

PECO ENERGY COMPANY

PHILADELPHIA, PENNSYLVANIA

2013 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2013

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

PECO ENERGY COMPANY

Philadelphia, Pennsylvania

2013 DEPRECIATION STUDY

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GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania



*Excellence Delivered **As Promised***

February 12, 2015

PECO Energy Company
2301 Market Street
Philadelphia, PA 19101

Attention Ms. Caroline Fulginiti
Director of Plant Accounting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric and common plant of PECO Energy Company (PECO) as of December 31, 2013. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the service life estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John F. Wiedmayer".

JOHN F. WIEDMAYER
Project Manager, Depreciation Studies

JFW:krm

058927

Gannett Fleming Valuation and Rate Consultants, LLC

P.O. Box 80794 • Valley Forge, PA 19484-0794 | 1010 Adams Avenue • Audubon, PA 19403-2402
t: 610.650.8101 • f: 610.650.8190

www.gfvrc.com

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PECO ENERGY COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to PECO Energy Company's ("PECO" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to PECO's electric and common plant as of December 31, 2013. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life for each depreciable group of assets.

The most significant change since the previous depreciation study as of December 31, 2008 is related to increased service lives for several major accounts which resulted in a decrease in depreciation expense. For Electric Distribution and General Plant, depreciation decreased \$4.469 million or approximately 3.7 percent. For Common Plant, depreciation decreased \$1.309 million or approximately 6.7 percent.

The two Electric Distribution Plant accounts with the largest decreases were Accounts 362, Station Equipment and 368, Line Transformers. The service life estimates for both accounts were lengthened from 45 to 50 years for station equipment and 45 to 46 years for line transformers. These two changes comprise over 73 percent of the overall decrease in depreciation expense related to Electric Distribution and General Plant.

The two Common Plant accounts responsible for the \$1.309 million decrease in depreciation expense were Accounts 392.2, Light Trucks and 392.3, Heavy Trucks. The service life estimates were lengthened from 10 to 12 years for light trucks and 13 to 14 years for heavy trucks. These two changes comprise nearly 100 percent of the overall decrease in depreciation expense related to Common Plant. PECO's current depreciation rates are based on service life estimates approved in the most recent service life study filed in April 2010.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric and common plant in service as of December 31, 2013 as summarized by Tables 1 and 2, respectively, of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$133.221 million when applied to depreciable plant balances as of December 31, 2013. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF DECEMBER 31, 2013</u>	<u>ACCRUAL RATE</u>	<u>ACCRUAL AMOUNT</u>
(1)	(2)	(3)=(4)/(2)	(4)
<u>ELECTRIC PLANT</u>			
Distribution Plant	4,946,029,504	2.11	104,549,990
General Plant	174,591,667	6.06	10,587,899
Total Electric Plant	5,120,621,171	2.25	115,137,889
<u>COMMON PLANT</u>			
General Plant	424,202,073	4.26	18,082,845
Total Common Plant	424,202,073	4.26	18,082,845
Total	5,544,823,244	2.40	133,220,734

PART I. INTRODUCTION

PECO ENERGY COMPANY

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for PECO Energy Company (“PECO”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric and common plant as of December 31, 2013. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric and common plant in service as of December 31, 2013.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2013, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service life estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents a discussion of the method used by PECO for the recovery of net salvage. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group of

annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, and Part VIII, Detailed Depreciation Calculations presents the detailed tabulations of annual and accrued depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization

accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use in this study. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life Estimates

The service life estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and estimates of future experience yielded estimated survivor curves from which the average service lives were derived.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through discussions with operating and management personnel and was incorporated in the interpretation and extrapolation of the statistical analyses.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

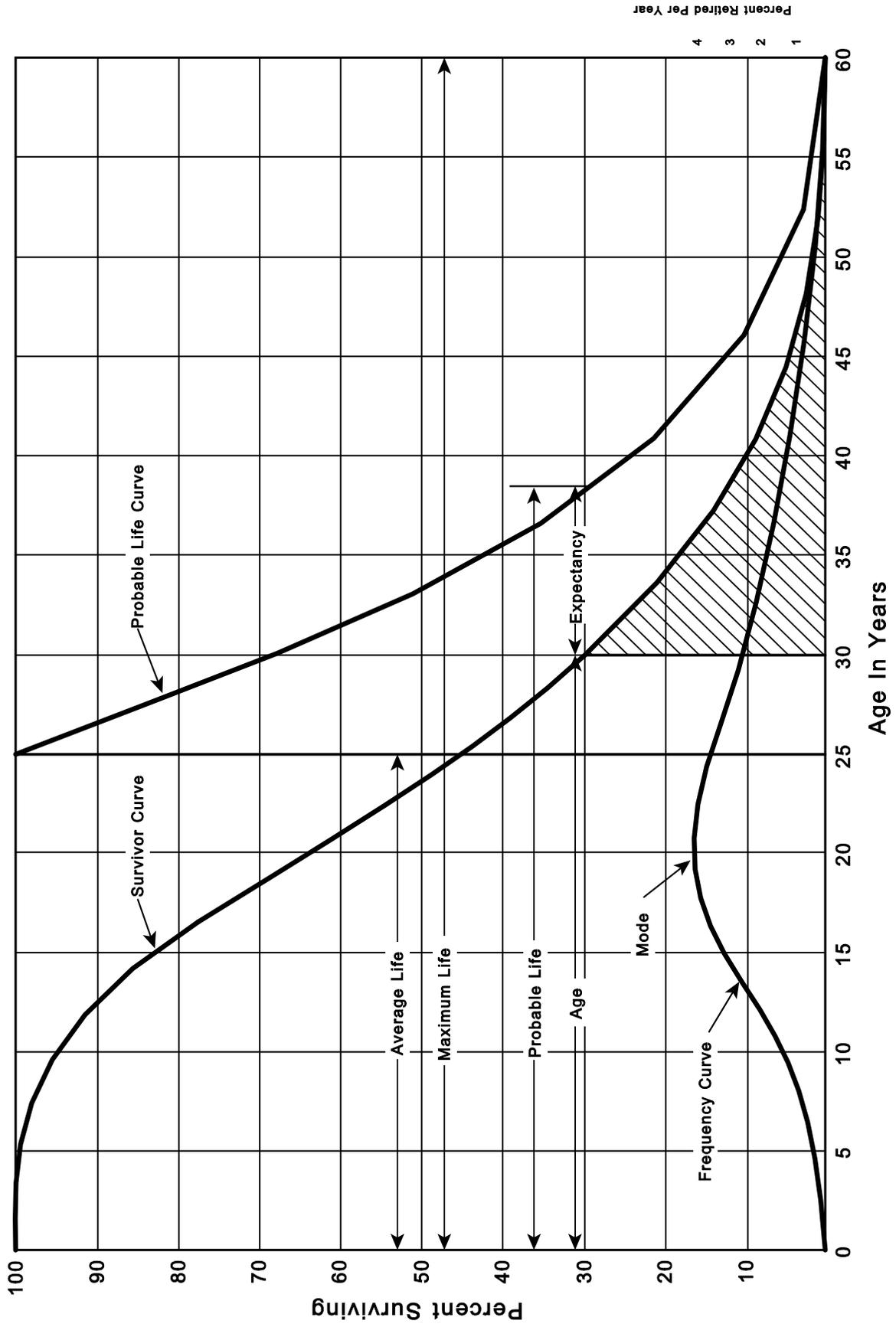


Figure 1. A Typical Survivor Curve and Derived Curves

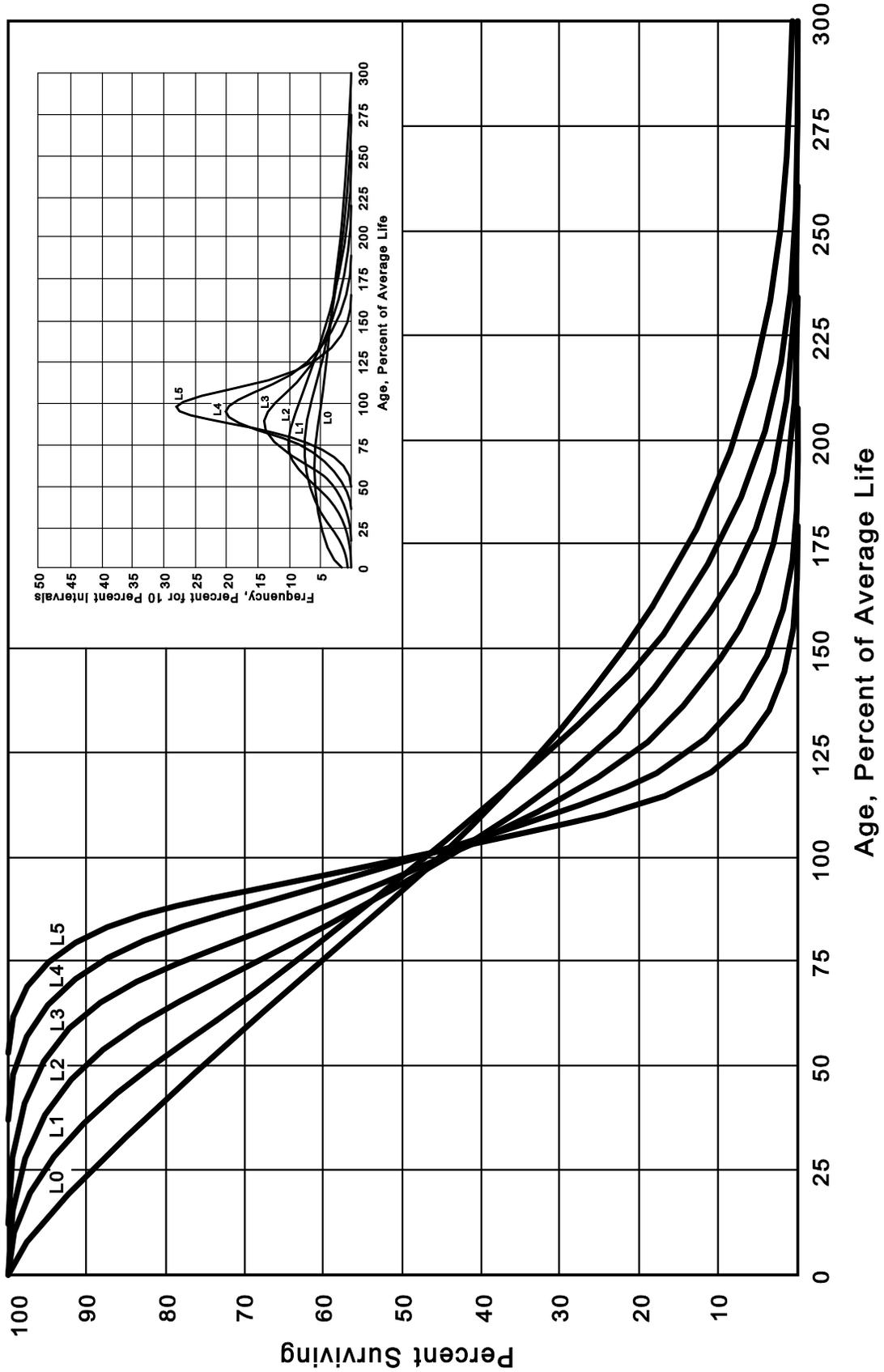


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

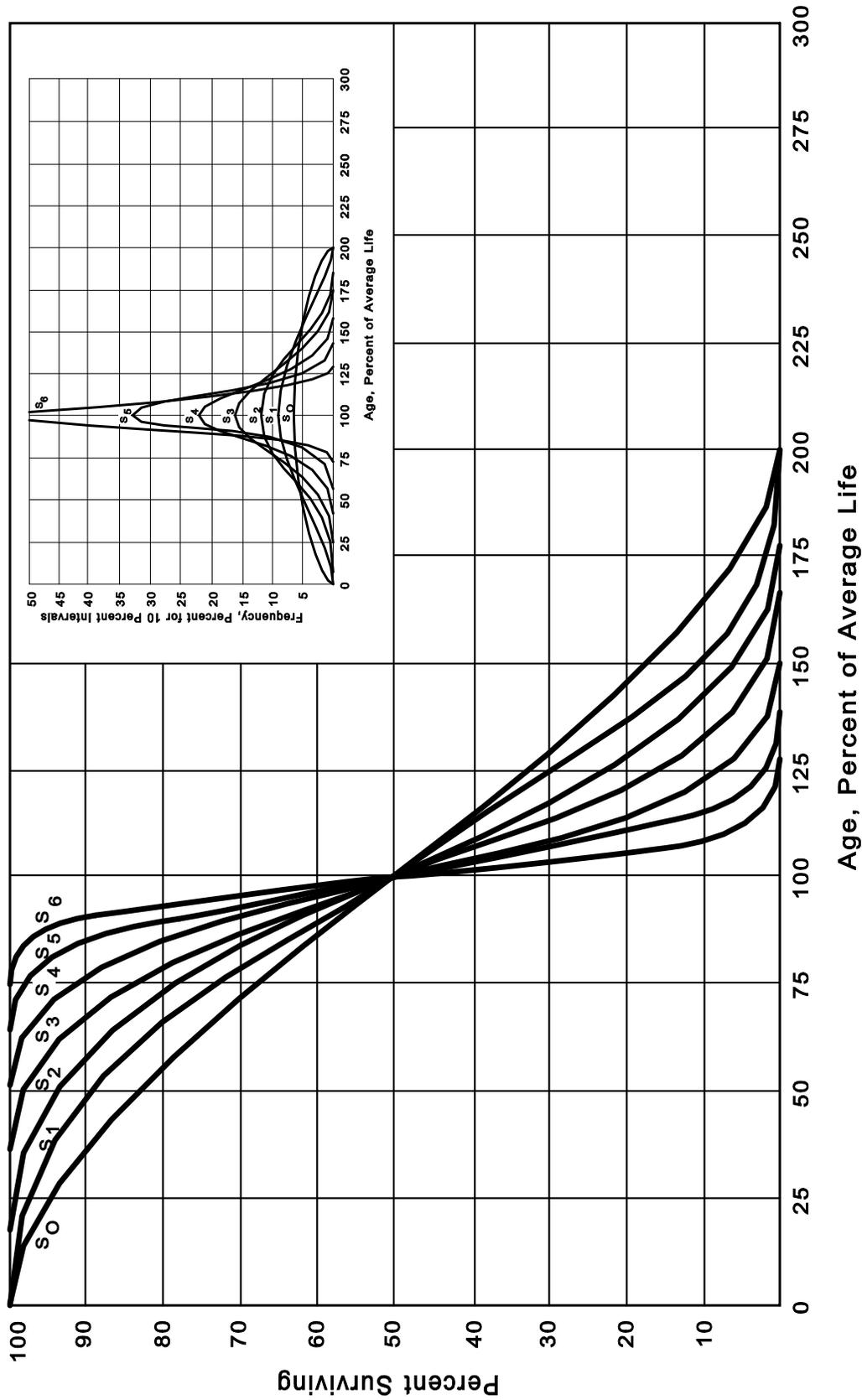


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

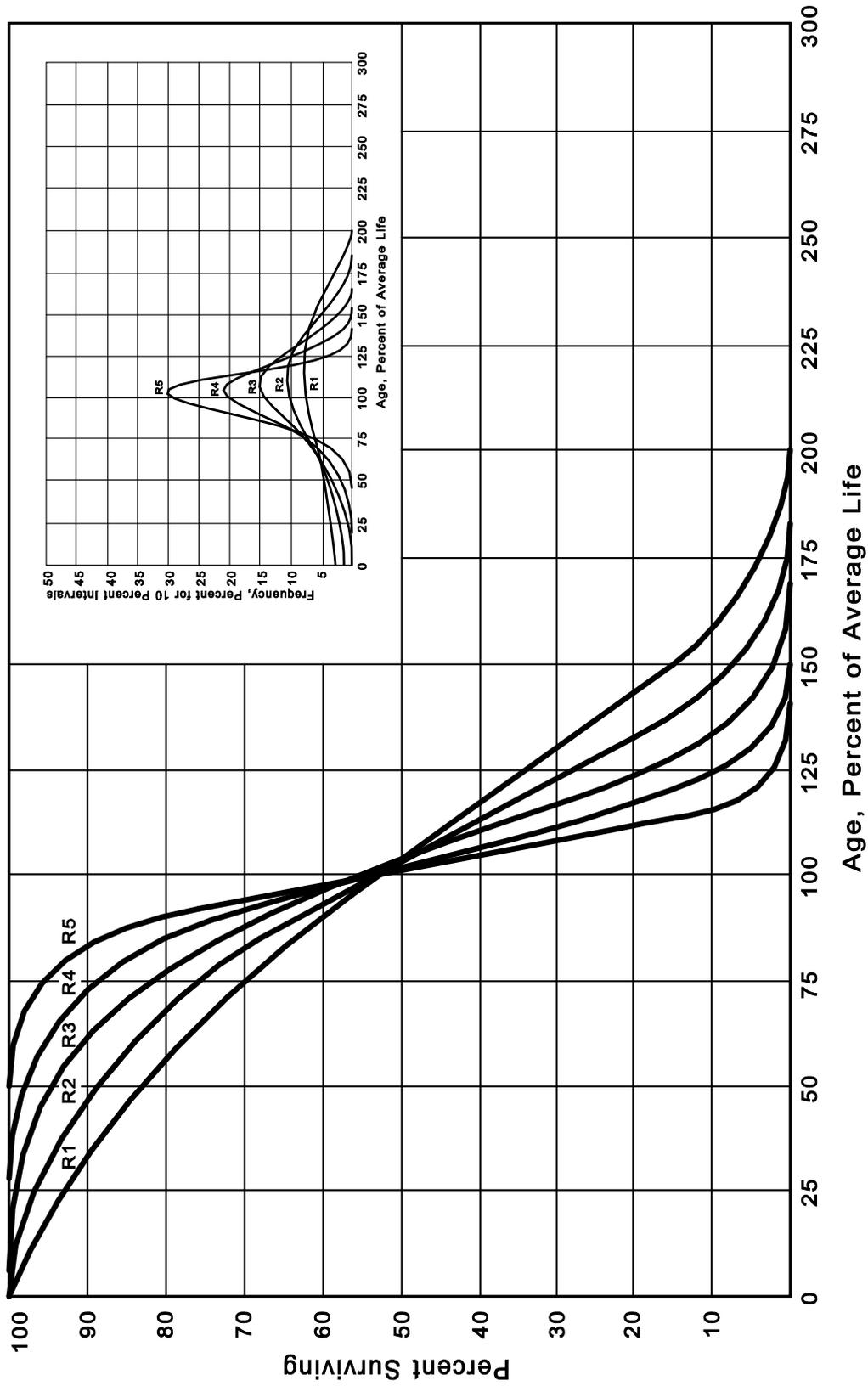


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

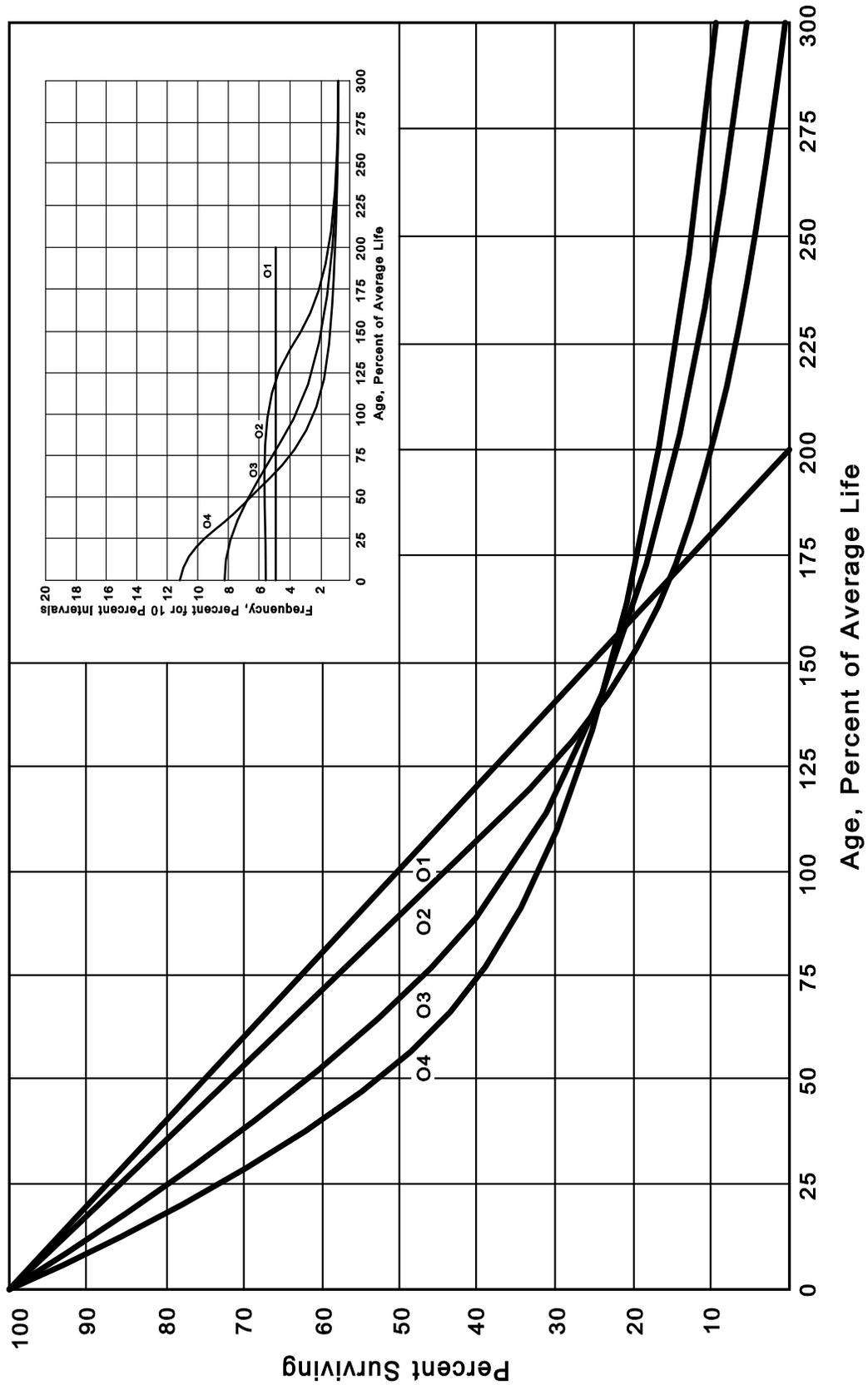


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Supra Note 1.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

A hypothetical property group is used to illustrate the retirement rate method. This property group is observed for the experience band 2004-2013 during which there were placements during the years 1999-2013. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1999 were retired in 2004. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2004 retirements of 1999 installations and ending with the 2013 retirements of the 2008 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2004-2013
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars													Total During Age Interval (12)	Age Interval (13)
	During Year														
	2004 (2)	2005 (3)	2006 (4)	2007 (5)	2008 (6)	2009 (7)	2010 (8)	2011 (9)	2012 (10)	2013 (11)					
1999	10	11	12	13	14	16	23	24	25	26	26		13½-14½		
2000	11	12	13	15	16	18	20	21	22	19	19		12½-13½		
2001	11	12	13	14	16	17	19	21	22	18	18		11½-12½		
2002	8	9	10	11	11	13	14	15	16	17	17		10½-11½		
2003	9	10	11	12	13	14	16	17	19	20	20		9½-10½		
2004	4	9	10	11	12	13	14	15	16	20	20		8½-9½		
2005		5	11	12	13	14	15	16	18	20	20		7½-8½		
2006			6	12	13	15	16	17	19	19	19		6½-7½		
2007				6	13	15	16	17	19	19	19		5½-6½		
2008					7	14	16	17	19	20	20		4½-5½		
2009						8	18	20	22	23	23		3½-4½		
2010							9	20	22	25	25		2½-3½		
2011								11	23	25	25		1½-2½		
2012									11	24	24		½-1½		
2013										13	13		0-½		
Total	53	68	86	106	128	157	196	231	273	308	1,606				

Experience Band 2004-2013

Placement Band 1999-2013

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2004-2013
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars													Total During Age Interval (12)	Age Interval (13)	
	During Year															
	2004 (2)	2005 (3)	2006 (4)	2007 (5)	2008 (6)	2009 (7)	2010 (8)	2011 (9)	2012 (10)	2013 (11)						
1999	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	-	-	13½-14½
2000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2002	-	-	-	-	-	-	-	(5) ^b	-	-	-	-	-	60	-	10½-11½
2003	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	-	9½-10½
2004	-	-	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2005	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2007	-	-	-	-	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2008	-	-	-	-	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2009	-	-	-	-	-	-	-	-	(19) ^b	-	-	-	-	10	-	3½-4½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	(102) ^c	-	1½-2½
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)					

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2004 through 2013 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2009 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2004-2013
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Exposures, Thousands of Dollars													Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year														
	2004 (2)	2005 (3)	2006 (4)	2007 (5)	2008 (6)	2009 (7)	2010 (8)	2011 (9)	2012 (10)	2013 (11)					
1999	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½		
2000	279	268	256	243	228	212	194	174	153	131	131	323	12½-13½		
2001	307	296	284	271	257	241	224	205	184	162	162	531	11½-12½		
2002	338	330	321	311	300	289	276	262	242	226	226	823	10½-11½		
2003	376	367	357	346	334	321	307	297	280	261	261	1,097	9½-10½		
2004	420 ^a	416	407	397	386	374	361	347	332	316	316	1,503	8½-9½		
2005		460 ^a	455	444	432	419	405	390	374	356	356	1,952	7½-8½		
2006			510 ^a	504	492	479	464	448	431	412	412	2,463	6½-7½		
2007				580 ^a	574	561	546	530	501	482	482	3,057	5½-6½		
2008					660 ^a	653	639	623	628	609	609	3,789	4½-5½		
2009						750 ^a	742	724	685	663	663	4,332	3½-4½		
2010							850 ^a	841	821	799	799	4,955	2½-3½		
2011								960 ^a	949	926	926	5,719	1½-2½		
2012									1,080 ^a	1,069	1,069	6,579	½-1½		
2013										1,220 ^a	7,490	7,490	0-½		
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780				

Experience Band 2004-2013

Placement Band 1999-2013

For the entire experience band 2004-2013, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2004-2013

Placement Band 1999-2013

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
Total	<u>44,780</u>	<u>1,606</u>			35.66

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

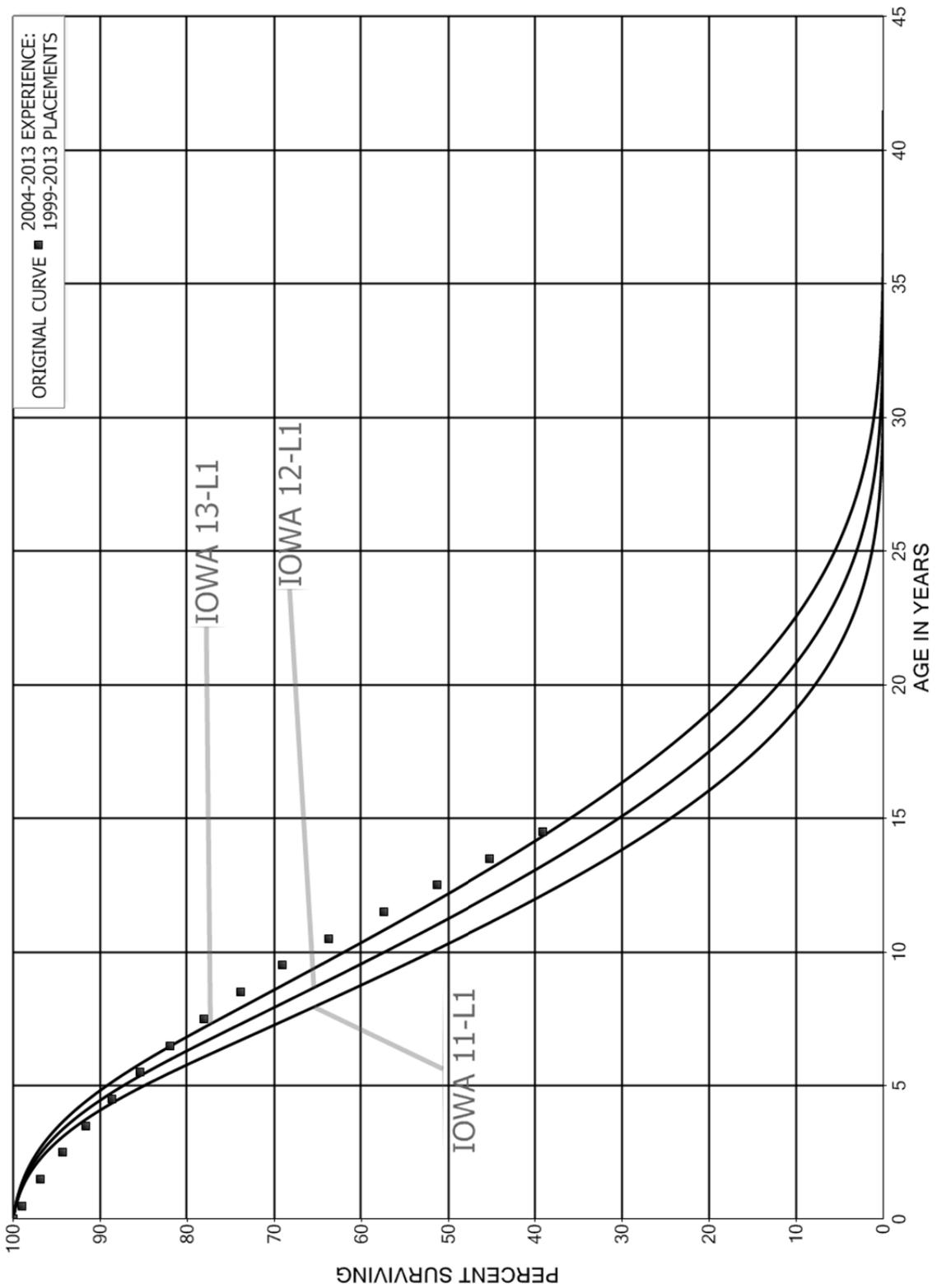


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

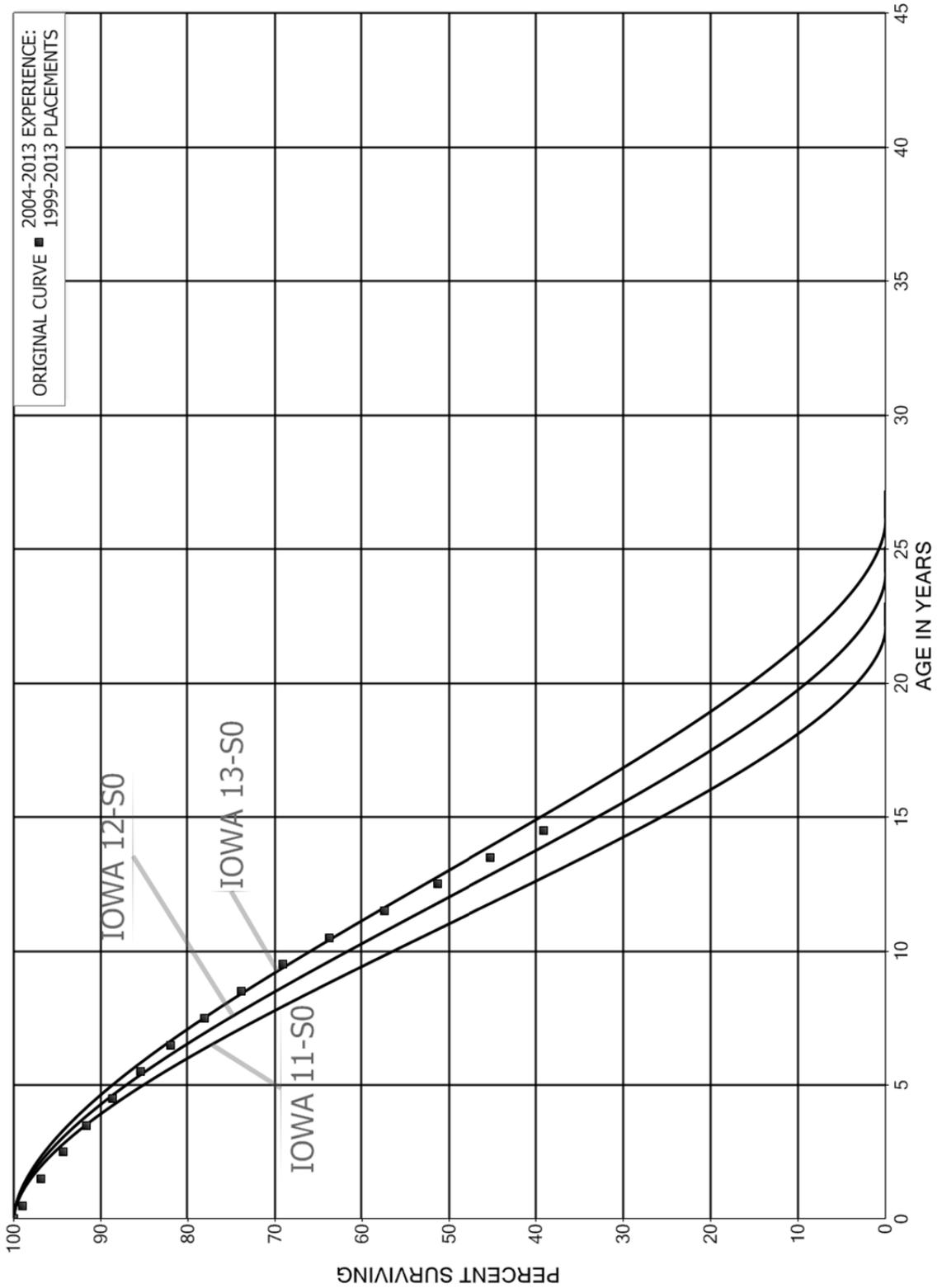


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

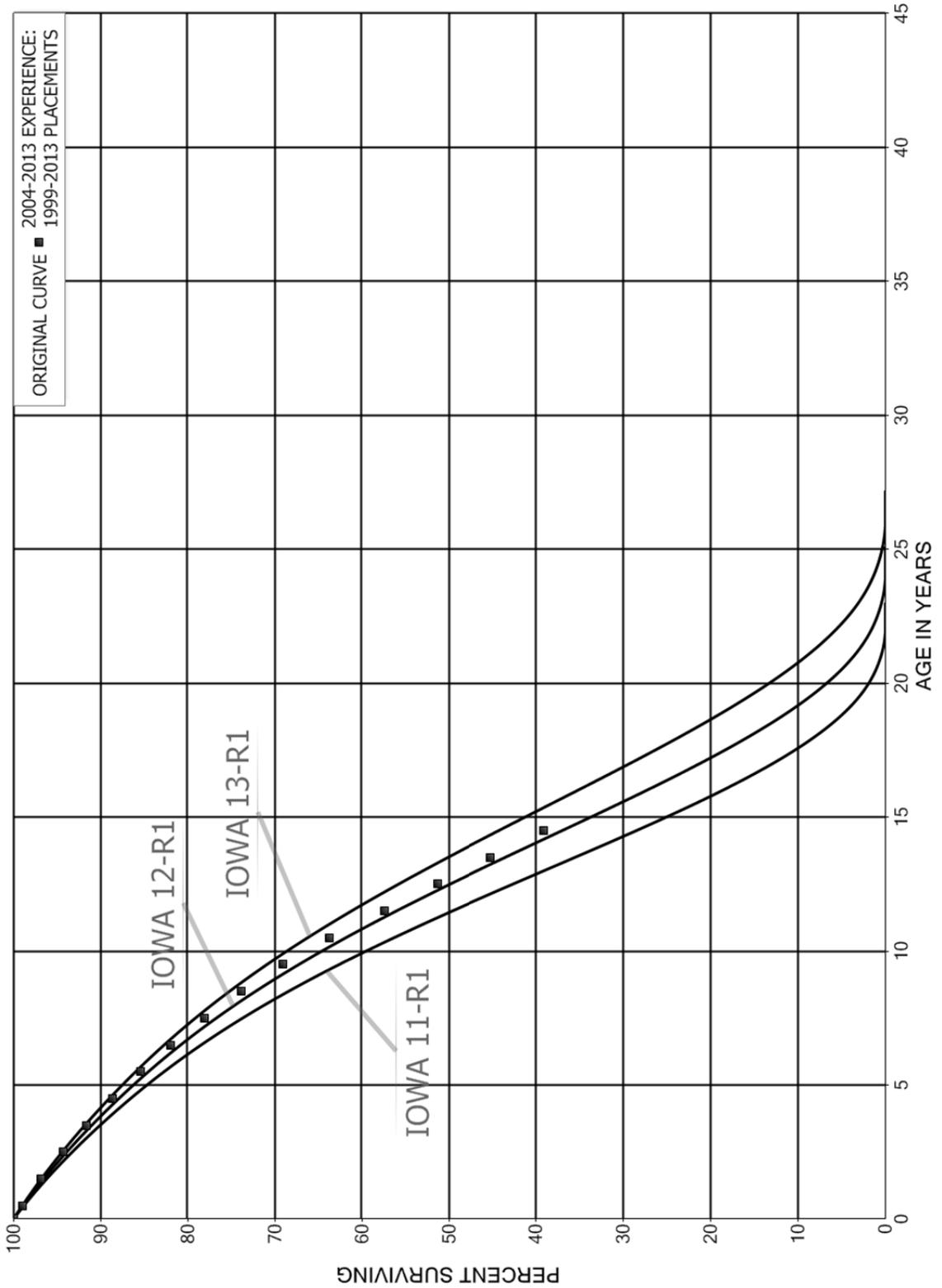
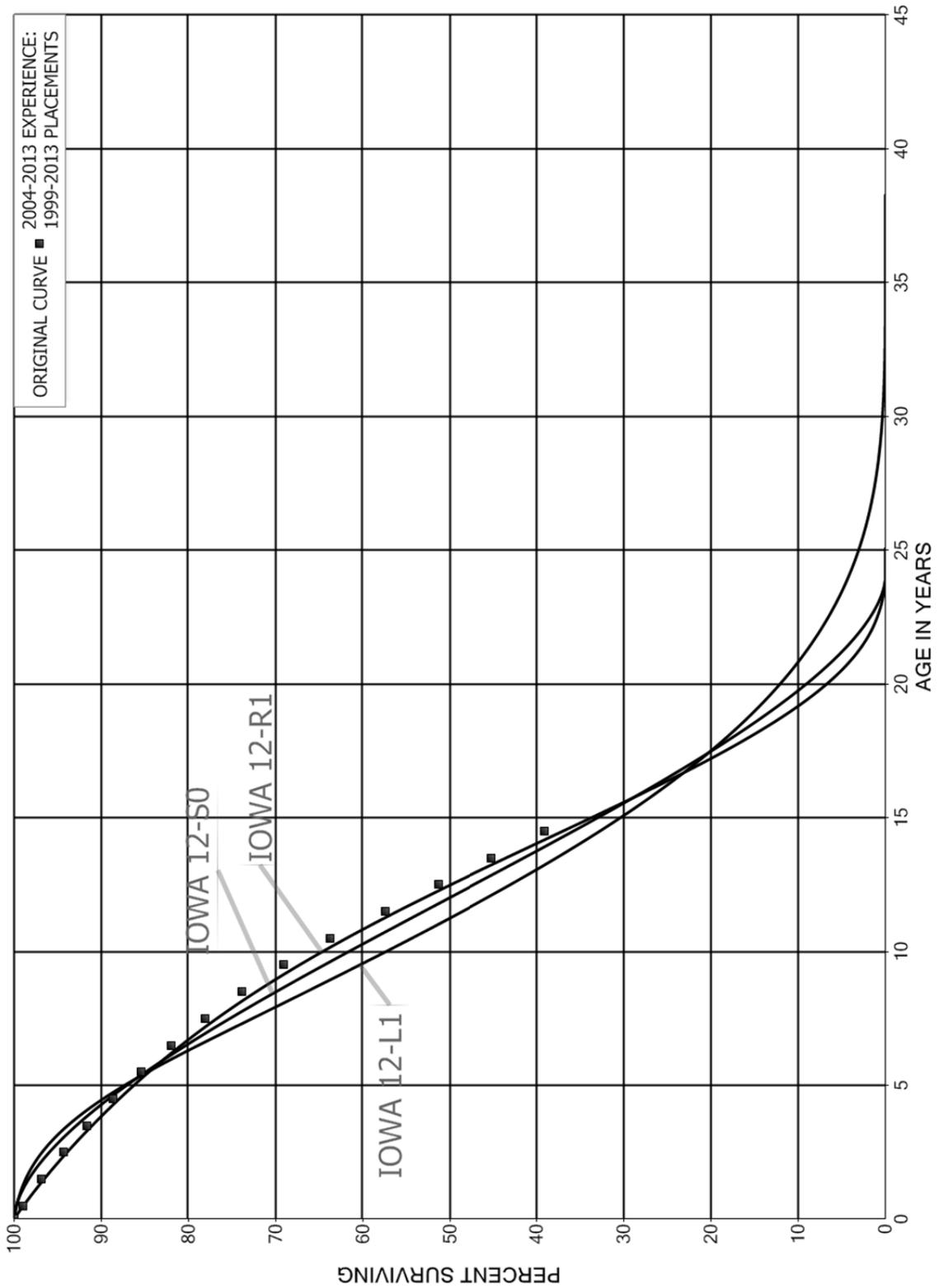


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1,
 S0 AND R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

September 24, 2015

Plymouth Service Center
Plymouth Transmission Substation
Plymouth Distribution Substation

September 26, 2015

PECO Energy Headquarters Building – 2301 Market Street

LIFE ANALYSIS

The retirement rate method of life analysis is an actuarial method of developing survivor curves using the average rates at which property is retired from each depreciable group. The method involves the analysis of historical retirements of property of various ages, in relation to the property units exposed to retirement at those same ages. Application of this method requires an extensive compilation of historical aged retirement data as well as related plant accounting data including additions, acquisitions, sales and transfers. Plant accounting data for the years 1975 through 2013 were available to study. The life analyses were performed using Gannett Fleming's depreciation software programs. The actuarial data may or may not produce a complete life cycle of experience. A complete life cycle is indicated by the life table

reaching zero percent surviving for the last age interval shown on the life table. The curve-fitting portion of Gannett Fleming's depreciation software program matches the stub survivor curves (i.e., from the original life tables) with each member of the lowa curve family. The curve-fitting results are based on a least squares solution of the differences between the stub curve and the lowa curve. Survivor data developed by the actuarial analysis and set forth on the original life table are graphed and compared visually and statistically with the lowa curves. There are two distinct steps in the estimation of service lives and retirement dispersions which must be recognized in the interpretation of the service life analysis results. The first step, life analysis, refers to the application of statistical procedures to determine life and dispersion indications based solely on past experience. The second step, life estimation, refers to the exercise of informed judgment in making sound estimates of service lives and retirement dispersions. Life estimation incorporates known historical experience, estimated historical trends and estimated future trends or events in order to define complete patterns of estimated service life characteristics. The results of the life analyses, performed as the first step, are only one of the relevant factors to be considered during the decision making process of life estimation.

LIFE ESTIMATION

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of PECO's property accounting data; current Company policies and outlook as determined during conversations with engineering management and other technical subject matters experts from the company's operations, facilities and IT departments; and the survivor curve estimates from previous studies of this company and other electric companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in

reasonable indications of the survivor patterns experienced. These accounts represent 62 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-3.

<u>Account No.</u>	<u>Account Description</u>
<u>ELECTRIC PLANT</u>	
DISTRIBUTION	
364	Poles, Towers and Fixtures
365	Overhead Conductors and Devices
367	Underground Conductors and Devices
368	Line Transformers
369.2	Services – Underground
371	Installations on Customers' Premises
373	Street Lighting and Signal Systems (All Subaccounts)
GENERAL	
390	Structures and Improvements
<u>COMMON PLANT</u>	
GENERAL	
392.1	Transportation Equipment – Automobiles
392.2	Transportation Equipment – Light Trucks
392.3	Transportation Equipment – Heavy Trucks
392.4	Transportation Equipment – Tractors
396	Power Operated Equipment

Account 364, Poles, Towers and Fixtures is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for most accounts for the years 1975 through 2013. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 53-R2 and is based on the statistical indications for the period 1975-2013. Discussions with Engineering management focused on topics such as retirement causes, maintenance practices, company plans and service life outlook for the assets included in this account. Account 364 is comprised of poles, anchors, guy wires, crossarms, etc. Of the approximate 410,000 poles owned by PECO, the vast majority are wood poles. The existing survivor curve estimate for this account is the 53-R2. The company has a pole inspection program in which poles are inspected on a ten-year cycle. The pole inspection includes a test and treat program. Poles are sonically tested and borings are inspected to quantify the condition of the poles. Poles showing signs of advanced rot and decay are removed while other poles in fair condition can be treated before the pole is significantly weakened. The pole inspection program at PECO has been in place for approximately 15 years. Some mitigation techniques are used for rot and decay particularly at the groundline. These techniques include the use of a preservative paste and fiberglass wrap around the base of the pole after the decay has been chipped away. Other techniques include the installation of a steel reinforcement rod at the base of the pole known as a C-truss. C-trusses are installed on poles that are starting to deteriorate at the base but are, otherwise, in relatively good condition. The addition of a C-truss is to provide the pole with additional support which will enhance reliability and is expected provide poles with an additional service life of 15 to 20 years. In 2013, approximately 250 poles had C-trusses added. Visual inspections also are performed as part of the pole inspection program and these inspections provide information on other problems such as damaged hardware, woodpecker holes, cracks, splits and decayed pole tops.

The mitigation techniques employed by PECO can impact the service life of poles; however, the test and treat program also identifies poles for proactive replacement. Retirements for poles typically occur due to decay, relocations, the test and treat program, vehicle accidents, storm damage, upgrades, woodpecker damage and clearance requirements. Some of these causes of retirements such as vehicle accidents, relocations, clearance requirements necessitating a taller pole, affect poles of all vintages equally while other retirement causes such as decay and inadequacy are more common to older poles.

The 53-R2 survivor curve estimate for this account takes into consideration the statistical indications for the overall experience band, 1975-2013. More recent experience bands such as the most recent 30 and 20 year band also are supportive of the 53-R2 survivor curve. The 53-R2 represents a good fit of the historical data through the representative data points, as shown on page VII-14; is consistent with management outlook for a continuation of the historical experience; is the same survivor curve as the existing, PA PUC approved estimate and is within the typical range of service lives experienced for Account 364, Poles, Towers and Fixtures by other electric companies in the mid-Atlantic and Northeast regions. Based on a consideration of these factors, a continuation of the 53-R2 survivor curve estimate is appropriate.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for certain other General Plant accounts are described in the section “Calculated Annual and Accrued Amortization.”

Generally, the survivor curve estimates for the remainder of the accounts were based on judgments which considered the nature of the plant and equipment, a review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

One of the larger distribution plant accounts in which the historical plant accounting data was not relied upon was Account 362, Station Equipment. This account includes equipment and devices typically found in a substation yard. Some of the assets in this account include power transformers, circuit breakers, relays, busbar and supporting structures, etc. Based on discussions with engineering conducted during our management meeting and field review, a range of service lives were determined for the major equipment types within this account as follows: 45 to 55 years for power transformers; 40 to 50 years for circuit breakers; 50 years for electromechanical relays, 25 years for solid state relays; 50 years or more for busbar, and supporting structures. The historical data indicated service lives of 70 years or more for the overall experience band 1975-2013. More recent experience bands indicated service lives of 80 years or more. These results were well beyond what is typically experienced for this account and well beyond the expectations of the company’s engineering management. While the indications from the life analyses of 70 years or more are beyond the range of service lives typically experienced and estimated for Account 362, Station Equipment, the results were a factor considered in the decision to increase the average service life estimate from 45 years to 50 years for Account 362,

Station Equipment. The survivor curve estimate for Account 362, Station Equipment is the 50-R3 and is based primarily on informed judgment with consideration of all relevant factors. The existing estimate for this account is the 45-R2.5. Assets in this account include transformers, circuit breakers and protective relays. Retirements are often due to failure, but also occur to in connection with proactive replacement programs (such as upgrading the 4 kV system) and other upgrades required to meet the load. The 50-R3 survivor curve is a reasonable estimate for station equipment. The service life estimate appropriately considers the approximate average service lives for some of the major asset groups within this account, is consistent with management's expectations and is within the typical service life range used by other electric companies for station equipment.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

Net Salvage Considerations

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage (i.e., primarily removal costs) are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for individual accounts. The annual provision for recovering negative net salvage in Pennsylvania typically is based on the amortization of experienced net salvage over a five year period. However, PECO had requested in their 1989 rate case (Docket R-891364) to amortize experienced negative net salvage over the account's remaining life. The Pennsylvania Public Utility Commission (PA PUC) granted PECO's request and the company has been utilizing this method since 1989.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2013, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2013, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable utility plant in service. The accounts and their amortization periods are as follows:

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
<u>Electric</u>		
391	Office Furniture and Equipment	
391.1	Office Machines	10
391.2	Furniture and Fixtures	15
391.3	Computers	5
391.4	Smart Meter Computer Equipment	5
393	Stores Equipment	15
394	Tools, Shop and Garage Equipment	15
395.1	Laboratory Equipment - Testing	20
395.2	Laboratory Equipment - Meters	15
398,	Miscellaneous Equipment	15

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
<u>Common</u>		
391	Office Furniture and Equipment	
391.1	Office Machines	10
391.2	Furniture and Fixtures	15
391.3	Computers	5
393	Stores Equipment	15
394	Tools, Shop and Garage Equipment	
394.1	Construction Tools	15
394.2	Common Tools	15
394.3	Garage Equipment	20
398	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2013, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual accrual rates and amounts resulting from an updated service life study are the principal results of this report. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions. The annual depreciation accrual rates are applicable specifically to the electric and common plant in service as of December 31, 2013.

