

Philadelphia Electric Company - Electric Operations

FEDERAL INCOME TAX COMPUTATION
 12 MONTHS ENDED June 30, 1986
 (Thousand \$)

Operating Revenue		\$2,528,293
Less: Operating Expenses		
Operating and Maintenance Expense	1,502,703	
Depreciation and Amortization	164,429	
State and Local Income Taxes	26,900	
Taxes Other Than Income	<u>199,837</u>	
Balance		\$634,424
Adjustments for Additional Items Affecting Taxable Income		
Deductions:		
Gross Interest Charges Allocated to Electric Operations	187,395	
Additional Depreciation for Tax Purposes	371,029	
Contribution to Pension Fund Charged to Const.	8,766	
Taxes Charged to Construction	5,373	
Employee Benefits Charged to Construction	7,615	
Preferred Dividend Credit	786	
Amortization of Various Expenses Capitalized by R.A.	73	
Amortization of Gain on Required Debt	1,696	
Amortization of Easements & Clearing Rights of Way	511	
Net Leasing Expense - Salem 2	4,566	
Nuclear Fuel: Excess of Tax over Burn-up	(20,861)	
Deferred Fuel Expense	(218,208)	
Removal Costs	5,383	
Turbine Lease Cancellation	30,917	
Deferred Limerick Costs	93,491	
Additions:		
Reimburse Federal Income Taxes of SPCo	2,285	
Amortization of loss on Chester 5&6 & Barbadoes 6&7	432	
Purta Escrow	11,456	
Amortization of loss on Schuylkill	1,247	
Purta Recoverable	8,750	
Precommercial generation (July 1985) - Limerick 1	43	
Value of Generation (8/1/85-12/31/85) - Limerick I	86,978	
Miscellaneous Additions	1,356	
Sub-Total Net Deductions		<u>\$366,185</u>
Federal Income Tax Base - Operations		\$268,239
Federal Income Tax @ 46%		\$123,390
Investment Tax Credit (a)		<u>17,617</u>
Federal Income Tax Charged to Operations		\$105,773

(a) There is \$187,323 ITC available to be carried forward to future years, exclusive of TRASOP.

Philadelphia Electric Company - Electric Operations

ACCUMULATED DEFERRED TAXES
 PER BALANCE SHEET (B-2) AS OF JUNE 30, 1986
 (Thousand \$)

The balance as of 6/30/86 in Accumulated Deferred Income Taxes including allocated common which amounts to \$526,166 for electric operations as developed below, is deducted from the Company's investment in developing the rate base measures of value (A-2).

Combined Operations

	Total Per Balance Sheet (a)	Accumulated Deferred Taxes	
		Common Allocated (b)	Including Allocated Common
Electric	\$518,386	7,780	\$526,166 (c)
Gas	38,779	1,167	39,946
Steam	2,900	80	2,980
Common	<u>9,027</u>	(9,027)	-
Total	\$569,092		\$569,092

a. Per B-2

b. Per B-17

Electric	86.188%
Gas	12.930
Steam	.882
Total	<u>100.000%</u>

c. Includes: 1) capitalized pensions, taxes and fringe benefits balance of \$42,726, 2) Limerick Unit No. 1 & 100% common balance of \$135,585.

Philadelphia Electric Company - Combined Operations

DEVELOPMENT OF FACTORS FOR ALLOCATING COMMON
TO ELECTRIC, GAS, & STEAM OPERATIONS
June 30, 1986

	<u>Plant in Service</u> (1)	<u>By Total Revenue</u> (2)	<u>By Total Customers</u> (3)	<u>Average</u> <u>(4)=(1)+(2)+(3)</u> 3
<u>Basic Data</u>	<u>(Thousand \$)</u>	<u>(Thousand \$)</u>	<u>(Number)</u>	
Electric	\$8,726,738	\$2,528,293	1,343,513	
Gas	485,912	450,484	309,770	
Steam	<u>53,080</u>	<u>62,075</u>	<u>515</u>	
Subtotal	\$9,265,730	\$3,040,852	1,653,798	
Common	<u>142,487</u>	<u>-</u>	<u>-</u>	
Total	\$9,408,217	\$3,040,852	1,653,798	
<u>Allocation Factors</u>				
Electric	94.183%	83.144%	81.238%	86.188%
Gas	5.244	14.814	18.731	12.930
Steam	<u>0.573</u>	<u>2.042</u>	<u>0.031</u>	<u>0.882</u>
Total	100.000%	100.000%	100.000%	100.000%

Philadelphia Electric Company - Combined Operations

CALCULATION OF EFFECTIVE INCOME TAX RATE

The effective income tax rate developed below combines into a single rate the effects of the federal income tax rate of 46% and the Pennsylvania income tax rate of 7.5%. The Pennsylvania income tax rate of 7.5% is the rate in effect prior to 1971 and is used here to reflect the level of Pennsylvania income taxes collectible through base rates. Changes in the Pennsylvania income tax rate since 1970 are collected through operation of the State Tax Adjustment Clause.

This effective income tax rate is intended for application to incremental changes in taxable income which result from 1) changes in revenue, less gross receipts taxes, associated with ratemaking adjustments, 2) changes in tax deductible expense associated with ratemaking adjustments and 3) additional revenues yielded by proposed rates. Because the effective income tax rate is applied to incremental changes in taxable income, it is independent of the overall average income tax rate experienced during the test year.

In 1970, prior to the establishment of the State Tax Adjustment Clause, Pennsylvania income taxes were deductible in determining both state and federal taxable incomes. Consequently, the effective state, federal or combined income tax rates must be determined by use of algebraic formulae. The algebraic formulae used here act to determine an effective income tax rate to be applied to changes in taxable income before payment of both Pennsylvania and federal income taxes.

Pennsylvania Effective Income Tax, s:

$$\begin{aligned} s &= 0.075 \times (\text{taxable income} - s) \\ s &= (0.075 \times \text{taxable income}) - (0.075 \times s) \\ s + (0.075 \times s) &= (0.075 \times \text{taxable income}) \\ s \times (1 + 0.075) &= (0.075 \times \text{taxable income}) \\ s &= \frac{0.075 \times \text{taxable income}}{1.075} \end{aligned}$$

$$s = 0.06977 \times \text{taxable income}$$

Federal Effective Income Tax, f:

$$\begin{aligned} f &= 0.46 \times (\text{taxable income} - s) \\ f &= (0.46 \times \text{taxable income}) - (0.46 \times 0.06977 \times \text{taxable income}) \\ f &= (0.4600 - 0.03209) \times \text{taxable income} \\ f &= 0.42791 \times \text{taxable income} \end{aligned}$$

Summary:

	Rate		Effective In
	Statutory	Effective	% of Total
Pennsylvania	7.5%	6.977%	14.019%
Federal	46.0%	<u>42.791</u>	<u>85.981</u>
Total		49.768%	100.000%

PHILADELPHIA ELECTRIC COMPANY
DEBT CAPITAL
DEVELOPMENT OF WEIGHTED EFFECTIVE COST RATE
JUNE 30, 1986

(\$1,000)

<u>Debt Issue</u>	<u>Nominal Date of Issue</u>	<u>Principal Amount Outstanding</u>	<u>Premium or (Discount)</u>	<u>Issue Expense</u>	<u>Net Proceeds Amount</u>	<u>Per \$100</u>	<u>Cost of Money Yield to Maturity</u>	<u>Weighted Interest</u>
Mortgage Bonds & Debts								
12-1/2% due 2005	10/15/79	100,000	(883)	175	98,942	98.94	12.64%	12,640
4.85% S.F. deb due 1995	10/1/61	40,000	0	189	39,811	99.53	3.38%	1,332
4-5/8% due 1987	9/1/57	40,000	(284)	131	39,585	98.96	4.89%	1,876
3-3/4% due 1988	5/1/58	40,000	(360)	123	39,517	98.79	3.82%	1,528
4-3/8% due 1985	12/1/58	50,000	(315)	148	49,537	99.07	4.43%	2,215
5% due 1989	10/1/59	50,000	171	153	50,018	100.04	5.00%	2,500
4-1/2% due 1994	5/1/64	50,000	160	134	50,026	100.05	4.50%	2,250
6-1/8% due 1957	10/1/67	75,000	(271)	115	74,614	99.49	6.16%	4,620
6-1/2% due 1993	3/1/68	50,000	(401)	79	49,520	99.20	6.57%	3,942
5% S.F. due 1993	2/1/70	50,000	1,071	111	50,560	101.20	8.49%	5,792
7-3/4% S.F. due 2000	12/15/70	80,000	(772)	107	79,121	98.90	7.43%	5,944
8-1/4% due 1956	8/1/71	80,000	(369)	126	79,505	99.38	8.31%	6,648
7-3/8% due 2001	12/15/71	80,000	48	132	79,917	99.90	7.38%	5,904
7-1/2% due 1998	5/15/72	100,000	(14)	142	99,844	99.84	7.51%	7,510
7-1/2% due 1999	1/22/73	100,000	(384)	116	99,500	99.50	7.54%	7,540
8-1/2% due 2004	1/16/74	125,000	34	145	124,889	99.91	8.51%	10,638
11-5/8% due 2000	4/15/78	55,000	(423)	104	54,473	99.19	11.73%	7,625
11% due 2000	11/1/75	80,000	(700)	177	79,123	98.90	10.72%	8,576
9-1/8% due 2006	3/1/76	100,000	(875)	159	98,966	98.97	9.23%	9,230
9-5/8% due 2002	8/1/76	100,000	(875)	168	98,957	98.96	9.74%	9,740
8-5/8% due 2007	3/15/77	75,000	(670)	119	74,211	98.95	8.72%	6,540
6% due 2007	2/1/77	23,500	(429)	210	22,861	97.28	6.21%	1,439
8-5/8% due 2003	7/15/77	75,000	(429)	141	74,430	99.24	8.70%	6,525
9-1/8% due 2008	3/15/78	100,000	110	122	99,958	99.96	9.13%	9,130
13-3/4% due 1992	10/15/80	125,000	(904)	169	123,927	99.14	13.90%	17,375
14-3/4% due 2005	4/15/80	100,000	(687)	207	99,106	99.11	14.69%	14,690
14-1/8% due 1990	4/15/80	50,000	(334)	78	49,588	99.18	14.28%	7,140
17-5/8% due 2011	7/1/81	125,000	(2,344)	290	122,366	97.89	18.01%	22,513
18-3/4% due 2009	9/15/81	125,000	(1,089)	288	123,623	98.90	18.96%	23,700
15-1/4% due 1996	4/28/81	52,500	0	411	52,089	99.22	15.40%	8,085
15% due 1996	4/28/81	21,000	0	184	20,816	99.12	15.17%	3,166
18% due 2012	4/1/82	100,000	(1,875)	216	97,909	97.91	18.39%	18,390
15-3/8% due 2010	10/1/82	100,000	(701)	305	98,994	98.99	15.53%	15,530
13-3/8% due 2013	5/15/83	125,000	(2,301)	348	122,351	97.88	13.67%	17,088
14-1/2% SF Debts due 2009	2/15/84	150,000	(1,875)	311	147,814	98.54	14.74%	22,110
13.05% due 1994	11/26/84	20,000	0	148	19,852	99.26	13.19%	2,638
14% due 1988-94	12/1/84	80,000	0	369	79,631	99.54	14.10%	11,280
12.5% due 2015	11/1/85	100,000	(750)	250	99,000	99.00	12.63%	12,630
12.5% due 2016	5/1/86	100,000	(750)	250	99,000	99.00	12.63%	12,630
Subtotal		\$3,142,000	(820,469)	\$7,180	\$3,114,351			\$391,909

PHILADELPHIA ELECTRIC COMPANY

DEBT CAPITAL
DEVELOPMENT OF WEIGHTED EFFECTIVE COST RATE
JUNE 30, 1986

(\$1,000)

Debt Issue	Nominal Date of Issue	Principal Amount Outstanding	Premium or (Discount)	Issue Expense	Net Proceeds		Cost of Money Yield to Maturity	Weighted Interest
					Amount	Per \$100		
Subtotal Carried Forward		3,142,000	(20,469)	7,180	3,114,351			351,909
Cumulative Recquired S.F.								
4.85% Debts due 1986	10/1/61	(19,200)	0	(91)	(19,109)	99.53	3.38%	(649)
7-3/4 S.F. due 2000	12/15/70	(19,200)	185	(26)	(18,989)	98.90	7.43%	(1,427)
9.0% S.F. due 1995	2/3/70	(20,548)	(275)	(29)	(20,794)	101.20	8.49%	(1,745)
11% S.F. due 2000	11/1/75	(24,062)	211	(53)	(23,798)	98.90	10.72%	(2,579)
Bank Notes								
Citibank due 1988-89	5/28/79	75,000	0	0	75,000	100.00	9.50%(1)	7,125
Morgan due 1988	7/13/78	25,000	0	0	25,000	100.00	9.98%(2)	2,495
Chase due 1987	7/13/78	25,000	0	0	25,000	100.00	10.00%(3)	2,500
Chase due 1987	4/30/79	50,000	0	0	50,000	100.00	10.00%(3)	5,000
Chemical due 1987	5/28/79	50,000	0	0	50,000	100.00	9.98%(2)	4,990
Citibank due 1988	4/30/84	550,000	0	0	550,000	100.00	9.75%(4)	53,625
Unsecured Notes								
17% due 1986-87	6/29/82	20,000	0	36	19,964	99.82	17.06%	3,412
Pollution Control								
3.50% S.F. due 1997	10/1/72	32,000	0	581	32,419	98.24	5.02%	1,657
3.50% S.F. due 1997	10/1/72	(8,515)	0	(150)	(8,365)	98.24	5.02%	(427)
13% due 2010	6/1/81	71,500	(1,793)	190	69,517	97.23	13.38%	9,567
11-1/2% due 2011	6/1/81	18,500	(730)	49	16,215	87.63	13.16%	2,435
Variable rate due 2012	12/1/82	63,000	(500)	174	59,076	98.46	5.25%	3,756
Variable rate due 2012	12/1/82	40,000	(730)	116	39,384	98.46	5.87%	2,348
Variable rate due 2013	9/1/83	50,000	(56)	79	4,363	97.00	5.67%	2,935
Variable rate due 2012	9/1/84	4,500	(53)	63	4,084	97.24	5.67%	238
10.5% due 2015	5/15/85	245,000	(6,039)	321	238,640	97.40	10.78%	25,411
Other								
Note to Leon, Adeline & Nancy Masario		98	0	0	98	100.00	6.00%	6
Note to Samuel & Catherine Edwards	7/19/77	102	0	0	102	100.00	8.00%	8
Note to Ida Mack		31	0	0	31	100.00	12.00%	4
Note for Petro Pipeline		95	0	0	95	100.00	12.00%	11
Total		\$4,372,501	(\$32,400)	\$8,617	\$4,331,484			\$473,860
(1) Prime (Prime @ 9.50%) = 9.50%								10.84%
(2) 100% of Prime (Prime @ 9.50%) = 9.98%								
(3) 1/2 Of 1% over Prime (prime @ 9.50%) = 10.00%								
(4) Prime (Prime @ 9.5%) plus .25% = 9.75%								

A detailed discussion regarding the Embedded Cost of Debt is provided in
The Direct Testimony of Joseph F Brennan.

Philadelphia Electric Company
Preferred Stock
Development of Weighted Effective Cost Rate

June 30, 1986
(\$1,000)

Issue	Shares	Date of Issue	Principal Amount Outstanding	Total Discount and Expense or Net Premium	Net Proceeds Amount	Proceeds Per \$100	Weighted Cost	Effective Cost Rate-%
4.400% Cumulative	225,499	Dec. 1941	\$22,550	80	\$22,650	100.00%	\$997	4.40%
4.400%	48,221	Mar. 1942	\$4,822	\$449	\$5,271	105.31%	\$194	4.03%
3.800% Cumulative	300,000	12/4/46	\$30,000	(830)	\$29,170	99.90%	\$1,140	3.80%
4.300% Cumulative	150,000	2/5/48	\$15,000	(8468)	\$14,152	96.88%	\$666	4.44%
4.680% Cumulative	150,000	5/14/53	\$15,000	(8244)	\$14,756	98.37%	\$714	4.76%
7.000% Cumulative	400,000	2/4/69	\$40,000	(8646)	\$39,354	98.39%	\$2,884	7.21%
8.750% Cumulative	650,000	7/22/70	\$65,000	(81,040)	\$53,960	98.40%	\$5,779	8.89%
7.850% Cumulative	500,000	3/10/71	\$50,000	(8801)	\$49,199	98.40%	\$3,990	7.98%
7.750% Cumulative	200,000	11/16/71	\$20,000	(8399)	\$19,601	98.01%	\$1,582	7.91%
7.800% Cumulative	750,000	4/20/72	\$75,000	(81,106)	\$73,894	98.53%	\$5,940	7.92%
7.325% Cumulative	750,000	4/2/73	\$75,000	(8442)	\$74,558	99.41%	\$5,550	7.40%
9.500% Cumulative	750,000	4/18/74	\$75,000	(81,093)	\$73,907	98.54%	\$7,230	9.64%
9.520% Cumulative	500,000	5/4/76	\$50,000	(8920)	\$49,080	98.16%	\$4,915	9.83%
8.750% Cumulative	500,000	5/1/78	\$50,000	(8225)	\$49,775	99.55%	\$4,405	8.81%
15.250% Cumulative	500,000	3/18/80	\$50,000	(8925)	\$49,075	98.15%	\$7,860	15.72%
10.000% Cumulative	220,000	3/18/80	\$22,000	(8131)	\$21,869	99.40%	\$2,215	10.07%
17.125% Cumulative	300,000	2/18/82	\$30,000	(8525)	\$29,475	98.25%	\$5,286	17.62%
12.800% Cumulative	750,000	2/9/83	\$75,000	(83,443)	\$71,557	95.41%	\$10,065	13.42%
13.350% Cumulative	750,000	11/15/83	\$75,000	(83,384)	\$71,616	95.49%	\$10,485	13.98%
14.625% Cumulative	500,000	3/28/84	\$50,000	(8888)	\$49,112	98.22%	\$7,445	14.89%
14.150% Cumulative	500,000	12/11/84	\$50,000	(82,323)	\$47,677	95.35%	\$7,420	14.84%
12.500% Cumulative	500,000	5/86	\$50,000	(8500)	\$49,500	99.00%	\$6,315	12.63%
(Redeemed)								
7.000% Cumulative (104,000)			(810,400)	\$168	(810,232)	98.38%	(8750)	7.21%
7.325% Cumulative (240,000)			(824,000)	\$141	(823,859)	99.41%	(81,775)	7.40%
9.520% Cumulative (120,000)			(812,000)	\$221	(811,779)	98.16%	(81,180)	9.83%
8.750% Cumulative (99,900)			(89,990)	\$45	(89,945)	99.55%	(8880)	8.81%
10.000% Cumulative (44,000)			(84,400)	\$25	(84,374)	99.41%	(8443)	10.07%
15.250% Cumulative (25,000)			(82,500)	\$46	(82,454)	98.15%	(8393)	15.72%
Total			\$925,182	(818,437)	\$907,745		\$97,655	10.54%

A detailed discussion regarding the Embedded Cost of Preferred Stock is contained in The Direct Testimony of Joseph F. Brennan.

Philadelphia Electric Company - Electric Operations

DESCRIPTION OF COMPANY'S CLAIMED
MEASURES OF VALUE

The Company's claimed rate base is to its depreciated original cost of electric plant in service, including allocated common plant at June 30, 1986 and necessary other investments in used and useful plant facilities and working capital, as shown on page A-2.

Claimed utility plant in service has been taken from the Company's books of account which were originally approved by the Pennsylvania Public Utility Commission in the mid-1940's and have since been maintained in conformity with the Commission's regulations and with the Uniform System of Accounts for Class A electric companies prescribed by the Federal Energy Regulatory Commission (FERC). The Company's books of account were last audited by FERC in 1982, with the Pennsylvania Commission participating in that audit, and are audited on an annual basis by a firm of independent certified public accountants. In addition, the PaPUC audit staff recently completed an audit of the Company's property records through December 1983.

The Direct Testimony of Warren H. Smith, explains the detailed internal accounting procedures utilized by the Company to ensure that the original cost of utility plant is properly recorded in these accounts. A detailed description, together with extensive supporting documentation of the Company's depreciation reserve associated with plant in service at June 30, 1986 is presented in the Statement and Exhibits of Mr. Alfred Wroblewski. The several additions to Depreciated Utility Plant in Service as shown on page A-2 are discussed in Sections B and C of this Exhibit and are further described in the Statements and Exhibits of the Company witnesses there identified. The several deductions to Depreciated Utility Plant in Service are described by Thomas P. Hill, Jr.

Philadelphia Electric Company - Electric Operations
 SUMMARY OF ORIGINAL COST OF PLANT
 AND RELATED BOOK DEPRECIATION RESERVE
 AS OF JUNE 30, 1986
 (\$1,000's)

	Original Cost		
	Plant	Depreciation Reserve	Net
Depreciable Plant in Service (C-2e)	\$8,641,080	\$1,633,742	\$7,007,338
Non-Depreciable Plant in Service (C-2f)	85,658	-	85,658
Total Electric Plant in Service per books (B-5,7)	\$8,726,738 (a)	\$1,633,742(a)	\$7,092,996(a)
Book Reserve Adjustments			
Additional AFUDC for Ratemaking (C-2g)	35,109	5,585	29,524
Excess Salvage (C-2g)	-	(13,822)	13,822
Adjusted plant and reserve	\$8,761,847	\$1,625,505	\$7,136,342
Other Ratemaking Adjustments			
25 Cycle Equipment	(4,128)	(4,128)	-
Adjusted for Ratemaking	\$8,757,719	\$1,621,377	\$7,136,342
Allocated Common from C-3	122,807	44,473	78,334
Total Electric and Allocated Common	\$8,880,526	\$1,665,850	\$7,214,676
(a) Limerick 1 (C-2c)			
Limerick 100% common facilities	\$2,532,627	\$25,839	\$2,506,788
Non-depreciable (AW-3 page 5)	7,349	-	7,349
Depreciable (C-2c)	1,271,675	12,731	1,258,944
Limerick Transmission (C-2d)	8,349	95	8,254
Sub-Total Limerick	\$3,820,000	\$38,665	\$3,781,335
Other Electric	4,906,738	1,595,077	3,311,661
Total Electric Plant in Service	\$8,726,738	\$1,633,742	\$7,092,996

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC PLANT
 SUMMARY OF PRIMARY ACCOUNTS OF ORIGINAL COST
 AND RELATED DEPRECIATION RESERVE FOR ELECTRIC PLANT IN SERVICE AT 6/30/86
 (THOUSANDS \$)

LOCATION ACCOUNT	PLANT	ORIGINAL COST		NET
		RESERVE	TERMINAL YEAR	
SCHUYKILL (1,3) STEAM PRODUCTION				
1	3110 STRUCTURES AND IMPROVEMENTS	12405	8946	1992 = 3457
1	3120 BOILER PLANT EQUIPMENT	44536	31003	13534
1	3140 TURBOGENERATOR UNITS	10471	8199	2271
1	3150 ACCESSORY ELECTRIC EQUIPMENT	10259	9562	727
1	3160 MISCELLANEOUS POWER PLANT EQUIP.	1596	857	739
STATION TOTAL		79295	58561	20726
CROMBY 2 STEAM PRODUCTION				
4	3110 STRUCTURES AND IMPROVEMENTS	7949	6296	1990 = 1653
4	3120 BOILER PLANT EQUIPMENT	17612	15672	1939
4	3140 TURBOGENERATOR UNITS	10400	8376	2025
4	3150 ACCESSORY ELECTRIC EQUIPMENT	2699	2562	137
4	3160 MISCELLANEOUS POWER PLANT EQUIP.	678	698	31
STATION TOTAL		39359	33551	5784
EDDYSTONE 1 + 2 STEAM PRODUCTION				
6	3110 STRUCTURES AND IMPROVEMENTS	70367	29575	2018 = 40813
6	3120 BOILER PLANT EQUIPMENT	19129	28340	10288
6	3140 TURBOGENERATOR UNITS	47660	28833	18807
6	3150 ACCESSORY ELECTRIC EQUIPMENT	27000	12634	14466
6	3160 MISCELLANEOUS POWER PLANT EQUIP.	3364	1019	1546
STATION TOTAL		339700	161200	178500
CROMBY 1 STEAM PRODUCTION				
7	3110 STRUCTURES AND IMPROVEMENTS	33835	14901	2004 = 18934
7	3120 BOILER PLANT EQUIPMENT	64053	30746	33307
7	3140 TURBOGENERATOR UNITS	7005	5720	2065
7	3150 ACCESSORY ELECTRIC EQUIPMENT	5100	3290	1809
7	3160 MISCELLANEOUS POWER PLANT EQUIP.	708	506	202
STATION TOTAL		111501	55163	56338
DELAWARE (7,8) STEAM PRODUCTION				
9	3110 STRUCTURES AND IMPROVEMENTS	16629	14912	1988 = 1717
9	3120 BOILER PLANT EQUIPMENT	26898	21311	5586
9	3140 TURBOGENERATOR UNITS	11381	9589	1792
9	3150 ACCESSORY ELECTRIC EQUIPMENT	10106	9225	882
9	3160 MISCELLANEOUS POWER PLANT EQUIP.	1952	1575	377
STATION TOTAL		65966	56610	10355
CONEMAUGH (1,2) STEAM PRODUCTION				
15	3110 STRUCTURES AND IMPROVEMENTS	6094	2065	2006 = 4049
15	3120 BOILER PLANT EQUIPMENT	39159	13511	25648
15	3140 TURBOGENERATOR UNITS	20365	6353	14012
15	3150 ACCESSORY ELECTRIC EQUIPMENT	4951	1287	3664
15	3160 MISCELLANEOUS POWER PLANT EQUIP.	749	249	500
STATION TOTAL		71318	23445	47873

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC PLANT
 SUMMARY OF PRIMARY ACCOUNTS OF ORIGINAL COST
 AND RELATED DEPRECIATION RESERVE FOR ELECTRIC PLANT IN SERVICE AT 6/30/66
 (THOUSANDS \$)

LOCATION ACCOUNT	PLANT	ORIGINAL COST		NET
		RESERVE		
KEYSTONE (1,2)				
17	3110 STRUCTURES AND IMPROVEMENTS	16666	21651	2003 = TERMINAL YEAR
17	3120 BOILER PLANT EQUIPMENT	35562	11666	16502
17	3140 TURBOGENERATOR UNITS	12840	5927	23894
17	3150 ACCESSORY ELECTRIC EQUIPMENT	3585	1410	6913
17	3160 MISCELLANEOUS POWER PLANT EQUIP.	708	293	2175
	STATION TOTAL	71362	21463	415
	EDDYSTONE 3			49899
STEAM PRODUCTION				
71	3110 STRUCTURES AND IMPROVEMENTS	45945	15012	2009 = TERMINAL YEAR
71	3120 BOILER PLANT EQUIPMENT	95472	27612	30831
71	3140 TURBOGENERATOR UNITS	27613	9685	67860
71	3150 ACCESSORY ELECTRIC EQUIPMENT	22308	6275	17727
71	3160 MISCELLANEOUS POWER PLANT EQUIP.	2567	757	16114
	STATION TOTAL	193686	59341	1811
	EDDYSTONE 4			134345
STEAM PRODUCTION				
72	3120 BOILER PLANT EQUIPMENT	51072	15050	2011 = TERMINAL YEAR
72	3140 TURBOGENERATOR UNITS	20644	6094	36022
72	3150 ACCESSORY ELECTRIC EQUIPMENT	2153	1532	14549
	STATION TOTAL	73869	22676	621
	EDDYSTONE 5			51192
STEAM PRODUCTION				
ALLIED CHEMICAL				
305	3110 STRUCTURES AND IMPROVEMENTS	130	24	1995 = TERMINAL YEAR
305	3150 ACCESSORY ELECTRIC EQUIPMENT	221	31	105
	STATION TOTAL	351	95	190
	EDDYSTONE 6			256
STEAM PRODUCTION				
ESSEX CHEMICAL				
306	3110 STRUCTURES AND IMPROVEMENTS	2150	581	1995 = TERMINAL YEAR
	STATION TOTAL	2150	581	1568
	EDDYSTONE 7			1568
STEAM PRODUCTION				
TOOLS + WORK EQUIPMENT				
372	3120 BOILER PLANT EQUIPMENT	1042	663	0 = TERMINAL YEAR
	STATION TOTAL	1042	663	379
	SAHAC			
503	3150 ACCESSORY ELECTRIC EQUIPMENT	8868	2434	1992 = TERMINAL YEAR
	STATION TOTAL	8868	2434	6434
	EDDYSTONE 8			6434
STEAM PRODUCTION				
TOTAL STEAM PRODUCTION				
999	3110 STRUCTURES AND IMPROVEMENTS	214089	94454	119635
999	3120 BOILER PLANT EQUIPMENT	566635	255616	311019
999	3140 TURBOGENERATOR UNITS	169960	88777	60183
999	3150 ACCESSORY ELECTRIC EQUIPMENT	97439	50240	47199
999	3160 MISCELLANEOUS POWER PLANT EQUIP.	12323	6702	5621
	FUNCTIONAL TOTAL	1059446	495789	563657

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC PLANT
 SUMMARY OF PRIMARY ACCOUNTS OF ORIGINAL COST
 AND RELATED DEPRECIATION RESERVE FOR ELECTRIC PLANT IN SERVICE AT 6/30/86
 (THOUSANDS \$)

LOCATION ACCOUNT	PLANT	ORIGINAL COST		NET
		PLANT	RESERVE	
SALEM 1				
NUCLEAR PRODUCTION				
61	3210 STRUCTURES AND IMPROVEMENTS	496961	113531	2012 = TERMINAL YEAR
61	3220 REACTOR PLANT EQUIPMENT	1450961	330371	363401
61	3230 TURBOGENERATOR UNITS	427291	83671	1129531
61	3240 ACCESSORY ELECTRIC EQUIPMENT	550221	126951	343621
61	3250 MISCELLANEOUS POWER PLANT EQUIP.	71381	19491	431271
STATION TOTAL		3004731	674021	51881
				2330711
SALEM 2				
NUCLEAR PRODUCTION				
62	3210 STRUCTURES AND IMPROVEMENTS	569721	70961	2016 = TERMINAL YEAR
62	3220 REACTOR PLANT EQUIPMENT	1932011	256191	480761
62	3230 TURBOGENERATOR UNITS	639591	-22471	1675071
62	3240 ACCESSORY ELECTRIC EQUIPMENT	679991	66351	661061
62	3250 MISCELLANEOUS POWER PLANT EQUIP.	106581	96711	593641
STATION TOTAL		3926601	400831	96711
				3526061
SALEM CF				
NUCLEAR PRODUCTION				
63	3210 STRUCTURES AND IMPROVEMENTS	996891	228661	2016 = TERMINAL YEAR
63	3220 REACTOR PLANT EQUIPMENT	604631	103971	768231
63	3230 TURBOGENERATOR UNITS	474321	99361	560671
63	3240 ACCESSORY ELECTRIC EQUIPMENT	226331	43251	374991
63	3250 MISCELLANEOUS POWER PLANT EQUIP.	74801	16981	163061
STATION TOTAL		2456971	492111	57901
				1964661
PEACH BOTTOM 2 + 3				
NUCLEAR PRODUCTION				
66	3210 STRUCTURES AND IMPROVEMENTS	1111281	337991	2009 = TERMINAL YEAR
66	3220 REACTOR PLANT EQUIPMENT	2591091	527561	773291
66	3230 TURBOGENERATOR UNITS	605771	225771	8065531
66	3240 ACCESSORY ELECTRIC EQUIPMENT	397631	126911	580001
66	3250 MISCELLANEOUS POWER PLANT EQUIP.	225741	47051	270721
STATION TOTAL		5135511	1265281	176691
				3868231
LIMERICK # 1				
NUCLEAR PRODUCTION				
91	3210 STRUCTURES AND IMPROVEMENTS	3137441	30421	2024 = TERMINAL YEAR
91	3220 REACTOR PLANT EQUIPMENT	14901671	151561	3107021
91	3230 TURBOGENERATOR UNITS	2517411	28261	1473011
91	3240 ACCESSORY ELECTRIC EQUIPMENT	3609021	36541	2480151
91	3250 MISCELLANEOUS POWER PLANT EQUIP.	1180731	11611	3572461
STATION TOTAL		25322271	256391	1169121
				25067881
LIMERICK 100% CON				
NUCLEAR PRODUCTION				
99	3210 STRUCTURES AND IMPROVEMENTS	4692011	45541	2024 = TERMINAL YEAR
99	3220 REACTOR PLANT EQUIPMENT	4916071	50091	4646671
99	3230 TURBOGENERATOR UNITS	409661	4591	4865981
99	3240 ACCESSORY ELECTRIC EQUIPMENT	1927871	19531	405071
99	3250 MISCELLANEOUS POWER PLANT EQUIP.	771141	7561	1908341
STATION TOTAL		12716751	127311	763581
				12599441

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC PLANT
 SUMMARY OF PRIMARY ACCOUNTS OF ORIGINAL COST
 AND RELATED DEPRECIATION RESERVE FOR ELECTRIC PLANT IN SERVICE AT 6/30/66
 (THOUSANDS \$)

LOCATION ACCOUNT	ORIGINAL COST			2015 = TERMINAL YEAR
	PLANT	RESERVE	NET	
NUCLEAR TRAINING CENTER				
305 3210 STRUCTURES AND IMPROVEMENTS	1512	611	1251	
305 3250 MISCELLANEOUS POWER PLANT EQUIP.	52	5	46	
STATION TOTAL	1563	666	1297	
TOTAL NUCLEAR PRODUCTION				
999 3210 STRUCTURES AND IMPROVEMENTS	1161939	82971	1016968	
999 3220 REACTOR PLANT EQUIPMENT	2645837	141969	2503868	
999 3230 TURBOGENERATOR UNITS	527305	41915	485390	
999 3240 ACCESSORY ELECTRIC EQUIPMENT	739907	43953	695954	
999 3250 MISCELLANEOUS POWER PLANT EQUIP.	243080	11254	231826	
FUNCTIONAL TOTAL	5256075	322051	4936024	
ADDY RUN (1,2,3,4,5,6,7,8)				
19 3311 GENERATION	18061	2879	9182	
19 3312 CONSERVATION OF FISH + WILDLIFE	120	26	101	
19 3313 RECREATION	2295	1025	1270	
19 3321 GENERATION	33420	6160	27260	
19 3323 RECREATION	1527	153	1374	
19 3330 WATER WHEELS, TURBINES, GEN'S.	21971	6116	15855	
19 3340 ACCESSORY ELECTRIC EQUIPMENT	6662	2634	6028	
19 3351 GENERATION	1873	743	1130	
19 3353 RECREATION	165	47	119	
19 3360 ROADS, RAILROADS AND BRIDGES	996	517	481	
STATION TOTAL	63106	20301	62807	
TOTAL OTHER PRODUCTION				
999 3410 STRUCTURES AND IMPROVEMENTS	4216	2726	1492	
999 3420 FUEL HOLDERS, PRODUCERS, ACCESSORI	21320	6296	13024	
999 3440 GENERATORS	62131	39176	42956	
999 3450 ACCESSORY ELECTRIC EQUIPMENT	12552	5873	6680	
999 3460 MISCELLANEOUS POWER PLANT EQUIP.	2266	777	1489	
FUNCTIONAL TOTAL	122488	56848	65640	
TOTAL TRANSMISSION PLANT				
601 3520 STRUCTURES AND IMPROVEMENTS	16644	4908	11735	
601 3530 STATION EQUIPMENT	229672	65034	144638	
601 3531 LINERICK TRANSMISSION	6369	95	6254	
601 3540 TOWERS AND FIXTURES	184126	52921	131205	
601 3550 POLES AND FIXTURES	496	264	232	
601 3560 OVERHEAD CONDUCTORS AND DEVICES	101715	26698	75017	
601 3570 UNDERGROUND CONDUIT	2521	1654	867	
601 3580 UNDERGROUND CONDUCTORS + DEVICES	43090	22723	20367	
601 3590 ROADS AND TRAILS	1730	872	858	
FUNCTIONAL TOTAL	588342	195169	393173	

0 = TERMINAL YEAR

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC PLANT
 SUMMARY OF PRIMARY ACCOUNTS OF ORIGINAL COST
 AND RELATED DEPRECIATION RESERVE FOR ELECTRIC PLANT IN SERVICE AT 6/30/66
 (THOUSANDS \$)

LOCATION ACCOUNT	ORIGINAL COST		NET
	PLANT	RESERVE	
TOTAL DISTRIBUTION PLANT			
601 3610 STRUCTURES AND IMPROVEMENTS	253721	139111	214611
601 3620 STATION EQUIPMENT	300311	140743	159568
601 3640 POLES, TOWERS AND FIXTURES	124487	46015	67572
601 3650 OVERHEAD CONDUCTORS AND DEVICES	266206	78634	129572
601 3660 UNDERGROUND CONDUIT	146663	49599	99064
601 3670 UNDERGROUND CONDUCTORS & DEVICES	263562	77361	186201
601 3680 LINE TRANSFORMERS	168797	53949	106848
601 3692 AERIAL UNDERGROUND	34329	15951	18378
601 3701 HETERS	77647	16291	61556
601 3702 HETER INSTALLATIONS	66689	17275	51414
601 3710 INSTAL. ON CUSTOMERS' PREMISES	27761	6649	21112
601 3730 LUMINAIRES	2761	193	95
601 3731 AERIAL CONDUCTORS	14833	6807	8027
601 3732 UNDERGROUND CONDUCTORS	937	513	424
601 3733 P O L CONDUCTORS	18193	2359	7034
FUNCTIONAL TOTAL	2124	1049	1075
	1496309	530099	960211
TOTAL GENERAL PLANT			
601 3900 STRUCTURES AND IMPROVEMENTS	19149	7763	11386
601 3911 OFFICE MACHINES	81	5	76
601 3912 OFFICE FURNITURE AND EQUIPMENT	2160	153	2007
601 3913 COMPUTERS	964	175	789
601 3930 STORES EQUIPMENT	404	209	195
601 3940 TOOLS, SHOP AND GARAGE EQUIPMENT	4980	1957	3014
601 3951 TESTING DIVISION	6144	1746	4398
601 3952 HETER DIVISION	310	204	606
601 3953 CHEMICAL LABORATORY	526	144	381
601 3970 COMMUNICATION EQUIPMENT	1830	419	1410
601 3980 MISCELLANEOUS EQUIPMENT	2253	690	1573
FUNCTIONAL TOTAL	39312	13476	25836
CLASS OF SERVICE	6641080	1633742	7007338

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS
 SUMMARY BY PRIMARY ACCOUNTS OF ORIGINAL COST
 FOR ELECTRIC PLANT IN SERVICE AT 6/30/86
 (\$1,000'S)

NON DEPRECIABLE ACCOUNTS

302. FRANCHISES & CONSENTS (INTANG.)	163
310. LAND & LAND RIGHTS(STEAM PROD.)	5211
320. LAND & LAND RIGHTS(NUCLEAR PROD.)	7706
330. LAND & LAND RIGHTS(HYDRA. PROD.)	1421
340. LAND & LAND RIGHTS(OTHER PROD.)	846
350. LAND & LAND RIGHTS(TRANSMISSION)	47970
360. LAND & LAND RIGHTS(DISTRIBUTION)	22510
389. LAND & LAND RIGHTS(GENERAL)	1967
399. OTHER INTANGIBLE (GENERAL)	-2135
TOTAL NON-DEPRECIABLE	85656

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC RATEMAKING ADJUSTMENTS
 SUMMARY OF PRIMARY ACCOUNTS OF ORIGINAL COST
 AND RELATED DEPRECIATION RESERVE FOR ELECTRIC PLANT IN SERVICE AT 6/30/06
 (THOUSANDS \$)

LOCATION ACCOUNT	PLANT	ORIGINAL COST	RESERVE	NET
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ADDITIONAL AFUDC

EDDYSTONE 4

ADDITIONAL AFUDC	STEAM PROD.	2011 =	TERMINAL YEAR
72 63110 STRUCTURES AND IMPROVEMENTS	26081	7951	10131
72 63120 BOILER PLANT EQUIPMENT	12791	3031	6661
72 63140 TURBOGENERATOR UNITS	8301	1621	3661
72 63150 ACCESSORY ELECTRIC EQUIPMENT	2281	671	1531
72 63160 MISCELLANEOUS POWER PLANT EQUIP.	1281	391	891
STATION TOTAL	47351	14461	32891

SALEM 2

ADDITIONAL AFUDC	NUCLEAR PROD.	2016 =	TERMINAL YEAR
62 63210 STRUCTURES AND IMPROVEMENTS	134191	16961	117321
62 63220 REACTOR PLANT EQUIPMENT	55841	7121	48721
62 63230 TURBOGENERATOR UNITS	57571	7321	50251
62 63240 ACCESSORY ELECTRIC EQUIPMENT	29391	3741	25651
62 63250 MISCELLANEOUS POWER PLANT EQUIP.	12081	1531	10551
STATION TOTAL	289861	36571	252491

PEACH BOTTOM 2 + 3

ADDITIONAL AFUDC	NUCLEAR PROD.	2009 =	TERMINAL YEAR
66 63210 STRUCTURES AND IMPROVEMENTS	14681	4011	9871
STATION TOTAL	14681	4011	9871

TOTAL ADDITIONAL AFUDC

351091 55851 295281

TOTAL EXCESS SALVAGE - DISTRIBUTION

601 63640 POLES, TOWERS AND FIXTURES	01	-64201	64211
601 63650 OVERHEAD CONDUCTORS AND DEVICES	01	-74001	74011
FUNCTIONAL TOTAL	01	-138211	138221

Philadelphia Electric Company - Common
SUMMARY OF ORIGINAL COST
AND RELATED DEPRECIATION RESERVE
FOR COMMON PLANT IN SERVICE
AS OF JUNE 30, 1986
(\$1,000's)

	<u>Original Cost</u>		
	<u>Plant</u>	<u>Depreciation Reserve</u>	<u>Net</u>
Common Plant in Service (C-3a)	\$128,786	\$44,973	\$83,813
Transportation Plant-in-Service (C-3b)	<u>9,909</u>	<u>6,627</u>	<u>3,282</u>
Total Depreciable Common Plant	\$138,695	\$51,600	\$87,095
Add:			
<u>Non-Depreciable</u>			
301. Organization (Intangible)(B-6)	677	-	677
389. Land & Land Rights (General)(B-6)	<u>3,115</u>	-	<u>3,115</u>
Total Non-Depreciable	<u>3,792</u>	-	<u>3,792</u>
Total Common Plant in Service (B-6)	\$142,487	\$51,600	\$90,887
<u>Total Common Plant in Service Allocated</u>			
	<u>(Per B-17)</u>		
Electric	<u>86.188%</u>	\$122,807	\$44,473
Gas	12.930	18,424	6,672
Steam	0.882	<u>1,256</u>	<u>455</u>
Total	<u>100.000%</u>	<u>\$142,487</u>	<u>\$51,600</u>
			<u>\$78,334</u>
			<u>11,752</u>
			<u>801</u>
			<u>\$90,887</u>

PHILADELPHIA ELECTRIC COMPANY - COMMON PLANT
 SUMMARY OF PRIMARY ACCOUNTS OF ORIGINAL COST
 AND RELATED DEPRECIATION RESERVE FOR ELECTRIC PLANT IN SERVICE AT 6/30/26
 (THOUSANDS \$)

TOTAL GENERAL PLANT	LOCATION ACCOUNT	ORIGINAL COST		
		PLANT	RESERVE	NET
601 43900	STRUCTURES AND IMPROVEMENTS	94170	31427	62742
601 43911	OFFICE MACHINES	3126	1516	1610
601 43912	FURNITURE AND EQUIPMENT	10974	4537	6437
601 43913	COMPUTERS	6606	1919	6696
601 43930	STORES EQUIPMENT	8026	463	1565
601 43941	CONSTRUCTION TOOLS	294	232	62
601 43942	TRANSMISSION AND DIST. TOOLS	4759	1974	2785
601 43944	TRANS. AND DIST. INSTRUMENTS	395	192	204
601 43962	CONSTRUCTION TOOLS	11	1	0
601 43963	TRANSMISSION AND DIST. TOOLS	51	51	0
601 43970	COMMUNICATION EQUIPMENT	1666	454	2411
601 43981	MISC. EQUIP. OTHER THAN FIRE FTS	511	461	51
601 43982	FIRE FIGHTING EQUIP. NOT DATED	1924	1013	912
601 43983	FIRE FIGHTING EQUIP. SPEC. DATED	0	42	39
	FUNCTIONAL TOTAL	120706	44973	63014
	CLASS OF SERVICE	120706	44973	63014

PHILADELPHIA ELECTRIC COMPANY - TRANSPORTATION
 SUMMARY OF PRIMARY ACCOUNTS OF ORIGINAL COST
 AND RELATED DEPRECIATION RESERVE FOR ELECTRIC PLANT IN SERVICE AT 6/30/66
 (THOUSANDS \$)

LOCATION ACCOUNT	PLANT	ORIGINAL COST		NET
		PLANT	RESERVE	
TOTAL TRANSPORTATION				
601 53920 TRANSPORTATION EQUIPMENT	7021	5107	1914	
601 53943 GARAGE EQUIPMENT	1517	350	1167	
601 53961 VEHICLES	1571	1189	182	
FUNCTIONAL TOTAL	9909	6627	3262	
CLASS OF SERVICE	9909	6627	3262	

Philadelphia Electric Company - Electric Operations
Description of Annual and Accrued Depreciation

The depreciation figures claimed in this filing are based on plant life estimates developed in the Company's 1985 Plant Life Study (Exhibit AW-1) for electric and common plant.

