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April 27, 2017

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

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

SUBJECT: PECO Energy Company's 2017 Annual Depreciation Report (ADR),
M-110550 and M-122300 F2016 ADR

Dear Secretary Chiavetta:

In accordance with Sections 73.3 and 73.4 of the Pennsylvania Public Utility Code, enclosed please find an original copy of PECO Energy Company's ("PECO") 2017 Annual Depreciation Report for the year ended December 31, 2016. A CD-ROM is also provided that contains the copy of this filing.

Thank you for your assistance in this matter and please direct any questions regarding the above to Richard Schlesinger, Manager, Retail Rates at 215-841-5771.

Sincerely,



Enclosures

cc: Office of Special Assistants (including CD-ROM)
Office of Consumer Advocate
Office of Small Business Advocate
R. A. Kanaskie, Director, Bureau of Investigation & Enforcement
P.T. Diskin, Director, Bureau of Technical Utility Services (including CD-ROM)

PECO ENERGY COMPANY

2017 ANNUAL DEPRECIATION REPORT

PECO Energy Company
2017 Annual Depreciation Report
Executive Summary

Depreciation Methods

The depreciation methods utilized in the 2017 Annual Depreciation Report are consistent with those utilized in the 2016 Annual Depreciation Report. Such methods are as follows:

Electric and Common Plant - The Company uses the straight line method, remaining life technique, average service life group procedure for electric and common plant which is consistent with accepted Pennsylvania Public Utility Commission (PAPUC) practices.

The Iowa curves for the Electric Distribution, Transmission, General, and Common accounts that are the basis of the Company's depreciation calculations were developed in the 2013 Service Life Study and filed in March 2015 in accordance with Section 73.5 of the Public Utility Code.

Gas Plant - The remaining life method of depreciation is also used for gas plant. The life span procedure is applied to the city gate station facilities, the propane air plant at Tilghman Street, and the liquefied natural gas storage (LNG) plant at West Conshohocken. The average service life group procedure is applied to all other gas plant. The terminal dates and the Iowa curves were developed in the 2013 Service Life Study and filed in March 2015 in accordance with Section 73.5 of the Public Utility Code.

Net Negative Salvage Methodology

The remaining life technique of depreciation incorporates the recovery of net negative salvage through the depreciation accrual without any additional adjustments. Basically, depreciation expense is calculated by taking the value of plant in service less the book reserve, divided by the remaining life. Since salvage and removal cost are part of the book reserve, the unrecovered net negative salvage is recovered over the remaining life of the plant. This treatment was reviewed and found acceptable by the PAPUC in the Company's most recent electric and gas rate proceedings, R-2015-2468981 and R-2010-2161592, respectively.

Depreciation Expense Comparison

Attachments A, B, and C provide a comparison of 2016, 2015, and 2014 depreciation expense by class of service, functional grouping, and plant account.

Attachment A - Electric Plant Depreciation Expense

The change in electric plant depreciation between 2016 and 2015 is primarily due to a reclassification of depreciation expense on regulatory assets from the 404 account to the 407.3 account. In the prior year this expense was charged to the 404 account.

Attachment B - Gas Plant Depreciation Expense

The change in gas plant depreciation between 2016 and 2015 is primarily due to additions to plant in service exceeding reductions to the depreciable base from depreciation.

Attachment C - Common Plant Depreciation Expense

The change in common plant depreciation between 2016 and 2015 is primarily due to software additions to plant in service during the year.

Information Provided on CD-ROM

The following summary and detail data are provided on CD-ROM:

1. Electric and Gas functional group summaries, including respective allocated common.
2. Calculation of the factors used in 2016 to allocate common plant.
3. Additional data for PECO by Functional Class and FERC Account showing year-end plant in service, current year accrual, year-end reserve and net plant.
4. Book life by FERC Account.

