

Legal Department  
2301 Market Street / S23-1  
P.O. Box 8699  
Philadelphia, PA 19101-8699  
Direct Dial: 215.841.4220  
Email: Michael.Swerling@exeloncorp.com

RECEIVED

2018 AUG 17 AM 10: 23

PA PUC  
SECRETARY'S BUREAU

August 15, 2018

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, Second Floor  
Harrisburg, PA 17120

RE: Application of PECO Energy Company for Approval of Transfer by Sale to South Coatesville Borough Street Lighting Facilities located in Chester County, PA  
Docket No.: A-2018-

Dear Secretary Chiavetta:

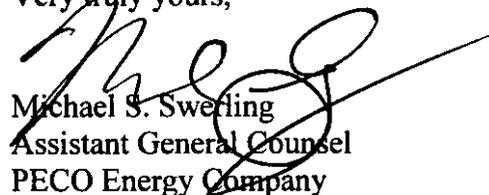
Enclosed, please find a copy of the *Application of PECO Energy Company for Approval of the Transfer by Sale to South Coatesville Borough of Street Lighting Facilities located in Chester County, Pennsylvania.*

Also enclosed is the Borough's check for \$350.00 (No. 502522); the required filing fee for issuance of a certificate.

As proof of filing, please return a date-stamped copy of this letter in the enclosed return envelope.

Thank you for your assistance in this matter. If you have any questions or concerns, please feel free to contact me directly at (215) 841-4220.

Very truly yours,



Michael S. Swerling  
Assistant General Counsel  
PECO Energy Company

cc: P.T. Diskin, Director, Bureau of Technical Utility Services  
James Shurskis, Analyst, Bureau of Technical Utility Services, Fixed Utility Energy Group

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

APPLICATION OF PECO ENERGY :  
COMPANY FOR APPROVAL OF THE :  
TRANSFER BY SALE TO SOUTH : DOCKET NO.: A-2018-  
COATESVILLE BOROUGH STREET :  
LIGHTING FACILITIES LOCATED IN :  
CHESTER COUNTY, PENNSYLVANIA :

**TO THE PENNSYLVANIA PUBLIC UTILITY COMMISSION:**

1. The name and address of Applicant is:

PECO ENERGY COMPANY  
2301 Market Street, S23-1  
P.O. Box 8699  
Philadelphia, PA 19101-8699

2. The name and address of Applicant's attorney is:

Michael S. Swerling, Esquire  
Assistant General Counsel  
PECO ENERGY COMPANY  
2301 Market Street, S23-1  
P.O. Box 8699  
Philadelphia, PA 19101-8699  
(215) 841-4220

3. The name and address of Transferee is:

SOUTH COATESVILLE BOROUGH  
Borough Hall  
136 Modena Road  
Coatesville, PA 19320

4. PECO Energy Company ("Applicant") is a Pennsylvania Public Utility Corporation supplying electric energy to the public in the Borough of South Coatesville, County of Chester, Commonwealth of Pennsylvania.

5. South Coatesville Borough ("Transferee") is an entity located in Chester County in the Commonwealth of Pennsylvania.

RECEIVED  
2018 AUG 17 AM 10:23  
PA PUC  
SECRETARY'S BUREAU

6. Applicant and Transferee are not affiliated.
7. Applicant proposes to transfer by Agreement of Sale to Transferee certain street lighting facilities (“Assets”) presently owned by Applicant and dedicated to street lighting service on dedicated streets and highways located on and within the boundaries and property of the Transferee Township. The Assets proposed to be transferred by the Applicant consist of 112 street light luminaries; 76 street light brackets; and 34 poles. Also included in the sale are the existing conductors extending from the luminaries to the Applicant’s secondary wires in the case of aerial fed lights.
8. The terms and conditions of the transfer are set forth in the proposed Agreement of Sale to Transfer, a copy of which is attached hereto as Attachment “A,” and made a part hereof.
9. The consideration for the transfer of the Assets is TWELVE THOUSAND FIVE HUNDRED TEN DOLLARS and 08/100 (\$12,510.08). The value of the Assets is determined from equipment vintage and original cost and is developed in Attachment “B”, attached hereto and made a part hereof, which consists of a schedule showing Original Cost to the Applicant, Reserve Ratio, Remaining Cost, and the Purchase Price of each unit.
10. Applicant also is including responses to the standard data requests of the Pennsylvania Public Utility Commission, attached hereto as Attachment “C”.
11. The facilities were installed by the Applicant, at the Transferee’s request at various times and locations. All installations and previous billings for the equipment were made in accordance with the then applicable Rules, Regulations and Rates. The Transferee has requested that Applicant sell the Assets to it.
12. The proposed transfer is necessary, proper, and in the public interest because it relieves the Applicant of the ownership and maintenance costs of the Assets. In recognition thereof, the annual charges to the Transferee will be reduced by converting from PECO’s Street Lighting Suburban Counties Rate (“Rate SL-S”) to the Street Lighting Customer-Owned Facilities Rate (“Rate SL-E”).

WHEREFORE, Applicant respectfully requests that your Honorable Commission issue a Certificate of Public Convenience evidencing its approval of the proposed transfer and such other relief as may be deemed necessary.

  
Michael S. Swerling  
Assistant General Counsel  
PECO Energy Company

# Attachment “A”

## **AGREEMENT OF SALE**

This agreement of sale (the "Agreement") is made this 30<sup>th</sup> day of May 2018 ("Effective Date") by and between South Coatesville Boro, Commonwealth of Pennsylvania (the "South Coatesville Boro") and PECO Energy Company (the "Company"), a Pennsylvania Corporation with offices located at 2301 Market Street, Philadelphia, Pennsylvania 19103, acting by and through its agent, Exelon Business Services Company.

### **BACKGROUND**

A. The Street Lighting Facilities (as defined hereinafter) installed on the dedicated streets and highways in the South Coatesville Boro and on municipal property within the boundaries of the South Coatesville Boro are owned, operated and maintained by the Company; and

B. The South Coatesville Boro desires to purchase and the Company desires to sell the Street Lighting Facilities upon the terms and conditions contained herein.

**NOW, THEREFORE**, in consideration of the mutual covenants, representations, warranties and agreements hereinafter set forth, and intending to be legally bound hereby, the Parties agree as follows:

1. For the Purchase Price (as defined below) and subject to the terms and conditions herein, the Company agrees to sell to the South Coatesville Boro, and the South Coatesville Boro agrees to purchase from the Company the Street Lighting Facilities.

2. The Company will sell and transfer all of its rights, title and interest in and to its existing street lighting facilities presently located on dedicated streets and highways and on municipal property situated in the South Coatesville Boro and more particularly described on Exhibit A attached hereto (the "Street Lighting Facilities"). The Street Lighting Facilities consist of the following: (i) One Hundred and twelve (112) street light luminaires, existing conductors extending from the luminaries to the Company's secondary wires in the case of aerial fed lights; (ii) Seventy-Six (76) street light brackets; and (iii) Thirty-four (34) poles.

3. The purchase price for the Street Lighting Facilities is TWELVE THOUSAND FIVE HUNDRED TEN DOLLARS and 08/100 (\$12,510.08) (the "Purchase Price") payable by check made out to PECO Energy Company or by such other means as are agreed upon by the Company and the South Coatesville Boro

4. The South Coatesville Boro acknowledges that it has examined the Street Lighting Facilities as fully as it has desired. It is expressly agreed that the Street Lighting Facilities are being sold **AS IS**. Any and all implied warranties, including implied warranties of merchantability or fitness for a particular purpose or arising from any course of dealing or usage of the trade are hereby expressly disclaimed and excluded, as well as all other obligations or liabilities on the part of the Company and its agents, employees and representatives.

5. As between the parties, title to the Street Lighting Facilities shall be deemed to have passed from the Company to the South Coatesville Boro as of the date of this Agreement of Sale, subject however to the approval thereof as may be required by the Pennsylvania Public Utility Commission (the "PUC") pursuant to the Public Utility Code of the Commonwealth of Pennsylvania, the PECO Energy Company Electric Service Tariff ("Tariff") and any other applicable Commission requirements.

6. Electric service for the Street Lighting Facilities has been provided pursuant to Tariff rate SL-S. Upon the Effective Date, service will be provided pursuant to Tariff rate SL-E. The South Coatesville Boro acknowledges that without the sale of the Street Lighting Facilities it would not qualify for rate SL-

E and that the change in service is being provided with an expectation that the sale will be approved. In the event that the proposed sale of the Street Lighting Facilities is rejected, in whole or in part, by the PUC, or the sale is set aside by the PUC, the South Coatesville Boro acknowledges that, with regard to any Street Lighting Facilities whose ownership is not transferred to the South Coatesville Boro, Public Utility Law and PUC Regulations require that the South Coatesville Boro pay for service to those facilities under the SL-S rate. Upon issuance of any Final Order by the PUC denying a transfer of ownership, in whole or in part, Company shall have the right and shall be entitled to recover from the South Coatesville Boro an amount of money equal to the difference between what the South Coatesville Boro paid to the Company under rate SL-E and what the South Coatesville Boro should have paid to the Company for electric service under rate SL-S for the applicable Street Lighting Facilities.