DESCRIPTION OF SUMMARY AND DETAILED TABULATIONS

Tables 1 and 2 present summary results of the study as applied to the original cost of electric and common plant respectively, at December 31, 2013. The summary schedules for each business division are presented on pages VI-4 and VI-5 of this report. Table 3 on page VI-6 presents a comparison of the present versus proposed survivor curves estimated for each account for Electric Distribution and General Plant. Table 4 on page VI-7 presents a comparison of the present versus proposed survivor curves estimated for each account for Common Plant.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-3, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2013 are presented in account sequence starting on page VIII-3 of the supporting documents. The tables indicate the estimated survivor curve for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

PECO ENERGY COMPANY
 ELECTRIC PLANT

 TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2013

DEPRECIABLE PLANT	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT 12/31/2013 (3)	BOOK RESERVE AT 12/31/2013 (4)	FUTURE ACCRUALS (NET PLANT) (5)=(3)-(4)	COMPOSITE REMAINING LIFE (6)	CALCULATED ANNUAL ACCRUAL			
							AMOUNT (7)	GROSS PLANT RATE (%) (8)=(7)/(3)	NET PLANT RATE (%) (9)=(7)/(5)	
DISTRIBUTION PLANT										
361	STRUCTURES AND IMPROVEMENTS	50 - R2.5	83,803,892	32,234,559	51,569,333	35.8	1,441,525	1.72	2.80	
362	STATION EQUIPMENT	50 - R3	881,837,098	374,571,979	507,265,120	34.1	14,871,225	1.69	2.93	
364	POLES, TOWERS AND FIXTURES	53 - R2	589,555,624	124,607,017	464,948,608	38.2	12,172,293	2.06	2.62	
365	OVERHEAD CONDUCTORS AND DEVICES	52 - R2.5	947,518,109	226,301,807	721,216,303	37.5	19,208,709	2.03	2.66	
366	UNDERGROUND CONDUIT	65 - R4	335,071,756	142,874,168	192,197,588	42.9	4,479,754	1.34	2.33	
367	UNDERGROUND CONDUCTORS AND DEVICES	53 - R1.5	968,084,286	163,079,531	805,004,755	39.6	20,341,433	2.10	2.53	
368	LINE TRANSFORMERS	46 - R1.5	511,328,732	170,872,067	340,456,665	32.7	10,423,315	2.00	3.06	
369.1	SERVICES - AERIAL	50 - R4	126,332,325	41,927,557	84,404,769	33.4	2,523,762	2.00	2.99	
369.2	SERVICES - UNDERGROUND	53 - R3	256,482,936	83,856,507	172,626,430	33.8	5,101,572	1.99	2.96	
370.1	METER TRANSFORMERS	35 - R2	239,371	9,173	230,198	34.5	6,663	2.78	2.89	
370.2	SMART METERS	15 - S2	178,126,407	7,899,249	170,227,158	14.3	11,896,544	6.68	6.99	
371	INSTALLATIONS ON CUSTOMERS' PREMISES	35 - R3	1,030,123	929,098	101,025	20.7	4,884	0.47	4.83	
371.1	INSTALLATIONS ON CUSTOMERS' PREMISES - DLC SWITCHES	15 - S2	12,747,081	2,111,945	10,635,136	12.5	849,057	6.66	7.98	
373	STREET LIGHTING AND SIGNAL SYSTEMS	24 - L0	41,096,407	27,364,079	13,732,328	17.3	791,532	1.93	5.76	
373.1	AERIAL STREET LIGHTING	24 - L0	1,810,791	343,835	1,466,956	19.0	77,380	4.27	5.09	
373.2	UNDERGROUND STREET LIGHTING	24 - L0	5,996,903	(320,997)	5,917,900	19.7	300,990	5.38	5.27	
373.3	PRIVATE OUTDOOR LIGHTING	24 - L0	5,367,662	4,408,206	959,456	16.2	59,352	1.11	6.19	
	TOTAL DISTRIBUTION PLANT		4,946,029,504	1,403,069,778	3,542,959,727		104,549,990	2.11	2.95	
GENERAL PLANT										
390	STRUCTURES AND IMPROVEMENTS	40 - R1	42,161,846	9,362,865	32,798,981	25.2	1,301,378	3.09	3.97	
391.1	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10 - SQ	142,279	39,746	102,533	6.1	16,751	11.77	16.34	
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES	15 - SQ	1,700,562	1,178,455	522,108	2.1	249,503	14.67	47.79	
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5 - SQ	1,986,228	826,015	1,160,213	3.3	350,203	17.63	30.18	
391.4	OFFICE FURNITURE AND EQUIPMENT - SMART METER COMP. EQUIP.	5 - SQ	2,549,877	1,131,004	1,418,873	2.6	540,866	21.21	38.12	
393	STORES EQUIPMENT	15 - SQ	56,646	(5,671)	62,316	6.7	9,242	16.32	14.83	
394	TOOLS, SHOP AND GARAGE EQUIPMENT	15 - SQ	19,708,330	4,472,275	15,236,055	7.3	2,078,780	10.55	13.64	
395.1	LABORATORY EQUIPMENT - TESTING	20 - SQ	318,334	153,335	164,999	11.7	14,113	4.43	8.55	
395.2	LABORATORY EQUIPMENT - METERS	15 - SQ	101,382	42,402	58,979	8.5	6,939	6.84	11.77	
397	COMMUNICATION EQUIPMENT	20 - L3	78,282,308	11,038,806	67,243,503	16.7	4,029,185	5.15	5.99	
397.1	COMMUNICATION EQUIPMENT - SMART METERS	15 - S2	26,240,097	2,793,364	23,446,733	12.7	1,851,874	7.06	7.90	
398	MISCELLANEOUS EQUIPMENT	15 - SQ	1,343,779	744,307	599,472	4.3	139,065	10.35	23.20	
	TOTAL GENERAL PLANT		174,591,667	31,776,902	142,814,765		10,587,899	6.06	7.41	
	TOTAL DEPRECIABLE PLANT		5,120,621,171	1,434,846,679	3,685,774,491		115,137,889			
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED										
121	TRANSMISSION PLANT		1,224,332,627	452,456,905						
	NON-UTILITY PROPERTY		14,121,197	1,839,111						
302	FRANCHISES AND CONSENTS		162,934	0						
303	MISCELLANEOUS INTANGIBLE PLANT*		67,520,895	27,163,919						
350	LAND AND LAND RIGHTS		60,629,684	0						
359.1	TRANSMISSION ARO COSTS		1,127,467	1,023,682						
360	LAND AND LAND RIGHTS		42,597,885	0						
370	METERS**		170,878,589	84,776,229						
374	DISTRIBUTION ARO COSTS		3,020,255	1,666,043						
389	LAND AND LAND RIGHTS		1,063,459	0						
399.1	GENERAL ARO COSTS		375,219	204,383						
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED		361,497,584	116,673,367						
	TOTAL ELECTRIC PLANT		6,706,451,381	2,003,976,951						

* Miscellaneous Intangible Plant is individually depreciated over 5 years.

** Account 370 is to be fully retired in 2014 due to the replacement of AMR meters with AML. The unrecovered costs are being recovered over 10 years through a regulatory asset as approved by the PA PUC



PECO ENERGY COMPANY
COMMON PLANT

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO COMMON PLANT AT DECEMBER 31, 201

DEPRECIABLE PLANT	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT 12/31/2013 (3)	BOOK RESERVE AT 12/31/2013 (4)	FUTURE ACCRUALS (NET PLANT) (5)=(3)-(4)	COMPOSITE REMAINING LIFE (6)	CALCULATED ANNUAL ACCRUAL		
							AMOUNT (7)	RATE (%) (8)=(7)/(3)	NET PLANT (9)=(7)/(5)
GENERAL PLANT									
390	STRUCTURES AND IMPROVEMENTS	50 - R1	260,341,917	69,867,879	190,474,038	38.6	4,939,278	1.90	2.59
391.1	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10 - SQ	124,083	(19,277)	143,360	5.6	25,792	20.79	17.99
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES	15 - SQ	7,042,363	3,142,212	3,900,152	8.0	486,812	6.91	12.48
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5 - SQ	25,736,935	13,894,720	11,842,215	2.6	4,611,610	17.92	38.94
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	6 - L3	90,582	88,905	1,678	1.0	1,678	1.85	100.02
392.2	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	12 - L4	24,049,876	13,101,241	10,948,635	9.4	1,161,383	4.83	10.61
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	14 - R4	60,091,642	24,479,015	35,612,627	9.3	3,840,415	6.39	10.78
392.4	TRANSPORTATION EQUIPMENT - TRACTORS	11 - L2	353,657	328,696	24,960	6.8	3,664	1.04	14.68
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	15 - R2	2,533,073	1,576,628	956,444	8.3	115,261	4.55	12.05
392.6	TRANSPORTATION EQUIPMENT - OTHER VEHICLES	15 - R2	4,628,862	2,948,715	1,680,147	9.6	174,221	3.76	10.37
393	STORES EQUIPMENT	15 - SQ	755,249	(63,406)	818,655	4.5	181,645	24.05	22.19
394.1	TOOLS, SHOP AND GARAGE EQUIPMENT - CONSTRUCTION TOOLS	15 - SQ	14,009	(88,773)	102,782	3.7	28,006	199.92	27.25
394.2	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMON TOOLS	15 - SQ	21,331	9,877	11,454	7.0	1,637	7.67	14.29
394.3	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE EQUIPMENT	20 - SQ	4,797,836	3,713,524	1,084,313	3.3	323,905	6.75	29.87
396	POWER OPERATED EQUIPMENT	11 - L2	185,066	168,226	16,840	4.0	4,161	2.25	24.71
397	COMMUNICATION EQUIPMENT	20 - L3	31,826,683	11,631,442	20,195,241	9.8	2,061,443	6.48	10.21
398	MISCELLANEOUS EQUIPMENT	15 - SQ	1,608,907	432,700	1,176,207	9.6	121,934	7.58	10.37
	TOTAL GENERAL PLANT		424,202,073	145,212,324	278,989,749		18,082,845	4.26	6.48
	TOTAL DEPRECIABLE PLANT		424,202,073	145,212,324	278,989,749		18,082,845		
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED									
301	ORGANIZATION		677,136	0					
303	MISCELLANEOUS INTANGIBLE PLANT*		168,281,271	139,095,861					
389	LAND AND LAND RIGHTS		6,814,775	0					
399.1	GENERAL ARO COSTS		136,831	(15,047)					
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED		175,910,013	139,080,814					
	TOTAL COMMON PLANT		600,112,086	284,293,138					

* Miscellaneous Intangible Plant is individually depreciated over 5 years.

**PECO ENERGY COMPANY
ELECTRIC PLANT**

**TABLE 3. COMPARISON OF EXISTING AND PROPOSED PARAMETERS
RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2013**

ACCOUNT	EXISTING SURVIVOR CURVE	PROPOSED SURVIVOR CURVE
(1)	(2)	(3)
<u>DEPRECIABLE PLANT</u>		
DISTRIBUTION PLANT		
361 STRUCTURES AND IMPROVEMENTS	50 - R2.5	50 - R2.5
362 STATION EQUIPMENT	45 - R2.5	50 - R3
364 POLES, TOWERS AND FIXTURES	53 - R2	53 - R2
365 OVERHEAD CONDUCTORS AND DEVICES	52 - R2.5	52 - R2.5
366 UNDERGROUND CONDUIT	65 - R4	65 - R4
367 UNDERGROUND CONDUCTORS AND DEVICES	52 - R1.5	53 - R1.5
368 LINE TRANSFORMERS	45 - R2	46 - R1.5
369.1 SERVICES - AERIAL	48 - R4	50 - R4
369.2 SERVICES - UNDERGROUND	48 - R2.5	53 - R3
370.1 METER TRANSFORMERS	20 - R0.5	35 - R2
370.2 SMART METERS	15 - S2	15 - S2
371 INSTALLATIONS ON CUSTOMERS' PREMISES	35 - R3	35 - R3
371.1 INSTALLATIONS ON CUSTOMERS' PREMISES - DLC SWITCHES	15 - S2	15 - S2
373 STREET LIGHTING AND SIGNAL SYSTEMS	22 - L1.5	24 - L0
373.1 AERIAL STREET LIGHTING	22 - L1.5	24 - L0
373.2 UNDERGROUND STREET LIGHTING	22 - L1.5	24 - L0
373.3 PRIVATE OUTDOOR LIGHTING	22 - L1.5	24 - L0
GENERAL PLANT		
390 STRUCTURES AND IMPROVEMENTS	50 - R2.5	40 - R1
391.1 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10 - SQ	10 - SQ
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES	15 - SQ	15 - SQ
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5 - SQ	5 - SQ
391.4 OFFICE FURNITURE AND EQUIPMENT - SMART METER COMPUTER EQUIP.	5 - SQ	5 - SQ
393 STORES EQUIPMENT	15 - SQ	15 - SQ
394 TOOLS, SHOP AND GARAGE EQUIPMENT	15 - SQ	15 - SQ
395.1 LABORATORY EQUIPMENT - TESTING	20 - SQ	20 - SQ
395.2 LABORATORY EQUIPMENT - METERS	15 - SQ	15 - SQ
397 COMMUNICATION EQUIPMENT	20 - L3	20 - L3
397.1 COMMUNICATION EQUIPMENT - SMART METERS	20 - L3	15 - S2
398 MISCELLANEOUS EQUIPMENT	15 - SQ	15 - SQ

PECO ENERGY COMPANY
COMMON PLANT

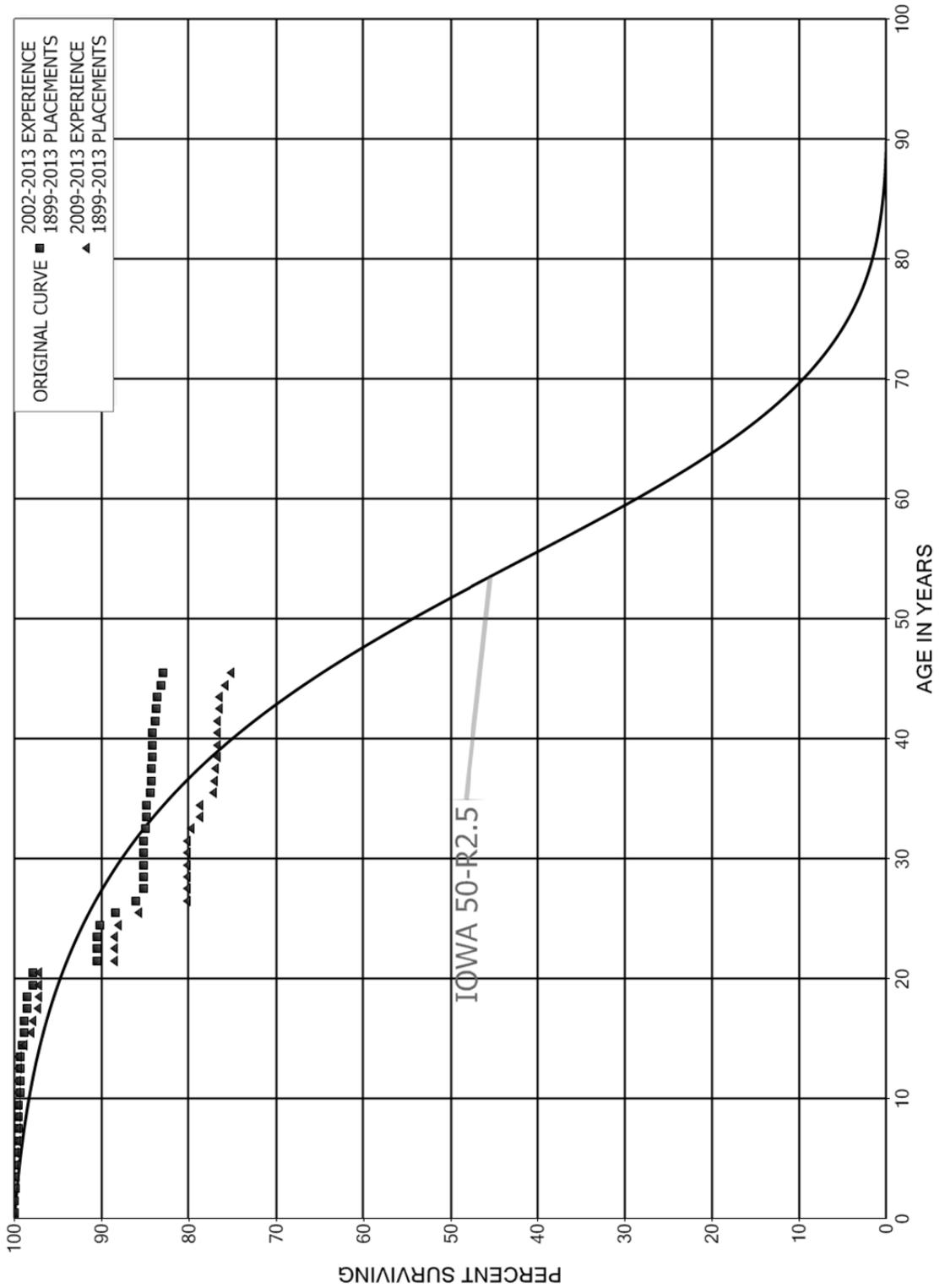
TABLE 4. COMPARISON OF EXISTING AND PROPOSED PARAMETERS
RELATED TO COMMON PLANT AT DECEMBER 31, 2013

ACCOUNT	EXISTING SURVIVOR CURVE	PROPOSED SURVIVOR CURVE
(1)	(2)	(3)
<u>DEPRECIABLE PLANT</u>		
GENERAL PLANT		
390	STRUCTURES AND IMPROVEMENTS	50 - R1
391.1	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10 - SQ
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES	15 - SQ
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5 - SQ
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	8 - R3
392.2	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	10 - R4
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13 - R5
392.4	TRANSPORTATION EQUIPMENT - TRACTORS	11 - R2
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	15 - R2
392.6	TRANSPORTATION EQUIPMENT - OTHER VEHICLES	15 - R2
393	STORES EQUIPMENT	15 - SQ
394.1	TOOLS, SHOP AND GARAGE EQUIPMENT - CONSTRUCTION TOOLS	15 - SQ
394.2	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMON TOOLS	15 - SQ
394.3	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE EQUIPMENT	20 - SQ
396	POWER OPERATED EQUIPMENT	11 - L2
397	COMMUNICATION EQUIPMENT	20 - L3
398	MISCELLANEOUS EQUIPMENT	15 - SQ

PART VII. SERVICE LIFE STATISTICS

ELECTRIC PLANT

PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2013

EXPERIENCE BAND 2002-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,533,599		0.0000	1.0000	100.00
0.5	38,686,662	21,265	0.0005	0.9995	100.00
1.5	36,564,540	33,911	0.0009	0.9991	99.95
2.5	26,887,544	5,105	0.0002	0.9998	99.85
3.5	23,762,592	30,552	0.0013	0.9987	99.83
4.5	22,400,361	668	0.0000	1.0000	99.71
5.5	22,606,709	36,434	0.0016	0.9984	99.70
6.5	9,616,454		0.0000	1.0000	99.54
7.5	8,302,618		0.0000	1.0000	99.54
8.5	8,315,772		0.0000	1.0000	99.54
9.5	7,395,592	16,796	0.0023	0.9977	99.54
10.5	7,916,786		0.0000	1.0000	99.32
11.5	7,159,610	1,088	0.0002	0.9998	99.32
12.5	9,379,930	1,629	0.0002	0.9998	99.30
13.5	12,816,015	32,478	0.0025	0.9975	99.28
14.5	13,679,590	27,088	0.0020	0.9980	99.03
15.5	13,099,827	6,861	0.0005	0.9995	98.84
16.5	13,497,341	35,590	0.0026	0.9974	98.78
17.5	11,785,023	3,278	0.0003	0.9997	98.52
18.5	12,360,268	82,575	0.0067	0.9933	98.50
19.5	11,917,526		0.0000	1.0000	97.84
20.5	11,783,908	880,678	0.0747	0.9253	97.84
21.5	10,092,319	1,223	0.0001	0.9999	90.53
22.5	10,231,306		0.0000	1.0000	90.51
23.5	9,594,936	37,291	0.0039	0.9961	90.51
24.5	7,398,560	144,725	0.0196	0.9804	90.16
25.5	3,550,196	93,035	0.0262	0.9738	88.40
26.5	4,512,915	46,245	0.0102	0.9898	86.08
27.5	4,854,666	1,688	0.0003	0.9997	85.20
28.5	4,886,230	772	0.0002	0.9998	85.17
29.5	6,172,871	468	0.0001	0.9999	85.16
30.5	8,669,333	2,487	0.0003	0.9997	85.15
31.5	9,860,482	15,352	0.0016	0.9984	85.13
32.5	10,468,491	19,085	0.0018	0.9982	84.99
33.5	10,671,786	988	0.0001	0.9999	84.84
34.5	10,035,410	51,981	0.0052	0.9948	84.83
35.5	11,278,703	9,521	0.0008	0.9992	84.39
36.5	11,542,317	4,793	0.0004	0.9996	84.32
37.5	11,931,099	21,160	0.0018	0.9982	84.29
38.5	11,448,574		0.0000	1.0000	84.14

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2013			EXPERIENCE BAND 2002-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,343,892		0.0000	1.0000	84.14
40.5	11,569,946	35,999	0.0031	0.9969	84.14
41.5	10,712,492	20,170	0.0019	0.9981	83.87
42.5	8,470,241	14,705	0.0017	0.9983	83.72
43.5	7,788,252	33,829	0.0043	0.9957	83.57
44.5	7,222,941	26,323	0.0036	0.9964	83.21
45.5	7,758,825	11,864	0.0015	0.9985	82.90
46.5	7,691,111	27,356	0.0036	0.9964	82.78
47.5	6,763,700	3,390	0.0005	0.9995	82.48
48.5	6,771,165		0.0000	1.0000	82.44
49.5	6,264,234	22,696	0.0036	0.9964	82.44
50.5	5,315,889	7,646	0.0014	0.9986	82.14
51.5	5,330,050	3,553	0.0007	0.9993	82.03
52.5	4,897,851	31,644	0.0065	0.9935	81.97
53.5	4,528,704	12,669	0.0028	0.9972	81.44
54.5	6,911,018	12,637	0.0018	0.9982	81.21
55.5	6,472,041	52,473	0.0081	0.9919	81.06
56.5	5,863,591	21,103	0.0036	0.9964	80.41
57.5	5,119,572		0.0000	1.0000	80.12
58.5	4,651,516	55,458	0.0119	0.9881	80.12
59.5	4,374,705	7,301	0.0017	0.9983	79.16
60.5	4,101,283	6,988	0.0017	0.9983	79.03
61.5	3,994,707	11,549	0.0029	0.9971	78.90
62.5	3,883,044	6,002	0.0015	0.9985	78.67
63.5	3,646,740	899	0.0002	0.9998	78.55
64.5	3,390,171	1,743	0.0005	0.9995	78.53
65.5	3,232,424	1,909	0.0006	0.9994	78.49
66.5	579,741	881	0.0015	0.9985	78.44
67.5	561,111	10,249	0.0183	0.9817	78.32
68.5	548,755	7,257	0.0132	0.9868	76.89
69.5	484,890	6,012	0.0124	0.9876	75.87
70.5	525,726	3,734	0.0071	0.9929	74.93
71.5	332,115	382	0.0012	0.9988	74.40
72.5	494,420	502	0.0010	0.9990	74.32
73.5	528,610		0.0000	1.0000	74.24
74.5	626,761	2,411	0.0038	0.9962	74.24
75.5	703,698	122	0.0002	0.9998	73.95
76.5	897,234	149	0.0002	0.9998	73.94
77.5	931,765	767	0.0008	0.9992	73.93
78.5	1,105,272	2,164	0.0020	0.9980	73.87

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2013			EXPERIENCE BAND 2002-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,313,031	1,215	0.0009	0.9991	73.72	
80.5	1,308,979	37,561	0.0287	0.9713	73.66	
81.5	1,197,156	10,961	0.0092	0.9908	71.54	
82.5	1,095,600	101,673	0.0928	0.9072	70.89	
83.5	919,368	1,554	0.0017	0.9983	64.31	
84.5	1,194,061	1,495	0.0013	0.9987	64.20	
85.5	1,154,997	914	0.0008	0.9992	64.12	
86.5	1,053,731	2,726	0.0026	0.9974	64.07	
87.5	860,802	144,359	0.1677	0.8323	63.90	
88.5	524,511	1,000	0.0019	0.9981	53.19	
89.5	522,349	3,305	0.0063	0.9937	53.08	
90.5	497,887	449	0.0009	0.9991	52.75	
91.5	494,828	1,287	0.0026	0.9974	52.70	
92.5	493,541		0.0000	1.0000	52.56	
93.5	493,396		0.0000	1.0000	52.56	
94.5	493,396		0.0000	1.0000	52.56	
95.5	493,286	324	0.0007	0.9993	52.56	
96.5	38,872	790	0.0203	0.9797	52.53	
97.5	37,849		0.0000	1.0000	51.46	
98.5	37,423		0.0000	1.0000	51.46	
99.5	110		0.0000	1.0000	51.46	
100.5					51.46	
101.5						
102.5	2,367		0.0000			
103.5	2,367		0.0000			
104.5	2,367	21	0.0089			
105.5	2,346		0.0000			
106.5	2,346		0.0000			
107.5	2,346		0.0000			
108.5	2,346	87	0.0369			
109.5	2,259		0.0000			
110.5	2,259	2,259	1.0000			
111.5						

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2013

EXPERIENCE BAND 2009-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,657,167		0.0000	1.0000	100.00
0.5	21,446,053	21,265	0.0010	0.9990	100.00
1.5	31,475,606	33,911	0.0011	0.9989	99.90
2.5	23,766,242	5,105	0.0002	0.9998	99.79
3.5	20,293,199	18,558	0.0009	0.9991	99.77
4.5	19,305,365	668	0.0000	1.0000	99.68
5.5	18,796,099	26,667	0.0014	0.9986	99.68
6.5	6,938,604		0.0000	1.0000	99.54
7.5	5,211,440		0.0000	1.0000	99.54
8.5	4,666,068		0.0000	1.0000	99.54
9.5	2,826,678		0.0000	1.0000	99.54
10.5	2,491,220		0.0000	1.0000	99.54
11.5	986,171	1,088	0.0011	0.9989	99.54
12.5	2,400,333	1,629	0.0007	0.9993	99.43
13.5	2,620,171	15,682	0.0060	0.9940	99.36
14.5	3,305,395	27,088	0.0082	0.9918	98.76
15.5	3,321,256	6,861	0.0021	0.9979	97.95
16.5	4,151,331	24,315	0.0059	0.9941	97.75
17.5	3,857,744	3,278	0.0008	0.9992	97.18
18.5	5,270,273	3,004	0.0006	0.9994	97.10
19.5	7,083,363		0.0000	1.0000	97.04
20.5	9,923,852	880,678	0.0887	0.9113	97.04
21.5	8,686,304	1,223	0.0001	0.9999	88.43
22.5	7,632,980		0.0000	1.0000	88.42
23.5	7,435,228	37,291	0.0050	0.9950	88.42
24.5	5,310,013	144,725	0.0273	0.9727	87.97
25.5	1,447,916	93,035	0.0643	0.9357	85.58
26.5	802,828	186	0.0002	0.9998	80.08
27.5	1,186,232		0.0000	1.0000	80.06
28.5	786,870		0.0000	1.0000	80.06
29.5	1,959,427	468	0.0002	0.9998	80.06
30.5	2,042,091		0.0000	1.0000	80.04
31.5	2,021,974	11,044	0.0055	0.9945	80.04
32.5	1,528,803	18,362	0.0120	0.9880	79.60
33.5	3,033,136		0.0000	1.0000	78.65
34.5	2,283,159	45,501	0.0199	0.9801	78.65
35.5	2,707,213	5,856	0.0022	0.9978	77.08
36.5	4,050,242	2,416	0.0006	0.9994	76.91
37.5	6,496,168	21,160	0.0033	0.9967	76.87
38.5	6,133,142		0.0000	1.0000	76.62

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2013			EXPERIENCE BAND 2009-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,752,827		0.0000	1.0000	76.62
40.5	6,547,230	708	0.0001	0.9999	76.62
41.5	5,819,914	12,102	0.0021	0.9979	76.61
42.5	4,681,663		0.0000	1.0000	76.45
43.5	3,747,365	33,829	0.0090	0.9910	76.45
44.5	3,024,275	26,014	0.0086	0.9914	75.76
45.5	3,799,819		0.0000	1.0000	75.11
46.5	3,601,032	2,376	0.0007	0.9993	75.11
47.5	2,976,529		0.0000	1.0000	75.06
48.5	3,232,825		0.0000	1.0000	75.06
49.5	2,858,348	12,262	0.0043	0.9957	75.06
50.5	2,315,757	7,508	0.0032	0.9968	74.74
51.5	2,672,373	3,343	0.0013	0.9987	74.49
52.5	2,813,620	30,504	0.0108	0.9892	74.40
53.5	2,795,346	8,989	0.0032	0.9968	73.59
54.5	2,977,533	12,637	0.0042	0.9958	73.36
55.5	2,806,719	8,959	0.0032	0.9968	73.05
56.5	2,351,918	20,053	0.0085	0.9915	72.81
57.5	1,638,770		0.0000	1.0000	72.19
58.5	1,365,301	54,984	0.0403	0.9597	72.19
59.5	1,016,924	7,217	0.0071	0.9929	69.28
60.5	887,417	6,988	0.0079	0.9921	68.79
61.5	3,427,942	11,549	0.0034	0.9966	68.25
62.5	3,331,749		0.0000	1.0000	68.02
63.5	3,098,114	154	0.0000	1.0000	68.02
64.5	2,975,339	552	0.0002	0.9998	68.02
65.5	2,859,596		0.0000	1.0000	68.00
66.5	527,479	623	0.0012	0.9988	68.00
67.5	524,737	10,249	0.0195	0.9805	67.92
68.5	518,829	3,305	0.0064	0.9936	66.60
69.5	389,391	6,012	0.0154	0.9846	66.17
70.5	347,027	3,717	0.0107	0.9893	65.15
71.5	34,817	382	0.0110	0.9890	64.45
72.5	17,968	4	0.0002	0.9998	63.75
73.5	18,460		0.0000	1.0000	63.73
74.5	16,687	2,317	0.1389	0.8611	63.73
75.5	8,517	122	0.0143	0.9857	54.88
76.5	82,546	149	0.0018	0.9982	54.10
77.5	174,917	667	0.0038	0.9962	54.00
78.5	290,281		0.0000	1.0000	53.80

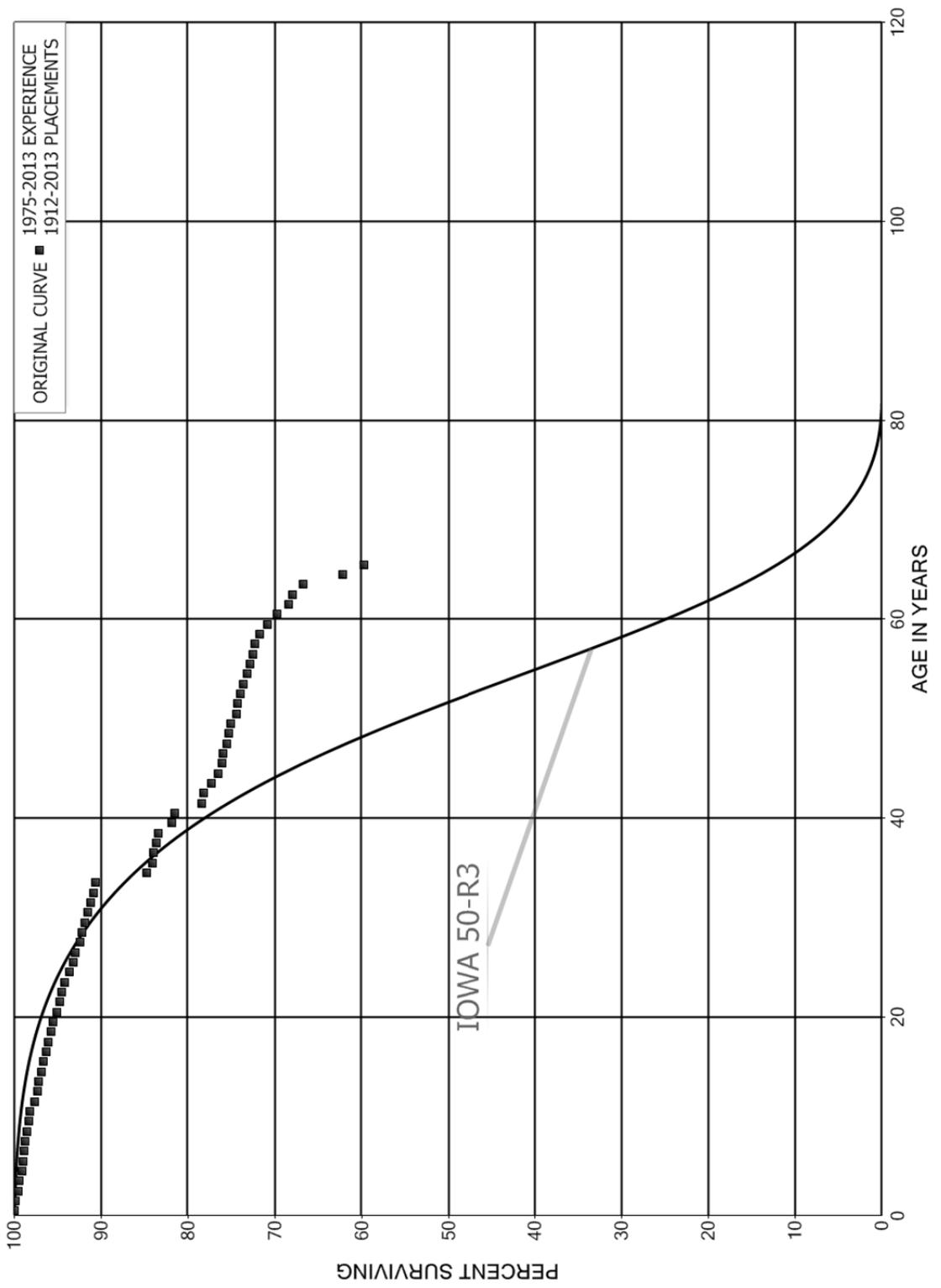
PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2013			EXPERIENCE BAND 2009-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	466,607	214	0.0005	0.9995	53.80	
80.5	502,761	5,284	0.0105	0.9895	53.77	
81.5	524,548	1,608	0.0031	0.9969	53.21	
82.5	519,800	37,168	0.0715	0.9285	53.04	
83.5	599,630	1,554	0.0026	0.9974	49.25	
84.5	422,792	1,495	0.0035	0.9965	49.12	
85.5	551,131	331	0.0006	0.9994	48.95	
86.5	596,201	2,726	0.0046	0.9954	48.92	
87.5	365,498	144,359	0.3950	0.6050	48.70	
88.5	29,241	1,000	0.0342	0.9658	29.46	
89.5	27,529	3,167	0.1150	0.8850	28.45	
90.5	4,601	449	0.0976	0.9024	25.18	
91.5	455,631	1,287	0.0028	0.9972	22.72	
92.5	454,578		0.0000	1.0000	22.66	
93.5	455,649		0.0000	1.0000	22.66	
94.5	493,285		0.0000	1.0000	22.66	
95.5	493,286	324	0.0007	0.9993	22.66	
96.5	38,872	790	0.0203	0.9797	22.64	
97.5	37,849		0.0000	1.0000	22.18	
98.5	37,423		0.0000	1.0000	22.18	
99.5	110		0.0000	1.0000	22.18	
100.5					22.18	
101.5						
102.5						
103.5						
104.5						
105.5						
106.5						
107.5						
108.5						
109.5	2,259		0.0000			
110.5	2,259	2,259	1.0000			
111.5						

PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 362 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	703,864,425	29,806	0.0000	1.0000	100.00
0.5	700,884,011	745,815	0.0011	0.9989	100.00
1.5	684,164,785	2,538,812	0.0037	0.9963	99.89
2.5	646,745,102	670,137	0.0010	0.9990	99.52
3.5	632,842,648	1,963,607	0.0031	0.9969	99.42
4.5	619,891,234	1,304,425	0.0021	0.9979	99.11
5.5	601,724,678	476,649	0.0008	0.9992	98.90
6.5	587,411,091	596,485	0.0010	0.9990	98.82
7.5	564,080,004	1,098,560	0.0019	0.9981	98.72
8.5	557,617,243	1,333,793	0.0024	0.9976	98.53
9.5	542,896,774	718,722	0.0013	0.9987	98.29
10.5	530,526,544	2,762,304	0.0052	0.9948	98.16
11.5	526,585,439	1,697,583	0.0032	0.9968	97.65
12.5	494,426,556	1,083,895	0.0022	0.9978	97.34
13.5	489,489,929	1,302,706	0.0027	0.9973	97.12
14.5	482,106,479	1,172,172	0.0024	0.9976	96.86
15.5	449,028,248	1,448,613	0.0032	0.9968	96.63
16.5	446,953,122	1,337,790	0.0030	0.9970	96.32
17.5	432,073,085	1,226,204	0.0028	0.9972	96.03
18.5	422,718,476	1,267,709	0.0030	0.9970	95.76
19.5	419,005,887	1,657,953	0.0040	0.9960	95.47
20.5	393,709,860	1,332,687	0.0034	0.9966	95.09
21.5	363,585,752	1,037,726	0.0029	0.9971	94.77
22.5	340,605,535	1,154,628	0.0034	0.9966	94.50
23.5	304,009,412	1,826,309	0.0060	0.9940	94.18
24.5	274,723,555	1,151,104	0.0042	0.9958	93.61
25.5	264,904,415	706,160	0.0027	0.9973	93.22
26.5	250,392,232	1,574,558	0.0063	0.9937	92.97
27.5	244,866,076	587,514	0.0024	0.9976	92.39
28.5	238,032,656	908,532	0.0038	0.9962	92.17
29.5	230,357,113	667,095	0.0029	0.9971	91.81
30.5	229,233,972	953,375	0.0042	0.9958	91.55
31.5	226,961,709	813,858	0.0036	0.9964	91.17
32.5	228,939,368	504,327	0.0022	0.9978	90.84
33.5	226,505,546	14,911,980	0.0658	0.9342	90.64
34.5	207,935,531	1,370,326	0.0066	0.9934	84.67
35.5	205,569,764	536,583	0.0026	0.9974	84.11
36.5	202,399,072	596,112	0.0029	0.9971	83.90
37.5	201,491,311	605,371	0.0030	0.9970	83.65
38.5	191,465,094	3,678,321	0.0192	0.9808	83.40

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	172,718,854	537,346	0.0031	0.9969	81.79	
40.5	164,359,182	6,444,907	0.0392	0.9608	81.54	
41.5	141,874,343	395,753	0.0028	0.9972	78.34	
42.5	126,996,997	1,402,089	0.0110	0.9890	78.12	
43.5	115,097,414	1,155,353	0.0100	0.9900	77.26	
44.5	99,570,468	480,354	0.0048	0.9952	76.49	
45.5	92,754,377	221,766	0.0024	0.9976	76.12	
46.5	86,684,767	439,197	0.0051	0.9949	75.94	
47.5	83,007,747	317,516	0.0038	0.9962	75.55	
48.5	79,850,284	250,391	0.0031	0.9969	75.26	
49.5	75,509,297	672,784	0.0089	0.9911	75.03	
50.5	71,191,326	107,633	0.0015	0.9985	74.36	
51.5	68,783,614	292,205	0.0042	0.9958	74.24	
52.5	62,923,834	308,932	0.0049	0.9951	73.93	
53.5	57,226,876	279,447	0.0049	0.9951	73.57	
54.5	52,038,292	263,557	0.0051	0.9949	73.21	
55.5	46,519,776	186,100	0.0040	0.9960	72.84	
56.5	42,050,992	149,357	0.0036	0.9964	72.54	
57.5	36,530,512	298,666	0.0082	0.9918	72.29	
58.5	33,224,461	409,865	0.0123	0.9877	71.70	
59.5	29,047,393	458,537	0.0158	0.9842	70.81	
60.5	24,475,114	441,494	0.0180	0.9820	69.69	
61.5	22,769,616	144,928	0.0064	0.9936	68.44	
62.5	20,794,570	392,114	0.0189	0.9811	68.00	
63.5	18,637,115	1,265,887	0.0679	0.9321	66.72	
64.5	15,697,982	618,398	0.0394	0.9606	62.19	
65.5	14,370,208	92,268	0.0064	0.9936	59.74	
66.5	10,096,421	236,975	0.0235	0.9765	59.35	
67.5	9,628,687	47,192	0.0049	0.9951	57.96	
68.5	8,701,457	103,042	0.0118	0.9882	57.68	
69.5	8,245,836	35,715	0.0043	0.9957	56.99	
70.5	7,936,754	75,382	0.0095	0.9905	56.75	
71.5	6,689,262	31,212	0.0047	0.9953	56.21	
72.5	6,478,549	7,015	0.0011	0.9989	55.95	
73.5	6,390,697	14,612	0.0023	0.9977	55.88	
74.5	6,303,039	3,572	0.0006	0.9994	55.76	
75.5	6,251,630	8,539	0.0014	0.9986	55.73	
76.5	6,206,084	23,538	0.0038	0.9962	55.65	
77.5	6,181,742	4,734	0.0008	0.9992	55.44	
78.5	6,177,008	143,953	0.0233	0.9767	55.40	

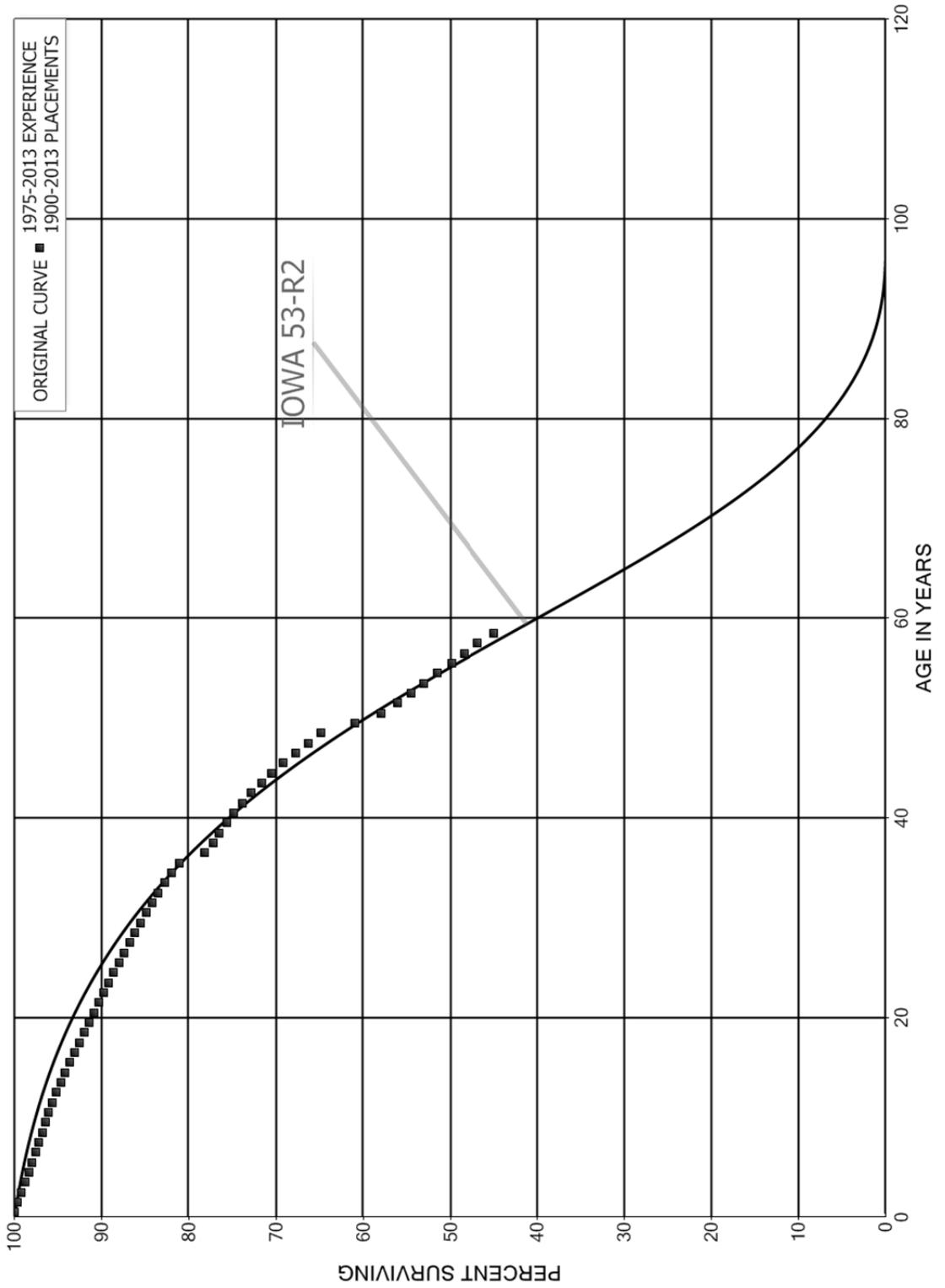
PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	6,033,041	21,463	0.0036	0.9964	54.10	
80.5	6,004,951	75,866	0.0126	0.9874	53.91	
81.5	4,220,328	89,303	0.0212	0.9788	53.23	
82.5	3,903,059	107,009	0.0274	0.9726	52.10	
83.5	3,505,310	5,612	0.0016	0.9984	50.68	
84.5	2,455,061	374,479	0.1525	0.8475	50.60	
85.5	2,013,960	3,449	0.0017	0.9983	42.88	
86.5	1,971,722	7,878	0.0040	0.9960	42.80	
87.5	1,825,332	1,498	0.0008	0.9992	42.63	
88.5	1,550,903	392	0.0003	0.9997	42.60	
89.5	853,876	57,898	0.0678	0.9322	42.59	
90.5	94,687	254	0.0027	0.9973	39.70	
91.5	90,394	55	0.0006	0.9994	39.59	
92.5	86,450	3,898	0.0451	0.9549	39.57	
93.5	24,625	112	0.0045	0.9955	37.78	
94.5	24,099	658	0.0273	0.9727	37.61	
95.5	23,440	755	0.0322	0.9678	36.59	
96.5	20,728	77	0.0037	0.9963	35.41	
97.5					35.28	