The 1985 Plant Life Study (1985 Study) is the Company's latest plant mortality study and updates the 1984 study which was filed in R-842590. The update, identified as Exhibit AW-1, includes the addition of one year of additional retirement experience for 1983. Production plant retirement dates are based on the latest Engineering Department estimates available at the time the study was made. This includes a 15-year life span extension for Cromby 1 and Eddystone 1 and 2 coal units. This life extension, to which the Company is now committed, reduces the claimed annual depreciation substantially.

Effective February 1, 1985, the Company switched its depreciation methodology for electric and common plant from the whole life method to the remaining life method for financial accounting purposes. The remaining life method is used in developing annual and accrued depreciation in this filing with the book reserve adjusted to a rate making basis consistent with the Commission's order at R-842590. The annual depreciation accrual, book reserve and rate making adjustments are developed in Exhibit AW-2 and Exhibit AW-3 and are summarized in Section C of this exhibit.

Experienced net salvage is calculated separately and averaged over a five-year period. The net negative salvage is not adjusted for third party payments as claimed by the Company in the past, pending a decision on the appeal of this issue in the Commonwealth Court.

The Company plans to depreciate Limerick Unit No. 1 and its common facilities under the remaining life method used for the other electric plant. The Limerick life span used for depreciation purposes is 39 years. This is based on a 40 year license which began with low power testing in late 1984. Allowing for one year of pre-commercial testing results in a 39 year life span for depreciation purposes.

Additional information regarding the annual and the accrued depreciation is contained in the Direct Testimony of A. Wroblewski.

Philadelphia Electric Company - Electric Operations

SUMMARY

Adjusted Book Remaining Life Accruals
for Plant-in-Service at June 30, 1986
\$1,000's

	<u>Plant</u>	<u>Depreciation Reserve</u>	<u>Net Plant</u>	<u>Remaining Life Annual Accrual</u>
Total Per Books (a)(C-5e)	\$8,726,738	\$1,633,742	\$7,092,996	(b) \$241,962
Book Reserve Adjustment				
Additional AFUDC (C-5f)	35,109	5,585	29,524	1,051
Excess Salvage (C-5f)	-	(13,822)	13,822	473
Adjusted Remaining Life				
Accrual	\$8,761,847	\$1,625,505	\$7,136,342	\$243,486
Other Ratemaking Adjustments				
25 Cycle Equipment	(4,128)	(4,128)	-	- (c)
Total for Ratemaking	\$8,757,719	\$1,621,377	\$7,136,342	\$243,486
<hr/>				
(a) Limerick 1 (C-5c)	\$2,532,627	\$25,839	\$2,506,788	\$68,656
Limerick 100% common facilities				
Non Depreciable (AW-3, page 5)	7,349	-	7,349	-
Depreciable (C-5c)	1,271,675	12,731	1,258,944	33,824
Limerick Transmission (C-5d)	8,349	95	8,254	257
Sub-Total Limerick	\$3,820,000	\$38,665	\$3,781,335	\$102,737
Other Electric	4,906,738	1,595,077	3,311,661	139,225
Total Per Books	\$8,726,738	\$1,633,742	\$7,092,996	\$241,962

(b) Includes \$85,658 of non-depreciable plant in service.

(c) Fully depreciated, no adjustment required.

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC PLANT
 DEPRECIATION ACCRUAL BY ACCOUNTS
 FOR PLANT IN SERVICE AT 6/30/86
 (THOUSANDS \$)

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE AGE LIFE & CURVE	RATE %	ANNUAL ACCRUAL
STEAM PRODUCTION							
- ELECTRIC STEAM GENERATING STATIONS - SCHUNKILL (1,3)							
1 3110 STRUCTURES AND IMPROVEMENTS	3457	16.76	1992	90-R4	1992 = TERMINAL YEAR		579
1 3120 BOILER PLANT EQUIPMENT	13534	16.88	1992	70-R2			2285
1 3140 TURBOGENERATOR UNITS	2271	16.93	1992	75-R2			385
1 3150 ACCESSORY ELECTRIC EQUIPMENT	727	16.93	1992	75-R2			123
1 3160 MISCELLANEOUS POWER PLANT EQUIP.	739	16.08	1992	80-R3			124
STATION TOTAL	20728	16.07					3496

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE AGE LIFE & CURVE	RATE %	ANNUAL ACCRUAL
STEAM PRODUCTION							
- ELECTRIC STEAM GENERATING STATIONS - CROWBY 2							
4 3110 STRUCTURES AND IMPROVEMENTS	1653	28.93	1990	90-R4	1990 = TERMINAL YEAR		414
4 3120 BOILER PLANT EQUIPMENT	1939	25.28	1990	70-R2			490
4 3140 TURBOGENERATOR UNITS	2025	25.21	1990	75-R2			510
4 3150 ACCESSORY ELECTRIC EQUIPMENT	137	25.24	1990	75-R2			35
4 3160 MISCELLANEOUS POWER PLANT EQUIP.	31	25.13	1990	80-R3			8
STATION TOTAL	5784	25.16					1457

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE AGE LIFE & CURVE	RATE %	ANNUAL ACCRUAL
STEAM PRODUCTION							
- ELECTRIC STEAM GENERATING STATIONS - EDDYSTONE 1 + 2							
6 3110 STRUCTURES AND IMPROVEMENTS	40813	4.19	2010	90-R4	2010 = TERMINAL YEAR		1708
6 3120 BOILER PLANT EQUIPMENT	102888	4.37	2010	70-R2			4493
6 3140 TURBOGENERATOR UNITS	10807	4.40	2010	75-R2			827
6 3150 ACCESSORY ELECTRIC EQUIPMENT	14446	4.33	2010	75-R2			626
6 3160 MISCELLANEOUS POWER PLANT EQUIP.	1546	4.27	2010	80-R3			66
STATION TOTAL	178506	4.32					7720

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE AGE LIFE & CURVE	RATE %	ANNUAL ACCRUAL
STEAM PRODUCTION							
- ELECTRIC STEAM GENERATING STATIONS - CROWBY 1							
7 3110 STRUCTURES AND IMPROVEMENTS	16934	5.57	2004	90-R4	2004 = TERMINAL YEAR		1056
7 3120 BOILER PLANT EQUIPMENT	33307	5.71	2004	70-R2			1901
7 3140 TURBOGENERATOR UNITS	2085	5.08	2004	75-R2			121
7 3150 ACCESSORY ELECTRIC EQUIPMENT	1809	5.72	2004	75-R2			104
7 3160 MISCELLANEOUS POWER PLANT EQUIP.	202	5.66	2004	80-R3			11
STATION TOTAL	56338	5.66					3191

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE AGE LIFE & CURVE	RATE %	ANNUAL ACCRUAL
STEAM PRODUCTION							
- ELECTRIC STEAM GENERATING STATIONS - DELAWARE (7,8)							
9 3110 STRUCTURES AND IMPROVEMENTS	1717	50.16	1988	90-R4	1988 = TERMINAL YEAR		861
9 3120 BOILER PLANT EQUIPMENT	5888	50.26	1988	70-R2			2809
9 3140 TURBOGENERATOR UNITS	1792	50.24	1988	75-R2			901
9 3150 ACCESSORY ELECTRIC EQUIPMENT	682	50.32	1988	75-R2			444
9 3160 MISCELLANEOUS POWER PLANT EQUIP.	377	50.08	1988	80-R3			189
STATION TOTAL	10355	50.24					5203

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE AGE LIFE & CURVE	RATE %	ANNUAL ACCRUAL
STEAM PRODUCTION							
- ELECTRIC STEAM GENERATING STATIONS - CONENHAUGH (1,2)							
15 3110 STRUCTURES AND IMPROVEMENTS	4049	5.01	2006	90-R4	2006 = TERMINAL YEAR		203
15 3120 BOILER PLANT EQUIPMENT	28648	5.17	2006	70-R2			1327
15 3140 TURBOGENERATOR UNITS	14012	5.16	2006	75-R2			723
15 3150 ACCESSORY ELECTRIC EQUIPMENT	3664	5.15	2006	75-R2			189
15 3160 MISCELLANEOUS POWER PLANT EQUIP.	500	5.06	2006	80-R3			25
STATION TOTAL	47873	5.15					2466

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE AGE LIFE & CURVE	RATE %	ANNUAL ACCRUAL
STEAM PRODUCTION							
- ELECTRIC STEAM GENERATING STATIONS - CONENHAUGH (1,2)							
15 3110 STRUCTURES AND IMPROVEMENTS	4049	5.01	2006	90-R4	2006 = TERMINAL YEAR		203
15 3120 BOILER PLANT EQUIPMENT	28648	5.17	2006	70-R2			1327
15 3140 TURBOGENERATOR UNITS	14012	5.16	2006	75-R2			723
15 3150 ACCESSORY ELECTRIC EQUIPMENT	3664	5.15	2006	75-R2			189
15 3160 MISCELLANEOUS POWER PLANT EQUIP.	500	5.06	2006	80-R3			25
STATION TOTAL	47873	5.15					2466

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC PLANT
 DEPRECIATION ACCRUAL BY ACCOUNTS
 FOR PLANT IN SERVICE AT 6/30/86
 (THOUSANDS \$)

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE AGE LIFE & CURVE	RATE %	ANNUAL ACCRUAL
STEAM PRODUCTION - ELECTRIC STEAM GENERATING STATIONS - KEYSTONE (1,2)							
17 3110 STRUCTURES AND IMPROVEMENTS	16502	5.09	2003	90-R4	2003 = TERMINAL YEAR		972
17 3120 BOILER PLANT EQUIPMENT	23894	6.05	2003	70-R2			1447
17 3140 TURBOGENERATOR UNITS	6913	6.04	2003	75-R2			418
17 3150 ACCESSORY ELECTRIC EQUIPMENT	2175	6.05	2003	75-R2			132
17 3160 MISCELLANEOUS POWER PLANT EQUIP.	415	5.94	2003	60-R3			25
STATION TOTAL	49899	6.00					2992
STEAM PRODUCTION - ELECTRIC STEAM GENERATING STATIONS - EDDYSTONE 3							
71 3110 STRUCTURES AND IMPROVEMENTS	30633	4.36	2009	90-R4	2009 = TERMINAL YEAR		1343
71 3120 BOILER PLANT EQUIPMENT	67660	4.51	2009	70-R2			3063
71 3140 TURBOGENERATOR UNITS	17727	4.50	2009	75-R2			797
71 3150 ACCESSORY ELECTRIC EQUIPMENT	16114	4.50	2009	75-R2			725
71 3160 MISCELLANEOUS POWER PLANT EQUIP.	1011	4.40	2009	60-R3			80
STATION TOTAL	134345	4.47					6008
STEAM PRODUCTION - ELECTRIC STEAM GENERATING STATIONS - EDDYSTONE 4							
72 3120 BOILER PLANT EQUIPMENT	36022	4.16	2011	70-R2	2011 = TERMINAL YEAR		1499
72 3140 TURBOGENERATOR UNITS	14549	4.14	2011	75-R2			603
72 3150 ACCESSORY ELECTRIC EQUIPMENT	621	4.16	2011	75-R2			26
STATION TOTAL	51192	4.16					2128
STEAM PRODUCTION - ELECTRIC STEAM GENERATING STATIONS - ALLIED CHEMICAL							
305 3110 STRUCTURES AND IMPROVEMENTS	105	11.11	1995	90-R4	1995 = TERMINAL YEAR		12
305 3150 ACCESSORY ELECTRIC EQUIPMENT	190	11.20	1995	75-R2			21
STATION TOTAL	295	11.16					29
STEAM PRODUCTION - ELECTRIC STEAM GENERATING STATIONS - ESSEX CHEMICAL							
306 3110 STRUCTURES AND IMPROVEMENTS	1568	11.11	1995	90-R4	1995 = TERMINAL YEAR		174
STATION TOTAL	1568	11.11					174
STEAM PRODUCTION - ELECTRIC STEAM GENERATING STATIONS - TOOLS + MORK EQUIPMENT							
372 3120 BOILER PLANT EQUIPMENT	379				0 = TERMINAL YEAR		22
STATION TOTAL	379				5.92		22
STEAM PRODUCTION - ELECTRIC STEAM GENERATING STATIONS - SANAC							
503 3150 ACCESSORY ELECTRIC EQUIPMENT	6434	17.42	1992	30-R2	1992 = TERMINAL YEAR		1121
STATION TOTAL	6434	17.42					1121
STEAM PRODUCTION - TOTAL OF ALL STATIONS							
999 3110 STRUCTURES AND IMPROVEMENTS	119635	0.0	0	0-	0 = TERMINAL YEAR		7324
999 3120 BOILER PLANT EQUIPMENT	311019	0.0	0	0-			19332
999 3140 TURBOGENERATOR UNITS	60183	0.0	0	0-			5284
999 3150 ACCESSORY ELECTRIC EQUIPMENT	47199	0.0	0	0-			3544
999 3160 MISCELLANEOUS POWER PLANT EQUIP.	5621	0.0	0	0-			528
FUNCTIONAL TOTAL	563657				6.39		36011

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC PLANT
 DEPRECIATION ACCRUAL BY ACCOUNTS
 FOR PLANT IN SERVICE AT 6/30/86
 (THOUSANDS \$)

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE AGE LIFE & CURVE	TERMINAL RATE %	ANNUAL ACCRUAL
NUCLEAR PRODUCTION							
- NUCLEAR POWER GENERATING STATIONS - SALEM 1							
61 3210 STRUCTURES AND IMPROVEMENTS	36340	3.05	2012	90-R4	2012 = TERMINAL YEAR		1477
61 3220 REACTOR PLANT EQUIPMENT	112053	4.00	2012	70-R2			4482
61 3230 TURBOGENERATOR UNITS	34362	4.28	2012	50-R1			1470
61 3240 ACCESSORY ELECTRIC EQUIPMENT	43127	3.94	2012	75-R2			1717
61 3250 MISCELLANEOUS POWER PLANT EQUIP.	5168	3.90	2012	60-R3			202
STATION TOTAL	233071	4.01					9348
NUCLEAR PRODUCTION							
- NUCLEAR POWER GENERATING STATIONS - SALEM 2							
62 3210 STRUCTURES AND IMPROVEMENTS	49876	3.34	2016	90-R4	2016 = TERMINAL YEAR		1665
62 3220 REACTOR PLANT EQUIPMENT	167587	3.48	2016	70-R2			5824
62 3230 TURBOGENERATOR UNITS	66108	3.75	2016	50-R1			2480
62 3240 ACCESSORY ELECTRIC EQUIPMENT	59364	3.46	2016	75-R2			2054
62 3250 MISCELLANEOUS POWER PLANT EQUIP.	9671	3.38	2016	60-R3			326
STATION TOTAL	352606	3.50					12350
NUCLEAR PRODUCTION							
- NUCLEAR POWER GENERATING STATIONS - SALEM CF							
63 3210 STRUCTURES AND IMPROVEMENTS	76823	3.34	2016	90-R4	2016 = TERMINAL YEAR		2568
63 3220 REACTOR PLANT EQUIPMENT	58667	3.50	2016	70-R2			2031
63 3230 TURBOGENERATOR UNITS	37499	3.70	2016	50-R1			1419
63 3240 ACCESSORY ELECTRIC EQUIPMENT	18308	3.47	2016	75-R2			636
63 3250 MISCELLANEOUS POWER PLANT EQUIP.	5790	3.36	2016	60-R3			196
STATION TOTAL	196486	3.49					6849
NUCLEAR PRODUCTION							
- NUCLEAR POWER GENERATING STATIONS - PEACH BOTTOM 2 + 3							
66 3210 STRUCTURES AND IMPROVEMENTS	77329	4.36	2009	90-R4	2009 = TERMINAL YEAR		3368
66 3220 REACTOR PLANT EQUIPMENT	206553	4.50	2009	70-R2			9285
66 3230 TURBOGENERATOR UNITS	58000	4.80	2009	50-R1			2784
66 3240 ACCESSORY ELECTRIC EQUIPMENT	27072	4.50	2009	75-R2			1218
66 3250 MISCELLANEOUS POWER PLANT EQUIP.	17869	4.39	2009	60-R3			784
STATION TOTAL	386823	4.51					17438
NUCLEAR PRODUCTION							
- NUCLEAR POWER GENERATING STATIONS - LITERICK # 1							
91 3210 STRUCTURES AND IMPROVEMENTS	310702	2.60	2024	90-R4	2024 = TERMINAL YEAR		8089
91 3220 REACTOR PLANT EQUIPMENT	1473011	2.73	2024	70-R2			40274
91 3230 TURBOGENERATOR UNITS	246915	3.01	2024	50-R1			7496
91 3240 ACCESSORY ELECTRIC EQUIPMENT	357248	2.72	2024	75-R2			9713
91 3250 MISCELLANEOUS POWER PLANT EQUIP.	116912	2.64	2024	60-R3			3084
STATION TOTAL	2506788	2.74					68656
NUCLEAR PRODUCTION							
- NUCLEAR POWER GENERATING STATIONS - LITERICK 100% COM							
99 3210 STRUCTURES AND IMPROVEMENTS	466647	2.60	2024	90-R4	2024 = TERMINAL YEAR		12097
99 3220 REACTOR PLANT EQUIPMENT	486598	2.73	2024	70-R2			13304
99 3230 TURBOGENERATOR UNITS	40507	3.01	2024	50-R1			1220
99 3240 ACCESSORY ELECTRIC EQUIPMENT	190834	2.72	2024	75-R2			5188
99 3250 MISCELLANEOUS POWER PLANT EQUIP.	76358	2.64	2024	60-R3			2014
STATION TOTAL	1258944	2.69					33824

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC PLANT
 DEPRECIATION ACCRUAL BY ACCOUNTS
 FOR PLANT IN SERVICE AT 6/30/66
 (THOUSANDS \$)

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE AGE LIFE & CURVE	RATE %	ANNUAL ACCRUAL
NUCLEAR PRODUCTION							
335 3210 STRUCTURES AND IMPROVEMENTS	1251	3.45	2015	90-R4	2015 = TERMINAL YEAR		43
385 3250 MISCELLANEOUS POWER PLANT EQUIP.	46	3.49	2015	60-R3			2
STATION TOTAL	1297	3.46					45
NUCLEAR PRODUCTION - TOTAL OF ALL STATIONS							
999 3210 STRUCTURES AND IMPROVEMENTS	1018968	0.0	0	0-	0 = TERMINAL YEAR		29308
999 3220 REACTOR PLANT EQUIPMENT	2503668	0.0	0	0-			75199
999 3230 TURBOGENERATOR UNITS	485390	0.0	0	0-			16869
999 3240 ACCESSORY ELECTRIC EQUIPMENT	695954	0.0	0	0-			20525
999 3250 MISCELLANEOUS POWER PLANT EQUIP.	231835	0.0	0	0-			6609
FUNCTIONAL TOTAL	4936014	0.0					148510
HYDRAULIC PRODUCTION - ELECTRIC STEAM GENERATING STATIONS - MUDY RUN (1,2,3,4,5,6,7,8)							
19 3311 GENERATION	9182				0 = TERMINAL YEAR		125
19 3312 CONSERVATION OF FISH +WILDLIFE	101						1
19 3313 RECREATION	1270						17
19 3321 GENERATION	27268						327
19 3323 RECREATION	1374						15
19 3330 WATER WHEELS, TURBINES, GENs.	15855						619
19 3340 ACCESSORY ELECTRIC EQUIPMENT	6028						238
19 3351 GENERATION	1130						32
19 3353 RECREATION	119						3
19 3360 ROADS, RAILROADS AND BRIDGES	481						11
STATION TOTAL	62807						1389
OTHER PRODUCTION - MISCELLANEOUS							
999 3410 STRUCTURES AND IMPROVEMENTS	1492	0.0	0	0-	0 = TERMINAL YEAR		120
999 3420 FUEL HOLDERS, PRODUCERS, ACCESSORI	13024	0.0	0	0-			1039
999 3440 GENERATORS	42956	0.0	0	0-			4125
999 3450 ACCESSORY ELECTRIC EQUIPMENT	6680	0.0	0	0-			648
999 3460 MISCELLANEOUS POWER PLANT EQUIP.	1489	0.0	0	0-			117
FUNCTIONAL TOTAL	65640	0.0					6049
TRANSMISSION PLANT - MISCELLANEOUS							
601 3520 STRUCTURES AND IMPROVEMENTS	11735				0 = TERMINAL YEAR		338
601 3530 STATION EQUIPMENT	144636						4502
601 3531 LITERICK TRANSMISSION	8254						257
601 3540 TOWERS AND FIXTURES	131205						5728
601 3550 POLES AND FIXTURES	232						20
601 3560 OVERHEAD CONDUCTORS AND DEVICES	75017						2353
601 3570 UNDERGROUND CONDUIT	867						56
601 3580 UNDERGROUND CONDUCTORS + DEVICES	20367						928
601 3590 ROADS AND TRAILS	858						83
FUNCTIONAL TOTAL	393173						14264

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC PLANT
 DEPRECIATION ACCRUAL BY ACCOUNTS
 FOR PLANT IN SERVICE AT 6/30/76
 (THOUSANDS \$)

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE LIFE CURVE	AGE %	ANNUAL ACCRUAL
DISTRIBUTION PLANT							
- MISCELLANEOUS							
601 3610 STRUCTURES AND IMPROVEMENTS	21461				40-R4	6.14	1316
601 3620 STATION EQUIPMENT	159566				40-R2	3.97	6330
601 3640 POLES, TOWERS AND FIXTURES	87592				40-R1	3.45	3022
601 3650 OVERHEAD CONDUCTORS AND DEVICES	129572				40-L1	3.40	4410
601 3660 UNDERGROUND CONDUIT	99064				50-R4	3.43	3393
601 3670 UNDERGROUND CONDUCTORS + DEVICES	186201				55-RA	2.16	4020
601 3691 AERIAL LINE TRANSFORMERS	106048				35-L0	3.63	3879
601 3692 AERIAL UNDERGROUND	18376				28-R3	6.15	1131
601 3701 METERS	61556				40-R1	3.04	1671
601 3702 HETER INSTALLATIONS	51414				29-S1	5.56	2661
601 3710 INSTAL. ON CUSTOMERS' PREMISES	21112				52-S6	2.64	557
601 3730 LUMINAIRES	8027				30-O3	3.49	3
601 3731 AERIAL CONDUCTORS	424				17-R1	10.26	824
601 3732 UNDERGROUND CONDUCTORS	7634				7-L0	21.89	93
601 3733 P O L CONDUCTORS	1075				27-LA	4.73	371
FUNCTIONAL TOTAL	960211				12-SA	14.91	160
GENERAL PLANT							
- MISCELLANEOUS							
601 3900 STRUCTURES AND IMPROVEMENTS	11386				30-R4	6.06	690
601 3911 OFFICE MACHINES	76				10-L0	13.04	10
601 3912 OFFICE FURNITURE AND EQUIPMENT	2007				10-L0	11.54	232
601 3913 COMPUTERS	769				10-L0	11.45	90
601 3930 STORES EQUIPMENT	195				23-L2	10.66	21
601 3940 TOOLS, SHOP AND GARAGE EQUIPMENT	3014				45-R2	3.21	97
601 3951 TESTING DIVISION	4398				45-L1	2.84	125
601 3952 HETER DIVISION	606				35-R2	3.83	23
601 3953 CHEMICAL LABORATORY	361				42-R3	3.25	12
601 3970 COMMUNICATION EQUIPMENT	1410				30-R3	4.25	60
601 3980 MISCELLANEOUS EQUIPMENT	1573				23-S1	5.79	137
FUNCTIONAL TOTAL	25836						1497
CLASS OF SERVICE	7007338					3.45	241962

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC RATEMAKING ADJUSTMENTS
 DEPRECIATION ACCRUAL BY ACCOUNTS
 FOR PLANT IN SERVICE AT 6/30/86
 (THOUSANDS \$)

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE AGE LIFE & CURVE	RATE %	ANNUAL ACCRUAL
ADDITIONAL AFUDC - STEAM PROD. - ELECTRIC STEAM GENERATING STATIONS - ENDYSTONE 4							
72 63110 STRUCTURES AND IMPROVEMENTS	1613	4.01	2011	90-R4	2011 = TERMINAL YEAR		73
72 63120 BOILER PLANT EQUIPMENT	866	4.16	2011	70-R2			36
72 63140 TURBOGENERATOR UNITS	366	4.14	2011	75-R2			15
72 63150 ACCESSORY ELECTRIC EQUIPMENT	153	4.14	2011	75-R2			6
72 63160 MISCELLANEOUS POWER PLANT EQUIP.	69	4.86	2011	60-R3			4
STATION TOTAL	3289	4.07					134
ADDITIONAL AFUDC - NUCLEAR PROD. - NUCLEAR POWER GENERATING STATIONS - SALEM 2							
62 63210 STRUCTURES AND IMPROVEMENTS	11732	3.34	2016	90-R4	2016 = TERMINAL YEAR		392
62 63220 REACTOR PLANT EQUIPMENT	4672	3.46	2016	70-R2			169
62 63230 TURBOGENERATOR UNITS	5095	3.75	2016	50-R1			189
62 63240 ACCESSORY ELECTRIC EQUIPMENT	2565	3.46	2016	75-R2			89
62 63250 MISCELLANEOUS POWER PLANT EQUIP.	1055	3.33	2016	60-R3			36
STATION TOTAL	25249	3.46					674
ADDITIONAL AFUDC - NUCLEAR PROD. - NUCLEAR POWER GENERATING STATIONS - PEACH BOTTOM 2 & 3							
66 63210 STRUCTURES AND IMPROVEMENTS	987	4.36	2009	90-R4	2009 = TERMINAL YEAR		43
STATION TOTAL	987	4.36					43
TOTAL ADDITIONAL AFUDC	29524					3.56	1051
EXCESS SALVAGE - DISTRIBUTION							
601 63640 POLES, TOWERS AND FIXTURES	6421				0 = TERMINAL YEAR		222
601 63650 OVERHEAD CONDUCTORS AND DEVICES	7401					3.45	252
FUNCTIONAL TOTAL	13822				40-R1	3.40	473
					40-L1	3.43	

Philadelphia Electric Company - Electric Operations

SUMMARY

Remaining Life Accruals for Common
Plant-In-Service at June 30, 1986
(\$1,000)

Plant	Depreciation Reserve	Net Plant	Remaining Life Annual Accrual
\$142,487	\$51,600	\$90,887 (a)	\$6,379

Total Per Books (C-6a & C-6b) Less Transportation Cleared to Operating Expense (C-6b)

392 Transportation	\$7,021	\$5,107	1,914	\$508
394.3 Garage Equipment	1,517	330	1,187	51
396.1 Vehicles	1,371	1,189	182	79
Total Transportation	\$9,909	\$6,626	\$3,283	\$638

Total Common Less Transportation (C-6a) Allocation of Common Less Transportation

Per B-17	\$114,266	\$38,762	\$75,504	\$4,948
Electric	86,188	5,815	11,327	742
Gas	12,930	397	773	51
Steam	0.882			
100.000%	\$132,578	\$44,974	\$87,604	\$5,741

(a) Includes \$3,792 of non-depreciable plant in service

DESIG. ACCOUNT	GENERAL PLANT	NET PLANT BASE	LIFE SPAN		INTERIM CURVE	AVERAGE AGE		ANNUAL ACCRUAL
			TERM DATE	DATE		LIFE & CURVE	RATE %	
	- MISCELLANEOUS							
601 43900	STRUCTURES AND IMPROVEMENTS	62342				30-12	5.40	3369
601 43911	OFFICE MACHINES	1315				10-10	14.95	240
601 43912	FURNITURE AND EQUIPMENT	6137				10-10	15.47	949
601 43913	COMPUTERS	6694				10-10	12.01	858
601 43930	STORES EQUIPMENT	1565				40-12	3.10	49
601 43941	CONSTRUCTION TOOLS	62				30-50	5.23	3
601 43942	TRANSMISSION AND DIST. TOOLS	2785				30-50	4.65	129
601 43944	TRANS. AND DIST. INSTRUMENTS	204				30-50	5.23	11
601 43962	CONSTRUCTION TOOLS	0				10-51	100.00	0
601 43965	TRANSMISSION AND DIST. TOOLS	0				10-51	100.00	0
601 43970	COMMUNICATION EQUIPMENT	1411				30-83	3.99	56
601 43981	MISC. EQUIP. OTHER THAN FIRE FTG	51				20-12	10.22	5
601 43982	FIRE FIGHTING EQUIP. NOT DATED	912				20-12	7.50	68
601 43983	FIRE FIGHTING EQUIP. SPEC. DATED	39				20-12	7.17	3
	FUNCTIONAL TOTAL	63814					6.85	5741
	CLASS OF SERVICE	63814					6.85	5741

DEPRECIATION ACCRUAL BY ACCOUNTS
FOR PLANT IN SERVICE AT 6/30/86
(THOUSANDS \$)

DESIG. ACCOUNT	NET PLANT BASE	RATE %	LIFE SPAN TERM DATE	INTERIM CURVE	AVERAGE AGE LIFE & CURVE	TERMINAL RATE %	ANNUAL ACCRUAL
TRANSPORTATION							
601 53920 TRANSPORTATION EQUIPMENT	1914	601			11-L2	26.54	508
601 53943 GARAGE EQUIPMENT	1167				30-S0	4.32	51
601 53961 VEHICLES	182				10-S1	43.25	79
FUNCTIONAL TOTAL	3262					19.93	638
CLASS OF SERVICE	3262					19.43	638

0 = TERMINAL YEAR

Philadelphia Electric Company - Electric Operations
 PRODUCTION PLANT
 LIFE SPAN DATA

<u>Station</u>	<u>Terminal Year</u>
<u>Steam Production</u>	
Richmond #9	1985*
Cromby #1	2004 (1)
Cromby #2	1990
Delaware	1988
Eddystone #1 & #2	2010 (1)
Schuylkill	1992
Southwark	1985*
Keystone	2003
Conemaugh	2006
Eddystone #3	2009
Eddystone #4	2011

Other Production (Excl. Croydon)

<u>Station</u>	<u>Unit</u>	
Southwark	3,4,5&6	1992
Eddystone	10,20,30,40	1994
Cromby	Diesel	1990
Delaware	Diesel	1988
Richmond	Diesel	1990
Southwark	Diesel	1985*
Schuylkill	Diesel	1993
Delaware	9,10,11,&12	1994
Schuylkill	10	1994
Chester	7,8,9	1994
Keystone	Diesel	2003
Falls	1,2,&3	1995
Moser	1,2,&3	1995
Conemaugh	Diesel	2006
Richmond	81,91,92	1998
Portable Equipment		1996
Salem	C.T.	1996
Croydon		1999
Richmond	73,74	1985*

Nuclear

Peach Bottom #2 & #3	2009 (3)
Salem #1	2012 (3)
Salem #2	2016 (3)
Limerick #1	2024 (2)

(1) The terminal dates for Cromby 1 and Eddystone 1 and 2 include a 15 year life extension over the terminal year used in the prior rate proceeding at R-842590.

(2) Based on a 40 year operating license issued in 1984. The life span for depreciation purposes is 39 years, allowing one year for pre-commercial testing.

(3) Life span for ratemaking purposes is 35 years from in-service date.

* Not included in test year claim

Non-Revenue Producing Construction Work In Progress
(Thousand \$)

	<u>C.A.</u>	<u>Exp. @ 6/30/85</u>	<u>Exp. To Comp.</u>	<u>Total</u>	<u>Est. Orig. Cost.Ret.</u>	<u>In Service Date</u>	<u>Classification</u>
<u>Non-Revenue Producing CWIP</u>							
<u>Eddystone</u>							
Install Coal Pile Runoff System	205201	1,092	560	1,652	-	12/86	Environment
<u>Peach Bottom</u>							
Upgrade ADS Isolation valves on safety grade nitrogen supply	408526	8	12	20	-	7/86	Safety
Increase Spent Fuel Storage Capacity	408301	438	3,522	3,960	2,518	8/86	Safety
<u>Salem</u>							
Fire Protection In Welding Shop & Storage Locker to satisfy Nuclear Mutual Limited Fire Protection	210182	2	58	60	-	12/86	Safety
Fire Protection In Oil Storage Room to satisfy Nuclear Mutual Limited Fire Protection	210908	33	74	107	-	12/86	Safety
<u>Conemaugh</u>							
Ash & Mine Refuse Disposal Site Preparation	202113	1,170	165	1,335	-	12/86	Environment
<u>Keystone</u>							
Installation of Water Curtain Spray System	406704	0	41	41	-	12/86	Safety
Total Non Revenue Producing CWIP		\$2,743	\$4,432	\$7,175	\$2,518		
Net to A-2 (\$7,175 - \$2,518)				\$4,657			

Additional information and discussion of this claim is contained in the Direct Testimony of R. W. Wright.

C-9

Philadelphia Electric Company - Electric Operations
 Land Held for Future Use (Account 105)
 As of June 30, 1986
 (Thousand \$)

<u>Location of Property</u>	<u>Date Originally Included in Plant Accounts</u>	<u>Date Construction Expected to Start</u>	<u>Expected In Service Date</u>	<u>Balance</u>
<u>Production</u>				
Bradshaw Reservoir & Water R/W	1979			
Merrill Creek Reservoir	1981	Under Constr.	1986	\$2,515
		1985 (a)	1987	<u>4,900</u>
Total Production				<u>\$7,415</u>
<u>Transmission</u>				
<u>Land for Future Substations and Lines</u>				
500 kv Line, Limerick-Whitpain	1972	1987	1989	<u>\$371</u>
Total Transmission				<u>\$371</u>
<u>Distribution</u>				
<u>Land for Future Substations</u>				
Middletown Substation	1974			
Morton Substation	1975	Under Constr.	1986	\$388
		1988	1990	409
<u>Land for Expansion of Present Substations</u>				
Woodbourne Substation	1974	1987	1989	52
<u>Land for Expansion of Service Building</u>				
Dungan Service Building	1974	1992	1992	<u>16</u>
Total Distribution				<u>\$865</u>
Total Land Held for Future Use				<u>\$8,651</u>

(a) Date construction is expected to start is contingent on governmental approval to build structures.

Additional information and discussion of this claim is provided in the Direct Testimony of R. W. Wright.

C-10

Philadelphia Electric Company - Electric Operations
MATERIALS AND SUPPLIES
June 30, 1986
(Thousand \$)

The adjustment to rate base for materials and supplies is shown below. Regarding electric fuel inventory, the quantities of fuel expressed in either tons of coal or barrels of oil represent design averages required to maintain an adequate fuel supply. The unit price for coal and oil represent the estimated prices as of June 30, 1986. The Direct Testimony of J. J. Carroll provides additional discussion on the Company's fuel inventory claim. The Direct Testimony of R. W. Wright provides additional discussion of the Company's non-fuel materials and supplies.

Electric Fuel Inventory (J. J. Carroll)

Coal

Philadelphia Area	204,000 tons @ \$47.75/ton =	\$9,741
Keystone	121,000 tons @ \$34.47/ton =	4,171
Conemaugh	119,000 tons @ \$37.34/ton =	<u>4,444</u>
Total Coal Inventory		

\$18,356*

Oil

No.6-1.0% Sulphur	100,000 bbls @ \$26.00/bbl =	\$2,600
-0.5% Sulphur	350,000 bbls @ \$27.00/bbl =	9,450
No.2	263,000 bbls @ \$31.92/bbl =	<u>8,395</u>
Total Oil Inventory		

\$20,445*

Plant Materials and Supplies (R. W. Wright)

Electric operating

Total

\$48,495**

Tools and related equipment

Electric

\$2,221

Stores Expense Undistributed

Allocated portion \$1,199 x 86.188% (a)

1,033

Total Electric Materials and Supplies

\$90,550

(a) page B-17

* Refer to the Direct Testimony of J. J. Carroll, for the effect of Limerick on Fuel Inventory

** Non-Limerick materials and supplies = \$43,495
Limerick materials and supplies = 5,000
Total \$48,495

Philadelphia Electric Company - Electric Operations

ADDITIONAL CAPITAL REQUIREMENT
ASSOCIATED WITH NUCLEAR FUEL ASSEMBLIES IN REACTOR
(\$1,000)

The purpose of this adjustment is to reflect in the Company's rate base claim, the value of the Limerick Unit #1 nuclear fuel assemblies in the reactor. The claim is based on the average anticipated level of nuclear fuel in the reactor during the two year operating period March 1986 through March 1988. Additional information regarding this claim is contained in the Direct Testimony of Thomas P. Hill, Jr.

<u>Description</u>	<u>Amount</u>
Limerick #1 Nuclear Fuel Cost	\$129,736
Avg. Accumulated Burnup (3/86-3/88)	<u>47,484</u>
Average Nuclear Fuel in-stock	\$82,252

Limerick #1 Fuel in Reactor

	<u>Total Cost</u>	<u>Accumulated Book Burn</u>	<u>Net Balance</u>
March 1986	\$110,002	\$5,224	\$104,778
April	110,002	9,571	100,431
May	110,002	14,405	95,597
June	110,002	18,494	91,508
July	110,002	22,558	87,444
August	110,002	26,557	83,445
September	110,002	30,767	79,235
October	110,002	34,880	75,122
November	110,002	38,572	71,430
December	110,002	42,474	67,528
January 1987	110,002	47,623	62,379
February	110,002	51,428	58,574
March	110,002	51,428	58,574
April	110,002	51,428	58,574
May	154,852*	51,428	103,424
June	154,852	54,655	100,197
July	154,852	58,258	96,594
August	154,852	61,462	93,390
September	154,852	64,940	89,912
October	154,852	67,893	86,959
November	154,852	70,516	84,336
December	154,852	73,161	81,691
January 1988	154,852	76,970	77,882
February	154,852	80,197	74,655
March	<u>154,852</u>	<u>82,204</u>	<u>72,648</u>
25 Month Avg.	\$129,736	\$47,484	\$82,252

*Includes \$44,850 for reload

C-12

Philadelphia Electric Company - Electric Operations
 Cash Working Capital
 June 30, 1986
 (Thousands \$)

Additional information regarding the Company's cash working capital claim is contained in the Direct Testimony of R. W. Wright.

Operating and Maintenance Expense	(C-12a)	91,104
Taxes	(C-12b)	35,028
Interest Payments	(C-12c)	(36,698)
Preferred Dividend Payment	(C-12d)	217
Average Bank Balances	(a)	9,700
Total (to A-2)		<u>99,351</u> *

(a) Average Monthly Bank Balances for the future test year are expected to be \$11.3 million (II-B-5) of which 86.188% (B-17) or \$9.7 million is allocated to Electric Operations

* The Limerick components are as follows: (Testimony of T. P. Hill, Jr.)

D&M Expenses	750
Taxes	5,504
Interest Payment	(19,555)
Preferred Dividend Payment	115
Total	<u>(13,186)</u>

Philadelphia Electric Company
 Cash Working Capital Required for
 Operating and Maintenance Expense
 June 30, 1986
 (4000)

C-12a

Average Lag in Receipt of Revenue	46 (a)
Average Lag in Payment of O&M Expenses	22 (b)
Average Lag in Days Between Receipt of Revenue and Payment of Expenses	24
Proforma Test Year O&M Expenses	1,385,327
Average Daily Expenses	3,795
Working Capital Requirement	91,104

a)	Class of Service	Dollars	Lag Days	Lag \$	
	Residential	928,292	49	45,486,308	
	Small Comm.&Ind.	339,462	48	17,254,176	
	Large Comm.&Ind.	1,174,680	44	51,685,920	
		<u>2,462,434</u>		<u>114,426,404</u>	46 Days

(b) Average Lag in Payment of Expenses

	Actual	Pro Forma Adjustments	Pro Forma Expenses	Lag Days	Lag Dollars
Payroll	275,564	5,270 (c)	280,834	11	3,089,174
Net Interchange	421,472	(196,960)(d)	224,512	35	7,857,920
Nuclear Fuel	136,823		136,823	47	6,430,681
Coal	84,660		84,660	31	2,624,460
Coal Freight Bills	16,766		16,766	5	83,830
Oil	120,360		120,360	19	2,286,840
Benefits	19,276	6,194 (c)	25,470	2	50,940
Pensions	29,009	639 (c)	29,648	15	444,720
Other Invoices	315,051	63,491 (e)	378,542	15	5,678,130
A&S Expenses and Rents	57,912		57,912	15	1,318,680
Total O&M Expenses	<u>1,906,693</u>	<u>(121,366)</u>	<u>1,785,327</u>		<u>29,863,375</u>

Average Lag in Payment of Expenses

(c) D-5	5,695	
D-18	6,408	
(d) D-3	13,805	
D-13	0	
D-19	(3,779)	
D-21	<u>(206,990)</u>	
	<u>(196,960)</u>	
(e) D-10	12,526	
D-11	(10,536)	
D-12	(5,400)	
D-15	8,701	
D-16	5,360	
D-18	69,332	
B-13	<u>(16,472)</u> (uncollectible accounts)	
	<u>63,491</u>	

Philadelphia Electric Company
 Cash Working Capital Required For
 Payment of Taxes
 June 30, 1966
 (Thousand \$)

C-12b

Average Lag in Receipt of Revenue	46 (a)
Average Lag in Payment of Taxes	28 (b)
Average Lag in Days Between The Receipt of Revenue and Payment of Taxes	18
Proforma Test Year Taxes	710,342
Average Daily Taxes	1,946
Working Capital Requirement	35,068

Note a) See C-12a

Note b) Average Lag in Payment of Taxes

	Actual	Pro Forma Adjustments	Pro Forma Taxes	Lag Days	Lag Dollars
Ad Valorem	69,124		69,124	25	1,797,224
Other Taxes Other Than Income	120,713	34,013 (c)	154,726	(31)	(5,106,506)
State Income Taxes	25,900	48,201 (d)	75,101	52	4,536,852
Federal Income Taxes	105,773	295,618 (d)	401,391	47	18,865,377
Total Taxes	322,510	377,832	710,342		20,212,357

Average Lag in Payment of Taxes

28

Note (c) Taxes Other Than Income

A-4 (GRT @ 4.5%)	41,225
D-2 (GRT @ 4.5%)	0
D-3 (GRT @ 4.5%)	1,790
D-14	741
D-21 (GRT @ 4.5%)	(9,753)
	<u>34,013</u>

Note (d) Income Taxes

	State	Federal
A-4	61,057	374,470
D-2	0	0
D-3	1,588	10,351
D-5	(397)	(2,437)
D-7	5,418	33,225
D-9	(13,613)	(83,490)
D-10	(674)	(5,360)
D-11	736	4,518
D-12	(254)	(1,623)
D-13	0	0
D-14	(52)	(317)
D-15	(607)	(3,723)
D-16	(374)	(2,294)
D-18	(5,284)	(32,410)
D-19	767	4,707
Total	<u>48,201</u>	<u>295,618</u>

Cash Working Capital
Interest Payment Offset
(Thousand \$)

C-120

Consistent with the Commission Order at Docket R-842590, the Company is including an interest payment offset in its cash working capital claim.

Rate Base (A-2) @ 6/30/86	6,963,532
% Financed by Debt	50.70
Rate Base Financed by Debt	3,530,511
Cost of Debt per B-19a	10.84
Interest Allocated to Rate Base	382,707
Average Daily Interest	1048.5
Net Lag Days (a)	35
Decrease in Cash Working Capital	36,698

(a) Lag in Payment of Interest = 81 days
Lag in Receipt of Revenue = 46 days
Net Payment Lag = 35 days

C-12d

Cash Working Capital
Preferred Dividend Payment Requirement
(Thousand \$)

Consistent with the Commission Order at Docket R-842590, the Company is including a preferred dividend payment requirement in its cash working capital claim.

Rate Base (A-2) @ 6/30/86	6,963,532
% Financed by Preferred	10.80
Rate Base Financed by Preferred	752,061
Cost of Preferred per B-20	10.54
Dividends Allocated to Rate Base	79,267
Average Daily Dividends	217.2
Net Lag Days (a)	(1)
Increase in Cash Working Capital	217

(a) Lag in Payment of Dividends = 45 days
 Lag in Receipt of Revenue = 46 days
 Net Lag Days = (1) days

Philadelphia Electric Company - Electric Operations
ELIMINATION OF STATE TAXES AND RELATED STAC REVENUE
12 Months Ending June 30, 1986
(Thousand \$)

Certain State Taxes are recovered by the State Tax Adjustment Clause (STAC) in the Company's tariff. The following adjustment removes the effect of higher state taxes enacted since 1969 and removes related STAC revenues. Additional discussion of this adjustment is contained in the Direct Testimony of G. A. Sileo.

State Taxes to be Removed		
Realty	42,432 (a)	
Gross Receipts Tax	64,972 (b)	
Capital Stock Tax	10,317 (c)	
Corporate Net Income Tax	<u>8,286 (d)</u>	
Total		\$126,007
Related STAC Revenue to be Removed		
Actual STAC	130,966	
Portion not removed	<u>4,959</u>	
Portion removed		<u>126,007</u>
Effect on income available for return		<u>\$0</u>
<hr/>		
(a) Actual Realty Tax from B-14		
(b) Actual Gross Receipts Tax from B-14		110,055
Less: 4.5% GRT on STAC rev. of \$130,966		5,893
Less: 4.5% GRT on ECR rev of (\$48,474)		<u>(2,181)</u>
Remainder: 4.5% GRT on other revenue		\$106,343
Portions of GRT related to 1970 tax rate increase		
Full GRT on STAC rev		\$5,893
Excess GRT on other revenue		
\$106,343 x (2.5% incr / 4.5% total)		59,079
Total		<u>\$64,972</u>
(c) Actual Capital Stock Tax (CST) from B-14		\$25,793
Portion of CST related to 1970 tax rate increase		
\$25,793 x (0.4% incr / 1.0% total)		10,317
(d) Actual Corporate Net Income Tax (CNI) from B-14		\$25,654
Plus: CNI portion of deferred taxes on deferred fuel expense		(2,503)
Plus: CNI tax effects of Limerick Depreciation - deferred		<u>3,856</u>
Total		<u>\$27,007</u>
Portion of CNI related to pre-1970 tax rates		
Actual test year taxable income for CNI		\$294,147
Less: STAC revenue		130,966
Less: Tax Preference Items		1,292
Plus: Realty Tax		42,432
Plus: STAC - related Gross Receipts Tax		64,972
Plus: STAC - related Capital Stock		<u>10,317</u>
Pre-1970 taxable income for CNI		\$279,610
Pre-1970 CNI tax @ 6.977%		\$19,508
Portion of CNI related to 1970 tax rate increase		\$7,499
(\$27,007 - \$19,508)		
Portion of CNI to be removed = \$7,499 / (1 - State Income Tax Rate)		\$8,286

Philadelphia Electric Company - Electric Operations

FULL YEAR EFFECT OF PRESENT BASE RATES
12 Months Ending June 30, 1986
(\$1,000)

Not Applicable

Philadelphia Electric Company - Electric Operations

SUMMARY OF ANNUALIZATION OF REVENUES, EXPENSES & TAXES
 FOR CUSTOMERS ADDED AND INCREASED USAGE
 12 Months Ended June 30, 1986
 (Thousand \$)

The purpose of this adjustment is to annualize revenues, expenses and taxes in order to reflect the year end level of customers and the year end usage per customer.

