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February 1, 2017

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission Commonwealth  
Keystone Building  
400 North Street  
Harrisburg, PA 17105-3265

**Subject: Revised Tax Accounting Repair Credit (TARC) - Due to 2017 Tax  
Adjustment from Final IRS Ruling – Electric Tariff No. 5, Supplement No. 34  
Docket No. R-2010-161575**

Dear Secretary Chiavetta:

This letter transmits for filing with the Commission Supplement No. 34 to PECO's Electric Tariff No. 5 to be effective April 1, 2017. This Supplement contains a revision to the TARC to PECO's distribution rates associated with the adoption by PECO of a final IRS audit ruling on changes in accounting for repairs for tax purposes. The revised credit is in accordance with the Settlement approved by the Commission at Docket R-2010-2161575. This final IRS ruling provides for an additional \$33.2 million to be refunded to customers. With this filing, PECO will refund the additional credit starting on April 1, 2017 and run through December 31, 2018.

The tariff page implementing the revised rate credit is provided in Attachment 1. Attachment 2 provides the computation of the revised credit. Attachment 3 provides the new distribution rates to reflect the rate credit.

The following schedules are attached in support of this adjustment:

Attachment 1 - Tariff Supplement implementing the revised tax repair credit  
Attachment 2 - Computation of the revised tax repair credit;  
Attachment 3 - Development of the new distribution rate for each rate class

Please direct any questions regarding the above to Alan B. Cohn at 215-841-5769.

Sincerely,

Copies to: C. Walker-Davis, Director, Office of Special Assistants  
P. T. Diskin, Director, Bureau of Technical Utility Services  
K. Monaghan, Director, Bureau of Audits  
R. A. Kanaskie, Director, Bureau of Investigation & Enforcement  
Office of Consumer Advocate  
Office of Small Business Advocate  
McNees, Wallace & Nurick

Enclosures

**Attachment 1**

**PECO Energy Company**

**Electric Service Tariff**

**COMPANY OFFICE LOCATION**

**2301 Market Street**

**Philadelphia, Pennsylvania 19101**

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**For List of Communities Served, See Page 4.**

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**Issued February 1, 2017**

**Effective April 1, 2017**

**ISSUED BY: C. L. Adams – President & CEO  
PECO Energy Distribution Company  
2301 MARKET STREET  
PHILADELPHIA, PA. 19101**

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**NOTICE**

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**LIST OF CHANGES MADE BY THIS SUPPLEMENT**

**Provision for the Tax Accounting Repair Credit (TARC). – 1st Revised Page No. 43**

Revised Tax Accounting Repair Credit (TARC) - Due to 2017 Tax Adjustment from Final IRS Ruling at Docket No. R-2010-161575.

**Rate R Residence Service – 11<sup>th</sup> Revised Page No. 48**

Decreased the Variable Distribution Service Charge to reflect the Tax Accounting Repair Credit (TARC).

**Rate R-H Residential Heating Service – 11<sup>th</sup> Revised Page No. 49**

Decreased the Variable Distribution Service Charge to reflect the Tax Accounting Repair Credit (TARC).

**Rate GS General Service – 11<sup>th</sup> Revised Page No. 53**

Decreased the Variable Distribution Service Charge to reflect the Tax Accounting Repair Credit (TARC).

**Rate PD Primary Distribution Power – 8<sup>th</sup> Revised Page No. 55**

Decreased the Variable Distribution Service Charge to reflect the Tax Accounting Repair Credit (TARC).

**Rate HT High Tension Power – 8<sup>th</sup> Revised Page No. 56**

Decreased the Variable Distribution Service Charge to reflect the Tax Accounting Repair Credit (TARC).

**Rate EP Electric Propulsion – 6<sup>th</sup> Revised Page No. 57**

Decreased the Variable Distribution Service Charge to reflect the Tax Accounting Repair Credit (TARC).

**Rate POL Private Outdoor Lighting – 1<sup>st</sup> Revised Page No. 58**

Decreased the Charge to reflect the Tax Accounting Repair Credit (TARC).

**Rate SL-S Street Lighting – 1<sup>st</sup> Revised Page No. 60**

Decreased the Charge to reflect the Tax Accounting Repair Credit (TARC).

**Rate SL-E Street Lighting – 4<sup>th</sup> Revised Page No. 62**

Decreased the Charge to reflect the Tax Accounting Repair Credit (TARC).

**Rate TLCL Traffic Lighting – 4<sup>th</sup> Revised Page No. 64**

Decreased the Charge to reflect the Tax Accounting Repair Credit (TARC).

**Rate AL Alley Lighting – 2<sup>nd</sup> Revised Page No. 66**

Decreased the Charge to reflect the Tax Accounting Repair Credit (TARC).

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**PROVISION FOR THE TAX ACCOUNTING REPAIR CREDIT (TARC)**

**Purpose:** The purpose of this credit is to provide customers a bill credit for the tax benefits gained as a result of a change in the method of tax accounting for certain expenditures. The Tax Accounting Repair Credit is as proposed in the Settlement at Docket No. R-2010-2161575 in Section II E(2) and the Settlement at Docket No. R-2015-2468981 in Section II E (20).

**Applicability:** The credit shall be calculated to the nearest one-hundredth of a cent for billing purposes for all customers, except for customers on Rates SLE, SLS, POL, TLCL and AL where it shall be the nearest one cent. The TARC shall be credited to each rate schedule as follows:

Rate R	(\$0.0020)/kWh	(D)
Rate RH	(\$0.0020)/kWh	(D)
Rate GS	(\$0.0014)/kWh	(D)
Rate POL	(\$0.55)/lamp	(D)
Rate SL-S	(\$6.55)/lamp	(D)
Rate SL-E	(\$0.55)/location	(D)
Rate AL	(\$0.55)/location	(D)
Rate TLCL	(\$0.55)/location	(D)
Rates HT, PD, EP	(\$0.0004)/kWh	(D)

The Variable Distribution Service charges, for the above rate schedules shall include the above listed TARC credits. For the lighting rate schedules, the applicable location or fixed distribution service charges shall include the TARC credit.