ATTACHMENT A

PECO ENERGY COMPANY

2017 Annual Depreciation Report - Executive Summary

Comparison of 2014 thru 2016 Depreciation Expense

(in \$ thousands)

Account	Depreciation Expense			2016 vs 2015	2016 vs 2015
	2016	2015	2014	\$ Change	% Change
ELECTRIC					
Intangible Plant					
303	\$ 18,199	\$ 30,270 *	\$ 16,627	\$ (12,071)	-39.88%
Total	\$ 18,199	\$ 30,270	\$ 16,627	\$ (12,071)	-39.88%
Transmission Plant					
352	\$ 991	\$ 619	\$ 637	\$ 372	60.03%
353	12,868	12,039	11,626	829	6.89%
354	3,435	3,339	3,302	96	2.88%
355	253	251	254	2	0.61%
356	2,961	2,949	2,997	12	0.42%
357	208	204	185	4	1.88%
358	1,493	1,531	1,329	(38)	-2.51%
359	8	9	(11)	(1)	-5.96%
Total	\$ 22,217	\$ 20,941	\$ 20,319	\$ 1,276	6.09%
Distribution Plant					
361	\$ 1,826	\$ 1,719	\$ 1,589	\$ 107	6.25%
362	17,705	19,439	18,422	(1,734)	-8.92%
364	13,091	12,670	12,330	421	3.33%
365	21,961	20,837	19,544	1,124	5.40%
366	5,593	5,433	5,015	160	2.95%
367	22,197	21,614	20,631	583	2.70%
368	11,774	12,171	12,014	(397)	-3.27%
369	7,751	8,486	8,348	(735)	-8.66%
370	19,929	20,163	19,653	(234)	-1.16%
371	5	5	14	(0)	-4.78%
373	1,283	1,737	1,744	(454)	-26.14%
Total	\$ 123,115	\$ 124,274	\$ 119,304	\$ (1,159)	-0.93%
General Plant					
390	\$ 1,372	\$ 1,051	\$ 1,012	\$ 321	30.56%
391	2,295	2,034	1,239	261	12.83%
393	5	5	5	(0)	-1.59%
394	1,994	1,832	1,638	162	8.83%
395	20	20	20	0	1.38%
397	7,268	6,444	5,451	824	12.79%
398	108	120	120	(12)	-9.90%
Total	\$ 13,063	\$ 11,506	\$ 9,485	\$ 1,557	13.53%
TOTAL ELECTRIC	\$ 176,593	\$ 186,991	\$ 165,735	\$ (10,398)	-5.56%

* The 2015 depreciation expense within 303 included depreciation expense charged to the 404 account that has since been reclassified to 407.3 Regulatory debits for 2016.

ATTACHMENT B

PECO ENERGY COMPANY

2017 Annual Depreciation Report - Executive Summary

Comparison of 2014 thru 2016 Depreciation Expense

(in \$ thousands)

Account	Depreciation Expense			2016 vs 2015	2016 vs 2015
	2016	2015	2014	\$ Change	% Change
GAS					
Intangible Plant					
1303	\$ 1,948	\$ 1,565	\$ 722	\$ 382	24.43%
Total	\$ 1,948	\$ 1,565	\$ 722	\$ 382	24.43%
Production Plant					
1305	\$ 13	\$ 13	\$ 14	\$ (0)	-0.92%
1311	195	199	214	(4)	-1.79%
Total	\$ 208	\$ 212	\$ 228	\$ (4)	-1.74%
Storage Plant					
1361	\$ 176	\$ 126	\$ 131	\$ 50	39.51%
1362	18	19	20	(1)	-3.02%
1363	809	769	709	40	5.24%
Total	\$ 1,003	\$ 914	\$ 860	\$ 90	9.80%
Distribution Plant					
1375	\$ 276	\$ 274	\$ 268	\$ 2	0.58%
1376	16,292	15,491	14,142	802	5.18%
1377	-	-	-	-	0.00%
1378	299	301	312	(2)	-0.76%
1379	626	653	680	(27)	-4.08%
1380	12,955	12,564	12,172	391	3.11%
1381	4,663	4,727	3,487	(64)	-1.36%
1382	2,914	2,952	2,940	(38)	-1.28%
1387	172	199	196	(27)	-13.47%
Total	\$ 38,197	\$ 37,160	\$ 34,197	\$ 1,036	2.79%
General Plant					
1390	\$ 130	\$ 108	\$ 88	\$ 22	20.67%
1391	38	44	48	(5)	-12.46%
1394	400	381	341	19	4.92%
1395	-	48	137	(48)	-100.00%
1397	454	479	495	(26)	-5.34%
1398	6	5	5	0	5.99%
1399	9	-	-	9	100.00%
Total	\$1,036	\$1,065	\$1,114	(\$29)	-2.75%
TOTAL GAS	\$42,392	\$40,917	\$37,121	\$1,475	3.61%