A description of the methodology used in this adjustment is provided in the Direct Testimony of Thomas P. Hill, Jr.

Total

Increase in Base Revenue (D-3a)	\$38,771
Less: Gross Receipts Tax @ 2.0%	<u>775</u>
Increase in Revenue After Gross Receipts Tax	\$37,996
Less: Change in Operating Expenses 489,931,906 kWh (a) x 2.8178¢/kWh (b)	<u>13,805</u>
Increase in Taxable Income	\$24,191
Less: Income Taxes @ 49.768%	<u>12,039</u>
Increase in Income for Return	\$12,152

(a) From D-3a

Increase in usage of existing customers	459,842,612 kWh
Increase (Decrease) in usage from new customers	<u>30,089,294 kWh</u>
	489,931,906 kWh

(b) Represents fuel expense included in base rates

**GROWTH IN USAGE OF EXISTING CUSTOMERS
AND ANNUALIZATION OF NEW CUSTOMER USAGE (a)**
12 Months Ended June 30, 1986
(Thousand \$)

	Large Commercial & Industrial					Total
	Residential	House Heating	Small Comm. & Industrial	20 Largest Customers	All Other	
<u>Growth In Usage of Existing Customers And Additional Revenue</u>						
Annual Growth In kWh, 3-Yr. Average (D-3b)	87	191	691	2,609,900	133,190	
1/2 of Annual Growth In kWh	44	96	346	1,304,950	66,595	
No. of Custs. Beginning of Test Year (D-3b)	1,219,850	89,600	119,357	20	4,958	
Increase Usage	53,673,400	8,601,600	41,290,602	26,099,000	330,178,010	459,842,612
Revenue cents per kWh (b)	10.20¢	7.93¢	9.79¢	6.32¢	7.16¢	
Increase Revenue, Thousand \$	\$5,475	\$682	\$4,042	\$1,649	\$23,641	\$35,489
<u>Annualization of New Customer Usage and Additional Revenue</u>						
Customers Added During Year (D-3b)	2,900	7,700	388	-	(39)	
1/2 of Customers Added During Year	1,450	3,850	194	-	(20)	
Average Use Per Customer In kWh (D-3b)	5,611	16,480	28,456	-	2,350,756	
Increase Sales In kWh	8,135,950	63,448,000	5,520,464	-	(47,015,120)	30,089,294
Revenue, Cents per kWh (b)	10.20¢	7.93¢	9.79¢	-	7.16¢	
Increase Revenue, Thousand \$	\$830	\$5,031	\$540	-	(\$3,566)	\$3,035
Customer Charge - Annual	\$54.00	\$54.00	\$94.22	-	\$2,860	
Revenue from Customer Charge	\$78	\$208	\$18	-	(\$57)	\$247
<u>Total Additional Revenue</u>	\$6,383	\$5,921	\$4,600	\$1,649	\$20,218	\$38,771

a. Residential is total of Rates R and OP. House Heating is Rate RH. Small Commercial and Industrial is total of Rate GS. Large Commercial and Industrial is total of Rates PD and HT.

b. Revenue in cents per kWh is the average unit base revenue at Tariff No. 26, Supplement 11 (excluding customer charge revenue).

Philadelphia Electric Company - Electric Operations
DEVELOPMENT OF AVERAGE ANNUAL GROWTH IN KWH PER CUSTOMER

	12 Months Ended		3-Yr. Avg.
	June 1983	June 1986	
<u>Residential</u>			
mWh Sales -----	6,517,290	6,859,500	
Number of Customers			
Beginning of Period -----	1,216,987	1,219,850	
End of Period -----	1,217,652	1,222,750	
Monthly Average -----	1,218,072	1,222,332	
kWh per Average Customer -----	5,350	5,611	
Growth in kWh per Average Customer -		261	87
<u>House Heating</u>			
mWh Sales -----	1,136,947	1,543,300	
Number of Customers			
Beginning of Period -----	68,855	89,600	
End of Period -----	74,147	97,300	
Monthly Average -----	71,469	93,647	
kWh per Average Customer -----	15,908	16,480	
Growth in kWh per Average Customer -		572	191
<u>Small Commercial & Industrial</u>			
mWh Sales -----	3,046,760	3,406,880	
Number of Customers (Excl. POL)			
Beginning of Period -----	114,843	119,337	
End of Period -----	116,234	120,027	
Monthly Average -----	115,488	119,725	
kWh per Average Customer -----	26,382	28,456	
Growth in kWh per Average Customer -		2,074	691

Philadelphia Electric Company - Electric Operations

DEVELOPMENT OF AVERAGE ANNUAL GROWTH IN KWH PER CUSTOMER

	12 Months Ended		3-Yr. Avg.
	June 1983	June 1986	
<u>20 Largest Customers</u>			
mWh Sales -----	3,865,619	4,022,215	
Number of Customers			
Beginning of Period -----	20	20	
End of Period -----	20	20	
Monthly Average -----	20	20	
kWh per Average Customer -----	193,281,000	201,110,800	
Growth in kWh per Average Cust. -----		7,829,800	2,609,900
<u>Large Commercial & Industrial Other Than 20 Largest</u>			
mWh Sales -----	10,729,578	11,615,085	
Number of Customers			
Beginning of Period -----	5,583	4,958	
End of Period -----	5,386	4,919	
Monthly Average -----	5,499	4,941	
kWh per Average Customer -----	1,951,187	2,350,756	
Growth in kWh per Average Customer --		399,569	133,190

Philadelphia Electric Company - Electric Operations
 ELIMINATION OF ENERGY COST RATE REVENUE AND
 RELATED FUEL EXPENSE
 12 MONTHS ENDED JUNE 30, 1986
 (Thousand \$)

During the future test year ending June 30, 1986, the Energy Cost Rate will be in effect and permit recovery of energy costs in excess of that level included in base rates. Under the ECR, energy costs collected in base rates equalled 2.8178¢ per kilowatthour during the test year. This adjustment removes from test year revenues and expenses all energy costs above the base cost of 2.8178¢ per kilowatthour and all associated ECR revenues. Refer to the Direct Testimony of T. P. Hill, Jr. for further discussion on this adjustment.

<u>ECR Revenue to be Removed</u>		
Test Year ECR revenue		
Including GRT @ 4.5%	(\$53,711) (a)	
Revenue Over Base to be Removed		(\$53,711)
<u>Fuel Expenses to be Removed</u>		
Total Energy Cost Allocated to PECO (D-4a)	\$509,710	
Less: Fuel Expense Deferred		
12 Months Ended 6/30/86 (D-4a)	(218,208)	
Net Fuel and Interchange Expense	<u>\$727,918</u>	
Less: Fuel expense recovered in base rates		
Total Applicable Sales x base cost		
27,653,130 mWh x 2.8178¢/kWh	<u>\$779,209</u>	
Fuel Expense to be Removed		(\$51,291)
<u>Gross Receipts Tax to be Removed</u>		
Gross Receipts Tax on ECR Revenue		
(\$53,711) x 4.5%	(\$2,420)	
Gross Receipts Tax to be Removed		(\$2,420)
Total Expenses to be Removed		(\$53,711)
Increase in Taxable Income		\$0
Income Tax @ 49.768%		<u>0</u>
Increase in Income for Return		<u>\$0</u>

(a) Gross ECR Revenue -	(\$53,711)
Interest on Prior Period Over Collections	5,237
Net ECR Revenue (A-5)	<u>(\$48,474)</u>

Philadelphia Electric Company - Electric Operations
 DEVELOPMENT OF RECOVERABLE ENERGY COSTS AND
 ENERGY COSTS DEFERRED
 12 Months Ended June 30, 1986
 (Thousand \$)

	Total Applicable Energy Costs (1)	Allocation Factor (2)	Allocated Energy Cost (3)	Recovered In Base Rates (4)	Recoverable (5)=(3)-(4)	ECR Revenue (6)	ECR Revenue Excl. GRT (7)=(6) x .955	Deferred (8)=(5)-(7)
Jul 1985	\$63,302	.9806	\$62,074	\$70,688	(\$8,614)	(\$999)	(\$954)	(\$7,660)
Aug	61,504	.9808	60,323	71,643	(11,320)	(1,012)	(966)	(10,354)
Sep	51,997	.9821	51,067	66,937	(15,870)	(946)	(903)	(14,967)
Oct	42,790	.9781	41,853	62,415	(20,562)	(882)	(842)	(19,720)
Nov	49,677	.9808	48,723	59,160	(10,437)	(836)	(798)	(9,639)
Dec	50,586	.9768	49,413	65,909	(16,496)	(931)	(889)	(15,607)
Jan 1986	32,740	.9765	31,970	70,964	(38,994)	(1,002)	(957)	(38,037)
Feb	27,414	.9781	26,813	67,602	(40,789)	(955)	(912)	(39,877)
Mar	32,263	.9784	31,566	63,925	(32,359)	(903)	(862)	(31,497)
Apr	37,014	.9788	36,229	61,581	(25,352)	(15,482)	(14,785)	(10,567)
May	35,149	.9800	34,446	56,802	(22,356)	(14,280)	(13,637)	(8,718)
June	35,893	.9816	35,233	61,583	(26,350)	(15,483)	(14,786)	(11,565)
Total	\$520,329 (a)		\$509,710	\$779,209	(\$269,499)	(\$53,711)	(\$51,291)	(\$218,208)

Account	Total	Non Fuel Chgs.	
		FOB Fuel Only	Nuclear Spent Fuel
501,504	\$222,680	\$220,276	\$2,404
518*	136,823	103,473	21,635
547	10,192	10,012	180
555,557*	203,234	186,568	16,666
Total	\$572,929	\$520,329	\$40,885
			\$11,715
			-
			\$11,715

(a) For budget purposes Limerick Unit #1 was considered precommercial through 7/31/85, commercial 8/1/85 and included in rates 1/1/86. Account 557 also includes \$43 for precommercial generation in July 1985. Account 557 also includes \$86,978 for the value of Limerick generation from August 1, 1985 through December 31, 1985. Account 518 includes \$26,985 for Limerick fuel costs from January 1, 1986 through June 30, 1986.

Philadelphia Electric Company - Electric Operations
 ANNUALIZATION OF WAGES, BENEFITS AND
 NUMBER OF EMPLOYEES
 (\$1,000)

This adjustment develops the increase in wage and benefits expenses effective August 1, 1985 not yet fully reflected in the test year ending June 30, 1986. Additional discussion regarding this adjustment is contained in the Direct Testimony of T. P. Hill, Jr.

Wages - Total Company

June 1986 - Regular Payroll (D-5a)	\$34,166
Paid days - June 1986	21
Average payroll per paid day (a)	\$1,627.0
Average payroll per paid day revised for actual 8/1/85 increase \$1,627.0 (1.054/1.055)(b)	\$1,625.5
 Annualized regular payroll at June 1986 \$1,625.5 x 261 paid days/year	 \$424,256
Less: 12 months regular payroll (D-5a)	<u>416,296</u>
Increased Wage Expense	\$7,960
Plus: Overtime @ 12.2% (D-5a)	<u>971</u>
Increase in total payroll expense	\$8,931

Pensions and Benefits - Total Company

Increase in Pensions and Benefits as a result of 8/1/85 package	\$3,271
Less: Portion of increase in pensions and benefits included in budget	<u>2,550</u>
Total increase in Pensions and Benefits	\$721

Total increase in wages, pensions and benefits

Total, PE Company (\$8,931 + \$721)	\$9,652
Total, allocated to Electric Operations \$9,652 x 59.0% (c)	\$5,695
Decrease in income taxes @ 49.768%	<u>2,834</u>
Decrease in income for return	\$2,861

-
- (a) Includes a budgeted 5.5% annual increase effective 8/1/85
 - (b) Actual 8/1/85 wage increase is 5.4%
 - (c) Page D-5a of Exhibit TPH-1

Philadelphia Electric Company

PAYROLL DATA
 BUDGET YEAR ENDED JUNE 30, 1986
 (Thousand \$)

<u>Month</u>	<u>Total Payroll</u>	<u>Less Overtime</u>	<u>Regular Payroll</u>	<u>OT as % of PE Regular Payroll</u>	<u>Number of Employees</u>
July 1985	38,835	4,001	34,834	11.5	11,250
Aug.	39,458	4,563	34,895	13.1	11,250
Sep.	37,663	4,410	33,253	13.3	10,961
Oct.	41,088	4,505	36,583	12.3	10,947
Nov.	37,957	4,204	33,753	12.5	10,936
Dec.	39,109	4,019	35,090	11.5	10,927
Jan. 1986	40,987	4,170	36,817	11.3	10,952
Feb.	36,441	4,170	32,271	12.9	10,956
Mar.	37,761	4,111	33,650	12.2	10,953
Apr.	39,560	4,202	35,358	11.9	10,936
May	39,815	4,189	35,626	11.8	11,085
June	<u>38,383</u>	<u>4,217</u>	<u>34,166</u>	<u>12.3</u>	<u>11,286</u>
Total	\$467,057	\$50,761	\$416,296	12.2	11,037 (Avg.)

ADJUST BOOK DEPRECIATION ACCRUAL TO REFLECT
YEAR-END PLANT AS OF JUNE 30, 1986
(Thousand \$)

Additional information regarding this adjustment is contained in the Direct Testimony of Alfred Wroblewski.

Total Depreciation Accrual Associated with Plant for Ratemaking purposes (C-5)	\$243,486
Anti-Trust Price Adjustment	(647)
Allocated Common Depreciation Accrual, excluding Transportation (C-6)	<u>4,948</u>
Book Depreciation Accrual	\$247,787
Less: Experienced Net Salvage Expense	<u>(4,199) (1)</u>
Total Calculated Depreciation Including Net Salvage Expense	\$251,986
Book Depreciation Accrual and Amortization Excluding Decommissioning (B-13)	<u>160,239</u>
Increase in Depreciation Accrual	\$91,747
Decrease in Income for Return	\$91,747

(1) Development of experienced net salvage expense for five years ended June 30, 1986 utilizing the methodology adopted by the Commission in its Order at R-842590.

	Net Salvage	
	Electric	Common
1981 (6 months) _____	(\$1,666)	(397)
1982 _____	(3,757)	397
1983 _____	(3,907)	572
1984 _____	(5,673)	(180)
1985 _____	(4,446)	263
1986 (6 months) _____	<u>(2,223)</u>	<u>132</u>
Five Year Average excluding Common _____	(\$4,334)	\$157
Electric's Share of Common @ 86.188% (B-17) _____	<u>135</u>	
Total	(\$4,199)	

Philadelphia Electric Company
 Increase in Income Tax by Computing
 Tax Depreciation and Amortization on a Year-End Base
 As of June 30, 1986
 (Thousand \$)

Refer to the Direct Testimony of G. A. Sileo for additional discussion on this adjustment.

Tax Depreciation and amortization year
 ended June 30, 1986
 Electric (D-7a) \$447,663

Common (D-7a)

Allocated To:

	<u>Per B-17</u>			
Electric	86.188%	\$5,287		5,287
Gas	12.930	793		
Steam	0.882	54		
Total	<u>100.000%</u>	<u>\$6,134</u>		

Electric including allocated common \$452,950

Less: Amortization of Anti-trust
 Settlement for Tax Purposes 400

Total Allowable Tax Depreciation
 & Amortization on year-end
 Basis at June 30, 1986 \$452,550

Less: Tax Depreciation accrued per
 books for 12 months ending
 June 30, 1986 including
 allocated Common

Book Depreciation (B-13) \$159,201

Amortization of Anti-Trust (B-13) (641)

Add: Transportation Depreciation
 Charged to Clearing

	<u>Per B-17</u>			
Electric	86.188%	\$610		610
Gas	12.930	92		
Steam	0.882	6		
Total	<u>100.000%</u>	<u>\$708</u>		

Excess of Tax Depreciation and Amortization
 over Book Depreciation (B-15) \$371,029

Total Accrued Tax Depreciation and Amortization
 for 12 Months Ended June 30, 1986 \$530,199

Total Decrease in Tax Depreciation and Amortization \$77,649

Increase in Income Taxes @ 49.768% \$38,644

Decrease in Income for Return \$38,644

Philadelphia Electric Company - Electric Operations
 Depreciable Tax Bases and Resulting Depreciation and Amortization
 As of June 30, 1986
 (Thousand \$)

Electric	Depreciation Base For Taxes (a)	Depreciation Rate For Taxes (b)	Tax Depreciation and Amortization (c)
S/L Plant Installed Prior to 1954	\$291,623	0.13	\$373
Liberalized Plant Installed 1954-1969	205,549	10.45	21,474
Liberalized Plant Installed 1970	29,331	13.33	3,909
Liberalized Plant Installed 1971	24,163	19.58	4,732
Liberalized Plant Installed 1972	16,082	15.35	2,469
Liberalized Plant Installed 1973	28,224	16.25	4,586
Liberalized Plant Installed 1974	82,439	21.51	17,734
Liberalized Plant Installed 1975	26,654	13.64	3,642
Liberalized Plant Installed 1976	51,904	14.42	7,487
Liberalized Plant Installed 1977	72,349	20.13	14,562
Liberalized Plant Installed 1978	25,647	12.02	3,082
Liberalized Plant Installed 1979	33,157	12.26	4,064
Liberalized Plant Installed 1980	35,001	11.59	4,055
Liberalized Plant Installed 1981	77,203	17.86	13,785
Liberalized Plant Installed 1982	167,643	12.04	20,187
Liberalized Plant Installed 1983	107,015	11.83	12,663
Liberalized Plant Installed 1984	112,145	11.80	13,234
Liberalized Plant Installed 1985	184,144	12.71	23,398
Liberalized Plant Installed 1986	<u>2,344,398 (d)</u>	11.61	<u>272,227*</u>
Total	3,914,671		\$447,663
Tax Depreciation - Common			
S/L Plant Installed Prior to 1954	\$5,961	1.88	\$112
Liberalized Plant Installed 1954 to 1969	5,498	5.02	276
Liberalized Plant Installed 1970	937	7.04	66
Liberalized Plant Installed 1971	223	9.42	21
Liberalized Plant Installed 1972	24,104	4.43	1,069
Liberalized Plant Installed 1973	909	5.50	50
Liberalized Plant Installed 1974	327	9.17	30
Liberalized Plant Installed 1975	308	6.17	19
Liberalized Plant Installed 1976	176	6.25	11
Liberalized Plant Installed 1977	598	5.38	30
Liberalized Plant Installed 1978	664	4.67	31
Liberalized Plant Installed 1979	1,615	5.02	81
Liberalized Plant Installed 1980	1,160	6.64	77
Liberalized Plant Installed 1981	2,523	13.12	331
Liberalized Plant Installed 1982	2,923	35.82	1,047
Liberalized Plant Installed 1983	2,647	20.14	533
Liberalized Plant Installed 1984	3,581	15.75	564
Liberalized Plant Installed 1985	5,581	17.79	993
Liberalized Plant Installed 1986	<u>7,634</u>	10.39	<u>793</u>
Total	\$67,329		\$6,134

- (a) Plant in Service at 6/30/86 less tax reserves as of 7/1/86.
 (b) Depreciation rates are composites based on plant life estimates which are prescribed by U.S. Treasury Guideline Regulation as modified in the Revenue Acts of 1971, 1981 and 1982.
 (c) Liberalized Tax Depreciation has been computed under the declining balance method, switched to either straight line or sum-of-the-years method as appropriate.
 (d) Includes \$2,225,523 of net depreciable cost of Limerick Unit #1 and 100% common facilities, placed in service for tax purposes August 1985 but not until February 1986 for book purposes (date of commercial operation).
 * Includes \$262,069 for Limerick Unit No. 1 + 100% Common Facilities

Philadelphia Electric Company - Electric Operations
 NORMALIZATION OF TAX DEFERRALS ON YEAR-END PLANT AND ELIMINATION
 OF TAX DEFERRALS FROM 1970 TAX LEGISLATION REFLECTED ON D-1
 (Thousand \$)

Refer to the Direct Testimony of G. A. Sileo for further discussion of this adjustment.

<u>Plant</u>		
Excess Depreciation and Amortization (a) (D-8a)		\$261,210
Common Allocated to Electric (b)		<u>1,614</u>
Total		\$262,824
Tax Deferral on 6/30/86 Plant @ 46%		\$120,899
Tax Deferral on Plant Per Books (c)	194,780	
Less: Deferred tax removed through STAC		
A/C Excess Depr on Limerick Plant (D-1)	<u>3,856</u>	<u>190,924</u>
Change in Tax Deferral on Plant		(\$70,025)
<u>Fuel</u>		
Fuel Expense Deferred 12 Months ended 6/30/86		(\$218,208)
Tax Deferral on fuel @ 49.768%		(108,599)
Tax Deferral on Fuel per books (c)	(111,102)	
Less: Deferred tax removed through STAC		
A/C Deferred (D-1)	<u>(2,503)</u>	
Net per books		<u>(108,599)</u>
Change in tax deferred on fuel		0
Increase in Income for Return		\$70,025

(a) The amounts reflected represent normalization of tax deferrals, generated by the use of liberalized tax depreciation for plant additions increasing capacity and installed after 1969 and before 1981, plus the deferral resulting from use of the Class Life System (ADR) of the Revenue Act of 1971. Pursuant to the Pa.P.U.C. Order dated 8/17/73 at RID 29, these figures exclude depreciation on plant replacing capacity. The amounts also reflect normalization of tax deferrals associated with all public utility property placed in service after 1980 under the Economic Recovery Tax Act of 1981.

(b) Allocation of Common:

	<u>Percent (B-17)</u>	<u>Depreciation Subject to Normalization</u>
Electric	86.188%	\$1,614
Gas	12.930	242
Steam	.882	16
Total	<u>100.000%</u>	<u>\$1,872 (D-8a)</u>

(c) Total provision for deferred income taxes as shown on B-9 is comprised as follows:

Portion a/c turbine lease cancellation	\$15,387
Portion a/c capitalized pensions & taxes	6,012
Portion a/c capitalized employee benefits	3,566
Portion a/c deferred fuel cost	(111,102)
Portion a/c excess deprn. on nuclear fuel	(4,121)
Portion a/c excess depreciation on plant	194,780
Portion a/c Limerick deferred costs	47,600
Portion a/c Limerick No. 1 Value of Generation and precommercial generation	<u>(44,307)</u>
Total Deferred Income Taxes	<u>\$107,815</u>

Philadelphia Electric Company
 Tax Depreciation and Amortization Subject To Normalization
 June 30, 1986
 (Thousand \$)

	Depreciation Base			Depreciation Rate		Depreciation			Excess (8)=(5)-(7)
	For S/L Base (1)	Tax Reserve (2)	For Liberalized Base (3)=1-2	Liberalized (4)=4/3	S/L (5)=7/1	Liberalized (6)	S/L (7)		
Electric Plant									
1970	\$117,784	\$91,541	\$26,243	14.06%	3.39%				
1971	141,673	121,320	20,353	21.10	3.39	\$3,689	\$3,988		
1972	69,567	56,985	12,582	16.83	3.28	4,294	4,799		(\$299)
1973	110,666	88,468	22,198	18.08	3.40	2,117	2,279		(505)
1974	497,656	421,257	76,399	22.18	4.27	4,014	3,760		(162)
1975	70,457	51,965	18,492	15.96	3.47	16,948	21,241		254
1976	157,008	106,772	50,236	14.63	3.55	2,951	2,443		(4,293)
1977	283,265	213,890	69,375	20.63	4.68	7,348	5,571		508
1978	52,288	30,175	22,113	12.56	4.68	14,314	13,263		1,777
1979	60,827	33,448	27,379	13.05	3.59	2,778	1,879		1,051
1980	60,107	29,047	31,060	12.07	3.86	3,574	2,346		899
1981	164,367	87,164	77,203	17.86	3.92	3,750	2,355		1,228
1982	270,328	102,685	167,643	12.04	3.22	13,785	5,285		1,395
1983	155,015	48,000	107,015	11.83	3.11	20,187	10,367		8,500
1984	143,361	31,216	112,145	11.80	3.68	12,663	4,820		7,843
1985	210,093	25,949	184,144	12.71	3.71	23,398	5,275		7,959
1986	2,432,230	87,832	2,344,398	11.61	2.57	272,227	7,791		15,607
Total	\$4,996,692	\$1,627,714	\$3,368,978			\$421,271	\$160,061		\$261,210
Common Plant									
1970	\$2,566	\$1,708	\$858	7.23	1.79				
1971	2,643	2,586	57	21.05	0.49	\$62	\$46		(1)
1972	39,614	19,215	20,399	4.44	2.17	12	13		\$16
1973	4,004	3,161	843	5.34	1.02	906	859		47
1974	1,185	1,022	163	12.88	1.43	45	41		4
1975	1,807	1,671	136	9.56	0.55	21	17		4
1976	3,235	3,163	72	8.33	0.15	13	10		3
1977	1,242	794	448	5.36	2.50	6	5		1
1978	1,126	571	555	4.68	2.84	24	31		(7)
1979	2,545	1,023	1,522	4.86	2.83	26	32		(6)
1980	1,744	683	1,061	6.79	3.78	74	72		2
1981	6,744	4,221	2,523	13.12	7.21	72	65		6
1982	10,036	7,115	2,923	35.82	8.05	331	486		(155)
1983	4,580	1,933	2,647	20.14	5.39	1,047	808		239
1984	4,887	1,306	3,581	17.79	4.89	564	247		286
1985	6,733	1,152	5,581	10.39	3.17	993	239		325
1986	7,941	307	7,634			793	252		567
Total	\$102,632	\$51,629	\$51,003			\$5,522	\$3,650		\$1,872

* Includes \$202,796 for Limerick Unit No. 1 + 100% Common Facilities.

Philadelphia Electric Company - Electric Operations
 ADJUSTMENT TO INCOME TAXES TO REFLECT
 PRO FORMA INTEREST CHARGES BASED ON
 YEAR-END PLANT AND EMBEDDED COST OF DEBT
 As of June 30, 1986

D-9

As permitted by the Pa. P.U.C. order dated August 17, 1973, the Company adopted Income Tax Allocation effective October 1, 1973, under which electric operating income is credited with the tax savings on interest charges associated with debt issued to finance plant actually in service.

This adjustment is necessary to reflect the pro forma interest charges on the Company's rate base as of June 30, 1986 and the 10.84% embedded cost of debt at 6/30/86 (Page B-19). Refer to the Direct Testimony of G. A. Sileo for further discussion on this adjustment.

(Thousand \$)

Actual Test Year Interest Charges Allocated To Electric in Developing Operating taxes (B-15)	187,595
Pro Forma Interest Charges Allocable to Electric Based on Rate Base Claim	
D.C. Measure of Value at 6/30/86 (A-2)	6,963,532
% Financed by Debt	50.7
Amount Financed with Debt	3,530,511
Pro Forma Interest Charges @ 10.84%	382,707
Increase in Interest Charges Allocated	195,112
Change in Income Taxes @ 49.768%	(97,103)
Change in Income for Return	97,103

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS

ADJUSTMENT TO BUDGETED
 NUCLEAR AND FOSSIL PLANT PRODUCTION
 OPERATION AND MAINTENANCE EXPENSES
 FOR THE TEST YEAR ENDING
 JUNE 30, 1986
 (\$1,000's)

In preparing the budget for the Electric Production Department, known areas of expense are considered for inclusion according to a fixed schedule. Budgeted expenses must be reviewed and adjusted, when necessary, to conform with normalized levels appropriate for rate making purposes.

The adjustment below reflects the increase in test year expenses resulting from known changes to the original budget expense levels for Electric Production O&M. In addition, this adjustment reflects the amortization of non-recurring costs associated with the Salem Management Evaluation Program. A detailed explanation of these expenses is provided in the Direct Testimony of Company witness J. J. Carroll.

Nuclear Plant O&M Increases (D-10a)	\$20,651	
Fossil Plant O&M Increases (D-10b)	4,028	
Revisions to Maintenance Schedule - Decreases (D-10c)	(15,795)	
Salem Management Evaluation Program - Increase (D-10d)	<u>3,642</u>	
Net Increase in O&M Expenses		\$12,526
Income Tax at 49.768%		<u>6,234</u>
Decrease in Income for Return		<u>\$6,292</u>

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS

Adjustment to Budget Operation and Maintenance
 Expenses for Nuclear Plants to Reflect a Normalized
 2/3 Outages Per Unit Per Year in the Test Year Ending
 June 30, 1986
 (\$1,000)

Normalized Outage Expenses		
Peach Bottom Station	\$12,737	
Salem Station	11,262	
Limerick No. 1 Unit	<u>13,506</u>	\$37,505
Budget Outage Expenses		
Peach Bottom Station	\$8,849	
Salem Station	8,005	
Limerick No. 1 Unit	<u>0</u>	\$16,854
Change in O&M Expense		\$20,651

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS

Adjustment to Budget Operation and Maintenance Expense
To Reflect Normalized Fossil Plant Outages
in the Test Year Ending June 30, 1986
(\$1,000)

Normalized Outage Expenses	\$22,728
Outage Expense Per Budget	<u>18,700</u>
Change in O&M Expense	\$4,028

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS

Adjustment in Budget Operation and Maintenance
Expenses Which Reflects Revision to the Maintenance Schedule
For Test Year Ending
June 30, 1986
(\$1,000)

1. Remove Eddystone No. 2 unit outage Rescheduled out of Test Year		(\$10,425)
2. Remove Delaware No. 8 unit outage Rescheduled out of Test Year		(1,147)
3. Remove Peach Bottom No. 2 unit outage Rescheduled out of Test Year		(7,754)
4. Add Peach Bottom No. 3 unit outage Rescheduled into Test Year		7,709
5. Remove Swede Street Dam Repair Postponed from 1984		(700)
6. Eddystone No. 1 Annual Inspection Replacement of Transition Tubes	\$3,578	
Budget value for the test year		
Revised cost for 2-year project of \$3,400 one-half included in Test Year outage	<u>\$1,700</u>	
Net Reduction		(1,878)
7. Reduced dredging expenses corrected for computer error and re-estimate		<u>(1,600)</u>
Total Change in O&M (D-10)		(\$15,795)

Philadelphia Electric Company - Electric Operations

ADJUSTMENT TO BUDGET OPERATION & MAINTENANCE
EXPENSE TO REFLECT THE AMORTIZATION
OF COSTS ASSOCIATED WITH THE SALEM
MANAGEMENT EVALUATION PROGRAM

The purpose of this adjustment is to amortize over a two-year period the costs associated with the Salem Management Evaluation Program that are non-recurring. Additional information on this adjustment is contained in the Direct Testimony of J. J. Carroll.

Total Cost to PECO	\$7,283
Annual Amortization ($\$7,283/2$)	\$3,642 (D-10)

Philadelphia Electric Company - Electric Operations

Adjustment to Reflect Decrease in Budget Operation and Maintenance
Expense for Retirements in the Test Year Ending
June 30, 1986
(Thousand \$)

The purpose of this adjustment is to eliminate from budgeted operation and maintenance expense all expenses associated with production plant that is being retired. Refer to the direct testimony of J. J. Carroll for further detail.

Retirement of Richmond No. 9 Unit	
Operating and Maintenance Expense (less fuel)	\$2,166
Retirement of scheduled internal combustion units - Richmond No's 21, 22, 31, 32, 41, 42, 43, 44, 51, 52, 61, 62, 71, 72, 73 and 74, Plymouth Meeting No's 9 and 15, & Southwark Diesel	
Operating and Maintenance Expense (less fuel)	3,043
Retirement of Southwark No's 1 and 2	
Operating and Maintenance Expense (less fuel)	<u>5,347</u>
Total Decrease in O&M	\$10,556
Income Tax @ 49.768%	<u>5,254</u>
Increase in Income for Return	<u>\$5,302</u>

Philadelphia Electric Company - Electric Operations
 AMORTIZATION OF ADJUSTMENTS ORDERED
 IN PRIOR CASES AND PROPOSED AMORTIZATION
 OF CURRENT EXPENSES
 JUNE 30, 1986
 (\$1,000)

In prior proceedings the Commission, for ratemaking purposes, provided for the amortization of certain expense items. Developed below is the adjustment to book expense to reflect these prior period items together with the company's claim for current rate case expenses and abandoned engineering costs. Additional discussion on this adjustment is provided in the Direct Testimony of T. P. Hill, Jr.

	Amount Booked In Test Year (1)	Ratemaking Claim (a) (2)	Adjustment (3)=(2)-(1)
1. Rate Case Expenses			
- RID 129,295,438,865	-	132	132
- Current Case	1,361	1,340	(21)
- ECR #8	100	116	16
- ECR #9	0	300	300
- Limerick #2 Show Cause	0	1,100	1,100
2. Turbine Lease Cancellation	9,191	-	(9,191)
3. Storm Damage	-	261	261
4. Office Automation Equip.	-	86	86
5. Abandoned Engineering Chester Station	-	40	40
6. Eddystone #1 Restoration	-	1,877	<u>1,877</u>
Subtotal Change in O&M	-	-	(\$5,400)
Change in Income Taxes a/c O&M expenses @ 49.768%			\$2,687
7. Def. Taxes-State Tax Rate Chg	(1,006)	(425)	581
8. Pioneer Uravan Amortization	-	459	459
9. Abandoned Engineering Heaton-Byberry 230 kV line	-	89	<u>89</u>
Total Increase in Income for Return [\$5,400-(2,687+581+459+89)]			\$1,584

(a) For detail see Page D-12a.

Philadelphia Electric Company - Electric Operations
 DEVELOPMENT OF RATEMAKING CLAIM FOR
 CERTAIN EXPENSE ITEMS
 (\$1,000)

<u>Item</u>	<u>Case Authorizing Amortization</u>	<u>Original Amount to be Amortized</u>	<u>Amortized as of 6/30/86</u>	<u>Unamortized as of 6/30/86</u>	<u>Current Year's Claimed Amortization</u>
1. Rate Case Expenses					
- RID 129, 295, 438, 865	R-811626	2,755	2,086	669	132
- Current Case		2,680	-	2,680	1,340 (1)
- ECR #8	R-842590	1,650	787	863	116
- ECR #9		600	-	600	300 (1)
- Limerick #2 Show Cause		5,500	-	5,500	1,100 (2)
2. Amort. of Turbine Lease Cancellation	R-811626	40,108	40,108	-	-
3. Storm Damage	R-842590	1,000	478	522	261 (3)
4. Office Automation Start-up Costs	R-842590	330	158	172	86 (3)
5. Abandoned Engr. Chester Station	R-801225	970	890	80	40 (3)
6. Eddystone #1 Restoration	R-842590	7,185	3,431	3,754	1,877 (3)
7. State Tax Rate Change	R-842590	(3,018)	(1,445)	(1,573)	(787)(4)
8. Pioneer Uravan	R-842590	2,296	659	1,637	459
9. Heaton-Byberry Abandoned Engineering		445	-	445	89 (2)

- (1) Reflects a 2 year normalization
 (2) Reflects a 5 year amortization
 (3) Reflects a 2 year amortization of the unamortized balance
 (4) Current Year Net of Deferred Federal Income Tax Effect = (\$425);
 2 year amortization of unamortized balance

Philadelphia Electric Company - Electric Operations
ADJUSTMENT TO ELIMINATE THE REVENUE
AND FUEL EXPENSE ASSOCIATED WITH SALES
TO THE BOROUGH OF LANSDALE INCLUDED IN
THE TEST YEAR ENDED JUNE 30, 1986
(Thousand \$)

Not Applicable

Philadelphia Electric Company - Electric Operations
FEDERAL OLD AGE BENEFITS
FOR THE YEAR ENDED JUNE 30, 1986
(Thousand \$)

Effective 1/1/86 the wage base subject to federal old age benefits tax will increase to \$41,700 from \$39,600 while the rate of tax will increase from 7.05% to 7.15%. Additional discussion of this adjustment is contained in the Direct Testimony of Guy A. Sileo.

Developed below is the increase in expense on account of the above increase.

Total Company

7/1/85 to 6/30/86 FICA Wage Base @ \$41,700	\$404,134
Full Year of FICA @ 7.15% (\$404,134 x 7.15%)	\$28,896
7/1/85 to 6/30/86 Expense Included in Test Year Increase	<u>27,640</u> \$1,256

Allocation to Electric Operations

\$1,256 x 59.0% (a)	\$741
Decrease in income taxes @ 49.768%	369
Decrease in income for return	\$372

(a) Based on 12 months ended June 30, 1985 (Ref: Page D-5a of Exhibit TPH-1)

Philadelphia Electric Company - Electric Operations
 DECOMMISSIONING COST ADJUSTMENT FOR
 PEACH BOTTOM NO. 1, 2 & 3, SALEM NO. 1 & 2 AND LIMERICK NO. 1
 12 Months Ended June 30, 1986
 (\$1,000's)

In its order at R-842590, the Commission permitted the Company an annual accrual for decommissioning expense of four nuclear units - Peach Bottom Units No. 2 and No. 3 and Salem Units No. 1 and No. 2. Subsequent to this order the Company performed a new decommissioning cost study for all our nuclear units. This adjustment utilizes the new study to (1) include Peach Bottom Unit No. 1 and Limerick Unit No. 1 in the estimate (2) reflect the increase in the total estimated cost of decommissioning (3) provide recovery of the reserve deficiency over a five year period for historic accruals for Peach Bottom Units No. 2 and No. 3 and Salem Units No. 1 and No. 2 and (4) recover future accruals through the year 2008 for the Peach Bottom and Salem Units and through the year 2024 for Limerick Unit No. 1. The Direct Testimony of N. B. McLeod provides a discussion of the decommissioning study performed for all of the Company's nuclear units. The Direct Testimony of R. W. Wright provides a description of the Company's expense accounting.

Development of Future Annual Accrual for Decommissioning

PECO share of estimated total cost of decommissioning: (6/30/86)

- Peach Bottom Units No.1, No.2, No.3	\$107,257
- Salem Units No.1, No.2	76,684
- Limerick Unit No.1	123,629
	<u>\$307,570</u>

Annual decommissioning expense

- Peach Bottom Units No.1, No.2, No.3	\$3,979
- Salem Units No.1, No.2	2,789
- Limerick Unit No. 1	3,253
	<u>\$10,021</u>

Expense to Correct Prior Accruals

Reserve requirement at 6/30/86 for Peach Bottom Units No. 2 and 3 and Salem Units No. 1 and No. 2	\$35,296
Estimated actual reserve through 6/30/86 including interest	20,946
Increase in Decommissioning expense necessary to correct prior accruals	14,350
5 yr amortization of incr. in decommissioning expense to correct prior accruals	<u>2,870</u>
Total expense associated with decommissioning	\$12,891
Decommissioning Included in Budget (B-13)	<u>4,190</u>
Increase in Decommissioning Expense	\$8,701
Decrease in Income Taxes @ 49.768%	<u>4,330</u>
Decrease in Income for Return	\$4,371

Philadelphia Electric Company - Electric Operations

SPENT FUEL DISPOSAL COST ADJUSTMENT
 FOR PEACH BOTTOM NO. 2 & 3, SALEM NO. 1 & 2, AND LIMERICK NO. 1
 12 Months Ended June 30, 1986
 (\$1,000)

In its order at R-842590, the Commission permitted the Company spent fuel expense allowances for Peach Bottom Units No. 2 and No. 3 and Salem Units No. 1 and No. 2 based on an estimate by DOE of 1 mill/kWh of gross electrical output for spent fuel removal beginning on April 7, 1983.

The purpose of this adjustment is to include in test year operating expenses the Company's cost for spent fuel removal.

This claim applies the DOE assessment of 1 mill/gross kWh to the anticipated average annual generation by Peach Bottom Units No. 2 and No. 3, Salem Units No. 1 and No. 2 and Limerick Unit No. 1. The Direct Testimony of J. J. Carroll provides detail on the development of anticipated average annual nuclear generation.

The Direct Testimony of R. W. Wright provides a detailed description of the Company's spent fuel expense accounting.

Estimated Annual Spent Fuel Expense:

Peach Bottom 2	\$2,647
Peach Bottom 3	2,600
Salem 1	2,754
Salem 2	2,827
Limerick 1	6,247
Total Expense Associated with Spent Fuel Removal	\$17,075
Less: Spent Fuel Included in Budget (B-10)	<u>11,715</u>
Increase in Spent Fuel Expense	\$5,360
Change in Income Taxes @ 49.768%	<u>2,668</u>
Decrease in Income for Return	<u>\$2,692</u>

Philadelphia Electric Company - Electric Operations

ADJUSTMENT TO AMORTIZE THE LOSS ON
 THE SALEM #1 DAMAGED NUCLEAR FUEL ASSEMBLIES
 (Thousand \$)

During the course of a PUC 1982 fuel audit approximately \$929,000 related to damaged nuclear fuel assemblies was eliminated from recoverable fuel costs. The purpose of this adjustment is to amortize the cost of Salem #1 damaged nuclear fuel assemblies to base rates over a period of three years. The amount being amortized is equal to the amount of the adjustment in the 1982 Pa.PUC fuel audit. Refer to the Direct Testimony of T. P. Hill, Jr. for further discussion of this adjustment.

Total to be amortized	\$929
Annual amortization (3 years)	\$310
Decrease in deferred taxes @ 49.768%	<u>154</u>
Decrease in Income for Return	<u>\$156</u>

Philadelphia Electric Company - Electric Operations

Adjustment to Reflect Full Year O&M Expenses
for Limerick No. 1 Unit
(Thousand \$)

This adjustment is necessary to reflect a full year effect of the operating and maintenance expenses associated with Limerick No. 1 Unit which were not included in the original budget data.

Additional information regarding nuclear O&M expenses is contained in the Direct Testimony of J. J. Carroll. Refer to the Direct Testimony of T. P. Hill, Jr. for additional discussion regarding pensions, benefits, insurance and payroll taxes.

<u>Description</u>	<u>Accounts</u>	<u>Amount</u>
Nuclear O&M Expenses	517 to 532	\$63,448 (Carroll)
Pensions and Benefits	926	6,403 (Hill)
Insurance	924, 925	5,534 (Hill)
Payroll Taxes	950	<u>350</u> (Hill)
Total Annual O&M		\$75,740
Amount Included in Budget		<u>0</u>
Increase in O&M Expense		\$75,740
Decrease in Income Taxes		<u>37,694</u>
Decrease in Income for Return		\$38,046

Philadelphia Electric Company - Electric Operations

NON JURISDICTIONAL RATES
 RATE OF RETURN ADJUSTMENT
 12 Months Ending June 30, 1986
 (Thousand \$)

As per the Company's cost of service study, Exhibit WFS-1, the current return level from those customers not subject to Pennsylvania regulation is lower than the overall Company average return being sought in this case. The purpose of this adjustment is to reflect the additional income which results from applying the system average return to these customers. Refer to the Direct Testimony of T. P. Hill, Jr. for additional discussion of this adjustment.

	<u>FERC Jurisdiction</u>	<u>Interdepartmental</u>	<u>Total</u>
Revenue at proposed return level (12.70%)	\$29,633	\$4,803	\$34,436*
Less: Revenues included in June 30, 1986 Test Year	<u>23,085</u>	<u>4,126</u>	<u>27,211</u>
Additional Revenue	\$6,548	\$677	\$7,225
Decrease in fuel expense 513,200,000 kWh (a) @ .7355¢/kWh (D-21)			<u>3,775</u>
Increase in Income taxable income			\$11,000
Increase in Income taxes			<u>5,474</u>
Increases in Income for return			\$5,526

* Assumes full rate increase is granted therefore it is subject to change if a portion of the increase is disallowed.

(a) FERC	449,800,000 kWh
Interdepartmental	<u>63,400,000 kWh</u>
Total (A-5)	513,200,000 kWh

Philadelphia Electric Company - Electric Operations

ADJUSTMENT TO REFLECT FULL YEAR AMORTIZATION OF
INVESTMENT TAX CREDIT ON A YEAR-END PLANT BASIS
12 Months Ending June 30, 1986
(Thousand \$)

The purpose of this adjustment is to reflect a full year's amortization of investment tax credit on qualifying plant placed in service during the test year assuming the proforma proposed rates were in effect during this period. The effect of the adjustment is to place the ITC amortization on a year-end plant basis. Additional information on this adjustment is contained in the Direct Testimony of G. A. Sileo.

Amortization on the \$134,646 Plant in Service		
Portion of the total \$187,323 ITC Carryover		
at 6/30/86 (per B-15)		
Limerick 1 with 100% Common	\$1,387	
Other Electric	<u>7,650</u>	
Annualization Adjustment for Plant in Service		\$9,037*
Portion of ITC Carryover		
Amortization on the \$140,771 Limerick 1 with		
100% Common Progress Payment ITC previously utilized	\$3,610	
Less: Limerick Amortization Reflected on B-14	<u>2,334</u>	
Annualization Adjustment for Amortization of		
ITC Previously Utilized		<u>1,276</u>
Increase in ITC Amortization		\$10,313
Increase in Income Available for Return		\$10,313

*Assumes full rate increase is granted therefore it is subject to change if a portion of the increase is disallowed.