**Calculation of TARC Credit:**

**Billing Provisions:** The credit shall be calculated by rate schedule using the following formula:

$$TARC = \frac{R(n)+I}{BU(n)} \times \frac{1}{(1-T)}$$

**R(n)** – The amount accrued as a result of a change in the tax accounting method for electric system repairs for rate class n divided by 7.

**I** - Interest on the bill credit. Interest shall be at a rate of 6% simple interest and shall be calculated on the monthly unamortized balance of the tax effected catch-up deduction.

**BU(n)** – The total annual Billing Units for the rate class.

**T** - The current Pennsylvania gross receipt tax rate included in base rates.

**Filings and Reconciliations:** One year prior to the scheduled expiration of the credit the Company will evaluate whether a change in the credit is required in order to avoid a significant over or under recovery at the end of the rate credit period. If a base rate case has not been filed prior to the expiration of the credit, a final reconciliation filing will be made on or before January 31, 2019, at which time any under or over recoveries will be reflected in rates in effect from April 1, 2019 to June 30, 2019. If it is apparent that such methodology would result in a significant over or under recovery at December 31, 2018 for an individual rate class the Company will propose a revised rate credit to become effective April 1, 2018. Interest will not be applied to any over or undercollections for the bill credit prior to January 1, 2016. Starting on January 1, 2016 the bill credit will reflect 6% simple interest on the monthly unamortized balance of the tax-effected catch-up deduction in accordance with the Settlement at Docket No. R-2015-2468981 in Section II E (20). If the amount to be credited to customers is modified based upon the results of an IRS audit of the accounting change, the Company shall modify the credit accordingly through a filing with the Commission. Such filing shall be made 60 days prior to the effective date. Additionally, if the value of the credit has been reduced due to a State Net Operating Loss (NOL), a filing shall be made to increase the credit when the NOL has been used by the Company.

(D) Denotes Decrease

**RATE R RESIDENCE SERVICE**

**AVAILABILITY.**

Single phase service in the entire territory of the Company to the dwelling and appurtenances of a single private family (or to a multiple dwelling unit building consisting of two to five dwelling units, whether occupied or not), for the domestic requirements of its members when such service is supplied through one meter. Service is also available for related farm purposes when such service is supplied through one meter in conjunction with the farmhouse domestic requirements.

Each dwelling unit connected after May 10, 1980 except those dwelling units under construction or under written contract for construction as of that date must be individually metered for their basic service supply. Centrally supplied master metered heating, cooling or water heating service may be provided if such supply will result in energy conservation.

The term "residence service" includes service to: (a) the separate dwelling unit in an apartment house or condominium, but not the halls, basement, or other portions of such building common to more than one such unit; (b) the premises occupied as the living quarters of five persons or less who unite to establish a common dwelling place for their own personal comfort and convenience on a cost sharing basis; (c) the premises owned by a church, and primarily designated or set aside for, and actually occupied and used as, the dwelling place of a priest, rabbi, pastor, rector, nun or other functioning Church Divine, and the resident associates; (d) private dwellings in which a portion of the space is used for the conduct of business by a person residing therein; (e) farm purpose uses by an individual employing the natural processes of growth for the production of grain, stock, dairy, poultry, garden truck, or other agricultural products.

The term does NOT include service to: (a) Premises institutional in character including Clubs, Fraternities, Orphanages or Homes; (b) premises defined as a rooming house or boarding house in the Municipal Code for Cities of the First Class enacted by Act of General Assembly; (c) a premises containing a residence unit but primarily devoted to a professional or other office, studio, or other gainful pursuit; (d) farms operated principally to sell, prepare, or process products produced by others, or farms using air conditioning for climatic control in conjunction with growth processes (except those customers receiving such service as of August 2, 1969); (e) electric furnaces or welding apparatus other than a transformer type "limited input" arc welder with an input not to exceed 37 1/2 amperes at 240 volts.

**CURRENT CHARACTERISTICS.** Standard single phase secondary service.

**MONTHLY RATE TABLE.**

FIXED DISTRIBUTION SERVICE CHARGE: \$8.43

FIXED DISTRIBUTION SERVICE CHARGE FOR FORMER OFF-PEAK METERS: \$1.92

VARIABLE DISTRIBUTION SERVICE CHARGE:

All kWhs \$0.06676 per kWh

(D)

**ENERGY SUPPLY CHARGE:**

Refer to the Generation Supply Adjustment Procurement Class 1.

**TRANSMISSION SERVICE FOR CUSTOMERS RECEIVING DEFAULT SERVICE:** The Transmission Service Charge shall apply.

**MINIMUM CHARGE:** The minimum charge per month will be the Fixed Distribution Service Charge.

STATE TAX ADJUSTMENT CLAUSE, NUCLEAR DECOMMISSIONING COST ADJUSTMENT, UNIVERSAL SERVICE FUND CHARGE, NON-BYPASSABLE TRANSMISSION CHARGE,, PROVISION FOR THE RECOVERY OF ENERGY EFFICIENCY AND CONSERVATION PROGRAM COSTS, SMART METER COST RECOVERY SURCHARGE, PROVISION FOR THE TAX ACCOUNTING REPAIR CREDIT AND PROVISION FOR THE RECOVERY OF CONSUMER EDUCATION PLAN COSTS APPLY TO THIS RATE.

**PAYMENT TERMS.** Standard.

(D) Denotes Decrease

**RATE R H RESIDENTIAL HEATING SERVICE**

**AVAILABILITY.**

Single phase service to the dwelling and appurtenances of a single private family (or to a multiple dwelling unit building consisting of two to five dwelling units, whether occupied or not), for domestic requirements when such service is provided through one meter and where the dwelling is heated by specified types of electric space heating systems. The systems eligible for this rate are (a) permanently connected electric resistance heaters where such heaters supply all of the heating requirements of the dwelling, (b) heat pump installations where the heat pump serves as the heating system for the dwelling and all of the supplementary heating required is supplied by electric resistance heaters, and (c) heat pump installations where the heat pump serves as the heating system for the dwelling and all of the supplementary heating required is supplied by non electric energy sources. All space heating installations must meet Company requirements. This rate schedule is not available for commercial, institutional or industrial establishments.