ATTACHMENT C

PECO ENERGY COMPANY

2017 Annual Depreciation Report - Executive Summary

Comparison of 2014 thru 2016 Depreciation Expense

(in \$ thousands)

Account	Depreciation Expense			2016 vs 2015	2016 vs 2015
	2016	2015	2014	\$ Change	% Change
COMMON					
General Plant					
4303	\$ 14,606	\$ 13,125	\$ 11,343	\$ 1,481	11.28%
4390	5,088	5,043	4,984	45	0.90%
4391	5,190	4,661	5,446	529	11.34%
4393	92	83	94	8	9.98%
4394	16	18	15	(2)	-11.72%
4397	1,780	1,867	1,881	(87)	-4.67%
4398	115	113	84	1	1.01%
4399	-	-	-	-	0.00%
Total	\$ 26,887	\$ 24,912	\$ 23,847	\$ 1,975	7.93%
Transportation (See Note Below)					
4392	\$ 6,584	\$ 7,416	\$ 7,446	\$ (832)	-11.22%
4394	119	126	266	(6)	-4.98%
4396	3	3	4	(1)	-19.94%
Total	\$ 6,706	\$ 7,544	\$ 7,716	\$ (839)	-11.12%
TOTAL COMMON	\$ 33,592	\$ 32,456	\$ 31,563	\$ 1,136	3.50%

Note: In accordance with CFR, Title 18, Chapter 1, Subchapter C, Part 101, Fleet depreciation is charged to a clearing account and then allocated between capital and expense. These amounts represent the total fleet depreciation prior to being charged to the clearing account and being allocated between capital and expense.

Comparative Analysis of Electric Utilities
Year Ending 12-31-2016
PECO Energy Company ADR 110550

INTANGIBLE PLANT			2016	2015	2014
Original Cost (Depreciable)	A		128,214,346	101,806,620	87,297,771
Book Accrued Depreciation	B		76,419,687	58,200,240	40,276,583
Book Reserve % of O. C.	C	= B/A	59.60%	57.17%	46.14%
Original Cost Depreciated	D	= A-B	51,794,659	43,606,380	47,021,188
Annual Depreciation Expense	E		18,198,653	30,270,000	16,627,000
Annual % of O. C.		= E/A	14.19%	29.73%	19.05%

TRANSMISSION PLANT					
Original Cost (Depreciable)	G		1,395,173,474	1,310,387,430	1,242,313,893
Book Accrued Depreciation	H		487,783,614	475,474,108	460,631,715
Book Reserve % of O. C.	I	= H/G	34.96%	36.29%	37.08%
Original Cost Depreciated	J	= G-H	907,389,860	834,913,322	781,682,178
Annual Depreciation Expense	K		22,216,942	20,941,000	20,319,000
Annual % of O. C.		= K/G	1.59%	1.60%	1.64%

DISTRIBUTION PLANT					
Original Cost (Depreciable)	M		5,728,491,991	5,496,995,052	5,249,141,773
Book Accrued Depreciation	N		1,617,888,458	1,548,820,410	1,470,947,107
Book Reserve % of O. C.	O	= N/M	28.24%	28.18%	28.02%
Original Cost Depreciated	P	= M-N	4,110,603,533	3,948,174,642	3,778,194,666
Annual Depreciation Expense	Q		123,114,990	124,274,000	119,304,000
Annual % of O. C.		= Q/M	2.15%	2.26%	2.27%

GENERAL PLANT					
Original Cost (Depreciable)	S		235,203,471	218,644,099	204,699,227
Book Accrued Depreciation	T		55,085,737	47,113,826	39,462,736
Book Reserve % of O. C.	U	= T/S	23.42%	21.55%	19.28%
Original Cost Depreciated	V	= S-T	180,117,734	171,530,273	165,236,491
Annual Depreciation Expense	W		13,062,714	11,506,000	9,485,000
Annual % of O. C.		= W/S	5.55%	5.26%	4.63%

ALLOCATED COMMON PLANT (including Transportation)					
Original Cost (Depreciable)	Y		516,931,630	481,238,615	475,264,486
Book Accrued Depreciation	Z		248,937,023	233,259,524	228,300,033
Book Reserve % of O. C.	AA	= Z/Y	48.16%	48.47%	48.04%
Original Cost Depreciated	AB	= Y-Z	267,994,607	247,979,091	246,964,454
Annual Depreciation Expense	AC		26,212,219	25,069,242	24,587,577
Annual % of O. C.		= AC/Y	5.07%	5.21%	5.17%

