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**VIA E-FILE ONLY**

June 29, 2020

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

**SUBJECT: PECO Energy Company's 2018 Electric Distribution, General and Common Plant Service Life Study Report**

Dear Secretary Chiavetta:

Enclosed for filing, please find a copy of PECO Energy Company's ("PECO") 2018 Electric Distribution, General and Common Plant Service Life Study Report (the "Report"). This report was directly filed (electronically) timely on April 2, 2020, with the Office of Special Assistants pursuant to Sections 73.5 and 73.6 of the Public Utility Code. As directed by Shirley Spunaugle, PECO is resubmitting today the Report via e-filing directly to the Secretary's Bureau. PECO requests this filing be accepted *nunc pro tunc* so that it will be docketed as if filed on April 2, 2020, and so that PECO may be able to implement the required changes without further delay.

Additionally, although a CD-ROM containing a copy of the Report and survivor data for a sample account is usually included with this filing, for the reasons described below, PECO is filing today's report and the survivor data in electronic format only.

As per the stay-at-home orders issued by the Governor and Philadelphia's Mayor, all PECO attorneys and key support staff 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. We respectfully request that all communications with PECO be transmitted by email.

Sincerely,



Enclosures

Cc: K. G. Sophy, Director, 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)  
Bureau of Technical Utility Services (via email service only)

# PECO ENERGY COMPANY

PHILADELPHIA, PENNSYLVANIA

## 2018 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC DISTRIBUTION, GENERAL  
AND COMMON PLANT AS OF DECEMBER 31, 2018

*Prepared by:*



***Gannett Fleming***

*Excellence Delivered **As Promised***

PECO ENERGY COMPANY

Philadelphia, Pennsylvania

2018 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC DISTRIBUTION, GENERAL  
AND COMMON PLANT AS OF DECEMBER 31, 2018

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania



*Excellence Delivered **As Promised***

March 31, 2020

PECO Energy Company  
2301 Market Street  
Philadelphia, PA 19101

Attention Mr. Scott Bailey  
Vice President and Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric distribution, general and common plant of PECO Energy Company (PECO) as of December 31, 2018. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the service life estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

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

JOHN F. WIEDMAYER  
Project Manager, Depreciation Studies

JFW:mle

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# PECO ENERGY COMPANY

## DEPRECIATION STUDY

### EXECUTIVE SUMMARY

Pursuant to PECO Energy Company's ("PECO" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to PECO's electric and common plant as of December 31, 2018. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

The most significant change since the previous depreciation study as of December 31, 2013 is related to increased service lives for several major accounts which resulted in a decrease in depreciation expense.

The two largest Electric Distribution Plant accounts with increased service lives were Accounts 362, Station Equipment and 366, Underground Conduit. The service life estimates were lengthened from 50 to 53 years for Station Equipment and 65 to 70 years for Underground Conduit. There were no Electric Distribution and General Plant accounts where the proposed service life estimates decreased in this report.

The Common Plant account almost entirely responsible for the decrease in depreciation expense was Account 390, Structures and Improvements. The service

life estimate for Structures and Improvements was lengthened from 50 to 55 years.

PECO's current depreciation rates are based on service life estimates approved in the most recent service life study filed in March 2015.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric and common plant in service as of December 31, 2018 as summarized by Tables 1 and 2, respectively, of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense for electric and common plant of \$176.581 million when applied to depreciable plant balances as of December 31, 2018. The results are summarized at the functional level as follows:

**SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES AND AMOUNTS**

<u>FUNCTION</u> (1)	<u>ORIGINAL COST AS OF DECEMBER 31, 2018</u> (2)	<u>ACCRUAL RATE</u> (3)=(4)/(2)	<u>ACCRUAL AMOUNT</u> (4)
<u>ELECTRIC PLANT</u>			
Distribution Plant	6,261,786,689	2.14	134,235,486
General Plant	272,701,859	6.72	18,334,531
<b>Total Electric Plant</b>	<b>6,534,488,548</b>	<b>2.33</b>	<b>152,570,017</b>
<u>COMMON PLANT</u>			
General Plant	512,723,577	4.68	24,011,209
<b>Total Common Plant</b>	<b>512,723,577</b>	<b>4.68</b>	<b>24,011,209</b>
<b>Total</b>	<b>7,047,212,125</b>	<b>2.51</b>	<b>176,581,226</b>

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## PART I. INTRODUCTION

# **PECO ENERGY COMPANY**

## **DEPRECIATION STUDY**

### **PART I. INTRODUCTION**

#### **SCOPE**

This report sets forth the results of the depreciation study for PECO Energy Company (“PECO”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric and common plant as of December 31, 2018. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric and common plant in service as of December 31, 2018.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2018, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service life estimates used for other electric companies.

#### **PLAN OF REPORT**

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

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

## **BASIS OF THE STUDY**

### **Depreciation**

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

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

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

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

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

### **Service Life Estimates**

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

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

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

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## **PART II. ESTIMATION OF SURVIVOR CURVES**

## PART II. ESTIMATION OF SURVIVOR CURVES

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

### SURVIVOR CURVES

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

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

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

### **Iowa Type Curves**

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

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

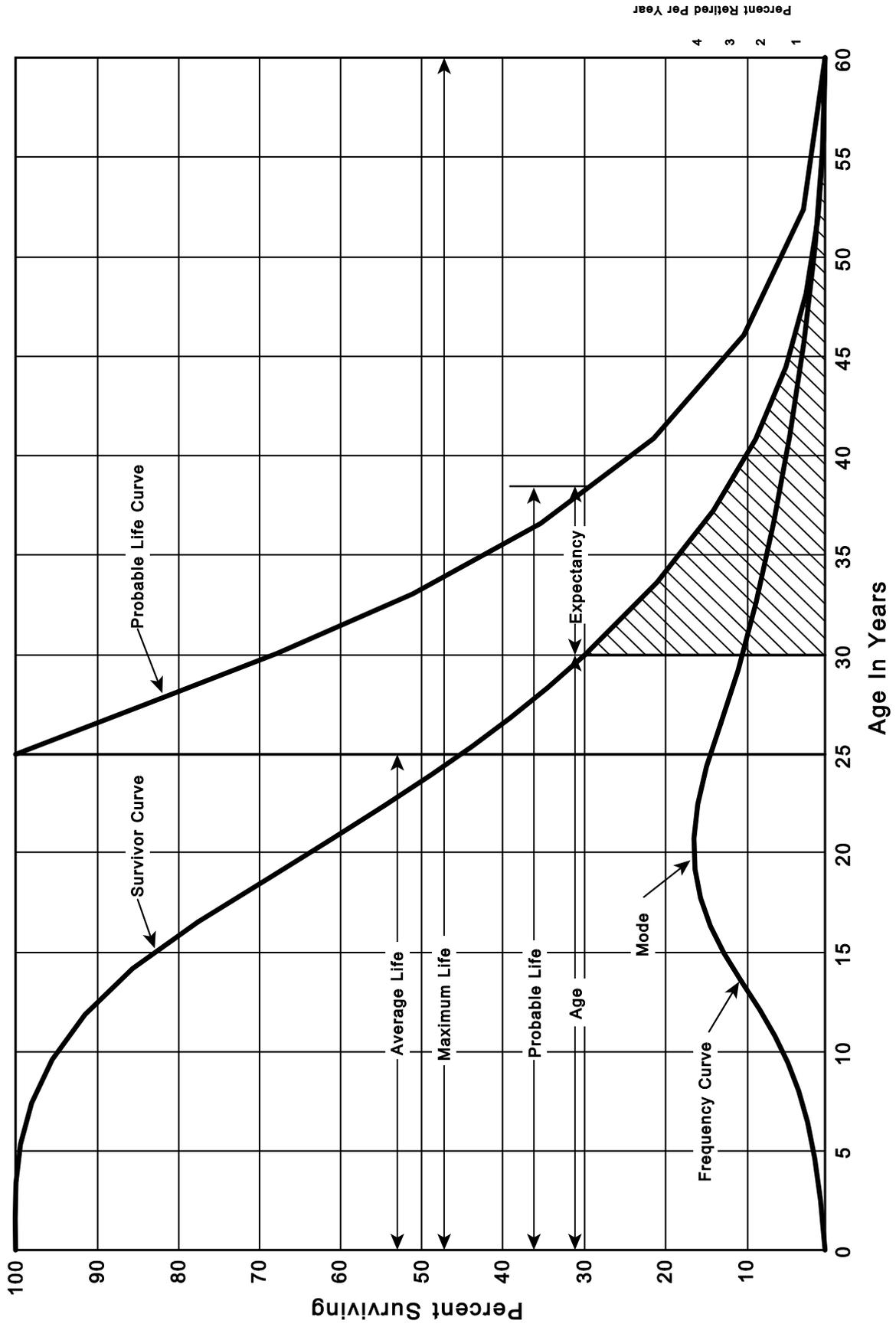


Figure 1. A Typical Survivor Curve and Derived Curves

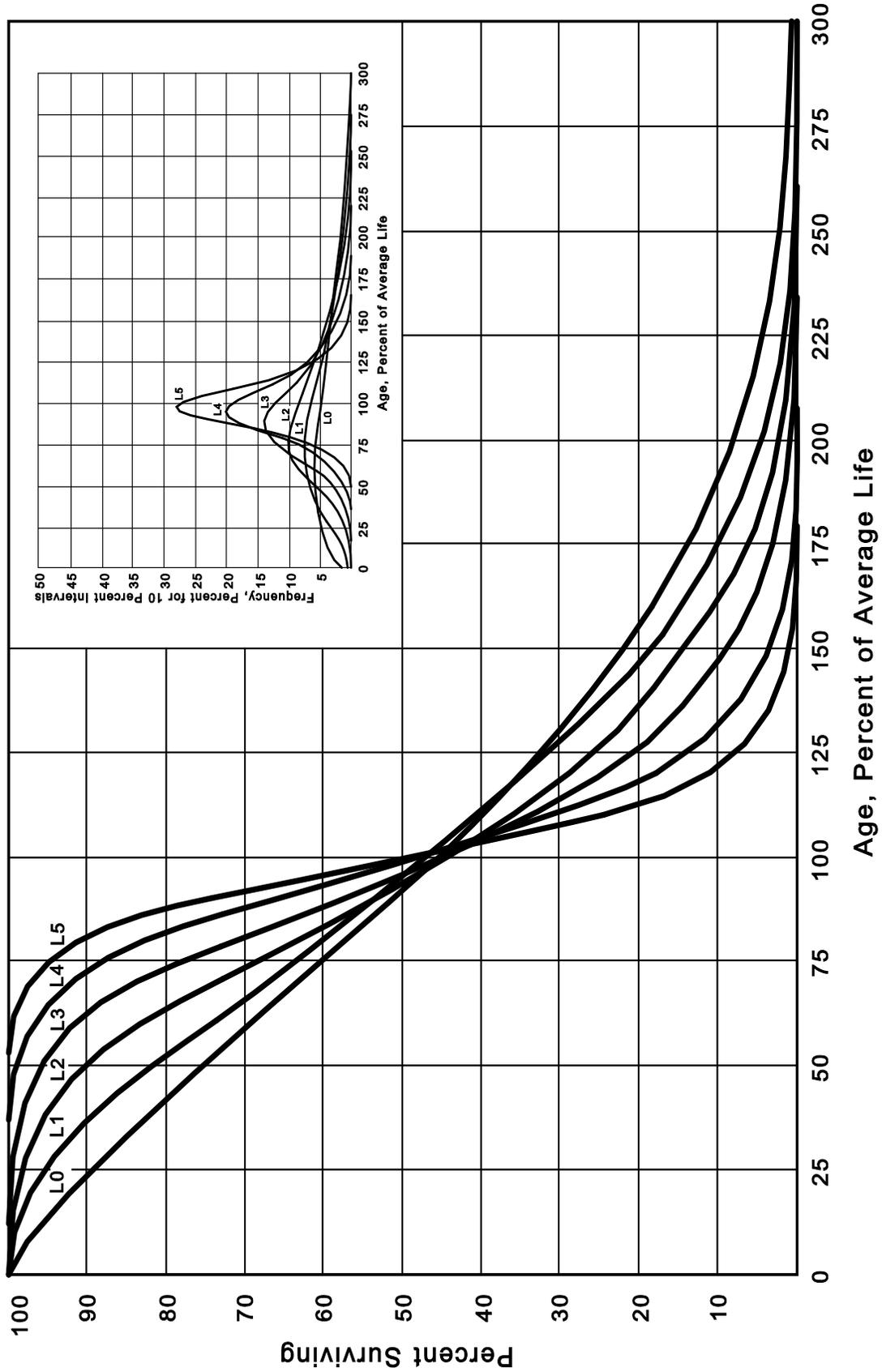


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

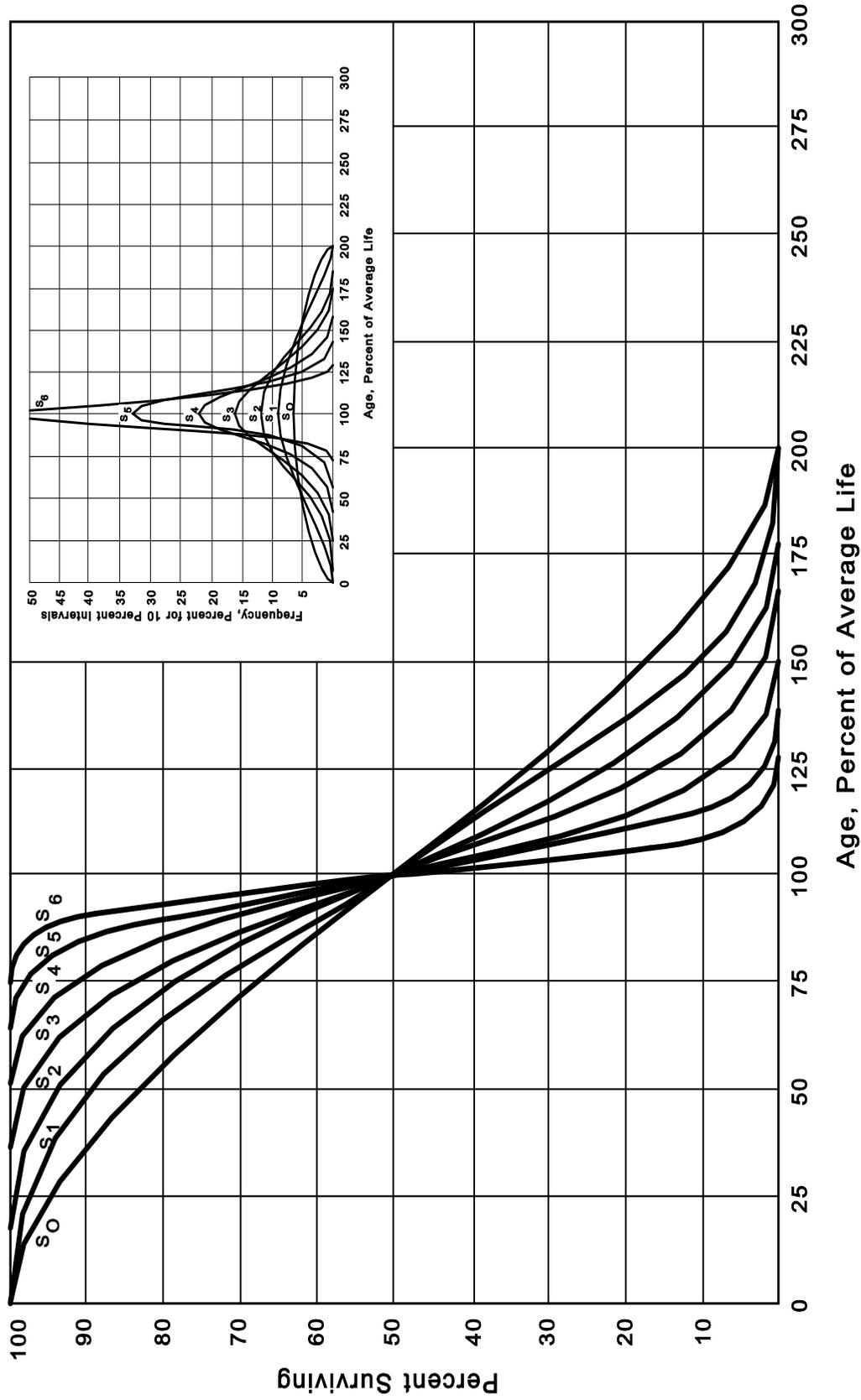


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

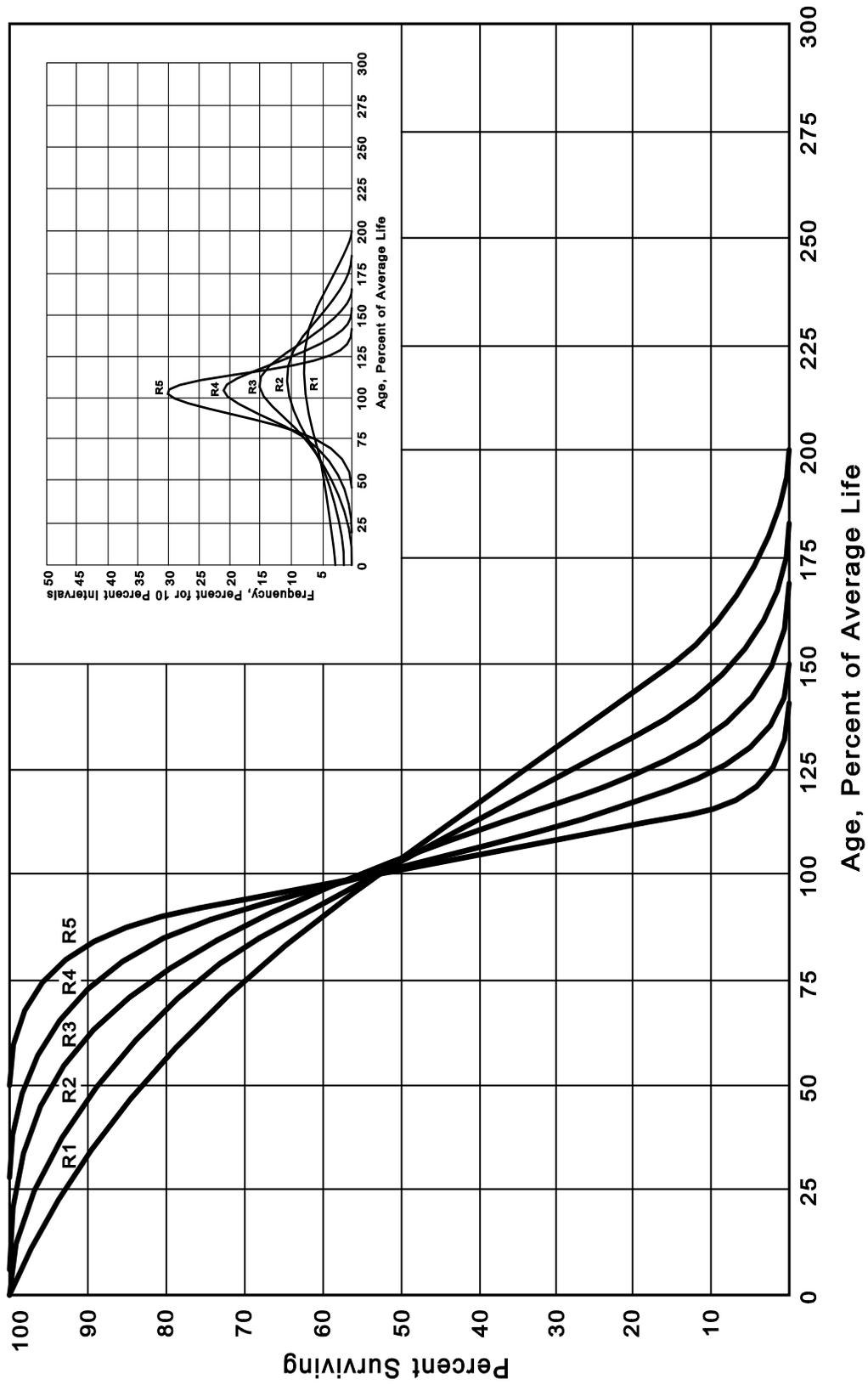


Figure 4. Right Modal or "R" IOWA Type Survivor Curves

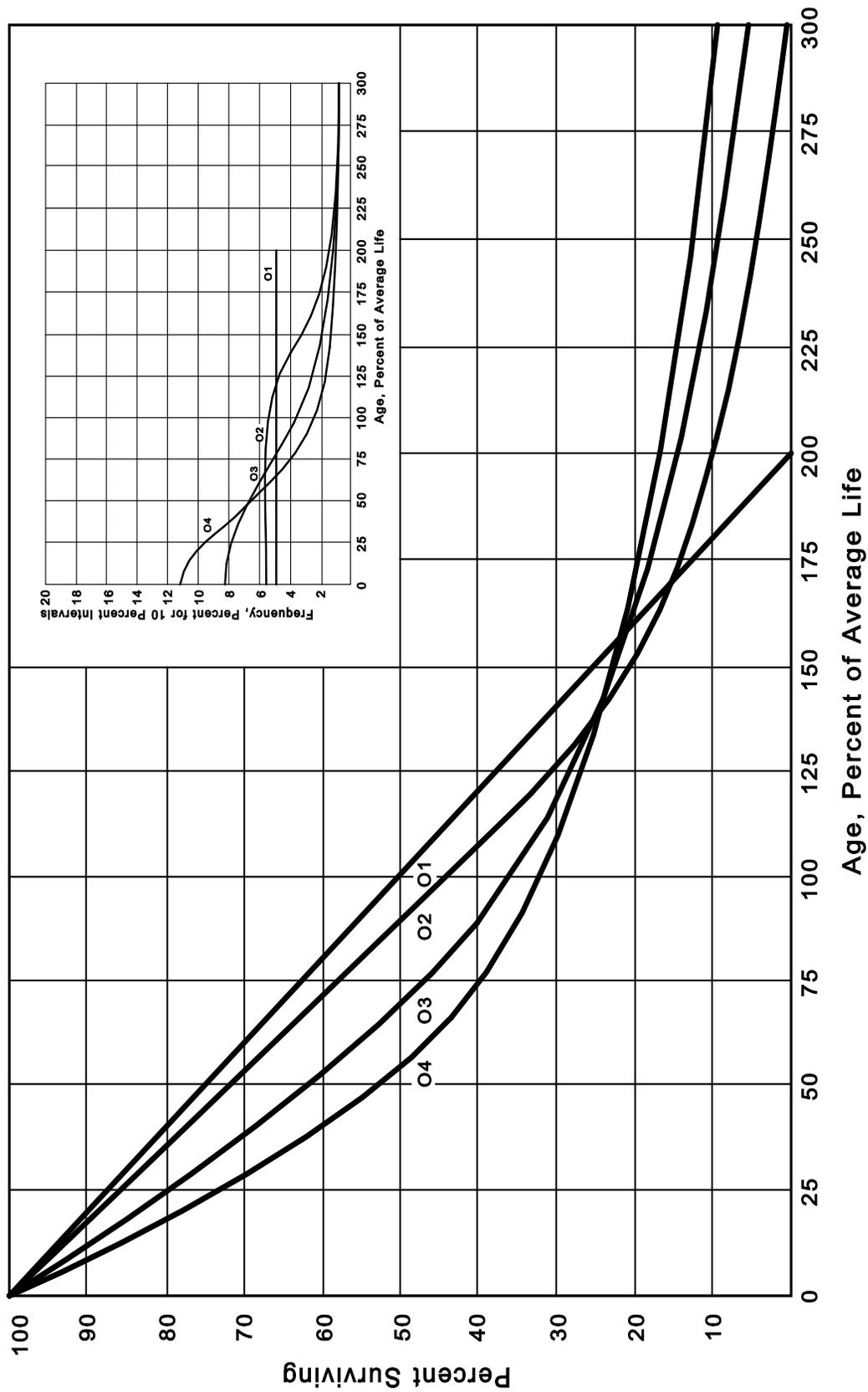


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

### **Retirement Rate Method of Analysis**

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

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

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

<sup>2</sup>Winfrey, Robley, Supra Note 1.

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

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

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

### **Schedules of Annual Transactions in Plant Records**

A hypothetical property group is used to illustrate the retirement rate method. This property group is observed for the experience band 2009-2018 during which there were placements during the years 2004-2018. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2004 were retired in 2009. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2009 retirements of 2004 installations and ending with the 2018 retirements of the 2013 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2009-2018  
SUMMARIZED BY AGE INTERVAL

Experience Band 2009-2018

Placement Band 2004-2018

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	2009 (2)	2010 (3)	2011 (4)	2012 (5)	2013 (6)	2014 (7)	2015 (8)	2016 (9)	2017 (10)	2018 (11)	Age Interval (12)		
2004	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2005	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2006	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
2007	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
2008	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½
2009	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½
2010		5	11	12	13	14	15	16	18	20	20	113	7½-8½
2011			6	12	13	15	16	17	19	19	19	124	6½-7½
2012				6	13	15	16	17	19	19	19	131	5½-6½
2013					13	15	16	17	19	20	20	143	4½-5½
2014					7	14	16	17	22	23	23	146	3½-4½
2015						8	9	20	22	25	25	150	2½-3½
2016							11	11	23	25	25	151	1½-2½
2017									11	24	24	153	½-1½
2018										13	13	80	0-½
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2009-2018  
SUMMARIZED BY AGE INTERVAL

Experience Band 2009-2018 Placement Band 2004-2018

Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)	
	2009 (2)	2010 (3)	2011 (4)	2012 (5)	2013 (6)	2014 (7)	2015 (8)	2016 (9)	2017 (10)	2018 (11)			
2004	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	13½-14½
2005	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2006	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2007	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	-	60	-	10½-11½
2008	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	-	9½-10½
2009	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2010	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2011	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2012	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	-	5½-6½
2013	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	-	4½-5½
2014	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	-	10	-	3½-4½
2015	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2016	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2017	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2018	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

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

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2009 through 2018 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2014 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2009-2018  
 SUMMARIZED BY AGE INTERVAL

Year Placed	Experience Band 2009-2018										Placement Band 2004-2018	
	Exposures, Thousands of Dollars										Total at	
	Annual Survivors at the Beginning of the Year										Beginning of	Age
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Age Interval	Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2004	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2005	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2006	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2007	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2008	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2009	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2010		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2011			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2012				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2013					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2014						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2015							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2016								960 <sup>a</sup>	949	926	5,719	1½-2½
2017									1,080 <sup>a</sup>	1,069	6,579	½-1½
2018										1,220 <sup>a</sup>	7,490	0-½
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>	

<sup>a</sup>Additions during the year

For the entire experience band 2009-2018, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

### **Original Life Table**

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

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

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

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

Experience Band 2009-2018

Placement Band 2004-2018

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

### **Smoothing the Original Survivor Curve**

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

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

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

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

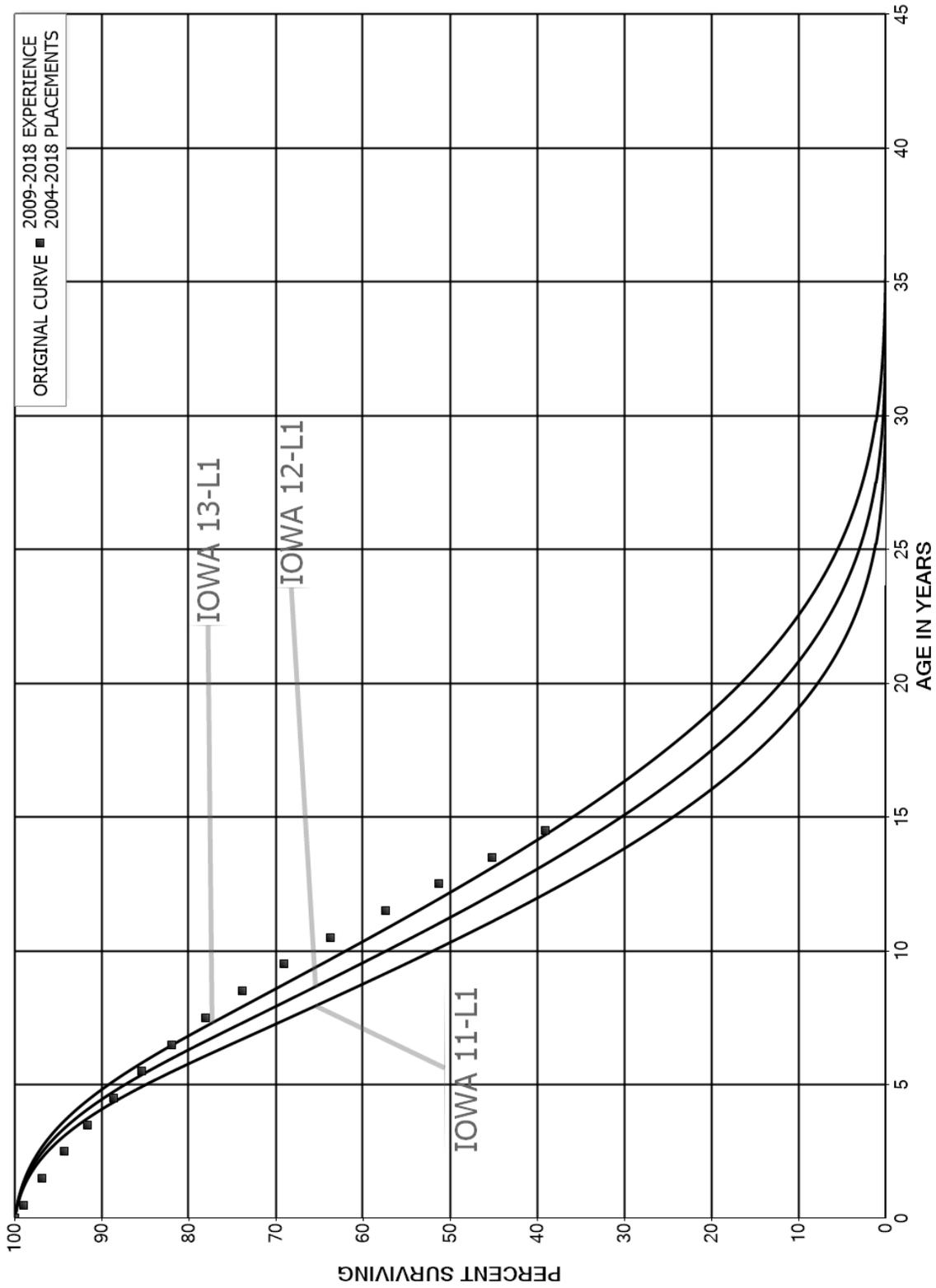


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

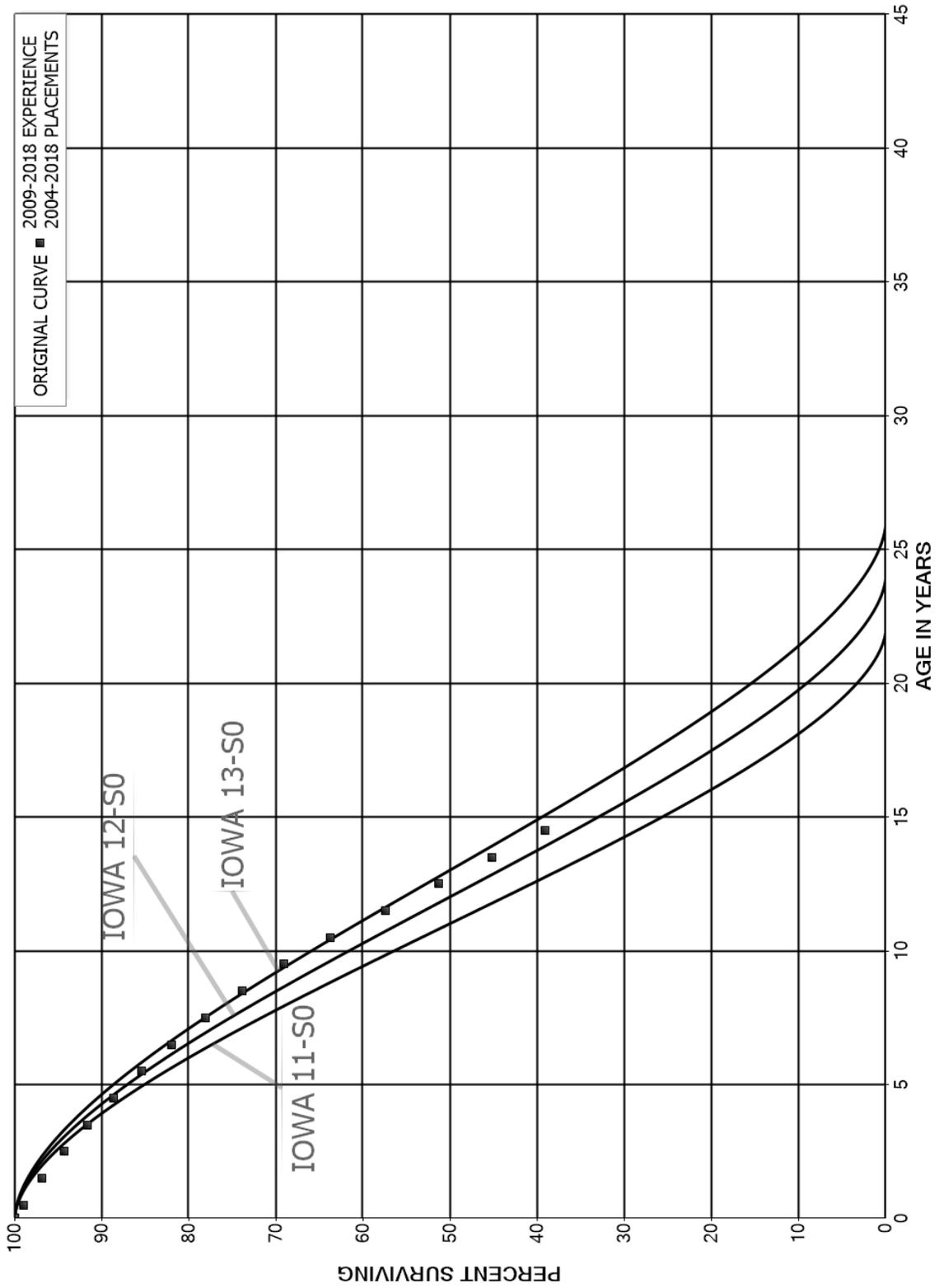


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

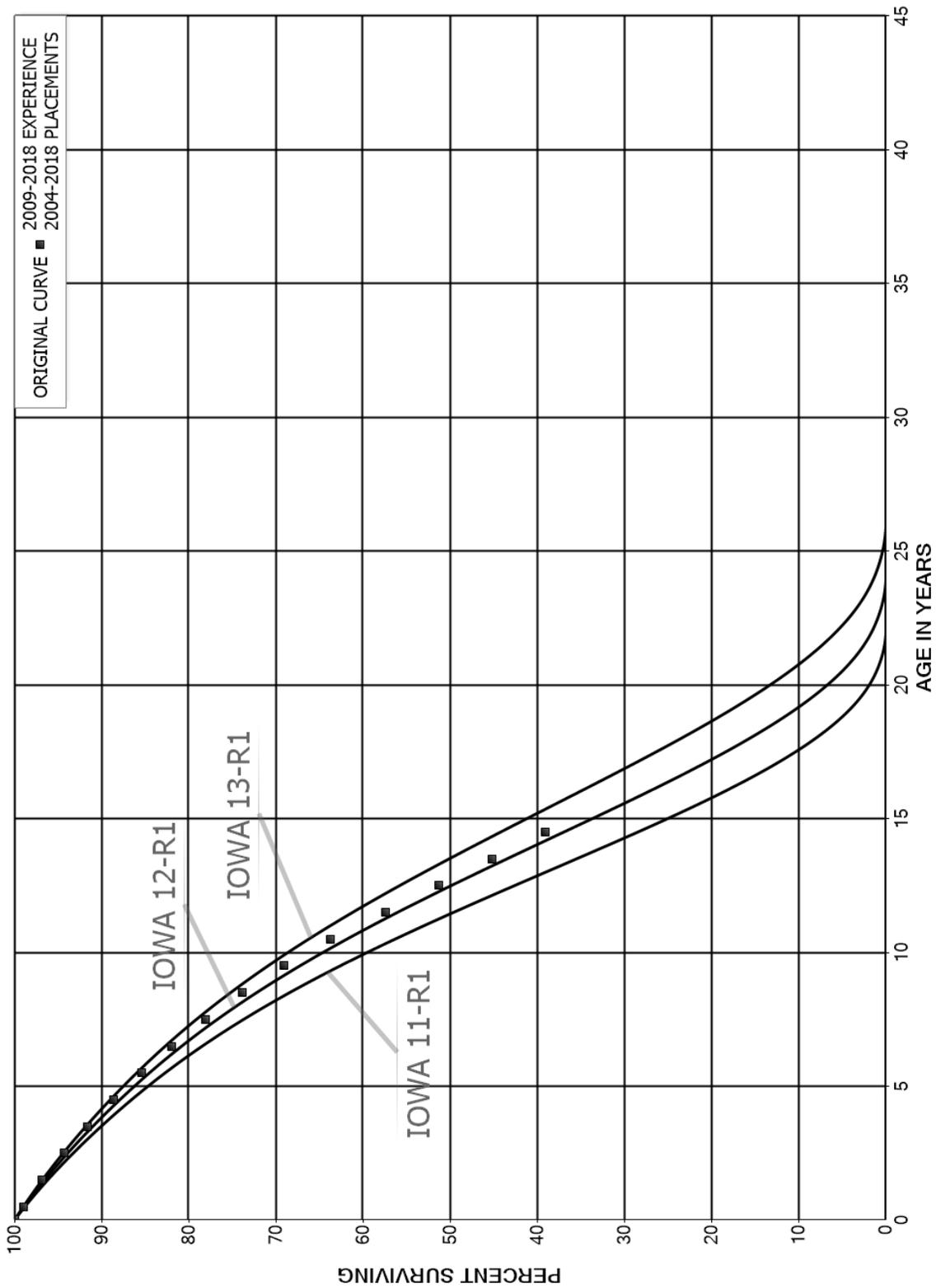
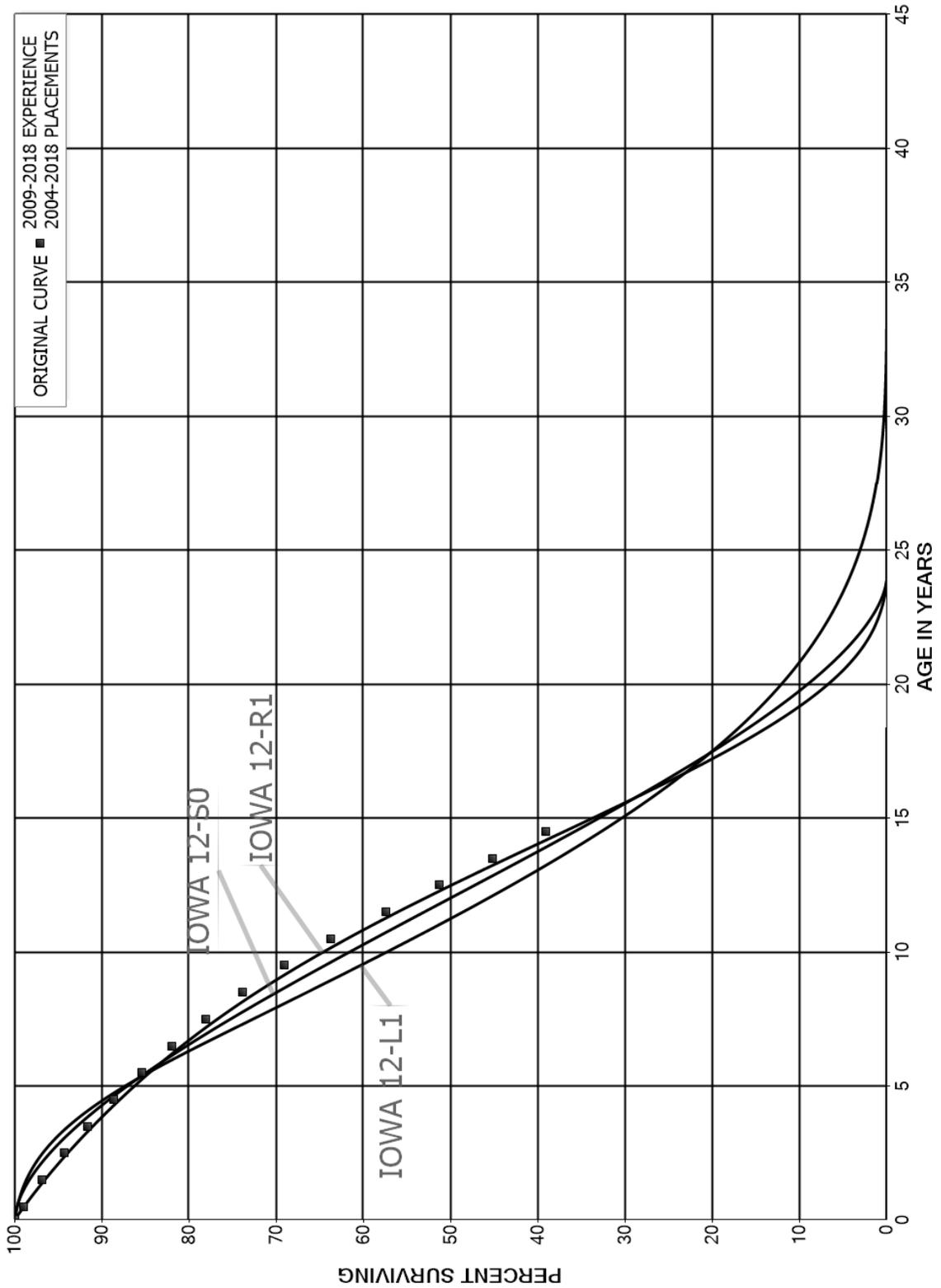


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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## **PART III. SERVICE LIFE CONSIDERATIONS**

## PART III. SERVICE LIFE CONSIDERATIONS

### FIELD TRIPS

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

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

#### September 30, 2019

Berwyn Service Center  
Howell Distribution Substation  
Creamery Distribution Substation  
Wentz Distribution Substation

#### September 24, 2014

Plymouth Service Center  
Plymouth Transmission Substation  
Plymouth Distribution Substation

#### September 26, 2014

PECO Energy Headquarters Building – 2301 Market Street

### LIFE ANALYSIS

The retirement rate method of life analysis is an actuarial method of developing survivor curves using the average rates at which property is retired from each depreciable group. The method involves the analysis of historical retirements of property of various ages, in relation to the property units exposed to retirement at those same ages. Application of this method requires an extensive compilation of historical aged retirement data as well as related plant accounting data including additions,

acquisitions, sales and transfers. Plant accounting data for the years 1975 through 2018 were available to study. The life analyses were performed using Gannett Fleming's depreciation software programs. The actuarial data may or may not produce a complete life cycle of experience. A complete life cycle is indicated by the life table reaching zero percent surviving for the last age interval shown on the life table. The curve-fitting portion of Gannett Fleming's depreciation software program matches the stub survivor curves (i.e., from the original life tables) with each member of the Iowa curve family. The curve-fitting results are based on a least squares solution of the differences between the stub curve and the Iowa curve. Survivor data developed by the actuarial analysis and set forth on the original life table are graphed and compared visually and statistically with the Iowa curves. There are two distinct steps in the estimation of service lives and retirement dispersions which must be recognized in the interpretation of the service life analysis results. The first step, life analysis, refers to the application of statistical procedures to determine life and dispersion indications based solely on past experience. The second step, life estimation, refers to the exercise of informed judgment in making sound estimates of service lives and retirement dispersions. Life estimation incorporates known historical experience, estimated historical trends and estimated future trends or events in order to define complete patterns of estimated service life characteristics. The results of the life analyses, performed as the first step, are only one of the relevant factors to be considered during the decision making process of life estimation.

## **LIFE ESTIMATION**

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of PECO's property accounting data; current Company policies and outlook as determined during conversations with engineering management and other technical subject matters

experts from the company's operations, facilities and IT departments; and the survivor curve estimates from previous studies of this company and other electric companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in reasonable indications of the survivor patterns experienced. These accounts represent 60 percent of depreciable plant including Common Plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

<u>Account No.</u>	<u>Account Description</u>
<u>ELECTRIC PLANT</u>	
DISTRIBUTION	
364	Poles, Towers and Fixtures
365	Overhead Conductors and Devices
367	Underground Conductors and Devices
368	Line Transformers
371	Installations on Customers' Premises
 <u>COMMON PLANT</u>	
GENERAL	
390	Structures and Improvements
392.1	Transportation Equipment – Automobiles
392.2	Transportation Equipment – Light Trucks
392.3	Transportation Equipment – Heavy Trucks
392.4	Transportation Equipment – Tractors
392.5	Transportation Equipment – Trailers
392.6	Transportation Equipment – Other Vehicles

Account 364, Poles, Towers and Fixtures is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for most accounts for the years 1975 through 2018. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant

was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 53-R2 and is based on the statistical indications for the period 1975-2018. Discussions with Engineering management focused on topics such as retirement causes, maintenance practices, company plans and service life outlook for the assets included in this account. Account 364 is comprised of poles, anchors, guy wires, crossarms, etc. Of the approximate 410,000 poles owned by PECO, the vast majority are wood poles. The existing survivor curve estimate for this account is the 53-R2. The company has a pole inspection program in which poles are inspected on a ten-year cycle. The pole inspection includes a test and treat program. Poles are sonically tested and borings are inspected to quantify the condition of the poles. Poles showing signs of advanced rot and decay are removed while other poles in fair condition can be treated before the pole is significantly weakened. The current pole inspection program at PECO has been in place since 2001. Some mitigation techniques are used for rot and decay particularly at the groundline. These techniques include the use of a preservative paste and fiberglass wrap around the base of the pole after the decay has been chipped away. Other techniques include the installation of a steel reinforcement rod at the base of the pole known as a C-truss. C-trusses are installed on poles that are starting to deteriorate at the base but are, otherwise, in relatively good condition. The addition of a C-truss is to provide the pole with additional support which will enhance reliability and is expected provide poles with an additional service life of 15 to 20 years. Visual inspections also are performed as part of the pole inspection program and these inspections provide

information on other problems such as damaged hardware, woodpecker holes, cracks, splits and decayed pole tops. The mitigation techniques employed by PECO can impact the service life of poles; however, the test and treat program also identifies poles for proactive replacement. Increased annual replacements are also expected in the near future as PECO works toward removing poles older than 60 years from the population. Retirements for poles typically occur due to decay, relocations, the test and treat program, vehicle accidents, storm damage, upgrades, woodpecker damage and clearance requirements. Some of these causes of retirements such as vehicle accidents, relocations, clearance requirements necessitating a taller pole, affect poles of all vintages equally while other retirement causes such as decay and inadequacy are more common to older poles.

The 53-R2 survivor curve estimate for this account takes into consideration the statistical indications for the overall experience band, 1975-2018. More recent experience bands such as the most recent 30 and 20 year band also are supportive of the 53-R2 survivor curve. The 53-R2 represents a good fit of the historical data through the representative data points, as shown on page VII-10; is consistent with management outlook for a continuation of the historical experience; is the same survivor curve as the existing, PA PUC approved estimate and is within the typical range of service lives experienced for Account 364, Poles, Towers and Fixtures by other electric companies in the mid-Atlantic and Northeast regions. Based on a consideration of these factors, a continuation of the 53-R2 survivor curve estimate is appropriate.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity,

management's outlook for the future, and the typical range of lives used by other electric companies.

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

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

For Account 362, Station Equipment, the historical data indicated service lives of 70 years or more for the overall experience band 1975-2018. More recent experience bands indicated service lives of 80 years or more. These results were well beyond what is typically experienced for this account and well beyond the expectations of the company's engineering management. This account includes equipment and devices typically found in a substation yard. Some of the assets in this account include power transformers, circuit breakers, relays, busbar and supporting structures, etc. Based on discussions with engineering conducted during our management meeting and field review, a range of service lives were determined for the major equipment types within this account as follows: 45 to 55 years for power transformers; 40 to 50 years for circuit breakers; 50 years for electromechanical relays, 25 years for solid state relays; 50 years or more for busbar, and supporting structures. The survivor curve estimate for Account 362, Station Equipment is the 53-R3 and is based primarily on informed judgment with consideration of all relevant factors.