Wood, solar, wind, water, and biomass systems may be used to supply a portion of the heating requirements in conjunction with service provided hereunder. Any customer system of this type that produces electric energy may not be operated concurrently with service provided by the Company except under written agreement setting forth the conditions of such operation as provided by and in accordance with the provisions of the Auxiliary Service Rider.

Each dwelling unit connected after May 10, 1980 except those dwelling units under construction or under written contract for construction as of that date, must be individually metered.

**CURRENT CHARACTERISTICS.** Standard single phase secondary service.

**MONTHLY RATE TABLE.**

FIXED DISTRIBUTION SERVICE CHARGE: \$8.43

FIXED DISTRIBUTION SERVICE CHARGE FOR FORMER OFF-PEAK METERS: \$1.92

**VARIABLE DISTRIBUTION SERVICE CHARGE:**

SUMMER MONTHS. (June through September)

\$0.06676 per kWh for all kWh.

(D)

WINTER MONTHS. (October through May)

\$0.04864 per kWh for all kWh

(D)

**ENERGY SUPPLY CHARGE:**

Refer to the Generation Supply Adjustment Procurement Class 1.

**TRANSMISSION SERVICE FOR CUSTOMERS RECEIVING DEFAULT SERVICE:** The Transmission Service Charge shall apply.

**MINIMUM CHARGE.** The minimum charge per month will be the Fixed Distribution Service Charge.

STATE TAX ADJUSTMENT CLAUSE, NUCLEAR DECOMMISSIONING COST ADJUSTMENT, UNIVERSAL SERVICE FUND CHARGE NON-BYPASSABLE TRANSMISSION CHARGE, PROVISION FOR THE RECOVERY OF ENERGY EFFICIENCY AND CONSERVATION PROGRAM COSTS, SMART METER COST RECOVERY SURCHARGE, PROVISION FOR THE TAX ACCOUNTING REPAIR CREDIT AND PROVISION FOR THE RECOVERY OF CONSUMER EDUCATION PLAN COSTS APPLY TO THIS RATE.

**COMBINED RESIDENTIAL AND COMMERCIAL SERVICE.** Where a portion of the service provided is used for commercial purposes, the appropriate general service rate is applicable to all service; or, at the option of the customer, the wiring may be so arranged that the residential service may be separately metered and this rate is then applicable to the residential service only.

**PAYMENT TERMS.** Standard.

(D) Denotes Decrease

**RATE-GS GENERAL SERVICE**

**AVAILABILITY.**

Service through a single metering installation for offices, professional, commercial or industrial establishments, governmental agencies, and other applications outside the scope of the Residence Service rate schedules. For service configurations that are nominally 120/208 volts, 3 phase, 4 wires and the service capacity exceeds 750 kVa for transformers located either inside or outside the building, the only rate option available to the customer will be Rate HT. For service configurations that are nominally 277/480 volts, 3 phase, 4 wires and capacity exceeds either 750 kVa for transformers located inside the building or 1,500 kVa for transformers located outside the building, the only rate option available to the customer will be Rate HT.

**CURRENT CHARACTERISTICS.**

Standard single-phase or polyphase secondary service.

**MONTHLY RATE TABLE.**

**FIXED DISTRIBUTION SERVICE CHARGE:**

- \$ 14.24 for single-phase service without demand measurement, or
- \$ 18.15 for single-phase service with demand measurement, or
- \$ 43.49 for polyphase service.

**VARIABLE DISTRIBUTION SERVICE CHARGE:**

- \$8.04 per kW of billed demand
- (\$0.0014) per kWh for all kWh

(D)

**ENERGY EFFICIENCY CHARGE:** (\$0.00048) per kWh

**ENERGY SUPPLY CHARGE:** Refer to the Generation Supply Adjustment Procurement Class 2, 3 or 4

**TRANSMISSION SERVICE FOR CUSTOMERS RECEIVING DEFAULT SERVICE:** The Transmission Service Charge shall apply.

STATE TAX ADJUSTMENT CLAUSE, NUCLEAR DECOMMISSIONING COST ADJUSTMENT, NON-BYPASSABLE TRANSMISSION CHARGE, PROVISION FOR THE RECOVERY OF ENERGY EFFICIENCY AND CONSERVATION PROGRAM COSTS, SMART METER COST RECOVERY SURCHARGE, PROVISION FOR THE TAX ACCOUNTING REPAIR CREDIT AND PROVISION FOR THE RECOVERY OF CONSUMER EDUCATION PLAN COSTS APPLY TO THIS RATE.

**DETERMINATION OF DEMAND.**

The billing demand may be measured where consumption exceeds 1,100 kilowatt-hours per month for three consecutive months; or where load tests indicate a demand of five or more kilowatts; or where the customer requests demand measurement. Measured demands will be determined to the nearest 0.1 of a kilowatt but will not be less than 1.2 kilowatts, and will be adjusted for power factor in accordance with the Rules and Regulations.

For those customers with demand measurement the billing demand will be determined as follows:

- (a) For customers with demand up to 500 kW, the billing demand shall be the measured demand, with a minimum billing demand of 1.2 kW.
- (b) For customers with demand greater than 500 kW, the billing demand shall be the greater of (i) the measured demand, (ii) 40% of the maximum contract demand; or (iii) the maximum measured demand from the prior year. These customers will be identified according to the process listed in Tariff Rule 22.

If a measured demand customer has less than 1,100 monthly kilowatt-hours of use, the monthly billing demand will be the measured demand or the metered monthly kilowatt-hours divided by 175 hours, whichever is less, but not less than 1.2 kilowatts.

For those customers without demand measurement, the monthly billing demand will be computed by dividing the metered monthly kilowatt-hours by 175 hours. The computed demand will be determined to the nearest 0.1 of a kilowatt, but will not be less than 1.2 kilowatts.