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS

D-21

Adjustment to Base Rates to Reflect
 A Roll-Out of .7505¢/kWh
 of Fuel Expense
 (Thousand \$)

Effective with the commercial operation date of Limerick Unit #1, it is expected that the Company's energy costs will be significantly reduced. The purpose of this adjustment is to reflect the effect of this cost reduction through a .7505¢/kWh roll-out of fuel from base rates. The development of the fuel roll-out is shown below. Refer to the Direct Testimony of J. J. Carroll for further discussion on the development of the energy savings.

Decrease in Revenue (D-21a)		\$211,214
Decrease in Fuel Expense	\$206,990	
Decrease in Gross Receipts Tax	<u>4,224</u>	
Total Decrease in Expense (D-21a)		<u>\$211,214</u>
Change in Taxable Income		\$0

Philadelphia Electric Company - Electric Operations

Adjustment to Base Rates to Reflect
A Roll-Out of .7505¢/kWh
of Fuel Expense
(Thousand \$)

Total Fuel & Interchange Expense without Limerick No. 1 Unit 7/1/86 to 6/30/88	\$1,378,043
Total Fuel & Interchange Expense with Limerick No. 1 Unit 7/1/86 to 6/30/88	<u>\$961,407</u>
Reduction in Fuel & Interchange Expense resulting from Limerick No. 1 Unit supplying PECO System Sales	\$416,636
PECO System Sales from 7/1/86 to 6/30/88	56,647,100 MWh
Reduction in Cost per kWh	
$\frac{\$416,636,000}{56,647,100 \text{ MWh}}$	7.355 m/kWh
1/1-T (T=2.0%)	x 1.02041
Reduction in Energy Cost per kWh	7.505 m/kWh
Applicable Sales for Test Year (Adjusted for Growth)	28,143,062 MWh
Decrease in Revenue	\$211,214

ORIGINAL

R 850152

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SECRETARY'S OFFICE
Public Utility Commission

PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

EXHIBIT WFS-1

ALLOCATION OF COSTS AND RATES OF RETURN
BY CLASSES OF SERVICE

12 MONTHS ENDED JUNE 30, 1986

SEPTEMBER, 1985

DO NOT WRITE
SEP 27 1985
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INTRODUCTION

This book contains a cost allocation study and other related pertinent interpretive data and information for the year ended June 30, 1986. This book also contains all of the information and data required in Item IV.E. of the filing requirements for electric utilities.

The classes-of-service presented in this cost study are composed of one or more of the Company's present or proposed rates. The rates are combined into classes-of-service based on the similarity of supply or end-use. The rates that compose the various classes of service are:

<u>Class of Service</u>	<u>Rate</u>
High Tension	HT
Primary	PD
Secondary	GS, TL, Commercial OP (1)
Rate RH	RH
Rate R	R
Rate OP	Residential OP
Rate SLP	SL-P
Rate SLS	SL-S
SL - All Other	POL, SLP Alley Lighting (2)
Other Utilities	BLI, FERC Jurisdictions (3)
Interdepartmental	Interdepartmental Sales
Septa	EP-S
Amtrak	EP-A

- (1) Combined because the rates all serve commercial customers at the secondary voltage level.
- (2) Combined because both rates are small outdoor lighting rates.
- (3) Combined because BLI and FERC Jurisdictions both involve sales to customers outside of the Company's service territory.

The purpose of the cost study is to allocate the budgeted proforma plant and expenses developed in Exhibit TPH-2 to the various classes-of-service in

accordance with the manner in which the costs are incurred. This recognizes the contribution of each class-of-service to the total costs. Important features of this cost study are:

- (1) The costs of production and transmission facilities are allocated to the classes-of-service based on the contribution of each class to the system peak, as these facilities are installed with the capacity to meet the system peak. The method used is the four-peak method. This method uses the average of the demands at the time of the system peak in each of the four summer months.
- (2) The demand data are based on 1984 load data that are adjusted to reflect the sales and customers for the twelve months ending June 30, 1986.
- (3) Demand related distribution costs are allocated on the basis of annual class or customer peak demands.
- (4) All other costs are allocated on the basis of either energy use, number of customers, revenue or a combination of schedules, depending on how the costs are incurred.

There are studies that are specifically done for use in the cost study that are not included in this book. A Load Study is done to develop the load data used in the various demand allocation schedules. These load data are developed for each class-of-service from actual load data on the day of each of the four monthly system peaks or from sample data that have been adjusted to reflect current customer distribution and actual weather conditions. A Minimum Size Study is done to allocate distribution plant and expenses between those costs that are customer related and those that are demand

related. This is done by determining the cost of a system that would have been built if the predominant, minimum-sized equipment had been installed throughout the system. In addition, other data compiled from the Company's records and reports are used in the cost study.

This book is divided into the following sections of information and data:

Section I - Cost Allocation Summary and Rates of Return

This section shows a summary, by classes-of-service, of revenue, revenue deductions, operating income and rates-of-return for the twelve months ending June 30, 1986. Rates-of-return that reflect the inclusion of the proforma revenue effects of the proposed rate increase (Supplement # 15 to Tariff #26) are also shown.

Section II - Cost Allocation Detail

This section shows the allocation of cost in each function or account by class-of-service. The schedule used to allocate each function or account is also designated. The values for each allocation schedule and a description of the schedules are detailed in Sections IV and V, respectively.

Section III - Summary of Plant In Service and Expenses By Schedule Designation

This section summarizes all operation and maintenance expenses, depreciation expense and taxes by allocation schedule. A summary of all rate base elements allocated by each schedule is also shown.

Section IV - Allocation Schedules

The allocation schedules applied in this study, as designated in Section II, are contained in this section. Each schedule shows the

percentages of the total kilowatts, kilowatthours, numbers of customers, or dollars assigned to each class of service. In addition, for most schedules, the actual values used to compute the schedules are given.

Section V - Description of Allocation Schedules

This section describes each of the cost allocation schedules. Also included are the sources from which data are obtained in developing each schedule, the primary allocation function and the reason for the use of each schedule.

Section VI - Standard Component Unit Costs

This section provides Standard Component Unit Costs for the major classes-of-service. Values reflect annual unit cost to serve, at system average rate-of-return, in dollars per kilowatt, dollars per kilowatthour, and dollars per customer.

Section VII - Cost Versus Revenue Data

This section contains graphs showing comparisons of cost and revenue for all residential and demand/energy rate schedules.

Section VIII - Load Curves and Characteristics

The charts in this section show the load curves for each class-of-service for the average of the peak days in each of the four summer months. Also shown in the graphs are comparisons of the total system load, as derived by totaling the individual class loads, to the actual recorded system output. A table in the section provides load characteristics for the major classes-of-service.

Also included in this section is a description of the source and age of the load data used in the development of the load characteristics for each of the major classes-of-service.

Section IX - Line Losses Study

This section consists of a study of the demand and energy losses of the Company's system at secondary, primary and high tension levels of voltage.

Section X - Summary of Average and Excess Method Cost Allocation

This section provides the information contained in Section I for the average and excess demand allocation method.

SECTION I

COST ALLOCATION SUMMARY AND RATES OF RETURN

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT				COMMERCIAL + INDUSTRIAL HI TENS.				RESIDENTIAL RATE R-HI				RATE R RATE 0-P SCHED			
		AMOUNT	HI TENS.	PRIMARY	SECONDARY	RATE	R-HI	RATE	R	RATE	0-P	PI	SCHED				
TOTAL OPERATING REVENUE	1	2290779	796223	161215	332676	123681	714533	24342	3								
REVENUE DEDUCTIONS																	
OPERATION + MAIN, EXPENSES	2	1440907	538752	110953	164067	76124	451741	16785	109								
DEPRECIATION + OTHER AMORTIZATION	3	264877	97863	23032	36064	11873	83165	679	57								
TAXES OTHER THAN INCOME	4	82178	28169	6559	11576	4266	27620	700	60								
SUB -- TOTAL	5	1787962	664784	140544	231747	94263	542526	18364	103								
INCOME TAXES	6	34032	-1672	447	17500	7091	-5705	4358	61								
PROVISION FOR DEFERRED INCOME TAXES																	
LIBERALIZED DEPRECIATION	7	124755	44742	10646	17149	5813	40517	315	F4	9360							
DEFERRED FUEL	8	-166762	-72118	-12807	-19431	-8998	-56341	-2203	C2	9361							
NUCLEAR FUEL COSTS	9	-4121	-1814	-335	-516	-239	-964	-58	C1	9362							
PRODUCTION FACILITIES	10	67561	28012	6274	9574	2648	18667	2	A1	9363							
CERTAIN CAPITALIZED COSTS	11	9578	3435	817	1317	446	3111	24	F4	9364							
PRODUCTION FACILITIES	12	-12633	-5240	-1173	-1790	-495	-3490	0	A1	9365							
AMORT OF FIT % CHANGE	13	-973	-350	-83	-134	-45	-316	-2	F4	9368							
INVESTMENT TAX CREDIT -- NET	14	-3401	-1219	-290	-468	-158	-1105	-9	F4	9371							
GAIN FR. DISPOSITION OF UTL. PROP.	15	0	0	0	0	0	0	0	A1	9370							
TOTAL	16	2645998	658560	144040	254948	100326	576900	20791	104								
OPERATING INCOME																	
AFTER INCOME TAXES	17	444781	137663	37175	77728	23355	135633	3551	105								
RATE BASE																	
EL. PLT. IN SERV. INCL. ALLOC. COMMON	18	8893834	3175419	755451	1221072	415707	2907545	22743	85								
TOTAL	19	8893834	3175419	755451	1221072	415707	2907545	22743	86								
ACCUMULATED PROVISION FOR DEPREC	20	1665850	524424	132797	219072	89442	604148	8397	100								
WORKING CAPITAL	21	7227984	2650995	622654	1002000	326265	2303417	14346	106								
DEPR. UTL. PLT. PLUS WRK'G CAPITAL	22	272153	103761	21150	34599	14846	82312	3282	101								
	23	7500137	2754756	643804	1036599	341111	2385729	17628	107								
LESS:																	
ACC. DEFERRED INCOME TAXES	24	2323	963	216	329	91	642	0	F1	4190							
ACC. AMORTIZATION INCL. INC. TAX	25	526166	188704	44900	72329	24515	170885	1330	F4	4191							
LIBERALIZED DEPRECIATION	26	0	0	0	0	0	0	0	C2	4192							
RECOVERABLE FUEL COST	27	8116	739	401	953	667	4530	118	F3A	4210							
CUSTOMER ADVANCES AND DEPOSITS	28	0	0	0	0	0	0	0		4220							
PA. MATER + POWER REFUND	29	0	0	0	0	0	0	0		4230							
INVESTMENT TAX CREDIT	30	6963532	2564350	598287	962968	3158356	2209672	16180	108								
TOTAL RATE BASE																	
RATES OF RETURN																	
AFTER INCOME TAXES	31	6.39	5.37	6.21	6.07	7.39	6.14	21.95									
FULL YEAR EFFECT OF RATE CHANGE																	
OPERATING INCOME	32	884359	313530	79159	141606	46389	248574	5012									
RATE OF RETURN	33	12.70	12.23	16.40	14.78	14.89	12.15	30.98									

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/66
 BUDGET YEAR ENDED 30 JUNE 1966 - 4 PEAK

2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	RATE	SPL	RATE	SIS	ALL	OTHER UTILITIES	DEPARTMENT	SEPTA	AMTRAK	SCHED	
TOTAL OPERATING REVENUE	1	13463	17762	2327	29885	4890	18448	31404	3			
REVENUE DEDUCTIONS	2	6597	6823	1015	13710	2018	10832	19490	109			
OPERATION + MAIN, EXPENSES	3	1088	2305	173	3481	536	1912	2504	57			
DEPRECIATION + OTHER AMORTIZATION	4	483	635	74	439	66	608	963	60			
TAXES OTHER THAN INCOME	5	8168	9763	1262	17630	2600	13352	22959	103			
SUB -- TOTAL INCOME TAXES	6	1744	2044	453	1172	378	1269	2973	61			
PROVISION FOR DEFERRED INCOME TAXES	7	677	938	76	1586	237	901	1158	F4			9360
LIBERALIZED DEPRECIATION	8	-538	-339	-88	0	0	-1496	-2403	C2			9361
DEFERRED FUEL	9	-14	-9	-2	-63	-9	-38	-60	C1			9362
NUCLEAR FUEL COSTS	10	3	0	0	1008	147	521	705	A1			9363
PRODUCTION FACILITIES	11	52	72	6	122	18	69	89	F4			9364
CERTAIN CAPITALIZED COSTS	12	-1	0	0	-188	-27	-97	-132	A1			9365
PRODUCTION FACILITIES	13	-5	-7	-1	-7	-9	-7	-9	F4			9366
AMORT OF FIT % CHANGE	14	-16	-26	-2	-43	-6	-25	-32	F4			9371
INVESTMENT TAX CREDIT -- NET	15	0	0	0	0	0	0	0	A1			9370
GAIN FR. DISPOSITION OF UTL. PROP.	16	10068	12436	1684	21212	3336	14449	25246				104
OPERATING INCOME	17	3395	5306	643	8673	1504	3999	6156				105
AFTER INCOME TAXES	18	48098	66605	5435	112563	16799	63976	82403				85
RATE BASE	19	48098	66605	5435	112563	16799	63974	82403				86
EL. PL. IN SERV. INCL. ALLOC. COMMON	20	15687	23140	1878	18366	2813	11332	14354				100
TOTAL	21	32411	43465	3557	94197	13986	52642	68049				106
ACCUMULATED PROVISION FOR DEPRIC	22	1223	1209	188	3380	491	2095	3617				101
DEPRECIATED UTILITY PLANT	23	33634	44674	3745	97577	14477	54737	71666				107
WORKING CAPITAL												
DEPR. UTL. PLT. PLUS MK'G CAPITAL												
LESS:												
ACC. DEFERRED INCOME TAXES	24	0	0	0	35	5	18	24	F1			4190
ACC. AMORTIZATION INCL. INC. TAX	25	2857	3956	322	6687	997	3799	4885	F4			4191
LIBERALIZED DEPRECIATION	26	0	0	0	0	0	0	0	F4			4193
RECOVERABLE FUEL COST	27	254	354	29	0	0	40	31	F3A			4210
CUSTOMER ADVANCES AND DEPOSITS	28	0	0	0	0	0	0	0				4220
P. MATER + POWER REFUND	29	0	0	0	0	0	0	0				4230
INVESTMENT TAX CREDIT	30	30523	40364	3394	90055	13675	80896	64786				4230
TOTAL RATE BASE	31	11.12	13.15	16.95	9.55	11.16	7.86	9.23				108
RATES OF RETURN												
AFTER INCOME TAXES												
FULL YEAR EFFECT OF RATE CHANGE	32	3757	5531	696	8475	1304	8442	8474				
OPERATING INCOME	33	1831	1376	2031	9188	1116	1270	1170				
RATE OF RETURN												

NOTE: An administrative change not reflected in the budget lowers the Actual rate of return before the increase to 7.5%.

SECTION II
COST ALLOCATION DETAIL

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

1 OF 2

CLASSIFICATION OF ACCOUNTS	OPERATING REVENUE	LINE	TOTAL COMMERCIAL + INDUSTRIAL RESIDENTIAL										RATE R-HI	RATE R	RATE O-P	SCHEM	
			AMOUNT	HI	TENS.	PRIMARY	SECONDARY	RATE	R-HI	RATE	R	RATE					O-P
FROM SALES OF ELECTRICITY																	
440 RESIDENTIAL		1	844566	0	0	0	110	121760	699266	23392	DIRC	4400					
442 COMMERCIAL + INDUSTRIAL SALES		2	1290638	765557	178729	324882	0	0	0	0	DIRC	4420					
444 PUBLIC ST. + HIGH LIGHTING		3	35235	0	0	3232	0	0	0	0	DIRC	4440					
445 OTHER SALES TO PUBLIC AUTH.		4	0	0	0	0	0	0	0	0	DIRC	4440					
446 SALES TO RAILROADS + RAILWAYS		5	46940	0	0	0	0	0	0	0	DIRC	4450					
447 SALES FOR RESALE		6	29633	0	0	0	0	0	0	0	DIRC	4460					
448 INTERDEPARTMENTAL SALES		7	4803	0	0	0	0	0	0	0	DIRC	4470					
TOTAL - FROM SALES OF ELECTRICITY		8	2251817	765557	178729	328244	121760	699266	23392			4480					
OTHER OPERATING REVENUES																	
450 FORFEITED DISCOUNTS		9	9420	15	17	782	633	7286	665	D13	4500						
451 MISC. SERVICE REVENUES		10	2150	0	0	179	145	1673	153	D4	4510						
453 SALE OF WATER + WATER POWER		11	0	0	0	0	0	0	0		4530						
454 RENT FROM ELECTRIC PROPERTY		12	10449	4332	970	1481	410	2887	0	A1	4540						
455 INTERDEPARTMENTAL RENTS		13	4423	1834	411	627	173	1222	0	A1	4550						
456 TRANSFORMER RENTAL RIDER		14	307	64	263	0	0	0	0	DIRC	4560						
INTERCONNECTION REVENUES		15	1978	870	161	248	115	463	0	DIRC	4560						
COMPENSATION -- SALES TAX COLL.		16	422	146	79	197	0	0	28	C1	4561						
OTHER		17	9813	3405	605	918	425	1716	104	C2	4562						
TOTAL - OTHER OPERATING REVENUES		18	38962	10666	2486	4432	1901	15247	950		4563						
TOTAL - ELECTRIC OPERATING REVENUE		19	2290779	796223	181215	332676	123681	714533	24342			3					

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLPI	RATE	SLSIAL	OTHER	UTILITIES	DEPARTMENT	SEPTA	AMTRAK	SCHED	OPERATING REVENUE		
												STREET LIGHTING	INTER-	DEPARTMENT
FROM SALES OF ELECTRICITY														
640 RESIDENTIAL	1	0	0	0	0	0	0	0	0	0	0	DIRC	4400	
442 COMMERCIAL + INDUSTRIAL SALES	2	0	0	0	1470	0	0	0	0	0	0	DIRC	4420	
444 PUBLIC ST. + HIGH LIGHTING	3	13431	0	17722	830	0	0	0	0	0	0	DIRC	4440	
445 OTHER SALES TO PUBLIC AUTH.	4	0	0	0	0	0	0	0	0	0	0	DIRC	4450	
446 SALES TO RAILROADS + RAILWAYS	5	0	0	0	0	0	0	0	18244	0	0	DIRC	4460	
447 SALES FOR RESALE	6	0	0	0	0	0	0	0	0	20636	0	DIRC	4470	
448 INTERDEPARTMENTAL SALES	7	0	0	0	0	0	0	0	0	0	0	DIRC	4480	
TOTAL - FROM SALES OF ELECTRICITY	8	13431	0	17722	2300	0	0	0	4803	18244	0	DIRC	1	
OTHER OPERATING REVENUES														
450 FORFEITED DISCOUNTS	9	0	0	0	22	0	0	0	0	0	0	D13	4500	
451 MISC. SERVICE REVENUES	10	0	0	0	0	0	0	0	0	0	0	D4	4510	
453 SALE OF WATER + WATER POWER	11	0	0	0	0	0	0	0	0	0	0	0	4530	
454 RENT FROM ELECTRIC PROPERTY	12	0	0	0	0	156	0	23	81	109	0	A1	4540	
455 INTERDEPARTMENTAL RENTS	13	0	0	0	0	66	0	10	34	0	0	A1	4550	
456 TRANSFORMER RENTAL RIDER	14	0	0	0	0	0	0	0	0	0	0	DIRC	4560	
INTERCONNECTION REVENUES	15	0	7	4	1	30	0	4	18	29	0	C1	4561	
COMPENSATION -- SALES TAX COLL.	16	0	0	0	0	0	0	0	0	0	0	H4	4562	
OTHER	17	25	0	16	4	0	0	0	71	0	0	C2	4563	
TOTAL - OTHER OPERATING REVENUES	18	32	0	20	27	252	0	37	204	2708	0	0	2	
TOTAL - ELECTRIC OPERATING REVENUE	19	13463	0	17742	2327	29885	0	4840	18448	31404	0	0	3	

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL COMMERCIAL + INDUSTRIAL				RESIDENTIAL				SCHED
		AMOUNT	HT TENS.	PRIMARY	SECONDARY	RATE R-H	RATE R	RATE O-P		
POWER PRODUCTION EXPENSES										
STEAM POWER GENERATION										
OPERATION										
500 OPERATION SUPERVISION + ENG.	1	13863	5748	1287	1965	543	3830	0	A1	5000
501 FUEL	2	162290	71610	13183	20307	9405	37981	2301	C1	5010
502 STEAM EXPENSES	3	34732	14402	3225	4922	1361	9596	1	A1	5020
504 STEAM TRANSFERRED	4	-46600	-20504	-3795	-5831	-2700	-10906	-661	C1	5040
505 STEAM ELECTRIC EXPENSES	5	6999	2903	650	992	274	1934	0	A1	5050
506-HISC. STEAM POWER EXPENSES	6	12168	5095	1130	1724	477	3362	0	A1	5060
507 RENTS	7	13725	5690	1275	1945	538	3792	0	A1	5070
TOTAL - OPERATION	8	197177	84694	16965	26024	9898	49589	1641		4
MAINTENANCE										
OPERATION SUPERVISION + ENGINEERING										
510 MAINT. SUPERVISION OF STRUCTURES	9	8745	3628	812	1239	343	2416	0	A1	5100
511 MAINTENANCE OF BOILER EQUIPMENT	10	8237	3416	765	1167	323	2276	0	A1	5110
512 MAINTENANCE OF ELECTRIC PLANT	11	58969	25947	4790	7379	3417	13801	836	C1	5120
514 MAINTENANCE OF HISC. STEAM PLANT	13	16657	6906	1547	2361	653	4602	0	A1	5130
TOTAL - MAINTENANCE	14	95844	41239	8214	12605	4863	23989	836		5
TOTAL - STEAM POWER PRODUCTION	15	293021	125933	25179	38629	14761	73578	2477		6
NUCLEAR POWER GENERATION										
OPERATION										
517 OPERATION SUPERVISION + ENG.	16	21669	8892	1992	3040	841	5926	1	A1	5170
518 FUEL	17	142952	62901	11612	17888	8284	33455	2027	C1	5180
519 COOLANTS + WATER	18	1918	795	178	272	75	530	0	A1	5190
520 STEAM EXPENSES	19	31680	13135	2942	4490	1362	8753	1	A1	5200
523 ELECTRIC EXPENSES	20	3971	1646	369	563	156	1097	0	A1	5230
524 HISC. NUCLEAR POWER EXPENSES	21	67337	27920	6253	9543	2639	18605	2	A1	5240
RENTS	22	147	60	14	21	6	41	0	A1	5250
TOTAL - OPERATION	23	269454	115349	23360	35817	13263	68407	2031		7

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1985 - 4 PEAK

2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLP	RATE	SLS	ALL	OTHER	UTILITIES	DEPARTMENT	SEPTA	ARTRAK	SCHED	STREET LIGHTING		
													INTER-	DEPARTMENT	
POWER PRODUCTION EXPENSES															
STEAM POWER GENERATION															
OPERATION															
500 OPERATION SUPERVISION + ENG.	1		1		0		0	207		30		107	145	A1	5000
501 FUEL	2		560		354		2481		354		1482	2379	C1	5010	
502 STEAM EXPENSES	3		2		0		518		75		268	362	A1	5020	
504 STEAM TRANSFERRED	4		-161		-102		-713		-102		-425	-683	C1	5040	
505 ELECTRIC EXPENSES	5		0		0		104		15		54	73	A1	5050	
506 MISC. STEAM POWER EXPENSES	6		1		0		182		26		94	127	A1	5060	
507 RENTS	7		1		0		205		30		106	143	A1	5070	
TOTAL - OPERATION	8		404		252		2984		428		1686	2546		4	
MAINTENANCE															
510 MAINT. SUPERVISION + ENGINEERING	9		0		0		130		19		67	91	A1	5100	
511 MAINTENANCE OF STRUCTURES	10		0		0		123		18		63	86	A1	5110	
512 MAINTENANCE OF BOILER EQUIPMENT	11		203		129		902		129		538	864	C1	5120	
513 MAINTENANCE OF ELECTRIC PLANT	12		1		0		249		36		126	174	A1	5130	
514 MAINTENANCE OF MISC. STEAM PLANT	13		0		0		48		7		25	34	A1	5140	
TOTAL - MAINTENANCE	14		204		129		1452		209		821	1249		5	
TOTAL - STEAM POWER PRODUCTION	15		608		381		4436		637		2507	3795		6	
NUCLEAR POWER GENERATION															
OPERATION															
517 OPERATION SUPERVISION + ENG.	16		1		0		320		47		165	224	A1	5170	
518 FUEL	17		493		312		2186		312		1305	2096	C1	5180	
519 COOLANTS + WATER	18		0		0		29		4		15	20	A1	5190	
520 STEAM EXPENSES	19		1		0		473		69		244	350	A1	5200	
523 ELECTRIC EXPENSES	20		0		0		59		9		31	41	A1	5230	
524 MISC. NUCLEAR POWER EXPENSES	21		3		0		1005		146		519	702	A1	5240	
525 RENTS	22		0		0		2		0		1	2	A1	5250	
TOTAL - OPERATION	23		498		312		4074		587		2280	3415		7	

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT			COMMERCIAL + INDUSTRIAL			RESIDENTIAL			SCHED
		AMOUNT	HT	TENS.	PRIMARY	SECONDARY	RATE	R-HI	RATE	R	
MAINTENANCE											
528 MAINT. SUPERVISION + ENGINEERING	1	28305	11738	2828	4011	1109	7821	1	A1	5280	
529 MAINTENANCE OF STRUCTURES	2	6261	2598	581	887	245	1730	1	A1	5290	
530 MAINT. OF REACTOR PLANT EQUIP.	3	28463	11802	2443	4034	1115	7864	1	A1	5300	
531 MAINTENANCE OF ELECTRIC PLANT	4	16936	7021	1573	2400	664	4679	0	A1	5310	
532 MAINT. OF MISC. NUCLEAR PLANT	5	9181	3806	853	1301	360	2537	0	A1	5320	
TOTAL - MAINTENANCE	6	89146	36965	8278	12633	3493	24631	2		8	
OPERATION											
TOTAL-NUCLEAR PRODUCTION EXPENSE	7	358600	152314	31638	48450	16736	93036	2033		9	
HYDRAULIC POWER GENERATION											
OPERATION											
535 OPERATION SUPERVISION + ENG	8	404	167	38	57	16	112	0	A1	5350	
536 WATER + POWER	9	368	153	34	52	14	102	0	A1	5360	
537 HYDRAULIC EXPENSES	10	1170	485	109	166	46	323	0	A1	5370	
538 ELECTRIC EXPENSES	11	230	96	21	33	9	64	0	A1	5380	
539 MISC. HYDRAULIC POWER GEN. EXPENSE	12	424	177	39	60	17	117	0	A1	5390	
540 RENTS	13	1	0	0	0	0	0	0	DIRC	5400	
TOTAL - OPERATION	14	2597	1078	241	368	102	718	0		10	
MAINTENANCE											
541 MAINT. SUPERV. + ENG.	15	540	224	50	77	21	149	0	A1	5410	
542 MAINT. OF STRUCTURES	16	210	87	20	30	8	58	0	A1	5420	
543 MAINT. OF RESERVOIRS, DAMS, MATERIALWAYS	17	247	101	23	35	68	68	0	A1	5430	
544 MAINT. OF ELECTRIC PLANT	18	3135	1298	291	444	123	866	0	A1	5440	
545 MAINT. OF MISC. HYDRAULIC PLANT	19	147	60	14	21	6	41	0	A1	5450	
TOTAL - MAINTENANCE	20	4277	1770	398	607	168	1182	0		11	
TOTAL-HYDRAULIC POWER GENERATION	21	6874	2848	639	975	270	1700	0		12	
OTHER POWER GENERATION											
OPERATION											
546 OPERATION SUPERVISION + ENG.	22	771	319	72	109	30	213	0	A1	5460	
547 FUEL	23	10192	4485	828	1275	591	2385	145	C1	5470	
548 GENERATION EXPENSES	24	995	413	92	141	39	275	0	A1	5480	
549 MISC. OTHER POWER PROD. EXPENSES	25	1109	460	103	157	43	306	0	A1	5490	
550 RENTS	26	855	354	79	121	34	236	0	A1	5500	
TOTAL OPERATION	27	13922	6031	1174	1803	737	2913	148		13	

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/63
 BUDGET YEAR ENDED 30 JUNE 1966 - 4 PEAK

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CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLIP	RATE	SIALL	OTHER	UTILITIES	DEPARTMENT	SEPTA	AMTRAK	SCHED	STREET LIGHTING	
												INTER-	OTHER
MAINTENANCE													
528 MAINT. SUPERVISION + ENGINEERING	1	1	1	0	0	0	422	61	218	295	A1	5280	
529 MAINTENANCE OF STRUCTURES	2	0	0	0	0	0	93	14	48	65	A1	5290	
530 MAINT. OF REACTOR PLANT EQUIP.	3	1	1	0	0	0	425	62	219	297	A1	5300	
531 MAINTENANCE OF ELECTRIC PLANT	4	4	1	0	0	0	253	37	131	177	A1	5310	
532 MAINT. OF MISC. NUCLEAR PLANT	5	0	0	0	0	0	137	20	71	96	A1	5320	
TOTAL - MAINTENANCE	6	3	3	0	0	0	1350	194	687	930		8	
TOTAL-NUCLEAR PRODUCTION EXPENSE													
	7	501	312	81	5404	781	2967	4345				9	
HYDRAULIC POWER GENERATION													
OPERATION													
535 OPERATION SUPERVISION + ENG	8	0	0	0	0	0	6	1	3	4	A1	5350	
536 WATER + POWER	9	0	0	0	0	0	5	1	3	4	A1	5360	
537 HYDRAULIC EXPENSES	10	0	0	0	0	0	17	3	9	12	A1	5370	
538 ELECTRIC EXPENSES	11	0	0	0	0	0	3	0	2	2	A1	5380	
539 MISC. HYDRAULIC POWER GEN. EXPENSE	12	0	0	0	0	0	6	1	3	4	A1	5390	
540 RENTS	13	0	0	0	0	0	1	0	0	0	DINC	5400	
TOTAL - OPERATION	14	0	0	0	0	0	36	6	20	26		10	
MAINTENANCE													
541 MAINT. SUPERV. + ENG.	15	0	0	0	0	0	8	1	4	6	A1	5410	
542 MAINT. OF STRUCTURES	16	0	0	0	0	0	3	0	2	2	A1	5420	
543 MAINT. OF RESRVRS, DAMS, WATERWAYS	17	0	0	0	0	0	4	1	2	3	A1	5430	
544 MAINT. OF ELECTRIC PLANT	18	0	0	0	0	0	47	7	24	35	A1	5440	
545 MAINT. OF MISC. HYDRAULIC PLANT	19	0	0	0	0	0	2	0	1	2	A1	5450	
TOTAL - MAINTENANCE	20	0	0	0	0	0	64	9	35	46		11	
TOTAL-HYDRAULIC POWER GENERATION													
	21	0	0	0	0	0	102	15	53	72		12	
OTHER POWER GENERATION													
OPERATION													
546 OPERATION SUPERVISION + ENG.	22	0	0	0	0	0	12	2	6	8	A1	5460	
547 FUEL	23	35	22	0	6	6	156	22	93	149	C1	5470	
548 GENERATION EXPENSES	24	0	0	0	0	0	15	2	8	10	A1	5480	
549 MISC. OTHER POWER PROD. EXPENSES	25	0	0	0	0	0	17	2	9	12	A1	5490	
550 RENTS	26	0	0	0	0	0	13	2	7	9	A1	5500	
TOTAL OPERATION	27	35	22	6	213	30	123	188				13	

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

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CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL		RESIDENTIAL		RATE R-HI	RATE R	RATE O-P	SCHED
			HT TENS.	PRIMARY/SECONDARY	RATE R-HI	RATE R				
MAINTENANCE										
551 MAINT. SUPERVISION + ENG.	1	472	196	44	67	18	130	0	A1	5510
552 MAINTENANCE OF STRUCTURES	2	175	73	16	25	7	48	0	A1	5520
553 MAINT. OF GEN. + ELEC. PLANT	3	4664	1933	433	661	183	1289	0	A1	5530
554 MAINT. OF MISC. OTHER POWER EXP.	4	76	31	7	11	3	21	0	A1	5540
TOTAL - MAINTENANCE	5	5367	2233	500	764	211	1488	0		
TOTAL-OTHER POWER PROD EXPENSES										
OTHER POWER SUPPLY EXPENSE	6	19309	8264	1674	2567	948	4903	145		14
555 PURCHASED POWER -- CAPACITY	7	0	0	0	0	0	0	0	A1	15
556 SYSTEM CONT. + LOAD DISPATCHING	8	77534	34118	6298	9702	4493	18145	1099	C1	5550
557 OTHER EXPENSES	9	6022	2498	559	853	236	1664	0	A1	5560
TOTAL OTHER POWER SUPPLY EXPENSES	10	305259	140437	24940	37837	17522	70765	4289	C2	5570
TOTAL - POWER PRODUCTION EXPENSE	11	388815	177053	31797	48392	22251	90574	5388		16
TRANSMISSION EXPENSES										
560 OPERATION SUPERVISION + ENG.	12	1066619	466412	90927	139013	54966	263993	10043		17
561 LOAD DISPATCHING	13	2264	924	207	316	87	615	0	A1	5600
562 STATION EXPENSES	14	1601	664	169	227	63	442	0	A1	5610
563 OVERHEAD LINE EXPENSES	15	1767	734	164	250	69	488	0	A1	5620
564 UNDERGRD. LINE EXPENSES	16	221	92	21	31	9	61	0	A1	5630
566 MISC. TRANSMISSION EXPENSES	17	247	101	23	35	10	68	0	A1	5640
567 RENTS	18	1296	529	118	181	50	352	0	A1	5660
TOTAL - OPERATION	19	6722	2788	624	953	263	1857	0	A1	5670
MAINTENANCE SUPERVISION + ENG.										
568 MAINTENANCE SUPERVISION + ENG.	20	16118	5832	1306	1993	551	3883	0		18
569 MAINTENANCE OF STRUCTURES	21	968	395	68	134	37	262	0	A1	5680
570 MAINT. OF STATION EQUIPMENT	22	333	138	31	47	13	92	0	A1	5690
571 MAINT. OF OVERHEAD LINES	23	5112	2122	475	724	200	1412	0	A1	5700
572 MAINT. OF UNDERGRD. LINES	24	2146	890	199	304	84	593	0	A1	5710
573 MAINT. OF MISC. TRANS. PLANT	25	636	264	59	90	25	176	0	A1	5720
TOTAL - MAINTENANCE	26	0	0	0	0	0	0	0	A1	5730
TOTAL - TRANSMISSION EXPENSES	27	9195	3809	852	1299	359	2635	0		19
TOTAL	28	23313	9641	2158	3292	910	6418	0		20

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

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CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLIP	RATE	STREET LIGHTING	OTHER UTILITIES	INTER-DEPT.	SEPTA	AMTRAK	SCHED		
												DEPARTMENT
MAINTENANCE												
551 MAINT. SUPERVISION + ENG.	1	0	0	0	0	0	7	1	4	5	5510	
552 MAINTENANCE OF STRUCTURES	2	0	0	0	0	3	0	0	1	2	5520	
553 MAINT. OF GEN. + ELEC. PLANT	3	0	0	0	0	70	10	36	49	5530		
554 MAINT. OF MISC. OTHER POWER EXP.	4	0	0	0	0	1	0	1	1	5540		
TOTAL - MAINTENANCE	5	0	0	0	0	81	11	42	57	14		
TOTAL-OTHER POWER PHOD. EXPENSES												
OTHER POWER SUPPLY EXPENSE	6	35	22	6	294	41	165	245	15	14		
555 PURCHASED POWER -- CAPACITY	7	0	0	0	0	0	0	0	0	15		
556 SYSTEM CONT. + LOAD DISPATCHING	8	267	169	44	1185	169	708	1137	0	5550		
557 OTHER EXPENSES	9	0	0	0	90	13	46	63	5551	5551		
TOTAL OTHER POWER SUPPLY EXPENSES	10	1047	659	171	0	0	2912	4680	C2	5570		
TOTAL - POWER PRODUCTION EXPENSE	11	1314	828	215	1275	182	3666	5880	16	16		
TRANSMISSION EXPENSES												
560 OPERATION SUPERVISION + ENG.	12	2456	1543	402	11511	1656	9358	14337	17	17		
OPERATION												
561 LOAD DISPATCHING	13	0	0	0	33	5	17	60*	A1	5600		
562 STATION EXPENSES	14	0	0	0	24	3	12	17	A1	5610		
563 OVERHEAD LINE EXPENSES	15	0	0	0	26	4	14	18	A1	5620		
564 UNDERGRD. LINE EXPENSES	16	0	0	0	3	0	2	3	A1	5630		
566 MISC. TRANSMISSION EXPENSES	17	0	0	0	4	1	2	5	A1	5640		
567 RENTS	18	0	0	0	19	3	10	34*	A1	5660		
TOTAL - OPERATION	19	0	0	0	100	15	52	70	A1	5670		
MAINTENANCE												
568 MAINTENANCE SUPERVISION + ENG.	20	0	0	0	209	31	109	204	18	18		
569 MAINTENANCE OF STRUCTURES	21	0	0	0	14	2	7	29*	A1	5680		
570 MAINT. OF STATION EQUIPMENT	22	0	0	0	5	1	3	5	A1	5690		
571 MAINT. OF OVERHEAD LINES	23	0	0	0	76	11	39	53	A1	5700		
572 MAINT. OF UNDERGRD. LINES	24	0	0	0	32	5	17	22	A1	5710		
573 MAINT. OF MISC. TRANS. PLANT	25	0	0	0	9	1	5	7	A1	5720		
TOTAL - MAINTENANCE	26	0	0	0	0	0	0	0	A1	5730		
TOTAL - TRANSMISSION EXPENSES	27	0	0	0	136	20	71	114	19	19		
TOTAL - TRANSMISSION EXPENSES	28	0	0	0	345	51	100	318	20	20		

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/56
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT				COMMERCIAL + INDUSTRIAL				RESIDENTIAL				SCHED
		AMOUNT	HT	TEMS.	PRIMARY	SECONDARY	RATE	R-HI	RATE	R	RATE	O-P		
DISTRIBUTION EXPENSES														
OPERATION														
580 SUPERVISION + ENG. --- RR SUBS	1	12	0	0	0	0	0	0	0	0	0	0	0	DIRD1
SUPERVISION + ENG. --- OTHER	2	7890	751	560	995	594	4318	219	5801	0	0	0	0	B1
TOTAL	3	7902	751	560	995	594	4318	219	5801	21	21	21	21	
581 LOAD DISPATCHING	4	1821	756	169	259	71	503	0	5810	0	0	0	0	A1
582 STATION EXPENSES														
R.R. SUBS	5	426	0	0	0	0	0	0	5820	0	0	0	0	DIRD1
H.T. SUBS	6	3412	1226	298	393	523	946	48	5821	39	39	39	39	A2
PRI. SUBS	7	1623	0	237	313	257	756	57	5822	0	0	0	0	A4
TOTAL	8	5461	1226	535	706	580	1702	67	5822	22	22	22	22	
583 OVERHEAD LINES EXPENSE														
R.R. LINES	9	0	0	0	0	0	0	0	5828	0	0	0	0	
H.T. LINES	10	50	17	4	6	5	14	1	5829	1	1	1	1	A3
PRI. LINES --- DMD	11	632	159	38	96	79	230	12	5830	0	0	0	0	A5
PRI. LINES --- CUST	12	1902	72	70	168	110	1267	0	5831	0	0	0	0	D7
SECY. LINES --- DMD	13	213	0	0	37	28	139	8	5832	0	0	0	0	A7A
SECY. LINES --- CUST	14	1103	0	0	96	70	603	0	5833	0	0	0	0	D9
ST. LITG.	15	2	0	0	0	0	0	0	5834	0	0	0	0	DIRC
PRI. TRANSF.	16	63	0	0	12	10	31	1	5835	1	1	1	1	A4
SECY. TRANSF. --- DMD	17	1018	0	0	230	190	556	28	5836	28	28	28	28	A6
SECY. TRANSF. --- CUST	18	1411	0	0	135	88	1017	0	5837	0	0	0	0	D8
RENTAL RIDER	19	22	4	18	0	0	0	0	5838	0	0	0	0	DIRC
TOTAL	20	6416	252	139	780	580	4057	50	5838	23	23	23	23	
584 UNDERGROUND LINE EXPENSES														
R.R. LINES	21	0	0	0	0	0	0	0	5839	0	0	0	0	
H.T. LINES	22	44	16	4	5	4	12	1	5840	1	1	1	1	A3
PRI. LINES --- DMD	23	235	59	14	36	29	86	4	5841	4	4	4	4	A5
PRI. LINES --- CUST	24	1627	62	60	143	94	1084	0	5842	0	0	0	0	D7
SECY. LINES --- DMD	25	38	0	0	7	5	25	1	5843	1	1	1	1	A7A
SECY. LINES --- CUST	26	560	0	0	49	35	407	0	5844	0	0	0	0	D9
ST. LITG.	27	7	0	0	0	0	0	0	5845	0	0	0	0	DIRC
PRI. TRANSF.	28	71	0	10	14	11	34	2	5846	2	2	2	2	A4
SECY. TRANSF. --- DMD	29	165	0	0	37	31	90	5	5847	5	5	5	5	A6
SECY. TRANSF. --- CUST	30	228	0	0	22	14	165	0	5848	0	0	0	0	D8
RENTAL RIDER --- TRANSF	31	0	0	0	0	0	0	0	5849	0	0	0	0	
TOTAL	32	2975	137	88	313	223	1903	13	5849	24	24	24	24	

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLIP	RATE	SLSIAL	OTHER	UTILITIES	DEPARTN.	SEPTA	ANTRAK	SCHEO	DISTRIBUTION EXPENSES		
												OPERATION	OPERATION + ENG. --- RR SUBS	
580 SUPERVISION + ENG. --- RR SUBS	1	0	0	0	0	0	0	0	0	0	0	0	0	0
581 LOAD DISPATCHING	2	140	290	290	25	22	22	4	18	12	DIRD1	5800		
582 STATION EXPENSES	3	140	290	290	25	22	22	4	18	154	B1	5801		
R.R. SUBS	4	0	0	0	0	0	0	0	0	166		21		
H.T. SUBS	5	0	0	0	0	0	0	0	0	19	A1	5810		
PRI. SUBS	6	13	8	8	2	45	0	0	0	426	DIRD1	5820		
583 OVERHEAD LINES EXPENSE	7	10	10	10	2	0	0	0	0	66	A2	5821		
R.R. LINES	8	23	15	15	4	45	0	0	0	0	A4	5822		
H.T. LINES	9	0	0	0	0	0	0	0	0	492		22		
PRI. LINES --- DND	10	0	0	0	0	0	0	0	0	0				
PRI. LINES --- CUST	11	0	0	0	0	0	0	0	0	0	A3	5828		
SEC'DY. LINES --- DND	12	110	96	96	1	0	0	0	0	1	A5	5829		
SEC'DY. LINES --- CUST	13	1	0	0	0	0	0	0	0	7	A7	5830		
ST.LTB.	14	69	60	60	0	0	0	0	0	0	A7A	5831		
PRI. TRANSF.	15	0	2	2	0	0	0	0	0	0	D9	5832		
SEC'DY. TRANSF. --- DND	16	0	0	0	0	0	0	0	0	0	DIRC	5833		
SEC'DY. TRANSF. --- CUST	17	8	5	5	0	0	0	0	0	0	A4	5834		
RENTAL RIDER	18	88	77	77	1	0	0	0	0	0	A6	5835		
TOTAL	19	0	0	0	0	0	0	0	0	0	D8	5836		
594 UNDERGROUND LINE EXPENSES	20	279	242	242	21	1	1	1	6	8	DIRC	5837		
R.R. LINES	21	0	0	0	0	0	0	0	0	0		23		
H.T. LINES	22	0	0	0	0	0	0	0	0	0	A3	5839		
PRI. LINES --- DND	23	0	0	0	0	0	0	0	0	0	A5	5840		
PRI. LINES --- CUST	24	94	82	82	0	0	0	0	0	3	A5	5841		
SEC'DY. LINES --- DND	25	0	0	0	0	0	0	0	0	0	D7	5842		
SEC'DY. LINES --- CUST	26	35	31	31	0	0	0	0	0	0	A7A	5843		
ST.LTB.	27	0	0	0	0	0	0	0	0	0	D9	5844		
PRI. TRANSF.	28	0	0	0	0	0	0	0	0	0	DIRC	5845		
SEC'DY. TRANSF. --- DND	29	1	1	1	0	0	0	0	0	0	A4	5846		
SEC'DY. TRANSF. --- CUST	30	14	12	12	0	0	0	0	0	0	A6	5847		
RENTAL RIDER	31	0	0	0	0	0	0	0	0	0	D8	5848		
TOTAL	32	145	134	134	11	1	1	1	3	4		5849		24