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## **PART IV. NET SALVAGE CONSIDERATIONS**

## PART IV. NET SALVAGE CONSIDERATIONS

### Net Salvage Considerations

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

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

## PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### GROUP DEPRECIATION PROCEDURES

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

#### Single Unit of Property

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

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

The accrued depreciation is:

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

## **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of December 31, 2018, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2018, are set forth in the Results of Study section of the report.

## **Average Service Life Procedure**

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

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

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

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

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

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

For the purpose of calculating annual amortization amounts as of December 31, 2018, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

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## PART VI. RESULTS OF STUDY

## **PART VI. RESULTS OF STUDY**

### **QUALIFICATION OF RESULTS**

The calculated annual accrual rates and amounts resulting from an updated service life study are the principal results of this report. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions. The annual depreciation accrual rates are applicable specifically to the electric and common plant in service as of December 31, 2018.

### **DESCRIPTION OF DETAILED TABULATIONS**

Tables 1 and 2 present summary results of the study as applied to the original cost of electric and common plant respectively, at December 31, 2018. The summary schedules for each business division are presented on pages VI-4 and VI-5 of this report.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth

survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2018 are presented in account sequence starting on page VIII-2 of the supporting documents. The tables indicate the estimated survivor curve for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2018

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT 12/31/2018 (3)	BOOK RESERVE AT 12/31/2018 (4)	FUTURE ACCRUALS (NET PLANT) (5)=(3)-(4)	COMPOSITE REMAINING LIFE (6)	CALCULATED ANNUAL ACCRUAL		
						AMOUNT (7)	RATE (%) (8)=(7)/(3) NET PLANT (9)=(7)/(6)	
<b>DEPRECIABLE PLANT</b>								
<b>DISTRIBUTION PLANT</b>								
361 STRUCTURES AND IMPROVEMENTS	50 - R2.5	131,923,250	38,895,666	93,027,584	37.8	2,458,965	1.86	2.64
362 STATION EQUIPMENT	53 - R3	1,063,088,348	447,064,719	616,023,629	37.2	16,545,067	1.56	2.89
364 POLES, TOWERS AND FIXTURES	53 - R2	734,955,658	151,904,383	583,051,275	37.7	15,458,780	2.10	2.85
365 OVERHEAD CONDUCTORS AND DEVICES	52 - R2.5	1,266,604,582	271,957,577	994,647,005	37.6	26,486,255	2.09	2.66
366 UNDERGROUND CONDUIT	70 - R4	431,326,278	161,824,220	269,502,058	49.8	5,415,396	1.26	2.01
367 UNDERGROUND CONDUCTORS AND DEVICES	54 - S0.5	1,243,010,861	199,183,945	1,043,826,916	40.3	25,682,981	2.08	3.01
368 LINE TRANSFORMERS	47 - R1.5	602,928,338	188,592,017	414,336,321	33.2	12,484,325	2.07	2.48
369.1 SERVICES - AERIAL	53 - R4	153,909,691	53,375,212	100,534,479	36.3	2,770,502	1.80	2.76
369.2 SERVICES - UNDERGROUND	55 - R3	265,081,148	107,811,221	157,269,927	32.6	4,825,132	1.82	3.07
370.1 METER TRANSFORMERS	35 - R2	2,783,221	290,726	2,492,495	32.3	77,188	2.77	3.10
370.2 SMART METERS	15 - S2	305,275,591	96,785,355	208,490,236	10.4	20,012,793	6.56	9.60
371 INSTALLATIONS ON CUSTOMERS' PREMISES	36 - R4	1,030,123	952,878	77,245	16.4	4,716	0.46	6.11
373 STREET LIGHTING AND SIGNAL SYSTEMS	24 - L0	59,869,600	28,744,054	31,125,546	17.2	1,813,386	3.03	5.83
<b>TOTAL DISTRIBUTION PLANT</b>		<b>6,261,786,689</b>	<b>1,747,381,973</b>	<b>4,514,404,716</b>		<b>134,235,486</b>	<b>2.14</b>	<b>2.97</b>
<b>GENERAL PLANT</b>								
390 STRUCTURES AND IMPROVEMENTS	45 - S0	49,393,587	11,771,540	37,622,047	29.9	1,260,055	2.55	3.35
391.1 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10 - SQ	83,461	56,913	26,548	2.5	10,619	12.72	40.00
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES	15 - SQ	509,566	113,111	396,455	10.7	37,008	7.26	9.33
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5 - SQ	22,982,598	7,539,039	15,443,559	3.7	4,204,772	18.29	27.21
391.4 OFFICE FURNITURE AND EQUIPMENT - SMART METER COMP. EQUIP.	5 - SQ	2,902,801	1,901,872	1,000,929	1.2	858,014	29.56	85.72
393 STORES EQUIPMENT	15 - SQ	46,470	6,982	39,488	9.2	4,297	9.25	10.88
394 TOOLS, SHOP AND GARAGE EQUIPMENT	15 - SQ	34,588,353	10,806,819	23,781,534	8.7	2,735,930	7.91	11.50
395.1 LABORATORY EQUIPMENT - TESTING	20 - SQ	311,026	214,531	96,495	6.8	14,228	4.57	14.74
395.2 LABORATORY EQUIPMENT - METERS	15 - SQ	101,381	75,286	26,115	3.5	7,461	7.36	28.57
397 COMMUNICATION EQUIPMENT	20 - L3	125,639,704	29,840,526	95,799,178	14.4	6,671,322	5.31	6.96
397.1 COMMUNICATION EQUIPMENT - SMART METERS	15 - S2	35,480,218	12,177,653	23,302,565	9.4	2,473,509	6.97	10.61
398 MISCELLANEOUS EQUIPMENT	15 - SQ	652,694	590,273	62,421	1.1	57,316	8.78	91.82
<b>TOTAL GENERAL PLANT</b>		<b>272,701,869</b>	<b>75,094,525</b>	<b>197,607,334</b>		<b>18,334,531</b>	<b>6.72</b>	<b>9.28</b>
<b>TOTAL DEPRECIABLE PLANT</b>		<b>6,534,488,548</b>	<b>1,822,476,498</b>	<b>4,712,012,050</b>		<b>152,570,017</b>		
<b>NONDEPRECIABLE AND ACCOUNTS NOT STUDIED</b>								
TRANSMISSION PLANT (DEPRECIABLE)								
121 NON-UTILITY PROPERTY		1,548,649,512	507,904,458					
302 FRANCHISES AND CONSENTS		11,837,171	1,800,839					
303 MISCELLANEOUS INTANGIBLE PLANT*		162,934	0					
350 LAND AND LAND RIGHTS		162,783,557	110,985,499					
359.1 TRANSMISSION ARO COSTS		62,970,795	0					
360 LAND AND LAND RIGHTS		1,728	(405)					
370 METERS (AMR)		50,690,142	0					
371.1 INSTALLATIONS ON CUSTOMERS' PREMISES - DLC SWITCHES		6,115	0					
374 DISTRIBUTION ARO COSTS		12,742,260	6,157,542					
389 LAND AND LAND RIGHTS		2,021,740	2,186,839					
399.1 GENERAL ARO COSTS		1,063,459	0					
		1,656,099	347,666					
<b>TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED</b>		<b>1,854,585,512</b>	<b>629,382,438</b>					
<b>TOTAL ELECTRIC PLANT</b>		<b>8,389,074,060</b>	<b>2,451,858,936</b>					

\* Miscellaneous Intangible Plant is individually depreciated over 5 years.

PECO ENERGY COMPANY  
COMMON PLANT

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO COMMON PLANT AT DECEMBER 31, 2018

DEPRECIABLE PLANT	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT 12/31/2018 (3)	BOOK RESERVE AT 12/31/2018 (4)	FUTURE ACCRUALS (NET PLANT) (5)=(3)-(4)	COMPOSITE REMAINING LIFE (6)	CALCULATED ANNUAL ACCRUAL RATE (%)		
							AMOUNT (7)	(8)=(7)/(3)	NET PLANT (9)=(7)/(5)
<b>GENERAL PLANT</b>									
390	STRUCTURES AND IMPROVEMENTS	55 - R1	276,613,564	77,358,711	199,254,853	41.6	4,788,193	1.73	2.40
391.1	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10 - SQ	90,318	57,791	32,527	1.5	21,651	23.97	66.56
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES	15 - SQ	15,732,611	3,417,635	12,314,976	9.4	1,316,353	8.37	10.69
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5 - SQ	31,957,627	14,117,570	17,840,057	2.8	6,385,877	19.98	35.80
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	6 - L3	93,640	92,857	783	4.5	173	0.18	22.09
392.2	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	12 - S4	33,344,723	16,446,700	16,898,023	8.4	2,003,546	6.01	11.86
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	14 - R4	79,052,417	35,954,218	43,098,199	8.7	4,976,258	6.29	11.55
392.4	TRANSPORTATION EQUIPMENT - TRACTORS	11 - L2	279,351	281,544	(2,193)	-	0	-	-
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	14 - L1.5	4,929,447	2,426,502	2,502,945	10.7	233,008	4.73	9.31
392.6	TRANSPORTATION EQUIPMENT - OTHER VEHICLES	15 - L2	5,071,551	3,836,237	1,235,314	8.4	146,459	2.89	11.86
392.7	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	8 - L4	8,909,932	827,531	8,082,401	7.3	1,110,706	12.47	13.74
393	STORES EQUIPMENT	15 - SQ	1,237,256	298,787	938,469	6.9	136,517	11.03	14.55
394.1	TOOLS, SHOP AND GARAGE EQUIPMENT - CONSTRUCTION TOOLS	15 - SQ	11,617	(31,889)	43,506	3.5	12,430	107.00	28.57
394.2	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMON TOOLS	15 - SQ	1,031,452	54,001	977,451	13.7	71,451	6.93	7.31
394.3	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE EQUIPMENT	20 - SQ	2,676,683	1,525,126	1,151,557	8.4	136,317	5.09	11.84
396	POWER OPERATED EQUIPMENT	12 - R1.5	185,066	181,409	3,657	2.2	1,701	0.92	46.51
397	COMMUNICATION EQUIPMENT	20 - L3	50,308,247	17,760,487	32,547,760	12.6	2,580,891	5.13	7.93
398	MISCELLANEOUS EQUIPMENT	15 - SQ	1,198,075	481,813	716,262	8.0	89,678	7.49	12.52
	<b>TOTAL GENERAL PLANT</b>		<b>512,723,577</b>	<b>175,087,030</b>	<b>337,636,547</b>		<b>24,011,209</b>	<b>4.68</b>	<b>7.11</b>
	<b>TOTAL DEPRECIABLE PLANT</b>		<b>512,723,577</b>	<b>175,087,030</b>	<b>337,636,547</b>		<b>24,011,209</b>		
<b>NONDEPRECIABLE AND ACCOUNTS NOT STUDIED</b>									
301	ORGANIZATION		677,136	0					
303	MISCELLANEOUS INTANGIBLE PLANT*		234,459,058	192,457,953					
389	LAND AND LAND RIGHTS		6,783,056	0					
399.1	GENERAL ARO COSTS		1,018,150	(355,373)					
	<b>TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED</b>		<b>242,937,400</b>	<b>192,102,580</b>					
	<b>TOTAL COMMON PLANT</b>		<b>755,660,977</b>	<b>367,189,610</b>					

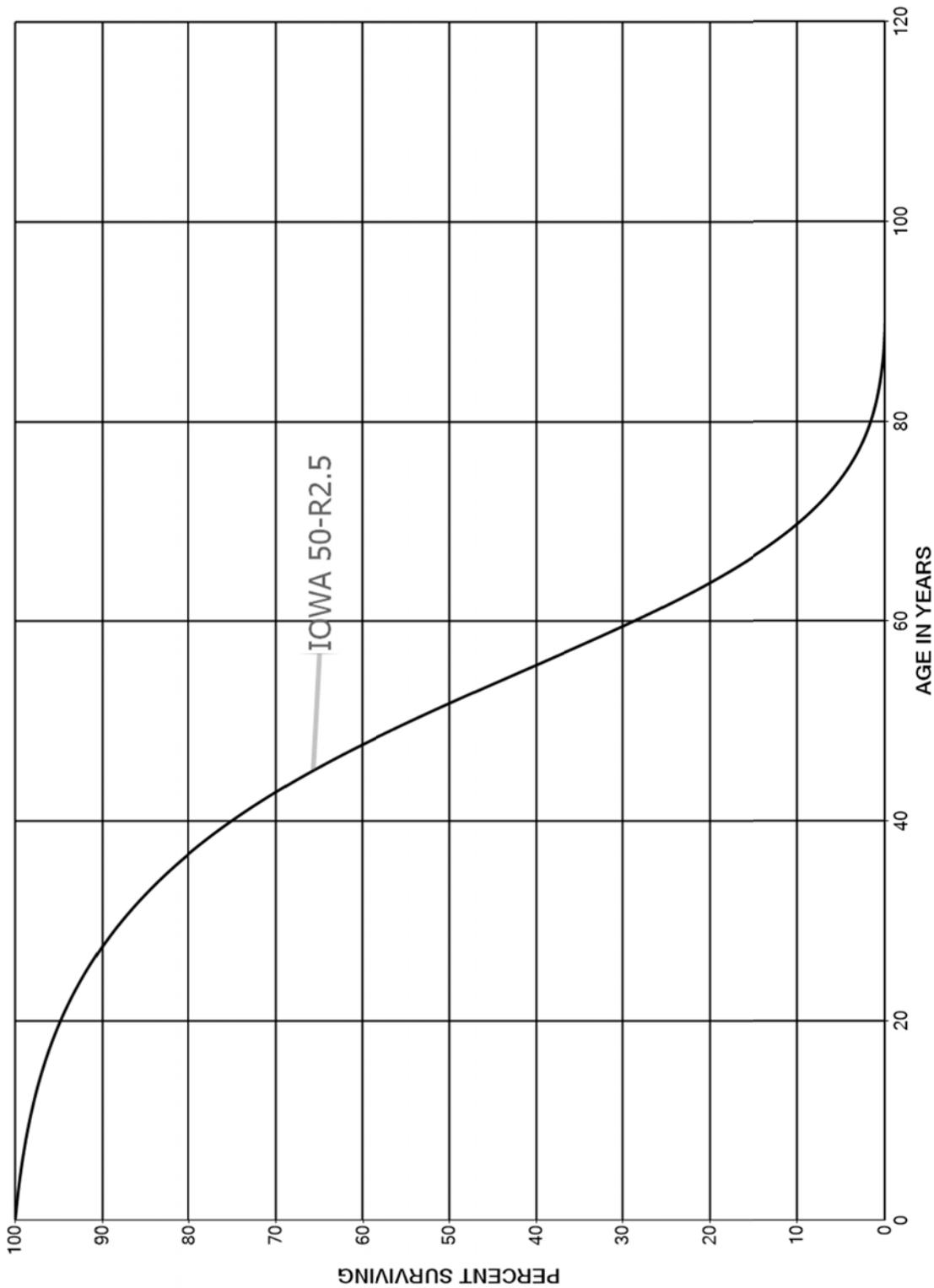
\* Miscellaneous Intangible Plant is individually depreciated over 5 years.

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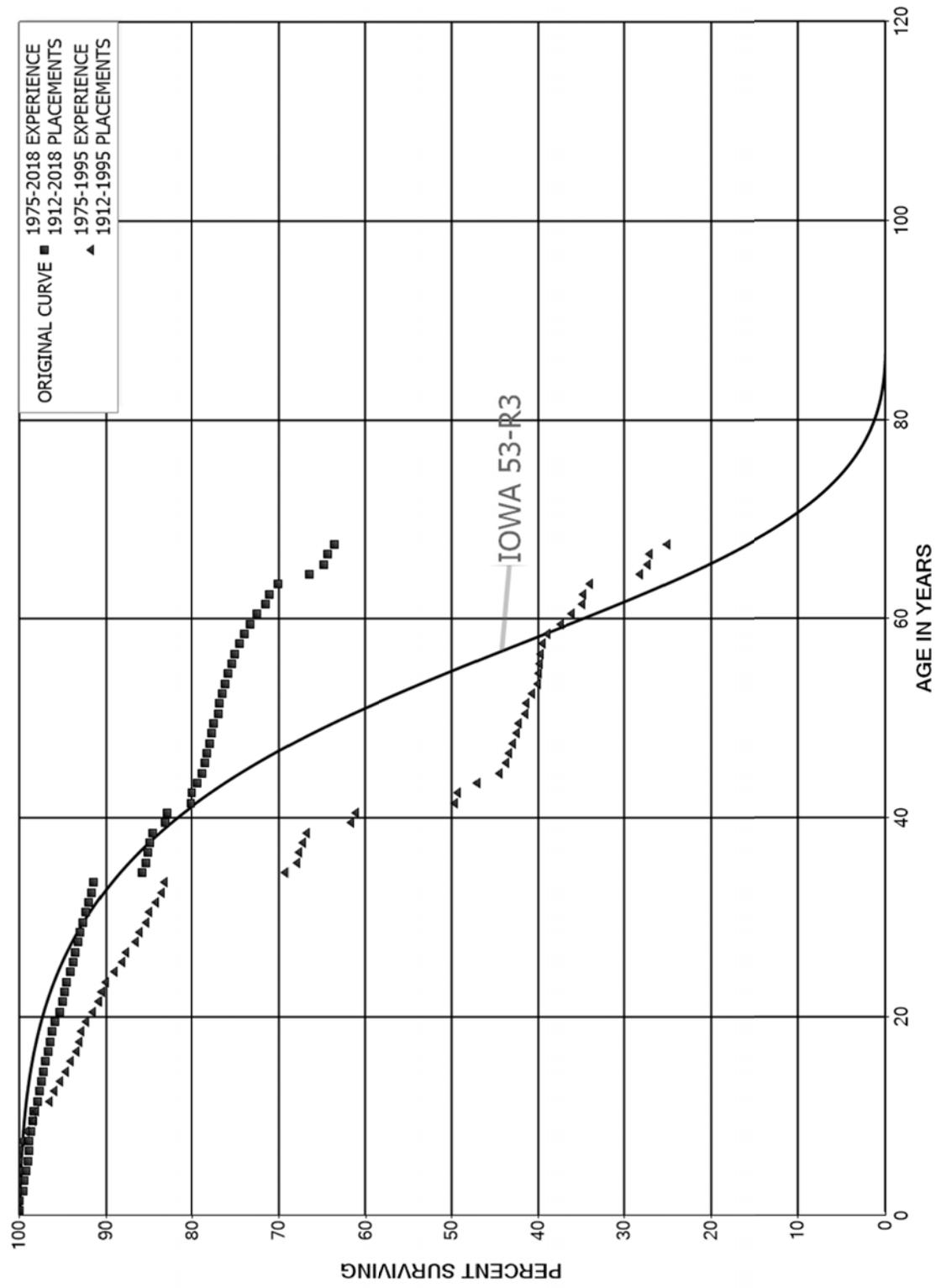
## PART VII. SERVICE LIFE STATISTICS

**ELECTRIC PLANT**

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



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



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	895,283,645	29,931	0.0000	1.0000	100.00
0.5	874,578,043	807,225	0.0009	0.9991	100.00
1.5	832,224,239	3,123,428	0.0038	0.9962	99.90
2.5	801,799,909	764,129	0.0010	0.9990	99.53
3.5	778,953,866	2,142,803	0.0028	0.9972	99.43
4.5	765,413,049	1,612,043	0.0021	0.9979	99.16
5.5	767,492,326	587,432	0.0008	0.9992	98.95
6.5	768,022,953	689,420	0.0009	0.9991	98.88
7.5	725,898,751	1,235,451	0.0017	0.9983	98.79
8.5	701,299,891	1,434,655	0.0020	0.9980	98.62
9.5	675,270,633	872,892	0.0013	0.9987	98.42
10.5	639,749,067	2,804,405	0.0044	0.9956	98.29
11.5	610,961,277	1,737,686	0.0028	0.9972	97.86
12.5	581,744,070	1,147,806	0.0020	0.9980	97.58
13.5	577,092,992	1,344,464	0.0023	0.9977	97.39
14.5	565,836,163	1,263,389	0.0022	0.9978	97.16
15.5	553,133,683	1,617,867	0.0029	0.9971	96.95
16.5	550,932,642	1,405,177	0.0026	0.9974	96.66
17.5	519,407,326	1,528,162	0.0029	0.9971	96.41
18.5	514,437,605	1,299,644	0.0025	0.9975	96.13
19.5	504,487,425	3,092,209	0.0061	0.9939	95.89
20.5	471,604,003	1,472,358	0.0031	0.9969	95.30
21.5	467,620,504	1,305,003	0.0028	0.9972	95.00
22.5	450,221,081	1,239,777	0.0028	0.9972	94.74
23.5	436,520,785	1,919,715	0.0044	0.9956	94.48
24.5	429,866,158	1,486,348	0.0035	0.9965	94.06
25.5	417,451,635	807,951	0.0019	0.9981	93.74
26.5	384,944,946	1,755,139	0.0046	0.9954	93.55
27.5	363,576,874	756,124	0.0021	0.9979	93.13
28.5	325,182,998	1,031,482	0.0032	0.9968	92.93
29.5	295,601,427	1,028,702	0.0035	0.9965	92.64
30.5	271,742,019	989,079	0.0036	0.9964	92.32
31.5	255,793,470	1,106,445	0.0043	0.9957	91.98
32.5	254,019,690	523,843	0.0021	0.9979	91.58
33.5	247,349,227	14,934,524	0.0604	0.9396	91.39
34.5	224,837,801	1,396,568	0.0062	0.9938	85.88
35.5	219,497,211	557,610	0.0025	0.9975	85.34
36.5	217,503,970	601,155	0.0028	0.9972	85.13
37.5	212,415,319	611,740	0.0029	0.9971	84.89
38.5	209,411,211	3,723,144	0.0178	0.9822	84.65

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	202,012,979	571,447	0.0028	0.9972	83.14
40.5	200,157,042	6,500,351	0.0325	0.9675	82.91
41.5	190,987,533	448,311	0.0023	0.9977	80.21
42.5	191,872,992	1,454,722	0.0076	0.9924	80.03
43.5	182,782,621	1,358,863	0.0074	0.9926	79.42
44.5	166,820,159	634,716	0.0038	0.9962	78.83
45.5	159,758,892	418,739	0.0026	0.9974	78.53
46.5	144,407,817	578,300	0.0040	0.9960	78.32
47.5	128,478,391	519,723	0.0040	0.9960	78.01
48.5	116,735,143	328,243	0.0028	0.9972	77.69
49.5	101,938,362	708,099	0.0069	0.9931	77.48
50.5	96,026,739	162,693	0.0017	0.9983	76.94
51.5	89,992,835	364,325	0.0040	0.9960	76.81
52.5	85,939,965	360,672	0.0042	0.9958	76.50
53.5	82,180,957	411,449	0.0050	0.9950	76.17
54.5	77,671,585	447,849	0.0058	0.9942	75.79
55.5	72,040,036	260,305	0.0036	0.9964	75.36
56.5	68,496,610	559,793	0.0082	0.9918	75.08
57.5	62,526,261	472,673	0.0076	0.9924	74.47
58.5	56,709,046	488,653	0.0086	0.9914	73.91
59.5	51,314,296	561,915	0.0110	0.9890	73.27
60.5	45,089,180	622,261	0.0138	0.9862	72.47
61.5	40,333,701	229,613	0.0057	0.9943	71.47
62.5	34,853,025	493,231	0.0142	0.9858	71.06
63.5	31,492,606	1,601,735	0.0509	0.9491	70.06
64.5	26,068,081	658,762	0.0253	0.9747	66.49
65.5	21,593,049	127,386	0.0059	0.9941	64.81
66.5	20,218,329	250,129	0.0124	0.9876	64.43
67.5	18,173,400	117,578	0.0065	0.9935	63.63
68.5	16,327,057	264,626	0.0162	0.9838	63.22
69.5	14,553,913	221,354	0.0152	0.9848	62.20
70.5	13,667,543	80,059	0.0059	0.9941	61.25
71.5	9,532,731	37,449	0.0039	0.9961	60.89
72.5	9,326,071	25,895	0.0028	0.9972	60.65
73.5	8,421,301	53,390	0.0063	0.9937	60.48
74.5	8,018,039	6,459	0.0008	0.9992	60.10
75.5	7,769,754	10,376	0.0013	0.9987	60.05
76.5	6,609,373	37,087	0.0056	0.9944	59.97
77.5	6,417,754	5,441	0.0008	0.9992	59.64
78.5	6,332,251	150,559	0.0238	0.9762	59.58

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,117,786	33,704	0.0055	0.9945	58.17
80.5	6,049,025	76,057	0.0126	0.9874	57.85
81.5	5,951,621	89,423	0.0150	0.9850	57.12
82.5	5,861,432	108,978	0.0186	0.9814	56.26
83.5	5,752,454	17,557	0.0031	0.9969	55.22
84.5	5,734,882	376,921	0.0657	0.9343	55.05
85.5	5,351,539	5,685	0.0011	0.9989	51.43
86.5	3,624,528	14,025	0.0039	0.9961	51.37
87.5	3,392,531	72,485	0.0214	0.9786	51.18
88.5	3,100,231	11,424	0.0037	0.9963	50.08
89.5	2,049,199	124,266	0.0606	0.9394	49.90
90.5	1,869,372	13,747	0.0074	0.9926	46.87
91.5	1,824,102	11,518	0.0063	0.9937	46.53
92.5	1,740,960	12,886	0.0074	0.9926	46.23
93.5	1,473,693	274	0.0002	0.9998	45.89
94.5	787,379	2,291	0.0029	0.9971	45.88
95.5	88,041	5,298	0.0602	0.9398	45.75
96.5	78,751	92	0.0012	0.9988	43.00
97.5	76,392	749	0.0098	0.9902	42.95
98.5	22,316	37	0.0017	0.9983	42.53
99.5	21,867	3	0.0001	0.9999	42.46
100.5	21,864	162	0.0074	0.9926	42.45
101.5	19,748	24	0.0012	0.9988	42.14
102.5					42.09

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-1995			EXPERIENCE BAND 1975-1995		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	277,640,124		0.0000	1.0000	100.00
0.5	278,932,497	84,948	0.0003	0.9997	100.00
1.5	280,541,278	57,795	0.0002	0.9998	99.97
2.5	270,115,781	92,854	0.0003	0.9997	99.95
3.5	254,221,628	77,280	0.0003	0.9997	99.91
4.5	243,303,255	149,747	0.0006	0.9994	99.88
5.5	221,866,727	83,392	0.0004	0.9996	99.82
6.5	200,643,697	309,360	0.0015	0.9985	99.79
7.5	181,324,760	1,027,371	0.0057	0.9943	99.63
8.5	170,149,829	1,273,330	0.0075	0.9925	99.07
9.5	164,510,302	569,131	0.0035	0.9965	98.33
10.5	162,501,583	2,691,546	0.0166	0.9834	97.99
11.5	158,146,298	890,882	0.0056	0.9944	96.36
12.5	157,913,532	1,010,870	0.0064	0.9936	95.82
13.5	162,041,288	1,153,787	0.0071	0.9929	95.21
14.5	162,916,818	977,600	0.0060	0.9940	94.53
15.5	164,649,163	1,151,270	0.0070	0.9930	93.96
16.5	166,285,503	622,308	0.0037	0.9963	93.30
17.5	169,426,196	395,756	0.0023	0.9977	92.95
18.5	173,354,054	1,061,265	0.0061	0.9939	92.74
19.5	176,385,381	1,439,529	0.0082	0.9918	92.17
20.5	170,899,076	1,192,777	0.0070	0.9930	91.42
21.5	159,017,250	754,631	0.0047	0.9953	90.78
22.5	152,318,574	616,007	0.0040	0.9960	90.35
23.5	137,827,455	1,663,357	0.0121	0.9879	89.98
24.5	121,972,597	1,104,238	0.0091	0.9909	88.90
25.5	126,448,751	653,737	0.0052	0.9948	88.09
26.5	112,045,216	1,465,747	0.0131	0.9869	87.64
27.5	107,319,208	547,358	0.0051	0.9949	86.49
28.5	99,984,447	855,393	0.0086	0.9914	86.05
29.5	95,925,748	375,602	0.0039	0.9961	85.31
30.5	95,621,322	846,648	0.0089	0.9911	84.98
31.5	90,574,298	733,469	0.0081	0.9919	84.23
32.5	91,556,898	398,828	0.0044	0.9956	83.55
33.5	87,821,867	14,775,943	0.1682	0.8318	83.18
34.5	67,311,717	1,313,314	0.0195	0.9805	69.19
35.5	60,526,173	218,061	0.0036	0.9964	67.84
36.5	56,414,385	375,639	0.0067	0.9933	67.59
37.5	50,211,929	336,316	0.0067	0.9933	67.14
38.5	45,667,115	3,441,734	0.0754	0.9246	66.69

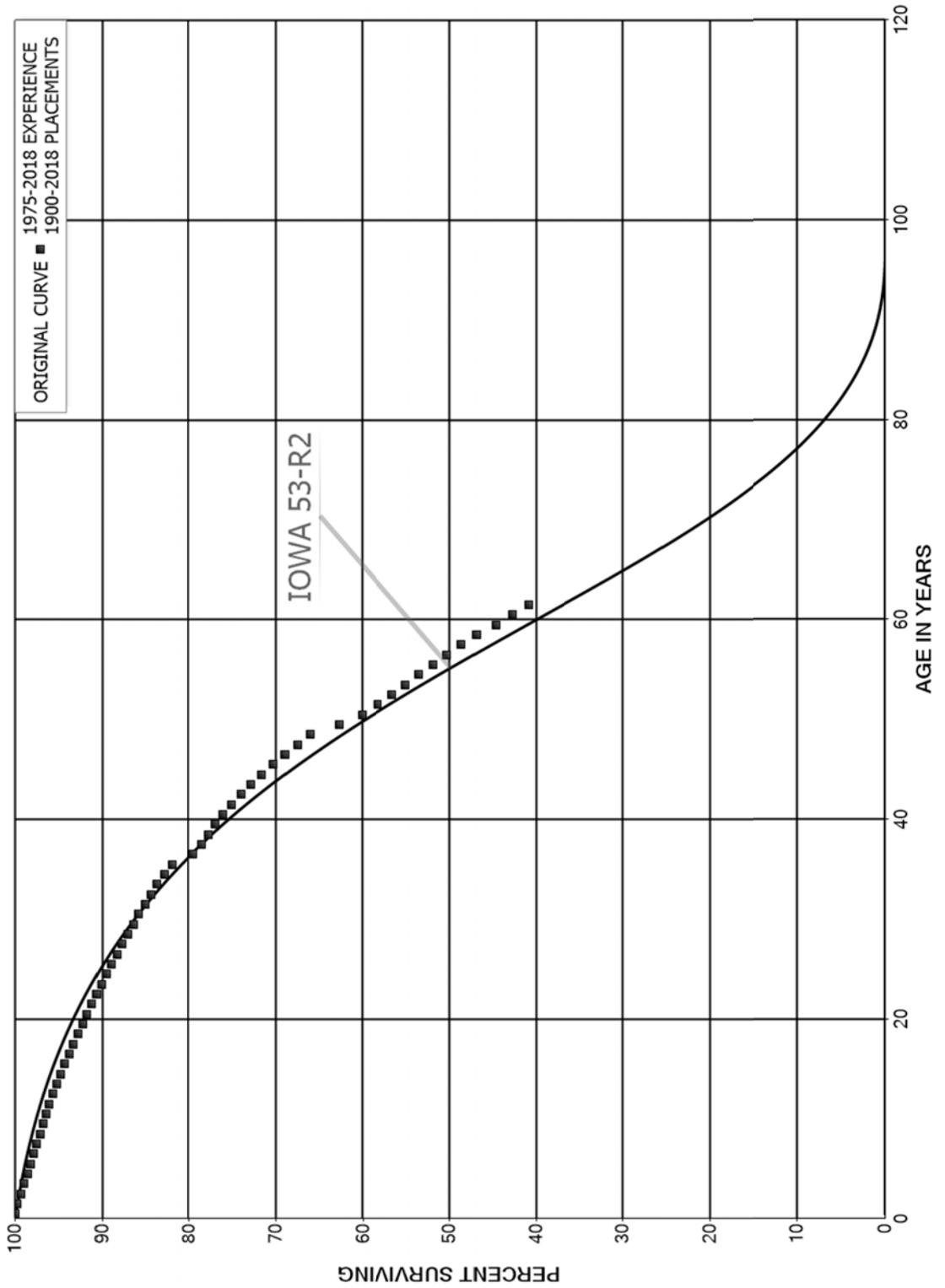
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-1995			EXPERIENCE BAND 1975-1995		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,807,512	345,830	0.0094	0.9906	61.67
40.5	32,948,948	6,255,467	0.1899	0.8101	61.09
41.5	22,845,178	164,450	0.0072	0.9928	49.49
42.5	20,182,939	910,630	0.0451	0.9549	49.13
43.5	19,557,753	1,053,023	0.0538	0.9462	46.92
44.5	17,133,429	291,679	0.0170	0.9830	44.39
45.5	16,221,495	112,595	0.0069	0.9931	43.63
46.5	14,743,301	165,527	0.0112	0.9888	43.33
47.5	14,041,569	132,047	0.0094	0.9906	42.84
48.5	10,367,392	53,150	0.0051	0.9949	42.44
49.5	10,884,683	211,050	0.0194	0.9806	42.22
50.5	10,746,498	23,553	0.0022	0.9978	41.41
51.5	11,384,592	185,612	0.0163	0.9837	41.31
52.5	10,945,715	175,008	0.0160	0.9840	40.64
53.5	9,407,540	32,190	0.0034	0.9966	39.99
54.5	9,236,741	27,199	0.0029	0.9971	39.85
55.5	9,569,618	23,940	0.0025	0.9975	39.74
56.5	9,438,559	51,552	0.0055	0.9945	39.64
57.5	9,320,777	150,669	0.0162	0.9838	39.42
58.5	9,124,986	342,998	0.0376	0.9624	38.78
59.5	8,781,322	331,022	0.0377	0.9623	37.33
60.5	8,450,300	270,466	0.0320	0.9680	35.92
61.5	8,193,050	42,541	0.0052	0.9948	34.77
62.5	8,051,547	165,324	0.0205	0.9795	34.59
63.5	6,102,394	1,045,180	0.1713	0.8287	33.88
64.5	4,663,267	149,009	0.0320	0.9680	28.08
65.5	4,103,354	38,964	0.0095	0.9905	27.18
66.5	3,001,726	216,325	0.0721	0.9279	26.92
67.5	2,337,157	24,926	0.0107	0.9893	24.98
68.5	2,268,053	72,108	0.0318	0.9682	24.71
69.5	1,915,645		0.0000	1.0000	23.93
70.5	1,619,702	3,578	0.0022	0.9978	23.93
71.5	894,840	9,880	0.0110	0.9890	23.88
72.5	104,497		0.0000	1.0000	23.61
73.5	93,719		0.0000	1.0000	23.61
74.5	88,313		0.0000	1.0000	23.61
75.5	24,885		0.0000	1.0000	23.61
76.5	24,176		0.0000	1.0000	23.61
77.5	24,176		0.0000	1.0000	23.61
78.5	22,213		0.0000	1.0000	23.61
79.5					23.61

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	727,946,827	583,345	0.0008	0.9992	100.00
0.5	686,597,114	1,556,474	0.0023	0.9977	99.92
1.5	658,490,280	2,972,434	0.0045	0.9955	99.69
2.5	633,507,735	2,064,664	0.0033	0.9967	99.24
3.5	607,257,110	2,413,620	0.0040	0.9960	98.92
4.5	583,785,276	1,945,062	0.0033	0.9967	98.53
5.5	566,799,102	2,147,881	0.0038	0.9962	98.20
6.5	545,394,578	2,092,378	0.0038	0.9962	97.83
7.5	518,886,152	1,931,814	0.0037	0.9963	97.45
8.5	495,725,881	1,654,270	0.0033	0.9967	97.09
9.5	446,685,550	1,564,057	0.0035	0.9965	96.76
10.5	431,927,297	1,787,817	0.0041	0.9959	96.43
11.5	431,490,329	1,798,811	0.0042	0.9958	96.03
12.5	426,649,284	2,014,782	0.0047	0.9953	95.63
13.5	411,594,205	1,990,362	0.0048	0.9952	95.17
14.5	402,498,043	1,883,396	0.0047	0.9953	94.71
15.5	374,698,839	1,957,775	0.0052	0.9948	94.27
16.5	347,846,235	1,903,331	0.0055	0.9945	93.78
17.5	309,859,104	1,773,897	0.0057	0.9943	93.27
18.5	302,416,433	1,673,602	0.0055	0.9945	92.73
19.5	281,897,749	1,607,586	0.0057	0.9943	92.22
20.5	265,983,244	1,530,970	0.0058	0.9942	91.69
21.5	252,745,649	1,498,165	0.0059	0.9941	91.16
22.5	234,930,474	1,431,503	0.0061	0.9939	90.62
23.5	224,599,197	1,434,196	0.0064	0.9936	90.07
24.5	214,548,483	1,404,167	0.0065	0.9935	89.50
25.5	200,612,105	1,387,890	0.0069	0.9931	88.91
26.5	187,485,434	1,284,342	0.0069	0.9931	88.30
27.5	177,600,362	1,235,497	0.0070	0.9930	87.69
28.5	165,368,691	1,209,094	0.0073	0.9927	87.08
29.5	151,555,455	1,130,751	0.0075	0.9925	86.44
30.5	140,406,676	1,166,841	0.0083	0.9917	85.80
31.5	127,861,008	1,044,179	0.0082	0.9918	85.09
32.5	117,891,783	997,836	0.0085	0.9915	84.39
33.5	109,337,895	1,040,148	0.0095	0.9905	83.68
34.5	102,178,655	1,082,763	0.0106	0.9894	82.88
35.5	96,725,094	2,979,198	0.0308	0.9692	82.00
36.5	89,520,151	1,076,468	0.0120	0.9880	79.48
37.5	84,732,080	839,274	0.0099	0.9901	78.52
38.5	80,707,541	881,243	0.0109	0.9891	77.74

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	76,842,476	841,984	0.0110	0.9890	76.89
40.5	72,764,471	957,386	0.0132	0.9868	76.05
41.5	68,752,157	956,959	0.0139	0.9861	75.05
42.5	65,296,565	1,052,689	0.0161	0.9839	74.01
43.5	61,708,821	1,025,247	0.0166	0.9834	72.81
44.5	56,910,457	1,046,723	0.0184	0.9816	71.60
45.5	52,923,003	1,039,806	0.0196	0.9804	70.29
46.5	49,192,706	1,000,477	0.0203	0.9797	68.91
47.5	45,501,212	957,750	0.0210	0.9790	67.50
48.5	40,620,619	2,058,235	0.0507	0.9493	66.08
49.5	34,657,750	1,457,945	0.0421	0.9579	62.74
50.5	31,006,413	954,415	0.0308	0.9692	60.10
51.5	28,830,368	790,850	0.0274	0.9726	58.25
52.5	26,659,111	737,712	0.0277	0.9723	56.65
53.5	25,978,915	756,254	0.0291	0.9709	55.08
54.5	23,195,316	727,807	0.0314	0.9686	53.48
55.5	20,482,549	620,216	0.0303	0.9697	51.80
56.5	17,853,112	559,921	0.0314	0.9686	50.23
57.5	15,003,017	544,871	0.0363	0.9637	48.66
58.5	12,535,508	604,851	0.0483	0.9517	46.89
59.5	10,383,957	437,858	0.0422	0.9578	44.63
60.5	8,202,616	369,358	0.0450	0.9550	42.74
61.5	6,728,578	350,950	0.0522	0.9478	40.82
62.5	5,265,648	288,087	0.0547	0.9453	38.69
63.5	4,169,935	185,660	0.0445	0.9555	36.57
64.5	3,327,656	161,749	0.0486	0.9514	34.95
65.5	2,876,684	193,551	0.0673	0.9327	33.25
66.5	2,683,133	203,916	0.0760	0.9240	31.01
67.5	2,147,189	133,274	0.0621	0.9379	28.65
68.5	1,799,132	97,830	0.0544	0.9456	26.87
69.5	1,465,944	77,128	0.0526	0.9474	25.41
70.5	1,195,535	55,203	0.0462	0.9538	24.08
71.5	1,040,185	43,584	0.0419	0.9581	22.96
72.5	900,902	46,827	0.0520	0.9480	22.00
73.5	773,103	48,822	0.0632	0.9368	20.86
74.5	819,583	41,263	0.0503	0.9497	19.54
75.5	723,217	120,276	0.1663	0.8337	18.56
76.5	485,771	56,702	0.1167	0.8833	15.47
77.5	429,069	22,745	0.0530	0.9470	13.67
78.5	406,324	16,416	0.0404	0.9596	12.94

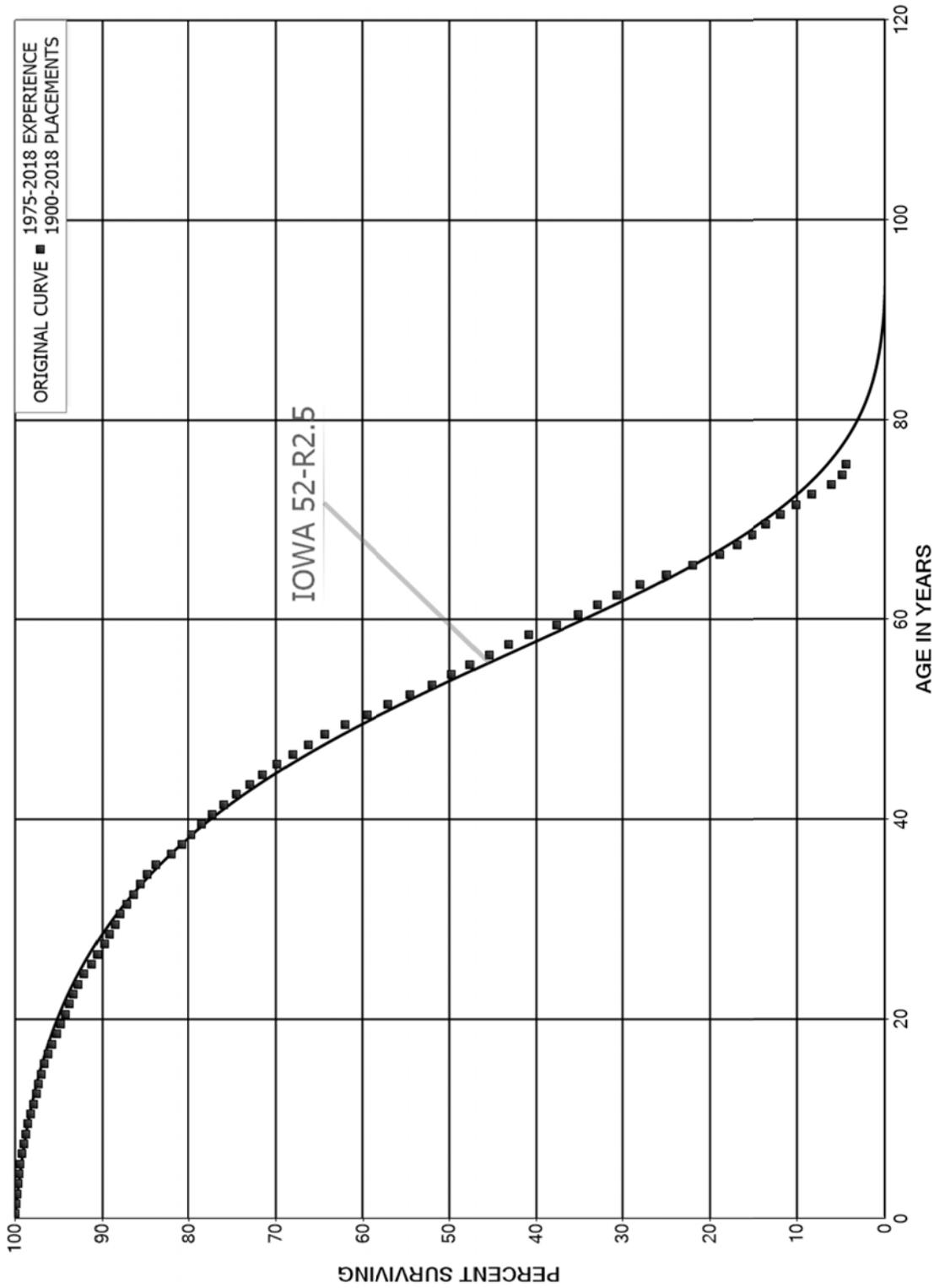
PECO ENERGY COMPANY  
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ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	386,870	14,717	0.0380	0.9620	12.42
80.5	353,995	15,106	0.0427	0.9573	11.95
81.5	330,731	14,166	0.0428	0.9572	11.44
82.5	295,932	14,677	0.0496	0.9504	10.95
83.5	263,973	11,732	0.0444	0.9556	10.40
84.5	243,802	10,536	0.0432	0.9568	9.94
85.5	226,431	7,828	0.0346	0.9654	9.51
86.5	213,797	8,267	0.0387	0.9613	9.18
87.5	198,452	5,115	0.0258	0.9742	8.83
88.5	186,315	3,443	0.0185	0.9815	8.60
89.5	175,489	655	0.0037	0.9963	8.44
90.5	168,706	8,301	0.0492	0.9508	8.41
91.5	160,405	8,306	0.0518	0.9482	8.00
92.5	152,099	22,608	0.1486	0.8514	7.58
93.5	129,491	41,534	0.3207	0.6793	6.45
94.5	87,957	74,127	0.8428	0.1572	4.38
95.5	13,830	13,830	1.0000		0.69
96.5					

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,244,701,614	485,337	0.0004	0.9996	100.00
0.5	1,162,409,840	1,054,583	0.0009	0.9991	99.96
1.5	1,095,638,098	1,566,043	0.0014	0.9986	99.87
2.5	1,043,945,744	1,221,673	0.0012	0.9988	99.73
3.5	993,731,623	1,158,436	0.0012	0.9988	99.61
4.5	933,406,644	1,290,249	0.0014	0.9986	99.49
5.5	909,028,724	1,799,704	0.0020	0.9980	99.36
6.5	868,134,164	2,105,262	0.0024	0.9976	99.16
7.5	821,196,941	2,071,324	0.0025	0.9975	98.92
8.5	777,292,834	1,691,989	0.0022	0.9978	98.67
9.5	655,710,263	1,991,804	0.0030	0.9970	98.46
10.5	635,268,848	1,928,957	0.0030	0.9970	98.16
11.5	617,643,265	1,918,492	0.0031	0.9969	97.86
12.5	614,509,635	1,892,390	0.0031	0.9969	97.55
13.5	572,077,551	1,790,082	0.0031	0.9969	97.25
14.5	564,779,348	1,990,672	0.0035	0.9965	96.95
15.5	547,135,317	2,385,000	0.0044	0.9956	96.61
16.5	523,349,464	2,727,253	0.0052	0.9948	96.19
17.5	501,206,015	2,553,981	0.0051	0.9949	95.69
18.5	498,167,600	2,503,891	0.0050	0.9950	95.20
19.5	479,639,665	2,562,117	0.0053	0.9947	94.72
20.5	444,354,921	2,267,261	0.0051	0.9949	94.21
21.5	421,230,162	2,222,247	0.0053	0.9947	93.73
22.5	383,802,632	2,025,672	0.0053	0.9947	93.24
23.5	356,463,443	2,432,953	0.0068	0.9932	92.75
24.5	334,270,250	3,211,912	0.0096	0.9904	92.11
25.5	310,584,959	2,601,135	0.0084	0.9916	91.23
26.5	289,058,634	2,266,922	0.0078	0.9922	90.46
27.5	273,124,405	1,910,551	0.0070	0.9930	89.75
28.5	251,802,712	1,756,149	0.0070	0.9930	89.13
29.5	226,819,068	1,513,162	0.0067	0.9933	88.51
30.5	210,990,733	1,809,077	0.0086	0.9914	87.91
31.5	194,081,218	1,630,795	0.0084	0.9916	87.16
32.5	182,191,229	1,637,772	0.0090	0.9910	86.43
33.5	172,290,557	1,735,733	0.0101	0.9899	85.65
34.5	162,897,553	1,890,176	0.0116	0.9884	84.79
35.5	155,598,359	3,328,934	0.0214	0.9786	83.81
36.5	146,786,730	2,172,869	0.0148	0.9852	82.01
37.5	138,842,498	1,831,216	0.0132	0.9868	80.80
38.5	130,847,030	1,999,032	0.0153	0.9847	79.73

