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VIA E-FILE

June 8, 2020

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

SUBJECT: PECO Energy Company's 2020 Annual Depreciation Report (ADR)
M-110550 and M-122300 F2019 ADR

Dear Secretary Chiavetta:

In accordance with Sections 73.3 and 73.4 of the Pennsylvania Public Utility Code, enclosed please find a copy of PECO Energy Company's ("PECO") 2020 Annual Depreciation Report for the year ended December 31, 2019.

As per the stay-at-home orders issued by the Governor and Philadelphia's Mayor due to the ongoing COVID-19 pandemic, PECO's office personnel are working remotely until these restrictions are lifted. Accordingly, PECO will not have its usual access to photocopying and U.S. mail, among other services. Further, per the PUC's directive to forgo mailing hard copies, PECO is making this submission by e-filing and requests that all communications with PECO, likewise, be transmitted by email.

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 or via email: rich.schlesinger@peco-energy.com.

Sincerely,



Enclosures

cc: Office of Special Assistants (via email service only)
Office of Consumer Advocate (via email service only)
Office of Small Business Advocate (via email service only)
R. A. Kanaskie, Director, Bureau of Investigation & Enforcement (via email service only)
P. T. Diskin, Director, Bureau of Technical Utility Services (via email service only)

PECO ENERGY COMPANY

2020 ANNUAL DEPRECIATION REPORT

PECO Energy Company
2020 Annual Depreciation Report
Executive Summary

Depreciation Methods

The depreciation methods utilized in the 2020 Annual Depreciation Report are consistent with those utilized in the 2019 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 liquefied propane plant (LPG) 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 probable retirement 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-2018-3000164 and R-2010-2161592, respectively.

Depreciation Expense Comparison

Attachments A, B, and C provide a comparison of 2019, 2018, and 2017 depreciation expense by class of service, functional grouping, and plant account.

Attachment A - Electric Plant Depreciation Expense

The change in electric plant depreciation between 2019, 2018 and 2017 is primarily due to additions to plant in service.

Attachment B - Gas Plant Depreciation Expense

The change in gas plant depreciation between 2019, 2018 and 2017 is primarily due to additions to plant in service.

Attachment C - Common Plant Depreciation Expense

The change in common plant depreciation between 2019, 2018 and 2017 is primarily due to software additions to plant in service during the year.

ATTACHMENT A

PECO ENERGY COMPANY
2020 Annual Depreciation Report - Executive Summary
Comparison of 2017 thru 2019 Depreciation Expense
(in \$ thousands)

Account	Account Description	Depreciation Expense			2019 vs 2018	2019 vs 2018
		2019	2018	2017	\$ Change	% Change
ELECTRIC						
Intangible Plant						
303	Miscellaneous Intangible Plant	\$ 20,201	\$ 18,804	\$ 19,876	\$ 1,397	7.43%
Total		\$ 20,201	\$ 18,804	\$ 19,876	\$ 1,397	7.43%
Transmission Plant						
352	Structures and Improvements	\$ 1,520	\$ 1,411	\$ 1,309	\$ 109	7.69%
353	Station Equipment	15,948	14,957	13,794	991	6.63%
354	Towers and Fixtures	3,959	3,667	3,519	292	7.96%
355	Poles and Fixtures	274	261	254	13	5.15%
356	Overhead Conductors, Devices	3,193	3,069	3,031	124	4.04%
357	Underground Conduit	265	241	222	24	10.15%
358	Undergrnd Conductors, Devics	1,614	1,590	1,625	24	1.51%
359	Roads and Trails	29	9	8	20	226.02%
Total		\$ 26,802	\$ 25,205	\$ 23,762	\$ 1,597	6.34%
Distribution Plant						
361	Structures and Improvements	\$ 3,011	\$ 2,270	\$ 2,060	\$ 741	32.62%
362	Station Equipment	20,337	19,532	18,544	805	4.12%
364	Poles, Towers and Fixtures	15,627	14,443	13,580	1,184	8.19%
365	Overhead Conductors, Devices	27,093	24,850	23,222	2,243	9.02%
366	Underground Conduit	6,830	6,256	5,961	574	9.17%
367	Undergrnd Conductors, Devics	26,423	24,765	23,491	1,658	6.69%
368	Line Transformers	13,300	12,790	12,121	510	3.98%
369	Services	8,262	8,068	7,919	194	2.40%
370	Meters	20,707	19,367	19,080	1,340	6.92%
371	Installs on Customer Premiss	5	5	5	-	0%
373	Street Lighting, Signal System	1,701	1,644	1,364	57	3.44%
399	ARC	-	(15)	-	15	-100.00%
Total		\$ 143,296	\$ 133,975	\$ 127,347	\$ 9,321	6.96%
General Plant						
390	Structures and Improvements	\$ 1,465	\$ 1,402	\$ 1,381	\$ 63	4.46%
391	Office Furniture, Equipment	5,961	4,669	2,828	1,292	27.66%
393	Stores Equipment	4	4	4	-	0%
394	Tools, Shop, Garage Equipmnt	2,569	2,348	2,248	221	9.43%
395	Laboratory Equipment	20	20	20	-	0%
397	Communication Equipment	8,913	8,413	8,371	500	5.94%
398	Miscellaneous Equipment	40	77	112	(37)	-47.47%
399	ARC	-	-	-	-	0%
Total		\$ 18,972	\$ 16,933	\$ 14,964	\$ 2,039	12.04%
TOTAL ELECTRIC		\$ 209,271	\$ 194,917	\$ 185,949	\$ 14,354	7.36%