PECO ENERGY COMPANY
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 ACCOUNT 364 POLES, TOWERS AND FIXTURES
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PECO ENERGY COMPANY
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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	573,769,435	502,046	0.0009	0.9991	100.00
0.5	557,234,880	1,399,245	0.0025	0.9975	99.91
1.5	535,152,809	2,787,679	0.0052	0.9948	99.66
2.5	509,315,597	1,862,350	0.0037	0.9963	99.14
3.5	484,612,171	2,204,044	0.0045	0.9955	98.78
4.5	472,916,057	1,747,650	0.0037	0.9963	98.33
5.5	455,917,707	1,928,168	0.0042	0.9958	97.97
6.5	441,040,141	1,875,942	0.0043	0.9957	97.55
7.5	420,278,517	1,704,962	0.0041	0.9959	97.14
8.5	398,564,051	1,413,360	0.0035	0.9965	96.74
9.5	354,330,180	1,329,037	0.0038	0.9962	96.40
10.5	331,482,080	1,500,212	0.0045	0.9955	96.04
11.5	319,716,757	1,471,512	0.0046	0.9954	95.60
12.5	297,544,427	1,605,394	0.0054	0.9946	95.16
13.5	296,932,644	1,644,096	0.0055	0.9945	94.65
14.5	277,840,320	1,466,503	0.0053	0.9947	94.13
15.5	263,530,101	1,582,795	0.0060	0.9940	93.63
16.5	251,235,528	1,551,164	0.0062	0.9938	93.07
17.5	234,169,464	1,465,806	0.0063	0.9937	92.49
18.5	224,709,599	1,349,869	0.0060	0.9940	91.91
19.5	214,901,471	1,303,911	0.0061	0.9939	91.36
20.5	201,253,829	1,207,643	0.0060	0.9940	90.81
21.5	188,674,365	1,155,521	0.0061	0.9939	90.26
22.5	179,423,631	1,119,495	0.0062	0.9938	89.71
23.5	167,716,991	1,091,971	0.0065	0.9935	89.15
24.5	154,691,608	1,032,123	0.0067	0.9933	88.57
25.5	143,770,802	1,019,867	0.0071	0.9929	87.98
26.5	131,282,596	895,666	0.0068	0.9932	87.35
27.5	121,111,454	834,657	0.0069	0.9931	86.76
28.5	112,453,751	823,524	0.0073	0.9927	86.16
29.5	105,422,095	791,365	0.0075	0.9925	85.53
30.5	100,253,151	863,999	0.0086	0.9914	84.89
31.5	94,871,537	783,285	0.0083	0.9917	84.16
32.5	90,452,981	770,983	0.0085	0.9915	83.46
33.5	86,543,464	834,305	0.0096	0.9904	82.75
34.5	82,561,385	894,215	0.0108	0.9892	81.95
35.5	78,274,868	2,791,566	0.0357	0.9643	81.06
36.5	72,424,946	894,030	0.0123	0.9877	78.17
37.5	68,879,423	662,276	0.0096	0.9904	77.21
38.5	65,510,687	699,859	0.0107	0.9893	76.47

PECO ENERGY COMPANY
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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	60,679,091	631,074	0.0104	0.9896	75.65
40.5	56,685,291	741,622	0.0131	0.9869	74.86
41.5	52,947,571	730,582	0.0138	0.9862	73.88
42.5	49,143,470	808,560	0.0165	0.9835	72.86
43.5	43,869,279	731,929	0.0167	0.9833	71.67
44.5	38,726,127	733,804	0.0189	0.9811	70.47
45.5	35,661,607	732,741	0.0205	0.9795	69.13
46.5	33,190,981	699,055	0.0211	0.9789	67.71
47.5	31,054,391	673,614	0.0217	0.9783	66.29
48.5	30,605,491	1,859,728	0.0608	0.9392	64.85
49.5	26,542,548	1,265,374	0.0477	0.9523	60.91
50.5	23,082,213	760,134	0.0329	0.9671	58.01
51.5	20,437,728	560,085	0.0274	0.9726	56.10
52.5	17,231,479	466,734	0.0271	0.9729	54.56
53.5	14,540,476	426,825	0.0294	0.9706	53.08
54.5	12,369,707	397,549	0.0321	0.9679	51.52
55.5	10,011,619	304,616	0.0304	0.9696	49.87
56.5	8,395,084	271,021	0.0323	0.9677	48.35
57.5	6,793,093	262,637	0.0387	0.9613	46.79
58.5	5,581,304	374,324	0.0671	0.9329	44.98
59.5	4,413,889	235,040	0.0533	0.9467	41.96
60.5	3,850,840	209,565	0.0544	0.9456	39.73
61.5	3,646,702	237,539	0.0651	0.9349	37.57
62.5	2,924,921	201,902	0.0690	0.9310	35.12
63.5	2,451,877	123,358	0.0503	0.9497	32.69
64.5	2,035,812	109,359	0.0537	0.9463	31.05
65.5	1,674,791	140,497	0.0839	0.9161	29.38
66.5	1,400,348	147,672	0.1055	0.8945	26.92
67.5	1,183,099	85,551	0.0723	0.9277	24.08
68.5	989,299	56,104	0.0567	0.9433	22.34
69.5	835,279	41,608	0.0498	0.9502	21.07
70.5	719,491	27,556	0.0383	0.9617	20.02
71.5	551,551	17,709	0.0321	0.9679	19.25
72.5	533,842	29,581	0.0554	0.9446	18.64
73.5	504,260	36,423	0.0722	0.9278	17.60
74.5	628,253	33,047	0.0526	0.9474	16.33
75.5	570,391	113,542	0.1991	0.8009	15.47
76.5	445,515	53,288	0.1196	0.8804	12.39
77.5	362,699	17,193	0.0474	0.9526	10.91
78.5	320,265	10,016	0.0313	0.9687	10.39

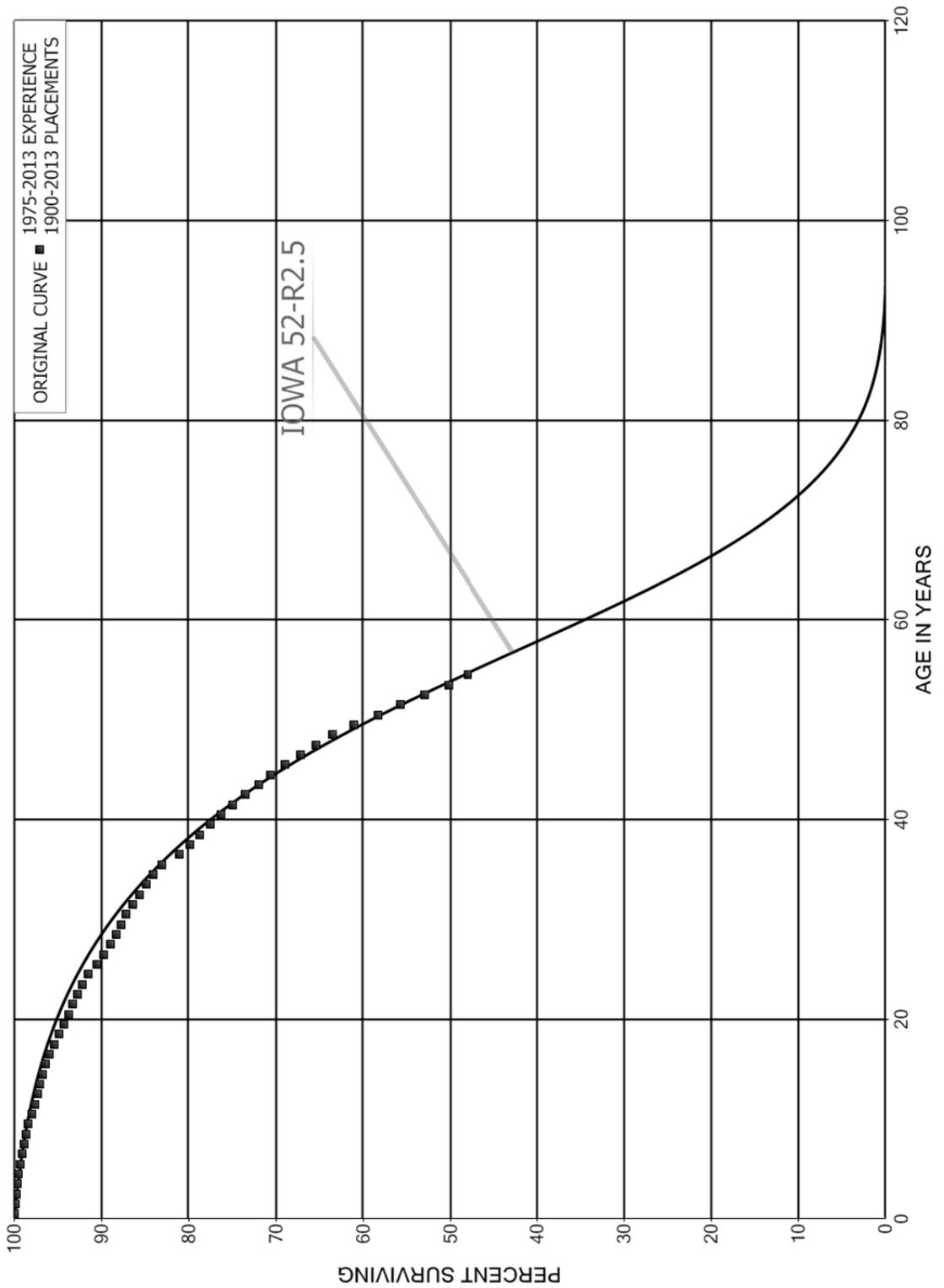
PECO ENERGY COMPANY
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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	297,639	8,326	0.0280	0.9720	10.07	
80.5	278,737	9,458	0.0339	0.9661	9.79	
81.5	261,616	9,298	0.0355	0.9645	9.45	
82.5	240,755	10,252	0.0426	0.9574	9.12	
83.5	218,690	7,702	0.0352	0.9648	8.73	
84.5	181,623	1,427	0.0079	0.9921	8.42	
85.5	168,706		0.0000	1.0000	8.36	
86.5	168,706		0.0000	1.0000	8.36	
87.5	168,706		0.0000	1.0000	8.36	
88.5	168,706		0.0000	1.0000	8.36	
89.5	168,706		0.0000	1.0000	8.36	
90.5	168,706	8,301	0.0492	0.9508	8.36	
91.5	160,405	8,306	0.0518	0.9482	7.95	
92.5	152,099	22,608	0.1486	0.8514	7.53	
93.5	129,491	41,534	0.3207	0.6793	6.41	
94.5	87,957	74,127	0.8428	0.1572	4.36	
95.5	13,830	13,830	1.0000		0.69	
96.5						

PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	899,245,496	388,183	0.0004	0.9996	100.00
0.5	872,426,862	839,907	0.0010	0.9990	99.96
1.5	832,889,670	1,290,647	0.0015	0.9985	99.86
2.5	787,810,492	936,773	0.0012	0.9988	99.71
3.5	743,016,314	859,962	0.0012	0.9988	99.59
4.5	710,490,171	987,378	0.0014	0.9986	99.47
5.5	670,308,150	1,450,009	0.0022	0.9978	99.33
6.5	634,711,982	1,737,770	0.0027	0.9973	99.12
7.5	602,703,609	1,701,660	0.0028	0.9972	98.85
8.5	543,921,913	1,240,289	0.0023	0.9977	98.57
9.5	455,979,264	1,614,997	0.0035	0.9965	98.34
10.5	467,114,896	1,581,649	0.0034	0.9966	98.00
11.5	465,594,156	1,582,196	0.0034	0.9966	97.66
12.5	475,737,277	1,557,774	0.0033	0.9967	97.33
13.5	492,252,700	1,596,294	0.0032	0.9968	97.01
14.5	477,430,517	1,752,710	0.0037	0.9963	96.70
15.5	445,063,204	2,063,677	0.0046	0.9954	96.34
16.5	423,408,597	2,418,464	0.0057	0.9943	95.90
17.5	386,725,083	2,145,497	0.0055	0.9945	95.35
18.5	359,737,216	2,002,621	0.0056	0.9944	94.82
19.5	338,687,782	1,994,054	0.0059	0.9941	94.29
20.5	315,974,324	1,707,231	0.0054	0.9946	93.74
21.5	295,155,345	1,621,103	0.0055	0.9945	93.23
22.5	280,265,551	1,490,766	0.0053	0.9947	92.72
23.5	260,009,639	1,885,236	0.0073	0.9927	92.23
24.5	234,703,408	2,602,200	0.0111	0.9889	91.56
25.5	218,118,116	2,037,610	0.0093	0.9907	90.54
26.5	200,880,036	1,680,409	0.0084	0.9916	89.70
27.5	188,710,568	1,346,532	0.0071	0.9929	88.95
28.5	178,521,270	1,221,195	0.0068	0.9932	88.31
29.5	169,305,571	1,086,173	0.0064	0.9936	87.71
30.5	162,540,714	1,429,431	0.0088	0.9912	87.14
31.5	155,259,282	1,309,222	0.0084	0.9916	86.38
32.5	147,914,330	1,331,341	0.0090	0.9910	85.65
33.5	140,341,817	1,426,567	0.0102	0.9898	84.88
34.5	133,368,290	1,583,932	0.0119	0.9881	84.02
35.5	127,064,138	3,011,218	0.0237	0.9763	83.02
36.5	120,049,909	1,853,985	0.0154	0.9846	81.05
37.5	113,625,898	1,501,682	0.0132	0.9868	79.80
38.5	107,904,396	1,682,568	0.0156	0.9844	78.74

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	99,437,892	1,516,695	0.0153	0.9847	77.52	
40.5	91,238,286	1,679,707	0.0184	0.9816	76.33	
41.5	84,472,321	1,548,707	0.0183	0.9817	74.93	
42.5	77,186,666	1,624,307	0.0210	0.9790	73.55	
43.5	67,106,923	1,332,921	0.0199	0.9801	72.01	
44.5	57,072,893	1,299,438	0.0228	0.9772	70.58	
45.5	51,808,926	1,328,001	0.0256	0.9744	68.97	
46.5	46,902,800	1,235,490	0.0263	0.9737	67.20	
47.5	42,296,302	1,240,306	0.0293	0.9707	65.43	
48.5	38,889,641	1,490,885	0.0383	0.9617	63.51	
49.5	31,269,801	1,407,422	0.0450	0.9550	61.08	
50.5	24,924,563	1,111,700	0.0446	0.9554	58.33	
51.5	20,126,910	1,010,787	0.0502	0.9498	55.73	
52.5	14,905,725	783,334	0.0526	0.9474	52.93	
53.5	11,282,983	484,049	0.0429	0.9571	50.15	
54.5	8,679,443	357,524	0.0412	0.9588	48.00	
55.5	7,041,699	323,332	0.0459	0.9541	46.02	
56.5	5,657,556	263,053	0.0465	0.9535	43.91	
57.5	4,569,932	238,365	0.0522	0.9478	41.86	
58.5	4,062,461	428,484	0.1055	0.8945	39.68	
59.5	3,544,390	261,198	0.0737	0.9263	35.50	
60.5	3,097,912	192,656	0.0622	0.9378	32.88	
61.5	2,828,452	192,214	0.0680	0.9320	30.83	
62.5	2,077,132	178,463	0.0859	0.9141	28.74	
63.5	1,579,631	196,524	0.1244	0.8756	26.27	
64.5	1,155,234	173,809	0.1505	0.8495	23.00	
65.5	900,582	179,649	0.1995	0.8005	19.54	
66.5	679,789	90,116	0.1326	0.8674	15.64	
67.5	596,934	69,744	0.1168	0.8832	13.57	
68.5	496,177	56,518	0.1139	0.8861	11.98	
69.5	405,943	49,298	0.1214	0.8786	10.62	
70.5	337,897	52,928	0.1566	0.8434	9.33	
71.5	226,796	35,474	0.1564	0.8436	7.87	
72.5	191,322	64,826	0.3388	0.6612	6.64	
73.5	118,298	19,391	0.1639	0.8361	4.39	
74.5	295,306	25,575	0.0866	0.9134	3.67	
75.5	268,537	20,151	0.0750	0.9250	3.35	
76.5	247,778	14,475	0.0584	0.9416	3.10	
77.5	232,954	9,421	0.0404	0.9596	2.92	
78.5	223,255	1,942	0.0087	0.9913	2.80	

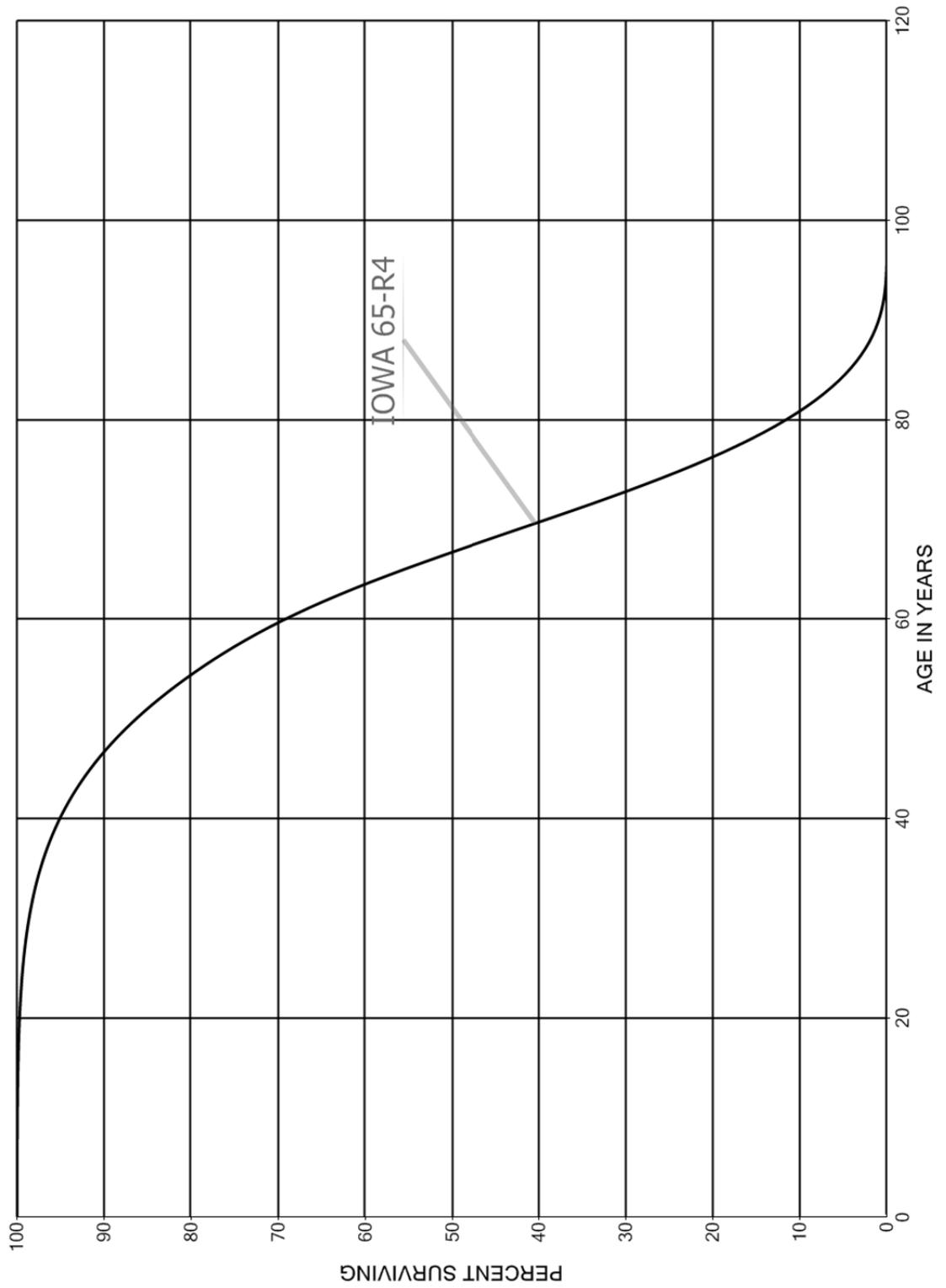
PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

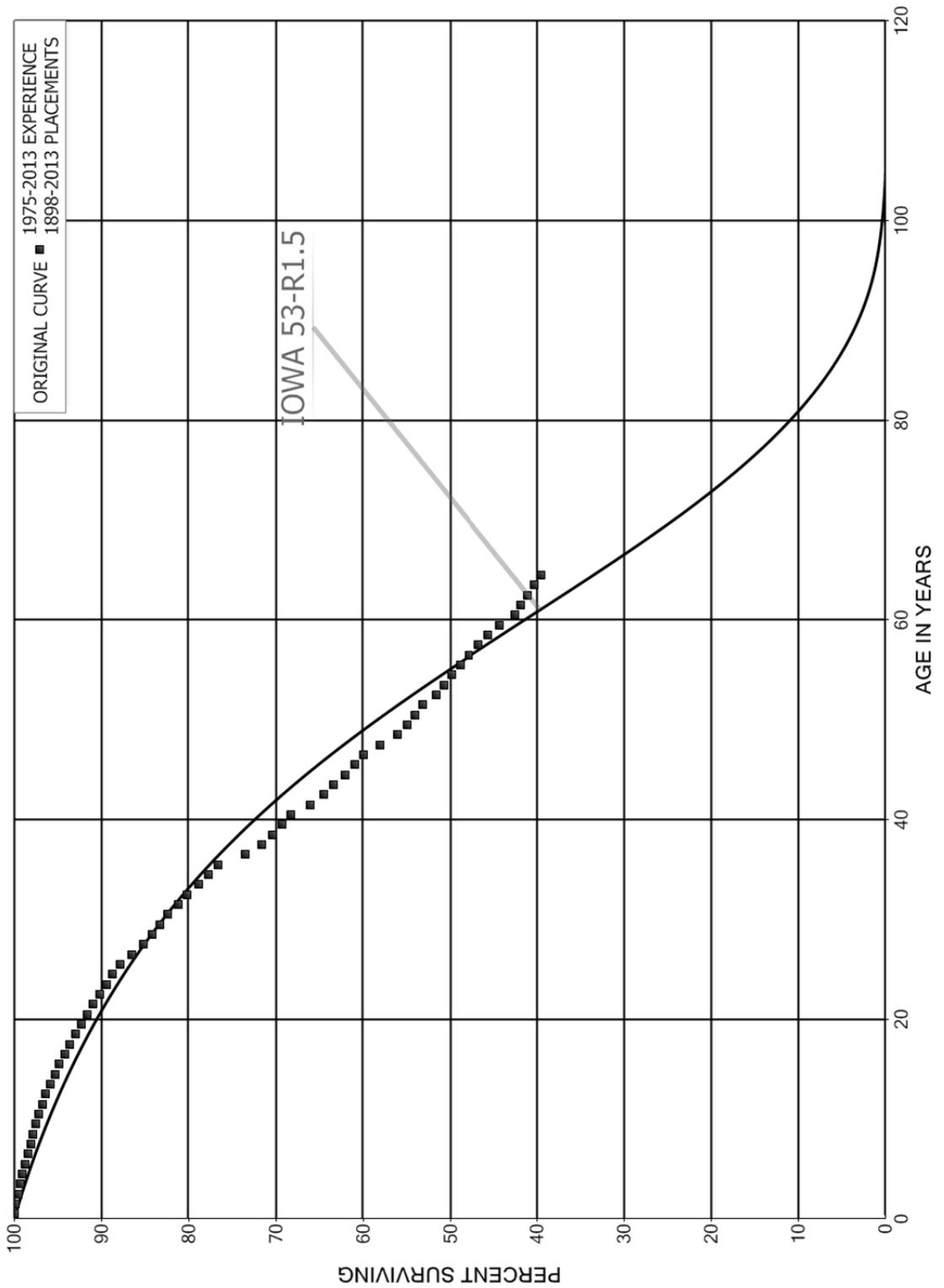
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	220,524	1,614	0.0073	0.9927	2.78	
80.5	218,389	180	0.0008	0.9992	2.76	
81.5	218,058	83	0.0004	0.9996	2.75	
82.5	217,679		0.0000	1.0000	2.75	
83.5	217,679	1	0.0000	1.0000	2.75	
84.5	217,678	0	0.0000	1.0000	2.75	
85.5	217,678		0.0000	1.0000	2.75	
86.5	217,678		0.0000	1.0000	2.75	
87.5	217,678		0.0000	1.0000	2.75	
88.5	217,678		0.0000	1.0000	2.75	
89.5	217,678		0.0000	1.0000	2.75	
90.5	217,678	48,863	0.2245	0.7755	2.75	
91.5	168,814	68,569	0.4062	0.5938	2.13	
92.5	100,245	11,697	0.1167	0.8833	1.27	
93.5	88,548	63,964	0.7224	0.2776	1.12	
94.5	24,584	24,236	0.9859	0.0141	0.31	
95.5	348		0.0000	1.0000	0.00	
96.5	348	348	1.0000		0.00	
97.5						

PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 366 UNDERGROUND CONDUIT
 SMOOTH SURVIVOR CURVE



PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	941,039,328	497,884	0.0005	0.9995	100.00
0.5	902,349,530	1,441,822	0.0016	0.9984	99.95
1.5	871,858,381	2,210,201	0.0025	0.9975	99.79
2.5	822,848,236	1,793,055	0.0022	0.9978	99.53
3.5	794,608,608	2,321,044	0.0029	0.9971	99.32
4.5	744,587,456	2,122,419	0.0029	0.9971	99.03
5.5	705,257,496	2,292,634	0.0033	0.9967	98.75
6.5	653,443,537	2,098,915	0.0032	0.9968	98.42
7.5	613,243,873	2,038,823	0.0033	0.9967	98.11
8.5	562,543,511	1,768,803	0.0031	0.9969	97.78
9.5	530,366,126	1,870,897	0.0035	0.9965	97.47
10.5	512,455,599	1,974,099	0.0039	0.9961	97.13
11.5	501,032,064	1,987,738	0.0040	0.9960	96.76
12.5	469,058,187	2,775,703	0.0059	0.9941	96.37
13.5	464,335,103	2,337,549	0.0050	0.9950	95.80
14.5	454,460,681	2,461,754	0.0054	0.9946	95.32
15.5	441,458,408	2,671,235	0.0061	0.9939	94.80
16.5	423,902,320	2,899,964	0.0068	0.9932	94.23
17.5	406,284,845	2,868,219	0.0071	0.9929	93.59
18.5	395,542,968	2,844,565	0.0072	0.9928	92.92
19.5	382,464,113	2,813,577	0.0074	0.9926	92.26
20.5	361,369,150	2,638,114	0.0073	0.9927	91.58
21.5	343,643,089	2,691,865	0.0078	0.9922	90.91
22.5	325,819,429	2,712,313	0.0083	0.9917	90.20
23.5	297,332,305	2,409,088	0.0081	0.9919	89.45
24.5	272,531,753	2,876,421	0.0106	0.9894	88.72
25.5	249,953,992	3,676,255	0.0147	0.9853	87.79
26.5	232,779,223	3,583,470	0.0154	0.9846	86.49
27.5	214,813,126	2,550,437	0.0119	0.9881	85.16
28.5	198,387,058	2,049,623	0.0103	0.9897	84.15
29.5	184,289,938	1,957,009	0.0106	0.9894	83.28
30.5	170,678,782	2,451,335	0.0144	0.9856	82.40
31.5	160,357,698	2,050,750	0.0128	0.9872	81.21
32.5	149,465,214	2,449,893	0.0164	0.9836	80.18
33.5	139,422,980	2,051,286	0.0147	0.9853	78.86
34.5	128,322,062	1,768,257	0.0138	0.9862	77.70
35.5	118,927,022	4,844,787	0.0407	0.9593	76.63
36.5	107,091,481	2,819,978	0.0263	0.9737	73.51
37.5	98,232,783	1,557,701	0.0159	0.9841	71.57
38.5	91,797,150	1,474,875	0.0161	0.9839	70.44

PECO ENERGY COMPANY
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	81,717,092	1,215,349	0.0149	0.9851	69.31	
40.5	73,127,810	2,393,982	0.0327	0.9673	68.28	
41.5	64,700,331	1,465,327	0.0226	0.9774	66.04	
42.5	57,289,344	1,026,305	0.0179	0.9821	64.54	
43.5	51,445,469	1,051,060	0.0204	0.9796	63.39	
44.5	46,515,588	901,459	0.0194	0.9806	62.09	
45.5	46,377,546	684,847	0.0148	0.9852	60.89	
46.5	42,415,200	1,352,003	0.0319	0.9681	59.99	
47.5	38,516,694	1,333,994	0.0346	0.9654	58.08	
48.5	35,866,327	731,703	0.0204	0.9796	56.07	
49.5	30,370,320	487,002	0.0160	0.9840	54.92	
50.5	28,796,598	436,276	0.0152	0.9848	54.04	
51.5	27,277,883	801,404	0.0294	0.9706	53.22	
52.5	24,884,807	432,766	0.0174	0.9826	51.66	
53.5	24,318,164	442,224	0.0182	0.9818	50.76	
54.5	23,264,196	448,228	0.0193	0.9807	49.84	
55.5	22,402,723	456,885	0.0204	0.9796	48.88	
56.5	20,421,113	482,681	0.0236	0.9764	47.88	
57.5	18,274,986	450,215	0.0246	0.9754	46.75	
58.5	17,144,761	505,347	0.0295	0.9705	45.60	
59.5	16,566,882	637,801	0.0385	0.9615	44.25	
60.5	15,322,350	273,690	0.0179	0.9821	42.55	
61.5	14,613,232	259,291	0.0177	0.9823	41.79	
62.5	12,944,867	240,084	0.0185	0.9815	41.05	
63.5	11,484,713	222,436	0.0194	0.9806	40.29	
64.5	9,553,802	285,639	0.0299	0.9701	39.51	
65.5	8,591,781	153,344	0.0178	0.9822	38.33	
66.5	8,374,486	117,676	0.0141	0.9859	37.64	
67.5	8,255,148	127,048	0.0154	0.9846	37.11	
68.5	8,077,068	97,863	0.0121	0.9879	36.54	
69.5	7,948,890	172,440	0.0217	0.9783	36.10	
70.5	7,823,431	169,340	0.0216	0.9784	35.32	
71.5	7,683,825	232,501	0.0303	0.9697	34.55	
72.5	7,261,950	332,529	0.0458	0.9542	33.51	
73.5	6,921,273	433,817	0.0627	0.9373	31.97	
74.5	6,477,423	581,456	0.0898	0.9102	29.97	
75.5	5,850,230	493,159	0.0843	0.9157	27.28	
76.5	5,299,435	960,754	0.1813	0.8187	24.98	
77.5	4,331,447	544,293	0.1257	0.8743	20.45	
78.5	3,768,077	324,029	0.0860	0.9140	17.88	

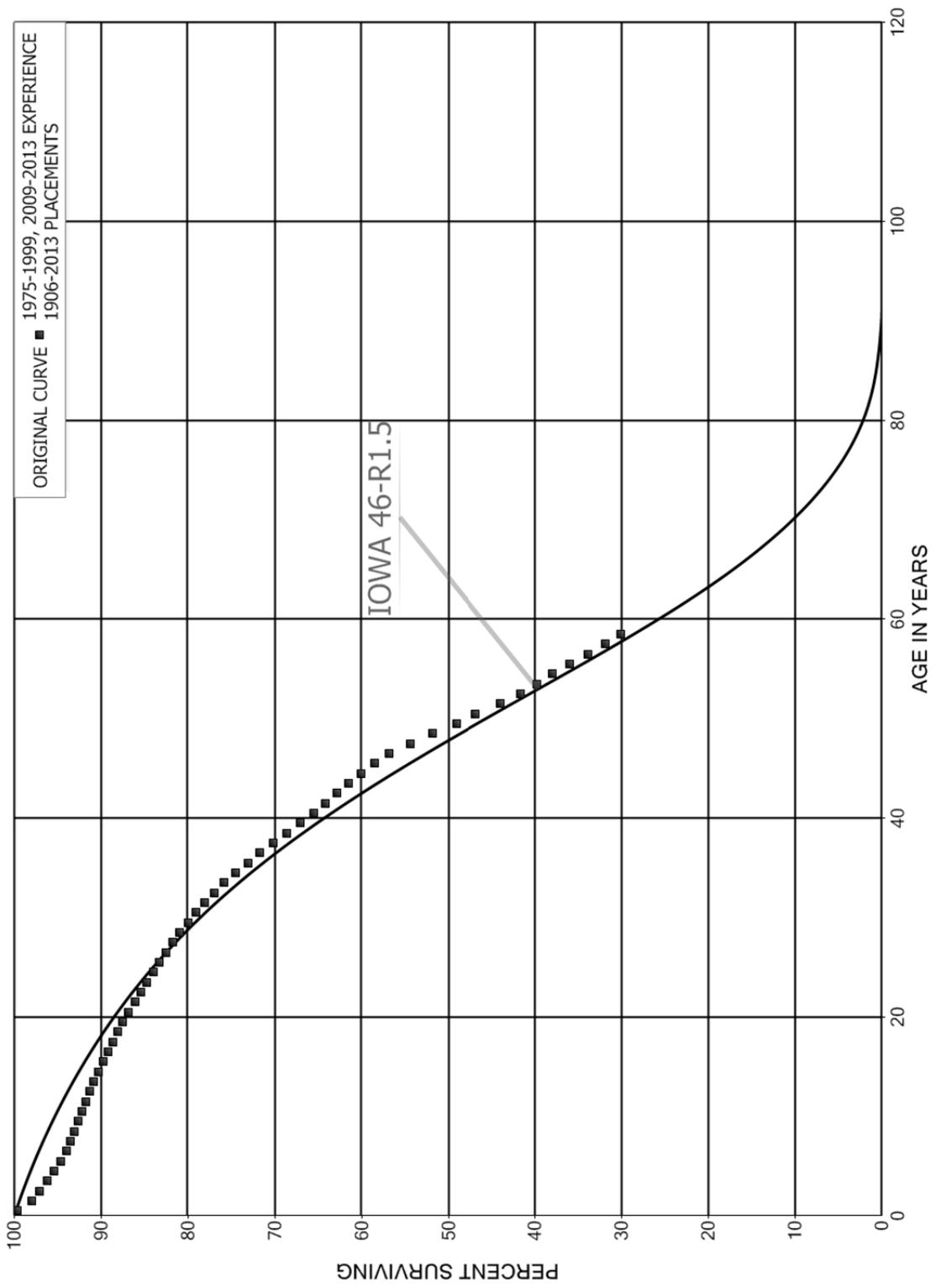
PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,353,170	546,659	0.1630	0.8370	16.34	
80.5	2,691,616	303,586	0.1128	0.8872	13.68	
81.5	2,254,846	234,758	0.1041	0.8959	12.14	
82.5	1,825,635	178,888	0.0980	0.9020	10.87	
83.5	1,387,453	147,138	0.1060	0.8940	9.81	
84.5	1,062,850	97,077	0.0913	0.9087	8.77	
85.5	776,602	79,501	0.1024	0.8976	7.97	
86.5	495,655	43,342	0.0874	0.9126	7.15	
87.5	267,593	29,178	0.1090	0.8910	6.53	
88.5	50,566	4,910	0.0971	0.9029	5.81	
89.5	41,884	4,535	0.1083	0.8917	5.25	
90.5	37,349		0.0000	1.0000	4.68	
91.5	37,349	20,645	0.5527	0.4473	4.68	
92.5	16,704	6,566	0.3931	0.6069	2.09	
93.5	10,138	2,122	0.2093	0.7907	1.27	
94.5	8,016		0.0000	1.0000	1.00	
95.5	8,016	7,255	0.9050	0.0950	1.00	
96.5	761	761	1.0000		0.10	
97.5						

PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 368 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2013			EXPERIENCE BAND 1975-1999, 2009-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	355,465,576	1,469,548	0.0041	0.9959	100.00	
0.5	350,864,494	5,625,778	0.0160	0.9840	99.59	
1.5	338,800,626	3,310,782	0.0098	0.9902	97.99	
2.5	319,411,436	2,881,800	0.0090	0.9910	97.03	
3.5	310,644,888	2,571,411	0.0083	0.9917	96.16	
4.5	300,739,950	2,274,422	0.0076	0.9924	95.36	
5.5	286,718,837	1,943,060	0.0068	0.9932	94.64	
6.5	279,698,961	1,528,967	0.0055	0.9945	94.00	
7.5	287,816,759	1,276,984	0.0044	0.9956	93.48	
8.5	263,329,915	1,261,513	0.0048	0.9952	93.07	
9.5	246,603,534	1,267,538	0.0051	0.9949	92.62	
10.5	234,522,941	1,055,365	0.0045	0.9955	92.15	
11.5	222,515,439	1,156,771	0.0052	0.9948	91.73	
12.5	191,999,464	989,739	0.0052	0.9948	91.26	
13.5	194,756,598	1,031,291	0.0053	0.9947	90.79	
14.5	186,847,276	1,136,472	0.0061	0.9939	90.31	
15.5	177,948,305	1,170,360	0.0066	0.9934	89.76	
16.5	170,445,905	1,053,061	0.0062	0.9938	89.17	
17.5	167,556,076	1,046,461	0.0062	0.9938	88.61	
18.5	166,753,360	1,154,193	0.0069	0.9931	88.06	
19.5	170,793,146	1,259,829	0.0074	0.9926	87.45	
20.5	171,240,718	1,369,399	0.0080	0.9920	86.81	
21.5	168,857,094	1,346,252	0.0080	0.9920	86.11	
22.5	168,205,698	1,467,103	0.0087	0.9913	85.43	
23.5	161,511,226	1,389,641	0.0086	0.9914	84.68	
24.5	147,126,906	1,238,309	0.0084	0.9916	83.95	
25.5	130,725,959	1,208,499	0.0092	0.9908	83.25	
26.5	116,271,796	1,058,192	0.0091	0.9909	82.48	
27.5	104,059,473	1,059,387	0.0102	0.9898	81.73	
28.5	91,688,936	1,016,869	0.0111	0.9889	80.89	
29.5	79,148,330	943,545	0.0119	0.9881	80.00	
30.5	65,912,426	785,510	0.0119	0.9881	79.04	
31.5	54,319,710	797,145	0.0147	0.9853	78.10	
32.5	46,726,847	653,998	0.0140	0.9860	76.95	
33.5	43,085,526	771,220	0.0179	0.9821	75.88	
34.5	43,612,840	833,704	0.0191	0.9809	74.52	
35.5	43,890,524	821,056	0.0187	0.9813	73.09	
36.5	43,072,716	930,774	0.0216	0.9784	71.73	
37.5	43,812,931	980,713	0.0224	0.9776	70.18	
38.5	47,047,473	1,023,557	0.0218	0.9782	68.61	

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2013			EXPERIENCE BAND 1975-1999, 2009-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	50,253,949	1,170,583	0.0233	0.9767	67.11	
40.5	49,661,698	1,069,722	0.0215	0.9785	65.55	
41.5	47,342,302	990,585	0.0209	0.9791	64.14	
42.5	43,207,487	913,468	0.0211	0.9789	62.80	
43.5	34,724,434	813,239	0.0234	0.9766	61.47	
44.5	22,952,988	599,483	0.0261	0.9739	60.03	
45.5	15,440,600	434,870	0.0282	0.9718	58.46	
46.5	11,729,026	498,379	0.0425	0.9575	56.81	
47.5	9,893,444	457,259	0.0462	0.9538	54.40	
48.5	9,410,480	504,870	0.0536	0.9464	51.89	
49.5	8,805,269	401,613	0.0456	0.9544	49.10	
50.5	7,921,662	501,622	0.0633	0.9367	46.86	
51.5	7,536,208	390,937	0.0519	0.9481	43.90	
52.5	7,629,947	340,805	0.0447	0.9553	41.62	
53.5	7,346,772	345,097	0.0470	0.9530	39.76	
54.5	7,199,544	375,397	0.0521	0.9479	37.89	
55.5	6,774,563	390,058	0.0576	0.9424	35.92	
56.5	6,147,977	361,734	0.0588	0.9412	33.85	
57.5	5,042,799	284,271	0.0564	0.9436	31.86	
58.5	3,997,347	236,637	0.0592	0.9408	30.06	
59.5	3,207,409	202,329	0.0631	0.9369	28.28	
60.5	2,631,787	155,127	0.0589	0.9411	26.50	
61.5	2,148,544	119,485	0.0556	0.9444	24.94	
62.5	1,747,855	101,160	0.0579	0.9421	23.55	
63.5	1,408,822	73,062	0.0519	0.9481	22.19	
64.5	1,137,399	53,358	0.0469	0.9531	21.04	
65.5	918,370	41,014	0.0447	0.9553	20.05	
66.5	763,700	43,046	0.0564	0.9436	19.15	
67.5	695,714	65,238	0.0938	0.9062	18.07	
68.5	612,162	96,119	0.1570	0.8430	16.38	
69.5	519,474	76,537	0.1473	0.8527	13.81	
70.5	433,231	63,402	0.1463	0.8537	11.77	
71.5	385,078	78,301	0.2033	0.7967	10.05	
72.5	277,928	76,105	0.2738	0.7262	8.01	
73.5	192,740	51,132	0.2653	0.7347	5.81	
74.5	138,235	30,573	0.2212	0.7788	4.27	
75.5	91,026	11,291	0.1240	0.8760	3.33	
76.5	65,532	15,907	0.2427	0.7573	2.91	
77.5	62,334	13,190	0.2116	0.7884	2.21	
78.5	56,422	15,003	0.2659	0.7341	1.74	

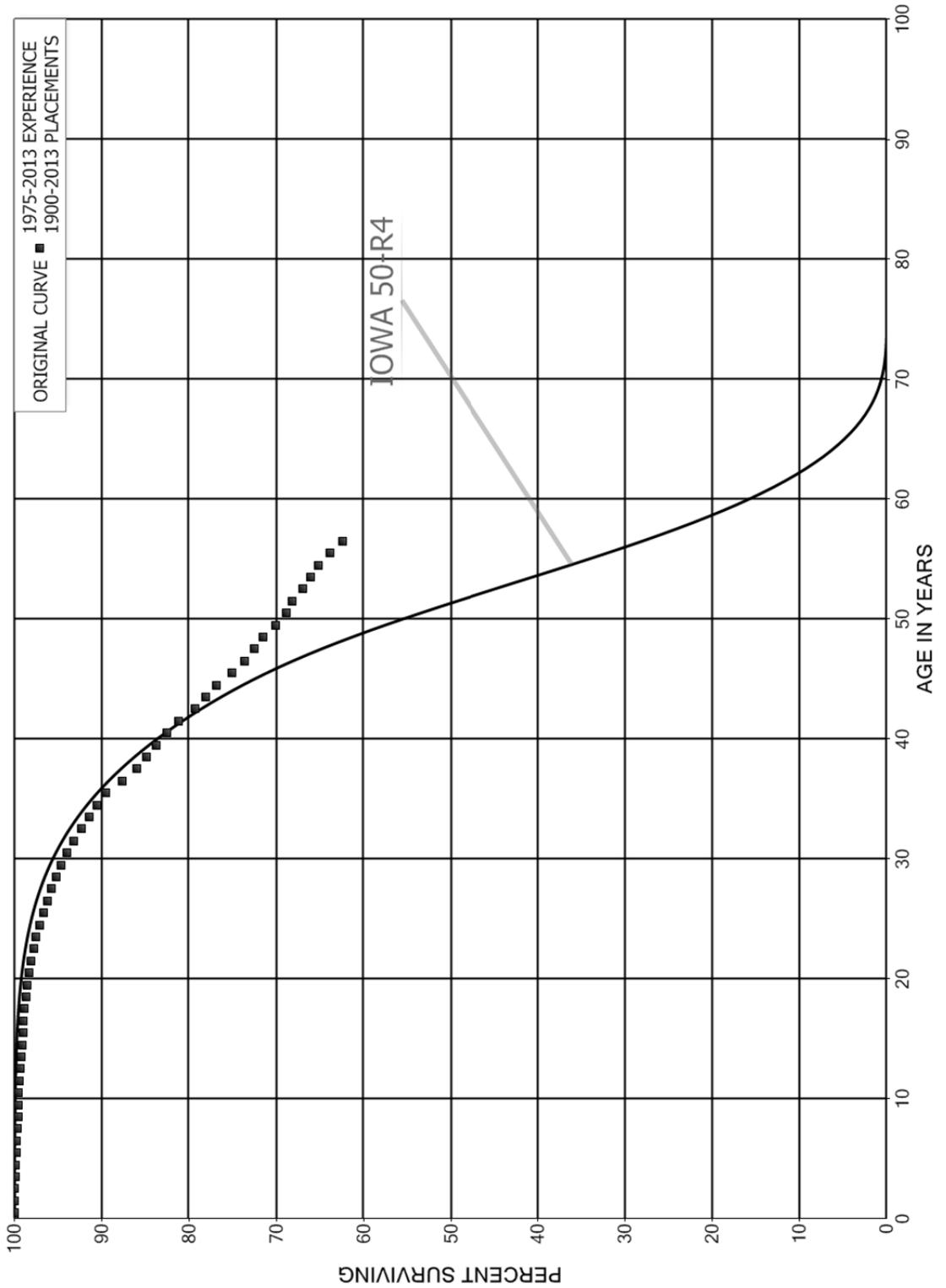
PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2013			EXPERIENCE BAND 1975-1999, 2009-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	58,289	15,417	0.2645	0.7355	1.28	
80.5	47,012	13,996	0.2977	0.7023	0.94	
81.5	38,430	12,521	0.3258	0.6742	0.66	
82.5	22,748	8,953	0.3936	0.6064	0.44	
83.5	14,711	7,380	0.5016	0.4984	0.27	
84.5	14,208	5,691	0.4006	0.5994	0.13	
85.5	12,260	3,508	0.2862	0.7138	0.08	
86.5	8,874	3,855	0.4343	0.5657	0.06	
87.5	4,980	3,119	0.6262	0.3738	0.03	
88.5	1,798	1,113	0.6190	0.3810	0.01	
89.5	387	214	0.5529	0.4471	0.00	
90.5	33	16	0.4878	0.5122	0.00	
91.5	572	242	0.4221	0.5779	0.00	
92.5	331	134	0.4064	0.5936	0.00	
93.5	196	116	0.5917	0.4083	0.00	
94.5	90	63	0.7002	0.2998	0.00	
95.5	41	22	0.5267	0.4733	0.00	
96.5	8	5	0.5997	0.4003	0.00	
97.5	3	1	0.4637	0.5363	0.00	
98.5	2		0.0000	1.0000	0.00	
99.5	1		0.0000	1.0000	0.00	
100.5					0.00	

PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 369.1 SERVICES - AERIAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - AERIAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,786,048	17,735	0.0002	0.9998	100.00
0.5	111,816,018	39,504	0.0004	0.9996	99.98
1.5	109,240,669	48,971	0.0004	0.9996	99.95
2.5	106,230,116	39,126	0.0004	0.9996	99.90
3.5	102,744,230	50,161	0.0005	0.9995	99.87
4.5	99,259,793	70,458	0.0007	0.9993	99.82
5.5	95,742,921	53,162	0.0006	0.9994	99.75
6.5	92,525,339	62,168	0.0007	0.9993	99.69
7.5	88,063,374	58,187	0.0007	0.9993	99.63
8.5	83,017,520	40,920	0.0005	0.9995	99.56
9.5	69,947,941	39,889	0.0006	0.9994	99.51
10.5	68,285,405	42,442	0.0006	0.9994	99.45
11.5	64,258,763	51,903	0.0008	0.9992	99.39
12.5	57,304,653	85,375	0.0015	0.9985	99.31
13.5	58,544,975	56,918	0.0010	0.9990	99.16
14.5	56,056,128	48,256	0.0009	0.9991	99.07
15.5	53,909,120	46,314	0.0009	0.9991	98.98
16.5	51,273,673	57,882	0.0011	0.9989	98.90
17.5	50,371,643	65,816	0.0013	0.9987	98.79
18.5	47,770,555	82,187	0.0017	0.9983	98.66
19.5	46,819,573	93,275	0.0020	0.9980	98.49
20.5	45,481,286	115,175	0.0025	0.9975	98.29
21.5	44,001,695	124,507	0.0028	0.9972	98.04
22.5	42,529,703	124,937	0.0029	0.9971	97.76
23.5	40,691,170	173,219	0.0043	0.9957	97.48
24.5	38,320,489	177,700	0.0046	0.9954	97.06
25.5	36,191,170	158,818	0.0044	0.9956	96.61
26.5	34,167,439	177,660	0.0052	0.9948	96.19
27.5	32,247,051	187,319	0.0058	0.9942	95.69
28.5	30,558,758	179,272	0.0059	0.9941	95.13
29.5	28,775,559	178,243	0.0062	0.9938	94.57
30.5	27,285,089	241,285	0.0088	0.9912	93.99
31.5	25,701,901	232,094	0.0090	0.9910	93.16
32.5	24,493,469	254,327	0.0104	0.9896	92.32
33.5	22,766,493	203,635	0.0089	0.9911	91.36
34.5	21,319,734	251,007	0.0118	0.9882	90.54
35.5	19,829,431	424,074	0.0214	0.9786	89.47
36.5	18,171,604	330,067	0.0182	0.9818	87.56
37.5	16,761,018	218,210	0.0130	0.9870	85.97
38.5	15,430,101	204,545	0.0133	0.9867	84.85