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	123,589,134	1,893,184	0.0153	0.9847	78.51
40.5	117,256,547	2,113,796	0.0180	0.9820	77.31
41.5	111,314,822	2,025,164	0.0182	0.9818	75.92
42.5	105,010,230	2,167,752	0.0206	0.9794	74.54
43.5	99,010,850	2,032,254	0.0205	0.9795	73.00
44.5	90,786,864	2,102,340	0.0232	0.9768	71.50
45.5	82,696,852	2,081,537	0.0252	0.9748	69.84
46.5	76,147,542	2,013,660	0.0264	0.9736	68.09
47.5	69,073,360	1,985,855	0.0287	0.9713	66.29
48.5	60,140,033	2,113,025	0.0351	0.9649	64.38
49.5	50,554,950	2,097,501	0.0415	0.9585	62.12
50.5	44,969,204	1,847,303	0.0411	0.9589	59.54
51.5	40,061,712	1,802,174	0.0450	0.9550	57.09
52.5	35,411,513	1,639,116	0.0463	0.9537	54.53
53.5	31,444,666	1,357,802	0.0432	0.9568	52.00
54.5	24,988,432	1,096,040	0.0439	0.9561	49.76
55.5	19,876,786	930,804	0.0468	0.9532	47.57
56.5	15,981,380	765,263	0.0479	0.9521	45.35
57.5	11,776,637	628,064	0.0533	0.9467	43.18
58.5	8,926,410	702,829	0.0787	0.9213	40.87
59.5	6,603,349	447,590	0.0678	0.9322	37.65
60.5	5,186,890	335,584	0.0647	0.9353	35.10
61.5	4,065,668	272,882	0.0671	0.9329	32.83
62.5	3,198,986	281,104	0.0879	0.9121	30.63
63.5	2,723,560	292,075	0.1072	0.8928	27.94
64.5	2,371,767	286,020	0.1206	0.8794	24.94
65.5	1,954,601	274,602	0.1405	0.8595	21.93
66.5	1,616,284	171,251	0.1060	0.8940	18.85
67.5	1,134,062	116,911	0.1031	0.8969	16.85
68.5	813,447	89,182	0.1096	0.8904	15.12
69.5	582,254	69,645	0.1196	0.8804	13.46
70.5	466,199	69,536	0.1492	0.8508	11.85
71.5	372,781	65,530	0.1758	0.8242	10.08
72.5	279,697	77,096	0.2756	0.7244	8.31
73.5	187,616	36,020	0.1920	0.8080	6.02
74.5	353,976	37,629	0.1063	0.8937	4.86
75.5	308,178	26,812	0.0870	0.9130	4.35
76.5	266,702	18,172	0.0681	0.9319	3.97
77.5	248,531	12,632	0.0508	0.9492	3.70
78.5	232,744	3,291	0.0141	0.9859	3.51

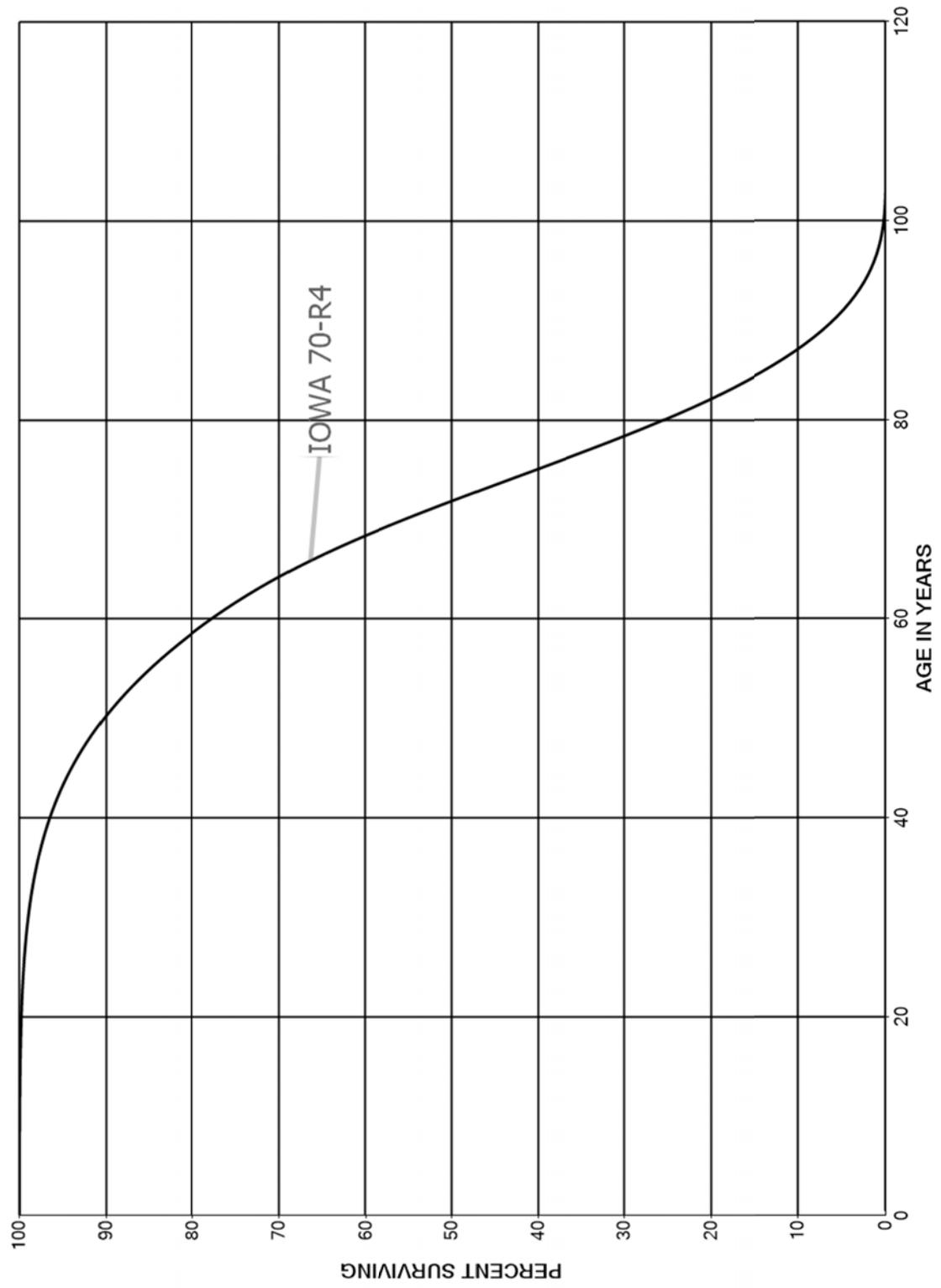
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

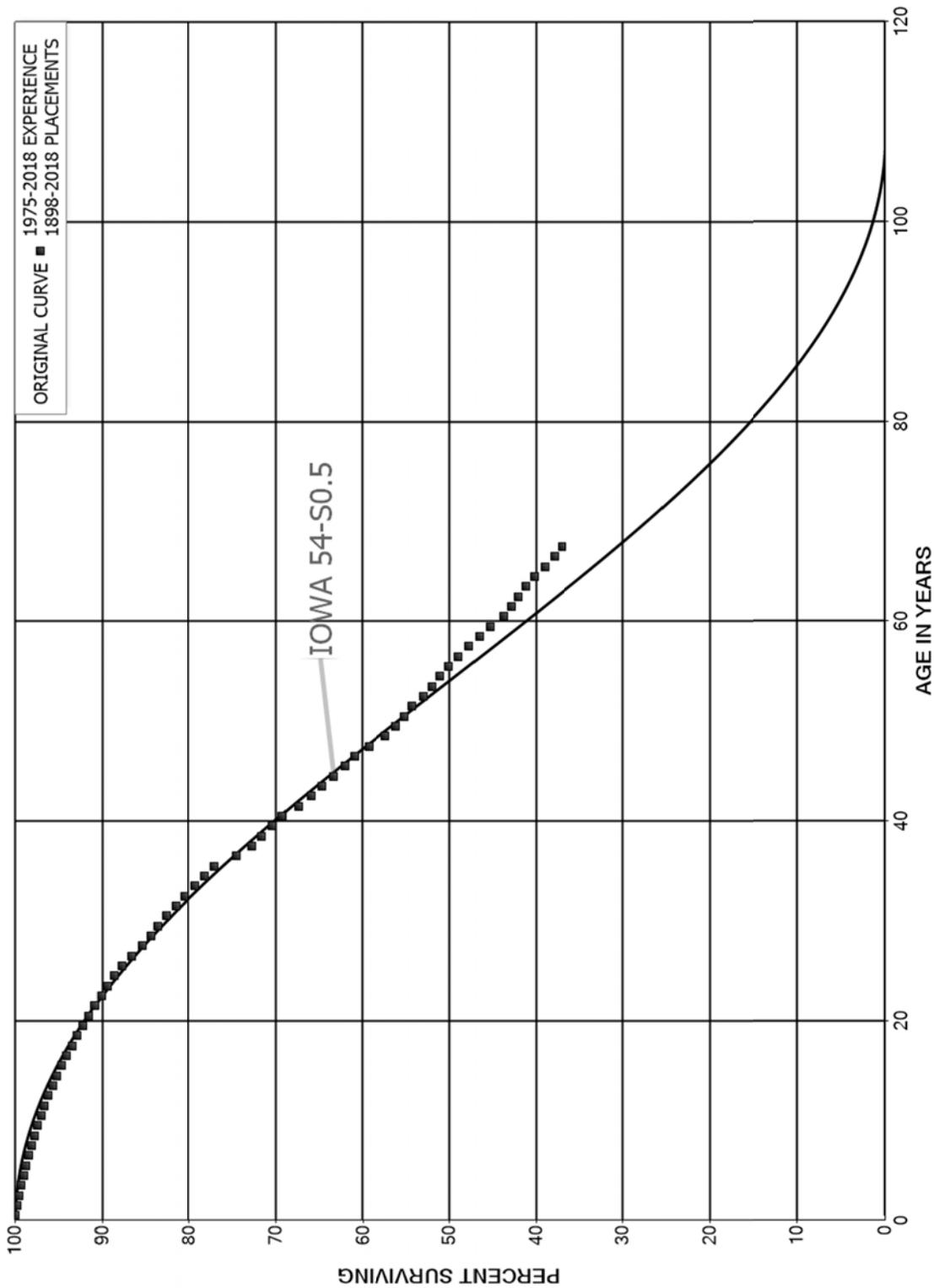
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018			EXPERIENCE BAND 1975-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	222,488	2,085	0.0094	0.9906	3.46	
80.5	220,045	585	0.0027	0.9973	3.43	
81.5	219,284	400	0.0018	0.9982	3.42	
82.5	218,792	298	0.0014	0.9986	3.41	
83.5	218,426	202	0.0009	0.9991	3.41	
84.5	218,041	109	0.0005	0.9995	3.40	
85.5	217,825	42	0.0002	0.9998	3.40	
86.5	217,756	26	0.0001	0.9999	3.40	
87.5	217,678		0.0000	1.0000	3.40	
88.5	217,678		0.0000	1.0000	3.40	
89.5	217,678		0.0000	1.0000	3.40	
90.5	217,678	48,863	0.2245	0.7755	3.40	
91.5	168,814	68,569	0.4062	0.5938	2.64	
92.5	100,245	11,697	0.1167	0.8833	1.57	
93.5	88,548	63,964	0.7224	0.2776	1.38	
94.5	24,584	24,236	0.9859	0.0141	0.38	
95.5	348		0.0000	1.0000	0.01	
96.5	348	348	1.0000		0.01	
97.5						

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,254,910,066	776,321	0.0006	0.9994	100.00
0.5	1,188,673,076	2,092,489	0.0018	0.9982	99.94
1.5	1,130,705,767	2,987,377	0.0026	0.9974	99.76
2.5	1,063,121,431	2,534,342	0.0024	0.9976	99.50
3.5	1,014,236,422	3,036,813	0.0030	0.9970	99.26
4.5	975,688,906	2,875,093	0.0029	0.9971	98.96
5.5	937,034,714	3,093,886	0.0033	0.9967	98.67
6.5	904,470,599	2,952,157	0.0033	0.9967	98.35
7.5	854,307,089	2,959,780	0.0035	0.9965	98.03
8.5	820,857,014	2,772,007	0.0034	0.9966	97.69
9.5	737,635,061	2,758,878	0.0037	0.9963	97.36
10.5	698,195,754	2,793,291	0.0040	0.9960	96.99
11.5	655,903,532	2,776,866	0.0042	0.9958	96.60
12.5	619,932,982	3,492,925	0.0056	0.9944	96.20
13.5	569,857,471	2,901,459	0.0051	0.9949	95.65
14.5	562,593,414	3,048,677	0.0054	0.9946	95.17
15.5	537,080,669	3,275,128	0.0061	0.9939	94.65
16.5	510,127,809	3,392,170	0.0066	0.9934	94.07
17.5	470,820,753	3,249,412	0.0069	0.9931	93.45
18.5	461,794,545	3,268,879	0.0071	0.9929	92.80
19.5	449,786,410	3,275,164	0.0073	0.9927	92.15
20.5	436,602,451	3,203,631	0.0073	0.9927	91.47
21.5	418,966,084	3,275,295	0.0078	0.9922	90.80
22.5	400,250,831	3,298,968	0.0082	0.9918	90.09
23.5	389,928,132	3,174,567	0.0081	0.9919	89.35
24.5	378,035,610	3,792,738	0.0100	0.9900	88.62
25.5	357,307,381	4,650,671	0.0130	0.9870	87.73
26.5	341,483,895	4,639,741	0.0136	0.9864	86.59
27.5	321,265,213	3,635,666	0.0113	0.9887	85.42
28.5	290,683,124	3,055,418	0.0105	0.9895	84.45
29.5	264,393,995	2,870,986	0.0109	0.9891	83.56
30.5	240,208,451	3,247,095	0.0135	0.9865	82.65
31.5	220,117,232	2,773,933	0.0126	0.9874	81.54
32.5	203,862,435	3,127,657	0.0153	0.9847	80.51
33.5	188,148,495	2,659,565	0.0141	0.9859	79.27
34.5	174,068,877	2,342,781	0.0135	0.9865	78.15
35.5	160,619,438	5,448,135	0.0339	0.9661	77.10
36.5	148,029,977	3,430,450	0.0232	0.9768	74.49
37.5	136,536,184	2,172,643	0.0159	0.9841	72.76
38.5	127,112,468	2,083,919	0.0164	0.9836	71.60

PECO ENERGY COMPANY  
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	116,647,458	1,836,623	0.0157	0.9843	70.43
40.5	107,902,468	3,028,308	0.0281	0.9719	69.32
41.5	98,466,231	2,102,030	0.0213	0.9787	67.37
42.5	90,556,383	1,699,593	0.0188	0.9812	65.94
43.5	84,703,547	1,763,199	0.0208	0.9792	64.70
44.5	76,609,139	1,551,877	0.0203	0.9797	63.35
45.5	72,593,772	1,256,703	0.0173	0.9827	62.07
46.5	66,214,805	1,894,387	0.0286	0.9714	60.99
47.5	59,447,116	1,853,979	0.0312	0.9688	59.25
48.5	53,478,275	1,162,952	0.0217	0.9783	57.40
49.5	48,719,294	839,919	0.0172	0.9828	56.15
50.5	45,279,317	748,383	0.0165	0.9835	55.18
51.5	41,638,055	1,047,467	0.0252	0.9748	54.27
52.5	37,836,358	644,548	0.0170	0.9830	52.91
53.5	36,183,857	642,624	0.0178	0.9822	52.01
54.5	30,465,387	638,270	0.0210	0.9790	51.08
55.5	28,583,414	623,140	0.0218	0.9782	50.01
56.5	26,705,631	641,294	0.0240	0.9760	48.92
57.5	24,802,321	618,932	0.0250	0.9750	47.75
58.5	23,394,669	636,708	0.0272	0.9728	46.56
59.5	21,715,720	767,416	0.0353	0.9647	45.29
60.5	20,540,593	405,056	0.0197	0.9803	43.69
61.5	18,700,936	352,115	0.0188	0.9812	42.83
62.5	16,617,937	345,141	0.0208	0.9792	42.02
63.5	15,524,536	366,008	0.0236	0.9764	41.15
64.5	15,108,198	482,102	0.0319	0.9681	40.18
65.5	14,028,258	373,943	0.0267	0.9733	38.90
66.5	13,262,287	320,245	0.0241	0.9759	37.86
67.5	11,714,793	300,172	0.0256	0.9744	36.94
68.5	10,389,888	207,382	0.0200	0.9800	36.00
69.5	8,790,686	210,013	0.0239	0.9761	35.28
70.5	8,076,401	181,912	0.0225	0.9775	34.44
71.5	7,848,294	242,028	0.0308	0.9692	33.66
72.5	7,561,606	350,208	0.0463	0.9537	32.62
73.5	7,154,742	444,738	0.0622	0.9378	31.11
74.5	6,714,921	593,686	0.0884	0.9116	29.18
75.5	6,125,801	514,449	0.0840	0.9160	26.60
76.5	5,613,451	979,501	0.1745	0.8255	24.36
77.5	4,488,322	554,752	0.1236	0.8764	20.11
78.5	3,926,564	335,598	0.0855	0.9145	17.63

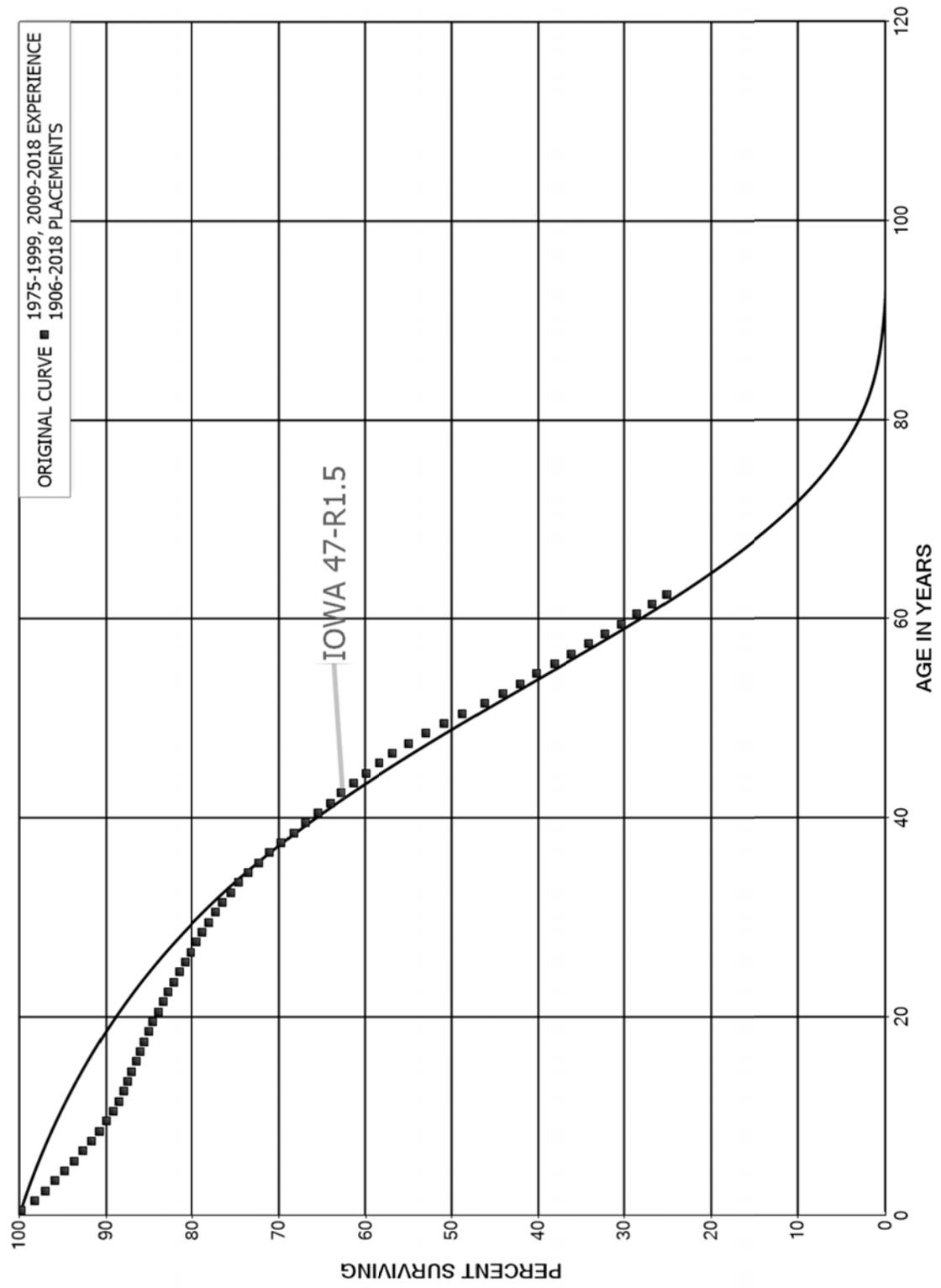
PECO ENERGY COMPANY  
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2018			EXPERIENCE BAND 1975-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,555,484	563,271	0.1584	0.8416	16.12	
80.5	2,956,997	323,449	0.1094	0.8906	13.57	
81.5	2,592,201	261,253	0.1008	0.8992	12.08	
82.5	2,326,043	222,108	0.0955	0.9045	10.86	
83.5	2,091,296	210,217	0.1005	0.8995	9.83	
84.5	1,822,022	165,000	0.0906	0.9094	8.84	
85.5	1,584,137	158,135	0.0998	0.9002	8.04	
86.5	1,344,068	133,348	0.0992	0.9008	7.24	
87.5	1,092,936	117,384	0.1074	0.8926	6.52	
88.5	822,419	91,628	0.1114	0.8886	5.82	
89.5	627,258	72,103	0.1149	0.8851	5.17	
90.5	448,482	52,662	0.1174	0.8826	4.58	
91.5	286,341	58,299	0.2036	0.7964	4.04	
92.5	130,040	20,898	0.1607	0.8393	3.22	
93.5	12,309	2,404	0.1953	0.8047	2.70	
94.5	8,016		0.0000	1.0000	2.17	
95.5	8,016	7,255	0.9050	0.0950	2.17	
96.5	761	761	1.0000		0.21	
97.5						

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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2018			EXPERIENCE BAND 1975-1999, 2009-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	488,186,469	1,565,857	0.0032	0.9968	100.00
0.5	470,478,661	7,213,155	0.0153	0.9847	99.68
1.5	458,437,882	5,411,946	0.0118	0.9882	98.15
2.5	435,000,380	5,108,436	0.0117	0.9883	96.99
3.5	423,863,570	5,059,041	0.0119	0.9881	95.85
4.5	397,589,046	4,487,377	0.0113	0.9887	94.71
5.5	381,093,744	4,344,151	0.0114	0.9886	93.64
6.5	369,052,876	3,806,276	0.0103	0.9897	92.57
7.5	367,436,715	3,433,348	0.0093	0.9907	91.62
8.5	338,952,946	3,017,579	0.0089	0.9911	90.76
9.5	318,683,711	2,822,891	0.0089	0.9911	89.95
10.5	293,264,133	2,124,163	0.0072	0.9928	89.16
11.5	276,651,355	1,869,560	0.0068	0.9932	88.51
12.5	260,442,964	1,361,953	0.0052	0.9948	87.91
13.5	247,292,331	1,192,451	0.0048	0.9952	87.45
14.5	238,430,846	1,313,550	0.0055	0.9945	87.03
15.5	236,712,374	1,346,213	0.0057	0.9943	86.55
16.5	230,330,915	1,262,834	0.0055	0.9945	86.06
17.5	209,115,606	1,212,362	0.0058	0.9942	85.59
18.5	222,132,456	1,381,682	0.0062	0.9938	85.09
19.5	228,428,042	1,504,866	0.0066	0.9934	84.56
20.5	227,078,049	1,631,159	0.0072	0.9928	84.01
21.5	221,584,833	1,602,560	0.0072	0.9928	83.40
22.5	222,650,674	1,740,447	0.0078	0.9922	82.80
23.5	218,043,819	1,706,038	0.0078	0.9922	82.15
24.5	210,375,050	1,626,212	0.0077	0.9923	81.51
25.5	197,978,902	1,652,994	0.0083	0.9917	80.88
26.5	185,790,164	1,537,277	0.0083	0.9917	80.20
27.5	175,542,729	1,559,640	0.0089	0.9911	79.54
28.5	158,255,189	1,516,581	0.0096	0.9904	78.83
29.5	134,583,942	1,393,570	0.0104	0.9896	78.08
30.5	112,413,299	1,183,738	0.0105	0.9895	77.27
31.5	94,174,131	1,153,831	0.0123	0.9877	76.46
32.5	79,542,792	965,842	0.0121	0.9879	75.52
33.5	68,854,316	1,043,069	0.0151	0.9849	74.60
34.5	66,004,657	1,089,123	0.0165	0.9835	73.47
35.5	66,364,473	1,099,408	0.0166	0.9834	72.26
36.5	63,339,637	1,206,177	0.0190	0.9810	71.06
37.5	61,340,393	1,239,260	0.0202	0.9798	69.71
38.5	63,294,137	1,274,655	0.0201	0.9799	68.30

PECO ENERGY COMPANY  
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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2018			EXPERIENCE BAND 1975-1999, 2009-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,516,859	1,482,770	0.0216	0.9784	66.93
40.5	69,589,553	1,445,158	0.0208	0.9792	65.48
41.5	68,230,865	1,420,871	0.0208	0.9792	64.12
42.5	66,067,971	1,419,296	0.0215	0.9785	62.78
43.5	61,841,584	1,473,770	0.0238	0.9762	61.43
44.5	54,455,246	1,422,170	0.0261	0.9739	59.97
45.5	47,633,376	1,317,387	0.0277	0.9723	58.40
46.5	42,884,509	1,418,963	0.0331	0.9669	56.79
47.5	38,479,662	1,372,570	0.0357	0.9643	54.91
48.5	31,964,341	1,299,180	0.0406	0.9594	52.95
49.5	22,371,537	909,824	0.0407	0.9593	50.80
50.5	16,019,152	823,799	0.0514	0.9486	48.73
51.5	13,198,406	625,428	0.0474	0.9526	46.23
52.5	12,466,721	550,885	0.0442	0.9558	44.04
53.5	12,284,350	569,101	0.0463	0.9537	42.09
54.5	12,034,316	608,709	0.0506	0.9494	40.14
55.5	11,180,937	608,873	0.0545	0.9455	38.11
56.5	10,563,476	586,809	0.0556	0.9444	36.03
57.5	9,715,788	535,373	0.0551	0.9449	34.03
58.5	8,526,108	489,651	0.0574	0.9426	32.16
59.5	7,600,162	460,943	0.0606	0.9394	30.31
60.5	6,711,651	406,876	0.0606	0.9394	28.47
61.5	5,766,307	360,018	0.0624	0.9376	26.75
62.5	4,570,555	299,646	0.0656	0.9344	25.08
63.5	3,521,331	231,227	0.0657	0.9343	23.43
64.5	2,705,463	178,397	0.0659	0.9341	21.89
65.5	2,112,203	143,429	0.0679	0.9321	20.45
66.5	1,645,591	124,547	0.0757	0.9243	19.06
67.5	1,336,058	130,022	0.0973	0.9027	17.62
68.5	1,046,707	145,082	0.1386	0.8614	15.90
69.5	786,278	110,316	0.1403	0.8597	13.70
70.5	577,815	85,023	0.1471	0.8529	11.78
71.5	450,896	90,383	0.2005	0.7995	10.04
72.5	326,836	83,306	0.2549	0.7451	8.03
73.5	239,217	58,165	0.2431	0.7569	5.98
74.5	185,471	38,905	0.2098	0.7902	4.53
75.5	139,299	21,418	0.1538	0.8462	3.58
76.5	114,772	28,040	0.2443	0.7557	3.03
77.5	94,642	21,551	0.2277	0.7723	2.29
78.5	78,570	22,204	0.2826	0.7174	1.77

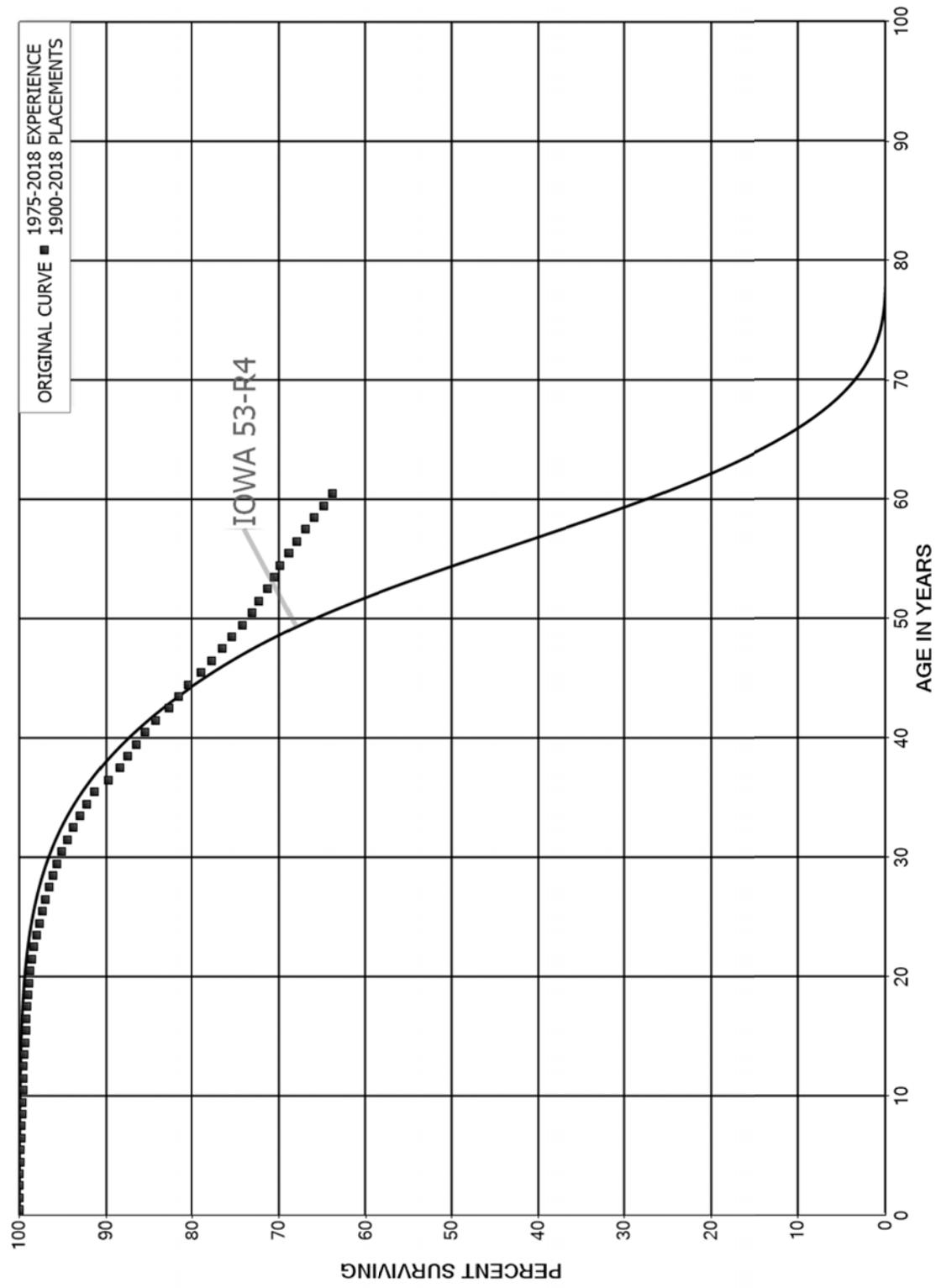
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ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2018			EXPERIENCE BAND 1975-1999, 2009-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	73,997	21,582	0.2917	0.7083	1.27	
80.5	56,832	18,622	0.3277	0.6723	0.90	
81.5	43,571	15,039	0.3452	0.6548	0.60	
82.5	27,668	11,354	0.4104	0.5896	0.40	
83.5	17,965	9,149	0.5092	0.4908	0.23	
84.5	16,927	7,178	0.4240	0.5760	0.11	
85.5	13,742	4,316	0.3141	0.6859	0.07	
86.5	9,806	4,394	0.4481	0.5519	0.05	
87.5	5,393	3,355	0.6221	0.3779	0.02	
88.5	2,032	1,254	0.6171	0.3829	0.01	
89.5	767	407	0.5306	0.4694	0.00	
90.5	358	176	0.4918	0.5082	0.00	
91.5	752	338	0.4493	0.5507	0.00	
92.5	413	183	0.4429	0.5571	0.00	
93.5	229	138	0.6000	0.4000	0.00	
94.5	97	68	0.6940	0.3060	0.00	
95.5	42	22	0.5171	0.4829	0.00	
96.5	19	10	0.5206	0.4794	0.00	
97.5	9	4	0.4398	0.5602	0.00	
98.5	5	2	0.3532	0.6468	0.00	
99.5	3	1	0.2967	0.7033	0.00	
100.5	2		0.0000	1.0000	0.00	
101.5	2		0.0000	1.0000	0.00	
102.5	2		0.0000	1.0000	0.00	
103.5	2		0.0000	1.0000	0.00	
104.5	1		0.0000	1.0000	0.00	
105.5					0.00	

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 ACCOUNT 369.1 SERVICES - AERIAL  
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ACCOUNT 369.1 SERVICES - AERIAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	143,373,885	17,756	0.0001	0.9999	100.00
0.5	136,829,762	39,629	0.0003	0.9997	99.99
1.5	131,818,950	49,146	0.0004	0.9996	99.96
2.5	126,581,334	39,336	0.0003	0.9997	99.92
3.5	123,184,865	50,452	0.0004	0.9996	99.89
4.5	119,937,006	70,837	0.0006	0.9994	99.85
5.5	117,390,691	53,743	0.0005	0.9995	99.79
6.5	114,545,408	62,794	0.0005	0.9995	99.74
7.5	111,416,721	59,031	0.0005	0.9995	99.69
8.5	107,957,202	42,048	0.0004	0.9996	99.64
9.5	95,703,027	41,189	0.0004	0.9996	99.60
10.5	93,418,668	43,838	0.0005	0.9995	99.56
11.5	92,841,900	53,665	0.0006	0.9994	99.51
12.5	89,062,372	87,853	0.0010	0.9990	99.45
13.5	86,441,340	59,512	0.0007	0.9993	99.35
14.5	81,350,397	50,457	0.0006	0.9994	99.28
15.5	77,698,836	48,237	0.0006	0.9994	99.22
16.5	70,657,192	59,335	0.0008	0.9992	99.16
17.5	62,692,178	66,938	0.0011	0.9989	99.08
18.5	61,103,064	83,400	0.0014	0.9986	98.97
19.5	58,683,094	94,579	0.0016	0.9984	98.84
20.5	56,319,310	116,856	0.0021	0.9979	98.68
21.5	53,180,240	126,591	0.0024	0.9976	98.47
22.5	51,798,673	127,477	0.0025	0.9975	98.24
23.5	48,763,261	176,619	0.0036	0.9964	98.00
24.5	47,153,539	182,044	0.0039	0.9961	97.64
25.5	45,341,825	164,218	0.0036	0.9964	97.27
26.5	43,703,858	184,596	0.0042	0.9958	96.91
27.5	42,047,893	196,010	0.0047	0.9953	96.50
28.5	39,962,120	189,541	0.0047	0.9953	96.05
29.5	37,484,101	190,600	0.0051	0.9949	95.60
30.5	35,325,784	255,589	0.0072	0.9928	95.11
31.5	33,205,001	247,686	0.0075	0.9925	94.42
32.5	31,221,889	270,255	0.0087	0.9913	93.72
33.5	29,466,979	221,138	0.0075	0.9925	92.91
34.5	27,668,856	270,415	0.0098	0.9902	92.21
35.5	26,109,062	444,930	0.0170	0.9830	91.31
36.5	24,342,541	354,328	0.0146	0.9854	89.75
37.5	23,034,345	244,186	0.0106	0.9894	88.45
38.5	21,341,216	234,240	0.0110	0.9890	87.51

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ACCOUNT 369.1 SERVICES - AERIAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,877,130	248,639	0.0125	0.9875	86.55
40.5	18,400,348	249,061	0.0135	0.9865	85.47
41.5	16,941,270	319,873	0.0189	0.9811	84.31
42.5	15,558,747	207,953	0.0134	0.9866	82.72
43.5	14,275,403	196,976	0.0138	0.9862	81.61
44.5	12,976,748	240,070	0.0185	0.9815	80.49
45.5	11,764,198	194,044	0.0165	0.9835	79.00
46.5	10,760,787	158,950	0.0148	0.9852	77.69
47.5	9,877,011	142,183	0.0144	0.9856	76.55
48.5	8,842,021	145,735	0.0165	0.9835	75.44
49.5	7,724,585	115,495	0.0150	0.9850	74.20
50.5	6,902,952	72,148	0.0105	0.9895	73.09
51.5	6,198,590	86,343	0.0139	0.9861	72.33
52.5	5,449,349	62,056	0.0114	0.9886	71.32
53.5	4,943,270	50,964	0.0103	0.9897	70.51
54.5	4,214,763	55,065	0.0131	0.9869	69.78
55.5	3,575,412	45,417	0.0127	0.9873	68.87
56.5	3,048,612	45,786	0.0150	0.9850	67.99
57.5	2,579,540	39,213	0.0152	0.9848	66.97
58.5	2,165,921	36,455	0.0168	0.9832	65.96
59.5	1,699,119	26,280	0.0155	0.9845	64.85
60.5	1,241,402	29,280	0.0236	0.9764	63.84
61.5	825,500	19,339	0.0234	0.9766	62.34
62.5	388,755	11,956	0.0308	0.9692	60.88
63.5	100,967	11,902	0.1179	0.8821	59.00
64.5	85,524	3,630	0.0424	0.9576	52.05
65.5	63,961	3,537	0.0553	0.9447	49.84
66.5	4,908	829	0.1688	0.8312	47.08
67.5	4,080	1,032	0.2530	0.7470	39.13
68.5	3,048	874	0.2867	0.7133	29.23
69.5	2,174	809	0.3720	0.6280	20.85
70.5	1,365	1,210	0.8866	0.1134	13.10
71.5	155	108	0.6981	0.3019	1.49
72.5	47	42	0.9048	0.0952	0.45
73.5	4	4	1.0000		0.04
74.5	7,882		0.0000	1.0000	
75.5	7,882		0.0000		
76.5	7,882		0.0000		
77.5	7,882		0.0000		
78.5	7,882		0.0000		

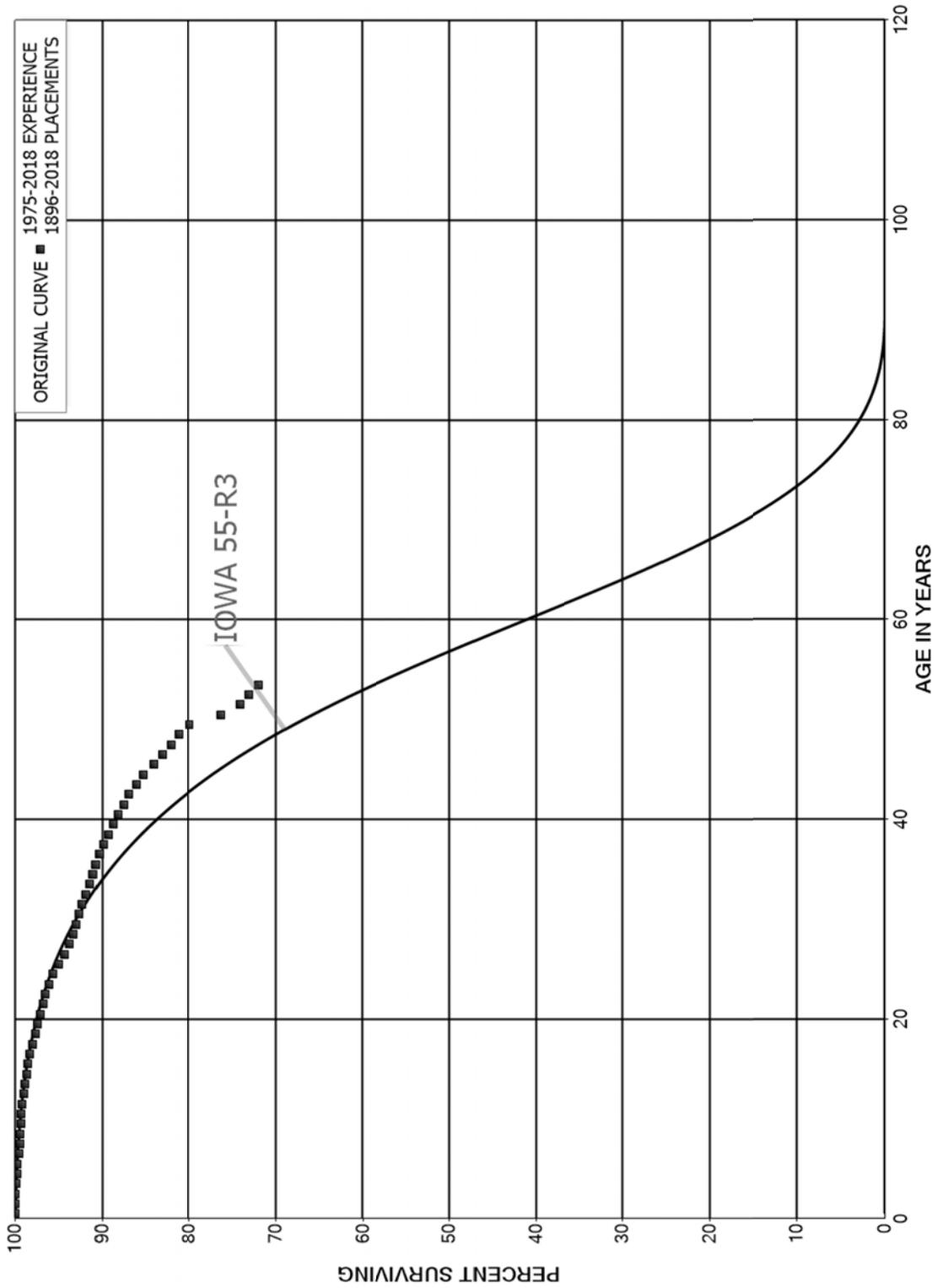
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - AERIAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,882		0.0000		
80.5	7,882		0.0000		
81.5	7,882		0.0000		
82.5	7,882		0.0000		
83.5	7,882		0.0000		
84.5	7,882		0.0000		
85.5	7,882		0.0000		
86.5	7,882		0.0000		
87.5	7,882		0.0000		
88.5	7,882		0.0000		
89.5	7,882		0.0000		
90.5	7,882	5,964	0.7567		
91.5	1,918		0.0000		
92.5	1,918	1,918	1.0000		
93.5					

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



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	267,170,879	26,210	0.0001	0.9999	100.00
0.5	266,906,453	91,826	0.0003	0.9997	99.99
1.5	267,302,889	123,972	0.0005	0.9995	99.96
2.5	265,839,585	134,248	0.0005	0.9995	99.91
3.5	265,359,525	225,996	0.0009	0.9991	99.86
4.5	264,137,679	159,224	0.0006	0.9994	99.77
5.5	263,302,270	584,591	0.0022	0.9978	99.71
6.5	262,144,132	186,689	0.0007	0.9993	99.49
7.5	256,224,513	144,693	0.0006	0.9994	99.42
8.5	254,685,551	132,350	0.0005	0.9995	99.37
9.5	225,167,426	168,672	0.0007	0.9993	99.31
10.5	225,880,524	258,398	0.0011	0.9989	99.24
11.5	229,644,210	363,543	0.0016	0.9984	99.13
12.5	225,952,282	357,127	0.0016	0.9984	98.97
13.5	223,247,468	335,144	0.0015	0.9985	98.81
14.5	221,810,933	402,439	0.0018	0.9982	98.66
15.5	213,484,691	482,650	0.0023	0.9977	98.49
16.5	201,804,671	596,329	0.0030	0.9970	98.26
17.5	190,073,701	609,655	0.0032	0.9968	97.97
18.5	188,503,198	589,271	0.0031	0.9969	97.66
19.5	178,679,473	536,966	0.0030	0.9970	97.35
20.5	172,691,783	561,745	0.0033	0.9967	97.06
21.5	162,881,396	466,677	0.0029	0.9971	96.74
22.5	158,592,528	667,906	0.0042	0.9958	96.47
23.5	148,479,298	651,625	0.0044	0.9956	96.06
24.5	142,529,144	1,058,312	0.0074	0.9926	95.64
25.5	131,411,010	922,028	0.0070	0.9930	94.93
26.5	122,143,821	727,235	0.0060	0.9940	94.26
27.5	113,912,019	521,982	0.0046	0.9954	93.70
28.5	103,062,119	360,995	0.0035	0.9965	93.27
29.5	92,041,384	345,169	0.0038	0.9962	92.95
30.5	80,354,705	318,159	0.0040	0.9960	92.60
31.5	68,796,574	323,205	0.0047	0.9953	92.23
32.5	58,772,912	224,193	0.0038	0.9962	91.80
33.5	50,656,690	229,150	0.0045	0.9955	91.45
34.5	42,942,414	156,063	0.0036	0.9964	91.03
35.5	37,059,218	174,666	0.0047	0.9953	90.70
36.5	33,924,727	178,854	0.0053	0.9947	90.28
37.5	28,809,764	174,465	0.0061	0.9939	89.80
38.5	23,752,667	141,788	0.0060	0.9940	89.26

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,219,493	110,223	0.0057	0.9943	88.72
40.5	14,942,679	120,706	0.0081	0.9919	88.21
41.5	12,360,017	78,640	0.0064	0.9936	87.50
42.5	10,267,732	98,780	0.0096	0.9904	86.94
43.5	8,783,468	84,909	0.0097	0.9903	86.11
44.5	7,229,337	99,691	0.0138	0.9862	85.28
45.5	5,545,174	70,917	0.0128	0.9872	84.10
46.5	4,858,889	54,864	0.0113	0.9887	83.02
47.5	4,375,665	49,906	0.0114	0.9886	82.09
48.5	4,039,771	60,415	0.0150	0.9850	81.15
49.5	3,737,357	171,236	0.0458	0.9542	79.94
50.5	3,308,651	94,681	0.0286	0.9714	76.27
51.5	3,020,488	43,278	0.0143	0.9857	74.09
52.5	2,748,819	41,341	0.0150	0.9850	73.03
53.5	2,480,558	37,709	0.0152	0.9848	71.93
54.5	2,288,992	35,588	0.0155	0.9845	70.84
55.5	2,155,941	43,215	0.0200	0.9800	69.74
56.5	1,950,048	40,597	0.0208	0.9792	68.34
57.5	1,721,150	29,094	0.0169	0.9831	66.92
58.5	1,527,777	30,294	0.0198	0.9802	65.79
59.5	1,396,753	59,832	0.0428	0.9572	64.48
60.5	1,290,225	30,815	0.0239	0.9761	61.72
61.5	1,192,443	34,111	0.0286	0.9714	60.24
62.5	1,067,674	29,557	0.0277	0.9723	58.52
63.5	975,584	81,067	0.0831	0.9169	56.90
64.5	802,844	34,847	0.0434	0.9566	52.17
65.5	662,294	117,504	0.1774	0.8226	49.91
66.5	512,346	166,868	0.3257	0.6743	41.05
67.5	345,863	56,018	0.1620	0.8380	27.68
68.5	290,634	12,001	0.0413	0.9587	23.20
69.5	236,775	15,400	0.0650	0.9350	22.24
70.5	190,122	19,057	0.1002	0.8998	20.79
71.5	149,312	13,867	0.0929	0.9071	18.71
72.5	116,935	11,134	0.0952	0.9048	16.97
73.5	100,353	10,799	0.1076	0.8924	15.36
74.5	189,217	11,112	0.0587	0.9413	13.70
75.5	176,816	7,507	0.0425	0.9575	12.90
76.5	163,847	2,478	0.0151	0.9849	12.35
77.5	149,495	1,695	0.0113	0.9887	12.16
78.5	140,551	1,584	0.0113	0.9887	12.03