**MINIMUM CHARGE.**

The monthly minimum charge for customers without demand measurement will be the Fixed Distribution Service Charge. The monthly minimum charge for customers with demand measurement will be the Fixed Distribution Service Charge, plus a charge of \$4.96 per KW of billing demand. In addition to the above, for customers in Procurement Class 4 charges will be assessed on PJM's reliability pricing model.

(D) Denotes Decrease

PECO Energy Company

**RATE-PD PRIMARY DISTRIBUTION POWER**

**AVAILABILITY.**

Untransformed service from the primary supply lines of the Company's distribution system where the customer installs, owns, and maintains any transforming, switching and other receiving equipment required. However, standard primary service is not available in areas where the distribution voltage has been changed to either 13 kV or 33 kV unless the customer was served with standard primary service before the conversion of the area to either 13 kV or 33 kV. This rate is available only for service locations served on this rate on July 6, 1987 as long as the original primary service has not been removed. PECO Energy may refuse to increase the load supplied to a customer served under this rate when, in PECO Energy's sole judgment, any transmission or distribution capacity limitations exist. If a customer changes the billing rate of a location being served on this rate, PECO Energy may refuse to change that location back to Rate PD when, in PECO Energy's sole judgment, any transmission or distribution capacity limitations exist.

**CURRENT CHARACTERISTICS.**

Standard primary service.

**MONTHLY RATE TABLE.**

FIXED DISTRIBUTION SERVICE CHARGE: \$296.09

VARIABLE DISTRIBUTION SERVICE CHARGE:

\$6.93 per kW of billing demand  
(\$0.0004) per kWh for all kWh

(D)

**ENERGY EFFICIENCY CHARGE:** \$0.58 per kW of Peak Load Contribution

**ENERGY SUPPLY CHARGE:** Refer to the Generation Supply Adjustment Procurement Class 2, 3 or 4

**TRANSMISSION SERVICE FOR CUSTOMERS RECEIVING DEFAULT SERVICE:** The Transmission Service Charge shall apply.

STATE TAX ADJUSTMENT CLAUSE, NUCLEAR DECOMMISSIONING COST ADJUSTMENT PROVISION FOR THE RECOVERY OF ENERGY EFFICIENCY AND CONSERVATION PROGRAM COSTS, NON-BYPASSABLE TRANSMISSION CHARGE, SMART METER COST RECOVERY SURCHARGE, PROVISION FOR THE TAX ACCOUNTING REPAIR CREDIT AND PROVISION FOR THE RECOVERY OF CONSUMER EDUCATION PLAN COSTS APPLY TO THIS RATE.

**DETERMINATION OF BILLING DEMAND.**

The billing demand will be computed to the nearest kilowatt and will never be less than the measured demand, adjusted for power factor in accordance with the Rules and Regulations, nor less than 25 kilowatts. The 25kW minimum shall apply to the Energy Supply Charge and the Transmission Supply Charge. Additionally, the billing demand will not be less than 40% of the maximum demand specified in the contract.

**MINIMUM CHARGE.**

The monthly minimum charge shall be the Fixed Distribution Service Charge, plus the charge per kW component of the Variable Distribution Service Charge, plus in the case of Procurement Class 4 customers, charges assessed under PJM's reliability pricing model.

**TERM OF CONTRACT.**

The initial contract term shall be for at least three years.

**PAYMENT TERMS.**

Standard.

(D) Denotes Decrease

**PECO Energy Company**

**RATE-HT HIGH TENSION POWER**

**AVAILABILITY.**

Untransformed service from the Company's standard high tension lines, where the customer installs, owns, and maintains, any transforming, switching and other receiving equipment required.

**CURRENT CHARACTERISTICS.**

Standard high tension service.

**MONTHLY RATE TABLE.**

FIXED DISTRIBUTION SERVICE CHARGE: \$299.62

VARIABLE DISTRIBUTION SERVICE CHARGE:

\$4.67 per kW of billing demand

(\$0.0004) per kWh for all kWh

(D)

HIGH VOLTAGE DISTRIBUTION DISCOUNT:

For customers supplied at 33,000 volts: \$0.15 per kW of measured demand.

For customers supplied at 69,000 volts: \$0.48 per kW for first 10,000 kW of measured demand.

For customers supplied over 69,000 volts: \$0.48 per kW for first 100,000 kW of measured demand.

ENERGY EFFICIENCY CHARGE: \$0.58 per kW of Peak Load Contribution

**ENERGY SUPPLY CHARGE:** Refer to the Generation Supply Adjustment Procurement Class 2, 3 or 4.

**TRANSMISSION SERVICE FOR CUSTOMERS RECEIVING DEFAULT SERVICE:** The Transmission Service Charge shall apply.

STATE TAX ADJUSTMENT CLAUSE, PROVISION FOR THE RECOVERY OF CONSUMER EDUCATION PLAN COSTS, NON-BYPASSABLE TRANSMISSION CHARGE, PROVISION FOR THE RECOVERY OF ENERGY EFFICIENCY AND CONSERVATION PROGRAM, SMART METER COST RECOVERY SURCHARGE PROVISION FOR THE TAX ACCOUNTING REPAIR CREDIT AND NUCLEAR DECOMMISSIONING COST ADJUSTMENT APPLY TO THIS RATE.

**DETERMINATION OF BILLING DEMAND.**

The billing demand will be computed to the nearest kilowatt and will never be less than the measured demand, adjusted for power factor in accordance with the Rules and Regulations, nor less than 25 kilowatts. Additionally, the billing demand will not be less than 40% of the maximum demand specified in the contract. The 25 kW minimum shall apply to the Energy Supply Charge and the Transmission Supply Charge.

**CONJUNCTIVE BILLING OF MULTIPLE DELIVERY POINTS.**

If the load of a customer located at a delivery point becomes greater than the capacity of the standard circuit or circuits established by the Company to supply the customer at that delivery point, upon the written request of the customer, the Company will establish a new delivery point and bill the customer as if it were delivering and metering the two services at a single point, as long as installation of the new service is, in the Company's opinion, less costly for the Company than upgrading the service to the first delivery point and provided that such multi-point delivery is not disadvantageous to the Company.