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - AERIAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	14,049,192	209,444	0.0149	0.9851	83.73	
40.5	12,808,349	205,474	0.0160	0.9840	82.48	
41.5	11,732,644	276,275	0.0235	0.9765	81.15	
42.5	10,668,974	164,850	0.0155	0.9845	79.24	
43.5	9,520,612	150,907	0.0159	0.9841	78.02	
44.5	8,313,090	188,024	0.0226	0.9774	76.78	
45.5	7,374,894	139,332	0.0189	0.9811	75.05	
46.5	6,572,066	100,500	0.0153	0.9847	73.63	
47.5	5,765,721	82,953	0.0144	0.9856	72.50	
48.5	5,233,423	99,952	0.0191	0.9809	71.46	
49.5	4,441,723	76,506	0.0172	0.9828	70.09	
50.5	3,758,479	39,448	0.0105	0.9895	68.89	
51.5	3,228,539	57,893	0.0179	0.9821	68.16	
52.5	2,738,846	37,762	0.0138	0.9862	66.94	
53.5	2,341,285	30,058	0.0128	0.9872	66.02	
54.5	1,868,743	37,672	0.0202	0.9798	65.17	
55.5	1,384,617	30,518	0.0220	0.9780	63.86	
56.5	951,896	31,433	0.0330	0.9670	62.45	
57.5	487,712	24,018	0.0492	0.9508	60.39	
58.5	175,626	20,871	0.1188	0.8812	57.41	
59.5	151,913	13,482	0.0887	0.9113	50.59	
60.5	119,545	19,132	0.1600	0.8400	46.10	
61.5	40,618	11,815	0.2909	0.7091	38.72	
62.5	28,807	8,091	0.2809	0.7191	27.46	
63.5	20,716	10,641	0.5136	0.4864	19.75	
64.5	10,084	2,538	0.2517	0.7483	9.60	
65.5	7,546	2,637	0.3495	0.6505	7.19	
66.5	4,908	829	0.1688	0.8312	4.67	
67.5	4,080	1,032	0.2530	0.7470	3.89	
68.5	3,048	874	0.2867	0.7133	2.90	
69.5	2,174	809	0.3720	0.6280	2.07	
70.5	1,365	1,210	0.8866	0.1134	1.30	
71.5	155	108	0.6981	0.3019	0.15	
72.5	47	42	0.9048	0.0952	0.04	
73.5	4	4	1.0000		0.00	
74.5	7,882		0.0000	1.0000		
75.5	7,882		0.0000			
76.5	7,882		0.0000			
77.5	7,882		0.0000			
78.5	7,882		0.0000			

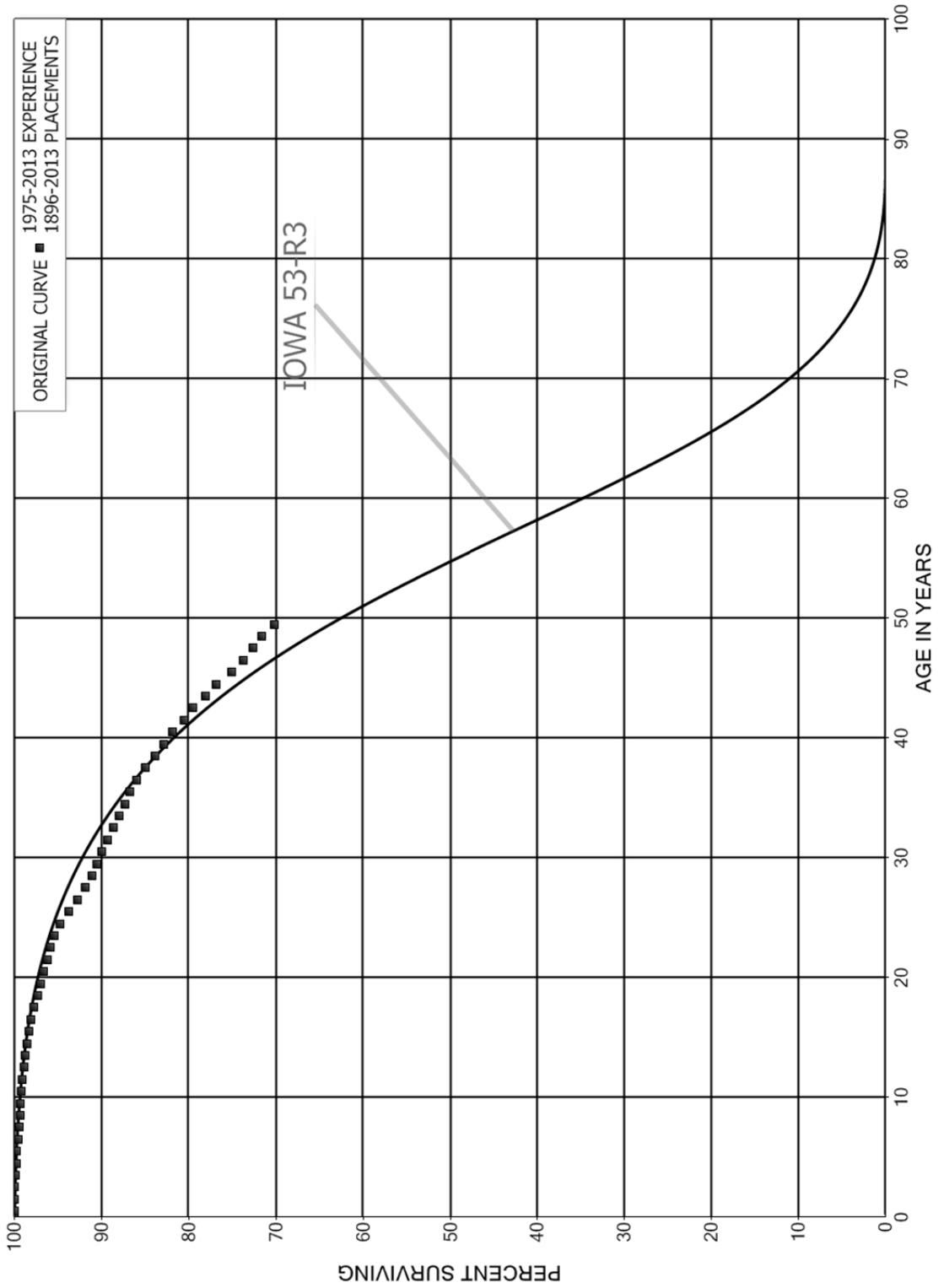
PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - AERIAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1975-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,882		0.0000		
80.5	7,882		0.0000		
81.5	7,882		0.0000		
82.5	7,882		0.0000		
83.5	7,882		0.0000		
84.5	7,882		0.0000		
85.5	7,882		0.0000		
86.5	7,882		0.0000		
87.5	7,882		0.0000		
88.5	7,882		0.0000		
89.5	7,882		0.0000		
90.5	7,882	5,964	0.7567		
91.5	1,918		0.0000		
92.5	1,918	1,918	1.0000		
93.5					

PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 369.2 SERVICES - UNDERGROUND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	257,581,647	26,131	0.0001	0.9999	100.00
0.5	257,623,514	91,340	0.0004	0.9996	99.99
1.5	258,746,451	123,423	0.0005	0.9995	99.95
2.5	253,925,516	133,196	0.0005	0.9995	99.91
3.5	253,115,404	225,089	0.0009	0.9991	99.85
4.5	249,830,424	157,981	0.0006	0.9994	99.77
5.5	245,597,418	583,032	0.0024	0.9976	99.70
6.5	240,586,609	184,233	0.0008	0.9992	99.47
7.5	234,286,101	142,045	0.0006	0.9994	99.39
8.5	222,917,512	127,988	0.0006	0.9994	99.33
9.5	195,780,559	164,210	0.0008	0.9992	99.27
10.5	193,176,663	253,055	0.0013	0.9987	99.19
11.5	190,546,484	356,577	0.0019	0.9981	99.06
12.5	182,030,179	348,004	0.0019	0.9981	98.87
13.5	189,758,095	326,618	0.0017	0.9983	98.68
14.5	180,334,896	391,670	0.0022	0.9978	98.51
15.5	174,477,211	470,373	0.0027	0.9973	98.30
16.5	164,652,161	583,920	0.0035	0.9965	98.04
17.5	160,297,646	596,380	0.0037	0.9963	97.69
18.5	150,287,422	573,473	0.0038	0.9962	97.32
19.5	144,463,945	520,233	0.0036	0.9964	96.95
20.5	133,947,154	543,944	0.0041	0.9959	96.60
21.5	125,191,280	446,634	0.0036	0.9964	96.21
22.5	117,281,703	645,968	0.0055	0.9945	95.87
23.5	106,419,196	627,611	0.0059	0.9941	95.34
24.5	95,173,687	1,029,945	0.0108	0.9892	94.78
25.5	82,870,133	890,542	0.0107	0.9893	93.75
26.5	70,765,192	690,212	0.0098	0.9902	92.75
27.5	60,376,267	478,729	0.0079	0.9921	91.84
28.5	51,980,450	315,669	0.0061	0.9939	91.11
29.5	44,090,784	299,571	0.0068	0.9932	90.56
30.5	38,032,189	274,560	0.0072	0.9928	89.94
31.5	34,771,031	285,611	0.0082	0.9918	89.29
32.5	29,523,338	189,665	0.0064	0.9936	88.56
33.5	24,341,231	195,895	0.0080	0.9920	87.99
34.5	19,702,401	122,999	0.0062	0.9938	87.28
35.5	15,288,765	139,472	0.0091	0.9909	86.74
36.5	12,610,451	140,659	0.0112	0.9888	85.95
37.5	10,393,121	138,520	0.0133	0.9867	84.99
38.5	8,943,647	110,568	0.0124	0.9876	83.86

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,406,074	85,000	0.0115	0.9885	82.82	
40.5	5,797,252	99,920	0.0172	0.9828	81.87	
41.5	5,118,046	60,231	0.0118	0.9882	80.46	
42.5	4,647,670	82,660	0.0178	0.9822	79.51	
43.5	4,273,748	70,923	0.0166	0.9834	78.10	
44.5	3,937,820	88,099	0.0224	0.9776	76.80	
45.5	3,571,962	63,662	0.0178	0.9822	75.08	
46.5	3,310,846	49,196	0.0149	0.9851	73.74	
47.5	3,023,569	44,583	0.0147	0.9853	72.65	
48.5	2,748,962	54,793	0.0199	0.9801	71.58	
49.5	2,567,773	165,739	0.0645	0.9355	70.15	
50.5	2,310,300	89,400	0.0387	0.9613	65.62	
51.5	2,065,758	37,556	0.0182	0.9818	63.08	
52.5	1,853,506	35,593	0.0192	0.9808	61.94	
53.5	1,649,610	32,048	0.0194	0.9806	60.75	
54.5	1,513,856	29,885	0.0197	0.9803	59.57	
55.5	1,425,030	37,212	0.0261	0.9739	58.39	
56.5	1,308,517	34,937	0.0267	0.9733	56.87	
57.5	1,180,287	24,246	0.0205	0.9795	55.35	
58.5	1,096,723	26,374	0.0240	0.9760	54.21	
59.5	968,998	55,609	0.0574	0.9426	52.91	
60.5	818,986	26,043	0.0318	0.9682	49.87	
61.5	759,610	29,703	0.0391	0.9609	48.29	
62.5	734,265	25,782	0.0351	0.9649	46.40	
63.5	715,356	77,798	0.1088	0.8912	44.77	
64.5	595,187	32,094	0.0539	0.9461	39.90	
65.5	534,948	115,965	0.2168	0.7832	37.75	
66.5	408,261	165,423	0.4052	0.5948	29.57	
67.5	222,777	53,990	0.2423	0.7577	17.59	
68.5	163,353	9,854	0.0603	0.9397	13.32	
69.5	151,241	13,751	0.0909	0.9091	12.52	
70.5	136,110	17,892	0.1315	0.8685	11.38	
71.5	111,959	12,979	0.1159	0.8841	9.89	
72.5	85,121	10,327	0.1213	0.8787	8.74	
73.5	66,255	9,967	0.1504	0.8496	7.68	
74.5	160,417	10,289	0.0641	0.9359	6.52	
75.5	150,128	6,531	0.0435	0.9565	6.11	
76.5	143,597	1,718	0.0120	0.9880	5.84	
77.5	141,954	1,425	0.0100	0.9900	5.77	
78.5	140,551	1,584	0.0113	0.9887	5.71	

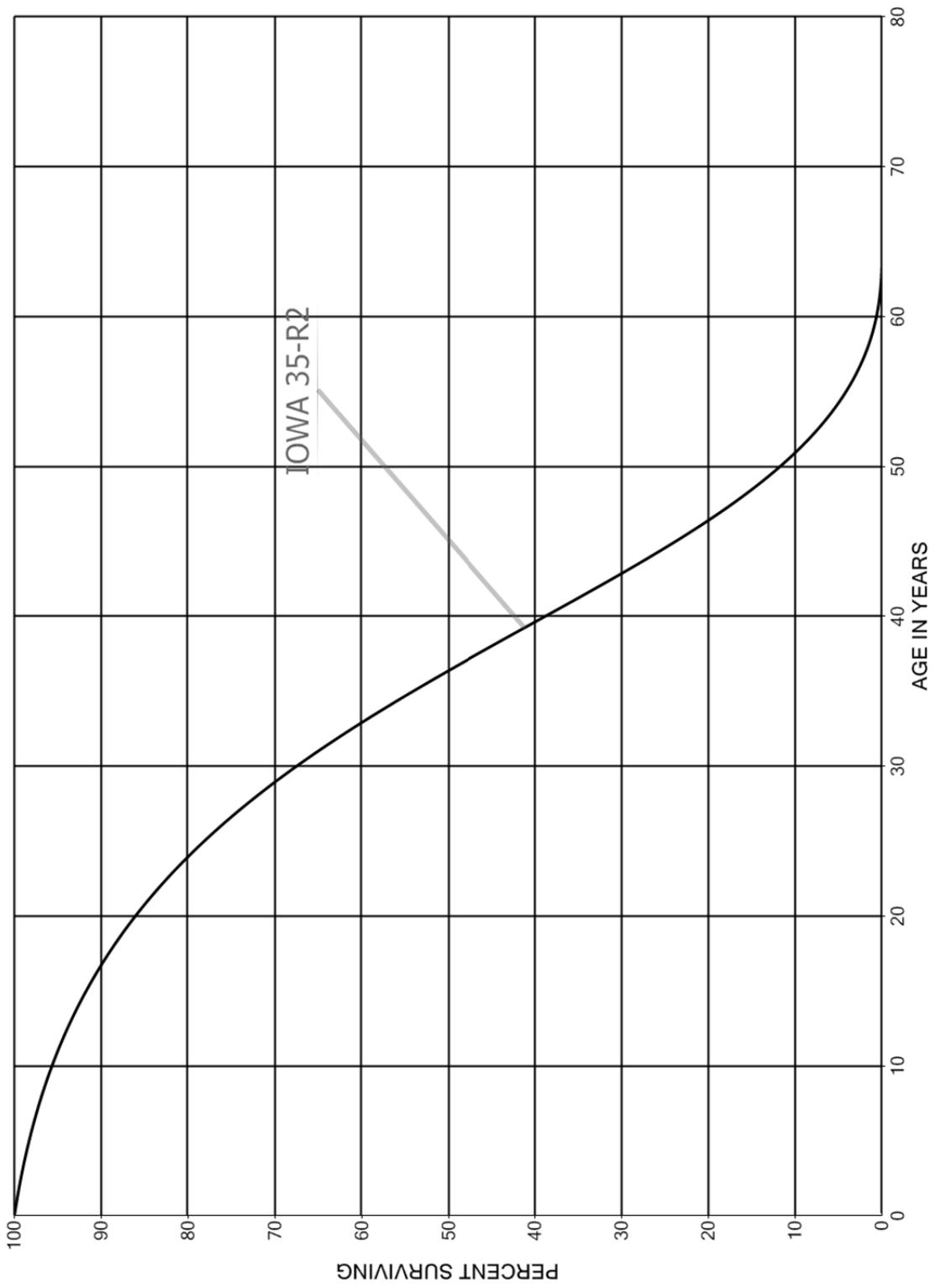
PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

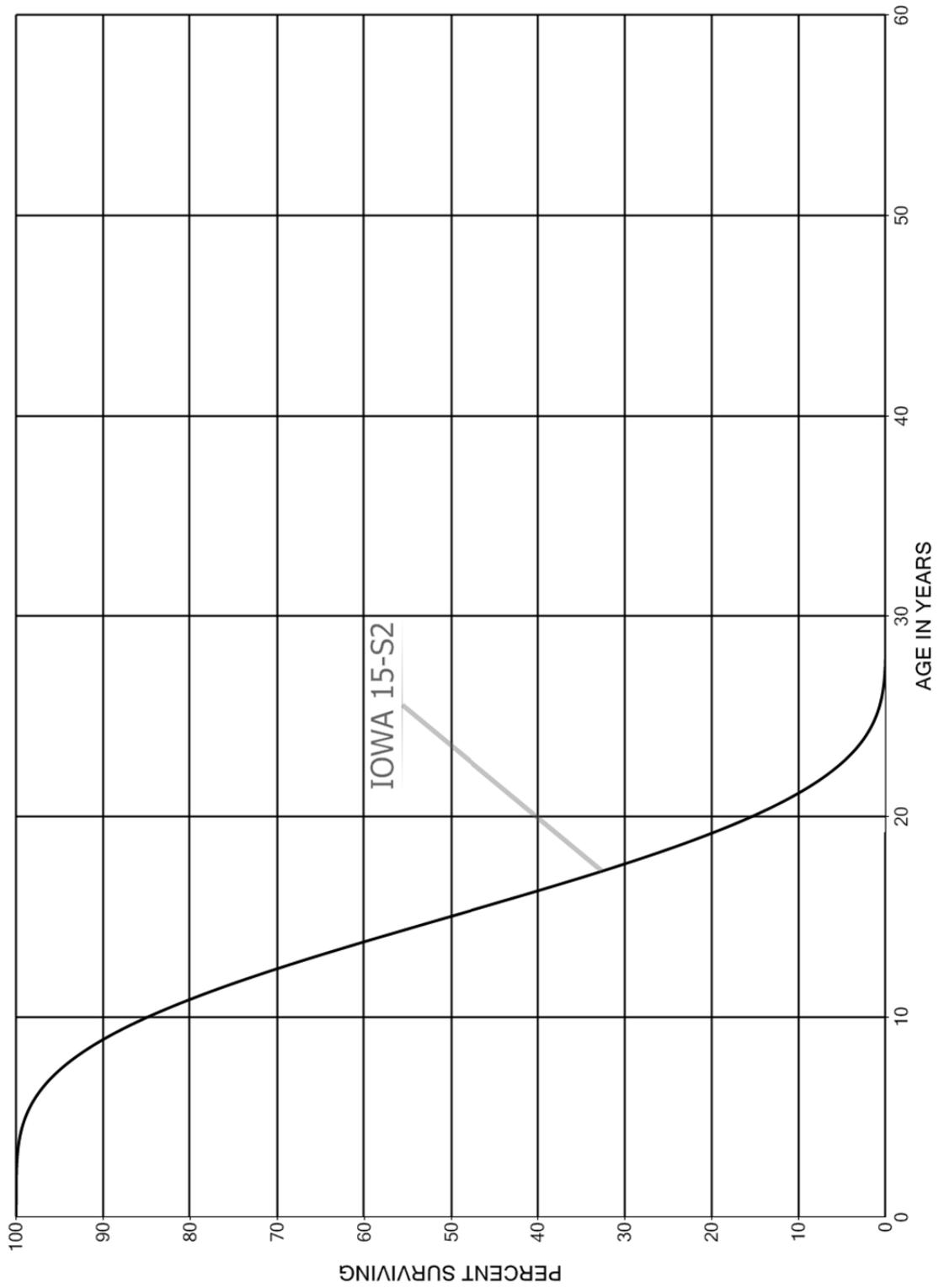
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	138,967	2,064	0.0149	0.9851	5.65	
80.5	136,903	2,385	0.0174	0.9826	5.56	
81.5	134,518	646	0.0048	0.9952	5.47	
82.5	133,872	9,691	0.0724	0.9276	5.44	
83.5	124,181	6,742	0.0543	0.9457	5.05	
84.5	117,439	6,172	0.0526	0.9474	4.77	
85.5	111,267	6,020	0.0541	0.9459	4.52	
86.5	105,247	1,097	0.0104	0.9896	4.28	
87.5	104,150	17	0.0002	0.9998	4.23	
88.5	104,133	4	0.0000	1.0000	4.23	
89.5	104,130		0.0000	1.0000	4.23	
90.5	104,130	1,535	0.0147	0.9853	4.23	
91.5	102,595		0.0000	1.0000	4.17	
92.5	102,595	8,716	0.0850	0.9150	4.17	
93.5	93,879	11,641	0.1240	0.8760	3.82	
94.5	82,238	24,061	0.2926	0.7074	3.34	
95.5	58,177	25,591	0.4399	0.5601	2.36	
96.5	32,586	32,586	1.0000		1.32	
97.5						

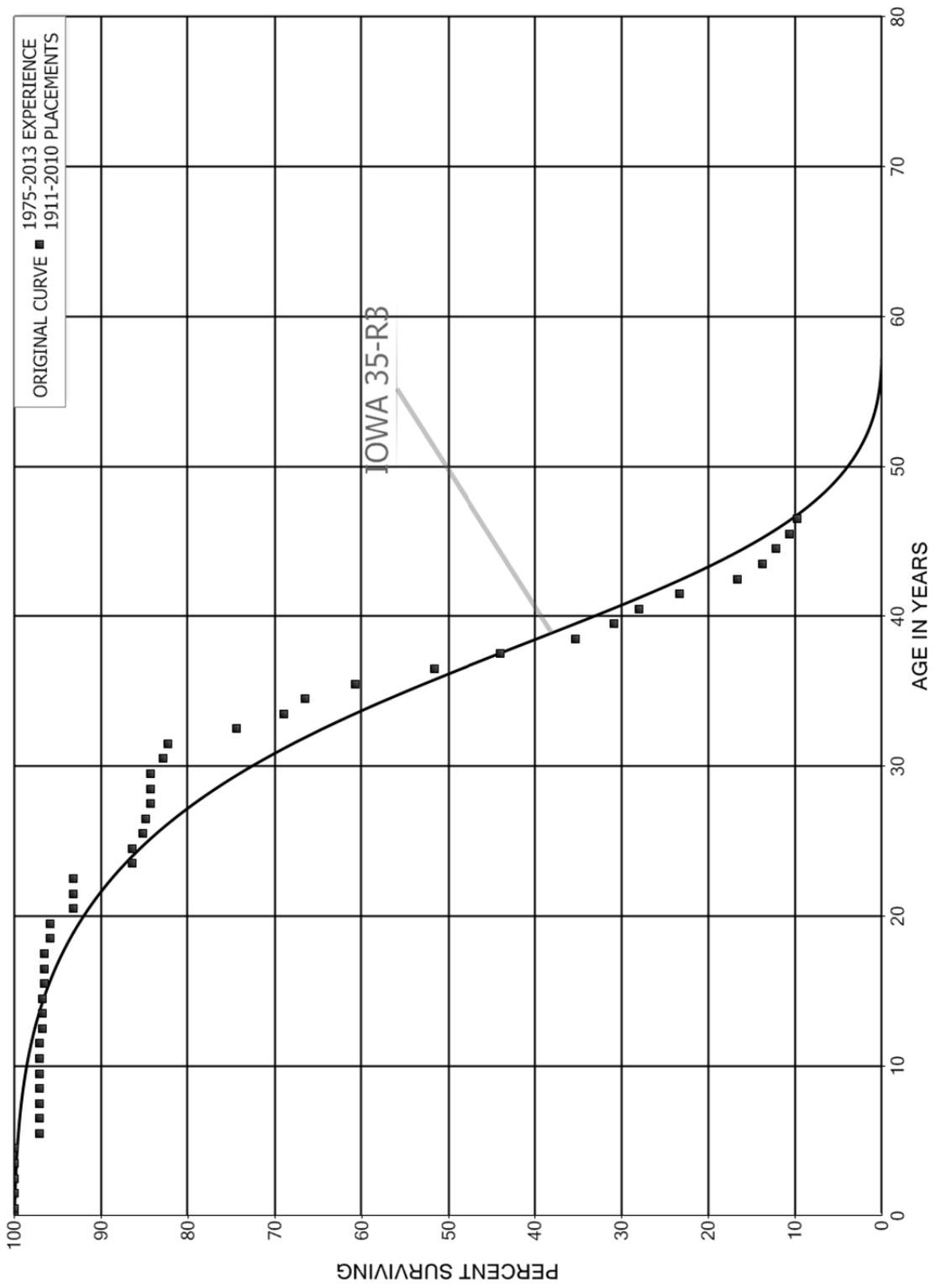
PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 370.1 METER TRANSFORMERS
 SMOOTH SURVIVOR CURVE



PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 370.2 SMART METERS
 SMOOTH SURVIVOR CURVE



PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2010

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,710,593		0.0000	1.0000	100.00
0.5	3,710,593		0.0000	1.0000	100.00
1.5	1,078,447		0.0000	1.0000	100.00
2.5	1,078,447		0.0000	1.0000	100.00
3.5	1,078,447		0.0000	1.0000	100.00
4.5	1,080,509	31,513	0.0292	0.9708	100.00
5.5	1,050,974		0.0000	1.0000	97.08
6.5	1,052,552		0.0000	1.0000	97.08
7.5	1,059,537		0.0000	1.0000	97.08
8.5	1,074,590		0.0000	1.0000	97.08
9.5	1,082,318		0.0000	1.0000	97.08
10.5	1,102,777		0.0000	1.0000	97.08
11.5	1,131,693	4,811	0.0043	0.9957	97.08
12.5	1,152,862		0.0000	1.0000	96.67
13.5	1,186,315		0.0000	1.0000	96.67
14.5	1,049,073	1,855	0.0018	0.9982	96.67
15.5	313,613		0.0000	1.0000	96.50
16.5	276,752		0.0000	1.0000	96.50
17.5	277,615	1,982	0.0071	0.9929	96.50
18.5	248,499		0.0000	1.0000	95.81
19.5	235,332	6,573	0.0279	0.9721	95.81
20.5	235,225		0.0000	1.0000	93.13
21.5	242,264		0.0000	1.0000	93.13
22.5	261,395	18,874	0.0722	0.9278	93.13
23.5	245,857		0.0000	1.0000	86.41
24.5	263,418	3,733	0.0142	0.9858	86.41
25.5	259,764	999	0.0038	0.9962	85.19
26.5	258,765	1,728	0.0067	0.9933	84.86
27.5	260,124		0.0000	1.0000	84.29
28.5	261,501		0.0000	1.0000	84.29
29.5	261,501	4,510	0.0172	0.9828	84.29
30.5	257,040	1,578	0.0061	0.9939	82.84
31.5	255,608	24,496	0.0958	0.9042	82.33
32.5	232,121	16,972	0.0731	0.9269	74.44
33.5	216,776	7,729	0.0357	0.9643	69.00
34.5	209,048	18,106	0.0866	0.9134	66.54
35.5	191,008	28,916	0.1514	0.8486	60.77
36.5	162,469	23,998	0.1477	0.8523	51.57
37.5	138,471	27,170	0.1962	0.8038	43.96
38.5	111,746	14,289	0.1279	0.8721	35.33

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2010			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	97,457	8,971	0.0920	0.9080	30.81	
40.5	88,716	14,778	0.1666	0.8334	27.98	
41.5	73,939	21,266	0.2876	0.7124	23.32	
42.5	52,881	9,172	0.1734	0.8266	16.61	
43.5	53,686	5,898	0.1099	0.8901	13.73	
44.5	50,658	6,466	0.1276	0.8724	12.22	
45.5	48,552	4,162	0.0857	0.9143	10.66	
46.5	46,233	17,555	0.3797	0.6203	9.75	
47.5	30,071	3,336	0.1109	0.8891	6.05	
48.5	27,364	51	0.0019	0.9981	5.38	
49.5	28,233	79	0.0028	0.9972	5.37	
50.5	32,442	8,709	0.2684	0.7316	5.35	
51.5	24,680	628	0.0254	0.9746	3.91	
52.5	24,154	1,376	0.0570	0.9430	3.81	
53.5	23,561		0.0000	1.0000	3.60	
54.5	23,561	1,542	0.0654	0.9346	3.60	
55.5	22,084	146	0.0066	0.9934	3.36	
56.5	21,938	1,009	0.0460	0.9540	3.34	
57.5	21,017	1,628	0.0775	0.9225	3.19	
58.5	19,413		0.0000	1.0000	2.94	
59.5	19,413	67	0.0034	0.9966	2.94	
60.5	19,406	377	0.0194	0.9806	2.93	
61.5	19,029		0.0000	1.0000	2.87	
62.5	19,029	444	0.0234	0.9766	2.87	
63.5	18,708		0.0000	1.0000	2.81	
64.5	18,708	230	0.0123	0.9877	2.81	
65.5	18,479		0.0000	1.0000	2.77	
66.5	18,479	208	0.0113	0.9887	2.77	
67.5	18,271	1,268	0.0694	0.9306	2.74	
68.5	17,002	1,378	0.0810	0.9190	2.55	
69.5	15,624	4,360	0.2790	0.7210	2.34	
70.5	11,265	1,843	0.1636	0.8364	1.69	
71.5	9,421	1,393	0.1478	0.8522	1.41	
72.5	8,029	629	0.0784	0.9216	1.20	
73.5	7,400	920	0.1243	0.8757	1.11	
74.5	6,480	4,288	0.6617	0.3383	0.97	
75.5	2,192	947	0.4320	0.5680	0.33	
76.5	1,245	101	0.0813	0.9187	0.19	
77.5	1,144	784	0.6853	0.3147	0.17	
78.5	360		0.0000	1.0000	0.05	

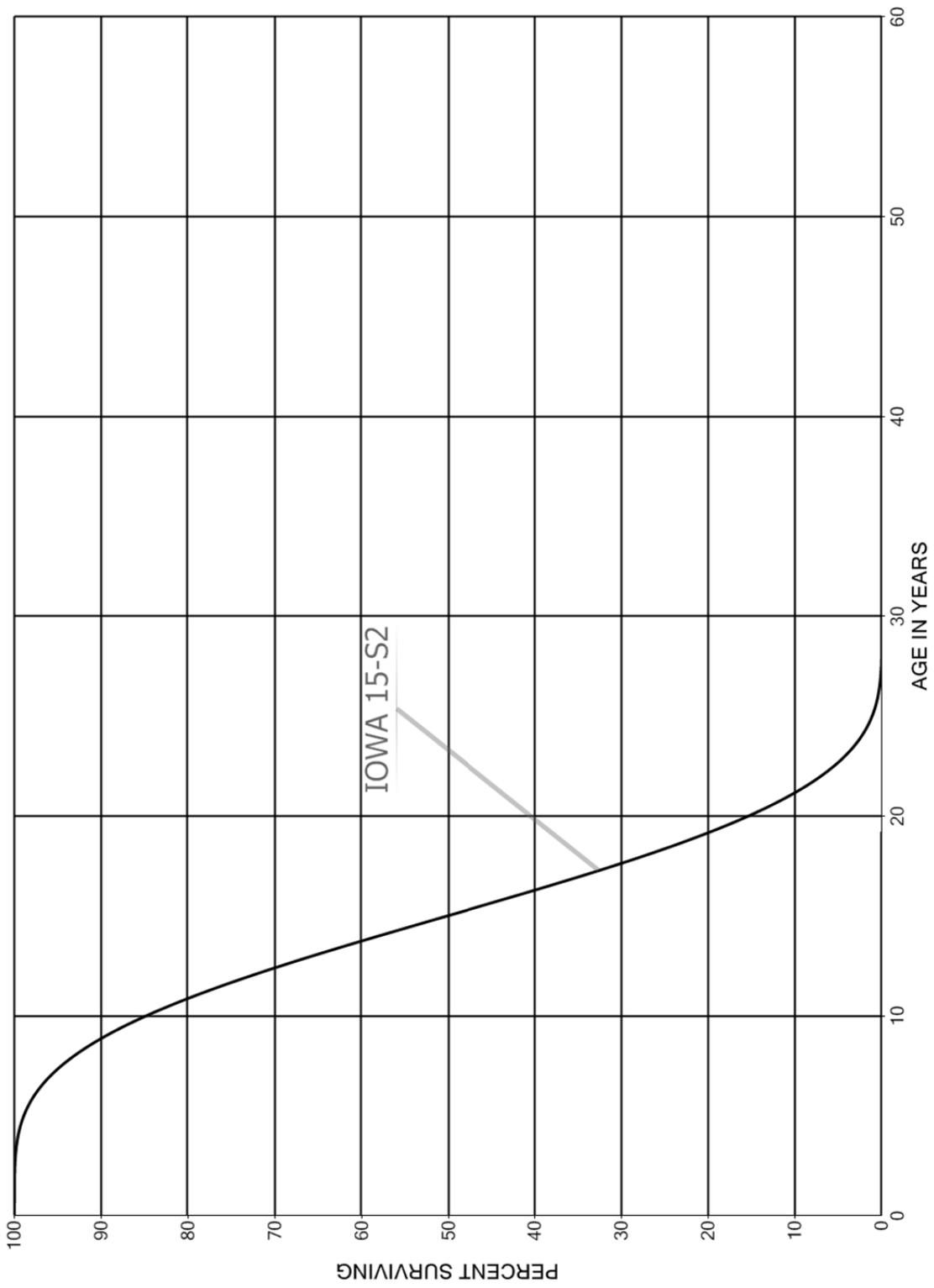
PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

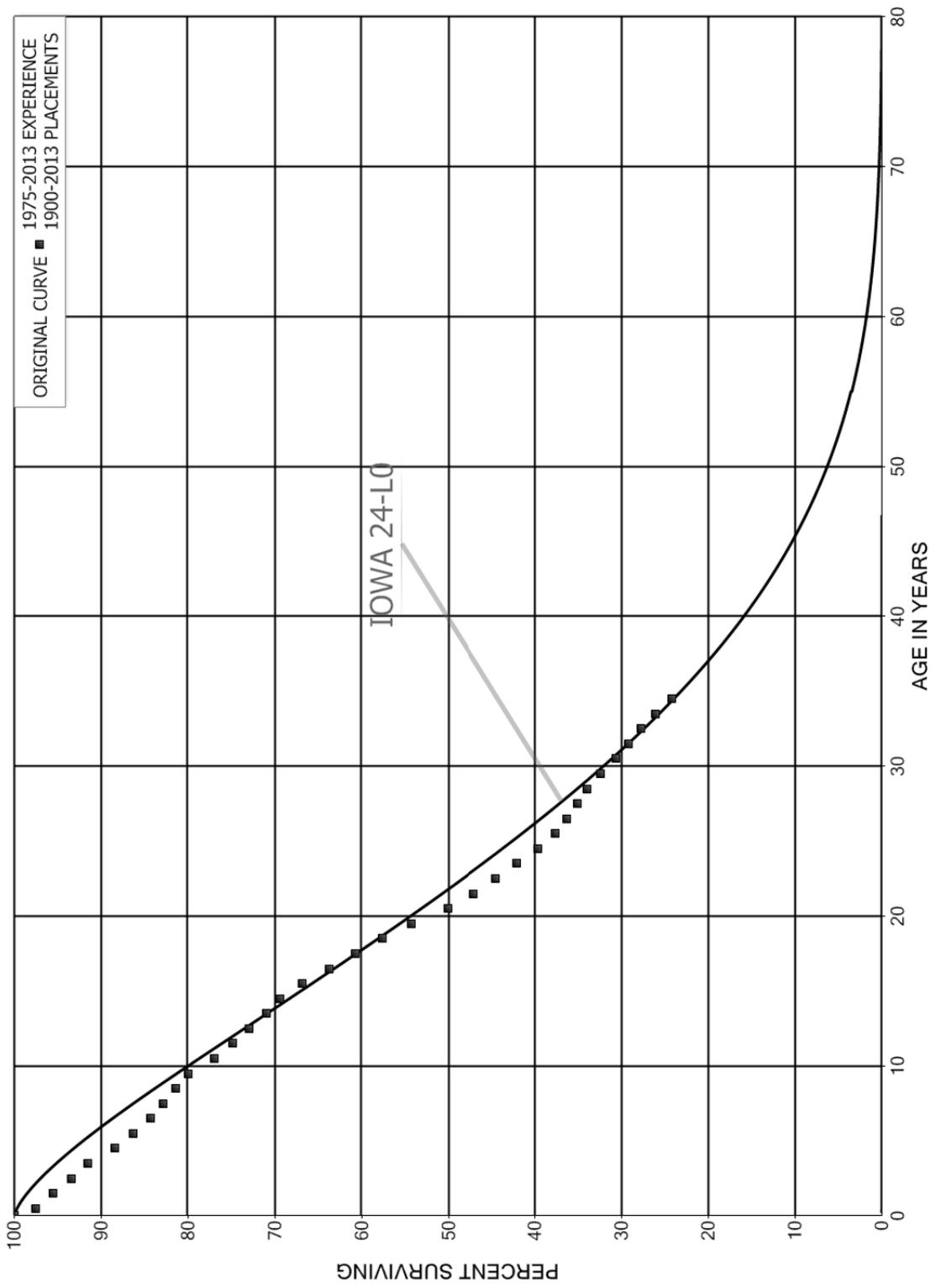
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2010			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	360	64	0.1790	0.8210	0.05	
80.5	295		0.0000	1.0000	0.04	
81.5	295	88	0.2977	0.7023	0.04	
82.5	207	24	0.1153	0.8847	0.03	
83.5	184		0.0000	1.0000	0.03	
84.5	184	60	0.3261	0.6739	0.03	
85.5	124		0.0000	1.0000	0.02	
86.5	124		0.0000	1.0000	0.02	
87.5	124	124	1.0000		0.02	
88.5						

PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 371.1 INSTALLATIONS ON CUSTOMERS' PREMISES - DLC SWITCHES
 SMOOTH SURVIVOR CURVE



PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS - ALL SUBACCOUNTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS - ALL SUBACCOUNTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,541,086	1,967,745	0.0254	0.9746	100.00
0.5	74,943,490	1,487,600	0.0198	0.9802	97.46
1.5	73,405,855	1,619,281	0.0221	0.9779	95.53
2.5	71,673,236	1,450,962	0.0202	0.9798	93.42
3.5	69,998,900	2,362,716	0.0338	0.9662	91.53
4.5	67,515,341	1,654,620	0.0245	0.9755	88.44
5.5	65,870,650	1,490,955	0.0226	0.9774	86.27
6.5	64,803,758	1,122,381	0.0173	0.9827	84.32
7.5	64,073,599	1,126,457	0.0176	0.9824	82.86
8.5	63,054,804	1,133,950	0.0180	0.9820	81.40
9.5	41,360,528	1,570,358	0.0380	0.9620	79.94
10.5	50,991,860	1,388,689	0.0272	0.9728	76.90
11.5	53,637,038	1,348,013	0.0251	0.9749	74.81
12.5	52,057,356	1,416,945	0.0272	0.9728	72.93
13.5	53,066,296	1,198,761	0.0226	0.9774	70.94
14.5	43,026,558	1,563,687	0.0363	0.9637	69.34
15.5	28,964,126	1,333,673	0.0460	0.9540	66.82
16.5	23,547,629	1,106,776	0.0470	0.9530	63.74
17.5	20,599,630	1,046,576	0.0508	0.9492	60.75
18.5	17,819,427	1,052,846	0.0591	0.9409	57.66
19.5	16,449,739	1,270,473	0.0772	0.9228	54.26
20.5	14,873,745	906,880	0.0610	0.9390	50.06
21.5	13,627,366	719,399	0.0528	0.9472	47.01
22.5	12,439,453	698,019	0.0561	0.9439	44.53
23.5	11,070,122	624,406	0.0564	0.9436	42.03
24.5	9,939,896	511,968	0.0515	0.9485	39.66
25.5	8,773,963	299,539	0.0341	0.9659	37.62
26.5	8,019,487	284,561	0.0355	0.9645	36.33
27.5	7,408,487	226,190	0.0305	0.9695	35.04
28.5	6,362,444	295,541	0.0465	0.9535	33.97
29.5	5,413,587	304,942	0.0563	0.9437	32.40
30.5	4,491,600	207,699	0.0462	0.9538	30.57
31.5	3,859,294	189,048	0.0490	0.9510	29.16
32.5	3,390,142	200,297	0.0591	0.9409	27.73
33.5	2,941,228	220,554	0.0750	0.9250	26.09
34.5	2,340,978	92,671	0.0396	0.9604	24.13
35.5	1,957,461	42,541	0.0217	0.9783	23.18
36.5	1,584,306	40,081	0.0253	0.9747	22.68
37.5	1,263,139	22,723	0.0180	0.9820	22.10
38.5	1,060,963	17,704	0.0167	0.9833	21.70

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS - ALL SUBACCOUNTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	854,639	15,028	0.0176	0.9824	21.34	
40.5	659,479	29,433	0.0446	0.9554	20.97	
41.5	453,197	18,488	0.0408	0.9592	20.03	
42.5	329,467	6,098	0.0185	0.9815	19.21	
43.5	285,632	10,411	0.0364	0.9636	18.86	
44.5	259,551	9,236	0.0356	0.9644	18.17	
45.5	240,672	10,317	0.0429	0.9571	17.52	
46.5	219,135	15,789	0.0721	0.9279	16.77	
47.5	197,875	12,262	0.0620	0.9380	15.56	
48.5	177,268	10,626	0.0599	0.9401	14.60	
49.5	168,355	21,829	0.1297	0.8703	13.72	
50.5	140,002	14,960	0.1069	0.8931	11.95	
51.5	110,705	14,334	0.1295	0.8705	10.67	
52.5	89,334	10,765	0.1205	0.8795	9.29	
53.5	67,701	10,553	0.1559	0.8441	8.17	
54.5	42,346	6,689	0.1580	0.8420	6.90	
55.5	39,310	2,912	0.0741	0.9259	5.81	
56.5	49,569	3,361	0.0678	0.9322	5.38	
57.5	61,752	4,327	0.0701	0.9299	5.01	
58.5	67,578	2,345	0.0347	0.9653	4.66	
59.5	69,461	2,013	0.0290	0.9710	4.50	
60.5	81,374	5,306	0.0652	0.9348	4.37	
61.5	79,697	3,284	0.0412	0.9588	4.08	
62.5	77,931	10,415	0.1336	0.8664	3.92	
63.5	69,714	2,551	0.0366	0.9634	3.39	
64.5	67,163	9,859	0.1468	0.8532	3.27	
65.5	58,698	2,579	0.0439	0.9561	2.79	
66.5	65,828	1,692	0.0257	0.9743	2.67	
67.5	81,223	1,766	0.0217	0.9783	2.60	
68.5	83,284	7,942	0.0954	0.9046	2.54	
69.5	75,342	21,288	0.2825	0.7175	2.30	
70.5	54,054	5,451	0.1008	0.8992	1.65	
71.5	48,603	1,085	0.0223	0.9777	1.48	
72.5	47,518	663	0.0140	0.9860	1.45	
73.5	46,855	1,508	0.0322	0.9678	1.43	
74.5	55,123	3,323	0.0603	0.9397	1.38	
75.5	51,801	1,010	0.0195	0.9805	1.30	
76.5	50,791	2,568	0.0506	0.9494	1.27	
77.5	48,223	1,185	0.0246	0.9754	1.21	
78.5	47,038	270	0.0057	0.9943	1.18	

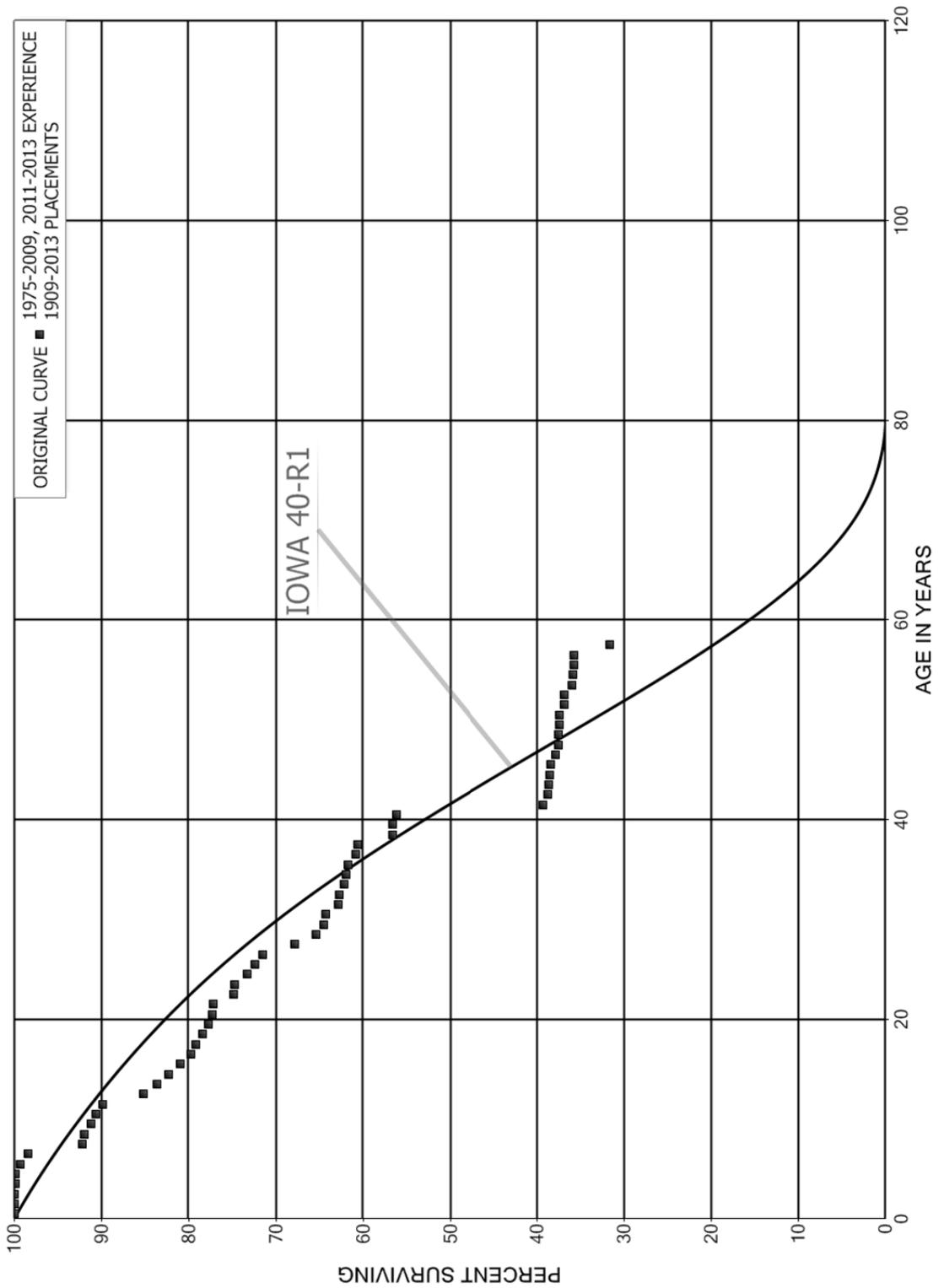
PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS - ALL SUBACCOUNTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	46,768	311	0.0066	0.9934	1.17	
80.5	46,457		0.0000	1.0000	1.17	
81.5	46,457	1,057	0.0228	0.9772	1.17	
82.5	45,400	32	0.0007	0.9993	1.14	
83.5	45,368		0.0000	1.0000	1.14	
84.5	45,368		0.0000	1.0000	1.14	
85.5	45,368		0.0000	1.0000	1.14	
86.5	45,368		0.0000	1.0000	1.14	
87.5	45,368		0.0000	1.0000	1.14	
88.5	45,368	1	0.0000	1.0000	1.14	
89.5	45,367	99	0.0022	0.9978	1.14	
90.5	45,268	4,389	0.0970	0.9030	1.14	
91.5	40,879	8,281	0.2026	0.7974	1.03	
92.5	32,598	13,356	0.4097	0.5903	0.82	
93.5	19,242	6,267	0.3257	0.6743	0.48	
94.5	12,971	5,320	0.4101	0.5899	0.33	
95.5	7,482	3,883	0.5190	0.4810	0.19	
96.5	3,343	2,186	0.6539	0.3461	0.09	
97.5	1,032	343	0.3322	0.6678	0.03	
98.5	672	607	0.9021	0.0979	0.02	
99.5					0.00	

PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2013			EXPERIENCE BAND 1975-2009, 2011-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,781,591		0.0000	1.0000	100.00
0.5	38,880,521		0.0000	1.0000	100.00
1.5	37,866,145		0.0000	1.0000	100.00
2.5	35,444,687	41,469	0.0012	0.9988	100.00
3.5	28,815,357	16,578	0.0006	0.9994	99.88
4.5	28,050,901	139,056	0.0050	0.9950	99.83
5.5	30,829,290	275,539	0.0089	0.9911	99.33
6.5	27,970,310	1,796,156	0.0642	0.9358	98.44
7.5	30,002,464	55,081	0.0018	0.9982	92.12
8.5	28,877,457	253,953	0.0088	0.9912	91.95
9.5	29,201,692	159,870	0.0055	0.9945	91.14
10.5	25,147,154	226,585	0.0090	0.9910	90.64
11.5	25,280,337	1,307,398	0.0517	0.9483	89.83
12.5	28,475,934	535,319	0.0188	0.9812	85.18
13.5	29,099,828	452,414	0.0155	0.9845	83.58
14.5	28,122,219	470,499	0.0167	0.9833	82.28
15.5	22,564,327	327,902	0.0145	0.9855	80.90
16.5	18,397,226	121,604	0.0066	0.9934	79.73
17.5	17,921,318	184,273	0.0103	0.9897	79.20
18.5	20,297,922	176,377	0.0087	0.9913	78.39
19.5	17,256,880	89,720	0.0052	0.9948	77.71
20.5	15,209,971	31,666	0.0021	0.9979	77.30
21.5	11,654,216	356,284	0.0306	0.9694	77.14
22.5	10,843,746	15,860	0.0015	0.9985	74.78
23.5	9,246,328	171,387	0.0185	0.9815	74.67
24.5	9,660,395	124,873	0.0129	0.9871	73.29
25.5	9,760,295	114,853	0.0118	0.9882	72.34
26.5	9,659,246	496,768	0.0514	0.9486	71.49
27.5	7,561,404	273,620	0.0362	0.9638	67.81
28.5	6,874,757	84,259	0.0123	0.9877	65.36
29.5	6,378,552	28,969	0.0045	0.9955	64.56
30.5	6,685,549	146,943	0.0220	0.9780	64.27
31.5	6,206,134	15,538	0.0025	0.9975	62.85
32.5	6,065,107	46,145	0.0076	0.9924	62.70
33.5	5,522,095	27,992	0.0051	0.9949	62.22
34.5	5,374,992	10,917	0.0020	0.9980	61.90
35.5	4,078,268	64,477	0.0158	0.9842	61.78
36.5	5,284,833	12,019	0.0023	0.9977	60.80
37.5	5,274,403	352,826	0.0669	0.9331	60.66
38.5	4,925,458	2,313	0.0005	0.9995	56.61

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2013			EXPERIENCE BAND 1975-2009, 2011-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,668,895	29,569	0.0081	0.9919	56.58	
40.5	1,155,866	347,590	0.3007	0.6993	56.12	
41.5	3,817,075	47,809	0.0125	0.9875	39.25	
42.5	3,915,294	13,794	0.0035	0.9965	38.75	
43.5	3,894,617	10,532	0.0027	0.9973	38.62	
44.5	972,837	2,915	0.0030	0.9970	38.51	
45.5	966,307	15,297	0.0158	0.9842	38.40	
46.5	953,337	6,218	0.0065	0.9935	37.79	
47.5	1,006,873	271	0.0003	0.9997	37.54	
48.5	1,001,073	4,053	0.0040	0.9960	37.53	
49.5	956,438	941	0.0010	0.9990	37.38	
50.5	929,569	11,801	0.0127	0.9873	37.34	
51.5	428,996	932	0.0022	0.9978	36.87	
52.5	923,794	22,365	0.0242	0.9758	36.79	
53.5	897,093	719	0.0008	0.9992	35.90	
54.5	889,108	3,322	0.0037	0.9963	35.87	
55.5	2,716,666		0.0000	1.0000	35.74	
56.5	2,536,500	293,501	0.1157	0.8843	35.74	
57.5	2,231,128	2,518	0.0011	0.9989	31.60	
58.5	314,849		0.0000	1.0000	31.57	
59.5	309,316	10,268	0.0332	0.9668	31.57	
60.5	291,558		0.0000	1.0000	30.52	
61.5	303,825	414	0.0014	0.9986	30.52	
62.5	302,250	101	0.0003	0.9997	30.48	
63.5	276,149		0.0000	1.0000	30.47	
64.5	282,156	3,350	0.0119	0.9881	30.47	
65.5	282,391	215,824	0.7643	0.2357	30.10	
66.5	66,567	3,889	0.0584	0.9416	7.10	
67.5	42,909		0.0000	1.0000	6.68	
68.5	41,538		0.0000	1.0000	6.68	
69.5	41,668	681	0.0163	0.9837	6.68	
70.5	40,987	61	0.0015	0.9985	6.57	
71.5	40,926	4,669	0.1141	0.8859	6.56	
72.5	36,127		0.0000	1.0000	5.81	
73.5	36,127	182	0.0050	0.9950	5.81	
74.5	35,895		0.0000	1.0000	5.78	
75.5	35,945		0.0000	1.0000	5.78	
76.5	35,920		0.0000	1.0000	5.78	
77.5	35,920	834	0.0232	0.9768	5.78	
78.5	33,936		0.0000	1.0000	5.65	

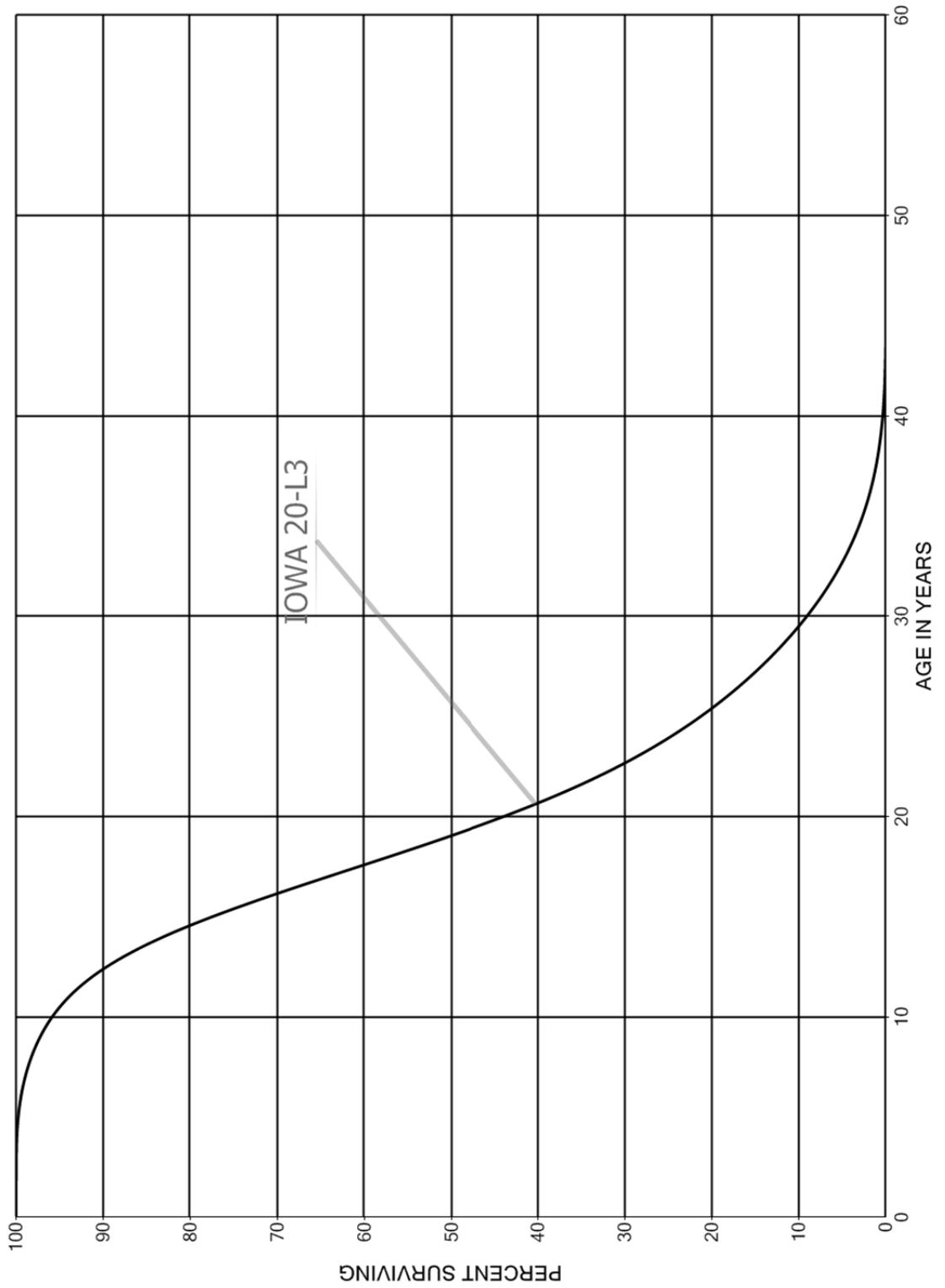
PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

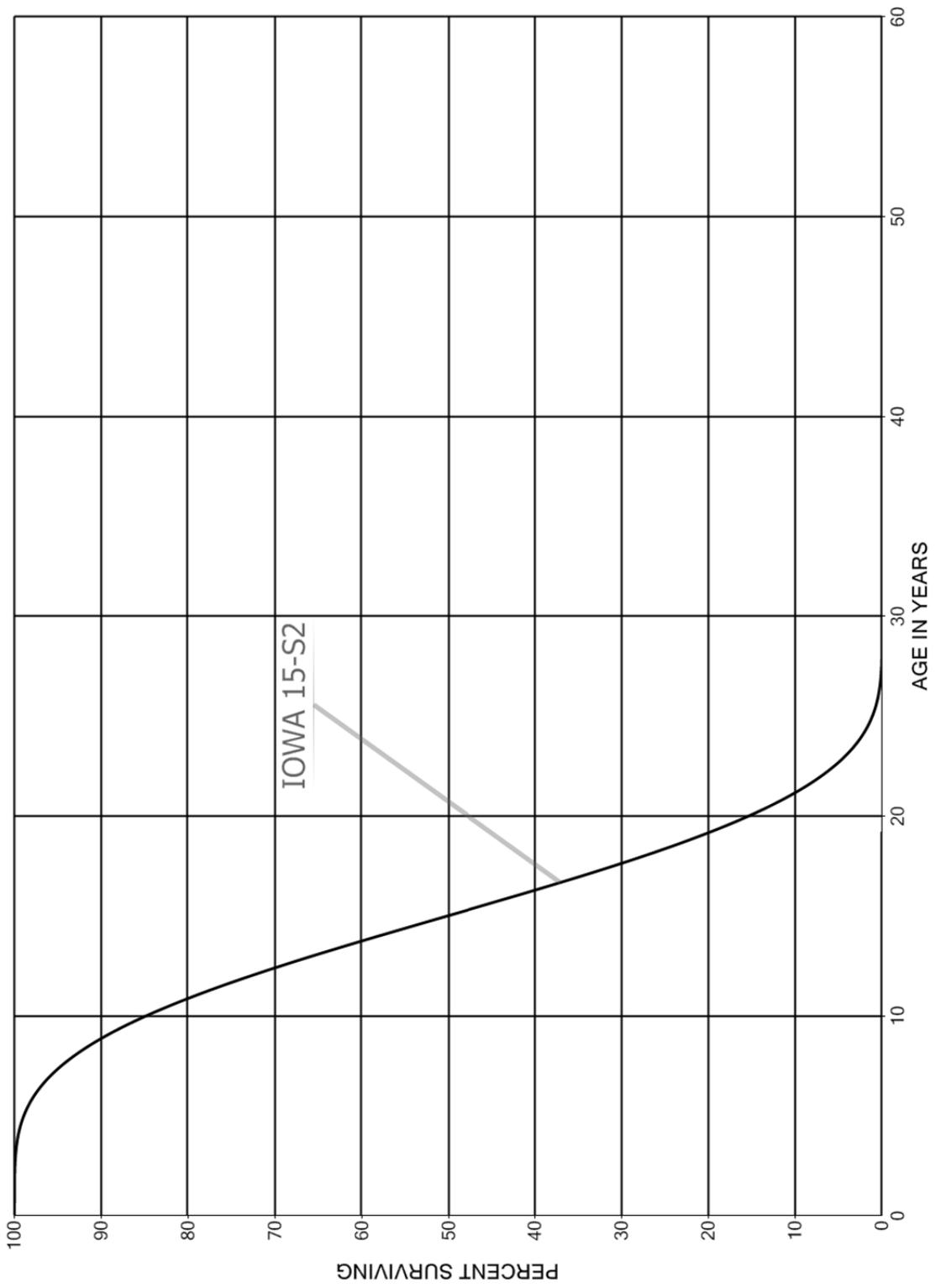
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2013			EXPERIENCE BAND 1975-2009, 2011-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,012		0.0000	1.0000	5.65
80.5	20,805		0.0000	1.0000	5.65
81.5	35,012	202	0.0058	0.9942	5.65
82.5	14,005		0.0000	1.0000	5.62
83.5	19,756		0.0000	1.0000	5.62
84.5	5,751		0.0000	1.0000	5.62
85.5	5,751		0.0000	1.0000	5.62
86.5					5.62
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5	292		0.0000		
94.5	292	292	1.0000		
95.5					

PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 397 COMMUNICATION EQUIPMENT
 SMOOTH SURVIVOR CURVE

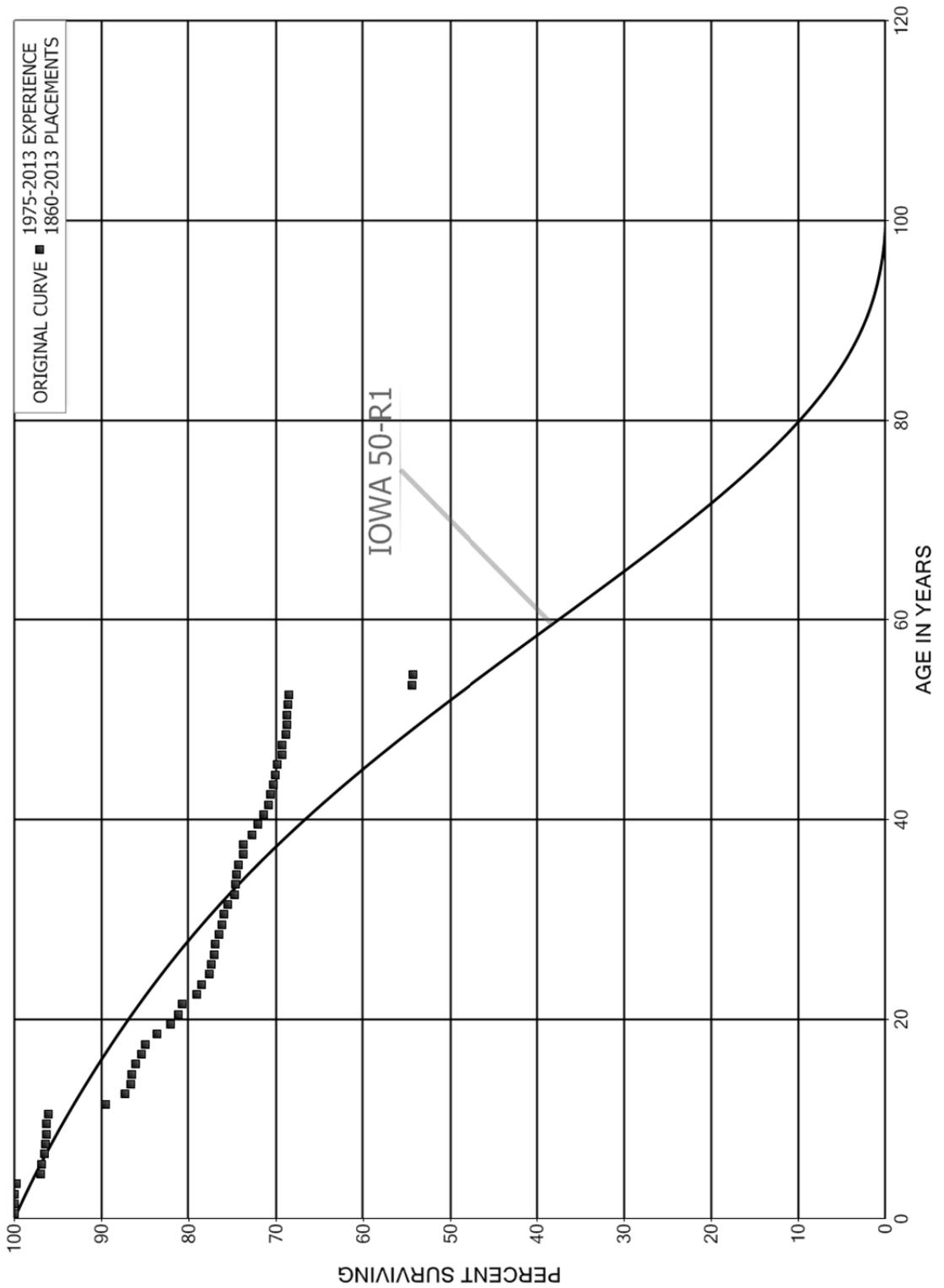


PECO ENERGY COMPANY
 ELECTRIC PLANT
 ACCOUNT 397.1 COMMUNICATION EQUIPMENT - SMART METER EQUIPMENT
 SMOOTH SURVIVOR CURVE



COMMON PLANT

PECO ENERGY COMPANY
 COMMON PLANT
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1860-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	267,331,856	20,000	0.0001	0.9999	100.00
0.5	259,105,266	96,401	0.0004	0.9996	99.99
1.5	252,358,542	84,157	0.0003	0.9997	99.96
2.5	280,361,483	442,515	0.0016	0.9984	99.92
3.5	252,126,529	7,173,746	0.0285	0.9715	99.76
4.5	235,062,682	211,248	0.0009	0.9991	96.93
5.5	228,560,271	872,195	0.0038	0.9962	96.84
6.5	226,926,745	214,195	0.0009	0.9991	96.47
7.5	224,930,045	108,682	0.0005	0.9995	96.38
8.5	223,083,246	197,721	0.0009	0.9991	96.33
9.5	220,405,175	513,504	0.0023	0.9977	96.25
10.5	196,937,060	13,374,620	0.0679	0.9321	96.02
11.5	180,652,096	4,531,484	0.0251	0.9749	89.50
12.5	170,548,906	1,185,345	0.0070	0.9930	87.26
13.5	169,765,351	331,170	0.0020	0.9980	86.65
14.5	167,400,648	829,654	0.0050	0.9950	86.48
15.5	122,107,586	942,955	0.0077	0.9923	86.05
16.5	115,533,097	642,565	0.0056	0.9944	85.39
17.5	111,335,699	1,633,070	0.0147	0.9853	84.91
18.5	86,783,334	1,639,382	0.0189	0.9811	83.67
19.5	84,416,081	880,493	0.0104	0.9896	82.09
20.5	75,522,654	426,452	0.0056	0.9944	81.23
21.5	70,576,460	1,498,214	0.0212	0.9788	80.77
22.5	66,364,197	493,263	0.0074	0.9926	79.06
23.5	64,075,511	681,586	0.0106	0.9894	78.47
24.5	62,922,446	224,842	0.0036	0.9964	77.63
25.5	60,925,104	190,356	0.0031	0.9969	77.36
26.5	58,524,342	138,609	0.0024	0.9976	77.12
27.5	57,041,228	327,675	0.0057	0.9943	76.93
28.5	55,861,158	210,557	0.0038	0.9962	76.49
29.5	53,646,512	173,466	0.0032	0.9968	76.20
30.5	52,581,065	299,200	0.0057	0.9943	75.96
31.5	51,939,463	531,941	0.0102	0.9898	75.52
32.5	50,415,280	57,503	0.0011	0.9989	74.75
33.5	49,960,943	128,953	0.0026	0.9974	74.66
34.5	49,751,633	122,340	0.0025	0.9975	74.47
35.5	49,300,054	371,522	0.0075	0.9925	74.29
36.5	48,705,939	29,819	0.0006	0.9994	73.73
37.5	48,568,756	602,526	0.0124	0.9876	73.68
38.5	47,884,915	488,982	0.0102	0.9898	72.77

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1860-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	47,409,270	402,802	0.0085	0.9915	72.03
40.5	46,996,369	413,178	0.0088	0.9912	71.41
41.5	17,278,121	33,026	0.0019	0.9981	70.79
42.5	17,226,536	97,178	0.0056	0.9944	70.65
43.5	12,574,389	38,195	0.0030	0.9970	70.25
44.5	12,521,672	44,154	0.0035	0.9965	70.04
45.5	8,992,899	59,355	0.0066	0.9934	69.79
46.5	8,285,465	4,229	0.0005	0.9995	69.33
47.5	8,322,042	53,338	0.0064	0.9936	69.30
48.5	8,045,351	8,516	0.0011	0.9989	68.85
49.5	8,056,661	3,848	0.0005	0.9995	68.78
50.5	7,987,160	10,995	0.0014	0.9986	68.75
51.5	8,055,853	18,422	0.0023	0.9977	68.65
52.5	7,244,597	1,489,638	0.2056	0.7944	68.50
53.5	5,748,119	11,752	0.0020	0.9980	54.41
54.5	5,219,152	36,838	0.0071	0.9929	54.30
55.5	2,727,680	23,260	0.0085	0.9915	53.92
56.5	2,659,658	2,475	0.0009	0.9991	53.46
57.5	1,235,916	21,365	0.0173	0.9827	53.41
58.5	1,169,212	8,318	0.0071	0.9929	52.48
59.5	1,147,534	12,353	0.0108	0.9892	52.11
60.5	1,057,580	5,565	0.0053	0.9947	51.55
61.5	987,731	8,735	0.0088	0.9912	51.28
62.5	961,276	3,288	0.0034	0.9966	50.82
63.5	977,673	20,784	0.0213	0.9787	50.65
64.5	896,158	11,694	0.0130	0.9870	49.57
65.5	884,226	1,332	0.0015	0.9985	48.93
66.5	874,287	381	0.0004	0.9996	48.85
67.5	864,605		0.0000	1.0000	48.83
68.5	864,419	2,039	0.0024	0.9976	48.83
69.5	315,296	25	0.0001	0.9999	48.72
70.5	315,271	2,952	0.0094	0.9906	48.71
71.5	308,042		0.0000	1.0000	48.26
72.5	306,801	6,638	0.0216	0.9784	48.26
73.5	300,163	316	0.0011	0.9989	47.21
74.5	299,955	9,660	0.0322	0.9678	47.16
75.5	281,985	4,965	0.0176	0.9824	45.64
76.5	276,898	18,852	0.0681	0.9319	44.84
77.5	258,072	8,602	0.0333	0.9667	41.79
78.5	239,964	108	0.0005	0.9995	40.40

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1860-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	239,879	8,300	0.0346	0.9654	40.38	
80.5	231,554	1,542	0.0067	0.9933	38.98	
81.5	179,503	19,278	0.1074	0.8926	38.72	
82.5	160,640		0.0000	1.0000	34.56	
83.5	169,080		0.0000	1.0000	34.56	
84.5	169,080	201	0.0012	0.9988	34.56	
85.5	168,879		0.0000	1.0000	34.52	
86.5	154,901	2,543	0.0164	0.9836	34.52	
87.5	152,358		0.0000	1.0000	33.95	
88.5	146,711	3,206	0.0218	0.9782	33.95	
89.5	137,598	111,106	0.8075	0.1925	33.21	
90.5	26,492		0.0000	1.0000	6.39	
91.5	26,259	222	0.0085	0.9915	6.39	
92.5	26,037		0.0000	1.0000	6.34	
93.5	25,744	22,859	0.8879	0.1121	6.34	
94.5	2,885		0.0000	1.0000	0.71	
95.5	2,885		0.0000	1.0000	0.71	
96.5	2,885		0.0000	1.0000	0.71	
97.5	2,885		0.0000	1.0000	0.71	
98.5	2,885		0.0000	1.0000	0.71	
99.5	970		0.0000	1.0000	0.71	
100.5	970		0.0000	1.0000	0.71	
101.5	970	151	0.1556	0.8444	0.71	
102.5	819		0.0000	1.0000	0.60	
103.5	819		0.0000	1.0000	0.60	
104.5	819		0.0000	1.0000	0.60	
105.5	819		0.0000	1.0000	0.60	
106.5	819		0.0000	1.0000	0.60	
107.5	819		0.0000	1.0000	0.60	
108.5	819		0.0000	1.0000	0.60	
109.5	819		0.0000	1.0000	0.60	
110.5	819		0.0000	1.0000	0.60	
111.5	819		0.0000	1.0000	0.60	
112.5	819		0.0000	1.0000	0.60	
113.5	819		0.0000	1.0000	0.60	
114.5	1,359		0.0000	1.0000	0.60	
115.5	1,359		0.0000	1.0000	0.60	
116.5	1,359		0.0000	1.0000	0.60	
117.5	1,359		0.0000	1.0000	0.60	
118.5	1,359	540	0.3973	0.6027	0.60	

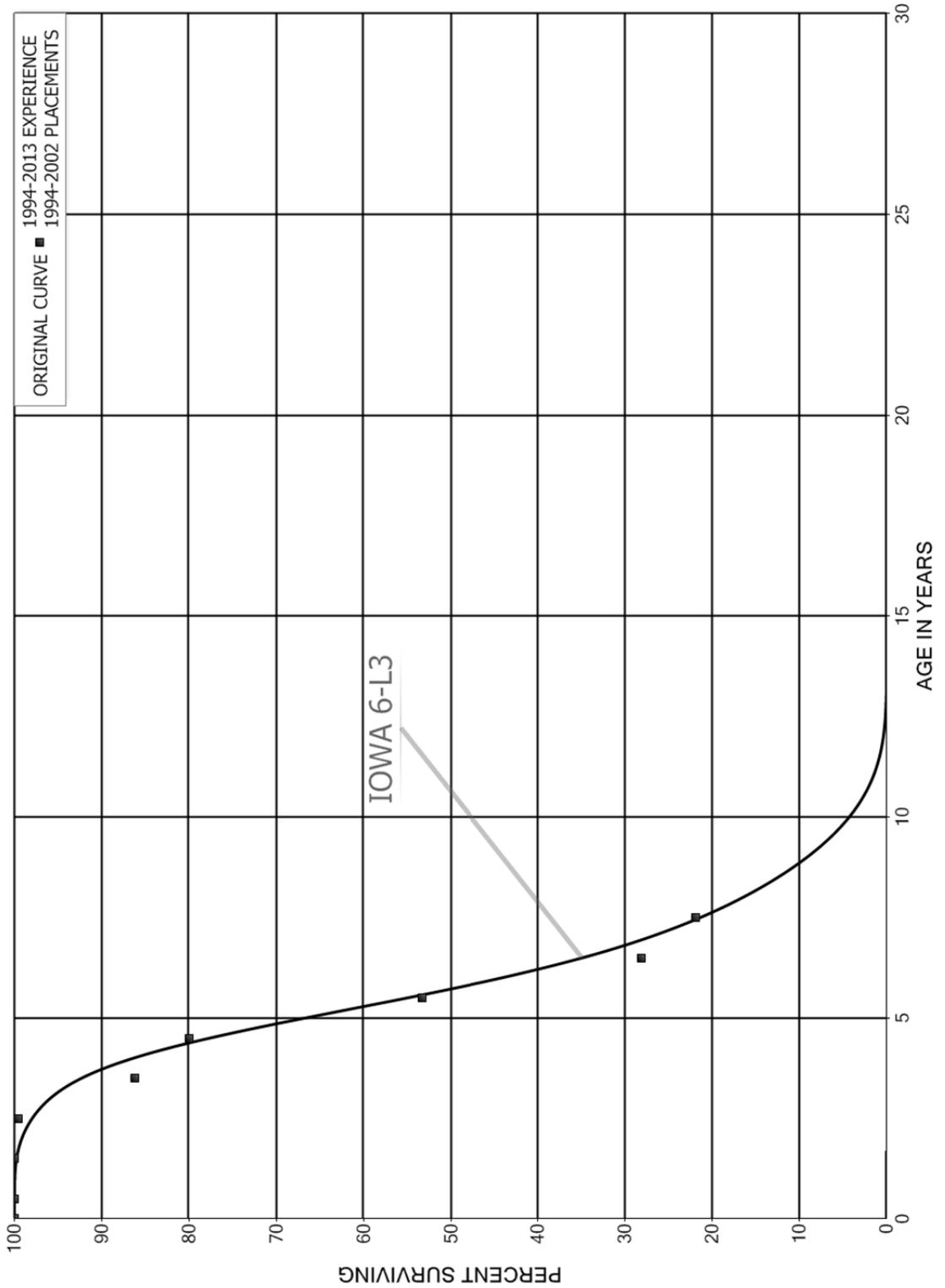
PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1860-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	819		0.0000	1.0000	0.36	
120.5	819	156	0.1904	0.8096	0.36	
121.5					0.29	

PECO ENERGY COMPANY
 COMMON PLANT
 ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



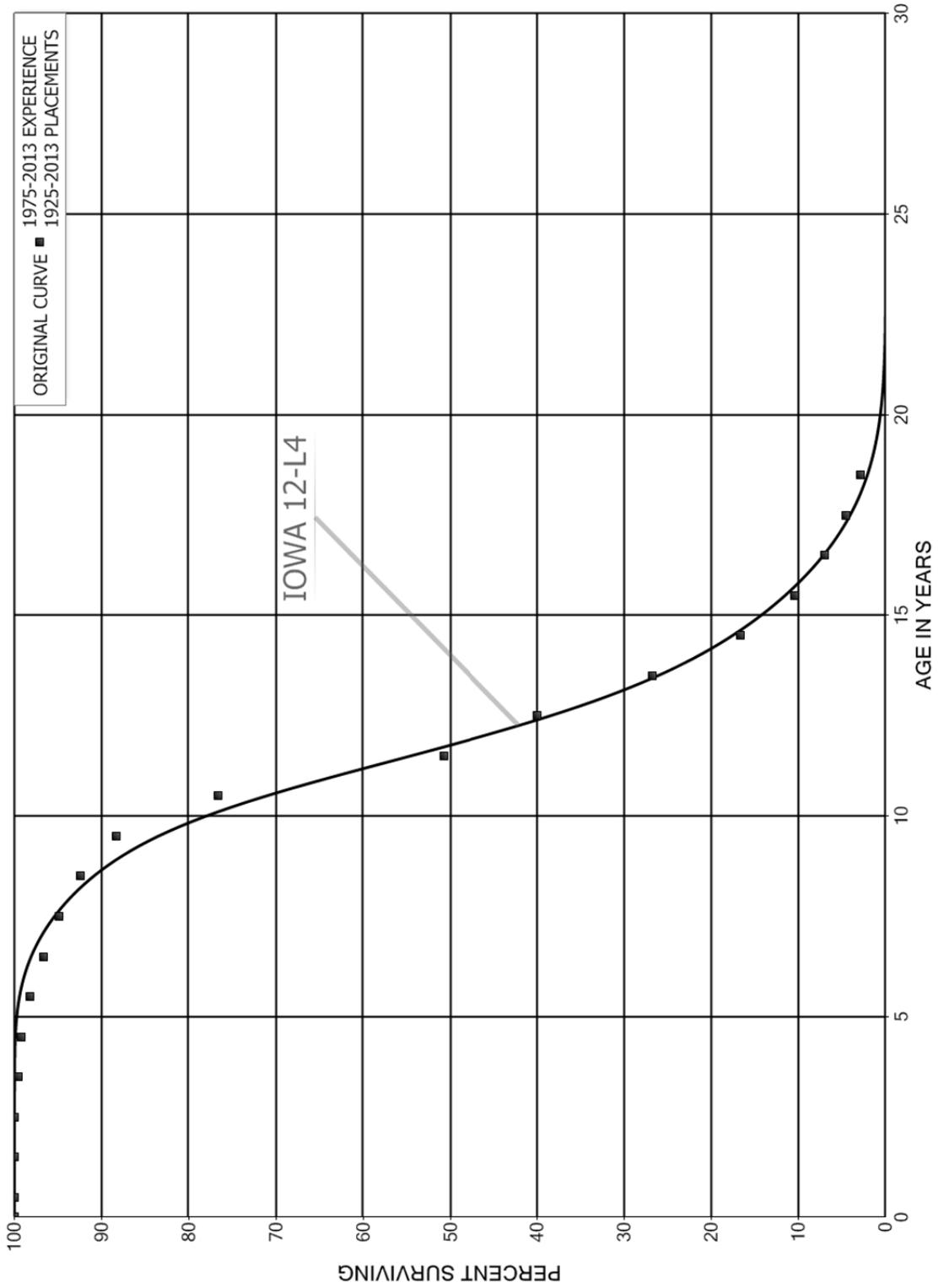
PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2002			EXPERIENCE BAND 1994-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	594,791		0.0000	1.0000	100.00	
0.5	594,791		0.0000	1.0000	100.00	
1.5	594,791	2,698	0.0045	0.9955	100.00	
2.5	592,093	79,818	0.1348	0.8652	99.55	
3.5	512,275	36,949	0.0721	0.9279	86.13	
4.5	475,326	158,583	0.3336	0.6664	79.91	
5.5	316,743	150,072	0.4738	0.5262	53.25	
6.5	166,671	36,785	0.2207	0.7793	28.02	
7.5	129,886	23,593	0.1816	0.8184	21.84	
8.5	106,293		0.0000	1.0000	17.87	
9.5	106,293	15,711	0.1478	0.8522	17.87	
10.5	90,582		0.0000	1.0000	15.23	
11.5					15.23	

PECO ENERGY COMPANY
 COMMON PLANT
 ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,861,018		0.0000	1.0000	100.00
0.5	27,356,070	200	0.0000	1.0000	100.00
1.5	27,639,453	18,422	0.0007	0.9993	100.00
2.5	27,176,301	119,487	0.0044	0.9956	99.93
3.5	26,308,464	95,644	0.0036	0.9964	99.49
4.5	25,859,503	236,971	0.0092	0.9908	99.13
5.5	25,440,510	417,221	0.0164	0.9836	98.22
6.5	24,721,391	466,049	0.0189	0.9811	96.61
7.5	23,886,182	614,786	0.0257	0.9743	94.79
8.5	22,771,927	1,013,858	0.0445	0.9555	92.35
9.5	21,414,766	2,834,318	0.1324	0.8676	88.24
10.5	15,997,410	5,408,477	0.3381	0.6619	76.56
11.5	8,069,501	1,705,612	0.2114	0.7886	50.68
12.5	3,724,083	1,232,206	0.3309	0.6691	39.97
13.5	2,388,563	903,161	0.3781	0.6219	26.74
14.5	1,520,413	571,222	0.3757	0.6243	16.63
15.5	976,146	318,061	0.3258	0.6742	10.38
16.5	610,460	214,899	0.3520	0.6480	7.00
17.5	398,530	153,683	0.3856	0.6144	4.54
18.5	247,878	37,052	0.1495	0.8505	2.79
19.5	221,668	20,477	0.0924	0.9076	2.37
20.5	205,533	23,748	0.1155	0.8845	2.15
21.5	181,998	15,190	0.0835	0.9165	1.90
22.5	167,296	4,971	0.0297	0.9703	1.74
23.5	163,248	8,684	0.0532	0.9468	1.69
24.5	154,888	66,118	0.4269	0.5731	1.60
25.5	90,110	4,218	0.0468	0.9532	0.92
26.5	87,210	13,317	0.1527	0.8473	0.88
27.5	74,166	3,626	0.0489	0.9511	0.74
28.5	70,862	13,658	0.1927	0.8073	0.71
29.5	57,204	9,338	0.1632	0.8368	0.57
30.5	47,866	11,141	0.2328	0.7672	0.48
31.5	36,724	2,359	0.0642	0.9358	0.37
32.5	34,365	7,767	0.2260	0.7740	0.34
33.5	26,913	1,781	0.0662	0.9338	0.26
34.5	25,133	10,194	0.4056	0.5944	0.25
35.5	15,003	6,089	0.4058	0.5942	0.15
36.5	8,915	462	0.0519	0.9481	0.09
37.5	8,653	2,174	0.2513	0.7487	0.08
38.5	6,479	181	0.0279	0.9721	0.06

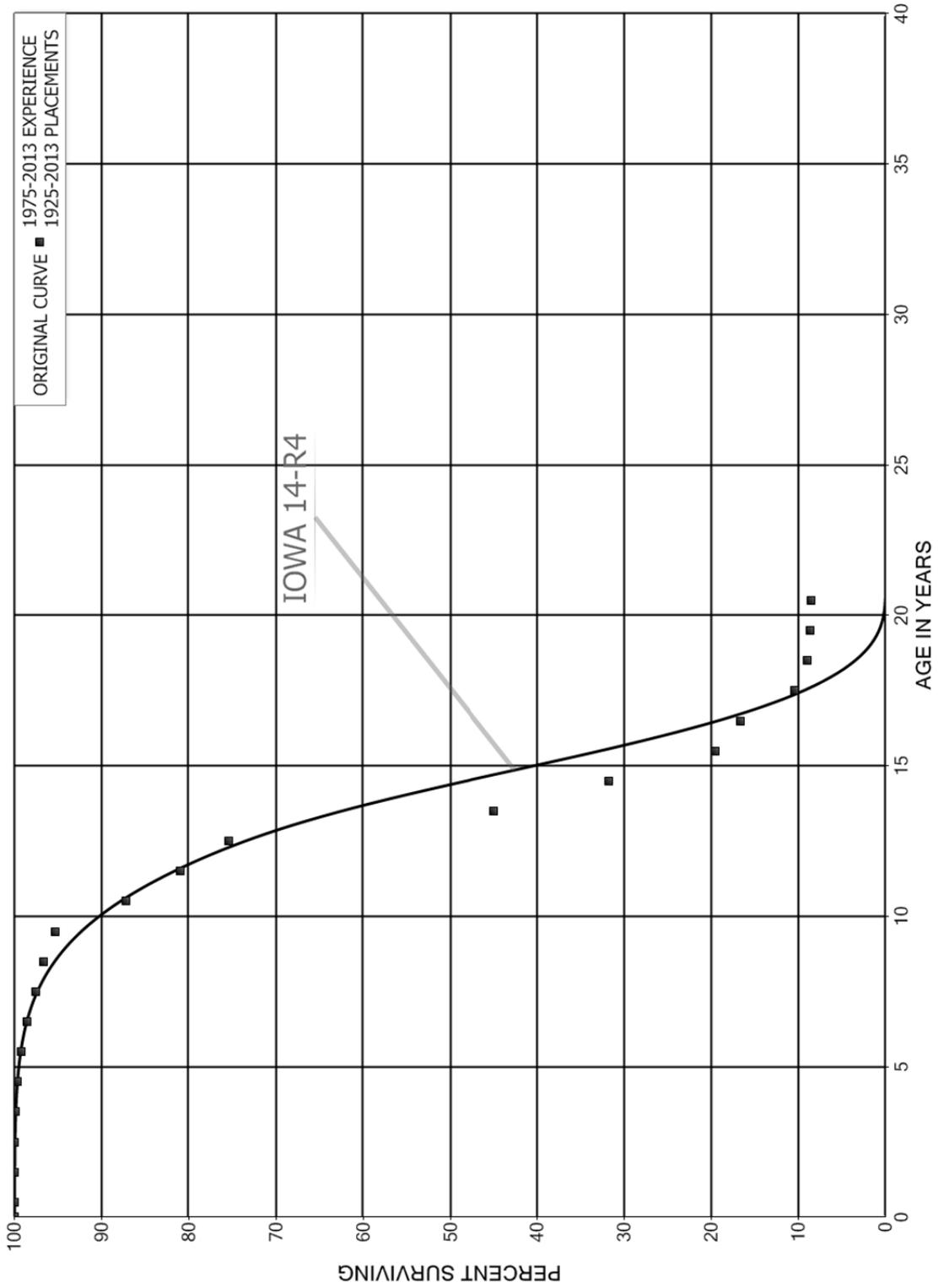
PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,298	508	0.0806	0.9194	0.06	
40.5	5,790	1,105	0.1909	0.8091	0.06	
41.5	4,685	415	0.0886	0.9114	0.04	
42.5	4,270	379	0.0888	0.9112	0.04	
43.5	3,891	1,744	0.4482	0.5518	0.04	
44.5	2,147	354	0.1650	0.8350	0.02	
45.5	2,573		0.0000	1.0000	0.02	
46.5	2,573		0.0000	1.0000	0.02	
47.5	2,573	158	0.0613	0.9387	0.02	
48.5	2,507		0.0000	1.0000	0.02	
49.5	2,641	321	0.1216	0.8784	0.02	
50.5	2,320	1,280	0.5518	0.4482	0.01	
51.5	1,040		0.0000	1.0000	0.01	
52.5	1,040	34	0.0327	0.9673	0.01	
53.5	1,006		0.0000	1.0000	0.01	
54.5	1,006		0.0000	1.0000	0.01	
55.5	1,006		0.0000	1.0000	0.01	
56.5	1,006		0.0000	1.0000	0.01	
57.5	1,006		0.0000	1.0000	0.01	
58.5	1,006		0.0000	1.0000	0.01	
59.5	1,006	432	0.4293	0.5707	0.01	
60.5	574	349	0.6079	0.3921	0.00	
61.5	225		0.0000	1.0000	0.00	
62.5	225		0.0000	1.0000	0.00	
63.5	225	92	0.4068	0.5932	0.00	
64.5	133	133	1.0000		0.00	
65.5						

PECO ENERGY COMPANY
 COMMON PLANT
 ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	82,343,203		0.0000	1.0000	100.00
0.5	72,636,655	200	0.0000	1.0000	100.00
1.5	69,093,074	18,422	0.0003	0.9997	100.00
2.5	67,538,995	93,883	0.0014	0.9986	99.97
3.5	60,538,260	165,514	0.0027	0.9973	99.83
4.5	57,524,284	236,971	0.0041	0.9959	99.56
5.5	49,612,998	331,845	0.0067	0.9933	99.15
6.5	45,309,949	458,384	0.0101	0.9899	98.49
7.5	42,657,922	384,385	0.0090	0.9910	97.49
8.5	41,744,311	568,474	0.0136	0.9864	96.61
9.5	39,174,920	3,333,873	0.0851	0.9149	95.30
10.5	35,553,175	2,556,516	0.0719	0.9281	87.19
11.5	31,689,069	2,145,981	0.0677	0.9323	80.92
12.5	25,471,237	10,284,201	0.4038	0.5962	75.44
13.5	11,265,073	3,320,240	0.2947	0.7053	44.98
14.5	7,979,846	3,062,061	0.3837	0.6163	31.72
15.5	4,944,739	737,900	0.1492	0.8508	19.55
16.5	3,680,758	1,381,987	0.3755	0.6245	16.63
17.5	1,573,285	224,773	0.1429	0.8571	10.39
18.5	1,351,544	37,052	0.0274	0.9726	8.90
19.5	968,262	20,477	0.0211	0.9789	8.66
20.5	952,127	23,748	0.0249	0.9751	8.48
21.5	463,544	15,190	0.0328	0.9672	8.26
22.5	448,843	4,971	0.0111	0.9889	7.99
23.5	348,826	8,684	0.0249	0.9751	7.91
24.5	289,686	66,118	0.2282	0.7718	7.71
25.5	224,907	4,218	0.0188	0.9812	5.95
26.5	222,007	13,317	0.0600	0.9400	5.84
27.5	208,963	3,626	0.0174	0.9826	5.49
28.5	205,659	13,658	0.0664	0.9336	5.39
29.5	192,001	9,338	0.0486	0.9514	5.03
30.5	182,663	11,141	0.0610	0.9390	4.79
31.5	171,521	2,359	0.0138	0.9862	4.50
32.5	169,162	7,767	0.0459	0.9541	4.44
33.5	161,711	1,781	0.0110	0.9890	4.23
34.5	159,930	10,194	0.0637	0.9363	4.19
35.5	149,800	6,089	0.0406	0.9594	3.92
36.5	143,712	462	0.0032	0.9968	3.76
37.5	143,450	2,174	0.0152	0.9848	3.75
38.5	141,276	181	0.0013	0.9987	3.69

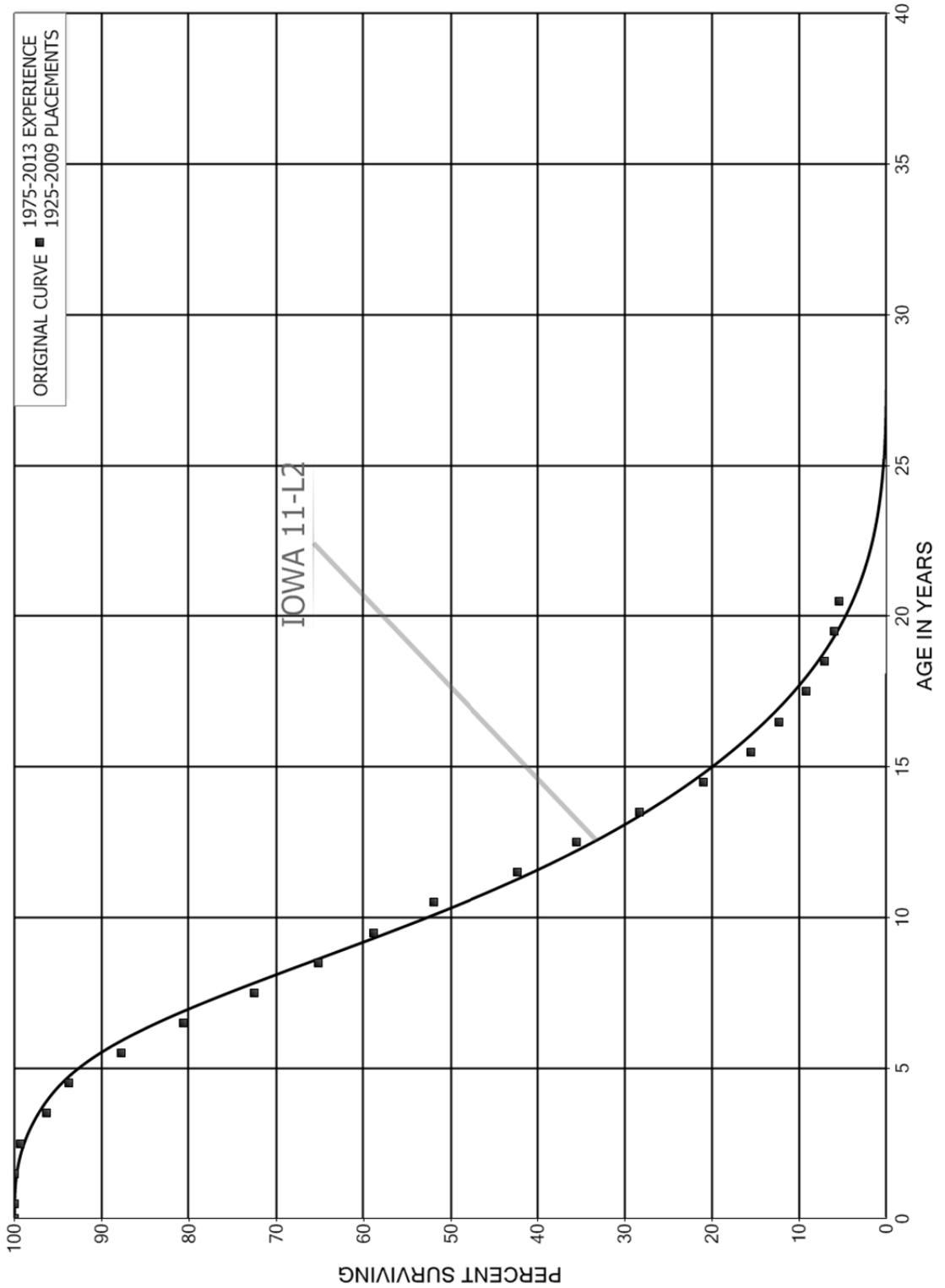
PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	141,095	508	0.0036	0.9964	3.69	
40.5	140,587	1,105	0.0079	0.9921	3.67	
41.5	139,482	415	0.0030	0.9970	3.64	
42.5	139,067	379	0.0027	0.9973	3.63	
43.5	138,688	1,744	0.0126	0.9874	3.62	
44.5	136,944	354	0.0026	0.9974	3.58	
45.5	137,371		0.0000	1.0000	3.57	
46.5	137,371		0.0000	1.0000	3.57	
47.5	137,371	158	0.0011	0.9989	3.57	
48.5	137,304		0.0000	1.0000	3.56	
49.5	137,438	321	0.0023	0.9977	3.56	
50.5	137,117	1,280	0.0093	0.9907	3.56	
51.5	135,837		0.0000	1.0000	3.52	
52.5	135,837	34	0.0003	0.9997	3.52	
53.5	135,803		0.0000	1.0000	3.52	
54.5	135,803		0.0000	1.0000	3.52	
55.5	135,803		0.0000	1.0000	3.52	
56.5	135,803		0.0000	1.0000	3.52	
57.5	135,803		0.0000	1.0000	3.52	
58.5	1,006		0.0000	1.0000	3.52	
59.5	1,006	432	0.4293	0.5707	3.52	
60.5	574	349	0.6079	0.3921	2.01	
61.5	225		0.0000	1.0000	0.79	
62.5	225		0.0000	1.0000	0.79	
63.5	225	92	0.4068	0.5932	0.79	
64.5	133	133	1.0000		0.47	
65.5						