TOTAL COMPANY			2016	2015	2014
Original Cost (Depreciable)	AE	= A+G+M+S+Y	8,004,014,912	7,609,071,816	7,258,717,150
Book Accrued Depreciation	AF	= B+H+N+T+Z	2,486,114,520	2,362,868,108	2,239,618,174
Book Reserve % of O. C.	AG	= AF/AE	31.06%	31.05%	30.85%
Original Cost Depreciated	AH	= AE-AF	5,517,900,393	5,246,203,708	5,019,098,977
Annual Depreciation Expense	AI	= E+K+Q+W+AC	202,805,518	212,060,242	190,322,577
Annual % of O. C.		= AI/AE	2.53%	2.79%	2.62%

NON-DEPRECIABLE PLANT					
Land and Land Rights - Electric	AK		103,529,085	102,865,866	102,313,304
Land and Land Rights - Allocated Common	AJ		5,317,569	5,263,732	5,308,710
Intangible Property - Electric	X		162,934	162,934	162,934
Intangible Property - Allocated Common	R		528,369	523,020	527,489
Total Non-Depreciable Plant	AL	= AK+AJ+X+R	109,537,957	108,815,552	108,312,437

Plant Held for Future Use					
Plant Held for Future Use - Electric	L		6,950,728	6,767,053	6,780,900
Plant Held for Future Use - Allocated Common	F		0	0	0
Total Plant Held for Future Use	AM	= L+F	6,950,728	6,767,053	6,780,900

TOTAL PLANT IN SERVICE			8,120,503,597	7,724,654,420	7,373,810,487
		= AE+AL+AM			

Comparative Analysis of Gas Utilities
Year Ending 12-31-2016
PECO Energy Company ADR 122300

INTANGIBLE PLANT		2016	2015	2014
Original Cost (Depreciable)	A	13,158,843	9,760,256	6,314,861
Book Accrued Depreciation	B	6,110,192	3,889,412	2,015,210
Book Reserve % of O. C.	C = B/A	46.43%	39.85%	31.91%
Original Cost Depreciated	D = A-B	7,048,650	5,870,844	4,299,651
Annual Depreciation Expense	E	1,947,540	1,565,211	722,000
Annual % of O. C.	= E/A	14.80%	16.04%	11.43%
PRODUCTION PLANT				
Original Cost (Depreciable)	F	15,899,476	15,174,244	15,174,244
Book Accrued Depreciation	G	12,260,726	12,052,387	11,840,358
Book Reserve % of O. C.	H = G/F	77.11%	79.43%	78.03%
Original Cost Depreciated	I = F-G	3,638,750	3,121,857	3,333,886
Annual Depreciation Expense	J	208,339	212,028	228,000
Annual % of O. C.	= J/F	1.31%	1.40%	1.50%
STORAGE PLANT				
Original Cost (Depreciable)	K	49,372,996	40,260,447	39,045,818
Book Accrued Depreciation	L	26,999,986	26,129,833	25,244,409
Book Reserve % of O. C.	M = L/K	54.69%	64.90%	64.65%
Original Cost Depreciated	N = K-L	22,373,010	14,130,614	13,801,409