ATTACHMENT B

PECO ENERGY COMPANY

2020 Annual Depreciation Report - Executive Summary

Comparison of 2017 thru 2019 Depreciation Expense

(\$ in thousands)

Account	Account Description	Depreciation Expense			2019 vs 2018	2019 vs 2018
		2019	2018	2017	\$ Change	% Change
GAS						
Intangible Plant						
1303	Miscellaneous Intangible Plant	\$ 2,232	\$ 2,447	\$ 3,214	\$ (215)	-8.79%
Total		\$ 2,232	\$ 2,447	\$ 3,214	\$ (215)	-8.79%
Production Plant						
1305	Structures and Improvements	\$ 36	\$ 41	\$ 33	\$ (5)	-12.09%
1311	Liquefied Petroleum Gas Eqp	185	185	193	-	0%
Total		\$ 221	\$ 226	\$ 226	\$ (5)	-2.10%
Storage Plant						
1361	Structures & Improvements	\$ 619	\$ 597	\$ 597	\$ 22	3.65%
1362	Gas Holders	18	18	18	-	0%
1363	Gas Storage Equipment	2,022	1,703	1,054	319	18.72%
Total		\$ 2,659	\$ 2,318	\$ 1,669	\$ 341	14.71%
Distribution Plant						
1375	Structures and Improvements	\$ 299	\$ 293	\$ 279	\$ 6	1.90%
1376	Gas Mains	20,994	19,157	17,658	1,837	9.59%
1377	Compressor Station Equipment	-	-	-	-	0%
1378	Measure & Regulate Sta Equip	400	323	306	77	23.74%
1379	City Gate Station	906	690	630	216	31.30%
1380	Services	16,310	15,040	13,924	1,270	8.44%
1381	Meters	5,244	4,848	4,797	396	8.16%
1382	Meter Installations	3,445	3,233	3,057	212	6.57%
1387	Other Equipment	143	153	162	(10)	-6.34%
Total		\$ 47,741	\$ 43,737	\$ 40,813	\$ 4,004	9.15%
General Plant						
1390	Structures & Improvements	\$ 196	\$ 181	\$ 147	\$ 15	8.23%
1391	Office Furniture & Equipment	514	965	53	(451)	-46.72%
1394	Tools, Shop & Garage Equip	601	564	459	37	6.57%
1395	Laboratory Equipment	4	12	8	(8)	-64.84%
1397	Communication Equipment	532	622	847	(90)	-14.52%
1398	Miscellaneous Equipment	10	10	11	-	0%
1399	ARC	32	16	16	16	100.36%
Total		\$1,889	\$2,370	\$1,541	(\$481)	-20.27%
TOTAL GAS		\$54,742	\$51,098	\$47,463	\$3,644	7.13%