PECO ENERGY COMPANY
 COMMON PLANT
 ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRACTORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRACTORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2009

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,815,986		0.0000	1.0000	100.00
0.5	2,227,395	200	0.0001	0.9999	100.00
1.5	2,751,680	18,422	0.0067	0.9933	99.99
2.5	3,095,942	93,883	0.0303	0.9697	99.32
3.5	3,564,308	95,644	0.0268	0.9732	96.31
4.5	3,719,480	236,971	0.0637	0.9363	93.73
5.5	4,103,332	331,845	0.0809	0.9191	87.75
6.5	4,071,436	411,701	0.1011	0.8989	80.66
7.5	3,780,239	384,385	0.1017	0.8983	72.50
8.5	3,448,914	332,635	0.0964	0.9036	65.13
9.5	3,235,545	377,878	0.1168	0.8832	58.85
10.5	2,994,241	555,417	0.1855	0.8145	51.97
11.5	2,613,007	418,195	0.1600	0.8400	42.33
12.5	2,284,749	469,541	0.2055	0.7945	35.56
13.5	1,883,962	484,356	0.2571	0.7429	28.25
14.5	1,434,618	376,259	0.2623	0.7377	20.99
15.5	1,085,313	226,215	0.2084	0.7916	15.48
16.5	861,913	214,899	0.2493	0.7507	12.26
17.5	649,982	153,683	0.2364	0.7636	9.20
18.5	247,878	37,052	0.1495	0.8505	7.02
19.5	221,668	20,477	0.0924	0.9076	5.97
20.5	205,533	23,748	0.1155	0.8845	5.42
21.5	181,998	15,190	0.0835	0.9165	4.80
22.5	167,296	4,971	0.0297	0.9703	4.40
23.5	163,248	8,684	0.0532	0.9468	4.27
24.5	154,888	66,118	0.4269	0.5731	4.04
25.5	90,110	4,218	0.0468	0.9532	2.31
26.5	87,210	13,317	0.1527	0.8473	2.21
27.5	74,166	3,626	0.0489	0.9511	1.87
28.5	70,862	13,658	0.1927	0.8073	1.78
29.5	57,204	9,338	0.1632	0.8368	1.44
30.5	47,866	11,141	0.2328	0.7672	1.20
31.5	36,724	2,359	0.0642	0.9358	0.92
32.5	34,365	7,767	0.2260	0.7740	0.86
33.5	26,913	1,781	0.0662	0.9338	0.67
34.5	25,133	10,194	0.4056	0.5944	0.62
35.5	15,003	6,089	0.4058	0.5942	0.37
36.5	8,915	462	0.0519	0.9481	0.22
37.5	8,653	2,174	0.2513	0.7487	0.21
38.5	6,479	181	0.0279	0.9721	0.16

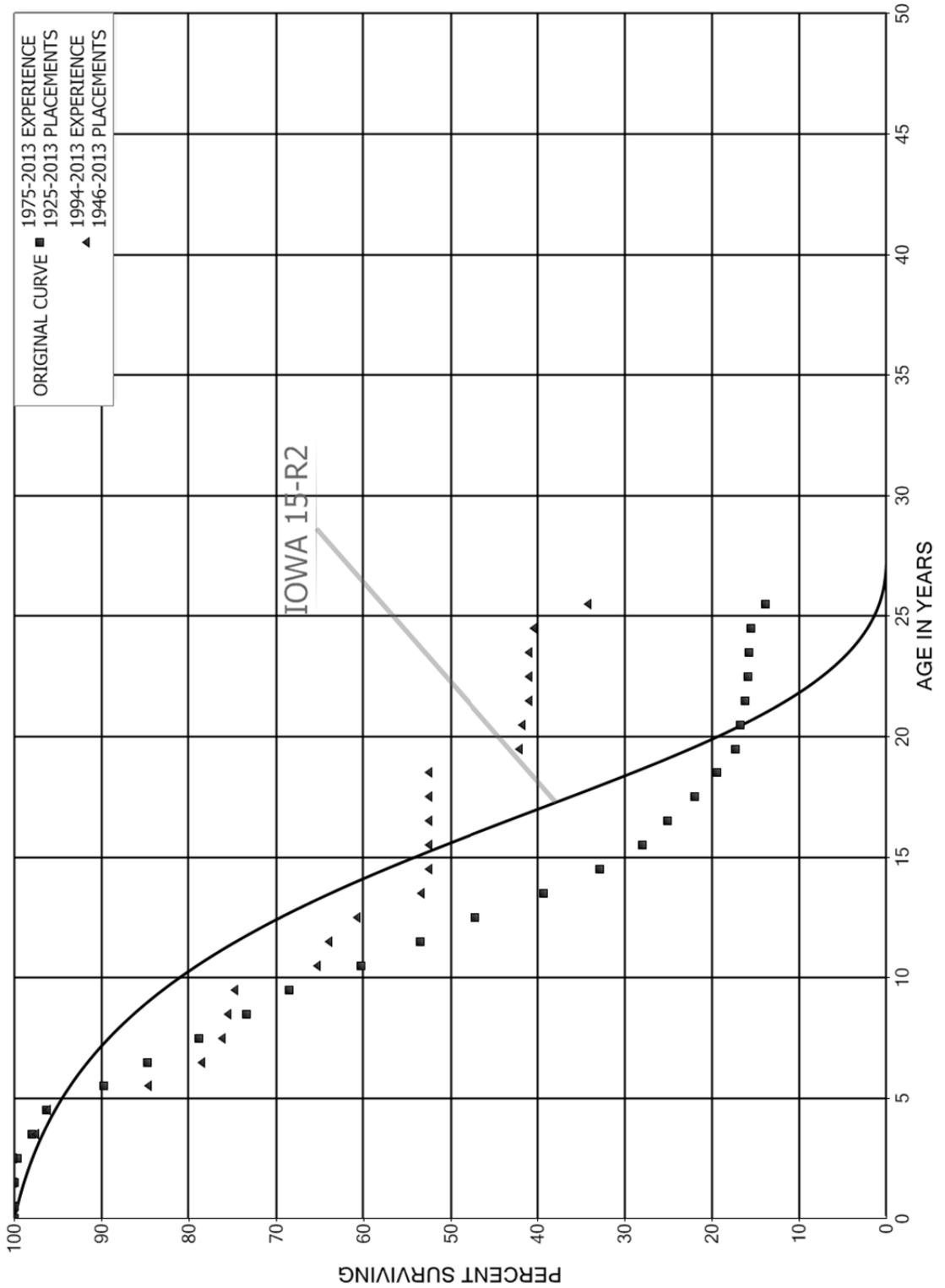
PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRACTORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,298	508	0.0806	0.9194	0.15	
40.5	5,790	1,105	0.1909	0.8091	0.14	
41.5	4,685	415	0.0886	0.9114	0.11	
42.5	4,270	379	0.0888	0.9112	0.10	
43.5	3,891	1,744	0.4482	0.5518	0.09	
44.5	2,147	354	0.1650	0.8350	0.05	
45.5	2,573		0.0000	1.0000	0.04	
46.5	2,573		0.0000	1.0000	0.04	
47.5	2,573	158	0.0613	0.9387	0.04	
48.5	2,507		0.0000	1.0000	0.04	
49.5	2,641	321	0.1216	0.8784	0.04	
50.5	2,320	1,280	0.5518	0.4482	0.04	
51.5	1,040		0.0000	1.0000	0.02	
52.5	1,040	34	0.0327	0.9673	0.02	
53.5	1,006		0.0000	1.0000	0.02	
54.5	1,006		0.0000	1.0000	0.02	
55.5	1,006		0.0000	1.0000	0.02	
56.5	1,006		0.0000	1.0000	0.02	
57.5	1,006		0.0000	1.0000	0.02	
58.5	1,006		0.0000	1.0000	0.02	
59.5	1,006	432	0.4293	0.5707	0.02	
60.5	574	349	0.6079	0.3921	0.01	
61.5	225		0.0000	1.0000	0.00	
62.5	225		0.0000	1.0000	0.00	
63.5	225	92	0.4068	0.5932	0.00	
64.5	133	133	1.0000		0.00	
65.5						

PECO ENERGY COMPANY
 COMMON PLANT
 ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,349,318		0.0000	1.0000	100.00
0.5	4,647,881	200	0.0000	1.0000	100.00
1.5	5,227,079	18,411	0.0035	0.9965	100.00
2.5	5,554,150	93,827	0.0169	0.9831	99.64
3.5	5,758,305	98,087	0.0170	0.9830	97.96
4.5	5,989,313	411,278	0.0687	0.9313	96.29
5.5	6,232,732	344,481	0.0553	0.9447	89.68
6.5	5,923,182	411,454	0.0695	0.9305	84.72
7.5	5,578,375	384,154	0.0689	0.9311	78.84
8.5	5,249,777	349,340	0.0665	0.9335	73.41
9.5	4,995,804	596,655	0.1194	0.8806	68.52
10.5	4,498,141	506,829	0.1127	0.8873	60.34
11.5	4,036,497	476,565	0.1181	0.8819	53.54
12.5	3,634,403	614,260	0.1690	0.8310	47.22
13.5	2,981,681	488,254	0.1638	0.8362	39.24
14.5	2,541,465	376,034	0.1480	0.8520	32.81
15.5	2,192,370	226,079	0.1031	0.8969	27.96
16.5	1,729,864	214,770	0.1242	0.8758	25.08
17.5	1,309,169	153,591	0.1173	0.8827	21.96
18.5	968,678	105,980	0.1094	0.8906	19.39
19.5	697,616	20,465	0.0293	0.9707	17.26
20.5	681,490	23,734	0.0348	0.9652	16.76
21.5	657,969	15,181	0.0231	0.9769	16.17
22.5	643,276	4,968	0.0077	0.9923	15.80
23.5	639,230	8,679	0.0136	0.9864	15.68
24.5	630,876	66,078	0.1047	0.8953	15.47
25.5	526,213	4,215	0.0080	0.9920	13.85
26.5	523,315	13,309	0.0254	0.9746	13.74
27.5	510,278	3,624	0.0071	0.9929	13.39
28.5	506,976	13,650	0.0269	0.9731	13.29
29.5	493,326	9,332	0.0189	0.9811	12.93
30.5	483,994	15,335	0.0317	0.9683	12.69
31.5	468,659	4,258	0.0091	0.9909	12.29
32.5	464,402	70,463	0.1517	0.8483	12.17
33.5	394,254	1,780	0.0045	0.9955	10.33
34.5	392,475	10,188	0.0260	0.9740	10.28
35.5	358,344	6,085	0.0170	0.9830	10.01
36.5	352,259	23,362	0.0663	0.9337	9.84
37.5	327,553	51,673	0.1578	0.8422	9.19
38.5	250,528	181	0.0007	0.9993	7.74

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	249,533	23,507	0.0942	0.9058	7.74	
40.5	158,316	1,105	0.0070	0.9930	7.01	
41.5	152,687	415	0.0027	0.9973	6.96	
42.5	145,628	379	0.0026	0.9974	6.94	
43.5	117,518	1,743	0.0148	0.9852	6.92	
44.5	104,429	1,154	0.0111	0.9889	6.82	
45.5	49,444	800	0.0162	0.9838	6.74	
46.5	25,246		0.0000	1.0000	6.63	
47.5	22,093	158	0.0071	0.9929	6.63	
48.5	22,027		0.0000	1.0000	6.59	
49.5	22,160	1,121	0.0506	0.9494	6.59	
50.5	20,013	1,279	0.0639	0.9361	6.25	
51.5	17,761		0.0000	1.0000	5.85	
52.5	14,222	34	0.0024	0.9976	5.85	
53.5	1,940		0.0000	1.0000	5.84	
54.5	1,940		0.0000	1.0000	5.84	
55.5	1,940		0.0000	1.0000	5.84	
56.5	1,111		0.0000	1.0000	5.84	
57.5	1,005		0.0000	1.0000	5.84	
58.5	1,005		0.0000	1.0000	5.84	
59.5	1,005	431	0.4293	0.5707	5.84	
60.5	574	349	0.6079	0.3921	3.33	
61.5	225		0.0000	1.0000	1.31	
62.5	225		0.0000	1.0000	1.31	
63.5	225	91	0.4068	0.5932	1.31	
64.5	133	133	1.0000		0.78	
65.5						

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2013

EXPERIENCE BAND 1994-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,240,258		0.0000	1.0000	100.00
0.5	3,244,496		0.0000	1.0000	100.00
1.5	3,189,743	2,697	0.0008	0.9992	100.00
2.5	3,165,538	79,770	0.0252	0.9748	99.92
3.5	2,817,201	39,427	0.0140	0.9860	97.40
4.5	2,772,931	332,937	0.1201	0.8799	96.03
5.5	2,488,344	180,961	0.0727	0.9273	84.50
6.5	1,943,113	57,193	0.0294	0.9706	78.36
7.5	1,808,736	14,373	0.0079	0.9921	76.05
8.5	1,782,381	18,912	0.0106	0.9894	75.45
9.5	1,739,640	221,327	0.1272	0.8728	74.65
10.5	1,480,815	29,997	0.0203	0.9797	65.15
11.5	1,276,616	63,300	0.0496	0.9504	63.83
12.5	1,196,933	145,000	0.1211	0.8789	60.67
13.5	941,242	15,830	0.0168	0.9832	53.32
14.5	925,411		0.0000	1.0000	52.42
15.5	954,827		0.0000	1.0000	52.42
16.5	715,588		0.0000	1.0000	52.42
17.5	507,604		0.0000	1.0000	52.42
18.5	350,608	69,773	0.1990	0.8010	52.42
19.5	169,975	1,664	0.0098	0.9902	41.99
20.5	300,363	5,409	0.0180	0.9820	41.58
21.5	307,917		0.0000	1.0000	40.83
22.5	316,739	193	0.0006	0.9994	40.83
23.5	353,658	4,287	0.0121	0.9879	40.80
24.5	391,244	60,568	0.1548	0.8452	40.31
25.5	403,629	1,643	0.0041	0.9959	34.07
26.5	425,385	8,551	0.0201	0.9799	33.93
27.5	442,987	2,177	0.0049	0.9951	33.25
28.5	442,107	10,009	0.0226	0.9774	33.08
29.5	432,745	6,840	0.0158	0.9842	32.34
30.5	432,968	11,180	0.0258	0.9742	31.82
31.5	423,223	2,687	0.0063	0.9937	31.00
32.5	426,708	64,487	0.1511	0.8489	30.81
33.5	375,385	669	0.0018	0.9982	26.15
34.5	374,716	647	0.0017	0.9983	26.10
35.5	351,167	6,036	0.0172	0.9828	26.06
36.5	346,375	23,362	0.0674	0.9326	25.61
37.5	322,595	51,333	0.1591	0.8409	23.88
38.5	247,601	116	0.0005	0.9995	20.08

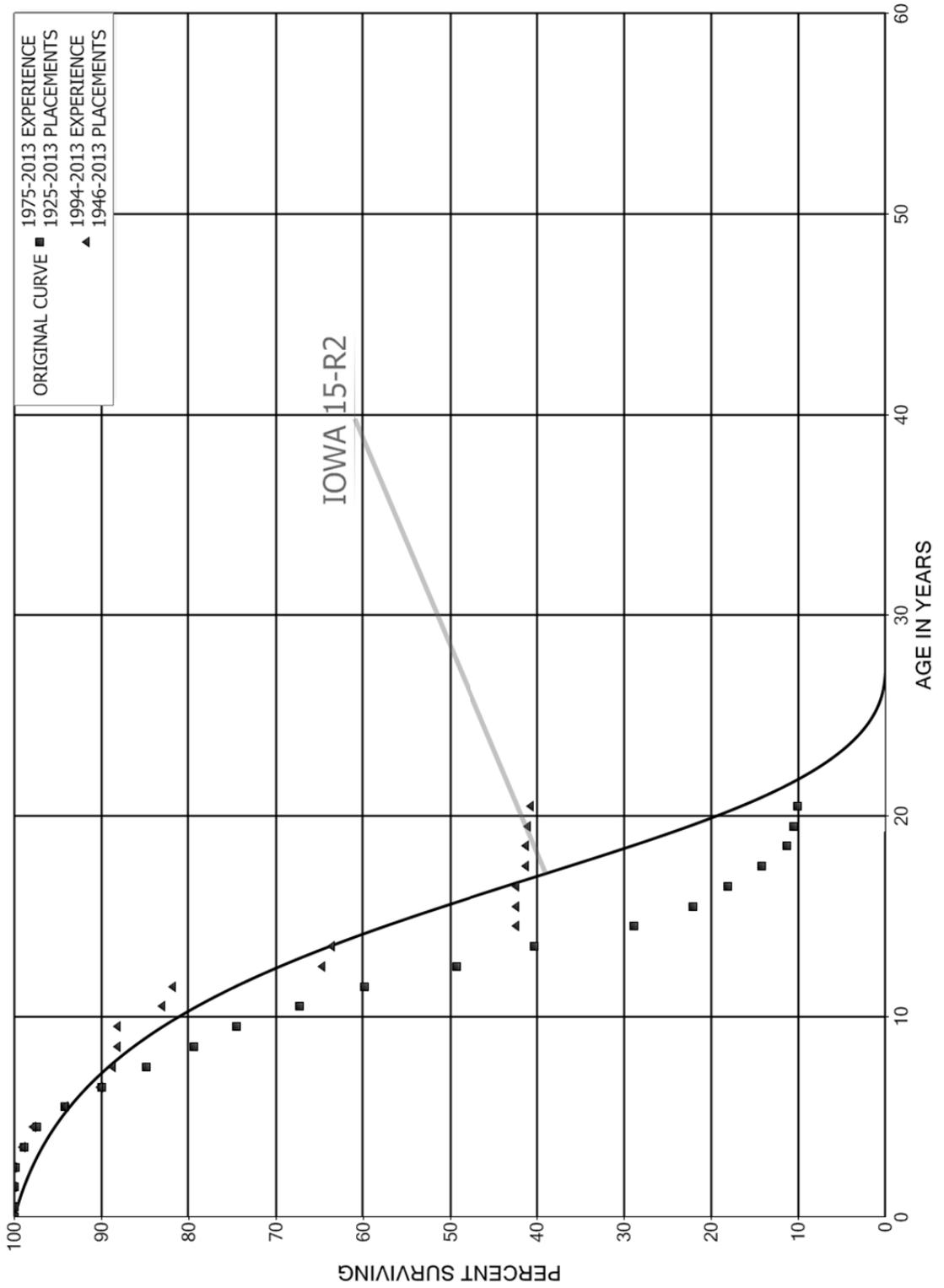
PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2013			EXPERIENCE BAND 1994-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	247,024	23,000	0.0931	0.9069	20.07	
40.5	156,315	1,105	0.0071	0.9929	18.20	
41.5	150,686	415	0.0028	0.9972	18.08	
42.5	143,627	221	0.0015	0.9985	18.03	
43.5	115,674	1,691	0.0146	0.9854	18.00	
44.5	102,958	1,154	0.0112	0.9888	17.74	
45.5	48,473	800	0.0165	0.9835	17.54	
46.5	24,274		0.0000	1.0000	17.25	
47.5	21,156		0.0000	1.0000	17.25	
48.5	21,156		0.0000	1.0000	17.25	
49.5	21,156	1,121	0.0530	0.9470	17.25	
50.5	19,008	1,279	0.0673	0.9327	16.33	
51.5	16,756		0.0000	1.0000	15.23	
52.5	13,217	34	0.0026	0.9974	15.23	
53.5	935		0.0000	1.0000	15.19	
54.5	935		0.0000	1.0000	15.19	
55.5	935		0.0000	1.0000	15.19	
56.5	106		0.0000	1.0000	15.19	
57.5					15.19	

PECO ENERGY COMPANY
 COMMON PLANT
 ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - OTHER VEHICLES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - OTHER VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2013

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,450,589		0.0000	1.0000	100.00
0.5	13,726,085	200	0.0000	1.0000	100.00
1.5	12,804,623	18,411	0.0014	0.9986	100.00
2.5	10,528,028	102,247	0.0097	0.9903	99.85
3.5	7,408,791	113,472	0.0153	0.9847	98.88
4.5	7,372,524	241,679	0.0328	0.9672	97.37
5.5	7,601,832	339,446	0.0447	0.9553	94.18
6.5	7,197,130	411,454	0.0572	0.9428	89.97
7.5	6,000,044	384,154	0.0640	0.9360	84.83
8.5	5,358,032	332,435	0.0620	0.9380	79.40
9.5	5,229,198	504,804	0.0965	0.9035	74.47
10.5	4,558,826	503,955	0.1105	0.8895	67.28
11.5	3,058,342	538,220	0.1760	0.8240	59.85
12.5	2,610,061	477,318	0.1829	0.8171	49.31
13.5	2,196,315	625,153	0.2846	0.7154	40.30
14.5	1,606,153	376,034	0.2341	0.7659	28.83
15.5	1,257,057	226,079	0.1798	0.8202	22.08
16.5	1,033,791	223,038	0.2157	0.7843	18.11
17.5	757,248	153,591	0.2028	0.7972	14.20
18.5	536,502	37,030	0.0690	0.9310	11.32
19.5	436,162	20,465	0.0469	0.9531	10.54
20.5	369,742	23,734	0.0642	0.9358	10.04
21.5	304,692	15,181	0.0498	0.9502	9.40
22.5	289,999	4,968	0.0171	0.9829	8.93
23.5	285,953	8,679	0.0304	0.9696	8.78
24.5	277,599	66,078	0.2380	0.7620	8.51
25.5	212,859	4,215	0.0198	0.9802	6.49
26.5	209,961	13,309	0.0634	0.9366	6.36
27.5	196,925	3,624	0.0184	0.9816	5.95
28.5	194,543	13,650	0.0702	0.9298	5.84
29.5	180,893	9,332	0.0516	0.9484	5.43
30.5	168,670	11,135	0.0660	0.9340	5.15
31.5	157,535	8,458	0.0537	0.9463	4.81
32.5	149,078	12,363	0.0829	0.9171	4.56
33.5	137,030	1,780	0.0130	0.9870	4.18
34.5	135,251	10,188	0.0753	0.9247	4.12
35.5	125,127	6,085	0.0486	0.9514	3.81
36.5	119,042	462	0.0039	0.9961	3.63
37.5	118,781	2,173	0.0183	0.9817	3.61
38.5	116,608	181	0.0016	0.9984	3.55

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - OTHER VEHICLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	112,538	507	0.0045	0.9955	3.54	
40.5	108,495	1,105	0.0102	0.9898	3.53	
41.5	90,066	415	0.0046	0.9954	3.49	
42.5	89,652	379	0.0042	0.9958	3.47	
43.5	89,273	1,743	0.0195	0.9805	3.46	
44.5	87,530	354	0.0040	0.9960	3.39	
45.5	87,956		0.0000	1.0000	3.38	
46.5	87,956		0.0000	1.0000	3.38	
47.5	87,956	158	0.0018	0.9982	3.38	
48.5	3,484		0.0000	1.0000	3.37	
49.5	3,617	321	0.0887	0.9113	3.37	
50.5	3,296	1,279	0.3881	0.6119	3.07	
51.5	1,959		0.0000	1.0000	1.88	
52.5	1,959	34	0.0174	0.9826	1.88	
53.5	1,925		0.0000	1.0000	1.85	
54.5	1,925		0.0000	1.0000	1.85	
55.5	1,925		0.0000	1.0000	1.85	
56.5	1,925		0.0000	1.0000	1.85	
57.5	1,925		0.0000	1.0000	1.85	
58.5	1,925		0.0000	1.0000	1.85	
59.5	1,925	431	0.2241	0.7759	1.85	
60.5	1,494	349	0.2334	0.7666	1.43	
61.5	1,145		0.0000	1.0000	1.10	
62.5	1,145		0.0000	1.0000	1.10	
63.5	1,145	91	0.0799	0.9201	1.10	
64.5	1,054	133	0.1266	0.8734	1.01	
65.5	920		0.0000	1.0000	0.88	
66.5	920		0.0000	1.0000	0.88	
67.5					0.88	

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - OTHER VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2013

EXPERIENCE BAND 1994-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,394,391		0.0000	1.0000	100.00
0.5	12,366,034		0.0000	1.0000	100.00
1.5	10,974,422	2,697	0.0002	0.9998	100.00
2.5	8,333,752	88,190	0.0106	0.9894	99.98
3.5	4,668,668	54,812	0.0117	0.9883	98.92
4.5	4,384,853	163,338	0.0373	0.9627	97.76
5.5	4,080,478	175,926	0.0431	0.9569	94.11
6.5	3,544,205	57,193	0.0161	0.9839	90.06
7.5	2,580,949	14,373	0.0056	0.9944	88.60
8.5	2,267,331	2,007	0.0009	0.9991	88.11
9.5	2,265,324	129,476	0.0572	0.9428	88.03
10.5	1,836,679	27,123	0.0148	0.9852	83.00
11.5	594,668	124,954	0.2101	0.7899	81.78
12.5	469,713	8,059	0.0172	0.9828	64.59
13.5	457,337	152,729	0.3340	0.6660	63.48
14.5	304,607		0.0000	1.0000	42.28
15.5	310,016		0.0000	1.0000	42.28
16.5	310,016	8,268	0.0267	0.9733	42.28
17.5	245,470		0.0000	1.0000	41.16
18.5	179,572	823	0.0046	0.9954	41.16
19.5	176,936	1,664	0.0094	0.9906	40.97
20.5	134,756	5,409	0.0401	0.9599	40.58
21.5	113,581		0.0000	1.0000	38.95
22.5	115,759	193	0.0017	0.9983	38.95
23.5	124,946	4,287	0.0343	0.9657	38.89
24.5	128,286	60,568	0.4721	0.5279	37.55
25.5	76,484	1,643	0.0215	0.9785	19.82
26.5	74,841	8,551	0.1143	0.8857	19.40
27.5	66,290	2,177	0.0328	0.9672	17.18
28.5	149,818	10,009	0.0668	0.9332	16.62
29.5	140,455	6,840	0.0487	0.9513	15.51
30.5	136,761	6,980	0.0510	0.9490	14.75
31.5	130,301	6,887	0.0529	0.9471	14.00
32.5	125,247	6,387	0.0510	0.9490	13.26
33.5	118,977	669	0.0056	0.9944	12.58
34.5	118,307	647	0.0055	0.9945	12.51
35.5	118,765	6,036	0.0508	0.9492	12.44
36.5	113,144	462	0.0041	0.9959	11.81
37.5	112,903	1,833	0.0162	0.9838	11.76
38.5	112,760	116	0.0010	0.9990	11.57

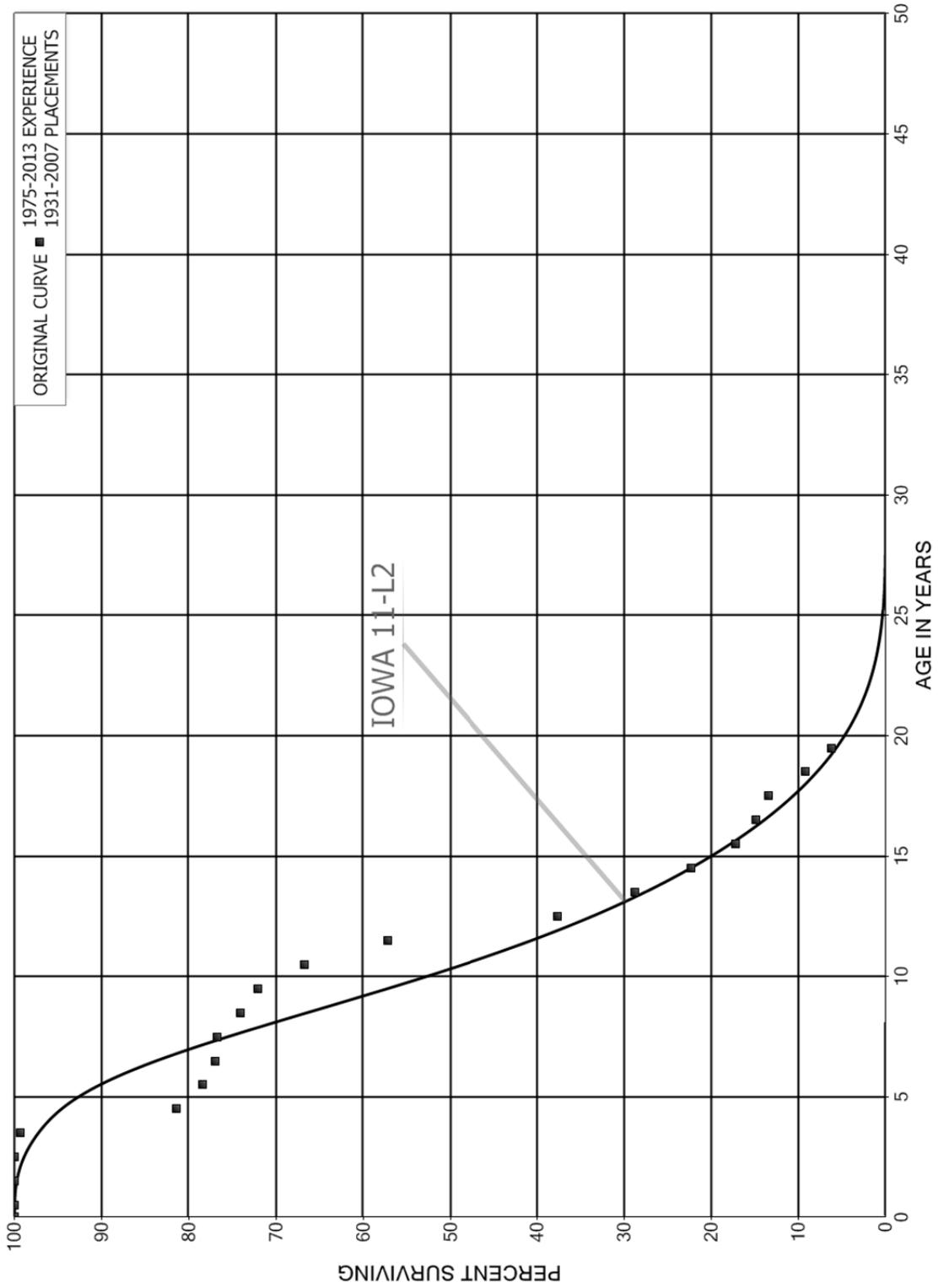
PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - OTHER VEHICLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2013			EXPERIENCE BAND 1994-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	109,109		0.0000	1.0000	11.56	
40.5	105,573	1,105	0.0105	0.9895	11.56	
41.5	87,144	415	0.0048	0.9952	11.44	
42.5	86,730	221	0.0026	0.9974	11.38	
43.5	86,509	1,691	0.0195	0.9805	11.36	
44.5	85,139	354	0.0042	0.9958	11.13	
45.5	86,064		0.0000	1.0000	11.09	
46.5	86,064		0.0000	1.0000	11.09	
47.5	87,018		0.0000	1.0000	11.09	
48.5	2,612		0.0000	1.0000	11.09	
49.5	2,612	321	0.1229	0.8771	11.09	
50.5	2,291	1,279	0.5584	0.4416	9.72	
51.5	954		0.0000	1.0000	4.29	
52.5	954	34	0.0357	0.9643	4.29	
53.5	920		0.0000	1.0000	4.14	
54.5	920		0.0000	1.0000	4.14	
55.5	920		0.0000	1.0000	4.14	
56.5	920		0.0000	1.0000	4.14	
57.5	920		0.0000	1.0000	4.14	
58.5	920		0.0000	1.0000	4.14	
59.5	920		0.0000	1.0000	4.14	
60.5	920		0.0000	1.0000	4.14	
61.5	920		0.0000	1.0000	4.14	
62.5	920		0.0000	1.0000	4.14	
63.5	920		0.0000	1.0000	4.14	
64.5	920		0.0000	1.0000	4.14	
65.5	920		0.0000	1.0000	4.14	
66.5	920		0.0000	1.0000	4.14	
67.5					4.14	

PECO ENERGY COMPANY
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 ACCOUNT 396 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2007

EXPERIENCE BAND 1975-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,161,568		0.0000	1.0000	100.00
0.5	1,166,658		0.0000	1.0000	100.00
1.5	1,464,469		0.0000	1.0000	100.00
2.5	1,682,710	12,459	0.0074	0.9926	100.00
3.5	1,943,469	350,512	0.1804	0.8196	99.26
4.5	1,838,141	66,205	0.0360	0.9640	81.36
5.5	1,995,341	38,863	0.0195	0.9805	78.43
6.5	2,151,118	5,327	0.0025	0.9975	76.90
7.5	2,461,068	84,207	0.0342	0.9658	76.71
8.5	2,397,697	63,814	0.0266	0.9734	74.08
9.5	2,504,489	187,803	0.0750	0.9250	72.11
10.5	2,350,183	334,097	0.1422	0.8578	66.71
11.5	1,926,536	658,859	0.3420	0.6580	57.22
12.5	1,268,427	299,135	0.2358	0.7642	37.65
13.5	973,119	218,484	0.2245	0.7755	28.77
14.5	755,799	175,432	0.2321	0.7679	22.31
15.5	544,889	72,946	0.1339	0.8661	17.13
16.5	481,688	45,535	0.0945	0.9055	14.84
17.5	437,156	137,826	0.3153	0.6847	13.44
18.5	335,510	108,635	0.3238	0.6762	9.20
19.5	229,526	120,673	0.5257	0.4743	6.22
20.5	120,391	8,739	0.0726	0.9274	2.95
21.5	117,234	12,332	0.1052	0.8948	2.74
22.5	104,902	5,581	0.0532	0.9468	2.45
23.5	100,365	1,188	0.0118	0.9882	2.32
24.5	99,178	1,045	0.0105	0.9895	2.29
25.5	98,133		0.0000	1.0000	2.27
26.5	103,399		0.0000	1.0000	2.27
27.5	105,962	5,023	0.0474	0.9526	2.27
28.5	100,938	323	0.0032	0.9968	2.16
29.5	100,615	263	0.0026	0.9974	2.15
30.5	100,352	2,105	0.0210	0.9790	2.15
31.5	98,247		0.0000	1.0000	2.10
32.5	92,230		0.0000	1.0000	2.10
33.5	88,275	632	0.0072	0.9928	2.10
34.5	87,643		0.0000	1.0000	2.09
35.5	87,643	35,916	0.4098	0.5902	2.09
36.5	39,900	2,464	0.0618	0.9382	1.23
37.5	37,435	1,386	0.0370	0.9630	1.16
38.5	36,141		0.0000	1.0000	1.11

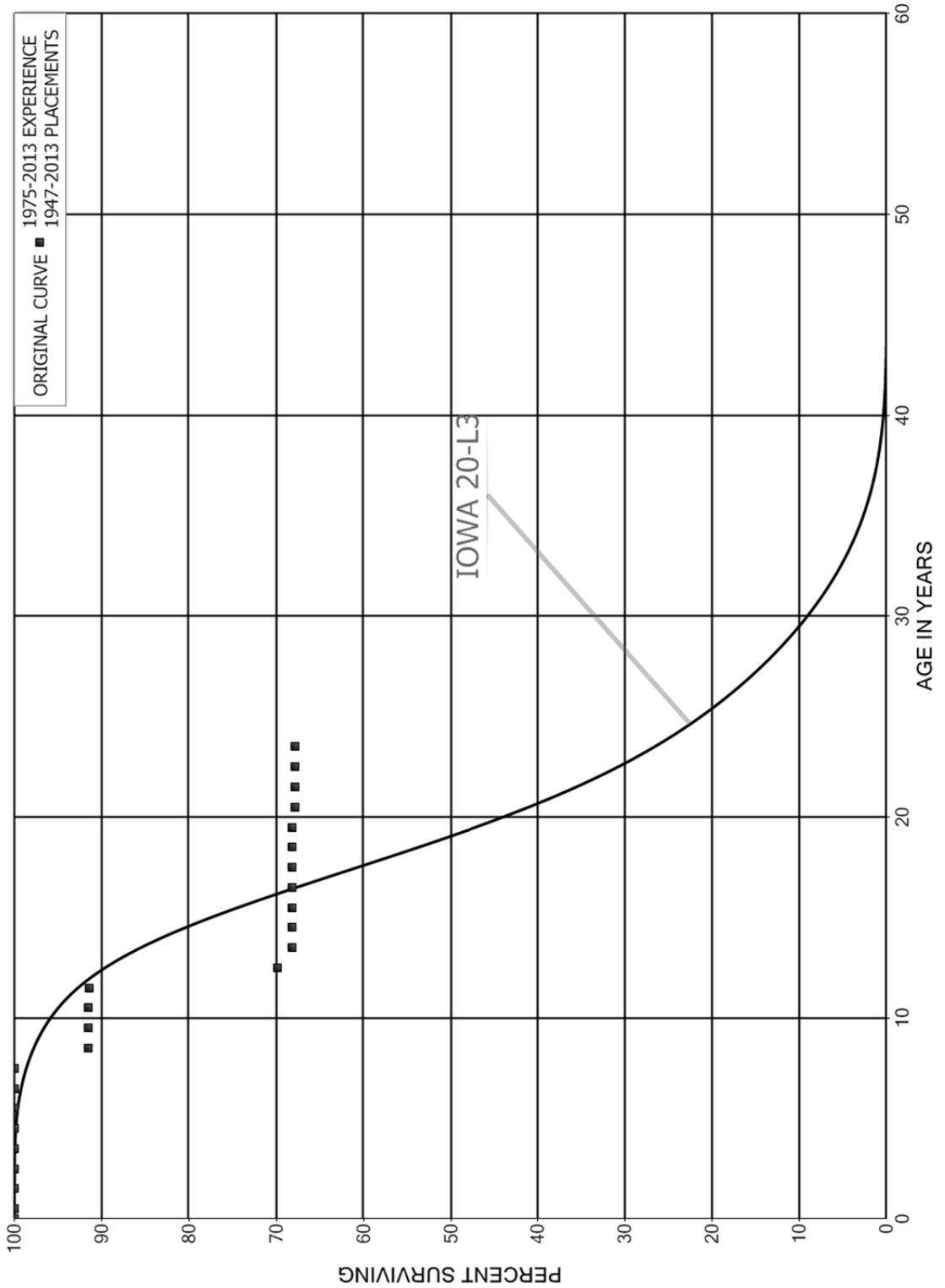
PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2007			EXPERIENCE BAND 1975-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,141		0.0000	1.0000	1.11
40.5	8,127		0.0000	1.0000	1.11
41.5	8,127	92	0.0114	0.9886	1.11
42.5	8,034		0.0000	1.0000	1.10
43.5	8,512		0.0000	1.0000	1.10
44.5	8,512	8,034	0.9439	0.0561	1.10
45.5	477		0.0000	1.0000	0.06
46.5	477	477	1.0000		0.06
47.5					

PECO ENERGY COMPANY
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 ACCOUNT 397 COMMUNICATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2013			EXPERIENCE BAND 1975-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,560,980		0.0000	1.0000	100.00
0.5	38,560,632		0.0000	1.0000	100.00
1.5	37,800,235		0.0000	1.0000	100.00
2.5	37,800,235		0.0000	1.0000	100.00
3.5	37,800,235		0.0000	1.0000	100.00
4.5	37,730,969		0.0000	1.0000	100.00
5.5	36,329,809		0.0000	1.0000	100.00
6.5	29,647,745		0.0000	1.0000	100.00
7.5	21,738,225	1,838,121	0.0846	0.9154	100.00
8.5	19,850,104		0.0000	1.0000	91.54
9.5	19,850,104		0.0000	1.0000	91.54
10.5	19,206,091	30,329	0.0016	0.9984	91.54
11.5	19,135,886	4,524,028	0.2364	0.7636	91.40
12.5	14,489,482	338,198	0.0233	0.9767	69.79
13.5	14,157,072		0.0000	1.0000	68.16
14.5	13,125,902		0.0000	1.0000	68.16
15.5	5,727,197		0.0000	1.0000	68.16
16.5	3,406,988		0.0000	1.0000	68.16
17.5	3,392,569		0.0000	1.0000	68.16
18.5	2,024,650		0.0000	1.0000	68.16
19.5	2,024,650	11,017	0.0054	0.9946	68.16
20.5	2,013,667		0.0000	1.0000	67.79
21.5	2,013,667		0.0000	1.0000	67.79
22.5	2,013,667		0.0000	1.0000	67.79
23.5	873,126		0.0000	1.0000	67.79
24.5	873,126		0.0000	1.0000	67.79
25.5	873,126		0.0000	1.0000	67.79
26.5	873,126		0.0000	1.0000	67.79
27.5	817,124	3,620	0.0044	0.9956	67.79
28.5	375,725	5,788	0.0154	0.9846	67.49
29.5	369,937		0.0000	1.0000	66.45
30.5	369,937		0.0000	1.0000	66.45
31.5	369,937		0.0000	1.0000	66.45
32.5	18,831		0.0000	1.0000	66.45
33.5	18,831		0.0000	1.0000	66.45
34.5	2,020		0.0000	1.0000	66.45
35.5	2,020	34	0.0169	0.9831	66.45
36.5	1,986		0.0000	1.0000	65.33
37.5	1,986		0.0000	1.0000	65.33
38.5	1,986		0.0000	1.0000	65.33

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2013			EXPERIENCE BAND 1975-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,986		0.0000	1.0000	65.33	
40.5	1,986		0.0000	1.0000	65.33	
41.5	1,986		0.0000	1.0000	65.33	
42.5	1,986	1,986	1.0000		65.33	
43.5						

**PART VIII. DETAILED DEPRECIATION
CALCULATIONS**

ELECTRIC PLANT

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1913	110.36	110	110			
1914	37,312.60	37,313	37,313			
1915	425.69	426	426			
1916	233.39	233	233			
1917	454,090.08	454,090	454,090			
1918	109.37	109	109			
1920	145.31	145	145			
1922	2,610.73	2,591	2,611			
1923	21,156.62	20,894	21,157			
1924	1,161.52	1,141	1,162			
1925	192,042.35	187,702	192,042			
1926	84,665.52	82,312	84,666			
1927	101,171.75	97,813	101,172			
1928	37,802.80	36,344	37,803			
1929	177,812.48	169,989	177,812			
1930	76,537.88	72,742	76,538			
1931	91,044.93	86,037	91,045			
1932	74,343.59	69,868	74,344			
1933	2,752.59	2,574	2,753			
1934	1,550.98	1,443	1,551			
1935	2,714.24	2,512	2,714			
1936	155.83	144	156			
1937	192.77	177	193			
1938	8,968.05	8,184	8,968			
1939	3,127.65	2,841	3,128			
1940	4,671.21	4,222	4,671			
1941	16,816.45	15,125	16,736	80	5.03	16
1942	309,215.90	276,686	306,150	3,066	5.26	583
1943	44,617.52	39,719	43,949	669	5.49	122
1944	130,918.06	115,941	128,288	2,630	5.72	460
1945	4,259.31	3,752	4,152	107	5.95	18
1946	19,420.13	17,016	18,828	592	6.19	96
1947	2,656,471.75	2,314,318	2,560,769	95,703	6.44	14,861
1948	158,723.90	137,487	152,128	6,596	6.69	986
1949	255,678.41	220,190	243,638	12,040	6.94	1,735
1950	239,826.87	205,292	227,154	12,673	7.20	1,760
1951	104,331.35	88,744	98,194	6,137	7.47	822
1952	108,495.01	91,678	101,441	7,054	7.75	910
1953	284,166.65	238,473	263,868	20,299	8.04	2,525
1954	549,882.07	458,162	506,952	42,930	8.34	5,147
1955	511,311.45	422,752	467,771	43,540	8.66	5,028
1956	856,686.93	702,655	777,481	79,206	8.99	8,810
1957	562,461.11	457,506	506,226	56,235	9.33	6,027
1958	561,016.15	452,403	500,579	60,437	9.68	6,243

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1959	261,696.90	209,043	231,304	30,393	10.06	3,021
1960	493,061.93	390,012	431,544	61,518	10.45	5,887
1961	730,800.26	572,217	633,152	97,648	10.85	9,000
1962	219,160.02	169,718	187,791	31,369	11.28	2,781
1963	1,121,393.74	858,539	949,965	171,429	11.72	14,627
1964	426,944.31	322,941	357,331	69,613	12.18	5,715
1965	281,624.40	210,317	232,714	48,910	12.66	3,863
1966	1,354,204.91	998,049	1,104,331	249,874	13.15	19,002
1967	617,761.39	448,989	496,802	120,959	13.66	8,855
1968	318,856.35	228,365	252,684	66,172	14.19	4,663
1969	1,115,074.59	786,574	870,336	244,739	14.73	16,615
1970	1,232,465.16	855,577	946,687	285,778	15.29	18,691
1971	2,476,213.99	1,690,264	1,870,260	605,954	15.87	38,182
1972	1,356,702.30	910,076	1,006,990	349,712	16.46	21,246
1973	539,178.57	355,103	392,918	146,261	17.07	8,568
1974	518,042.22	334,759	370,407	147,635	17.69	8,346
1975	1,580,648.81	1,001,499	1,108,149	472,500	18.32	25,791
1976	32,238.27	20,007	22,138	10,100	18.97	532
1977	25,031.14	15,204	16,823	8,208	19.63	418
1978	72,816.98	43,253	47,859	24,958	20.30	1,229
1979	1,268,748.90	736,128	814,518	454,231	20.99	21,640
1980	111,605.71	63,213	69,945	41,661	21.68	1,922
1981	514,366.18	284,033	314,280	200,086	22.39	8,936
1982	45,147.49	24,280	26,866	18,281	23.11	791
1983	19,090.78	9,988	11,052	8,039	23.84	337
1984	96,191.98	48,904	54,112	42,080	24.58	1,712
1985	511,435.49	252,342	279,214	232,221	25.33	9,168
1986	130,776.52	62,537	69,197	61,580	26.09	2,360
1987	597,199.87	276,384	305,816	291,384	26.86	10,848
1988	3,736,648.97	1,671,777	1,849,804	1,886,845	27.63	68,290
1989	2,184,115.94	942,664	1,043,048	1,141,068	28.42	40,150
1990	856,561.14	355,987	393,896	462,665	29.22	15,834
1991	1,521,438.89	607,967	672,709	848,730	30.02	28,272
1992	954,070.15	365,600	404,533	549,537	30.84	17,819
1993	672,062.31	246,512	272,763	399,299	31.66	12,612
1994	413,327.54	144,747	160,161	253,167	32.49	7,792
1995	321,431.32	107,165	118,577	202,854	33.33	6,086
1996	1,772,920.80	560,952	620,687	1,152,234	34.18	33,711
1997	107,059.39	32,054	35,467	71,592	35.03	2,044
1998	629,112.37	177,536	196,442	432,670	35.89	12,055
1999	116,951.93	30,969	34,267	82,685	36.76	2,249
2000	130,331.23	32,218	35,649	94,682	37.64	2,515
2002	1,689,105.40	357,753	395,850	1,293,255	39.41	32,815
2003	971,652.47	188,501	208,574	763,078	40.30	18,935