7. The South Coatesville Boro agrees to indemnify, hold harmless and defend the Company and its officers, employees, agents, and representatives, from and against: (i) any claim, demand, cause of action, loss, expense or liability on account of injury to or death of persons (including employees, workers, and agents of South Coatesville Boro, Company, and South Coatesville Boro's subcontractors and suppliers) or damage to or loss of property (including property of the Company) arising on or after the date of this Agreement of Sale, directly or indirectly out of the ownership, operation, grounding, lack of grounding, maintenance or repair of the Street Lighting Facilities, and the grounding or lack of grounding of the metal poles to which the Street Lighting Facilities are attached, or from any act or omission of the South Coatesville Boro or any of its sub-contractors or employees (including the actual or potential contributory or comparative negligence of any employee or agent of the South Coatesville Boro making such claim), including any claims, loss, or liability arising under non-delegable duties of the Company, or arising from the use or operation by the South Coatesville Boro or its contractors of construction equipment, tools, scaffolding, or facilities, or work-sites furnished to the South Coatesville Boro or its contractors by the Company, even if such claim arises in whole or in part from the negligence, fault, or other liability of the Company, whether actively or passively, and including any expenses and attorney's fees incurred by the Company for investigation, defense, and resolution of such claim and in any legal action to enforce the South Coatesville Boro's indemnification obligations under this article; and (ii) any claim, demand, cause of action, loss, expense or liability arising by reason of claims by governmental authorities or others (including the South Coatesville Boro subcontractors and employees of the South Coatesville Boro, the Company, subcontractors and suppliers) of any actual or asserted failure of the South Coatesville Boro to comply with any law, ordinance, regulation, rule or order of any governmental or quasi-governmental body, provided that compliance by South Coatesville Boro therewith was required under law, or otherwise, including without limitation actual or asserted failure of the South Coatesville Boro to comply with employee safety orders or safe work place or employment laws.

8. The South Coatesville Boro shall not assign its interest in this Agreement without first obtaining the prior written consent of the Company.

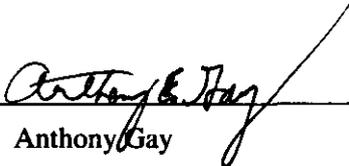
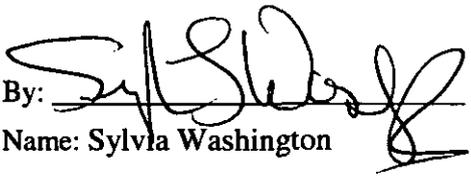
9. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, successors, and, to the extent that assignment is permitted, their assigns.

10. This Agreement shall be governed by, and construed in accordance with, the laws of the Commonwealth of Pennsylvania.

11. The entire agreement between the parties is herein written, and the parties shall not be bound by any agreements, understandings or conditions other than are expressly set forth and stipulated in this Agreement or in any subsequent written Agreement signed by the parties hereto.

*[SIGNATURE PAGE FOLLOWS]*

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement on the Effective Date first above written.

<p><b>PECO ENERGY COMPANY</b></p> <p>By: </p> <p>Name: Anthony Gay</p> <p>Title: Vice President, Governmental and External Affairs</p>	<p>South Coatesville Boro</p> <p>By: </p> <p>Name: Sylvia Washington</p> <p>Title: Borough President</p>
---	--

RECEIVED  
2018 AUG 17 AM 10:24  
PA PUC  
SECRETARY'S BUREAU

# Exhibit "A"

Chester  
 Values As Of December 31, 2017  
 South Coatesville Borough

Acct# 14038-01006

Total Sys Purchase Price = \$ 12,510.08  
 Total Original Cost = \$ 45,987.32

LUMINAIRES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Lums
2017	\$ 497.20	0.0064	\$ 494.02	1	\$ 494.02	497.20
2016	\$ 488.13	0.0424	\$ 487.43		\$ -	0.00
2015	\$ 478.78	0.0449	\$ 457.26		\$ -	0.00
2014	\$ 473.32	0.0707	\$ 439.86		\$ -	0.00
2013	\$ 467.94	0.0539	\$ 442.72		\$ -	0.00
2012	\$ 460.43	0.0516	\$ 436.68		\$ -	0.00
2011	\$ 452.28	0.1117	\$ 401.76		\$ -	0.00
2010	\$ 443.33	0.3329	\$ 295.75		\$ -	0.00
2009	\$ 435.21	0.4183	\$ 253.16		\$ -	0.00
2008	\$ 433.21	0.3635	\$ 275.74		\$ -	0.00
2007	\$ 426.52	0.4778	\$ 222.73		\$ -	0.00
2006	\$ 418.46	0.3702	\$ 263.55		\$ -	0.00
2005	\$ 406.24	0.4309	\$ 231.19		\$ -	0.00
2004	\$ 393.47	0.4917	\$ 200.00		\$ -	0.00
2003	\$ 381.46	0.8136	\$ 147.40		\$ -	0.00
2002	\$ 373.11	0.8215	\$ 141.22		\$ -	0.00
2001	\$ 365.83	0.6683	\$ 121.34		\$ -	0.00
2000	\$ 359.83	0.8572	\$ 123.35		\$ -	0.00
1999	\$ 351.39	0.7047	\$ 103.77	1	\$ 103.77	351.39
1998	\$ 344.73	0.7661	\$ 80.63		\$ -	0.00
1997	\$ 339.96	0.7601	\$ 81.56		\$ -	0.00
1996	\$ 336.17	0.7720	\$ 78.65		\$ -	0.00
1995	\$ 221.08	0.7851	\$ 47.51		\$ -	0.00
1994	\$ 378.28	0.8223	\$ 67.22		\$ -	0.00
1993	\$ 259.69	0.8701	\$ 33.73		\$ -	0.00
1992	\$ 287.45	0.9341	\$ 18.94	1	\$ 18.94	287.45
1991	\$ 335.07	0.9385	\$ 20.81		\$ -	0.00
1990	\$ 319.40	0.9488	\$ 16.42		\$ -	0.00
1989	\$ 310.19	0.9736	\$ 8.19		\$ -	0.00
1988	\$ 322.15	0.9784	\$ 6.96		\$ -	0.00
1987	\$ 295.51	0.9715	\$ 8.42		\$ -	0.00
1986	\$ 272.34	0.9648	\$ 9.59		\$ -	0.00
1985	\$ 314.89	0.9979	\$ 0.66	40	\$ 26.40	12,595.60
1984	\$ 277.13	0.9972	\$ 0.78		\$ -	0.00
1983	\$ 231.06	0.9954	\$ 1.08		\$ -	0.00
1982	\$ 168.83	1.0000	\$ -	1	\$ -	168.83
1981	\$ 192.96	1.0000	\$ -		\$ -	0.00
1980	\$ 167.68	1.0000	\$ -	2	\$ -	335.36
1979	\$ 163.77	1.0000	\$ -	1	\$ -	163.77
1978	\$ 145.55	1.0000	\$ -	33	\$ -	4,803.15
1977	\$ 137.72	1.0000	\$ -	1	\$ -	137.72
1976	\$ 101.59	1.0000	\$ -	2	\$ -	203.18
1975	\$ 44.85	1.0000	\$ -	1	\$ -	44.85
1974	\$ 69.30	1.0000	\$ -		\$ -	0.00
1973	\$ 65.87	1.0000	\$ -		\$ -	0.00
1972	\$ 78.58	1.0000	\$ -		\$ -	0.00
1971	\$ 73.10	1.0000	\$ -		\$ -	0.00
1970	\$ 69.24	1.0000	\$ -	3	\$ -	207.72
1969	\$ 67.06	1.0000	\$ -	1	\$ -	67.06
1968	\$ 63.07	1.0000	\$ -	5	\$ -	315.35
1967	\$ 63.07	1.0000	\$ -	3	\$ -	189.21
1966	\$ 63.07	1.0000	\$ -	3	\$ -	189.21

Chester

Acct# 14038-01006

Values As Of December 31, 2017

South Coatesville Borough

Total Sys Purchase Price = \$ 12,510.08

Total Original Cost = \$ 45,987.32

LUMINAIRES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Lums
1965	\$ 63.07	1.0000	\$ -		\$ -	0.00
1964	\$ 63.07	1.0000	\$ -		\$ -	0.00
1963	\$ 63.07	1.0000	\$ -		\$ -	0.00
1962	\$ 63.07	1.0000	\$ -	1	\$ -	63.07
1961	\$ 63.07	1.0000	\$ -	3	\$ -	189.21
1960	\$ 63.07	1.0000	\$ -		\$ -	0.00
1959	\$ 63.07	1.0000	\$ -	1	\$ -	63.07
1958	\$ 63.07	1.0000	\$ -		\$ -	0.00
1957	\$ 63.07	1.0000	\$ -		\$ -	0.00
1956	\$ 63.07	1.0000	\$ -		\$ -	0.00
1955	\$ 63.07	1.0000	\$ -		\$ -	0.00
1954	\$ 63.07	1.0000	\$ -		\$ -	0.00
1953	\$ 63.07	1.0000	\$ -		\$ -	0.00
1952	\$ 63.07	1.0000	\$ -		\$ -	0.00
1951	\$ 63.07	1.0000	\$ -		\$ -	0.00
1950	\$ 63.07	1.0000	\$ -		\$ -	0.00
1949	\$ 63.07	1.0000	\$ -		\$ -	0.00
1948	\$ 63.07	1.0000	\$ -		\$ -	0.00
1947	\$ 63.07	1.0000	\$ -		\$ -	0.00
1946	\$ 63.07	1.0000	\$ -		\$ -	0.00
1945	\$ 63.07	1.0000	\$ -		\$ -	0.00
1944	\$ 63.07	1.0000	\$ -		\$ -	0.00
1943	\$ 63.07	1.0000	\$ -		\$ -	0.00
1942	\$ 63.07	1.0000	\$ -		\$ -	0.00
1941	\$ 63.07	1.0000	\$ -		\$ -	0.00
1940	\$ 63.07	1.0000	\$ -		\$ -	0.00
1939	\$ 63.07	1.0000	\$ -	1	\$ -	63.07
1938	\$ 63.07	1.0000	\$ -	2	\$ -	126.14
1937	\$ 63.07	1.0000	\$ -	2	\$ -	126.14
1936	\$ 63.07	1.0000	\$ -	1	\$ -	63.07
1935	\$ 63.07	1.0000	\$ -		\$ -	0.00
1934	\$ 63.07	1.0000	\$ -		\$ -	0.00
1933	\$ 63.07	1.0000	\$ -		\$ -	0.00
1932	\$ 63.07	1.0000	\$ -		\$ -	0.00
1931	\$ 63.07	1.0000	\$ -		\$ -	0.00
1930	\$ 63.07	1.0000	\$ -		\$ -	0.00
1929	\$ 63.07	1.0000	\$ -		\$ -	0.00
1928	\$ 63.07	1.0000	\$ -		\$ -	0.00
1927	\$ 63.07	1.0000	\$ -		\$ -	0.00
1926	\$ 63.07	1.0000	\$ -		\$ -	0.00
1925	\$ 63.07	1.0000	\$ -		\$ -	0.00
1924	\$ 63.07	1.0000	\$ -		\$ -	0.00
1923	\$ 63.07	1.0000	\$ -		\$ -	0.00
1922	\$ 63.07	1.0000	\$ -		\$ -	0.00