ATTACHMENT C

PECO ENERGY COMPANY

2020 Annual Depreciation Report - Executive Summary

Comparison of 2017 thru 2019 Depreciation Expense

(in \$ thousands)

Account	Account Description	Depreciation Expense			2019 vs 2018	2019 vs 2018
		2019	2018	2017	\$ Change	% Change
COMMON						
General Plant						
4303	Miscellaneous Intangible Plant	\$ 25,190	\$ 17,165	\$ 16,413	\$ 8,025	46.75%
4390	Structures and Improvements	5,664	5,392	5,216	272	5.05%
4391	Office Furniture and Equipment	8,744	7,026	6,578	1,718	24.45%
4393	Stores Equipment	107	105	87	2	1.84%
4394	Tools, Shop, Garage Equipmnt	78	38	16	40	106.30%
4397	Communication Equipment	2,653	2,272	1,734	381	16.78%
4398	Miscellaneous Equipment	83	114	114	(31)	-27.41%
4399	ARC	-	-	-	-	0%
Total		\$ 42,519	\$ 32,112	\$ 30,158	\$ 10,407	32.41%
Transportation (See Note Below)						
4392	Transportation Equipment	\$ 9,997	\$ 8,389	\$ 7,475	\$ 1,608	19.17%
4394	Tools, Shop, Garage Equipmnt	128	137	123	(9)	-6.48%
4396	Power Operated Equipment	1	2	2	(1)	-50.00%
Total		\$ 10,126	\$ 8,528	\$ 7,600	\$ 1,598	18.73%
TOTAL COMMON		\$ 52,645	\$ 40,640	\$ 37,758	\$ 12,005	29.54%
Note: Fleet depreciation is excluded from depreciation expense and directly assigned to the functional O&M and capital accounts based on use.						

Comparative Analysis of Electric Utilities
Year Ending 12-31-2019
PECO Energy Company ADR 110550

