See GSA and SLA ¹
BSC	Higher of Fully Distributed Cost ⁴ or FMV ⁶	Higher of Fully Distributed Cost ⁴ or FMV ⁶	Higher of Fully Distributed Cost ⁴ or FMV ⁶	Lower of Fully Distributed Cost ⁴ or FMV ⁶	N/A

Charging Table:

Select one cost method per service/transaction.

Service/Transaction	Fully Distributed Cost ⁴	Prevailing Price ⁵	FMV ⁶
(List Service/Transaction)			
(List Service/Transaction)			

Monthly Billing Table:

This section provides a monthly cost estimate for **[insert customer]** based on estimated transaction volumes.

Service/Transaction	Estimated Transactions Per Month (Quantity)	Billing Per Transaction (Rate)	Estimated Monthly Billing
(List Service/Transaction)			
(List Service/Transaction)			
(List Service/Transaction)			
(List Service/Transaction)			
		Total	

Performance Metrics & Performance Reporting

(Describe the specific criteria, which will be used to measure the performance of the services provided.)

Process Performance Metrics	Performance Target	Reporting Frequency

Customer Service Performance Metrics ⁷	Performance Target	Reporting Frequency

Signatures	
<p>[insert name of VP/Director/Manager in the format of First, Last] [insert title] [insert provider business unit company name]</p>	<p>[insert affiliate name of VP/Director/Manager in the format of First, Last] [insert title] [insert affiliate business unit company name]</p>
<p>_____ Signature</p>	<p>_____ Date</p>
<p>_____ Signature</p>	<p>_____ Date</p>

Endnotes to Template

¹**ALA/SLA:** Affiliated Level Agreement (ALA) if the providing company is ComEd, PECO, BGE, or Genco. Service Level Agreement (SLA) if the providing company is BSC.

²**ALA Number:** The ALA reference number is derived as follows: the first digit is the providing company code, the second digit is the receiving company code and the final 2 digits are numeric indicating the number of the ALA between the 2 entities. For example: PC01, where the provider is PECO the receiving Company is ComEd and this is the first ALA between the two entities. The Company Codes are:

The Company Codes are:

B = BSC	M = BGE
C = ComEd	P = PECO
G = Genco	

³**Governance:** This section should reference the governance of both the provider and the receiver.

ComEd – The governance is the Affiliated Interest Agreement (“AIA”) and the Cost Allocation Manual (“CAM”) as approved by the Illinois Commerce Commission, as appropriate.

PECO – The governance is the PECO Mutual Services Agreement (“MSA”) and the Cost Allocation Manual (“CAM”) as approved by the Pennsylvania Public Utility Commission, as appropriate.

BGE – The governance is the General Services Agreement (“GSA”) and the BGE Cost Allocation Manual (“CAM”), both as filed with Maryland Public Service Commission.

Genco – There is no governance as this is not a regulated utility.

BSC – The governance is the General Services Agreement (“GSA”) and the BSC Cost Allocation Manual (“CAM”).

⁴**Fully Distributed Cost:** Fully Distributed Cost includes the actual direct costs or allocated costs incurred by a Providing Company to provide a service or facility, plus indirect costs and other appropriate overheads.

⁵**Prevailing Price:** Services will be priced at Fully Distributed Cost, except that if there is a Prevailing Price for the service, it may only be provided if Fully Distributed Cost is equal to or less than the Prevailing Price. Prevailing Price is generally defined as the price that has been charged to the general public. In the case of services or facilities provided by ComEd to an Exelon Entity, Prevailing Price will only apply to services or facilities provided for sale to the general public. This includes electric service, service provided under an ICC approved pricing mechanism such as Rate CS, and Competitive Services provided to the general public.

⁶**Fair Market Value:** The resultant price set by an arms-length transaction between a willing buyer and a willing seller, both of whom are adequately informed of the appropriate facts, and neither of whom is under any compulsion to buy or sell.

⁷**Customer Service Performance Metrics:** Customer service performance metrics are for Nuclear only.

Q. SDR-OM-16 Please provide the annual level of outside services employees for the preceding three calendar years. Include in your response a breakdown of the test year amount indicating the service provider and the type of service performed.

A. SDR-OM-16

2012 --- \$78,725,692
2013 --- \$72,635,629
2014 --- \$70,282,756
2015 --- \$75,246,000 (budget)
2016 --- \$74,185,000 (budget)

Refer to Attachment SDR-OM-16(a) for the breakdown of the 2014 information by service provider and type of service.

The increase in costs between 2015 and 2014 is primarily due to BSC costs assigned or allocated to the Company. Please refer to Attachment II-D-8(a) for further details.

PECO Energy Company
Outside Services (FERC 923)
For the Year Ended December 31, 2014
Presentation Basis - Electric Distribution ONLY

Function	Service	Vendor	Total (\$)
BSC	Business Center Services	BSC	\$647,537
	Communication Services	BSC	\$738,820
	Executive Services	BSC	\$4,182,294
	Financial Services	BSC	\$13,265,241
	HR Services	BSC	\$3,625,787
	IT Distributed Services	BSC	\$23,881
	IT Non Telecom Services	BSC	\$10,954,993
	IT Telecom Services	BSC	\$263,753
	Legal Gov Services	BSC	\$6,090,864
	Legal Services	BSC	(\$19)
	Non-core Oper-I/C transaction	BSC	(\$9,085)
	Other Services	BSC	\$2,215,749
	Real Estate Services	BSC	\$2,111
	Regulatory & Gov't Affairs	BSC	\$1,454,233
	Security Services	BSC	\$2,403,316
	Supply Services	BSC	\$136,637
	Utilities Services	BSC	\$3,308,373
BSC Total			\$49,304,487
Contracting, Services	Advertising Services	(1) Other	\$234
		MEDIUS & ASSOCIATES INC	\$4,790
		TIERNEY COMMUNICATIONS	\$15,184
	AMI Deployment	(1) Other	\$4,793
		Accenture	\$1,417,500
		Advent Design Corporation	\$738,680
		Beeline.com Inc	\$3,540,597
		Corix Utilities (US) Inc	\$697,014
		FedEx	\$97
		Greencastle Associates	\$1,317,448
		Grid One Solutions, Inc	\$1,078,416
		Pristine Tower Co LLC	\$32,244
		PSC Industrial Outsourcing, LP	\$1,283
		Riggs Distler & Company Inc	\$5,000
		RR Donnelly	\$9,384
		Sensus USA Inc	\$1,841,549
		Trinity Printing	\$3,148
		Twenty First Century	(\$46)
		Verizon Wireless	\$9,170
		Webb Mason	\$617,105
	AMI IT	BSC	\$304,657
	IT Charges	(1) Other	\$2,580
		BSC	\$355
		BLACK BOX NETWORK SERVICES	\$4,046
	IT Services	(1) Other	\$856
		ACCENTURE	\$19,108
		ANEXINET	\$62,537
		BEELINE.COM, INC.	\$2,356
		BSC	\$20,135
	Materials-Contractor Supplied	(1) Other	\$303
	Other Services	(1) Other	\$123,160
		A. POMERANTZ & COMPANY	(\$20,440)
		ATLANTIC COAST ALARM, INC.	\$2,293
		AULD & ASSOCIATES	\$20,641
		BEELINE.COM, INC.	\$89,850
		BSC	\$52,485
		C ERICKSON & SONS INC	(\$16,231)
		CMC ENERGY SERVICES, INC.	\$6
		COMMONWEALTH OF PENNSYLVANIA	\$3,024
		ECOVA INC	\$5,550
		GALLOP PRINTING	\$6,325
		GRID ONE SOLUTIONS, INC.	\$53,120
		HENRY & GERMANN PUBLIC AFFAIRS	\$4,542
		IEI GROUP, LTD	\$2,884
		ITRON, INC.	\$4,827
		MARY W. TREISBACH	\$1,373
		MICROEDGE, INC.	\$14,681
OLIVER WYMAN, INC.		(\$7,441)	
PAT THOMAS TOURS		\$4,044	
PAUL RESTALL COMPANY, INC		\$19,657	
RADISSON-VALLEY FORGE HOTEL		\$42,831	
TELOGIS, INC.		\$11,087	
TIERNEY COMMUNICATIONS		\$3,203	
WIDENER BURROWS & ASSOCS INC		\$7,757	

PECO Energy Company
Outside Services (FERC 923)
For the Year Ended December 31, 2014
Presentation Basis - Electric Distribution ONLY

Function	Service	Vendor	Total (\$)	
Contracting, Services Total	Outsourced Services, Other	(1) Other	(\$3,776)	
		THE AYCO COMPANY	\$20,543	
		JOYNER ASSOCIATES	\$1,240	
	PMO Compliance	Beeline.com Inc		\$483,148
		Morgan Lewis & Bockius LLP		\$2,058
	Promotional Services	(1) Other		\$739
		WESTERN CHESTER COUNTY CHAMBER		\$1,145
	Public Relation Services	AMERICAN RED CROSS		\$355
		CETLIN DESIGN GROUP INC		\$2,835
		JAY R BUSTARD ADVERTISING		\$8,326
		KEVIN BETHEA		\$446
		LIFELINE MUSIC COALITION, INC.		\$527
		MELODY J TASH DBA CINEMA QUILT LLC		\$494
		NEW ARTIST SPOTLIGHT		\$1,526
		NEW HOPE FILM FESTIVAL		\$420
		PROUD AFRICAN AMERICAN		\$382
		TRIANGLE GRAPHIC COMMUNICATIONS GROUP LLC		\$19,795
		U.S.SECURITY ASSOCIATES, INC.		\$200
	Contracting, Services Total			\$12,720,152
	Contracting, Professional	Accounting and Audit	BSC	\$64,052
			Information Technology	BEELINE.COM, INC.
		Legal	BSC	(\$278,663)
			INDUSTRIAL DEFENDER, INC	\$986
			INTERGRAPH CORPORATION	\$67,200
			ORACLE AMERICA INC	\$15,919
			RAYMAR INFORMATION TECHNOLOGY	\$1,500
			SCHNEIDER ELECTRIC	\$5,313
			THE STRUCTURE GROUP	\$1,188,210
			(1) Other	\$38,031
BALLARD SPAHR ANDREWS &			\$47,943	
BARLEY SNYDER LLC			\$3,582	
BLANK ROME LLP			\$141,094	
BSC			(\$151,587)	
DILWORTH PAXSON LLP			\$51,179	
FLASTER GREENBERG PC			\$9,338	
GREENBERG TRAURIG LLP			\$2,479	
IKON OFFICE SOLUTIONS			\$1,850	
JACKSON LEWIS PC			\$2,410	
KIRKPATRICK & LOCKHART PRESTON			\$7,191	
LAW FIRM OF RUSSELL R. JOHNSON			\$5,233	
MCGUIRE WOODS LLP			\$1,803	
MORGAN, LEWIS & BOCKIUS,LLP			\$306,920	
PEPPER HAMILTON LLP			\$203,934	
REED SMITH, LLP			\$98,740	
REGER RIZZO & DARNALL LLP		\$36,085		
SALMON, RICCHEZZA, SINGER & TURCHI LLP		\$6,177		
SAUL EWING, LLP		\$63,720		
SIDLEY & AUSTIN		\$6,429		
VENABLE, LLP		\$3,799		
Other Professional		(1) Other	(\$237,958)	
		ACCENTURE	\$86,847	
		APEX CAREER PROFESSIONALS	\$14,497	
		Auto ETL insertion via FACTCHK	\$4,792	
		BEACON HILL STAFFING GROUP LLC	\$14,306	
		BEELINE.COM, INC.	\$766,447	
		BSC	\$72,659	
		DRUGSCAN, INC.	\$34,875	
		ELECTRIC UTILITY COST GROUP	\$2,594	
		FIRST QUARTILE CONSULTING	\$22,636	
		GLOBAL HR RESEARCH LLC	\$40,268	
		HIS Global INC	\$23,002	
		HOOTSUITE MEDIA INC	\$3,623	
		INCOHO CONSULTING LLC	\$186,000	
		IRIS DESIGNS, INC.	\$6,368	
		ITRON, Inc	\$1,282	
		LKH&S	\$132,635	
		MANAGEMENT APPLICATIONS	(\$4,066)	
		MEDTOX LABORATORIES INC	\$4,716	
		MOODY'S ANALYTICS, INC	\$15,219	
		PHILADELPHIA YOUTH NETWORK	\$6,696	
		RANDSTAD PROFESSIONALS	\$19,075	
		RHR INTERNATIONAL LLP	\$6,858	
		RIGHT MANAGEMENT,INC	\$13,694	
		STEPHANIE C BATTAGLINO	\$2,671	
		TELOGIS, INC.	\$16,070	
		THE AYCO COMPANY	\$20,479	
THE FELICITY GROUP, LIMITED		\$328,128		
TRADEMUX LLC		\$18,600		
TT GOVERNMENT SOLUTIONS INC		\$72,476		
VANTAGE LEADERSHIP CONSULTING, LLC		\$5,135		
VENTYX INC		\$56,283		
VISIBLE TECHNOLOGIES INC		\$39,158		
VOCUS INC	\$12,834			

PECO Energy Company
Outside Services (FERC 923)
For the Year Ended December 31, 2014
Presentation Basis - Electric Distribution ONLY

Function	Service	Vendor	Total (\$)
	Staff Augmentation	(1) Other	\$22,442
		BEELINE.COM, INC.	\$222,145
		BSC	\$3,051
Contracting, Professional Total			\$4,010,304
DSP Expense (2)	Customer Referral Program	ALLCONNECT, INC.	\$1,534,170
	Procurement Contract Review	NATIONAL ECONOMIC RESEARCH ASSOCS INC	\$157,113
	Program Administration	(1) Other	\$2,556,530
DSP Expense			\$4,247,813
Grand Total			\$70,282,756

(1) Non-affiliate vendor charges of \$1,000 or less are grouped and reported as Other

(2) Relates to administration costs of the Default Service Program which are recovered through the Generation Supply Adjustment.

- Q. SDR-OM-17 Please describe each budgeted or planned cost savings program to be implemented during the present and subsequent year. Please identify the cost of implementing the program and the anticipated annual savings.
- A. SDR-OM-17 PECO has limited the increase in O&M expense to less than 1% annually since its last base rate proceeding in 2010 through 2016. Savings have been embedded through our budgeting process, which sets O&M targets designed to control O&M growth while providing funding to achieve operational goals and regulatory mandates. Examples of cost management improvement initiatives that have helped contain O&M growth are discussed in the direct testimony of Phillip S. Barnett, PECO Statement No. 2.

Q. SDR-OM-18 Please explain how the Company has treated reserve accruals and balances for ratemaking purposes and provide the requested level of any self-funded reserve accruals by type of item (e.g. injuries and damages).

A. SDR-OM-18 The Company's ratemaking claims are based on normalized levels of expense and revenue using the Company's budgeted test year data representing an estimate of the level of revenue and expense that will be incurred during the future test year ending (FTY) December 31, 2015 and during the fully projected future test year (FPFTY) ending December 31, 2016, and not reserve accruals or balances.

The budgeted levels were adjusted appropriately to reflect known and measurable changes anticipated to occur within the FTY and the FPFTY or, with respect to wage and salary increase, shortly after the end of the FPFTY.

Similarly, the Company's rate base claim is not based on a reserve accrual or balance methodology. For example, the Company's plant in service claim in 2016 is based on December 31, 2014 original cost plant balances, adjusted for plant additions expected to be placed in service during the FTY and the FPFTY.

For details, refer to PECO Statement No. 2, the direct testimony of Phillip S. Barnett, and PECO Statement No. 3, the direct testimony of Shuo Yin.

- Q. SDR-OM-19 Submit a listing of all amortization claims included in the total operation and maintenance expenses. Include the following information:
- a. Total expense being amortized.
 - b. Length of amortization (months or years).
 - c. Remaining unamortized balance.
 - d. Commission Docket where amortization initially claimed or approved.
- A. SDR-OM-19 Refer to Exhibits SY-1 and SY-2 and PECO Statement No. 3, the direct testimony of Shuo Yin.

Q. SDR-OM-20 Provide the total amount of pension expense included in the future test year and explain the basis for the claim (e.g. FASB 87 or ERISA). Include a schedule of actual payments to the pension fund for the past five years.

A. SDR-OM-20 Pension costs for financial reporting purposes are based on ASC 715 (formerly FAS 87) and the total ASC 715 costs are allocated to capital and expense. The pension expense for Distribution in 2015 and 2016 is \$17,921,000 and \$15,411,000, respectively.

The ratemaking expense claim of \$18,668,000 in the FTY and \$18,295,000 for the FPFTY are based upon expected pension contributions in 2015 and 2016. Management considers various factors when making pension funding decisions, including actuarially determined minimum contribution requirements under ERISA, contributions required to avoid benefits restrictions and at-risk status as defined by the Pension Protection Act of 2006, and management of the pension obligation. Refer to Attachment SDR-OM-20(a) for further explanation of this claim.

Refer to Attachment SDR-OM-20(b) for a schedule of actual payments to the pension fund for the past five years.

PECO - Electric Operations
Before the Pennsylvania Public Utility Commission
Future Period - 12 Months Ended December 31, 2015
(\$ in Thousands)

Line #	Description	[1] Reference	[2] Amount	[3] Amount	[4]
<u>PENSION COSTS</u>					
1	2015 Pension Contribution (Towers Watson) (1)		\$ 40,418		
2	Percent to Electric Distribution		<u>73.54%</u>		
3	Total Amount to Electric Distribution	L 1 * L 2		29,722	
4	Pension Capitalization Factor		37.19%		
5	Pension Payment to be Capitalized	L 3 * L 4		<u>11,054</u>	
6	Pension Payment to be Expensed	L 3 - L 5			\$ 18,668

(1) As of 12/31/2015 the pension assets are expected to be nearly 92% for PECO.

PECO - Electric Operations
Before the Pennsylvania Public Utility Commission
Future Period - 12 Months Ended December 31, 2016
(\$ in Thousands)

Line #	Description	[1] Reference	[2] Amount	[3] Amount	[4]
<u>PENSION COSTS</u>					
1	2016 Pension Contribution (Towers Watson) (1)		\$ 39,039		
2	Percent to Electric Distribution		<u>73.91%</u>		
3	Total Amount to Electric Distribution	L 1 * L 2		28,855	
4	Pension Capitalization Factor		36.60%		
5	Pension Payment to be Capitalized	L 3 * L 4		<u>10,560</u>	
6	Pension Payment to be Expensed	L 3 - L 5			\$ 18,295

(1) As of 12/31/2016 the pension assets are expected to nearly 96% for PECO.

Attachment SDR-OM-20(b)

PECO Distribution Payments to the Pension Fund
(\$ in thousands)

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Pension	\$ 7,901	\$ 7,993	\$ 9,371	\$ 76,213	\$ 50,730

Q. SDR-OM-21 Please provide a copy of the Company's most recent pension plan actuarial study.

A. SDR-OM-21 Exelon is the sponsor of the pension plans. PECO (and Exelon's other subsidiaries) participate in the Exelon plans and apply multiemployer accounting which requires recording allocated costs and contributions in PECO's financial statements. Exelon's most recent actuarial study, which includes plan-level detail (not allocated to PECO or Exelon's other subsidiaries) was as of December 31, 2014 and dated January 23, 2015. Exelon's actuaries provided the forecasted allocation of costs and contributions to PECO and the other subsidiaries on January 25, 2015.

Refer to Attachment SDR-OM-21(a) for the letter accompanying the actuarial study and Attachment SDR-OM-21(b) for the sections of the January 25, 2015 forecast deliverable that are applicable to PECO for 2015 and 2016.

TOWERS WATSON



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Suite 2100
Chicago, IL 60606-1615

T +312 525 2500

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SENT VIA E-MAIL

January 23, 2015

Mr. Todd Heckman
Assistant Corporate Controller
Exelon Corporation
10 South Dearborn, 51st Floor
Chicago, IL 60603

Dear Todd:

Exelon Corporation December 31, 2014 Pension and Retiree Welfare Disclosures – Final (Updated from January 15, 2015 Deliverable)

We have completed the December 31, 2014 FASB ASC 715-30-25 and ASC 715-60-25 (formerly FAS 158) disclosures for the following plans:

Pension Plans

Qualified

- Exelon Corporation Retirement Program (ECRP)
- Exelon Corporation Cash Balance Pension Plan (CBPP)
- Exelon Corporation Pension Plan for Bargaining Unit Employees (PPBU)
- Exelon New England Union Employees Pension Plan (New England)
- Exelon Employee Pension Plan for Clinton, TMI, and Oyster Creek (AmerGen)
- Pension Plan of Constellation Energy Group (CEG Qualified)
- BG New England Union Employees Pension Plan (Mystic)
- Pension Plan of Constellation Energy Nuclear Group, LLC (CENG Qualified)
- Nine Mile Point Pension Plan (NMP)

Non-Qualified

- Exelon Corporation Supplemental Management Retirement Plan (SMRP)
- Exelon Corporation Supplemental Pension Benefit Plan and 2000 Excess Plan (SPBP)
- Senior Executive Supplemental Pension Plan (CEG Executives)
- Benefits Restoration Plan of Constellation Energy (CEG Managers)
- Benefits Restoration Plan of Constellation Energy Nuclear Group, LLC (CENG BRP)

Retiree Welfare Plans

- PECO Energy Company Retiree Medical Plan (East)
- Exelon Corporation Health Care Program (West)
- Postretirement Benefit Plans of Constellation Energy (CEG PRW)
 - CEG Medical
 - CEG Medicare Part B
 - CEG Dental
 - CEG Life Insurance



- Postretirement Benefit Plans of Constellation Energy Nuclear Group, LLC, all groups except Nine Mile Point (CENG PRW)
- Nine Mile Point Postretirement Benefit (NMP PRW)

The following information and enclosed exhibits provide the financial statement and disclosure information needed for Exelon's year-end 2014 financial reporting. This information was prepared in accordance with FASB ASC 715-30-25 and ASC 715-60-25, *Employers' Accounting for Defined Benefit Pensions and Other Postretirement Plans*, and FASB ASC 715-20-50 (formerly FAS 132(R)), as amended by FASB ASC 715-30-25 and ASC 715-60-25, as appropriate. Our valuation was performed in accordance with generally accepted actuarial principles and practices.

Exhibits

We have attached the following exhibits in support of the year-end information requested by Exelon:

- Pension/retiree welfare footnote information for all plans, including benefit obligation reconciliation, plan asset reconciliation, balance sheet entries, funded status, expected cash flows, 2014 net periodic benefit cost components and expected 2015 amortizations. These exhibits also include the sensitivity information for one percentage point changes in the health care cost trend rate for the retiree welfare plans.
- Detailed exhibits for all 22 benefit plans showing an allocation by operating company of year-end funded status and the balance sheet entries, including amounts recognized in Accumulated Other Comprehensive Income (AOCI) and Regulatory Asset (RA).
- MD&A sensitivity, showing 50 basis point discount rate (increase and decrease) and expected return on assets (increase and decrease) impacts on year-end 2014 benefit liability and 2014 cost. At Exelon's direction, we have provided the impact on cost for the fiscal year ended 2014 rather than for the next fiscal year.
- A summary of the average future service for the pension and postretirement welfare plans for fiscal years 2012 through 2014.
- A summary of 2014 special accounting detail by plan. This exhibit provides a list of one-time charges/credits recognized during the year.

Measurement of Benefit Obligations

The benefit obligations were measured as of the December 31, 2014 measurement date and are based on the census data collected for the 2014 actuarial valuations. We have projected forward the benefit obligations to the end of the year, adjusting for benefit payments, expected growth in the benefit obligations, changes in key assumptions, 2014 demographic experience and changes in plan provisions.

Please note that although we have reflected demographic adjustments based on preliminary 2014 experience, the obligations are subject to change once final comprehensive census data is received and reflected as of January 1, 2015, and, if available, more recent retiree welfare claims data.

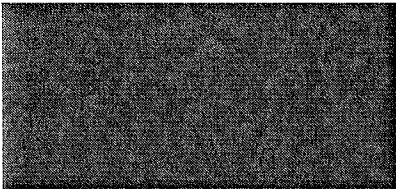
Demographic and Claims Adjustments

As we have discussed, historical LRP and year-end disclosure calculations reflect adjustments for differences between expectations and experience for demographic and claims activity. Per our January

7, 2015 e-mail, we received some preliminary data from the plan administrator regarding partial 2014 experience on retirements, terminations, deaths, and base pay increases.

Legacy Exelon: Based on the data collected and our high-level assessment, we have reflected a 0.25% increase in the year-end obligations for the ECRP pension plan. No other adjustments were reflected in year-end obligations for the other pension plans or for the retiree welfare plans other than for retiree medical claims experience. Based on our review of the available historical medical claim data, we have assumed the following adjustments for retiree welfare claim cost assumptions at year-end 2014, as confirmed by Exelon:

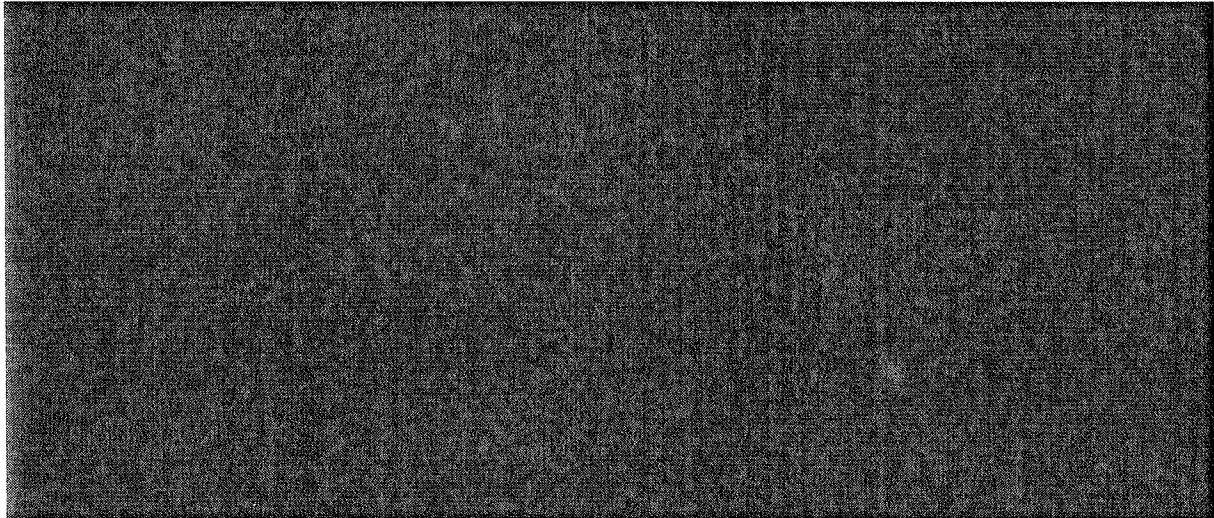
- East
 - Pre-65: 2.0% gain
 - Post-65: no adjustment



Special Events

The year-end plan disclosures reflect the following special events during 2014:




- East and West: April 30, 2014 remeasurement due to the approval and ratification of design changes to each plan's retiree welfare programs. Please refer to the deliverable provided May 19, 2014 for detailed information regarding these special events.



For plans with a settlement or curtailment during 2014, the year-end disclosures reflect the appropriate one-time charges and credits, as summarized in the Special Accounting Charge/Cost Detail exhibit.

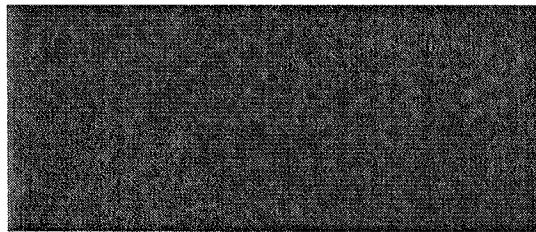
Assumptions and Methods

The 2014 pension and retiree welfare year-end benefit obligations and 2015 estimated costs are based on the following key assumptions:

Assumption	2014 Year-End Disclosure
	3.94% for all non-CENG pension plans 3.92% for all non-CENG retiree welfare plans
Discount rate	 (Basis: RATE:Link 40 th – 90 th percentiles)
Cash balance investment crediting rate experience for 2014 (2015 for NMP)	8.37% for pre-PPA account balances 4.96% for post-PPA amounts account balances (pre-2013 hires) 3.88% for post-2012 hire account balances 
Cash balance long-term investment crediting rate assumption	5.82% for pre-PPA account balances 4.56% for post-PPA amounts account balances (pre-2013 hires) 3.83% for post-2012 CBPP new hires 
Expected return on assets	7.00% for 2014 pension costs 6.59% weighted average for 2014 retiree welfare costs 7.00% for 2015 pension costs 6.46% weighted average for 2015 retiree welfare costs
Salary increase rate	Select and ultimate age-graded table, with average rates of: 3.25% for 2015 through 2019 3.75% for 2020 and beyond
Mortality	RP 2000 projected to 2012 with improvement scale AA and projected thereafter with generational improvement scale BB two-dimensional adjusted to a 0.75% long-term rate reached in 2027

Assumption	2012 Year End Disclosure
Health care cost trend	2014 6.0%
	2015 6.0%
	2016 5.5%
	2017+ 5.0%

Retiree welfare 2014 claims experience East: Post-65: 2.0% gain
Post-65: No adjustment



Demographic loss for 2014 (as a percent of benefit obligation) ECRP: 0.25%
Other Legacy Exelon pension and retiree welfare plans: 0%



RMSA interest crediting rate 4.0%

Nonqualified lump sum conversion rate SMRP: 5.0%
SPBP: 4.0%



Tax rate for SMRP tax gross-up 5.0%

All other assumptions and methods are the same as those documented in the 2014 valuation reports delivered in November 2014.

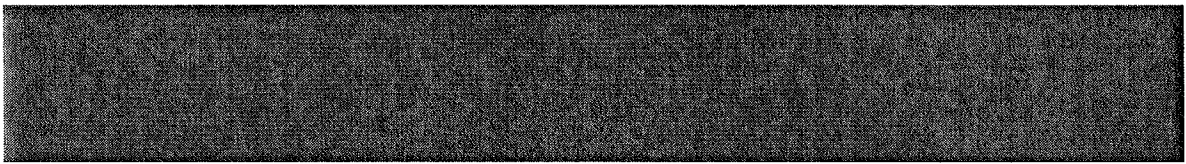
Contributions, Allocations, and CEG Frozen Regulatory Asset

At Exelon's request, we have shown the estimated postretirement welfare contributions for 2015 and the following four fiscal years. PECO contributions equal the amount calculated based on the PECO postretirement welfare cost minus Medicare Part B premiums. Remaining East operating companies will contribute proportionally.





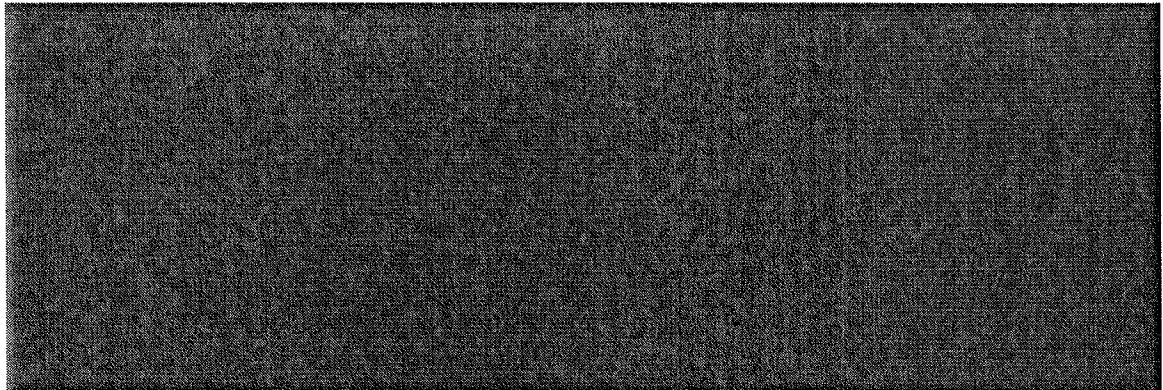
The allocation of the year-end regulatory asset and accumulated other comprehensive income was prepared in accordance with Exelon's, CEG's and CENG's methodologies for allocating pension and retiree welfare costs to the operating companies. These methodologies have not changed since the prior year-end for the Legacy CEG and Legacy CENG plans. For the Legacy Exelon plans, please refer to the deliverable dated October 22, 2014 for a summary of the changes in allocation methodologies since the prior-year-end. We have recorded regulatory assets for the deferred costs attributable to ComEd (pension and retiree welfare plans), PECO (retiree welfare plans only) and BGE (pension and retiree welfare plans).



Plan Provisions

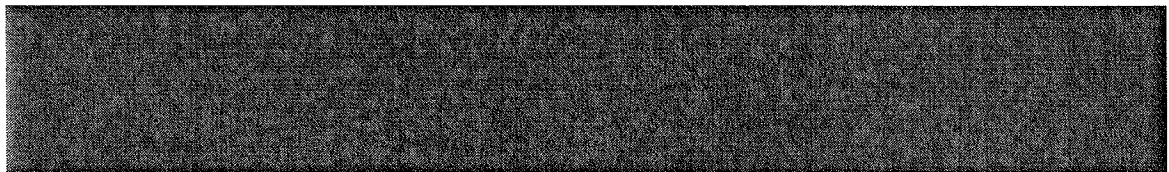
Pension Provisions

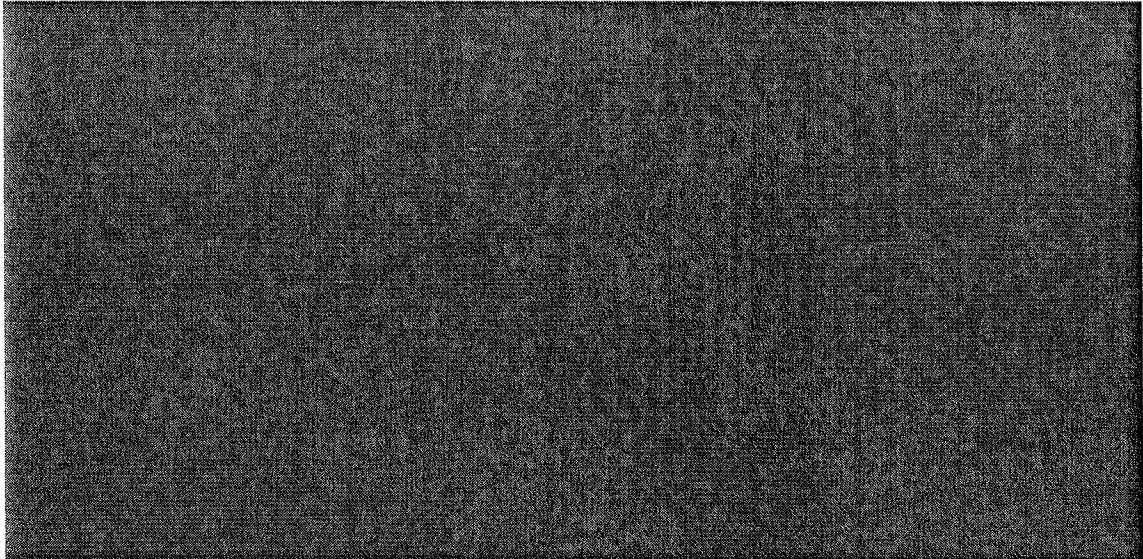
For the pension disclosures, the plan provisions are the same as those included in the 2014 valuation reports, with the following exceptions:



Retiree Welfare Provisions

For the retiree welfare disclosures, we have valued the substantive plans as described in summary plan descriptions and other detailed summaries provided by Exelon. The retiree welfare plan provisions are the same as those included in the 2014 valuation reports, with the following exceptions:





Retiree welfare obligations also include an estimated value of the excise tax on high-cost health care plans due to PPACA. Note that there is no excise tax assumed for the CEG PRW plans.