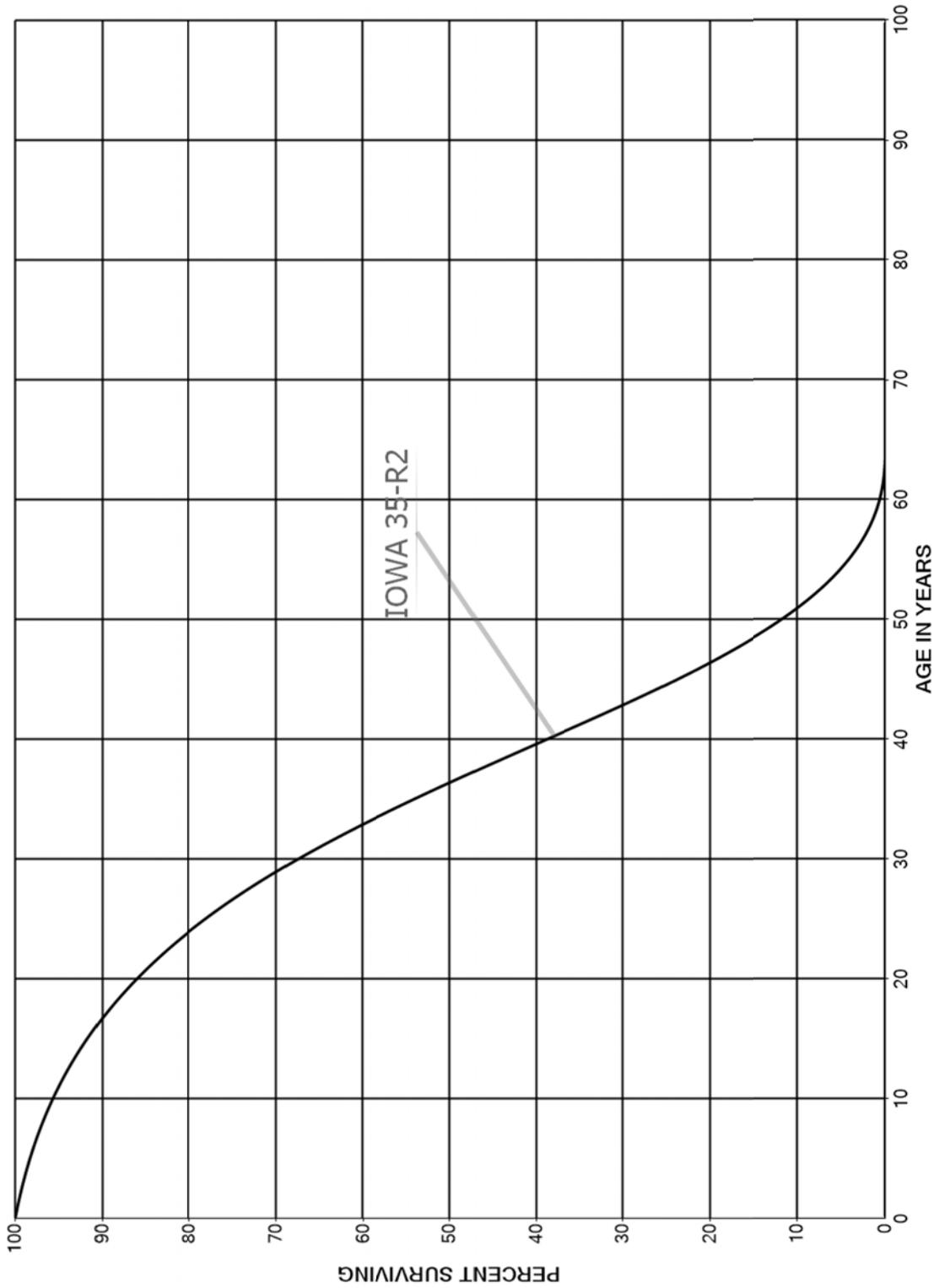
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

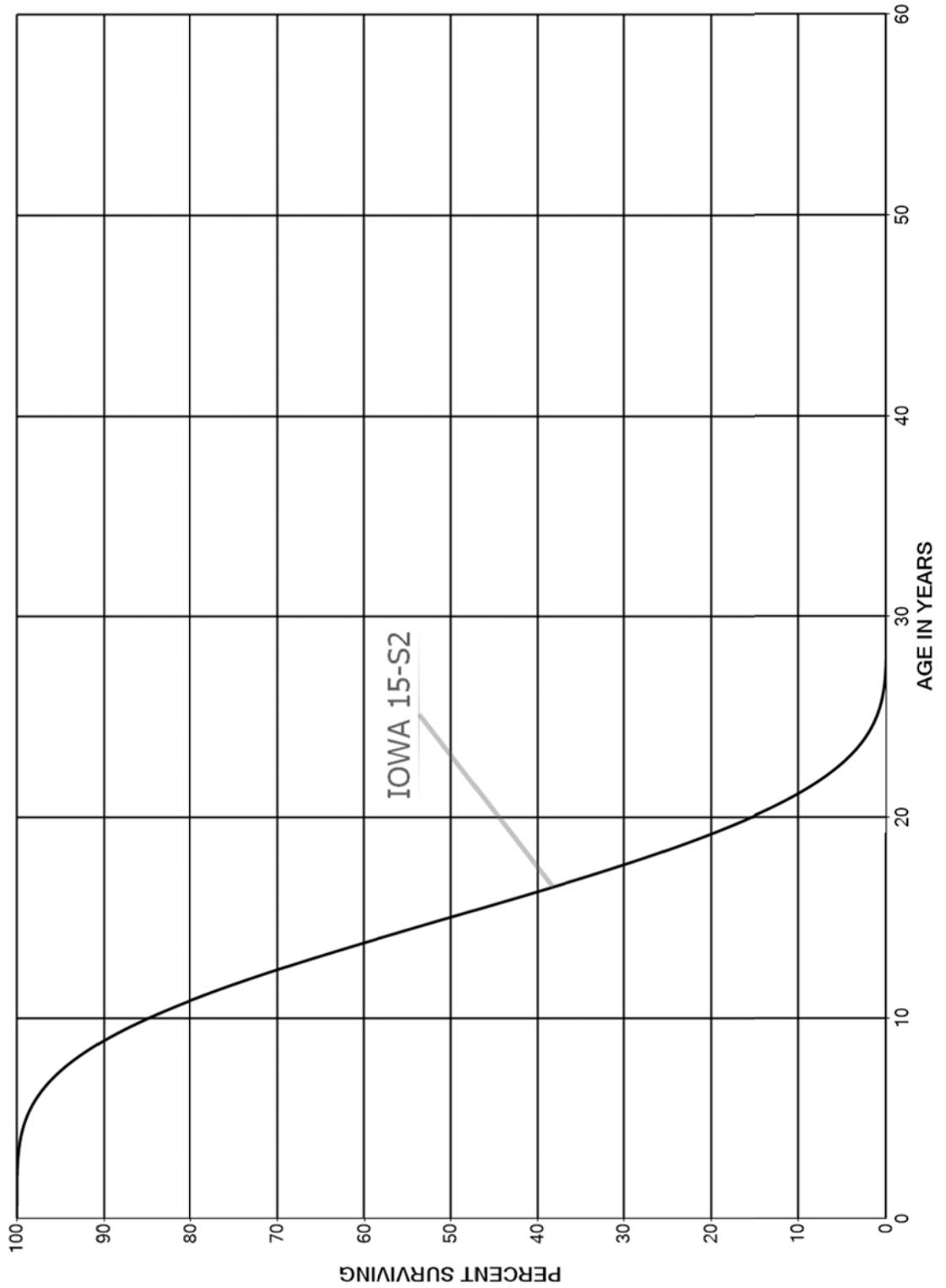
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2018			EXPERIENCE BAND 1975-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	138,967	2,064	0.0149	0.9851	11.89	
80.5	136,903	2,385	0.0174	0.9826	11.71	
81.5	134,518	646	0.0048	0.9952	11.51	
82.5	133,872	9,691	0.0724	0.9276	11.46	
83.5	124,181	6,742	0.0543	0.9457	10.63	
84.5	117,439	6,172	0.0526	0.9474	10.05	
85.5	111,267	6,020	0.0541	0.9459	9.52	
86.5	105,247	1,097	0.0104	0.9896	9.01	
87.5	104,150	17	0.0002	0.9998	8.91	
88.5	104,133	4	0.0000	1.0000	8.91	
89.5	104,130		0.0000	1.0000	8.91	
90.5	104,130	1,535	0.0147	0.9853	8.91	
91.5	102,595		0.0000	1.0000	8.78	
92.5	102,595	8,716	0.0850	0.9150	8.78	
93.5	93,879	11,641	0.1240	0.8760	8.03	
94.5	82,238	24,061	0.2926	0.7074	7.04	
95.5	58,177	25,591	0.4399	0.5601	4.98	
96.5	32,586	32,586	1.0000		2.79	
97.5						

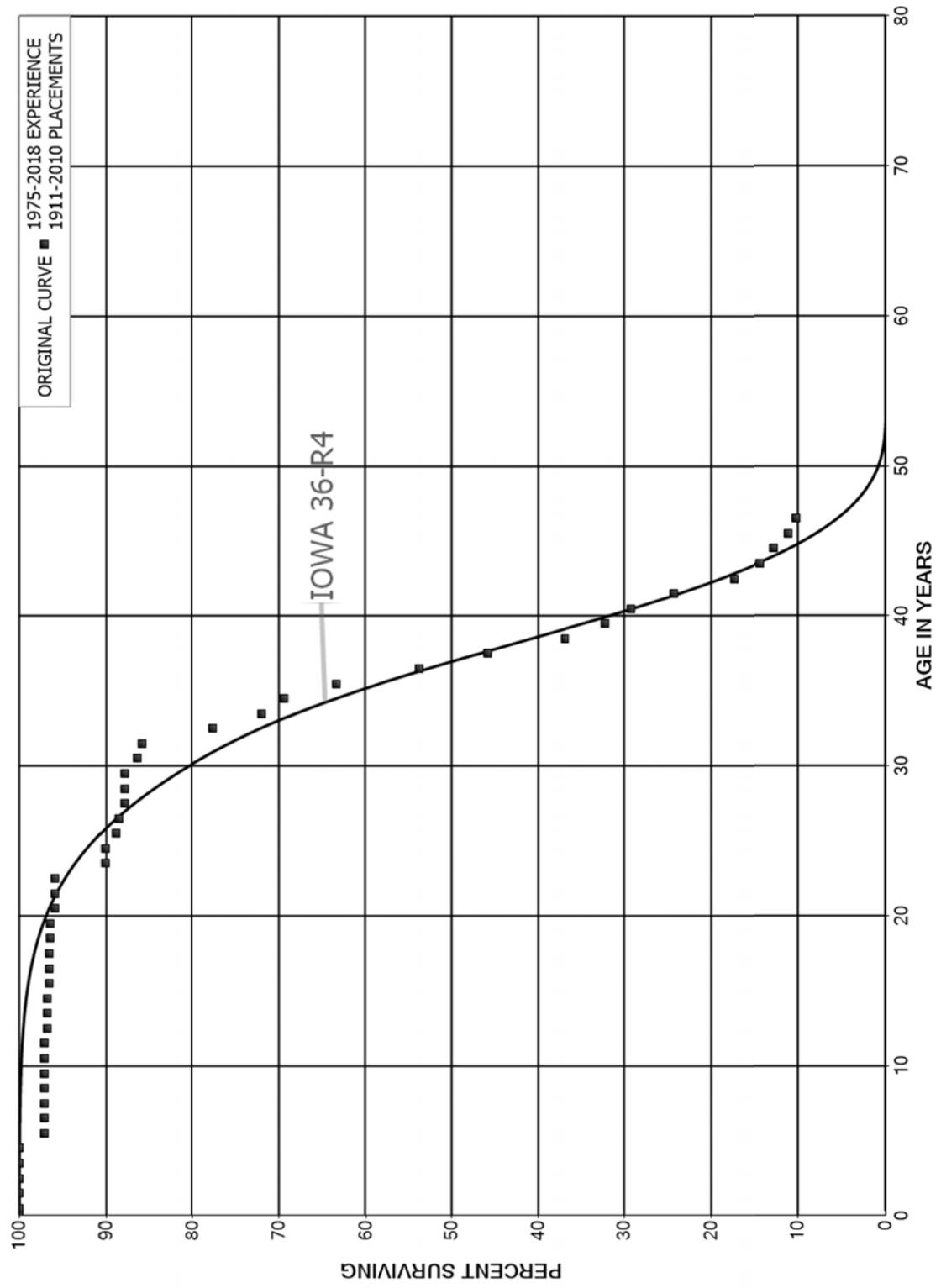
PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 370.1 METER TRANSFORMERS  
 SMOOTH SURVIVOR CURVE



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



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



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2010			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,710,593		0.0000	1.0000	100.00
0.5	3,710,593		0.0000	1.0000	100.00
1.5	1,078,447		0.0000	1.0000	100.00
2.5	1,078,447		0.0000	1.0000	100.00
3.5	1,078,447		0.0000	1.0000	100.00
4.5	1,080,509	31,513	0.0292	0.9708	100.00
5.5	1,050,974		0.0000	1.0000	97.08
6.5	1,052,552		0.0000	1.0000	97.08
7.5	1,059,537		0.0000	1.0000	97.08
8.5	1,074,590		0.0000	1.0000	97.08
9.5	1,082,318		0.0000	1.0000	97.08
10.5	1,102,777		0.0000	1.0000	97.08
11.5	1,131,693	4,811	0.0043	0.9957	97.08
12.5	1,152,862		0.0000	1.0000	96.67
13.5	1,186,315		0.0000	1.0000	96.67
14.5	1,205,475	1,855	0.0015	0.9985	96.67
15.5	1,212,590		0.0000	1.0000	96.52
16.5	1,227,368		0.0000	1.0000	96.52
17.5	1,252,367	1,982	0.0016	0.9984	96.52
18.5	1,259,556		0.0000	1.0000	96.37
19.5	1,109,053	6,573	0.0059	0.9941	96.37
20.5	366,370		0.0000	1.0000	95.80
21.5	321,771		0.0000	1.0000	95.80
22.5	316,766	18,874	0.0596	0.9404	95.80
23.5	264,923		0.0000	1.0000	90.09
24.5	263,418	3,733	0.0142	0.9858	90.09
25.5	259,764	999	0.0038	0.9962	88.81
26.5	258,765	1,728	0.0067	0.9933	88.47
27.5	260,124		0.0000	1.0000	87.88
28.5	261,501		0.0000	1.0000	87.88
29.5	261,501	4,510	0.0172	0.9828	87.88
30.5	257,040	1,578	0.0061	0.9939	86.37
31.5	255,608	24,496	0.0958	0.9042	85.84
32.5	232,121	16,972	0.0731	0.9269	77.61
33.5	216,776	7,729	0.0357	0.9643	71.93
34.5	209,048	18,106	0.0866	0.9134	69.37
35.5	191,008	28,916	0.1514	0.8486	63.36
36.5	162,469	23,998	0.1477	0.8523	53.77
37.5	138,471	27,170	0.1962	0.8038	45.83
38.5	111,746	14,289	0.1279	0.8721	36.84

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2010			EXPERIENCE BAND 1975-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	97,457	8,971	0.0920	0.9080	32.13	
40.5	88,716	14,778	0.1666	0.8334	29.17	
41.5	73,939	21,266	0.2876	0.7124	24.31	
42.5	52,881	9,172	0.1734	0.8266	17.32	
43.5	53,686	5,898	0.1099	0.8901	14.31	
44.5	50,658	6,466	0.1276	0.8724	12.74	
45.5	48,552	4,162	0.0857	0.9143	11.12	
46.5	46,233	17,555	0.3797	0.6203	10.16	
47.5	30,071	3,336	0.1109	0.8891	6.30	
48.5	27,364	51	0.0019	0.9981	5.60	
49.5	28,233	79	0.0028	0.9972	5.59	
50.5	32,442	8,709	0.2684	0.7316	5.58	
51.5	24,680	628	0.0254	0.9746	4.08	
52.5	24,154	1,376	0.0570	0.9430	3.98	
53.5	23,561		0.0000	1.0000	3.75	
54.5	23,561	1,542	0.0654	0.9346	3.75	
55.5	22,084	146	0.0066	0.9934	3.51	
56.5	21,938	1,009	0.0460	0.9540	3.48	
57.5	21,017	1,628	0.0775	0.9225	3.32	
58.5	19,413		0.0000	1.0000	3.06	
59.5	19,413	67	0.0034	0.9966	3.06	
60.5	19,406	377	0.0194	0.9806	3.05	
61.5	19,029		0.0000	1.0000	2.99	
62.5	19,029	444	0.0234	0.9766	2.99	
63.5	18,708		0.0000	1.0000	2.92	
64.5	18,708	230	0.0123	0.9877	2.92	
65.5	18,479		0.0000	1.0000	2.89	
66.5	18,479	208	0.0113	0.9887	2.89	
67.5	18,271	1,268	0.0694	0.9306	2.86	
68.5	17,002	1,378	0.0810	0.9190	2.66	
69.5	15,624	4,360	0.2790	0.7210	2.44	
70.5	11,265	1,843	0.1636	0.8364	1.76	
71.5	9,421	1,393	0.1478	0.8522	1.47	
72.5	8,029	629	0.0784	0.9216	1.26	
73.5	7,400	920	0.1243	0.8757	1.16	
74.5	6,480	4,288	0.6617	0.3383	1.01	
75.5	2,192	947	0.4320	0.5680	0.34	
76.5	1,245	101	0.0813	0.9187	0.19	
77.5	1,144	784	0.6853	0.3147	0.18	
78.5	360		0.0000	1.0000	0.06	

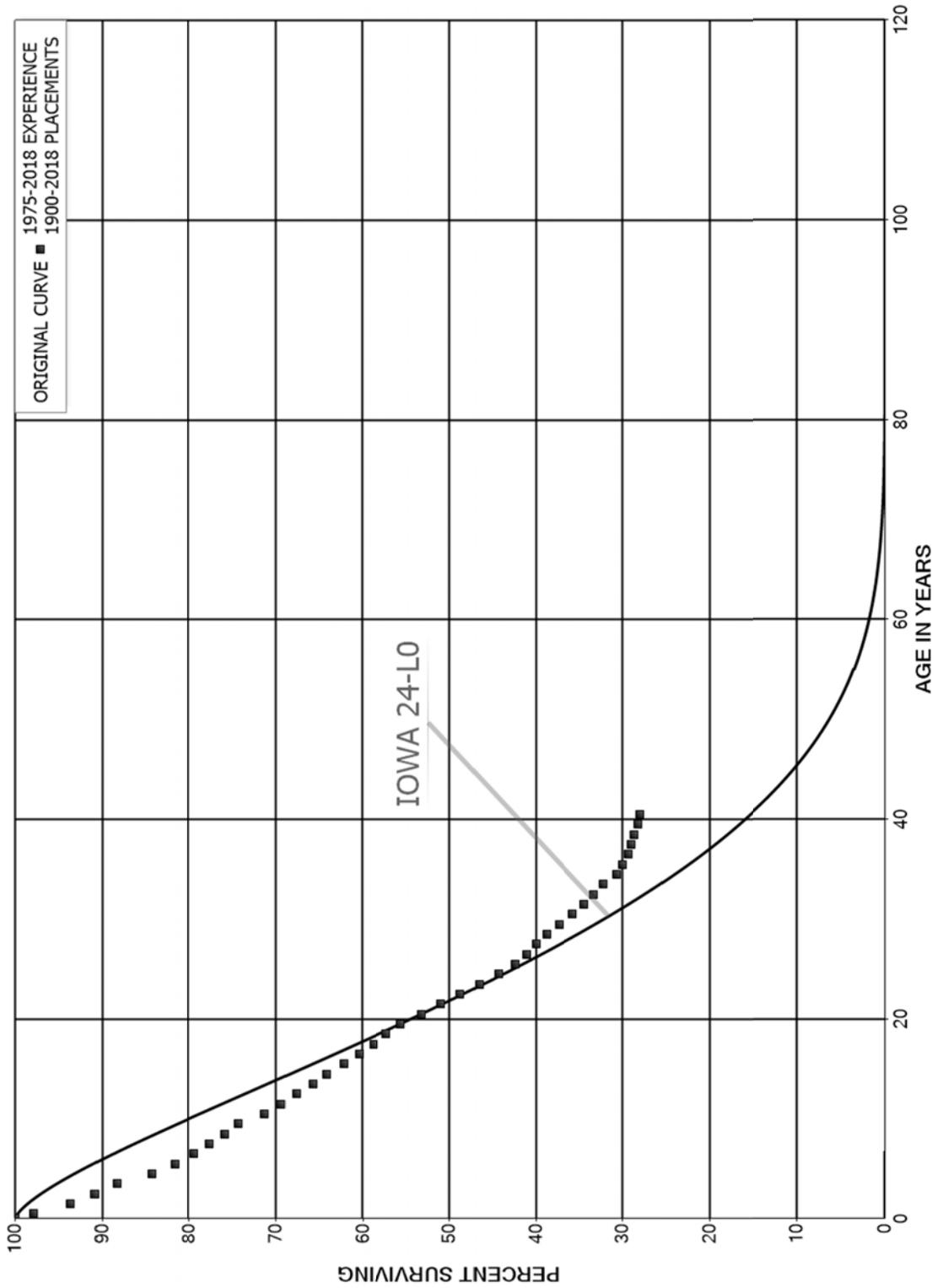
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2010			EXPERIENCE BAND 1975-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	360	64	0.1790	0.8210	0.06	
80.5	295		0.0000	1.0000	0.05	
81.5	295	88	0.2977	0.7023	0.05	
82.5	207	24	0.1153	0.8847	0.03	
83.5	184		0.0000	1.0000	0.03	
84.5	184	60	0.3261	0.6739	0.03	
85.5	124		0.0000	1.0000	0.02	
86.5	124		0.0000	1.0000	0.02	
87.5	124	124	1.0000		0.02	
88.5						

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



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,863,075	2,026,240	0.0216	0.9784	100.00
0.5	90,548,074	3,870,376	0.0427	0.9573	97.84
1.5	80,809,698	2,480,414	0.0307	0.9693	93.66
2.5	78,180,481	2,197,516	0.0281	0.9719	90.78
3.5	75,955,241	3,365,466	0.0443	0.9557	88.23
4.5	72,513,616	2,335,496	0.0322	0.9678	84.32
5.5	70,251,884	1,863,634	0.0265	0.9735	81.61
6.5	68,172,181	1,604,903	0.0235	0.9765	79.44
7.5	66,540,797	1,472,972	0.0221	0.9779	77.57
8.5	64,859,023	1,348,077	0.0208	0.9792	75.85
9.5	43,328,070	1,740,281	0.0402	0.9598	74.28
10.5	54,113,932	1,470,693	0.0272	0.9728	71.29
11.5	57,163,175	1,445,429	0.0253	0.9747	69.36
12.5	57,833,505	1,594,244	0.0276	0.9724	67.60
13.5	58,433,192	1,379,588	0.0236	0.9764	65.74
14.5	57,115,038	1,837,268	0.0322	0.9678	64.19
15.5	54,158,274	1,547,763	0.0286	0.9714	62.12
16.5	52,376,502	1,377,468	0.0263	0.9737	60.35
17.5	49,139,533	1,242,181	0.0253	0.9747	58.76
18.5	48,048,109	1,388,830	0.0289	0.9711	57.28
19.5	37,696,015	1,620,855	0.0430	0.9570	55.62
20.5	23,967,636	1,045,596	0.0436	0.9564	53.23
21.5	18,889,121	796,523	0.0422	0.9578	50.91
22.5	16,217,763	764,376	0.0471	0.9529	48.76
23.5	13,632,988	646,155	0.0474	0.9526	46.46
24.5	12,566,390	536,551	0.0427	0.9573	44.26
25.5	11,623,410	350,470	0.0302	0.9698	42.37
26.5	10,861,341	306,064	0.0282	0.9718	41.09
27.5	10,082,253	293,718	0.0291	0.9709	39.93
28.5	9,123,839	344,257	0.0377	0.9623	38.77
29.5	8,307,562	358,685	0.0432	0.9568	37.31
30.5	7,259,751	259,739	0.0358	0.9642	35.70
31.5	6,587,515	207,389	0.0315	0.9685	34.42
32.5	6,108,755	217,634	0.0356	0.9644	33.34
33.5	5,128,307	236,303	0.0461	0.9539	32.15
34.5	4,274,101	104,788	0.0245	0.9755	30.67
35.5	3,575,584	68,890	0.0193	0.9807	29.92
36.5	3,105,512	45,748	0.0147	0.9853	29.34
37.5	2,788,481	28,886	0.0104	0.9896	28.91
38.5	2,515,381	34,836	0.0138	0.9862	28.61

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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,135,899	23,794	0.0111	0.9889	28.21
40.5	1,834,738	37,174	0.0203	0.9797	27.90
41.5	1,473,211	24,658	0.0167	0.9833	27.33
42.5	1,176,198	12,015	0.0102	0.9898	26.87
43.5	998,341	15,374	0.0154	0.9846	26.60
44.5	814,011	16,631	0.0204	0.9796	26.19
45.5	632,506	16,753	0.0265	0.9735	25.65
46.5	453,260	20,245	0.0447	0.9553	24.98
47.5	349,768	22,983	0.0657	0.9343	23.86
48.5	296,501	12,143	0.0410	0.9590	22.29
49.5	266,067	24,074	0.0905	0.9095	21.38
50.5	227,442	16,312	0.0717	0.9283	19.44
51.5	196,366	16,203	0.0825	0.9175	18.05
52.5	165,495	12,703	0.0768	0.9232	16.56
53.5	146,309	13,602	0.0930	0.9070	15.29
54.5	128,979	8,821	0.0684	0.9316	13.87
55.5	109,973	5,405	0.0491	0.9509	12.92
56.5	100,443	5,331	0.0531	0.9469	12.28
57.5	97,208	6,716	0.0691	0.9309	11.63
58.5	83,373	4,268	0.0512	0.9488	10.83
59.5	69,461	2,013	0.0290	0.9710	10.27
60.5	81,374	5,306	0.0652	0.9348	9.98
61.5	79,697	3,284	0.0412	0.9588	9.33
62.5	77,931	10,415	0.1336	0.8664	8.94
63.5	69,714	2,551	0.0366	0.9634	7.75
64.5	67,163	9,859	0.1468	0.8532	7.46
65.5	58,698	2,579	0.0439	0.9561	6.37
66.5	65,828	1,692	0.0257	0.9743	6.09
67.5	81,223	1,766	0.0217	0.9783	5.93
68.5	83,284	7,942	0.0954	0.9046	5.80
69.5	75,342	21,288	0.2825	0.7175	5.25
70.5	54,054	5,451	0.1008	0.8992	3.77
71.5	48,603	1,085	0.0223	0.9777	3.39
72.5	47,518	663	0.0140	0.9860	3.31
73.5	46,855	1,508	0.0322	0.9678	3.26
74.5	55,123	3,323	0.0603	0.9397	3.16
75.5	51,801	1,010	0.0195	0.9805	2.97
76.5	50,791	2,568	0.0506	0.9494	2.91
77.5	48,223	1,185	0.0246	0.9754	2.76
78.5	47,038	270	0.0057	0.9943	2.70

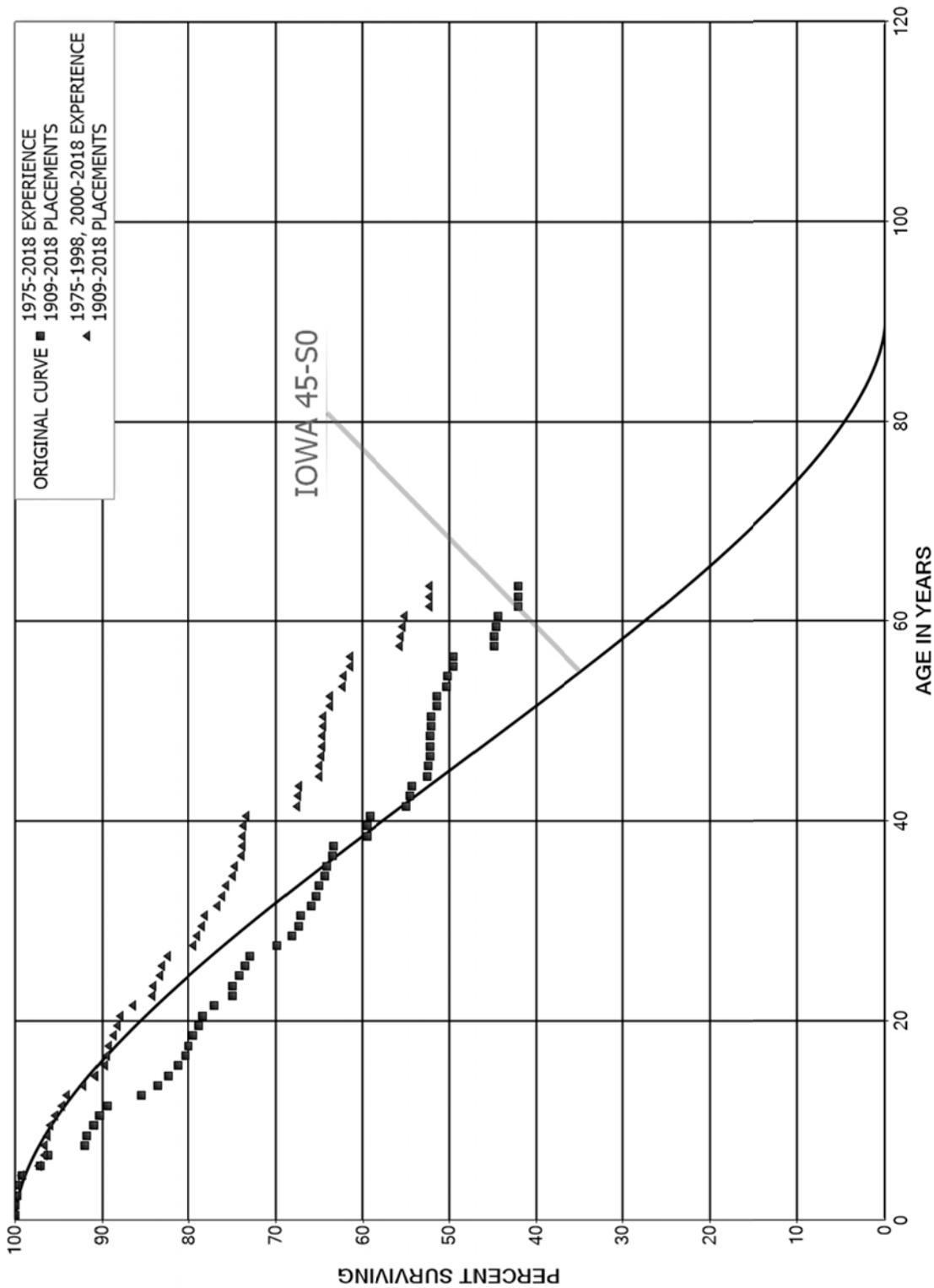
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ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018			EXPERIENCE BAND 1975-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	46,768	311	0.0066	0.9934	2.68	
80.5	46,457		0.0000	1.0000	2.66	
81.5	46,457	1,057	0.0228	0.9772	2.66	
82.5	45,400	32	0.0007	0.9993	2.60	
83.5	45,368		0.0000	1.0000	2.60	
84.5	45,368		0.0000	1.0000	2.60	
85.5	45,368		0.0000	1.0000	2.60	
86.5	45,368		0.0000	1.0000	2.60	
87.5	45,368		0.0000	1.0000	2.60	
88.5	45,368	1	0.0000	1.0000	2.60	
89.5	45,367	99	0.0022	0.9978	2.60	
90.5	45,268	4,389	0.0970	0.9030	2.59	
91.5	40,879	8,281	0.2026	0.7974	2.34	
92.5	32,598	13,356	0.4097	0.5903	1.87	
93.5	19,242	6,267	0.3257	0.6743	1.10	
94.5	12,975	5,323	0.4102	0.5898	0.74	
95.5	7,652	4,033	0.5271	0.4729	0.44	
96.5	3,619	2,432	0.6719	0.3281	0.21	
97.5	1,187	481	0.4048	0.5952	0.07	
98.5	707	635	0.8989	0.1011	0.04	
99.5	71	60	0.8508	0.1492	0.00	
100.5	10	7	0.7724	0.2276	0.00	
101.5	2		0.0000	1.0000	0.00	
102.5	1		0.0000	1.0000	0.00	
103.5	0		0.0000	1.0000	0.00	
104.5					0.00	

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,607,787		0.0000	1.0000	100.00
0.5	49,031,079		0.0000	1.0000	100.00
1.5	46,631,112	105,165	0.0023	0.9977	100.00
2.5	46,006,651	41,469	0.0009	0.9991	99.77
3.5	44,138,967	227,902	0.0052	0.9948	99.68
4.5	42,295,583	875,908	0.0207	0.9793	99.17
5.5	43,580,824	398,839	0.0092	0.9908	97.12
6.5	40,486,564	1,798,460	0.0444	0.9556	96.23
7.5	37,954,025	102,928	0.0027	0.9973	91.95
8.5	31,540,987	253,953	0.0081	0.9919	91.70
9.5	30,707,927	241,453	0.0079	0.9921	90.97
10.5	30,324,839	302,872	0.0100	0.9900	90.25
11.5	30,170,980	1,307,398	0.0433	0.9567	89.35
12.5	33,809,279	718,307	0.0212	0.9788	85.48
13.5	33,879,513	493,230	0.0146	0.9854	83.66
14.5	33,420,892	474,202	0.0142	0.9858	82.44
15.5	29,085,594	328,158	0.0113	0.9887	81.27
16.5	29,426,890	121,604	0.0041	0.9959	80.36
17.5	27,293,898	184,273	0.0068	0.9932	80.02
18.5	27,078,995	237,779	0.0088	0.9912	79.48
19.5	26,581,530	122,078	0.0046	0.9954	78.79
20.5	18,920,521	322,411	0.0170	0.9830	78.42
21.5	18,541,962	507,225	0.0274	0.9726	77.09
22.5	17,651,427	15,860	0.0009	0.9991	74.98
23.5	16,455,967	171,387	0.0104	0.9896	74.91
24.5	16,143,771	124,873	0.0077	0.9923	74.13
25.5	14,244,002	114,853	0.0081	0.9919	73.56
26.5	11,736,611	496,768	0.0423	0.9577	72.96
27.5	11,253,039	273,620	0.0243	0.9757	69.88
28.5	10,800,055	125,161	0.0116	0.9884	68.18
29.5	10,151,480	38,437	0.0038	0.9962	67.39
30.5	9,788,085	180,912	0.0185	0.9815	67.13
31.5	9,299,500	66,198	0.0071	0.9929	65.89
32.5	7,750,882	46,145	0.0060	0.9940	65.42
33.5	7,102,334	72,736	0.0102	0.9898	65.03
34.5	6,646,436	23,409	0.0035	0.9965	64.37
35.5	6,430,322	64,477	0.0100	0.9900	64.14
36.5	5,988,259	12,019	0.0020	0.9980	63.50
37.5	5,858,985	352,826	0.0602	0.9398	63.37
38.5	4,992,357	2,313	0.0005	0.9995	59.55

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,967,972	29,569	0.0060	0.9940	59.53
40.5	4,926,107	347,590	0.0706	0.9294	59.17
41.5	5,125,288	47,809	0.0093	0.9907	55.00
42.5	5,239,730	13,794	0.0026	0.9974	54.48
43.5	5,225,786	178,843	0.0342	0.9658	54.34
44.5	3,944,279	4,075	0.0010	0.9990	52.48
45.5	3,948,015	15,297	0.0039	0.9961	52.43
46.5	3,954,388	6,218	0.0016	0.9984	52.22
47.5	3,957,952	271	0.0001	0.9999	52.14
48.5	3,955,828	4,053	0.0010	0.9990	52.14
49.5	1,025,663	941	0.0009	0.9991	52.08
50.5	1,010,274	11,801	0.0117	0.9883	52.04
51.5	1,016,381	932	0.0009	0.9991	51.43
52.5	1,006,984	22,365	0.0222	0.9778	51.38
53.5	986,612	719	0.0007	0.9993	50.24
54.5	960,977	12,869	0.0134	0.9866	50.20
55.5	3,262,315		0.0000	1.0000	49.53
56.5	3,127,592	293,501	0.0938	0.9062	49.53
57.5	2,776,655	2,518	0.0009	0.9991	44.88
58.5	2,767,808	14,643	0.0053	0.9947	44.84
59.5	2,735,017	10,268	0.0038	0.9962	44.60
60.5	2,216,860	115,678	0.0522	0.9478	44.44
61.5	2,100,024	414	0.0002	0.9998	42.12
62.5	2,088,614	101	0.0000	1.0000	42.11
63.5	305,468		0.0000	1.0000	42.11
64.5	304,037	3,350	0.0110	0.9890	42.11
65.5	304,575	215,824	0.7086	0.2914	41.64
66.5	87,682	3,889	0.0443	0.9557	12.13
67.5	82,417		0.0000	1.0000	11.60
68.5	76,277		0.0000	1.0000	11.60
69.5	61,463	681	0.0111	0.9889	11.60
70.5	60,566	61	0.0010	0.9990	11.47
71.5	60,505	4,669	0.0772	0.9228	11.46
72.5	36,257		0.0000	1.0000	10.57
73.5	36,257	182	0.0050	0.9950	10.57
74.5	36,075		0.0000	1.0000	10.52
75.5	36,075		0.0000	1.0000	10.52
76.5	36,075		0.0000	1.0000	10.52
77.5	35,920	834	0.0232	0.9768	10.52
78.5	35,085		0.0000	1.0000	10.28

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,062		0.0000	1.0000	10.28
80.5	35,062		0.0000	1.0000	10.28
81.5	35,062	202	0.0058	0.9942	10.28
82.5	34,860		0.0000	1.0000	10.22
83.5	20,832		0.0000	1.0000	10.22
84.5	20,832		0.0000	1.0000	10.22
85.5	20,832		0.0000	1.0000	10.22
86.5	20,832		0.0000	1.0000	10.22
87.5	19,756		0.0000	1.0000	10.22
88.5	19,756		0.0000	1.0000	10.22
89.5	5,751		0.0000	1.0000	10.22
90.5	5,751		0.0000	1.0000	10.22
91.5					10.22
92.5					
93.5	292		0.0000		
94.5	292	292	1.0000		
95.5					

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2018			EXPERIENCE BAND 1975-1998, 2000-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,607,787		0.0000	1.0000	100.00
0.5	49,031,079		0.0000	1.0000	100.00
1.5	46,631,112	105,165	0.0023	0.9977	100.00
2.5	45,896,320	41,469	0.0009	0.9991	99.77
3.5	43,977,512	227,902	0.0052	0.9948	99.68
4.5	42,256,220	864,048	0.0204	0.9796	99.17
5.5	39,248,526	242,732	0.0062	0.9938	97.14
6.5	35,912,044	26,468	0.0007	0.9993	96.54
7.5	37,952,996	102,928	0.0027	0.9973	96.47
8.5	28,544,610	126,298	0.0044	0.9956	96.21
9.5	30,575,999	149,593	0.0049	0.9951	95.78
10.5	29,003,026	260,618	0.0090	0.9910	95.31
11.5	27,640,287	133,377	0.0048	0.9952	94.46
12.5	32,181,738	653,831	0.0203	0.9797	94.00
13.5	33,378,666	493,230	0.0148	0.9852	92.09
14.5	33,257,449	396,069	0.0119	0.9881	90.73
15.5	28,685,018	67,015	0.0023	0.9977	89.65
16.5	29,198,696	72,708	0.0025	0.9975	89.44
17.5	27,173,177	181,931	0.0067	0.9933	89.22
18.5	26,823,333	130,636	0.0049	0.9951	88.62
19.5	26,494,620	102,763	0.0039	0.9961	88.19
20.5	18,902,036	315,193	0.0167	0.9833	87.85
21.5	18,498,498	481,588	0.0260	0.9740	86.38
22.5	17,648,866	14,704	0.0008	0.9992	84.13
23.5	16,360,505	149,238	0.0091	0.9909	84.06
24.5	14,776,140	48,303	0.0033	0.9967	83.30
25.5	14,237,443	114,487	0.0080	0.9920	83.02
26.5	11,643,252	411,041	0.0353	0.9647	82.36
27.5	11,044,911	65,492	0.0059	0.9941	79.45
28.5	10,743,352	71,759	0.0067	0.9933	78.98
29.5	7,672,115	37,760	0.0049	0.9951	78.45
30.5	9,774,225	176,481	0.0181	0.9819	78.06
31.5	9,299,500	66,198	0.0071	0.9929	76.65
32.5	7,744,149	46,145	0.0060	0.9940	76.11
33.5	7,102,334	72,736	0.0102	0.9898	75.65
34.5	6,637,355	22,397	0.0034	0.9966	74.88
35.5	6,398,977	64,477	0.0101	0.9899	74.63
36.5	5,986,462	11,502	0.0019	0.9981	73.88
37.5	5,500,855	3,186	0.0006	0.9994	73.73
38.5	4,979,978	2,313	0.0005	0.9995	73.69

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ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2018			EXPERIENCE BAND 1975-1998, 2000-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,966,433	28,301	0.0057	0.9943	73.66	
40.5	4,403,661	347,590	0.0789	0.9211	73.24	
41.5	5,078,698	1,219	0.0002	0.9998	67.46	
42.5	5,239,730	13,794	0.0026	0.9974	67.44	
43.5	5,225,688	178,843	0.0342	0.9658	67.26	
44.5	3,941,109	1,866	0.0005	0.9995	64.96	
45.5	3,901,276	15,297	0.0039	0.9961	64.93	
46.5	3,950,671	3,483	0.0009	0.9991	64.67	
47.5	3,956,575	271	0.0001	0.9999	64.62	
48.5	3,949,878	4,053	0.0010	0.9990	64.61	
49.5	1,012,090	941	0.0009	0.9991	64.55	
50.5	1,009,951	11,801	0.0117	0.9883	64.49	
51.5	1,016,306	857	0.0008	0.9992	63.73	
52.5	986,934	22,365	0.0227	0.9773	63.68	
53.5	986,612	719	0.0007	0.9993	62.24	
54.5	960,890	12,869	0.0134	0.9866	62.19	
55.5	3,262,315		0.0000	1.0000	61.36	
56.5	3,127,402	293,501	0.0938	0.9062	61.36	
57.5	2,775,284	2,518	0.0009	0.9991	55.60	
58.5	2,767,808	14,643	0.0053	0.9947	55.55	
59.5	2,735,017	10,268	0.0038	0.9962	55.26	
60.5	2,216,860	115,678	0.0522	0.9478	55.05	
61.5	2,100,024	414	0.0002	0.9998	52.18	
62.5	2,088,614	101	0.0000	1.0000	52.17	
63.5	305,418		0.0000	1.0000	52.16	
64.5	304,037	3,350	0.0110	0.9890	52.16	
65.5	304,550	215,824	0.7087	0.2913	51.59	
66.5	87,682	3,889	0.0443	0.9557	15.03	
67.5	81,318		0.0000	1.0000	14.36	
68.5	76,277		0.0000	1.0000	14.36	
69.5	46,415		0.0000	1.0000	14.36	
70.5	60,505		0.0000	1.0000	14.36	
71.5	36,106		0.0000	1.0000	14.36	
72.5	36,257		0.0000	1.0000	14.36	
73.5	36,235	160	0.0044	0.9956	14.36	
74.5	36,075		0.0000	1.0000	14.30	
75.5	36,075		0.0000	1.0000	14.30	
76.5	36,075		0.0000	1.0000	14.30	
77.5	35,085		0.0000	1.0000	14.30	
78.5	35,085		0.0000	1.0000	14.30	

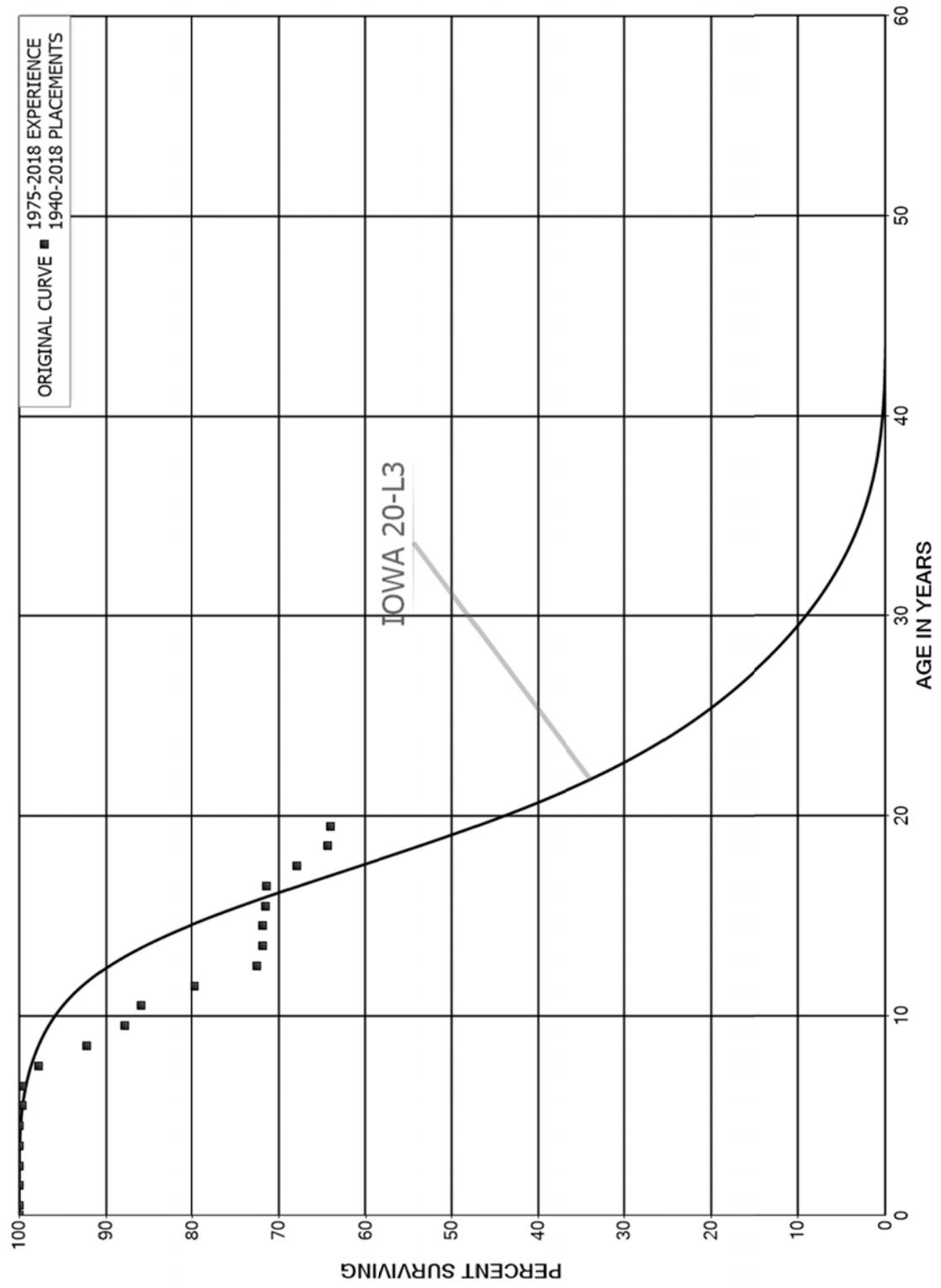
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2018			EXPERIENCE BAND 1975-1998, 2000-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,062		0.0000	1.0000	14.30
80.5	35,062		0.0000	1.0000	14.30
81.5	35,062	202	0.0058	0.9942	14.30
82.5	34,860		0.0000	1.0000	14.22
83.5	20,832		0.0000	1.0000	14.22
84.5	20,832		0.0000	1.0000	14.22
85.5	20,832		0.0000	1.0000	14.22
86.5	20,832		0.0000	1.0000	14.22
87.5	19,756		0.0000	1.0000	14.22
88.5	19,756		0.0000	1.0000	14.22
89.5	5,751		0.0000	1.0000	14.22
90.5	5,751		0.0000	1.0000	14.22
91.5					14.22
92.5					
93.5	292		0.0000		
94.5	292	292	1.0000		
95.5					