		2019	2018	2017
INTANGIBLE PLANT				
Original Cost (Depreciable)	A	182,361,285	162,783,557	151,584,420
Book Accrued Depreciation	B	128,589,775	110,985,499	93,824,261
Book Reserve % of O. C.	C = B/A	70.51%	68.18%	61.90%
Original Cost to Depreciate	D = A-B	53,771,510	51,798,058	57,760,159
Annual Depreciation Expense	E	20,200,967	18,804,420	19,876,263
Annual % of O. C.	= E/A	11.08%	11.55%	13.11%
TRANSMISSION PLANT				
Original Cost (Depreciable)	G	1,630,186,162	1,548,651,240	1,487,211,494
Book Accrued Depreciation	H	528,118,635	507,904,052	503,753,019
Book Reserve % of O. C.	I = H/G	32.40%	32.80%	33.87%
Original Cost to Depreciate	J = G-H	1,102,067,527	1,040,747,188	983,458,475
Annual Depreciation Expense	K	26,802,058	25,205,442	23,761,763
Annual % of O. C.	= K/G	1.64%	1.63%	1.60%
DISTRIBUTION PLANT				
Original Cost (Depreciable)	M	6,749,886,031	6,276,556,804	5,976,992,545
Book Accrued Depreciation	N	1,824,499,510	1,755,726,352	1,689,861,434
Book Reserve % of O. C.	O = N/M	27.03%	27.97%	28.27%
Original Cost to Depreciate	P = M-N	4,925,386,521	4,520,830,452	4,287,131,111
Annual Depreciation Expense	Q	143,296,367	133,974,454	127,346,289
Annual % of O. C.	= Q/M	2.12%	2.13%	2.13%
GENERAL PLANT				
Original Cost (Depreciable)	S	284,633,412	274,357,956	255,333,466
Book Accrued Depreciation	T	85,345,316	75,442,193	63,845,903
Book Reserve % of O. C.	U = T/S	29.98%	27.50%	25.00%
Original Cost to Depreciate	V = S-T	199,288,096	198,915,763	191,487,563
Annual Depreciation Expense	W	18,971,748	16,933,386	14,965,330
Annual % of O. C.	= W/S	6.67%	6.17%	5.86%
ALLOCATED COMMON PLANT (including Transportation)				
Original Cost (Depreciable)	Y	676,214,364	584,195,173	553,511,064
Book Accrued Depreciation	Z	305,432,988	286,701,646	267,919,312
Book Reserve % of O. C.	AA = Z/Y	45.17%	49.08%	48.40%
Original Cost to Depreciate	AB = Y-Z	370,781,376	297,493,527	285,591,752
Annual Depreciation Expense	AC	40,789,218	31,731,571	29,749,587
Annual % of O. C.	= AC/Y	6.03%	5.43%	5.37%
TOTAL COMPANY				
Original Cost (Depreciable)	AE = A+G+M+S+Y	9,523,281,254	8,846,544,730	8,424,632,989
Book Accrued Depreciation	AF = B+H+N+T+Z	2,871,986,223	2,736,759,742	2,619,203,928
Book Reserve % of O. C.	AG = AF/AE	30.16%	30.94%	31.09%
Original Cost to Depreciate	AH = AE-AF	6,651,295,030	6,109,784,987	5,805,429,060
Annual Depreciation Expense	AI = E+K+Q+W+AC	250,060,358	226,649,273	215,699,231
Annual % of O. C.	= AI/AE	2.63%	2.56%	2.56%
NON-DEPRECIABLE PLANT				
Land and Land Rights - Electric	AK	110,222,205	107,304,047	103,749,415
Land and Land Rights - Allocated Common	AJ	5,255,512	5,296,210	5,344,370
Intangible Property - Electric	X	162,934	162,934	162,934
Intangible Property - Allocated Common	R	524,645	528,708	533,515
Total Non-Depreciable Plant	AL = AK+AJ+X+R	116,165,296	113,291,899	109,790,234
Plant Held for Future Use				
Plant Held for Future Use - Electric	L	16,454,743	7,420,349	6,964,858
Plant Held for Future Use - Allocated Common	F	0	0	0
Total Plant Held for Future Use	AM = L+F	16,454,743	7,420,349	6,964,858
TOTAL PLANT IN SERVICE		= AE+AL+AM	9,655,901,292	8,967,256,978
				8,541,388,081

Comparative Analysis of Gas Utilities
Year Ending 12-31-2019
PECO Energy Company ADR 122300