Chester  
 Values As Of December 31, 2017  
 South Coatesville Borough

Acct# 14038-01008

Total Sys Purchase Price = \$ 12,510.08  
 Total Original Cost = \$ 45,987.32

LUMINAIRES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Lums
1921	\$ 63.07	1.0000	\$ -		\$ -	0.00
1920	\$ 63.07	1.0000	\$ -	1	\$ -	63.07
1919	\$ 63.07	1.0000	\$ -		\$ -	0.00
1918	\$ 63.07	1.0000	\$ -		\$ -	0.00
1917	\$ 63.07	1.0000	\$ -		\$ -	0.00
1916	\$ 63.07	1.0000	\$ -		\$ -	0.00
1915	\$ 63.07	1.0000	\$ -		\$ -	0.00
1914	\$ 63.07	1.0000	\$ -		\$ -	0.00
1913	\$ 63.07	1.0000	\$ -		\$ -	0.00
1912	\$ 63.07	1.0000	\$ -		\$ -	0.00
1911	\$ 63.07	1.0000	\$ -		\$ -	0.00
1910	\$ 63.07	1.0000	\$ -		\$ -	0.00
1909	\$ 63.07	1.0000	\$ -		\$ -	0.00
1908	\$ 63.07	1.0000	\$ -		\$ -	0.00
1907	\$ 63.07	1.0000	\$ -		\$ -	0.00
1906	\$ 63.07	1.0000	\$ -		\$ -	0.00
1905	\$ 63.07	1.0000	\$ -		\$ -	0.00
1904	\$ 63.07	1.0000	\$ -		\$ -	0.00
1903	\$ 63.07	1.0000	\$ -		\$ -	0.00
1902	\$ 63.07	1.0000	\$ -		\$ -	0.00
1901	\$ 63.07	1.0000	\$ -		\$ -	0.00
1900	\$ 63.07	1.0000	\$ -	1	\$ -	63.07

Total    Purchase Price    Original Cost  
 112 \$                    643.13    \$ 21,376.96

BRACKETS

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Bracks
2017	\$ 597.85	0.0064	\$ 594.02	1	\$ 594.02	597.85
2016	\$ 586.94	0.0424	\$ 582.05		\$ -	0.00
2015	\$ 575.68	0.0449	\$ 549.83		\$ -	0.00
2014	\$ 569.14	0.0707	\$ 528.90		\$ -	0.00
2013	\$ 562.67	0.0539	\$ 532.34		\$ -	0.00
2012	\$ 553.64	0.0516	\$ 525.07		\$ -	0.00
2011	\$ 543.84	0.1117	\$ 483.09		\$ -	0.00
2010	\$ 533.08	0.3329	\$ 355.61		\$ -	0.00
2009	\$ 523.30	0.4183	\$ 304.41		\$ -	0.00
2008	\$ 520.91	0.3635	\$ 331.56		\$ -	0.00
2007	\$ 512.86	0.4778	\$ 267.82		\$ -	0.00
2006	\$ 503.17	0.3702	\$ 316.89		\$ -	0.00
2005	\$ 488.48	0.4309	\$ 277.99		\$ -	0.00
2004	\$ 473.12	0.4917	\$ 240.49		\$ -	0.00
2003	\$ 458.68	0.6136	\$ 177.23		\$ -	0.00
2002	\$ 448.64	0.6215	\$ 169.81		\$ -	0.00
2001	\$ 439.88	0.6683	\$ 145.91		\$ -	0.00
2000	\$ 432.67	0.6572	\$ 148.32		\$ -	0.00
1999	\$ 422.52	0.7047	\$ 124.77		\$ -	0.00
1998	\$ 414.51	0.7661	\$ 96.95		\$ -	0.00
1997	\$ 408.78	0.7601	\$ 98.07		\$ -	0.00
1996	\$ 404.22	0.7720	\$ 92.16		\$ -	0.00
1995	\$ 360.80	0.7851	\$ 77.54		\$ -	0.00
1994	\$ 191.31	0.8223	\$ 34.00		\$ -	0.00
1993	\$ 282.69	0.8701	\$ 36.72		\$ -	0.00
1992	\$ 248.78	0.9341	\$ 16.39	1	\$ 16.39	248.78
1991	\$ 309.79	0.9385	\$ 19.05		\$ -	0.00
1990	\$ 391.28	0.9486	\$ 20.11		\$ -	0.00
1989	\$ 121.39	0.9736	\$ 3.20		\$ -	0.00
1988	\$ 291.25	0.9784	\$ 8.29		\$ -	0.00
1987	\$ 278.52	0.9715	\$ 7.94		\$ -	0.00
1986	\$ 223.65	0.9648	\$ 7.87		\$ -	0.00
1985	\$ 223.73	0.9979	\$ 0.47	1	\$ 0.47	223.73
1984	\$ 243.88	0.9972	\$ 0.68		\$ -	0.00
1983	\$ 224.58	0.9954	\$ 1.03		\$ -	0.00
1982	\$ 194.39	1.0000	\$ -	1	\$ -	194.39
1981	\$ 187.59	1.0000	\$ -		\$ -	0.00
1980	\$ 144.29	1.0000	\$ -	2	\$ -	288.58
1979	\$ 121.81	1.0000	\$ -		\$ -	0.00
1978	\$ 121.35	1.0000	\$ -	2	\$ -	242.70
1977	\$ 85.59	1.0000	\$ -	1	\$ -	85.59
1976	\$ 59.32	1.0000	\$ -	3	\$ -	177.96
1975	\$ 28.66	1.0000	\$ -	1	\$ -	28.66
1974	\$ 29.13	1.0000	\$ -		\$ -	0.00
1973	\$ 25.61	1.0000	\$ -		\$ -	0.00
1972	\$ 30.46	1.0000	\$ -		\$ -	0.00
1971	\$ 28.56	1.0000	\$ -		\$ -	0.00
1970	\$ 28.56	1.0000	\$ -	1	\$ -	28.56
1969	\$ 30.55	1.0000	\$ -	2	\$ -	61.10
1968	\$ 28.45	1.0000	\$ -	6	\$ -	170.70
1967	\$ 27.94	1.0000	\$ -	5	\$ -	139.70
1966	\$ 28.60	1.0000	\$ -	4	\$ -	114.40

**BRACKETS**

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Bracks
1985	\$ 26.31	1.0000	\$ -	2	\$ -	52.62
1964	\$ 30.92	1.0000	\$ -		\$ -	0.00
1963	\$ 33.42	1.0000	\$ -	1	\$ -	33.42
1962	\$ 32.06	1.0000	\$ -	1	\$ -	32.06
1961	\$ 29.58	1.0000	\$ -	3	\$ -	88.74
1960	\$ 30.20	1.0000	\$ -		\$ -	0.00
1959	\$ 33.94	1.0000	\$ -	16	\$ -	543.04
1958	\$ 27.41	1.0000	\$ -	6	\$ -	164.46
1957	\$ 27.11	1.0000	\$ -		\$ -	0.00
1956	\$ 26.80	1.0000	\$ -	1	\$ -	26.80
1955	\$ 26.80	1.0000	\$ -		\$ -	0.00
1954	\$ 26.80	1.0000	\$ -	2	\$ -	53.60
1953	\$ 26.80	1.0000	\$ -		\$ -	0.00
1952	\$ 26.80	1.0000	\$ -		\$ -	0.00
1951	\$ 26.80	1.0000	\$ -	1	\$ -	26.80
1950	\$ 26.80	1.0000	\$ -		\$ -	0.00
1949	\$ 26.80	1.0000	\$ -		\$ -	0.00
1948	\$ 26.80	1.0000	\$ -	10	\$ -	268.00
1947	\$ 26.80	1.0000	\$ -		\$ -	0.00
1946	\$ 26.80	1.0000	\$ -		\$ -	0.00
1945	\$ 26.80	1.0000	\$ -		\$ -	0.00
1944	\$ 26.80	1.0000	\$ -		\$ -	0.00
1943	\$ 26.80	1.0000	\$ -		\$ -	0.00
1942	\$ 26.80	1.0000	\$ -		\$ -	0.00
1941	\$ 26.80	1.0000	\$ -		\$ -	0.00
1940	\$ 26.80	1.0000	\$ -		\$ -	0.00
1939	\$ 26.80	1.0000	\$ -		\$ -	0.00
1938	\$ 26.80	1.0000	\$ -	1	\$ -	26.80
1937	\$ 26.80	1.0000	\$ -	1	\$ -	26.80
1936	\$ 26.80	1.0000	\$ -		\$ -	0.00
1935	\$ 26.80	1.0000	\$ -		\$ -	0.00
1934	\$ 26.80	1.0000	\$ -		\$ -	0.00
1933	\$ 26.80	1.0000	\$ -		\$ -	0.00
1932	\$ 26.80	1.0000	\$ -		\$ -	0.00
1931	\$ 26.80	1.0000	\$ -		\$ -	0.00
1930	\$ 26.80	1.0000	\$ -		\$ -	0.00
1929	\$ 26.80	1.0000	\$ -		\$ -	0.00
1928	\$ 26.80	1.0000	\$ -		\$ -	0.00
1927	\$ 26.80	1.0000	\$ -		\$ -	0.00
1926	\$ 26.80	1.0000	\$ -		\$ -	0.00
1925	\$ 26.80	1.0000	\$ -		\$ -	0.00
1924	\$ 26.80	1.0000	\$ -		\$ -	0.00
1923	\$ 26.80	1.0000	\$ -		\$ -	0.00
1922	\$ 26.80	1.0000	\$ -		\$ -	0.00