Annual Depreciation Expense	O	1,003,396	913,825	860,000
Annual % of O. C.	= O/K	2.03%	2.27%	2.20%
DISTRIBUTION PLANT				
Original Cost (Depreciable)	P	2,247,909,439	2,119,895,644	1,991,389,321
Book Accrued Depreciation	Q	672,440,885	647,473,823	619,305,136
Book Reserve % of O. C.	S = Q/P	29.91%	30.54%	31.10%
Original Cost Depreciated	T = P-Q	1,575,468,554	1,472,421,820	1,372,084,185
Annual Depreciation Expense	U	38,196,610	37,160,127	34,197,000
Annual % of O. C.	= U/P	1.70%	1.75%	1.72%
GENERAL PLANT				
Original Cost (Depreciable)	V	17,820,991	16,463,515	15,720,426
Book Accrued Depreciation	W	7,732,101	6,928,967	5,926,339
Book Reserve % of O. C.	X = W/V	43.39%	42.09%	37.70%
Original Cost Depreciated	Y = V-W	10,088,890	9,534,548	9,794,087
Annual Depreciation Expense	Z	1,036,098	1,065,415	1,114,000
Annual % of O. C.	= Z/V	5.81%	6.47%	7.09%
ALLOCATED COMMON PLANT				
Original Cost (Depreciable)	AA	145,546,430	141,804,646	134,831,132
Book Accrued Depreciation	AB	70,090,304	68,733,645	64,768,045
Book Reserve % of O. C.	AC = AB/AA	48.16%	48.47%	48.04%
Original Cost Depreciated	AD = AA-AB	75,456,126	73,071,001	70,063,086
Annual Depreciation Expense	AE	7,380,270	7,387,053	6,975,423
Annual % of O. C.	= AE/AA	5.07%	5.21%	5.17%
TOTAL COMPANY				
Original Cost (Depreciable)	AF = A+F+K+P+V+AA	2,489,708,174	2,343,358,752	2,202,475,802
Book Accrued Depreciation	AG = B+G+L+Q+W+AB	795,634,195	765,208,068	729,099,497
Book Reserve % of O. C.	AH = AG/AF	31.96%	32.65%	33.10%
Original Cost Depreciated	AI = AF-AG	1,694,073,980	1,578,150,684	1,473,376,304
Annual Depreciation Expense	AJ = E+J+O+U+Z+AE	49,772,253	48,303,658	44,096,423
Annual % of O. C.	= AJ/AF	2.00%	2.06%	2.00%
NON-DEPRECIABLE PLANT				
Land and Land Rights - Gas	AK	3,913,478	3,800,085	3,695,277
Land and Land Rights - Common	AL	1,497,206	1,551,043	1,506,065
Intangible Property - Gas	AM	50,033	50,033	50,033
Intangible Property - Common	AN	148,767	154,116	149,647
Total Non-Depreciable Plant	AO = AK+AL+AM+AN	5,609,483	5,555,277	5,401,022
Plant Held for Future Use				
Plant Held for Future Use - Gas		-	-	-
Plant Held for Future Use - Allocated Common	AP	-	-	-
Total Plant Held for Future Use	AQ = AP	-	-	-
TOTAL PLANT IN SERVICE	= AF+AO+AQ	2,495,317,658	2,348,914,029	2,207,876,824