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



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	138,516,724		0.0000	1.0000	100.00
0.5	128,141,952		0.0000	1.0000	100.00
1.5	125,690,534	32,447	0.0003	0.9997	100.00
2.5	115,500,597		0.0000	1.0000	99.97
3.5	109,386,124		0.0000	1.0000	99.97
4.5	86,800,469	267,101	0.0031	0.9969	99.97
5.5	80,000,193	8,570	0.0001	0.9999	99.67
6.5	75,941,464	1,484,466	0.0195	0.9805	99.66
7.5	40,683,541	2,299,748	0.0565	0.9435	97.71
8.5	15,494,080	733,556	0.0473	0.9527	92.18
9.5	14,181,201	299,499	0.0211	0.9789	87.82
10.5	5,448,563	396,601	0.0728	0.9272	85.97
11.5	4,174,468	379,737	0.0910	0.9090	79.71
12.5	3,604,074	30,215	0.0084	0.9916	72.46
13.5	3,629,220	3,290	0.0009	0.9991	71.85
14.5	3,654,487	12,361	0.0034	0.9966	71.78
15.5	3,329,845	5,971	0.0018	0.9982	71.54
16.5	2,170,722	106,464	0.0490	0.9510	71.41
17.5	2,073,159	106,659	0.0514	0.9486	67.91
18.5	1,984,001	11,342	0.0057	0.9943	64.42
19.5	1,975,926	614,917	0.3112	0.6888	64.05
20.5	1,334,031	9,497	0.0071	0.9929	44.12
21.5	1,324,534	475,177	0.3588	0.6412	43.80
22.5	849,357	13,302	0.0157	0.9843	28.09
23.5	836,228	663	0.0008	0.9992	27.65
24.5	838,349	46,425	0.0554	0.9446	27.63
25.5	791,924	9,146	0.0115	0.9885	26.10
26.5	782,777		0.0000	1.0000	25.80
27.5	782,777	16,988	0.0217	0.9783	25.80
28.5	765,789	192,730	0.2517	0.7483	25.24
29.5	573,059	4,830	0.0084	0.9916	18.88
30.5	573,661		0.0000	1.0000	18.73
31.5	573,661	95,295	0.1661	0.8339	18.73
32.5	478,366	52,705	0.1102	0.8898	15.61
33.5	425,661		0.0000	1.0000	13.89
34.5	426,297		0.0000	1.0000	13.89
35.5	426,297	18,913	0.0444	0.9556	13.89
36.5	407,384		0.0000	1.0000	13.28
37.5	407,384		0.0000	1.0000	13.28
38.5	407,384	1,560	0.0038	0.9962	13.28

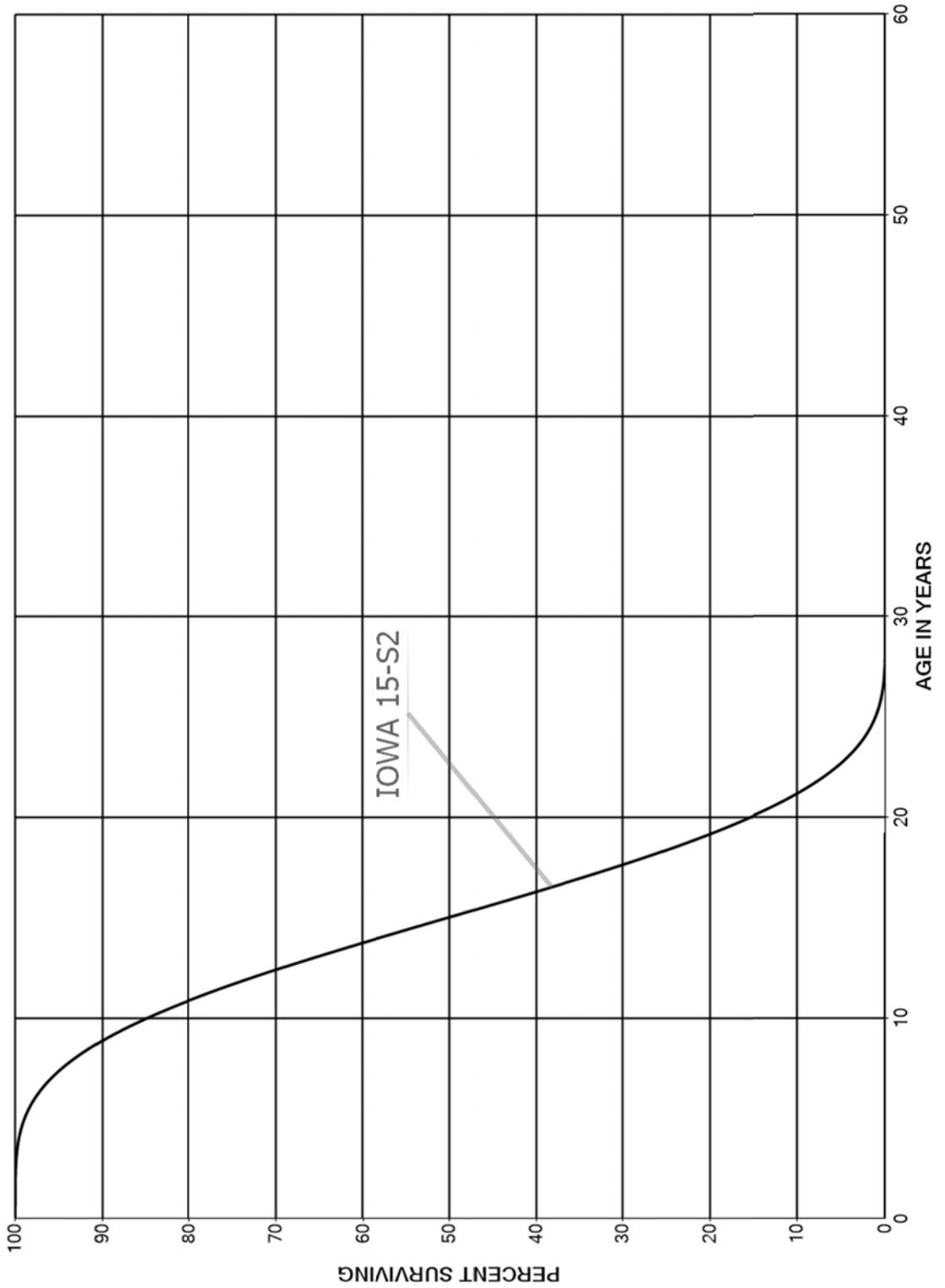
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

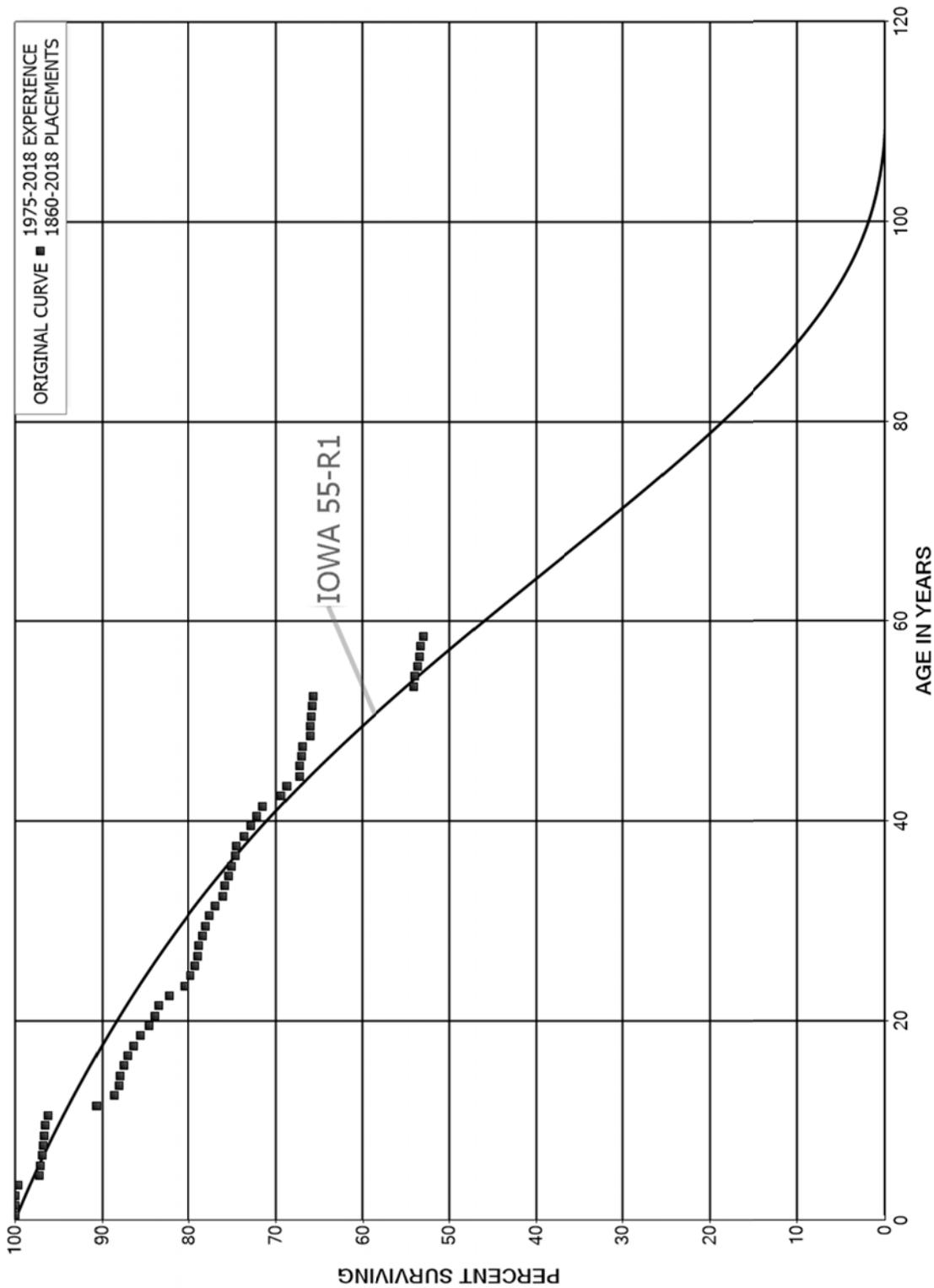
PLACEMENT BAND 1940-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	405,824	20,375	0.0502	0.9498	13.23
40.5	385,448	15,574	0.0404	0.9596	12.56
41.5	369,875	22,393	0.0605	0.9395	12.06
42.5	347,481	20,043	0.0577	0.9423	11.33
43.5	327,438	24,175	0.0738	0.9262	10.67
44.5	303,264	28,660	0.0945	0.9055	9.88
45.5	274,604	28,756	0.1047	0.8953	8.95
46.5	245,848	1,397	0.0057	0.9943	8.01
47.5	244,451	24,025	0.0983	0.9017	7.97
48.5	220,427	43,642	0.1980	0.8020	7.18
49.5	176,785	27,233	0.1540	0.8460	5.76
50.5	149,552	49,558	0.3314	0.6686	4.87
51.5	99,994	3,138	0.0314	0.9686	3.26
52.5	96,856	46,687	0.4820	0.5180	3.16
53.5	50,168	9,432	0.1880	0.8120	1.64
54.5	40,736	14,382	0.3531	0.6469	1.33
55.5	26,354	6,398	0.2428	0.7572	0.86
56.5	19,956	6,734	0.3374	0.6626	0.65
57.5	13,222	4,197	0.3174	0.6826	0.43
58.5	9,025		0.0000	1.0000	0.29
59.5	9,025	173	0.0191	0.9809	0.29
60.5	8,852		0.0000	1.0000	0.29
61.5	8,852		0.0000	1.0000	0.29
62.5	8,852		0.0000	1.0000	0.29
63.5	8,852	2,784	0.3145	0.6855	0.29
64.5	6,068		0.0000	1.0000	0.20
65.5	6,068		0.0000	1.0000	0.20
66.5	6,068		0.0000	1.0000	0.20
67.5	6,068		0.0000	1.0000	0.20
68.5	6,068		0.0000	1.0000	0.20
69.5	6,068	5,432	0.8952	0.1048	0.20
70.5	636		0.0000	1.0000	0.02
71.5	636		0.0000	1.0000	0.02
72.5	636		0.0000	1.0000	0.02
73.5	636	636	1.0000		0.02
74.5					

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



**COMMON PLANT**

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



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1860-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	292,853,441	20,000	0.0001	0.9999	100.00
0.5	285,873,379	145,482	0.0005	0.9995	99.99
1.5	273,480,741	105,866	0.0004	0.9996	99.94
2.5	301,063,823	859,482	0.0029	0.9971	99.90
3.5	296,622,024	7,209,641	0.0243	0.9757	99.62
4.5	289,511,319	260,414	0.0009	0.9991	97.20
5.5	282,811,290	958,706	0.0034	0.9966	97.11
6.5	281,223,194	241,851	0.0009	0.9991	96.78
7.5	276,769,471	235,933	0.0009	0.9991	96.70
8.5	251,545,442	244,508	0.0010	0.9990	96.61
9.5	236,895,000	727,661	0.0031	0.9969	96.52
10.5	229,662,228	13,455,307	0.0586	0.9414	96.22
11.5	211,448,185	4,595,056	0.0217	0.9783	90.59
12.5	201,582,600	1,201,238	0.0060	0.9940	88.62
13.5	199,620,656	391,150	0.0020	0.9980	88.09
14.5	196,578,538	877,725	0.0045	0.9955	87.92
15.5	173,363,839	942,955	0.0054	0.9946	87.53
16.5	169,500,443	1,184,423	0.0070	0.9930	87.05
17.5	167,130,081	1,651,892	0.0099	0.9901	86.44
18.5	166,476,907	1,956,623	0.0118	0.9882	85.59
19.5	164,918,666	1,330,631	0.0081	0.9919	84.58
20.5	119,273,329	498,251	0.0042	0.9958	83.90
21.5	112,921,372	1,687,624	0.0149	0.9851	83.55
22.5	109,669,541	2,396,285	0.0219	0.9781	82.30
23.5	83,608,953	741,223	0.0089	0.9911	80.50
24.5	79,723,434	550,453	0.0069	0.9931	79.79
25.5	71,632,184	229,199	0.0032	0.9968	79.24
26.5	66,990,261	138,609	0.0021	0.9979	78.98
27.5	64,244,880	354,190	0.0055	0.9945	78.82
28.5	62,032,038	273,112	0.0044	0.9956	78.38
29.5	61,336,288	325,800	0.0053	0.9947	78.04
30.5	59,990,347	499,533	0.0083	0.9917	77.62
31.5	57,628,789	645,789	0.0112	0.9888	76.98
32.5	55,789,886	167,928	0.0030	0.9970	76.12
33.5	55,036,871	338,281	0.0061	0.9939	75.89
34.5	52,933,832	221,682	0.0042	0.9958	75.42
35.5	51,531,510	372,088	0.0072	0.9928	75.10
36.5	50,843,099	51,156	0.0010	0.9990	74.56
37.5	49,778,300	607,222	0.0122	0.9878	74.49
38.5	48,769,958	488,982	0.0100	0.9900	73.58

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1860-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,293,778	409,028	0.0085	0.9915	72.84
40.5	47,492,955	444,730	0.0094	0.9906	72.22
41.5	46,322,318	1,394,186	0.0301	0.9699	71.55
42.5	44,821,885	414,145	0.0092	0.9908	69.39
43.5	44,365,968	913,296	0.0206	0.9794	68.75
44.5	43,381,314	44,154	0.0010	0.9990	67.34
45.5	43,066,880	136,973	0.0032	0.9968	67.27
46.5	16,761,748	26,728	0.0016	0.9984	67.06
47.5	16,771,601	220,864	0.0132	0.9868	66.95
48.5	12,158,262	9,511	0.0008	0.9992	66.07
49.5	12,145,058	6,898	0.0006	0.9994	66.02
50.5	8,969,462	17,665	0.0020	0.9980	65.98
51.5	8,413,523	18,884	0.0022	0.9978	65.85
52.5	8,391,474	1,489,638	0.1775	0.8225	65.70
53.5	6,706,322	11,752	0.0018	0.9982	54.04
54.5	6,683,361	37,224	0.0056	0.9944	53.94
55.5	4,203,252	23,497	0.0056	0.9944	53.64
56.5	4,167,732	2,475	0.0006	0.9994	53.34
57.5	3,361,704	21,365	0.0064	0.9936	53.31
58.5	3,288,513	28,657	0.0087	0.9913	52.97
59.5	2,742,420	13,170	0.0048	0.9952	52.51
60.5	2,616,214	5,565	0.0021	0.9979	52.26
61.5	2,563,769	8,735	0.0034	0.9966	52.15
62.5	1,159,487	3,288	0.0028	0.9972	51.97
63.5	1,143,644	20,784	0.0182	0.9818	51.82
64.5	1,121,118	11,694	0.0104	0.9896	50.88
65.5	1,030,175	1,332	0.0013	0.9987	50.35
66.5	956,605	1,355	0.0014	0.9986	50.28
67.5	930,562		0.0000	1.0000	50.21
68.5	927,425	2,039	0.0022	0.9978	50.21
69.5	865,647	96,338	0.1113	0.8887	50.10
70.5	769,070	2,952	0.0038	0.9962	44.53
71.5	765,524		0.0000	1.0000	44.36
72.5	764,406	6,638	0.0087	0.9913	44.36
73.5	757,768	316	0.0004	0.9996	43.97
74.5	305,172	9,660	0.0317	0.9683	43.95
75.5	295,513	4,965	0.0168	0.9832	42.56
76.5	286,572	18,852	0.0658	0.9342	41.85
77.5	266,504	8,602	0.0323	0.9677	39.09
78.5	248,396	108	0.0004	0.9996	37.83

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1860-2018			EXPERIENCE BAND 1975-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	248,311	8,300	0.0334	0.9666	37.81	
80.5	231,701	1,542	0.0067	0.9933	36.55	
81.5	179,528	19,278	0.1074	0.8926	36.31	
82.5	161,069		0.0000	1.0000	32.41	
83.5	169,631		0.0000	1.0000	32.41	
84.5	169,631	201	0.0012	0.9988	32.41	
85.5	169,405		0.0000	1.0000	32.37	
86.5	169,405	2,543	0.0150	0.9850	32.37	
87.5	166,458		0.0000	1.0000	31.88	
88.5	166,336	3,206	0.0193	0.9807	31.88	
89.5	163,131	111,106	0.6811	0.3189	31.27	
90.5	52,024		0.0000	1.0000	9.97	
91.5	38,046	222	0.0058	0.9942	9.97	
92.5	37,824		0.0000	1.0000	9.91	
93.5	31,885	22,859	0.7169	0.2831	9.91	
94.5	3,118		0.0000	1.0000	2.81	
95.5	3,118		0.0000	1.0000	2.81	
96.5	2,885		0.0000	1.0000	2.81	
97.5	2,885		0.0000	1.0000	2.81	
98.5	2,885		0.0000	1.0000	2.81	
99.5	2,885		0.0000	1.0000	2.81	
100.5	2,885		0.0000	1.0000	2.81	
101.5	2,885	151	0.0523	0.9477	2.81	
102.5	2,734		0.0000	1.0000	2.66	
103.5	2,734		0.0000	1.0000	2.66	
104.5	819		0.0000	1.0000	2.66	
105.5	819		0.0000	1.0000	2.66	
106.5	819		0.0000	1.0000	2.66	
107.5	819		0.0000	1.0000	2.66	
108.5	819		0.0000	1.0000	2.66	
109.5	819		0.0000	1.0000	2.66	
110.5	819		0.0000	1.0000	2.66	
111.5	819		0.0000	1.0000	2.66	
112.5	819		0.0000	1.0000	2.66	
113.5	819		0.0000	1.0000	2.66	
114.5	1,359		0.0000	1.0000	2.66	
115.5	1,359		0.0000	1.0000	2.66	
116.5	1,359		0.0000	1.0000	2.66	
117.5	1,359		0.0000	1.0000	2.66	
118.5	1,359	540	0.3973	0.6027	2.66	

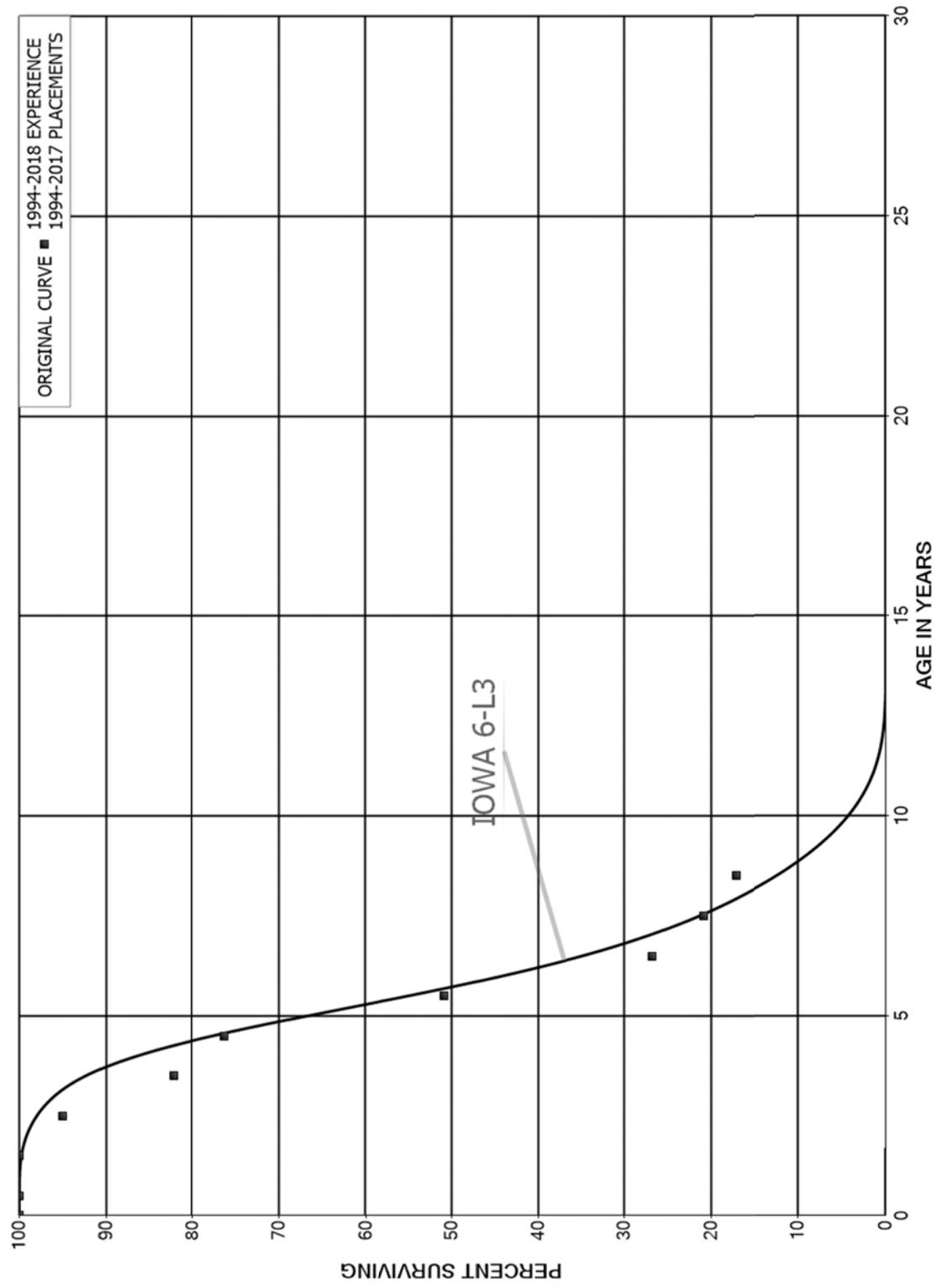
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1860-2018			EXPERIENCE BAND 1975-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	819		0.0000	1.0000	1.60	
120.5	819	156	0.1904	0.8096	1.60	
121.5	663		0.0000	1.0000	1.30	
122.5	663		0.0000	1.0000	1.30	
123.5	663		0.0000	1.0000	1.30	
124.5	663		0.0000	1.0000	1.30	
125.5	663		0.0000	1.0000	1.30	
126.5					1.30	

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



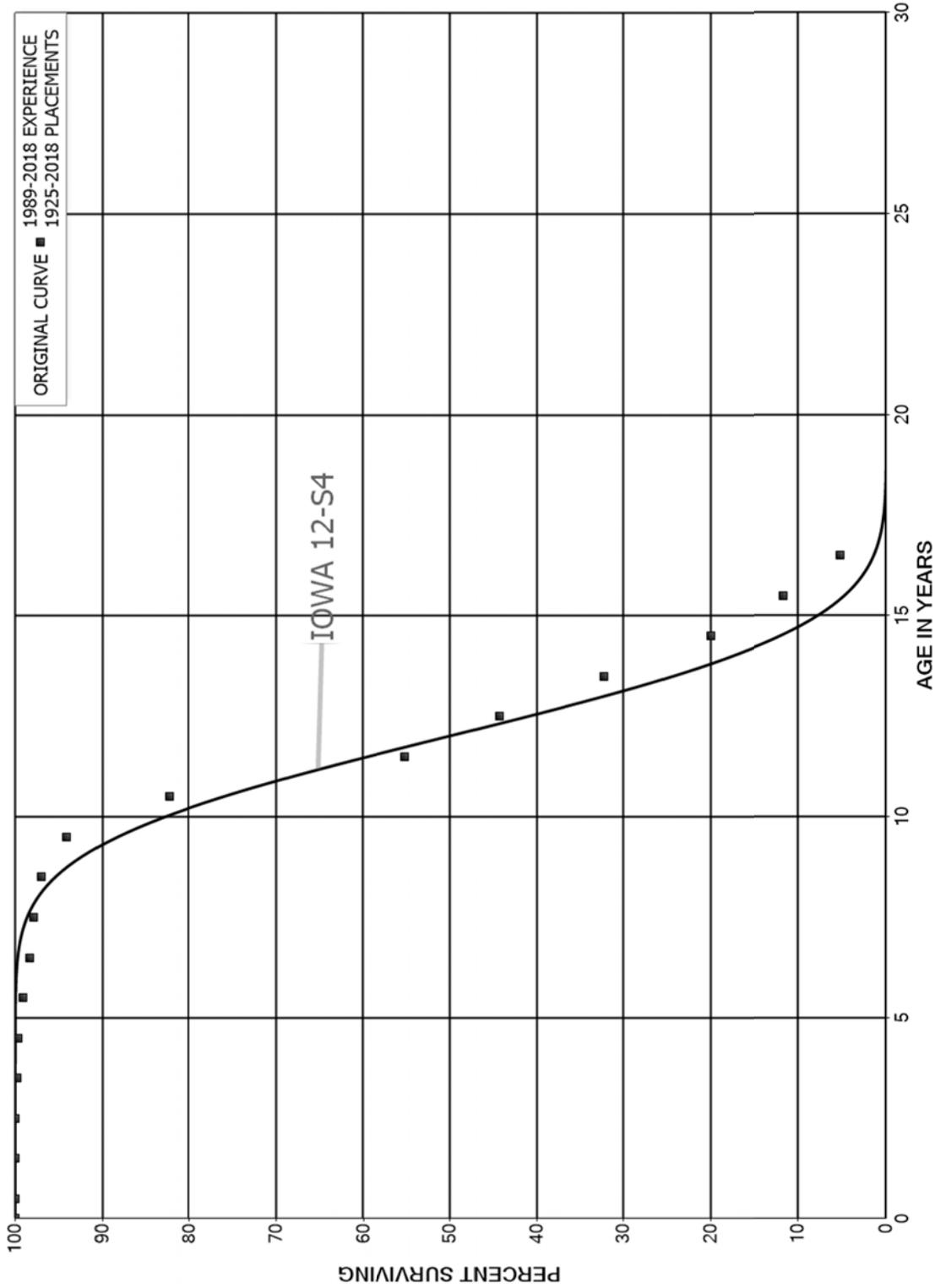
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2017			EXPERIENCE BAND 1994-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	626,684		0.0000	1.0000	100.00
0.5	626,684		0.0000	1.0000	100.00
1.5	624,378	31,533	0.0505	0.9495	100.00
2.5	592,845	79,818	0.1346	0.8654	94.95
3.5	512,275	36,949	0.0721	0.9279	82.17
4.5	475,326	158,583	0.3336	0.6664	76.24
5.5	316,743	150,072	0.4738	0.5262	50.80
6.5	166,671	36,785	0.2207	0.7793	26.73
7.5	129,886	23,593	0.1816	0.8184	20.83
8.5	106,293		0.0000	1.0000	17.05
9.5	106,293	15,711	0.1478	0.8522	17.05
10.5	90,582		0.0000	1.0000	14.53
11.5	90,582		0.0000	1.0000	14.53
12.5	90,582		0.0000	1.0000	14.53
13.5	90,582		0.0000	1.0000	14.53
14.5	90,582		0.0000	1.0000	14.53
15.5	90,582		0.0000	1.0000	14.53
16.5					14.53

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



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,586,779		0.0000	1.0000	100.00
0.5	46,845,477		0.0000	1.0000	100.00
1.5	44,004,759	11,997	0.0003	0.9997	100.00
2.5	38,906,566	105,422	0.0027	0.9973	99.97
3.5	37,314,216	36,949	0.0010	0.9990	99.70
4.5	32,949,084	159,908	0.0049	0.9951	99.60
5.5	29,593,456	258,196	0.0087	0.9913	99.12
6.5	28,541,829	111,576	0.0039	0.9961	98.25
7.5	27,160,269	244,783	0.0090	0.9910	97.87
8.5	22,827,473	683,232	0.0299	0.9701	96.99
9.5	21,482,209	2,682,687	0.1249	0.8751	94.09
10.5	18,002,322	5,935,440	0.3297	0.6703	82.34
11.5	11,467,149	2,266,049	0.1976	0.8024	55.19
12.5	8,793,544	2,396,461	0.2725	0.7275	44.28
13.5	6,268,890	2,382,360	0.3800	0.6200	32.22
14.5	3,928,528	1,644,933	0.4187	0.5813	19.97
15.5	2,233,736	1,232,525	0.5518	0.4482	11.61
16.5	259,329	90,943	0.3507	0.6493	5.20
17.5	172,822	33,567	0.1942	0.8058	3.38
18.5	162,664	51,133	0.3143	0.6857	2.72
19.5	138,830	19,213	0.1384	0.8616	1.87
20.5	138,917	22,499	0.1620	0.8380	1.61
21.5	122,569	13,368	0.1091	0.8909	1.35
22.5	109,200	1,932	0.0177	0.9823	1.20
23.5	110,421	7,593	0.0688	0.9312	1.18
24.5	103,475	62,733	0.6063	0.3937	1.10
25.5	49,964	2,348	0.0470	0.9530	0.43
26.5	48,820	9,941	0.2036	0.7964	0.41
27.5	42,894	2,939	0.0685	0.9315	0.33
28.5	41,531	12,257	0.2951	0.7049	0.31
29.5	34,074	7,519	0.2207	0.7793	0.22
30.5	27,660	9,601	0.3471	0.6529	0.17
31.5	19,361	2,226	0.1150	0.8850	0.11
32.5	17,440	5,929	0.3400	0.6600	0.10
33.5	22,354	720	0.0322	0.9678	0.06
34.5	22,434	10,194	0.4544	0.5456	0.06
35.5	12,240	6,040	0.4934	0.5066	0.03
36.5	6,200	462	0.0746	0.9254	0.02
37.5	5,738	1,834	0.3196	0.6804	0.02
38.5	4,211	116	0.0276	0.9724	0.01

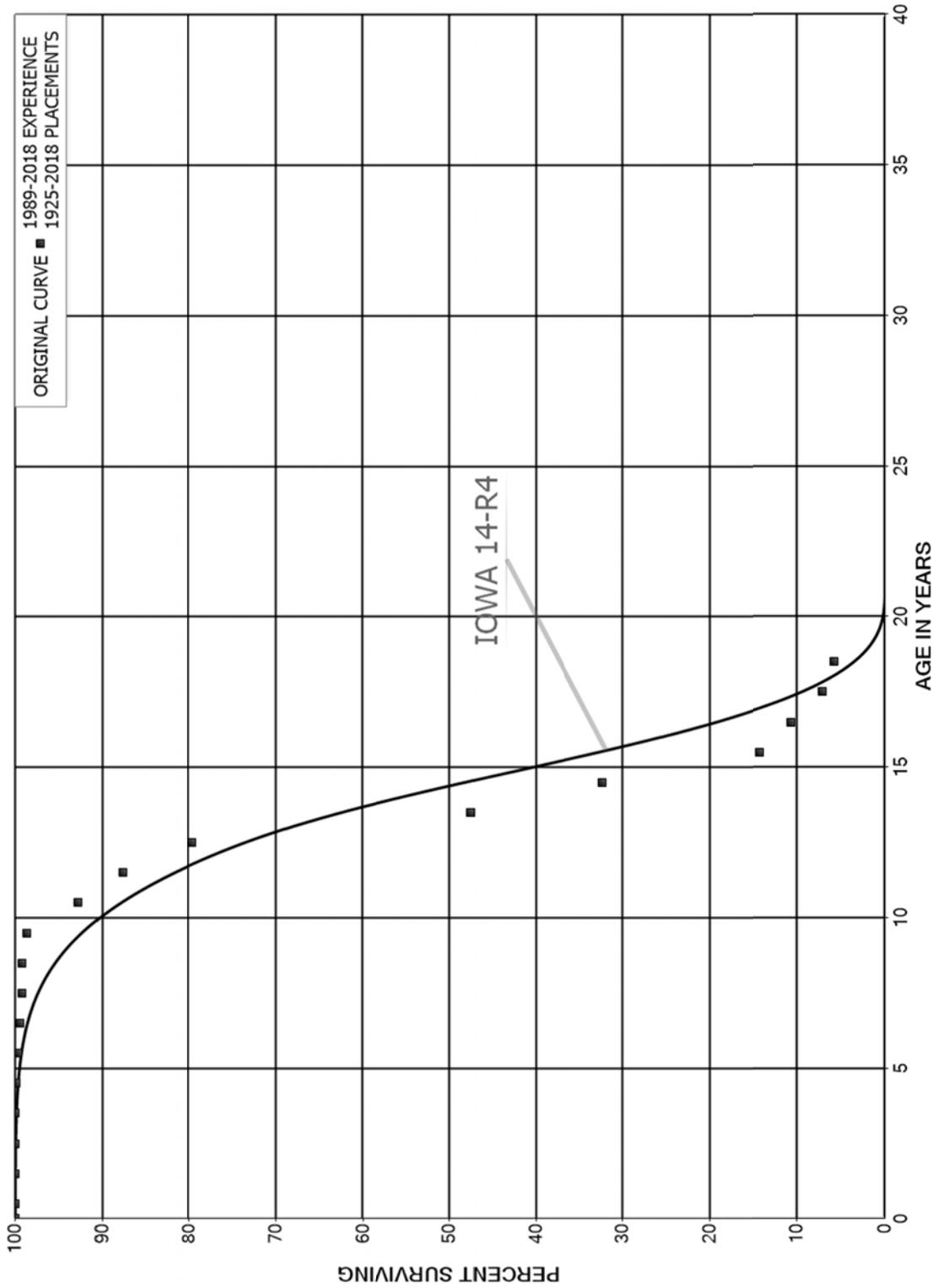
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1989-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,468	307	0.0688	0.9312	0.01	
40.5	5,441	1,105	0.2032	0.7968	0.01	
41.5	4,335	415	0.0957	0.9043	0.01	
42.5	3,955	221	0.0560	0.9440	0.01	
43.5	3,733	1,744	0.4671	0.5329	0.01	
44.5	1,989	354	0.1780	0.8220	0.00	
45.5	1,635		0.0000	1.0000	0.00	
46.5	1,635		0.0000	1.0000	0.00	
47.5	1,793	158	0.0879	0.9121	0.00	
48.5	1,635		0.0000	1.0000	0.00	
49.5	1,635	321	0.1964	0.8036	0.00	
50.5	1,314	1,280	0.9741	0.0259	0.00	
51.5	34		0.0000	1.0000	0.00	
52.5	34	34	1.0000		0.00	
53.5						
54.5						
55.5						
56.5						
57.5						
58.5						
59.5	781	432	0.5531			
60.5	349	349	1.0000			
61.5						
62.5	92		0.0000			
63.5	225	92	0.4068			
64.5	133	133	1.0000			
65.5						

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



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,477,278		0.0000	1.0000	100.00
0.5	109,693,137		0.0000	1.0000	100.00
1.5	102,709,459	11,997	0.0001	0.9999	100.00
2.5	95,649,976	79,818	0.0008	0.9992	99.99
3.5	92,414,445	106,819	0.0012	0.9988	99.90
4.5	81,887,805	159,908	0.0020	0.9980	99.79
5.5	74,235,888	172,821	0.0023	0.9977	99.59
6.5	69,366,233	103,910	0.0015	0.9985	99.36
7.5	65,217,945	14,382	0.0002	0.9998	99.21
8.5	57,310,841	312,849	0.0055	0.9945	99.19
9.5	53,840,816	3,204,465	0.0595	0.9405	98.65
10.5	42,346,858	2,361,344	0.0558	0.9442	92.78
11.5	35,716,475	3,249,703	0.0910	0.9090	87.61
12.5	30,394,321	12,246,918	0.4029	0.5971	79.63
13.5	18,085,941	5,799,113	0.3206	0.6794	47.55
14.5	11,456,046	6,424,106	0.5608	0.4392	32.30
15.5	5,071,946	1,281,529	0.2527	0.7473	14.19
16.5	3,806,176	1,253,951	0.3295	0.6705	10.60
17.5	2,554,487	500,303	0.1959	0.8041	7.11
18.5	2,077,594	223,197	0.1074	0.8926	5.72
19.5	1,881,695	362,005	0.1924	0.8076	5.10
20.5	1,538,991	258,520	0.1680	0.8320	4.12
21.5	1,083,970	66,236	0.0611	0.9389	3.43
22.5	887,467	168,402	0.1898	0.8102	3.22
23.5	722,218	7,593	0.0105	0.9895	2.61
24.5	715,272	527,780	0.7379	0.2621	2.58
25.5	196,713	34,882	0.1773	0.8227	0.68
26.5	163,035	105,908	0.6496	0.3504	0.56
27.5	61,142	21,186	0.3465	0.6535	0.20
28.5	41,531	12,257	0.2951	0.7049	0.13
29.5	34,074	7,519	0.2207	0.7793	0.09
30.5	27,660	9,601	0.3471	0.6529	0.07
31.5	19,361	2,226	0.1150	0.8850	0.05
32.5	17,440	5,929	0.3400	0.6600	0.04
33.5	157,152	720	0.0046	0.9954	0.03
34.5	157,231	10,194	0.0648	0.9352	0.03
35.5	147,037	6,040	0.0411	0.9589	0.02
36.5	140,997	462	0.0033	0.9967	0.02
37.5	140,535	1,834	0.0131	0.9869	0.02
38.5	139,008	116	0.0008	0.9992	0.02

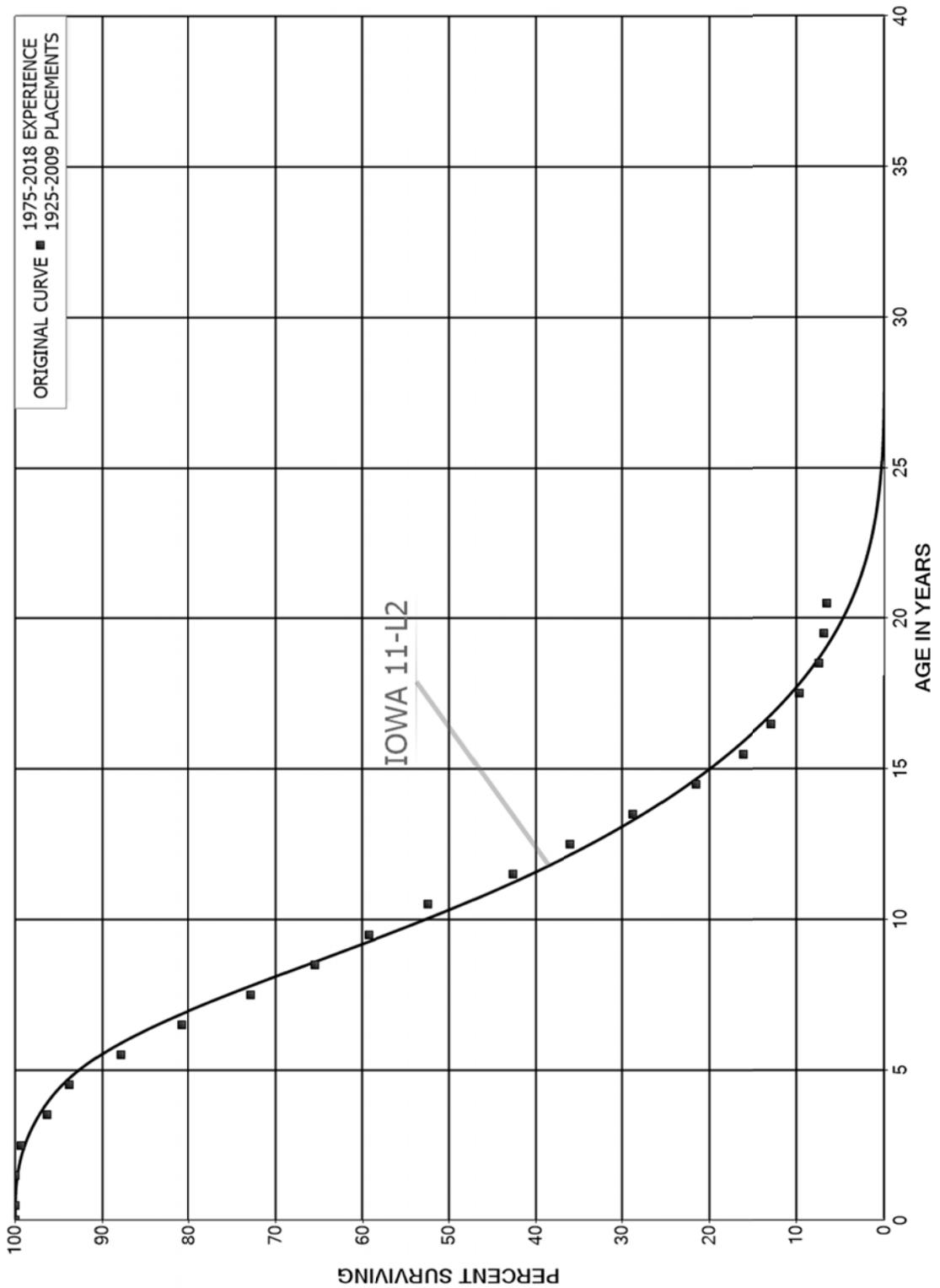
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1989-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	139,265	307	0.0022	0.9978	0.02	
40.5	140,238	1,105	0.0079	0.9921	0.02	
41.5	139,133	415	0.0030	0.9970	0.02	
42.5	138,752	221	0.0016	0.9984	0.02	
43.5	138,530	1,744	0.0126	0.9874	0.02	
44.5	136,787	354	0.0026	0.9974	0.02	
45.5	136,432		0.0000	1.0000	0.02	
46.5	136,432		0.0000	1.0000	0.02	
47.5	136,590	158	0.0012	0.9988	0.02	
48.5	136,432		0.0000	1.0000	0.02	
49.5	136,432	321	0.0024	0.9976	0.02	
50.5	136,111	1,280	0.0094	0.9906	0.02	
51.5	134,831		0.0000	1.0000	0.02	
52.5	134,831	34	0.0003	0.9997	0.02	
53.5	134,797		0.0000	1.0000	0.02	
54.5	134,797		0.0000	1.0000	0.02	
55.5	134,797		0.0000	1.0000	0.02	
56.5	134,797		0.0000	1.0000	0.02	
57.5	134,797		0.0000	1.0000	0.02	
58.5	134,797		0.0000	1.0000	0.02	
59.5	135,578	432	0.0032	0.9968	0.02	
60.5	135,146	349	0.0026	0.9974	0.02	
61.5	134,797	134,797	1.0000		0.02	
62.5	92		0.0000	1.0000		
63.5	225	92	0.4068			
64.5	133	133	1.0000			
65.5						

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



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRACTORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2009

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,815,986		0.0000	1.0000	100.00
0.5	2,227,395	200	0.0001	0.9999	100.00
1.5	2,751,680	18,422	0.0067	0.9933	99.99
2.5	3,095,942	93,883	0.0303	0.9697	99.32
3.5	3,564,308	95,644	0.0268	0.9732	96.31
4.5	3,777,378	236,971	0.0627	0.9373	93.73
5.5	4,161,230	331,845	0.0797	0.9203	87.85
6.5	4,129,334	411,701	0.0997	0.9003	80.84
7.5	3,838,137	384,385	0.1001	0.8999	72.78
8.5	3,506,812	332,635	0.0949	0.9051	65.49
9.5	3,235,545	377,878	0.1168	0.8832	59.28
10.5	2,994,241	555,417	0.1855	0.8145	52.36
11.5	2,657,314	418,195	0.1574	0.8426	42.64
12.5	2,329,055	469,541	0.2016	0.7984	35.93
13.5	1,928,268	484,356	0.2512	0.7488	28.69
14.5	1,478,924	376,259	0.2544	0.7456	21.48
15.5	1,129,619	226,215	0.2003	0.7997	16.02
16.5	861,913	214,899	0.2493	0.7507	12.81
17.5	649,982	153,683	0.2364	0.7636	9.62
18.5	499,330	37,052	0.0742	0.9258	7.34
19.5	473,121	20,477	0.0433	0.9567	6.80
20.5	456,986	23,748	0.0520	0.9480	6.50
21.5	433,451	89,496	0.2065	0.7935	6.17
22.5	344,443	4,971	0.0144	0.9856	4.89
23.5	163,248	8,684	0.0532	0.9468	4.82
24.5	154,888	66,118	0.4269	0.5731	4.57
25.5	90,110	4,218	0.0468	0.9532	2.62
26.5	87,210	13,317	0.1527	0.8473	2.49
27.5	74,166	3,626	0.0489	0.9511	2.11
28.5	70,862	13,658	0.1927	0.8073	2.01
29.5	57,204	9,338	0.1632	0.8368	1.62
30.5	47,866	11,141	0.2328	0.7672	1.36
31.5	36,724	2,359	0.0642	0.9358	1.04
32.5	34,365	7,767	0.2260	0.7740	0.97
33.5	26,913	1,781	0.0662	0.9338	0.75
34.5	25,133	10,194	0.4056	0.5944	0.70
35.5	15,003	6,089	0.4058	0.5942	0.42
36.5	8,915	462	0.0519	0.9481	0.25
37.5	8,653	2,174	0.2513	0.7487	0.24
38.5	6,479	181	0.0279	0.9721	0.18