BRACKETS

<u>Vintage</u>	<u>Original Cost</u>	<u>Reserve Ratio</u>	<u>Remaining Cost</u>	<u>Number</u>	<u>Purchase Price</u>	<u>Calc Of Orig Cost Of Bracks</u>
1921	\$ 26.80	1.0000	\$ -		\$ -	0.00
1920	\$ 26.80	1.0000	\$ -		\$ -	0.00
1919	\$ 26.80	1.0000	\$ -		\$ -	0.00
1918	\$ 26.80	1.0000	\$ -		\$ -	0.00
1917	\$ 26.80	1.0000	\$ -		\$ -	0.00
1916	\$ 26.80	1.0000	\$ -		\$ -	0.00
1915	\$ 26.80	1.0000	\$ -		\$ -	0.00
1914	\$ 26.80	1.0000	\$ -		\$ -	0.00
1913	\$ 26.80	1.0000	\$ -		\$ -	0.00
1912	\$ 26.80	1.0000	\$ -		\$ -	0.00
1911	\$ 26.80	1.0000	\$ -		\$ -	0.00
1910	\$ 26.80	1.0000	\$ -		\$ -	0.00
1909	\$ 26.80	1.0000	\$ -		\$ -	0.00
1908	\$ 26.80	1.0000	\$ -		\$ -	0.00
1907	\$ 26.80	1.0000	\$ -		\$ -	0.00
1906	\$ 26.80	1.0000	\$ -		\$ -	0.00
1905	\$ 26.80	1.0000	\$ -		\$ -	0.00
1904	\$ 26.80	1.0000	\$ -		\$ -	0.00
1903	\$ 26.80	1.0000	\$ -		\$ -	0.00
1902	\$ 26.80	1.0000	\$ -		\$ -	0.00
1901	\$ 26.80	1.0000	\$ -		\$ -	0.00
1900	\$ 26.80	1.0000	\$ -		\$ -	0.00

Total    Purchase Price    Original Cost  
 76 \$                    610.88    \$    3,945.84

POLES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Poles
2017	\$ 919.40	0.0069	\$ 913.06	1	\$ 913.06	919.40
2016	\$ 902.63	0.0207	\$ 883.94		\$ -	0.00
2015	\$ 885.30	0.0345	\$ 854.76		\$ -	0.00
2014	\$ 875.25	0.0481	\$ 833.15		\$ -	0.00
2013	\$ 865.30	0.0617	\$ 811.91		\$ -	0.00
2012	\$ 851.41	0.0752	\$ 787.39		\$ -	0.00
2011	\$ 836.34	0.0887	\$ 762.16		\$ -	0.00
2010	\$ 819.79	0.1020	\$ 736.17		\$ -	0.00
2009	\$ 804.76	0.1153	\$ 711.97		\$ -	0.00
2008	\$ 801.08	0.1285	\$ 698.14		\$ -	0.00
2007	\$ 788.70	0.1415	\$ 677.10		\$ -	0.00
2006	\$ 773.80	0.1545	\$ 654.24		\$ -	0.00
2005	\$ 751.20	0.1674	\$ 625.45		\$ -	0.00
2004	\$ 727.59	0.1803	\$ 596.41		\$ -	0.00
2003	\$ 705.38	0.1930	\$ 569.24		\$ -	0.00
2002	\$ 689.94	0.2055	\$ 548.15		\$ -	0.00
2001	\$ 676.47	0.2181	\$ 528.93		\$ -	0.00
2000	\$ 665.38	0.2305	\$ 512.01		\$ -	0.00
1999	\$ 649.78	0.2427	\$ 492.08		\$ -	0.00
1998	\$ 637.48	0.2550	\$ 474.91		\$ -	0.00
1997	\$ 628.64	0.2671	\$ 460.73		\$ -	0.00
1996	\$ 621.83	0.2790	\$ 448.20		\$ -	0.00
1995	\$ 650.22	0.2910	\$ 461.01		\$ -	0.00
1994	\$ 475.44	0.3026	\$ 331.57		\$ -	0.00
1993	\$ 575.51	0.3143	\$ 394.63		\$ -	0.00
1992	\$ 575.51	0.3259	\$ 387.95		\$ -	0.00
1991	\$ 443.45	0.3372	\$ 293.92		\$ -	0.00
1990	\$ 682.54	0.3486	\$ 444.61		\$ -	0.00
1989	\$ 636.75	0.3596	\$ 407.77		\$ -	0.00
1988	\$ 606.47	0.3706	\$ 381.71		\$ -	0.00
1987	\$ 1,036.94	0.3815	\$ 642.58		\$ -	0.00
1986	\$ 1,043.32	0.3924	\$ 633.92		\$ -	0.00
1985	\$ 1,115.70	0.4029	\$ 666.18		\$ -	0.00
1984	\$ 1,143.34	0.4135	\$ 670.57		\$ -	0.00
1983	\$ 875.04	0.4238	\$ 504.20		\$ -	0.00
1982	\$ 727.39	0.4340	\$ 411.70		\$ -	0.00
1981	\$ 831.11	0.4440	\$ 462.10		\$ -	0.00
1980	\$ 647.13	0.4539	\$ 353.40		\$ -	0.00
1979	\$ 616.70	0.4637	\$ 330.74		\$ -	0.00
1978	\$ 616.70	0.4734	\$ 324.75	31	\$ 10,067.25	19,117.70
1977	\$ 583.67	0.4827	\$ 291.59		\$ -	0.00
1976	\$ 494.03	0.4921	\$ 250.92		\$ -	0.00
1975	\$ 388.15	0.5012	\$ 193.61		\$ -	0.00
1974	\$ 449.11	0.5103	\$ 219.93		\$ -	0.00
1973	\$ 449.11	0.5190	\$ 216.02		\$ -	0.00
1972	\$ 246.77	0.5277	\$ 116.55		\$ -	0.00
1971	\$ 318.54	0.5362	\$ 147.74		\$ -	0.00
1970	\$ 313.71	0.5444	\$ 142.93		\$ -	0.00
1969	\$ 313.71	0.5605	\$ 137.88	1	\$ 137.88	313.71
1968	\$ 313.71	0.5605	\$ 137.88	1	\$ 137.88	313.71
1967	\$ 313.71	0.5683	\$ 135.43		\$ -	0.00
1966	\$ 313.71	0.5760	\$ 133.01		\$ -	0.00

POLES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Poles
1965	\$ 313.71	0.5835	\$ 130.66		\$ -	0.00
1964	\$ 313.71	0.5908	\$ 128.37		\$ -	0.00
1963	\$ 313.71	0.5979	\$ 126.14		\$ -	0.00
1962	\$ 313.71	0.6048	\$ 123.98		\$ -	0.00
1961	\$ 313.71	0.6115	\$ 121.88		\$ -	0.00
1960	\$ 313.71	0.6182	\$ 119.77		\$ -	0.00
1959	\$ 313.71	0.6247	\$ 117.74		\$ -	0.00
1958	\$ 313.71	0.6310	\$ 115.76		\$ -	0.00
1957	\$ 313.71	0.6371	\$ 113.85		\$ -	0.00
1956	\$ 313.71	0.6487	\$ 110.21		\$ -	0.00
1955	\$ 313.71	0.6487	\$ 110.21		\$ -	0.00
1954	\$ 313.71	0.6544	\$ 108.42		\$ -	0.00
1953	\$ 313.71	0.6601	\$ 106.63		\$ -	0.00
1952	\$ 313.71	0.6654	\$ 104.97		\$ -	0.00
1951	\$ 313.71	0.6706	\$ 103.34		\$ -	0.00
1950	\$ 313.71	0.6758	\$ 101.70		\$ -	0.00
1949	\$ 313.71	0.6809	\$ 100.10		\$ -	0.00
1948	\$ 313.71	0.6858	\$ 98.57		\$ -	0.00
1947	\$ 313.71	0.6907	\$ 97.03		\$ -	0.00
1946	\$ 313.71	0.6954	\$ 95.56		\$ -	0.00
1945	\$ 313.71	0.7093	\$ 91.20		\$ -	0.00
1944	\$ 313.71	0.7093	\$ 91.20		\$ -	0.00
1943	\$ 313.71	0.7093	\$ 91.20		\$ -	0.00
1942	\$ 313.71	0.7138	\$ 89.78		\$ -	0.00
1941	\$ 313.71	0.7184	\$ 88.34		\$ -	0.00
1940	\$ 313.71	0.7228	\$ 86.96		\$ -	0.00
1939	\$ 313.71	0.7273	\$ 85.55		\$ -	0.00
1938	\$ 313.71	0.7317	\$ 84.17		\$ -	0.00
1937	\$ 313.71	0.7364	\$ 82.69		\$ -	0.00
1936	\$ 313.71	0.7408	\$ 81.31		\$ -	0.00
1935	\$ 313.71	0.7452	\$ 79.93		\$ -	0.00
1934	\$ 313.71	0.7496	\$ 78.55		\$ -	0.00
1933	\$ 313.71	0.7539	\$ 77.20		\$ -	0.00
1932	\$ 313.71	0.7584	\$ 75.79		\$ -	0.00
1931	\$ 313.71	1.0000	\$ -		\$ -	0.00
1930	\$ 313.71	1.0000	\$ -		\$ -	0.00
1929	\$ 313.71	1.0000	\$ -		\$ -	0.00
1928	\$ 313.71	1.0000	\$ -		\$ -	0.00
1927	\$ 313.71	1.0000	\$ -		\$ -	0.00
1926	\$ 313.71	1.0000	\$ -		\$ -	0.00
1925	\$ 313.71	1.0000	\$ -		\$ -	0.00
1924	\$ 313.71	1.0000	\$ -		\$ -	0.00
1923	\$ 313.71	1.0000	\$ -		\$ -	0.00
1922	\$ 313.71	1.0000	\$ -		\$ -	0.00