**MINIMUM CHARGE.**

The monthly minimum charge shall be the Fixed Distribution Service Charge, plus the charge per kW component of the Variable Distribution Service Charge, and modify less the high voltage discount where applicable plus in the case of Procurement Class 4 customers, charges assessed on PJM's reliability pricing model.

**TERM OF CONTRACT.**

The initial contract term shall be for at least three years.

**PAYMENT TERMS.**

Standard.

(D) Denotes Decrease

**RATE EP ELECTRIC PROPULSION**

**AVAILABILITY.**

This rate is available only to the National Rail Passenger Corporation (AMTRAK) and to the Southeastern Pennsylvania Transportation Authority (SEPTA) for untransformed service from the Company's standard high tension lines, where the customer installs, owns, and maintains any transforming, switching and other receiving equipment required and where the service is provided for the operation of electrified transit and railroad systems and appurtenances.

**CURRENT CHARACTERISTICS.**

Standard sixty hertz (60 Hz) high tension service.

**MONTHLY RATE TABLE.**

FIXED DISTRIBUTION SERVICE CHARGE: \$1,292.35 per delivery point

VARIABLE DISTRIBUTION SERVICE CHARGE:

\$4.20 per kW of billing demand

(\$0.0004) per kWh for all kWh

(D)

HIGH VOLTAGE DISTRIBUTION DISCOUNT:

For delivery points supplied at 33,000 volts: \$0.15 per kW.

For delivery points supplied at 69,000 volts: \$0.48 per kW for first 10,000 kW of measured demand.

For delivery points supplied over 69,000 volts \$0.48 per kW for first 100,000 kW of measured demand.

ENERGY SUPPLY CHARGE: Refer to the Generation Supply Adjustment Procurement Class 4.

ENERGY EFFICIENCY CHARGE: \$0.58 per kW of Peak Load Contribution

**TRANSMISSION SERVICE FOR CUSTOMERS RECEIVING DEFAULT SERVICE:** The Transmission Service Charge shall apply.

STATE TAX ADJUSTMENT CLAUSE, PROVISION FOR THE RECOVERY OF CONSUMER EDUCATION PLAN COSTS, NON-BYPASSABLE TRANSMISSION CHARGE, PROVISION FOR THE RECOVERY OF ENERGY EFFICIENCY AND CONSERVATION PROGRAM COSTS, SMART METER COST RECOVERY SURCHARGE PROVISION FOR THE TAX ACCOUNTING REPAIR CREDIT AND NUCLEAR DECOMMISSIONING COST ADJUSTMENT APPLY TO THIS RATE.

**DETERMINATION OF BILLING DEMAND.**

The billing demand will be computed to the nearest kilowatt and will never be less than the measured demand, adjusted for power factor in accordance with the Rules and Regulations, nor less than 5,000 kilowatts. Additionally, the billing demand will not be less than 40% of the maximum demand specified in the contract.

**CONJUNCTIVE BILLING OF MULTIPLE DELIVERY POINTS.**

If the load of a customer located at a delivery point becomes greater than the capacity of the standard circuit or circuits established by the Company to supply the customer at that delivery point, upon the written request of the customer, the Company will establish a new delivery point and bill the customer as if it were delivering and metering the two services at a single point, as long as installation of the new service is, in the Company's opinion, less costly for the Company than upgrading the service to the first delivery point and provided that such multi-point delivery is not disadvantageous to the Company.

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**RATE POL PRIVATE OUTDOOR LIGHTING**

**AVAILABILITY.**

Outdoor lighting of sidewalks, driveways, yards, lots and similar places, outside the scope of service under Rate SL-S and SL-E.

**MONTHLY RATE TABLE.**

	<u>PRICE PER LIGHTING UNIT</u>		(D)
	<u>DISTRIBUTION</u>		
	<u>(Co.Pole)</u>	<u>(Cust.Pole)</u>	
<u>MERCURY-VAPOR LAMPS</u>			
100 Watts (nominally 4,000 Lumens)	\$13.33	\$11.87	
175 Watts (nominally 8,000 Lumens)	\$18.22	\$16.82	
250 Watts (nominally 12,000 Lumens)	\$22.54	\$21.29	
400 Watts (nominally 20,000 Lumens)	\$29.15	\$27.50	
400 Watts Floodlight (nominally 22,000 Lumens)	\$31.61	\$29.96	

	<u>DISTRIBUTION</u>	
	<u>(Co.Pole)</u>	<u>(Cust.Pole)</u>
<u>SODIUM-VAPOR LAMPS</u>		
70 Watts (nominally 5,800 Lumens)	\$18.48	\$17.05
250 Watts (nominally 25,000 Lumens)	\$29.57	\$27.92
400 Watts (nominally 50,000 Lumens)	\$32.36	\$30.71
400 Watts Floodlight (nominally 50,000 Lumens)	\$34.80	\$33.15

Service to the above listed Mercury-Vapor Lamps and Sodium-Vapor Lamps will not be available after January 1, 2016 to new Customers or existing customers for new or replacement luminaires. The Company will not replace defective or broken mercury vapor or sodium vapor luminaires, including ballasts. In such cases, the customer must take service under one of the current lighting unit options as set forth below.

	<u>DISTRIBUTION</u>	
	<u>(Co.Pole)</u>	<u>(Cust.Pole)</u>
<u>STANDARD METAL HALIDE LAMPS</u>		
100 Watts (nominally 7,800 Lumens)	\$27.67	\$26.74
175 Watts (nominally 13,000 Lumens)	\$29.04	\$27.31
250 Watts (nominally 20,500 Lumens)	\$30.73	\$29.02
400 Watts (nominally 36,000 Lumens)	\$34.26	\$32.65
1000 Watts (nominally 110,000 Lumens)	\$59.99	\$58.41

	<u>DISTRIBUTION</u>	
	<u>(Co.Pole)</u>	<u>(Cust.Pole)</u>
<u>STANDARD HIGH PRESSURE SODIUM LAMPS</u>		
50 Watts (nominally 4,000 Lumens)	\$18.36	\$16.92
70 Watts (nominally 5,800 Lumens)	\$20.86	\$19.26
100 Watts (nominally 9,500 Lumens)	\$22.05	\$20.45
150 Watts (nominally 16,000 Lumens)	\$24.09	\$22.50
250 Watts (nominally 25,000 Lumens)	\$28.30	\$26.68
400 Watts (nominally 50,000 Lumens)	\$34.32	\$32.71
1,000 Watts (nominally 130,000 Lumens)	\$39.55	\$38.92