Assets

Plan asset information, including contributions and benefit payments, was provided by Exelon directly or provided by Northern Trust and JP Morgan and reviewed by Exelon. Exelon has determined that the year-end trust asset information is sufficient for purposes of these disclosures and has directed Towers Watson to prepare year-end disclosure information on this basis.

Actuarial Certification

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, assets and sponsor accounting policies and methods provided by Exelon Corporation and other persons or organizations designated by Exelon Corporation. We have reviewed this information for overall reasonableness and consistency, but we have neither audited nor independently verified this information. Based on discussions with the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by Exelon Corporation, may produce materially different results that could require that a revised report be issued.

Except as otherwise provided herein, the results presented are based on the data, assumptions, methods, plan provisions and other information outlined in the actuarial valuation reports dated November 2014 that set forth the pension and other postretirement benefit cost for the fiscal year beginning January 1, 2014. Therefore, such information, and the reliances and limitations of the valuation reports and their use, should be considered part of this year-end financial reporting.

TOWERS WATSON 

January 23, 2015

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the pension and other postretirement benefit cost and other financial reporting results have been selected by the plan sponsor. Towers Watson has concurred with these assumptions and methods except for the expected rate of return on plan assets selected as of December 31, 2014. Evaluation of the expected return assumption was outside the scope of Towers Watson's assignment and would have required substantial additional work which we were not engaged to perform. ASC 715-30-35 requires that each significant assumption "individually represent the best estimate of a particular future event."

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for deferred taxes. Any deferred tax effects in AOCI should be determined in consultation with Exelon Corporation's tax advisors and auditors. Towers Watson used information supplied by Exelon Corporation regarding postretirement benefit asset, postretirement benefit liability and amounts recognized in accumulated other comprehensive income as of December 31, 2014. This data was reviewed for reasonableness and consistency, but no audit was performed.

The results shown in this letter have been developed based on actuarial assumptions that, to the extent evaluated by Towers Watson, we consider reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

The undersigned consulting actuaries are members of the Society of Actuaries or other professional actuarial organizations and meet the "Qualification Standard for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension and other postretirement benefit plans. Our objectivity is not impaired by any relationship between Exelon Corporation and our employer, Towers Watson Delaware Inc.

Once you have had a chance to review the attached exhibits, please contact any of us if you have questions or comments about these results.

Sincerely,



John W. Allen, EA, MAAA
Senior Consulting Actuary



Judy M. Kruse, FSA, EA
Senior Consulting Actuary



Anthony R. Simone, FSA
Senior Consulting Actuary

Attachments



January 23, 2015

cc: Kathleen Abbott — Exelon Corporation
Prabakaran Balachandran — Exelon Corporation
William Bergman — Exelon Corporation
Doug Brown — Exelon Corporation
Ryan Brown — Exelon Corporation
Cindy Cattin — Exelon Corporation
Tong Chen — Exelon Corporation
Brian Comroe — Exelon Corporation
Tashawna Craig — Exelon Corporation
Duane DesParte — Exelon Corporation
Brad Foulk — Exelon Corporation
Jen Franco — Exelon Corporation
Stacie Frank — Exelon Corporation
Jeremy Guenther — Exelon Corporation
Andrew Hamari — Exelon Corporation
Brian Hansel — Exelon Corporation
Vanessa Hecht — Exelon Corporation
Elizabeth Hibner — Exelon Corporation
Liz Hlinak — Exelon Corporation
Mark Koschik — Exelon Corporation
Anne Matthews — Exelon Corporation
Susan Pachera — Exelon Corporation
Matthew Panaro — Exelon Corporation
Kwan Park — Exelon Corporation
Neil Roache — Exelon Corporation
Raja Vannela — Exelon Corporation
Don Zybak — Exelon Corporation
Steve Andsager — Towers Watson
John Crist — Towers Watson
Monica Crum — Towers Watson
Scott Gavin — Towers Watson
Nick Georgopoulos — Towers Watson
Dan Hampson — Towers Watson
Daniel Lennington — Towers Watson
Chris Michalski — Towers Watson
Brittany Schwarze — Towers Watson
Tania Staffen — Towers Watson
Vicente Velarde — Towers Watson

Assumptions (for fiscal year)

Discount rate (Pension)

Legacy Exelon and Legacy CEG

2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025

3.94% 4.05%

Discount rate (OPEB)

Legacy Exelon and Legacy CEG

3.92% 4.03%

PPA Funding Interest Rate (Pension)

ECRP, CBPP, AmerGen, CEG Qualified, CENG Qualified, NMP: Average of segment rates for 24 months preceding the September prior to the valuation date, subject to HATFA corridors

Medical trend
Salary increases (average)

6.00% 5.50%

Select and ultimate age-graded table; 3.25% average 2015-2019 and 3.75% average ultimate

Expected return on assets (Pension)
Expected return on assets (OPEB Non-taxable trusts)
Expected return on assets (OPEB Taxable trusts)

7.00% 7.00%
6.80% 6.80%
6.10% 6.10%

Cash Balance investment crediting rate
Pre-PPA account balances
Post-PPA account balances
New Hire Design

5.82% 5.88%
4.56% 4.67%
3.83% 3.94%

Mortality - Accounting

Mortality - Funding

Experience

Cash Balance investment crediting rate
Pre-PPA account balances
Post-PPA account balances
New Hire Design

2014

8.37%
4.96%
3.88%

RP 2000 projected to 2012 with improvement scale AA and projected thereafter with generational improvement scale BB two-dimensional adjusted to a 0.75% long-term rate reached in 2027
IRS Required Mortality Table for 2015-2025

Assumed experience and all other assumptions are consistent with our disclosure delivered January 15, 2015

NOTE: For the Funded Status Exhibit FFO-to-Debt, assumptions are on a year-end basis referencing years 2015 through 2025



- Q. SDR-OM-22 Provide the following information with regards to the claim for rate case expenses:
- a. A description of the estimated rate case expenses.
 - b. An explanation of and the supporting rationale for the claimed normalization period.
 - c. Provide a summary detailing expenses incurred to date.
Update this response as additional invoices are received.

- A. SDR-OM-22 Refer to PECO Exhibits SY-1 and SY-2, Schedule D-7, and PECO Statement No. 3, the direct testimony of Shuo Yin for the response to parts a and b.

Refer to the table below for the summary detailing the Company's 2015 Electric Rate Case expenses incurred as of March 12, 2015.

2015 Electric Rate Case Expense through March 12, 2015

Consulting Cost	\$ 30,925
Legal Support	70,938
Depreciation Study	25,424
Contracting Support	54,000
IT Support	52,531
	<hr/>
	\$233,818

Q. SDR-OM-23 Supply the following information for the last five base rate filings:

- a. Docket No.
- b. Date filed.
- c. Dates rates became effective.

A. SDR-OM-23 Refer to the information below for the applicable electric base rate cases:

<u>Docket No.</u>	<u>Date Filed</u>	<u>Rate Effective Date</u>
R-2010-2161575	3/31/2010	1/1/2011
R-891364	7/21/1989	4/20/1990
R-850152	9/27/1985	6/27/1986
R-842590	4/27/1984	1/25/1985
R-822291	2/23/1983	11/23/1983

- Q. SDR-OM-24 Please provide a comparison of the estimated rate case expenses reflected in the Company's filing with the actual expenses incurred by the Company's last two rate cases according to the same categories.
- A. SDR-OM-24 Schedule D-7 of PECO Exhibits SY-1 and SY-2, for the fully projected future test year and future test year, respectively, contain estimated rate case expenses for the current case.

Actual rate case expenses for the Company's previous base rate case at Docket No. R-2010-2161575, which was filed in March 2010, are provided below:

(Thousand\$)

External Consultants	\$812
External Legal	\$614
Materials, IT Costs, Travel, Copies, Etc.	\$7
Total	\$1,433

For the base rate case prior to the previous case at Docket No. R-891364, actual expenses are not available as the case was filed in 1989, or over 25 years ago. Under 52 Pa. Code § 57.45, (Electric Service: Preservation of Records), the Commission requires each electric utility to maintain and preserve records in conformity with its records retention regulations. General ledgers and subsidiary ledgers are required to be maintained for 20 years. As such, PECO no longer maintains the actual expense records that are related to the 1989 rate case. In addition, the 1989 base rate case addressed total bundled rates, i.e. production, transmission and distribution. The current case and PECO's 2010 rate case pertain to unbundled distribution rates only.

- Q. SDR-OM-25 Please explain what assumptions are made in the projected expenses for the FTY with regard to the level or number of employee vacancies. For example, are all budgeted positions assumed to be filled or is an historical average level of vacancies reflected?
- A. SDR-OM-25 The Company includes a labor reduction in the budget for estimated vacancies throughout the year based on historical trends and current resource staffing plans. The Company's budget data was used as the basis for its future test year and fully projected future test year employee expense claims. Please refer to PECO Statement No. 3, the direct testimony of Shuo Yin.

- Q. SDR-OM-26 Please identify all budgeted employee positions for the FTY which are not currently filled. For each position, provide the wage expense included in the FTY, whether the position is a new position or a position vacated by the departure or transfer of a previous employee, and the date at which the position is expected to be filled.
- A. SDR-OM-26 There are 18 budgeted employee positions for the FTY that are not currently filled (as of 2/28/2015):

<u>Work Type</u>	<u># Positions</u>	<u>Wage Exp in Budget</u>	<u>New or Vacated</u>	<u>Expected Date To Be Filled</u>
Field Ops	18	\$ 919,093	Departure/Transfer	May 31st, 2015

As it is difficult to project what positions might remain open in 2016, PECO has prepared this response to address 2015 only.

TOTAL PECCO		VP Dept/Mapping		2014 Average		2014 Total Salary		Notes	
Actual	Budget	Difference	2014	Headcount	Average Salary	2014	Headcount	Per FTE	Notes
575	576		14,745,016.21	547.08	26,952.05	Should be 60K			
01-Const & Maint	575	576	1	14,745,016.21	547.08	26,952.05	Should be 60K		
02-Distribution Ops	334	336	2	26,486,230.22	335.67	78,906.35			
03-Transmission & Subs	194	200	6	13,752,257.99	194.08	70,857.49			
04-Peco Services	75	82	7	2,492,611.15	75.42	33,051.20			
05-PECO Transm Ops & Png	39	39	0	4,399,820.63	38.17	115,279.14			
06-PECO Gas	300	309	9	14,345,796.21	293.02	48,958.98			
07-Support Services	140	145	5	10,427,399.78	143.25	72,791.62			
08-SG/SW	17	23	6	103,140.44	17.50	5,893.74	COM8INE WITH tech services		
09-Customer Operations	440	391	-49	27,499,548.19	415.44	66,193.52			
10-PECO Support	27	27	0	3,085,987.42	26.97	114,437.11			
11-Regulatory Affairs	27	27	0	2,848,624.08	27.17	108,538.31			
12-External Affairs	94	98	4	8,603,733.68	93.75	91,773.16			
13-Finance	31	32	1	3,410,285.80	32.50	104,931.87			
14-Energy Acquisition	26	27	1	2,821,079.26	27.58	102,274.78			
15-Controller	15	16	1	1,430,318.94	16.00	89,394.93			
16-Communications	5	5	0	566,298.48	5.00	113,259.70			
17-Human Resources	16	16	0	1,711,215.41	14.58	117,340.49			
18-Information Technology	45	55	10	4,399,524.65	44.92	97,948.60			
19-Legal	11	1	-10	308,496.73	1.00	308,496.73	Get rid of that		
20-Supply	63	63	0	186,600.29	60.67	3,075.83			
Grand Total for PECCO	2474	2469	-5	143,723,985.57	2,409.76	59,642.49			

Work Type	Feb 2015 Actual	Feb 2015 Budget	# Open Positions	2014 Salary	2014 Headcount	Average Salary	Wage Exp in Budget		Expected Date To Be Filled
							# Positions	Departure/Transfer	
Field Ops	1403	1421	18	69,329,301	1,370	50,610.87	\$ 919,093	May 31st, 2015	
Call Center	440	391	-49	27,499,548	748	36,743.63	\$ (3,508,189)		
Back Office/Support	592	618	26	42,495,316	586	72,480.50			
Total	2435	2430	-5				\$ (2,588,106)		

*Temporary positions added in Customer Operations to maintain desired service level prior to implementation of IT enhancements

- Q. SDR-OM-27 Please provide the following labor data for the preceding three calendar years and the current year-to-date including monthly data for most recent twelve months.
- a. Number of budgeted and actual employees broken down between category type used by the Company (e.g. union, non-union, salaried, hourly, temporary, etc.);
 - b. Regular payroll broken down between expensed, capitalized, and other;
 - c. Overtime payroll broken down between expensed, capitalized, and other
 - d. Temporary payroll broken down between expensed, capitalized, and other; and
 - e. Other payroll (specify) broken down between expensed, capitalized and other.
- A. SDR-OM-27
- a. Refer to table 1 in Attachment SDR-OM-27(a) for the actual vs. budget total PECO headcount for 2012 – February 2015. The actual headcount has been provided based on a mix of union/non-union and salaried/hourly employees. Temporary headcount is not included in the Company's official headcount.
 - b. Refer to Attachment SDR-OM-27(b).
 - c. Refer to Attachment SDR-OM-27(b).
 - d. Temporary payroll is not included in the Company's official headcount.
 - e. Refer to Attachment SDR-OM-27(b).

**Attachment
SDR-OM-27(a)**

Table 1

Total PECO Headcount

Regular				Temporary	
Yr/Month	Actual	Budget	Variance	Yr/Month	Actual
Dec-12	2,449	2,437	(12)	Dec-12	71
Dec-13	2,416	2,434	18	Dec-13	58
Jan-14	2,416	2,470	54	Jan-14	58
Feb-14	2,415	2,469	55	Feb-14	73
Mar-14	2,409	2,466	57	Mar-14	78
Apr-14	2,400	2,460	59	Apr-14	100
May-14	2,399	2,460	61	May-14	109
Jun-14	2,389	2,460	71	Jun-14	166
Jul-14	2,387	2,457	70	Jul-14	160
Aug-14	2,373	2,455	82	Aug-14	160
Sep-14	2,403	2,447	44	Sep-14	125
Oct-14	2,414	2,451	37	Oct-14	98
Nov-14	2,455	2,449	(6)	Nov-14	86
Dec-14	2,457	2,449	(8)	Dec-14	74
Jan-15	2,467	2,473	6	Jan-15	88
Feb-15	2,474	2,469	(5)	Feb-15	89
Mar-15		2,464			
Apr-15		2,463			
May-15		2,465			
Jun-15		2,460			
Jul-15		2,460			
Aug-15		2,457			
Sep-15		2,470			
Oct-15		2,475			
Nov-15		2,473			
Dec-15		2,472			
Jan-16		2,464			
Feb-16		2,460			
Mar-16		2,467			
Apr-16		2,467			
May-16		2,465			
Jun-16		2,460			
Jul-16		2,458			
Aug-16		2,455			
Sep-16		2,452			
Oct-16		2,457			
Nov-16		2,455			
Dec-16		2,454			

Table 2

Total PECO Headcount											
Actual/Budget	Regular						Temporary				
	Salary/Hourly			Non-Union/Union			Month-Yr	Non-Union	Union	Total	
	Month-Yr	Salaried	Hourly	Total	Non-Union	Union					Total
Actual	Dec-12	925	1,524	2,449	1,167	1,282	2,449	Dec-12	71	-	71
Actual	Dec-13	928	1,488	2,416	1,164	1,252	2,416	Dec-13	58	-	58
Actual	Jan-14	929	1,487	2,416	1,167	1,249	2,416	Jan-14	58	-	58
Actual	Feb-14	932	1,483	2,415	1,169	1,246	2,415	Feb-14	59	14	73
Actual	Mar-14	933	1,476	2,409	1,167	1,242	2,409	Mar-14	50	28	78
Actual	Apr-14	932	1,468	2,400	1,168	1,232	2,400	Apr-14	58	42	100
Actual	May-14	939	1,461	2,399	1,176	1,224	2,399	May-14	70	39	109
Actual	Jun-14	936	1,453	2,389	1,172	1,217	2,389	Jun-14	106	60	166
Actual	Jul-14	931	1,456	2,387	1,168	1,219	2,387	Jul-14	104	56	160
Actual	Aug-14	924	1,449	2,373	1,158	1,215	2,373	Aug-14	104	56	160
Actual	Sep-14	928	1,475	2,403	1,163	1,240	2,403	Sep-14	80	45	125
Actual	Oct-14	927	1,487	2,414	1,162	1,252	2,414	Oct-14	81	17	98
Actual	Nov-14	937	1,518	2,455	1,174	1,281	1,743	Nov-14	83	3	86
Actual	Dec-14	939	1,518	2,457	1,176	1,281	2,457	Dec-14	74	-	74
Actual	Jan-15	947	1,520	2,467	1,193	1,274	2,467	Jan-15	72	16	88
Actual	Feb-15	951	1,523	2,474	1,199	1,275	2,474	Feb-15	73	16	89
Budget	Dec-12	938	1,499	2,437	1,177	1,260	2,437				
Budget	Dec-13	930	1,504	2,434	1,171	1,263	2,434				
Budget	Jan-14	951	1,519	2,470	1,194	1,277	2,470				
Budget	Feb-14	949	1,520	2,469	1,192	1,277	2,469				
Budget	Mar-14	947	1,519	2,466	1,190	1,277	2,466				
Budget	Apr-14	946	1,513	2,460	1,188	1,271	2,460				
Budget	May-14	949	1,511	2,460	1,191	1,269	2,460				
Budget	Jun-14	943	1,516	2,460	1,188	1,271	2,460				
Budget	Jul-14	947	1,509	2,457	1,192	1,264	2,457				
Budget	Aug-14	950	1,504	2,455	1,197	1,257	2,455				
Budget	Sep-14	951	1,496	2,447	1,196	1,251	2,447				
Budget	Oct-14	949	1,502	2,451	1,187	1,264	2,451				
Budget	Nov-14	946	1,503	2,449	1,184	1,265	2,449				
Budget	Dec-14	945	1,504	2,449	1,186	1,263	2,449				
Budget	Jan-15	960	1,513	2,473	1,197	1,276	2,473				
Budget	Feb-15	959	1,510	2,469	1,195	1,274	2,469				

**Attachment
SDR-OM-27(b)**

PECO
Distribution Labor Data
(Thousands of Dollars)

	2012 Actual	2013 Actual	2014 Actual
Expense Payroll*	\$93,207	\$90,547	\$99,629
Expense Overtime	23,001	17,436	29,045
Other Payroll Expense (Clearing)*	17,310	18,637	17,557
Capital Payroll*	29,246	32,461	31,659
Capital Overtime	13,374	13,508	13,259
Other Capital Payroll (Clearing)*	25,810	27,194	27,650
Total	\$201,948	\$199,783	\$218,801

*All payroll data with the exception of overtime is based on FERC FORM 1 - PAGES 354 - 355

Q. SDR-OM-28 Please provide a copy of all incentive/bonus plans and provide the level of such expenses for the preceding three calendar years and included in the FTY.

(Specific information by individual should be treated in a confidential manner.)

A. SDR-OM-28 Refer to the enclosed attachments:

Attachment SDR-OM-28(a) (2012 Annual Incentive Plan for all PECO employees below executive).

Attachment SDR-OM-28(b) (2012 Key Performance Indicators for PECO goal groups).

Attachment SDR-OM-28(c) (2012 Annual Incentive Plan for those represented by Local 614).

Attachment SDR-OM-28(d) (2012 Exelon Long Term Performance Share Award Program (LTPSA)).

Attachment SDR-OM-28(e) (2012 Stock Option Program).

Attachment SDR-OM-28(f) (2012 Restricted Stock Program).

Attachment SDR-OM-28(g) (2013 Annual Incentive Plan for all PECO employees below executive).

Attachment SDR-OM-28(h) (2013 Key Performance Indicators for PECO goal groups).

Attachment SDR-OM-28(i) (2013 Annual Incentive Plan for those represented by Local 614).

Attachment SDR-OM-28(j) (2013 Exelon Long Term Performance Share Award Program (LTPSA)).

Attachment SDR-OM-28(k) (2013 Restricted Stock Program).

Attachment SDR-OM-28(l) (2014 Annual Incentive Plan for all PECO employees below executive).

Attachment SDR-OM-28(m) (2014 Key Performance Indicators for PECO goal groups).

Attachment SDR-OM-28(n) (2014 Annual Incentive Plan for those represented by Local 614).

Attachment SDR-OM-28(o) (2014 Exelon Long Term Performance Share Award Program (LTPSA)).

Attachment SDR-OM-28(p) (2014 Restricted Stock Program).

2015 Incentive information will not be available until April/May.

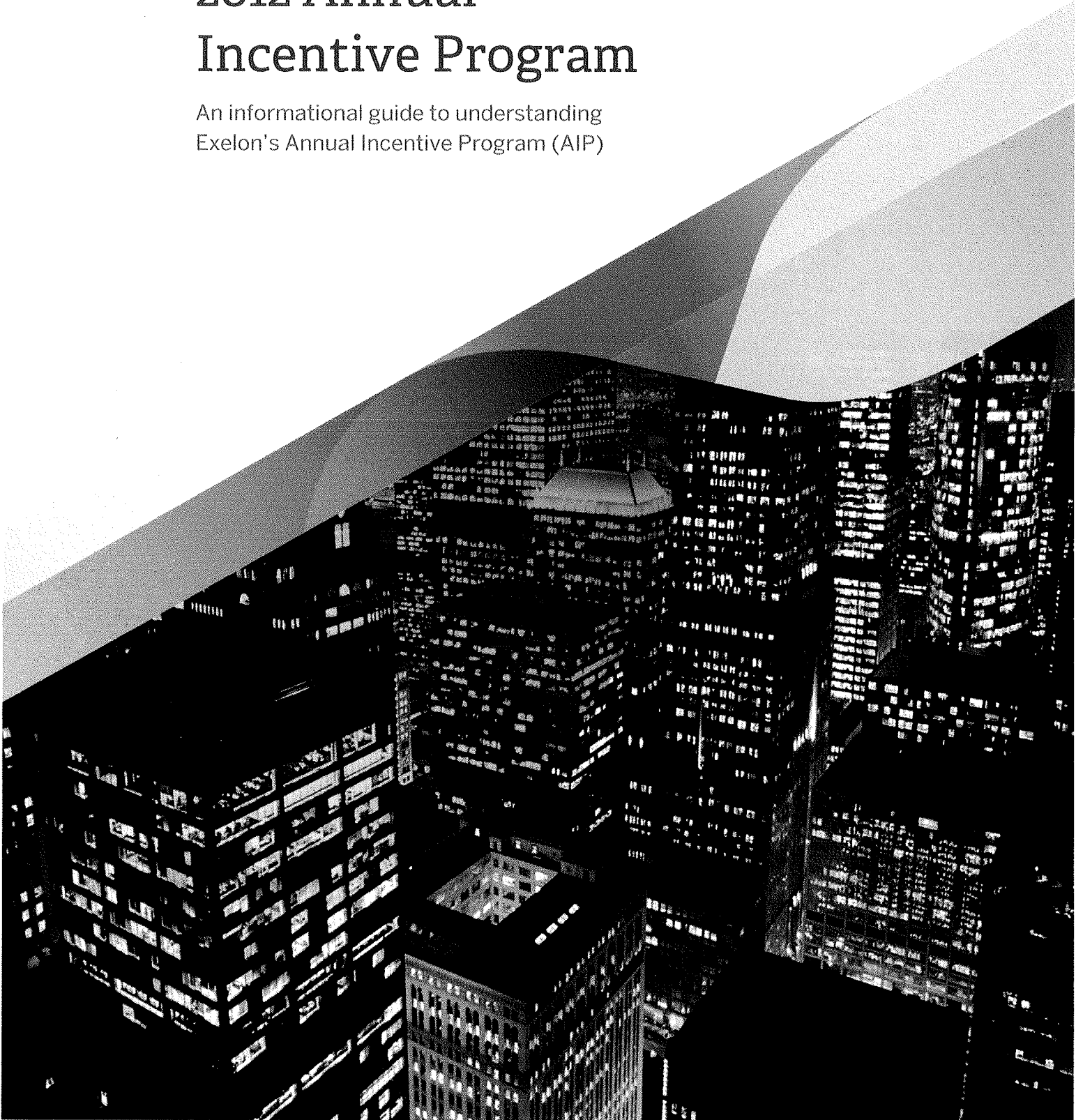
The incentive/bonus payments for 2012 – 2014 were \$15,008,000, \$15,165,000 and \$16,264,000 respectively.

The incentive/bonus payments for 2015 and 2016 are \$14,374,000 and \$14,903,000 respectively.



2012 Annual Incentive Program

An informational guide to understanding
Exelon's Annual Incentive Program (AIP)



Overview

The Exelon Annual Incentive Program (“AIP”) provides an opportunity for you to be rewarded for your contribution to the success of Exelon Corporation and its participating subsidiaries (the “Company”). It serves as an important part of your overall compensation package by linking individual and Company performance. The final amount of your award will be based on how well you, the group(s) that share your key performance indicators (which are referred to as your “Operating Company” and/or “Business Unit”) and Exelon Corporation’s earnings perform on goals set for the year.

Who is Eligible?

Generally, legacy Exelon and CEG employees are eligible to participate in the 2012 AIP.

To participate, you must meet each of the following requirements:

- You must be classified as a salaried exempt, salaried non-exempt, hourly craft regular employee (not temporary or other classification, such as an intern, co-op or contractor) on the Company’s payroll for at least 31 calendar days in 2012 (and not be covered by an incentive plan provided in lieu of the AIP).
- Employees represented by a collective bargaining unit also may be eligible to participate in the AIP depending on the terms and conditions of their collective bargaining agreement.
- In most cases, you must be actively employed through the Company’s last business day of 2012. *

Employees in Constellation (commercial), other than BSC employees embedded in or dedicated to Constellation (commercial), CENG and Power partnership plants, generally are not eligible to participate in the AIP, and are covered under different short term incentive programs.

* Please refer to page 6, “What Happens if Your Status Changes During 2012” for additional information.

How Does the AIP Work?

Generally, 2012 AIP awards will be determined based on the following calculation:

Employee's Incentive-Eligible Salary	X	Target Incentive Opportunity Percentage	X	Company Performance Multiplier (CPM)	X	Individual Performance Multiplier (IPM) ¹	=	AIP Award Amount
Each employee has a target percentage that is determined based on his or her grade level. The following chart applies to most employees (grade level E06 and below) ¹ .				The company performance multiplier (CPM) is based on the achievement of Exelon's Earnings Per Share (EPS) and Operating Company/Business Unit financial and operational Funding Key Performance Indicators (KPIs), and, where applicable, Allocation KPIs for 2012.		Eligible employees will have an IPM (between 50 and 120 percent**) that is applied to the base award (incentive-eligible salary x target incentive opportunity percentage x CPM) to calculate the final award.		
2012 Exelon Target Incentive Opportunity								
		Grade Level	Target %¹ (of Employee's Salary)					
		E06	30%					
		E05	25%					
		E04	20%					
		E03	15%					
		E02	10%					
		E01	7%					
		Salaried Non-Exempt	Varies					
		Hourly Craft	Varies					
		Bargaining Unit	Varies					
		¹ Generally, the grade level and target % shown apply to employees at the E06 grade level and below. Target percentages for legacy CEG employees are grandfathered for 2012 and will not be less than 2011 Target percentages.						
		For exempt employees, your annual base salary in effect on December 31, 2012 generally applies for incentive award calculations. For employees who were non-exempt and/or part-time during any part of 2012, your incentive-eligible salary is based on your incentive-eligible earnings paid while working in each category during 2012.						
				The EPS and Operating Company/Business Unit scores are weighted and then added together to arrive at a composite of the scores. This composite score is the CPM.				
				(See breakout boxes for more information about the EPS and Operating Company/Business Unit measures).				
						¹ Certain employees designated by a business unit (e.g., generally, bargaining unit and craft employees) do not have an IPM.		
						² The IPM range for Exelon officers and certain senior subsidiary officers is 50% to 110%.		

How is Corporate Performance Measured?

Corporate performance will be assessed using Exelon's Earnings Per Share (EPS). EPS measures net income per share of Exelon Corporation common stock. It is the value by which we are judged by Wall Street and our shareholders and has a direct impact on our stock price. Achieving our EPS goal supports our commitment to shareholders and provides opportunities to reinvest in the business and/or reduce debt. Payment levels for Operating Company and Business Unit KPIs are contingent on EPS performance. Below is the EPS performance scale for 2012:

Exelon Key Performance Indicator (KPI)	Threshold	Target	Distinguished
	Corresponding Payout as a Percentage of Incentive Target Opportunity		
	50%	100%	200%
Earnings Per Share	\$2.55	\$2.95	\$3.25

Achievement of the EPS goal under the 2012 AIP will be determined by the Compensation Committee of Exelon's board of directors. In determining EPS achievement, the Compensation Committee may make adjustments due to restructuring impairment charges, gains or losses on the sale or other disposition of businesses or assets, changes in accounting or other extraordinary, nonrecurring or unusual items.

NOTE: Employees participating in the ComEd, BGE, or Maryland Clean Coal plant KPIs do not have Exelon EPS as a performance measure, but are subject to the EPS shareholder protection feature.

How are Operating Company and Business Unit Performance Measured?

Operating Company and Business Unit key performance indicators, or KPIs, also are an important component of your overall AIP award. The Company uses financial and operational KPIs to measure the relative financial and operational performance of each Operating Company/Business Unit. Along with EPS, Operating Company/Business Unit KPIs affect the AIP and are called *Funding KPIs*.

For 2012, Exelon Nuclear also has site-specific objectives called *Allocation KPIs*. These objectives have an established target performance level. If target performance is achieved for at least four out of five allocation KPIs, then 100 percent of the weighted funding level is allocated to the site. Performance achievement below target impacts the Operating Company/Business Unit KPI performance and the award allocation for the site is reduced by up to 20 percent.

A brief overview of each Operating Company/Business Unit's KPIs is provided below. Your Operating Company/Business Unit AIP Supplement will provide additional, detailed information related to your specific KPIs.

Function	Example	Corporate (Exelon)		Operating Company and Business Unit KPIs			
		Corporate Pay Plan (BSC)	Operating Company Financial Measures	Cost Measures	Operational Measures		
BSC Finance	BSC Finance	20%					
	BSC Finance	20%					
BSC Operations	BSC Operations	20%					
	BSC Operations	20%					
BSC HR	BSC HR	20%					
	BSC HR	20%					
BSC Legal	BSC Legal	20%					
	BSC Legal	20%					

Note 1: Corporate employees, employees of the Exelon Energy Nuclear Group and Exelon employees who are not tied to the Exelon Energy Nuclear Group are tied to the Exelon Energy Nuclear Group KPIs. Corporate employees who are tied to the Exelon Energy Nuclear Group KPIs are also tied to the Exelon Energy Nuclear Group KPIs. Corporate employees who are tied to the Exelon Energy Nuclear Group KPIs are also tied to the Exelon Energy Nuclear Group KPIs.

Note 2: Some BSC employees are tied to the Exelon Energy Nuclear Group KPIs and some are tied to the Exelon Energy Nuclear Group KPIs. Some BSC employees are tied to the Exelon Energy Nuclear Group KPIs and some are tied to the Exelon Energy Nuclear Group KPIs.

Note 3: Some BSC employees are tied to the Exelon Energy Nuclear Group KPIs and some are tied to the Exelon Energy Nuclear Group KPIs. Some BSC employees are tied to the Exelon Energy Nuclear Group KPIs and some are tied to the Exelon Energy Nuclear Group KPIs.

Note 4: Some BSC employees are tied to the Exelon Energy Nuclear Group KPIs and some are tied to the Exelon Energy Nuclear Group KPIs. Some BSC employees are tied to the Exelon Energy Nuclear Group KPIs and some are tied to the Exelon Energy Nuclear Group KPIs.

General Guidelines for What Performance Goals Apply to Me

Employees are tied to the goals of the Operating Company / Business Unit where they are assigned in PeopleSoft, with exceptions for certain BSC employees who are “embedded” in or “dedicated” to other business units and certain OpCo Presidents who have different goal weightings based on AIP plan design.

Except as described below, BSC employees who are dedicated to or embedded in an operating company or business unit are tied to the goals of the operating company / business unit that they support.

- Embedded Employee – Practice area employee on an Operating Company's payroll who has been identified as primarily supporting that Operating Company or one of its Business Units.
- Dedicated Employee - Practice area employee on the BSC payroll who has been identified as primarily supporting one of the Operating Companies or Business Units.
 - BSC HR and Senior Leadership work together to identify the groups that are considered “dedicated” under the AIP. This determination is usually made at the department level (not by individual employee).

Exceptions to the BSC embedded / dedicated rule:

- BSC employees in the Controller's group, except those embedded in or dedicated to BGE (see below) and those who are assigned to nuclear sites, are tied to the BSC Exelon-wide KPIs.
- BSC employees who support Constellation (commercial) are tied to the BSC Exelon-wide KPIs.
- BSC Legal employees, except those embedded in or dedicated to BGE (see below) are tied to the BSC Exelon-wide KPIs.

Special Exceptions for BGE

- BSC employees embedded in or dedicated to BGE will be tied to BGE goals for the purposes of the 2012 AIP.

KPI Performance Levels

There are three levels of performance associated with each Operating Company / Business Unit AIP Funding KPI. These levels are:

- **Threshold:** The minimum acceptable level of performance that must be achieved for employees to receive any payout (i.e., 50 percent payout) on a Funding KPI. No payout will occur on a KPI that does not achieve a threshold level of performance.
- **Target:** The required performance level in order to achieve 100 percent payout on a Funding KPI.
- **Distinguished:** The required performance level in order to achieve 200 percent payout (i.e., two times your target incentive opportunity) and the highest payout level available under the AIP.

In order for Exelon Nuclear employees and BSC employees dedicated to or embedded in Nuclear to receive a full payout on Funding KPI results, the group also must achieve any applicable Allocation KPIs. Allocation KPIs do not have threshold or distinguished levels of performance – the goal is either achieved or it is not. See the Exelon Nuclear AIP Supplement for any applicable Allocation KPIs.

Shareholder Protection Feature

The AIP includes a feature that limits payout for Operating Company and Business Unit KPIs based upon EPS performance. Under this feature:

- The composite payout on Operating Company / Business Unit KPIs cannot exceed the EPS performance payout level by more than 20 percentage points.
- Threshold or higher EPS performance is required for any payout to occur under the AIP.

See examples of how the Shareholder Protection Feature works in the chart:

Payout Percentage		
	Before Shareholder Protection Feature Applied	After Shareholder Protection Feature Applied
Earnings Per Share (EPS)	Operating Company and Business Unit KPI Composite	Operating Company and Business Unit KPI Composite
0% (Below Threshold)	90%	0%
75%	100%	95%
90%	120%	110%
100%	130%	120%
150%	140%	140%

Significant Event Curtailment

To ensure employees remain focused on critical business issues, the plan includes a Significant Event curtailment feature.

If a Significant Event occurs, payout on the Operating Company / Business Unit KPIs will be reviewed in light of the event and the amount of the payment on those KPIs will be capped within a range from 0% to 150% of Target.

A "Significant Event" is a single high profile event that results in significant cost and risk. An event in this category may create negative customer and media impact, as well as significant adverse government and/or regulatory intervention, or may have a significant adverse impact on earnings. In the case of the operating companies, for example, this could include a single high profile outage.