POLES

<u>Vintage</u>	<u>Original Cost</u>	<u>Reserve Ratio</u>	<u>Remaining Cost</u>	<u>Number</u>	<u>Purchase Price</u>	<u>Calc Of Orig Cost Of Poles</u>
1921	\$ 313.71	1.0000	\$ -		\$ -	0.00
1920	\$ 313.71	1.0000	\$ -		\$ -	0.00
1919	\$ 313.71	1.0000	\$ -		\$ -	0.00
1918	\$ 313.71	1.0000	\$ -		\$ -	0.00
1917	\$ 313.71	1.0000	\$ -		\$ -	0.00
1916	\$ 313.71	1.0000	\$ -		\$ -	0.00
1915	\$ 313.71	1.0000	\$ -		\$ -	0.00
1914	\$ 313.71	1.0000	\$ -		\$ -	0.00
1913	\$ 313.71	1.0000	\$ -		\$ -	0.00
1912	\$ 313.71	1.0000	\$ -		\$ -	0.00
1911	\$ 313.71	1.0000	\$ -		\$ -	0.00
1910	\$ 313.71	1.0000	\$ -		\$ -	0.00
1909	\$ 313.71	1.0000	\$ -		\$ -	0.00
1908	\$ 313.71	1.0000	\$ -		\$ -	0.00
1907	\$ 313.71	1.0000	\$ -		\$ -	0.00
1906	\$ 313.71	1.0000	\$ -		\$ -	0.00
1905	\$ 313.71	1.0000	\$ -		\$ -	0.00
1904	\$ 313.71	1.0000	\$ -		\$ -	0.00
1903	\$ 313.71	1.0000	\$ -		\$ -	0.00
1902	\$ 313.71	1.0000	\$ -		\$ -	0.00
1901	\$ 313.71	1.0000	\$ -		\$ -	0.00
1900	\$ 313.71	1.0000	\$ -		\$ -	0.00

**Total**    **Purchase Price**    **Original Cost**  
 34    \$    11,258.07    \$    20,684.52

# Attachment “B”

Chester

Acct# 14038-01006

Values As Of December 31, 2017

South Coatesville Borough

Total Sys Purchase Price = \$ 12,510.08

Total Original Cost = \$ 45,987.32

LUMINAIRES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Lums
2017	\$ 497.20	0.0064	\$ 494.02	1	\$ 494.02	497.20
2016	\$ 488.13	0.0424	\$ 467.43		\$ -	0.00
2015	\$ 478.78	0.0449	\$ 457.26		\$ -	0.00
2014	\$ 473.32	0.0707	\$ 439.86		\$ -	0.00
2013	\$ 467.94	0.0539	\$ 442.72		\$ -	0.00
2012	\$ 460.43	0.0516	\$ 436.68		\$ -	0.00
2011	\$ 452.28	0.1117	\$ 401.76		\$ -	0.00
2010	\$ 443.33	0.3329	\$ 295.75		\$ -	0.00
2009	\$ 435.21	0.4183	\$ 253.16		\$ -	0.00
2008	\$ 433.21	0.3635	\$ 275.74		\$ -	0.00
2007	\$ 426.52	0.4778	\$ 222.73		\$ -	0.00
2006	\$ 418.46	0.3702	\$ 263.55		\$ -	0.00
2005	\$ 406.24	0.4309	\$ 231.19		\$ -	0.00
2004	\$ 393.47	0.4917	\$ 200.00		\$ -	0.00
2003	\$ 381.46	0.6136	\$ 147.40		\$ -	0.00
2002	\$ 373.11	0.6215	\$ 141.22		\$ -	0.00
2001	\$ 365.83	0.6683	\$ 121.34		\$ -	0.00
2000	\$ 359.83	0.6572	\$ 123.35		\$ -	0.00
1999	\$ 351.39	0.7047	\$ 103.77	1	\$ 103.77	351.39
1998	\$ 344.73	0.7661	\$ 80.63		\$ -	0.00
1997	\$ 339.96	0.7601	\$ 81.56		\$ -	0.00
1996	\$ 336.17	0.7720	\$ 76.85		\$ -	0.00
1995	\$ 221.08	0.7851	\$ 47.51		\$ -	0.00
1994	\$ 378.28	0.8223	\$ 67.22		\$ -	0.00
1993	\$ 259.89	0.8701	\$ 33.73		\$ -	0.00
1992	\$ 287.45	0.9341	\$ 18.94	1	\$ 18.94	287.45
1991	\$ 335.07	0.9385	\$ 20.61		\$ -	0.00
1990	\$ 319.40	0.9486	\$ 16.42		\$ -	0.00
1989	\$ 310.19	0.9736	\$ 8.19		\$ -	0.00
1988	\$ 322.15	0.9784	\$ 6.96		\$ -	0.00
1987	\$ 295.51	0.9715	\$ 8.42		\$ -	0.00
1986	\$ 272.34	0.9848	\$ 9.59		\$ -	0.00
1985	\$ 314.89	0.9979	\$ 0.66	40	\$ 26.40	12,595.60
1984	\$ 277.13	0.9972	\$ 0.78		\$ -	0.00
1983	\$ 231.06	0.9954	\$ 1.06		\$ -	0.00
1982	\$ 168.83	1.0000	\$ -	1	\$ -	168.83
1981	\$ 192.98	1.0000	\$ -		\$ -	0.00
1980	\$ 167.68	1.0000	\$ -	2	\$ -	335.36
1979	\$ 163.77	1.0000	\$ -	1	\$ -	163.77
1978	\$ 145.55	1.0000	\$ -	33	\$ -	4,803.15
1977	\$ 137.72	1.0000	\$ -	1	\$ -	137.72
1976	\$ 101.59	1.0000	\$ -	2	\$ -	203.18
1975	\$ 44.85	1.0000	\$ -	1	\$ -	44.85
1974	\$ 69.30	1.0000	\$ -		\$ -	0.00
1973	\$ 65.67	1.0000	\$ -		\$ -	0.00
1972	\$ 78.58	1.0000	\$ -		\$ -	0.00
1971	\$ 73.10	1.0000	\$ -		\$ -	0.00
1970	\$ 69.24	1.0000	\$ -	3	\$ -	207.72
1969	\$ 67.06	1.0000	\$ -	1	\$ -	67.06
1968	\$ 63.07	1.0000	\$ -	5	\$ -	315.35
1967	\$ 63.07	1.0000	\$ -	3	\$ -	189.21
1966	\$ 63.07	1.0000	\$ -	3	\$ -	189.21

Chester

Acct# 14038-01006

Values As Of December 31, 2017

South Coatesville Borough

Total Sys Purchase Price = \$ 12,510.08

Total Original Cost = \$ 45,987.32

LUMINAIRES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Lums
1965	\$ 63.07	1.0000	\$ -		\$ -	0.00
1964	\$ 63.07	1.0000	\$ -		\$ -	0.00
1963	\$ 63.07	1.0000	\$ -		\$ -	0.00
1962	\$ 63.07	1.0000	\$ -	1	\$ -	63.07
1961	\$ 63.07	1.0000	\$ -	3	\$ -	189.21
1960	\$ 63.07	1.0000	\$ -		\$ -	0.00
1959	\$ 63.07	1.0000	\$ -	1	\$ -	63.07
1958	\$ 63.07	1.0000	\$ -		\$ -	0.00
1957	\$ 63.07	1.0000	\$ -		\$ -	0.00
1956	\$ 63.07	1.0000	\$ -		\$ -	0.00
1955	\$ 63.07	1.0000	\$ -		\$ -	0.00
1954	\$ 63.07	1.0000	\$ -		\$ -	0.00
1953	\$ 63.07	1.0000	\$ -		\$ -	0.00
1952	\$ 63.07	1.0000	\$ -		\$ -	0.00
1951	\$ 63.07	1.0000	\$ -		\$ -	0.00
1950	\$ 63.07	1.0000	\$ -		\$ -	0.00
1949	\$ 63.07	1.0000	\$ -		\$ -	0.00
1948	\$ 63.07	1.0000	\$ -		\$ -	0.00
1947	\$ 63.07	1.0000	\$ -		\$ -	0.00
1946	\$ 63.07	1.0000	\$ -		\$ -	0.00
1945	\$ 63.07	1.0000	\$ -		\$ -	0.00
1944	\$ 63.07	1.0000	\$ -		\$ -	0.00
1943	\$ 63.07	1.0000	\$ -		\$ -	0.00
1942	\$ 63.07	1.0000	\$ -		\$ -	0.00
1941	\$ 63.07	1.0000	\$ -		\$ -	0.00
1940	\$ 63.07	1.0000	\$ -		\$ -	0.00
1939	\$ 63.07	1.0000	\$ -	1	\$ -	63.07
1938	\$ 63.07	1.0000	\$ -	2	\$ -	126.14
1937	\$ 63.07	1.0000	\$ -	2	\$ -	126.14
1936	\$ 63.07	1.0000	\$ -	1	\$ -	63.07
1935	\$ 63.07	1.0000	\$ -		\$ -	0.00
1934	\$ 63.07	1.0000	\$ -		\$ -	0.00
1933	\$ 63.07	1.0000	\$ -		\$ -	0.00
1932	\$ 63.07	1.0000	\$ -		\$ -	0.00
1931	\$ 63.07	1.0000	\$ -		\$ -	0.00
1930	\$ 63.07	1.0000	\$ -		\$ -	0.00
1929	\$ 63.07	1.0000	\$ -		\$ -	0.00
1928	\$ 63.07	1.0000	\$ -		\$ -	0.00
1927	\$ 63.07	1.0000	\$ -		\$ -	0.00
1926	\$ 63.07	1.0000	\$ -		\$ -	0.00
1925	\$ 63.07	1.0000	\$ -		\$ -	0.00
1924	\$ 63.07	1.0000	\$ -		\$ -	0.00
1923	\$ 63.07	1.0000	\$ -		\$ -	0.00
1922	\$ 63.07	1.0000	\$ -		\$ -	0.00