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL			RESIDENTIAL			RATE	R-HI	RATE	R	RATE	O-P	SCHED
			HI	TENS.	1	PRIMARY	SECONDARY	1							
585 ST. LTR. + SIGNAL SYSTEM	1	674	0	0	0	0	0	0	0	0	0	0	0	0	
586 METER EXPENSES	2	7	3	1	1	0	0	0	0	0	0	0	0	0	
TRANSMISSION HIGH TENSION	3	186	182	0	0	0	0	0	0	0	0	0	0	0	
PRIMARY	4	295	0	0	0	0	0	0	0	0	0	0	0	0	
SECONDARY -- DND	5	827	0	0	0	0	0	0	0	0	0	0	0	0	
RAILROADS + RAILWAYS	6	3337	0	0	0	0	0	0	0	0	0	0	0	0	
OTHER UTILITIES	7	0	0	0	0	0	0	0	0	0	0	0	0	0	
INTERDEPARTMENTAL	8	1	0	0	0	0	0	0	0	0	0	0	0	0	
9	9	1	0	0	0	0	0	0	0	0	0	0	0	0	
587 CUSTOMERS INSTALLATION EXPENSES	10	4654	185	0	0	0	0	0	0	0	0	0	0	0	
IND. + COMM. -- LARGE	11	0	0	0	0	0	0	0	0	0	0	0	0	0	
COMM. + RESIDENTIAL	12	4868	0	0	0	0	0	0	0	0	0	0	0	0	
COM. + RES. -- APPL.	13	0	0	0	0	0	0	0	0	0	0	0	0	0	
588 MISC. DISTRIBUTION EXPENSE	14	4868	0	0	0	0	0	0	0	0	0	0	0	0	
589 RENTS -- R.R.	15	11240	1069	0	0	0	0	0	0	0	0	0	0	0	
RENTS -- OTHER	16	461	0	0	0	0	0	0	0	0	0	0	0	0	
17	17	3512	334	0	0	0	0	0	0	0	0	0	0	0	
TOTAL - OPERATION	18	3973	334	160	443	264	1923	98	98	0	0	0	0	0	
HAINTENANCE	19	49984	4710	2260	6246	3726	27095	1376	1376	0	0	0	0	0	
590 MAINTENANCE SUPERVISION REPR+ ENGR.	20	12	0	0	0	0	0	0	0	0	0	0	0	0	
R.R. SUBS	21	3042	298	156	418	299	2223	41	41	0	0	0	0	0	
OTHER	22	3054	298	156	418	299	2223	41	41	0	0	0	0	0	
591 MAINTENANCE OF STRUCTURES	23	31	0	0	0	0	0	0	0	0	0	0	0	0	
R.R. SUBS	24	628	227	55	72	59	174	9	9	0	0	0	0	0	
H.T. SUBS	25	298	0	44	57	47	140	7	7	0	0	0	0	0	
PRI. SUBS	26	957	227	99	129	106	314	16	16	0	0	0	0	0	
TOTAL	27	354	0	0	0	0	0	0	0	0	0	0	0	0	
592 MAINTENANCE OF STATION EQUIPMENT	28	5041	1812	440	581	477	1396	71	71	0	0	0	0	0	
R.R. SUBS	29	2399	0	350	462	380	1120	57	57	0	0	0	0	0	
H.T. SUBS	30	7794	1812	790	1043	857	2518	128	128	0	0	0	0	0	
TOTAL	31	7794	1812	790	1043	857	2518	128	128	0	0	0	0	0	
593 MAINTENANCE OF OVERHEAD LINES	32	0	0	0	0	0	0	0	0	0	0	0	0	0	
R.R. LINES	33	0	0	0	0	0	0	0	0	0	0	0	0	0	
H.T. LINES	34	3037	762	183	459	378	1111	1	1	0	0	0	0	0	
PRI. LINES -- DND	35	9134	346	337	605	528	1683	87	87	0	0	0	0	0	
SEC'DY. LINES -- DND	36	1516	0	0	262	201	494	0	0	0	0	0	0	0	
ST. LTR.	37	7815	0	0	680	494	1583	0	0	0	0	0	0	0	
H.T. SERVICES	38	27	0	0	0	0	0	0	0	0	0	0	0	0	
PRI. SERVICES	39	5	5	0	0	0	0	0	0	0	0	0	0	0	
SEC'DY. SERVICES	40	33	0	33	0	0	0	0	0	0	0	0	0	0	
SEC'DY. SERVICES -- CUST	41	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	42	1964	0	0	190	143	1651	0	0	0	0	0	0	0	
		23615	1136	859	2403	1750	15534	117	117	0	0	0	0	0	

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLIP	STREET LIGHTING	OTHER UTILITIES	INTER-DEPT.	SEPTA	AMTRAK	SCHED	
			50	595	49					
585 ST. LTO. + SIGNAL SYSTEM	1									5850
586 METER EXPENSES										
TRANSMISSION	2		0	0	0	0	0	0	A1	5860
HIGH TENSION	3		0	0	0	0	0	0	DIRC	5861
PRIMARY	4		0	0	0	0	0	0	DIRC	5862
SECONDARY -- DMD	5		0	0	0	0	0	0	DIRC	5863
RAILROADS + RAILWAYS	6		0	0	0	0	0	0	D11	5864
OTHER UTILITIES	7		0	0	0	0	0	0	DIRC	5865
INTERDEPARTMENTAL	8		0	0	0	0	0	0	DIRC	5866
	9		0	0	0	0	0	0	DIRC	5867
TOTAL 10			0	0	0	0	0	0		25
587 CUSTOMERS INSTALLATION EXPENSES										
IND. + COMM. -- LARGE	11		0	0	0	0	0	0	D4	5870
COMM. + RESIDENTIAL	12		0	0	0	0	0	0	D4	5871
COMM. + RES. -- APPL.	13		0	0	0	0	0	0		5872
TOTAL 14			0	0	0	0	0	0		26
588 MISC. DISTRIBUTION EXPENSE										
RENTS -- R.R.	15		200	412	36	31	6	26	B1	5880
RENTS -- OTHER	16		0	0	0	0	0	0	DIRD1	5890
	17		62	129	11	10	2	8	B1	5891
TOTAL 18			62	129	11	10	2	8		27
589 MAINTENANCE SUPERVISION REPR+ ENGR.										
MAINTENANCE	19		879	1817	157	138	27	115	DIRD1	5900
R.R. SUBS	20		0	0	0	0	0	0	B2	5901
OTHER	21		169	163	15	6	8	44		29
TOTAL 22			169	163	15	6	8	56		
591 MAINTENANCE OF STRUCTURES										
R.R. SUBS	23		0	0	0	0	0	0	DIRD1	5910
H.T. SUBS	24		2	2	0	8	1	12	A2	5911
PRI. SUBS	25		2	1	0	0	0	0	A4	5912
TOTAL 26			4	3	0	8	1	43		30
592 MAINTENANCE OF STATION EQUIPMENT										
R.R. SUBS	27		0	0	0	0	0	0	DIRD1	5920
H.T. SUBS	28		19	12	3	67	10	54	A2	5921
PRI. SUBS	29		15	10	3	0	2	0	A4	5922
TOTAL 30			34	22	6	67	12	54		31
593 MAINTENANCE OF OVERHEAD LINES										
R.R. LINES	31		0	0	0	0	0	0	A3	5929
H.T. LINES	32		0	0	0	0	0	0	A3	5930
PRI. LINES -- DMD	33		15	10	3	4	4	20	A5	5931
PRI. LINES -- CUST	34		529	460	36	2	5	1	D7	5932
SEC'DY. LINES -- DMD	35		4	3	1	0	0	0	A7A	5933
SEC'DY. LINES -- CUST	36		491	429	36	0	0	0	D9	5934
ST. LTO.	37		0	27	0	0	0	0	DIRC	5935
H.T. SERVICES	38		0	0	0	0	0	0	DIRC	5936
PRI. SERVICES	39		0	0	0	0	0	0	DIRC	5937
SEC'DY. SERVICES -- DMD	40		0	0	0	0	0	0	A7B	5938
SEC'DY. SERVICES -- CUST	41		0	0	0	0	0	0	D10	5939
TOTAL 42			1639	929	78	1	6	26		32

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL			RESIDENTIAL			SCHED
			HI TENS.	PRIMARY	SECONDARY	RATE R-HI	RATE R	RATE O-P	
596 MAINTENANCE OF UNDERGROUND LINES									
R.R. LINES	1	0	0	0	0	0	0	5960	
H.T. LINES	2	17	6	2	2	5	0	5941	
PRI. LINES -- DND	3	635	159	38	96	79	233	5942	
PRI. LINES -- CUST	4	4384	166	162	386	253	2920	5943	
SEC'DY. LINES -- DND	5	178	0	0	31	24	116	5944	
SEC'DY. LINES -- CUST	6	2655	0	0	231	168	1931	5945	
ST. LTG.	7	67	0	0	0	0	0	5946	
H.T. SERVICES	8	69	0	0	0	0	0	5947	
PRI. SERVICES	9	123	0	123	0	0	0	5948	
SEC'DY. SERVICES -- DND	10	32	0	0	6	4	21	5949	
SEC'DY. SERVICES -- CUST	11	1947	0	0	187	141	1619	5951	
TOTAL	12	10107	398	325	939	671	6865	33	
595 MAINTENANCE OF LINE TRANSFORMERS									
PRI. TRANSF.	13	83	0	12	16	13	39	5952	
SEC'DY. TRANSF. -- DND	14	682	0	0	154	127	373	5953	
SEC'DY. TRANSF. -- CUST	15	943	0	0	90	59	680	5954	
RENTAL RIDER TRANSF	16	12	2	10	0	0	0	5955	
TOTAL	17	1720	2	22	260	199	1092	34	
594 MAINTENANCE OF ST. LTG. + SIGNAL SYSTEM	18	1113	0	0	0	0	0	5960	
597 MAINTENANCE OF METERS									
TRANSMISSION	19	2	1	0	0	0	1	5970	
HIGH TENSION	20	68	66	0	0	0	0	5971	
PRIMARY	21	107	0	107	0	0	0	5972	
SECONDARY -- DND	22	299	0	0	299	0	0	5973	
SECONDARY -- CUST	23	1099	0	0	33	79	904	5974	
RAILROADS + RAILWAYS	24	0	0	0	0	0	0	5975	
OTHER UTILITIES	25	0	0	0	0	0	0	5976	
INTER-DEPARTMENTAL	26	0	0	0	0	0	0	5977	
MTR. H.T. SWITCH	27	112	0	0	1	0	0	5978	
TOTAL	28	1687	67	107	333	79	905	35	
598 MAINTENANCE OF HISC. DIST. PLANT	29	1208	94	49	131	94	699	5960	
TOTAL - MAINTENANCE	30	52055	4034	2107	5656	4055	50130	590	
TOTAL - DISTRIBUTION EXPENSE	31	102039	8744	4367	11902	7781	57225	1926	

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/36
 BUDGET YEAR ENDED 30 JUNE 1966 - 4 PEAK

2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLP	RATE	S	I	A	L	I	D	I	S	E	P	A	T	R	S	C	
																				STREET LIGHTING
594 MAINTENANCE OF UNDERGROUND LINES																				
N.R. LINES	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5940
H.T. LINES	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5941
PRI. LINES -- DND	3	3	3	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	5942
PRI. LINES -- CUST	4	254	254	221	18	18	0	0	0	0	0	0	0	0	0	0	0	0	0	5943
SEC'DY. LINES -- DND	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5944
SEC'DY. LINES -- CUST	6	167	167	146	12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	5945
ST. LTR.	7	32	32	27	8	8	0	0	0	0	0	0	0	0	0	0	0	0	0	5946
H.T. SERVICES	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5947
PRI. SERVICES	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5948
SEC'DY. SERVICES -- DND	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5949
SEC'DY. SERVICES -- CUST	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5951
TOTAL	12	456	456	396	39	39	0	0	0	0	0	0	0	0	0	0	0	0	0	5952
595 MAINTENANCE OF LIVE TRANSFORMERS																				
PRI. TRANSF.	13	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5953
SEC'DY. TRANSF. -- DND	14	5	5	3	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	5954
SEC'DY. TRANSF. -- CUST	15	59	59	51	4	4	0	0	0	0	0	0	0	0	0	0	0	0	0	5955
RENTAL RIDER TRANSF	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5955
TOTAL	17	65	65	54	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0	5960
596 MAINTENANCE OF ST. LTR. + SIGNAL SYSTEM	18	463	463	592	58	58	0	0	0	0	0	0	0	0	0	0	0	0	0	5960
597 MAINTENANCE OF HETERS																				
TRANSMISSION	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5970
HIGH TENSION	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5971
PRIMARY	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5972
SECONDARY -- DND	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5973
SECONDARY -- KWH	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5974
RAILROADS + RAILWAYS	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5975
OTHER UTILITIES	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5976
INTER-DEPARTMENTAL	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5977
MTR. H.T. SWITCH	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5978
TOTAL	28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5980
598 MAINTENANCE OF MISC. DIST. PLANT	29	53	53	51	5	5	2	2	1	1	1	2	1	1	1	1	1	1	1	5980
TOTAL - MAINTENANCE	30	2285	2285	2210	206	206	84	24	105	611	36									36
TOTAL - DISTRIBUTION EXPENSE	31	3162	3162	4027	363	363	222	51	220	2049	37									37

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT		COMMERCIAL + INDUSTRIAL		RESIDENTIAL		SCHED		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
901 SUPERVISION	1	2540	66	40	214	168	1920	121	B5	9010
902 METER READING EXPENSE	2	14215	690	392	1095	886	10205	931	D12	9020
903 CUSTOMER RECORDS + CONTRACTS TOTAL	3	32125	877	546	2837	2176	24558	924	H1	110
0-1100 CONTRACTS + ORDERS	4	3214	572	133	381	204	1844	17	H1	9030
0-1200 CREDIT + COLLECTIONS	5	15344	26	30	1365	1109	12775	0	D14	9031
0-1300 BILLING + ACCOUNTING-IND.	6	792	279	383	25	0	0	0	D1RC	9032
0-1300 BILLING + ACCT'G - OTHERS	7	7848	0	0	655	530	6106	557	D4	9033
0-1400 TERMINAL OPERATION	8	4927	0	0	411	333	3833	350	D4	9034
0-1500 CIS MAINT. DEVELOPMENT	9	0	0	0	0	0	0	0	D4	9035
COMMERCIAL OPERATIONS	10	14950	24	27	1232	997	11482	1046	D15	9036
TOTAL	11	0	0	0	0	0	0	0	D15	9037
904 UNCOLLECTIBLE ACCOUNTS	12	0	0	0	0	0	0	0	D15	9038
905 MISC. CUST. ACCTS. EXPENSES	13	16472	1655	377	2687	1679	9642	322	H3	9040
TOTAL - CUSTOMER ACCOUNTS EXPENSE	14	536	14	8	45	36	407	25	B3	9050
907 SUPERVISION	15	80738	3326	1390	8110	5942	58214	3371		38
CUSTOMER SERVICE & INFORMATION	16	1044	186	43	124	66	599	6	B5	9070
908 TOTAL	17	6299	1121	260	746	401	3616	33	H1	9080
CUSTOMER ASSISTANCE EXPENSE	18	0	0	0	0	0	0	0		9081
909 TOTAL	19	0	0	0	0	0	0	0		9082
INFORMATIONAL & INSTRUCT. ADVERTISING	20	2768	493	114	328	176	1589	15	H1	9090
910 TOTAL	21	0	0	0	0	0	0	0		9091
MISC. CUST. SERVICE & INFORMATION	22	0	0	0	0	0	0	0		9092
910 TOTAL	23	352	63	15	42	22	202	2	H1	9100
910 TOTAL	24	0	0	0	0	0	0	0		9101
910 TOTAL	25	0	0	0	0	0	0	0		9102
TOTAL CUSTOMER SERVICE & INF.	26	10463	1863	432	1240	665	6008	56		39

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/76
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLD	RATE	SLSIAL	OTHER	UTILITIES	DEPARTMENT	SEPTA	AMTRAK	SCHED	STREET LIGHTING	
												1	2
CUSTOMER ACCOUNTS EXPENSE	1	1	2	3	1	1	0	0	2	2	B3	9010	
901 SUPERVISION	2	0	0	0	0	0	0	0	11	3	D12	9020	
902 METER READING EXPENSE	3	20	39	45	13	5	0	0	34	51	H1	110	
903 CUSTOMER RECORDS + CONTRACTS TOTAL	4	10	13	6	0	0	0	0	13	21	H1	9030	
0-1100 CONTRACTS + ORDERS	5	0	0	39	0	0	0	0	0	0	D14	9031	
0-1200 CREDIT + COLLECTIONS	6	10	26	0	13	5	0	0	21	30	D1C	9032	
0-1300 BILLING + ACCOUNTING-IND.	7	0	0	0	0	0	0	0	0	0	D4	9033	
0-1300 BILLING + ACCT'G -OTHERS	8	0	0	0	0	0	0	0	0	0	D4	9034	
0-1400 TERMINAL OPERATION	9	0	0	0	0	0	0	0	0	0	D4	9035	
0-1500 CIS MAINT. DEVELOPMENT	10	0	5	35	0	0	0	0	0	0	D15	9036	
COMMERCIAL OPERATIONS	11	0	0	0	0	0	0	0	0	0	D15	9037	
TOTAL	12	0	0	0	0	0	0	0	0	0	D15	9038	
904 UNCOLLECTIBLE ACCOUNTS	13	0	0	12	0	0	0	0	38	60	H3	9040	
905 MISC. CUST. ACCTS. EXPENSES	14	0	0	1	0	0	0	0	0	0	B3	9050	
TOTAL - CUSTOMER ACCOUNTS EXPENSE	15	21	46	96	15	6	0	0	85	116		38	
CUSTOMER SERVICE & INFORMATION	16	3	4	2	0	0	0	0	4	7	B5	9070	
907 SUPERVISION	17	19	25	11	0	0	0	0	26	41	H1	9080	
908 TOTAL	18	0	0	0	0	0	0	0	0	0		9081	
CUSTOMER ASSISTANCE EXPENSE	19	0	0	0	0	0	0	0	0	0		9082	
INFORMATIONAL & INSTRUCT. ADVERTISING	20	8	11	5	0	0	0	0	11	18	H1	9090	
909 TOTAL	21	0	0	0	0	0	0	0	0	0		9091	
MISC. CUST. SERVICE & INFORMATION	22	0	0	0	0	0	0	0	0	0		9092	
910 TOTAL	23	1	1	1	0	0	0	0	1	2	H1	9100	
TOTAL CUSTOMER SERVICE & INFO	24	0	0	0	0	0	0	0	0	0		9101	
	25	0	0	0	0	0	0	0	0	0		9102	
	26	31	41	19	0	0	0	0	42	68		39	

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT		COMMERCIAL + INDUSTRIAL		RESIDENTIAL		SCHED
		AMOUNT	HT TENS.	PRIMARY	SECONDARY	RATE R-HI	RATE R	
SALES EXPENSE								
911 SUPERVISION	1	128	23	5	15	8	75	1 B4 9110
912 DEMONSTRATING + SELLING	2	360	64	15	43	23	207	2 H1 9120
913 ADVERTISING EXPENSE	3	340	61	14	40	22	195	2 H1 9130
916 MISCELLANEOUS SALES EXPENSE	4	78	14	3	9	5	47	0 B4 9160
TOTAL - SALES EXPENSE	5	906	162	37	107	58	534	5 40
ADMINISTRATIVE + GENERAL EXPENSES								
OPERATION								
920 ADMINISTRATIVE+GENERAL SALARIES	6	37754	11506	2768	4888	1889	14713	355 E1 9200
921 OFFICE SUPPLIES + EXPENSES	7	15980	4870	1172	2069	800	6227	150 E1 9210
923 OUTSIDE SERVICES EMPLOYED	8	4859	1481	356	629	243	1894	46 E1 9230
924 PROPERTY INSURANCE	9	14484	5194	1236	1991	675	4704	37 F4 9240
925 INJURIES + DAMAGES	10	9075	2766	665	1175	454	3557	85 E1 9250
926 EMPLOYEE PENSIONS + BENEFITS	11	55116	16798	4042	7136	2758	21479	518 E1 9260
928 REG.COMM.EXP.-FPC-JURISD'N ONLY	12	0	0	0	0	0	0	0 DIRC 9280
928 REG.COMM.EXP.-PUC-AND FPC	13	5880	2078	473	869	322	1850	62 H2 9281
929 DUPLICATE CHARGES -- CREDIT	14	-1600	-746	-167	-255	-71	-497	0 A1 9290
930 MISC. GENERAL EXPENSES + ADV	15	8602	2358	567	1002	387	3016	73 E1 9300
931 RENTS	16	0	0	0	0	0	0	0 DIRC 9310
TOTAL -- OPERATION	17	149952	46305	11112	19504	7457	56923	1326 41
MAINTENANCE								
932 MAINTENANCE OF GENERAL PLANT	18	1607	576	137	221	75	582	4 F4 9320
TOTAL ADMINISTRATIVE + GENERAL	19	151559	46891	11249	19725	7532	57445	1330 42
TOTAL OPERATION EXPENSES	20	1435637	537029	110560	183389	77854	449825	16731 43
05 - LABOR EXPENSE ADJUSTMENT-ENERGY	21	972	428	79	122	56	227	14 E1 9328
05 - LABOR EXPENSE ADJUSTMENT-OTHER	22	4298	1295	314	556	214	1689	40 B6 9329
FINAL OPERATION EXPENSES	23	1440907	538752	110953	184067	78124	451741	16785 109

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE -- TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 -- 4 PEAK

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CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLIP	RATE	STREET LIGHTING	OTHER UTILITIES	INTER-DEPARTMENT	SEPTA	ANTRAK	SCHED	OPERATION											
											920	921	922	923	924	925	926	927	928	929	930	931
SALES EXPENSE	1	0	0	0	0	0	0	0	0	0	1	B4	9110									
911 SUPERVISION																						
912 DEMONSTRATING + SELLING	2	1	1	1	1	0	0	1	1	2	H1	9120										
913 ADVERTISING EXPENSE	3	1	1	1	1	0	0	1	1	2	H1	9130										
916 MISCELLANEOUS SALES EXPENSE	4	0	0	0	0	0	0	0	0	0	B4	9160										
TOTAL - SALES EXPENSE	5	2	2	2	2	0	0	2	2	5		40										
ADMINISTRATIVE + GENERAL EXPENSES																						
OPERATION																						
920 ADMINISTRATIVE+GENERAL SALARIES	6	223	278	32	399	60	220	423	E1	9200												
921 OFFICE SUPPLIES + EXPENSES	7	94	118	14	169	25	93	179	E1	9210												
922 OUTSIDE SERVICES EMPLOYED	8	29	36	4	51	26	26	54	E1	9220												
924 PROPERTY INSURANCE	9	79	109	9	184	27	105	134	F4	9240												
925 INJURIES + DAMAGES	10	53	67	8	96	14	53	102	E1	9250												
926 EMPLOYEE PENSIONS + BENEFITS	11	325	406	47	583	87	321	618	E1	9260												
928 REG.COMM. EXP. -FPC-JURISDI'N ONLY	12	0	0	0	0	0	0	0	DTRC	9280												
928 REG.COMM. EXP. -PUC-AND FPC	13	36	47	6	0	13	48	76	H2	9281												
929 DUPLICATE CHARGES --- CREDIT	14	0	0	0	-27	-4	-14	-19	A1	9290												
930 MISC. GENERAL EXPENSES + ADV	15	46	57	7	82	12	45	950*	E1	9300												
931 RENTS	16	0	0	0	0	0	0	0	DTRC	9310												
TOTAL -- OPERATION	17	685	1118	127	1537	242	899	2517		41												
MAINTENANCE																						
932 MAINTENANCE OF GENERAL PLANT	18	9	12	1	20	3	12	15	F4	9320												
TOTAL ADMINISTRATIVE + GENERAL	19	894	1130	128	1557	245	911	2532		42												
TOTAL OPERATION EXPENSES	20	6568	6789	1010	13650	2009	10796	19425		43												
D5 - LABOR EXPENSE ADJUSTMENT-ENERGY	21	3	2	1	15	2	9	14	C1	9328												
D5 - LABOR EXPENSE ADJUSTMENT-OTHER	22	26	32	4	45	7	25	51	B6	9329												
FINAL OPERATION EXPENSES	23	6597	6823	1015	13710	2016	10832	19490		109												

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE & ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL			RESIDENTIAL			SCHED
			HI TENS.	PRIMARY	SECONDARY	R-HI	RATE R	RATE O-P	
940 DEPRECIATION EXPENSE									
PRODUCTION	1	208206	86328	19334	22956	8160	57527	5	F1 9400
TRANSMISSION	2	14156	5869	1315	2006	555	3911	0	F2 9410
DISTRIBUTION									
360-LAND									
DEMAND	3	0	0	0	0	0	0	0	9430
CUST	4	0	0	0	0	0	0	0	9431
DIRECT	5	0	0	0	0	0	0	0	9432
TOTAL	6	0	0	0	0	0	0	0	44
361-STRUCTURES + IMPROVEMENTS									
DEMAND	7	1397	317	152	201	165	403	25	F361D 9440
CUST	8	0	0	0	0	0	0	0	9441
DIRECT	9	0	0	0	0	0	0	0	9442
TOTAL	10	1397	317	152	201	165	403	25	45
362-STATION EQUIPMENT									
DEMAND	11	6707	1644	711	938	771	2263	115	F362D 9450
CUST	12	0	0	0	0	0	0	0	9451
DIRECT	13	0	0	0	0	0	0	0	9452
TOTAL	14	6707	1644	711	938	771	2263	115	46
364-POLES, TOWERS, FIXTURES									
DEMAND	15	1223	192	46	196	157	506	33	F364D 9460
CUST	16	2209	51	50	194	132	1525	0	F364C 9461
DIRECT	17	5	0	0	0	0	0	0	DIRC 9462
TOTAL	18	3437	243	96	390	289	2111	33	47
365-OVERHEAD CONDUIT + DEVICES									
DEMAND	19	645	166	40	98	80	236	12	F365D 9470
CUST	20	4294	105	102	377	256	2953	0	F365C 9471
DIRECT	21	0	0	0	0	0	0	0	9472
TOTAL	22	4939	271	142	475	336	3189	12	48
366-UNDERGROUND CONDUIT									
DEMAND	23	357	73	18	53	43	141	8	F366D 9480
CUST	24	3212	87	85	281	189	2182	0	F366C 9481
DIRECT	25	26	0	0	0	0	0	0	DIRC 9482
TOTAL	26	3595	160	103	334	232	2323	8	49
367-UNDERGROUND CONDUIT + DEVICES									
DEMAND	27	475	112	27	67	54	174	9	F367D 9490
CUST	28	3784	108	105	330	222	2511	0	F367C 9491
DIRECT	29	0	0	0	0	0	0	0	9492
TOTAL	30	4259	220	132	397	276	2785	9	50
368-LINE TRANSFORMERS									
DEMAND	31	1710	0	27	380	313	919	47	F368D 9500
CUST	32	2369	0	0	226	148	1708	0	F368C 9501
DIRECT	33	31	7	24	0	0	0	0	DIRC 9502
TOTAL	34	4110	7	51	606	461	2627	47	51

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

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CLASSIFICATION OF ACCOUNTS DEPRECIATION EXPENSE (CONT.)	LINE	TOTAL AMOUNT				COMMERCIAL + INDUSTRIAL HI TENS.				RESIDENTIAL RATE R-H				RATE R		RATE O-P		SCHEM
		AMOUNT	HI TENS.	PRIMARY	SECONDARY	RATE	R-H	RATE	R	RATE	O-P	RATE	O-P					
369-SERVICES																		
DEMAND	1	28	0	0	0	5	4	18	1	F369D	9510							
CUST	2	2797	0	0	0	268	202	2327	0	F369C	9511							
DIRECT	3	356	160	193	0	0	0	0	0	DIRC	9512							
TOTAL	4	3101	160	193	273	206	2365	1			52							
370-METERS + INSTALL.																		
DEMAND	5	644	267	60	91	25	178	0	F370D	9520								
CUST	6	2358	0	0	65	153	1763	377	F370C	9521								
DIRECT	7	620	147	230	0	0	0	240	DIRC	9522								
TOTAL	8	3622	414	290	156	178	1941	617		53								
371-INSTALL. ON CUST. PREMISES																		
DEMAND	9	0	0	0	0	0	0	0	0	0	9530							
CUST	10	0	0	0	0	0	0	0	0	0	9531							
DIRECT	11	3	1	1	1	1	0	0	0	DIRC	9532							
TOTAL	12	3	1	1	1	1	0	0	0	0	54							
373-STREET LIGHTING	13	1533	0	0	0	0	0	0	0	DIRC	9540							
TOTAL -- DISTRIBUTION	14	36783	3437	1871	3771	2914	20017	867		55								
GENERAL INCL. COMMON	15	6379	2288	544	877	297	2072	16	F4	9550								
SUB-TOTAL	16	265524	97922	23064	36160	11926	83527	888		56								
AMORT. OF ADD'L DEPREC.	17	0	0	0	0	0	0	0	A1	9560								
AMORT. OF OTHER ELEC. PLANT	18	-647	-59	-32	-76	-53	-362	-9	F3	9570								
TOTAL DEPRECIATION	19	264877	97863	23032	36094	11873	83165	879		57								

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

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CLASSIFICATION OF ACCOUNTS DEPRECIATION EXPENSE (CONT.)	LINE	STREET LIGHTING										OTHER UTILITIES DEPARTMENT	SEPTA	ANTRAK	SCHED	
		RATE	SPL	RATE	S/S	ALL	OTHER	INTER-	DEPARTM.	SEPTA	ANTRAK					SCHED
369-SERVICES																
DEMAND	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	F369D 9510
CUST	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	F369C 9511
DIRECT	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	F369C 9511
370-METERS + INSTALL.																
DEMAND	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	F370D 9520
CUST	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	F370C 9521
DIRECT	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	F370C 9521
371-INSTALL. ON CUST. PREMISES																
DEMAND	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	F370C 9521
CUST	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	F370C 9521
DIRECT	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	F370C 9521
TOTAL	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	F370C 9521
TOTAL	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	F370C 9521
TOTAL	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	F370C 9521
373-STREET LIGHTING																
TOTAL -- DISTRIBUTION	13	41	1404	88	0	0	0	0	0	0	0	0	0	0	0	DIRC 9540
GENERAL INCL. COMMON	14	1062	2264	171	84	21	185	129								55
SUB-TOTAL	15	35	48	4	81	12	46	59	F4							9550
	16	1108	2333	175	3482	516	1915	2508								56
AMORT. OF ADD'L DEPRECC.	17	0	0	0	0	0	0	0	A1							9560
AMORT. OF OTHER ELEC. PLANT	18	-20	-28	-2	-1	0	-3	-2	F3							9570
TOTAL DEPRECIATION	19	1088	2305	173	3481	516	1912	2506								57

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLIP	RATE	S/S	ALL	OTHER	UTILITIES	DEPT	PART	N.A.	SEPTA	AMTRAK	SCHED	STREET LIGHTING	
															OTHER	INTER-
STATE + LOCAL																
CAPITOL STOCK	1	85		117		10	198	0	0	0	30	112	145	F4	9330	
GROSS RECEIPTS	2	267	352		46	0	0	0	0	0	0	362	570	DIRC	9331	
REAL ESTATE-LOCAL	3	4	6		0	10	0	0	0	0	2	6	7	F4	9332	
REAL ESTATE-STATE	4	0	0		0	0	0	0	0	0	0	0	0	F4	9333	
LOCAL FRANCHISE	5	0	0		0	0	0	0	0	0	0	0	0	F4	9334	
PUBLIC UTILITY COMMISSION EXP	6	0	0		0	0	0	0	0	0	0	0	0	H2	9335	
STATE UNEMPLOYMENT COMP	7	8	10		1	14	14	0	2	2	8	3	4	E1	9336	
PHILA. REALTY OCCUPANCY	8	2	3		0	6	6	1	1	1	1	3	4	F4	9337	
MISC. STATE + LOCAL	9	3	4		0	7	7	0	0	0	0	4	5	F4	9338	
TOTAL STATE + LOCAL	10	369	492	57	235	36	495	746			58					
FEDERAL																
TELEPHONE + TELEGRAPH	11	0	0		0	0	0	0	0	0	0	0	0	E1	9340	
FED. UNEMPLOYMENT COMP	12	5	6		1	8	8	1	1	1	5	5	9	E1	9341	
FED. OLD AGE BENEFITS	13	109	137		16	196	196	29	29	29	108	208	208	E1	9342	
TOTAL FEDERAL	14	114	143	17	204	30	115	217			59					
TOTAL TAXES OTHER THAN INCOME	15	443	635	74	439	66	608	965			60					
INCOME TAXES																
- MARYLAND	16	0	0		0	0	0	0	0	0	0	0	0		9350	
STATE-PENNSYLVANIA	17	0	0		0	0	0	0	0	0	0	0	0		9351	
- NEW JERSEY	18	0	0		0	0	0	0	0	0	0	0	0		9352	
FEDERAL	19	1640	2176	444	1396	411	1596	3137	11		9353					
INVESTMENT-TAX CREDIT	20	-96	-132	-11	-224	-33	-127	-164	F4		9354					
TOTAL INCOME TAXES	21	1744	2044	433	1172	378	1269	2973			61					
PROVISION FOR DEFERRED INCOME TAXES																
LIBERALIZED DEPRECIATION	22	677	938	76	1586	237	901	1158	F4		9360					
DEFERRED FUEL	23	-536	-339	-88	0	0	-1496	-2403	C2		9361					
NUCLEAR FUEL COSTS	24	-14	-9	-2	-63	0	-38	-60	C1		9362					
PRODUCTION FACILITIES	25	3	0	0	1008	147	521	705	A1		9363					
CERTAIN CAPITALIZED COSTS	26	52	72	6	122	18	69	89	F4		9364					
INCOME TAXES DEF. IN PRIOR YEARS																
PRODUCTION FACILITIES	27	-1	0	0	-188	-27	-97	-152	A1		9365					
OTHER	28	0	0	0	0	0	0	0	F4		9366					
OTHER	29	0	0	0	0	0	0	0	F4		9367					
AMORT OF FIT % CHANGE	30	-5	-7	-1	-12	-2	0	0	F4		9368					
OTHER	31	0	0	0	0	0	0	0	DIRC		9369					
INVESTMENT TAX CREDIT ADJUST.	32	-18	-26	-2	-43	-6	-25	-32	F4		9371					
TOTAL-ALL TAXES	33	2383	3308	496	4021	802	1705	3252			62					
GAIN FROM DISPOSITION OF UTILITY PROPERTY	34	0	0	0	0	0	0	0	A1		9370					

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE - OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL				COMMERCIAL + INDUSTRIAL				RESIDENTIAL				SCHED
		AMOUNT	HI TENS.	PRIMARY	SECONDARY	RATE	R-HI	RATE	R-L	RATE	R-HI	RATE	R-L	
ELECTRIC PLANT-IN-SERVICE														
INTANGIBLE PLANT														
302 FRANCHISES + CONSENTS														
1 163 59 14 22 8 55 0 F4 3020														
PRODUCTION PLANT														
STEAM PRODUCTION PLANT														
310 LAND + LAND RIGHTS														
2 5211 2162 484 738 204 1440 0 A1 3100														
311 STRUCTURES + IMPROVEMENTS														
3 216697 89847 20123 30709 8492 59873 6 A1 3110														
312 BOILER PLANT EQUIPMENT														
4 567864 235457 52734 80678 22256 156906 15 A1 3120														
316 TURBOGENERATOR UNITS														
5 169490 70276 15739 24019 6642 446830 4 A1 3140														
315 ACCESSORY ELECTRIC EQUIPMENT														
6 97659 40490 9069 13840 3827 26983 3 A1 3150														
316 MISC. POWER PLANT EQUIPMENT														
7 15478 6418 1437 2193 607 4277 0 A1 3160														
TOTAL STEAM PRODUCTION														
8 1072419 444650 99586 151977 42028 296309 28 3160														
NUCLEAR PRODUCTION PLANT														
320 LAND + LAND RIGHTS														
9 15121 6268 1404 2143 593 4178 0 A1 3200														
321 STRUCTURES + IMPROVEMENTS														
10 1116825 463058 103710 158672 43769 300578 29 A1 3210														
322 REACTOR PLANT EQUIPMENT														
11 2551421 1099332 248215 375750 103911 732587 69 A1 3220														
323 TURBOGENERATOR UNITS														
12 533062 221016 49501 75544 20891 147285 14 A1 3230														
324 ACCESSORY ELECTRIC EQUIPMENT														
13 742846 308000 68982 105273 29113 205246 19 A1 3240														
325 MISC. POWER PLANT EQUIPMENT														
14 245925 101965 22837 34852 9638 67949 6 A1 3250														
TOTAL -- NUCLEAR PRODUCTION PLANT														
15 5305200 2199639 492649 751834 207915 1465825 137 3250														
HYDRAULIC PRODUCTION PLANT														
330 LAND + LAND RIGHTS														
16 1421 589 132 201 56 393 0 A1 3300														
331 STRUCTURES + IMPROVEMENTS														
17 14484 6005 1345 2053 568 4002 0 A1 3310														
332 RESERVOIRS, DAMS + MATHEWAHS														
18 34955 14493 3246 4954 1370 9658 1 A1 3320														
333 WATER WHEELS, TURBINES, GENERATORS														
19 21971 9109 2040 3114 861 6071 1 A1 3330														
334 ACCESSORY ELECTRIC EQUIPMENT														
20 8662 3593 804 1228 339 2393 0 A1 3340														
335 MISC. POWER PLANT EQUIPMENT														
21 2039 847 189 289 80 563 0 A1 3350														
336 ROADS, RAILROADS + BRIDGES														
22 998 414 93 141 39 276 0 A1 3360														
TOTAL HYDRAULIC PRODUCTION														
23 84530 35050 7849 11980 3313 23356 2 3360														
OTHER PRODUCTION PLANT														
340 LAND + LAND RIGHTS														
24 846 349 79 120 33 254 0 A1 3400														
341 STRUCTURES + IMPROVEMENTS														
25 4218 1749 392 598 165 1166 0 A1 3410														
342 FUEL HOLDERS, PRODUCERS, ACCESS.														
26 21321 8940 1980 3022 836 5897 1 A1 3420														
343 PRIME MOVERS														
27 0 0 0 0 0 0 0 A1 3430														
344 GENERATORS														
28 82151 34053 7627 11639 3219 24692 2 A1 3440														
345 ACCESSORY ELECTRIC EQUIPMENT														
29 12552 5204 1166 1779 492 3468 0 A1 3450														
346 MISC. POWER PLANT EQUIPMENT														
30 2286 940 210 321 89 626 0 A1 3460														
TOTAL -- OTHER PRODUCTION														
31 123334 51135 11454 17479 4834 34077 3 3460														
TOTAL PRODUCTION PLANT														
32 6588403 2730474 611538 933270 259090 1819567 170 67														

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/66
 BUDGET YEAR ENDED 30 JUNE 1966 - 4 PEAK

CLASSIFICATION OF ACCOUNTS STREET LIGHTING OTHER INTER- SEPTA AMTRAK SCHED

ELECTRIC PLANT-IN-SERVICE

INTANGIBLE PLANT 1 1 1 0 0 1 2 F4 3020

PRODUCTION PLANT

STEAM PRODUCTION PLANT

310 LAND + LAND RIGHTS	2	0	0	0	0	76	11	40	54	A1	3100
311 STRUCTURES + IMPROVEMENTS	3	10	2	0	0	3233	471	1670	2261	A1	3110
312 BOILER PLANT EQUIPMENT	4	26	4	1	0	8472	1234	4377	5924	A1	3120
314 TURBOGENERATOR UNITS	5	8	1	0	0	2529	366	1306	1768	A1	3140
315 ACCESSORY ELECTRIC EQUIPMENT	6	5	1	1	0	1457	212	753	1019	A1	3150
316 MISC. POWER PLANT EQUIPMENT	7	1	0	0	0	231	34	119	161	A1	3160
TOTAL STEAM PRODUCTION	8	50	8	1	1	16000	2330	8265	11187		65

NUCLEAR PRODUCTION PLANT

320 LAND + LAND RIGHTS	9	1	0	0	0	226	35	117	158	A1	3200
321 STRUCTURES + IMPROVEMENTS	10	52	8	2	0	16662	2426	8606	11651	A1	3210
322 REACTOR PLANT EQUIPMENT	11	122	19	4	4	39556	5760	20436	27860	A1	3220
323 TURBOGENERATOR UNITS	12	25	4	1	1	7953	1158	4109	5561	A1	3230
324 ACCESSORY ELECTRIC EQUIPMENT	13	34	5	2	2	11082	1614	5726	7749	A1	3240
325 MISC. POWER PLANT EQUIPMENT	14	11	2	0	0	3669	534	1896	2566	A1	3250
TOTAL -- NUCLEAR PRODUCTION PLANT	15	245	38	8	8	79148	11525	40892	55345		64

HYDRAULIC PRODUCTION PLANT

330 LAND + LAND RIGHTS	16	0	0	0	0	21	3	11	15	A1	3300
331 STRUCTURES + IMPROVEMENTS	17	1	0	0	0	216	31	112	151	A1	3310
332 RESERVOIRS, DAMS + WATERWAYS	18	2	0	0	0	521	76	269	365	A1	3320
333 WATER WHEELS, TURBINES + GENERATORS	19	1	1	0	0	328	48	169	229	A1	3330
334 ACCESSORY ELECTRIC EQUIPMENT	20	0	0	0	0	129	67	67	90	A1	3340
335 MISC. POWER PLANT EQUIPMENT	21	0	0	0	0	30	4	16	21	A1	3350
336 ROADS, RAILROADS + BRIDGES	22	0	0	0	0	15	2	8	10	A1	3360
TOTAL HYDRAULIC PRODUCTION	23	4	0	0	0	1260	183	652	891		65

OTHER PRODUCTION PLANT

340 LAND + LAND RIGHTS	24	0	0	0	0	13	2	7	9	A1	3400
341 STRUCTURES + IMPROVEMENTS	25	0	0	0	0	63	9	33	44	A1	3410
342 FUEL HOLDERS, PRODUCTS + ACCESS.	26	1	0	0	0	316	46	164	222	A1	3420
343 PRIME MOVERS	27	0	0	0	0	0	0	0	0	A1	3430
344 GENERATORS	28	4	1	0	0	1225	170	835	807	A1	3440
345 ACCESSORY ELECTRIC EQUIPMENT	29	1	0	0	0	187	27	97	131	A1	3450
346 MISC. POWER PLANT EQUIPMENT	30	0	0	0	0	34	5	17	24	A1	3460
TOTAL -- OTHER PRODUCTION	31	6	1	0	0	1940	267	951	1197		66

TOTAL PRODUCTION PLANT

TOTAL PRODUCTION PLANT	62	308	47	9	9	98248	14505	50748	66700		67
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PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL		RESIDENTIAL		RATE	R-HI	RATE	R	O-P	SCHED
			HI	TENS.	PRIMARY	SECONDARY						
TRANSMISSION PLANT	1	48341	20043	4489	6851	1895	13357	0	1	A1	3500	
350 LAND + LAND RIGHTS	2	16644	6901	1546	2359	652	4599	0	0	A1	3520	
353 STRUCTURES + IMPROVEMENTS	3	234021	98689	22103	33731	9328	65765	0	6	A1	3530	
354 TOWERS + FIXTURES	4	184125	76341	17098	26094	7216	50874	0	5	A1	3540	
355 POLES + FIXTURES	5	496	207	46	70	19	137	0	5	A1	3550	
356 OVERHEAD CONDUCTORS + DEVICES	6	101715	42173	9445	14415	3986	28104	0	3	A1	3560	
357 UNDERGROUND CONDUIT	7	2521	1046	234	357	697	697	0	1	A1	3570	
358 UNDERGROUND CONDUCTORS + DEVICES	8	43090	17865	4001	6107	1689	11906	0	1	A1	3580	
359 ROADS + TRAILS	9	1730	717	161	245	68	478	0	0	A1	3590	
TOTAL -- TRANSMISSION PLANT	10	636683	263902	59123	90229	24952	175917	0	16		68	
DISTRIBUTION PLANT	11	50	0	0	0	0	0	0	0	DIRD1	3600	
360 LAND + LAND RIGHTS	12	5307	1870	454	600	493	1444	0	74	A2	3601	
R.R. SUBS	13	3995	0	583	770	633	1665	0	95	A4	3602	
H.T. LINES	14	3044	1067	269	356	292	855	0	44	A3	3603	
PRI. LINES -- DND	15	1727	434	104	197	215	631	0	52	A5	3604	
SECY. LINES -- CUST	16	5197	197	192	458	300	3460	0	0	D7	3605	
SECY. LINES -- DND	17	674	0	0	116	90	439	0	26	A7A	3606	
SECY. LINES -- CUST	18	3481	0	0	303	220	2532	0	0	D9	3607	
TOTAL	19	23375	3568	1602	2864	2243	11226	0	271		69	
361 STRUCTURES + IMPROVEMENTS	20	17	0	0	0	0	0	0	0	DIRD1	3610	
R.R. SUBS	21	22037	7918	1923	2540	2086	6110	0	311	A2	3611	
H.T. SUBS	22	12987	0	1882	2484	2042	6013	0	306	A4	3612	
H.T. SUBS	23	12	6	1	1	1	3	0	0	A3	3613	
TOTAL	24	34953	7924	3806	5025	4129	12126	0	617		70	
362 STATION EQUIPMENT	25	151	0	0	0	0	0	0	0	DIRC	3620	
R.R. SUBS	26	202241	72659	0	23312	19143	56071	0	2856	A2	3621	
H.T. SUBS	27	94210	0	13757	18159	14931	43950	0	2238	A4	3622	
TOTAL	28	296602	72659	31407	41471	34074	100021	0	5094		71	
364 POLES, TOWERS AND FIXTURES	29	0	0	0	0	0	0	0	0		71	
R.R. LINES	30	369	130	33	43	35	104	0	5	A5	3640	
H.T. LINES	31	29523	7516	1808	4527	3722	10954	0	858	A5	3641	
PRI. LINES -- CUST	32	53320	2019	1799	4702	3084	35815	0	0	D71	3642	
SECY. LINES -- DND	33	16896	0	0	3260	2511	18292	0	739	A7A	3643	
SECY. LINES -- CUST	34	34128	0	0	2969	2156	24850	0	0	D9	3644	
PRI. TRANSF.	35	0	0	0	0	0	0	0	0		3645	
SECY. TRANSF. -- DND	36	0	0	0	0	0	0	0	0		3646	
SECY. TRANSF. -- CUST	37	0	0	0	0	0	0	0	0		3647	
ST. LTD.	38	171	0	0	0	0	0	0	0	DIRC	3648	
TOTAL	39	136407	9665	3810	15501	11508	83698	0	1302	DIRC	72	