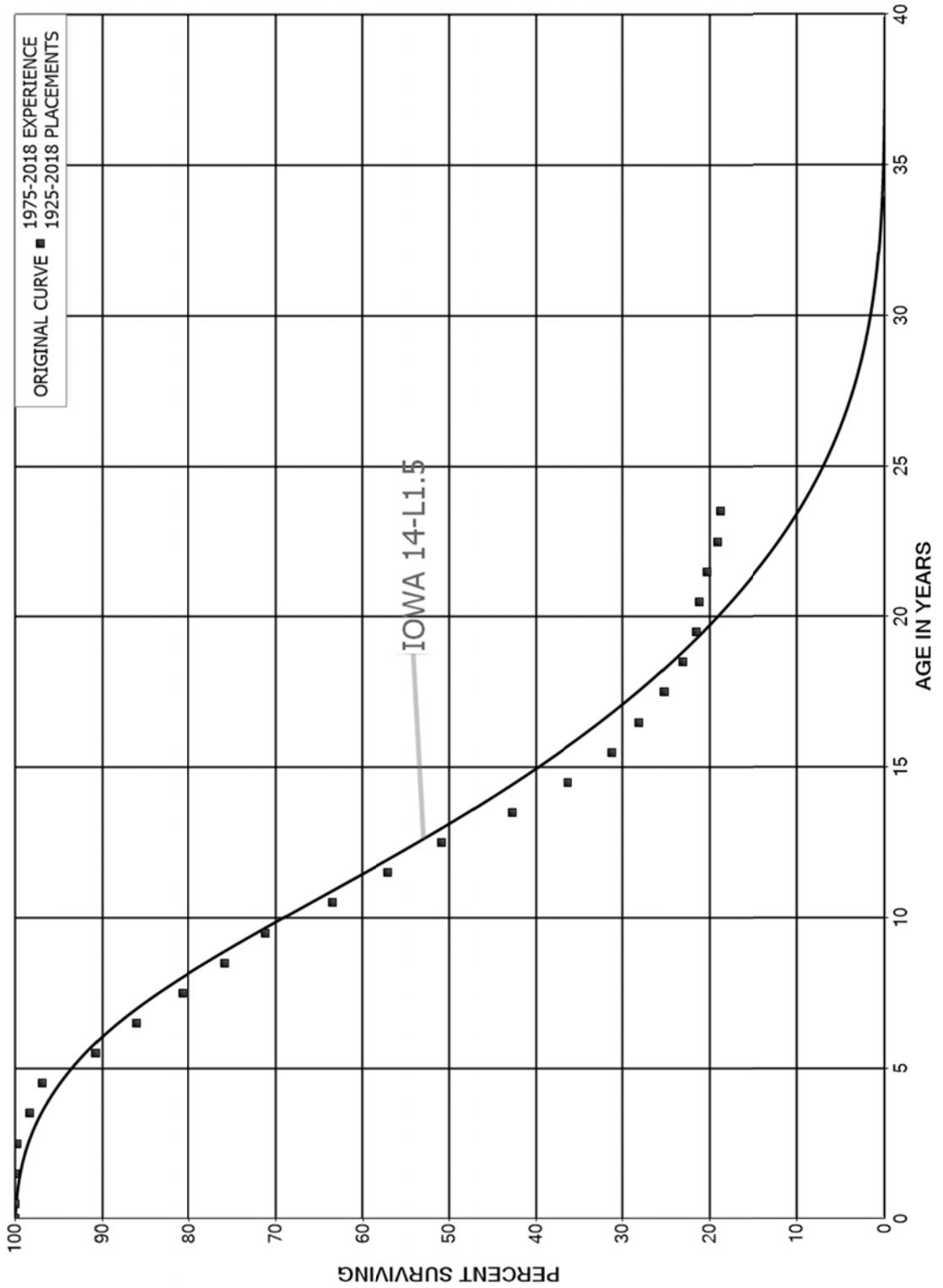
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRACTORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1975-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,298	508	0.0806	0.9194	0.17	
40.5	5,790	1,105	0.1909	0.8091	0.16	
41.5	4,685	415	0.0886	0.9114	0.13	
42.5	4,270	379	0.0888	0.9112	0.12	
43.5	3,891	1,744	0.4482	0.5518	0.11	
44.5	2,147	354	0.1650	0.8350	0.06	
45.5	2,573		0.0000	1.0000	0.05	
46.5	2,573		0.0000	1.0000	0.05	
47.5	2,573	158	0.0613	0.9387	0.05	
48.5	2,507		0.0000	1.0000	0.05	
49.5	2,641	321	0.1216	0.8784	0.05	
50.5	2,320	1,280	0.5518	0.4482	0.04	
51.5	1,040		0.0000	1.0000	0.02	
52.5	1,040	34	0.0327	0.9673	0.02	
53.5	1,006		0.0000	1.0000	0.02	
54.5	1,006		0.0000	1.0000	0.02	
55.5	1,006		0.0000	1.0000	0.02	
56.5	1,006		0.0000	1.0000	0.02	
57.5	1,006		0.0000	1.0000	0.02	
58.5	1,006		0.0000	1.0000	0.02	
59.5	1,006	432	0.4293	0.5707	0.02	
60.5	574	349	0.6079	0.3921	0.01	
61.5	225		0.0000	1.0000	0.00	
62.5	225		0.0000	1.0000	0.00	
63.5	225	92	0.4068	0.5932	0.00	
64.5	133	133	1.0000		0.00	
65.5						

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



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,956,153		0.0000	1.0000	100.00
0.5	6,983,706	200	0.0000	1.0000	100.00
1.5	6,995,480	18,411	0.0026	0.9974	100.00
2.5	6,517,340	93,827	0.0144	0.9856	99.73
3.5	6,583,888	98,087	0.0149	0.9851	98.30
4.5	6,518,825	411,278	0.0631	0.9369	96.83
5.5	6,692,114	344,481	0.0515	0.9485	90.72
6.5	6,652,707	411,454	0.0618	0.9382	86.05
7.5	6,339,747	384,154	0.0606	0.9394	80.73
8.5	5,726,699	349,340	0.0610	0.9390	75.84
9.5	5,489,389	596,655	0.1087	0.8913	71.21
10.5	5,029,225	506,829	0.1008	0.8992	63.47
11.5	4,372,833	476,565	0.1090	0.8910	57.08
12.5	3,909,939	628,709	0.1608	0.8392	50.86
13.5	3,330,658	502,703	0.1509	0.8491	42.68
14.5	2,866,614	402,809	0.1405	0.8595	36.24
15.5	2,467,694	243,659	0.0987	0.9013	31.15
16.5	2,052,646	214,770	0.1046	0.8954	28.07
17.5	1,825,289	153,591	0.0841	0.9159	25.13
18.5	1,608,474	105,980	0.0659	0.9341	23.02
19.5	1,513,331	26,808	0.0177	0.9823	21.50
20.5	1,490,862	56,296	0.0378	0.9622	21.12
21.5	1,195,540	73,330	0.0613	0.9387	20.32
22.5	912,976	16,333	0.0179	0.9821	19.08
23.5	764,879	8,679	0.0113	0.9887	18.74
24.5	630,876	66,078	0.1047	0.8953	18.52
25.5	566,136	4,215	0.0074	0.9926	16.58
26.5	563,239	13,309	0.0236	0.9764	16.46
27.5	550,202	24,903	0.0453	0.9547	16.07
28.5	525,621	13,650	0.0260	0.9740	15.34
29.5	511,971	9,332	0.0182	0.9818	14.94
30.5	483,994	15,335	0.0317	0.9683	14.67
31.5	468,659	4,258	0.0091	0.9909	14.21
32.5	464,402	70,463	0.1517	0.8483	14.08
33.5	394,254	1,780	0.0045	0.9955	11.94
34.5	392,475	10,188	0.0260	0.9740	11.89
35.5	382,351	6,085	0.0159	0.9841	11.58
36.5	376,266	23,362	0.0621	0.9379	11.40
37.5	353,105	51,673	0.1463	0.8537	10.69
38.5	301,432	181	0.0006	0.9994	9.12

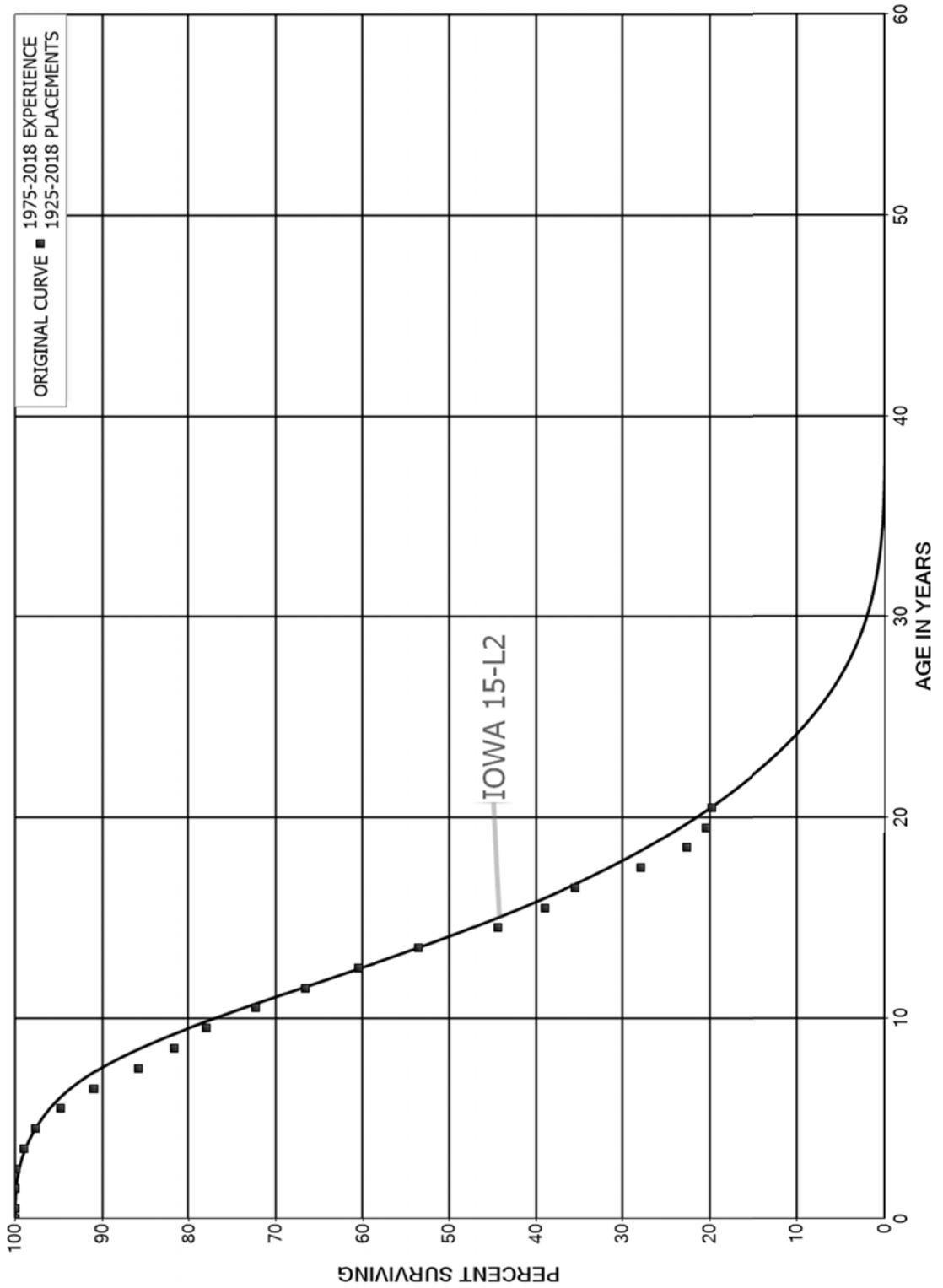
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	301,251	23,507	0.0780	0.9220	9.12
40.5	253,736	1,105	0.0044	0.9956	8.41
41.5	252,632	415	0.0016	0.9984	8.37
42.5	250,673	379	0.0015	0.9985	8.36
43.5	224,942	1,743	0.0077	0.9923	8.34
44.5	222,385	1,154	0.0052	0.9948	8.28
45.5	154,302	800	0.0052	0.9948	8.24
46.5	148,977		0.0000	1.0000	8.19
47.5	142,333	158	0.0011	0.9989	8.19
48.5	114,535		0.0000	1.0000	8.18
49.5	103,323	1,121	0.0108	0.9892	8.18
50.5	47,591	1,279	0.0269	0.9731	8.10
51.5	22,913		0.0000	1.0000	7.88
52.5	19,760	34	0.0017	0.9983	7.88
53.5	19,726		0.0000	1.0000	7.86
54.5	19,726		0.0000	1.0000	7.86
55.5	18,699		0.0000	1.0000	7.86
56.5	17,727	6,574	0.3708	0.6292	7.86
57.5	7,614		0.0000	1.0000	4.95
58.5	1,940		0.0000	1.0000	4.95
59.5	1,940	1,261	0.6499	0.3501	4.95
60.5	679	455	0.6690	0.3310	1.73
61.5	225		0.0000	1.0000	0.57
62.5	225		0.0000	1.0000	0.57
63.5	225	91	0.4068	0.5932	0.57
64.5	133	133	1.0000		0.34
65.5					

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



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - OTHER VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,072,027		0.0000	1.0000	100.00
0.5	14,375,046	200	0.0000	1.0000	100.00
1.5	13,702,034	18,411	0.0013	0.9987	100.00
2.5	11,305,445	102,247	0.0090	0.9910	99.86
3.5	8,323,982	113,472	0.0136	0.9864	98.96
4.5	8,196,556	241,679	0.0295	0.9705	97.61
5.5	8,575,328	339,446	0.0396	0.9604	94.73
6.5	8,287,200	468,849	0.0566	0.9434	90.98
7.5	7,933,245	384,154	0.0484	0.9516	85.84
8.5	7,320,795	332,435	0.0454	0.9546	81.68
9.5	6,960,635	504,804	0.0725	0.9275	77.97
10.5	6,442,859	503,955	0.0782	0.9218	72.32
11.5	5,792,238	538,220	0.0929	0.9071	66.66
12.5	4,437,894	512,727	0.1155	0.8845	60.47
13.5	3,682,994	625,153	0.1697	0.8303	53.48
14.5	3,092,832	376,034	0.1216	0.8784	44.40
15.5	2,441,677	226,079	0.0926	0.9074	39.00
16.5	1,038,932	223,038	0.2147	0.7853	35.39
17.5	818,861	153,591	0.1876	0.8124	27.79
18.5	663,158	64,816	0.0977	0.9023	22.58
19.5	609,178	20,465	0.0336	0.9664	20.37
20.5	593,053	23,734	0.0400	0.9600	19.69
21.5	569,532	15,181	0.0267	0.9733	18.90
22.5	526,154	27,718	0.0527	0.9473	18.40
23.5	429,172	44,088	0.1027	0.8973	17.43
24.5	311,263	66,078	0.2123	0.7877	15.64
25.5	218,979	4,215	0.0193	0.9807	12.32
26.5	209,961	13,309	0.0634	0.9366	12.08
27.5	196,925	3,624	0.0184	0.9816	11.32
28.5	194,543	13,650	0.0702	0.9298	11.11
29.5	180,893	9,332	0.0516	0.9484	10.33
30.5	171,561	11,135	0.0649	0.9351	9.79
31.5	160,426	8,458	0.0527	0.9473	9.16
32.5	151,968	12,363	0.0814	0.9186	8.68
33.5	139,921	1,780	0.0127	0.9873	7.97
34.5	138,141	10,188	0.0737	0.9263	7.87
35.5	125,127	6,085	0.0486	0.9514	7.29
36.5	119,042	462	0.0039	0.9961	6.93
37.5	118,781	2,173	0.0183	0.9817	6.91
38.5	116,608	181	0.0016	0.9984	6.78

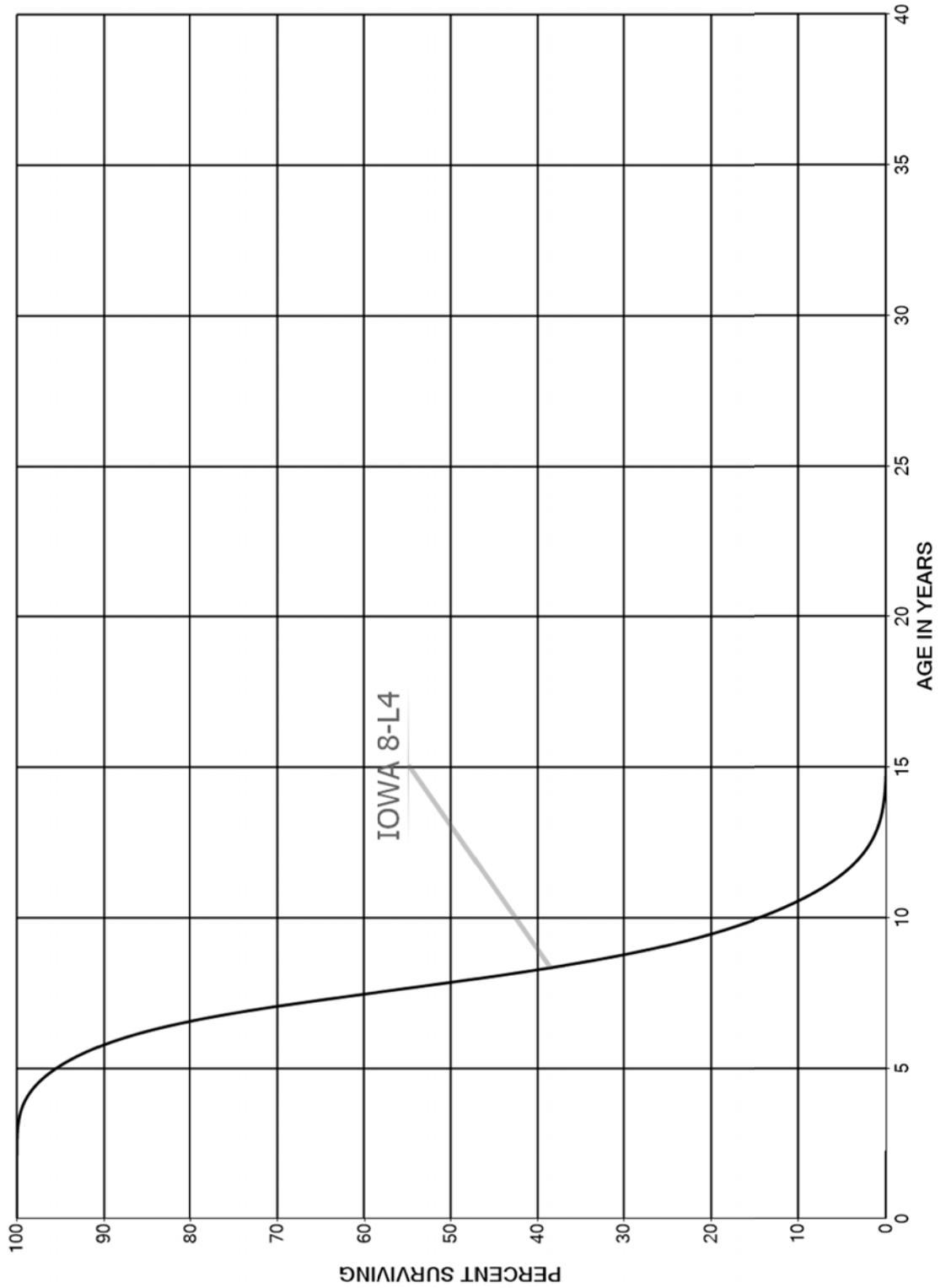
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - OTHER VEHICLES

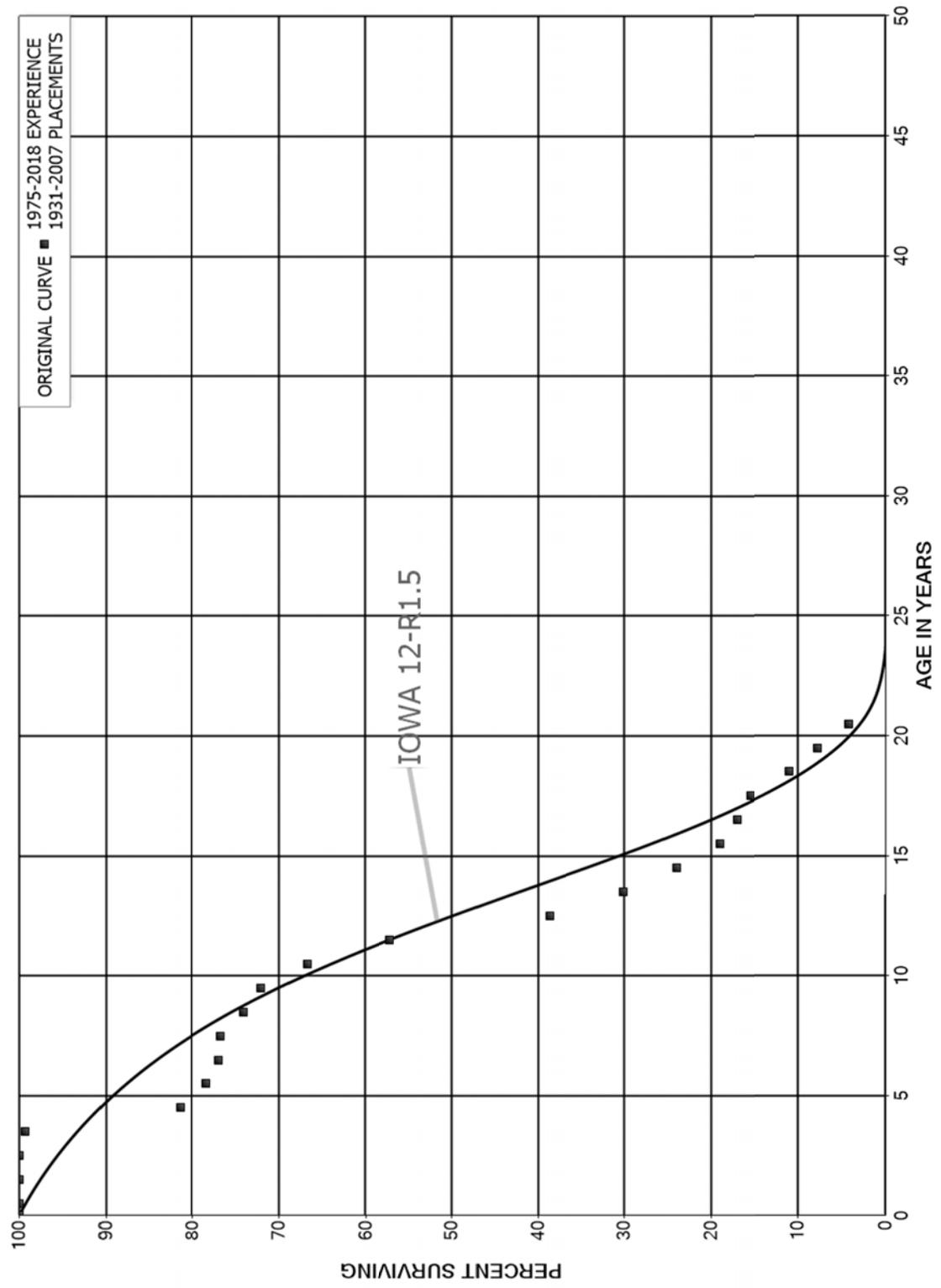
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1975-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	116,427	507	0.0044	0.9956	6.77	
40.5	115,920	1,105	0.0095	0.9905	6.74	
41.5	114,815	415	0.0036	0.9964	6.68	
42.5	114,400	379	0.0033	0.9967	6.65	
43.5	114,022	1,743	0.0153	0.9847	6.63	
44.5	108,390	354	0.0033	0.9967	6.53	
45.5	105,280		0.0000	1.0000	6.51	
46.5	87,956		0.0000	1.0000	6.51	
47.5	87,956	158	0.0018	0.9982	6.51	
48.5	87,890		0.0000	1.0000	6.50	
49.5	88,023	321	0.0036	0.9964	6.50	
50.5	87,702	1,279	0.0146	0.9854	6.47	
51.5	86,423		0.0000	1.0000	6.38	
52.5	86,423	34	0.0004	0.9996	6.38	
53.5	1,983		0.0000	1.0000	6.38	
54.5	1,983		0.0000	1.0000	6.38	
55.5	1,983		0.0000	1.0000	6.38	
56.5	1,925		0.0000	1.0000	6.38	
57.5	1,925		0.0000	1.0000	6.38	
58.5	1,925		0.0000	1.0000	6.38	
59.5	1,925	431	0.2241	0.7759	6.38	
60.5	1,494	349	0.2334	0.7666	4.95	
61.5	1,145		0.0000	1.0000	3.79	
62.5	1,145		0.0000	1.0000	3.79	
63.5	1,145	91	0.0799	0.9201	3.79	
64.5	1,054	133	0.1266	0.8734	3.49	
65.5	920		0.0000	1.0000	3.05	
66.5	920		0.0000	1.0000	3.05	
67.5	920		0.0000	1.0000	3.05	
68.5	920		0.0000	1.0000	3.05	
69.5	920		0.0000	1.0000	3.05	
70.5	920		0.0000	1.0000	3.05	
71.5	920		0.0000	1.0000	3.05	
72.5					3.05	

PECO ENERGY COMPANY  
COMMON PLANT  
ACCOUNT 392.7 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS  
SMOOTH SURVIVOR CURVE



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



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2007

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,161,568		0.0000	1.0000	100.00
0.5	1,166,658		0.0000	1.0000	100.00
1.5	1,464,469		0.0000	1.0000	100.00
2.5	1,682,710	12,459	0.0074	0.9926	100.00
3.5	1,943,469	350,512	0.1804	0.8196	99.26
4.5	1,838,141	66,205	0.0360	0.9640	81.36
5.5	1,995,341	38,863	0.0195	0.9805	78.43
6.5	2,151,118	5,327	0.0025	0.9975	76.90
7.5	2,461,068	84,207	0.0342	0.9658	76.71
8.5	2,397,697	63,814	0.0266	0.9734	74.08
9.5	2,504,489	187,803	0.0750	0.9250	72.11
10.5	2,350,183	334,097	0.1422	0.8578	66.71
11.5	2,020,515	658,859	0.3261	0.6739	57.22
12.5	1,362,407	299,135	0.2196	0.7804	38.56
13.5	1,067,099	218,484	0.2047	0.7953	30.10
14.5	849,779	175,432	0.2064	0.7936	23.93
15.5	674,670	72,946	0.1081	0.8919	18.99
16.5	517,489	45,535	0.0880	0.9120	16.94
17.5	472,956	137,826	0.2914	0.7086	15.45
18.5	371,311	108,635	0.2926	0.7074	10.95
19.5	265,327	120,673	0.4548	0.5452	7.74
20.5	120,391	8,739	0.0726	0.9274	4.22
21.5	117,234	12,332	0.1052	0.8948	3.92
22.5	104,902	5,581	0.0532	0.9468	3.50
23.5	100,365	1,188	0.0118	0.9882	3.32
24.5	99,178	1,045	0.0105	0.9895	3.28
25.5	98,133		0.0000	1.0000	3.24
26.5	103,399		0.0000	1.0000	3.24
27.5	111,434	5,023	0.0451	0.9549	3.24
28.5	106,411	323	0.0030	0.9970	3.10
29.5	106,088	263	0.0025	0.9975	3.09
30.5	105,825	2,105	0.0199	0.9801	3.08
31.5	103,719		0.0000	1.0000	3.02
32.5	98,247		0.0000	1.0000	3.02
33.5	98,247	632	0.0064	0.9936	3.02
34.5	97,615		0.0000	1.0000	3.00
35.5	97,615	35,916	0.3679	0.6321	3.00
36.5	61,698	2,464	0.0399	0.9601	1.90
37.5	53,217	1,386	0.0260	0.9740	1.82
38.5	47,968		0.0000	1.0000	1.77

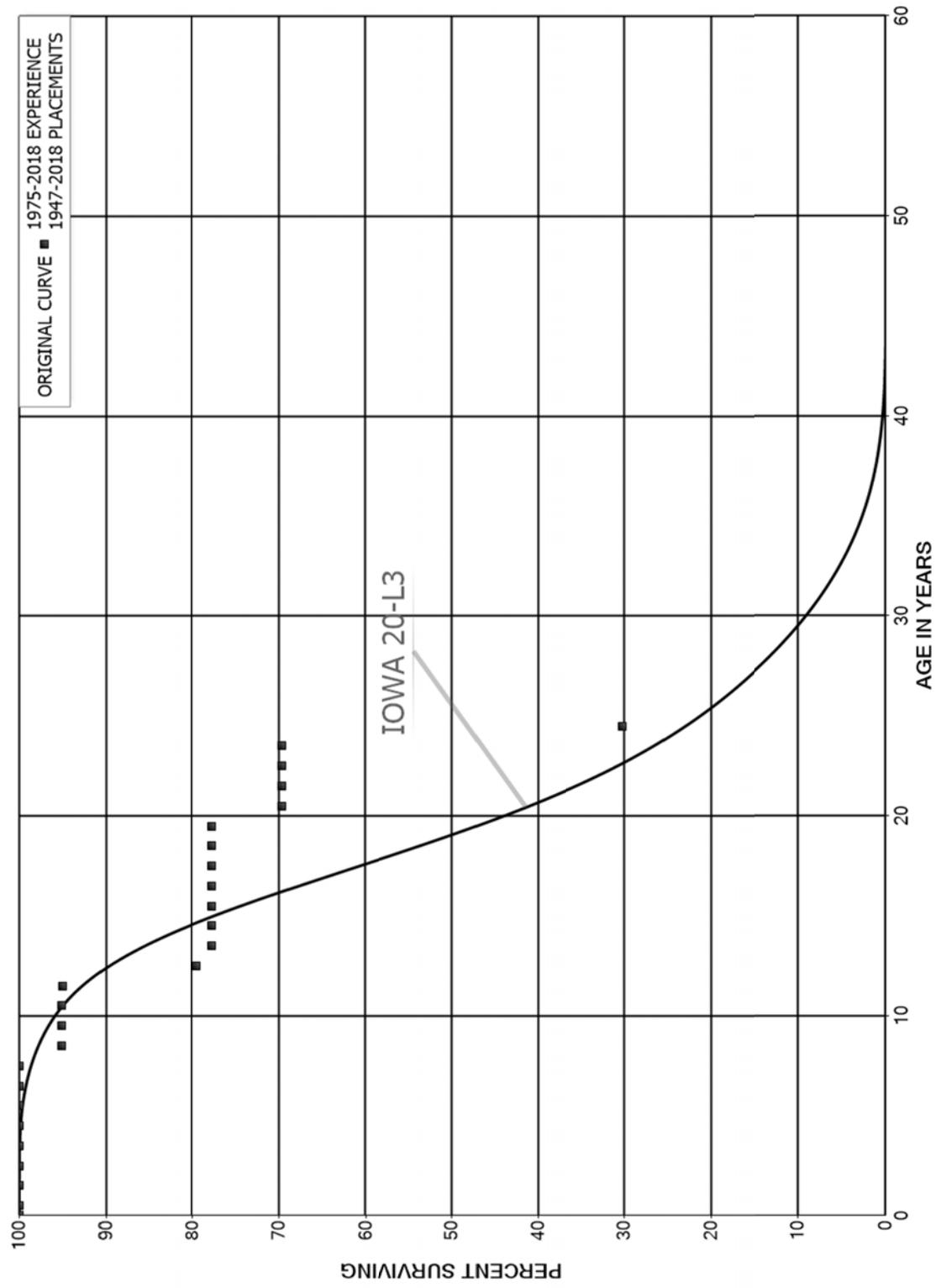
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2007			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	47,968		0.0000	1.0000	1.77
40.5	47,968		0.0000	1.0000	1.77
41.5	36,141	92	0.0026	0.9974	1.77
42.5	36,049		0.0000	1.0000	1.77
43.5	36,527		0.0000	1.0000	1.77
44.5	36,527	8,034	0.2200	0.7800	1.77
45.5	477		0.0000	1.0000	1.38
46.5	477	477	1.0000		1.38
47.5					

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



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,440,307		0.0000	1.0000	100.00
0.5	42,261,917		0.0000	1.0000	100.00
1.5	42,040,740		0.0000	1.0000	100.00
2.5	41,574,481		0.0000	1.0000	100.00
3.5	39,684,673		0.0000	1.0000	100.00
4.5	38,595,594		0.0000	1.0000	100.00
5.5	38,560,632	15,352	0.0004	0.9996	100.00
6.5	37,800,235		0.0000	1.0000	99.96
7.5	37,800,235	1,848,387	0.0489	0.9511	99.96
8.5	35,951,847		0.0000	1.0000	95.07
9.5	35,882,581		0.0000	1.0000	95.07
10.5	34,491,688	30,329	0.0009	0.9991	95.07
11.5	27,790,311	4,524,028	0.1628	0.8372	94.99
12.5	15,356,764	338,198	0.0220	0.9780	79.53
13.5	14,974,354		0.0000	1.0000	77.77
14.5	14,974,354		0.0000	1.0000	77.77
15.5	14,330,340		0.0000	1.0000	77.77
16.5	14,279,448		0.0000	1.0000	77.77
17.5	14,157,072		0.0000	1.0000	77.77
18.5	14,157,072		0.0000	1.0000	77.77
19.5	13,125,902	1,378,936	0.1051	0.8949	77.77
20.5	4,348,296		0.0000	1.0000	69.60
21.5	2,028,086		0.0000	1.0000	69.60
22.5	2,013,667		0.0000	1.0000	69.60
23.5	2,013,667	1,140,541	0.5664	0.4336	69.60
24.5	873,126		0.0000	1.0000	30.18
25.5	873,126		0.0000	1.0000	30.18
26.5	873,126		0.0000	1.0000	30.18
27.5	875,112	61,609	0.0704	0.9296	30.18
28.5	813,504	443,566	0.5453	0.4547	28.06
29.5	369,937		0.0000	1.0000	12.76
30.5	369,937		0.0000	1.0000	12.76
31.5	369,937		0.0000	1.0000	12.76
32.5	369,937	351,106	0.9491	0.0509	12.76
33.5	18,831		0.0000	1.0000	0.65
34.5	18,831	16,811	0.8927	0.1073	0.65
35.5	2,020	34	0.0169	0.9831	0.07
36.5	1,986		0.0000	1.0000	0.07
37.5	1,986		0.0000	1.0000	0.07
38.5	1,986		0.0000	1.0000	0.07

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,986		0.0000	1.0000	0.07
40.5	1,986		0.0000	1.0000	0.07
41.5	1,986		0.0000	1.0000	0.07
42.5	1,986	1,986	1.0000		0.07
43.5					

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**PART VIII. DETAILED DEPRECIATION  
CALCULATIONS**

**ELECTRIC PLANT**

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1913	110.36	110	110			
1914	35,689.99	35,690	35,690			
1915	425.69	426	426			
1916	233.39	233	233			
1917	440,873.40	440,873	440,873			
1918	109.37	109	109			
1920	145.31	145	145			
1922	2,610.73	2,611	2,611			
1923	21,156.62	21,157	21,157			
1924	1,161.52	1,162	1,162			
1925	192,042.35	192,042	192,042			
1926	83,313.17	82,897	83,313			
1927	100,902.75	100,136	100,903			
1928	37,409.49	36,946	37,409			
1929	177,812.48	174,719	177,812			
1930	76,132.50	74,412	76,132			
1931	91,044.93	88,514	91,045			
1932	74,343.59	71,875	74,344			
1933	2,752.59	2,646	2,753			
1934	1,550.98	1,483	1,551			
1935	2,714.24	2,580	2,714			
1936	155.83	147	156			
1937	192.77	181	192	1	3.01	
1938	8,968.05	8,385	8,879	89	3.25	27
1939	3,127.65	2,909	3,080	48	3.49	14
1940	4,671.21	4,324	4,579	92	3.72	25
1941	16,516.85	15,215	16,111	406	3.94	103
1942	308,134.81	282,498	299,126	9,009	4.16	2,166
1943	44,617.52	40,718	43,115	1,503	4.37	344
1944	130,918.06	118,900	125,899	5,019	4.59	1,093
1945	4,259.31	3,850	4,077	182	4.81	38
1946	19,420.13	17,466	18,494	926	5.03	184
1947	2,656,471.75	2,377,011	2,516,927	139,545	5.26	26,529
1948	154,480.91	137,519	145,614	8,867	5.49	1,615
1949	254,239.89	225,155	238,408	15,832	5.72	2,768
1950	238,850.45	210,427	222,813	16,037	5.95	2,695
1951	92,120.12	80,716	85,467	6,653	6.19	1,075
1952	106,354.98	92,656	98,110	8,245	6.44	1,280
1953	282,800.83	244,962	259,381	23,420	6.69	3,501
1954	544,882.07	469,252	496,873	48,009	6.94	6,918
1955	501,770.94	429,516	454,798	46,973	7.20	6,524

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1956	854,893.79	727,173	769,976	84,918	7.47	11,368
1957	556,860.54	470,547	498,244	58,617	7.75	7,563
1958	560,334.43	470,233	497,912	62,422	8.04	7,764
1959	261,696.90	218,046	230,881	30,816	8.34	3,695
1960	493,061.93	407,664	431,660	61,402	8.66	7,090
1961	717,562.45	588,545	623,188	94,374	8.99	10,498
1962	218,138.04	177,433	187,877	30,261	9.33	3,243
1963	1,121,393.74	904,292	957,521	163,873	9.68	16,929
1964	401,142.23	320,432	339,293	61,849	10.06	6,148
1965	281,624.40	222,765	235,877	45,747	10.45	4,378
1966	1,316,908.86	1,031,140	1,091,835	225,074	10.85	20,744
1967	617,761.39	478,394	506,553	111,208	11.28	9,859
1968	315,597.76	241,622	255,844	59,754	11.72	5,098
1969	1,098,502.02	830,907	879,816	218,686	12.18	17,955
1970	1,228,875.13	917,724	971,743	257,132	12.66	20,311
1971	2,459,264.23	1,812,478	1,919,165	540,099	13.15	41,072
1972	1,349,474.90	980,798	1,038,530	310,945	13.66	22,763
1973	530,606.42	380,020	402,389	128,217	14.19	9,036
1974	514,287.68	362,779	384,133	130,155	14.73	8,836
1975	1,529,871.76	1,062,037	1,124,551	405,321	15.29	26,509
1976	32,238.27	22,006	23,301	8,937	15.87	563
1977	25,031.14	16,791	17,779	7,252	16.46	441
1978	72,816.98	47,957	50,780	22,037	17.07	1,291
1979	1,255,081.71	811,034	858,773	396,309	17.69	22,403
1980	109,595.81	69,440	73,527	36,069	18.32	1,969
1981	514,366.18	319,216	338,006	176,360	18.97	9,297
1982	45,083.79	27,384	28,996	16,088	19.63	820
1983	17,372.39	10,319	10,926	6,446	20.30	318
1984	96,191.98	55,811	59,096	37,096	20.99	1,767
1985	509,388.85	288,518	305,501	203,888	21.68	9,404
1986	130,776.52	72,215	76,466	54,311	22.39	2,426
1987	586,577.17	315,461	334,030	252,547	23.11	10,928
1988	3,459,385.40	1,809,950	1,916,488	1,542,897	23.84	64,719
1989	2,179,465.82	1,108,040	1,173,262	1,006,204	24.58	40,936
1990	853,488.04	421,111	445,899	407,589	25.33	16,091
1991	1,496,690.94	715,718	757,847	738,844	26.09	28,319
1992	948,678.86	439,049	464,893	483,786	26.86	18,011
1993	648,306.26	290,052	307,125	341,181	27.63	12,348
1994	406,913.28	175,624	185,962	220,951	28.42	7,774
1995	309,864.32	128,780	136,360	173,504	29.22	5,938
1996	1,772,920.80	708,459	750,161	1,022,760	30.02	34,069

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1997	107,059.39	41,025	43,440	63,619	30.84	2,063
1998	619,482.91	227,226	240,601	378,882	31.66	11,967
1999	116,951.93	40,957	43,368	73,584	32.49	2,265
2000	130,331.23	43,452	46,010	84,321	33.33	2,530
2002	1,561,754.55	467,589	495,112	1,066,643	35.03	30,449
2003	835,409.26	235,752	249,629	585,780	35.89	16,322
2004	1,765,497.39	467,504	495,022	1,270,475	36.76	34,561
2005	737,477.20	182,304	193,035	544,442	37.64	14,464
2006	2,097,276.25	481,535	509,879	1,587,397	38.52	41,210
2007	13,206,707.48	2,797,181	2,961,830	10,244,877	39.41	259,956
2008	2,647,453.09	513,606	543,838	2,103,615	40.30	52,199
2009	1,873,791.31	329,787	349,199	1,524,592	41.20	37,005
2010	3,764,764.23	594,080	629,049	3,135,715	42.11	74,465
2011	10,738,476.04	1,499,091	1,587,332	9,151,144	43.02	212,718
2012	2,124,938.94	257,968	273,153	1,851,786	43.93	42,153
2013	1,560,836.44	160,454	169,899	1,390,937	44.86	31,006
2014	6,165,690.82	520,384	551,015	5,614,676	45.78	122,645
2015	12,314,987.09	810,326	858,023	11,456,964	46.71	245,279
2016	3,152,170.23	148,152	156,873	2,995,297	47.65	62,860
2017	8,839,859.20	249,284	263,957	8,575,902	48.59	176,495
2018	18,948,752.33	178,118	188,603	18,760,150	49.53	378,763
	131,923,250.00	36,796,312	38,895,666	93,027,584		2,458,965
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 1.86

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R3						
NET SALVAGE PERCENT.. 0						
1916	19,723.91	19,724	19,724			
1917	1,954.83	1,955	1,955			
1919	411.69	412	412			
1920	53,327.35	53,327	53,327			
1921	2,267.30	2,267	2,267			
1922	3,992.55	3,993	3,993			
1923	697,046.71	697,047	697,047			
1924	686,040.46	686,040	686,040			
1925	254,381.14	254,381	254,381			
1926	71,623.80	71,624	71,624			
1927	31,523.36	31,523	31,523			
1928	55,561.57	55,562	55,562			
1929	1,039,607.66	1,039,015	1,039,608			
1930	219,815.46	218,281	219,815			
1931	217,971.54	215,750	217,972			
1932	1,721,326.07	1,696,969	1,721,326			
1933	6,421.78	6,304	6,422			
1934	14.16	14	14			
1936	766.22	742	766			
1937	36,532.37	35,202	36,532			
1938	35,056.43	33,615	35,056			
1939	63,906.74	60,977	63,907			
1940	80,061.14	75,998	80,061			
1941	154,531.61	145,960	154,532			
1942	1,150,005.92	1,080,569	1,150,006			
1943	241,826.50	226,086	241,826			
1944	349,871.15	325,380	349,871			
1945	878,875.23	813,039	878,875			
1946	169,211.45	155,707	169,211			
1947	4,054,752.66	3,711,234	4,054,753			
1948	665,662.06	606,005	665,662			
1949	1,508,517.35	1,365,917	1,508,517			
1950	1,728,765.13	1,556,874	1,728,765			
1951	1,794,800.24	1,607,190	1,794,800			
1952	1,247,334.64	1,110,602	1,247,335			
1953	3,823,909.61	3,384,504	3,823,910			
1954	3,822,790.43	3,362,603	3,822,790			
1955	2,867,188.36	2,505,808	2,867,188			
1956	5,239,141.04	4,547,155	5,239,141			
1957	4,151,175.89	3,577,857	4,142,342	8,834	7.32	1,207
1958	5,769,400.69	4,935,549	5,714,240	55,161	7.66	7,201

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R3						
NET SALVAGE PERCENT.. 0						
1959	5,014,860.60	4,256,965	4,928,594	86,267	8.01	10,770
1960	5,367,345.37	4,518,714	5,231,640	135,705	8.38	16,194
1961	5,420,446.22	4,524,555	5,238,403	182,043	8.76	20,781
1962	3,295,234.19	2,725,719	3,155,761	139,473	9.16	15,226
1963	5,768,224.78	4,726,656	5,472,389	295,836	9.57	30,913
1964	4,274,158.18	3,466,898	4,013,877	260,281	10.01	26,002
1965	3,546,646.70	2,846,681	3,295,807	250,840	10.46	23,981
1966	3,981,255.05	3,160,201	3,658,792	322,463	10.93	29,503
1967	6,916,562.39	5,426,251	6,282,361	634,201	11.42	55,534
1968	7,495,911.20	5,810,006	6,726,662	769,249	11.92	64,534
1969	14,778,938.47	11,307,218	13,091,179	1,687,759	12.45	135,563
1970	11,966,081.42	9,033,315	10,458,518	1,507,563	12.99	116,056
1971	16,159,890.85	12,028,453	13,926,205	2,233,686	13.55	164,848
1972	16,060,116.40	11,781,380	13,640,151	2,419,965	14.12	171,386
1973	7,689,761.65	5,555,468	6,431,965	1,257,797	14.71	85,506
1974	15,189,836.75	10,799,063	12,502,852	2,686,985	15.32	175,391
1975	9,378,514.06	6,556,144	7,590,519	1,787,995	15.95	112,100
1976	544,499.52	374,060	433,076	111,424	16.59	6,716
1977	2,829,535.42	1,909,144	2,210,353	619,182	17.24	35,915
1978	1,199,458.17	794,137	919,430	280,028	17.91	15,635
1979	3,910,818.32	2,539,099	2,939,697	971,121	18.59	52,239
1980	2,384,218.62	1,516,911	1,756,237	627,982	19.28	32,572
1981	4,735,955.93	2,949,695	3,415,074	1,320,882	19.99	66,077
1982	1,636,386.12	996,968	1,154,262	482,124	20.71	23,280
1983	4,157,966.42	2,475,944	2,866,578	1,291,388	21.44	60,233
1984	7,868,086.86	4,573,876	5,295,505	2,572,582	22.19	115,934
1985	6,607,722.96	3,747,702	4,338,984	2,268,739	22.94	98,899
1986	8,217,153.49	4,541,128	5,257,590	2,959,563	23.71	124,823
1987	15,280,321.36	8,222,494	9,519,772	5,760,549	24.48	235,317
1988	26,562,567.34	13,897,801	16,090,483	10,472,084	25.27	414,408
1989	29,673,080.48	15,082,827	17,462,473	12,210,607	26.06	468,557
1990	38,027,819.26	18,748,475	21,706,458	16,321,361	26.87	607,419
1991	24,173,073.11	11,548,444	13,370,464	10,802,609	27.68	390,268
1992	33,496,450.13	15,478,040	17,920,040	15,576,410	28.51	546,349
1993	29,014,628.46	12,952,710	14,996,284	14,018,344	29.34	477,790
1994	7,148,959.11	3,076,769	3,562,197	3,586,762	30.19	118,806
1995	15,338,004.17	6,355,149	7,357,813	7,980,191	31.04	257,094
1996	18,455,854.64	7,347,460	8,506,683	9,949,172	31.90	311,886
1997	7,429,774.91	2,835,945	3,283,377	4,146,398	32.77	126,530
1998	35,609,773.78	13,000,772	15,051,928	20,557,846	33.65	610,932
1999	13,379,790.29	4,662,723	5,398,370	7,981,420	34.53	231,145