Chester  
 Values As Of December 31, 2017  
 South Coatesville Borough

Acct# 14038-01006

Total Sys Purchase Price = \$ 12,510.08  
 Total Original Cost = \$ 45,987.32

LUMNAIRES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Lums
1921	\$ 63.07	1.0000	\$ -		\$ -	0.00
1920	\$ 63.07	1.0000	\$ -	1	\$ -	63.07
1919	\$ 63.07	1.0000	\$ -		\$ -	0.00
1918	\$ 63.07	1.0000	\$ -		\$ -	0.00
1917	\$ 63.07	1.0000	\$ -		\$ -	0.00
1916	\$ 63.07	1.0000	\$ -		\$ -	0.00
1915	\$ 63.07	1.0000	\$ -		\$ -	0.00
1914	\$ 63.07	1.0000	\$ -		\$ -	0.00
1913	\$ 63.07	1.0000	\$ -		\$ -	0.00
1912	\$ 63.07	1.0000	\$ -		\$ -	0.00
1911	\$ 63.07	1.0000	\$ -		\$ -	0.00
1910	\$ 63.07	1.0000	\$ -		\$ -	0.00
1909	\$ 63.07	1.0000	\$ -		\$ -	0.00
1908	\$ 63.07	1.0000	\$ -		\$ -	0.00
1907	\$ 63.07	1.0000	\$ -		\$ -	0.00
1906	\$ 63.07	1.0000	\$ -		\$ -	0.00
1905	\$ 63.07	1.0000	\$ -		\$ -	0.00
1904	\$ 63.07	1.0000	\$ -		\$ -	0.00
1903	\$ 63.07	1.0000	\$ -		\$ -	0.00
1902	\$ 63.07	1.0000	\$ -		\$ -	0.00
1901	\$ 63.07	1.0000	\$ -		\$ -	0.00
1900	\$ 63.07	1.0000	\$ -	1	\$ -	63.07

Total    Purchase Price    Original Cost  
 112 \$            643.13    \$ 21,376.96

BRACKETS

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Bracks
2017	\$ 597.85	0.0064	\$ 594.02	1	\$ 594.02	597.85
2016	\$ 586.94	0.0424	\$ 562.05		\$ -	0.00
2015	\$ 575.68	0.0449	\$ 549.83		\$ -	0.00
2014	\$ 569.14	0.0707	\$ 528.90		\$ -	0.00
2013	\$ 562.67	0.0539	\$ 532.34		\$ -	0.00
2012	\$ 553.64	0.0516	\$ 525.07		\$ -	0.00
2011	\$ 543.84	0.1117	\$ 483.09		\$ -	0.00
2010	\$ 533.08	0.3329	\$ 355.61		\$ -	0.00
2009	\$ 523.30	0.4183	\$ 304.41		\$ -	0.00
2008	\$ 520.91	0.3635	\$ 331.56		\$ -	0.00
2007	\$ 512.86	0.4778	\$ 267.82		\$ -	0.00
2006	\$ 503.17	0.3702	\$ 316.89		\$ -	0.00
2005	\$ 488.48	0.4309	\$ 277.99		\$ -	0.00
2004	\$ 473.12	0.4917	\$ 240.49		\$ -	0.00
2003	\$ 458.68	0.6136	\$ 177.23		\$ -	0.00
2002	\$ 448.64	0.6215	\$ 169.81		\$ -	0.00
2001	\$ 439.88	0.6683	\$ 145.91		\$ -	0.00
2000	\$ 432.67	0.6572	\$ 148.32		\$ -	0.00
1999	\$ 422.52	0.7047	\$ 124.77		\$ -	0.00
1998	\$ 414.51	0.7661	\$ 96.95		\$ -	0.00
1997	\$ 408.78	0.7601	\$ 98.07		\$ -	0.00
1996	\$ 404.22	0.7720	\$ 92.16		\$ -	0.00
1995	\$ 360.80	0.7851	\$ 77.54		\$ -	0.00
1994	\$ 191.31	0.8223	\$ 34.00		\$ -	0.00
1993	\$ 282.69	0.8701	\$ 36.72		\$ -	0.00
1992	\$ 248.78	0.9341	\$ 16.39	1	\$ 16.39	248.78
1991	\$ 309.79	0.9385	\$ 19.05		\$ -	0.00
1990	\$ 391.28	0.9486	\$ 20.11		\$ -	0.00
1989	\$ 121.39	0.9736	\$ 3.20		\$ -	0.00
1988	\$ 291.25	0.9784	\$ 6.29		\$ -	0.00
1987	\$ 278.52	0.9715	\$ 7.94		\$ -	0.00
1986	\$ 223.65	0.9648	\$ 7.87		\$ -	0.00
1985	\$ 223.73	0.9979	\$ 0.47	1	\$ 0.47	223.73
1984	\$ 243.88	0.9972	\$ 0.68		\$ -	0.00
1983	\$ 224.58	0.9954	\$ 1.03		\$ -	0.00
1982	\$ 194.39	1.0000	\$ -	1	\$ -	194.39
1981	\$ 167.59	1.0000	\$ -		\$ -	0.00
1980	\$ 144.29	1.0000	\$ -	2	\$ -	288.58
1979	\$ 121.81	1.0000	\$ -		\$ -	0.00
1978	\$ 121.35	1.0000	\$ -	2	\$ -	242.70
1977	\$ 85.59	1.0000	\$ -	1	\$ -	85.59
1976	\$ 59.32	1.0000	\$ -	3	\$ -	177.96
1975	\$ 28.66	1.0000	\$ -	1	\$ -	28.66
1974	\$ 29.13	1.0000	\$ -		\$ -	0.00
1973	\$ 25.61	1.0000	\$ -		\$ -	0.00
1972	\$ 30.46	1.0000	\$ -		\$ -	0.00
1971	\$ 28.56	1.0000	\$ -		\$ -	0.00
1970	\$ 28.56	1.0000	\$ -	1	\$ -	28.56
1969	\$ 30.55	1.0000	\$ -	2	\$ -	61.10
1968	\$ 28.45	1.0000	\$ -	6	\$ -	170.70
1967	\$ 27.94	1.0000	\$ -	5	\$ -	139.70
1966	\$ 28.60	1.0000	\$ -	4	\$ -	114.40

**BRACKETS**

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Bracks
1965	\$ 26.31	1.0000	\$ -	2	\$ -	52.62
1964	\$ 30.92	1.0000	\$ -		\$ -	0.00
1963	\$ 33.42	1.0000	\$ -	1	\$ -	33.42
1962	\$ 32.06	1.0000	\$ -	1	\$ -	32.06
1961	\$ 29.58	1.0000	\$ -	3	\$ -	88.74
1960	\$ 30.20	1.0000	\$ -		\$ -	0.00
1959	\$ 33.94	1.0000	\$ -	16	\$ -	543.04
1958	\$ 27.41	1.0000	\$ -	6	\$ -	164.46
1957	\$ 27.11	1.0000	\$ -		\$ -	0.00
1956	\$ 26.80	1.0000	\$ -	1	\$ -	26.80
1955	\$ 26.80	1.0000	\$ -		\$ -	0.00
1954	\$ 26.80	1.0000	\$ -	2	\$ -	53.60
1953	\$ 26.80	1.0000	\$ -		\$ -	0.00
1952	\$ 26.80	1.0000	\$ -		\$ -	0.00
1951	\$ 26.80	1.0000	\$ -	1	\$ -	26.80
1950	\$ 26.80	1.0000	\$ -		\$ -	0.00
1949	\$ 26.80	1.0000	\$ -		\$ -	0.00
1948	\$ 26.80	1.0000	\$ -	10	\$ -	268.00
1947	\$ 26.80	1.0000	\$ -		\$ -	0.00
1946	\$ 26.80	1.0000	\$ -		\$ -	0.00
1945	\$ 26.80	1.0000	\$ -		\$ -	0.00
1944	\$ 26.80	1.0000	\$ -		\$ -	0.00
1943	\$ 26.80	1.0000	\$ -		\$ -	0.00
1942	\$ 26.80	1.0000	\$ -		\$ -	0.00
1941	\$ 26.80	1.0000	\$ -		\$ -	0.00
1940	\$ 26.80	1.0000	\$ -		\$ -	0.00
1939	\$ 26.80	1.0000	\$ -		\$ -	0.00
1938	\$ 26.80	1.0000	\$ -	1	\$ -	26.80
1937	\$ 26.80	1.0000	\$ -	1	\$ -	26.80
1936	\$ 26.80	1.0000	\$ -		\$ -	0.00
1935	\$ 26.80	1.0000	\$ -		\$ -	0.00
1934	\$ 26.80	1.0000	\$ -		\$ -	0.00
1933	\$ 26.80	1.0000	\$ -		\$ -	0.00
1932	\$ 26.80	1.0000	\$ -		\$ -	0.00
1931	\$ 26.80	1.0000	\$ -		\$ -	0.00
1930	\$ 26.80	1.0000	\$ -		\$ -	0.00
1929	\$ 26.80	1.0000	\$ -		\$ -	0.00
1928	\$ 26.80	1.0000	\$ -		\$ -	0.00
1927	\$ 26.80	1.0000	\$ -		\$ -	0.00
1926	\$ 26.80	1.0000	\$ -		\$ -	0.00
1925	\$ 26.80	1.0000	\$ -		\$ -	0.00
1924	\$ 26.80	1.0000	\$ -		\$ -	0.00
1923	\$ 26.80	1.0000	\$ -		\$ -	0.00
1922	\$ 26.80	1.0000	\$ -		\$ -	0.00