Generally, a determination whether an event falls in this category and the groups to which it applies will be made by the Compensation Committee, following a recommendation by the affected operating company/business unit/BSC practice area's senior leadership team to Exelon's Chief Executive, Financial and Human Resources Officers.

Individual Performance Multiplier (if applicable) and Award Range

Once the Company's and your Operating Company/Business Unit's performance is determined, the amount of your individual award is determined based on your target incentive opportunity and your individual performance multiplier ⁽¹⁾.

- The annual performance review process determines your individual performance multiplier (IPM) based on your individual performance and personal contribution to your team during the year. The IPM can generally range from 50 percent to 120 percent ⁽²⁾, relative to your annual performance rating on a five-point rating scale (A, B+, B, B-, or C).
- Your total AIP award, after application of Company, Operating Company/Business Unit Funding KPIs and, if applicable, Allocation KPIs, individual performance multiplier, and all other adjustments, can range from zero to 200 percent of your individual target incentive opportunity.
- You will not receive an award if your year-end performance rating is "C" (i.e., "does not meet expectations" or its equivalent), or you are placed on but do not successfully complete a performance improvement plan by year end.
- The aggregate payment of individual awards cannot exceed the total funding for all participants' awards, as generated by Corporate and Operating Company/Business Unit performance. ⁽³⁾

⁽¹⁾ Generally, employees who will receive a performance review at year end are eligible for an individual performance multiplier based on performance rating, except for certain bargaining unit and legacy CEG non-exempt employees whose awards are formulaic.

⁽²⁾ The IPM range for Exelon officers and certain senior subsidiary officers is 50% to 110%.

⁽³⁾ This provision does not apply to certain Exelon senior officers, since the Compensation Committee of the Board of Directors approves their awards.

When You Will Receive Your Award

You will receive your AIP award, less applicable federal, state and local tax withholding, no later than March 15, 2013.

What Happens if Your Status Changes During 2012

(Employees represented by a collective bargaining agreement should refer to their supplemental guide for status change applicability)

Status change	Impact on your award
New hire	A prorated award ⁽¹⁾ will be calculated subject to your eligible classification on the Company's payroll for at least 31 days.
Promotion, voluntary demotion, and involuntary performance-related demotion	Your award is calculated based on the level you are in as of December 31, 2012 ⁽²⁾ .
Involuntary demotion that is not performance-related (e.g., organizational restructuring)	Your current year AIP award is calculated based on the level you were in prior to the demotion. Your AIP target opportunity reverts to that of your new level the following year ⁽²⁾ .
Approved Leave of Absence (e.g., Family Medical Leave, qualifying military leave, paid leave of absence, or short-term disability)	Your award will not be prorated for any period of approved leave of absence while you are receiving pay on the Company's payroll, but will be prorated ⁽¹⁾ for any unpaid leave ⁽³⁾ .
Separation at age 50 or older with 10 or more years of service with no severance plan eligibility, commencement of benefits under a long-term disability plan ⁽⁴⁾ and/or unpaid leave, or death	A prorated award ^{(1), (5)} will be calculated subject to your eligible classification on the Company's payroll for at least 31 days.
Change in department or Business Unit or Operating Company	Your award is calculated based on the department or Operating Company/Business Unit you are in on December 31, 2012 (see chart on page 4 for applicable goal structure). In the case of a Company and/or pay cycle change that occurs during the final pay period of the year, your award will be calculated based on the department and Operating Company/Business Unit you were in prior to the change.
Termination for cause or resignation without severance	You will not be eligible for any award.
Transfer or change to/from a non-exempt and/or part-time position in the organization	Your award will be calculated using your incentive-eligible earnings in each position for the period you were in that position for 2012.
Involuntary separation or qualifying voluntary separation pursuant to a severance plan	Eligibility and amount of award determined under applicable severance plan.

- (1) In the case of exempt full-time positions, prorated awards are calculated using the number of days you are an active employee on the payroll, divided by 366. For non-exempt and/or part-time positions, a prorated award is calculated using your incentive-eligible earnings for the period that you are eligible during the year.
- (2) Target incentive percentages for legacy CEG employees are grandfathered for 2012 and will not be less than 2011 CEG target incentive percentages.
- (3) In the case of a military leave during which an employee is eligible to receive a base pay differential, the employee is deemed to be on a paid leave and his or her eligible earnings will be calculated based on his/her rate of pay in effect immediately preceding the qualifying military leave and prorated accordingly.
- (4) Does not include receipt of partial benefits under a long-term disability plan while continuing to work on a reduced schedule and receive pay as an active employee.
- (5) Prorated award is based on a 100 percent IPM, if applicable.

Important Information:

- This informational guide is intended to provide an overview of the 2012 Exelon Corporation Annual Incentive Program. In the event of any inconsistency between this guide and the formal program document, the formal document will control.
- The CEO and the Compensation Committee of Exelon's or ComEd's Board of Directors, in the exercise of their sole discretion, reserve the right to adjust the amount of awards payable or make modifications to the program, if business circumstances warrant an adjustment. In addition, the program may be amended at any time by action of the CEO or the Compensation Committee and may be terminated at any time by action of the Compensation Committee.
- No portion of an award shall be considered earned prior to December 31, 2012.

Questions?

Contact your Human Resources Generalist.

Award Calculation – For Illustrative Purposes Only

Refer to the following page for an example of an AIP calculation for an exempt employee who has an incentive-eligible salary of \$70,000 and a target incentive opportunity of 15 percent. The target incentive opportunity amount is \$10,500 ($\$70,000 \times 15$ percent). The example assumes that the Significant Event Curtailment does not apply and illustrates the impact of the EPS shareholder protection requirement. This sample provides three examples of the Individual Performance Multiplier (IPM) application (if applicable), under Step 3 of the calculation.

Sample 2012 Award Calculation

Step 1: Determine the company performance multiplier (CPM):

Step 1A - Calculate the performance of Corporate and Operating Company/Business Unit Funding KPIs

25% Funding on Earnings Per Share (EPS)

25% Funding on Operating Company KPIs

50% Funding on Business Unit KPIs

Corporate Measure	Goal Weight	KPI Performance / Payout %
Exelon EPS (if applicable)	25%	100.0%

Operating Company (OC)/ Business Unit (BU) Funding KPIs	Goal Weight	Composite Goal Weight (Individual KPI Goal Wt. OC/BU Goal Wt. Total)	KPI Performance / Payout %	Weighted Payout % (Composite Goal Wt. x Payout %)
Operating Company (OC) Funding KPIs				
Net Income KPI (OC KPI)	25%	33.33%	110.0%	36.75%
Business Unit (BU) Funding KPIs				
BU KPI # 1	25%	33.33%	105.0%	34.17%
BU KPI # 2	25%	33.33%	103.0%	33.75%
	75%	100%	107.5%	78.38%

* BU Funding KPI Composite Payout is the sum of the products determined by multiplying each BU KPI Performance / Payout % x each BU KPI's Composite Goal Weight, with the composite considering ONLY the BU KPIs.

Step 1B - Apply Significant Event Curtailment, if applicable, to the Total OC/BU Composite Payout. In this case, no curtailment has occurred.

Step 1C - Assess the impact of the Shareholder Protection Feature (SPF) and apply to the OC/BU Funding KPIs. In this example, EPS is at the 100% payout level, so payout on the OC/BU KPIs is limited to 120% payout.

Determine Shareholder Protection Feature (SPF) Multiplier	Capped OC/BU Composite Payout	Uncapped OC/BU Composite Payout	SPF Multiplier (Capped / Uncapped Payout %)
	120.0%	103.8%	115.7%

Apply SPF Multiplier to OC and BU KPIs	Pre-SPF Payout %	SPF Multiplier	Post-SPF Payout %
Net Income KPI (OC KPI)	110.0%	115.7%	127.3%
Business Unit (BU) Funding KPIs	107.5%	115.7%	124.1%

Step 1D - Calculate the performance of Allocation KPIs (if applicable) and apply to the Business Unit portion (50%) Only

This step only applies to Nuclear (including BSC employees who are considered dedicated to or are embedded in Nuclear)

Allocation KPIs modify the Business Unit portion (50%)

Allocation KPIs (Must Achieve at least 4 out of 5 allocation KPIs for full award)	Potential Reduction	Performance	Actual Allocation Reduction
Allocation KPI #1	0%	Met Goal	0%
Allocation KPI #2	5%	Met Goal	5%
Allocation KPI #3	5%	Met Goal	5%
Allocation KPI #4	5%	Met Goal	5%
Allocation KPI #5	5%	Met Goal	5%
Total Allocation Reduction (No reduction for first allocation KPI missed)	20%		6%

Post-SPF BU Payout %age: 128.6%

Allocation Factor = (1 - Total Allocation Reduction): 95%

Allocation Adjusted BU Composite Payout = 122.1%

Step 1E - Add the Total Weighted Payout of Exelon EPS and the adjusted Operating Company/Business Unit KPIs to determine the Company Performance Multiplier (CPM)

Company Performance Multiplier (CPM)

KPIs	Weighting	Payout %	Weighted Payout %
Exelon EPS	25%	100.0%	25.0%
Net Income KPI (OC KPI)	25%	107.5%	26.88%
Business Unit (BU) Funding KPIs (as a composite)	50%	122.1%	61.11%
	100%		111.8%

Step 2: Calculate the base award:

Step 2 - Multiply the target incentive opportunity of \$10,500 by the CPM

Preliminary AIP Award

Example: Employee's AIP eligible earnings is \$70,000 with a 15% target incentive opportunity. The target incentive opportunity amount is \$70,000 x 15% = \$10,500.	Target Incentive Opportunity	CPM	Preliminary AIP Award
	\$10,500	111.8%	\$11,738

Step 3: If applicable, apply the individual performance multiplier (IPM) to the base award to determine the final AIP award:

Step 3 - Multiply the base award by the IPM. The IPM can range between 50% and 120%.

IPM Example 1 - Final AIP Award

IPM Example 2 - Final AIP Award

IPM Example 3 - Final AIP Award

IPM Example 1 - the employee's IPM is 90%	Preliminary AIP Award	IPM	Final AIP Award
	\$11,738	90%	\$10,564
IPM Example 2 - the employee's IPM is 100%	Preliminary AIP Award	IPM	Final AIP Award
	\$11,738	100%	\$11,738
IPM Example 3 - the employee's IPM is 110%	Preliminary AIP Award	IPM	Final AIP Award
	\$11,738	110%	\$12,912



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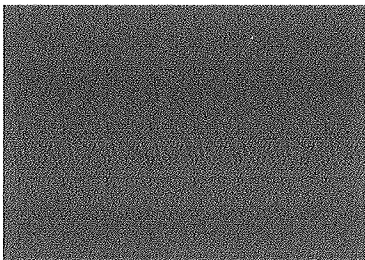




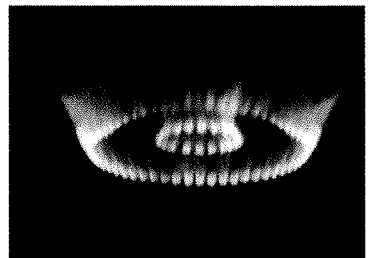
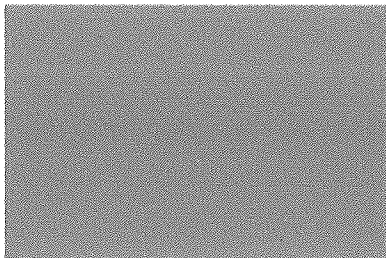
An Exelon Company

Annual Incentive Program

This is a Business Unit supplement to the Exelon Corporation 2012 Annual Incentive Program (AIP) informational guide. It contains a description of the key performance indicators applicable to PECO and BSC employees "dedicated to" or "embedded in" PECO, (i.e., Communications & Public Affairs, Finance [excluding the non-nuclear sites' Controller groups], Human Resources, IT and Supply).



2012



How PECO Performance is Measured

PECO key performance indicators (“KPIs”) are an important component of your overall AIP award. The Company uses financial, cost and operational KPIs to measure its relative performance. These KPIs are called *Funding KPIs*, because they fund the AIP and establish the potential AIP payout available.

PECO Funding KPIs

Funding KPIs ⁽¹⁾	Threshold	Target	Distinguished	Goal Weight
	50%	100%	200%	%
Earnings Per Share (EPS) ⁽²⁾	\$2.55	\$2.95	\$3.25	25%
PECO Operating Net Income (NI) (\$M)	\$302.5	\$351.8	\$387.0	25%
Total Cost (O&M / Capital) (\$M)	818.9	779.9	701.9	25%
OSHA Recordable Rate	1.42	0.95	0.87	5%
SAIFI 2.5 Beta Method – Outage Frequency	0.93	0.82	0.75	5%
CAIDI 2.5 Beta Method – Outage Duration	98	89	86	5%
Gas Odor Response	99.91%	99.97%	99.98%	5%
Customer Satisfaction Index (CSI)	7.30	7.50	7.70	5%

⁽¹⁾ KPI performance scale is rounded for illustrative purposes. Performance goals and actual achievement may be carried out to additional decimal places to determine final AIP award payout.

⁽²⁾ Achievement of EPS is determined by the Compensation Committee of the Exelon Board of Directors. In determining EPS achievement, the Compensation Committee may make adjustments due to certain nonrecurring or unusual items.

Glossary of Terms

Operating Net Income - Generally Accepted Accounting Principles (GAAP) Net Income, excluding exclusions determined by Corporate Finance.

PECO Total Cost (O&M and Capital) - Operating and Maintenance (O&M) Expenses for departments plus capital expenditures, as defined in the capitalization policy. This metric includes functional group costs for embedded functions, BSC transactional costs, and Exelon Utilities, but excludes BSC corporate allocation costs (e.g. Executive Services, Merger Synergies, etc.), all Merger Cost to Achieve, Information Technology Council (ITC) Reserves allocations, pensions, other post-retirement employee benefits (OPEB), fringe employee benefits (including incentive payments and severance), bad debt expenses, incremental weather-related restoration expenses incurred for major storms wherein 10% or more of the System-wide customers are affected, as defined by Procedure OP-ED 1114, and O&M and Capital costs incurred for new energy efficiency (EE), demand response (DR), and smart meter & grid deployment requirements and other legislative mandates, and other exclusions from GAAP Net Income that originated in O&M, as determined by Exelon Corporate Finance.

The exclusion for storm costs may be denied by recommendation of the PECO CEO to the Exelon CEO within 30 days of completion of the storm if the restoration response is deemed to be inadequate. This metric will also exclude costs within O&M and capital that are offset elsewhere within net income or are cash-flow neutral to PECO, including but not limited to: unbudgeted Make Ready and IPP (Independent Power Producer) costs, mutual assistance provided to another company for storm restoration, consulting fees related to tax, legal settlements and AFUDC. PECO has the option to appeal any excess unplanned Transmission and Fossil separation costs related to the retirement of any Exelon Generation plants. Appeal adjustment is subject to the approval of the AIP Panel Committee.

OSHA Recordable Rate - The criteria for measurement is recordable incidents, including every occupational death and every non-fatal occupational injury which involves one or more of the following: loss of consciousness, restriction of work or motion, transfer to another job, or medical treatment (not first aid). This metric is calculated based on the exposure of 100 full-time workers, using 200,000 hours as the equivalent. (Total of OSHA cases X 200,000 / Total Hours Worked).

SAIFI 2.5 Beta Method – Outage Frequency - Outage Frequency - System Average Interruption Frequency Index (SAIFI) indicates how often the average customer experiences a sustained interruption over a predefined period of time.

SAIFI is calculated as follows: Total Number of Customer Interruptions/ Total Number of Customers Served. Sustained interruptions are based on the IEEE definition, interruptions lasting more than 5 minutes. Major event days (a day in which the daily system SAIDI exceeds a threshold value, Tmed) and planned interruptions are excluded. Tmed is computed per the IEEE standard 1366-2003 2.5 Beta methodology and is computed at the beginning of the year. Tmed is computed using the five most recent years of historical values of SAIDI/day and based on a 2.5 standard deviation, beta, above the mean, alpha.

CAIDI 2.5 Beta Method – Outage Duration - Outage Duration - Customer Average Interruption Duration Index (CAIDI) indicates the average duration in minutes required to restore service to those customers who experience a sustained interruption over a predefined period of time.

CAIDI is calculated as follows: Total Number of Customer Interruption Minutes/ Total Number of Customer Interruptions. Sustained interruptions are based on the IEEE definition, interruptions lasting more than 5 minutes. Major event days (a day in which the daily system SAIDI exceeds a threshold value, Tmed) and planned interruptions are excluded. Tmed is computed per the IEEE standard 1366-2003 2.5 Beta methodology and is computed at the beginning of the year. Tmed is computed using the five most recent years of historical values of SAIDI/day and based on a 2.5 standard deviation, beta, above the mean, alpha.

Gas Odor Response - Gas Odor Response represents the percentage of gas odor response calls responded to in 1 hour or less (odor, leak and similar emergency calls). This metric excludes significant unforeseen events that make it implausible to achieve the 1 hour response, e.g., wide-spread floating odor, main break affecting a concentrated customer area, flooding or extreme weather making roads impassible.

Customer Satisfaction Index (CSI) - Customer Satisfaction Index (CSI) is a measure of customer satisfaction for residential and small business customers developed from three survey measures: overall satisfaction, meeting expectations and overall favorability (impression). An "index" score for each customer segment is computed by averaging the mean ratings from the three measures. The residential and small business "index" scores are weighted by each segment's contribution to their combined energy sales to form CSI. This new common metric was developed from survey measures historically tracked by all three utilities using similar survey instruments and the same research supplier.

Dedicated Employee – Practice area employee on the BSC payroll who has been identified as primarily supporting one of the Operating Companies or Business Units.

Embedded Employee – Practice area employee on an Operating Company's payroll who has been identified as primarily supporting that Operating Company or one of its Business Units.

Questions?

Contact your Human Resources Generalist.



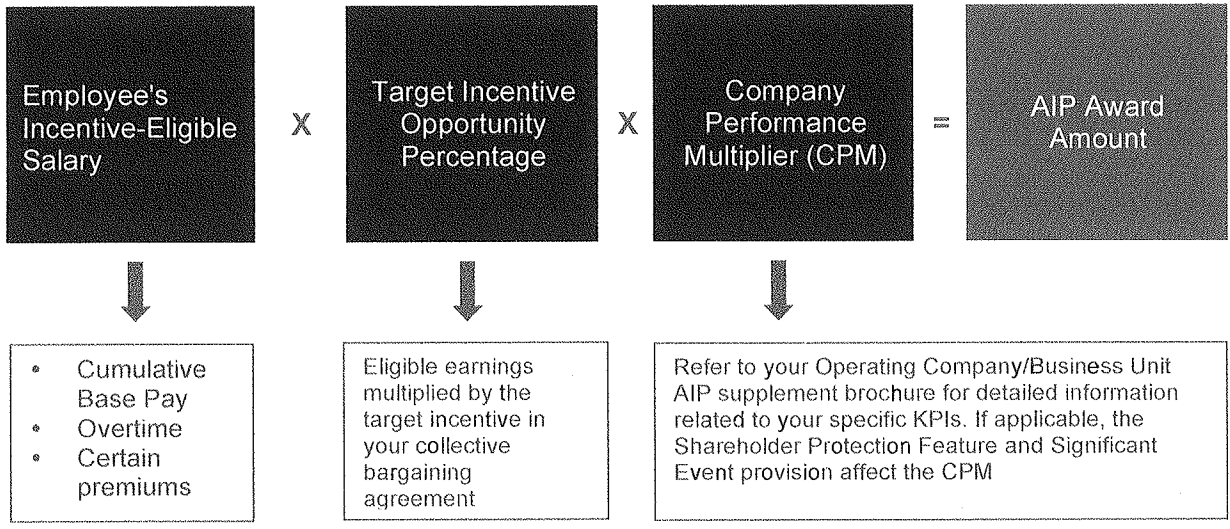
Exelon®

2012 Collective Bargaining Unit Supplement

This is a supplement to the Exelon Corporation 2012 Annual Incentive Program (AIP) informational guide intended for employees represented by a collective bargaining unit who are eligible to participate in the AIP depending on the terms and conditions of their collective bargaining agreement.

Please refer to the 2012 Annual Incentive Program Main Brochure for details additional details.

Award Formula



What Happens if Your Status Changes During 2012

Status change	Impact on your award
New hire	A prorated award ⁽¹⁾ will be calculated subject to your eligible classification on the Company's payroll as set forth in your collective bargaining agreement.
Promotion, voluntary demotion, and involuntary performance-related demotion	Your award is calculated based on the level you are in as of December 31, 2012 ⁽²⁾
Approved Leave of Absence (e.g., Family Medical Leave, qualifying military leave, paid leave of absence, or short-term disability)	Your award will not be prorated for any period of approved leave of absence while you are receiving pay on the Company's payroll, but will be prorated ⁽¹⁾ for any unpaid leave ⁽³⁾ .
Separation at age 50 or older with 10 or more years of service with no severance plan eligibility, commencement of benefits under a long-term disability plan ⁽⁴⁾ and/or unpaid leave, or death	A prorated award ⁽¹⁾ will be calculated subject to your eligible classification on the Company's payroll for at least 31 days.
Change in department or Business Unit or Operating Company	Your award is calculated based on the department or Operating Company/Business Unit you are in on December 31, 2012. In the case of a Company and/or pay cycle change that occurs during the final pay period of the year, your award will be calculated based on the department and Operating Company/Business Unit you were in prior to the change.
Termination for cause or resignation without severance	You will not be eligible for any award.
Involuntary separation or qualifying voluntary separation pursuant to a severance plan	Eligibility and amount of award determined under applicable severance plan.

(1) In the case of represented positions, a prorated award is calculated using your incentive eligible earnings (e.g., base pay, and eligible overtime and shift premium) for the period that you are eligible during the year.

(2) In the case of a military leave during which an employee is eligible to receive a base pay differential, the employee is deemed to be on a paid leave and his or her eligible earnings will be calculated based on his/her rate of pay in effect immediately preceding the qualifying military leave and prorated accordingly.

(3) Applicable only where a long-term disability benefit exists. Does not include receipt of partial benefits under a long-term disability plan while continuing to work on a reduced schedule and receive pay as an active employee.

2012 Long Term Performance Share Award Program Summary

Program Objectives

- The Long Term Performance Share Award Program is intended to provide rewards to individuals in executive positions who play key roles in driving Exelon's strategic, financial, and operational success. The program is an important component of Exelon's total compensation package for executives, which is benchmarked and aligned with the best practices of high-performing energy services companies and general industry firms.

Eligibility

- Executives approved for participation by the Compensation Committee of the Board of Directors (the "Committee"), are eligible for performance share unit awards ("Awards") under the 2012 Long Term Performance Share Award Program.

Target Opportunities and Goals

- The Committee determines the long-term incentive target opportunity component of your total compensation based on compensation levels benchmarked with the external market for your position and/or other positions of similar scope and responsibility.
- Awards for 2012 are contingent upon the Committee's assessment of Exelon's performance in six goal areas that support the long-term growth and value of the Company:

Operational Excellence

Delivering low cost, clean, and reliable energy to our customers. Investing in our nuclear plants and utilities, and safely operating them at world class levels.

Supporting metrics include:

- OSHA Recordable Rate – Exelon
- CAIDI (Outage Duration) – ComEd, PECO
- SAIFI (Outage Frequency) – ComEd, PECO
- Capacity Factor – Nuclear
- EFORD (Equivalent Forced Outage Rate - Demand) – Fossil Fleet
- Green House Gas (GHG) Commitment
- Delivery Synergies and Cooperation on Like Projects and Operations.

Financial Management

Executing cost discipline, optimizing the balance sheet, cashflow, liquidity, meeting earnings targets, and liability management to deliver on our value return commitments.

Supporting metrics include:

- Operating Earnings Per Share
- Total O&M (Operating and Maintenance)
- Total Capital Expenditures
- Free Cash Flow (Full Year)
- ROE - ComEd, PECO
- Funds from Operations / Debt - ExGen, HoldCo
- Investment Returns: Actual vs. Passive Benchmark – Pension.

Policy Advocacy

Engaging with our external stakeholders to shape public policy in a manner that benefits Exelon’s shareholders and consumers.

Opportunistic M&A

Participating in industry consolidation – only when the time and price are right.

Considerations include:

- Was transaction identified and entered into?
- Evaluate discipline of transaction, including those not pursued, in its terms & desired outcomes.
- How well was the transaction executed?
- Post-merger evaluation of synergy, cost to achieve, staffing, execution against migration plan

Organic Growth

Creating commercial opportunities that leverage Exelon’s unique investment platform. For example, executing Nuclear uprates in accordance with latest approved schedule and budget.

Risk Management

Protecting shareholder and bondholder value through active risk management, such as adhering to the Company’s hedging strategy as approved by Exelon’s Board of Directors.

- Additionally, the Committee will consider Total Shareholder Return (“TSR”) comparison data as a qualitative factor to be taken into account in the overall payout decision. TSR comparator companies are comprised of energy companies with greater than 25% unregulated generation: Edison International; Entergy; Exelon; First Energy; NextEra; Northeast Utilities; PPL; and PSEG.

Performance Assessment and Performance Share Award Grants

- Each year, Exelon’s annual performance is reviewed and a pool of available Performance Shares for the year is determined based on a sum of all participants’ target opportunities and the performance level assessed by the Committee.
- The payout range spread for individual awards is 75% to 125% of target opportunity, or zero, as determined by the Committee.

Assessment of Performance	Potential Range of Payout %
Exceeds Expectations	111% - 125%
Meets Expectations	100% - 110%
Below Expectations	Zero or 75% - 99%

- The Committee retains flexibility to selectively approve an individual performance multiplier (“IPM”) to recognize outstanding performance. The following are examples of Compensation Committee Assessments and Award Determinations:

Participant Target Shares	Committee's Overall Assessment of Performance and Payout %	Individual Performance Multiplier (IPM)	Award Calculation
3,000	Meets (105% Payout)	105%	3,000 X 105% X 105% = 3,308 shares
3,000	Below (90% Payout)	95%	3,000 X 90% X 95% = 2,565 shares

- The Committee reserves the right to reduce or terminate 2012 Performance Share Awards to address corporate, business unit, or individual performance.

How You Will Receive Your Award

You will receive 50% in cash and 50% in stock in book entry form after the required taxes are withheld. Quarterly dividend-equivalents on earned, non-vested shares are paid as dividends are paid to shareholders of record. The quarterly dividend-equivalents will be paid as cash and appear in your regular pay within 30 days of the published dividend payment date. Award payments are not eligible for deferral.

Three-Year Award Payout Schedule

(Assumes continued participation in LTPSA after 2012)

Year Award is Paid	2013	2014	2015
Portion of Award Paid	<ul style="list-style-type: none"> • 1st third of 2012 Earned Award 	<ul style="list-style-type: none"> • 2nd third of 2012 Earned Award • 1st third of 2013 Earned Award 	<ul style="list-style-type: none"> • 3rd third of 2012 Earned Award • 2nd third of 2013 Earned Award • 1st third of 2014 Earned Award

Restrictions on Sale for Senior Vice Presidents and Above

Awards granted to participants who are at the level of senior vice president and above as of the grant date are subject to a restriction on sale that lapses upon vesting of the final third of the Award. For instance, shares awarded for 2012 would vest and become payable in thirds in 2013, 2014 and 2015. However, none of these shares can be sold by you until the final third vests in 2015. Following retirement, vesting is accelerated, but the restriction on sale remains in effect for the entire Award until the regularly-scheduled vesting date for the final third (i.e., 2015 in the above example). Sales of vested shares also remain subject to normal black-out periods and other applicable securities law restrictions.

What Happens if Your Status Changes*

Status change	Impact on your 2012 award
New participant (new hire or promotion to an eligible position)	Your award will be prorated based on actual results and the number of days you are in an eligible position.
Promotion, transfer or demotion within eligible positions with different target opportunities	Your earned, non-vested awards vest normally. Your current year award will be based on actual results and the number of days worked in each position in which you had a different target opportunity.
Transfer or demotion to an ineligible position	Your earned, non-vested awards vest normally. Your current year award is prorated based on actual results and the number of days in an eligible position.
Unpaid leave of absence ⁽¹⁾	Your earned, non-vested awards vest normally. Your current year award is prorated based on actual results and the number of days in which you were actively employed.
Termination by reason of long-term disability or normal or early retirement under the terms of the applicable qualified or non-qualified pension plan (minimum of age 50 and 10 years of service)	Vesting on your earned, non-vested awards is accelerated. Your current year award is prorated based on actual results and the number of days in which you were in an active eligible position. Restriction on sale for SVPs and above remains in effect.
Voluntary separation (other than retirement)	Your non-vested awards forfeited; you will not be eligible for a current year award.
Involuntary separation, other than for cause	Vesting on your earned, non-vested awards is accelerated. Your current full-year award is accelerated based on actual results at the subsequent January Compensation Committee meeting and is not subject to proration. Accelerated vesting is subject to compliance with restrictive covenants.
Death	Vesting on your earned, non-vested awards is accelerated.
Termination for cause or violation of restrictive covenant	Your non-vested awards are forfeited; you will not be eligible for a current year award.

*** Restriction on sale for SVPs and above is not affected by any status change other than death.**

(1) For the current year, your target will not be reduced for any period of approved leave of absence with pay on the Company's payroll, but will be reduced for periods of unpaid leave.

Note: If you are a "specified employee" under Section 409A of the Internal Revenue Code, to the extent required by Section 409A, your prior-year awards will be payable 6 months after your termination date, and your current-year award will be payable as of the later of that date or the date when the first third of the award is payable to active participants.

The 2012 Long Term Performance Share Award Program is established under, and subject to the terms and conditions of, the Exelon Corporation 2011 Long-Term Incentive Plan ("LTIP"). In the event of any inconsistency between the Program and the LTIP, the LTIP will be controlling.

2012 Stock Option Awards Program

Program Objectives

Stock options awarded under the Exelon Corporation 2011 Long-Term Incentive Plan are intended to provide you with a financial reward for increasing shareholder value by giving you the opportunity to purchase a set number of shares of Exelon Corporation ("Exelon") common stock at a pre-determined price. You are able to share in the increased value of Exelon common stock if the purchase price under your stock option is less than the market value of the shares when you exercise your option.

Eligibility

Senior vice presidents and above are currently eligible to be considered for a stock option award. Generally, the Compensation Committee of Exelon's Board of Directors (the "Committee") selects the eligible employees who will receive a stock option award. The CEO also has discretion to grant awards in certain circumstances.

How Target Awards are Determined

- The Committee and, subject to certain limits, the CEO, have discretion to determine the number of shares granted under a stock option award. In making this determination, the Committee or CEO may consider the employee's position, contribution, competitive practices and the expected value of the award.
- Because the value of Exelon's common stock changes over time, the number of options granted may also change from year to year. For example, as the stock price increases, the *number* of options granted may decrease; however, the *value* of the option grant may remain the same due to standard valuation models that generally assign a higher value to options to purchase stock that has increased in value. The number of options granted each year also reflects competitive practice, which can vary from year to year.

How You Receive Your Award

- Vesting - Generally, stock option awards vest over four years, with one quarter of the award vesting on each anniversary of the grant date, subject to continued employment.
- Expiration - Generally, vested stock option awards expire on the tenth anniversary of the grant date, but may cease to be exercisable sooner (see "What Happens if Your Status Changes" below).
- For information about exercising your stock options and the tax implications of your option award, refer to brochure materials posted on Morgan Stanley Smith Barney's website via Exelon's network [via myHR](#) or outside of the Exelon network at www.benefitaccess.com.

Note: The 2012 Stock Option Awards Program is established under, and subject to the terms and conditions of, the Exelon Corporation 2011 Long-Term Incentive Plan ("LTIP") and the Exelon Corporation Long-Term Incentive Program established thereunder (copy available on My Total Compensation web site). In the event of any inconsistency between the formal documents and this summary, the formal documents will be controlling. The terms of your 2012 stock option grant under the LTIP and the exercise procedures may be different for options you may have been granted in previous years. Please refer to the applicable materials for information regarding the terms of any stock option grants and any exercise procedures for stock options granted in previous years.

What Happens if Your Status Changes

Status Change	Impact on Your 2012 Exelon Stock Option Award
New hire into stock option-eligible position	Generally, off-cycle stock option grants are not made.
Promotion to or within stock option-eligible positions	Generally, off-cycle stock option grants are not made.
Demotion from stock option-eligible position	Your non-vested shares continue to vest according to the vesting schedule, subject to your continued employment with the Company. No future stock option awards will be granted.
Termination by reason of long-term disability, or retirement (i.e., minimum of age 50 and 10 years of service).	Your options are subject to accelerated vesting — you must exercise your options within five years of retirement from employment or termination by reason of disability (or by the option expiration date, if earlier).
Unpaid leave of absence	Your non-vested shares continue to vest according to the vesting schedule, subject to your continued employment with the Company.
Death	Your options are subject to accelerated vesting — the estate must exercise options by the third anniversary of your death (or by the first anniversary if death occurs after termination of employment) or by the option expiration date, if earlier.
Voluntary separation (other than retirement)	Generally, your vested options must be exercised within 90 days after the separation date (or by the expiration date, if earlier). Non-vested options are forfeited.
Involuntary separation (other than for cause)	Your options are subject to accelerated vesting — you must exercise your options within five years of involuntary separation from employment (or by the option expiration date, if earlier).
Termination for cause or violation of restrictive covenant	Vested and non-vested options are forfeited.

2012 Restricted Stock Award Program Summary For Executives and Key Managers

Program Objectives

The 2012 Restricted Stock Award Program (the "Program") grants restricted stock units ("Restricted Stock") to individuals in select positions who play key roles in supporting Exelon's financial and operational success and whose retention is critical to long-term success. The Program is an important component of Exelon's total compensation package, which is benchmarked and aligned with the best practices of high-performing energy services companies and general industry firms.

Eligibility

Vice presidents and other executives below the level of senior vice president, key managers, and select other employees are eligible to be considered for awards under the Program.

How Target Award Opportunities are Determined

At the Compensation Committee's direction, Exelon conducts an annual compensation study to identify competitive market trends and assess the value of the various compensation components provided by the company relative to the value provided for similar positions in high-performing energy services and capital-intensive general industry companies.

How You Will Receive Your Award

Restricted Stock grants are awarded based on an employee's position, performance, and the expected value of the award.

Generally, awards issued under the Program are paid in shares of Exelon common stock and vest incrementally over three years, subject to your continued employment. One-third of your award will vest on the date the Compensation Committee of Exelon's Board of Directors holds its first meeting (usually in January) in each of 2013, 2014, and 2015. Restricted Stock will earn dividend equivalents while vesting, which will be reinvested in additional shares and payable upon vesting. Upon vesting, you will receive payment in shares, net of tax withholding, deposited in book entry form to an account established in your name with the Program's transfer agent.

What Happens if Your Status Changes

Status change	Impact on your 2012 award
New participant (New hire or promotion to an eligible position)	You may receive future Restricted Stock awards.
Transfer or demotion to an ineligible position	Your non-vested awards vest normally, contingent upon continued employment with the Company. No future Restricted Stock awards will be granted.
Promotion, transfer or demotion within eligible positions with different award levels	Your non-vested awards vest normally, contingent upon continued employment with the Company. You may receive future Restricted Stock awards based on the target award opportunities established for your new position.
Termination by reason of long term disability, death or retirement (minimum of age 50 and 10 years of service)	Your non-vested awards will be subject to accelerated vesting and payment upon termination.
Unpaid leave of absence	Your non-vested awards vest normally, contingent upon continued employment with the Company.
Involuntary separation, other than for cause	Your non-vested awards will be subject to accelerated vesting and payment upon termination.
Termination for cause	You will forfeit any non-vested awards.
Compliance with Section 409A of the Internal Revenue Code	The program will be administered in compliance with, and the timing of all payments is subject to, any applicable requirements of section 409A of the Internal Revenue Code (e.g., payments to a "specified employee" upon termination of employment will be delayed for six months after the termination date).