INTANGIBLE PLANT		2019	2018	2017
Original Cost (Depreciable)	A	18,216,440	16,664,207	15,727,137
Book Accrued Depreciation	B	13,865,538	11,564,885	9,069,606
Book Reserve % of O. C.	C = B/A	76.12%	69.40%	57.67%
Original Cost to Depreciate	D = A-B	4,350,902	5,099,322	6,657,531
Annual Depreciation Expense	E	2,231,839	2,447,226	3,214,102
Annual % of O. C.	= E/A	12.25%	14.69%	20.44%
PRODUCTION PLANT				
Original Cost (Depreciable)	F	15,559,162	15,655,999	15,652,508
Book Accrued Depreciation	G	12,894,368	12,712,181	12,486,408
Book Reserve % of O. C.	H = G/F	82.87%	81.20%	79.77%
Original Cost to Depreciate	I = F-G	2,664,794	2,943,818	3,166,100
Annual Depreciation Expense	J	221,253	225,773	225,682
Annual % of O. C.	= J/F	1.42%	1.44%	1.44%
STORAGE PLANT				
Original Cost (Depreciable)	K	63,363,064	62,939,167	51,566,433
Book Accrued Depreciation	L	31,779,997	30,429,330	28,173,844
Book Reserve % of O. C.	M = L/K	50.16%	48.35%	54.64%
Original Cost to Depreciate	N = K-L	31,583,067	32,509,837	23,392,589
Annual Depreciation Expense	O	2,658,896	2,319,272	1,669,823
Annual % of O. C.	= O/K	4.20%	3.68%	3.24%
DISTRIBUTION PLANT				
Original Cost (Depreciable)	P	2,769,537,421	2,566,980,941	2,395,419,985
Book Accrued Depreciation	Q	742,649,903	718,933,686	697,466,200
Book Reserve % of O. C.	S = Q/P	26.81%	28.01%	29.12%
Original Cost to Depreciate	T = P-Q	2,026,887,518	1,848,047,255	1,697,953,785
Annual Depreciation Expense	U	47,740,764	43,738,871	40,813,477
Annual % of O. C.	= U/P	1.72%	1.70%	1.70%
GENERAL PLANT				
Original Cost (Depreciable)	V	28,643,280	28,028,148	21,550,945
Book Accrued Depreciation	W	12,400,675	11,265,250	8,973,797
Book Reserve % of O. C.	X = W/V	43.29%	40.19%	41.64%
Original Cost to Depreciate	Y = V-W	16,242,605	16,762,897	12,577,148
Annual Depreciation Expense	Z	1,889,483	2,370,993	1,540,951
Annual % of O. C.	= Z/V	6.60%	8.46%	7.15%
ALLOCATED COMMON PLANT				
Original Cost (Depreciable)	AA	196,545,527	164,005,612	149,003,296
Book Accrued Depreciation	AB	88,775,824	80,487,962	72,122,967
Book Reserve % of O. C.	AC = AB/AA	45.17%	49.08%	48.40%
Original Cost to Depreciate	AD = AA-AB	107,769,703	83,517,650	76,880,328
Annual Depreciation Expense	AE	11,855,617	8,908,248	8,008,488
Annual % of O. C.	= AE/AA	6.03%	5.43%	5.37%
TOTAL COMPANY		2019	2018	2017
Original Cost (Depreciable)	AF = A+F+K+P+V+AA	3,091,864,894	2,854,274,074	2,648,920,304
Book Accrued Depreciation	AG = B+G+L+Q+W+AB	902,366,305	865,393,294	828,292,822
Book Reserve % of O. C.	AH = AG/AF	29.19%	30.32%	31.27%
Original Cost to Depreciate	AI = AF-AG	2,189,498,590	1,988,880,780	1,820,627,482
Annual Depreciation Expense	AJ = E+J+O+U+Z+AE	66,597,852	60,010,383	55,472,522
Annual % of O. C.	= AJ/AF	2.15%	2.10%	2.09%
NON-DEPRECIABLE PLANT				
Land and Land Rights - Gas	AK	3,743,183	3,667,260	3,598,281
Land and Land Rights - Common	AL	1,527,544	1,486,846	1,438,686
Intangible Property - Gas	AM	50,033	50,033	50,033
Intangible Property - Common	AN	152,491	148,428	143,621
Total Non-Depreciable Plant	AO = AK+AL+AM+AN	5,473,251	5,352,567	5,230,621
Plant Held for Future Use				
Plant Held for Future Use - Gas		50,010.00	-	-
Plant Held for Future Use - Allocated Common	AP	-	-	-
Total Plant Held for Future Use	AQ = AP	50,010.00	-	-
TOTAL PLANT IN SERVICE	= AF+AO+AQ	3,097,388,156	2,859,626,640	2,654,150,925

PECO ENERGY				
Development of Factors for Allocation of Common Plant - 2019				
Data as of December 31, 2018				
	Plant in Service @ 12/31/2018	Total Revenue YTD Dec 2018	Total Customers Month-end Dec 18	
Electric	\$ 8,354,248,266	\$ 2,408,765,663	1,646,405	
Gas	2,694,294,115	569,690,050	521,129	
Subtotal	\$ 11,048,542,380	\$ 2,978,455,713	\$ 2,167,534	
Common	755,660,977			
Total	\$ 11,804,203,358	\$ 2,978,455,713	\$ 2,167,534	
Allocation Factors:	Plant in Service	Total Revenue	Total Customers	2019
Electric	75.61%	80.87%	75.96%	77.48%
Gas	24.39%	19.13%	24.04%	22.52%
Total	100.00%	100.00%	100.00%	100.00%