BRACKETS

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Bracks
1921	\$ 26.80	1.0000	\$ -		\$ -	0.00
1920	\$ 26.80	1.0000	\$ -		\$ -	0.00
1919	\$ 26.80	1.0000	\$ -		\$ -	0.00
1918	\$ 26.80	1.0000	\$ -		\$ -	0.00
1917	\$ 26.80	1.0000	\$ -		\$ -	0.00
1916	\$ 26.80	1.0000	\$ -		\$ -	0.00
1915	\$ 26.80	1.0000	\$ -		\$ -	0.00
1914	\$ 26.80	1.0000	\$ -		\$ -	0.00
1913	\$ 26.80	1.0000	\$ -		\$ -	0.00
1912	\$ 26.80	1.0000	\$ -		\$ -	0.00
1911	\$ 26.80	1.0000	\$ -		\$ -	0.00
1910	\$ 26.80	1.0000	\$ -		\$ -	0.00
1909	\$ 26.80	1.0000	\$ -		\$ -	0.00
1908	\$ 26.80	1.0000	\$ -		\$ -	0.00
1907	\$ 26.80	1.0000	\$ -		\$ -	0.00
1906	\$ 26.80	1.0000	\$ -		\$ -	0.00
1905	\$ 26.80	1.0000	\$ -		\$ -	0.00
1904	\$ 26.80	1.0000	\$ -		\$ -	0.00
1903	\$ 26.80	1.0000	\$ -		\$ -	0.00
1902	\$ 26.80	1.0000	\$ -		\$ -	0.00
1901	\$ 26.80	1.0000	\$ -		\$ -	0.00
1900	\$ 26.80	1.0000	\$ -		\$ -	0.00

**Total**    **Purchase Price**    **Original Cost**  
 76 \$                    610.88    \$    3,945.84

POLES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Poles
2017	\$ 919.40	0.0069	\$ 913.06	1	\$ 913.06	919.40
2016	\$ 902.63	0.0207	\$ 883.94		\$ -	0.00
2015	\$ 885.30	0.0345	\$ 854.76		\$ -	0.00
2014	\$ 875.25	0.0481	\$ 833.15		\$ -	0.00
2013	\$ 865.30	0.0617	\$ 811.91		\$ -	0.00
2012	\$ 851.41	0.0752	\$ 787.39		\$ -	0.00
2011	\$ 836.34	0.0887	\$ 762.16		\$ -	0.00
2010	\$ 819.79	0.1020	\$ 736.17		\$ -	0.00
2009	\$ 804.76	0.1153	\$ 711.97		\$ -	0.00
2008	\$ 801.08	0.1285	\$ 698.14		\$ -	0.00
2007	\$ 788.70	0.1415	\$ 677.10		\$ -	0.00
2006	\$ 773.80	0.1545	\$ 654.24		\$ -	0.00
2005	\$ 751.20	0.1674	\$ 625.45		\$ -	0.00
2004	\$ 727.59	0.1803	\$ 596.41		\$ -	0.00
2003	\$ 705.38	0.1930	\$ 569.24		\$ -	0.00
2002	\$ 689.94	0.2055	\$ 548.15		\$ -	0.00
2001	\$ 676.47	0.2181	\$ 528.93		\$ -	0.00
2000	\$ 665.38	0.2305	\$ 512.01		\$ -	0.00
1999	\$ 649.78	0.2427	\$ 492.08		\$ -	0.00
1998	\$ 637.46	0.2550	\$ 474.91		\$ -	0.00
1997	\$ 628.64	0.2671	\$ 460.73		\$ -	0.00
1996	\$ 621.63	0.2790	\$ 448.20		\$ -	0.00
1995	\$ 650.22	0.2910	\$ 461.01		\$ -	0.00
1994	\$ 475.44	0.3026	\$ 331.57		\$ -	0.00
1993	\$ 575.51	0.3143	\$ 394.63		\$ -	0.00
1992	\$ 575.51	0.3259	\$ 387.95		\$ -	0.00
1991	\$ 443.45	0.3372	\$ 293.92		\$ -	0.00
1990	\$ 682.54	0.3486	\$ 444.81		\$ -	0.00
1989	\$ 636.75	0.3596	\$ 407.77		\$ -	0.00
1988	\$ 606.47	0.3706	\$ 381.71		\$ -	0.00
1987	\$ 1,038.94	0.3815	\$ 642.58		\$ -	0.00
1986	\$ 1,043.32	0.3924	\$ 633.92		\$ -	0.00
1985	\$ 1,115.70	0.4029	\$ 666.18		\$ -	0.00
1984	\$ 1,143.34	0.4135	\$ 670.57		\$ -	0.00
1983	\$ 875.04	0.4238	\$ 504.20		\$ -	0.00
1982	\$ 727.39	0.4340	\$ 411.70		\$ -	0.00
1981	\$ 831.11	0.4440	\$ 462.10		\$ -	0.00
1980	\$ 647.13	0.4539	\$ 353.40		\$ -	0.00
1979	\$ 616.70	0.4637	\$ 330.74		\$ -	0.00
1978	\$ 616.70	0.4734	\$ 324.75	31	\$ 10,067.25	19,117.70
1977	\$ 563.67	0.4827	\$ 291.59		\$ -	0.00
1976	\$ 494.03	0.4921	\$ 250.92		\$ -	0.00
1975	\$ 388.15	0.5012	\$ 193.61		\$ -	0.00
1974	\$ 449.11	0.5103	\$ 219.93		\$ -	0.00
1973	\$ 449.11	0.5190	\$ 216.02		\$ -	0.00
1972	\$ 246.77	0.5277	\$ 116.55		\$ -	0.00
1971	\$ 318.54	0.5362	\$ 147.74		\$ -	0.00
1970	\$ 313.71	0.5444	\$ 142.93		\$ -	0.00
1969	\$ 313.71	0.5605	\$ 137.88	1	\$ 137.88	313.71
1968	\$ 313.71	0.5605	\$ 137.88	1	\$ 137.88	313.71
1967	\$ 313.71	0.5683	\$ 135.43		\$ -	0.00
1966	\$ 313.71	0.5760	\$ 133.01		\$ -	0.00

POLES

Vintage	Original Cost	Reserve Ratio	Remaining Cost	Number	Purchase Price	Calc Of Orig Cost Of Poles
1965	\$ 313.71	0.5835	\$ 130.66	\$	-	0.00
1964	\$ 313.71	0.5908	\$ 128.37	\$	-	0.00
1963	\$ 313.71	0.5979	\$ 126.14	\$	-	0.00
1962	\$ 313.71	0.6048	\$ 123.98	\$	-	0.00
1961	\$ 313.71	0.6115	\$ 121.88	\$	-	0.00
1960	\$ 313.71	0.6182	\$ 119.77	\$	-	0.00
1959	\$ 313.71	0.6247	\$ 117.74	\$	-	0.00
1958	\$ 313.71	0.6310	\$ 115.76	\$	-	0.00
1957	\$ 313.71	0.6371	\$ 113.85	\$	-	0.00
1956	\$ 313.71	0.6487	\$ 110.21	\$	-	0.00
1955	\$ 313.71	0.6487	\$ 110.21	\$	-	0.00
1954	\$ 313.71	0.6544	\$ 108.42	\$	-	0.00
1953	\$ 313.71	0.6601	\$ 106.63	\$	-	0.00
1952	\$ 313.71	0.6654	\$ 104.97	\$	-	0.00
1951	\$ 313.71	0.6706	\$ 103.34	\$	-	0.00
1950	\$ 313.71	0.6758	\$ 101.70	\$	-	0.00
1949	\$ 313.71	0.6809	\$ 100.10	\$	-	0.00
1948	\$ 313.71	0.6858	\$ 98.57	\$	-	0.00
1947	\$ 313.71	0.6907	\$ 97.03	\$	-	0.00
1946	\$ 313.71	0.6954	\$ 95.56	\$	-	0.00
1945	\$ 313.71	0.7093	\$ 91.20	\$	-	0.00
1944	\$ 313.71	0.7093	\$ 91.20	\$	-	0.00
1943	\$ 313.71	0.7093	\$ 91.20	\$	-	0.00
1942	\$ 313.71	0.7138	\$ 89.78	\$	-	0.00
1941	\$ 313.71	0.7184	\$ 88.34	\$	-	0.00
1940	\$ 313.71	0.7228	\$ 86.96	\$	-	0.00
1939	\$ 313.71	0.7273	\$ 85.55	\$	-	0.00
1938	\$ 313.71	0.7317	\$ 84.17	\$	-	0.00
1937	\$ 313.71	0.7364	\$ 82.69	\$	-	0.00
1936	\$ 313.71	0.7408	\$ 81.31	\$	-	0.00
1935	\$ 313.71	0.7452	\$ 79.93	\$	-	0.00
1934	\$ 313.71	0.7496	\$ 78.55	\$	-	0.00
1933	\$ 313.71	0.7539	\$ 77.20	\$	-	0.00
1932	\$ 313.71	0.7584	\$ 75.79	\$	-	0.00
1931	\$ 313.71	1.0000	\$ -	\$	-	0.00
1930	\$ 313.71	1.0000	\$ -	\$	-	0.00
1929	\$ 313.71	1.0000	\$ -	\$	-	0.00
1928	\$ 313.71	1.0000	\$ -	\$	-	0.00
1927	\$ 313.71	1.0000	\$ -	\$	-	0.00
1926	\$ 313.71	1.0000	\$ -	\$	-	0.00
1925	\$ 313.71	1.0000	\$ -	\$	-	0.00
1924	\$ 313.71	1.0000	\$ -	\$	-	0.00
1923	\$ 313.71	1.0000	\$ -	\$	-	0.00
1922	\$ 313.71	1.0000	\$ -	\$	-	0.00