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R3						
NET SALVAGE PERCENT.. 0						
2000	10,666,831.84	3,536,161	4,094,068	6,572,764	35.43	185,514
2001	35,132,703.51	11,050,289	12,793,714	22,338,990	36.33	614,891
2002	7,392,867.06	2,198,343	2,545,180	4,847,687	37.24	130,174
2003	16,840,045.04	4,718,412	5,462,845	11,377,200	38.15	298,223
2004	17,268,076.64	4,538,569	5,254,628	12,013,449	39.07	307,485
2005	10,320,616.69	2,531,441	2,930,831	7,389,786	40.00	184,745
2006	31,989,633.33	7,279,241	8,427,701	23,561,932	40.94	575,523
2007	32,303,274.23	6,777,550	7,846,857	24,456,417	41.88	583,964
2008	39,903,761.09	7,664,714	8,873,990	31,029,771	42.82	724,656
2009	28,532,106.95	4,968,866	5,752,813	22,779,294	43.77	520,432
2010	28,612,055.71	4,464,625	5,169,017	23,443,039	44.73	524,101
2011	50,824,594.11	7,009,728	8,115,666	42,708,928	45.69	934,754
2012	17,469,875.70	2,093,066	2,423,293	15,046,583	46.65	322,542
2013	19,650,019.68	1,994,673	2,309,376	17,340,644	47.62	364,146
2014	28,993,609.40	2,412,558	2,793,192	26,200,417	48.59	539,214
2015	37,626,563.60	2,435,191	2,819,396	34,807,168	49.57	702,182
2016	43,302,272.71	2,010,091	2,327,227	40,975,046	50.54	810,745
2017	43,567,728.54	1,216,411	1,408,327	42,159,402	51.52	818,311
2018	37,788,934.82	349,548	404,697	37,384,238	52.51	711,945
	1,063,088,348.00	387,680,198	447,064,719	616,023,629		16,545,067
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.2	1.56

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1928	6,128.64	5,888	4,603	1,526	2.08	734
1929	7,383.57	7,056	5,516	1,868	2.35	795
1930	7,021.22	6,673	5,216	1,805	2.63	686
1931	7,078.60	6,690	5,230	1,849	2.91	635
1932	4,805.40	4,516	3,530	1,275	3.19	400
1933	6,835.41	6,387	4,993	1,842	3.48	529
1934	8,439.24	7,839	6,128	2,311	3.77	613
1935	17,280.97	15,960	12,476	4,805	4.05	1,186
1936	20,633.34	18,944	14,808	5,825	4.34	1,342
1937	8,158.73	7,446	5,820	2,339	4.63	505
1938	18,157.79	16,472	12,876	5,282	4.92	1,074
1939	3,038.50	2,739	2,141	898	5.22	172
1942	117,169.28	103,705	81,066	36,103	6.09	5,928
1943	55,103.03	48,459	37,880	17,223	6.39	2,695
1944	73,404.16	64,152	50,147	23,257	6.68	3,482
1945	80,972.62	70,309	54,960	26,013	6.98	3,727
1946	95,698.86	82,554	64,532	31,167	7.28	4,281
1947	100,146.18	85,804	67,072	33,074	7.59	4,358
1948	193,281.85	164,471	128,566	64,716	7.90	8,192
1949	235,358.26	198,857	155,445	79,913	8.22	9,722
1950	214,782.62	180,175	140,842	73,941	8.54	8,658
1951	392,981.48	327,212	255,780	137,201	8.87	15,468
1953	289,223.26	237,108	185,346	103,877	9.55	10,877
1954	656,837.63	534,147	417,540	239,298	9.90	24,172
1955	807,815.55	651,285	509,106	298,710	10.27	29,086
1956	1,113,237.29	889,755	695,516	417,721	10.64	39,259
1957	1,110,107.51	879,494	687,495	422,613	11.01	38,384
1958	1,746,050.12	1,370,492	1,071,306	674,744	11.40	59,188
1959	1,555,699.79	1,209,339	945,333	610,367	11.80	51,726
1960	1,943,677.03	1,495,893	1,169,331	774,346	12.21	63,419
1961	2,309,159.78	1,758,887	1,374,912	934,248	12.63	73,971
1962	2,029,545.63	1,529,060	1,195,258	834,288	13.07	63,832
1963	2,016,294.15	1,502,321	1,174,356	841,938	13.51	62,320
1964	2,130,788.40	1,569,539	1,226,900	903,888	13.96	64,748
1966	1,416,442.20	1,018,238	795,951	620,491	14.90	41,644
1967	1,701,333.47	1,207,300	943,740	757,593	15.39	49,226
1968	2,330,284.19	1,631,642	1,275,445	1,054,839	15.89	66,384
1969	4,142,372.81	2,860,598	2,236,113	1,906,260	16.40	116,235
1970	4,147,556.61	2,823,449	2,207,074	1,940,483	16.92	114,686
1971	2,843,700.17	1,907,412	1,491,013	1,352,687	17.45	77,518
1972	2,847,814.59	1,881,181	1,470,509	1,377,306	17.99	76,560

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1973	3,179,341.51	2,067,176	1,615,900	1,563,442	18.54	84,328
1974	3,915,712.71	2,503,824	1,957,225	1,958,488	19.11	102,485
1975	2,618,333.57	1,646,094	1,286,742	1,331,592	19.68	67,662
1976	2,536,673.36	1,566,523	1,224,542	1,312,131	20.27	64,733
1977	3,152,092.12	1,910,893	1,493,734	1,658,358	20.87	79,461
1978	3,289,044.50	1,956,061	1,529,042	1,760,002	21.48	81,937
1979	3,064,064.23	1,786,993	1,396,882	1,667,182	22.09	75,472
1980	3,282,962.87	1,875,622	1,466,163	1,816,800	22.72	79,965
1981	3,765,510.70	2,105,862	1,646,140	2,119,371	23.36	90,726
1982	4,514,547.88	2,469,367	1,930,290	2,584,258	24.01	107,633
1983	4,455,137.23	2,382,251	1,862,192	2,592,945	24.66	105,148
1984	6,203,614.86	3,238,783	2,531,738	3,671,877	25.33	144,962
1985	7,871,568.83	4,010,013	3,134,604	4,736,965	26.00	182,191
1986	9,244,486.49	4,589,148	3,587,311	5,657,175	26.69	211,959
1987	11,591,943.06	5,603,545	4,380,259	7,211,684	27.38	263,392
1988	10,296,519.85	4,839,364	3,782,903	6,513,617	28.09	231,884
1989	12,854,878.00	5,869,537	4,588,184	8,266,694	28.80	287,038
1990	11,323,025.23	5,016,327	3,921,234	7,401,791	29.52	250,738
1991	8,921,233.29	3,831,045	2,994,706	5,926,527	30.24	195,983
1992	12,301,830.95	5,111,042	3,995,273	8,306,558	30.98	268,126
1993	13,308,810.66	5,343,621	4,177,078	9,131,733	31.72	287,886
1994	10,010,384.41	3,875,721	3,029,629	6,980,755	32.48	214,925
1995	10,006,675.28	3,730,789	2,916,337	7,090,338	33.24	213,307
1996	17,420,203.63	6,244,969	4,881,657	12,538,547	34.00	368,781
1997	13,003,882.34	4,470,345	3,494,443	9,509,439	34.78	273,417
1998	15,635,729.72	5,145,093	4,021,890	11,613,840	35.56	326,598
1999	20,696,796.93	6,501,899	5,082,498	15,614,299	36.35	429,554
2000	7,941,420.05	2,374,961	1,856,494	6,084,926	37.15	163,793
2001	38,401,160.29	10,904,393	8,523,902	29,877,258	37.95	787,280
2002	27,463,665.04	7,378,938	5,768,074	21,695,591	38.76	559,742
2003	28,989,687.85	7,340,479	5,738,011	23,251,677	39.58	587,460
2004	10,760,680.05	2,558,244	1,999,765	8,760,915	40.40	216,854
2005	22,118,843.42	4,912,153	3,839,802	18,279,041	41.23	443,343
2006	21,406,787.96	4,414,722	3,450,963	17,955,825	42.07	426,808
2007	16,319,265.04	3,106,862	2,428,616	13,890,649	42.91	323,716
2008	21,093,352.80	3,677,415	2,874,615	18,218,738	43.76	416,333
2009	15,492,335.54	2,452,437	1,917,056	13,575,280	44.61	304,310
2010	23,666,449.39	3,362,529	2,628,470	21,037,979	45.47	462,678
2011	27,213,366.09	3,419,632	2,673,107	24,540,259	46.34	529,570
2012	22,828,368.63	2,493,999	1,949,545	20,878,824	47.21	442,254
2013	21,132,259.08	1,957,692	1,530,317	19,601,942	48.09	407,610

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
2014	27,221,935.12	2,069,956	1,618,073	25,603,862	48.97	522,848
2015	25,413,407.32	1,505,744	1,177,031	24,236,376	49.86	486,089
2016	26,168,651.21	1,110,859	868,352	25,300,299	50.75	498,528
2017	28,925,756.08	736,739	575,905	28,349,851	51.65	548,884
2018	55,121,462.84	467,981	365,818	54,755,645	52.55	1,041,972
	734,955,657.94	194,327,090	151,904,383	583,051,275		15,458,780
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.7 2.10

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. 0						
1931	51.93	50	42	10	2.39	4
1932	27.44	26	22	5	2.67	2
1933	107.00	101	85	22	2.93	8
1934	182.21	171	143	39	3.19	12
1935	68.71	64	54	15	3.43	4
1936	91.71	85	71	21	3.67	6
1937	175.72	163	137	39	3.89	10
1938	358.75	330	276	83	4.12	20
1939	6,964.43	6,385	5,348	1,616	4.33	373
1940	3,155.40	2,879	2,412	743	4.55	163
1942	14,663.11	13,256	11,104	3,559	4.99	713
1943	8,169.75	7,351	6,158	2,012	5.21	386
1944	15,298.16	13,698	11,474	3,824	5.44	703
1945	14,984.00	13,353	11,185	3,799	5.66	671
1946	27,554.91	24,434	20,467	7,088	5.89	1,203
1947	23,881.10	21,066	17,646	6,235	6.13	1,017
1948	46,410.38	40,725	34,113	12,297	6.37	1,930
1949	142,011.39	123,959	103,834	38,177	6.61	5,776
1950	203,704.07	176,831	148,122	55,582	6.86	8,102
1951	370,492.75	319,835	267,909	102,584	7.11	14,428
1952	63,992.40	54,923	46,006	17,986	7.37	2,440
1953	131,780.63	112,419	94,168	37,613	7.64	4,923
1954	66,310.48	56,223	47,095	19,215	7.91	2,429
1955	201,750.62	169,975	142,379	59,372	8.19	7,249
1956	608,859.07	509,451	426,741	182,118	8.49	21,451
1957	809,536.20	672,692	563,479	246,057	8.79	27,993
1958	988,133.77	815,023	682,703	305,431	9.11	33,527
1959	1,625,854.77	1,330,388	1,114,398	511,457	9.45	54,122
1960	2,232,316.87	1,812,039	1,517,852	714,465	9.79	72,979
1961	3,457,067.55	2,782,283	2,330,575	1,126,493	10.15	110,985
1962	3,024,443.22	2,411,993	2,020,402	1,004,041	10.53	95,351
1963	4,061,950.20	3,208,941	2,687,965	1,373,985	10.92	125,823
1964	5,123,133.52	4,006,905	3,356,378	1,766,756	11.33	155,936
1965	2,362,139.24	1,827,941	1,531,172	830,967	11.76	70,660
1966	2,918,768.50	2,233,967	1,871,279	1,047,490	12.20	85,860
1967	3,199,246.25	2,420,358	2,027,409	1,171,837	12.66	92,562
1968	3,591,051.57	2,684,311	2,248,509	1,342,543	13.13	102,250
1969	7,644,659.82	5,640,842	4,725,043	2,919,617	13.63	214,205
1970	7,562,731.25	5,507,710	4,613,525	2,949,206	14.13	208,719
1971	5,143,178.89	3,693,214	3,093,615	2,049,564	14.66	139,807
1972	4,625,769.77	3,273,611	2,742,135	1,883,635	15.20	123,923

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. 0						
1973	6,155,406.95	4,289,826	3,593,366	2,562,041	15.76	162,566
1974	6,264,336.63	4,297,084	3,599,446	2,664,891	16.33	163,190
1975	3,964,030.47	2,674,214	2,240,051	1,723,979	16.92	101,890
1976	4,312,675.48	2,859,649	2,395,381	1,917,294	17.52	109,435
1977	3,876,154.32	2,524,733	2,114,839	1,761,315	18.13	97,149
1978	4,529,834.93	2,895,606	2,425,500	2,104,335	18.76	112,171
1979	5,311,826.07	3,330,090	2,789,445	2,522,381	19.40	130,020
1980	6,237,116.55	3,831,024	3,209,052	3,028,065	20.06	150,950
1981	5,864,323.14	3,527,625	2,954,910	2,909,413	20.72	140,416
1982	5,638,670.52	3,318,132	2,779,428	2,859,243	21.40	133,609
1983	5,518,075.34	3,173,942	2,658,648	2,859,427	22.09	129,444
1984	7,751,943.93	4,354,499	3,647,540	4,104,404	22.79	180,097
1985	8,624,151.87	4,726,725	3,959,334	4,664,818	23.50	198,503
1986	10,393,799.02	5,552,679	4,651,193	5,742,606	24.22	237,102
1987	15,168,581.92	7,890,545	6,609,503	8,559,079	24.95	343,049
1988	14,405,287.05	7,285,762	6,102,908	8,302,379	25.70	323,050
1989	23,316,119.82	11,456,375	9,596,415	13,719,705	26.45	518,703
1990	19,547,812.44	9,319,029	7,806,071	11,741,741	27.21	431,523
1991	13,949,276.32	6,443,450	5,397,346	8,551,930	27.98	305,644
1992	19,468,220.43	8,700,737	7,288,159	12,180,061	28.76	423,507
1993	21,378,929.13	9,233,987	7,734,835	13,644,094	29.54	461,885
1994	20,502,549.40	8,540,132	7,153,629	13,348,920	30.34	439,978
1995	26,686,036.90	10,705,104	8,967,114	17,718,923	31.14	569,008
1996	36,293,474.55	13,986,779	11,716,005	24,577,470	31.96	769,007
1997	21,772,230.26	8,047,452	6,740,936	15,031,294	32.78	458,551
1998	33,965,812.00	12,012,009	10,061,841	23,903,971	33.61	711,216
1999	18,051,221.89	6,092,287	5,103,195	12,948,027	34.45	375,850
2000	2,923,732.58	939,541	787,005	2,136,728	35.29	60,548
2001	22,160,281.47	6,758,886	5,661,571	16,498,710	36.14	456,522
2002	23,940,403.17	6,905,849	5,784,674	18,155,729	37.00	490,695
2003	19,604,165.95	5,327,040	4,462,187	15,141,979	37.87	399,841
2004	10,601,050.60	2,703,268	2,264,388	8,336,663	38.74	215,195
2005	61,581,977.11	14,661,437	12,281,131	49,300,846	39.62	1,244,342
2006	35,483,081.42	7,847,083	6,573,097	28,909,984	40.50	713,827
2007	40,053,206.46	8,172,456	6,845,646	33,207,560	41.39	802,309
2008	51,069,825.06	9,536,268	7,988,041	43,081,784	42.29	1,018,723
2009	43,923,524.86	7,441,524	6,233,382	37,690,143	43.19	872,659
2010	47,121,316.87	7,158,670	5,996,449	41,124,868	44.10	932,537
2011	50,388,559.98	6,773,230	5,673,586	44,714,974	45.01	993,445
2012	45,372,380.63	5,296,318	4,436,453	40,935,928	45.93	891,268
2013	35,402,237.09	3,506,238	2,936,995	32,465,242	46.85	692,961

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. 0						
2014	71,806,790.19	5,827,121	4,881,079	66,925,711	47.78	1,400,706
2015	52,918,975.45	3,348,184	2,804,601	50,114,374	48.71	1,028,831
2016	56,975,356.33	2,574,716	2,156,707	54,818,649	49.65	1,104,102
2017	72,791,503.41	1,987,936	1,665,192	71,126,311	50.58	1,406,214
2018	93,217,288.53	842,684	705,873	92,511,415	51.53	1,795,292
	1,266,604,582.00	324,667,896	271,957,577	994,647,005		26,486,255
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.6 2.09

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1905	2,086,425.36	2,086,425	2,086,425			
1906	64,530.09	64,530	64,530			
1907	78,722.20	78,722	78,722			
1908	114,758.05	114,758	114,758			
1909	43,244.59	43,245	43,245			
1910	64,341.07	64,341	64,341			
1911	361,050.02	361,050	361,050			
1912	105,687.74	105,234	105,688			
1913	249,203.64	248,135	249,204			
1914	109,582.06	108,783	109,582			
1915	16,565.16	16,400	16,565			
1916	108,233.24	106,873	108,233			
1917	103,788.14	102,142	103,788			
1918	64,445.22	63,257	64,445			
1919	265,385.20	259,661	265,385			
1920	161,393.98	157,429	161,394			
1921	206,750.18	201,021	206,750			
1922	231,306.65	224,104	231,307			
1923	482,079.74	465,549	482,080			
1924	1,065,780.71	1,025,430	1,065,781			
1925	1,235,956.02	1,185,109	1,235,956			
1926	1,031,811.44	985,679	1,031,811			
1927	1,918,038.11	1,825,416	1,918,038			
1928	1,546,507.54	1,466,089	1,546,508			
1929	339,828.53	320,897	339,829			
1930	709,962.10	667,769	709,962			
1931	943,899.32	884,302	943,899			
1932	664,133.16	619,636	664,133			
1933	737,546.87	685,284	737,547			
1934	788,587.18	729,672	788,587			
1935	138,749.30	127,828	138,749			
1936	101,117.20	92,754	101,117			
1937	57,410.52	52,432	57,411			
1938	60,656.58	55,137	60,453	204	6.37	32
1939	53,679.74	48,565	53,247	433	6.67	65
1940	51,511.06	46,367	50,838	673	6.99	96
1941	426,139.87	381,638	418,434	7,706	7.31	1,054
1942	1,604,221.22	1,428,896	1,566,665	37,556	7.65	4,909
1943	53,654.70	47,523	52,105	1,550	8.00	194
1944	113,733.13	100,150	109,806	3,927	8.36	470
1945	132,340.48	115,798	126,963	5,377	8.75	615

PECO ENERGY COMPANY  
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ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1946	161,201.35	140,131	153,642	7,559	9.15	826
1947	2,234,099.45	1,928,676	2,114,632	119,467	9.57	12,483
1948	1,649,396.86	1,413,302	1,549,568	99,829	10.02	9,963
1949	1,633,924.46	1,389,310	1,523,262	110,662	10.48	10,559
1950	2,047,822.12	1,726,908	1,893,411	154,411	10.97	14,076
1951	2,312,975.58	1,933,648	2,120,084	192,892	11.48	16,802
1952	800,141.39	662,861	726,772	73,369	12.01	6,109
1953	991,906.72	813,790	892,253	99,654	12.57	7,928
1954	1,354,169.21	1,099,775	1,205,812	148,357	13.15	11,282
1955	1,122,098.41	901,528	988,450	133,648	13.76	9,713
1956	2,961,037.30	2,352,751	2,579,595	381,442	14.38	26,526
1957	1,715,769.20	1,347,617	1,477,550	238,219	15.02	15,860
1958	908,779.33	705,340	773,346	135,433	15.67	8,643
1959	1,619,422.75	1,241,628	1,361,341	258,082	16.33	15,804
1960	1,605,015.57	1,214,997	1,332,143	272,873	17.01	16,042
1961	2,436,334.96	1,820,283	1,995,788	440,547	17.70	24,890
1962	2,007,724.27	1,480,275	1,622,998	384,726	18.39	20,920
1963	2,552,021.08	1,855,677	2,034,595	517,426	19.10	27,090
1964	4,660,850.25	3,341,830	3,664,038	996,812	19.81	50,319
1965	3,918,599.49	2,768,765	3,035,720	882,879	20.54	42,983
1966	3,584,238.66	2,494,630	2,735,154	849,085	21.28	39,901
1967	5,216,343.82	3,574,708	3,919,369	1,296,975	22.03	58,873
1968	6,672,529.15	4,501,088	4,935,067	1,737,462	22.78	76,271
1969	7,202,012.80	4,779,040	5,239,819	1,962,194	23.55	83,320
1970	9,417,214.45	6,144,073	6,736,463	2,680,751	24.33	110,183
1971	6,712,226.78	4,303,477	4,718,403	1,993,824	25.12	79,372
1972	5,374,743.81	3,383,777	3,710,029	1,664,715	25.93	64,200
1973	3,792,506.87	2,343,769	2,569,747	1,222,760	26.74	45,728
1974	4,488,890.29	2,721,569	2,983,973	1,504,917	27.56	54,605
1975	2,405,595.97	1,429,958	1,567,830	837,766	28.39	29,509
1976	4,655,836.55	2,711,699	2,973,152	1,682,685	29.23	57,567
1977	1,365,480.96	778,515	853,577	511,904	30.09	17,012
1978	1,027,890.85	573,419	628,706	399,185	30.95	12,898
1979	1,992,470.74	1,086,753	1,191,534	800,937	31.82	25,171
1980	1,966,238.68	1,047,730	1,148,749	817,490	32.70	25,000
1981	2,608,397.43	1,356,732	1,487,543	1,120,854	33.59	33,369
1982	2,324,132.80	1,179,335	1,293,042	1,031,091	34.48	29,904
1983	2,638,380.07	1,304,494	1,430,269	1,208,111	35.39	34,137
1984	3,132,583.89	1,508,120	1,653,528	1,479,056	36.30	40,745
1985	2,741,128.83	1,283,643	1,407,407	1,333,722	37.22	35,833
1986	2,947,087.25	1,341,337	1,470,664	1,476,423	38.14	38,711

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1987	6,228,135.89	2,751,964	3,017,299	3,210,837	39.07	82,182
1988	5,187,654.37	2,222,547	2,436,837	2,750,817	40.01	68,753
1989	5,767,356.95	2,393,453	2,624,222	3,143,135	40.95	76,755
1990	17,885,615.82	7,179,823	7,872,077	10,013,539	41.90	238,987
1991	4,243,028.01	1,645,064	1,803,675	2,439,353	42.86	56,914
1992	3,738,267.99	1,398,636	1,533,488	2,204,780	43.81	50,326
1993	7,757,650.12	2,795,004	3,064,489	4,693,161	44.78	104,805
1994	3,397,340.62	1,177,416	1,290,938	2,106,403	45.74	46,052
1995	5,302,310.29	1,764,132	1,934,224	3,368,086	46.71	72,106
1996	5,185,142.56	1,653,335	1,812,744	3,372,399	47.68	70,730
1997	5,522,581.40	1,683,614	1,845,942	3,676,639	48.66	75,558
1998	3,094,790.60	900,151	986,940	2,107,851	49.64	42,463
1999	2,533,609.72	701,455	769,087	1,764,523	50.62	34,858
2000	920,574.29	241,982	265,313	655,261	51.60	12,699
2001	14,913,935.19	3,709,245	4,066,878	10,847,057	52.59	206,257
2002	7,197,875.43	1,689,413	1,852,300	5,345,575	53.57	99,787
2003	9,069,536.53	2,000,468	2,193,346	6,876,191	54.56	126,030
2004	4,264,822.10	880,387	965,271	3,299,551	55.55	59,398
2005	5,710,760.24	1,098,122	1,203,999	4,506,761	56.54	79,709
2006	5,013,912.06	892,476	978,526	4,035,386	57.54	70,132
2007	11,781,013.65	1,930,437	2,116,563	9,664,451	58.53	165,120
2008	4,876,757.12	730,099	800,493	4,076,264	59.52	68,486
2009	12,644,104.69	1,712,391	1,877,494	10,766,611	60.52	177,902
2010	7,734,725.92	936,985	1,027,326	6,707,400	61.52	109,028
2011	16,308,663.60	1,745,027	1,913,276	14,395,388	62.51	230,289
2012	7,897,626.85	732,189	802,784	7,094,843	63.51	111,712
2013	8,980,501.51	704,341	772,251	8,208,251	64.51	127,240
2014	14,049,937.16	901,163	988,050	13,061,887	65.51	199,388
2015	20,316,139.97	1,015,807	1,113,748	19,202,392	66.50	288,758
2016	26,585,392.63	949,364	1,040,898	25,544,495	67.50	378,437
2017	14,380,765.32	308,180	337,894	14,042,871	68.50	205,005
2018	23,183,772.01	165,532	181,492	23,002,280	69.50	330,968
	431,326,278.12	148,361,190	161,824,220	269,502,058		5,415,396

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.8 1.26

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-S0.5						
NET SALVAGE PERCENT.. 0						
1924	1,888.94	1,726	1,193	696	4.66	149
1925	96,833.49	87,885	60,756	36,077	4.99	7,230
1926	98,001.31	88,329	61,063	36,938	5.33	6,930
1927	109,480.08	98,005	67,752	41,728	5.66	7,372
1928	106,672.86	94,820	65,551	41,122	6.00	6,854
1929	103,532.13	91,396	63,184	40,348	6.33	6,374
1930	153,133.22	134,218	92,787	60,346	6.67	9,047
1931	117,783.64	102,494	70,856	46,928	7.01	6,694
1932	81,934.64	70,797	48,943	32,992	7.34	4,495
1933	72,884.31	62,519	43,220	29,664	7.68	3,862
1934	59,056.97	50,286	34,764	24,293	8.02	3,029
1935	12,639.18	10,683	7,385	5,254	8.36	628
1936	4,904.57	4,114	2,844	2,061	8.70	237
1937	41,346.31	34,425	23,799	17,547	9.04	1,941
1938	35,217.12	29,093	20,112	15,105	9.39	1,609
1939	35,480.84	29,088	20,109	15,372	9.73	1,580
1940	7,007.35	5,699	3,940	3,067	10.08	304
1941	145,626.69	117,499	81,229	64,398	10.43	6,174
1944	34,904.27	27,477	18,995	15,909	11.49	1,385
1945	58,220.91	45,455	31,424	26,797	11.84	2,263
1946	53,634.27	41,517	28,701	24,933	12.20	2,044
1947	75,929.90	58,255	40,273	35,657	12.57	2,837
1948	551,251.55	419,260	289,841	261,411	12.93	20,217
1949	1,407,377.84	1,060,741	733,308	674,070	13.30	50,682
1950	1,049,419.57	783,759	541,826	507,594	13.67	37,132
1951	1,294,334.74	957,808	662,149	632,186	14.04	45,027
1952	424,120.80	310,864	214,905	209,216	14.42	14,509
1953	610,359.49	443,188	306,383	303,976	14.79	20,553
1954	83,204.40	59,815	41,351	41,853	15.18	2,757
1955	814,762.40	579,989	400,956	413,806	15.56	26,594
1956	1,892,145.67	1,333,263	921,707	970,439	15.95	60,843
1957	1,509,592.39	1,052,805	727,822	781,770	16.34	47,844
1958	530,016.96	365,712	252,823	277,194	16.74	16,559
1959	1,068,349.77	729,245	504,139	564,211	17.14	32,918
1960	1,006,550.21	679,613	469,828	536,722	17.54	30,600
1961	1,680,495.26	1,121,882	775,576	904,919	17.95	50,413
1962	1,472,553.54	971,885	671,880	800,674	18.36	43,610
1963	1,442,522.24	941,116	650,609	791,913	18.77	42,190
1964	5,680,459.82	3,661,795	2,531,460	3,149,000	19.19	164,096
1965	1,983,331.02	1,262,727	872,944	1,110,387	19.62	56,595
1966	3,067,888.05	1,929,364	1,333,802	1,734,086	20.04	86,531

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-S0.5						
NET SALVAGE PERCENT.. 0						
1967	3,485,885.85	2,163,829	1,495,891	1,989,995	20.48	97,168
1968	3,175,971.48	1,945,568	1,345,004	1,830,967	20.92	87,522
1969	4,783,199.92	2,891,157	1,998,705	2,784,495	21.36	130,360
1970	4,923,417.12	2,934,898	2,028,944	2,894,473	21.81	132,713
1971	5,771,537.41	3,392,394	2,345,219	3,426,318	22.26	153,923
1972	5,780,439.69	3,348,377	2,314,789	3,465,651	22.72	152,537
1973	6,825,367.89	3,895,510	2,693,031	4,132,337	23.18	178,272
1974	7,866,693.68	4,419,902	3,055,552	4,811,142	23.66	203,345
1975	4,831,004.96	2,672,270	1,847,385	2,983,620	24.13	123,648
1976	6,231,737.55	3,391,685	2,344,728	3,887,010	24.61	157,944
1977	6,743,054.78	3,608,815	2,494,834	4,248,221	25.10	169,252
1978	7,154,023.77	3,762,516	2,601,090	4,552,934	25.60	177,849
1979	8,466,294.85	4,374,281	3,024,013	5,442,282	26.10	208,517
1980	7,688,667.15	3,899,846	2,696,029	4,992,638	26.61	187,623
1981	8,874,270.45	4,415,748	3,052,680	5,821,590	27.13	214,581
1982	7,489,399.63	3,654,527	2,526,436	4,962,964	27.65	179,492
1983	11,267,423.88	5,387,519	3,724,482	7,542,942	28.18	267,670
1984	11,521,478.30	5,393,780	3,728,810	7,792,668	28.72	271,332
1985	13,251,888.45	6,071,353	4,197,228	9,054,660	29.26	309,455
1986	14,132,821.08	6,328,395	4,374,925	9,757,896	29.82	327,227
1987	16,980,092.42	7,427,262	5,134,590	11,845,502	30.38	389,911
1988	21,488,009.57	9,172,157	6,340,865	15,147,145	30.95	489,407
1989	23,445,227.24	9,751,573	6,741,425	16,703,802	31.54	529,607
1990	27,152,058.52	11,001,743	7,605,689	19,546,370	32.12	608,542
1991	16,162,070.82	6,368,987	4,402,987	11,759,084	32.72	359,385
1992	15,578,443.39	5,963,117	4,122,402	11,456,041	33.33	343,716
1993	19,904,195.26	7,390,428	5,109,126	14,795,069	33.95	435,790
1994	10,963,589.03	3,942,836	2,725,748	8,237,841	34.58	238,226
1995	9,652,308.78	3,356,880	2,320,667	7,331,642	35.22	208,167
1996	17,191,458.27	5,771,860	3,990,183	13,201,275	35.87	368,031
1997	15,647,502.28	5,062,280	3,499,639	12,147,863	36.53	332,545
1998	12,377,707.93	3,850,829	2,662,142	9,715,566	37.20	261,171
1999	9,901,062.02	2,953,784	2,042,000	7,859,062	37.89	207,418
2000	7,933,010.46	2,265,350	1,566,074	6,366,936	38.58	165,032
2001	39,032,357.98	10,632,805	7,350,636	31,681,722	39.29	806,356
2002	24,954,978.48	6,465,086	4,469,422	20,485,556	40.01	512,011
2003	24,652,661.91	6,053,708	4,185,029	20,467,633	40.74	502,396
2004	7,028,614.40	1,628,319	1,125,684	5,902,930	41.49	142,274
2005	52,778,211.63	11,484,011	7,939,089	44,839,123	42.25	1,061,281
2006	43,579,353.09	8,860,990	6,125,750	37,453,603	43.02	870,609
2007	55,751,776.92	10,520,360	7,272,901	48,478,876	43.81	1,106,571

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-S0.5						
NET SALVAGE PERCENT.. 0						
2008	45,894,603.55	7,980,613	5,517,131	40,377,473	44.61	905,122
2009	57,233,689.91	9,082,987	6,279,221	50,954,469	45.43	1,121,604
2010	35,834,431.42	5,136,149	3,550,705	32,283,726	46.26	697,876
2011	53,643,285.82	6,844,347	4,731,611	48,911,675	47.11	1,038,244
2012	36,788,751.57	4,108,200	2,840,067	33,948,685	47.97	707,707
2013	45,310,770.63	4,321,288	2,987,379	42,323,392	48.85	866,395
2014	46,052,749.89	3,633,101	2,511,623	43,541,127	49.74	875,374
2015	56,647,878.81	3,503,671	2,422,147	54,225,732	50.66	1,070,386
2016	72,703,312.67	3,244,749	2,243,149	70,460,164	51.59	1,365,772
2017	64,416,378.47	1,741,819	1,204,149	63,212,229	52.54	1,203,126
2018	76,990,891.72	698,307	482,751	76,508,141	53.51	1,429,791
	1,243,010,861.47	288,122,577	199,183,945	1,043,826,917		25,882,981
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.3 2.08

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
NET SALVAGE PERCENT.. 0						
1913	0.81	1	1			
1914	0.89	1	1			
1917	0.67	1	1			
1922	0.89	1	1			
1923	1.89	2	2			
1924	3.78	4	4			
1925	1.03	1	1			
1926	0.81	1	1			
1927	2.53	2	2	1	0.98	1
1928	1.95	2	2			
1929	10.71	10	10	1	1.65	1
1930	6.10	6	6			
1931	18.66	18	19			
1932	11.20	11	11			
1933	21.45	20	21			
1934	52.57	49	51	2	3.21	1
1935	22.30	21	22			
1936	258.79	239	249	10	3.68	3
1937	1,539.65	1,412	1,471	69	3.91	18
1938	1,593.91	1,454	1,515	79	4.13	19
1939	2,199.47	1,995	2,078	121	4.36	28
1940	2,444.62	2,206	2,298	147	4.59	32
1941	9,318.09	8,360	8,709	609	4.83	126
1942	3,330.04	2,971	3,095	235	5.07	46
1943	472.17	419	437	35	5.33	7
1944	2,488.07	2,193	2,285	203	5.58	36
1945	4,510.41	3,949	4,114	396	5.85	68
1946	34,373.77	29,898	31,147	3,227	6.12	527
1947	66,545.54	57,498	59,900	6,646	6.39	1,040
1948	89,680.13	76,954	80,169	9,511	6.67	1,426
1949	124,755.46	106,308	110,750	14,005	6.95	2,015
1950	151,076.49	127,805	133,145	17,931	7.24	2,477
1951	229,314.15	192,576	200,622	28,692	7.53	3,810
1952	329,686.66	274,761	286,241	43,446	7.83	5,549
1953	403,605.40	333,790	347,736	55,869	8.13	6,872
1954	592,462.59	486,074	506,383	86,080	8.44	10,199
1955	752,102.86	612,084	637,658	114,445	8.75	13,079
1956	903,185.05	728,888	759,342	143,843	9.07	15,859
1957	700,157.01	560,126	583,529	116,628	9.40	12,407
1958	637,029.93	505,152	526,258	110,772	9.73	11,385
1959	719,322.68	565,201	588,816	130,507	10.07	12,960

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
NET SALVAGE PERCENT.. 0						
1960	935,778.00	728,316	758,746	177,032	10.42	16,990
1961	745,060.39	574,330	598,326	146,734	10.77	13,624
1962	704,008.46	537,144	559,587	144,421	11.14	12,964
1963	1,032,136.24	779,376	811,939	220,197	11.51	19,131
1964	813,059.34	607,201	632,571	180,488	11.90	15,167
1965	889,348.54	656,793	684,235	205,114	12.29	16,690
1966	1,536,368.53	1,121,549	1,168,409	367,960	12.69	28,996
1967	3,001,688.45	2,164,397	2,254,829	746,859	13.11	56,969
1968	6,251,967.41	4,452,214	4,638,234	1,613,733	13.53	119,271
1969	9,197,815.81	6,463,949	6,734,022	2,463,794	13.97	176,363
1970	6,200,971.19	4,298,451	4,478,046	1,722,925	14.42	119,482
1971	3,499,950.67	2,391,866	2,491,802	1,008,149	14.88	67,752
1972	3,725,618.35	2,509,651	2,614,508	1,111,110	15.34	72,432
1973	5,827,613.92	3,864,815	4,026,293	1,801,321	15.83	113,792
1974	5,674,597.11	3,704,207	3,858,974	1,815,623	16.32	111,251
1975	2,395,323.49	1,538,109	1,602,373	792,950	16.82	47,143
1976	1,601,117.08	1,010,401	1,052,617	548,500	17.34	31,632
1977	2,894,607.18	1,794,656	1,869,639	1,024,968	17.86	57,389
1978	4,586,772.10	2,791,097	2,907,713	1,679,059	18.40	91,253
1979	4,056,825.14	2,422,006	2,523,201	1,533,624	18.94	80,973
1980	3,659,080.33	2,140,964	2,230,417	1,428,663	19.50	73,265
1981	4,214,731.71	2,414,957	2,515,857	1,698,875	20.07	84,647
1982	5,070,109.37	2,842,506	2,961,270	2,108,839	20.65	102,123
1983	4,608,569.60	2,525,911	2,631,447	1,977,123	21.24	93,085
1984	7,454,453.15	3,992,083	4,158,878	3,295,575	21.83	150,965
1985	10,641,305.81	5,560,614	5,792,944	4,848,362	22.44	216,059
1986	11,151,695.25	5,680,227	5,917,555	5,234,140	23.06	226,979
1987	11,599,705.56	5,752,990	5,993,358	5,606,348	23.69	236,655
1988	13,331,506.22	6,433,118	6,701,903	6,629,603	24.32	272,599
1989	18,444,925.74	8,645,506	9,006,728	9,438,198	24.97	377,981
1990	15,537,559.47	7,067,880	7,363,186	8,174,373	25.62	319,062
1991	9,177,336.08	4,045,829	4,214,870	4,962,466	26.28	188,831
1992	9,348,396.09	3,985,969	4,152,509	5,195,887	26.96	192,726
1993	9,430,977.13	3,886,789	4,049,185	5,381,792	27.63	194,781
1994	12,044,164.67	4,786,953	4,986,959	7,057,206	28.32	249,195
1995	13,672,787.10	5,233,533	5,452,198	8,220,589	29.01	283,371
1996	7,478,198.43	2,751,005	2,865,946	4,612,252	29.71	155,242
1997	12,456,644.45	4,394,330	4,577,931	7,878,713	30.42	258,998
1998	11,229,330.31	3,789,338	3,947,662	7,281,668	31.14	233,836
1999	9,853,451.80	3,174,092	3,306,710	6,546,742	31.86	205,485
2001	25,754,518.71	7,496,110	7,809,308	17,945,211	33.32	538,572

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
NET SALVAGE PERCENT.. 0						
2002	11,412,850.59	3,142,186	3,273,471	8,139,380	34.06	238,972
2003	4,084,324.52	1,060,168	1,104,463	2,979,862	34.80	85,628
2004	10,818,705.12	2,635,653	2,745,774	8,072,931	35.55	227,087
2005	15,535,551.45	3,533,561	3,681,198	11,854,353	36.31	326,476
2006	11,129,661.50	2,351,475	2,449,723	8,679,938	37.07	234,150
2007	15,141,638.37	2,950,954	3,074,249	12,067,389	37.84	318,906
2008	15,929,013.57	2,843,488	2,962,293	12,966,721	38.61	335,838
2009	12,741,152.45	2,065,723	2,152,032	10,589,120	39.38	268,896
2010	18,381,680.51	2,675,086	2,786,855	15,594,826	40.16	388,317
2011	20,612,598.15	2,653,254	2,764,111	17,848,487	40.95	435,860
2012	19,694,712.34	2,204,035	2,296,123	17,398,589	41.74	416,833
2013	18,618,129.96	1,766,674	1,840,488	16,777,642	42.54	394,397
2014	28,198,666.13	2,195,830	2,287,575	25,911,091	43.34	597,856
2015	21,219,350.29	1,291,197	1,345,145	19,874,205	44.14	450,254
2016	25,509,756.24	1,112,736	1,159,228	24,350,528	44.95	541,725
2017	20,675,591.36	541,080	563,688	20,111,903	45.77	439,412
2018	35,733,270.34	311,594	324,613	35,408,658	46.59	760,006
	602,928,338.45	181,028,390	188,592,017	414,336,322		12,484,325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.2 2.07

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - AERIAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R4						
NET SALVAGE PERCENT.. 0						
1952	55,515.45	52,080	54,471	1,044	3.28	318
1953	17,932.88	16,732	17,500	433	3.55	122
1954	3,550.02	3,294	3,445	105	3.82	27
1955	275,831.94	254,546	266,233	9,599	4.09	2,347
1956	417,410.73	382,995	400,579	16,832	4.37	3,852
1957	386,637.18	352,644	368,834	17,803	4.66	3,820
1958	431,683.86	391,287	409,251	22,433	4.96	4,523
1959	431,276.58	388,395	406,227	25,050	5.27	4,753
1960	376,090.76	336,424	351,870	24,221	5.59	4,333
1961	425,856.71	378,127	395,487	30,370	5.94	5,113
1962	481,750.33	424,485	443,974	37,776	6.30	5,996
1963	585,779.04	511,947	535,451	50,328	6.68	7,534
1964	680,776.52	589,709	616,783	63,994	7.09	9,026
1965	471,491.66	404,502	423,073	48,419	7.53	6,430
1966	676,417.51	574,448	600,822	75,596	7.99	9,461
1967	647,680.61	543,929	568,901	78,780	8.49	9,279
1968	716,030.18	594,169	621,448	94,582	9.02	10,486
1969	990,151.90	811,360	848,611	141,541	9.57	14,790
1970	928,668.04	750,642	785,105	143,563	10.16	14,130
1971	753,326.06	600,243	627,801	125,525	10.77	11,655
1972	843,945.06	662,261	692,666	151,279	11.41	13,258
1973	986,782.37	762,053	797,040	189,742	12.07	15,720
1974	1,111,716.99	844,482	883,253	228,464	12.74	17,933
1975	1,084,287.07	809,735	846,911	237,376	13.42	17,688
1976	1,066,062.57	782,042	817,947	248,116	14.12	17,572
1977	1,213,481.22	873,937	914,061	299,420	14.83	20,190
1978	1,230,257.93	869,079	908,980	321,278	15.56	20,648
1979	1,232,053.25	853,135	892,304	339,749	16.30	20,843
1980	1,459,764.17	990,158	1,035,617	424,147	17.05	24,877
1981	965,870.91	641,116	670,550	295,321	17.82	16,572
1982	1,333,266.73	865,370	905,100	428,167	18.60	23,020
1983	1,303,114.69	826,370	864,310	438,805	19.39	22,630
1984	1,590,199.29	984,127	1,029,310	560,889	20.20	27,767
1985	1,493,934.34	901,156	942,529	551,405	21.03	26,220
1986	1,739,654.58	1,022,134	1,069,061	670,594	21.86	30,677
1987	1,873,519.89	1,070,735	1,119,894	753,626	22.71	33,185
1988	1,975,838.08	1,097,143	1,147,514	828,324	23.57	35,143
1989	2,290,969.34	1,234,099	1,290,758	1,000,211	24.45	40,908
1990	1,895,157.57	989,424	1,034,850	860,308	25.33	33,964
1991	1,480,284.65	747,677	782,004	698,281	26.23	26,621
1992	1,492,337.33	728,141	761,571	730,766	27.14	26,926

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - AERIAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R4						
NET SALVAGE PERCENT.. 0						
1993	1,661,434.35	782,120	818,028	843,406	28.05	30,068
1994	1,532,509.12	694,548	726,436	806,073	28.98	27,815
1995	3,095,073.18	1,348,400	1,410,307	1,684,766	29.91	56,328
1996	1,390,888.82	581,280	607,967	782,922	30.85	25,378
1997	3,152,871.71	1,261,149	1,319,050	1,833,822	31.80	57,667
1998	2,688,502.21	1,026,712	1,073,850	1,614,652	32.76	49,287
1999	3,001,898.79	1,092,001	1,142,136	1,859,763	33.72	55,153
2000	2,083,228.07	720,089	753,149	1,330,079	34.68	38,353
2001	8,453,527.46	2,767,347	2,894,399	5,559,128	35.65	155,936
2002	7,558,370.63	2,334,554	2,441,736	5,116,635	36.63	139,684
2003	4,192,336.85	1,218,167	1,274,095	2,918,242	37.60	77,613
2004	5,601,979.43	1,524,187	1,594,164	4,007,815	38.58	103,883
2005	5,943,428.70	1,506,065	1,575,210	4,368,219	39.57	110,392
2006	5,282,703.74	1,239,956	1,296,884	3,985,820	40.56	98,270
2007	4,111,303.27	888,987	929,802	3,181,501	41.54	76,589
2008	4,814,179.40	950,126	993,748	3,820,431	42.54	89,808
2009	4,786,951.56	855,333	894,602	3,892,350	43.53	89,418
2010	4,363,160.52	698,106	730,157	3,633,004	44.52	81,604
2011	3,950,165.14	557,487	583,082	3,367,083	45.52	73,969
2012	3,739,252.36	457,871	478,892	3,260,360	46.51	70,100
2013	3,844,066.63	398,168	416,449	3,427,618	47.51	72,145
2014	4,550,652.99	385,531	403,231	4,147,422	48.51	85,496
2015	4,304,813.12	284,290	297,342	4,007,471	49.50	80,959
2016	6,204,889.31	292,685	306,123	5,898,766	50.50	116,807
2017	6,200,219.72	175,466	183,522	6,016,698	51.50	116,829
2018	7,984,927.93	75,298	78,755	7,906,173	52.50	150,594
	153,909,691.00	51,032,255	53,375,212	100,534,479		2,770,502
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.3 1.80

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1940	7,270.26	6,801	6,792	478	3.55	135
1941	11,949.85	11,124	11,109	841	3.80	221
1942	5,462.31	5,059	5,052	410	4.06	101
1943	1,289.29	1,188	1,186	103	4.32	24
1944	4,466.33	4,094	4,089	377	4.58	82
1945	5,546.68	5,060	5,053	494	4.83	102
1946	18,509.47	16,793	16,770	1,739	5.10	341
1947	21,784.45	19,662	19,636	2,148	5.36	401
1948	31,341.86	28,139	28,101	3,241	5.62	577
1949	44,640.79	39,852	39,799	4,842	5.90	821
1952	45,494.52	39,911	39,857	5,638	6.75	835
1953	111,476.11	97,167	97,037	14,439	7.06	2,045
1954	97,379.57	84,331	84,218	13,162	7.37	1,786
1955	69,406.10	59,689	59,609	9,797	7.70	1,272
1956	95,016.76	81,127	81,018	13,999	8.04	1,741
1957	81,869.71	69,366	69,273	12,597	8.40	1,500
1958	70,182.84	58,992	58,913	11,270	8.77	1,285
1959	102,179.22	85,161	85,047	17,132	9.16	1,870
1960	178,051.21	147,102	146,905	31,146	9.56	3,258
1961	194,696.66	159,369	159,155	35,542	9.98	3,561
1962	169,121.39	137,112	136,928	32,193	10.41	3,093
1963	111,947.08	89,843	89,723	22,224	10.86	2,046
1964	156,732.55	124,446	124,279	32,454	11.33	2,864
1965	244,122.87	191,658	191,401	52,722	11.82	4,460
1966	256,072.64	198,666	198,400	57,673	12.33	4,677
1967	213,475.94	163,599	163,380	50,096	12.85	3,899
1968	281,370.51	212,871	212,586	68,785	13.39	5,137
1969	277,052.46	206,834	206,557	70,495	13.94	5,057
1970	306,747.86	225,822	225,519	81,229	14.51	5,598
1971	452,660.06	328,382	327,942	124,718	15.10	8,259
1972	636,184.14	454,465	453,855	182,329	15.71	11,606
1973	1,593,663.67	1,120,776	1,119,273	474,391	16.32	29,068
1974	1,486,275.66	1,027,968	1,026,589	459,687	16.96	27,104
1975	1,405,929.20	955,779	954,497	451,432	17.61	25,635
1976	2,065,178.00	1,379,167	1,377,317	687,861	18.27	37,650
1977	2,529,150.79	1,658,212	1,655,988	873,163	18.94	46,102
1978	4,260,180.27	2,739,679	2,736,005	1,524,175	19.63	77,645
1979	4,468,968.45	2,817,059	2,813,281	1,655,687	20.33	81,441
1980	4,993,134.13	3,083,011	3,078,876	1,914,258	21.04	90,982
1981	4,947,072.18	2,988,922	2,984,913	1,962,159	21.77	90,131
1982	2,974,564.66	1,757,700	1,755,343	1,219,222	22.50	54,188