TYPE	Plant Category	FERC ACCT	Acct Description	Asset Balance at 12/31/2019	Less: Non Depreciable	Depreciable Asset Balance 12/31/2019	Reserve - 12/31/2019	Net Plant
COMMON	General Plant	301	Oranization	677,136	(677,136)	-	-	-
COMMON	General Plant	303	Software	297,227,223	-	297,227,223	208,636,694	88,590,529
COMMON	General Plant	303	Regulatory Initiatives/Depr charged to Reg Asset	190,679	-	190,679	190,679	-
COMMON	General Plant	389	Land and Land Rights	6,783,056	(6,783,056)	-	-	-
COMMON	General Plant	390	Structures and Improvements	292,506,549	-	292,506,549	79,716,534	212,790,015
COMMON	General Plant	391	Office Furniture and Equipment	59,110,185	-	59,110,185	21,272,764	37,837,421
COMMON	General Plant	392	Transportation Equipment	149,763,160	-	149,763,160	62,360,378	87,402,782
COMMON	General Plant	393	Stores Equipment	1,434,030	-	1,434,030	405,715	1,028,315
COMMON	General Plant	394	Tools, Shop, Garage Equipmnt	2,820,737	-	2,820,737	935,571	1,885,166
COMMON	General Plant	396	Power Operated Equipment	185,066	-	185,066	182,557	2,509
COMMON	General Plant	397	Communication Equipment	67,435,889	-	67,435,889	20,413,738	47,022,151
COMMON	General Plant	398	Miscellaneous Equipment	1,199,126	-	1,199,126	550,948	648,178
COMMON	General Plant	399.1	ARC	887,247	-	887,247	(456,766)	1,344,013
COMMON PLANT GRAND TOTAL				880,220,083	(7,460,192)	872,759,891	394,208,812	478,551,079
GAS	Intangible Plant	G302	Franchises & Consents	50,033	(50,033)	-	-	-
GAS	Intangible Plant	G303	Intangible Property	16,322,635	-	16,322,635	12,080,688	4,241,947
GAS	Intangible Plant	G303	Regulatory Initiatives/Depr charged to Reg Asset	1,893,805	-	1,893,805	1,784,850	108,955
Intangible Plant				18,266,473	(50,033)	18,216,440	13,865,538	4,350,902
GAS	Production Plant	G305	Structures and Improvements	1,225,324	-	1,225,324	752,193	473,131
GAS	Production Plant	G311	Liquefied Petroleum Gas Eqp	14,333,838	-	14,333,838	12,142,175	2,191,663
Production Plant				15,559,162	-	15,559,162	12,894,368	2,664,794
GAS	Storage	G360	Land and Land Rights	15,923	(15,923)	-	-	-
GAS	Storage	G361	Structures & Improvements	14,535,922	-	14,535,922	6,286,745	8,249,177
GAS	Storage	G362	Gas Holders	7,083,540	-	7,083,540	6,853,818	229,722
GAS	Storage	G363	Gas Storage Equipment	41,743,602	-	41,743,602	18,639,434	23,104,168
Storage				63,378,987	(15,923)	63,363,064	31,779,997	31,583,067
GAS	Distribution Plant	G374	Land and Land Rights	3,727,260	(3,727,260)	-	-	-
GAS	Distribution Plant	G375	Structures and Improvements	13,751,969	-	13,751,969	5,311,584	8,440,385
GAS	Distribution Plant	G376	Gas Mains	1,443,323,676	-	1,443,323,676	336,062,478	1,107,261,198
GAS	Distribution Plant	G377	Compressor Station Equipment	-	-	-	-	-
GAS	Distribution Plant	G378	Measure & Reulate Sta Equip	21,150,027	-	21,150,027	7,818,426	13,331,601
GAS	Distribution Plant	G379	City Gate Station	52,283,642	-	52,283,642	21,851,574	30,432,068
GAS	Distribution Plant	G380	Services	897,641,302	-	897,641,302	243,209,916	654,431,386
GAS	Distribution Plant	G381	Meters	151,210,500	-	151,210,500	59,291,985	91,918,515
GAS	Distribution Plant	G382	Meter Installations	186,595,456	-	186,595,456	67,648,755	118,946,701