General

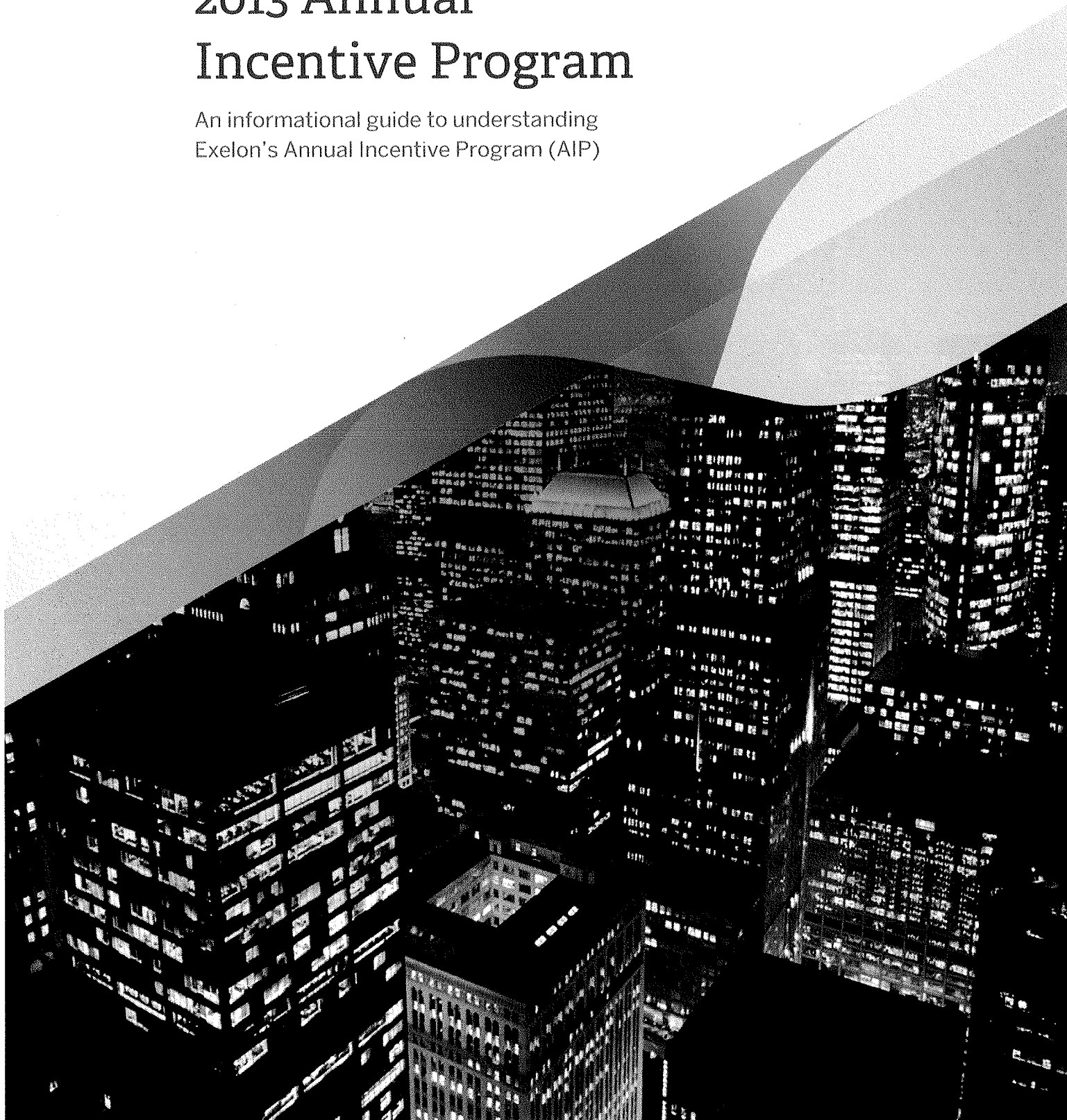
The 2012 Restricted Stock Award Program is established under, and subject to the terms and conditions of, the 2011 Exelon Corporation Long-Term Incentive Plan and the Exelon Corporation Long-Term Incentive Program established thereunder (copy available in the document library on www.benefitaccess.com or on Exelon's My Total Rewards web site). In the event of any inconsistency between the formal documents and this summary, the formal documents will be controlling.



Exelon®

2013 Annual Incentive Program

An informational guide to understanding
Exelon's Annual Incentive Program (AIP)



Overview

The Exelon Annual Incentive Program (“AIP”) provides an opportunity for you to be rewarded for your contribution to the success of Exelon Corporation and its participating subsidiaries (the “Company”). It serves as an important part of your overall compensation package by linking individual and Company performance. The actual amount of your award will be based on how well you, the group(s) that share your key performance indicators (which are referred to as your “Operating Company” and/or “Business Unit”) and Exelon Corporation’s earnings perform in relation to goals set for the year.

Who is Eligible?

Generally, legacy Exelon and CEG employees are eligible to participate in the 2013 AIP. To participate, you must meet each of the following requirements:

- You must be classified as a salaried exempt, salaried non-exempt, hourly craft regular employee (not temporary or other classification, such as an intern, co-op or contractor) on the Company’s payroll in an eligible classification for at least 31 calendar days in 2013 (and not be covered by an incentive plan provided in lieu of the AIP).
- Employees represented by a collective bargaining unit also may be eligible to participate in the AIP depending on the terms and conditions of their collective bargaining agreement.
- In most cases, you must be actively employed through the Company’s last business day of 2013. *

Employees in Constellation, other than BSC employees embedded in or dedicated to Constellation, CENG and Power partnership plants, generally are not eligible to participate in the AIP, and are covered under different short term incentive programs.

* Please refer to page 7, “What Happens if Your Status Changes During 2013” for additional information.

How Does the AIP Work?

Generally, 2013 AIP awards will be determined based on the following calculation:

Employee's Incentive-Eligible Salary	X	Target Incentive Opportunity Percentage	X	Company Performance Multiplier (CPM)	X	Individual Performance Multiplier (IPM)**	=	AIP Award Amount																				
<p>Each employee has a target percentage that is determined based on his or her grade level. The following chart applies to most employees (grade level E06 and below) ¹.</p> <table border="1"> <caption>2013 Exelon Target Incentive Opportunity</caption> <thead> <tr> <th>Grade Level</th> <th>Target % ¹ (of Employee's Salary)</th> </tr> </thead> <tbody> <tr><td>E06</td><td>30%</td></tr> <tr><td>E05</td><td>25%</td></tr> <tr><td>E04</td><td>20%</td></tr> <tr><td>E03</td><td>15%</td></tr> <tr><td>E02</td><td>10%</td></tr> <tr><td>E01</td><td>7%</td></tr> <tr><td>Salaried Non-Exempt</td><td>Varies</td></tr> <tr><td>Hourly Craft</td><td>Varies</td></tr> <tr><td>Represented</td><td>Varies</td></tr> </tbody> </table> <p>¹ Generally, the grade level and target % shown apply to employees at the E06 grade level and below. Target percentages for BGE employees are grandfathered for 2013 and will not be less than 2011 target percentages.</p> <p>For exempt employees, your annual base salary in effect on December 31, 2013 generally applies for incentive award calculations. For employees who were non-exempt and/or part-time during any part of 2013, your incentive-eligible salary is based on your incentive-eligible earnings paid while working in each eligible category during 2013.</p>	Grade Level	Target % ¹ (of Employee's Salary)	E06	30%	E05	25%	E04	20%	E03	15%	E02	10%	E01	7%	Salaried Non-Exempt	Varies	Hourly Craft	Varies	Represented	Varies				<p>The company performance multiplier (CPM) is based on the achievement of Exelon's Earnings Per Share (EPS) and Operating Company/Business Unit financial and operational Funding Key Performance Indicators (KPIs), and, where applicable, Allocation KPIs for 2013 (as described in the Operating Company/Business Unit AIP supplements).</p> <p>The EPS and Operating Company/Business Unit scores are weighted and then added together to arrive at a composite of the scores. This composite score is the CPM.</p> <p>(See breakout boxes for more information about the EPS and Operating Company/Business Unit measures).</p>		<p>Eligible employees will have an IPM (between 50 and 120 percent**) that is applied to the base award (incentive-eligible salary x target incentive opportunity percentage x CPM) to calculate the final award.</p> <p>*Certain employees designated by a business unit (e.g., generally represented and craft employees) do not have an IPM.</p> <p>**The IPM range for Exelon officers and certain senior subsidiary officers is 50% to 110%.</p>		
Grade Level	Target % ¹ (of Employee's Salary)																											
E06	30%																											
E05	25%																											
E04	20%																											
E03	15%																											
E02	10%																											
E01	7%																											
Salaried Non-Exempt	Varies																											
Hourly Craft	Varies																											
Represented	Varies																											

How is Corporate Performance Measured?

Corporate performance will be assessed using Exelon's Earnings Per Share (EPS). EPS measures net income per share of Exelon Corporation common stock. It is the value by which we are judged by Wall Street and our shareholders and has a direct impact on our stock price. Achieving our EPS goal supports our commitment to shareholders and provides opportunities to reinvest in the business and/or reduce debt. Payment levels for Operating Company and Business Unit KPIs are contingent on EPS performance. Below is the EPS performance scale for 2013:

Exelon Key Performance Indicator (KPI)	Threshold	Target	Distinguished
	Corresponding Payout as a Percentage of Incentive Target Opportunity		
Earnings Per Share	50% \$2.22	100% \$2.49	200% \$2.72

Achievement of the EPS goal under the 2013 AIP will be determined by the Compensation Committee of Exelon's board of directors. In determining EPS achievement, the Compensation Committee may make adjustments due to restructuring impairment charges, gains or losses on the sale or other disposition of businesses or assets, changes in accounting or other extraordinary, nonrecurring or unusual items.

NOTE: Employees participating in the ComEd or BGE KPIs do not have Exelon EPS as a performance measure, but are subject to the EPS shareholder protection feature.

How are Operating Company and Business Unit Performance Measured?

Operating Company and Business Unit key performance indicators, or KPIs, also are an important component of your overall AIP award. The Company uses financial and operational KPIs to measure the relative financial and operational performance of each Operating Company/Business Unit. Along with EPS, Operating Company/Business Unit KPIs affect the AIP and are called *Funding KPIs*.

For 2013, Exelon Nuclear and Exelon Power also have site-specific or business unit objectives called *Allocation KPIs*. These objectives have an established target performance level. If target performance is achieved, then 100 percent of the weighted funding level (as determined under the applicable Funding KPIs) is allocated to the site or group that shares the Allocation KPIs. Performance achievement below target impacts the Operating Company/Business Unit KPI performance and the award allocation for the site or group that shares the Allocation KPIs is reduced by up to 20 percent.

A brief overview of each Operating Company/Business Unit's KPIs is provided below. Your Operating Company/Business Unit AIP Supplement will provide additional, detailed information related to your specific KPIs.

Attachment SDR-OM-28G

Position (1)	Example	Corporate (Exelon)		Operating Company and Business Unit KPIs				
		Earnings Per Share (EPS)	Operating Company Financial Measure	Cost Measures		Operational Measures		
Exelon Cabin Business Services Company (BSC)	CEO & Direct Staff Reports to the CEO	100%	-	-	-	-	-	
	BSC Practice Areas	75%	-	25%	BSC Total Cost (BSC Billed & Embedded) (\$M)	-	-	
	Field Supply, IT, Legal, HR, Finance, Communications	Same KPI Weightings and goal structure as their Operating Company / Business Unit						
Exelon Generation	BSC Embedded in Constellation	35%	25%	50%	Constellation Adjusted EBIT (\$M)	-	-	
	ExGen Corp	25%	25%	50%	ExGen Operating Net Income (NI) (\$M)	Average of Nuclear, Power and Constellation KPIs		
	Nuclear	50%	25%	-	ExGen Operating Net Income (NI) (\$M)	25%	Dispatch Meter (Fossil & Hydro)	
	Power	50%	25%	-	ExGen Operating Net Income (NI) (\$M)	20.0%	Wind and Solar Energy Capture	
	All Employees, except Partnership Plants	25%	25%	20%	ExGen Operating Net Income (NI) (\$M)	10.0%	Wind and Solar Energy Capture	
Constellation	Exelon Nuclear Partners (ENP)	25%	50%	15%	ExGen Operating Net Income (NI) (\$M)	15%	ENP Operating Net Income (\$M)	
	BGE HOME	25%	50%	10%	Operating Company EBIT (Ex-MTG) (\$M)	7.5%	Gross Margin Percentage (%)	
	UR-ites	OT/ites	50%	-	25%	Average of BGE, Constellation PECO Total Cost Results	7.5%	Achieve Product Relationships (Growth)
		IT or Supply dedicated to BGE, Constellation and PECO					7.5%	Customer Pulse Rating (Customer Satisfaction)
Exelon Utilities	BGE	All Employees	25%	25%	BGE Operating Net Income (NI) (\$M)	8.0%	Reduce Recordable OSHA Rate (Safety)	
						6.0%	Reduce Preventable MVA Rate (Safety)	
						5%	OSHA Recordable Rate	
	BGE	All Employees	25%	25%	BGE Operating Net Income (NI) (\$M)	10%	SAFET 2.5 Beta Method - Outage Frequency	
						5%	Customer Operations Index (COI)	
						5%	Customer Satisfaction Index (CSI)	
						5%	Gas Odor Response	
						10%	OSHA Recordable Rate	
						15%	SAFET 2.5 Beta Method - Outage Frequency	
	Constellation	All Employees	25%	25%	Constellation Operating Net Income (NI) (\$M)	10%	CAIDI 2.5 Beta Method - Outage Duration	
						5%	Customer Operations Index (COI)	
						5%	Customer Satisfaction Index (CSI)	
						5%	Gas Odor Response	
						10%	OSHA Recordable Rate	
						15%	SAFET 2.5 Beta Method - Outage Frequency	
PECO	All Employees	25%	25%	PECO Operating Net Income (NI) (\$M)	10%	CAIDI 2.5 Beta Method - Outage Duration		
					5%	Customer Operations Index (COI)		
					5%	Customer Satisfaction Index (CSI)		
					5%	Gas Odor Response		
					10%	OSHA Recordable Rate		
					15%	SAFET 2.5 Beta Method - Outage Frequency		

Note 1: Constellation Wholesale and Retail, the Constellation Energy Nuclear Group (CENGL) and Power partnership plants will not participate in the Exelon Annual Incentive Program (AIP). Constellation employees (Wholesale and Retail) will participate in a separate Constellation short-term incentive program. CENGL employees will participate in a separate CENGL short-term incentive program. Power partnership plants participate in a separate short-term incentive program based on the partnership agreement.

Note 2: Some legacy CEG groups and individuals will transition to Exelon AIP targets pursuant to the Maryland merger application.

(1) To comply with IRC Section 162(m) certain officers will participate in the Annual Incentive Plan for Senior Executives instead of the AIP.

(2) BSC employees dedicated to or embedded in an Operating Company generally share the same KPI Weightings and goal structure as their Operating Company / Business Unit. However, the non-site Controller and Legal employees dedicated to or embedded in Operating Companies other than BGE are tied to BSC goals for purposes of the AIP.

(3) President BGE HOME, SVP, CNE will participate in the Constellation Incentive program and is not an eligible participant in the AIP.

General Guidelines for What Performance Goals Apply to Me

Employees are tied to the goals of the Operating Company / Business Unit where they are assigned in PeopleSoft, with exceptions for certain BSC employees who are “embedded” in or “dedicated” to other business units and certain OpCo Presidents who have different goal weightings based on AIP plan design.

Except as described below, BSC employees who are dedicated to or embedded in an operating company or business unit are tied to the goals of the operating company / business unit that they support.

- Embedded Employee – Employee in a BSC Practice Area on an Operating Company's payroll who has been identified as primarily supporting that Operating Company or one of its Business Units.
- Dedicated Employee – Employee in a BSC Practice Area on the BSC payroll who has been identified as primarily supporting one of the Operating Companies or Business Units.
 - BSC HR and Senior Leadership work together to identify the groups that are considered “dedicated” under the AIP. This determination is usually made at the department level (not by individual employee).

Exceptions to the BSC embedded / dedicated rule:

- BSC employees in the Risk and Controller groups, except those embedded in or dedicated to BGE (see below) and those who are assigned to nuclear sites, are tied to the BSC Exelon-wide KPIs.
- BSC employees who support Constellation, excluding the Risk and Controller groups, are tied to the BSC Embedded in or Dedicated to Constellation KPIs.
- BSC Legal employees, except those embedded in or dedicated to BGE (see below) are tied to the BSC Exelon-wide KPIs.

Special Exceptions for BGE

- BSC employees embedded in or dedicated to BGE will be tied to BGE goals for the purposes of the 2013 AIP.

KPI Performance Levels

There are three levels of performance associated with each Operating Company / Business Unit AIP Funding KPI. These levels are:

- **Threshold:** The minimum acceptable level of performance that must be achieved for employees to receive any payout (i.e., 50 percent payout) on a Funding KPI. No payout will occur on a KPI that does not achieve a threshold level of performance.
- **Target:** The required performance level in order to achieve 100 percent payout on a Funding KPI.
- **Distinguished:** The required performance level in order to achieve 200 percent payout (i.e., two times your target incentive opportunity) and the highest payout level available under the AIP.

In order for Exelon Nuclear and Exelon Power employees and BSC employees dedicated to or embedded in Nuclear or Power to receive a full payout on Funding KPI results, the group also must achieve any applicable Allocation KPIs. Allocation KPIs do not have threshold or distinguished levels of performance – the goal is either achieved or it is not. See the Exelon Nuclear and Exelon Power AIP Supplements for any applicable Allocation KPIs.

Shareholder Protection Feature

The AIP includes a feature that limits payout for Operating Company and Business Unit KPIs based upon EPS performance. Under this feature:

- The composite payout on Operating Company / Business Unit KPIs cannot exceed the EPS performance payout level by more than 20 percentage points.
- Threshold or higher EPS performance is required for any payout to occur under the AIP.

See examples of how the Shareholder Protection Feature works in the chart:

Payout Percentage		
	Before Shareholder Protection Feature Applied	After Shareholder Protection Feature Applied
Earnings Per Share (EPS)	Operating Company and Business Unit KPI Composite	Operating Company and Business Unit KPI Composite
0% (Below Threshold)	90%	0%
75%	100%	95%
90%	120%	110%
100%	130%	120%
150%	140%	140%

Significant Event Curtailment

To ensure employees remain focused on critical business issues, the plan includes a Significant Event curtailment feature.

If a Significant Event occurs, payout on the Operating Company / Business Unit KPIs will be reviewed in light of the event and the amount of the payment on those KPIs will be capped within a range from 0% to 150% of Target.

A "Significant Event" is a single high profile event that results in significant cost and risk. An event in this category may create negative customer and media impact, as well as significant adverse government and/or regulatory intervention, or may have a significant adverse impact on earnings. In the case of the operating companies, for example, this could include a single high profile outage.

Generally, a determination whether an event falls in this category and the groups to which it applies will be made by the Compensation Committee, following a recommendation by the affected operating company/business unit/BSC practice area's senior leadership team to Exelon's Chief Executive, Financial and Human Resources Officers.

Individual Performance Multiplier (if applicable) and Award Range

Once the Company's and your Operating Company/Business Unit's performance is determined, the amount of your individual award is determined based on your target incentive opportunity and your individual performance multiplier ⁽¹⁾.

- The annual performance review process determines your individual performance multiplier (IPM) based on your individual performance and personal contribution to your team during the year. The IPM can generally range from 50 percent to 120 percent ⁽²⁾, relative to your annual performance rating on a five-point rating scale (A, B+, B, B-, or C).
- Your total AIP award, after application of Company, Operating Company/Business Unit Funding KPIs and, if applicable, Allocation KPIs, individual performance multiplier, and all other adjustments, can range from zero to 200 percent of your individual target incentive opportunity.
- You will not receive an award if your year-end performance rating is "C" (i.e., "does not meet expectations" or its equivalent), or you are placed on but do not successfully complete a performance improvement plan by year end.
- The aggregate payment of individual awards cannot exceed the total funding for all participants' awards, as generated by Corporate and Operating Company/Business Unit performance. ⁽³⁾

⁽¹⁾ Generally, employees who will receive a performance review at year end are eligible for an individual performance multiplier based on performance rating, except for certain represented and legacy CEG non-exempt employees whose awards are formulaic.

⁽²⁾ The IPM range for Exelon officers and certain senior subsidiary officers is 50% to 110%.

⁽³⁾ This provision does not apply to certain Exelon senior officers, since the Compensation Committee of the Board of Directors approves their awards.

When You Will Receive Your Award

You will receive your AIP award, less applicable federal, state and local tax withholding, no later than March 15, 2014.

What Happens if Your Status Changes During 2013

(Employees represented by a collective bargaining agreement should refer to their supplemental guide for status change applicability)

Status change	Impact on your award
New hire	A prorated award ⁽¹⁾ will be calculated subject to your eligible classification on the Company's payroll for at least 31 days.
Promotion, voluntary demotion, and involuntary performance-related demotion	Your award is calculated based on the level you are in as of December 31, 2013 ⁽²⁾
Involuntary demotion that is not performance-related (e.g., organizational restructuring)	Your current year AIP award is calculated based on the level you were in prior to the demotion. Your AIP target opportunity reverts to that of your new level the following year ⁽²⁾ .
Approved Leave of Absence (e.g., Family and Medical Leave, qualifying military leave, paid leave of absence, or short-term disability)	Your award will not be prorated for any period of approved leave of absence while you are receiving pay on the Company's payroll, but will be prorated ⁽¹⁾ for any unpaid leave ⁽³⁾
Voluntary separation at age 50 or older with 10 or more years of service with no severance plan eligibility, commencement of benefits under a long-term disability plan ⁽⁴⁾ and/or unpaid leave, or death	A prorated award ^{(1), (5)} will be calculated subject to your eligible classification on the Company's payroll for at least 31 days.
Change in department or Business Unit or Operating Company	Your award is calculated based on the department or Operating Company/Business Unit you are in on December 31, 2013 (see chart on page 4 for applicable goal structure). In the case of a Company and/or pay cycle change that occurs during the final pay period of the year, your award will be calculated based on the department and Operating Company/Business Unit you were in prior to the change.
Termination for cause or resignation without severance	You will not be eligible for any award.
Transfer or change to/from a non-exempt and/or part-time position in the organization	Your award will be calculated using your incentive-eligible earnings in each eligible position for the period you were in that position for 2013.
Involuntary separation or qualifying voluntary separation pursuant to a severance plan	Eligibility and amount of award determined under applicable severance plan.

- (1) In the case of exempt full-time positions, prorated awards are calculated using the number of days you are an active employee on the payroll, divided by 365. For non-exempt and/or part-time positions, a prorated award is calculated using your incentive-eligible earnings for the period that you are eligible during the year.
- (2) Target incentive percentages for BGE employees are grandfathered for 2013 and will not be less than 2011 BGE target incentive percentages.
- (3) In the case of a military leave during which an employee is eligible to receive a base pay differential, the employee is deemed to be on a paid leave and his or her eligible earnings will be calculated based on his/her rate of pay in effect immediately preceding the qualifying military leave and prorated accordingly.
- (4) Does not include receipt of partial benefits under a long-term disability plan while continuing to work on a reduced schedule and receiving pay as an active employee.
- (5) Prorated award is based on a 100 percent IPM, if applicable.

Important Information:

- This informational guide is intended to provide an overview of the 2013 Exelon Corporation Annual Incentive Program. In the event of any inconsistency between this guide and the formal program document, the formal document will control.
- The CEO and the Compensation Committee of Exelon's Board of Directors, in the exercise of their sole discretion, reserve the right to adjust the amount of awards payable or make modifications to the program, if business circumstances warrant an adjustment. In addition, the program may be amended at any time by action of the CEO or the Compensation Committee and may be terminated at any time by action of the Compensation Committee.
- No portion of an award shall be considered earned prior to December 31, 2013. The AIP is not a funded plan and no specific assets are set aside to fund AIP payments.

Questions?

Contact your Human Resources Generalist.

Award Calculation – For Illustrative Purposes Only

Refer to the following page for an example of an AIP calculation for an exempt employee who has an incentive-eligible salary of \$70,000 and a target incentive opportunity of 15 percent. The target incentive opportunity amount is \$10,500 ($\$70,000 \times 15$ percent). The example assumes that the Significant Event Curtailment does not apply and illustrates the impact of the EPS shareholder protection requirement. This sample provides three examples of the Individual Performance Multiplier (IPM) application (if applicable), under Step 3 of the calculation.

Step 1: Determine the company performance multiplier (CPM):

Step 1A - Calculate the performance of Corporate and Operating Company/Business Unit Funding KPIs
 25% Funding on Earnings Per Share (EPS)

Corporate Measure	Goal Weight	KPI Performance / Payout %	
Exelon EPS (if applicable)	25%		100.0%
Operating Company (OC) / Business Unit (BU) Funding KPIs			
	Goal Weight	Composite Goal Weight (Net Income KPI (OC KPI) Goal Weight) X	KPI Performance / Payout % =
Operating Company (OC) Funding KPIs			
Net Income KPI (OC KPI)	25%	25.0%	119.0%
Business Unit (BU) Funding KPIs			
BU KPI # 1	25%	25.0%	125.0%
BU KPI # 2	25%	25.0%	100.0%
	75%	100%	123.3%
* BU Funding KPI Composite Payout is the sum of the products determined by multiplying each BU KPI Performance / Payout % x each BU KPI's Composite Goal Weight, with the composite considering ONLY the BU KPIs.			BU Composite Payout*
			Total OC/BU Composite Payout

Step 1B - Apply Significant Event Curtailment, if applicable, to the Total OC/BU Composite Payout. In this case, no curtailment has occurred.

Step 1C - Assess the impact of the Shareholder Protection Feature (SPF) and apply to the OC/BU Funding KPIs. In this example, EPS is at the 100% payout level, so payout on the OC/BU KPIs is limited to 120% payout.

Determine Shareholder Protection Feature (SPF) Multiplier	Capped OC/BU Composite Payout	Uncapped OC/BU Composite Payout	SPF Multiplier (Capped / Uncapped Payout)
	120.0%	123.3%	97.3%
Apply SPF Multiplier to OC and BU KPIs			
	Pre-SPF Payout %	SPF Multiplier	Post-SPF Payout %
Net Income KPI (OC KPI)	119.0%	97.3%	102.5%
Business Unit (BU) Funding KPIs	123.3%	97.3%	128.8%

Step 1D - Calculate the performance of Allocation KPIs (if applicable) and apply to the Business Unit portion (50%) Only
 This step only applies to Nuclear and Power (including BSC employees who are considered dedicated to or embedded in Nuclear and Power)

Allocation KPIs (Nuclear must achieve at least 4 out of 5 and Power must achieve 4 out of 4 allocation KPIs for full award)	Potential Reduction	Performance	Actual Allocation Reduction
Allocation KPI #1 (Nuclear)	5%	Met Goal	0%
Allocation KPI #2 (Nuclear or Power)	5%	Met Goal	0%
Allocation KPI #3 (Nuclear or Power)	5%	Met Goal	0%
Allocation KPI #4 (Nuclear or Power)	5%	Met Goal	0%
Allocation KPI #5 (Nuclear or Power)	5%	Met Goal	0%
Total Allocation Reduction (Nuclear - No reduction for first allocation KPI missed)	25%		0%
Allocation Factor = (1 - Total Allocation Reduction):			128.8%
Allocation Adjusted BU Composite Payout			128.8%

Step 1E - Add the Total Weighted Payout of Exelon EPS and the adjusted Operating Company/Business Unit KPIs to determine the Company Performance Multiplier (CPM)

KPIs	Weighting	X	Payout %	=	Weighted Payout %
Exelon EPS	25%		100.0%		25.0%
Net Income KPI (OC KPI)	25%		102.5%		25.6%
Business Unit (BU) Funding KPIs (as a composite)	50%		128.8%		64.3%
	100%				114.9%

Step 2: Calculate the base award:

Step 2 - Multiply the target incentive opportunity of \$10,500 by the CPM
 Preliminary AIP Award

Example: Employee's AIP eligible earnings is \$70,000 with a 15% target incentive opportunity. The target incentive opportunity amount is \$70,000 x 15% = \$10,500.	Target Incentive Opportunity	X	CPM	=	Preliminary AIP Award
	\$10,500		111.3%		\$11,733

Step 3 - If applicable, apply the individual performance multiplier (IPM) to the base award to determine the final AIP award:
 The IPM can range between 50% and 120%.

IPM Example 1 - Final AIP Award	IPM Example 1 - the employee's IPM is 90%	Preliminary AIP Award	X	IPM	=	Final AIP Award
		\$11,733		90%		\$10,559
IPM Example 2 - Final AIP Award	IPM Example 2 - the employee's IPM is 100%	Preliminary AIP Award	X	IPM	=	Final AIP Award
		\$11,733		100%		\$11,733
IPM Example 3 - Final AIP Award	IPM Example 3 - the employee's IPM is 110%	Preliminary AIP Award	X	IPM	=	Final AIP Award
		\$11,733		110%		\$12,906



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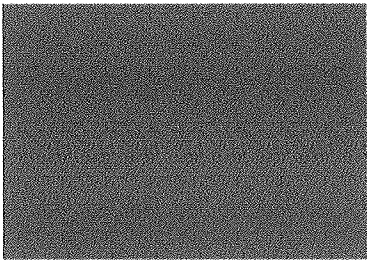




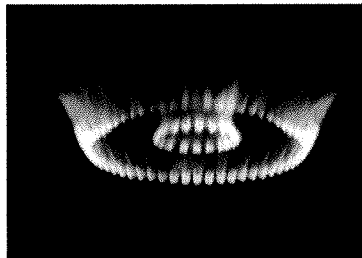
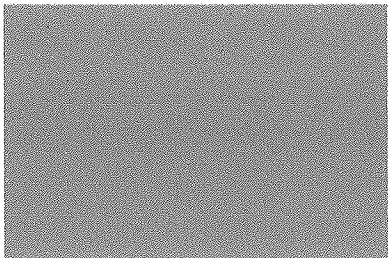
An Exelon Company

Annual Incentive Program

This is a Business Unit supplement to the Exelon Corporation 2013 Annual Incentive Program (AIP) informational guide. It contains a description of the key performance indicators applicable to PECO and BSC employees "dedicated to" or "embedded in" PECO, (i.e., Communications & Public Affairs, Finance [excluding the non-nuclear sites' Controller groups], Human Resources, IT and Supply).



2013



How PECO Performance is Measured

PECO key performance indicators ("KPIs") are an important component of your overall AIP award. The Company uses financial, cost and operational KPIs to measure its relative performance. These KPIs are called *Funding KPIs*, because they fund the AIP and establish the potential AIP payout available.

PECO Funding KPIs

Funding KPIs ⁽¹⁾	Threshold	Target	Distinguished	Goal Weight
	50%	100%	200%	%
Earnings Per Share (EPS) ⁽²⁾	\$2.22	\$2.49	\$2.72	20%
PECO Operating Net Income (NI) (\$M)	\$325.1	\$353.4	\$381.7	25%
Total Cost (O&M / Capital) (\$M)	1,136.3	1,082.2	974.0	25%
OSHA Recordable Rate	1.49	0.82	0.75	5%
SAIFI 2.5 Beta Method – Outage Frequency	0.90	0.81	0.70	5%
CAIDI 2.5 Beta Method – Outage Duration	94	88	86	5%
Customer Operations Index (COI)	77.7	81.0	84.0	5%
Customer Satisfaction Index (CSI)	7.47	7.77	7.95	5%
Gas Odor Response	99.89%	99.97%	99.98%	5%

⁽¹⁾ KPI performance scale is rounded for illustrative purposes. Performance goals and actual achievement may be carried out to additional decimal places to determine final AIP award payout.

⁽²⁾ Achievement of EPS is determined by the Compensation Committee of the Exelon Board of Directors. In determining EPS achievement, the Compensation Committee may make adjustments due to certain nonrecurring or unusual items.

Glossary of Terms

Operating Net Income - Generally Accepted Accounting Principles (GAAP) Net Income, excluding exclusions determined by Corporate Finance.

PECO Total Cost (O&M and Capital) - Operating and Maintenance (O&M) Expenses for departments plus capital expenditures, as defined in the capitalization policy. This metric includes functional group costs for embedded functions, BSC transactional costs, and Exelon Utilities, but excludes BSC corporate allocation costs (e.g. Executive Services, Merger Synergies, etc.), all Merger Cost to Achieve, Information Technology Council (ITC) Reserves allocations, pensions, other post-retirement employee benefits (OPEB), fringe employee benefits (including incentive payments and severance), actual incremental weather-related restoration expenses incurred for major storms wherein 10% or more of the System-wide customers are affected (defined by Procedure OP-ED 1114) and subject to approval by the Exelon

Utilities CEO, costs within O&M and capital that are offset elsewhere within net income or are cash-flow neutral to PECO including but not limited to Regulatory Asset O&M, unbudgeted Make Ready and IPP (Independent Power Producer), mutual assistance provided to another company for storm restoration, and AFUDC, and other exclusions from GAAP Net Income that originated in O&M, as determined by Exelon Corporate Finance.

The exclusion for actual incremental storm costs will be reviewed on a quarterly basis by recommendation of the PECO CEO to the Exelon Utilities CEO. The exclusion will be subject to the severity of the storm, the performance of restoration, and the ability to offset a portion of the costs.

OSHA Recordable Rate - The criteria for measurement is recordable incidents, including every occupational death and every non-fatal occupational injury which involves one or more of the following: loss of consciousness, restriction of work or motion, transfer to another job, or medical treatment (not first aid). This metric is calculated based on the exposure of 100 full-time workers, using 200,000 hours as the equivalent. (Total of OSHA cases X 200,000 / Total Hours Worked).

SAIFI 2.5 Beta Method – Outage Frequency - System Average Interruption Frequency Index (SAIFI) indicates how often the average customer experiences a sustained interruption over a predefined period of time.

SAIFI is calculated as follows: Total Number of Customer Interruptions/ Total Number of Customers Served. Sustained interruptions are based on the IEEE definition, interruptions lasting more than 5 minutes. Major event days (a day in which the daily system SAIDI exceeds a threshold value, Tmed) and planned interruptions are excluded. Tmed is computed per the IEEE standard 1366-2003 2.5 Beta methodology and is computed at the beginning of the year. Tmed is computed using the five most recent years of historical values of SAIDI/day and based on a 2.5 standard deviation, beta, above the mean, alpha.

CAIDI 2.5 Beta Method – Outage Duration - Customer Average Interruption Duration Index (CAIDI) indicates the average duration in minutes required to restore service to those customers who experience a sustained interruption over a predefined period of time.

CAIDI is calculated as follows: Total Number of Customer Interruption Minutes/ Total Number of Customer Interruptions. Sustained interruptions are based on the IEEE definition, interruptions lasting more than 5 minutes. Major event days (a day in which the daily system SAIDI exceeds a threshold value, Tmed) and planned interruptions are excluded. Tmed is computed per the IEEE standard 1366-2003 2.5 Beta methodology and is computed at the beginning of the year. Tmed is computed using the five most recent years of historical values of SAIDI/day and based on a 2.5 standard deviation, beta, above the mean, alpha.