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

CLASSIFICATION OF ACCOUNTS

LINE | RATE SLP | RATE SLS | ALL OTHER UTILITIES | INTER- | SEPTA | ANTRAK | SCHED

2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLP	RATE	SLS	ALL OTHER UTILITIES	INTER-	SEPTA	ANTRAK	SCHED	
TRANSMISSION PLANT											
350 LAND + LAND RIGHTS	1	2	0	0	0	721	105	373	504	A1	3500
352 STRUCTURES + IMPROVEMENTS	2	1	11	0	0	248	36	128	174	A1	3520
353 STATION EQUIPMENT	3	3	11	2	0	3551	517	1835	2483	A1	3530
354 TOWERS + FIXTURES	4	4	9	1	0	2747	400	1419	1921	A1	3540
355 POLES + FIXTURES	5	5	0	0	0	7	1	4	5	A1	3550
357 OVERHEAD CONDUCTORS + DEVICES	6	6	5	1	0	1517	221	764	1061	A1	3560
358 UNDERGROUND CONDUIT	7	7	0	0	0	38	5	19	26	A1	3570
359 UNDERGROUND CONDUCTORS + DEVICES	8	8	2	0	0	643	94	332	450	A1	3580
359 ROADS + TRAILS	9	9	0	0	0	26	4	13	18	A1	3590
TOTAL --- TRANSMISSION PLANT	10	30	4	0	0	9498	1383	4907	6642		68
DISTRIBUTION PLANT											
360 LAND + LAND RIGHTS	11	0	0	0	0	0	0	0	50	DIRD1	3600
R.R. SUBS	12	20	0	0	0	69	10	0	101	A2	3601
H.T. SUBS	13	25	16	7	0	0	4	0	0	A4	3602
PRI. SUBS	14	12	7	2	0	41	6	35	60	A5	3603
PRI. LINES --- DND	15	9	6	1	1	0	2	12	20	A5	3604
PRI. LINES --- CUST	16	301	262	1	0	0	1	3	1	D7	3605
SECY. LINES --- DND	17	2	1	0	0	0	0	0	0	A7A	3606
SECY. LINES --- CUST	18	219	191	16	0	0	0	0	0	D9	3607
TOTAL	19	588	496	48	110	23	104	232			69
361 STRUCTURES + IMPROVEMENTS											
R.R. SUBS	20	0	0	0	0	0	0	0	17	DIRD1	3610
H.T. SUBS	21	84	53	14	292	42	226	426	A2	A2	3611
PRI. SUBS	22	82	52	14	0	12	0	0	0	A4	3612
H.T. SUBS	23	0	0	0	0	0	0	0	0	A5	3613
TOTAL	24	166	105	28	292	54	238	443			70
362 STATION EQUIPMENT											
R.R. SUBS	25	0	0	0	0	0	0	0	151	DIRC	3620
H.T. SUBS	26	767	490	131	2683	389	2183	3907	A2	A2	3621
PRI. SUBS	27	600	384	103	0	88	0	0	0	A4	3622
TOTAL	28	1367	874	234	2683	477	2183	4058			71
364 POLES, TOWERS AND FIXTURES											
R.R. LINES	29	0	0	0	0	0	0	0	0		
H.T. LINES	30	1	1	0	0	1	4	7	AS		
PRI. LINES --- DND	31	150	96	26	5	37	1274	0	AS		3640
SECY. LINES --- CUST	32	3090	2685	223	0	15	164	0	AS		3641
SECY. LINES --- DND	33	50	32	9	2	2	0	0	D7		3642
PRI. TRANSF.	34	2143	1872	156	0	2	0	0	A7A		3643
SECY. TRANSF. --- DND	35	0	0	0	0	0	0	0	D9		3644
SECY. TRANSF. --- CUST	36	0	0	0	0	0	0	0			3645
ST. LTO.	37	0	0	0	0	0	0	0			3646
TOTAL	39	5434	4857	414	7	55	149	7			72

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLP	RATE	SL	ALL	OTHER	UTILITIES	DEPARTM.	INTER-	SEPTA	AMTRAK	SCHD	STREET LIGHTING	
														OTHER	INTER-
365 OVERHEAD CONDUCTORS + DEVICES															
R.R. LINES	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
H.T. LINES	2	5	136	87	3	0	1	16	0	2	13	0	0	23	3650
PRI. LINES -- DND	3	0	0	0	0	0	0	0	0	0	0	0	0	0	3651
PRI. LINES -- CUST	4	6733	5852	0	0	0	34	0	34	191*	0	0	0	0*	3652
SECY. LINES -- DND	5	0	0	0	0	0	28	0	0	64*	0	0	0	0*	3653
SECY. LINES -- CUST	6	4006	3498	0	0	0	0	0	0	0	0	0	0	0	3654
TOTAL	7	10880	9440	603	19	68	268	23	0	0	0	0	0	0	3655
366 UNDERGROUND CONDUIT															
R.R. LINES	8	0	0	0	0	0	0	0	0	0	0	0	0	0	73
H.T. LINES	9	0	0	0	0	0	0	0	0	0	0	0	0	0	3660
PRI. LINES -- DND	10	66	42	0	0	0	0	0	0	0	0	0	0	0	3661
PRI. LINES -- CUST	11	5452	4738	11	0	16	672*	130*	0	0	0	0	0	0	3662
SECY. LINES -- DND	12	6	4	394	3	23	780*	20*	0	0	0	0	0	0	3663
SECY. LINES -- CUST	13	2294	2002	1	0	0	0	0	0	0	0	0	0	0	3664
ST. LTB.	14	553	459	167	0	2	0	0	0	0	0	0	0	0	3665
TOTAL	15	8371	7246	689	3	41	1452	150	0	0	0	0	0	0	3666
367 UNDERGROUND CONDUCTORS+DEVICES															
R.R. LINES	16	0	0	0	0	0	0	0	0	0	0	0	0	0	74
H.T. LINES	17	26	18	0	0	14	0	0	0	0	0	0	0	0	3670
PRI. LINES -- DND	18	118	75	5	0	29	91	145	0	0	0	0	0	0	3671
PRI. LINES -- CUST	19	9897	8602	716	0	41	1278*	541*	0	0	0	0	0	0	3672
SECY. LINES -- DND	20	16	6	2	0	0	1485*	84*	0	0	0	0	0	0	3673
SECY. LINES -- CUST	21	3469	3029	253	0	3	0	0	0	0	0	0	0	0	3674
TOTAL	22	13532	11730	996	104	67	2044	770	0	0	0	0	0	0	3675
368 LINE TRANSFORMERS															
PRI. TRANSF. -- LINE	23	48	30	8	0	7	0	0	0	0	0	0	0	0	75
PRI. TRANSF. -- RR-HT	24	0	0	0	0	0	0	0	0	0	0	0	0	0	3681
SECY. TRANSF. -- DND	25	457	293	76	0	18	0	0	0	0	0	0	0	0	3682
SECY. TRANSF. -- CUST	26	5267	4617	386	0	5	0	0	0	0	0	0	0	0	3683
SECY. TRANSF. -- RR-HT	27	0	0	0	0	0	0	0	0	0	0	0	0	0	3684
SECY. TRANSF. -- RR-PD	28	0	0	0	0	0	0	0	0	0	0	0	0	0	3685
INTERDEPARTMENTAL	29	0	0	0	0	0	0	0	0	0	0	0	0	0	3686
SUB -- TOTAL	30	5792	4940	472	0	6	0	0	0	0	0	0	0	0	3687
STOCK	31	220	188	18	0	1	0	0	0	0	0	0	0	0	76
369 SERVICES															
R.R.	32	6012	5128	490	0	37	0	0	0	0	0	0	0	0	3688
H.T.	33	0	0	0	0	0	0	0	0	0	0	0	0	0	77
P.D.	34	0	0	0	0	0	0	0	0	0	0	0	0	0	3690
SECY. -- DND	35	0	0	0	0	0	0	0	0	0	0	0	0	0	3691
SECY. -- CUST	36	0	0	0	0	0	0	0	0	0	0	0	0	0	3692
TOTAL	37	0	0	0	0	0	0	0	0	0	0	0	0	0	3693
TOTAL 38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3694
TOTAL 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT				COMMERCIAL + INDUSTRIAL				RESIDENTIAL				SCHED
		AMOUNT	HT TENS.	PRIMARY	SECONDARY	RATE	R-HI	RATE	R	RATE	O-P	P		
370 METERS + INSTALLATIONS	1	133	56	12	19	5	37	0	0	0	0	0	AI	3700
TRANSMISSION	2	0	0	0	0	0	0	0	0	0	0	0	DIRC	3701
RAILROADS	3	17	0	0	0	0	0	0	0	0	0	0	DIRC	3702
INTERDEPARTMENTAL	4	12	0	0	0	0	0	0	0	0	0	0	DIRC	3703
OTHER UTILITIES	5	3750	3676	0	0	0	0	0	0	0	0	0	DIRC	3704
H.T. METERS	6	5978	0	5978	0	0	0	0	0	0	0	0	DIRC	3705
PRI. METERS	7	16717	0	0	16717	0	0	0	0	0	0	0	DIRC	3706
SEC'DY. METERS -- DND	8	61243	0	0	1820	4380	50440	0	0	4603	0	0	DIRC	3707
SEC'DY. METERS -- KWH	9	6196	0	0	30	0	0	0	0	6166	0	0	DIRC	3708
MTR. H.T. SWITCH	10	94046	3732	5990	16586	4385	50477	10769						79
SUB -- TOTAL	11	2404	95	153	475	112	1292	275	DIRC	3709				
STOCK	12	96450	3827	6143	19061	4497	51769	11044						80
TOTAL	13	278	66	134	76	0	0	0	DIRC	3710				
371 INSTALLATIONS ON CUST. PREMISES	14	28087	0	0	0	0	0	0	DIRC	3730				
373 ST. LTG. + SIGNAL SYSTEMS	15	1509556	137084	74453	176806	123784	840349	21892						81
TOTAL -- DISTRIBUTION PLANT														
GENERAL PLANT	16	1967	705	168	270	92	639	5	F4	3890				
389 LAND + LAND RIGHTS	17	19149	6869	1636	2632	892	6219	48	F4	3902				
390 STRUCTURES + IMPROVEMENTS	18	3205	1150	273	441	149	1041	8	F4	3910				
391 OFFICE EQUIPMENT	19	406	145	34	56	19	331	1	F4	3930				
393 STORES EQUIPMENT	20	4980	1787	425	685	232	1617	13	F4	3940				
394 TOOLS, SHOP + GARAGE EQUIPMENT	21	7480	2683	638	1028	349	2429	19	F4	3950				
395 LABORATORY EQUIPMENT	22	1630	657	156	252	85	594	5	F4	3970				
395 COMMUNICATIONS EQUIPMENT	23	2263	813	193	311	105	735	6	F4	3980				
397 MISCELLANEOUS EQUIPMENT														
SUB -- TOTAL	24	41678	14809	3521	5675	1923	13408	105	F4	82				
399 OTHER TANGIBLE PROP. (ANTI-TRUST)	25	-2136	-766	-182	-294	-100	-694	-5	F4	3990				
TOTAL GENERAL PLANT	26	39162	14043	3339	5381	1823	12711	100		83				
TOTAL ELECTRIC PLANT-IN-SERVICE	27	8771027	3145642	748467	1205708	408657	2849597	22168		84				
COMMON PLANT APPL. TO ELECTRIC	28	122807	29777	6984	15364	7050	58968	875	FB	4000				
TOTAL UTILITY PLANT-IN-SERVICE	29	8893834	3175419	755451	1221072	415707	2907865	22743		85				
EXPER. PLANT-IN-SERVICE NOT CLASSIFIED	30	0	0	0	0	0	0	0	AI	4010				
TOTAL 31		8893834	3175419	755451	1221072	415707	2907865	22743		86				

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT										RATE	R-HI	RATE R	RATE O-P	SCHED		
		COMMERCIAL + INDUSTRIAL	RESIDENTIAL	GENERAL	STREET LIGHTING	TRAFFIC SIGNALS	STREET LIGHTING	TRAFFIC SIGNALS	STREET LIGHTING	TRAFFIC SIGNALS	STREET LIGHTING							
ACCUMULATED PROVISION FOR DEPRECIATION																		
PRODUCTION	1	900583	573399	83630	127627	35295	266031	23	F1	4020								
TRANSMISSION	2	195169	80920	18124	27859	7669	53926	5	F2	4030								
DISTRIBUTION																		
360-LAND																		
DEMAND	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4040
CUST	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4061
DIRECT	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4062
TOTAL	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	87
361-STRUCTURES + IMPROVEMENTS																		
DEMAND	7	13475	3055	1467	1937	1592	4674	238	F361D	4050								
CUST	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4051
DIRECT	9	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4052
TOTAL	10	13492	3055	1467	1937	1592	4674	238	F361D	4050								
362-STATION EQUIPMENT																		
DEMAND	11	136683	33549	14502	19149	15733	46184	2352	F362D	4060								
CUST	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4061
DIRECT	13	151	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4062
TOTAL	14	137034	33549	14502	19149	15733	46184	2352	F362D	4060								
364-POLES, TOWERS, FIXTURES																		
DEMAND	15	15089	2365	559	2922	1939	7221	403	F364D	4070								
CUST	16	27251	629	614	2390	1533	18884	0	F364C	4071								
DIRECT	17	54	0	0	0	0	0	0	DIRC	4072								
TOTAL	18	42394	2994	1183	4812	3572	26025	403	DIRC	4082								
365-OVERHEAD CONDUIT + DEVICES																		
DEMAND	19	9302	2387	576	1409	1158	3421	175	F365D	4080								
CUST	20	61931	1514	1476	5434	3698	42595	0	F365C	4081								
DIRECT	21	0	0	0	0	0	0	0	DIRC	4082								
TOTAL	22	71233	3901	2052	6843	4856	46016	175	DIRC	4092								
366-UNDERGROUND CONDUIT																		
DEMAND	23	4923	1006	242	734	597	1950	104	F366D	4090								
CUST	24	44323	1202	1172	3871	2614	30109	0	F366C	4091								
DIRECT	25	353	0	0	0	0	0	0	DIRC	4092								
TOTAL	26	49599	2208	1414	4605	3211	32059	104	DIRC	4092								
367-UNDER CONDUIT + SERVICES																		
DEMAND	27	8639	2039	498	1214	990	3142	165	F367D	4100								
CUST	28	68722	1953	1905	6000	4038	44494	0	F367C	4101								
DIRECT	29	0	0	0	0	0	0	0	DIRC	4102								
TOTAL	30	77361	3992	2403	7214	5028	49636	165	DIRC	4112								
368-LINE TRANSFORMERS																		
DEMAND	31	22448	0	356	4995	4114	12065	614	F368D	4110								
CUST	32	21089	0	0	2967	1946	22410	0	F368C	4111								
DIRECT	33	412	0	324	0	0	0	0	DIRC	4112								
TOTAL	34	53449	0	680	7960	6060	24475	614	DIRC	4112								

10805
 10806
 10807
 10808
 10809
 10810

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK

2 OF 2

CLASSIFICATION OF ACCOUNTS LINE RATE SLPI RATE SLSJALL OTHER UTILITIES DEPARTMENT. SEPTA ANTRAK SCHEP
 ACCUMULATED PROVISION FOR DEPRECIATION (CONT.)

CLASSIFICATION OF ACCOUNTS	LINE	RATE	SLPI	RATE	SLSJALL	OTHER UTILITIES	DEPARTMENT.	SEPTA	ANTRAK	SCHEP
369-SERVICES										
DEMAND	1	0	0	0	0	0	0	0	0	F369D 4120
CUST	2	0	0	0	0	0	0	0	0	F369C 4121
DIRECT	3	0	0	0	0	0	0	0	0	DINC 4122
TOTAL	4	0	0	0	0	0	0	0	0	95
370-METERS + INSTALL.										
DEMAND	5	0	0	0	0	0	0	0	0	F370D 4130
CUST	6	0	0	0	0	0	0	0	0	F370C 4131
DIRECT	7	0	0	0	0	0	0	0	0	DINC 4132
TOTAL	8	0	0	0	0	0	0	0	0	96
371-INSTALL. ON CUST. PREMISES										
DEMAND	9	0	0	0	0	0	0	0	0	4140
CUST	10	0	0	0	0	0	0	0	0	4141
DIRECT	11	0	0	0	0	0	0	0	0	4142
TOTAL	12	0	0	0	0	0	0	0	0	97
373-STREET LIGHTING										
TOTAL	13	280	9825	0	623	0	0	0	0	4150
TOTAL -- DISTRIBUTION	14	15390	22793	1844	1654	344	2555	2443	125	F4 98
GENERAL -- TOTAL	15	73	101	8	171	26	97	125	F4	4160
SUB-TOTAL	16	15514	22901	1853	17973	2750	11046	13999	355	F5 99
ALLOCATED COMMON	17	173	239	25	393	63	234	355	F5	4170
TOTAL -- DEPRECIATION RESERVE	18	15687	23140	1878	18366	2813	11332	14354		100
WORKING CAPITAL										
CASH WORKING CAPITAL	19	250	259	38	520	76	411	739	E2	4180
PAYMENT OF TAXES	20	206	258	30	370	55	204	392	E1	4181
MISC. -- FUEL	21	0	0	0	0	0	0	0	DIRC	4182
MISC. -- OTHER	22	418	264	69	1851	0	1105	1775	C1	4183
COMPENSATING BANK BALANCE	23	305	362	44	547	82	302	580	E1	4184
	24	44	46	7	92	14	73	131	E2	4185
ACCUMULATED DEFERRED INCOME TAXES	TOTAL 25	1223	1209	188	3380	491	2095	3617		101
ACCELERATED AMORTIZATION	26	0	0	0	35	5	18	24	F1	4190
LIBERALIZED DEPRECIATION	27	2457	3956	322	6687	997	3799	4805	F4	4191
INCOME TAX REFUND	28	0	0	0	0	0	0	0	O1	4192
RECOVERABLE FUEL COSTS	29	0	0	0	0	0	0	0	O2	4193
TOTAL 30		2857	3956	322	6722	1002	3017	4909		102
CUSTOMER ADVANCES AND DEPOSITS	31	254	354	29	0	0	40	81	F3A	4210
P.A. RATE AND POWER REFUND	32	0	0	0	0	0	0	0		4220
INVESTMENT TAX CREDIT	33	0	0	0	0	0	0	0		4230

SECTION III

SUMMARY OF PLANT IN SERVICE AND EXPENSES BY SCHEDULE DESIGNATION

PHILADELPHIA ELECTRIC COMPANY
 ELECTRIC OPERATIONS
 SUMMARY OF PLANT IN SERVICE
 ALLOCATED BY EACH ALLOCATION SCHEDULE
 DEVELOPED IN COST-TO-SERVE STUDY
 TWELVE MONTHS ENDING 6/30/86

FOUR PEAK METHOD -- AMOUNT TOTAL

ORIGINAL COST ELEMENT PLANT-IN-SERVICE -- 1000\$

SCHED. DESIGNATION	PROD	TRANS	DISTR	CUST GENERAL	CUST INTANG	COMMON DEPR	RES	WORK CAP	NON-INC INC TAX	CUST ADV	INCOME TAXES	PMP REF	ITC	TOTAL
DEMAND														
A1	6585483	658583	133	0	0	0	0	0	0	0	0	0	0	722299
A2	0	0	229485	0	0	0	0	0	0	0	0	0	0	229485
A3	0	0	12004	0	0	0	0	0	0	0	0	0	0	12004
A4	0	0	118554	0	0	0	0	0	0	0	0	0	0	118554
A5	0	0	96787	0	0	0	0	0	0	0	0	0	0	96787
A6	0	0	61349	0	0	0	0	0	0	0	0	0	0	61349
A7A	0	0	25863	0	0	0	0	0	0	0	0	0	0	25863
A7B	0	0	978	0	0	0	0	0	0	0	0	0	0	978
OPERATING EXPENS														
B1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY														
C1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER														
D1	0	0	0	0	0	0	0	121053	0	0	0	0	0	121053
D2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LABOR														
E1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLANT														
F1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F3A	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F3B1D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F3B1C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F3B1D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F3B1C	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ALLOCATION SCHEDULE INFORMATION

TOTAL AMOUNT	COMMERCIAL AND INDUSTRIAL			RESIDENTIAL			STREET LIGHTING			ALL OTHER UTILITIES			INTERNAL DEPARTMENT			SEPTA			AMTRAK		
	HIGH TENSION	PRIMARY	SECONDARY	RATE R	RATE R	RATE R	SLIP RATE	SLIP RATE	SLIP RATE	OTHER UTILITIES	OTHER UTILITIES	MENTAL	SEPTA	AMTRAK							
A1	5391886	2235585	5006696	764118	211311	1489776	140	269	38	9	806440	11714	41559	56249							
	1.00000	0.41462	0.09286	0.14172	0.03919	0.27630	0.00003	0.00005	0.00001	0.00000	0.01492	0.00217	0.00771	0.01043							
A2	6956977	2499442	607167	801932	658512	1928010	98239	26368	16863	4519	92281	13367	75077	134400							
	1.00000	0.35927	0.08727	0.11527	0.09465	0.27725	0.01412	0.00379	0.00242	0.00065	0.01326	0.00192	0.01079	0.01932							
A3	1.00000	0	0	0	0	0	0	0	0	0	0	0	0	0							
A4	3961356	0	578475	763649	627815	1848000	94124	25227	16133	4324	18	3691	0	0							
	1.00000	0.0	0.14603	0.19275	0.15948	0.46651	0.02376	0.00637	0.00407	0.00109	0.00000	0.00093	0.0	0.0							
A5	1.00000	0	0	0	0	0	0	0	0	0	0	0	0	0							
	0	0.25104	0.06040	0.15119	0.12431	0.36592	0.01844	0.00501	0.00320	0.00086	0.0	0.00125	0.00668	0.01150							
A6	3174616	0	0	717525	591301	1733684	88301	23672	15139	4057	0	0.00030	0.0	0.0							
	1.00000	0.0	0.0	0.22402	0.18624	0.54611	0.02781	0.00746	0.00477	0.00128	0.0	0.00030	0.0	0.0							
A7A	9032183	0	0	1558553	1240152	5676412	353289	23711	15164	4065	0	0.00010	0.0	0.0							
	1.00000	0.0	0.0	0.17252	0.13288	0.65063	0.03911	0.00263	0.00168	0.00045	0.0	0.00010	0.0	0.0							
A7B	6886662	0	0	1540075	1167833	5808625	349202	0	0	0	0	0	0	0							
	1.00000	0.0	0.0	0.17330	0.13366	0.65363	0.03930	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
A8B10	1821	756	169	258	71	503	0	0	0	0	0	0	0	0							
T 22	5461	1226	535	706	580	1702	87	23	15	4	27	45	27	4							
T 23	6416	782	137	780	580	4057	30	279	242	21	1	1	1	1							
T 24	2975	137	86	313	223	1903	13	145	134	11	0	0	0	0							
A8B50	676	0	0	0	0	0	0	30	595	49	0	0	0	0							
T 25	4654	185	246	927	239	2750	251	0	0	0	1	1	1	1							
T 26	4868	0	0	406	329	3787	346	0	0	0	0	0	0	0							
B1	26869	2556	1227	3390	2022	14702	747	477	986	85	75	15	63	524							
	1.00000	0.09513	0.04567	0.12617	0.07525	0.54717	0.02780	0.01775	0.03670	0.00316	0.00279	0.00056	0.00234	0.01950							
T 30	957	287	99	129	106	314	16	4	3	0	0	0	0	0							
T 31	7794	1812	790	1043	857	2518	128	34	22	6	67	12	54	451							
T 32	23615	1136	559	2403	1750	15534	117	1039	929	78	1	6	26	37							
T 33	10107	398	325	939	671	6865	20	456	396	39	0	2	7	9							
T 34	1720	2	22	260	199	1092	21	65	54	5	0	0	0	0							
A5960	1113	0	0	0	0	0	0	463	592	58	0	0	0	0							
T 35	1687	67	107	333	79	905	194	0	0	0	0	0	0	0							
B2	46993	3642	1902	5107	3662	27208	496	2061	1996	186	76	21	95	541							
	1.00000	0.07750	0.04047	0.10068	0.07793	0.57898	0.01085	0.04386	0.04247	0.00396	0.00162	0.00045	0.00202	0.01151							
A9020	14215	690	392	1098	806	10205	931	0	0	0	1	1	11	3							
A9030	3216	572	133	503	204	1844	17	10	13	6	0	0	13	21							
A9031	15344	26	30	1365	1109	12775	0	0	0	39	0	0	21	30							
A9032	792	279	303	25	0	0	0	10	26	0	13	5	21	0							
A9033	7848	0	0	455	530	6106	537	0	0	0	0	0	0	0							
A9034	4927	0	0	411	333	3033	350	0	0	0	0	0	0	0							
A9035	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
A9036	14850	24	27	1232	997	11482	1048	0	0	0	0	0	0	0							
A9037	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
A9038	0	0	0	0	0	0	0	0	0	0	0	0	0	0							

B3	6190	1591	965	5164	4059	46245	2903	20	44	80	14	6	45	54
-----	1.00000	0.02800	0.01577	0.09439	0.06632	0.75576	0.04744	0.00033	0.00072	0.00131	0.00023	0.00010	0.00074	0.00088
A9120	340	64	15	43	23	207	2	1	1	1	0	0	1	2
A9130	340	61	14	40	22	195	2	1	1	1	0	0	1	2
B4	700	125	29	83	45	402	5	2	2	2	0	0	2	4
-----	1.00000	0.17657	0.04163	0.11657	0.06429	0.57429	0.00571	0.00286	0.00286	0.00286	0.0	0.0	0.00286	0.00571
A9080	6299	1121	260	746	401	5616	33	19	25	11	0	0	26	41
A9081	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A9082	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A9090	2768	493	114	326	176	1589	15	8	11	5	0	0	11	18
A9091	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A9092	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A9100	352	63	15	42	22	202	2	1	1	1	0	0	1	2
A9101	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A9102	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B5	9419	1677	389	1116	599	5407	50	26	37	17	0	0	38	61
-----	1.00000	0.17604	0.04130	0.11648	0.06359	0.57405	0.00511	0.00297	0.00393	0.00180	0.0	0.0	0.00403	0.00649
C1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-----	1.00000	0.44002	0.08123	0.12513	0.05795	0.23403	0.01418	0.00345	0.00216	0.00057	0.01529	0.00218	0.00913	0.01466
C2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-----	1.00000	0.46006	0.08170	0.12395	0.05740	0.23182	0.01405	0.00343	0.00216	0.00056	0.0	0.0	0.00954	0.01533
D1	1449312	2316	2620	120232	97300	1120500	102250	1	535	3431	4	120	2	1
-----	1.00000	0.00160	0.00181	0.06396	0.06714	0.77313	0.07055	0.00000	0.00037	0.00237	0.00000	0.00006	0.00000	0.00000
D2	1343132	2316	2620	119732	97300	1120500	0	1	535	1	4	120	2	1
-----	1.00000	0.00172	0.00195	0.06914	0.07244	0.83624	0.0	0.00000	0.00040	0.00000	0.00000	0.00009	0.00000	0.00000
D3	102750	0	0	500	0	0	102250	0	0	0	0	0	0	0
-----	1.00000	0.0	0.0	0.00487	0.0	0.0	0.99513	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D4	1440282	0	0	120232	97300	1120500	102250	0	0	0	0	0	0	0
-----	1.00000	0.0	0.0	0.08348	0.06756	0.77797	0.07099	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-----	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-----	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-----	1.00000	0.03785	0.03692	0.09615	0.05782	0.66588	0.0	0.05793	0.05035	0.00419	0.00003	0.00024	0.00052	0.00012
D8	1554435	0	0	148348	97300	1120500	0	0	0	0	0	0	0	0
-----	1.00000	0.0	0.0	0.09723	0.06259	0.72082	0.0	0.06223	0.05433	0.00454	0.0	0.00006	0.0	0.0
D9	1540107	0	0	133300	97300	1120500	0	0	0	0	0	0	0	0
-----	1.00000	0.0	0.0	0.08499	0.06316	0.72755	0.0	0.06281	0.05484	0.00458	0.0	0.00006	0.0	0.0
D10	1347077	0	0	129191	97300	1120500	0	0	0	0	0	0	0	0
-----	1.00000	0.0	0.0	0.09290	0.07223	0.85180	0.0	0.0	0.0	0.0	0.00006	0.0	0.0	0.0
D11	1350433	0	0	100333	97300	1120500	102250	0	0	0	0	0	0	0
-----	1.00000	0.0	0.0	0.02972	0.07152	0.82360	0.07516	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D12	1560672	75820	43050	120232	97300	1120500	102250	0	0	0	80	120	1220	300

F369C	1.00000	0.0	0.01564	0.22241	0.16336	0.53749	0.02736	0.00734	0.00469	0.00125	0.0	0.00036	0.0	0.0
F369D	1.00000	0.0	0.0	0.09543	0.06260	0.72081	0.0	0.06222	0.06434	0.00454	0.0	0.00006	0.0	0.0
F369E	1.00000	0.0	0.0	0.17280	0.13395	0.65440	0.03985	0.0	0.0	0.0	0.0	0.0	0.0	0.0
F369F	1.00000	0.0	0.0	0.09591	0.07224	0.83180	0.0	0.0	0.0	0.0	0.0	0.00006	0.0	0.0
F370D	5391886	2235685	500698	744118	211311	1489776	140	249	38	9	60440	11714	41559	56249
F370E	1.00000	0.41462	0.09286	0.14172	0.03919	0.27630	0.00003	0.00005	0.00001	0.00000	0.01492	0.00217	0.00771	0.01043
F370F	67839	0.0	0.0	1850	4380	50440	10769	0	0	0	0	0	0	0
F371D	0.0	0.0	0.0	0.02743	0.06495	0.74794	0.15969	0.0	0.0	0.0	0.0	0.0	0.0	0.0
F4	6585463	2730474	611538	933270	258090	1819567	170	305	47	9	98248	14305	50760	68700
F4	636683	263982	59123	90229	24952	175917	16	30	4	0	9498	1383	4907	6642
F4	1509556	137084	74453	176806	123784	840349	21882	47073	65600	5332	3232	865	7379	5717
F4	8731722	3131540	745114	1200305	400826	2855833	22068	47408	65651	5341	110978	16553	63046	81059
F4	1.00000	0.35864	0.08533	0.13746	0.04659	0.32477	0.00253	0.00543	0.00752	0.00061	0.01271	0.00190	0.00722	0.00928
H1	1.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
H1	0	0.17800	0.04133	0.11649	0.06360	0.57393	0.00525	0.00303	0.00400	0.00179	0.0	0.0	0.00411	0.00647
H2	2222184	785557	178729	328244	121780	699286	23392	13431	17722	2300	0	4683	18244	28696
H2	1.00000	0.35351	0.08043	0.14771	0.05480	0.31468	0.01053	0.00604	0.00798	0.00104	0.0	0.00216	0.00821	0.01291
H3	1.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
H3	0	0.10048	0.02286	0.16314	0.10193	0.58543	0.01953	0.0	0.0	0.0	0.00072	0.0	0.00228	0.00363
H4	1.00000	0.34500	0.18800	0.46700	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
I 3	2290779	796223	181215	332676	133681	714533	24342	13963	17742	2327	29885	4940	10448	31404
I 3	8771027	3145642	748467	1205708	408657	2848397	22168	47621	65946	5365	111477	16826	63329	81424
S D2	1363132	2316	2620	119732	97300	1120500	0	1	535	1	4	120	2	1
F5	2.58539	0.62701	0.14706	0.32350	0.14844	1.24168	0.01210	0.01005	0.01367	0.00147	0.02266	0.00364	0.01359	0.02062
F5	1.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
F5	0	0.24247	0.05687	0.12510	0.05740	0.48018	0.00468	0.00389	0.00536	0.00057	0.00894	0.00141	0.00525	0.00798
T 17	1066619	466412	90927	139013	54946	263993	10043	2458	1543	402	11511	1656	9358	14337
T 20	23313	9441	2188	2729	910	6418	0	0	0	0	545	51	180	310
T 37	102039	874	4347	11902	7791	57825	1966	3162	4027	0	222	51	210	310
T 38	80738	3386	1898	1118	5942	58214	3371	21	46	96	18	61	210	2049
T 39	10463	1883	1422	1118	685	6006	56	31	41	19	0	0	0	116
T 40	906	162	37	107	56	524	5	2	2	2	0	0	2	68
-5010	1622290	71410	13183	20307	9405	37981	2301	560	354	93	2481	384	1482	2379
-5070	13725	5690	1273	1743	538	3792	0	1	0	0	208	30	106	143
-5180	142952	62901	11632	17808	8284	33455	2027	493	312	81	2186	312	1305	2096
-5280	187	80	16	22	0	31	0	0	0	0	2	0	1	2
-5470	18192	6485	828	1275	591	1288	145	35	22	6	186	22	95	149
-5800	858	384	79	121	34	236	0	0	0	0	13	2	7	9
-5550	0	0	0	0	0	0	0	0	0	0	0	0	0	0

E1	1.00000	0.30476	0.07333	0.12947	0.05004	0.35970	0.00940	0.00589	0.00737	0.00085	0.01057	0.00158	0.00503	0.01120
T 86	6893634	5175419	755451	1221072	415707	2907565	22743	48098	66605	5435	112565	16799	63974	82403
-100	1665850	526424	132797	219072	89442	604148	8397	15687	23140	1678	18366	2615	11332	14354
G1	7227984	2650995	622654	1002000	326245	2303417	14346	32411	43465	3557	94197	13986	52642	68069
-----	1.00000	0.36677	0.08614	0.13863	0.04514	0.33868	0.00198	0.00448	0.00601	0.00089	0.01303	0.00193	0.00728	0.00941
T 43	1435637	537029	110560	183369	77864	449825	16731	6568	6789	1010	13650	2009	10798	19425
-5010	162290	71410	13183	20307	9405	37981	2301	560	354	93	2481	354	1482	2379
-5012	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5040	0	-20504	-3785	-5831	-2700	-10906	-661	-161	-102	-27	-713	-102	-425	-683
-5041	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5042	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5070	13725	5690	1275	1945	538	3792	0	1	0	0	205	30	106	163
-5120	58949	25947	4790	7378	3417	13801	836	203	129	34	902	129	536	864
-5180	142952	62901	11612	17889	8284	33455	2027	493	312	81	2186	312	1305	2036
-5181	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5182	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5190	1918	795	178	272	75	530	0	0	0	0	29	4	15	20
-5250	187	60	16	21	6	41	0	0	0	0	2	0	1	2
-5360	368	153	34	52	14	102	0	0	0	0	5	1	3	4
-5400	1	0	0	0	0	0	0	0	0	0	1	0	0	0
-5470	10192	4485	838	1275	591	2385	145	35	22	6	156	22	93	149
-5471	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5472	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5500	855	354	79	123	34	236	0	0	0	0	13	0	7	9
-5550	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5551	77534	34118	6296	9702	4493	18145	1099	267	169	44	1185	169	708	1137
-5552	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5553	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5570	305259	140437	24940	37837	17522	70765	4289	1047	659	171	100	15	2912	4680
-5670	6722	2788	624	953	263	1857	0	0	0	0	100	0	52	70
-5890	461	0	0	0	0	0	0	0	0	0	0	0	0	461
-5891	3512	334	160	443	264	1923	96	62	129	11	10	2	8	68
-9040	16472	1455	377	2487	1679	9442	322	0	0	12	0	0	38	60
-9210	15980	4070	1172	2069	800	6227	150	94	118	14	169	25	93	179
-9230	4859	1401	356	429	243	1894	46	29	36	4	51	8	28	54
-9240	14484	5194	1236	1991	675	4704	37	79	109	9	184	27	105	134
-9250	9075	2766	665	1175	454	3537	85	53	67	8	96	14	53	102
-9260	55118	16798	4042	7134	2758	21479	518	325	406	0	583	87	321	618
-9280	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-9281	5680	2078	473	869	322	1850	62	36	47	6	-27	13	48	76
-9290	-1800	-746	-167	-485	-71	-497	0	0	0	0	0	-4	-14	-19
-9310	577244	173945	42174	78724	28788	226882	5377	3445	4334	497	6832	901	3521	6822
B6	1.00000	0.30136	0.07308	0.12945	0.06987	0.339303	0.00931	0.0057	0.00751	0.00086	0.01045	0.00154	0.00575	0.01182
E2	1440907	518752	110963	184067	78124	451741	16785	6597	6823	1015	13710	2018	10852	19490
-----	1.00000	0.37390	0.07700	0.12774	0.05422	0.31351	0.01165	0.00458	0.00474	0.00070	0.00951	0.00140	0.00752	0.01353
T 3	2290779	796823	181215	332676	123481	714533	24342	13443	17742	2327	29685	4940	18448	31404
43	1435637	537029	110560	183369	77864	449825	16731	6568	6789	1010	13650	2009	10798	19425
57	264877	97663	23052	36084	11873	83165	879	1089	2305	173	3481	516	1792	2506

60	82176	28169	6559	11536	4266	27660	700	483	635	76	439	66	608	963
GI	-304910	-141173	-33159	-33359	-17375	-122663	-764	-1726	-2315	-189	-5016	-745	-2803	-3624
	215039	264877												
A1	-126689	-79450	-18498	-29295	-9639	-67517	-714	-883	-1871	-140	-2826	-419	-1552	-2034
F4	-1546	-52528	-11765	-17954	-4965	-35004	-3	-6	-1	0	-1890	-275	-976	-1322
C1	22216	-555	-132	-213	-72	-503	-4	-8	-12	-1	-20	3	-11	-14
C2	305228	9775	1804	2779	1286	5198	314	76	47	12	339	47	202	325
	1073447	140423	24936	37832	17519	70757	4287	1066	658	170	0	0	2911	4678
	1.00000	9456	4052	41399	16444	4193	9150	3824	4522	922	2902	855	2901	6520
		0.08995	0.03775	0.38566	0.15319	0.03906	0.08524	0.03562	0.04213	0.00859	0.02703	0.00796	0.02702	0.06074

Description of Cost Allocation Schedules
Four-Peak Method

Schedule Number	Description	Date Source	Primary Allocation Function	Reason for Schedule Use
A-1	Average class demands at point of net generation coincident with the system peak in each of four summer months - June through September.	Load Study	Production and transmission, plant and expenses.	Production and transmission facilities are designed to satisfy coincident system peak.
A-2	Maximum annual non-coincident class peaks at input to the high tension system.	Load Study	High tension substations, plant and expenses.	High tension substations are designed to supply maximum loads of the area they serve.
A-3	Composite schedule consisting of the sum of the maximum annual individual HT customer demands and the kW capacity of primary substations. Primary substitution capacity is allocated to the non-HT classes on the basis of maximum annual class demand at input to the high-tension system.	Load Study and FERC Form #1	High tension lines, plant and expenses.	High tension lines are designed to satisfy the maximum demands of individual high tension customers and the classes-of-service served from the primary system.
A-4	Maximum annual non-coincident class peaks at input to the primary system.	Load Study	Primary substations and transformers, plant and expenses.	Primary substations and transformers are designed to supply the maximum loads of the area they serve.
A-5	Composite schedule consisting of the sum of the maximum annual individual demands for the 33 kV and 13.2 kV high tension customers and the primary customers plus the kW capacity of secondary substations. Individual HT and PD customer demands are directly assigned, while secondary transformers are allocated to other classes on the basis of the maximum annual class peak at the input to the primary system.	Load Study and Company Records	Demand related component of high tension lines which are classified as primary, and primary lines.	Primary lines are designed to satisfy the maximum demand of 33 kV and 13.2 kV high tension customers, primary customers and the classes of service served from the secondary system.
A-6	Maximum annual non-coincident class peaks at input to the secondary system.	Load Study	Demand component of secondary transformers.	Secondary transformers are designed to supply the maximum loads of the area they serve.
A-7A	Sum of the individual secondary customer's maximum annual demands at input to the secondary system.	Load Study	Demand component of secondary lines.	The demand component of secondary lines recognizes the burden of individual customer demands.
A-7B	Sum of the individual secondary customer's maximum annual demands at meters.	Load Study	Demand component of secondary services.	The demand component of secondary services recognizes the burden of individual customer demands as measured at the customer's premises.
B-1	Summary of direct distribution operating expenses.	Cost Allocation	Distribution operation; supervision and engineering and miscellaneous direct distribution operating expenses.	Relates general distribution operating expenses in proportion to direct distribution operating expenses.

Schedule Number	Description	Data Source	Primary Allocation Function	Reason for Schedule Use
B-2	Summary of direct distribution maintenance expenses.	Cost Allocation	Distribution maintenance; supervision and engineering and miscellaneous distribution maintenance expenses.	Relates general distribution maintenance expenses in proportion to direct distribution maintenance expenses.
B-3	Summary of direct customer accounts expenses.	Cost Allocation	Customer accounts; supervision and miscellaneous expenses.	Relates general customer accounts expenses in proportion to direct customer accounts expenses.
B-4	Summary of direct sales expenses.	Cost Allocation	Sales expense; supervision and miscellaneous expenses.	Relates general sales expense in proportion to direct sales expense.
B-5	Summary of direct customer service and information expenses.	Cost Allocation	Customer service and information; supervision and miscellaneous expenses.	Relates general customer service & information expense in proportion to direct expense.
B-6	Summary of Labor Related Expense Accounts	Cost Allocation	Non Fuel-Related Portion of D-5 labor adjustment.	Assign increases in labor expense to those accounts that include a labor component.
C-1	Annual kWh at point of net generation.	Load Study	Fuel and energy component of purchased power.	Fuel and energy costs are a function of energy use at point of net generation.
C-2	Annual kWh at meters.	Load Study	Deferred fuel accounts.	Deferred fuel costs are a function of energy use at meters.
D-1	Year-End number of customers Including Rate WH.	FERC Form #1 and Company Records	Used Internally by computer program.	Data schedule used to develop other schedules.
D-2	Year-End number of customers excluding Rate WH.	FERC Form #1 and Company Records	Used Internally by computer program.	Data schedule used to develop other schedules.
D-3	Year-End number of Rate WH customers.	FERC Form #1 and Company Records	Water heater time switches.	Direct cost assignment.
D-4	Year-End number of secondary customers including Rate WH customers.	FERC Form #1 and Company Records	Secondary customer billing and accounting records and terminal operation, and customer service & information expense.	Recognizes cost impact of classes of service utilizing these billing functions.
D-5	Customer Schedule (Not Used)	-	-	-
D-6	Customer Schedule (Not Used)	-	-	-
D-7	Composite schedule based on the numbers of 35 KV and 15.2 KV high tension services, primary voltage services, and secondary transformers, weighted to reflect single phase and polyphase configurations (single phase - 1; polyphase - 2).	Company Records	Customer component of high tension lines classified as primary and primary lines.	Recognizes the physical facilities required to serve each customer.

Schedule Number

Description

D-8

Year-End number of secondary customers weighted to reflect single phase and polyphase electrical configurations (single phase - 1; secondary commercial and Industrial - 2). Note: the weighting factor for average of single and polyphase.

Data Source

Company Records

Primary Allocation Function

Customer component of secondary transformers.

Reason for Schedule Use

Recognizes the physical facilities required to serve each customer.

D-9

Year-End number of secondary customers weighted to reflect single phase and polyphase electrical configurations (single phase - 1; for secondary commercial and Industrial is the weighted average of single and polyphase.

Company Records

Customer component of secondary lines.

Recognizes the physical facilities required to serve each customer.

D-10

Year-End number of secondary customers weighted to reflect single phase and polyphase electrical configurations (single phase - 1; for secondary commercial and Industrial is the weighted average of single and polyphase.

Company Records

Customer component of secondary services.

Recognizes the physical facilities required to serve each customer.

D-11

Year-End number of non-demand-measured secondary customer's including Rate MH.

Company Records

Secondary watt-hour meters

Recognizes the physical facilities required to serve each customer.

D-12

Year-End numbers of meters weighted to reflect relative costs of reading commercial and Industrial vs. residential meters.

Company Records

Customer accounts meter reading.

Recognizes relative cost of reading commercial and Industrial meters.

D-13

Year-End number of customers including Rate MH and excluding street lighting and other utilities.

FERC Form #1 and Company Records

Customer accounts contract expenses.

Recognizes cost impact of classes of service utilizing these billing functions.

D-14

Year-End number of customers excluding Rate MH.

FERC Form #1 and Company Records

Customer accounts credit and collections expenses.

Recognizes cost impact of classes of service utilizing these billing functions.

D-15

Year-End number of customers excluding interdepartmental.

FERC Form #1 and Company Records

Other commercial operations accounts included in customer expense and other customer service and information expense.

Recognizes cost impact of classes of service utilizing these billing functions.

E-1

Summary of all production, transmission, distribution, customer accounts and sales expenses less all fuel, purchased power, rents and uncollected accounts.

Cost allocation

Labor related administrative and related taxes.

Recognizes the relationship between labor costs and labor related expenses.

E-2

Summary of all operation and maintenance expenses.

Cost allocation

Selected working capital accounts

Recognizes that cash working capital is a function of operation and maintenance expenses.