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2004	1,880,972.33	331,051	366,304	1,514,668	41.20	36,764
2005	737,477.20	116,374	128,767	608,710	42.11	14,455
2006	2,130,310.03	297,391	329,060	1,801,250	43.02	41,870
2007	13,305,618.67	1,615,302	1,787,315	11,518,304	43.93	262,197
2008	2,647,453.09	272,158	301,140	2,346,313	44.86	52,303
2009	1,895,734.98	160,000	177,038	1,718,697	45.78	37,543
2010	3,851,492.91	253,428	280,416	3,571,077	46.71	76,452
2011	10,780,361.04	506,677	560,633	10,219,728	47.65	214,475
2012	2,249,938.81	63,448	70,204	2,179,735	48.59	44,860
2013	1,428,054.51	13,424	14,854	1,413,201	49.53	28,532
	83,803,891.89	29,229,825	32,234,559	51,569,333		1,441,525
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.8	1.72

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1916	20,651.16	20,651	20,651			
1917	1,957.35	1,957	1,957			
1919	414.22	414	414			
1920	57,926.56	57,927	57,927			
1921	3,888.80	3,889	3,889			
1922	4,039.42	4,039	4,039			
1923	701,290.95	701,291	701,291			
1924	696,634.50	696,634	696,634			
1925	272,930.95	272,931	272,931			
1926	138,512.73	138,513	138,513			
1927	38,788.70	38,789	38,789			
1928	66,622.14	66,622	66,622			
1929	1,044,637.04	1,044,637	1,044,637			
1930	290,740.25	288,647	290,740			
1931	227,966.47	225,596	227,966			
1932	1,723,943.60	1,698,429	1,723,944			
1933	6,625.76	6,499	6,626			
1934	14.16	14	14			
1936	804.19	777	804			
1937	37,006.66	35,586	37,007			
1938	47,837.10	45,761	47,837			
1939	73,046.12	69,511	73,046			
1940	80,837.38	76,504	80,837			
1941	179,500.86	168,982	179,501			
1942	1,172,110.41	1,097,330	1,172,110			
1943	274,012.19	255,105	274,012			
1944	352,579.34	326,418	352,579			
1945	880,038.60	810,340	880,039			
1946	230,759.11	211,283	230,759			
1947	4,181,518.91	3,806,855	4,181,519			
1948	717,015.90	649,043	717,016			
1949	1,673,245.39	1,505,921	1,673,245			
1950	1,765,340.60	1,579,274	1,765,341			
1951	1,818,196.39	1,616,377	1,818,196			
1952	1,281,962.23	1,132,485	1,280,933	1,029	5.83	177
1953	4,219,940.97	3,702,576	4,187,916	32,025	6.13	5,224
1954	3,875,966.93	3,377,518	3,820,249	55,718	6.43	8,665
1955	3,030,188.28	2,621,113	2,964,693	65,495	6.75	9,703
1956	5,381,013.03	4,619,062	5,224,537	156,476	7.08	22,101
1957	4,294,797.85	3,657,450	4,136,875	157,923	7.42	21,283
1958	5,839,484.71	4,929,693	5,575,886	263,599	7.79	33,838
1959	5,085,370.80	4,255,438	4,813,249	272,122	8.16	33,348
1960	5,536,337.86	4,588,517	5,189,988	346,350	8.56	40,461
1961	5,860,285.06	4,808,950	5,439,316	420,969	8.97	46,931

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1962	3,345,430.31	2,716,489	3,072,571	272,859	9.40	29,028
1963	5,937,574.65	4,767,872	5,392,853	544,722	9.85	55,302
1964	4,400,996.80	3,492,631	3,950,451	450,546	10.32	43,658
1965	3,582,502.62	2,807,966	3,176,039	406,464	10.81	37,601
1966	4,046,588.76	3,130,441	3,540,785	505,804	11.32	44,682
1967	6,975,624.84	5,322,402	6,020,072	955,553	11.85	80,637
1968	7,598,947.95	5,715,929	6,465,183	1,133,765	12.39	91,506
1969	14,957,830.46	11,080,761	12,533,247	2,424,583	12.96	187,082
1970	12,240,359.64	8,925,670	10,095,663	2,144,697	13.54	158,397
1971	16,359,862.24	11,733,293	13,271,315	3,088,547	14.14	218,426
1972	16,200,309.42	11,421,218	12,918,332	3,281,977	14.75	222,507
1973	7,737,293.94	5,355,755	6,057,797	1,679,497	15.39	109,129
1974	15,303,649.97	10,397,300	11,760,197	3,543,453	16.03	221,051
1975	9,412,695.95	6,268,856	7,090,589	2,322,107	16.70	139,048
1976	560,109.67	365,416	413,315	146,795	17.38	8,446
1977	2,834,863.11	1,810,344	2,047,647	787,216	18.07	43,565
1978	1,209,386.82	755,383	854,400	354,987	18.77	18,912
1979	3,949,218.14	2,409,813	2,725,696	1,223,522	19.49	62,777
1980	2,390,599.05	1,423,841	1,610,481	780,118	20.22	38,582
1981	4,758,302.03	2,762,670	3,124,806	1,633,496	20.97	77,897
1982	1,639,739.34	927,437	1,049,007	590,732	21.72	27,198
1983	4,187,908.48	2,304,187	2,606,224	1,581,684	22.49	70,328
1984	7,890,002.15	4,219,573	4,772,682	3,117,320	23.26	134,021
1985	6,635,973.77	3,444,070	3,895,525	2,740,449	24.05	113,948
1986	8,511,737.62	4,281,404	4,842,618	3,669,120	24.85	147,651
1987	15,603,736.41	7,595,899	8,591,583	7,012,153	25.66	273,272
1988	26,754,488.62	12,585,311	14,235,017	12,519,472	26.48	472,790
1989	29,873,594.76	13,556,637	15,333,666	14,539,929	27.31	532,403
1990	38,318,979.49	16,745,394	18,940,411	19,378,568	28.15	688,404
1991	24,303,925.32	10,207,649	11,545,686	12,758,239	29.00	439,939
1992	33,710,055.52	13,578,410	15,358,293	18,351,763	29.86	614,594
1993	29,456,635.26	11,352,587	12,840,705	16,615,930	30.73	540,707
1994	7,174,134.24	2,640,081	2,986,148	4,187,986	31.60	132,531
1995	15,353,677.42	5,376,858	6,081,666	9,272,011	32.49	285,380
1996	18,554,811.60	6,167,619	6,976,082	11,578,730	33.38	346,876
1997	7,436,205.86	2,337,943	2,644,405	4,791,801	34.28	139,784
1998	37,307,013.11	11,050,337	12,498,836	24,808,177	35.19	704,978
1999	13,436,454.64	3,732,647	4,221,929	9,214,526	36.11	255,179
2000	10,670,078.00	2,767,818	3,130,629	7,539,449	37.03	203,604
2001	34,971,412.15	8,421,116	9,524,971	25,446,441	37.96	670,349
2002	7,498,690.05	1,666,209	1,884,619	5,614,071	38.89	144,358
2003	16,906,595.41	3,435,420	3,885,741	13,020,854	39.84	326,829
2004	17,324,179.14	3,194,579	3,613,330	13,710,849	40.78	336,215
2005	10,612,847.86	1,753,242	1,983,060	8,629,788	41.74	206,751

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2006	32,124,414.82	4,696,589	5,312,227	26,812,188	42.69	628,067
2007	32,424,871.98	4,111,474	4,650,414	27,774,458	43.66	636,153
2008	40,203,469.83	4,325,893	4,892,939	35,310,531	44.62	791,361
2009	28,583,403.85	2,521,056	2,851,521	25,731,883	45.59	564,419
2010	28,776,966.81	1,974,100	2,232,868	26,544,099	46.57	569,983
2011	50,882,240.41	2,503,406	2,831,557	48,050,683	47.54	1,010,742
2012	17,994,560.56	532,639	602,458	17,392,103	48.52	358,452
2013	19,725,365.89	193,309	218,649	19,506,717	49.51	393,995
	881,837,098.37	332,080,291	374,571,979	507,265,120		14,871,225
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.1	1.69

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1928	11,490.17	10,736	8,714	2,776	3.48	798
1929	29,364.62	27,276	22,139	7,226	3.77	1,917
1930	11,813.56	10,911	8,856	2,958	4.05	730
1931	11,562.68	10,616	8,617	2,946	4.34	679
1932	7,663.05	6,994	5,677	1,986	4.63	429
1933	10,576.38	9,595	7,788	2,788	4.92	567
1934	12,610.71	11,369	9,228	3,383	5.22	648
1935	25,240.77	22,617	18,357	6,884	5.51	1,249
1936	29,527.74	26,297	21,344	8,184	5.80	1,411
1937	11,333.50	10,031	8,142	3,192	6.09	524
1938	24,815.46	21,823	17,713	7,102	6.39	1,111
1939	8,290.58	7,246	5,881	2,410	6.68	361
1942	140,384.26	120,280	97,627	42,757	7.59	5,633
1943	74,180.13	63,123	51,235	22,945	7.90	2,904
1944	97,915.05	82,729	67,148	30,767	8.22	3,743
1945	108,248.53	90,806	73,704	34,545	8.54	4,045
1946	130,530.33	108,685	88,216	42,314	8.87	4,770
1947	133,945.87	110,670	89,827	44,119	9.21	4,790
1948	251,662.65	206,316	167,459	84,204	9.55	8,817
1949	292,924.95	238,209	193,346	99,579	9.90	10,058
1950	271,332.21	218,756	177,557	93,775	10.27	9,131
1951	485,498.70	388,035	314,954	170,545	10.64	16,029
1953	330,575.38	259,472	210,604	119,971	11.40	10,524
1954	802,091.53	623,514	506,084	296,008	11.80	25,085
1955	970,190.28	746,678	606,052	364,138	12.21	29,823
1956	1,349,954.99	1,028,261	834,603	515,352	12.63	40,804
1957	1,332,244.30	1,003,713	814,679	517,565	13.07	39,599
1958	1,991,874.33	1,484,126	1,204,613	787,261	13.51	58,272
1959	1,847,386.07	1,360,785	1,104,501	742,885	13.96	53,215
1960	2,281,785.35	1,660,957	1,348,141	933,644	14.42	64,746
1961	2,682,199.02	1,928,152	1,565,013	1,117,186	14.90	74,979
1962	2,364,055.17	1,677,581	1,361,634	1,002,421	15.39	65,135
1963	2,331,853.13	1,632,740	1,325,238	1,006,615	15.89	63,349
1964	2,440,954.90	1,685,650	1,368,183	1,072,772	16.40	65,413
1966	1,590,218.01	1,066,639	865,753	724,465	17.45	41,517
1967	1,895,207.12	1,251,917	1,016,137	879,070	17.99	48,864
1968	2,569,326.52	1,670,550	1,355,927	1,213,400	18.54	65,448
1969	4,553,818.86	2,911,848	2,363,445	2,190,374	19.11	114,619
1970	4,548,910.57	2,859,809	2,321,207	2,227,704	19.68	113,196
1971	3,111,557.70	1,921,542	1,559,648	1,551,910	20.27	76,562
1972	3,093,262.75	1,875,229	1,522,058	1,571,205	20.87	75,285
1973	3,415,748.88	2,031,414	1,648,827	1,766,922	21.48	82,259
1974	4,211,979.34	2,456,468	1,993,829	2,218,150	22.09	100,414
1975	2,804,157.88	1,602,071	1,300,345	1,503,813	22.72	66,189

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1976	2,705,400.67	1,512,995	1,228,045	1,477,356	23.36	63,243
1977	3,347,157.66	1,830,828	1,486,019	1,861,139	24.01	77,515
1978	3,476,641.21	1,859,030	1,508,909	1,967,732	24.66	79,794
1979	3,232,297.62	1,687,518	1,369,699	1,862,599	25.33	73,533
1980	3,454,050.73	1,759,597	1,428,203	2,025,848	26.00	77,917
1981	3,954,711.87	1,963,198	1,593,459	2,361,253	26.69	88,470
1982	4,730,730.14	2,286,835	1,856,144	2,874,586	27.38	104,989
1983	4,656,071.37	2,188,354	1,776,210	2,879,861	28.09	102,523
1984	6,458,866.77	2,949,119	2,393,696	4,065,171	28.80	141,152
1985	8,149,898.72	3,610,568	2,930,571	5,219,328	29.52	176,807
1986	9,595,978.81	4,120,801	3,344,710	6,251,269	30.24	206,722
1987	12,031,388.37	4,998,681	4,057,254	7,974,134	30.98	257,396
1988	10,665,282.64	4,282,218	3,475,726	7,189,557	31.72	226,657
1989	13,327,279.14	5,159,923	4,188,128	9,139,151	32.48	281,378
1990	11,694,046.36	4,359,891	3,538,770	8,155,276	33.24	245,345
1991	9,198,407.14	3,297,537	2,676,495	6,521,912	34.00	191,821
1992	12,669,077.38	4,355,249	3,535,003	9,134,074	34.78	262,624
1993	13,672,541.68	4,499,087	3,651,751	10,020,791	35.56	281,800
1994	10,309,974.76	3,238,879	2,628,884	7,681,091	36.35	211,309
1995	10,266,705.79	3,070,361	2,492,104	7,774,602	37.15	209,276
1996	17,832,260.86	5,063,649	4,109,986	13,722,275	37.95	361,588
1997	13,280,613.24	3,568,235	2,896,211	10,384,402	38.76	267,915
1998	15,917,595.99	4,030,494	3,271,411	12,646,185	39.58	319,509
1999	21,103,107.00	5,017,053	4,072,166	17,030,941	40.40	421,558
2000	8,084,935.40	1,795,502	1,457,346	6,627,589	41.23	160,747
2001	39,065,372.41	8,056,452	6,539,139	32,526,233	42.07	773,146
2002	27,935,224.54	5,318,308	4,316,684	23,618,541	42.91	550,420
2003	29,418,219.58	5,128,772	4,162,844	25,255,376	43.76	577,134
2004	10,926,784.62	1,729,710	1,403,945	9,522,840	44.61	213,469
2005	22,447,496.26	3,189,340	2,588,675	19,858,821	45.47	436,746
2006	21,683,000.42	2,724,686	2,211,532	19,471,468	46.34	420,187
2007	16,521,123.92	1,804,933	1,465,001	15,056,123	47.21	318,918
2008	21,341,847.96	1,977,109	1,604,750	19,737,098	48.09	410,420
2009	15,655,791.57	1,190,466	966,260	14,689,532	48.97	299,970
2010	24,068,524.15	1,426,060	1,157,483	22,911,041	49.86	459,507
2011	27,208,072.60	1,154,983	937,459	26,270,614	50.75	517,648
2012	23,058,220.76	587,293	476,685	22,581,536	51.65	437,203
2013	21,710,660.24	184,324	149,610	21,561,051	52.55	410,296
	589,555,624.33	153,520,274	124,607,017	464,948,608		12,172,293
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.2	2.06

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. 0						
1931	295.67	275	248	48	3.67	13
1932	152.01	141	127	25	3.89	6
1933	520.18	479	431	89	4.12	22
1934	788.92	723	651	138	4.33	32
1935	277.88	254	229	49	4.55	11
1936	348.02	316	285	63	4.77	13
1937	608.38	550	495	113	4.99	23
1938	1,193.89	1,074	967	227	5.21	44
1939	21,278.37	19,052	17,162	4,116	5.44	757
1940	8,198.90	7,306	6,581	1,618	5.66	286
1942	58,173.38	51,316	46,226	11,947	6.13	1,949
1943	18,748.48	16,452	14,820	3,928	6.37	617
1944	33,715.19	29,429	26,510	7,205	6.61	1,090
1945	31,013.93	26,923	24,253	6,761	6.86	986
1946	52,260.33	45,115	40,640	11,620	7.11	1,634
1947	41,421.58	35,551	32,025	9,397	7.37	1,275
1948	81,477.15	69,507	62,613	18,864	7.64	2,469
1949	234,465.70	198,799	179,082	55,384	7.91	7,002
1950	326,466.87	275,048	247,768	78,699	8.19	9,609
1951	574,165.47	480,421	432,771	141,394	8.49	16,654
1952	100,700.99	83,678	75,379	25,322	8.79	2,881
1953	204,544.87	168,711	151,978	52,567	9.11	5,770
1954	95,209.53	77,907	70,180	25,030	9.45	2,649
1955	279,260.89	226,684	204,201	75,060	9.79	7,667
1956	842,158.20	677,777	610,553	231,605	10.15	22,818
1957	1,120,652.65	893,720	805,078	315,575	10.53	29,969
1958	1,326,563.99	1,047,986	944,044	382,520	10.92	35,029
1959	2,144,192.20	1,677,016	1,510,685	633,507	11.33	55,914
1960	2,873,816.69	2,223,903	2,003,330	870,487	11.76	74,021
1961	4,281,140.28	3,276,699	2,951,706	1,329,434	12.20	108,970
1962	3,825,011.07	2,893,774	2,606,761	1,218,250	12.66	96,228
1963	5,040,622.49	3,767,865	3,394,157	1,646,465	13.13	125,397
1964	6,301,558.33	4,649,794	4,188,614	2,112,944	13.63	155,022
1965	2,781,613.43	2,025,766	1,824,845	956,768	14.13	67,712
1966	3,453,665.20	2,480,008	2,234,033	1,219,632	14.66	83,195
1967	3,736,121.37	2,644,016	2,381,775	1,354,346	15.20	89,102
1968	4,132,264.44	2,879,858	2,594,225	1,538,039	15.76	97,591
1969	8,773,712.61	6,018,416	5,421,492	3,352,221	16.33	205,280
1970	8,587,837.75	5,793,527	5,218,908	3,368,930	16.92	199,109
1971	5,770,194.59	3,826,101	3,446,617	2,323,578	17.52	132,624
1972	5,134,483.22	3,344,346	3,012,644	2,121,839	18.13	117,035
1973	6,773,341.56	4,329,723	3,900,288	2,873,054	18.76	153,148
1974	6,836,898.57	4,286,188	3,861,071	2,975,828	19.40	153,393
1975	4,292,684.76	2,636,696	2,375,181	1,917,504	20.06	95,588

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. 0						
1976	4,662,987.16	2,804,973	2,526,767	2,136,220	20.72	103,099
1977	4,158,987.53	2,447,398	2,204,658	1,954,330	21.40	91,324
1978	4,829,276.39	2,777,751	2,502,245	2,327,031	22.09	105,343
1979	5,641,633.66	3,169,075	2,854,757	2,786,877	22.79	122,285
1980	6,602,423.32	3,618,656	3,259,747	3,342,676	23.50	142,242
1981	6,170,335.71	3,296,378	2,969,433	3,200,903	24.22	132,159
1982	5,920,145.83	3,079,601	2,774,157	3,145,989	24.95	126,092
1983	5,768,799.17	2,917,686	2,628,301	3,140,498	25.70	122,198
1984	8,083,129.36	3,971,646	3,577,726	4,505,403	26.45	170,337
1985	8,979,434.53	4,280,766	3,856,187	5,123,248	27.21	188,285
1986	10,771,030.34	4,975,354	4,481,884	6,289,146	27.98	224,773
1987	15,743,500.03	7,036,085	6,338,225	9,405,275	28.76	327,026
1988	14,888,643.10	6,430,703	5,792,887	9,095,756	29.54	307,913
1989	24,163,303.01	10,064,982	9,066,707	15,096,596	30.34	497,581
1990	20,137,664.60	8,078,224	7,277,002	12,860,663	31.14	412,995
1991	14,356,883.72	5,532,856	4,984,091	9,372,793	31.96	293,266
1992	20,026,479.46	7,402,187	6,668,016	13,358,463	32.78	407,519
1993	21,962,589.26	7,767,070	6,996,709	14,965,880	33.61	445,281
1994	21,073,991.02	7,112,472	6,407,036	14,666,955	34.45	425,746
1995	27,281,667.83	8,766,964	7,897,430	19,384,238	35.29	549,284
1996	37,009,135.76	11,287,786	10,168,230	26,840,906	36.14	742,692
1997	22,130,480.71	6,383,758	5,750,598	16,379,883	37.00	442,700
1998	34,565,410.53	9,392,459	8,460,887	26,104,524	37.87	689,319
1999	18,318,818.01	4,671,299	4,207,986	14,110,832	38.74	364,245
2000	2,969,086.30	706,880	636,770	2,332,316	39.62	58,867
2001	22,542,626.79	4,985,302	4,490,845	18,051,782	40.50	445,723
2002	24,295,671.40	4,957,289	4,465,610	19,830,061	41.39	479,103
2003	19,869,584.76	3,710,248	3,342,255	16,527,330	42.29	390,809
2004	10,735,302.54	1,818,775	1,638,383	9,096,920	43.19	210,626
2005	62,368,570.72	9,475,033	8,535,271	53,833,300	44.10	1,220,710
2006	35,827,201.53	4,815,892	4,338,237	31,488,965	45.01	699,599
2007	40,423,684.18	4,718,657	4,250,647	36,173,037	45.93	787,569
2008	51,509,209.22	5,101,472	4,595,493	46,913,716	46.85	1,001,360
2009	44,306,428.92	3,595,467	3,238,858	41,067,571	47.78	859,514
2010	47,783,933.11	3,023,289	2,723,430	45,060,503	48.71	925,077
2011	50,637,575.14	2,288,312	2,061,350	48,576,225	49.65	978,373
2012	45,771,630.05	1,250,023	1,126,042	44,645,588	50.58	882,673
2013	35,037,034.67	316,735	285,321	34,751,714	51.53	674,398
	947,518,109.35	251,218,393	226,301,807	721,216,303		19,208,709
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.5	2.03

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1905	2,269,418.86	2,269,419	2,269,419			
1906	70,192.26	70,192	70,192			
1907	85,629.32	85,629	85,629			
1908	124,825.99	124,826	124,826			
1909	47,039.57	47,040	47,040			
1910	69,986.75	69,987	69,987			
1911	392,719.49	392,719	392,719			
1912	114,959.77	114,960	114,960			
1913	271,063.58	271,064	271,064			
1914	119,195.98	119,196	119,196			
1915	20,145.39	20,083	20,145			
1916	116,675.32	115,885	116,675			
1917	109,552.32	108,608	109,552			
1918	66,975.76	66,182	66,976			
1919	274,097.06	270,049	274,097			
1920	165,507.31	162,528	165,507			
1921	211,440.82	206,952	211,441			
1922	236,397.38	230,615	236,397			
1923	490,850.53	477,107	490,851			
1924	1,081,301.76	1,047,371	1,081,302			
1925	1,279,640.92	1,234,751	1,279,641			
1926	1,057,347.03	1,016,512	1,057,347			
1927	1,949,169.30	1,866,408	1,949,169			
1928	1,568,093.71	1,495,475	1,568,094			
1929	348,174.79	330,714	348,175			
1930	726,115.34	686,796	726,115			
1931	961,991.42	906,052	961,991			
1932	672,224.64	630,446	672,225			
1933	747,723.63	698,262	747,724			
1934	795,411.94	739,487	795,412			
1935	139,998.25	129,552	139,922	76	4.85	16
1936	102,546.77	94,469	102,031	516	5.12	101
1937	58,811.90	53,926	58,243	569	5.40	105
1938	61,881.22	56,464	60,984	897	5.69	158
1939	54,603.84	49,572	53,540	1,064	5.99	178
1940	52,479.88	47,394	51,188	1,292	6.30	205
1941	431,022.78	387,192	418,185	12,838	6.61	1,942
1942	1,659,257.76	1,482,099	1,600,736	58,522	6.94	8,433
1943	53,899.64	47,855	51,686	2,214	7.29	304
1944	116,883.92	103,128	111,383	5,501	7.65	719
1945	133,201.88	116,746	126,091	7,111	8.03	886
1946	163,510.10	142,329	153,722	9,788	8.42	1,162
1947	2,238,946.04	1,934,449	2,089,295	149,651	8.84	16,929
1948	1,653,887.51	1,417,762	1,531,249	122,639	9.28	13,215

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1949	1,638,617.04	1,392,824	1,504,315	134,302	9.75	13,775
1950	2,053,305.57	1,729,828	1,868,295	185,011	10.24	18,067
1951	2,321,665.21	1,937,708	2,092,815	228,850	10.75	21,288
1952	809,503.12	668,771	722,304	87,199	11.30	7,717
1953	998,103.07	815,989	881,306	116,797	11.86	9,848
1954	1,361,915.92	1,101,055	1,189,191	172,725	12.45	13,873
1955	1,135,310.59	907,204	979,823	155,488	13.06	11,906
1956	2,985,324.94	2,356,556	2,545,190	440,135	13.69	32,150
1957	1,740,855.06	1,356,788	1,465,394	275,461	14.34	19,209
1958	931,597.96	716,613	773,975	157,623	15.00	10,508
1959	1,629,127.68	1,236,378	1,335,346	293,782	15.67	18,748
1960	1,623,275.05	1,214,713	1,311,947	311,328	16.36	19,030
1961	2,459,975.03	1,814,699	1,959,960	500,015	17.05	29,326
1962	2,021,755.73	1,469,351	1,586,968	434,788	17.76	24,481
1963	2,584,823.34	1,849,932	1,998,013	586,810	18.48	31,754
1964	4,712,560.08	3,320,564	3,586,364	1,126,196	19.20	58,656
1965	3,942,641.68	2,733,157	2,951,937	990,705	19.94	49,684
1966	3,606,447.36	2,458,479	2,655,272	951,175	20.69	45,973
1967	5,238,458.60	3,508,981	3,789,863	1,448,596	21.46	67,502
1968	6,731,238.63	4,429,155	4,783,694	1,947,545	22.23	87,609
1969	7,250,164.39	4,682,519	5,057,339	2,192,825	23.02	95,257
1970	9,466,043.65	5,998,537	6,478,699	2,987,345	23.81	125,466
1971	6,753,463.92	4,195,454	4,531,286	2,222,178	24.62	90,259
1972	5,389,338.78	3,280,059	3,542,617	1,846,722	25.44	72,591
1973	3,804,291.37	2,266,787	2,448,236	1,356,055	26.27	51,620
1974	4,501,742.63	2,623,481	2,833,482	1,668,261	27.12	61,514
1975	2,411,246.39	1,373,663	1,483,620	927,626	27.97	33,165
1976	4,661,379.96	2,593,871	2,801,502	1,859,878	28.83	64,512
1977	1,366,456.46	742,095	801,497	564,959	29.70	19,022
1978	1,028,709.92	544,743	588,348	440,362	30.58	14,400
1979	1,994,083.88	1,028,648	1,110,988	883,096	31.47	28,062
1980	1,967,507.12	987,689	1,066,750	900,757	32.37	27,827
1981	2,611,207.65	1,274,269	1,376,270	1,234,938	33.28	37,108
1982	2,325,589.28	1,101,980	1,190,190	1,135,399	34.20	33,199
1983	2,640,503.24	1,213,813	1,310,975	1,329,528	35.12	37,857
1984	3,135,357.48	1,396,426	1,508,205	1,627,152	36.05	45,136
1985	2,743,693.12	1,182,312	1,276,952	1,466,741	36.99	39,652
1986	2,949,179.87	1,228,215	1,326,529	1,622,651	37.93	42,780
1987	6,233,509.21	2,504,936	2,705,447	3,528,062	38.88	90,742
1988	5,190,247.44	2,009,820	2,170,699	3,019,548	39.83	75,811
1989	5,770,720.62	2,149,363	2,321,412	3,449,309	40.79	84,563
1990	17,889,748.96	6,398,984	6,911,201	10,978,548	41.75	262,959
1991	4,244,229.57	1,454,795	1,571,246	2,672,984	42.72	62,570
1992	3,739,437.32	1,225,975	1,324,110	2,415,327	43.69	55,283

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1993	7,758,226.40	2,427,704	2,622,033	5,136,193	44.66	115,007
1994	3,397,609.04	1,011,978	1,092,983	2,304,626	45.64	50,496
1995	5,302,887.87	1,499,498	1,619,528	3,683,360	46.62	79,008
1996	5,185,533.67	1,388,116	1,499,230	3,686,304	47.60	77,443
1997	5,522,753.23	1,395,158	1,506,836	4,015,917	48.58	82,666
1998	3,094,865.71	734,659	793,466	2,301,400	49.57	46,427
1999	2,533,660.09	562,853	607,907	1,925,753	50.56	38,088
2000	920,620.28	190,495	205,743	714,877	51.55	13,868
2001	14,933,710.32	2,862,643	3,091,788	11,841,922	52.54	225,389
2002	7,199,755.72	1,270,469	1,372,166	5,827,590	53.53	108,866
2003	9,069,822.41	1,460,967	1,577,913	7,491,909	54.53	137,391
2004	4,264,851.50	622,029	671,820	3,593,032	55.52	64,716
2005	5,710,882.24	745,042	804,680	4,906,202	56.52	86,805
2006	5,014,038.66	577,768	624,016	4,390,023	57.51	76,335
2007	11,781,086.88	1,176,342	1,270,504	10,510,583	58.51	179,637
2008	4,876,825.74	411,897	444,868	4,431,958	59.51	74,474
2009	12,644,144.28	873,457	943,375	11,700,769	60.51	193,369
2010	7,789,316.48	419,455	453,031	7,336,285	61.50	119,289
2011	16,420,841.09	631,546	682,099	15,738,742	62.50	251,820
2012	7,914,336.27	182,663	197,285	7,717,051	63.50	121,528
2013	9,776,834.93	75,184	81,202	9,695,633	64.50	150,320
	335,071,756.13	132,935,354	142,874,168	192,197,588		4,479,754
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.9 1.34

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. 0						
1924	3,771.67	3,419	2,499	1,273	4.95	257
1925	187,849.54	169,455	123,840	64,010	5.19	12,333
1926	184,719.48	165,830	121,190	63,529	5.42	11,721
1927	201,446.62	179,896	131,470	69,977	5.67	12,342
1928	189,171.04	168,077	122,833	66,338	5.91	11,225
1929	177,465.65	156,805	114,595	62,871	6.17	10,190
1930	259,294.30	227,837	166,506	92,788	6.43	14,430
1931	194,452.92	169,870	124,143	70,310	6.70	10,494
1932	133,183.17	115,668	84,531	48,652	6.97	6,980
1933	114,895.02	99,200	72,496	42,399	7.24	5,856
1934	90,877.84	77,983	56,991	33,887	7.52	4,506
1935	19,076.65	16,266	11,887	7,190	7.81	921
1936	7,233.69	6,130	4,480	2,754	8.09	340
1937	59,734.39	50,290	36,752	22,982	8.38	2,742
1938	50,302.76	42,065	30,742	19,561	8.68	2,254
1939	49,854.10	41,407	30,261	19,593	8.98	2,182
1940	9,713.04	8,012	5,855	3,858	9.28	416
1941	198,347.98	162,459	118,727	79,621	9.59	8,303
1944	45,872.65	36,741	26,851	19,022	10.55	1,803
1945	75,719.00	60,175	43,977	31,742	10.88	2,917
1946	68,747.35	54,194	39,606	29,141	11.22	2,597
1947	96,042.30	75,095	54,880	41,162	11.56	3,561
1948	688,903.60	534,093	390,321	298,583	11.91	25,070
1949	1,741,348.36	1,338,209	977,978	763,370	12.27	62,214
1950	1,286,572.21	979,738	716,004	570,568	12.64	45,140
1951	1,570,335.77	1,184,865	865,913	704,423	13.01	54,145
1952	510,418.55	381,369	278,709	231,710	13.40	17,292
1953	729,037.04	539,349	394,162	334,875	13.79	24,284
1954	98,641.39	72,231	52,787	45,854	14.19	3,231
1955	897,840.42	650,512	475,401	422,439	14.60	28,934
1956	2,081,924.67	1,491,907	1,090,302	991,623	15.02	66,020
1957	1,742,635.45	1,234,640	902,289	840,346	15.45	54,391
1958	612,064.01	428,561	313,197	298,867	15.89	18,808
1959	1,216,357.20	841,354	614,871	601,486	16.34	36,811
1960	1,109,255.31	757,644	553,695	555,560	16.80	33,069
1961	1,905,329.01	1,284,478	938,711	966,618	17.27	55,971
1962	1,675,445.73	1,114,322	814,359	861,087	17.75	48,512
1963	1,662,634.90	1,090,439	796,905	865,730	18.24	47,463
1964	5,951,474.95	3,847,152	2,811,542	3,139,933	18.74	167,552
1965	2,124,927.23	1,353,132	988,884	1,136,043	19.25	59,015
1966	3,444,737.32	2,159,781	1,578,392	1,866,345	19.77	94,403
1967	3,935,674.98	2,428,233	1,774,580	2,161,095	20.30	106,458
1968	3,598,462.05	2,183,511	1,595,734	2,002,728	20.84	96,100
1969	5,414,304.87	3,230,174	2,360,647	3,053,658	21.38	142,828

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. 0						
1970	5,495,331.93	3,220,484	2,353,566	3,141,766	21.94	143,198
1971	6,369,578.92	3,664,291	2,677,905	3,691,674	22.51	164,002
1972	6,368,623.02	3,595,279	2,627,470	3,741,153	23.08	162,095
1973	7,619,588.21	4,216,680	3,081,597	4,537,991	23.67	191,719
1974	8,690,387.98	4,712,450	3,443,911	5,246,477	24.26	216,260
1975	5,315,526.72	2,821,216	2,061,776	3,253,751	24.87	130,830
1976	6,849,647.02	3,556,679	2,599,261	4,250,386	25.48	166,813
1977	7,338,829.05	3,724,823	2,722,143	4,616,686	26.10	176,885
1978	7,787,547.69	3,861,456	2,821,996	4,965,552	26.72	185,837
1979	9,151,057.92	4,427,007	3,235,307	5,915,751	27.36	216,219
1980	8,257,946.89	3,895,274	2,846,710	5,411,237	28.00	193,258
1981	9,493,690.57	4,359,977	3,186,320	6,307,371	28.66	220,076
1982	8,005,717.09	3,576,874	2,614,020	5,391,697	29.32	183,891
1983	11,827,598.86	5,137,199	3,754,323	8,073,276	29.98	269,289
1984	12,259,012.46	5,167,296	3,776,318	8,482,694	30.66	276,670
1985	14,081,265.72	5,754,732	4,205,623	9,875,643	31.34	315,113
1986	14,965,757.67	5,924,195	4,329,468	10,636,290	32.02	332,176
1987	17,904,142.78	6,850,841	5,006,672	12,897,471	32.72	394,177
1988	22,670,043.98	8,374,994	6,120,540	16,549,504	33.42	495,198
1989	24,637,098.42	8,771,793	6,410,525	18,226,573	34.13	534,034
1990	28,403,388.06	9,732,137	7,112,355	21,291,033	34.84	611,109
1991	16,883,295.83	5,555,617	4,060,107	12,823,189	35.56	360,607
1992	16,302,712.35	5,143,017	3,758,575	12,544,137	36.28	345,759
1993	20,750,298.95	6,260,365	4,575,145	16,175,154	37.01	437,048
1994	11,396,097.53	3,279,113	2,396,413	8,999,685	37.75	238,402
1995	10,029,871.80	2,745,878	2,006,719	8,023,153	38.49	208,448
1996	17,834,982.21	4,633,707	3,386,365	14,448,617	39.23	368,305
1997	16,162,099.83	3,970,381	2,901,599	13,260,501	39.98	331,678
1998	12,729,112.35	2,946,917	2,153,640	10,575,472	40.73	259,648
1999	10,202,888.94	2,215,761	1,619,303	8,583,586	41.49	206,883
2000	8,143,006.93	1,650,099	1,205,911	6,937,096	42.26	164,153
2001	40,371,808.36	7,594,341	5,550,030	34,821,778	43.03	809,244
2002	25,702,281.00	4,461,402	3,260,443	22,441,838	43.80	512,371
2003	25,253,805.45	4,016,870	2,935,574	22,318,231	44.57	500,746
2004	7,192,324.45	1,036,774	757,686	6,434,638	45.36	141,857
2005	54,005,675.25	6,989,955	5,108,338	48,897,337	46.14	1,059,760
2006	44,532,682.38	5,100,328	3,727,377	40,805,305	46.93	869,493
2007	56,839,847.58	5,651,586	4,130,242	52,709,606	47.73	1,104,329
2008	46,739,211.91	3,941,985	2,880,847	43,858,365	48.53	903,737
2009	58,242,154.16	4,033,269	2,947,558	55,294,596	49.33	1,120,912
2010	36,743,784.11	1,982,695	1,448,976	35,294,808	50.14	703,925

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. 0						
2011	54,906,298.31	2,123,776	1,552,079	53,354,219	50.95	1,047,188
2012	37,590,885.53	872,484	637,621	36,953,265	51.77	713,797
2013	49,621,283.73	384,069	280,682	49,340,602	52.59	938,213
	968,084,286.08	223,148,634	163,079,531	805,004,755		20,341,433
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.6 2.10

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R1.5						
NET SALVAGE PERCENT.. 0						
1913	0.81	1	1			
1914	0.89	1	1			
1917	11.48	11	11			
1922	16.78	17	17			
1923	140.42	138	140			
1924	297.53	291	298			
1925	63.58	62	64			
1926	39.77	38	40			
1927	268.26	257	268			
1928	270.36	257	270			
1929	1,286.76	1,213	1,287			
1930	757.43	709	757			
1931	2,555.52	2,378	2,556			
1932	1,487.08	1,376	1,487			
1933	1,871.49	1,723	1,871			
1934	2,959.09	2,709	2,959			
1935	645.52	588	646			
1936	4,518.89	4,093	4,493	26	4.34	6
1937	14,424.09	12,991	14,262	162	4.57	35
1938	9,842.07	8,813	9,675	167	4.81	35
1939	10,279.55	9,149	10,044	236	5.06	47
1940	9,280.00	8,209	9,012	268	5.31	50
1941	29,546.47	25,969	28,510	1,036	5.57	186
1942	9,400.92	8,207	9,010	391	5.84	67
1943	1,239.23	1,075	1,180	59	6.11	10
1944	5,976.24	5,146	5,649	327	6.39	51
1945	10,062.48	8,603	9,445	617	6.67	93
1946	69,268.28	58,788	64,539	4,729	6.96	679
1947	120,159.37	101,221	111,124	9,035	7.25	1,246
1948	154,412.96	129,103	141,733	12,680	7.54	1,682
1949	206,182.76	171,043	187,777	18,406	7.84	2,348
1950	240,398.21	197,807	217,159	23,239	8.15	2,851
1951	348,655.17	284,534	312,371	36,284	8.46	4,289
1952	489,804.48	396,423	435,206	54,598	8.77	6,226
1953	582,754.53	467,468	513,202	69,553	9.10	7,643
1954	836,327.92	664,881	729,928	106,400	9.43	11,283
1955	1,042,652.03	821,433	901,796	140,856	9.76	14,432
1956	1,227,626.00	957,818	1,051,524	176,102	10.11	17,419
1957	931,948.16	720,032	790,475	141,473	10.46	13,525
1958	837,050.12	639,983	702,594	134,456	10.83	12,415
1959	934,258.50	706,785	775,932	158,326	11.20	14,136
1960	1,200,231.14	898,085	985,947	214,284	11.58	18,505
1961	945,436.60	699,415	767,840	177,597	11.97	14,837
1962	888,573.38	649,432	712,968	175,605	12.38	14,185

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R1.5						
NET SALVAGE PERCENT.. 0						
1963	1,291,400.56	932,340	1,023,553	267,848	12.79	20,942
1964	1,004,533.41	716,062	786,116	218,417	13.21	16,534
1965	1,083,925.07	762,281	836,857	247,068	13.65	18,100
1966	1,851,269.52	1,283,818	1,409,417	441,853	14.10	31,337
1967	3,570,841.57	2,441,384	2,680,231	890,611	14.55	61,210
1968	7,340,819.65	4,943,895	5,427,568	1,913,252	15.02	127,380
1969	10,720,236.52	7,107,946	7,803,334	2,916,903	15.50	188,187
1970	7,157,818.06	4,668,114	5,124,807	2,033,011	16.00	127,063
1971	4,003,324.32	2,567,332	2,818,500	1,184,824	16.50	71,808
1972	4,230,751.10	2,665,373	2,926,133	1,304,618	17.02	76,652
1973	6,563,903.69	4,061,087	4,458,393	2,105,511	17.54	120,041
1974	6,324,170.08	3,838,518	4,214,050	2,110,120	18.08	116,710
1975	2,636,828.66	1,568,913	1,722,404	914,425	18.63	49,083
1976	1,750,674.98	1,020,346	1,120,169	630,506	19.19	32,856
1977	3,141,433.23	1,791,968	1,967,281	1,174,152	19.76	59,421
1978	4,946,121.64	2,759,095	3,029,024	1,917,098	20.34	94,253
1979	4,349,329.20	2,370,384	2,602,285	1,747,044	20.93	83,471
1980	3,905,993.94	2,077,833	2,281,113	1,624,881	21.53	75,471
1981	4,469,904.76	2,318,540	2,545,368	1,924,537	22.14	86,926
1982	5,351,481.49	2,703,675	2,968,182	2,383,299	22.76	104,714
1983	4,846,793.22	2,382,296	2,615,362	2,231,431	23.39	95,401
1984	7,813,995.78	3,732,043	4,097,158	3,716,838	24.03	154,675
1985	11,120,809.13	5,154,273	5,658,528	5,462,281	24.68	221,324
1986	11,621,309.12	5,219,479	5,730,114	5,891,195	25.34	232,486
1987	12,058,316.22	5,242,715	5,755,623	6,302,693	26.00	242,411
1988	13,823,679.12	5,805,945	6,373,955	7,449,724	26.68	279,225
1989	19,076,112.61	7,730,022	8,486,269	10,589,844	27.36	387,056
1990	16,033,747.89	6,256,689	6,868,796	9,164,952	28.05	326,736
1991	9,451,742.26	3,544,403	3,891,161	5,560,581	28.75	193,412
1992	9,608,812.95	3,457,059	3,795,272	5,813,541	29.45	197,404
1993	9,676,803.03	3,332,207	3,658,205	6,018,598	30.16	199,556
1994	12,336,739.80	4,055,086	4,451,805	7,884,935	30.88	255,341
1995	13,985,466.72	4,375,074	4,803,098	9,182,369	31.61	290,489
1996	7,638,812.67	2,268,422	2,490,347	5,148,466	32.34	159,198
1997	12,709,644.69	3,572,554	3,922,066	8,787,579	33.07	265,727
1998	11,441,901.67	3,029,587	3,325,979	8,115,923	33.82	239,974
1999	10,027,702.49	2,491,684	2,735,452	7,292,250	34.57	210,942
2001	26,150,034.14	5,639,255	6,190,957	19,959,077	36.08	553,189
2002	11,605,160.67	2,310,936	2,537,020	9,068,141	36.84	246,149
2003	4,145,381.51	756,076	830,045	3,315,337	37.61	88,150
2004	10,954,364.54	1,812,181	1,989,471	8,964,894	38.39	233,522
2005	16,541,118.48	2,456,025	2,696,304	13,844,814	39.17	353,455
2006	13,156,550.81	1,730,350	1,899,634	11,256,917	39.95	281,775
2007	17,074,498.38	1,952,469	2,143,484	14,931,014	40.74	366,495

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R1.5						
NET SALVAGE PERCENT.. 0						
2008	18,356,896.41	1,779,885	1,954,016	16,402,880	41.54	394,870
2009	14,316,710.14	1,139,181	1,250,630	13,066,080	42.34	308,599
2010	21,075,725.39	1,310,278	1,438,466	19,637,259	43.14	455,198
2011	23,562,607.41	1,050,185	1,152,927	22,409,680	43.95	509,890
2012	22,286,057.87	595,929	654,230	21,631,828	44.77	483,177
2013	21,963,493.29	195,695	214,840	21,748,653	45.59	477,049
	511,328,732.18	155,645,162	170,872,067	340,456,665		10,423,315
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.7	2.04

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - AERIAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1952	59,809.51	55,707	55,771	4,039	3.43	1,178
1953	19,133.04	17,717	17,737	1,396	3.70	377
1954	3,772.02	3,473	3,477	295	3.97	74
1955	289,752.62	265,066	265,369	24,384	4.26	5,724
1956	435,320.35	395,706	396,158	39,162	4.55	8,607
1957	402,570.38	363,441	363,857	38,713	4.86	7,966
1958	447,947.84	401,540	401,999	45,949	5.18	8,870
1959	445,717.59	396,600	397,053	48,665	5.51	8,832
1960	387,267.24	341,802	342,193	45,074	5.87	7,679
1961	445,319.50	389,655	390,101	55,218	6.25	8,835
1962	505,958.66	438,666	439,168	66,791	6.65	10,044
1963	616,629.61	529,192	529,797	86,833	7.09	12,247
1964	710,198.89	602,959	603,648	106,551	7.55	14,113
1965	485,206.26	407,088	407,553	77,653	8.05	9,646
1966	734,345.65	608,332	609,028	125,318	8.58	14,606
1967	698,073.76	570,466	571,118	126,956	9.14	13,890
1968	764,473.74	615,554	616,258	148,216	9.74	15,217
1969	1,066,652.69	845,642	846,609	220,044	10.36	21,240
1970	992,408.65	774,079	774,964	217,445	11.00	19,768
1971	790,808.56	606,234	606,927	183,882	11.67	15,757
1972	873,694.25	657,892	658,644	215,050	12.35	17,413
1973	1,033,514.42	763,974	764,848	268,666	13.04	20,603
1974	1,178,572.06	854,700	855,677	322,895	13.74	23,500
1975	1,123,528.13	798,604	799,517	324,011	14.46	22,407
1976	1,092,522.22	760,395	761,264	331,258	15.20	21,793
1977	1,245,427.83	848,136	849,106	396,322	15.95	24,848
1978	1,253,030.12	834,267	835,221	417,809	16.71	25,004
1979	1,256,338.72	816,871	817,805	438,534	17.49	25,073
1980	1,481,927.80	939,839	940,914	541,014	18.29	29,580
1981	980,566.58	605,990	606,683	373,884	19.10	19,575
1982	1,350,227.66	812,297	813,226	537,002	19.92	26,958
1983	1,320,347.29	772,139	773,022	547,325	20.76	26,364
1984	1,606,419.16	912,125	913,168	693,251	21.61	32,080
1985	1,506,368.25	829,105	830,053	676,315	22.48	30,085
1986	1,751,643.37	933,276	934,343	817,300	23.36	34,987
1987	1,883,502.18	970,004	971,113	912,389	24.25	37,624
1988	1,983,383.07	985,741	986,868	996,515	25.15	39,623
1989	2,296,868.92	1,099,741	1,100,998	1,195,871	26.06	45,889
1990	1,900,734.09	875,098	876,099	1,024,635	26.98	37,978
1991	1,483,399.11	655,366	656,115	827,284	27.91	29,641
1992	1,495,073.13	632,416	633,139	861,934	28.85	29,876
1993	1,664,309.21	672,714	673,483	990,826	29.79	33,260
1994	1,534,123.73	590,638	591,313	942,811	30.75	30,661
1995	3,096,324.64	1,132,636	1,133,931	1,962,394	31.71	61,886

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - AERIAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1996	1,391,995.33	482,466	483,018	908,977	32.67	27,823
1997	3,154,097.79	1,032,021	1,033,201	2,120,897	33.64	63,047
1998	2,689,984.41	827,439	828,385	1,861,599	34.62	53,772
1999	3,002,478.20	864,714	865,703	2,136,775	35.60	60,022
2000	2,084,551.26	559,494	560,134	1,524,417	36.58	41,674
2001	8,459,047.82	2,104,611	2,107,017	6,352,031	37.56	169,117
2002	7,562,573.15	1,731,829	1,733,809	5,828,764	38.55	151,200
2003	4,193,656.51	877,313	878,316	3,315,341	39.54	83,848
2004	5,603,483.53	1,061,300	1,062,513	4,540,971	40.53	112,040
2005	5,950,341.04	1,009,178	1,010,332	4,940,009	41.52	118,979
2006	5,284,068.93	790,497	791,401	4,492,668	42.52	105,660
2007	4,112,132.58	533,755	534,365	3,577,768	43.51	82,229
2008	4,815,002.41	528,687	529,291	4,285,711	44.51	96,286
2009	4,787,522.31	429,920	430,412	4,357,110	45.51	95,740
2010	4,394,439.52	307,611	307,963	4,086,477	46.50	87,881
2011	3,978,002.23	198,900	199,127	3,778,875	47.50	79,555
2012	3,764,881.04	112,946	113,075	3,651,806	48.50	75,295
2013	4,410,854.76	44,109	44,160	4,366,695	49.50	88,216
	126,332,325.32	41,879,673	41,927,557	84,404,769		2,523,762
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.4	2.00