PECO Energy Company
 Development of Factors for Allocation of Common Plant - 2015
 Data as of December 31, 2015

	[A] Plant in Service @ 12/31/2015	[B] Total Revenue YTD Dec 2015	[C] Total Customers Month-end Dec 15
Electric	\$ 7,231,049,685	\$ 2,425,283,963	1,606,435
Gas	2,205,404,225	546,457,669	511,251
Subtotal	\$ 9,436,453,910	\$ 2,971,741,632	2,117,686
Common	630,535,173		
Total	\$ 10,066,989,083	\$ 2,971,741,632	2,117,686

Allocation Factors:	Plant in Service	Total Revenue	Total Customers	2016
Electric	76.63%	81.61%	75.86%	78.03%
Gas	23.37%	18.39%	24.14%	21.97%
Total	100.00%	100.00%	100.00%	100.00%

PECO Energy Company
Net Plant as of December 31, 2016

TYPE	Plant Category	FERC ACCT	Acct Description	Asset Balance at 12/31/2016	Less: Non Depreciable	Depreciable Asset Balance 12/31/2016	Reserve - 12/31/2016	Net Plant
COMMON	General Plant	301	Organization	677,136	(677,136)	0	0	0
COMMON	General Plant	303	Software	215,905,119		215,905,119	167,966,262	47,938,857
COMMON	General Plant	303	Regulatory Initiatives/Depr charged to Reg Asset	190,679		190,679	77,861	112,818
COMMON	General Plant	389	Land and Land Rights	6,814,775	(6,814,775)	0	0	0
COMMON	General Plant	390	Structures and Improvements	260,067,419		260,067,419	70,975,013	189,092,406
COMMON	General Plant	391	Office Furniture and Equipment	34,257,002		34,257,002	14,845,199	19,411,803
COMMON	General Plant	392	Transportation Equipment	113,706,834		113,706,834	48,645,521	65,061,313
COMMON	General Plant	393	Stores Equipment	788,042		788,042	120,902	667,140
COMMON	General Plant	394	Tools, Shop, Garage Equipmnt	2,500,388		2,500,388	1,359,283	1,141,105
COMMON	General Plant	396	Power Operated Equipment	185,066		185,066	177,952	7,114
COMMON	General Plant	397	Communication Equipment	31,866,737		31,866,737	13,774,575	18,092,162
COMMON	General Plant	398	Miscellaneous Equipment	1,683,750		1,683,750	734,122	949,628
COMMON	General Plant	399.1	AFC	1,327,022		1,327,022	350,636	976,386
COMMON PLANT GRAND TOTAL				669,969,970	(7,491,911)	662,478,059	319,027,326	343,450,733
GAS	Intangible Plant	G302	Franchises & Consents	50,033	(50,033)	0	0	0
GAS	Intangible Plant	G303	Intangible Property	11,265,038		11,265,038	4,565,174	6,699,864
GAS	Intangible Plant	G303	Regulatory Initiatives/Depr charged to Reg Asset	1,893,805		1,893,805	1,545,019	348,786
Intangible Plant				13,208,875	(50,033)	13,158,843	6,110,192	7,048,650
GAS	Production Plant	G305	Structures and Improvements	1,184,694		1,184,694	681,836	502,858
GAS	Production Plant	G311	Liquefied Petroleum Gas Eqp	14,714,782		14,714,782	11,578,890	3,135,891
Production Plant				15,899,476	0	15,899,476	12,260,726	3,638,750
GAS	Storage	G360	Land and Land Rights	15,923	(15,923)	0	0	0
GAS	Storage	G361	Structures & Improvements	13,846,921		13,846,921	4,609,478	9,237,444
GAS	Storage	G362	Gas Holders	7,083,540		7,083,540	6,798,684	284,856
GAS	Storage	G363	Gas Storage Equipment	28,442,535		28,442,535	15,591,825	12,850,710
Storage				49,388,919	(15,923)	49,372,996	26,999,986	22,373,010
GAS	Distribution Plant	G374	Land and Land Rights	3,897,555	(3,897,555)	0	0	0
GAS	Distribution Plant	G375	Structures and Improvements	12,942,257		12,942,257	4,597,245	8,345,012
GAS	Distribution Plant	G376	Gas Mains	1,156,535,947		1,156,535,947	307,938,266	848,597,681
GAS	Distribution Plant	G377	Compressor Station Equipment	0		0	0	0
GAS	Distribution Plant	G378	Measure & Regulate Sta Equip	16,032,478		16,032,478	6,980,590	9,051,888
GAS	Distribution Plant	G379	City Gate Station	40,146,048		40,146,048	19,696,621	20,449,427
GAS	Distribution Plant	G380	Services	716,588,366		716,588,366	226,686,751	489,901,615
GAS	Distribution Plant	G381	Meters	141,978,371		141,978,371	45,454,836	96,523,535
GAS	Distribution Plant	G382	Meter Installations	159,715,434		159,715,434	60,226,021	99,489,413
GAS	Distribution Plant	G387	Other Equipment	2,118,323		2,118,323	636,216	1,482,107
GAS	AFC	G388	AFC	1,852,215		1,852,215	224,339	1,627,876
Distribution Plant				2,251,806,994	(3,897,555)	2,247,909,439	672,440,885	1,575,468,554
GAS	General Plant	G390	Structures & Improvements	6,237,485		6,237,485	2,634,807	3,602,677
GAS	General Plant	G391	Office Furniture & Equipment	128,794		128,794	58,917	69,877
GAS	General Plant	G394	Tools, Shop & Garage Equip	8,537,197		8,537,197	3,077,749	5,459,447
GAS	General Plant	G395	Laboratory Equipment	0		0	(26,198)	26,198
GAS	General Plant	G397	Communication Equipment	2,845,781		2,845,781	1,948,502	897,279
GAS	General Plant	G398	Miscellaneous Equipment	71,734		71,734	38,323	33,412
GAS	General Plant	G399	Other Tangible Property	0		0	0	0
General Plant				17,820,991	0	17,820,991	7,732,101	10,088,890
GAS PLANT GRAND TOTAL				2,348,125,255	(3,963,511)	2,344,161,745	725,543,891	1,618,617,854