GAS	Distribution Plant	G387	Other Equipment	2,118,323	-	2,118,323	1,094,970	1,023,353
GAS	ARC	G388	ARC	1,462,526	-	1,462,526	360,216	1,102,310
Distribution Plant				2,773,264,681	(3,727,260)	2,769,537,421	742,649,903	2,026,887,518
GAS	General Plant	G390	Structures & Improvements	8,356,585	-	8,356,585	2,855,162	5,501,423
GAS	General Plant	G391	Office Furniture & Equipment	3,502,420	-	3,502,420	1,507,823	1,994,597
GAS	General Plant	G394	Tools, Shop & Garage Equip	11,900,573	-	11,900,573	4,129,172	7,771,401
GAS	General Plant	G395	Laboratory Equipment	-	-	-	(2,292)	2,292
GAS	General Plant	G397	Communication Equipment	4,621,777	-	4,621,777	3,879,985	741,792
GAS	General Plant	G398	Miscellaneous Equipment	131,634	-	131,634	33,418	98,216
GAS	General Plant	G399	Other Tangible Property	-	-	-	-	-
GAS	General Plant	G399.1	ARC	130,291	-	130,291	(2,594)	132,885
General Plant				28,643,280	-	28,643,280	12,400,675	16,242,605
GAS PLANT GRAND TOTAL				2,899,112,583	(3,793,216)	2,895,319,367	813,590,480	2,081,728,887
ELECTRIC	INTANGIBLE PLANT	E302	Franchises & Consents	162,934	(162,934)	-	-	-
ELECTRIC	INTANGIBLE PLANT	E303	Miscellaneous Intangible Plant	163,579,873	-	163,579,873	119,397,444	44,182,429
ELECTRIC	INTANGIBLE PLANT	E303	Regulatory Initiatives/Depr charged to Reg Asset	18,781,412	-	18,781,412	9,192,331	9,589,081
Intangible Plant Total				182,524,219	(162,934)	182,361,285	128,589,775	53,771,510
ELECTRIC	Transmission Plant	E350	Land and Land Rights	64,487,998	(64,487,998)	-	(0)	0
ELECTRIC	Transmission Plant	E352	Structures and Improvements	84,648,186	-	84,648,186	22,075,671	62,572,509
ELECTRIC	Transmission Plant	E353	Station Equipment	916,183,089	-	916,183,089	206,465,896	709,717,193
ELECTRIC	Transmission Plant	E354	Towers and Fixtures	289,020,870	-	289,020,870	160,785,185	128,235,685
ELECTRIC	Transmission Plant	E355	Poles and Fixtures	17,404,687	-	17,404,687	2,569,179	14,835,508
ELECTRIC	Transmission Plant	E356	Overhead Conductors, Devices	200,291,092	-	200,291,092	84,403,607	115,887,485
ELECTRIC	Transmission Plant	E357	Underground Conduit	16,205,140	-	16,205,140	4,253,018	11,952,122
ELECTRIC	Transmission Plant	E358	Undergrnd Conductors, Devices	103,883,450	-	103,883,450	45,482,089	58,401,361
ELECTRIC	Transmission Plant	E359	Roads and Trails	2,545,719	-	2,545,719	2,087,014	458,705
ELECTRIC	Transmission Plant	E359.1	ARC	3,929	-	3,929	(3,031)	6,960
Transmission Plant Total				1,694,674,160	(64,487,998)	1,630,186,162	528,118,635	1,102,067,527
ELECTRIC	Distribution Plant	E360	Land and Land Rights	44,670,748	(44,670,748)	-	-	-
ELECTRIC	Distribution Plant	E361	Structures and Improvements	152,651,009	-	152,651,009	40,997,822	111,653,187
ELECTRIC	Distribution Plant	E362	Station Equipment	1,105,159,517	-	1,105,159,517	461,567,235	643,592,282
ELECTRIC	Distribution Plant	E362	Regulatory Initiatives/Depr Charged to Reg Asset	939,828	-	939,828	220,682	719,146
ELECTRIC	Distribution Plant	E364	Poles, Towers and Fixtures	785,343,891	-	785,343,891	152,441,495	632,902,396
ELECTRIC	Distribution Plant	E365	Overhead Conductors, Devices	1,440,938,456	-	1,440,938,456	280,532,046	1,160,406,410