Customer Operations Index (COI) - The Customer Operations Index (COI) is a combined measure of Call Center Service Level performance and Call Center Satisfaction performance. Call Center Service Level is the percent of total calls answered within 30 seconds. Call Center Service Level includes all calls handled by a Customer Service Representative (CSR) and the Voice Response Unit (VRU), including calls from both residential and business customers. Call Center Satisfaction is the percent of customers satisfied with the service received during a call to the Call Center. The score is based on the results of telephone-administered surveys of randomly-selected residential and small business customers who recently phoned the company. It is measured as the percent of survey respondents who are "satisfied"

(% 6-10 ratings) on a 0-10 scale, where 0 is "extremely dissatisfied" and 10 is "extremely satisfied." The surveys include all types of transactions (e.g., billing, credit, outage, turn on/off) handled by the VRU or a CSR. Call Center Satisfaction is tracked and reported on a quarterly basis and the score for each quarter is the average of the residential and small business scores, weighted by each segment's percent of total calls during the quarter. The COI is computed by weighting Call Center Service Level performance by 40% and Call Center Satisfaction Performance by 60%.

Customer Satisfaction Index (CSI) - Customer Satisfaction Index (CSI) is a measure of customer satisfaction for residential and small business customers developed from three survey measures: overall satisfaction, meeting expectations and overall favorability (impression). An "index" score for each customer segment is computed by averaging the mean ratings from the three measures. The residential and small business "index" scores are weighted by each segment's contribution to their combined energy sales to form the CSI. This new common metric was developed from survey measures historically tracked by all three utilities using similar survey instruments and the same research supplier.

Gas Odor Response - Gas Odor Response represents the percentage of gas odor response calls responded to in 1 hour or less (odor, leak and similar emergency calls). This metric excludes significant unforeseen events that make it implausible to achieve the 1 hour response, e.g., wide-spread floating odor, main break affecting a concentrated customer area, flooding or extreme weather making roads impassible.

BSC Practice Area – Generally defined by the BSC organizational structure and includes the following functional areas: Communications, Corporate Relations & Public Advocacy, Finance, HR, Legal Services, IT, Supply, BSC Operations, BSC Real Estate & Facilities, Corporate Development, Corporate Strategy, Corporate Transmission Analysis & Development, Government and Regulatory Affairs & Public Policy, Investments, and Risk.

Dedicated Employee – Employee in a BSC Practice Area on the BSC payroll who has been identified as primarily supporting one of the Operating Companies or Business Units.

Embedded Employee – Employee in a BSC Practice Area on an Operating Company's payroll who has been identified as primarily supporting that Operating Company or one of its Business Units.

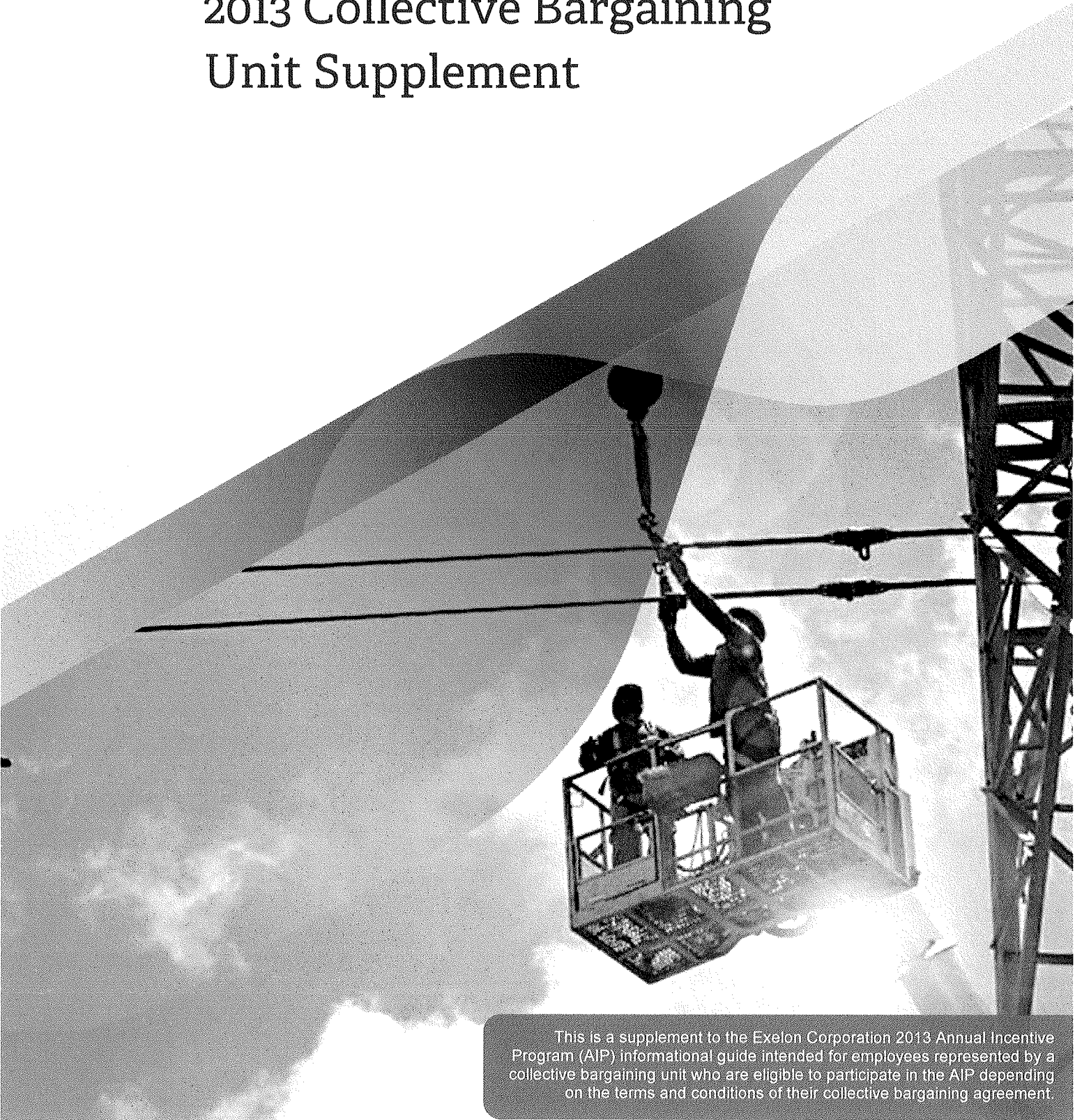
Questions?

Contact your Human Resources Generalist.



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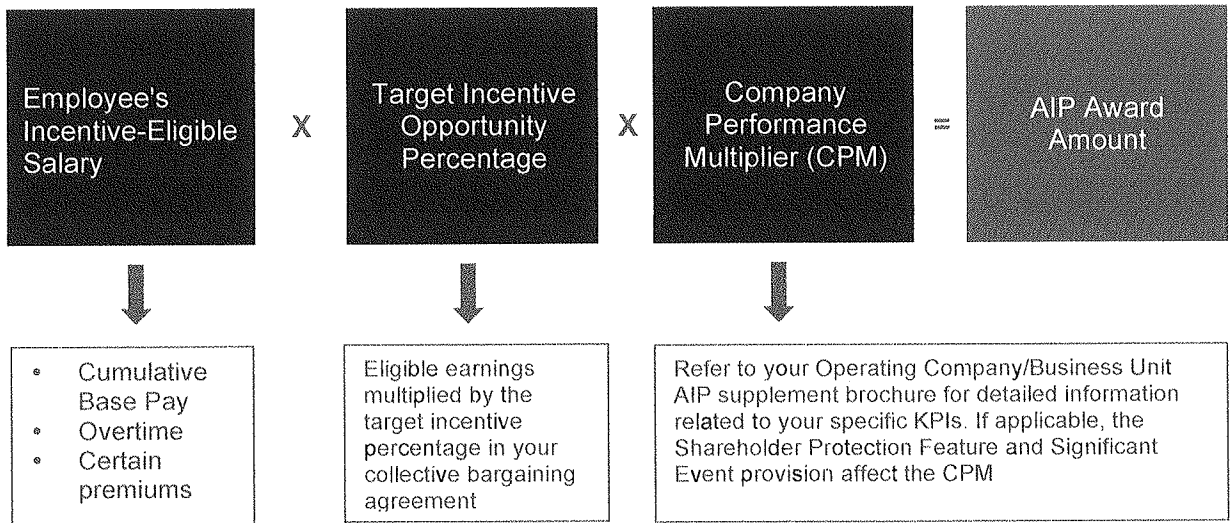
2013 Collective Bargaining Unit Supplement



This is a supplement to the Exelon Corporation 2013 Annual Incentive Program (AIP) informational guide intended for employees represented by a collective bargaining unit who are eligible to participate in the AIP depending on the terms and conditions of their collective bargaining agreement.

Please refer to the 2013 Annual Incentive Program Main Brochure for details additional details.

Award Formula



What Happens if Your Status Changes During 2013

Status change	Impact on your award
New hire	A prorated award ⁽¹⁾ will be calculated subject to your eligible classification on the Company's payroll as set forth in your collective bargaining agreement.
Promotion, voluntary demotion, and involuntary performance-related demotion	Your award is calculated based on the level you are in as of December 31, 2013.
Approved Leave of Absence (e.g., Family and Medical Leave, qualifying military leave, paid leave of absence, or short-term disability)	Your award will not be prorated for any period of approved leave of absence while you are receiving pay on the Company's payroll, but will be prorated ⁽¹⁾ for any unpaid leave ⁽²⁾ .
Voluntary separation at age 50 or older with 10 or more years of service with no severance plan eligibility, commencement of benefits under a long-term disability plan ⁽³⁾ and/or unpaid leave, or death	A prorated award ⁽¹⁾ will be calculated subject to your eligible classification on the Company's payroll for at least 31 days.
Change in department or Business Unit or Operating Company	Your award is calculated based on the department or Operating Company/Business Unit you are in on December 31, 2013. In the case of a Company and/or pay cycle change that occurs during the final pay period of the year, your award will be calculated based on the department and Operating Company/Business Unit you were in prior to the change.
Termination for cause or resignation without severance	You will not be eligible for any award.
Involuntary separation or qualifying voluntary separation pursuant to a severance plan	Eligibility and amount of award determined under applicable severance plan.

(1) In the case of represented positions, a prorated award is calculated using your incentive eligible earnings (e.g., base pay, and eligible overtime and shift premium) for the period that you are eligible during the year.

(2) In the case of a military leave during which an employee is eligible to receive a base pay differential, the employee is deemed to be on a paid leave and his or her eligible earnings will be calculated based on his/her rate of pay in effect immediately preceding the qualifying military leave and prorated accordingly.

(3) Applicable only where a long-term disability benefit exists. Does not include receipt of partial benefits under a long-term disability plan while continuing to work on a reduced schedule and receiving pay as an active employee.



2013-2015 Performance Share Award Program Summary for Vice Presidents and Above

Program Objectives

The 2013-2015 Performance Share Award Program (the "Program") grants performance share units to vice presidents and above whose retention is critical to the company's long-term success and who play key roles in supporting Exelon's financial and operational success, and the creation of shareholder value. The Program is an important component of Exelon's total compensation package, which is benchmarked and aligned with the best practices of high-performing energy services companies and general industry firms.

Note: For 2013, a number of changes were made to the Program to better align with competitive practice:

1. Reduced the number of performance goals from six to two;
2. Reintroduced a total shareholder return ("TSR") measure;
3. Increased in length of performance cycle from one year to three years;
4. Changed vesting schedule;
5. Expanded payout range; and
6. Increased the age for voluntary retirement.

Eligibility

Vice Presidents and above are eligible to participate in the program, excluding those employees who (a) participate in Constellation's Short-Term Incentive Program or (b) are a CENG employee.

How Target Award Opportunities are Determined

At the Compensation Committee's direction, Exelon conducts an annual compensation study to identify competitive market trends and assess the value of the various compensation components provided by the company relative to the value provided for similar positions in high-performing energy services and capital-intensive general industry companies. Your target is denominated in the form of shares.

About Your Award

Performance share awards are based on an employee's position, individual performance, TSR and the expected value of the award.

Performance cycle: Three-year period (2013 through 2015).

Performance goals: Quantitative goals are established for each year within the performance cycle. Each goal is assigned a weighting and scored at year-end based on actual performance. The weighted performance results on these goals are then added to determine total performance for the year.

At the end of the performance cycle, a payout percentage is determined based on an average of the annual performance results for the three years within the performance cycle, then adjusted for TSR performance and the individual performance multiplier (“IPM”) to yield the payout.

For 2013 the goals are Operational Excellence and Financial Management. Each goal will have a weighting and supporting metrics as follows (please refer to Appendix A for a full list of 2013 goals and supporting metrics):

Goal	Supporting Metric	Weighting %
Operational Excellence	<i>customer goal (reduction in duration)</i>	6.7%
	<i>customer goal (reduction in frequency of outages)</i>	6.7%
	<i>nuclear capacity factor</i>	13.3%
	<i>dispatch match for fossil and hydro generation</i>	13.3%
Financial	<i>return on equity (ROE)</i>	30.0%
	<i>funds from operations relative to debt (FFO/Debt)</i>	30.0%

The TSR modifier can increase or decrease award by up to 25%, which is applied to the average of the annual performance results for the three-year performance cycle.

An IPM can be applied to an award to decrease the award by up to 50%, or to increase the award by up to 10% (for SVPs and above) or up to 20% for VPs (subject to a zero-sum pool).

Vesting: Entire award vests at the end of the three-year performance cycle.

Payout range: 50% to 150%, prior to the application of the TSR modifier and the IPM.

Retirement: 55 years of age with 10 years of service.

Pro-ration of award

- Retirement / Involuntary Termination (except for cause) occurring in:
 - 2013 - the entire award will be pro-rated by the number of days you participated in the program during 2013 divided by 365 and subject to company performance.
 - 2014 or 2015 - you will receive the full award, subject to company performance.
- Voluntary termination
 - You forfeit the portion scheduled to pay out in January 2016.

Award settlement: 50% in shares and 50% in cash. EVPs and above who have achieved at least 200% of their stock ownership target by September 30 of the previous calendar year will have their award settled 100% in cash. Upon vesting, you will receive payment, net of tax withholding, with shares deposited into your account at Morgan Stanley.

General

The 2013-2015 Performance Share Award Program is established under, and subject to the terms and conditions of, the 2011 Exelon Corporation Long-Term Incentive Plan and the Exelon Corporation Long-Term Incentive Program established thereunder (copy available in the document library on www.benefitaccess.com). In the event of any inconsistency between the formal documents and this summary, the formal documents will govern.

Special Situations

Status Change	Impact on Your Award
<p>New participant (new hire or promotion to an eligible position)</p>	<p>If hired (promoted) within current performance cycle and have less than 12 months in eligible position in the current performance cycle, you will be eligible for a prorated award based on actual results and the number of days in eligible position divided by 365, and actual results.</p> <p>If hired (promoted) within current performance cycle and have 12 months or more in the eligible position in the current performance cycle, you will be eligible for a full award based on actual performance results.</p>
<p>Demotion from an eligible position to a position that is not eligible</p>	<p>If demoted within current performance cycle and have less than 12 months in eligible position in the current performance cycle, you will be eligible for a prorated award based on actual results and the number of days in eligible position divided by 365, and actual results.</p> <p>If demoted within current performance cycle and have 12 months or more in the eligible position in the current performance cycle, you will be eligible for a full award based on actual performance results.</p>
<p>Promotion or demotion within eligible positions with different target opportunity levels</p>	<p>Awards prorated at each target opportunity level based on actual results and the number of days worked in each position for less than 12 months of participation in the performance cycle. For participation of 12 or more months in the performance cycle there is not proration and the entire award is at the new target.</p>
<p>Termination by reason of involuntary separation (other than for cause), long-term disability, death or retirement (minimum of age 55 and 10 years of service). Note: Retirement is defined as age 50 and 10 years of service for awards granted prior to 2013.</p>	<p>If terminated within current performance cycle and have less than 12 months in eligible position in the performance cycle, you will be eligible for a prorated award based on actual results and the number of days in eligible position in the current performance cycle divided by 365.</p> <p>If terminated within current performance cycle and have 12 months or more in the eligible position in the current performance cycle, you will be eligible for a full award based on actual performance results.</p>
<p>Unpaid leave of absence</p>	<p>If in an active eligible position for less than 12 months of the performance cycle you are eligible for a prorated award based on the number of days not on unpaid leave divided by 365 and actual performance results. If in an active eligible position for 12 months or more of the performance cycle, you will be eligible for a full award based on actual performance results.</p>
<p>Termination for cause or voluntary separation</p>	<p>You are not eligible for an award. You will also forfeit any unvested awards from prior plans.</p>

Appendix A

2013 Performance Share Program Goals and Metrics

Goal Weighting	Goal Description	2013 Supporting Metrics	Metric Weighting		2013 Plan Benchmarks				
					Threshold 50%	75%	Target 100%	125%	Distinguished 150%
40%	Operational Excellence: Delivering low cost, clean, and reliable energy to our customers. Investing in our nuclear plants and utilities, and safely operating them at world class levels.	CAIDI (Average)	6.7%	ComEd	94.0 to 90.6	90.5 to 86.1	86.0 to 85.6	85.5 to 85.1	85.0 or lower
				PECO	94.0 to 91.1	91.0 to 88.1	88.0 to 87.6	87.5 to 87.1	87.0 or lower
				BGE	126.0 to 123.1	123.0 to 120.1	120.0 to 118.26	118.25 to 116.6	116.5 or lower
		SAIFI (Average)	6.7%	ComEd	1.02 to 0.97	0.96 to 0.90	0.89 to 0.878	0.877 to 0.866	0.865 or lower
				PECO	0.90 to 0.87	0.86 to 0.82	0.81 to 0.783	0.782 to 0.756	0.755 or lower
				BGE	1.25 to 1.19	1.18 to 1.11	1.10 to 1.06	1.07 to 1.05	1.04 or lower
		Fleetwide Capacity Factor	13.3%	Exelon Nuclear	91.1% to 92.0%	92.1% to 93.0%	93.1% to 93.3%	93.4% to 93.5%	93.6% or higher
Dispatch Match	13.3%	Fossil & Hydro	93.4% to 94.9%	95.0% to 96.5%	96.6% to 96.9%	97.0% to 97.3%	97.4% or higher		
60%	Financial Management: Executing cost discipline, optimizing the balance sheet, cashflow, liquidity, meeting earnings targets, and liability management to deliver on our value return commitments.	Earned Return on Equity (ROE)	30.0%	Exelon Corp	8.00% to 8.49%	8.50% to 8.99%	9.0% to 9.24%	9.25% to 9.49%	9.50% or higher
		FFO/Debt	30.0%	ExGen HoldCo	25.0% to 25.9%	26.0% to 26.9%	27.0% to 28.9%	29.0% to 29.9%	30.0% or higher or >27.0% and Growth Project Investment exceeds planned investment (excluding project overruns)

Appendix B

How Performance Share Award Payouts are calculated

(Example for illustration purposes only)

Performance shares give you the opportunity to earn above or below the number of target shares granted based on company performance.

The example below depicts how the payout is determined.

- Assumes target value (January 2013) is 2,450 shares.
 - Performance on the Performance Share goals for each year will determine the actual final payout, subject to the TSR modifier at end of the 3-year period.
- The final payout is made at the end of the 3-year period

Performance Year	Company Performance (Illustrative)	Total Shareholder Return Modifier (Illustrative)	Company Performance with TSR Multiplier (Illustrative)	Earned Shares*
2013	105%	Based on 3-year performance cycle (2013-2015) +10%	115.50% [(105% x 10%)+ 105%]	2,830
2014	115%			
2015	95%			
3-year average 105%				

***Settlement of performance shares**

- Below EVP: 50% cash / 50% shares
- EVP and above: Same as above, unless 200% of shareholder guidelines has been achieved on an annual measurement date, which will result in 100% of award being paid in cash.



2013 Restricted Stock Award Program Summary For Key Managers and Above

Program Objectives

The 2013 Restricted Stock Award Program (the "Program") grants restricted stock units ("Restricted Stock") to individuals in select positions whose retention is critical to the company's long-term success and who play key roles in supporting Exelon's financial and operational success, and the creation of shareholder value. The Program is an important component of Exelon's total compensation package, which is benchmarked and aligned with the best practices of high-performing energy services companies and general industry firms.

Eligibility

Certain key managers and above are eligible to be considered for awards under the Program. Excluded from this program are (a) ComEd key managers who participate in the ComEd key manager Long-term Performance Program ("LTPP"), (b) Constellation employees who participate in the Short-Term Incentive Program and (c) CENG employees.

How Target Award Opportunities are Determined

At the Compensation Committee's direction, Exelon conducts an annual compensation study to identify competitive market trends and assess the value of the various compensation components provided by the company relative to the value provided for similar positions in high-performing energy services and capital-intensive general industry companies. Your target will be stated as a number of shares.

How You Will Receive Your Award

Restricted Stock grants are awarded based on an employee's position, individual performance, and the expected value of the award.

Generally, awards issued under the Program are paid in shares of Exelon common stock and vest incrementally over three years, subject to your continued employment. One-third of your award will vest on the date the Compensation Committee of Exelon's Board of Directors holds its first meeting (usually in January) in each of 2014, 2015, and 2016. Restricted Stock will earn dividend equivalents while vesting, which will be reinvested in additional shares and payable upon vesting. Upon vesting, you will receive payment in shares, net of tax withholding, deposited into your account at Morgan Stanley.

General

The 2013 Restricted Stock Award Program is established under, and subject to the terms and conditions of the 2011 Exelon Corporation Long-Term Incentive Plan and the Exelon Corporation Long-Term Incentive Program established thereunder (copy

available in the document library on www.benefitaccess.com). In the event of any inconsistency between the formal documents and this summary, the formal documents will govern.

Special Situations

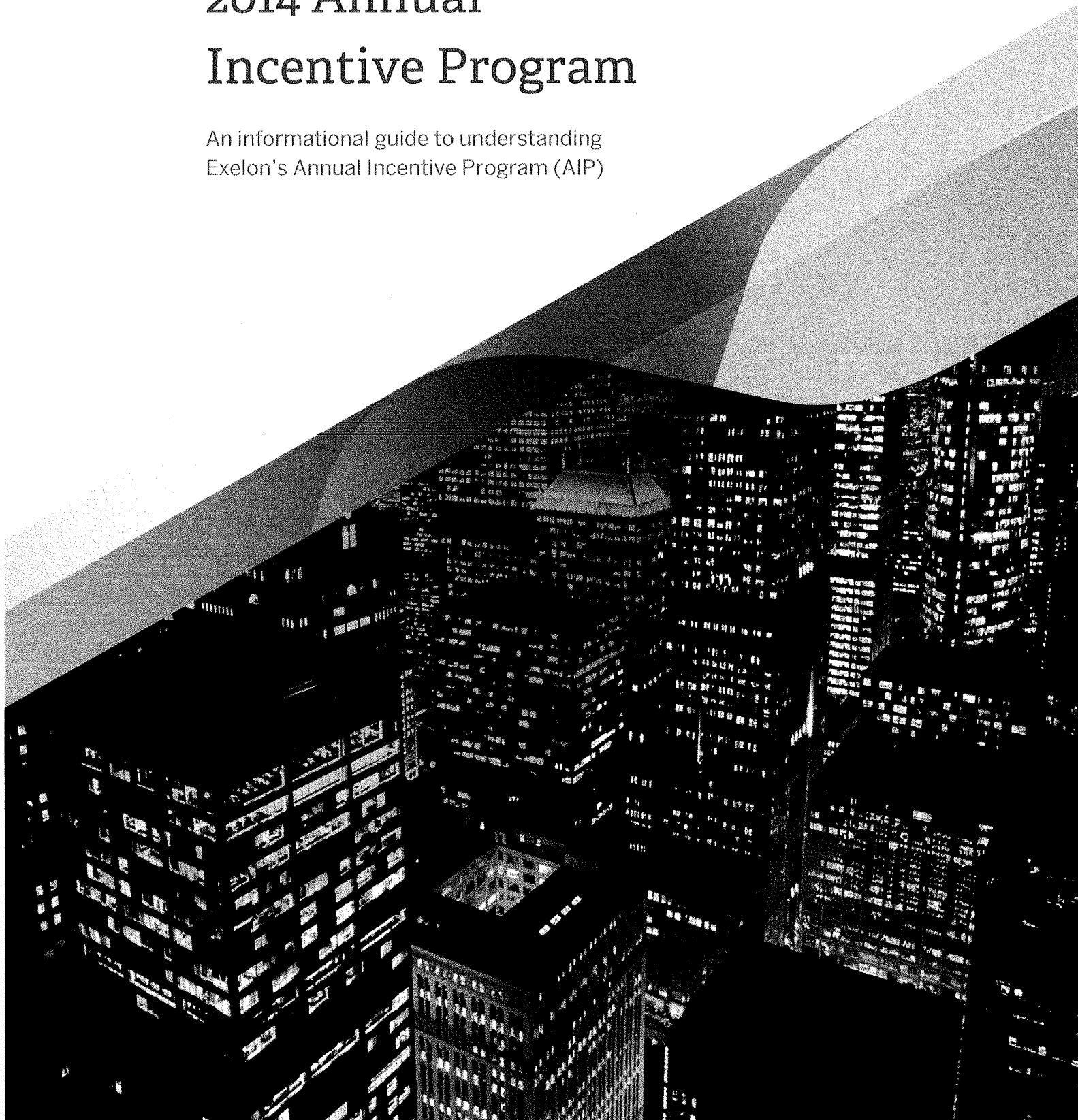
Status Change	Impact on Your Award
New participant (new-hire or promotion to an eligible position)	You will be eligible for participation, subject to quarterly proration, provided you are hired by September 30 (i.e., if hired/promoted in the second quarter you will be eligible to receive 75% of your target award; if hired in the third quarter you will be eligible to receive 50% of your target award). New hires after September 30 will be eligible to participate in the following year.
Demotion from an eligible position to a position that is not eligible	Your outstanding awards will vest normally, contingent upon continued employment with the Company. Future awards, if eligible, will be based on your level at the time of grant.
Promotion (level change) or demotion within eligible positions with different target opportunity levels	If you are promoted, you may be eligible for an additional restricted stock award subject to quarterly proration, provided you are promoted by September 30. If demoted, your current year target opportunity does not change and is not prorated. Your outstanding awards vest normally, contingent upon continued employment with the Company. Future awards, if you are eligible, will be granted at the opportunity level associated with the new position.
Termination by reason of involuntary separation (other than for cause), long-term disability, death or retirement (minimum of age 55 and 10 years of service). Note: For awards granted prior to 2013, retirement is defined as age 50 and 10 years of service, and awards granted prior to 2012 do not vest upon involuntary separation (unless you are age 50 with 10 years of service).	Your outstanding unvested awards will become fully vested and paid out as soon as administratively possible after you leave the company.
Unpaid leave of absence	You remain eligible to receive an award for the current year if you continue to be employed by the company. Your outstanding awards vest normally, contingent upon continued employment with the Company.
Termination for cause or voluntary separation	You will also forfeit any unvested awards.
Transfer (no level change) to or from an eligible position, or to or from an affiliate	Outstanding awards vest normally, contingent upon continued employment with the Company, and subject to proration rules of the non-participating affiliate.

<p>Transfer to a non-eligible position at Constellation with participation in the Short-Term Incentive (STI) Plan</p>	<p>STI payouts will be off-set by the LTI award in the year the award vests.</p>
<p>Compliance with Section 409A of the Internal Revenue Code</p>	<p>The program will be administered in compliance with, and the timing of all payments is subject to, all applicable requirements of section 409A of the Internal Revenue Code (e.g., payments to a "specified employee" upon termination of employment will be delayed for six months after the termination date).</p>



2014 Annual Incentive Program

An informational guide to understanding
Exelon's Annual Incentive Program (AIP)



Overview

The Exelon Annual Incentive Program ("AIP") provides an opportunity for you to be rewarded for your contribution to the success of Exelon Corporation and its participating subsidiaries (the "Company"). It serves as an important part of your overall compensation package by linking individual and Company performance. The actual amount of your award will be based on how well you, the group(s) that share your key performance indicators (which are referred to as your "Operating Company" and/or "Business Unit") and Exelon Corporation's earnings perform in relation to goals set for the year.

Who is Eligible?

Generally, legacy Exelon and CEG employees are eligible to participate in the 2014 AIP.

To participate, you must meet each of the following requirements:

- You must be classified as a salaried exempt, salaried non-exempt, hourly craft regular employee (not temporary or other classification, such as an intern, co-op or contractor) on the Company's payroll in an eligible classification for at least 31 calendar days in 2014 (and not be covered by an incentive plan provided in lieu of the AIP).
- Employees represented by a collective bargaining unit also may be eligible to participate in the AIP depending on the terms and conditions of their collective bargaining agreement.
- In most cases, you must be actively employed through the Company's last business day of 2014. *

Employees in Constellation, other than BSC employees embedded in or dedicated to Constellation, CENG and Power partnership plants, generally are not eligible to participate in the AIP, and are covered under different short term incentive programs.

* Please refer to page 7, "What Happens if Your Status Changes During 2014" for additional information.

How Does the AIP Work?

Generally, 2014 AIP awards will be determined based on the following calculation:

Employee's Incentive-Eligible Salary	X	Target Incentive Opportunity Percentage	X	Company Performance Multiplier (CPM)	X	Individual Performance Multiplier (IPM)*	=	AIP Award Amount																					
Each employee has a target percentage that is determined based on his or her grade level. The following chart applies to most employees (grade level E06 and below) ¹ .				The company performance multiplier (CPM) is based on the achievement of Exelon's Earnings Per Share (EPS) and Operating Company/Business Unit financial and operational Funding Key Performance Indicators (KPIs), and, where applicable, Allocation KPIs for 2014 (as described in the Operating Company/Business Unit AIP supplements).		Eligible employees will have an IPM (between 50 and 120 percent**) that is applied to the base award (incentive-eligible salary x target incentive opportunity percentage x CPM) to calculate the final award.																							
		2014 Exelon Target Incentive Opportunity <table border="1"> <thead> <tr> <th>Grade Level</th> <th>Target % ¹ (of Employee's Salary)</th> </tr> </thead> <tbody> <tr> <td>E06</td> <td>30%</td> </tr> <tr> <td>E05</td> <td>25%</td> </tr> <tr> <td>E04</td> <td>20%</td> </tr> <tr> <td>E03</td> <td>15%</td> </tr> <tr> <td>E02</td> <td>10%</td> </tr> <tr> <td>E01</td> <td>7%</td> </tr> <tr> <td>Salaried Non-Exempt</td> <td>Varies</td> </tr> <tr> <td>Hourly Craft</td> <td>Varies</td> </tr> <tr> <td>Represented</td> <td>Varies</td> </tr> </tbody> </table>		Grade Level	Target % ¹ (of Employee's Salary)	E06	30%	E05	25%	E04	20%	E03	15%	E02	10%	E01	7%	Salaried Non-Exempt	Varies	Hourly Craft	Varies	Represented	Varies						
Grade Level	Target % ¹ (of Employee's Salary)																												
E06	30%																												
E05	25%																												
E04	20%																												
E03	15%																												
E02	10%																												
E01	7%																												
Salaried Non-Exempt	Varies																												
Hourly Craft	Varies																												
Represented	Varies																												
		¹ Generally, the grade level and target % shown apply to employees at the E06 grade level and below.																											
		For all exempt and Legacy CEG nonexempt employees, your annual base salary in effect on December 31, 2014 generally applies for incentive award calculations. For Legacy Exelon employees who were non-exempt and/or part-time during any part of 2014, your incentive-eligible salary is based on your incentive-eligible earnings paid while working in each eligible category during 2014.																											
				The EPS and Operating Company/Business Unit scores are weighted and then added together to arrive at a composite of the scores. This composite score is the CPM.																									
				(See breakout boxes for more information about the EPS and Operating Company/Business Unit measures).																									
						[*] Certain employees designated by a business unit (e.g., generally, represented and craft employees) do not have an IPM.																							
						^{**} The IPM range for Exelon officers and certain senior subsidiary officers is 50% to 110%.																							

How is Corporate Performance Measured?

Corporate performance will be assessed using Exelon's Earnings Per Share (EPS). EPS measures net income per share of Exelon Corporation common stock. It is the value by which we are judged by Wall Street and our shareholders and has a direct impact on our stock price. Achieving our EPS goal supports our commitment to shareholders and provides opportunities to reinvest in the business and/or reduce debt. Payment levels for Operating Company and Business Unit KPIs are contingent on EPS performance. Below is the EPS performance scale for 2014:

Exelon Key Performance Indicator (KPI)	Threshold	Target	Distinguished
	Corresponding Payout as a Percentage of Incentive Target Opportunity		
	50%	100%	200%
Earnings Per Share	\$2.21	\$2.38	\$2.66

Achievement of the EPS goal under the 2014 AIP will be determined by the Compensation Committee of Exelon's board of directors. In determining EPS achievement, the Compensation Committee may make adjustments due to restructuring impairment charges, gains or losses on the sale or other disposition of businesses or assets, changes in accounting or other extraordinary, nonrecurring or unusual items.

NOTE: Employees participating in the BGE, ComEd or PECO KPIs do not have Exelon EPS as a performance measure, but are subject to the EPS shareholder protection feature.

How are Operating Company and Business Unit Performance Measured?

Operating Company and Business Unit key performance indicators, or KPIs, also are an important component of your overall AIP award. The Company uses financial and operational KPIs to measure the relative financial and operational performance of each Operating Company/Business Unit. Along with EPS, Operating Company/Business Unit KPIs affect the AIP and are called *Funding KPIs*.

For 2014, Exelon Nuclear and Exelon Power also have site-specific or business unit objectives called *Allocation KPIs*. These objectives have an established target performance level. If target performance is achieved, then 100 percent of the weighted funding level (as determined under the applicable Funding KPIs) is allocated to the site or group that shares the Allocation KPIs. Performance achievement below target impacts the Operating Company/Business Unit KPI performance and the award allocation for the site or group that shares the Allocation KPIs is reduced by up to 20 percent.

A brief overview of each Operating Company/Business Unit's KPIs is provided below. Your Operating Company/Business Unit AIP Supplement will provide additional, detailed information related to your specific KPIs.

Position	Example	Corporate (Company)		Operating Company and Business Unit KPIs			
		Exelon (Company)	EPRI	Operating Company Financial Measure		Cost Business	Operational Measure
CEO	Overall Corporate Performance	100%	100%				
BSC Practice Area	Overall BSC Practice Area Performance	100%	100%				
Operating Company President	Operating Company Financial Performance	100%	100%	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure
Business Unit President	Business Unit Financial Performance	100%	100%	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure
Operating Company Vice President	Operating Company Financial Performance	100%	100%	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure
Business Unit Vice President	Business Unit Financial Performance	100%	100%	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure
Operating Company Director	Operating Company Financial Performance	100%	100%	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure
Business Unit Director	Business Unit Financial Performance	100%	100%	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure
Operating Company Manager	Operating Company Financial Performance	100%	100%	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure
Business Unit Manager	Business Unit Financial Performance	100%	100%	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure
Operating Company Supervisor	Operating Company Financial Performance	100%	100%	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure
Business Unit Supervisor	Business Unit Financial Performance	100%	100%	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure
Operating Company Associate	Operating Company Financial Performance	100%	100%	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure
Business Unit Associate	Business Unit Financial Performance	100%	100%	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure
Operating Company Analyst	Operating Company Financial Performance	100%	100%	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure
Business Unit Analyst	Business Unit Financial Performance	100%	100%	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure
Operating Company Intern	Operating Company Financial Performance	100%	100%	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure	Operating Company Financial Measure
Business Unit Intern	Business Unit Financial Performance	100%	100%	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure	Business Unit Financial Measure

General Guidelines for What Performance Goals Apply to Me

Employees are tied to the goals of the Operating Company / Business Unit where they are assigned in PeopleSoft, with exceptions for certain BSC employees who are “embedded” in or “dedicated” to other business units and certain OpCo Presidents who have different goal weightings based on AIP plan design.