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R3						
NET SALVAGE PERCENT.. 0						
1940	8,638.36	7,991	7,354	1,284	3.97	323
1941	13,858.71	12,753	11,736	2,123	4.23	502
1942	6,290.02	5,757	5,298	992	4.49	221
1943	1,469.02	1,337	1,230	239	4.75	50
1944	5,040.00	4,564	4,200	840	5.01	168
1945	6,224.83	5,606	5,159	1,066	5.27	202
1946	20,445.89	18,309	16,849	3,597	5.54	649
1947	23,772.43	21,166	19,478	4,294	5.81	739
1948	33,916.86	30,019	27,624	6,293	6.09	1,033
1949	48,078.50	42,291	38,918	9,160	6.38	1,436
1952	48,236.90	41,575	38,259	9,978	7.32	1,363
1953	117,889.16	100,851	92,806	25,083	7.66	3,275
1954	102,800.26	87,264	80,303	22,497	8.01	2,809
1955	73,089.97	61,534	56,626	16,464	8.38	1,965
1956	99,688.20	83,212	76,574	23,114	8.76	2,639
1957	85,746.06	70,927	65,269	20,477	9.16	2,235
1958	73,425.08	60,167	55,368	18,057	9.57	1,887
1959	106,581.44	86,451	79,555	27,026	10.01	2,700
1960	185,505.27	148,894	137,017	48,488	10.46	4,636
1961	202,378.00	160,642	147,828	54,550	10.93	4,991
1962	175,137.01	137,400	126,440	48,697	11.42	4,264
1963	115,635.46	89,628	82,479	33,156	11.92	2,782
1964	161,448.22	123,522	113,669	47,779	12.45	3,838
1965	250,782.99	189,319	174,218	76,565	12.99	5,894
1966	262,382.06	195,301	179,723	82,659	13.55	6,100
1967	218,270.88	160,119	147,347	70,924	14.12	5,023
1968	286,950.27	207,307	190,771	96,179	14.71	6,538
1969	282,058.77	200,527	184,532	97,527	15.32	6,366
1970	311,706.38	217,901	200,520	111,186	15.95	6,971
1971	461,679.12	317,164	291,865	169,814	16.59	10,236
1972	646,481.03	436,194	401,400	245,081	17.24	14,216
1973	1,617,411.07	1,070,856	985,437	631,974	17.91	35,286
1974	1,504,587.58	976,853	898,933	605,655	18.59	32,580
1975	1,421,456.48	904,373	832,234	589,222	19.28	30,561
1976	2,087,633.23	1,300,241	1,196,525	891,108	19.99	44,578
1977	2,553,582.29	1,555,770	1,431,672	1,121,910	20.71	54,172
1978	4,305,038.59	2,563,521	2,359,038	1,946,001	21.44	90,765
1979	4,510,600.31	2,622,102	2,412,946	2,097,654	22.19	94,532
1980	5,032,561.15	2,854,318	2,626,639	2,405,922	22.94	104,879
1981	4,982,504.20	2,753,531	2,533,891	2,448,613	23.71	103,273
1982	2,994,393.20	1,611,313	1,482,784	1,511,609	24.48	61,749
1983	5,774,816.10	3,021,442	2,780,432	2,994,384	25.27	118,496
1984	7,594,688.01	3,860,380	3,552,451	4,042,237	26.06	155,113
1985	7,971,652.13	3,930,184	3,616,687	4,354,965	26.87	162,075

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R3						
NET SALVAGE PERCENT.. 0						
1986	9,768,642.05	4,666,871	4,294,611	5,474,031	27.68	197,761
1987	11,298,950.54	5,221,019	4,804,556	6,494,395	28.51	227,794
1988	11,403,705.23	5,090,842	4,684,763	6,718,942	29.34	229,003
1989	10,718,831.40	4,613,171	4,245,194	6,473,637	30.19	214,430
1990	10,415,279.41	4,315,467	3,971,237	6,444,042	31.04	207,604
1991	7,597,636.02	3,024,695	2,783,425	4,814,211	31.90	150,916
1992	8,454,208.17	3,226,971	2,969,567	5,484,641	32.77	167,368
1993	10,217,654.49	3,730,363	3,432,805	6,784,849	33.65	201,630
1994	5,412,141.37	1,886,077	1,735,631	3,676,510	34.53	106,473
1995	9,668,910.45	3,205,341	2,949,662	6,719,248	35.43	189,649
1996	3,965,799.37	1,247,363	1,147,865	2,817,934	36.33	77,565
1997	9,511,913.45	2,828,463	2,602,846	6,909,067	37.24	185,528
1998	5,683,524.69	1,592,467	1,465,441	4,218,084	38.15	110,566
1999	9,414,613.35	2,474,443	2,277,065	7,137,548	39.07	182,686
2000	1,217,707.57	298,679	274,854	942,854	40.00	23,571
2001	11,345,895.91	2,581,759	2,375,821	8,970,075	40.94	219,103
2002	11,368,121.67	2,385,146	2,194,891	9,173,231	41.88	219,036
2003	8,150,047.24	1,565,461	1,440,590	6,709,457	42.82	156,690
2004	1,420,653.76	247,407	227,672	1,192,982	43.77	27,256
2005	11,651,089.99	1,818,036	1,673,018	9,978,072	44.73	223,073
2006	6,519,233.54	899,133	827,412	5,691,822	45.69	124,575
2007	4,972,259.48	595,726	548,207	4,424,052	46.65	94,835
2008	4,831,672.36	490,463	451,340	4,380,332	47.62	91,985
2009	3,799,473.34	316,154	290,936	3,508,537	48.59	72,207
2010	1,832,536.13	118,602	109,141	1,723,395	49.57	34,767
2011	6,181,528.32	286,947	264,058	5,917,470	50.54	117,085
2012	1,126,068.64	31,440	28,932	1,097,137	51.52	21,295
2013	1,748,306.99	16,172	14,883	1,733,424	52.51	33,011
	256,482,936.42	91,125,254	83,856,507	172,626,430		5,101,572
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.8	1.99

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 METER TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2013	239,371.00	3,078	9,173	230,198	34.55	6,663
	239,371.00	3,078	9,173	230,198		6,663
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.5	2.78

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 370.11 SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2011	3,271,628.66	543,090	523,222	2,748,407	12.51	219,697
2012	27,421,563.59	2,742,156	2,641,842	24,779,722	13.50	1,835,535
2013	147,433,214.36	4,913,949	4,734,185	142,699,029	14.50	9,841,312
	178,126,406.61	8,199,195	7,899,249	170,227,158		11,896,544
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.3	6.68

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1994	19,065.30	9,696	19,065			
1995	36,305.98	17,634	36,306			
1996	24,135.77	11,151	24,136			
1997	51,638.40	22,633	49,188	2,450	19.66	125
1998	742,575.59	307,426	668,131	74,445	20.51	3,630
1999	156,401.81	60,862	132,272	24,130	21.38	1,129
	1,030,122.85	429,402	929,098	101,025		4,884
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.7	0.47

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 371.1 INSTALLATIONS ON CUSTOMERS' PREMISES - DLC SWITCHES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2010	2,632,146.00	608,894	611,569	2,020,577	11.53	175,245
2011	7,307,892.00	1,213,110	1,218,439	6,089,453	12.51	486,767
2012	2,807,042.74	280,704	281,937	2,525,106	13.50	187,045
	12,747,080.74	2,102,708	2,111,945	10,635,136		849,057
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.5	6.66

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. 0						
1959	16,390.11	11,698	16,390			
1960	20,262.80	14,311	20,263			
1961	15,642.38	10,937	15,642			
1962	19,970.04	13,804	19,970			
1963	15,838.08	10,829	15,838			
1964	7,998.75	5,406	7,999			
1965	16,952.09	11,323	16,952			
1966	17,687.10	11,673	17,687			
1967	12,925.40	8,428	12,925			
1968	16,931.72	10,900	16,932			
1969	17,965.98	11,408	17,966			
1970	35,894.13	22,494	35,894			
1971	80,548.30	49,772	80,548			
1972	125,930.82	76,713	125,931			
1973	94,114.54	56,469	94,115			
1974	93,855.06	55,452	93,855			
1975	97,546.50	56,740	97,546			
1976	168,062.36	96,145	168,062			
1977	237,482.62	133,584	237,483			
1978	202,650.07	111,964	202,650			
1979	280,175.76	152,113	280,176			
1980	184,299.38	98,139	184,299			
1981	195,038.59	101,826	195,039			
1982	309,086.03	158,150	309,086			
1983	509,330.53	255,088	509,331			
1984	551,209.34	270,093	551,209			
1985	626,030.93	299,712	626,031			
1986	188,485.24	88,117	186,551	1,934	12.78	151
1987	289,436.20	131,934	279,316	10,120	13.06	775
1988	447,960.97	198,783	420,841	27,120	13.35	2,031
1989	337,488.80	145,684	308,426	29,063	13.64	2,131
1990	437,101.91	183,399	388,272	48,830	13.93	3,505
1991	340,801.24	138,594	293,415	47,386	14.24	3,328
1992	288,724.66	113,807	240,939	47,786	14.54	3,287
1993	283,279.46	107,881	228,393	54,886	14.86	3,694
1994	389,110.82	142,998	302,739	86,372	15.18	5,690
1995	1,710,923.47	605,239	1,281,343	429,580	15.51	27,697
1996	1,757,684.89	597,613	1,265,198	492,487	15.84	31,091
1997	3,859,795.51	1,257,637	2,662,526	1,197,270	16.18	73,997
1998	11,022,942.84	3,430,891	7,263,493	3,759,450	16.53	227,432
1999	8,489,380.92	2,514,979	5,324,428	3,164,953	16.89	187,386
2000	70,350.13	19,786	41,889	28,461	17.25	1,650
2001	1,857,511.08	493,782	1,045,379	812,132	17.62	46,091
2002	409,414.02	102,354	216,692	192,722	18.00	10,707

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. 0						
2003	1,609,555.34	376,234	796,520	813,035	18.39	44,211
2004	614,045.77	133,045	281,668	332,378	18.80	17,680
2005	340,368.80	67,931	143,816	196,553	19.21	10,232
2006	182,586.56	33,094	70,063	112,524	19.65	5,726
2007	103,937.84	16,890	35,758	68,180	20.10	3,392
2008	149,134.37	21,252	44,992	104,142	20.58	5,060
2009	220,966.31	26,792	56,721	164,245	21.09	7,788
2010	393,675.57	38,875	82,302	311,374	21.63	14,395
2011	400,883.39	29,898	63,296	337,587	22.21	15,200
2012	547,751.25	26,018	55,082	492,669	22.86	21,552
2013	383,290.34	6,708	14,202	369,088	23.58	15,653
	41,096,407.11	13,165,386	27,364,079	13,732,328		791,532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.3 1.93

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 373.1 AERIAL STREET LIGHTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. 0						
1985	175.11	84	76	99	12.51	8
1986	109.78	51	46	64	12.78	5
1995	13,366.87	4,729	4,304	9,063	15.51	584
1996	13,126.91	4,463	4,062	9,065	15.84	572
1997	33,291.23	10,847	9,871	23,420	16.18	1,447
1998	432,865.03	134,729	122,612	310,253	16.53	18,769
1999	80,946.89	23,981	21,824	59,123	16.89	3,500
2000	28,788.96	8,097	7,369	21,420	17.25	1,242
2001	335,594.00	89,211	81,188	254,406	17.62	14,438
2002	120,835.38	30,209	27,492	93,343	18.00	5,186
2003	36,070.96	8,432	7,674	28,397	18.39	1,544
2004	2,729.82	591	538	2,192	18.80	117
2005	6,001.40	1,198	1,090	4,911	19.21	256
2006	6,154.15	1,115	1,015	5,139	19.65	262
2007	16,270.35	2,644	2,406	13,864	20.10	690
2008	127,649.93	18,190	16,554	111,096	20.58	5,398
2009	63,928.05	7,751	7,054	56,874	21.09	2,697
2010	181,009.18	17,875	16,268	164,741	21.63	7,616
2011	88,802.68	6,623	6,027	82,776	22.21	3,727
2012	102,984.09	4,892	4,452	98,532	22.86	4,310
2013	120,090.10	2,102	1,913	118,177	23.58	5,012
	1,810,790.87	377,814	343,835	1,466,956		77,380

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 4.27

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 373.2 UNDERGROUND STREET LIGHTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. 0						
1914	65.82	66	66			
1915	17.05	17	17			
1916	124.71	123	46-	171	0.30	171
1917	256.10	248	93-	349	0.74	349
1918	169.02	160	60-	229	1.22	188
1919	3.96	4	4			
1971	1,562.65	966	363-	1,926	9.17	210
1974	2,918.25	1,724	649-	3,567	9.82	363
1978	0.73			1	10.74	
1979	1,466.82	796	299-	1,766	10.97	161
1980	599.10	319	120-	719	11.22	64
1981	504.54	263	99-	604	11.47	53
1982	12,542.55	6,418	2,415-	14,958	11.72	1,276
1983	14,825.96	7,425	2,794-	17,620	11.98	1,471
1984	11,939.48	5,850	2,201-	14,140	12.24	1,155
1985	18,308.24	8,765	3,298-	21,606	12.51	1,727
1986	13,188.25	6,166	2,320-	15,508	12.78	1,213
1987	12,207.76	5,565	2,094-	14,302	13.06	1,095
1988	5,483.06	2,433	915-	6,398	13.35	479
1989	23,444.36	10,120	3,808-	27,252	13.64	1,998
1990	46,131.82	19,356	7,283-	53,415	13.93	3,835
1991	39,947.30	16,245	6,112-	46,059	14.24	3,234
1992	29,156.50	11,493	4,324-	33,480	14.54	2,303
1993	24,408.81	9,296	3,498-	27,907	14.86	1,878
1994	6,584.50	2,420	911-	7,496	15.18	494
1995	93,767.84	33,170	12,480-	106,248	15.51	6,850
1996	147,224.16	50,056	18,833-	166,057	15.84	10,483
1997	101,982.32	33,229	12,502-	114,484	16.18	7,076
1998	422,616.20	131,539	49,490-	472,106	16.53	28,561
1999	142,257.29	42,144	15,856-	158,113	16.89	9,361
2000	2,323.63	654	246-	2,570	17.25	149
2001	342,217.23	90,972	34,227-	376,444	17.62	21,365
2002	103,145.25	25,786	9,702-	112,847	18.00	6,269
2003	31,786.44	7,430	2,795-	34,581	18.39	1,880
2004	130,423.58	28,259	10,632-	141,056	18.80	7,503
2005	15.96	3	1-	17	19.21	1
2006	20,549.53	3,725	1,402-	21,952	19.65	1,117
2007	143,092.48	23,253	8,749-	151,841	20.10	7,554
2008	449,298.06	64,025	24,089-	473,387	20.58	23,002
2009	486,287.16	58,962	22,184-	508,471	21.09	24,110
2010	536,706.03	53,000	19,941-	556,647	21.63	25,735

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 373.2 UNDERGROUND STREET LIGHTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. 0						
2011	648,624.43	48,374	18,200-	666,824	22.21	30,024
2012	530,415.92	25,195	9,480-	539,896	22.86	23,617
2013	998,311.98	17,470	6,573-	1,004,885	23.58	42,616
	5,596,902.83	853,484	320,997-	5,917,900		300,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.7 5.38

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 373.3 PRIVATE OUTDOOR LIGHTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. 0						
1965	839.66	561	840			
1966	7,471.52	4,931	7,472			
1967	8,736.44	5,697	8,736			
1968	9,204.50	5,925	9,204			
1969	11,545.02	7,331	11,545			
1970	14,916.81	9,348	14,917			
1971	28,007.23	17,306	28,007			
1972	55,121.13	33,578	55,121			
1973	95,181.47	57,109	95,181			
1974	93,741.83	55,385	93,742			
1975	85,636.53	49,812	85,637			
1976	116,014.53	66,370	116,015			
1977	100,033.87	56,269	100,034			
1978	90,886.18	50,215	90,886			
1979	102,910.86	55,872	102,911			
1980	68,989.98	36,737	68,990			
1981	85,402.36	44,587	85,402			
1982	103,329.24	52,870	103,329			
1983	93,250.15	46,702	93,250			
1984	90,923.20	44,552	90,923			
1985	177,432.44	84,946	177,432			
1986	139,650.24	65,286	139,603	47	12.78	4
1987	162,745.82	74,184	158,630	4,116	13.06	315
1988	247,965.27	110,035	235,291	12,674	13.35	949
1989	178,106.10	76,883	164,401	13,705	13.64	1,005
1990	218,921.68	91,855	196,417	22,505	13.93	1,616
1991	137,323.13	55,845	119,415	17,908	14.24	1,258
1992	123,795.25	48,796	104,342	19,453	14.54	1,338
1993	165,557.05	63,049	134,820	30,737	14.86	2,068
1994	65,942.84	24,234	51,820	14,123	15.18	930
1995	153,962.44	54,464	116,462	37,500	15.51	2,418
1996	145,037.08	49,313	105,448	39,589	15.84	2,499
1997	354,735.94	115,584	247,157	107,579	16.18	6,649
1998	1,030,878.48	320,861	686,108	344,770	16.53	20,857
1999	795,348.18	235,622	503,838	291,510	16.89	17,259
2000	8,020.39	2,256	4,824	3,196	17.25	185
2001	96.72	26	56	41	17.62	2
2002	0.58		0	1	18.00	
	5,367,662.14	2,174,396	4,408,206	959,456		59,352

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 1.11

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. 0						
1927	5,751.36	5,751	5,751			
1929	14,004.80	14,005	14,005			
1931	1,075.45	1,075	1,075			
1935	50.25	49	34	16	0.63	16
1941	129.90	121	85	45	2.60	17
1946	19,578.90	17,577	12,347	7,232	4.09	1,768
1948	215.87	191	134	82	4.70	17
1949	13,572.45	11,869	8,338	5,234	5.02	1,043
1950	5,950.18	5,156	3,622	2,328	5.34	436
1951	1,377.12	1,182	830	547	5.66	97
1952	981.95	835	587	395	5.99	66
1954	959.98	800	562	398	6.67	60
1955	1,913,365.03	1,577,569	1,108,186	805,179	7.02	114,698
1956	10,888.67	8,882	6,239	4,650	7.37	631
1957	1,158.59	935	657	502	7.73	65
1958	508,021.10	405,147	284,601	223,420	8.10	27,583
1959	18,148.40	14,305	10,049	8,099	8.47	956
1960	6,328.45	4,928	3,462	2,866	8.85	324
1961	10,696.14	8,225	5,778	4,918	9.24	532
1962	1,494.46	1,135	797	697	9.63	72
1963	35,103.26	26,301	18,476	16,627	10.03	1,658
1964	35,896.35	26,527	18,634	17,262	10.44	1,653
1966	7,150.71	5,136	3,608	3,543	11.27	314
1967	2,284.74	1,616	1,135	1,150	11.70	98
1968	11,514.21	8,020	5,634	5,880	12.14	484
1969	2,925,315.52	2,004,572	1,408,141	1,517,175	12.59	120,506
1970	3,533.50	2,382	1,673	1,860	13.04	143
1971	27,057.89	17,926	12,592	14,466	13.50	1,072
1972	6,218.08	4,046	2,842	3,376	13.97	242
1973	9,317.39	5,951	4,180	5,137	14.45	356
1974	1,278,309.22	801,180	562,801	715,508	14.93	47,924
1975	3,532.85	2,170	1,524	2,009	15.43	130
1976	1,405.70	846	594	812	15.93	51
1978	12,528.42	7,216	5,069	7,459	16.96	440
1979	49,431.66	27,818	19,541	29,891	17.49	1,709
1980	514,893.54	282,805	198,661	316,233	18.03	17,539
1981	120,378.95	64,463	45,283	75,096	18.58	4,042
1982	376,512.59	196,445	137,996	238,517	19.13	12,468
1983	136,913.89	69,484	48,810	88,104	19.70	4,472
1984	430,134.04	212,164	149,038	281,096	20.27	13,868
1985	637,976.40	305,431	214,554	423,422	20.85	20,308
1986	1,575,432.32	731,001	513,502	1,061,930	21.44	49,530
1987	295,387.48	132,629	93,167	202,220	22.04	9,175
1988	726,378.66	315,248	221,451	504,928	22.64	22,302

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. 0						
1989	572,534.38	239,606	168,315	404,219	23.26	17,378
1990	342,603.06	138,069	96,989	245,614	23.88	10,285
1991	1,028.95	398	280	749	24.51	31
1992	2,758,129.60	1,024,645	719,777	2,038,353	25.14	81,080
1993	2,400,471.44	853,368	599,461	1,801,010	25.78	69,861
1994	236,579.53	80,260	56,380	180,200	26.43	6,818
1995	193,222.31	62,363	43,808	149,414	27.09	5,515
1996	113,544.15	34,773	24,427	89,117	27.75	3,211
1997	824,467.83	238,890	167,812	656,656	28.41	23,114
1998	5,149,515.88	1,405,818	987,537	4,161,979	29.08	143,122
1999	499,294.52	127,944	89,876	409,419	29.75	13,762
2001	672,471.52	149,457	104,988	567,484	31.11	18,241
2002	176,183.73	36,118	25,372	150,812	31.80	4,743
2003	3,940,683.95	739,863	519,727	3,420,957	32.49	105,293
2004	100,945.76	17,211	12,090	88,856	33.18	2,678
2005	600,929.62	91,942	64,586	536,344	33.88	15,831
2006	229,769.87	31,134	21,871	207,899	34.58	6,012
2007	386,939.74	45,659	32,074	354,866	35.28	10,059
2008	187,650.44	18,765	13,182	174,468	36.00	4,846
2009	588,073.08	48,369	33,977	554,096	36.71	15,094
2010	7,126,144.05	457,855	321,627	6,804,517	37.43	181,793
2011	2,986,048.46	137,358	96,489	2,889,559	38.16	75,722
2012	316,034.13	8,770	6,160	309,874	38.89	7,968
2013	2,223.68	21	15	2,209	39.63	56
	42,161,846.10	13,319,770	9,362,865	32,798,981		1,301,378
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.2 3.09

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	58,817.03	32,349	24,161	34,656	4.50	7,701
2011	83,462.18	20,866	15,585	67,877	7.50	9,050
	142,279.21	53,215	39,746	102,533		16,751

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 11.77

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	1,296,615.28	1,166,954	975,308	321,307	1.50	214,205
2003	312,955.49	219,069	183,092	129,863	4.50	28,858
2009	78,405.46	23,522	19,659	58,746	10.50	5,595
2012	808.89	81	68	741	13.50	55
2013	11,777.35	393	328	11,450	14.50	790
	1,700,562.47	1,410,019	1,178,455	522,108		249,503

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 14.67

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	270,104.10	243,094	254,712	15,392	0.50	15,392
2010	76,020.37	53,214	55,757	20,263	1.50	13,509
2012	1,640,103.03	492,031	515,546	1,124,557	3.50	321,302
	1,986,227.50	788,339	826,015	1,160,213		350,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 17.63

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SMART METER COMPUTER EQUIP.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	2,311,346.17	1,155,673	1,080,837	1,230,509	2.50	492,204
2012	148,938.78	44,682	41,788	107,151	3.50	30,615
2013	89,591.87	8,959	8,379	81,213	4.50	18,047
	2,549,876.82	1,209,314	1,131,004	1,418,873		540,866
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.6	21.21

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	10,174.50	8,479	4,544-	14,718	2.50	5,887
2008	1,656.92	608	326-	1,983	9.50	209
2013	44,814.19	1,494	801-	45,615	14.50	3,146
	56,645.61	10,581	5,671-	62,316		9,242
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.7	16.32

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	714,311.49	690,503	421,071	293,240	0.50	293,240
2000	15,865.86	14,279	8,707	7,159	1.50	4,773
2001	1,560,782.21	1,300,647	793,138	767,644	2.50	307,058
2002	889,361.24	681,847	415,792	473,569	3.50	135,305
2003	530,656.67	371,460	226,517	304,140	4.50	67,587
2004	654,752.82	414,675	252,870	401,883	5.50	73,070
2005	1,653,065.02	936,742	571,228	1,081,837	6.50	166,436
2006	1,605,606.17	802,803	489,552	1,116,054	7.50	148,807
2007	1,052,519.06	456,088	278,124	774,395	8.50	91,105
2008	521,432.98	191,194	116,591	404,842	9.50	42,615
2009	967,257.27	290,177	176,951	790,306	10.50	75,267
2010	1,955,052.07	456,172	278,175	1,676,877	11.50	145,815
2011	2,712,298.08	452,059	275,667	2,436,631	12.50	194,930
2012	1,692,290.24	169,229	103,196	1,589,094	13.50	117,711
2013	3,183,078.73	106,092	64,696	3,118,383	14.50	215,061
	19,708,329.91	7,333,967	4,472,275	15,236,055		2,078,780

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 10.55

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 395.1 LABORATORY EQUIPMENT - TESTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	7,307.66	5,663	6,476	832	4.50	185
2003	55,889.29	29,342	33,553	22,336	9.50	2,351
2005	158,343.65	67,296	76,954	81,390	11.50	7,077
2006	6,644.07	2,492	2,850	3,794	12.50	304
2007	90,148.95	29,298	33,502	56,647	13.50	4,196
	318,333.62	134,091	153,335	164,999		14,113
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.7	4.43

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 395.2 LABORATORY EQUIPMENT - METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	101,381.74	43,932	42,402	58,979	8.50	6,939
	101,381.74	43,932	42,402	58,979		6,939
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.5	6.84

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
1940	635.85	636	636			
1944	5,432.16	5,432	5,432			
1950	2,784.41	2,784	2,784			
1956	4,196.87	4,197	4,197			
1957	6,734.05	6,734	6,734			
1958	6,185.47	6,185	6,185			
1959	1,078.12	1,078	1,078			
1960	8,266.21	8,266	8,266			
1961	46,687.35	46,687	46,687			
1962	1,755.18	1,755	1,755			
1963	46,024.66	46,025	46,025			
1964	23,389.06	23,389	23,389			
1966	12,932.97	12,901	11,341	1,592	0.05	1,592
1967	1,396.70	1,376	1,210	187	0.30	187
1968	28,755.83	28,080	24,684	4,072	0.47	4,072
1969	28,659.93	27,728	24,374	4,286	0.65	4,286
1970	23,319.59	22,340	19,638	3,682	0.84	3,682
1971	20,042.97	19,021	16,721	3,322	1.02	3,257
1972	22,393.45	21,027	18,484	3,909	1.22	3,204
1974	20,057.26	18,443	16,212	3,845	1.61	2,388
1978	18,912.82	16,596	14,589	4,324	2.45	1,765
1981	52,705.10	44,430	39,056	13,649	3.14	4,347
1982	95,295.07	79,190	69,612	25,683	3.38	7,599
1989	46,425.08	34,471	30,302	16,123	5.15	3,131
1992	475,177.35	338,564	297,617	177,560	5.75	30,880
1995	607,349.52	416,945	366,518	240,832	6.27	38,410
1998	27,839.15	17,942	15,772	12,067	7.11	1,697
2002	1,159,560.47	616,886	542,278	617,282	9.36	65,949
2003	328,676.04	162,366	142,729	185,947	10.12	18,374
2004	374.23	170	149	225	10.94	21
2006	902,700.33	329,937	290,033	612,667	12.69	48,280
2007	1,139,973.11	364,221	320,171	819,802	13.61	60,235
2008	709,066.56	192,866	169,540	539,527	14.56	37,055
2009	1,665,621.70	373,099	327,975	1,337,647	15.52	86,189
2010	25,473,573.42	4,445,139	3,907,529	21,566,044	16.51	1,306,241
2011	34,330,562.77	4,291,320	3,772,313	30,558,250	17.50	1,746,186
2012	4,696,334.21	352,225	309,626	4,386,708	18.50	237,119
2013	6,241,433.10	156,036	137,165	6,104,269	19.50	313,039
	78,282,308.12	12,536,487	11,038,806	67,243,503		4,029,185
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.7 5.15

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2011	24,117,361.51	4,003,482	2,741,528	21,375,834	12.51	1,708,700
2012	74,168.31	7,417	5,079	69,089	13.50	5,118
2013	2,048,566.86	68,279	46,757	2,001,810	14.50	138,056
	26,240,096.68	4,079,178	2,793,364	23,446,733		1,851,874
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 7.06

PECO ENERGY COMPANY
ELECTRIC PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	75,293.97	67,765	53,931	21,363	1.50	14,242
2001	20,279.96	16,900	13,450	6,830	2.50	2,732
2002	382,607.36	293,334	233,449	149,158	3.50	42,617
2003	212,904.36	149,033	118,607	94,297	4.50	20,955
2004	626,876.02	397,019	315,966	310,910	5.50	56,529
2007	25,817.05	11,187	8,904	16,913	8.50	1,990
	1,343,778.72	935,238	744,307	599,472		139,065
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 10.35

COMMON PLANT

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. 0						
1892	662.94	663	663			
1914	1,915.22	1,901	1,915			
1922	232.91	219	233			
1924	5,907.45	5,483	5,907			
1925	5,647.17	5,208	5,647			
1927	13,978.16	12,726	13,978			
1930	122.02	109	122			
1931	403.82	358	402	2	5.69	
1933	25.47	22	25			
1937	121.50	103	116	6	7.61	1
1938	8,310.34	6,989	7,855	455	7.95	57
1941	1,241.54	1,018	1,144	98	8.99	11
1942	3,975.39	3,232	3,632	343	9.35	37
1944	548,325.38	437,783	492,026	56,299	10.08	5,585
1945	376.10	297	334	42	10.45	4
1946	1,117.60	876	985	133	10.82	12
1947	293.41	228	256	37	11.21	3
1948	238.29	183	206	32	11.59	3
1949	60,980.97	46,358	52,102	8,879	11.99	741
1950	3,326.06	2,502	2,812	514	12.39	41
1951	17,478.70	13,008	14,620	2,859	12.79	224
1952	63,925.13	47,049	52,879	11,046	13.20	837
1953	79,248.67	57,661	64,805	14,444	13.62	1,060
1954	1,992.49	1,433	1,611	381	14.04	27
1955	35,565.89	25,273	28,404	7,162	14.47	495
1956	1,416,462.08	994,356	1,117,560	298,902	14.90	20,061
1957	46,520.58	32,248	36,244	10,277	15.34	670
1958	114,683.49	78,466	88,188	26,495	15.79	1,678
1959	506,454.57	341,958	384,328	122,127	16.24	7,520
1960	42,291.03	28,166	31,656	10,635	16.70	637
1961	798,747.44	524,458	589,440	209,307	17.17	12,190
1962	14,244.12	9,219	10,361	3,883	17.64	220
1963	102,934.00	65,631	73,763	29,171	18.12	1,610
1964	448.18	281	316	132	18.61	7
1965	231,493.97	143,063	160,789	70,705	19.10	3,702
1966	9,078.19	5,520	6,204	2,874	19.60	147
1967	638,876.35	381,920	429,241	209,635	20.11	10,424
1968	3,223,917.34	1,894,374	2,129,093	1,094,824	20.62	53,095
1969	24,432.95	14,103	15,850	8,583	21.14	406
1970	4,587,963.65	2,599,540	2,921,631	1,666,333	21.67	76,896
1971	16,645.91	9,255	10,402	6,244	22.20	281
1972	28,766,044.39	15,683,247	17,626,448	11,139,596	22.74	489,868
1973	10,570.16	5,647	6,347	4,223	23.29	181
1974	82,412.58	43,102	48,442	33,971	23.85	1,424

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. 0						
1975	81,460.68	41,692	46,858	34,603	24.41	1,418
1976	104,662.05	52,373	58,862	45,800	24.98	1,833
1977	235,355.88	115,089	129,349	106,007	25.55	4,149
1978	398,163.55	190,004	213,546	184,618	26.14	7,063
1979	83,466.79	38,845	43,658	39,809	26.73	1,489
1980	406,527.50	184,401	207,249	199,278	27.32	7,294
1981	1,014,211.81	447,673	503,141	511,071	27.93	18,298
1982	330,614.71	141,966	159,556	171,059	28.53	5,996
1983	1,538,368.82	641,500	720,984	817,385	29.15	28,041
1984	2,010,901.42	813,611	914,420	1,096,481	29.77	36,832
1985	732,387.09	287,096	322,668	409,719	30.40	13,478
1986	1,349,035.00	511,824	575,240	773,795	31.03	24,937
1987	1,912,792.23	701,230	788,114	1,124,678	31.67	35,512
1988	1,748,466.10	618,607	695,254	1,053,212	32.31	32,597
1989	429,451.01	146,357	164,491	264,960	32.96	8,039
1990	1,767,249.61	579,304	651,081	1,116,169	33.61	33,209
1991	4,314,974.10	1,357,491	1,525,688	2,789,286	34.27	81,391
1992	4,168,390.21	1,256,353	1,412,019	2,756,371	34.93	78,911
1993	7,790,206.19	2,243,579	2,521,565	5,268,641	35.60	147,996
1994	3,108,108.98	854,108	959,935	2,148,174	36.26	59,244
1995	24,335,142.27	6,356,339	7,143,908	17,191,234	36.94	465,383
1996	3,183,954.60	788,984	886,741	2,297,214	37.61	61,080
1997	5,568,310.85	1,304,098	1,465,680	4,102,631	38.29	107,146
1998	45,083,386.60	9,936,378	11,167,525	33,915,862	38.98	870,084
1999	2,085,103.22	431,199	484,626	1,600,477	39.66	40,355
2000	417,130.00	80,506	90,481	326,649	40.35	8,095
2001	815,059.23	146,059	164,156	650,903	41.04	15,860
2002	2,857,217.59	472,012	530,496	2,326,722	41.74	55,743
2003	23,112,918.98	3,499,296	3,932,869	19,180,050	42.43	452,040
2004	2,765,896.81	380,034	427,121	2,338,776	43.13	54,226
2005	1,770,336.49	218,105	245,129	1,525,207	43.84	34,790
2006	513,882.40	56,013	62,953	450,929	44.55	10,122
2007	4,883,084.78	462,916	520,273	4,362,812	45.26	96,394
2008	6,774,232.28	544,648	612,132	6,162,100	45.98	134,017
2009	14,700,345.89	970,223	1,090,436	13,609,910	46.70	291,433
2010	27,839,939.02	1,430,973	1,608,275	26,231,664	47.43	553,061
2011	3,177,080.91	116,917	131,403	3,045,678	48.16	63,241
2012	7,368,456.87	163,580	183,848	7,184,609	48.89	146,955
2013	8,076,011.10	59,762	67,167	8,008,844	49.63	161,371
	260,341,917.22	62,166,381	69,867,879	190,474,038		4,939,278

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.90

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	34,287.87	18,858	7,212-	41,500	4.50	9,222
2009	61,698.40	27,764	10,619-	72,317	5.50	13,149
2012	23,764.11	3,565	1,363-	25,127	8.50	2,956
2013	4,332.80	217	83-	4,416	9.50	465
	124,083.18	50,404	19,277-	143,360		25,792
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.6	20.79

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	406,360.82	392,817	379,079	27,282	0.50	27,282
2003	1,931,581.95	1,352,107	1,304,820	626,762	4.50	139,280
2004	239,473.43	151,666	146,362	93,111	5.50	16,929
2005	665,143.95	376,917	363,735	301,409	6.50	46,371
2006	573,068.01	286,534	276,513	296,555	7.50	39,541
2007	25,407.89	11,010	10,625	14,783	8.50	1,739
2008	863,609.06	316,660	305,585	558,024	9.50	58,739
2009	68,987.13	20,696	19,972	49,015	10.50	4,668
2010	953,124.79	222,393	214,615	738,510	11.50	64,218
2011	486,527.93	81,090	78,254	408,274	12.50	32,662
2012	248,442.32	24,844	23,975	224,467	13.50	16,627
2013	580,636.15	19,353	18,677	561,959	14.50	38,756
	7,042,363.43	3,256,087	3,142,212	3,900,152		486,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.0	6.91

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	4,182,478.21	3,764,230	3,814,309	368,169	0.50	368,169
2010	7,230,180.20	5,061,126	5,128,459	2,101,721	1.50	1,401,147
2011	5,529,456.85	2,764,728	2,801,509	2,727,948	2.50	1,091,179
2012	6,213,631.83	1,864,090	1,888,890	4,324,742	3.50	1,235,641
2013	2,581,187.74	258,119	261,553	2,319,635	4.50	515,474
	25,736,934.83	13,712,293	13,894,720	11,842,215		4,611,610
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 17.92

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L3						
NET SALVAGE PERCENT.. 0						
2002	90,582.44	82,279	88,905	1,678	0.55	1,678
	90,582.44	82,279	88,905	1,678		1,678
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.0	1.85

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L4						
NET SALVAGE PERCENT.. 0						
1997	50,439.99	44,009	50,440			
2000	172,068.20	141,239	172,068			
2001	2,729,742.07	2,208,825	2,729,742			
2002	2,737,921.82	2,176,648	2,737,922			
2003	2,719,611.09	2,091,843	2,660,165	59,446	2.77	21,461
2004	462,569.82	335,747	426,964	35,606	3.29	10,822
2005	552,528.21	369,271	469,597	82,931	3.98	20,837
2006	489,663.19	295,022	375,175	114,488	4.77	24,002
2007	601,846.45	319,984	406,919	194,927	5.62	34,685
2008	802,845.20	365,295	464,540	338,305	6.54	51,729
2009	662,031.71	247,712	315,012	347,020	7.51	46,208
2010	4,088,837.63	1,192,591	1,516,600	2,572,238	8.50	302,616
2011	1,269,982.95	264,576	336,457	933,526	9.50	98,266
2012	793,430.84	99,179	126,125	667,306	10.50	63,553
2013	5,916,357.06	246,535	313,515	5,602,842	11.50	487,204
	24,049,876.23	10,398,476	13,101,241	10,948,635		1,161,383

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 4.83

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-R4						
NET SALVAGE PERCENT.. 0						
1955	134,797.15	134,797	134,797			
1989	50,781.76	50,782	50,782			
1990	95,967.37	95,967	95,967			
1992	465,047.73	465,048	465,048			
1994	491,869.51	478,166	491,870			
1996	728,454.06	682,663	725,819	2,635	0.88	2,635
1997	528,895.80	485,071	515,736	13,160	1.16	11,345
2000	3,990,716.29	3,335,082	3,545,914	444,802	2.30	193,392
2001	4,161,787.14	3,305,666	3,514,639	647,148	2.88	224,704
2002	1,526,081.22	1,140,196	1,212,275	313,806	3.54	88,646
2003	424,444.95	295,291	313,958	110,487	4.26	25,936
2004	2,120,184.25	1,359,950	1,445,921	674,263	5.02	134,315
2005	582,284.96	338,971	360,400	221,885	5.85	37,929
2006	2,314,147.99	1,203,357	1,279,429	1,034,719	6.72	153,976
2007	4,271,152.00	1,943,374	2,066,227	2,204,925	7.63	288,981
2008	8,295,138.21	3,217,352	3,420,742	4,874,396	8.57	568,774
2009	3,157,176.58	1,005,782	1,069,364	2,087,813	9.54	218,848
2010	7,893,545.70	1,962,099	2,086,136	5,807,410	10.52	552,035
2011	4,044,377.53	719,333	764,807	3,279,571	11.51	284,932
2012	4,696,834.45	503,219	535,031	4,161,803	12.50	332,944
2013	10,117,957.51	361,312	384,153	9,733,804	13.50	721,023
	60,091,642.16	23,083,478	24,479,015	35,612,627		3,840,415

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 6.39

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L2						
NET SALVAGE PERCENT.. 0						
1995	251,452.57	195,447	251,453			
2002	44,306.19	27,550	43,548	758	4.16	182
2009	57,897.77	21,317	33,695	24,203	6.95	3,482
	353,656.53	244,314	328,696	24,960		3,664
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.8	1.04

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R2						
NET SALVAGE PERCENT.. 0						
1956	105.87	106	106			
1957	829.62	830	830			
1960	12,247.38	12,247	12,247			
1961	3,539.00	3,539	3,539			
1962	972.68	973	973			
1963	1,026.82	1,027	1,027			
1966	3,152.61	3,153	3,153			
1967	23,398.38	23,398	23,398			
1968	54,611.08	54,611	54,611			
1969	11,345.85	11,346	11,346			
1970	27,731.60	27,732	27,732			
1971	6,644.50	6,644	6,644			
1972	4,524.32	4,524	4,524			
1973	67,709.54	67,710	67,710			
1974	814.23	814	814			
1975	25,351.71	25,352	25,352			
1976	1,544.50	1,544	1,544			
1978	24,007.27	24,007	24,007			
1988	39,923.60	38,274	39,924			
1994	175,918.86	148,006	164,740	11,179	2.38	4,697
1995	190,834.84	156,231	173,895	16,940	2.72	6,228
1996	209,721.43	166,659	185,502	24,219	3.08	7,863
1997	239,239.39	183,736	204,510	34,729	3.48	9,980
2000	111,514.21	75,012	83,493	28,021	4.91	5,707
2001	16,382.93	10,420	11,598	4,785	5.46	876
2002	174,201.67	103,941	115,693	58,509	6.05	9,671
2003	37,498.78	20,799	23,151	14,348	6.68	2,148
2004	23,828.50	12,153	13,527	10,302	7.35	1,402
2005	23,623.28	10,961	12,200	11,423	8.04	1,421
2006	77,184.28	32,057	35,681	41,503	8.77	4,732
2007	368,948.83	134,788	150,028	218,921	9.52	22,996
2009	7,165.37	1,858	2,068	5,097	11.11	459
2010	308,073.67	62,847	69,953	238,121	11.94	19,943
2011	45,336.50	6,679	7,434	37,902	12.79	2,963
2012	98,806.05	8,826	9,824	88,982	13.66	6,514
2013	115,313.46	3,459	3,850	111,463	14.55	7,661
	2,533,072.61	1,446,263	1,576,628	956,444		115,261

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 4.55

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - OTHER VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R2						
NET SALVAGE PERCENT.. 0						
1946	920.22	920	920			
1962	57.56	58	58			
1965	84,406.50	84,406	84,406			
1972	17,323.55	17,324	17,324			
1973	3,536.26	3,536	3,536			
1974	3,888.93	3,889	3,889			
1983	2,890.72	2,891	2,891			
1992	41,528.39	36,628	41,528			
1993	50,294.80	43,354	50,295			
1994	74,146.19	62,381	74,146			
1995	70,184.76	57,458	70,185			
1996	56,471.34	44,876	56,471			
2000	5,141.00	3,458	5,016	125	4.91	25
2002	1,214,887.95	724,887	1,051,524	163,364	6.05	27,002
2003	302,059.24	167,543	243,038	59,021	6.68	8,835
2005	310,885.69	144,251	209,251	101,635	8.04	12,641
2006	906,063.59	376,315	545,884	360,180	8.77	41,070
2007	365,024.87	133,355	193,445	171,580	9.52	18,023
2008	149,463.48	46,831	67,933	81,530	10.30	7,916
2009	231,325.16	59,990	87,022	144,303	11.11	12,989
2010	338,719.12	69,099	100,235	238,484	11.94	19,974
2011	5,537.55	816	1,184	4,354	12.79	340
2012	248,450.64	22,194	32,195	216,256	13.66	15,831
2013	145,654.85	4,370	6,339	139,316	14.55	9,575
	4,628,862.36	2,110,830	2,948,715	1,680,147		174,221
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 3.76

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	84,686.84	81,864	15,267-	99,954	0.50	99,954
2003	14,209.71	9,947	1,855-	16,065	4.50	3,570
2006	134,383.00	67,192	12,531-	146,914	7.50	19,589
2007	270,798.56	117,345	21,883-	292,682	8.50	34,433
2008	83,816.00	30,733	5,731-	89,547	9.50	9,426
2009	54,743.00	16,423	3,063-	57,806	10.50	5,505
2010	60,242.00	14,056	2,622-	62,864	11.50	5,466
2011	5,183.04	864	161-	5,344	12.50	428
2013	47,187.08	1,573	293-	47,480	14.50	3,274
	755,249.23	339,997	63,406-	818,655		181,645
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 24.05

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 394.1 TOOLS, SHOP AND GARAGE EQUIPMENT - CONSTRUCTION TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	2,391.84	2,153	26,594-	28,986	1.50	19,324
2007	11,617.00	5,034	62,179-	73,796	8.50	8,682
	14,008.84	7,187	88,773-	102,782		28,006
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 199.92

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 394.2 TOOLS, SHOP AND GARAGE EQUIPMENT - COMMON TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	10,526.02	5,965	5,183	5,343	6.50	822
2006	10,804.91	5,402	4,694	6,111	7.50	815
	21,330.93	11,367	9,877	11,454		1,637

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 7.67

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 394.3 TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	2,615,533.01	2,550,145	2,417,939	197,594	0.50	197,594
1995	199,759.63	184,778	175,199	24,561	1.50	16,374
1996	56,379.59	49,332	46,775	9,605	2.50	3,842
1997	144,813.49	119,471	113,277	31,536	3.50	9,010
1999	824,190.47	597,538	566,560	257,630	5.50	46,842
2000	23,910.82	16,140	15,303	8,608	6.50	1,324
2001	94,843.94	59,277	56,204	38,640	7.50	5,152
2002	223,879.62	128,731	122,057	101,823	8.50	11,979
2003	286,764.74	150,551	142,746	144,019	9.50	15,160
2004	54,167.87	25,730	24,396	29,772	10.50	2,835
2006	3,478.87	1,305	1,237	2,242	12.50	179
2007	21,453.01	6,972	6,611	14,842	13.50	1,099
2008	12,963.09	3,565	3,380	9,583	14.50	661
2010	73,469.80	12,857	12,191	61,279	16.50	3,714
2011	50,175.40	6,272	5,947	44,228	17.50	2,527
2012	22,052.17	1,654	1,568	20,484	18.50	1,107
2013	90,000.91	2,250	2,134	87,867	19.50	4,506
	4,797,836.43	3,916,568	3,713,524	1,084,313		323,905

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 6.75

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L2						
NET SALVAGE PERCENT.. 0						
1973	28,014.86	28,015	28,015			
1977	11,826.57	11,827	11,827			
1980	3,955.00	3,955	3,955			
1981	6,017.00	6,017	6,017			
1986	5,472.23	5,134	5,472			
1998	35,800.78	25,484	34,295	1,506	3.17	475
2002	93,979.86	58,439	78,645	15,335	4.16	3,686
	185,066.30	138,871	168,226	16,840		4,161
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.0	2.25

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
1979	16,810.90	14,558	11,034	5,777	2.68	2,156
1981	351,106.42	295,983	224,335	126,771	3.14	40,373
1985	437,778.14	347,158	263,122	174,656	4.14	42,187
1986	57,988.37	45,231	34,282	23,706	4.40	5,388
1990	1,140,540.86	834,306	632,346	508,195	5.37	94,636
1995	1,367,919.37	939,077	711,755	656,164	6.27	104,651
1996	14,418.94	9,740	7,382	7,037	6.49	1,084
1997	2,320,209.43	1,534,819	1,163,286	1,156,923	6.77	170,890
1998	7,398,704.24	4,768,465	3,614,164	3,784,540	7.11	532,284
1999	1,031,170.51	642,419	486,909	544,262	7.54	72,183
2001	122,375.76	69,326	52,544	69,832	8.67	8,054
2002	50,892.16	27,075	20,521	30,371	9.36	3,245
2003	644,013.54	318,143	241,130	402,884	10.12	39,811
2005	50,000.00	20,500	15,538	34,462	11.80	2,921
2006	7,909,519.60	2,890,929	2,191,123	5,718,397	12.69	450,622
2007	6,682,064.26	2,134,920	1,618,121	5,063,943	13.61	372,075
2008	1,401,159.74	381,115	288,859	1,112,301	14.56	76,394
2009	69,265.89	15,516	11,760	57,506	15.52	3,705
2012	760,397.04	57,030	43,225	717,172	18.50	38,766
2013	348.24	9	6	342	19.50	18
	31,826,683.41	15,346,319	11,631,442	20,195,241		2,061,443
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.8	6.48

PECO ENERGY COMPANY
COMMON PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	481,230.78	336,862	282,760	198,471	4.50	44,105
2004	13,659.19	8,651	7,262	6,397	5.50	1,163
2007	20,663.73	8,954	7,516	13,148	8.50	1,547
2008	29,625.38	10,863	9,118	20,507	9.50	2,159
2009	18,269.07	5,481	4,601	13,668	10.50	1,302
2010	511,435.53	119,333	100,167	411,269	11.50	35,763
2011	22,622.02	3,770	3,164	19,458	12.50	1,557
2012	67,989.42	6,799	5,707	62,282	13.50	4,613
2013	443,411.99	14,779	12,405	431,007	14.50	29,725
	1,608,907.11	515,492	432,700	1,176,207		121,934
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 7.58