ELECTRIC	Distribution Plant	E365	Regulatory Initiatives/Depr Charged to Reg Asset	875,927	-	875,927	196,060	679,867
ELECTRIC	Distribution Plant	E366	Underground Conduit	479,404,131	-	479,404,131	166,063,335	313,340,796
ELECTRIC	Distribution Plant	E367	Undergrnd Conductors, Devices	1,335,685,765	-	1,335,685,765	208,182,435	1,127,503,330
ELECTRIC	Distribution Plant	E368	Line Transformers	623,793,933	-	623,793,933	188,503,800	435,290,133
ELECTRIC	Distribution Plant	E369	Services	428,411,613	-	428,411,613	168,060,935	260,350,678
ELECTRIC	Distribution Plant	E370	Meters	319,728,402	-	319,728,402	117,783,045	201,945,357
ELECTRIC	Distribution Plant	E371	Installs on Customer Premiss	1,030,123	-	1,030,123	957,483	72,640
ELECTRIC	Distribution Plant	E371	Regulatory Initiatives/Depr Charged to Reg Asset	12,742,260	-	12,742,260	6,930,888	5,811,372
ELECTRIC	Distribution Plant	E373	Street Lighting,Signal System	61,021,136	-	61,021,136	29,725,273	31,295,863
ELECTRIC	Distribution Plant	E374	ARC	2,160,040	-	2,160,040	2,336,974	(178,934)
Distribution Plant Total				6,794,556,779	(44,670,748)	6,749,886,031	1,824,499,510	4,925,386,521
ELECTRIC	General Plant	E389	Land and Land Rights	1,063,459	(1,063,459)	-	-	-
ELECTRIC	General Plant	E390	Structures and Improvements	49,534,157	-	49,534,157	11,870,358	37,663,799
ELECTRIC	General Plant	E391	Office Furniture, Equipment	29,865,649	-	29,865,649	13,325,393	16,540,256
ELECTRIC	General Plant	E393	Stores Equipment	46,470	-	46,470	11,016	35,454
ELECTRIC	General Plant	E394	Tools, Shop, Garage Equipmnt	37,811,861	-	37,811,861	12,704,571	25,107,290
ELECTRIC	General Plant	E395	Laboratory Equipment	412,407	-	412,407	309,735	102,672
ELECTRIC	General Plant	E397	Communication Equipment	165,084,229	-	165,084,229	46,411,839	118,672,390
ELECTRIC	General Plant	E398	Miscellaneous Equipment	25,817	-	25,817	3,845	21,972
ELECTRIC	General Plant	E399.1	ARC	1,852,822	-	1,852,822	708,559	1,144,263
General Plant Total				285,696,871	(1,063,459)	284,633,412	85,345,316	199,288,096
ELECTRIC PLANT GRAND TOTAL				8,957,452,029	(110,385,139)	8,847,066,890	2,566,553,236	6,280,513,654
TOTAL				12,736,784,695	(121,638,547)	12,615,146,148	3,774,352,528	8,840,793,620

PECO Energy - Non-Depreciable Plant at 12-31-2019

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		64,487,998		64,487,998
Utility Land Acct	360		44,670,748	15,923	44,686,671
Utility Land Acct	374			3,727,260	3,727,260
Utility Land Acct	389	6,783,056	1,063,459		7,846,515
	Grand Total	7,460,192	110,385,139	3,793,216	121,638,547

PECO Energy		
Book Life (Average Service Life) by FERC Account		
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	373	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	2035 Probable retirement year used to develop rate
Gas	311	2035 Probable retirement year used to develop rate
Gas	361	2032 Probable retirement year used to develop rate
Gas	362	2032 Probable retirement year used to develop rate
Gas	363	2032 Probable retirement year 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
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	3927	8
Common	3930	15
Common	3941	15
Common	3942	15
Common	3943	20
Common	396	11
Common	397	20
Common	398	15