Except as described below, BSC employees who are dedicated to or embedded in an operating company or business unit are generally tied to the goals of the operating company / business unit that they support.

- Embedded Employee – Employee in a BSC Practice Area on an Operating Company's payroll who has been identified as primarily supporting that Operating Company or one of its Business Units.
- Dedicated Employee – Employee in a BSC Practice Area on the BSC payroll who has been identified as primarily supporting one of the Operating Companies or Business Units.
- BSC HR and Senior Leadership work together to identify the groups that are considered “dedicated” under the AIP. This determination is usually made at the department level (not by individual employee).

Exceptions to the BSC embedded / dedicated rule:

- BSC employees in the Risk group are tied to the BSC Exelon-wide KPIs.
- BSC employees who support Constellation, excluding the Risk group, are tied to the BSC Embedded in or Dedicated to Constellation KPIs.

KPI Performance Levels

There are three levels of performance associated with each Operating Company / Business Unit AIP Funding KPI. These levels are:

- **Threshold:** The minimum acceptable level of performance that must be achieved for employees to receive any payout (i.e., 50 percent payout) on a Funding KPI. No payout will occur on a KPI that does not achieve a threshold level of performance.
- **Target:** The required performance level in order to achieve 100 percent payout on a Funding KPI.
- **Distinguished:** The required performance level in order to achieve 200 percent payout (i.e., two times your target incentive opportunity) and the highest payout level available under the AIP.

In order for Exelon Nuclear and Exelon Power employees and BSC employees dedicated to or embedded in Nuclear or Power to receive a full payout on Funding KPI results, the group also must achieve any applicable Allocation KPIs. Allocation KPIs do not have threshold or distinguished levels of performance – the goal is either achieved or it is not. See the Exelon Nuclear and Exelon Power AIP Supplements for any applicable Allocation KPIs.

Shareholder Protection Feature

The AIP includes a feature that limits payout for Operating Company and Business Unit KPIs based upon EPS performance. Under this feature:

- The composite payout on Operating Company / Business Unit KPIs cannot exceed the EPS performance payout level by more than 20 percentage points.
- Threshold or higher EPS performance is required for any payout to occur under the AIP.

See examples of how the Shareholder Protection Feature works in the chart:

Payout Percentage		
	Before Shareholder Protection Feature Applied	After Shareholder Protection Feature Applied
Earnings Per Share (EPS)	Operating Company and Business Unit KPI Composite	Operating Company and Business Unit KPI Composite
0% (Below Threshold)	90%	0%
75%	100%	95%
90%	120%	110%
100%	130%	120%
150%	140%	140%

Significant Event Curtailment

To ensure employees remain focused on critical business issues, the plan includes a Significant Event curtailment feature.

If a Significant Event occurs, payout on the Operating Company / Business Unit KPIs will be reviewed in light of the event and the amount of the payment on those KPIs will be capped within a range from 0% to 150% of Target.

A "Significant Event" is a single high profile event that results in significant cost and risk. An event in this category may create negative customer and media impact, as well as significant adverse government and/or regulatory intervention, or may have a significant adverse impact on earnings. In the case of the operating companies, for example, this could include a single high profile outage.

Generally, a determination whether an event falls in this category and the groups to which it applies will be made by the Compensation Committee, following a recommendation by the affected operating company/business unit/BSC practice area's senior leadership team to Exelon's Chief Executive, Financial and Human Resources Officers.

Individual Performance Multiplier (if applicable) and Award Range

Once the Company's and your Operating Company/Business Unit's performance is determined, the amount of your individual award is determined based on your target incentive opportunity and your individual performance multiplier ⁽¹⁾.

- The annual performance review process determines your individual performance multiplier (IPM) based on your individual performance and personal contribution to your team during the year. The IPM can generally range from 50 percent to 120 percent ⁽²⁾, relative to your annual performance rating on a five-point rating scale (A, B+, B, B-, or C).
- Your total AIP award, after application of Company, Operating Company/Business Unit Funding KPIs and, if applicable, Allocation KPIs, individual performance multiplier, and all other adjustments, can range from zero to 200 percent of your individual target incentive opportunity.
- You will not receive an award if your year-end performance rating is "C" (i.e., "does not meet expectations" or its equivalent), or you are placed on but do not successfully complete a performance improvement plan by year end.
- The aggregate payment of individual awards cannot exceed the total funding for all participants' awards, as generated by Corporate and Operating Company/Business Unit performance. ⁽³⁾

⁽¹⁾ Generally, employees who will receive a performance review at year end are eligible for an individual performance multiplier based on performance rating, except for certain represented and legacy CEG non-exempt employees whose awards are formulaic.

⁽²⁾ The IPM range for Exelon officers and certain senior subsidiary officers is 50% to 110%.

⁽³⁾ This provision does not apply to certain Exelon senior officers, since the Compensation Committee of the Board of Directors approves their awards.

When You Will Receive Your Award

You will receive your AIP award, less applicable federal, state and local tax withholding, no later than March 15, 2015.

What Happens if Your Status Changes During 2014

(Employees represented by a collective bargaining agreement should refer to their supplemental guide for status change applicability)

Status change	Impact on your award
New hire	A prorated award ⁽¹⁾ will be calculated subject to your eligible classification on the Company's payroll for at least 31 days.
Promotion, voluntary demotion, and involuntary performance-related demotion	Your award is calculated based on the level you are in as of December 31, 2014.
Involuntary demotion that is not performance-related (e.g., organizational restructuring)	Your current year AIP award is calculated based on the level you were in prior to the demotion. Your AIP target opportunity reverts to that of your new level the following year.
Approved Leave of Absence (e.g., Family and Medical Leave, qualifying military leave, paid leave of absence, or short-term disability)	Your award will not be prorated for any period of approved leave of absence while you are receiving pay on the Company's payroll, but will be prorated ⁽¹⁾ for any unpaid leave ⁽²⁾ .
Voluntary separation at age 50 or older with 10 or more years of service with no severance plan eligibility, commencement of benefits under a long-term disability plan ⁽³⁾ and/or unpaid leave, or death	A prorated award ^{(1), (4)} will be calculated subject to your eligible classification on the Company's payroll for at least 31 days.
Change in department or Business Unit or Operating Company	Your award is calculated based on the department or Operating Company/Business Unit you are in on December 31, 2014 (see chart on page 4 for applicable goal structure). In the case of a Company and/or pay cycle change that occurs during the final pay period of the year, your award will be calculated based on the department and Operating Company/Business Unit you were in prior to the change.
Termination for cause or resignation without severance	You will not be eligible for any award.
Transfer or change to/from a non-exempt and/or part-time position in the organization	Your award will be calculated using your incentive-eligible earnings in each eligible position for the period you were in that position for 2014.
Involuntary separation or qualifying voluntary separation pursuant to a severance plan	Eligibility and amount of award determined under applicable severance plan.

- (1) In the case of exempt full-time positions, prorated awards are calculated using the number of days you are an active employee on the payroll, divided by 365. For non-exempt and/or part-time positions, a prorated award is calculated using your incentive-eligible earnings for the period that you are eligible during the year.
- (2) In the case of a military leave during which an employee is eligible to receive a base pay differential, the employee is deemed to be on a paid leave and his or her eligible earnings will be calculated based on his/her rate of pay in effect immediately preceding the qualifying military leave and prorated accordingly.
- (3) Does not include receipt of partial benefits under a long-term disability plan while continuing to work on a reduced schedule and receiving pay as an active employee.
- (4) Prorated award is based on a 100 percent IPM, if applicable.

Important Information:

- This informational guide is intended to provide an overview of the 2014 Exelon Corporation Annual Incentive Program. In the event of any inconsistency between this guide and the formal program document, the formal document will control.
- The CEO and the Compensation Committee of Exelon's Board of Directors, in the exercise of their sole discretion, reserve the right to adjust the amount of awards payable or make modifications to the program, if business circumstances warrant an adjustment. In addition, the program may be amended at any time by action of the CEO or the Compensation Committee and may be terminated at any time by action of the Compensation Committee.
- No portion of an award shall be considered earned prior to December 31, 2014. The AIP is not a funded plan and no specific assets are set aside to fund AIP payments.
- Refer to the document, "Sample AIP Calculation" for a step-by-step example of how an award is calculated for an exempt employee.

Questions?

Contact your Human Resources Generalist.

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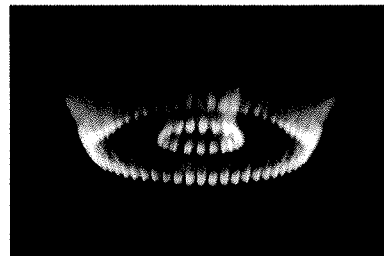
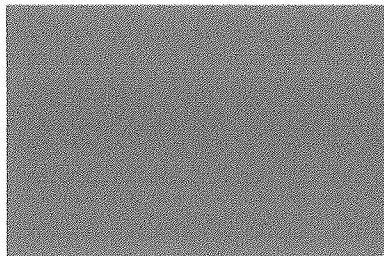
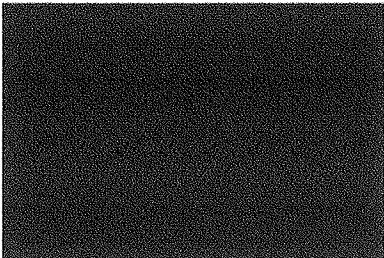


An Exelon Company

Annual Incentive Program

This is a Business Unit supplement to the Exelon Corporation 2014 Annual Incentive Program (AIP) informational guide. It contains a description of the key performance indicators applicable to PECO and BSC employees "dedicated to" or "embedded in" PECO, (i.e., Communications & Public Affairs, Finance, Human Resources, IT and Supply).

2014



How PECO Performance is Measured

PECO key performance indicators (“KPIs”) are an important component of your overall AIP award. The Company uses financial, cost and operational KPIs to measure its relative performance. These KPIs are called *Funding KPIs*, because they fund the AIP and establish the potential AIP payout available.

PECO Funding KPIs

Funding KPIs ⁽¹⁾	Threshold	Target	Distinguished	Goal Weight
	50%	100%	200%	%
Total Cost (O&M / Capital) (\$M)	601.1	572.4	515.2	25%
Total Capital Expenditures (\$M)	599.8	571	514	25%
OSHA Recordable Rate	1.49	0.74	0.68	10%
SAIFI 2.5 Beta Method – Outage Frequency	0.90	0.78	0.74	10%
CAIDI 2.5 Beta Method – Outage Duration	94	88	83	10%
Customer Operations Index (COI)	81.0	83.0	85.0	10%
Gas Odor Response	99.89%	99.97%	99.98%	5%
Customer Satisfaction Index (CSI)	7.47	7.91	7.96	5%

⁽¹⁾ KPI performance scale is rounded for illustrative purposes. Performance goals and actual achievement may be carried out to additional decimal places to determine final AIP award payout.

Glossary of Terms

Total O&M Expense (\$M) - Operating and Maintenance (O&M) Expenses for departments. This metric includes functional group costs for embedded functions, BSC transactional costs, and Exelon Utilities, but excludes BSC corporate allocation costs (e.g. Executive Services, Merger Synergies, etc.), all Merger Cost to Achieve, Information Technology Council (ITC) Reserves allocations, pensions, other post-retirement employee benefits (OPEB), fringe employee benefits (including incentive payments and severance), actual incremental weather-related restoration expenses incurred for major storms wherein 10% or more of the System-wide customers are affected (defined by Procedure OP-ED 1114) and subject to approval by the Exelon Utilities CEO, costs within O&M that are offset elsewhere within net income or are cash-flow neutral to PECO including but not limited to Regulatory Asset O&M, unbudgeted Make Ready and IPP (Independent Power Producer), mutual assistance provided to another company for storm restoration, and other exclusions from GAAP Net Income that originated in O&M, as determined by Exelon Corporate Finance.

The exclusion for actual incremental storm costs will be reviewed on a quarterly basis by recommendation of the PECO CEO to the Exelon Utilities CEO. The exclusion will be subject to the severity of the storm, the performance of restoration, and the ability to offset a portion of the costs.

Capital Expense (\$M) - Capitalization expenditures, as defined in the capitalization policy. This metric includes functional group costs for embedded functions, BSC transactional costs, and Exelon Utilities, but excludes BSC corporate allocation costs (e.g. Executive Services, Merger Synergies, etc.), all Merger Cost to Achieve, Information Technology Council (ITC) Reserves allocations, pensions, other post-retirement employee benefits (OPEB), fringe employee benefits (including incentive payments and severance), actual incremental weather-related restoration expenses incurred for major storms wherein 10% or more of the System-wide customers are affected (defined by Procedure OP-ED 1114) and subject to approval by the Exelon Utilities CEO, costs within Capital that are cash-flow neutral to PECO.

The final achievement for the Capital Expenditure KPI will be determined by the Utility CEO and the Exelon Utilities CEO, based on recommendations from the Utility COO and CFO, and will take into consideration various factors, including: Actual variance to Budget, Forecasting Accuracy, and Project Management.

The exclusion for actual incremental storm costs will be reviewed on a quarterly basis by recommendation of the PECO CEO to the Exelon Utilities CEO. The exclusion will be subject to the severity of the storm, the performance of restoration, and the ability to offset a portion of the costs. This metric includes costs related to the Advance Metering Infrastructure (AMI) plan.

OSHA Recordable Rate - The criteria for measurement is recordable incidents, including every occupational death and every non-fatal occupational injury which involves one or more of the following: loss of consciousness, restriction of work or motion, transfer to another job, or medical treatment (not first aid). This metric is calculated based on the exposure of 100 full-time workers, using 200,000 hours as the equivalent. (Total of OSHA cases X 200,000 / Total Hours Worked).

SAIFI 2.5 Beta Method – Outage Frequency - System Average Interruption Frequency Index (SAIFI) indicates how often the average customer experiences a sustained interruption over a predefined period of time.

SAIFI is calculated as follows: Total Number of Customer Interruptions/ Total Number of Customers Served. Sustained interruptions are based on the IEEE definition, interruptions lasting more than 5 minutes. Major event days (a day in which the daily system SAIDI exceeds a threshold value, Tmed) and planned interruptions are excluded. Tmed is computed per the IEEE standard 1366-2003 2.5 Beta methodology and is computed at the beginning of the year. Tmed is computed using the five most recent years of historical values of SAIDI/day and based on a 2.5 standard deviation, beta, above the mean, alpha.

CAIDI 2.5 Beta Method – Outage Duration - Customer Average Interruption Duration Index (CAIDI) indicates the average duration in minutes required to restore service to those customers who experience a sustained interruption over a predefined period of time.

CAIDI is calculated as follows: Total Number of Customer Interruption Minutes/ Total Number of Customer Interruptions. Sustained interruptions are based on the IEEE definition, interruptions lasting more than 5 minutes. Major event days (a day in which the daily system SAIDI exceeds a threshold value, Tmed) and planned interruptions are excluded. Tmed is computed per the IEEE standard 1366-2003 2.5 Beta methodology and is computed at the beginning of the year. Tmed is computed using the five most recent years of historical values of SAIDI/day and based on a 2.5 standard deviation, beta, above the mean, alpha.

Customer Operations Index (COI) - The Customer Operations Index (COI) is a combined measure of Call Center Service Level performance and Call Center Satisfaction performance. Call Center Service Level is the percent of total calls answered within 30 seconds. Call Center Service Level includes all calls handled by a Customer Service Representative (CSR) and the Voice Response Unit (VRU), including calls from both residential and business customers. Call Center Satisfaction is the percent of customers satisfied with the service received during a call to the Call Center. The score is based on the results of telephone-administered surveys of randomly-selected residential and small business customers who recently phoned the company. It is measured as the percent of survey respondents who are "satisfied" (% 6-10 ratings) on a 0-10 scale, where 0 is "extremely dissatisfied" and 10 is "extremely satisfied." The surveys include all types of transactions (e.g., billing, credit, outage, turn on/off) handled by the VRU or a CSR. Call Center Satisfaction is tracked and reported on a quarterly basis and the score for each quarter is the average of the residential and small business scores, weighted by each segment's percent of total calls during the quarter. The COI is computed by weighting Call Center Service Level performance by 40% and Call Center Satisfaction Performance by 60%.

Gas Odor Response - Gas Odor Response represents the percentage of gas odor response calls responded to in 1 hour or less (odor, leak and similar emergency calls). This metric excludes significant unforeseen events that make it implausible to achieve the 1 hour response, e.g., wide-spread floating odor, main break affecting a concentrated customer area, flooding or extreme weather making roads impassible.

Customer Satisfaction Index (CSI) - Customer Satisfaction Index (CSI) is a measure of customer satisfaction for residential and small business customers developed from three survey measures: overall satisfaction, meeting expectations and overall favorability (impression). An "index" score for each customer segment is computed by averaging the mean ratings from the three measures. The residential and small business "index" scores are weighted by each segment's contribution to their combined energy sales to form the CSI. This new common metric was developed from survey measures historically tracked by all three utilities using similar survey instruments and the same research supplier.

BSC Practice Area – Generally defined by the BSC organizational structure and includes the following functional areas: Communications, Corporate Relations & Public Advocacy, Finance, HR, Legal Services, IT, Supply, BSC Operations, BSC Real Estate & Facilities, Corporate Development, Corporate Strategy, Corporate Transmission Analysis & Development, Government and Regulatory Affairs & Public Policy, Investments, and Risk.

Dedicated Employee – Employee in a BSC Practice Area on the BSC payroll who has been identified as primarily supporting one of the Operating Companies or Business Units.

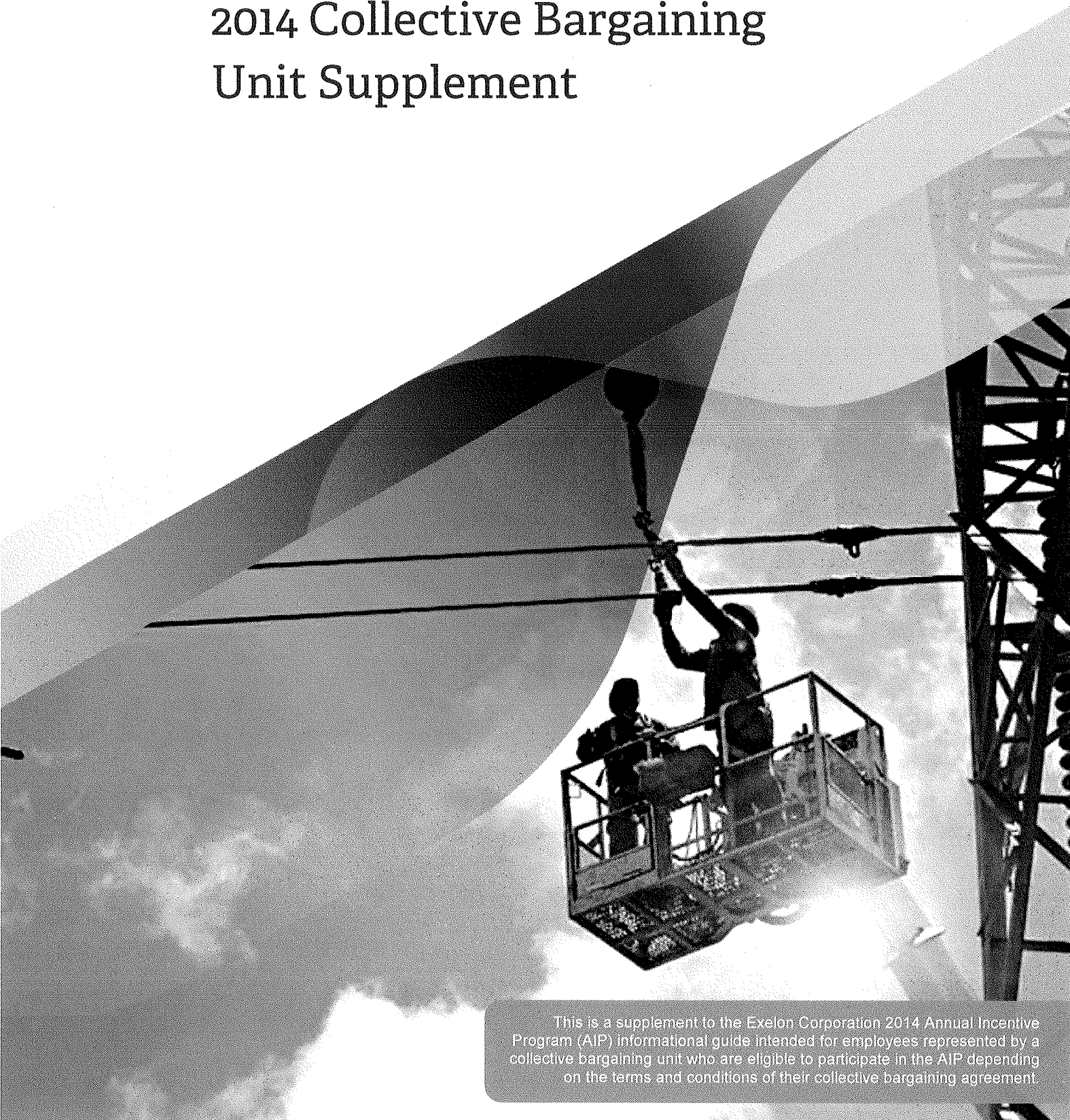
Embedded Employee – Employee in a BSC Practice Area on an Operating Company's payroll who has been identified as primarily supporting that Operating Company or one of its Business Units.

Questions?

Contact your Human Resources Generalist.



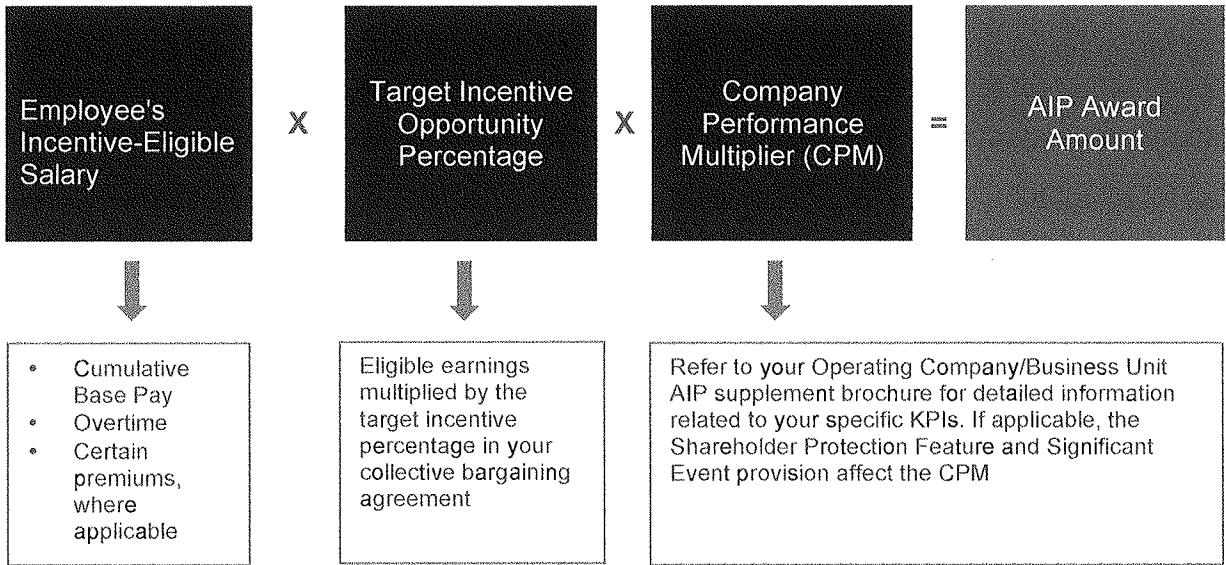
2014 Collective Bargaining Unit Supplement



This is a supplement to the Exelon Corporation 2014 Annual Incentive Program (AIP) informational guide intended for employees represented by a collective bargaining unit who are eligible to participate in the AIP depending on the terms and conditions of their collective bargaining agreement.

Please refer to the 2014 Annual Incentive Program Main Brochure for details additional details.

Award Formula



What Happens if Your Status Changes During 2014

Status change	Impact on your award
New hire	A prorated award ⁽¹⁾ will be calculated subject to your eligible classification on the Company's payroll as set forth in your collective bargaining agreement.
Promotion, voluntary demotion, and involuntary performance-related demotion	Your award is calculated based on the level you are in as of December 31, 2014.
Approved Leave of Absence (e.g., Family and Medical Leave, qualifying military leave, paid leave of absence, or short-term disability)	Your award will not be prorated for any period of approved leave of absence while you are receiving pay on the Company's payroll, but will be prorated ⁽¹⁾ for any unpaid leave ⁽²⁾ .
Voluntary separation at age 50 or older with 10 or more years of service with no severance plan eligibility, commencement of benefits under a long-term disability plan ⁽³⁾ and/or unpaid leave, or death	A prorated award ⁽¹⁾ will be calculated subject to your eligible classification on the Company's payroll for at least 31 days.
Change in department or Business Unit or Operating Company	Your award is calculated based on the department or Operating Company/Business Unit you are in on December 31, 2014. In the case of a Company and/or pay cycle change that occurs during the final pay period of the year, your award will be calculated based on the department and Operating Company/Business Unit you were in prior to the change.
Termination for cause or resignation without severance	You will not be eligible for any award.
Involuntary separation or qualifying voluntary separation pursuant to a severance plan	Eligibility and amount of award determined under applicable severance plan.

(1) In the case of represented positions, a prorated award is calculated using your incentive eligible earnings (e.g., base pay, and eligible overtime and shift premium) for the period that you are eligible during the year.

(2) In the case of a military leave during which an employee is eligible to receive a base pay differential, the employee is deemed to be on a paid leave and his or her eligible earnings will be calculated based on his/her rate of pay in effect immediately preceding the qualifying military leave and prorated accordingly.

(3) Applicable only where a long-term disability benefit exists. Does not include receipt of partial benefits under a long-term disability plan while continuing to work on a reduced schedule and receiving pay as an active employee.



2014-2016 Performance Share Award Program Summary for Vice Presidents and Above

Program Objectives

The 2014-2016 Performance Share Award Program (the "Program") grants performance share units to vice presidents and above whose retention is critical to the company's long-term success and who play key roles in supporting Exelon's financial and operational success, and the creation of shareholder value. The Program is an important component of Exelon's total compensation package, which is benchmarked and aligned with the best practices of high-performing energy services companies and general industry firms.

Eligibility

Vice Presidents and above are eligible to participate in the Program, excluding those employees who (a) participate in the utilities Long-Term Performance Cash Award ("LTPCA"), (b) participate in Constellation's Short-Term Incentive ("STI") program, or (c) are a CENG employee.

How Target Award Opportunities are Determined

At the Compensation Committee's direction, Exelon conducts an annual compensation study to identify competitive market trends and assess the value of the various compensation components provided by the company relative to the value provided for similar positions in high-performing energy services and capital-intensive general industry companies. Your target opportunity will be stated as a number of performance share units.

About Your Award

Performance share awards are based on an employee's position, company and individual performance, total shareholder return (TSR) performance, and the expected value of the award.

Performance cycle: Three-year period (2014 through 2016).

Performance goals: Quantitative goals are established for each year within the performance cycle. Each goal is assigned a weighting and scored at year-end based on actual performance. The weighted performance results on these goals are then added to determine total performance for the year.

At the end of the performance cycle, a payout percentage is determined based on an average of the annual performance results for the three years within the performance cycle, then adjusted for TSR performance and the individual performance multiplier ("IPM") to yield the payout.

For 2014 the goals are Operational Excellence and Financial Management. Each goal will have a weighting and supporting metrics as follows (please refer to Appendix A for a full list of 2014 goals and supporting metrics):

Goal	Supporting Metric	Weighting %
Operational Excellence	<i>customer goal (reduction in duration)</i>	6.7%
	<i>customer goal (reduction in frequency of outages)</i>	6.7%
	<i>nuclear capacity factor</i>	13.3%
	<i>dispatch match for fossil and hydro generation</i>	13.3%
Financial	<i>return on equity (ROE)</i>	30.0%
	<i>funds from operations relative to debt (FFO/Debt)</i>	30.0%

The TSR modifier can increase or decrease award by up to 25%, which is applied to the average of the annual performance results for the three-year performance cycle.

An IPM can be applied to an award to decrease the award by up to 50%, or to increase the award by up to 10% (for SVPs and above) or up to 20% for VPs (subject to a zero-sum pool).

Reference Appendix B: How Performance Share Award Payouts are Calculated to see a sample award calculation.

Vesting: Entire award vests at the end of the three-year performance cycle.

Payout range: 50% to 150%, prior to the application of the TSR modifier and the IPM.

Award settlement: 50% in shares and 50% in cash. EVPs and above who have achieved at least 200% of their stock ownership target by September 30 of the previous calendar year will have their award settled 100% in cash. Upon vesting, you will receive payment, net of tax withholding, with shares deposited into your account at Morgan Stanley.

General: The 2014-2016 Performance Share Award Program is established under, and subject to the terms and conditions of, the 2011 Exelon Corporation Long-Term Incentive Plan and the Exelon Corporation Long-Term Incentive Program established thereunder (copies available in the document library of your Morgan Stanley account on www.benefitaccess.com). In the event of any inconsistency between the formal documents and this summary, the formal documents will govern.

Special Situations

Status Change	Impact on Your Award
New participant (new hire or promotion to an eligible position)	<p>If hired or promoted within the current performance cycle and have less than 12 months in the eligible position in the current performance cycle, you will be eligible for a prorated award based on actual results and the number of days in the eligible position divided by 365, and actual results.</p> <p>If hired or promoted within the current performance cycle and have 12 months or more in the eligible position in the current performance cycle, you will be eligible for a full award based on actual performance results.</p>
Demotion from an eligible position to a position that is not eligible	<p>If demoted within the current performance cycle and have less than 12 months in the eligible position in the current performance cycle, you will be eligible for a prorated award based on actual results and the number of days in the eligible position divided by 365, and actual results.</p> <p>If demoted within the current performance cycle and have 12 months or more in the eligible position in the current performance cycle, you will be eligible for a full award based on actual performance results.</p>
Promotion or demotion within eligible positions with different target opportunity levels	Award will be prorated at each target opportunity level based on actual results and the number of days worked in each position for less than 12 months of participation in the performance cycle. For participation of 12 or more months in the performance cycle there is no proration and the entire award is at the higher target.
Termination by reason of involuntary separation (other than for cause), long-term disability, death or retirement (minimum age 55 and 10 years of service).	<p>If terminated within the current performance cycle and have less than 12 months in eligible position in the performance cycle, you will be eligible for a prorated award based on actual results and the number of days in the eligible position in the current performance cycle divided by 365.</p> <p>If terminated within the current performance cycle and have 12 months or more in the eligible position in the current performance cycle, you will be eligible for a full award based on actual performance results.</p>
Unpaid leave of absence	If in an active eligible position for less than 12 months of the performance cycle you are eligible for a prorated award based on the number of days not on unpaid leave divided by 365 and actual performance results. If in an active eligible position for 12 months or more of the performance cycle, you will be eligible for a full award based on actual performance results.
Termination for cause or voluntary separation	You are not eligible for an award. You will also forfeit any unvested awards from prior plans.

Special Situations (continued)

Status Change	Impact on Your Award
Transfer to or from a Program eligible position, or to or from participation in the Long-Term Performance Cash Award (LTPCA)	Outstanding awards vest normally, contingent upon continued employment with the Company
Transfer to a non-eligible position at Constellation with participation in the Short-Term Incentive (STI) Plan	STI payouts will be offset by the award value in the year the award vests.
Compliance with Sections 162(m) & 409A of the Internal Revenue Code	The program will be administered in compliance with, and the amount and timing of all payments is subject to, all applicable requirements of sections 162(m) (e.g., payments attributable to any year within a performance cycle cannot exceed the participant's allocable share of a performance pool established by the Compensation Committee) and 409A of the Internal Revenue Code (e.g., payments to a "specified employee" upon termination of employment will be delayed for six months after the termination date).

Appendix A

2014 Performance Share Program Goals and Metrics

Goal Weighting	Goal Description	2014 Supporting Metrics			2014 Plan Benchmarks				
			Metric Weighting		Threshold 50%	75%	Target 100%	125%	Distinguished 150%
40%	Operational Excellence: Delivering low cost, clean, and reliable energy to our customers. Investing in our nuclear plants and utilities, and safely operating them at world class levels.	CAIDI (Average)	6.7%	ComEd	89.6 to 94.0	85.1 to 89.5	84.6 to 85.0	84.1 to 84.5	84.0 or lower
				PECO	91.1 to 94.0	88.1 to 91.0	86.9 to 88.0	85.6 to 86.8	85.5 or lower
				BGE	104.1 to 113.0	95.1 to 104.0	93.4 to 95.0	91.6 to 93.3	91.5 or lower
		SAIFI (Average)	6.7%	ComEd	.85 to .90	.79 to .84	.78 to .78	.77 to .77	0.76 or lower
				PECO	.85 to .90	.79 to .84	.78 to .78	.77 to .77	0.76 or lower
				BGE	1.06 to 1.12	0.98 to 1.05	0.95 to 0.97	0.92 to 0.94	1.04 or lower
Fleetwide Capacity Factor	13.3%	Exelon Nuclear	91.3% to 92.2%	92.3% to 93.2%	93.3% to 93.5%	93.6% to 93.7%	93.8% or higher		
Dispatch Match	13.3%	Fossil & Hydro	95.1% to 96.0%	96.1% to 97.0%	97.1% to 97.4%	97.5% to 97.8%	97.9% or higher		
60%	Financial Management: Executing cost discipline, optimizing the balance sheet, cashflow, liquidity, meeting earnings targets, and liability management to deliver on our value return commitments.	Earned Return on Equity (ROE)	30.0%	Exelon Corp	7.00% to 7.49%	7.50% to 7.99%	8.00% to 8.49%	8.50% to 8.99%	9.00% or higher
		FFO/Debt	30.0%	ExGen HoldCo	39.0% to 39.5%	39.6% to 40.5%	40.6% to 42.0%	42.1% to 43.0%	43.1% or higher
Modifier	Total Shareholder Return: Exelon's relative TSR over the three-year period directly linking payouts to shareholder returns.	EXC vs. Peer Group Avg TSR (basis points)	Award Modifier	Sample Payout (12,000 shr Target)	The shares earned will be adjusted, up to plus or minus 25 percentage points (of target), based on Exelon's TSR performance from 2014 to 2016 relative to other energy services companies with business models most similar to Exelon.				
		≥ 4,000	+25%	15,000					
		3,000 to 3,999	+20%	14,400					
		2,000 to 2,999	+10%	13,200					
		-1,999 to 1,999	0%	12,000					
		-2,000 to -2,999	-10%	10,800					
-3,000 to -3,999	-20%	9,600							
≤ -4,000	-25%	9,000							

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Appendix B

How Performance Share Award Payouts are Calculated

(Example for illustration purposes only)

Performance shares give you the opportunity to earn above or below the number of target shares granted based on performance.

The example below depicts how the payout is determined.

- Assumes target value (January 2014) is 2,800 shares.
 - Performance on the Performance Share goals for each year will determine the actual final payout, subject to the TSR modifier at end of the 3-year period.
- Assumes TSR modifier of 10%.
- Assumes Individual Performance Multiplier (IPM) of 102%.
- The final payout is made at the end of the 3-year period.