South Coatesville Borough

Acct# 14038-01006

POLES

<u>Vintage</u>	<u>Original Cost</u>	<u>Reserve Ratio</u>	<u>Remaining Cost</u>	<u>Number</u>	<u>Purchase Price</u>	<u>Calc Of Orig Cost Of Poles</u>
1921	\$ 313.71	1.0000	\$ -		\$ -	0.00
1920	\$ 313.71	1.0000	\$ -		\$ -	0.00
1919	\$ 313.71	1.0000	\$ -		\$ -	0.00
1918	\$ 313.71	1.0000	\$ -		\$ -	0.00
1917	\$ 313.71	1.0000	\$ -		\$ -	0.00
1916	\$ 313.71	1.0000	\$ -		\$ -	0.00
1915	\$ 313.71	1.0000	\$ -		\$ -	0.00
1914	\$ 313.71	1.0000	\$ -		\$ -	0.00
1913	\$ 313.71	1.0000	\$ -		\$ -	0.00
1912	\$ 313.71	1.0000	\$ -		\$ -	0.00
1911	\$ 313.71	1.0000	\$ -		\$ -	0.00
1910	\$ 313.71	1.0000	\$ -		\$ -	0.00
1909	\$ 313.71	1.0000	\$ -		\$ -	0.00
1908	\$ 313.71	1.0000	\$ -		\$ -	0.00
1907	\$ 313.71	1.0000	\$ -		\$ -	0.00
1906	\$ 313.71	1.0000	\$ -		\$ -	0.00
1905	\$ 313.71	1.0000	\$ -		\$ -	0.00
1904	\$ 313.71	1.0000	\$ -		\$ -	0.00
1903	\$ 313.71	1.0000	\$ -		\$ -	0.00
1902	\$ 313.71	1.0000	\$ -		\$ -	0.00
1901	\$ 313.71	1.0000	\$ -		\$ -	0.00
1900	\$ 313.71	1.0000	\$ -		\$ -	0.00

Total    Purchase Price    Original Cost  
34    \$    11,256.07    \$    20,664.52

# Attachment “C”

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
PECO ENERGY COMPANY  
DOCKET NO: A-2018-

- 1- State whether or not the sale, lease or transfer of the property will affirmatively promote the service, accommodation, convenience or safety of the public in some substantial way. Explain.

**The transfer will affirmatively promote the service, accommodation, convenience or safety of the public by relieving PECO (and therefore ratepayers) from the ownership and maintenance costs of the subject street lights. In addition, the Township will realize a cost savings by switching from PECO's Street Lighting – Suburban Counties Rate ("Rate SL-S) to the Street Lighting Customer-Owned Facilities Rate ("Rate SL-E").**

- 2- State the reason for the sale, lease or transfer of property.

**The transfer relieves PECO of the ownership and maintenance costs of the subject Assets. The Borough also will realize a cost savings by switching from Rate SL-S to Rate SL-E.**

- 3- State the alternatives that PECO has considered to the prospective sale, lease or transfer.

**PECO did not consider any alternatives to this sale because the only alternative would be for PECO to continue owning and maintaining the street lights and SOUTH COATESVILLE BOROUGH expressed its desire to take over the ownership and maintenance responsibilities from PECO.**

- 4- State whether or not the sale, lease or transfer of this property will result in an interruption or curtailment of existing services to the public. Explain.

**The sale will not result in an interruption or curtailment of existing services to the public.**

- 5- State whether or not the sale, lease or transfer of this property will result in either a staff reduction or a termination of some portion of PECO's operation. Explain.

**The sale will not result in either a staff reduction or a termination of any of PECO's operations.**

- 6- State whether or not the sale, lease or transfer of this property will result in a physical relocation of the main office, branch office or service office of PECO.

**The sale will not result in the relocation of any of PECO's offices.**

- 7- State whether or not the sale of this property will require the acquisition of replacement property. If replacement is required, state the cost and description of the property to be acquired.

**This sale will not require the acquisition of any replacement property.**

- 8- State whether or not PECO anticipates or has reason to believe that it will be necessary to seek a rate increase in order to withstand the financial impact of the transaction that is the subject of these interrogatories. Explain.

**PECO does not anticipate or believe that it will be necessary to seek a rate increase to withstand the financial impact of the sale.**

- 9- State whether or not the property has been part of a rate case that has appeared before the PUC. If it has been, identify the case by Commission docket number and date.

**The assets were a part of PECO's most recent electric service rate case (Docket No. R-2018-3000164) filed on March 29, 2018.**

- 10- State whether or not the property is the subject of a state or federal proceeding. If it is, identify the proceeding and explain.

**PECO Electric Service Rate Case filed on March 29, 2018 at Docket No. R-2018-3000164. The property is not the subject of any other state or federal proceedings.**

- 11- State whether the property is to be sold at a price above or below its fair market value as determined by at least two appraisals and a third review appraisal with the three appraisals being performed by qualified independent real estate appraisers; if the property is stock, indicate the book value and current market value of the shares involved.

**Because this sale did not involve the transfer of real estate property, PECO did not obtain any appraisals. The sale price was PECO's original cost less depreciation reserve.**

12- State the facilities' original cost, original depreciated cost, present day cost, and present day depreciated cost.

**For the original cost of the subject Assets, please see Attachment B of PECO's August 15, 2018 Application. PECO did not consider the present day cost or the present day depreciated cost in this sale. Instead, it used the original cost less depreciation reserve, which is incorporated in the "Reserve Ratio" contained in Attachment B of PECO's August 15, 2018 Application.**

13- Was the sale price the result of arms-length negotiations? Explain.

**The sales price was the result of arms-length negotiations. The price was set at the original cost less depreciation reserve.**

14- State the net profit or loss to be realized by PECO from the sale, lease or transfer of this property after the following factors have been taken into consideration.

- a. Date and cost of acquisition;
- b. Cost of improvements;
- c. Allowance for depreciation;
- d. Brokerage fees and commissions;
- e. Tax consequences of the sale;
- f. Recording fees, transfer taxes, and similar expenses incidental to conveying such property;
- g. Penalty costs and other charges for prepayment of any pre-existing recorded mortgage encumbering such property; and
- h. Net damages or benefits accruing to the remaining PECO property.

**In consideration of the factors listed above, PECO will not realize either a net profit or loss from the sale.**

15- State the uses to which proceeds of this sale will be applied.

**The proceeds from the sale will be used for general corporate purposes.**

16- State the accounting entries that will be made in the sale, lease or transfer of the property.

**The retirement of depreciable facilities sold will be recorded as follows:**

**Account 108- Accumulated Provision for Depreciation of Electric Utility Plant will be debited and Account 101- Electric Plant in Service will be credited in an amount equal to the original cost of the assets being sold.**

**The proceeds from the sale of depreciable assets will be recorded as follows:**

**Account 131- Cash will be debited and Account 108- Accumulated Provision for Depreciation of Electric Utility Plant will be credited in an amount equal to the cash proceeds from the sale of the assets.**

17- State the effect that the sale will have on PECO's short range or long-range plans for expanding or upgrading any of the services that PECO is now offering to the public.

**PECO does not foresee any impact to its short or long-range plans for expanding or upgrading any services that PECO is currently offering to the public.**

18- State what portion of the original cost of the property being transferred represents material cost, and what portion represents installation cost.

**The original cost mostly represents material costs.**

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

APPLICATION OF PECO ENERGY :  
COMPANY FOR APPROVAL OF THE :  
TRANSFER BY SALE TO SOUTH : DOCKET NO.: A-2018-  
COATESVILLE BOROUGH STREET :  
LIGHTING FACILITIES LOCATED IN :  
CHESTER COUNTY, PENNSYLVANIA :

VERIFICATION

I, Michael S. Swerling, hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S § 4904 (relating to unsworn falsification to authorities).

Date: August 15, 2018

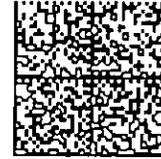
  
Michael S. Swerling  
Assistant General Counsel  
PECO Energy Company

RECEIVED  
2018 AUG 17 AM 10:24  
PA PUC  
SECRETARY'S BUREAU



An Exelon Company

PECO  
2301 Market Street, S23-1  
Philadelphia, PA 19103



U.S. POSTAGE >>> PITNEY BOWES



ZIP 19103 \$ 002.05<sup>0</sup>  
02 4W  
0000335301 AUG 15 2018

Rosemary Chiavetta, Secretary  
Penn. Public Utility Commission  
Commonwealth Keystone Bldg.  
400 North Street, Second Floor  
Harrisburg, PA. 17120