Schedule Number	Description	Data Source		Primary Allocation Function	Reason for Schedule Use
F-1	Summary of allocated production plants.	Cost Allocation		Production depreciation expense and reserve.	Recognizes that depreciation expense and reserve are a function of plant.
F-2	Summary of allocated transmission plant.	Cost Allocation		Transmission depreciation expense and reserve.	Recognizes that depreciation expense and reserve are a function of plant.
F-3	Summary of allocated distribution plant.	Cost Allocation		Distribution depreciation expense and reserve.	Recognizes that depreciation expense and reserve are a function of plant.
F-3A	Summary of allocated distribution plant excluding other utilities and interdepartmental.	Cost Allocation		Customer advances for construction.	Recognizes classes of service responsible for customer advances for construction.
F-361D thru F-371D	Summary of distribution plant by account and by demand or customer component.	Cost Allocation		Distribution depreciation expense and reserve.	Recognizes that depreciation expense and reserve are a function of plant.
F-4	Summary of allocated production, transmission and distribution plants.	Cost Allocation		Plant related base deductions and general and intangible plant, plant related taxes.	Recognizes relationship between plant and tax depreciation.
F-5	Electric service percentage of total company revenue, customers and utility plant.	Company Records		Common plant accounts including depreciation reserve.	Recognizes P&U method of allocating common plant.
G-1	Summary of allocated depreciated utility plant.	Cost Allocation		Interest charges included in income tax calculation (Schedule 1-1).	Recognizes invested capital is a function of net plant.
H-1	Composite schedule based on proforma revenue and year-end number of customers, excluding Rate WH, streetlights, other utilities and interdepartmental customers.	FERC Form #1 and Company Records		Miscellaneous customer records, customer service & information and sales expenses.	Recognizes cost impact of classes of service utilizing these billing functions.
H-2	Annual revenue from sales excluding other utilities	Company Records		Regulatory Commission expense.	Recognizes P&U method of assessment.
H-3	Percentage of uncollectibles by class of service	Company Records		Uncollectible expense	Recognizes actual Company experience with uncollectibles by class of service.
H-4	Annual revenue from sales subject to P&S sales tax, Company Study	Sales tax commission.			Recognizes taxes collected by class of service.
I-1	Taxable Income by class of service.	Cost Allocation		Income taxes.	Recognizes the direct relationships between taxable income and income tax liability.

STANDARD COMPONENT UNIT COSTS

SECTION VI

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS
HIGH TENSION CLASS OF SERVICE
TOTAL ANNUAL UNIT COST-TO-SERVE BASED ON
TWELVE MONTHS ENDED 6/30/76

COST COMPONENT

	TOTAL CLASS	4-PEAK DEMAND	CLASS PEAK	ENERGY	CUSTOMER
COST TO SERVE(1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	164511	180045	4466	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	319222	0	0	319222	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	2002	0	0	0	2002
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	50237	48495	1203	0	539
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	109881	105073	3882	0	926
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	4096	4138	137	1782	39
TOTAL OPERATING EXPENSE	671949	337751	9688	321004	3506

CARRYING CHARGES ON INVESTMENT OF

RETURN ON RATE BASE	(2) AT 12.2500%	313620	293724	10781	6514	2601
INCOME TAXES	(3)	145342	136121	4996	3019	1206
REVENUE TAXES	(4)	22753	15444	512	6650	147
TOTAL CARRYING CHARGES		481715	445289	16289	16183	3954

TOTAL ANNUAL REVENUE REQUIREMENT
COST FUNCTION DIVISION
TOTAL UNIT ANNUAL COST TO SERVE (7/KWH, 2/KWH, 6/CUST)

TOTAL ANNUAL REVENUE REQUIREMENT	1153664	783040	25377	337187	7460
COST FUNCTION DIVISION		2135188	2381938	12947425	2316
TOTAL UNIT ANNUAL COST TO SERVE (7/KWH, 2/KWH, 6/CUST)		366.73117	10.90583	0.02604	3221.07081

(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE
-- PERCENTAGES

	166513	180045	4466	0	2002
-- PERCENTAGES		0.96532	0.02394	0.0	0.01073

(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED
O.C. RATE BASE ELEMENT

TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	3105159	2994512	110647	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	53265	0	0	53265	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	26381	0	0	0	26381
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	50496	48745	1209	0	542
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	-670951	-641592	-23707	0	-5652
TOTAL O.C. RATE BASE ELEMENT	2564350	2401665	88149	53265	21271
-- PERCENTAGES		0.93656	0.03437	0.02077	0.00829

(3) ALLOCATED TO COST COMPONENT ON SOME SCHEDULE AS (2)
SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN

(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL
REVENUE REQUIREMENT

RETURN	313620	293724	10781	6514	2601
INCOME TAXES	145342	136121	4996	3019	1206
OPERATING EXPENSE	671949	337751	9688	321004	3506
TOTAL	1150911	787596	25645	330537	7313
-- PERCENTAGES		0.67874	0.02252	0.29227	0.00649

(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT
-- PERCENTAGES

	3131540	2994512	110647	0.0	26381
-- PERCENTAGES		0.95624	0.03533	0.0	0.00842

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS
 PRIMARY CLASS OF SERVICE ON
 TOTAL ANNUAL UNIT COST-TO-SERVE BASED ON
 TWELVE MONTHS ENDED 6/30/86

COST COMPONENT

	TOTAL CLASS	4-PEAK DEMAND CLASS	PEAK CLASS	ENERGY	CUSTOMER
COST TO SERVE (1000\$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	42067	40323	1744	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	57945	0	0	57945	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	2060	0	0	0	2060
TOTAL EXPENSE ALLOCATED ON E SCHEDULES (1)	12740	11641	504	0	595
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES	25890	23303	1535	0	1052
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	1368	955	56	332	45
TOTAL OPERATING EXPENSE	142090	76222	3839	58277	3752
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE (2) AT 12.4000%	74188	65698	4298	1219	2973
INCOME TAXES (3)	35067	31054	2032	576	1405
REVENUE TAXES (4)	5058	3480	205	1209	164
TOTAL CARRYING CHARGES	114313	100232	6535	3004	4542
TOTAL ANNUAL REVENUE REQUIREMENT					
COST FUNCTION DIVISOR	256403	276454	10376	61281	8294
TOTAL UNIT ANNUAL COST TO SERVE (T/RN, \$/KWH, \$/CUST)		420988	544663	2299137	2620
		391,26096	19,04664	0,02665	3165,64885
(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE					
-- PERCENTAGES	44127	40323	1744	0	2060
(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C.C. RATE BASE ELEMENT		0,91379	0,03952	0,0	0,04668
TOTAL O.C.C. RATE BASE ELEMENT ALLOCATED ON A	714945	670673	44172	0	0
TOTAL O.C.C. RATE BASE ELEMENT ALLOCATED ON C	9635	0	0	9635	0
TOTAL O.C.C. RATE BASE ELEMENT ALLOCATED ON D	30269	0	0	0	30269
TOTAL O.C.C. RATE BASE ELEMENT ALLOCATED ON E	11317	10342	447	0	528
TOTAL O.C.C. RATE BASE ELEMENT ALLOCATED ON F & G (1)	-167977	-151195	-9958	0	-6624
TOTAL O.C.C. RATE BASE ELEMENT ALLOCATED ON H	598287	529820	34661	9635	23973
-- PERCENTAGES		0,88556	0,05793	0,01644	0,04007
(3) ALLOCATED TO COST COMPONENT BASED ON SCHEDULE AS (2)					
SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN					
(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL REVENUE REQUIREMENT					
RETURN	74188	65698	4298	1219	2973
INCOME TAXES	35067	31054	2032	576	1405
OPERATING EXPENSE	142090	76222	3839	58277	3752
TOTAL	251345	172974	10169	60072	8130
-- PERCENTAGES		0,68819	0,04046	0,23900	0,03235
(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT					
-- PERCENTAGES	745114	670673	44172	0	30269
		0,90009	0,05928	0,0	0,04062

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS
 SEC. COM. + INDUST. CLASS OF SERVICE
 TOTAL ANNUAL UNIT COST-TO-SERVE BASED ON
 TWELVE MONTHS ENDED 6/30/86

COST COMPONENT

TOTAL CLASS 4-PEAK DEMAND CLASS PEAK ENERGY CUSTOMER

COST TO SERVE (1000\$)

OPERATING EXPENSE

TOTAL EXPENSE ALLOCATED ON A SCHEDULES	64927	61536	5391	0	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	88679	0	0	88679	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	10223	0	0	0	0	10223
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	23949	19610	1081	0	0	3258
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	40689	34696	2836	0	0	3157
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	4543	3042	226	933	0	342
TOTAL OPERATING EXPENSE	233010	118884	7534	89612	0	16980

CARRYING CHARGES ON INVESTMENT OF

RETURN ON RATE BASE (2) AT 14.7000%	141559	118713	9640	2227	0	10979
INCOME TAXES (3)	78661	65966	5357	1237	0	6101
REVENUE TAXES (4)	9113	6104	453	1871	0	685
TOTAL CARRYING CHARGES	229333	190783	15450	5335	0	17765

TOTAL ANNUAL REVENUE REQUIREMENT

COST FUNCTION DIVISION

TOTAL ANNUAL REVENUE REQUIREMENT	462343	309667	22984	94947	0	34745
COST FUNCTION DIVISION		680202	710096	3488348	0	120232
TOTAL UNIT ANNUAL COST TO SERVE (TRM, \$/KWH, \$/CUST)		455.25741	32.36745	0.02722	0.00000	288.96297

(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE

-- PERCENTAGES

(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED

O.C. RATE BASE ELEMENT

TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	1107166	1023518	83648	0	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	15147	0	0	15147	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	93139	0	0	0	0	93139
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	19452	15928	878	0	0	2646
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	-271916	-231866	-18950	0	0	-21100
TOTAL O.C. RATE BASE ELEMENT	962988	807580	65576	15147	0	74685
-- PERCENTAGES		0.83862	0.06810	0.01573	0.00000	0.07756

(3) ALLOCATED TO COST COMPONENT ON SAME SCHEDULE AS (2)

SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN

(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL

REVENUE REQUIREMENT

RETURN	141559	118713	9640	2227	0	10979
INCOME TAXES	78661	65966	5357	1237	0	6101
OPERATING EXPENSE	233010	118884	7534	89612	0	16980
TOTAL	453230	303643	22511	93975	0	34060
-- PERCENTAGES		0.66978	0.04971	0.20536	0.00000	0.07515

(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT

-- PERCENTAGES

ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT	1200305	1028318	83648	0	0	93139
-- PERCENTAGES		0.65271	0.06969	0.00000	0.00000	0.07760

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS
 RES. - RATE R-H CLASS OF SERVICE
 TOTAL ANNUAL UNIT COST-TO-SERVE BASED ON
 TWELVE MONTHS ENDED 6/30/86

	TOTAL CLASS	COST COMPONENT				CUSTOMER
		4-PEAK	DEMAND	CLASS PEAK	ENERGY	
COST TO SERVE(1000\$)						
OPERATING EXPENSE						
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	19786	17017	2769	0	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	41068	0	0	41068	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	7181	0	0	0	7181	0
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	10161	6412	1043	0	0	0
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	13434	9347	2263	0	0	0
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	2367	1183	259	0	0	0
TOTAL OPERATING EXPENSE	93997	33959	6334	41681	613	312
CARRYING CHARGES ON INVESTMENT OF						
RETURN ON RATE BASE (2) AT 14.6900%	46397	31489	7567	1031	0	0
INCOME TAXES (3)	26740	18148	4361	594	0	0
REVENUE TAXES (4)	3355	1678	367	869	0	0
TOTAL CARRYING CHARGES	76492	51315	12295	2694	0	0
TOTAL ANNUAL REVENUE REQUIREMENT	170469	85274	18629	44175	22411	22411
COST FUNCTION DIVISOR						
TOTAL UNIT ANNUAL COST TO SERVE (\$/KW, \$/KWH, \$/CUST)		453.72750	585100	1615350	0.02735	97300
			31.83900	0.02735		230.32886
(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE	26967	17017	2769	0	0	7181
-- PERCENTAGES		0.63103	0.10268	0.0	0.0	0.26629
(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C. RATE BASE ELEMENT	351663	283047	68536	0	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	7015	0	0	7015	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	55243	0	0	0	0	55243
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	7831	4942	804	0	0	2085
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	-105834	-73634	-17829	51511	0	-14371
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	315838	214355	51511	7015	0	42957
-- PERCENTAGES		0.67869	0.16309	0.02221	0.0	0.13601
(3) ALLOCATED TO COST COMPONENT ON RATE SCHEDULE AS (2)						
SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN						
REVENUE REQUIREMENT	46397	31489	7567	1031	0	0
INCOME TAXES	26740	18148	4361	594	0	0
OPERATING EXPENSE	93997	33959	6334	41681	613	312
TOTAL	167134	83596	18262	43306	0	0
-- PERCENTAGES		0.50017	0.10927	0.25911	0.0	0.0
(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT	404826	283047	68536	0	0	0
-- PERCENTAGES		0.69574	0.16867	0.0	0.0	0.13579

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS
 RES. - RATE R CLASS OF SERVICE
 TOTAL ANNUAL UNIT COST-TO-SERVE BASED ON
 TWELVE MONTHS ENDED 6/30/86

COST TO SERVE(100000)
 OPERATING EXPENSE

TOTAL EXPENSE ALLOCATED ON A SCHEDULES	TOTAL EXPENSE ALLOCATED ON B SCHEDULES	TOTAL EXPENSE ALLOCATED ON C SCHEDULES	TOTAL EXPENSE ALLOCATED ON D SCHEDULES	TOTAL EXPENSE ALLOCATED ON E SCHEDULES	TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (1)	TOTAL EXPENSE ALLOCATED ON H SCHEDULES	COST COMPONENT			
							DEMAND	CLASS PEAK	ENERGY	CUSTOMER
128624	165853	119971	8653	0	165053	0	0	0	0	
165853	82703	0	0	0	0	0	0	0	0	
82703	78993	0	44845	3234	0	0	0	0	0	
78993	94004	66177	6906	680	0	0	0	0	0	
94004	13594	7263	680	2443	0	0	0	0	0	
13594	563811	238256	19473	168296	2443	0	0	0	0	
563811									137786	

CARRYING CHARGES ON INVESTMENT OF

RETURN ON RATE BASE	(2) AT 12.1500%	INCOME TAXES	(3)	REVENUE TAXES	(4)	TOTAL CARRYING CHARGES
269475	132817	19249	9523	1703	3442	60177
132817	19287	91821	10306	964	1703	29770
19287	420579	287734	29736	6611	3466	4551
420579						94496

TOTAL ANNUAL REVENUE REQUIREMENT	COST FUNCTION DIVISOR	TOTAL UNIT ANNUAL COST TO SERVE (1000000/KWH, \$/CUST)
984390	525990	176907
	1324280	6524162
	397.18942	0.02712
		207.30388

(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE
 -- PERCENTAGES 211327 119971 8653 0 0 82703 0.59135

(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C. RATE BASE ELEMENT

TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)
2203765	1995521	208244	0	0
28330	0	0	28330	0
632066	0	0	0	632066
53982	30646	2210	0	21126
-708473	-498559	-52025	0	-157909
2209672	1527428	158429	28330	495285
	0.69134	0.07170	0.01282	0.22414

(3) ALLOCATED TO COST COMPONENT ON SAME SCHEDULE AS (2)
 SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN

(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL REVENUE REQUIREMENT

INCOME TAXES	OPERATING EXPENSE	TOTAL	PERCENTAGES
269475	152817	422292	60177
152817	565811	718628	29770
565811	965103	1530914	137786
965103			227735
			0.23597

(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT
 -- PERCENTAGES 2835835 1995521 208244 0 0 632066 0.22289

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS
 RES. - RATE OR CLASS OF SERVICE ON
 TOTAL ANNUAL UNIT COST-TO-SERVE BASED ON
 TWELVE MONTHS ENDED 6/30/86

COST COMPONENT

	TOTAL	4-PEAK	DEMAND	CLASS PEAK	ENERGY	CUSTOMER
COST TO SERVE(100000)						
OPERATING EXPENSE						
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	461	9	0	452	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	10050	0	0	0	10050	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	3677	0	0	0	0	3677
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	2297	5	0	251	0	2041
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	963	6	0	470	0	485
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	455	1	0	82	190	182
TOTAL OPERATING EXPENSE	17903	23	0	1255	10240	6365

CARRYING CHARGES ON INVESTMENT OF						
RETURN ON RATE BASE (2) AT 30.9600%	5013	35	0	2002	532	2444
INCOME TAXES (3)	3876	27	0	1567	411	1889
REVENUE TAXES (4)	522	1	0	94	216	209
TOTAL CARRYING CHARGES	9409	63	0	3663	1161	4542

TOTAL ANNUAL REVENUE REQUIREMENT	27312	86	0	4898	11601	10917
COST FUNCTION DIVISOR		0	0	0	395270	102250
TOTAL UNIT ANNUAL COST TO SERVE (1/KN, 1/KNH, 4/CUST)		0.0	0.0	0.0	0.02894	106.86553

(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE
 --- PERCENTAGES 4138

(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED
 O.C. RATE BASE ELEMENT 10952

TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	10952	186	0	10766	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	1717	0	0	0	2717	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	11116	0	0	171	0	11116
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	1565	3	0	171	0	1391
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	-9170	-77	0	-4674	0	-4619
TOTAL O.C. RATE BASE ELEMENT	16180	112	0	6463	1717	7868
--- PERCENTAGES		0.00692		0.39944	0.10612	0.48752

(3) ALLOCATED TO COST COMPONENT ON TAX SCHEDULE AS (2)
 SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN
 (4) ALLOCATED TO COST COMPONENT BASED ON TOTAL
 REVENUE REQUIREMENT 5013

RETURN	5013	35	0	2002	532	2444
INCOME TAXES	3874	27	0	1547	411	1889
OPERATING EXPENSE	17903	23	0	1255	10240	6365
TOTAL	26790	85	0	4804	11183	10716
--- PERCENTAGES		0.00317		0.17932	0.41763	0.40007

(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT
 --- PERCENTAGES 22068

	186	0	0	10766	0	11116
	0.00643			0.46786	0.0	0.50372

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS
 CLASS OF SERVICE
 SEPTA
 TOTAL ANNUAL UNIT COST-TO-SERVE BASED ON
 TWELVE MONTHS ENDED 6/30/86

	COST COMPONENT				
	TOTAL CLASS	4-PEAK DEMAND CLASS	PEAK	ENERGY	CUSTOMER
COST TO SERVE (100000)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	3479	3349	130	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	6622	0	0	6622	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	46	0	0	0	46
TOTAL EXPENSE ALLOCATED ON E SCHEDULES (1)	974	925	36	0	46
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	2154	1902	167	0	13
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	139	88	6	42	85
TOTAL OPERATING EXPENSE	13414	6264	339	6664	147
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE (2) AT 12.7000%	6462	5591	485	140	246
INCOME TAXES (3)	3113	2692	234	68	119
REVENUE TAXES (4)	462	293	21	138	10
TOTAL CARRYING CHARGES	10037	8576	740	346	375
TOTAL ANNUAL REVENUE REQUIREMENT					
COST FUNCTION DIVISION	23451	14840	1079	7010	522
TOTAL UNIT ANNUAL COST TO SERVE (100000000)		39692	71547	268500	2
		373,87887	15,08100	0,02611	261000,00000
(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE					
-- PERCENTAGES	3525	3349	130	0	46
(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C. RATE BASE ELEMENT		0,95007	0,03688	0,0	0,01305
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	60556	55668	4888	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	1105	0	0	1105	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	2490	0	0	0	2490
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	990	940	37	0	13
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (15)	-14261	-12592	-1106	0	-563
-- PERCENTAGES	50880	44016	3819	1105	1940
		0,86509	0,07506	0,02172	0,03813
(3) ALLOCATED TO COST COMPONENT ON SAME SCHEDULE AS (2)					
SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN					
REVENUE REQUIREMENT					
(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL					
INCOME TAXES	6462	5591	485	140	246
OPERATING EXPENSE	3113	2692	234	68	119
TOTAL	13414	6264	339	6664	147
-- PERCENTAGES	22989	16547	1058	6872	157
		0,63276	0,04602	0,29693	0,02227
(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT					
-- PERCENTAGES	63046	58668	4888	0	2490
		0,88297	0,07753	0,0	0,03949

PHILADELPHIA ELECTRIC COMPANY - ELECTRIC OPERATIONS
 ANTRAK CLASS OF SERVICE
 TOTAL ANNUAL UNIT COST-TO-SERVE BASED ON
 TWELVE MONTHS ENDED 6/30/86

TOTAL COST COMPONENT
 CLASS 4-PEAK DEMAND CLASS PEAK ENERGY CUSTOMER

COST TO SERVE(100000)							
OPERATING EXPENSE							
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	6132	5902	230	0	0	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	10636	0	0	10636	0	0	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	38	0	0	0	0	38	0
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	3118	2983	116	0	0	19	19
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	2816	2620	186	0	0	10	10
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	222	144	8	69	0	1	1
TOTAL OPERATING EXPENSE	22962	11649	540	10705	69	68	68

CARRYING CHARGES ON INVESTMENT OF							
RETURN ON RATE BASE (2) AT 12.7000%	8474	7680	539	225	0	30	30
INCOME TAXES (3)	4013	3637	255	107	0	14	14
REVENUE TAXES (4)	664	430	25	207	0	2	2
TOTAL CARRYING CHARGES	13151	11747	819	539	0	46	46

TOTAL ANNUAL REVENUE REQUIREMENT	36115	23396	1359	11244	0	114	114
COST FUNCTION DIVISION		53724	128081	431500	0	1	1
TOTAL UNIT ANNUAL COST TO SERVE (KWH, \$/KWH, \$/CUST)		435,49507	10,61047	0,02606	0,02606	134000,00000	

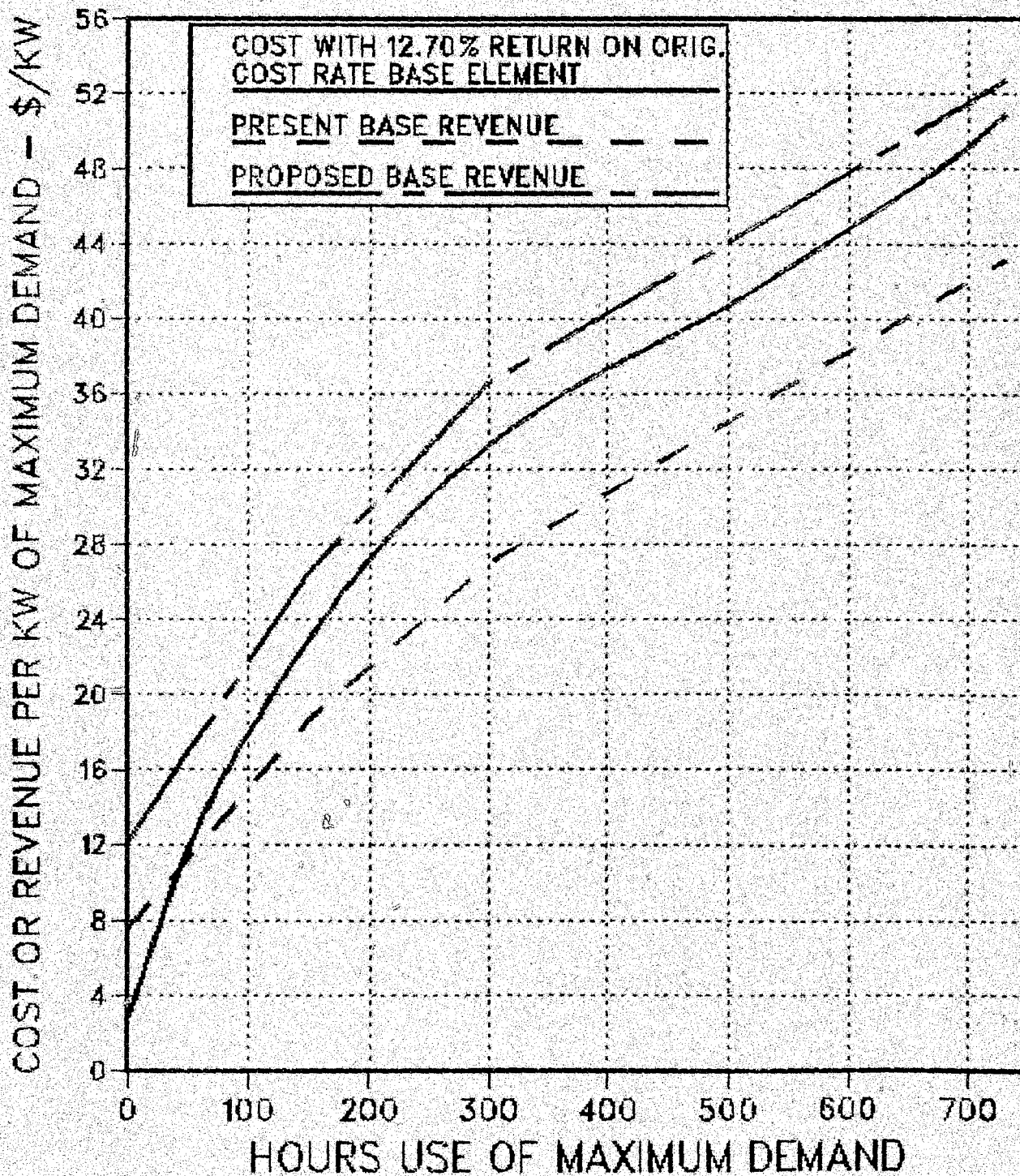
(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE	6170	5902	230	0	0	38	38
-- PERCENTAGES		0,96656	0,03728	0,0	0,0	0,00616	
(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C. RATE BASE ELEMENT							
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	80770	75410	5360	0	0	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	1775	0	0	1775	0	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	269	0	0	0	0	269	269
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E	1842	1762	69	0	0	11	11
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	-17950	-16699	-1187	0	0	-64	-64
TOTAL O.C. RATE BASE ELEMENT	66726	60473	4242	1775	0	236	236
-- PERCENTAGES		0,90629	0,06357	0,02660	0,02660	0,00354	

(3) ALLOCATED TO COST COMPONENT ON BURE SCHEDULE AS (2) SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN							
(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL REVENUE REQUIREMENT							
RETURN	8474	7680	539	225	0	30	30
INCOME TAXES	4013	3637	255	107	0	14	14
OPERATING EXPENSE	22962	11649	540	10705	69	68	68
TOTAL	35449	22966	1334	11037	0,02763	112	112
-- PERCENTAGES		0,64786	0,03763	0,31135	0,02763	0,00316	

(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT	61059	75410	5360	0	0	289	289
-- PERCENTAGES		0,93051	0,08612	0,0	0,0	0,00257	

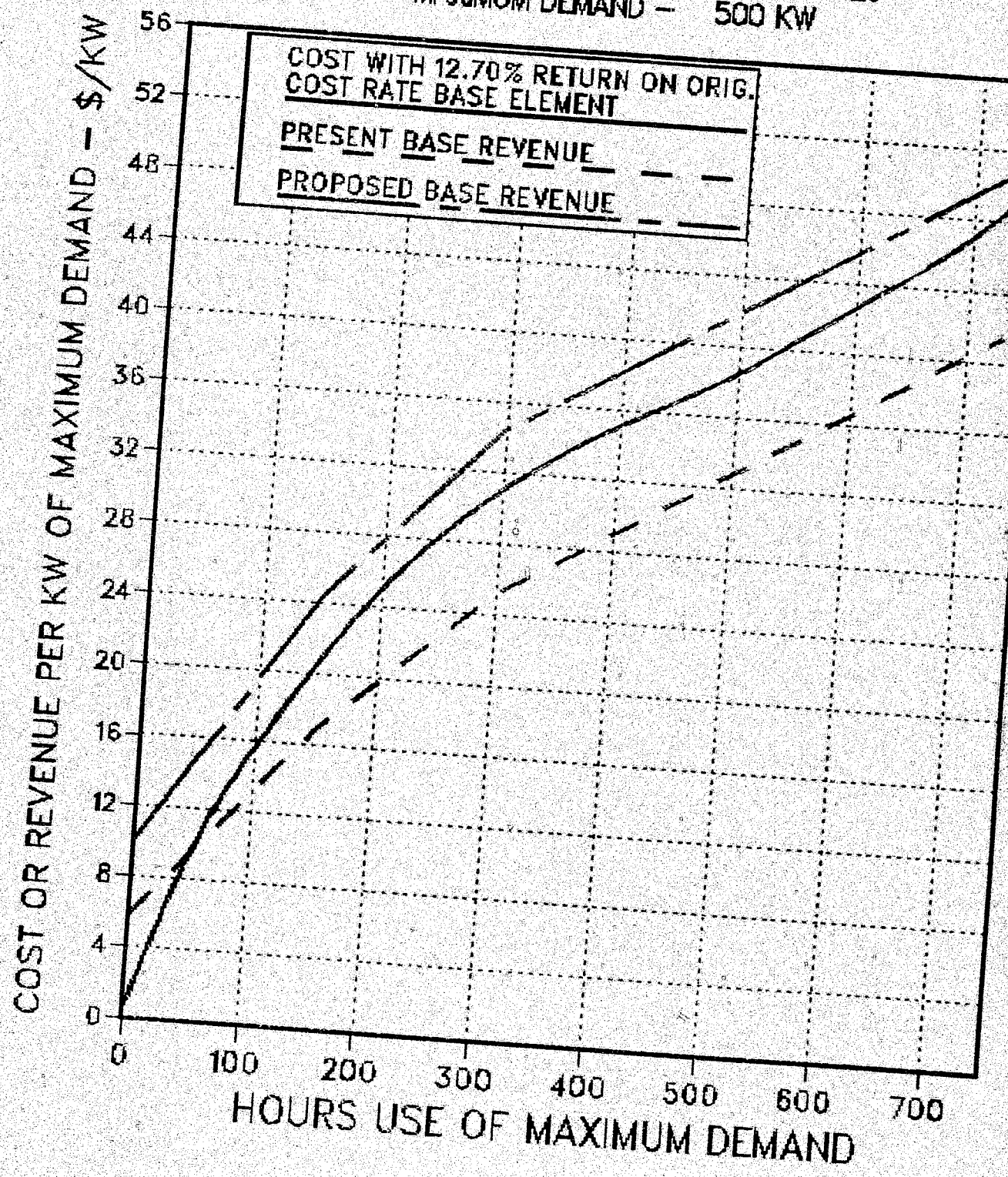
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE HT
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
MAXIMUM DEMAND - 100 KW



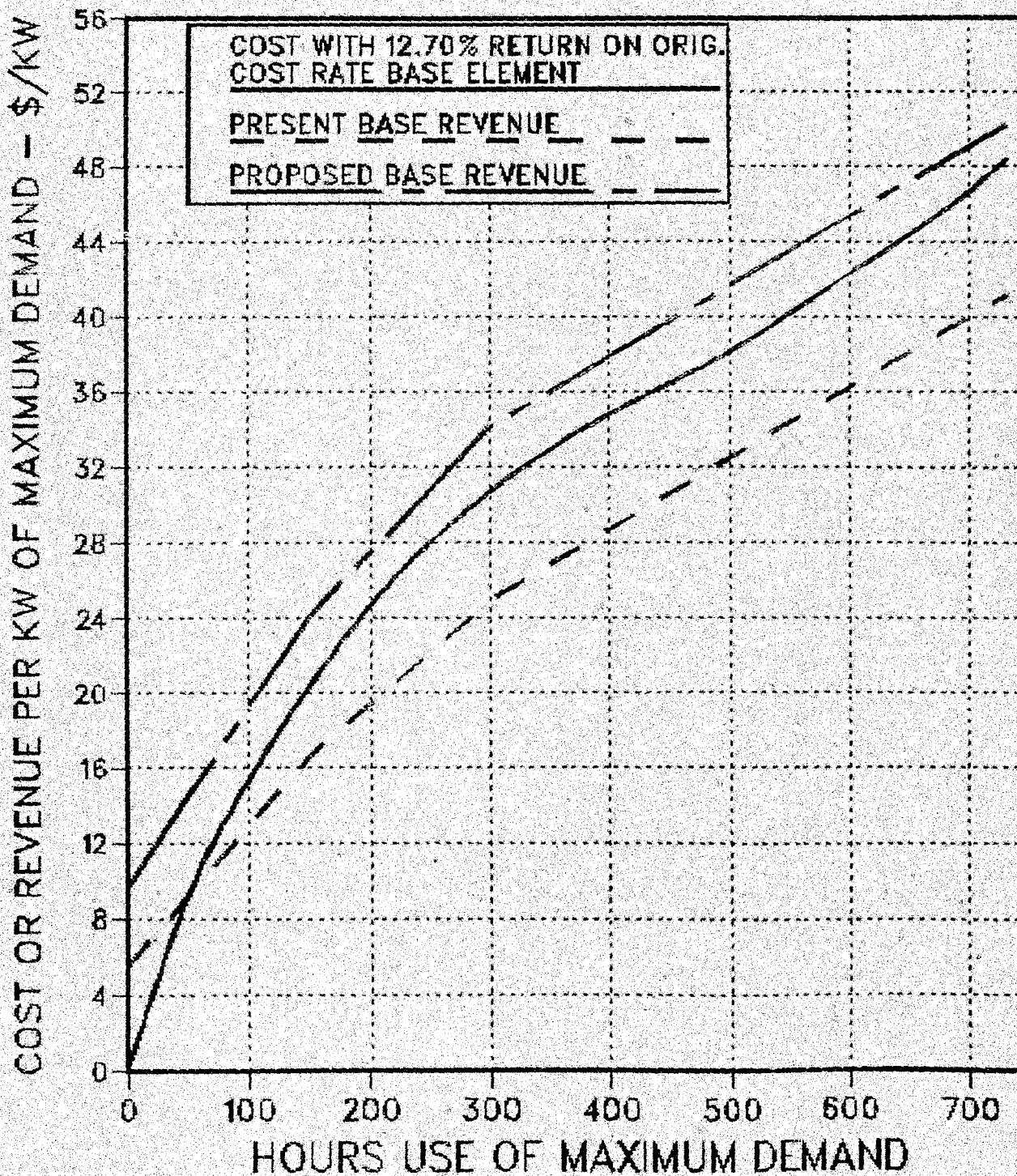
PHILADELPHIA ELECTRIC COMPANY ELECTRIC OPERATIONS

RATE HT
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
MAXIMUM DEMAND - 500 KW



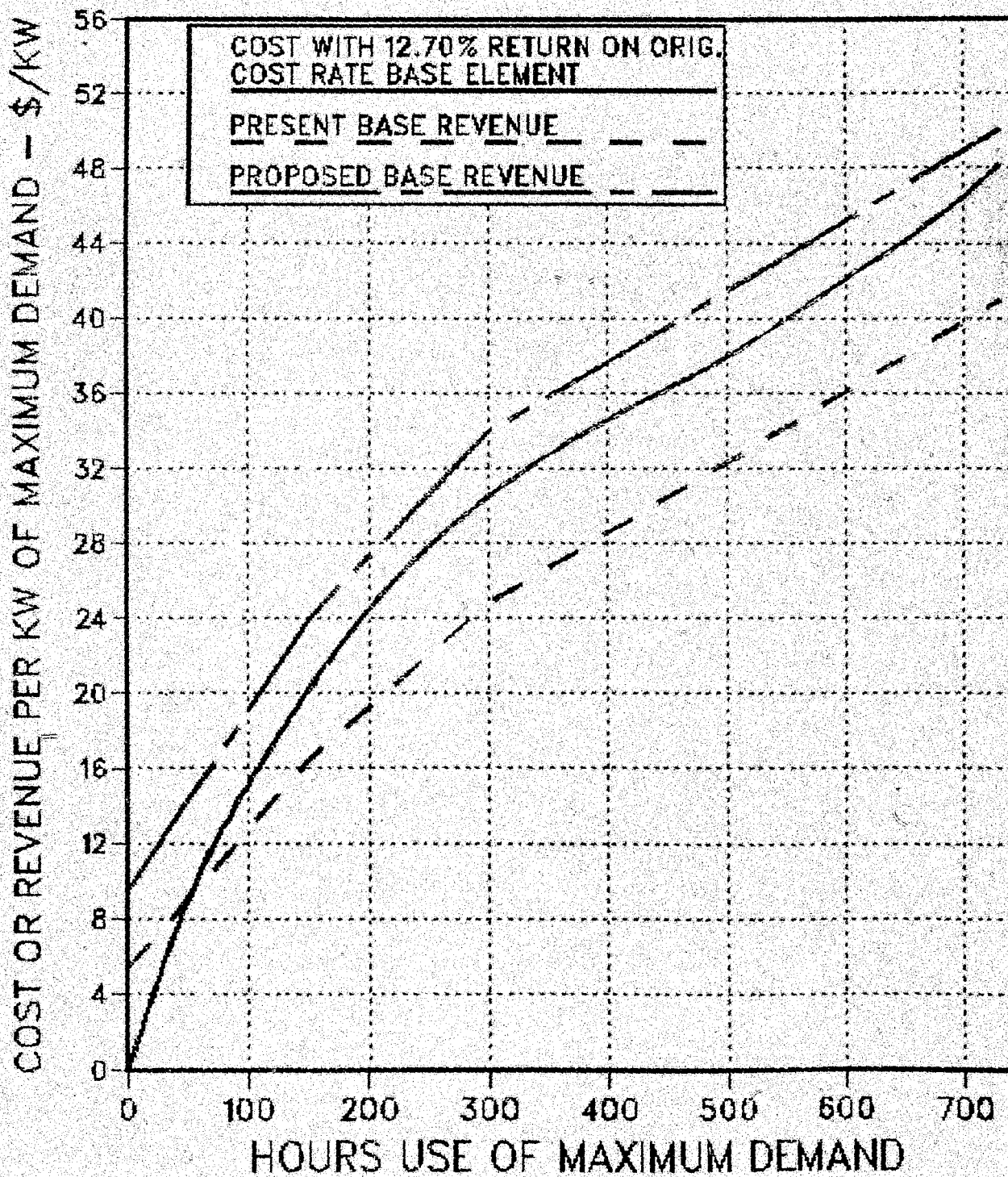
PHILADELPHIA ELECTRIC COMPANY ELECTRIC OPERATIONS

RATE HT
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
MAXIMUM DEMAND - 1300 KW



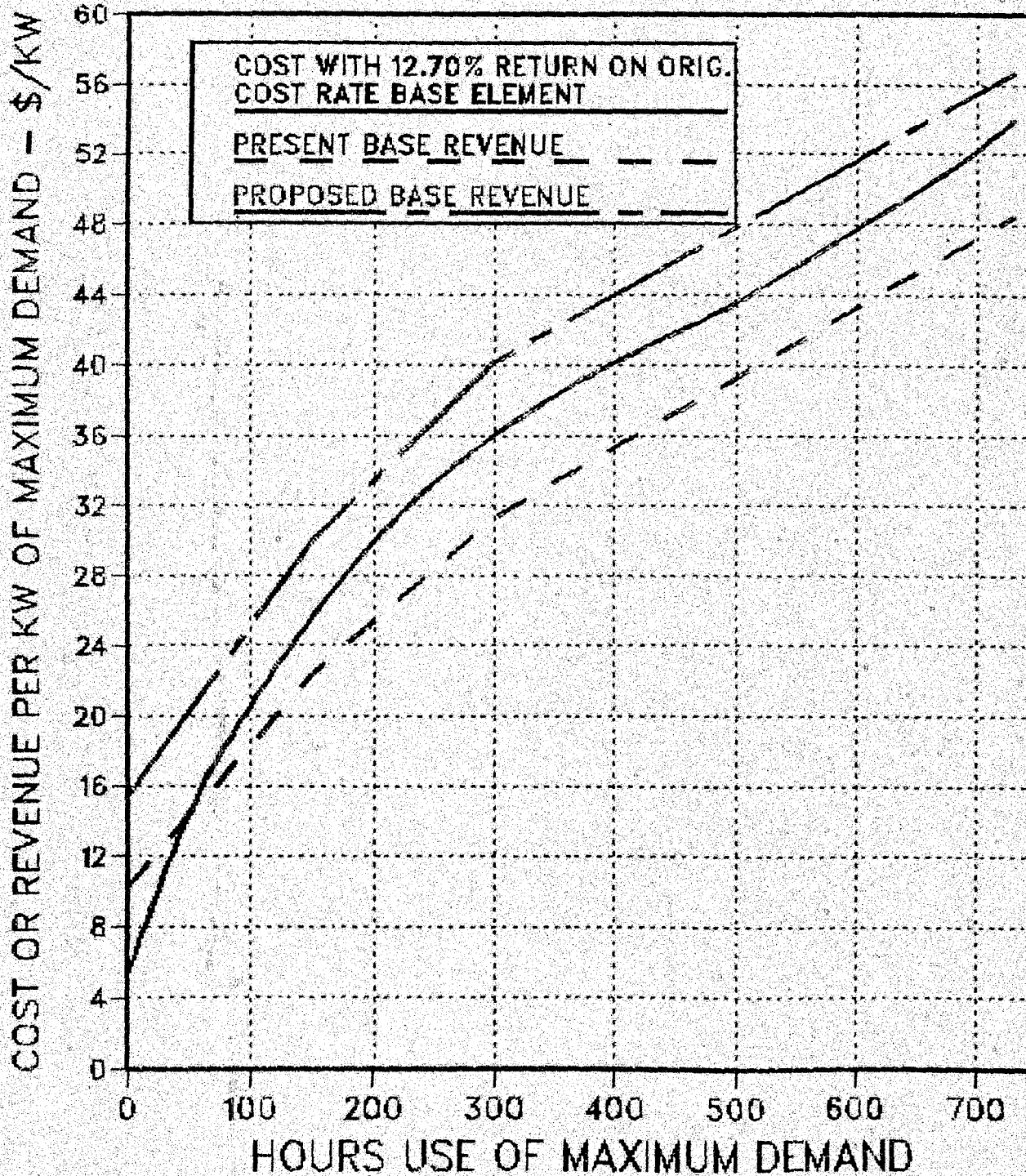
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE HT
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
MAXIMUM DEMAND - 50,000 KW



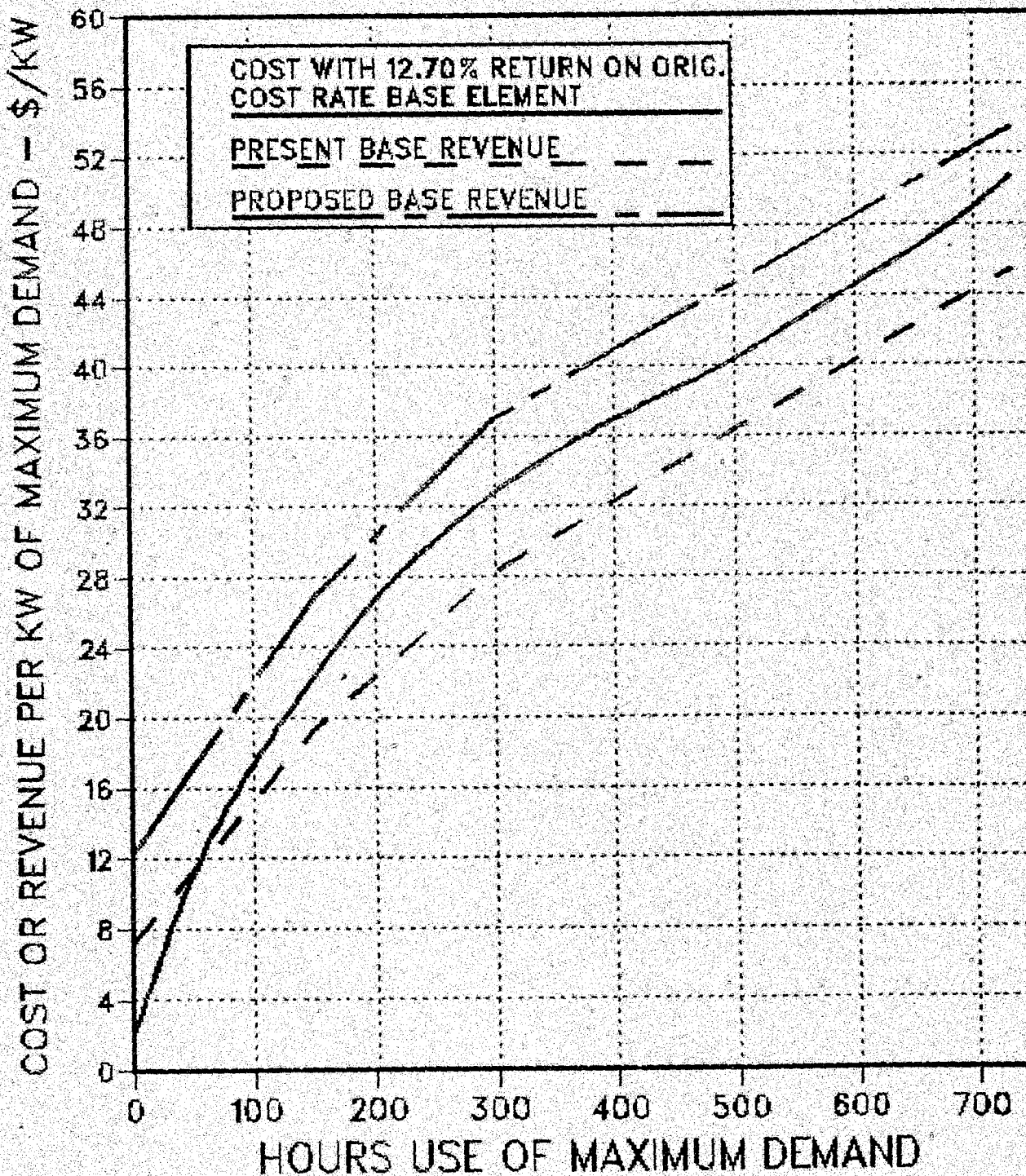
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE PD
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
MAXIMUM DEMAND - 50 KW