	<u>DISTRIBUTION</u>	
	<u>(Co.Pole)</u>	<u>(Cust.Pole)</u>
<u>LIGHT-EMITTING DIODE LAMPS</u>		
35 Watts (nominally 3,300 Lumens)	\$30.44	\$28.94
53 Watts (nominally 5,000 Lumens)	\$31.21	\$29.71
87 Watts (nominally 8,300 Lumens)	\$32.23	\$30.73
163 Watts (nominally 15,800 Lumens)	\$35.10	\$33.60
215 Watts (nominally 20,000 Lumens)	\$36.82	\$35.32

The Energy Charges will apply to the customer if the customer receives Default Service. Refer to the Generation Supply Adjustment Procurement Class 2 for the appropriate charges.

TRANSMISSION SERVICE FOR CUSTOMERS RECEIVING DEFAULT SERVICE: The Transmission Supply Charge shall apply.

STATE TAX ADJUSTMENT CLAUSE, PROVISION FOR THE RECOVERY OF CONSUMER EDUCATION PLAN COSTS, PROVISION FOR THE RECOVERY OF ENERGY EFFICIENCY, NON-BYPASSABLE TRANSMISSION CHARGE, CONSERVATION PROGRAM COSTS, PROVISION FOR THE TAX ACCOUNTING REPAIR CREDIT AND NUCLEAR DECOMMISSIONING COST ADJUSTMENT APPLY TO THIS RATE.

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PECO Energy Company

**RATE SL-S STREET LIGHTING-SUBURBAN COUNTIES**

**AVAILABILITY.**

Outdoor lighting of streets, highways, bridges, parks and similar places located in Suburban Counties.

**ANNUAL RATE TABLE - MANUFACTURER'S RATING OF LAMP SIZES.**

**Incandescent Filament Lamps**

<u>Size of Lamp</u>	<u>Billing Watts</u>	<u>Distribution</u>	
320 Lumens	32	\$ 85.91	(D)
600 Lumens	58	\$123.03	
1,000 Lumens	103	\$173.95	
2,500 Lumens	202	\$241.49	
6,000 Lumens	448	\$275.14	
10,000 Lumens	690	\$333.93	

**Mercury Vapor Lamps**

<u>Size of Lamp</u>	<u>Billing Watts</u>	<u>Distribution</u>
4,000 Lumens	115	\$205.90
8,000 Lumens	191	\$217.42
12,000 Lumens	275	\$231.82
20,000 Lumens	429	\$272.83
42,000 Lumens	768	\$390.49
59,000 Lumens	1,090	\$439.65

Service to the above listed Incandescent Filament Lamps and Mercury-Vapor Lamps will not be available after January 1, 2016 to new Customers or existing customers for new or replacement luminaires. The Company will not replace defective or broken incandescent filament or mercury vapor luminaires, including ballasts. In such cases, the customer must take service under one of the current lighting unit options as set forth below.

**High Pressure Sodium-Vapor Lamps**

<u>Size of Lamp</u>	<u>Billing Watts</u>	<u>Distribution</u>
5,800 Lumens	94	\$204.43
9,500 Lumens	131	\$222.68
16,000 Lumens	192	\$250.64
25,000 Lumens	294	\$285.20
50,000 Lumens	450	\$340.47

**Light-Emitting Diode**

<u>Size of Lamp</u>	<u>Billing Watts</u>	<u>Distribution</u>
3,300 Lumens	35	\$365.33
5,000 Lumens	53	\$374.57
8300 Lumens	87	\$386.81
15,800 Lumens	163	\$421.25
20,000 Lumens	215	\$441.89

**ENERGY SUPPLY CHARGE:** Refer to the Generation Supply Adjustment, Procurement Class 2.

STATE TAX ADJUSTMENT CLAUSE, PROVISION FOR THE RECOVERY OF CONSUMER EDUCATION PLAN COSTS, PROVISION FOR THE RECOVERY OF ENERGY EFFICIENCY AND CONSERVATION PROGRAM COSTS, NON-BYPASSABLE TRANSMISSION CHARGE, PROVISION FOR THE TAX ACCOUNTING REPAIR CREDIT AND NUCLEAR DECOMMISSIONING COST ADJUSTMENT, APPLY TO THIS RATE.

**TRANSMISSION SERVICE FOR CUSTOMERS RECEIVING DEFAULT SERVICE:** The Transmission Service Charge shall apply.

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**RATE SL-E STREET LIGHTING CUSTOMER OWNED FACILITIES**

**AVAILABILITY.**

To any governmental agency for outdoor lighting provided for the safety and convenience of the public of streets, highways, bridges, parks or similar places, including directional highway signs at locations where other outdoor lighting service is established hereunder only if all of the utilization facilities, as defined in Terms and Conditions in this Base Rate, are installed, owned and maintained by a governmental agency.

This rate is also available to community associations of residential property owners both inside and outside the City of Philadelphia for the lighting of streets that are not dedicated. This rate is not available to commercial or industrial customers. All facilities and their installation shall be approved by the Company.

**MONTHLY RATE TABLE.**

SERVICE LOCATION DISTRIBUTION CHARGE: \$6.32 per Service Location (as defined below) \* (D)  
VARIABLE DISTRIBUTION CHARGE: \$0.00945 per kWh

**ENERGY SUPPLY CHARGE:** Refer to the Generation Supply Adjustment Procurement Class 2.

\* The service location charge includes an Energy Efficiency Program Surcharge of (\$0.24) per location

**TRANSMISSION SERVICE FOR CUSTOMERS RECEIVING DEFAULT SERVICE:** The Transmission Service charge shall apply.

STATE TAX ADJUSTMENT CLAUSE, PROVISION FOR THE RECOVERY OF CONSUMER EDUCATION PLAN COSTS, PROVISION FOR THE RECOVERY OF ENERGY EFFICIENCY AND CONSERVATION PROGRAM COSTS, NON-BYPASSABLE TRANSMISSION CHARGE, PROVISION FOR THE TAX ACCOUNTING REPAIR CREDIT AND NUCLEAR DECOMMISSIONING COST ADJUSTMENT APPLY TO THIS RATE.