Performance Year	Company Performance (Illustrative)	Total Shareholder Return Modifier (Illustrative)	Company Performance with TSR Multiplier and IPM (Illustrative)	Earned Shares*
2014	105%	Based on 3-year performance cycle (2014-2016) +10%	117.81% [105% x 110% x 102%]	3,299
2015	115%			
2016	95%			
	3-year average 105%			

***Settlement of performance shares**

- Below EVP: 50% cash / 50% shares
- EVP and above: Same as above, unless 200% of shareholder guidelines has been achieved on an annual measurement date, which will result in 100% of award being paid in cash.



2014 Restricted Stock Award Program Summary For Key Managers and Above

Program Objectives

The 2014 Restricted Stock Award Program (the “Program”) grants restricted stock units (“Restricted Stock”) to individuals in select positions whose retention is critical to the company’s long-term success and who play key roles in supporting Exelon’s financial and operational success, and the creation of shareholder value. The Program is an important component of Exelon’s total compensation package, which is benchmarked and aligned with the best practices of high-performing energy services companies and general industry firms.

Eligibility

Certain key managers and above are eligible to be considered for awards under the Program. Excluded from this program are (a) utility key managers and executives who participate in the utilities’ Long-Term Performance Program (“LTPP”), (b) Constellation employees who participate in the Short-Term Incentive Program and (c) CENG employees. Employees rated as “C” performers for 2013 are not eligible.

How Target Award Opportunities are Determined

At the Compensation Committee’s direction, Exelon conducts an annual compensation study to identify competitive market trends and assess the value of the various compensation components provided by the company relative to the value provided for similar positions in high-performing energy services and capital-intensive general industry companies. Your target will be stated as a number of shares.

How You Will Receive Your Award

Restricted Stock is awarded based on an employee’s position, individual performance, the expected value of the award, and when the employee is eligible. Below is a summary of the proration schedule.

Effective Date Quarter	Award Proration Rate	Promotion from E04 to E05 or E05 New Hire	Promotion from E04 to E06 or E06 New Hire	Promotion from E05 to E06*
Q1	100%	875	1,750	875
Q2	75%	656	1,312	656
Q3	50%	438	875	438
Q4	0%	0	0	0

Generally, awards issued under the Program are paid in shares of Exelon common stock and vest incrementally over three years, subject to your continued employment with Exelon and its participating subsidiaries (the “Company”). One-third of your award will vest on the date the Compensation Committee of Exelon’s Board of Directors holds its first meeting (usually in January) in each of 2015, 2016 and 2017. Unvested restricted stock units will earn dividend equivalents, which will be reinvested in additional units and payable upon vesting. Upon vesting, you will receive payment in shares, net of tax withholding, deposited into your account at Morgan Stanley.

General

The 2014 Restricted Stock Award Program is established under, and subject to the terms and conditions of the 2011 Exelon Corporation Long-Term Incentive Plan and the Exelon Corporation Long-Term Incentive Program established thereunder (copy available in the document library on www.benefitaccess.com). In the event of any inconsistency between the formal documents and this summary, the formal documents will govern.

Special Situations

Status Change	Impact on Your Award
New participant (new hire or promotion to an eligible position)	You will be eligible for participation, subject to quarterly proration, provided you are hired or promoted by September 30. New hires or promotions after September 30 will be eligible to participate in the following year.
Demotion (change to a lower grade level)	Your outstanding award will vest normally, contingent upon continued employment with the Company. Eligibility for future awards will be based on your grade level and position at the time of grant.
Promotion (e.g., change to a higher grade level) within restricted stock eligible positions with different target opportunity levels	If you are promoted, you be eligible for an incremental restricted stock award subject to quarterly proration, provided you are promoted by September 30.
Termination by reason of involuntary separation (other than for cause), long-term disability, death or retirement (minimum of age 55 and 10 years of service).	Your outstanding unvested awards will become fully vested and paid out as soon as administratively possible after you leave the Company.
Unpaid leave of absence	You remain eligible to receive an award for the current year if you continue to be employed by the Company. Your outstanding awards vest normally, contingent upon continued employment with the Company.
Termination for cause or voluntary separation	You will also forfeit any unvested awards.
Transfer (no grade level change) to or from an eligible position, or to or from participation in the Long-Term Performance Program (LTPP)	You are not eligible for a new or incremental award for the current year. Outstanding awards vest normally, contingent upon continued employment with the Company.
Transfer to a non-eligible position at Constellation with participation in the Short-Term Incentive (STI) Plan	STI payouts will be off-set by the LTI award in the year the award vests.
Compliance with Section 409A of the Internal Revenue Code	The program will be administered in compliance with, and the timing of all payments is subject to, all applicable requirements of section 409A of the Internal Revenue Code (e.g., payments to a "specified employee" upon termination of employment will be delayed for six months after the termination date).

Q. SDR-OM-29 Please provide the percentage wage rate increases granted by the Company by date and employee classification for the preceding three calendar years and the current year-to-date.

(Specific information by individual should be treated in a confidential manner.)

A. SDR-OM-29

	<u>General Wage Increase for Hourly Employees</u>	<u>Merit Increase Pool for Management Employees</u>
2012	3.0%	3.0%
2013	3.0%	3.0%
2014	3.0%	2.5%
2015	2.5%	2.5%

Q. SDR-OM-30 Please identify the amount of overtime and show the percent of payroll for each of the two preceding calendar years.

A. SDR-OM-30

	<u>2013</u>	<u>2014</u>
Overtime (\$1,000's)	\$17,527	\$29,077
OT % of Payroll	13.8%	19.9%

Q. SDR-OM-31 Provide the average starting salary for union, non-union, and the Company as a whole including the supporting calculations.

A. SDR-OM-31 The average starting annual earnings for unionized employees is as follows:

Union (2015)	\$47,283*
Union (2016)	\$48,467*

Starting wages and salaries for non-unionized employees may vary depending on the level of experience and market reference range for the appropriate job classification, therefore, a standard starting salary is not available.

*See below for supporting calculations of unionized positions. Calculated using 2080 hours times average hourly wage rate of \$22.73 and \$23.30 for 2015 and 2016 respectively.

Title	Grade	1/1/2015		1/1/2016	
		Starting Hourly Wage	Starting Annual Earnings	Starting Hourly Wage	Starting Annual Earnings
Billing Consultant	NE1	\$ 14.63	\$ 30,430	\$ 15.00	\$ 31,191
Customer Service Center Clerk	NE1	\$ 9.68	\$ 20,134	\$ 9.92	\$ 20,638
Equipment Update Clerk	NE1	\$ 15.06	\$ 31,325	\$ 15.44	\$ 32,108
Mapping Records Clerk	NE1	\$ 15.06	\$ 31,325	\$ 15.44	\$ 32,108
Materials Process Clerk	NE1	\$ 15.06	\$ 31,325	\$ 15.44	\$ 32,108
Meter Process Clerk	NE1	\$ 15.06	\$ 31,325	\$ 15.44	\$ 32,108
Work Process Clerk	NE1	\$ 15.06	\$ 31,325	\$ 15.44	\$ 32,108
Corporate Operator (Customer Consultant II)	NE1	\$ 12.54	\$ 26,083	\$ 12.85	\$ 26,735
Contractor Liaison	NE2	\$ 17.98	\$ 37,398	\$ 18.43	\$ 38,333
Customer Consultant	NE2	\$ 15.48	\$ 32,198	\$ 15.87	\$ 33,003
Customer Consultant-PT	NE2	\$ 15.48	\$ 32,198	\$ 15.87	\$ 33,003
High Bill Consultant	NE3	\$ 23.19	\$ 48,235	\$ 23.77	\$ 49,441
Small Business Consultant	NE3	\$ 19.27	\$ 40,082	\$ 19.75	\$ 41,084
Facilities Drafter	NE3	\$ 19.50	\$ 40,560	\$ 19.99	\$ 41,574
Engineering Assistant	NE3	\$ 23.21	\$ 48,277	\$ 23.79	\$ 49,484
Lab Tech	NE3	\$ 24.02	\$ 49,962	\$ 24.62	\$ 51,211
Design & Construction Consultant	NE4	\$ 24.84	\$ 51,667	\$ 25.47	\$ 52,985
Metering DCC	NE4	\$ 24.84	\$ 51,667	\$ 25.47	\$ 52,985
Designer	NE4	\$ 24.84	\$ 51,667	\$ 25.46	\$ 52,959
Maintenance Assistant	NE4	\$ 44.53	\$ 92,622	\$ 45.64	\$ 94,938
Designer T&S	NE4	\$ 27.74	\$ 57,699	\$ 28.43	\$ 59,142
Line School Apprentice	P2D	\$ 19.77	\$ 41,122	\$ 20.26	\$ 42,150
Plant Mechanic B	P2G	\$ 19.77	\$ 41,122	\$ 20.26	\$ 42,150
Engineering Tech C	P4I	\$ 26.32	\$ 54,746	\$ 26.98	\$ 56,114
Tech Maintenance C	P4I	\$ 26.32	\$ 54,746	\$ 26.98	\$ 56,114
Energy Tech (Entry)	P2A	\$ 19.77	\$ 41,122	\$ 20.26	\$ 42,150
Revenue Protection Technician	P5E	\$ 33.75	\$ 70,200	\$ 34.59	\$ 71,955
Tool Mechanic	P4H	\$ 25.81	\$ 53,685	\$ 26.46	\$ 55,027
Equipment Operator Helper	P1A	\$ 16.93	\$ 35,214	\$ 17.35	\$ 36,095
Truck Driver	P3	\$ 22.48	\$ 46,758	\$ 23.04	\$ 47,927
Equipment Operator Transportation	P5	\$ 28.91	\$ 60,133	\$ 29.63	\$ 61,636
General Utility Worker	P2	\$ 16.91	\$ 35,173	\$ 17.33	\$ 36,052
General Facilities Mechanic	P4	\$ 36.81	\$ 76,565	\$ 37.73	\$ 78,479

Title	Grade	1/1/2015		1/1/2016	
		Starting Hourly Wage	Starting Annual Earnings	Starting Hourly Wage	Starting Annual Earnings
Facilities PM Technician	P5	\$ 40.48	\$ 84,198	\$ 41.49	\$ 86,303
High Rise Mechanic	P6	\$ 44.53	\$ 92,622	\$ 45.64	\$ 94,938
Union Average		\$ 22.73	\$ 47,283	\$ 23.30	\$ 48,467

Notes

12/16/2014

Collective Bargaining agreements ratified with
IBEW

- Q. SDR-OM-32 Provide the operation and maintenance expense allocation percentage for payroll and benefits.
- A. SDR-OM-32 Refer to Attachment SDR-OM-32(a).

PECO Energy Company

Presentation Basis: Electric Distribution Only

Payroll Data
(In Thousands)

	2014
Operating and Maintenance Expense	\$ 147,265
Capital	74,693
Balance at end of year	<u>\$ 221,958</u>
Percentage Charged to Operation and Maintenance Expense	66.35%

Benefits Data
(In Thousands)

	2014
Operating and Maintenance Expense	\$ 34,061
Capital	17,933
Balance at end of year	<u>\$ 51,994</u>
Percentage Charged to Operation and Maintenance Expense	65.51%

Notes: (1) Benefits include fringe benefits (Medical, Dental, Vision, 401K, and other benefit plans) and Pension/Post-Retirement benefits.

- Q. SDR-OM-33 Provide an explanation of the budgeting process for payroll.
- A. SDR-OM-33 Payroll is budgeted on the basis of the headcount reflected in the staffing plans approved by the PECO CEO and Vice President of Human Resources. That headcount is reduced by a vacancy rate for positions that may be unfilled at any point in time over the course of a year. The result is the net headcount, which is entered into the budget system at the department and position level. Next, the current average labor rates are entered into the budget system by job level, as adjusted for projected wage increases. The headcount and labor rates generate the total payroll. The net headcount is then assigned to specific projects based on the budgeted work plan. This process assures that the work force is fully and properly utilized and also splits the payroll among capital, O&M.

- Q. SDR-OM-34 Please identify the amount of postretirement benefits other than pension expenses under Accounting Standards Codification (ASC) 715 (formerly SFAS No. 106) which were recorded in the historical test year and are projected for the future test year. Please identify the total amount and the portion charged to O&M. Explain how the future test year expense was projected.
- A. SDR-OM-34 Refer to Attachment SDR-OM-34(a) for 2014, 2015, and 2016 information.

PECO Energy
Postretirement Benefits Other than Pension ASC 715 (formerly SFAS No. 106) Costs
(in thousands)

Attachment SDR-OM-34(a)
Page 1 of 1

2014 Actuals	2015 Projected	2016 Projected
-----------------	-------------------	-------------------

Operating and Maintenance

Electric Distribution	\$ 2,706	B	\$ 361	B	\$ 1,000	B
Electric Transmission	284	B	42	B	111	B
Gas	786	B	107	B	280	B

Total Operating and Maintenance

\$ 3,776 \$ 510 \$ 1,391

Total Capital

\$ 2,017 B \$ 275 B \$ 733 B

Total Operating and Maintenance and Capital

\$ 5,793 A \$ 785 A \$ 2,124 A

A - PECO's total costs are determined by actuarial studies performed by Towers Watson
B - The above costs were allocated based on PECO's labor profile.

- Q. SDR-OM-35 Please provide a copy of the Company's most recent Accounting Standards Codification (ASC) 715 (formerly SFAS No. 106) actuarial report.
- A. SDR-OM-35 The Company's most recent ASC 715 (formerly SFAS No. 106) postretirement plan actuarial study is as of December 31, 2014 and dated January 23, 2015. Refer to Attachment SDR-OM-35(a) for the letter accompanying the actuarial study and Attachment SDR-OM-35B for the sections of the study showing PECO's 2015 and 2016 costs and contributions as of December 31, 2014. PECO's 2015 and 2016 test years' claim is based on information in Attachment SDR-OM-35(b).



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SENT VIA E-MAIL

January 23, 2015

Mr. Todd Heckman
Assistant Corporate Controller
Exelon Corporation
10 South Dearborn, 51st Floor
Chicago, IL 60603

Dear Todd:

Exelon Corporation December 31, 2014 Pension and Retiree Welfare Disclosures – Final (Updated from January 15, 2015 Deliverable)

We have completed the December 31, 2014 FASB ASC 715-30-25 and ASC 715-60-25 (formerly FAS 158) disclosures for the following plans:

Pension Plans

Qualified

- Exelon Corporation Retirement Program (ECRP)
- Exelon Corporation Cash Balance Pension Plan (CBPP)
- Exelon Corporation Pension Plan for Bargaining Unit Employees (PPBU)
- Exelon New England Union Employees Pension Plan (New England)
- Exelon Employee Pension Plan for Clinton, TMI, and Oyster Creek (AmerGen)
- Pension Plan of Constellation Energy Group (CEG Qualified)
- BG New England Union Employees Pension Plan (Mystic)
- Pension Plan of Constellation Energy Nuclear Group, LLC (CENG Qualified)
- Nine Mile Point Pension Plan (NMP)

Non-Qualified

- Exelon Corporation Supplemental Management Retirement Plan (SMRP)
- Exelon Corporation Supplemental Pension Benefit Plan and 2000 Excess Plan (SPBP)
- Senior Executive Supplemental Pension Plan (CEG Executives)
- Benefits Restoration Plan of Constellation Energy (CEG Managers)
- Benefits Restoration Plan of Constellation Energy Nuclear Group, LLC (CENG BRP)

Retiree Welfare Plans

- PECO Energy Company Retiree Medical Plan (East)
- Exelon Corporation Health Care Program (West)
- Postretirement Benefit Plans of Constellation Energy (CEG PRW)
 - CEG Medical
 - CEG Medicare Part B
 - CEG Dental
 - CEG Life Insurance



January 23, 2015

- Postretirement Benefit Plans of Constellation Energy Nuclear Group, LLC, all groups except Nine Mile Point (CENG PRW)
- Nine Mile Point Postretirement Benefit (NMP PRW)

The following information and enclosed exhibits provide the financial statement and disclosure information needed for Exelon's year-end 2014 financial reporting. This information was prepared in accordance with FASB ASC 715-30-25 and ASC 715-60-25, *Employers' Accounting for Defined Benefit Pensions and Other Postretirement Plans*, and FASB ASC 715-20-50 (formerly FAS 132(R)), as amended by FASB ASC 715-30-25 and ASC 715-60-25, as appropriate. Our valuation was performed in accordance with generally accepted actuarial principles and practices.

Exhibits

We have attached the following exhibits in support of the year-end information requested by Exelon:

- Pension/retiree welfare footnote information for all plans, including benefit obligation reconciliation, plan asset reconciliation, balance sheet entries, funded status, expected cash flows, 2014 net periodic benefit cost components and expected 2015 amortizations. These exhibits also include the sensitivity information for one percentage point changes in the health care cost trend rate for the retiree welfare plans.
- Detailed exhibits for all 22 benefit plans showing an allocation by operating company of year-end funded status and the balance sheet entries, including amounts recognized in Accumulated Other Comprehensive Income (AOCI) and Regulatory Asset (RA).
- MD&A sensitivity showing 50 basis point discount rate (increase and decrease) and expected return on assets (increase and decrease) impacts on year-end 2014 benefit liability and 2014 cost. At Exelon's direction, we have provided the impact on cost for the fiscal year ended 2014 rather than for the next fiscal year.
- A summary of the average future service for the pension and postretirement welfare plans for fiscal years 2012 through 2014.
- A summary of 2014 special accounting detail by plan. This exhibit provides a list of one-time charges/credits recognized during the year.

Measurement of Benefit Obligations

The benefit obligations were measured as of the December 31, 2014 measurement date and are based on the census data collected for the 2014 actuarial valuations. We have projected forward the benefit obligations to the end of the year, adjusting for benefit payments, expected growth in the benefit obligations, changes in key assumptions, 2014 demographic experience and changes in plan provisions.

Please note that although we have reflected demographic adjustments based on preliminary 2014 experience, the obligations are subject to change once final comprehensive census data is received and reflected as of January 1, 2015, and, if available, more recent retiree welfare claims data.

Demographic and Claims Adjustments

As we have discussed, historical LRP and year-end disclosure calculations reflect adjustments for differences between expectations and experience for demographic and claims activity. Per our January



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7, 2015 e-mail, we received some preliminary data from the plan administrator regarding partial 2014 experience on retirements, terminations, deaths, and base pay increases.

Legacy Exelon: Based on the data collected and our high-level assessment, we have reflected a 0.25% increase in the year-end obligations for the ECRP pension plan. No other adjustments were reflected in year-end obligations for the other pension plans or for the retiree welfare plans other than for retiree medical claims experience. Based on our review of the available historical medical claim data, we have assumed the following adjustments for retiree welfare claim cost assumptions at year-end 2014, as confirmed by Exelon:

- East
 - Pre-65: 2.0% gain
 - Post-65: no adjustment
- West Non-Bargaining
 - Pre-65: 3.0% gain
 - Post-65: 9.0% gain
- West Local 15:
 - Pre-65: no adjustment
 - Post-65: 10.0% gain

Legacy CEG and Legacy CENG: Consistent with the methodology used in prior years, the year-end obligations explicitly reflect preliminary 2014 experience for status changes collected from Exelon and the plan administrator.

Special Events

The year-end plan disclosures reflect the following special events during 2014:

- East and West: April 30, 2014 remeasurement due to the approval and ratification of design changes to each plan's retiree welfare programs. Please refer to the deliverable provided May 19, 2014 for detailed information regarding these special events.
- CENG PRW and NMP PRW: August 31, 2014 remeasurement due to the approval of design changes to each plan's retiree welfare programs. Please refer to the deliverable provided September 19, 2014 for detailed information regarding these special events.
- CEG Qualified and SMRP: October 31, 2014 curtailment due to the benefit accrual freeze for employees in the Commercial Wholesale and Commercial Retail lines of business. Please refer to the deliverable provided November 21, 2014 for detailed information regarding this special event.
- CEG Managers: October 31, 2014 curtailment due to the benefit accrual freeze for employees in the Commercial Wholesale and Commercial Retail lines of business and October 31, 2014 settlement due to lump sum distributions in excess of the plan's settlement threshold. Please refer to the deliverable provided November 21, 2014 for detailed information regarding this special event.
- Mystic: December 31, 2014 curtailment due to a reduction in total future service for active employees resulting from the sale of the Fore River plant. Please refer to the deliverable provided December 31, 2014 for detailed information regarding this special event.
- NMP and CENG BRP: December 31, 2014 settlement triggered due to lump sum distributions in excess of each plan's settlement threshold. The settlement for these plans was developed using the December 31, 2014 assets, assumptions as of December 31, 2014, and lump sum payments in 2014 provided by Exelon,



January 23 2015

For plans with a settlement or curtailment during 2014, the year-end disclosures reflect the appropriate one-time charges and credits, as summarized in the Special Accounting Charge/Cost Detail exhibit.

Assumptions and Methods

The 2014 pension and retiree welfare year-end benefit obligations and 2015 estimated costs are based on the following key assumptions:

Assumption	2014 Year-End Disclosure
Discount rate	3.94% for all non-CENG pension plans
	3.92% for all non-CENG retiree welfare plans
	3.82% for CENG Qualified
	3.29% for NMP
	3.76% for CENG BRP
	4.06% for CENG PRW
	3.99% for NMP PRW (Basis: RATE:Link 40 th – 90 th percentiles)
Cash balance investment crediting rate experience for 2014 (2015 for NMP)	8.37% for pre-PPA account balances
	4.96% for post-PPA amounts account balances (pre-2013 hires)
	3.88% for post-2012 hire account balances
	3.28% for NMP
Cash balance long-term investment crediting rate assumption	5.62% for pre-PPA account balances
	4.56% for post-PPA amounts account balances (pre-2013 hires)
	3.83% for post-2012 CBPP new hires
	3.04% for NMP
Expected return on assets	7.00% for 2014 pension costs
	6.59% weighted average for 2014 retiree welfare costs
	7.00% for 2015 pension costs
	6.46% weighted average for 2015 retiree welfare costs
Salary increase rate	Select end ultimate age-graded table, with average rates of:
	3.25% for 2015 through 2019
	3.75% for 2020 and beyond
Mortality	RP 2000 projected to 2012 with improvement scale AA and projected thereafter with generational improvement scale BB two-dimensional adjusted to a 0.75% long-term rate reached in 2027



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Assumption	2014 Year-End Disclosure	
Health care cost trend	2014	6.0%
	2015	6.0%
	2016	5.5%
	2017+	5.0%
Retiree welfare 2014 claims experience	East:	Post-65: 2.0% gain Post-65: No adjustment
	West:	
	Non-Bargaining:	Pre-65: 3.0% gain Post-65: 9.0% gain
	Local 15:	Pre-65: No adjustment Post-65: 10.0% gain
	CEG PRW:	No adjustment
	CENG PRW: NMP PRW:	No adjustment No adjustment
Demographic loss for 2014 (as a percent of benefit obligation)	ECRP:	0.25%
	Other Legacy Exelon pension and retiree welfare plans:	0%
	CEG and CENG plans explicitly incorporate preliminary 2014 experience to determine demographic impact	
RMSA Interest crediting rate	4.0%	
Nonqualified lump sum conversion rate	SMRP:	5.0%
	SPBP:	4.0%
	CEG Managers:	3.94%
	CENG BRP:	3.76%
Tax rate for SMRP tax gross-up	5.0%	

All other assumptions and methods are the same as those documented in the 2014 valuation reports delivered in November 2014.

Contributions, Allocations, and CEG Frozen Regulatory Asset

At Exelon's request, we have shown the estimated postretirement welfare contributions for 2015 and the following four fiscal years. PECO contributions equal the amount calculated based on the PECO postretirement welfare cost minus Medicare Part B premiums. Remaining East operating companies will contribute proportionally. For the West OPEB plan, ComEd will contribute an amount equal to its portion of the annual postretirement welfare cost for the year. Remaining West operating companies will contribute proportionally. CEG, CENG and NMP PRW contributions are equal to the expected benefit payments.



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The allocation of the year-end regulatory asset and accumulated other comprehensive income was prepared in accordance with Exelon's, CEG's and CENG's methodologies for allocating pension and retiree welfare costs to the operating companies. These methodologies have not changed since the prior year-end for the Legacy CEG and Legacy CENG plans. For the Legacy Exelon plans, please refer to the deliverable dated October 22, 2014 for a summary of the changes in allocation methodologies since the prior year-end. We have recorded regulatory assets for the deferred costs attributable to ComEd (pension and retiree welfare plans), PECO (retiree welfare plans only) and BGE (pension and retiree welfare plans).

For the Legacy CEG pension and PRW plans, the regulatory asset balances shown on the attached exhibits include the unamortized portion of the regulatory asset established at the merger close date (the "frozen regulatory asset") and any new gains, losses or plan changes for the BGE operating company from close date through year-end. The frozen regulatory asset amounts are provided as footnotes on the by-plan balance sheet pages showing results by operating company.

Plan Provisions

Pension Provisions

For the pension disclosures, the plan provisions are the same as those included in the 2014 valuation reports, with the following exceptions:

- **CENG and NMP Pension Plans:**
 - As of July 14, 2014, the plans are closed to new entrants with the exception of Nine Mile Point represented employees.
- **Commercial Wholesale and Commercial Retail Freeze (affects CEG PEP, CBPP, SMRP, CEG Managers):**
 - Effective December 31, 2014, benefit accruals are frozen for employees in the Commercial Wholesale and Commercial Retail lines of business that participate in the CEG Pension Equity Plan (PEP) formula and the Cash Balance Pension Plan (CBPP). Benefit accruals in the associated non-qualified plans are also frozen as a result of this announcement
 - For participants in the CEG PEP formula, the plan is amended to provide annual 4% growth on the PEP credit balance accrued as of December 31, 2014. The annual 4% growth will cease upon commencement of benefits.

Retiree Welfare Provisions

For the retiree welfare disclosures, we have valued the substantive plans as described in summary plan descriptions and other detailed summaries provided by Exelon. The retiree welfare plan provisions are the same as those included in the 2014 valuation reports, with the following exceptions:

- **CENG and NMP Postretirement Medical Plans:**
 - Starting in 2015, medical and dental benefits for nonbargained post-65 participants will no longer be provided by Exelon. In place of these benefits, Exelon will provide participants with a dollar stipend that can be used to purchase individual medical and/or dental coverage. The stipend can be increased at Exelon's discretion. The amount of the medical stipend is determined as follows:



January 23, 2015

- Uncapped CENG Flex participants (retired before 2003, or over 55 at 12/31/01): Base of \$2,966 retiree, \$2,225 spouse/dependent, multiplied by a flex factor which is determined by age and service at retirement.
- Capped CENG Flex participants (retired after 2002 and under age 55 at 1/1/2002): Base of \$2,124 retiree, \$1,593 spouse or \$1,599 dependent, multiplied by a flex factor which is determined by age and service at retirement.
- Non-bargained Nine Mile Point participants: \$3,223 retiree, \$3,223 spouse, \$3,216 dependent.
- The amount of the CENG dental stipend is determined as follows:
 - For those currently eligible for dental coverage, the base rate is \$215 retiree/spouse, \$140 dependent. This rate is multiplied by the same flex factor as medical.
- Additionally, bargained employees hired on or after January 1, 2006 at Nine Mile Point will be provided a Retiree Medical Savings Account (RMSA)
 - Beginning at age 45, employees will receive \$4,000 per year "contribution" in a RMSA. Employees are eligible to retire and begin using the RMSA after 10 years of service.
 - Accounts are credited monthly (\$333.33 per month). Interest is applied monthly, and is based on the 1 Year T-Bill rate as of November 1 of the prior year + 1%, with a minimum of 4%.

Retiree welfare obligations also include an estimated value of the excise tax on high-cost health care plans due to PPACA. Note that there is no excise tax assumed for the CEG PRW plans.

Assets

Plan asset information, including contributions and benefit payments, was provided by Exelon directly or provided by Northern Trust and JP Morgan and reviewed by Exelon. Exelon has determined that the year-end trust asset information is sufficient for purposes of these disclosures and has directed Towers Watson to prepare year-end disclosure information on this basis.

Actuarial Certification

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, assets and sponsor accounting policies and methods provided by Exelon Corporation and other persons or organizations designated by Exelon Corporation. We have reviewed this information for overall reasonableness and consistency, but we have neither audited nor independently verified this information. Based on discussions with the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by Exelon Corporation, may produce materially different results that could require that a revised report be issued.

Except as otherwise provided herein, the results presented are based on the data, assumptions, methods, plan provisions and other information outlined in the actuarial valuation reports dated November 2014 that set forth the pension and other postretirement benefit cost for the fiscal year beginning January 1, 2014. Therefore, such information, and the reliances and limitations of the valuation reports and their use, should be considered part of this year-end financial reporting.

TOWERS WATSON 

January 23, 2015

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the pension and other postretirement benefit cost and other financial reporting results have been selected by the plan sponsor. Towers Watson has concurred with these assumptions and methods except for the expected rate of return on plan assets selected as of December 31, 2014. Evaluation of the expected return assumption was outside the scope of Towers Watson's assignment and would have required substantial additional work which we were not engaged to perform. ASC 715-30-35 requires that each significant assumption "individually represent the best estimate of a particular future event."

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for deferred taxes. Any deferred tax effects in AOCI should be determined in consultation with Exelon Corporation's tax advisors and auditors. Towers Watson used information supplied by Exelon Corporation regarding postretirement benefit asset, postretirement benefit liability and amounts recognized in accumulated other comprehensive income as of December 31, 2014. This date was reviewed for reasonableness and consistency, but no audit was performed.

The results shown in this letter have been developed based on actuarial assumptions that, to the extent evaluated by Towers Watson, we consider reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

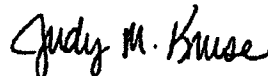
The undersigned consulting actuaries are members of the Society of Actuaries or other professional actuarial organizations and meet the "Qualification Standard for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension and other postretirement benefit plans. Our objectivity is not impaired by any relationship between Exelon Corporation and our employer, Towers Watson Delaware Inc.

Once you have had a chance to review the attached exhibits, please contact any of us if you have questions or comments about these results.

Sincerely,



John W. Alien, EA, MAAA
Senior Consulting Actuary



Judy M. Kruse, FSA, EA
Senior Consulting Actuary



Anthony R. Simone, FSA
Senior Consulting Actuary

Attachments



January 23, 2015

cc: Kathleen Abbott — Exelon Corporation
Prabakaran Balachandran — Exelon Corporation
William Bergman — Exelon Corporation
Doug Brown — Exelon Corporation
Ryan Brown — Exelon Corporation
Cindy Cattin — Exelon Corporation
Tong Chen — Exelon Corporation
Brian Comroe — Exelon Corporation
Tashawna Craig — Exelon Corporation
Duane DesParte — Exelon Corporation
Brad Foulk — Exelon Corporation
Jen Franco — Exelon Corporation
Stacie Frank — Exelon Corporation
Jeremy Guenther — Exelon Corporation
Andrew Hamari — Exelon Corporation
Brian Hansel — Exelon Corporation
Vanessa Hecht — Exelon Corporation
Elizabeth Hibner — Exelon Corporation
Liz Hlinak — Exelon Corporation
Mark Koschik — Exelon Corporation
Anne Matthews — Exelon Corporation
Susan Pachera — Exelon Corporation
Matthew Panaro — Exelon Corporation
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Dan Hampson — Towers Watson
Daniel Lennington — Towers Watson
Chris Michalski — Towers Watson
Brittany Schwarze — Towers Watson
Tania Staffen — Towers Watson
Vicente Velarde — Towers Watson

Exelon CorporationAll Plans Combined - 2015 Accounting Cost by Operating Company (\$ Mill)
December 31, 2014 Year-End Disclosure

PECO

Exelon Corporation Retirement Program	
Service Cost	7,313,498
Interest Cost	48,100,589
Expected return on assets	(78,893,488)
Amortization of:	
Actuarial (gain)/loss	42,338,872
Prior service (credit)/cost	663,779
Transition (asset)/obligation	-
Net Periodic Benefit Cost	17,523,252

Exelon Corporation Cash Balance Pension Plan	
Service Cost	14,374,133
Interest Cost	24,459,738
Expected return on assets	(34,430,508)
Amortization of:	
Actuarial (gain)/loss	12,259,862
Prior service (credit)/cost	3,553,475
Transition (asset)/obligation	-
Net Periodic Benefit Cost	20,218,699

Exelon Corporation Pension Plan for Bargaining Unit Employees	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	-

Exelon New England Union Employees Pension Plan	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	-

Exelon Employee Pension Plan for Clinton, TMI, and Oyster Creek	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	-

Pension Plan of Constellation Energy Group	
Service Cost	37,401
Interest Cost	28,805
Expected return on assets	(34,214)
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	29,992

Constellation Mystic Power, LLC Union Employee Pension Plan A & B	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	-

NOTE: For all assumptions please see the assumption exhibit.

TOWERS WATSON

Provided by Towers Watson 1/23/2015

Exelon Corporation

All Plans Combined - 2015 Accounting Cost by Operating Company (\$ Mill)
December 31, 2014 Year-End Disclosure

	PECO
CENG Pension Plan	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	-
Nine Mile Point Pension Plan	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	-
Qualified Pension Subtotal	
Service Cost	21,725,032
Interest Cost	70,587,112
Expected return on assets	(113,358,189)
Amortization of:	
Actuarial (gain)/loss	54,598,734
Prior service (credit)/cost	4,217,254
Transition (asset)/obligation	-
Net Periodic Benefit Cost	<u>37,769,943</u>

NOTE: For all assumptions please see the assumption exhibit.

TOWERS WATSON 

Provided by Towers Watson 1/25/2015

Exelon CorporationAll Plans Combined - 2015 Accounting Cost by Operating Company (\$ Mill)
December 31, 2014 Year-End Disclosure

PECO

Exelon Corporation Supplemental Management Retirement Plan	
Service Cost	131,503
Interest Cost	259,844
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	275,351
Prior service (credit)/cost	(4,847)
Transition (asset)/obligation	-
Net Periodic Benefit Cost	661,851

Exelon Corporation Supplemental Pension Benefit Plan and 2000 E:	
Service Cost	15,618
Interest Cost	138,752
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	213,642
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	368,012

Senior Executive Supplemental Pension Plan	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	-

Benefits Restoration Plan of Constellation Energy	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	-

Benefit Restoration Plan of CENG	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	-

Non-Qualified Pension Subtotal	
Service Cost	147,121
Interest Cost	388,596
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	488,993
Prior service (credit)/cost	(4,847)
Transition (asset)/obligation	-
Net Periodic Benefit Cost	1,029,863

NOTE: For all assumptions please see the assumption exhibit.

TOWERS WATSON 

Provided by Towers Watson 1/25/2015

Exelon CorporationAll Plans Combined - 2015 Accounting Cost by Operating Company (\$ Mill)
December 31, 2014 Year-End Disclosure**PECO**

PECO Energy Company Retiree Medical Plan	
Service Cost	13,985,542
Interest Cost	22,138,780
Expected return on assets	(19,648,549)
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	(16,890,468)
Transition (asset)/obligation	-
Net Periodic Benefit Cost	<u>785,317</u>

Exelon Corporation Health Care Program	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	<u>-</u>

Postretirement Benefit Plans of Constellation Energy - Medical Plan	
Service Cost	174
Interest Cost	26
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	10
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	<u>210</u>

Postretirement Benefit Plans of Constellation Energy - Part B Plan	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	<u>-</u>

Postretirement Benefit Plans of Constellation Energy - Dental Plan	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	<u>-</u>

NOTE: For all assumptions please see the assumption exhibit.