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1983	5,741,533.93	3,314,415	3,309,970	2,431,564	23.25	104,583
1984	7,552,791.46	4,255,620	4,249,913	3,302,878	24.01	137,563
1985	7,932,148.49	4,359,826	4,353,979	3,578,169	24.77	144,456
1986	9,720,879.54	5,205,045	5,198,064	4,522,816	25.55	177,018
1987	11,247,767.07	5,861,099	5,853,238	5,394,529	26.34	204,804
1988	11,357,302.43	5,753,042	5,745,326	5,611,976	27.14	206,779
1989	10,680,431.65	5,254,772	5,247,725	5,432,707	27.94	194,442
1990	10,382,482.38	4,953,379	4,946,736	5,435,746	28.76	189,004
1991	7,574,496.00	3,499,417	3,494,724	4,079,772	29.59	137,877
1992	8,429,712.30	3,767,323	3,762,271	4,667,441	30.42	153,433
1993	10,189,918.05	4,398,376	4,392,477	5,797,441	31.26	185,459
1994	5,399,463.34	2,247,149	2,244,135	3,155,328	32.11	98,266
1995	9,644,064.51	3,862,930	3,857,749	5,786,316	32.97	175,502
1996	3,956,883.56	1,522,332	1,520,290	2,436,594	33.84	72,003
1997	9,490,920.43	3,499,587	3,494,894	5,996,026	34.72	172,697
1998	5,671,820.00	2,000,621	1,997,938	3,673,882	35.60	103,199
1999	9,396,592.44	3,162,423	3,158,182	6,238,410	36.49	170,962
2000	1,215,912.77	389,311	388,789	827,124	37.39	22,122
2001	11,329,845.43	3,440,194	3,435,580	7,894,265	38.30	206,117
2002	11,354,606.93	3,259,794	3,255,422	8,099,185	39.21	206,559
2003	8,141,312.26	2,201,085	2,198,133	5,943,179	40.13	148,098
2004	1,419,422.92	359,753	359,271	1,060,152	41.06	25,820
2005	11,641,314.19	2,753,753	2,750,060	8,891,254	41.99	211,747
2006	6,514,554.40	1,429,619	1,427,702	5,086,852	42.93	118,492
2007	4,968,914.10	1,005,509	1,004,160	3,964,754	43.87	90,375
2008	4,828,591.01	894,593	893,393	3,935,198	44.81	87,820
2009	3,797,463.09	637,290	636,435	3,161,028	45.77	69,063
2010	1,818,813.95	273,822	273,455	1,545,359	46.72	33,077
2011	6,135,889.97	815,521	814,427	5,321,463	47.69	111,584
2012	1,118,029.31	129,076	128,903	989,126	48.65	20,331
2013	1,432,832.68	140,160	139,972	1,292,861	49.62	26,055
2014	1,735,433.76	139,147	138,960	1,596,474	50.59	31,557
2015	1,501,431.56	93,629	93,504	1,407,928	51.57	27,301
2016	2,823,347.75	126,288	126,119	2,697,229	52.54	51,337
2017	1,852,084.57	49,840	49,773	1,802,312	53.52	33,675
2018	2,054,521.11	18,306	18,281	2,036,240	54.51	37,355
	265,081,147.84	107,956,004	107,811,221	157,269,927		4,825,132

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.6 1.82

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 370.1 METER TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2013	239,279.78	33,293	44,603	194,677	30.13	6,461
2014	482,213.62	55,247	74,015	408,199	30.99	13,172
2015	1,038,877.16	92,907	124,468	914,409	31.87	28,692
2016	244,754.76	15,664	20,985	223,770	32.76	6,831
2017	384,669.90	14,837	19,877	364,793	33.65	10,841
2018	393,425.87	5,059	6,778	386,648	34.55	11,191
	2,783,221.09	217,007	290,726	2,492,495		77,188
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.3 2.77

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 370.2 SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2011	2,374,013.19	1,104,700	1,144,960	1,229,053	8.02	153,249
2012	22,107,833.95	9,108,428	9,440,376	12,667,458	8.82	1,436,220
2013	123,025,676.48	43,714,714	45,307,854	77,717,822	9.67	8,037,003
2014	93,389,991.25	27,519,229	28,522,140	64,867,851	10.58	6,131,177
2015	39,262,781.58	9,082,659	9,413,667	29,849,115	11.53	2,588,822
2016	10,220,680.82	1,696,633	1,758,465	8,462,216	12.51	676,436
2017	9,889,531.07	988,953	1,024,995	8,864,536	13.50	656,632
2018	5,005,082.66	166,819	172,898	4,832,184	14.50	333,254
	305,275,591.00	93,382,135	96,785,355	208,490,236		20,012,793
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.4 6.56

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R4						
NET SALVAGE PERCENT.. 0						
1994	19,065.30	12,255	19,065			
1995	36,305.98	22,520	36,306			
1996	24,135.77	14,421	24,136			
1997	51,638.40	29,635	49,750	1,888	15.34	123
1998	742,575.59	408,417	685,630	56,946	16.20	3,515
1999	156,401.81	82,199	137,991	18,410	17.08	1,078
	1,030,122.85	569,447	952,878	77,245		4,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.4	0.46

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. 0						
1914	0.46					
1915	0.36					
1916	0.80	1	1			
1917	0.56	1	1			
1918	0.95	1	1			
1919	0.89	1	1			
1959	13,872.88	10,387	13,873			
1960	17,271.20	12,817	17,271			
1961	13,447.73	9,884	13,448			
1962	17,297.13	12,591	17,297			
1963	13,836.76	9,974	13,837			
1964	5,315.75	3,794	5,316			
1965	15,879.46	11,215	15,879			
1966	23,274.05	16,273	23,274			
1967	20,396.65	14,099	20,397			
1968	23,864.68	16,317	23,865			
1969	28,003.64	18,926	28,004			
1970	39,730.12	26,537	39,437	293	7.97	37
1971	102,934.94	67,937	100,962	1,973	8.16	242
1972	172,933.84	112,767	167,584	5,350	8.35	641
1973	181,367.69	116,755	173,510	7,858	8.55	919
1974	182,796.45	116,076	172,501	10,295	8.76	1,175
1975	178,916.53	112,122	166,625	12,292	8.96	1,372
1976	277,231.25	171,307	254,580	22,651	9.17	2,470
1977	328,556.67	200,147	297,440	31,117	9.38	3,317
1978	286,530.67	171,918	255,488	31,043	9.60	3,234
1979	346,540.85	204,747	304,276	42,265	9.82	4,304
1980	247,942.75	144,221	214,328	33,615	10.04	3,348
1981	274,272.90	156,906	233,179	41,094	10.27	4,001
1982	408,084.79	229,548	341,133	66,952	10.50	6,376
1983	596,419.12	329,522	489,705	106,714	10.74	9,936
1984	622,761.53	338,110	502,467	120,295	10.97	10,966
1985	768,085.30	409,005	607,825	160,260	11.22	14,283
1986	272,212.86	142,117	211,201	61,012	11.47	5,319
1987	412,847.40	211,242	313,928	98,919	11.72	8,440
1988	689,487.83	345,316	513,176	176,312	11.98	14,717
1989	472,776.41	231,660	344,271	128,505	12.24	10,499
1990	666,789.34	319,225	474,402	192,387	12.51	15,379
1991	488,018.37	228,149	339,054	148,964	12.78	11,656
1992	421,051.71	191,928	285,225	135,827	13.06	10,400
1993	453,873.02	201,406	299,311	154,562	13.35	11,578

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. 0						
1994	453,662.97	195,833	291,029	162,634	13.64	11,923
1995	1,851,242.15	776,744	1,154,324	696,918	13.93	50,030
1996	1,924,392.15	782,593	1,163,016	761,376	14.24	53,467
1997	4,135,096.61	1,629,931	2,422,250	1,712,847	14.54	117,802
1998	12,275,249.11	4,674,783	6,947,223	5,328,026	14.86	358,548
1999	9,108,058.84	3,347,212	4,974,312	4,133,747	15.18	272,315
2000	87,636.16	31,001	46,071	41,565	15.51	2,680
2001	2,081,351.77	707,660	1,051,658	1,029,694	15.84	65,006
2002	500,989.68	163,237	242,588	258,402	16.18	15,970
2003	1,530,053.12	476,229	707,727	822,326	16.53	49,747
2004	605,521.16	179,386	266,587	338,934	16.89	20,067
2005	341,437.85	96,029	142,709	198,729	17.25	11,521
2006	187,990.05	49,973	74,265	113,725	17.62	6,454
2007	147,326.55	36,832	54,736	92,591	18.00	5,144
2008	352,958.54	82,504	122,610	230,349	18.39	12,526
2009	369,750.24	80,114	119,058	250,692	18.80	13,335
2010	662,850.75	132,292	196,600	466,251	19.21	24,271
2011	627,994.27	113,824	169,154	458,840	19.65	23,351
2012	903,431.77	146,808	218,172	685,260	20.10	34,093
2013	662,246.96	94,370	140,244	522,003	20.58	25,365
2014	726,497.61	88,088	130,908	595,590	21.09	28,240
2015	915,741.38	90,429	134,387	781,354	21.63	36,124
2016	1,173,775.53	87,540	130,094	1,043,682	22.21	46,992
2017	6,999,115.92	332,458	494,068	6,505,048	22.86	284,560
2018	2,160,602.87	37,811	56,191	2,104,412	23.58	89,246
	59,869,600.30	19,348,630	28,744,054	31,125,546		1,813,386

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 3.03

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. 0						
1927	5,751.36	5,751	5,751			
1929	14,004.80	13,936	10,792	3,213	0.22	3,213
1931	1,075.45	1,053	815	260	0.92	260
1935	50.25	48	37	13	2.39	5
1941	129.90	117	91	39	4.64	8
1946	19,578.90	16,729	12,955	6,624	6.55	1,011
1948	215.87	181	140	76	7.32	10
1949	13,572.45	11,247	8,710	4,862	7.71	631
1950	5,950.18	4,879	3,778	2,172	8.10	268
1951	1,377.12	1,117	865	512	8.50	60
1952	981.95	788	610	372	8.89	42
1954	959.98	753	583	377	9.68	39
1955	1,783,044.53	1,383,643	1,071,497	711,548	10.08	70,590
1956	10,888.67	8,350	6,466	4,423	10.49	422
1957	1,158.59	878	680	479	10.89	44
1958	508,021.10	380,452	294,623	213,398	11.30	18,885
1959	18,148.40	13,430	10,400	7,748	11.70	662
1960	6,328.45	4,625	3,582	2,746	12.11	227
1961	10,696.14	7,718	5,977	4,719	12.53	377
1962	1,494.46	1,065	825	669	12.94	52
1963	25,555.62	17,968	13,914	11,642	13.36	871
1964	35,896.35	24,904	19,286	16,610	13.78	1,205
1966	7,150.71	4,828	3,739	3,412	14.62	233
1967	2,284.74	1,521	1,178	1,107	15.05	74
1968	11,514.21	7,553	5,849	5,665	15.48	366
1969	2,925,315.52	1,891,041	1,464,428	1,460,888	15.91	91,822
1970	3,533.50	2,250	1,742	1,792	16.35	110
1971	27,057.89	16,968	13,140	13,918	16.78	829
1972	6,218.08	3,839	2,973	3,245	17.22	188
1973	8,156.69	4,954	3,836	4,321	17.67	245
1974	1,109,998.60	663,035	513,456	596,543	18.12	32,922
1975	3,532.85	2,075	1,607	1,926	18.57	104
1976	1,405.70	812	629	777	19.02	41
1978	12,528.42	6,977	5,403	7,125	19.94	357
1979	49,431.66	27,023	20,927	28,505	20.40	1,397
1980	514,893.54	276,096	213,810	301,084	20.87	14,427
1981	120,378.95	63,266	48,993	71,386	21.35	3,344
1982	376,512.59	193,945	150,192	226,321	21.82	10,372
1983	124,422.17	62,764	48,605	75,817	22.30	3,400
1984	385,390.58	190,213	147,302	238,089	22.79	10,447
1985	604,008.13	291,537	225,767	378,241	23.28	16,247

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. 0						
1986	1,483,870.82	699,734	541,876	941,995	23.78	39,613
1987	295,387.48	136,008	105,325	190,062	24.28	7,828
1988	726,378.66	326,384	252,753	473,626	24.78	19,113
1989	572,534.38	250,644	194,099	378,435	25.30	14,958
1990	342,603.06	146,100	113,140	229,463	25.81	8,890
1991	1,028.95	427	331	698	26.34	26
1992	2,758,129.60	1,111,223	860,534	1,897,596	26.87	70,621
1993	2,308,233.21	902,773	699,110	1,609,123	27.40	58,727
1994	236,579.53	89,638	69,416	167,164	27.95	5,981
1995	160,864.09	58,984	45,677	115,187	28.50	4,042
1996	37,470.65	13,281	10,285	27,186	29.05	936
1997	533,722.47	182,416	141,264	392,458	29.62	13,250
1998	5,149,515.88	1,694,757	1,312,425	3,837,091	30.19	127,098
1999	499,294.52	157,777	122,183	377,112	30.78	12,252
2001	672,471.52	194,721	150,793	521,679	31.97	16,318
2002	172,481.25	47,605	36,865	135,616	32.58	4,163
2003	3,789,268.44	993,622	769,464	3,019,804	33.20	90,958
2004	100,945.76	25,035	19,387	81,559	33.84	2,410
2005	411,487.24	96,197	74,495	336,992	34.48	9,774
2006	229,769.87	50,345	38,987	190,783	35.14	5,429
2007	386,939.74	79,021	61,194	325,746	35.81	9,097
2008	187,650.44	35,445	27,449	160,201	36.50	4,389
2009	585,768.72	101,531	78,626	507,143	37.20	13,633
2010	6,218,145.60	978,301	757,599	5,460,547	37.92	144,002
2011	2,774,724.43	390,931	302,738	2,471,986	38.66	63,942
2012	2,710,848.28	336,145	260,312	2,450,536	39.42	62,165
2013	553,357.27	59,148	45,804	507,553	40.19	12,629
2014	1,935,577.56	172,053	133,239	1,802,339	41.00	43,959
2015	2,336,653.68	164,594	127,462	2,209,192	41.83	52,814
2016	935,715.42	48,245	37,361	898,354	42.68	21,049
2017	1,406,366.80	44,385	34,372	1,371,995	43.58	31,482
2018	121,186.63	1,320	1,022	120,165	44.51	2,700
	49,393,587.00	15,199,119	11,771,540	37,622,047		1,260,055

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 2.55

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	83,461.00	62,596	56,913	26,548	2.50	10,619
	83,461.00	62,596	56,913	26,548		10,619
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 12.72

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	78,405.46	49,657	40,604	37,801	5.50	6,873
2012	1,193.88	517	423	771	8.50	91
2013	11,777.35	4,318	3,531	8,246	9.50	868
2015	252,830.77	58,993	48,237	204,594	11.50	17,791
2016	145,009.33	24,169	19,762	125,247	12.50	10,020
2018	20,348.93	678	554	19,794	14.50	1,365
	509,565.72	138,332	113,111	396,454		37,008
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.7 7.26

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	27,421.38	24,679	27,421			
2015	3,342,407.25	2,339,685	2,654,945	687,462	1.50	458,308
2016	2,950,105.55	1,475,053	1,673,809	1,276,297	2.50	510,519
2017	5,688,246.65	1,706,474	1,936,413	3,751,834	3.50	1,071,953
2018	10,984,416.96	1,098,442	1,246,451	9,737,966	4.50	2,163,992
	22,992,597.79	6,644,333	7,539,039	15,453,559		4,204,772
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 18.29

PECO ENERGY COMPANY  
ELECTRIC PLANT

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,246,206.67	2,021,586	1,579,069	667,138	0.50	667,138
2015	579,344.22	405,541	316,769	262,575	1.50	175,050
2018	77,250.00	7,725	6,034	71,216	4.50	15,826
	2,902,800.89	2,434,852	1,901,872	1,000,928		858,014
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.2						29.56

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	1,656.92	1,160	460	1,197	4.50	266
2013	44,813.08	16,432	6,522	38,291	9.50	4,031
	46,470.00	17,592	6,982	39,488		4,297
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 9.25

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	654,752.82	632,930	548,406	106,347	0.50	106,347
2005	1,653,065.02	1,487,759	1,289,077	363,988	1.50	242,659
2006	1,605,606.17	1,338,000	1,159,318	446,288	2.50	178,515
2007	1,052,519.06	806,935	699,174	353,345	3.50	100,956
2008	521,432.98	365,003	316,259	205,174	4.50	45,594
2009	967,257.27	612,593	530,785	436,472	5.50	79,359
2010	1,954,316.24	1,107,452	959,558	994,758	6.50	153,040
2011	2,711,264.82	1,355,632	1,174,595	1,536,670	7.50	204,889
2012	1,690,962.99	732,745	634,891	1,056,072	8.50	124,244
2013	2,621,157.61	961,100	832,751	1,788,407	9.50	188,253
2014	3,347,957.09	1,004,387	870,257	2,477,700	10.50	235,971
2015	3,157,790.51	736,807	638,411	2,519,380	11.50	219,077
2016	4,440,979.77	740,178	641,331	3,799,649	12.50	303,972
2017	4,759,315.83	475,932	412,374	4,346,942	13.50	321,996
2018	3,449,974.82	114,988	99,632	3,350,343	14.50	231,058
	34,588,353.00	12,472,441	10,806,819	23,781,534		2,735,930

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 7.91

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 395.1 LABORATORY EQUIPMENT - TESTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	55,889.29	43,314	45,067	10,822	4.50	2,405
2005	158,343.65	106,882	111,209	47,135	6.50	7,252
2006	6,644.07	4,153	4,321	2,323	7.50	310
2007	90,148.95	51,836	53,934	36,215	8.50	4,261
	311,025.96	206,185	214,531	96,495		14,228
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8						4.57

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 395.2 LABORATORY EQUIPMENT - METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	101,381.00	77,726	75,266	26,115	3.50	7,461
	101,381.00	77,726	75,266	26,115		7,461
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 7.36

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
1998	27,839.15	19,599	16,801	11,038	5.92	1,865
2002	1,159,560.47	767,049	657,552	502,008	6.77	74,152
2003	328,676.04	211,832	181,593	147,083	7.11	20,687
2004	374.23	233	200	174	7.54	23
2006	242,095.48	137,147	117,569	124,526	8.67	14,363
2007	951,922.05	506,423	434,131	517,791	9.36	55,320
2009	579,323.51	262,434	224,971	354,353	10.94	32,391
2010	22,907,653.17	9,392,138	8,051,400	14,856,253	11.80	1,259,004
2011	33,776,738.16	12,345,398	10,583,079	23,193,659	12.69	1,827,712
2012	4,096,457.75	1,308,818	1,121,983	2,974,475	13.61	218,551
2013	6,561,834.43	1,784,819	1,530,034	5,031,800	14.56	345,591
2014	22,624,548.76	5,067,899	4,344,450	18,280,099	15.52	1,177,841
2015	6,141,488.85	1,071,690	918,705	5,222,784	16.51	316,341
2016	11,136,615.46	1,392,077	1,193,357	9,943,258	17.50	568,186
2017	3,289,403.26	246,705	211,487	3,077,916	18.50	166,374
2018	11,815,173.23	295,379	253,214	11,561,960	19.50	592,921
	125,639,704.00	34,809,640	29,840,526	95,799,178		6,671,322
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.4 5.31

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2011	23,991,452.04	11,163,942	10,391,166	13,600,286	8.02	1,695,796
2013	2,030,708.07	721,571	671,623	1,359,085	9.67	140,547
2014	746,106.50	219,855	204,637	541,470	10.58	51,179
2015	563,997.38	130,470	121,439	442,558	11.53	38,383
2016	994,352.70	165,063	153,637	840,716	12.51	67,204
2017	6,659,031.61	665,903	619,808	6,039,224	13.50	447,350
2018	494,569.59	16,484	15,343	479,226	14.50	33,050
	35,480,217.89	13,083,288	12,177,653	23,302,564		2,473,509
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4						6.97

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	626,876.02	605,982	571,602	55,274	0.50	55,274
2007	25,817.98	19,794	18,671	7,147	3.50	2,042
	652,694.00	625,776	590,273	62,421		57,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.1 8.78

**COMMON PLANT**

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1892	662.94	663	663			
1914	1,915.22	1,845	1,915			
1922	232.91	214	233			
1924	5,907.45	5,358	5,907			
1925	5,647.17	5,091	5,647			
1927	13,978.16	12,448	13,840	138	6.02	23
1930	122.02	107	119	3	6.96	
1931	403.82	350	389	15	7.28	2
1933	25.47	22	24	1	7.93	
1937	121.50	101	112	10	9.28	1
1938	8,310.34	6,855	7,622	688	9.63	71
1941	1,241.54	1,000	1,112	130	10.70	12
1942	3,975.39	3,176	3,531	444	11.06	40
1944	452,388.51	355,247	394,975	57,414	11.81	4,861
1946	1,117.60	862	958	160	12.58	13
1947	293.41	224	249	44	12.97	3
1948	238.29	180	200	38	13.37	3
1949	60,980.97	45,714	50,826	10,155	13.77	737
1950	3,326.06	2,469	2,745	581	14.17	41
1951	16,504.21	12,129	13,485	3,019	14.58	207
1952	63,925.13	46,491	51,690	12,235	15.00	816
1953	79,248.67	57,031	63,409	15,840	15.42	1,027
1954	1,992.49	1,418	1,577	415	15.85	26
1955	35,565.89	25,038	27,838	7,728	16.28	475
1956	1,395,306.57	971,133	1,079,736	315,571	16.72	18,874
1957	46,520.58	31,998	35,576	10,945	17.17	637
1958	114,683.49	77,943	86,659	28,024	17.62	1,590
1959	506,068.46	339,800	377,800	128,268	18.07	7,098
1960	42,053.63	27,885	31,003	11,051	18.53	596
1961	798,747.44	522,820	581,288	217,459	19.00	11,445
1962	13,782.07	8,901	9,896	3,886	19.48	199
1963	102,934.00	65,578	72,912	30,022	19.96	1,504
1964	448.18	282	314	134	20.44	7
1965	230,964.86	143,071	159,071	71,894	20.93	3,435
1966	9,078.19	5,541	6,161	2,917	21.43	136
1967	632,206.34	380,013	422,510	209,696	21.94	9,558
1968	3,205,980.20	1,897,363	2,109,548	1,096,432	22.45	48,839
1969	23,966.84	13,957	15,518	8,449	22.97	368
1970	4,400,615.40	2,521,157	2,803,101	1,597,514	23.49	68,008
1971	13,302.70	7,493	8,331	4,972	24.02	207
1972	26,158,957.10	14,477,675	16,096,733	10,062,224	24.56	409,700

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1973	9,578.53	5,207	5,789	3,790	25.10	151
1974	81,268.56	43,368	48,218	33,051	25.65	1,289
1975	74,766.72	39,151	43,529	31,238	26.20	1,192
1976	104,333.63	53,551	59,540	44,794	26.77	1,673
1977	186,882.94	94,019	104,533	82,350	27.33	3,013
1978	392,265.71	193,210	214,817	177,449	27.91	6,358
1979	82,947.09	39,980	44,451	38,496	28.49	1,351
1980	401,265.37	189,177	210,333	190,932	29.07	6,568
1981	1,010,941.86	465,589	517,656	493,286	29.67	16,626
1982	329,087.17	147,971	164,519	164,568	30.27	5,437
1983	1,249,564.20	548,221	609,529	640,035	30.87	20,733
1984	1,767,868.17	756,011	840,557	927,311	31.48	29,457
1985	594,780.51	247,643	275,337	319,444	32.10	9,952
1986	1,215,082.75	492,218	547,263	667,820	32.72	20,410
1987	1,850,237.45	728,661	810,148	1,040,089	33.34	31,196
1988	1,666,528.41	637,214	708,475	958,053	33.97	28,203
1989	429,451.01	159,210	177,015	252,436	34.61	7,294
1990	1,738,644.41	624,330	694,150	1,044,494	35.25	29,631
1991	2,611,302.51	906,827	1,008,239	1,603,064	35.90	44,654
1992	4,115,110.06	1,380,414	1,534,788	2,580,322	36.55	70,597
1993	7,516,764.16	2,432,726	2,704,781	4,811,983	37.20	129,354
1994	3,102,266.77	966,790	1,074,907	2,027,360	37.86	53,549
1995	23,636,129.65	7,082,330	7,874,356	15,761,774	38.52	409,184
1996	3,165,132.68	909,817	1,011,563	2,153,570	39.19	54,952
1997	5,502,353.29	1,514,633	1,684,016	3,818,337	39.86	95,794
1998	44,091,978.26	11,600,159	12,897,420	31,194,558	40.53	769,666
1999	1,981,853.83	496,910	552,480	1,429,374	41.21	34,685
2000	417,130.00	99,506	110,634	306,496	41.88	7,318
2001	815,059.23	184,203	204,803	610,256	42.57	14,335
2002	2,857,217.59	610,416	678,680	2,178,538	43.25	50,371
2003	22,956,953.78	4,616,414	5,132,674	17,824,280	43.94	405,650
2004	2,702,538.22	509,564	566,549	2,135,989	44.63	47,860
2005	1,579,625.81	278,014	309,105	1,270,521	45.32	28,034
2006	513,882.40	83,994	93,387	420,495	46.01	9,139
2007	4,705,608.60	709,276	788,595	3,917,014	46.71	83,858
2008	6,663,420.06	919,552	1,022,387	5,641,033	47.41	118,984
2009	14,691,479.54	1,837,757	2,043,276	12,648,204	48.12	262,847
2010	25,020,314.81	2,806,779	3,120,665	21,899,650	48.83	448,488
2011	2,943,249.59	292,176	324,850	2,618,400	49.54	52,854
2012	4,751,143.70	410,309	456,194	4,294,950	50.25	85,472
2013	6,922,683.16	507,225	563,949	6,358,734	50.97	124,754

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
2014	4,711,309.86	282,679	314,291	4,397,019	51.70	85,049
2015	3,629,817.27	170,275	189,317	3,440,500	52.42	65,633
2016	3,575,230.85	120,271	133,721	3,441,510	53.15	64,751
2017	12,965,289.79	261,640	290,900	12,674,390	53.89	235,190
2018	6,829,482.77	45,962	51,102	6,778,381	54.63	124,078
	276,613,563.94	69,577,992	77,358,711	199,254,853		4,788,193
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.6	1.73

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	61,698.40	58,613	44,145	17,553	0.50	17,553
2012	23,764.11	15,447	11,634	12,130	3.50	3,466
2013	4,855.49	2,671	2,012	2,844	4.50	632
	90,318.00	76,731	57,791	32,527		21,651
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5						23.97

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	239,473.43	231,492	179,421	60,052	0.50	60,052
2005	665,143.95	598,630	463,977	201,167	1.50	134,111
2006	573,068.01	477,555	370,136	202,932	2.50	81,173
2007	25,407.89	19,479	15,097	10,311	3.50	2,946
2008	863,609.06	604,526	468,546	395,063	4.50	87,792
2009	68,987.13	43,692	33,864	35,123	5.50	6,386
2010	953,124.79	540,107	418,617	534,508	6.50	82,232
2011	486,527.93	243,264	188,545	297,983	7.50	39,731
2012	264,226.94	114,497	88,743	175,484	8.50	20,645
2013	551,666.18	202,279	156,779	394,887	9.50	41,567
2014	269,581.12	80,874	62,683	206,898	10.50	19,705
2015	765,681.81	178,657	138,471	627,211	11.50	54,540
2016	2,471,622.59	411,945	319,283	2,152,340	12.50	172,187
2017	6,170,177.91	617,018	478,228	5,691,950	13.50	421,626
2018	1,364,311.84	45,473	35,245	1,329,067	14.50	91,660
	15,732,610.58	4,409,488	3,417,635	12,314,976		1,316,353
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 8.37

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	4,090,552.77	3,681,497	3,511,054	579,499	0.50	579,499
2015	5,077,190.59	3,554,033	3,389,491	1,687,700	1.50	1,125,133
2016	9,396,115.90	4,698,058	4,480,551	4,915,565	2.50	1,966,226
2017	7,649,693.65	2,294,908	2,188,660	5,461,034	3.50	1,560,295
2018	5,744,073.84	574,407	547,814	5,196,260	4.50	1,154,724
	31,957,626.75	14,802,903	14,117,570	17,840,057		6,385,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8						19.98

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L3						
NET SALVAGE PERCENT.. 0						
2002	90,582.44	90,582	90,582			
2015	752.09	405	752			
2017	2,305.47	573	1,523	782	4.51	173
	93,640.00	91,560	92,857	783		173
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 0.18

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S4						
NET SALVAGE PERCENT.. 0						
2002	764,523.24	725,020	764,523			
2003	89,864.95	84,024	89,865			
2004	39,689.27	36,481	39,689			
2005	270,137.99	242,900	270,138			
2006	457,469.96	400,286	457,470			
2007	601,846.45	507,555	601,846			
2008	802,845.20	644,950	802,845			
2009	662,031.71	498,179	632,502	29,530	2.97	9,943
2010	4,088,837.63	2,824,692	3,586,305	502,533	3.71	135,454
2011	1,269,982.95	786,335	998,352	271,631	4.57	59,438
2012	793,430.84	428,453	543,976	249,455	5.52	45,191
2013	3,195,720.52	1,464,695	1,859,616	1,336,105	6.50	205,555
2014	4,332,776.39	1,624,791	2,062,879	2,269,897	7.50	302,653
2015	4,278,140.61	1,247,805	1,584,247	2,693,894	8.50	316,929
2016	5,548,764.84	1,155,974	1,467,656	4,081,109	9.50	429,590
2017	3,397,928.07	424,741	539,262	2,858,666	10.50	272,254
2018	2,750,732.31	114,623	145,529	2,605,204	11.50	226,539
	33,344,722.93	13,211,504	16,446,700	16,898,023		2,003,546
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 6.01

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-R4						
NET SALVAGE PERCENT.. 0						
1996	130,266.21	130,266	130,266			
1997	202,652.05	202,652	202,652			
2001	2,173.23	2,037	2,173			
2002	6,881.87	6,312	6,882			
2004	912,469.90	793,201	876,879	35,591	1.83	19,449
2005	203,406.18	169,989	187,922	15,484	2.30	6,732
2006	2,122,365.72	1,685,774	1,863,613	258,753	2.88	89,845
2007	4,271,152.00	3,191,149	3,527,796	743,356	3.54	209,988
2008	8,295,138.21	5,771,011	6,379,817	1,915,321	4.26	449,606
2009	3,157,176.58	2,025,108	2,238,745	918,432	5.02	182,955
2010	7,893,545.70	4,595,149	5,079,909	2,813,637	5.85	480,964
2011	4,044,377.53	2,103,076	2,324,938	1,719,440	6.72	255,869
2012	4,696,834.45	2,137,060	2,362,507	2,334,327	7.63	305,941
2013	7,492,009.97	2,905,851	3,212,400	4,279,610	8.57	499,371
2014	10,424,413.99	3,320,906	3,671,241	6,753,173	9.54	707,880
2015	3,593,131.40	893,145	987,366	2,605,765	10.52	247,696
2016	9,193,523.00	1,635,160	1,807,660	7,385,863	11.51	641,691
2017	7,617,326.79	816,120	902,216	6,715,111	12.50	537,209
2018	4,793,571.78	171,178	189,236	4,604,336	13.50	341,062
	79,052,416.56	32,555,144	35,954,218	43,098,198		4,976,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 6.29

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L2						
NET SALVAGE PERCENT.. 0						
1995	177,146.57	154,440	177,147			
2002	44,306.19	32,545	44,306			
2009	57,897.77	33,423	60,091	2,193-		
	279,350.53	220,408	281,544	2,193-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L1.5						
NET SALVAGE PERCENT.. 0						
1960	5,673.50	5,674	5,674			
1961	3,539.00	3,539	3,539			
1962	972.68	973	973			
1963	1,026.82	1,027	1,027			
1966	3,152.61	3,153	3,153			
1967	23,398.38	23,398	23,398			
1968	54,611.08	54,611	54,611			
1969	11,345.85	11,346	11,346			
1970	27,731.60	27,732	27,732			
1971	6,644.50	6,644	6,644			
1972	4,524.32	4,524	4,524			
1973	67,709.54	67,710	67,710			
1974	814.23	814	814			
1975	25,351.71	24,772	25,352			
1976	1,544.50	1,494	1,544			
1978	24,007.27	22,721	24,007			
1988	18,644.38	15,595	18,644			
1994	125,649.32	94,865	125,649			
1995	132,685.56	98,187	132,686			
1996	209,721.43	151,748	208,590	1,131	3.87	292
1997	239,239.39	169,176	232,546	6,693	4.10	1,632
2000	67,159.32	43,989	60,466	6,693	4.83	1,386
2001	16,382.93	10,427	14,333	2,050	5.09	403
2002	174,201.67	107,632	147,949	26,253	5.35	4,907
2003	23,049.70	13,813	18,987	4,063	5.61	724
2004	9,379.42	5,440	7,478	1,901	5.88	323
2005	23,623.28	13,246	18,208	5,415	6.15	880
2006	77,184.28	41,790	57,444	19,740	6.42	3,075
2007	368,948.83	191,853	263,717	105,232	6.72	15,660
2009	7,165.37	3,383	4,650	2,515	7.39	340
2010	308,073.67	136,652	187,839	120,235	7.79	15,435
2011	45,336.50	18,620	25,595	19,742	8.25	2,393
2012	98,806.05	36,770	50,543	48,263	8.79	5,491
2013	70,130.41	22,993	31,606	38,524	9.41	4,094
2014	303,236.60	84,473	116,114	187,123	10.10	18,527
2015	445,680.25	99,962	137,405	308,275	10.86	28,386

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L1.5						
NET SALVAGE PERCENT.. 0						
2016	850,547.86	140,340	192,908	657,640	11.69	56,257
2017	666,229.90	67,576	92,888	573,342	12.58	45,576
2018	386,323.56	13,247	18,209	368,114	13.52	27,227
	4,929,447.27	1,841,909	2,426,502	2,502,945		233,008
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.7 4.73

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - OTHER VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1946	920.22	920	920			
1962	57.56	58	58			
1965	84,406.50	84,406	84,406			
1972	17,323.55	17,324	17,324			
1973	3,536.26	3,536	3,536			
1974	3,888.93	3,889	3,889			
1983	2,890.72	2,644	2,891			
1992	6,119.39	4,871	6,119			
1993	27,544.80	21,522	27,545			
1994	74,146.19	56,796	74,146			
1995	70,184.76	52,686	70,185			
1996	28,685.34	21,055	28,685			
2000	5,141.00	3,431	4,983	158	4.99	32
2002	1,179,478.95	748,580	1,087,185	92,294	5.48	16,842
2003	302,059.24	186,875	271,404	30,655	5.72	5,359
2005	310,885.69	182,387	264,886	46,000	6.20	7,419
2006	906,063.59	515,251	748,314	157,750	6.47	24,382
2007	365,024.87	200,519	291,220	73,805	6.76	10,918
2008	149,463.48	78,718	114,325	35,138	7.10	4,949
2009	231,325.16	115,663	167,981	63,344	7.50	8,446
2010	281,323.47	131,848	191,487	89,836	7.97	11,272
2011	5,537.55	2,385	3,464	2,074	8.54	243
2012	248,450.64	95,902	139,281	109,170	9.21	11,853
2014	322,483.80	90,512	131,453	191,031	10.79	17,704
2015	200,945.00	44,877	65,176	135,769	11.65	11,654
2016	125,532.09	20,420	29,656	95,876	12.56	7,633
2018	118,132.30	3,937	5,718	112,414	14.50	7,753
	5,071,551.05	2,691,012	3,836,237	1,235,314		146,459
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 2.89

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.7 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-L4						
NET SALVAGE PERCENT.. 0						
2017	1,995,253.94	374,110	383,972	1,611,282	6.50	247,890
2018	6,914,677.86	432,167	443,559	6,471,119	7.50	862,816
	8,909,931.80	806,277	827,531	8,082,401		1,110,706
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 12.47

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	134,383.00	111,985	66,660	67,723	2.50	27,089
2007	270,798.56	207,613	123,583	147,216	3.50	42,062
2008	83,816.00	58,671	34,925	48,891	4.50	10,865
2009	54,743.00	34,670	20,638	34,105	5.50	6,201
2010	60,242.00	34,137	20,320	39,922	6.50	6,142
2011	5,183.04	2,592	1,543	3,640	7.50	485
2013	46,416.68	17,020	10,131	36,286	9.50	3,820
2014	770.40	231	138	632	10.50	60
2015	770.40	180	107	663	11.50	58
2016	115,923.80	19,321	11,501	104,423	12.50	8,354
2017	785.81	79	47	739	13.50	55
2018	463,423.36	15,446	9,194	454,229	14.50	31,326
	1,237,256.05	501,945	298,787	938,469		136,517
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9						11.03

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 394.1 TOOLS, SHOP AND GARAGE EQUIPMENT - CONSTRUCTION TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	11,617.00	8,906	31,889-	43,506	3.50	12,430
	11,617.00	8,906	31,889-	43,506		12,430
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 107.00

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 394.2 TOOLS, SHOP AND GARAGE EQUIPMENT - COMMON TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	10,526.02	9,473	7,617	2,909	1.50	1,939
2006	10,804.91	9,004	7,240	3,565	2.50	1,426
2014	55,267.65	16,580	13,331	41,937	10.50	3,994
2016	2,088.50	348	280	1,808	12.50	145
2018	952,765.21	31,756	25,533	927,233	14.50	63,947
	1,031,452.29	67,161	54,001	977,452		71,451
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.7 6.93

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 394.3 TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	824,190.47	803,586	784,572	39,618	0.50	39,618
2000	23,910.82	22,118	21,595	2,316	1.50	1,544
2001	94,843.94	82,988	81,024	13,820	2.50	5,528
2002	223,879.62	184,701	180,331	43,549	3.50	12,443
2003	286,764.74	222,243	216,985	69,780	4.50	15,507
2004	54,167.87	39,272	38,343	15,825	5.50	2,877
2006	3,478.87	2,174	2,123	1,356	7.50	181
2007	21,453.01	12,335	12,043	9,410	8.50	1,107
2008	12,963.09	6,806	6,645	6,318	9.50	665
2010	73,469.80	31,225	30,486	42,984	11.50	3,738
2011	50,175.40	18,816	18,371	31,804	12.50	2,544
2012	22,052.17	7,167	6,997	15,055	13.50	1,115
2013	60,134.71	16,537	16,146	43,989	14.50	3,034
2014	126,931.56	28,560	27,884	99,048	15.50	6,390
2015	83,948.79	14,691	14,343	69,606	16.50	4,219
2016	424,469.01	53,059	51,803	372,666	17.50	21,295
2017	171,250.58	12,844	12,540	158,711	18.50	8,579
2018	118,598.24	2,965	2,895	115,703	19.50	5,933
	2,676,682.69	1,562,087	1,525,126	1,151,556		136,317
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 5.09

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R1.5						
NET SALVAGE PERCENT.. 0						
1973	28,014.86	28,015	28,015			
1977	11,826.57	11,827	11,827			
1980	3,955.00	3,955	3,955			
1981	6,017.00	6,017	6,017			
1986	5,472.23	5,472	5,472			
1998	35,800.78	32,608	35,801			
2002	93,979.86	77,141	90,322	3,658	2.15	1,701
	185,066.30	165,035	181,409	3,658		1,701
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.2 0.92

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
1996	14,418.94	10,403	10,121	4,298	5.57	772
1997	2,320,209.43	1,653,149	1,608,336	711,873	5.75	123,804
1998	7,398,704.24	5,208,688	5,067,491	2,331,213	5.92	393,786
1999	1,031,170.51	717,179	697,738	333,433	6.09	54,751
2001	122,375.76	82,665	80,424	41,952	6.49	6,464
2002	50,892.16	33,665	32,752	18,140	6.77	2,679
2003	644,013.54	415,067	403,815	240,199	7.11	33,783
2005	50,000.00	29,850	29,041	20,959	8.06	2,600
2006	7,909,519.60	4,480,743	4,359,279	3,550,241	8.67	409,486
2007	6,682,064.26	3,554,858	3,458,493	3,223,571	9.36	344,399
2008	1,390,893.17	687,101	668,475	722,418	10.12	71,385
2009	69,265.89	31,377	30,526	38,740	10.94	3,541
2012	745,044.85	238,042	231,589	513,456	13.61	37,726
2013	34,962.40	9,510	9,252	25,710	14.56	1,766
2014	1,089,078.66	243,954	237,341	851,738	15.52	54,880
2015	1,889,807.96	329,771	320,832	1,568,976	16.51	95,032
2016	466,259.31	58,282	56,702	409,557	17.50	23,403
2017	221,177.09	16,588	16,138	205,039	18.50	11,083
2018	18,178,389.54	454,460	442,142	17,736,248	19.50	909,551
	50,308,247.31	18,255,352	17,760,487	32,547,761		2,580,891
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 5.13

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	13,659.19	13,204	11,674	1,985	0.50	1,985
2007	20,663.73	15,842	14,006	6,658	3.50	1,902
2008	29,625.38	20,738	18,335	11,290	4.50	2,509
2009	18,269.07	11,570	10,229	8,040	5.50	1,462
2010	511,435.53	289,815	256,229	255,207	6.50	39,263
2011	22,622.02	11,311	10,000	12,622	7.50	1,683
2012	67,989.42	29,462	26,048	41,941	8.50	4,934
2014	497,037.52	149,111	131,832	365,206	10.50	34,782
2015	16,773.27	3,914	3,460	13,313	11.50	1,158
	1,198,075.13	544,967	481,813	716,262		89,678
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 7.49

Survivor Data for a Sample Account – Account 364 Poles, Towers and Fixtures

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1975-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	727,946,827	583,345	0.0008	0.9992	100.00
0.5	686,597,114	1,556,474	0.0023	0.9977	99.92
1.5	658,490,280	2,972,434	0.0045	0.9955	99.69
2.5	633,507,735	2,064,664	0.0033	0.9967	99.24
3.5	607,257,110	2,413,620	0.0040	0.9960	98.92
4.5	583,785,276	1,945,062	0.0033	0.9967	98.53
5.5	566,799,102	2,147,881	0.0038	0.9962	98.20
6.5	545,394,578	2,092,378	0.0038	0.9962	97.83
7.5	518,886,152	1,931,814	0.0037	0.9963	97.45
8.5	495,725,881	1,654,270	0.0033	0.9967	97.09
9.5	446,685,550	1,564,057	0.0035	0.9965	96.76
10.5	431,927,297	1,787,817	0.0041	0.9959	96.43
11.5	431,490,329	1,798,811	0.0042	0.9958	96.03
12.5	426,649,284	2,014,782	0.0047	0.9953	95.63
13.5	411,594,205	1,990,362	0.0048	0.9952	95.17
14.5	402,498,043	1,883,396	0.0047	0.9953	94.71
15.5	374,698,839	1,957,775	0.0052	0.9948	94.27
16.5	347,846,235	1,903,331	0.0055	0.9945	93.78
17.5	309,859,104	1,773,897	0.0057	0.9943	93.27
18.5	302,416,433	1,673,602	0.0055	0.9945	92.73
19.5	281,897,749	1,607,586	0.0057	0.9943	92.22
20.5	265,983,244	1,530,970	0.0058	0.9942	91.69
21.5	252,745,649	1,498,165	0.0059	0.9941	91.16
22.5	234,930,474	1,431,503	0.0061	0.9939	90.62
23.5	224,599,197	1,434,196	0.0064	0.9936	90.07
24.5	214,548,483	1,404,167	0.0065	0.9935	89.50
25.5	200,612,105	1,387,890	0.0069	0.9931	88.91
26.5	187,485,434	1,284,342	0.0069	0.9931	88.30
27.5	177,600,362	1,235,497	0.0070	0.9930	87.69
28.5	165,368,691	1,209,094	0.0073	0.9927	87.08
29.5	151,555,455	1,130,751	0.0075	0.9925	86.44
30.5	140,406,676	1,166,841	0.0083	0.9917	85.80
31.5	127,861,008	1,044,179	0.0082	0.9918	85.09
32.5	117,891,783	997,836	0.0085	0.9915	84.39
33.5	109,337,895	1,040,148	0.0095	0.9905	83.68
34.5	102,178,655	1,082,763	0.0106	0.9894	82.88
35.5	96,725,094	2,979,198	0.0308	0.9692	82.00
36.5	89,520,151	1,076,468	0.0120	0.9880	79.48
37.5	84,732,080	839,274	0.0099	0.9901	78.52
38.5	80,707,541	881,243	0.0109	0.9891	77.74

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	76,842,476	841,984	0.0110	0.9890	76.89
40.5	72,764,471	957,386	0.0132	0.9868	76.05
41.5	68,752,157	956,959	0.0139	0.9861	75.05
42.5	65,296,565	1,052,689	0.0161	0.9839	74.01
43.5	61,708,821	1,025,247	0.0166	0.9834	72.81
44.5	56,910,457	1,046,723	0.0184	0.9816	71.60
45.5	52,923,003	1,039,806	0.0196	0.9804	70.29
46.5	49,192,706	1,000,477	0.0203	0.9797	68.91
47.5	45,501,212	957,750	0.0210	0.9790	67.50
48.5	40,620,619	2,058,235	0.0507	0.9493	66.08
49.5	34,657,750	1,457,945	0.0421	0.9579	62.74
50.5	31,006,413	954,415	0.0308	0.9692	60.10
51.5	28,830,368	790,850	0.0274	0.9726	58.25
52.5	26,659,111	737,712	0.0277	0.9723	56.65
53.5	25,978,915	756,254	0.0291	0.9709	55.08
54.5	23,195,316	727,807	0.0314	0.9686	53.48
55.5	20,482,549	620,216	0.0303	0.9697	51.80
56.5	17,853,112	559,921	0.0314	0.9686	50.23
57.5	15,003,017	544,871	0.0363	0.9637	48.66
58.5	12,535,508	604,851	0.0483	0.9517	46.89
59.5	10,383,957	437,858	0.0422	0.9578	44.63
60.5	8,202,616	369,358	0.0450	0.9550	42.74
61.5	6,728,578	350,950	0.0522	0.9478	40.82
62.5	5,265,648	288,087	0.0547	0.9453	38.69
63.5	4,169,935	185,660	0.0445	0.9555	36.57
64.5	3,327,656	161,749	0.0486	0.9514	34.95
65.5	2,876,684	193,551	0.0673	0.9327	33.25
66.5	2,683,133	203,916	0.0760	0.9240	31.01
67.5	2,147,189	133,274	0.0621	0.9379	28.65
68.5	1,799,132	97,830	0.0544	0.9456	26.87
69.5	1,465,944	77,128	0.0526	0.9474	25.41
70.5	1,195,535	55,203	0.0462	0.9538	24.08
71.5	1,040,185	43,584	0.0419	0.9581	22.96
72.5	900,902	46,827	0.0520	0.9480	22.00
73.5	773,103	48,822	0.0632	0.9368	20.86
74.5	819,583	41,263	0.0503	0.9497	19.54
75.5	723,217	120,276	0.1663	0.8337	18.56
76.5	485,771	56,702	0.1167	0.8833	15.47
77.5	429,069	22,745	0.0530	0.9470	13.67
78.5	406,324	16,416	0.0404	0.9596	12.94

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018			EXPERIENCE BAND 1975-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	386,870	14,717	0.0380	0.9620	12.42
80.5	353,995	15,106	0.0427	0.9573	11.95
81.5	330,731	14,166	0.0428	0.9572	11.44
82.5	295,932	14,677	0.0496	0.9504	10.95
83.5	263,973	11,732	0.0444	0.9556	10.40
84.5	243,802	10,536	0.0432	0.9568	9.94
85.5	226,431	7,828	0.0346	0.9654	9.51
86.5	213,797	8,267	0.0387	0.9613	9.18
87.5	198,452	5,115	0.0258	0.9742	8.83
88.5	186,315	3,443	0.0185	0.9815	8.60
89.5	175,489	655	0.0037	0.9963	8.44
90.5	168,706	8,301	0.0492	0.9508	8.41
91.5	160,405	8,306	0.0518	0.9482	8.00
92.5	152,099	22,608	0.1486	0.8514	7.58
93.5	129,491	41,534	0.3207	0.6793	6.45
94.5	87,957	74,127	0.8428	0.1572	4.38
95.5	13,830	13,830	1.0000		0.69
96.5					