PECO Energy Company
Net Plant as of December 31, 2016

TYPE	Plant Category	FERC ACCT	Acct Description	Asset Balance at 12/31/2016	Less: Non Depreciable	Depreciable Asset Balance 12/31/2016	Reserve - 12/31/2016	Net Plant
ELECTRIC	INTANGIBLE PLANT	E302	Franchises & Consents	162,934	(162,934)	0	0	0
ELECTRIC	INTANGIBLE PLANT	E303	Miscellaneous Intangible Plant	114,554,083		114,554,083	63,523,485	51,030,599
ELECTRIC	INTANGIBLE PLANT	E303	Regulatory Initiatives/Depr charged to Reg Asset	13,660,263		13,660,263	12,896,202	764,061
Intangible Plant Total				128,377,281	(162,934)	128,214,346	76,419,687	51,794,659
ELECTRIC	Transmission Plant	E350	Land and Land Rights	59,874,447	(59,874,447)	0	(0)	0
ELECTRIC	Transmission Plant	E352	Structures and Improvements	65,017,252		65,017,252	19,582,885	45,434,367
ELECTRIC	Transmission Plant	E353	Station Equipment	751,370,252		751,370,252	186,679,804	564,690,448
ELECTRIC	Transmission Plant	E354	Towers and Fixtures	265,613,317		265,613,317	152,717,494	112,895,822
ELECTRIC	Transmission Plant	E355	Poles and Fixtures	16,617,283		16,617,283	2,586,883	14,030,399
ELECTRIC	Transmission Plant	E356	Overhead Conductors, Devices	183,650,337		183,650,337	78,583,585	105,066,751
ELECTRIC	Transmission Plant	E357	Underground Conduit	14,742,962		14,742,962	4,538,568	10,204,395
ELECTRIC	Transmission Plant	E358	Undergrnd Conductors, Devices	95,788,410		95,788,410	40,895,568	54,892,842
ELECTRIC	Transmission Plant	E359	Roads and Trails	2,136,663		2,136,663	2,040,234	96,430
ELECTRIC	Transmission Plant	E359.1	ARC	236,999		236,999	158,594	78,405
Transmission Plant Total				1,455,047,921	(59,874,447)	1,395,173,474	487,783,614	907,389,860
ELECTRIC	Distribution Plant	E360	Land and Land Rights	42,591,179	(42,591,179)	0	0	0
ELECTRIC	Distribution Plant	E361	Structures and Improvements	102,548,517		102,548,517	35,894,604	66,653,913
ELECTRIC	Distribution Plant	E362	Station Equipment	990,467,837		990,467,837	422,383,568	568,084,269
ELECTRIC	Distribution Plant	E362	Regulatory Initiatives/Depr Charged to Reg Asset	939,828		939,828	147,950	791,878
ELECTRIC	Distribution Plant	E364	Poles, Towers and Fixtures	657,504,934		657,504,934	140,266,168	517,238,766
ELECTRIC	Distribution Plant	E365	Overhead Conductors, Devices	1,126,488,379		1,126,488,379	248,945,177	877,543,203
ELECTRIC	Distribution Plant	E365	Regulatory Initiatives/Depr Charged to Reg Asset	875,927		875,927	140,934	734,993
ELECTRIC	Distribution Plant	E366	Underground Conduit	389,538,709		389,538,709	153,677,548	235,861,161
ELECTRIC	Distribution Plant	E367	Undergrnd Conductors, Devices	1,121,829,043		1,121,829,043	187,194,528	934,634,514
ELECTRIC	Distribution Plant	E368	Line Transformers	565,956,924		565,956,924	182,377,603	383,579,322
ELECTRIC	Distribution Plant	E369	Services	402,270,970		402,270,970	147,372,006	254,898,964
ELECTRIC	Distribution Plant	E370	Meters	297,110,102		297,110,102	58,637,851	238,472,251
ELECTRIC	Distribution Plant	E371	Installs on Customer Premiss	1,030,123		1,030,123	943,501	86,622
ELECTRIC	Distribution Plant	E371	Regulatory Initiatives/Depr Charged to Reg Asset	12,742,223		12,742,223	4,560,294	8,181,929
ELECTRIC	Distribution Plant	E373	Street Lighting, Signal System	56,031,443		56,031,443	33,424,725	22,606,718
ELECTRIC	Distribution Plant	E374	ARC	3,157,032		3,157,032	1,922,004	1,235,028
Distribution Plant Total				5,771,083,170	(42,591,179)	5,728,491,991	1,617,888,458	4,110,603,533
ELECTRIC	General Plant	E389	Land and Land Rights	1,063,459	(1,063,459)	0	0	0
ELECTRIC	General Plant	E390	Structures and Improvements	48,551,638		48,551,638	10,157,393	38,394,245
ELECTRIC	General Plant	E391	Office Furniture, Equipment	11,197,247		11,197,247	4,608,428	6,588,818
ELECTRIC	General Plant	E393	Stores Equipment	46,471		46,471	(1,087)	47,558
ELECTRIC	General Plant	E394	Tools, Shop, Garage Equipmnt	29,181,433		29,181,433	7,639,599	21,541,833
ELECTRIC	General Plant	E395	Laboratory Equipment	419,715		419,715	256,570	163,145
ELECTRIC	General Plant	E397	Communication Equipment	144,056,042		144,056,042	31,119,200	112,936,843
ELECTRIC	General Plant	E398	Miscellaneous Equipment	1,248,205		1,248,205	996,718	251,486
ELECTRIC	General Plant	E399.1	ARC	502,719		502,719	308,915	193,805
General Plant Total				236,266,929	(1,063,459)	235,203,471	55,085,737	180,117,734
ELECTRIC PLANT GRAND TOTAL				7,590,775,301	(103,692,019)	7,487,083,283	2,237,177,497	5,249,905,786
TOTAL				10,608,870,527	(115,147,440)	10,493,723,087	3,281,748,714	7,211,974,373