**SERVICE LOCATION.**

A Service Location shall comprise each lighting installation and must be separately connected to a delivery point on the Company's secondary circuit.

**DETERMINATION OF BILLING DEMAND.**

The wattage, expressed to the nearest tenth of a watt, of a Service Location shall be composed of manufacturer's rating of its lamps, ballasts, transformers, individual controls and other load components required for its operation. The aggregate of wattages of all Service Locations in service shall constitute the billing demand for the month.

**DETERMINATION OF ENERGY BILLED.**

The energy use for a month of a Service Location shall be computed to the nearest kilowatt hour as the product of one thousandth of its wattage and the effective hours of use of such wattage during the calendar month under the established operation schedules as set forth under Terms and Conditions, Paragraph 6 Service. The aggregate of the kilowatt hours thus computed for all Active Service Locations shall constitute the energy billed for the month.

**TERMS AND CONDITIONS.**

1. Ownership of Utilization Facilities.

a. Service Locations Supplied from Aerial Circuits: customer shall provide, own and maintain the Utilization Facilities comprising the brackets, hangers, luminaries, lamps, ballasts, transformers, individual controls, conductors, molding and supporting insulators between the lamp receptacles and line wires of the Company's distribution facilities and any other components as required for the operation of each Service Location.

The Company shall provide the supporting pole or post for such aerially supplied Service Location and will issue authorization to permit the customer to install thereon the said Utilization Facilities.

b. Service Locations Supplied from Underground Circuits: customer shall provide, own and maintain the Utilization Facilities comprising the supporting pole or post, foundation with 90 degree pipe bend, brackets or hangers, luminaries, lamps, ballasts, transformers, individual controls, conductors and conduits from the lamp receptacles to sidewalk level, or in special cases, such as Federally and State financed limited access highways, to a delivery point designated by the Company on its secondary voltage circuit, and shall assume all costs of installing such utilization facilities.

Except as provided in Paragraph 4 Supply Facilities, the Company shall own conduit from the distribution circuit to the 90 degree pipe bend, shall own conductors from its distribution system to the designated delivery point and shall provide sufficient length of conductors for splicing at the designated delivery point or in the post base where sidewalk level access is provided.

c. Service to Group of Streetlights:

**AERIAL SUPPLY**

When the customer requests service to a group of streetlights supplied from aerial distribution facilities, the customer is responsible for providing the support poles or posts for the streetlights. The Company will provide a service, nominally 100 feet, to the customer's first supporting structure. The customer is responsible for installing supply conductors from the first supporting structure to all streetlight locations.

**UNDERGROUND SUPPLY**

When groups of streetlights are supplied from underground distribution facilities, the customer is responsible for the supporting poles or posts and the supply conductors to each streetlight from the designated delivery point. If the customer requests an underground supply to a group of streetlights and the designated delivery point is a secondary terminal pole, the customer will install, own, maintain all cable, including the cable on the pole.

2. Standards of Construction for Utilization Facilities. Customer construction shall meet the Company's standards which are based upon the National Electrical Safety Code. Designs of proposed construction deviating from such standards shall be submitted to the Company for approval before proceeding with any work.

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**RATE TLCL TRAFFIC LIGHTING CONSTANT LOAD SERVICE**

**AVAILABILITY.**

To any municipality using the Company's standard service for (a) electric traffic signal lights installed, owned and maintained by the municipality, and/or (b) unmetered traffic control cameras or other small constant load electronic devices with a demand of less than 1.2 kW, owned and maintained by the municipality.

To any non-municipal non-residential customer using the Company's standard service for unmetered small constant load electronic devices with a demand of less than 1.2 kW, owned and maintained by the non-municipal customer, which are electrically separate from any other facilities, whether municipally-owned or non-municipally-owned, that are receiving service from PECO as a separate account.

To any non-municipal non-residential customer using the Company's standard service for unmetered small constant load electronic devices with a demand of less than 1.2 kW, owned and maintained by the non-municipal customer, which are electrically integrated with any other facilities, whether municipally-owned or non-municipally-owned, that are receiving service from PECO as a separate account, but only if the non-municipal customer meets the conditions of the Special Termination Rights provision of this Rate.

**CURRENT CHARACTERISTICS.**

Standard single phase secondary service.

**RATE TABLE.**

SERVICE LOCATION CHARGE: \$3.07 PER LOCATION

(D)

VARIABLE DISTRIBUTION SERVICE CHARGE: \$0.01219 per kWh (as defined below)\*

\*The Variable Distribution charge includes an Energy Efficiency Program Surcharge of (\$0.00330) per kWh

**ENERGY SUPPLY CHARGE:** Refer to the Generation Supply Adjustment Procurement Class 2.

**TRANSMISSION SERVICE FOR CUSTOMERS RECEIVING DEFAULT SERVICE:** Transmission Service Charge shall apply.

STATE TAX ADJUSTMENT CLAUSE, PROVISION FOR THE RECOVERY OF CONSUMER EDUCATION PLAN COSTS, PROVISION FOR THE RECOVERY OF ENERGY EFFICIENCY, NON-BYPASSABLE TRANSMISSION CHARGE, CONSERVATION PROGRAM COSTS , PROVISION FOR THE TAX ACCOUNTING REPAIR CREDIT AND NUCLEAR DECOMMISSIONING COST ADJUSTMENT APPLY TO THIS RATE.

**SPECIAL RULES AND REGULATIONS.**

The use of energy will be estimated by the Company on the basis of the size of lamps and controlling apparatus and the burning hours. The customer shall immediately notify the Company whenever any change is made in the equipment or the burning hours or constant load devices, so that the Company may forthwith revise its estimate of the energy used.