TOWERS WATSON 

Provided by Towers Watson 1/25/2016

Exelon CorporationAll Plans Combined - 2015 Accounting Cost by Operating Company (\$ Mill)
December 31, 2014 Year-End Disclosure

PECO

Postretirement Benefit Plans of Constellation Energy - Life Insurance	
Service Cost	27
Interest Cost	4
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	31

CENG Postretirement Benefit Plans (non-NMP)	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	-

NMP Postretirement Benefit Plans	
Service Cost	-
Interest Cost	-
Expected return on assets	-
Amortization of:	
Actuarial (gain)/loss	-
Prior service (credit)/cost	-
Transition (asset)/obligation	-
Net Periodic Benefit Cost	-

Postretirement Welfare Subtotal	
Service Cost	13,985,743
Interest Cost	22,138,810
Expected return on assets	(18,648,548)
Amortization of:	
Actuarial (gain)/loss	10
Prior service (credit)/cost	(15,690,456)
Transition (asset)/obligation	-
Net Periodic Benefit Cost	785,558

Grand Total	
Service Cost	35,857,898
Interest Cost	83,124,518
Expected return on assets	(133,006,738)
Amortization of:	
Actuarial (gain)/loss	55,087,737
Prior service (credit)/cost	(11,478,049)
Transition (asset)/obligation	-
Net Periodic Benefit Cost	39,585,384

NOTE: For all assumptions please see the assumption exhibit.

TOWERS WATSON 

Provided by Towers Watson 1/25/2015

**Exelon Corporation
Financial Statements Disclosure Information as of December 31, 2014
Postretirement Welfare**

	Legacy EIC Cost	Legacy EIC West	Legacy CEG CEG Medical	Legacy CEG CEG Part B	Legacy CEG CEG Dental	Legacy CEG CEG Life	Legacy CEG CEG Profit	Legacy CEG MSB Profit	TOTAL Welfare
Weighted-average assumptions as of December 31, 2013	4.80%	4.90%	4.00%	4.80%	4.00%	4.80%	N/A	N/A	N/A
Expected return on plan assets	6.45%	6.00%	6.00%	Selected and ultimate age-graded table, 3.25% average 2014-2018 and 3.75% average ultimate	4.00%	4.00%	N/A	N/A	N/A
Rate of compensation increase (average)									
Health care cost trend rate									
-Initial rate	6.00%	6.00%	6.00%	N/A	3.00%	N/A	N/A	N/A	N/A
-Ultimate rate	5.00%	5.00%	5.00%	N/A	3.00%	N/A	N/A	N/A	N/A
-Years to ultimate	3	3	3		6				
Weighted-average assumptions as of April 1, 2014	N/A	N/A	N/A	N/A	N/A	N/A	4.55%	4.55%	4.55%
Discount rate	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Expected return on plan assets	N/A	N/A	N/A	N/A	N/A	N/A	3.75%	2.25%/3.50%	N/A
Rate of compensation increase (average)									
Health care cost trend rate									
-Initial rate	N/A	N/A	N/A	N/A	N/A	N/A	6.00%	6.00%	6.00%
-Ultimate rate	N/A	N/A	N/A	N/A	N/A	N/A	5.00%	5.00%	5.00%
-Years to ultimate	N/A	N/A	N/A	N/A	N/A	N/A	4	4	4
Weighted-average assumptions as of April 30, 2014	4.30%	4.30%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Discount rate	6.45%	6.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Expected return on plan assets									
Rate of compensation increase (average)									
Health care cost trend rate									
-Initial rate	6.00%	6.00%	6.00%	N/A	N/A	N/A	N/A	N/A	N/A
-Ultimate rate	5.00%	5.00%	5.00%	N/A	N/A	N/A	N/A	N/A	N/A
-Years to ultimate	3	3	3						
Weighted-average assumptions as of December 31, 2014	N/A	N/A	N/A	N/A	N/A	N/A	4.00%	4.00%	4.00%
Discount rate	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Expected return on plan assets									
Rate of compensation increase (average)									
Health care cost trend rate									
-Initial rate	N/A	N/A	N/A	N/A	N/A	N/A	6.00%	6.00%	6.00%
-Ultimate rate	N/A	N/A	N/A	N/A	N/A	N/A	5.00%	5.00%	5.00%
-Years to ultimate	N/A	N/A	N/A	N/A	N/A	N/A	4	4	4
Effect of one-percentage-point change in assumed health care cost trend rate on aggregate service and benefit cost	6,405,051 (6,010,524)	25,825,471 (17,666,085)	26,361 (26,751)	N/A N/A	926 (897)	N/A N/A	54,827 (44,531)	389,913 (263,266)	34,688,269 (24,072,866)
-Increase									
-Decrease									

The estimated amounts that will be accrued from accumulated other comprehensive income that net periodic benefit cost in 2015 are:

- Service (credit)/loss
- Transition (credit)/loss
- Termination (credit)/loss
- Total

The estimated amounts that will be accrued from amortized prior regulatory asset into net periodic benefit cost in 2015 are:

- Actual (gain)/loss
- Prior services (credit)/loss
- Transition (credit)/loss
- Total

Weighted-average assumptions as of December 31, 2013

- Expected return on plan assets
- Rate of compensation increase (average)
- Health care cost trend rate
- Initial rate
- Ultimate rate
- Years to ultimate

Weighted-average assumptions as of April 1, 2014

- Discount rate
- Expected return on plan assets
- Rate of compensation increase (average)
- Health care cost trend rate
- Initial rate
- Ultimate rate
- Years to ultimate

Weighted-average assumptions as of April 30, 2014

- Discount rate
- Expected return on plan assets
- Rate of compensation increase (average)
- Health care cost trend rate
- Initial rate
- Ultimate rate
- Years to ultimate

Weighted-average assumptions as of December 31, 2014

- Discount rate
- Expected return on plan assets
- Rate of compensation increase (average)
- Health care cost trend rate
- Initial rate
- Ultimate rate
- Years to ultimate

Effect of one-percentage-point change in assumed health care cost trend rate on aggregate service and benefit cost

- Increase
- Decrease

Exelon Corporation
Summary of Financial Statements Disclosure Information - Total

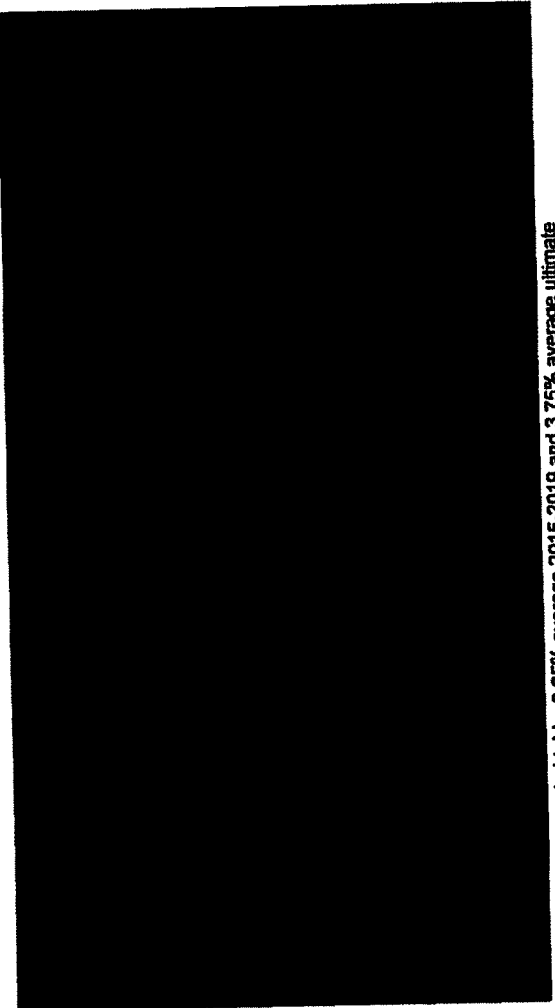
	PECO	COMED	BSC	GENCO	BCE	Exelon TOTAL
12/31/2014						
Accounting entries - Qualified Pension						
Noncurrent benefit asset	0	0	0	0	0	0
Current Regulatory liability	0	0	0	0	0	0
Noncurrent Regulatory liability	0	0	0	0	0	0
Current Regulatory asset	0	0	0	0	0	0
Noncurrent Regulatory asset	0	0	0	0	0	0
Current benefit liability	(217,588,874)					(217,588,874)
Noncurrent benefit liability	793,049,802					793,049,802
AOCI (pretax)						
Accounting entries - Nonqualified Pension						
Noncurrent benefit asset	0	0	0	0	0	0
Current Regulatory liability	0	0	0	0	0	0
Noncurrent Regulatory liability	0	0	0	0	0	0
Current Regulatory asset	0	0	0	0	0	0
Noncurrent Regulatory asset	0	0	0	0	0	0
Current benefit liability	(710,709)					(710,709)
Noncurrent benefit liability	(8,498,943)					(8,498,943)
AOCI (pretax)	5,595,867					5,595,867
Accounting entries - Total Pension						
Noncurrent benefit asset	0	0	0	0	0	0
Current Regulatory liability	0	0	0	0	0	0
Noncurrent Regulatory liability	0	0	0	0	0	0
Current Regulatory asset	0	0	0	0	0	0
Noncurrent Regulatory asset	0	0	0	0	0	0
Current benefit liability	(710,709)					(710,709)
Noncurrent benefit liability	(227,063,917)					(227,063,917)
AOCI (pretax)	798,595,659					798,595,659
Accounting entries - Postretirement Welfare						
Noncurrent benefit asset	0	0	0	0	0	0
Current Regulatory liability	(15,890,456)					(15,890,456)
Noncurrent Regulatory liability	(38,939,454)					(38,939,454)
Current Regulatory asset	30					30
Noncurrent Regulatory asset	314					314
Current benefit liability	0					0
Noncurrent benefit liability	(232,098,546)					(232,098,546)
AOCI (pretax)	0					0
Accounting entries - Total						
Noncurrent benefit asset	0	0	0	0	0	0
Current Regulatory liability	(15,890,456)					(15,890,456)
Noncurrent Regulatory liability	(38,939,454)					(38,939,454)
Current Regulatory asset	30					30
Noncurrent Regulatory asset	314					314
Current benefit liability	0					0
Noncurrent benefit liability	(459,100,366)					(459,100,366)
AOCI (pretax)	798,595,659					798,595,659

Exelon Corporation
Summary of Financial Statements Disclosure Information - Legacy CEG

	PECO	COMED	BSC	GENCO	BCE	Exelon TOTAL
12/31/2014						
Accounting entries - Qualified Pension						
Noncurrent benefit asset	0					
Current Regulatory liability	0					
Noncurrent Regulatory liability	0					
Current Regulatory asset	0					
Noncurrent Regulatory asset	0					
Current benefit liability	(120,173)					
Noncurrent benefit liability	92,866					
AOCI (pretax)						
Accounting entries - Nonqualified Pension						
Noncurrent benefit asset	0					
Current Regulatory liability	0					
Noncurrent Regulatory liability	0					
Current Regulatory asset	0					
Noncurrent Regulatory asset	0					
Current benefit liability	0					
Noncurrent benefit liability	0					
AOCI (pretax)	0					
Accounting entries - Total CEG Pension						
Noncurrent benefit asset	0					
Current Regulatory liability	0					
Noncurrent Regulatory liability	0					
Current Regulatory asset	0					
Noncurrent Regulatory asset	0					
Current benefit liability	(120,173)					
Noncurrent benefit liability	92,866					
AOCI (pretax)						
Accounting entries - Postretirement Welfare						
Noncurrent benefit asset	0					
Current Regulatory liability	0					
Noncurrent Regulatory liability	10					
Current Regulatory asset	314					
Noncurrent Regulatory asset	0					
Current benefit liability	(656)					
Noncurrent benefit liability	0					
AOCI (pretax)						
Accounting entries - CEG Total						
Noncurrent benefit asset	0					
Current Regulatory liability	0					
Noncurrent Regulatory liability	10					
Current Regulatory asset	314					
Noncurrent Regulatory asset	0					
Current benefit liability	(120,729)					
Noncurrent benefit liability	92,866					
AOCI (pretax)						

Exelon Corporation
Financial Statements Disclosure Information for ECRP

	PECO Total	COMED Total	BSC Total	EXGEN Total	BGE Total	TOTAL Total
12/31/2014						
Net Benefit Obligation at end of year	1,216,813,368					
Fair Value of plan assets at end of year	1,133,862,127					
Funded status at end of year	(82,951,241)					
Unrecognized actuarial (gain) loss	536,430,867					
Unrecognized prior service cost	2,085,321					
Unrecognized net transition obligation(asset)	-					
Amount recognized in AOCI and Regulatory Asset	538,516,188					
Noncurrent benefit asset	-					
Current Regulatory liability	-					
Noncurrent Regulatory liability	-					
Current Regulatory asset	-					
Noncurrent Regulatory asset	-					
Current benefit liability	(82,951,241)					
Noncurrent benefit liability	538,516,188					
AOCI (pretax)						
Weighted-average assumptions						
Discount rate						3.94%
Rate of compensation increase (average)						



Select and ultimate age-graded table; 3.25% average 2015-2019 and 3.75% average ultimate

TOWERS WATSON

Exelon Corporation
 All Plans Combined - Accounting Cost Forecasts by Operating Company (\$ Millions)
 December 31, 2014 Year-End Disclosure

Calendar Year	Total Pension Costs										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
ExGen											
ExGen - Nuclear											
ExGen - Nuclear											
ExGen - Nuclear - CENG											
ExGen - AmerGen											
ExGen - Power Labs											
ExGen - Nuclear Security, LLC											
ExGen - NMP											
ExGen - Ginna											
ExGen - CCNPP											
ExGen - Power											
ExGen - Power											
ExGen - TXU											
ExGen - Wind											
ExGen - Wholesale											
ExGen - Wholesale											
ExGen - Corporate											
ExGen - Corporate											
ExGen - Unregulated CEG											
ExGen - BGE Home											
ExGen - CPSG											
ExGen - CPI-HB											
ExGen - CPI-Other											
ExGen - COSI-Sunnyside											
ExGen - COSI-Other											
ExGen - CNE Power											
ExGen - CNE Gas											
ExGen - Mystic											
ExGen Total											
ComEd											
PECO	31,180	32,481									
BSC											
BSC - Legacy Exelon											
BSC - CEG Parent											
BGE											
BGE - excluding reg asset amortization											
BGE - reg asset amortization											
TOTAL											

Calendar Year	Retiree Welfare Costs										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
ExGen											
ExGen - Nuclear											
ExGen - Nuclear											
ExGen - Nuclear - CENG											
ExGen - AmerGen											
ExGen - Power Labs											
ExGen - Nuclear Security, LLC											
ExGen - NMP											
ExGen - Ginna											
ExGen - CCNPP											
ExGen - Power											
ExGen - Power											
ExGen - TXU											
ExGen - Wind											
ExGen - Wholesale											
ExGen - Wholesale											
ExGen - Corporate											
ExGen - Corporate											
ExGen - Unregulated CEG											
ExGen - BGE Home											
ExGen - CPSG											
ExGen - CPI-HB											
ExGen - CPI-Other											
ExGen - COSI-Sunnyside											
ExGen - COSI-Other											
ExGen - CNE Power											
ExGen - CNE Gas											
ExGen - Mystic											
ExGen Total											
ComEd											
PECO	1,781	1,821									
BSC											
BSC - Legacy Exelon											
BSC - CEG Parent											
BGE											
BGE - excluding reg asset amortization											
BGE - reg asset amortization											
TOTAL											

NOTE: For all assumptions please see the assumption exhibit.

TOWERS WATSON 
 Provided by Towers Watson 1/25/2015

Exelon Corporation
By Plan - Contribution Forecasts by Operating Company (\$ Millions)
December 31, 2014 Year-End Disclosure

Calendar Year	NMP Pension Contributions											
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
ExGen												
ExGen - Nuclear												
ExGen - Nuclear												
ExGen - Nuclear - CENG												
ExGen - AmerGen												
ExGen - Power Labs												
ExGen - Nuclear Security, LLC												
ExGen - NMP												
ExGen - Ginna												
ExGen - CCNPP												
ExGen - Power												
ExGen - Power												
ExGen - TXU												
ExGen - Wind												
ExGen - Wholesale												
ExGen - Wholesale												
ExGen - Corporate												
ExGen - Corporate												
ExGen - Unregulated CEG												
ExGen - BGE Home												
ExGen - CPSG												
ExGen - CPI-HB												
ExGen - CPI-Other												
ExGen - COSI-Bunnyside												
ExGen - COSI-Other												
ExGen - CNE Power												
ExGen - CNE Gas												
ExGen - Mystic												
ExGen - Unregulated CENG ⁽¹⁾												
ExGen Total												
ComEd												
PECO												
BSC												
BSC - Legacy Exelon												
BSC - CEG Parent												
BGE - excluding reg asset amortization												
TOTAL												

Calendar Year	Qualified Pension Contributions											
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
ExGen												
ExGen - Nuclear												
ExGen - Nuclear												
ExGen - Nuclear - CENG												
ExGen - AmerGen												
ExGen - Power Labs												
ExGen - Nuclear Security, LLC												
ExGen - NMP												
ExGen - Ginna												
ExGen - CCNPP												
ExGen - Power												
ExGen - Power												
ExGen - TXU												
ExGen - Wind												
ExGen - Wholesale												
ExGen - Wholesale												
ExGen - Corporate												
ExGen - Corporate												
ExGen - Unregulated CEG												
ExGen - BGE Home												
ExGen - CPSG												
ExGen - CPI-HB												
ExGen - CPI-Other												
ExGen - COSI-Bunnyside												
ExGen - COSI-Other												
ExGen - CNE Power												
ExGen - CNE Gas												
ExGen - Mystic												
ExGen - Unregulated CENG ⁽¹⁾												
ExGen Total												
ComEd												
PECO												
BSC												
BSC - Legacy Exelon												
BSC - CEG Parent												
BGE - excluding reg asset amortization												
TOTAL												

(1) Amounts relate to the CENG qualified person balances for pre-7/14/14 service and will be paid by CENG per the Employee Matters Agreement

NOTE: For all assumptions please see the assumption exhibit.

TOWERS WATSON 

Provided by Towers Watson 1/25/2015

Exelon Corporation
 By Plan - Continuation Forecast by Operating Company (\$ Millions)
 December 31 2014 Year-End Disclosure

Calendar Year	CEG BRP Pension Contributions											
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
ExGen												
ExGen - Nuclear												
ExGen - Nuclear - CENG												
ExGen - AmerGen												
ExGen - Power Labs												
ExGen - Nuclear Security LLC												
ExGen - NMP												
ExGen - Ginna												
ExGen - CCNPP												
ExGen - Power												
ExGen - Power												
ExGen - TXU												
ExGen - Wind												
ExGen - Wholesale												
ExGen - Wholesale												
ExGen - Corporate												
ExGen - Corporate												
ExGen - Unregulated CEG												
ExGen - BGE Home												
ExGen - CPSG												
ExGen - CPI-HB												
ExGen - CPI-Other												
ExGen - COSI-Sunnyside												
ExGen - COSI-Other												
ExGen - CNE Power												
ExGen - CNE Gas												
ExGen - Mystic												
ExGen - Unregulated CENG ⁽¹⁾												
ExGen - Total												
ComEd												
PECO												
BSC												
BSC - Legacy Exelon												
BSC - CEG Parent												
BGE - excluding reg asset amortization												
TOTAL												

Calendar Year	Nonqualified Pension Contributions											
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
ExGen												
ExGen - Nuclear												
ExGen - Nuclear												
ExGen - Nuclear - CENG												
ExGen - AmerGen												
ExGen - Power Labs												
ExGen - Nuclear Security LLC												
ExGen - NMP												
ExGen - Ginna												
ExGen - CCNPP												
ExGen - Power												
ExGen - Power												
ExGen - TXU												
ExGen - Wind												
ExGen - Wholesale												
ExGen - Wholesale												
ExGen - Corporate												
ExGen - Corporate												
ExGen - Unregulated CEG												
ExGen - BGE Home												
ExGen - CPSG												
ExGen - CPI-HB												
ExGen - CPI-Other												
ExGen - COSI-Sunnyside												
ExGen - COSI-Other												
ExGen - CNE Power												
ExGen - CNE Gas												
ExGen - Mystic												
ExGen - Unregulated CENG ⁽¹⁾												
ExGen - Total												
ComEd												
PECO		0.439	0.893									
BSC												
BSC - Legacy Exelon												
BSC - CEG Parent												
BGE - excluding reg asset amortization												
TOTAL												

(1) Amounts relate to the CENG plan and persons on loan for prior 14-16 service and will be paid by Exelon pursuant to the Matrix Agreements

NOTE: For all assumptions, please refer to the assumption exhibit

TOWERS WATSON

Provided by Towers Watson on 11/2/14

Exelon Corporation
 By Plan - Contribution Forecasts by Operating Company (\$ Millions)
 December 31, 2014 Year-End Disclosure

Calendar Year	Total Pension Contributions											
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
ExGen												
ExGen - Nuclear												
ExGen - Nuclear												
ExGen - Nuclear - CENG												
ExGen - AmerGen												
ExGen - Power Labs												
ExGen - Nuclear Security, LLC												
ExGen - NMP												
ExGen - Ginna												
ExGen - CCNPP												
ExGen - Power												
ExGen - Power												
ExGen - TXU												
ExGen - Wind												
ExGen - Wholesale												
ExGen - Wholesale												
ExGen - Corporate												
ExGen - Corporate												
ExGen - Unregulated CEG												
ExGen - BGE Home												
ExGen - CP&G												
ExGen - CPI-HB												
ExGen - CPI-Other												
ExGen - COSI-Sunnyside												
ExGen - COSI-Other												
ExGen - CNE Power												
ExGen - CNE Gas												
ExGen - Mystic												
ExGen - Unregulated CENG ⁽¹⁾												
ExGen Total												
ComEd												
PECO	48,418	38,039										
B&E												
B&E - Legacy Exelon												
B&E - CEG Parent												
BGE - excluding reg asset amortization												
TOTAL												

Calendar Year	East Retiree Welfare Contributions											
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
ExGen												
ExGen - Nuclear												
ExGen - Nuclear												
ExGen - Nuclear - CENG												
ExGen - AmerGen												
ExGen - Power Labs												
ExGen - Nuclear Security, LLC												
ExGen - NMP												
ExGen - Ginna												
ExGen - CCNPP												
ExGen - Power												
ExGen - Power												
ExGen - TXU												
ExGen - Wind												
ExGen - Wholesale												
ExGen - Wholesale												
ExGen - Corporate												
ExGen - Corporate												
ExGen - Unregulated CEG												
ExGen - BGE Home												
ExGen - CP&G												
ExGen - CPI-HB												
ExGen - CPI-Other												
ExGen - COSI-Sunnyside												
ExGen - COSI-Other												
ExGen - CNE Power												
ExGen - CNE Gas												
ExGen - Mystic												
ExGen - Unregulated CENG ⁽¹⁾												
ExGen Total												
ComEd												
PECO												
B&E												
B&E - Legacy Exelon												
B&E - CEG Parent												
BGE - excluding reg asset amortization												
TOTAL												

(1) Amounts relate to the CENG qualified pension balances for pre-7/14/14 service and will be paid by CENG per the Employee Matters Agreement.

NOTE: For all assumptions please see the assumption exhibit.

TOWERS WATSON 

Provided by Towers Watson 1/25/2015

Exelon Corporation

By Plan - Contribution Forecast by Operating Company (\$ Millions)
December 31, 2014 Year-End Disclosure

Calendar Year	NMP PRW Retiree Welfare Contributions											
	2016	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
ExGen												
ExGen - Nuclear												
ExGen - Nuclear												
ExGen - Nuclear - CENG												
ExGen - AmerGen												
ExGen - Power Labs												
ExGen - Nuclear Security, LLC												
ExGen - NRP												
ExGen - Ginn												
ExGen - CCNPP												
ExGen - Power												
ExGen - Power												
ExGen - TXU												
ExGen - Wind												
ExGen - Wholesale												
ExGen - Wholesale												
ExGen - Corporate												
ExGen - Corporate												
ExGen - Unregulated CEG												
ExGen - BGE Home												
ExGen - CP&G												
ExGen - CPI-HB												
ExGen - CPI-Other												
ExGen - COB-Sunbyde												
ExGen - COB-Other												
ExGen - CNE Power												
ExGen - CNE Gas												
ExGen - Mystic												
ExGen - Unregulated CENG ⁽¹⁾												
ExGen Total												
ComEd												
PECO												
BSC												
BSC - Legacy Exelon												
BSC - CEG Parent												
BGE - excluding reg asset amortization												
TOTAL												

Calendar Year	Total Retiree Welfare Contributions											
	2016	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
ExGen												
ExGen - Nuclear												
ExGen - Nuclear												
ExGen - Nuclear - CENG												
ExGen - AmerGen												
ExGen - Power Labs												
ExGen - Nuclear Security, LLC												
ExGen - NRP												
ExGen - Ginn												
ExGen - CCNPP												
ExGen - Power												
ExGen - Power												
ExGen - TXU												
ExGen - Wind												
ExGen - Wholesale												
ExGen - Wholesale												
ExGen - Corporate												
ExGen - Corporate												
ExGen - Unregulated CEG												
ExGen - BGE Home												
ExGen - CP&G												
ExGen - CPI-HB												
ExGen - CPI-Other												
ExGen - COB-Sunbyde												
ExGen - COB-Other												
ExGen - CNE Power												
ExGen - CNE Gas												
ExGen - Mystic												
ExGen - Unregulated CENG ⁽¹⁾												
ExGen Total												
ComEd												
PECO		0.563	1.411									
BSC												
BSC - Legacy Exelon												
BSC - CEG Parent												
BGE - excluding reg asset amortization												
TOTAL												

(1) Amounts relate to the CENG qualified pension balances for pre-7/14/14 service and will be paid by CENG per the Employee Matters Agreement

NOTE: For all assumptions please see the assumption exhibit.

TOWERS WATSON 

Provided by Towers Watson 1/25/2015

- Q. SDR-OM-36 Please reconcile the historical and future test year Accounting Standards Codification (ASC) 715 (formerly SFAS No. 106) postretirement benefits other than pension expense levels with the amount identified in the actuarial report.
- A. SDR-OM-36 Refer to Attachment SDR-OM-36(a) for 2014, 2015, and 2016 information.

PECO Energy
Postretirement Benefits Other than Pension ASC 715 (formerly SFAS No. 106) Costs
(in thousands)

Attachment SDR-OM-36(a)
Page 1 of 1

2014 Actuals	2015 Projected	2016 Projected
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Operating and Maintenance

Electric Distribution	\$ 2,706	B	\$ 361	B	\$ 1,000	B
Electric Transmission	284	B	42	B	111	B
Gas	786	B	107	B	280	B

Total Operating and Maintenance

	\$ 3,776		\$ 510		\$ 1,391	
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Total Capital

	\$ 2,017	B	\$ 275	B	\$ 733	B
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Total Operating and Maintenance and Capital

	\$ 5,793	A	\$ 785	A	\$ 2,124	A
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Towers Watson Actuarial Report

	\$ 5,793		\$ 785		\$ 2,124	
--	----------	--	--------	--	----------	--

Variance

	\$ -		\$ -		\$ -	
--	------	--	------	--	------	--

A - PECO's total costs agree with the actuarial studies performed by Towers Watson

B - The above costs were allocated based on PECO's labor profile.

- Q. SDR-OM-37 Please identify the actual or projected amounts contributed to Accounting Standards Codification (ASC) 715 (formerly SFAS No. 106) postretirement benefits other than pension funds for the historic and future test years. Identify the actual or projected dates and amounts of the contributions.
- A. SDR-OM-37 Refer to Attachment SDR-OM-37(a) for total Company contributions.

**Post Retirement (OPEB) Contributions
(in 000's)**

Date	2014 Actuals	2015 Projected	2016 Projected
December	\$ 4,444	\$ 363	\$ 1,461
Total	\$ 4,444	\$ 363	\$ 1,461

- Q. SDR-OM-38 Please explain the funding options or plans which are being used for SFAS No. 106 costs. Identify the portion of the costs which are eligible for tax preferred funding.
- A. SDR-OM-38 The three tax preferred trusts used to fund post-retirement benefits are the Medical/Dental Trust, Life Insurance Trust, and 401(h) Account under the Service Annuity Plan. The Life Insurance Trust is used to pay life insurance benefits. The Medical/Dental and 401(h) Account are used to pay medical and dental benefits. The 401(h) covers non-key retirees that retired prior to 1/1/2000.

- Q. SDR-OM-39 Is the Company studying and/or anticipating any changes to its postretirement benefits offered to employees as a result of SFAS No. 106 or for other reasons? If yes, please provide such study and/or explain the anticipated change.
- A. SDR-OM-39 Recently, PECO implemented changes to its other post-retirement employee benefit (“OPEB”) plans to take advantage of Medicare Part D plan subsidies provided by the federal government under employer group waiver plans (EGWP) for prescription drugs for Medicare-eligible retirees (2013), to cap its future exposure to medical inflation and leverage Medicare subsidies for certain eligible retirees available in the individual Medicare marketplace (2015). As a result of PECO’s OPEB plan design changes in 2015, PECO’s total 2014 OPEB costs decreased from an expected \$18.8 million to \$5.8 million.
- The Company regularly reviews the competitiveness and cost of its post-retirement benefits and monitors new legislation, such as health care reform, as part of a continuing effort to assess whether it is appropriate to make changes to these benefits; however, no changes are being considered by senior management at this time. For additional information regarding PECO’s OPEB plan refer to the direct testimony of Phillip S. Barnett.

Q. SDR-OM-40 Identify the total revenues for the year in which bad debt write-offs for the preceding three calendar years are associated. If the Company relates bad debts to other than total sales to ultimate customers, please specify what revenues are utilized.

A. SDR-OM-40 Billed Revenue (PECO & EGS - \$000)

Type	2014	2013	2012
PECO ¹	2,229,654	2,250,202	2,437,578
EGS Billings ²	1,275,596	1,131,631	974,037
Total	3,505,250	3,381,833	3,411,615

1. Amounts billed by PECO for distribution service and default service.
2. Amounts billed by PECO on behalf of EGSs pursuant to EGS consolidated billing.

- Q. SDR-OM-41 Provide the following information, for the future test year and the three previous years, by customer class:
- a. Total gross write-offs of uncollectible accounts.
 - b. Total recoveries of uncollectible accounts.
 - c. Net write-offs of uncollectible accounts.
 - d. Total revenues.
- A. SDR-OM-41 Refer to Attachment SDR-OM-41(a).

PECO - Electric
 2016 Charge-Off Analysis
 (Excluding Late Payment Charges)
 2015 Rate Case

	B+C	A	B	C	D
	Gross Write Offs	Recoveries	Net Write Offs	Billed Revenue	PECO & Supplier
Residential					
Residential	64,117,528	13,358,603	50,758,925	2,059,919,568	
Commercial					
LC&I	201,897	52,314	149,583	632,383,693	
SC&I	2,387,160	919,557	1,467,603	802,910,810	
Other					
Railroads	-	-	-	12,113,221	
Street Lighting	-	-	-	9,352,729	
Not Specified	-	-	-		
Total of Rate Schedules	66,706,585	14,330,474	52,376,111	3,516,680,021	

PECO - Electric
 2015 Charge-Off Analysis
 (Excluding Late Payment Charges)
 2015 Rate Case

B+C

	A	B	C	D
	Gross Write Offs	Recoveries	Net Write Offs	Billed Revenue PECO & Supplier
<u>Residential</u>				
Residential	67,534,823	13,729,196	53,805,627	2,074,547,442
<u>Commercial</u>				
LC&I	215,192	53,765	161,427	615,619,436
SC&I	2,528,876	945,067	1,583,809	817,446,990
<u>Other</u>				
Railroads	-	-	-	11,010,463
Street Lighting	-	-	-	9,805,434
Not Specified	-	-	-	-
Total of Rate Schedules	70,278,891	14,728,028	55,550,863	3,528,429,765

PECO - Electric
 2014 Charge-Off Analysis
 (Excluding Late Payment Charges)
 2015 Rate Case

B+C

	A	B	C	D
	Gross Write Offs	Recoveries	Net Write Offs	Billed Revenue PECO & Supplier
<u>Residential</u>				
Residential	68,883,325	14,587,282	54,296,043	2,058,254,929
<u>Commercial</u>				
LC&I	268,201	57,126	211,075	598,136,984
SC&I	3,075,058	1,004,134	2,070,924	811,552,550
<u>Other</u>				
Railroads	-	-	-	9,164,481
Street Lighting	-	-	-	28,140,572
Not Specified	-	-	-	-
Total of Rate Schedules	72,226,584	15,648,542	56,578,042	3,505,249,516

PECO - Electric
 2013 Charge-Off Analysis
 (Excluding Late Payment Charges)
 2015 Rate Case

	B+C					
	A	B	C	D	Billed Revenue	PECO & Supplier
	Gross Write Offs	Recoveries	Net Write Offs			
<u>Residential</u>						
Residential	59,812,925	13,250,713	46,562,212		2,042,072,222	
<u>Commercial</u>						
LC&I	449,917	76,518	373,399		551,913,934	
SC&I	2,850,312	534,325	2,315,987		753,090,629	
<u>Other</u>						
Railroads	-		-		7,536,575	
Street Lighting	21,491	2,042	19,449		27,219,987	
Not Specified	-		-			
Total of Rate Schedules	63,134,645	13,863,598	49,271,047		3,381,833,347	

PECO - Electric
 2012 Charge-Off Analysis
 (Excluding Late Payment Charges)
 2015 Rate Case

	B+C	A	B	C	D
	Gross Write Offs	Recoveries	Net Write Offs	Billed Revenue	PECO & Supplier
<u>Residential</u>					
Residential	60,950,255	13,577,410	47,372,845	2,035,895,004	
<u>Commercial</u>					
LC&I	528,845	157,580	371,265	557,653,011	
SC&I	3,219,716	852,470	2,367,246	778,476,603	
<u>Other</u>					
Railroads	-		-	9,625,086	
Street Lighting	62		62	29,964,837	
Not Specified	-				
Total of Rate Schedules	64,698,878	14,587,460	50,111,418	3,411,614,541	

Q. SDR-OM-42 Please provide a comparison of the actual and budgeted vegetation control/tree trimming costs for the preceding two calendar years. Explain any variance in excess of 10%.

A. SDR-OM-42 Shown below is a comparison of the 2013-2014 actual and budgeted vegetation control/tree trimming costs.

Year	Budget	Actuals	Variance	Variance %
2013	28,419,103	32,630,580	(4,211,477)	-15%
2014	30,250,766	34,182,447	(3,931,681)	-13%

Year	Variance Explanation
2013	The actual costs were higher than budgeted for the following reasons: (1) higher volume of emergency response requests and small storms; (2) higher volume of hazard trees identified for removal; (3) high costs for Mid-Cycle Program; and (4) higher volume of customer requests.
2014	The actual costs were higher than budgeted for the following reasons: (1) higher volume of customer requests; (2) an additional \$3million was incurred by the Company to address system reliability and Customers Experiencing Multiple Interruptions (CEMI) following Winter Storm Nika in February 2014; and (3) targeted pocket reliability improvements.

Q. SDR-OM-43 Please identify the budgeted level of tree trimming costs for the FTY.

A. SDR-OM-43 The budgeted Electric Distribution vegetation control/tree trimming costs are \$32,857,007 for 2015 and \$34,139,223 for 2016. The Company is claiming an additional \$7.0 million of incremental cost for enhanced vegetation management projected to begin in 2016 as discussed in Mr. Innocenzo' s testimony.

- Q. SDR-OM-44 Please provide all workpapers and supporting documentation, to the extent not otherwise provided, for the adjustments to rate base and operating income reflected in the Company's filing.
- A. SDR-OM-44 Refer to Exhibit SY-1, Exhibit SY-2, and PECO Statement No. 3, the direct testimony of Shuo Yin.