PECO Energy Company

Non-Depreciable Plant as of December 31, 2016

Description	Utility Account	Common	Electric	Gas	Grand Total
Utility Intangible Acct	301	677,136			677,136
Utility Intangible Acct	302		162,934	50,033	212,967
Utility Land Acct	350		59,874,447		59,874,447
Utility Land Acct	360		42,591,179	15,923	42,607,102
Utility Land Acct	374			3,897,555	3,897,555
Utility Land Acct	389	6,814,775	1,063,459		7,878,233
	Grand Total	7,491,911	103,692,019	3,963,511	115,147,440

PECO Energy Company			
Book Life (Average Service Life) by FERC Account as of 12/31/2016			
Product	FERC	Life(Yrs)	
Electric	303	5	
Electric	352	50	
Electric	353	57	
Electric	354	65	
Electric	355	65	
Electric	356	60	
Electric	357	65	
Electric	358	60	
Electric	359	50	
Electric	361	50	
Electric	362	50	
Electric	364	53	
Electric	365	52	
Electric	366	65	
Electric	367	53	
Electric	368	46	
Electric	3691	50	
Electric	3692	53	
Electric	370	35	
Electric	3705	15	
Electric	3706	15	
Electric	3707	15	
Electric	3708	15	
Electric	3709	15	
Electric	371	35	
Electric	3711	15	
Electric	3730	24	
Electric	3731	24	
Electric	3732	24	
Electric	3733	24	
Electric	390	40	
Electric	3911	10	
Electric	3912	15	
Electric	3913	5	
Electric	393	15	
Electric	394	15	
Electric	3951	20	
Electric	3952	15	
Electric	397	20	
Electric	398	15	
Gas	303	5	
Gas	305	2032	Terminal End date used to develop rate
Gas	311	2032	Terminal End date used to develop rate
Gas	361	2032	Terminal End date used to develop rate
Gas	362	2032	Terminal End date used to develop rate
Gas	363	2031	Terminal End date used to develop rate
Gas	375	50	
Gas	3761	70	
Gas	3762	60	
Gas	3763	65	
Gas	378	48	
Gas	379	48	
Gas	3801	37	
Gas	3802	55	
Gas	3810	40	
Gas	3811	20	
Gas	382	48	
Gas	387	22	
Gas	390	40	
Gas	3911	10	

PECO Energy Company							
Book Life (Average Service Life) by FERC Account as of 12/31/2016							
Gas	3912	15					
Gas	3913	5					
Gas	394	20					
Gas	395	15					
Gas	397	5					
Gas	398	15					
Common	303	5					
Common	390	50					
Common	3911	10					
Common	3912	15					
Common	3913	5					
Common	3921	8					
Common	3922	10					
Common	3923	13					
Common	3924	11					
Common	3925	15					
Common	3926	15					
Common	3930	15					
Common	3941	15					
Common	3942	15					
Common	3943	20					
Common	396	11					
Common	397	20					
Common	398	15					

ORIGIN ID:REDA (215) 841-5773
MIKE BRENNAN
PECO
2301 MARKET ST
S15-2
PHILADELPHIA, PA 19103
UNITED STATES US

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PENNSYLVANIA PUBLIC UTILITY COMMISS
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HARRISBURG PA 17120

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