The Company shall not be liable for damage to person or property arising, accruing or resulting from the attachment of the signal equipment to its poles, wires, or fixtures. The customer shall be responsible to determine the amount, location and sufficiency of illumination, including conducting all studies of luminosity, lighting location, and traffic.

**SPECIAL TERMINATION RIGHTS**

Some facilities that receive service under Rate TLCL may be electrically configured such that it is not possible to terminate service to the Rate TLCL facility without also terminating service to a facility that is receiving service under a separate account, Rate or Rider. In the event of non-payment of bills for service to such a Rate TLCL facility, PECO will provide a termination notice to the customer. The customer may then, at its discretion, notify PECO that it intends to engage in self-termination by removing its facilities from the PECO system within 30 days. If the customer has not removed its facilities within 30 days, then PECO may, at its sole discretion and upon 72-hour notice, physically remove the customer facility as a means of terminating service to that facility. Taking service under Rate TLCL constitutes full customer permission for PECO to engage in such removals. Notwithstanding any removal of such facilities by either the customer or PECO, the customer shall remain fully obligated to PECO for payment of all charges incurred under Rate TLCL. In addition, the customer shall pay to PECO its full cost of removing the facilities, including direct and indirect labor costs, use of truck or other equipment, fuel costs, and costs of storing the customer equipment, all at PECO's normal rates for such work at such time as it may perform such removals. PECO shall not be liable for damage, if any, to the customer equipment that occurs during removal or storage.

**TERM OF CONTRACT.**

The initial contract term for each signal light installation and constant load device shall be for at least one year.

**PAYMENT TERMS.**

Standard.

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PECO Energy Company

**RATE AL - ALLEY LIGHTING IN CITY OF PHILADELPHIA**

**APPLICABILITY.** To multiple, unmetered lighting service supplied the City of Philadelphia to operate lamps and appurtenances for all night outdoor lighting of alleys and courts that are installed, owned and maintained by the City, which assumes the cost involved in making the connections to the Company's facilities. This rate shall no longer be available to new lighting installations effective January 1, 2011.

**LIGHTING DISTRIBUTION SERVICE DEFINED.** All night outdoor lighting of alleys and courts by lights installed on poles or supports supplied by the City.

**NOTICE TO COMPANY.** The City shall give advance notice to the Company of all proposed new installations or of the replacement, removal or reconstruction of existing installations. The City shall advise the Company as to each new installation or change in the equipment or connected load of an existing installation, including any change in burning hours and the date on which such new or changed operation took effect.

**MONTHLY RATE TABLE.**

SERVICE LOCATION CHARGE: \$1.66 Per Location (as defined below)\*

(D)

\*The service location charge includes an Energy Efficiency Program Surcharge of (\$0.07)

**ENERGY SUPPLY CHARGE:** Refer to the Generation Supply Adjustment Procurement Class 2.

**TRANSMISSION SERVICE FOR CUSTOMERS RECEIVING DEFAULT SERVICE:** The Transmission Service Charge shall apply.

STATE TAX ADJUSTMENT CLAUSE, PROVISION FOR THE RECOVERY OF CONSUMER EDUCATION PLAN COSTS, PROVISION FOR THE RECOVERY OF ENERGY EFFICIENCY AND CONSERVATION PROGRAM COSTS, NON-BYPASSABLE TRANSMISSION CHARGE, PROVISION FOR THE TAX ACCOUNTING REPAIR CREDIT AND NUCLEAR DECOMMISSIONING COST ADJUSTMENT CLAUSE APPLY TO THIS RATE.

**PLAN OF MONTHLY BILLING.**

Bills may be rendered in equal monthly installments, computed from the calculated annual use of energy, adjusted each month to give effect to any new or changed rate of annual use, by reason of changes in the City's installation, with charge or credit for fractional parts of the month during which a change occurred.

**LIABILITY PROVISION.**

The Company shall not be liable for damage, or for claims for damage, to persons or property, arising, accruing or resulting from, installation, location or use of lamps, wires, fixtures and appurtenances; or resulting from failure of any light, or lights, to burn for any cause whatsoever. The customer shall be responsible to determine the amount, location and sufficiency of illumination, including conducting all studies of luminosity, lighting location, and traffic.

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## **Attachment 2**

**PECO Energy Company  
Revised Tax Repair Credit - Electric  
Rate Credit Calculator by Class of Service**

	Initial Credit Estimate	Year 6		Year 7		Sum
		2017 <sup>5</sup>		2018		
<b>Total Net Credit</b> <sup>1,4</sup>	\$79,766,268	\$39,883,134		\$39,883,134		
<b>Net Plant Basis Allocation</b>						
Residential	58.0%	\$23,125,096		\$23,125,096		
GS	23.8%	\$9,505,563		\$9,505,563		
LC&I	14.9%	\$5,954,000		\$5,954,000		
Lighting	3.3%	\$1,298,462		\$1,298,462		
Total	100.0%	\$39,883,122		\$39,883,122		
<b>Billing Units</b> <sup>2,3</sup>						
Residential		10,181,250,000		13,575,000,000		
GS		6,260,250,000		8,347,000,000		
LC&I		11,446,875,000		16,650,000,000		
POL		55,818		74,424		
SLS Suburbs		84,618		112,824		
SLE		1,730,115		2,306,820		
Traffic Lighting		103,824		138,432		
Alley Lighting		162,684		216,912		
<b>TARC Business Unit Credit</b>						
Residential						\$0.0019
GS						\$0.0013
HT						\$0.0004
PD						\$0.0004
EP						\$0.0004
POL						\$0.52
SLS Suburbs						\$6.25
SLE						\$0.52
Traffic Lighting						\$0.52
Alley Lighting						\$0.52

1 Total Net Credit includes the Gross Tax Receipts of 5.9%.  
2 Billing Units are kWh for Residential, GS, HT, PD, and EP. LC&I is broken out into HT, PD and EP rates.  
3 Billing Units are number of locations for POL, SLS, SLE, TL & AL.  
4 Total Net Credit reflects a 2017 tax adjustment due to final IRS ruling.  
5 2017 Rates effective for 9 months starting April 1.

## **Attachment 3**