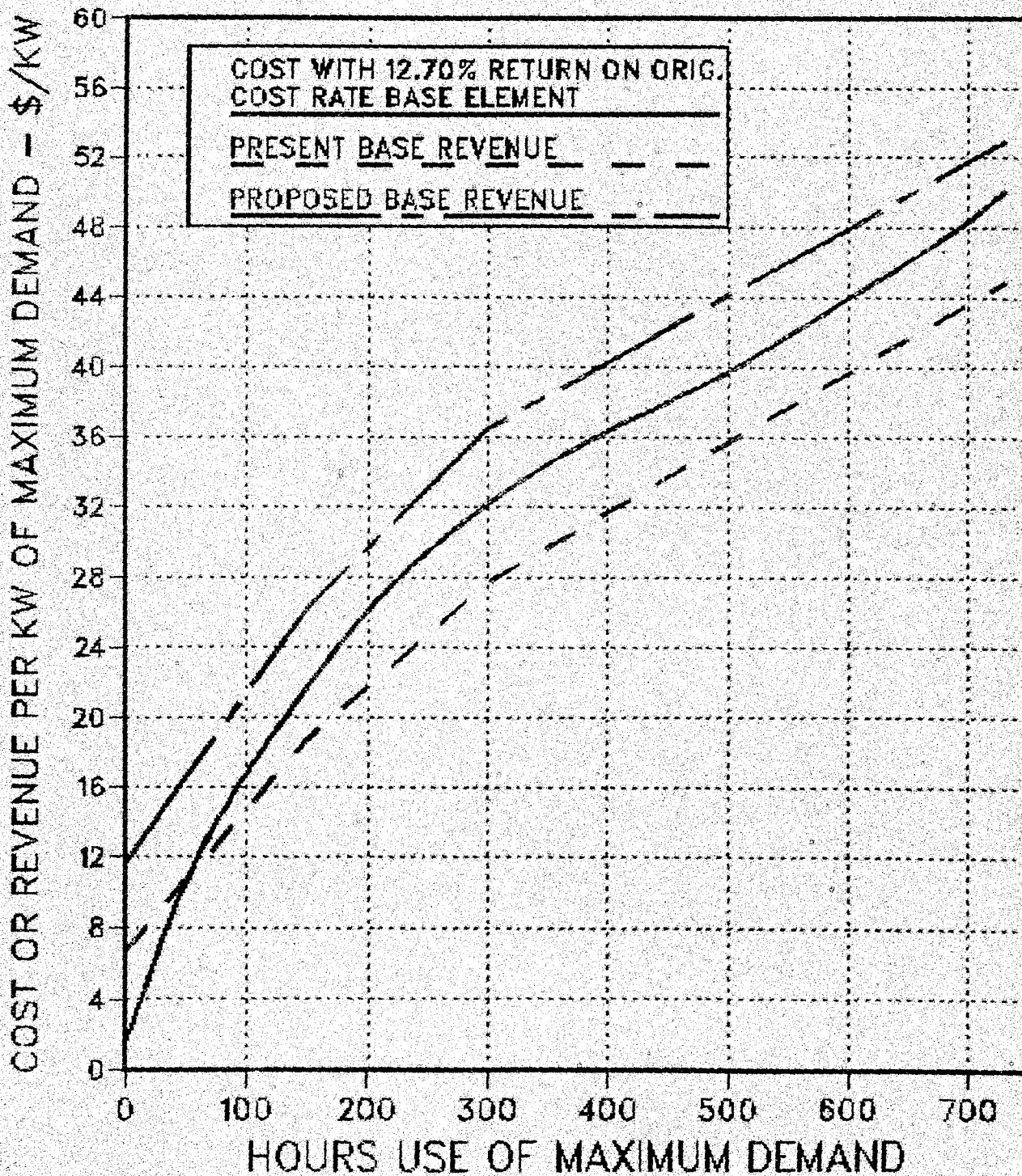
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE PD
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
MAXIMUM DEMAND - 125 KW



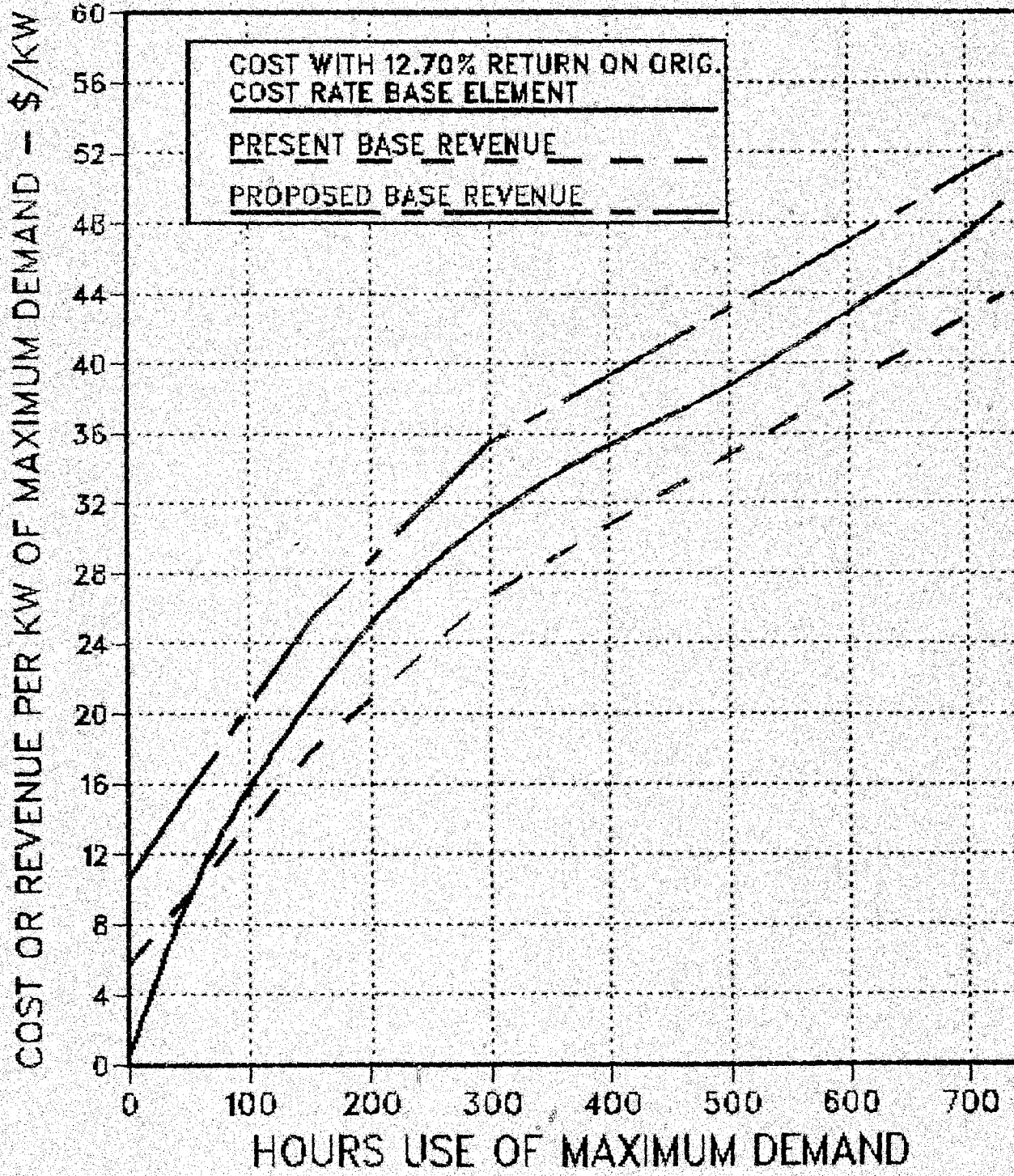
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE PD
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
MAXIMUM DEMAND - 175 KW



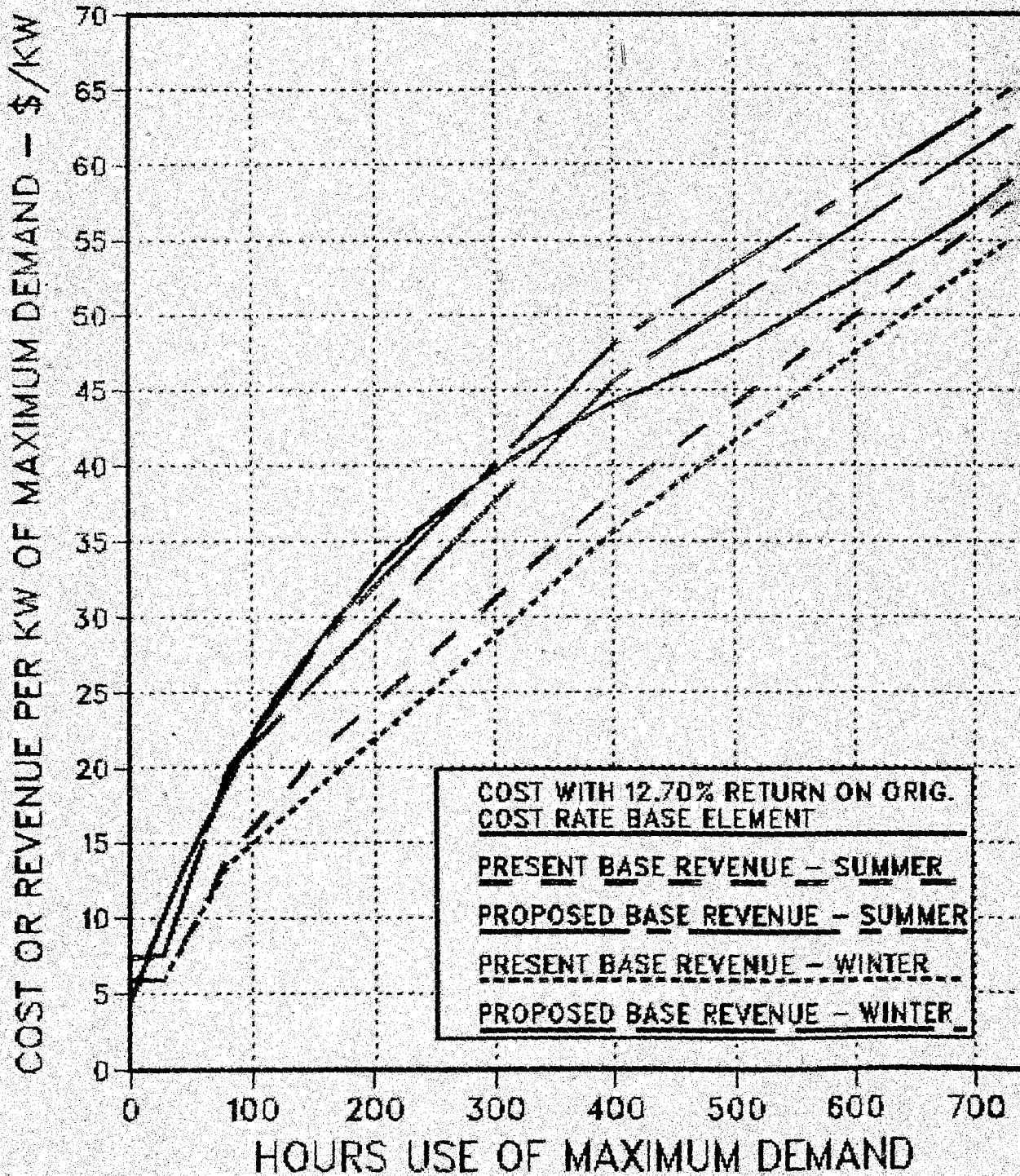
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE PD
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
MAXIMUM DEMAND - 500 KW



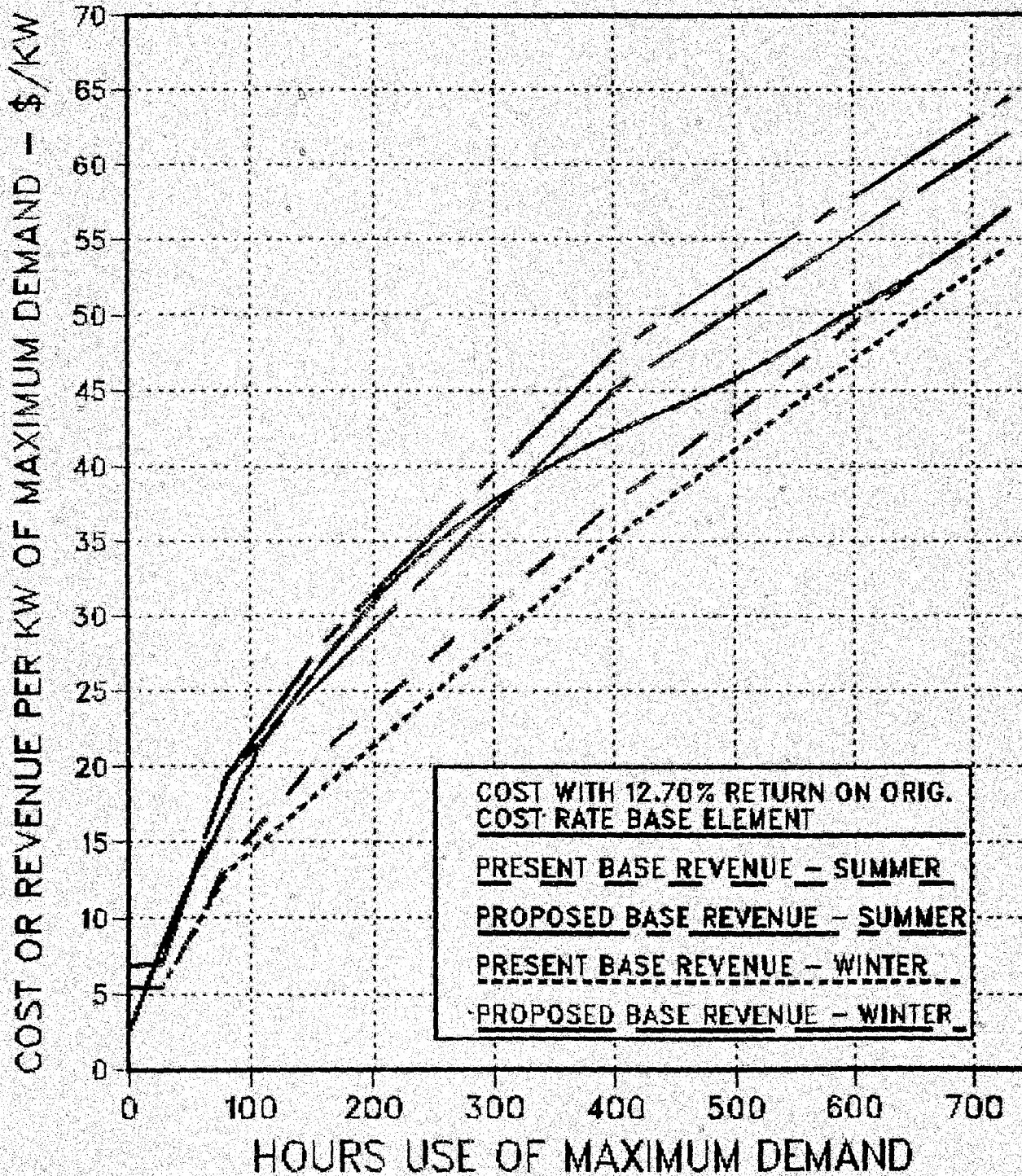
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE GS
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
MAXIMUM DEMAND - 5 KW



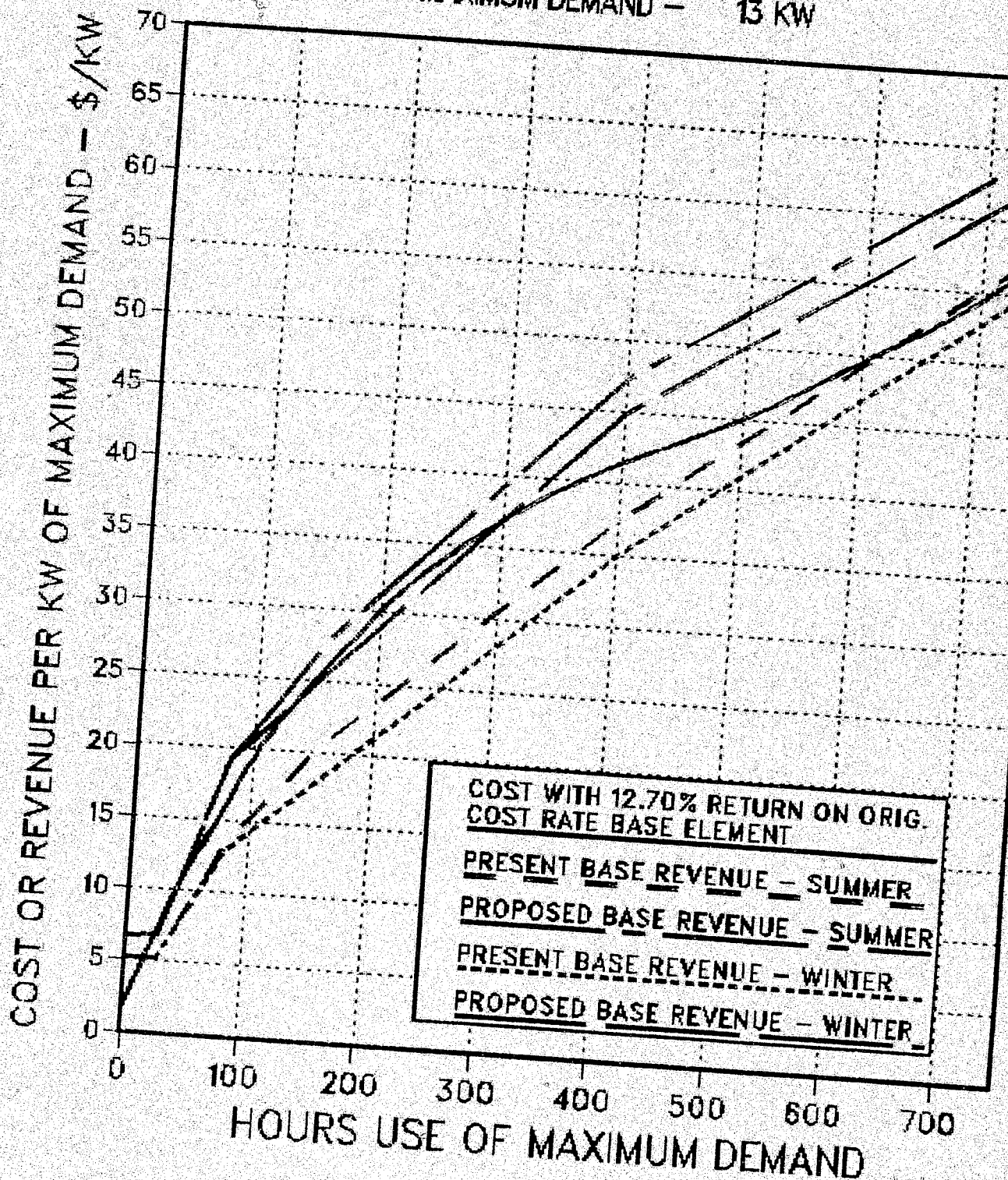
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE GS
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1985 AND TARIFF NO. 26
MAXIMUM DEMAND - 9 KW



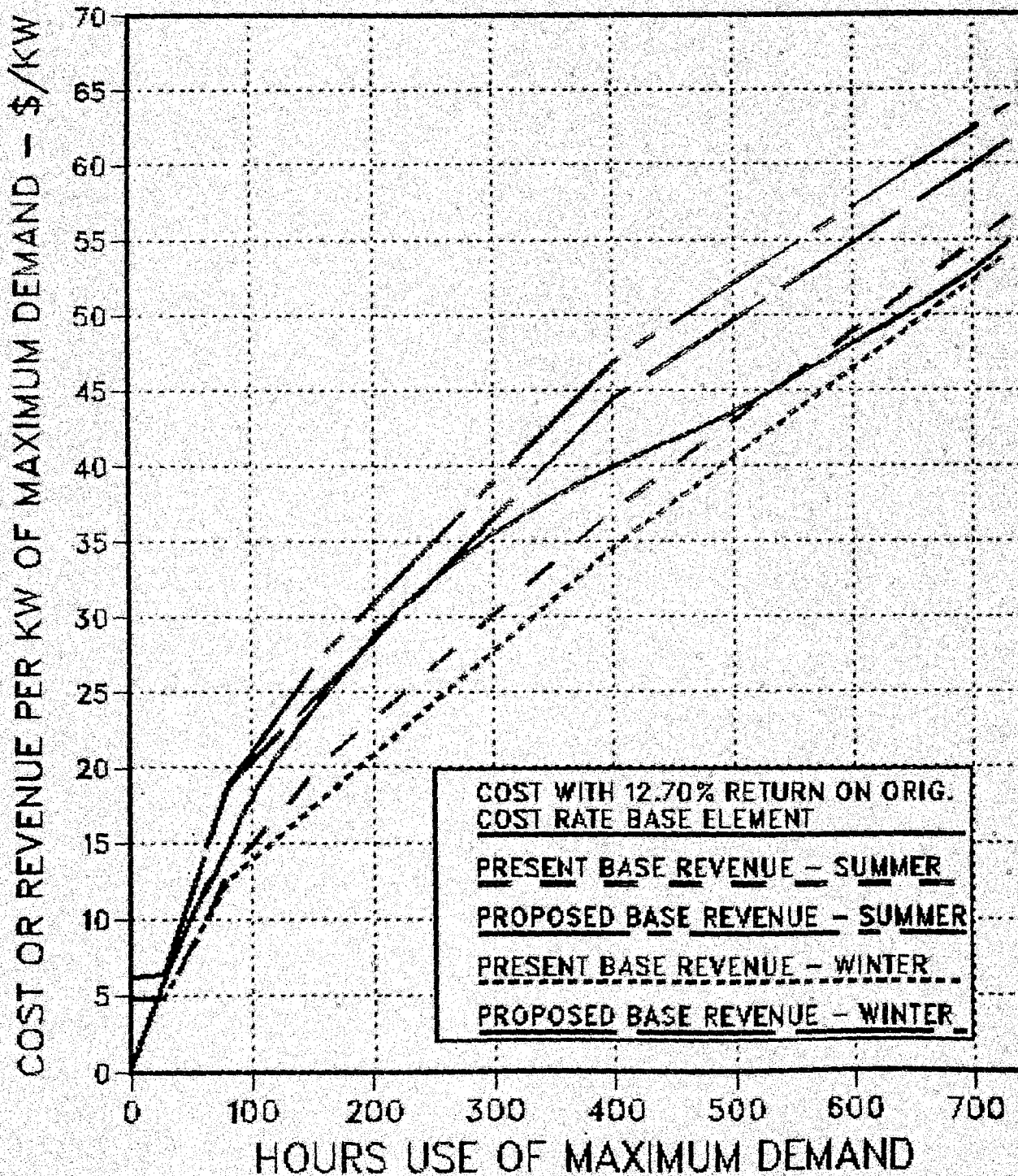
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE GS
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
MAXIMUM DEMAND - 13 KW



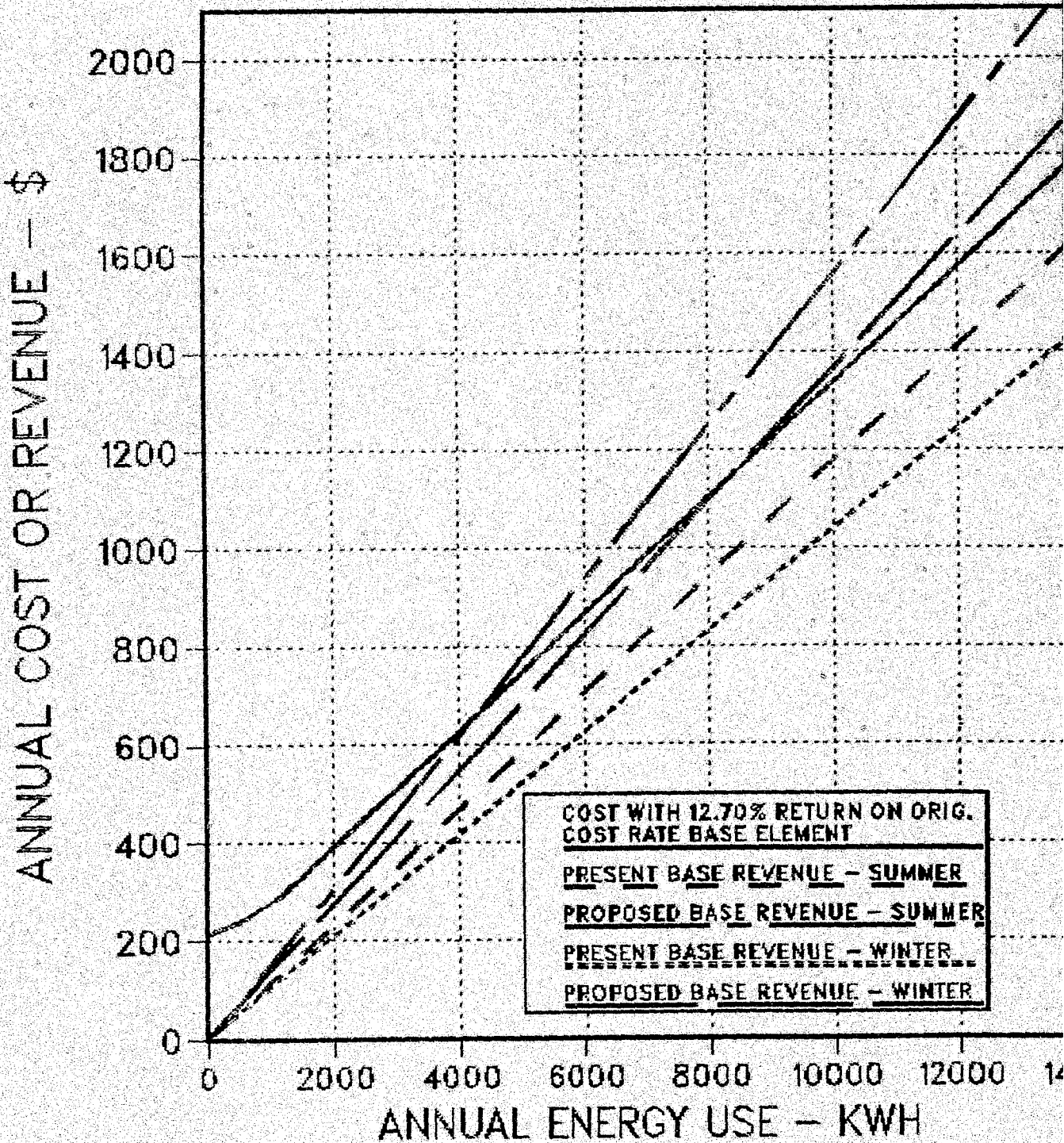
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE GS
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
MAXIMUM DEMAND - 100 KW



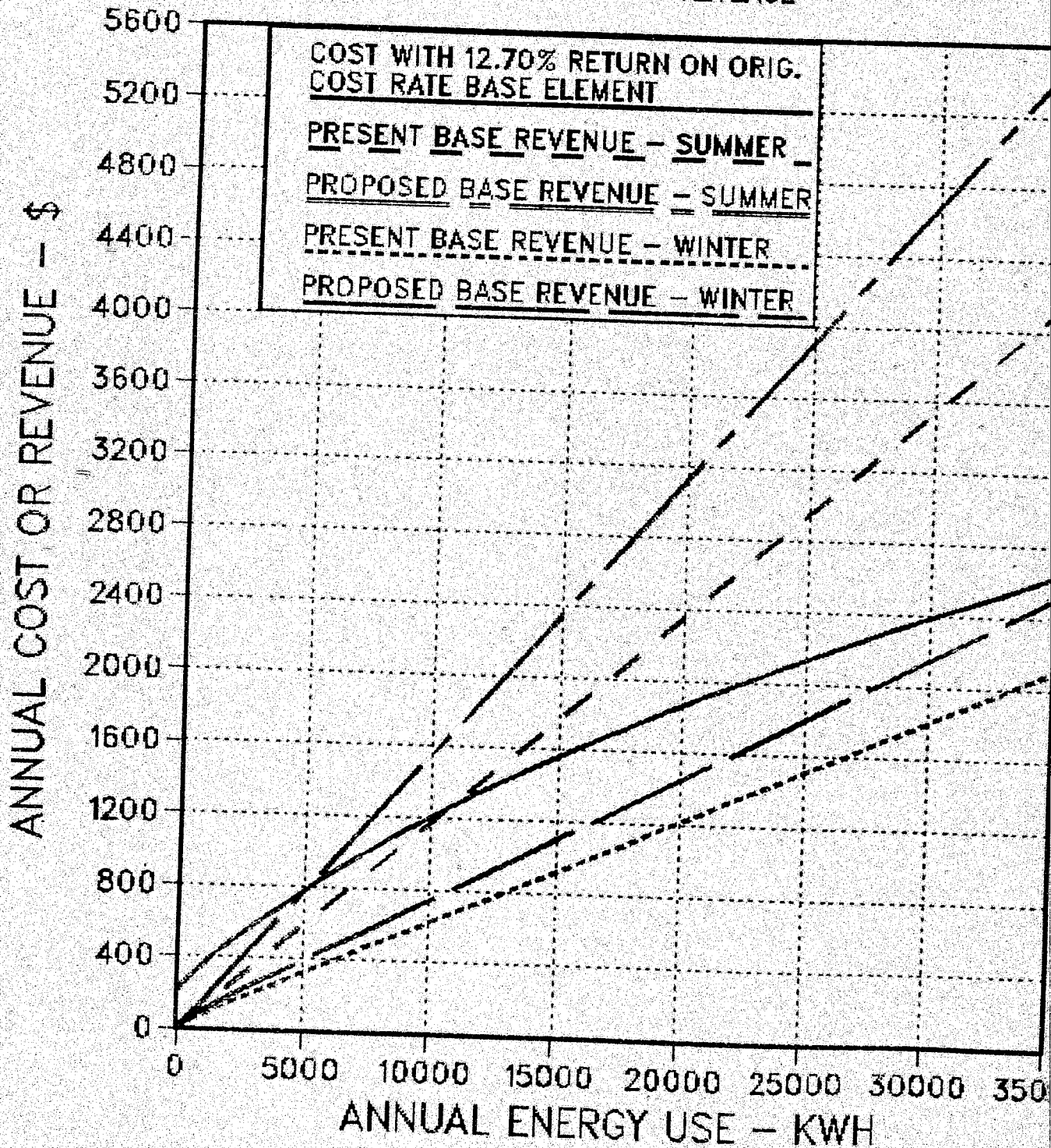
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE R
ANNUAL COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
AND PROPOSED REVENUE



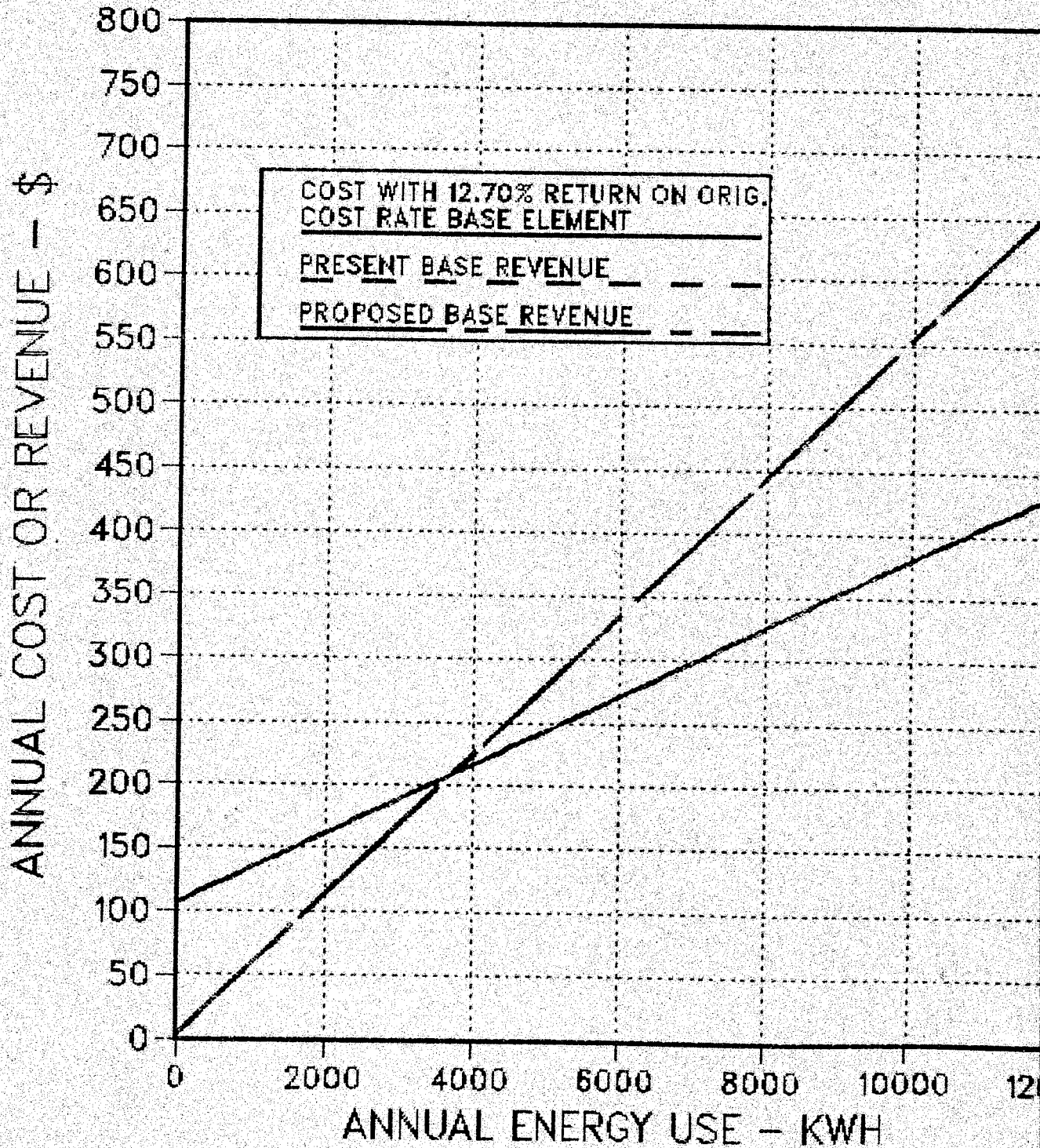
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE RH
ANNUAL COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
AND PROPOSED REVENUE



PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE OP, OFF-PEAK SERVICE
ANNUAL COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
AND PROPOSED REVENUE

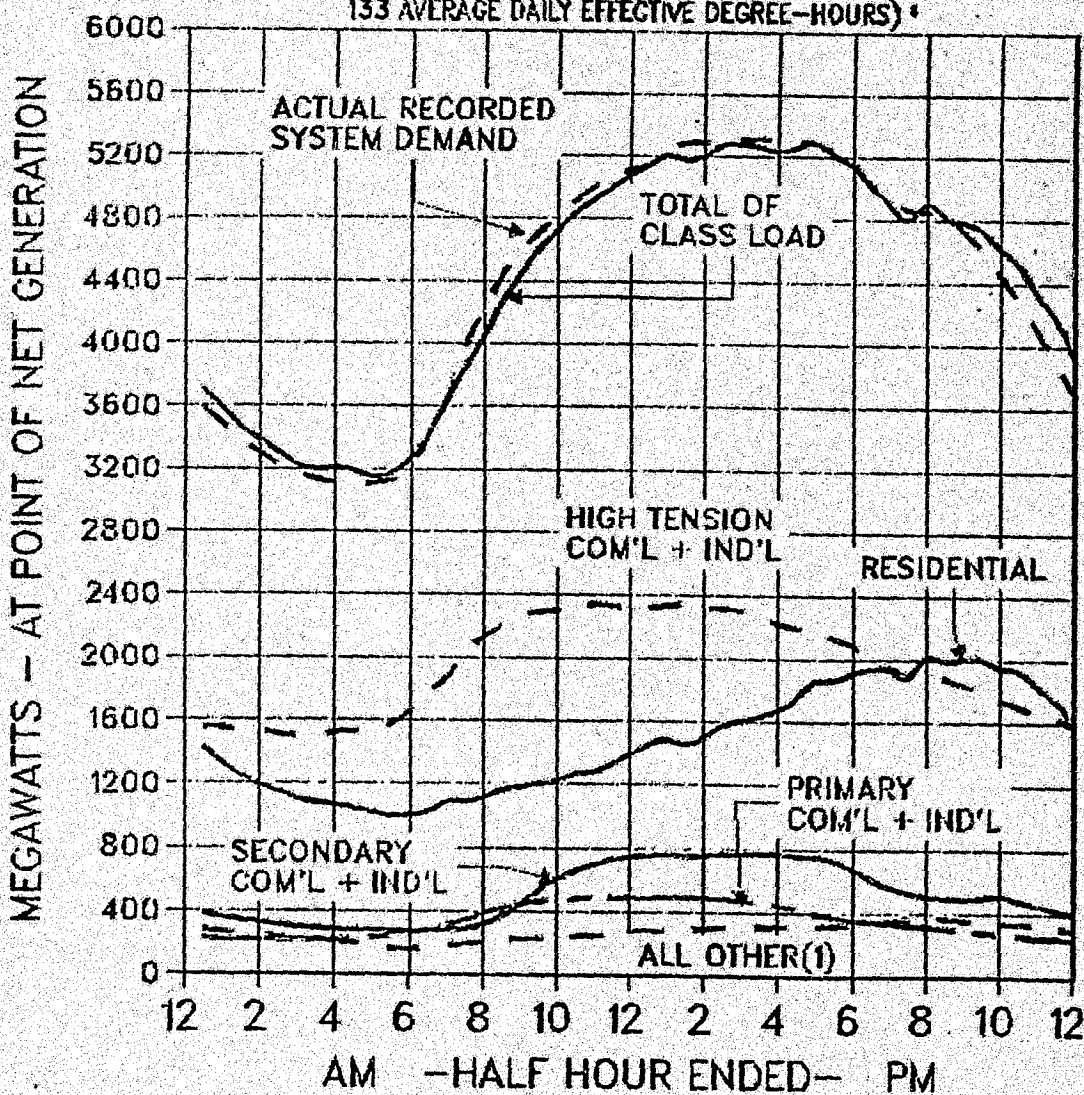


SECTION VIII

LOAD CURVES AND CHARACTERISTICS

PHILADELPHIA ELECTRIC COMPANY ELECTRIC OPERATIONS - SUMMER 1984

CLASS LOAD CURVES AT POINT OF NET GENERATION
AND
TOTAL OF CLASS LOADS COMPARED TO ACTUAL RECORDED SYSTEM DEMAND
(FOR AVERAGE OF 4 WEEKDAYS WITH
133 AVERAGE DAILY EFFECTIVE DEGREE-HOURS) *



* AVERAGE OF THE FOUR DAYS OF MONTHLY SYSTEM PEAK; JUNE 13
JULY 16, AUGUST 9, AND SEPTEMBER 14, 1984

(1) INCLUDES: OTHER UTILITIES, STREET LIGHTING,
INTERDEPARTMENTAL, AND COMPANY USE

Philadelphia Electric Company - Electric Service
 DEMAND, ENERGY, AND LOAD FACTOR DATA
 FOR MAJOR CLASSES OF SERVICE
 CALENDAR YEAR 1984

	Commercial & Industrial				Residential		Street Lighting
	High Tension	Primary	Secondary	Rate R-H	Regular		
<u>1984</u>							
<u>Annual</u>							
Max. Div. Demand, kW	2,414,019	501,171	706,993	519,223	1,781,005	41,783	
Energy Use, kWh	13,315,532	2,115,547	3,473,407	1,433,476	6,835,567	170,540	
Load Factor, %	63.0%	48.2%	56.1%	31.5%	43.8%	46.6%	
<u>Sum of Individual Customers</u>							
Maximum Demand, kW	2,925,859	618,965	1,530,385	1,068,415	6,147,197	41,783	
Energy Use, kWh	13,315,532	2,115,547	3,473,401	1,433,476	6,835,567	170,540	
Load Factor, %	52.0%	39.0%	25.9%	15.3%	12.7%	46.6%	
Coincidence Factor	82.5%	81.0%	46.2%	48.6%	29.0%	100.0%	
<u>Summer System Peak Day</u>							
Max. Div. Demand, kW	2,352,957	480,439	706,993	212,564	1,762,055	41,718	
Energy Use, kWh	46,957,792	7,964,599	11,243,219	3,591,401	31,615,383	379,178	
Load Factor	83.2%	69.1%	66.3%	70.4%	74.8%	37.9%	
<u>Average of Peak Day in Each of the Four Summer Months</u>							
Max. Div. Demand, kW	2,255,576	448,959	689,005	209,344	1,612,933	41,771	
Energy Use, kWh	44,859,112	7,619,878	11,103,550	3,491,205	28,311,639	408,945	
Load Factor	82.9%	70.7%	67.1%	69.5%	73.1%	40.8%	

Notes: 1. All Demand and Energy Data are at Point of Customers Meters
 2. All Demand Data are Half-Hour Demands

Source and Age of Load Data

<u>Rate Class</u>	<u>Source</u>	<u>Age</u>
High Tension	Billing Records	Current
Primary	Billing Records	Current
GS-Measured	Load Survey	1982
GS-Unmeasured	Load Survey	1982
Residential	Load Survey	1980
Residential Heating	Load Survey	1983
Water Heating	Load Survey	1981
Street Lighting	Company Records	Current
Other Utilities	Billing Records	Current
Interdepartmental	Billing Records	Current

SECTION IX
LINE LOSSES STUDY

LOSS FACTOR DETERMINATION FOR
PHILADELPHIA ELECTRIC COMPANY
SECONDARY, PRIMARY AND HIGH TENSION CUSTOMERS

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	Description of approach and assumptions used in developing demand loss formulas.	
	B. <u>System Component Losses</u>	66
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	C. <u>Demand Loss Factor Formulas</u>	67
	Formulas for calculating demand losses by customer class for any system load condition.	
	D. <u>List of Symbols</u>	67
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I. Demand Loss Factors

A. Methodology

From an analysis of data gathered on impedances, peak loads, no load losses, and numbers of each type of equipment existing on the system, System Planning has been able to estimate the no load losses and peak load varying losses for each class of components on the system as a percentage of system peak load. This data will be used to calculate demand loss factors for high tension, primary and secondary load. It is felt that the parameters in the equations for demand loss factors will remain fairly constant for some time in the future. With the present low growth rates and slow rate of system expansion there will be little change in the characteristics of the system which affect losses.

The load varying loss for a class of components will vary as the square of the load passing through those components. Therefore, the actual load loss for a particular class of components will be the peak load loss multiplied by the square of the per unit load passing through that class of components.

Since the three load classes follow different load patterns, to determine the per unit load on a particular class of components the fractional shares of high tension, primary, and secondary load supplied by the class of components must be known. This has been estimated by combining data on customer peaks maintained by System Planning and on numbers of customers served at different voltages maintained by T&D Engineering. This data was reviewed in 1982 and the loss factors based on it were updated.

B. System Component Losses

Listed below for 1976 system peak conditions are estimates for no load losses, load varying losses and the percentage of load varying losses for each class of components. The percentage of 1976 peak system load which corresponds to the total 1976 peak load varying loss is also given. These percentages are used in calculating the demand loss factors for HT, PD and secondary load. The use of percentages based on 1976 data is justified because the physical system essentially remained unchanged.

<u>Component Group</u>	<u>No Load Loss</u>	<u>Peak Load Loss</u>	<u>% of Total Peak Load Loss</u>
Bulk Power	8,073 kW	143,193 kW	33.749%
34 kv System	3,873 kW	67,767 kW	15.972%
13 kv System	8,873 kW	43,159 kW	10.172%
P.D. 13-4 kv Banks	1,570 kW	961 kW	0.226%
2.4 & 4 kv System	7,663 kW	128,520 kW	30.291%
Secondary System	27,362 kW	40,687 kW	9.589%

Peak load loss as a percent of peak load = 7.9365%

C. Demand Loss Factor Formulas

High Tension Loss Factor:

$$\frac{(HTR1)[8073 + (SPD)(.079365)(.33749)(PUSD)^2] + (HTR2)[3873 + (SPD)(.079365)(.15972)(PU34)^2] + (HTR3)[8873 + (SPD)(.079365)(.10172)(PU13)^2]}{\text{High Tension Demand}}$$

Primary Loss Factor:

$$\frac{(PDR1)[8073 + (SPD)(.079365)(.33749)(PUSD)^2] + (PDR2)[3873 + (SPD)(.079365)(.15972)(PU34)^2] + (PDR3)[8873 + (SPD)(.079365)(.10172)(PU13)^2] + (PDR4)[7663 + (SPD)(.079365)(.30291)(PU4)^2] + [1570 + (SPD)(.079365)(.00226)(PUPD)^2]}{\text{Primary Demand}}$$

Secondary Loss Factor:

$$\frac{(SR1)[8073 + (SPD)(.079365)(.33749)(PUSD)^2] + (SR2)[3873 + (SPD)(.079365)(.15972)(PU34)^2] + (SR3)[8873 + (SPD)(.079365)(.10172)(PU13)^2] + (SR4)[7663 + (SPD)(.079365)(.30291)(PU4)^2] + [27362 + (SPD)(.079365)(.09589)(PUSEC)^2]}{\text{Secondary Demand}}$$

D. List of Symbols

The following symbols appear in the formulae for demand loss factors.

<u>Symbol</u>	<u>Definition</u>
HTR1	Ratio of the HT demand to system demand
HTR2	Ratio of the HT demand supplied by the 34 kv system to the 34 kv system demand
HTR3	Ratio of the HT demand supplied by the 13 kv system to the 13 kv system demand
PDR1	Ratio of the PD demand to system demand
PDR2	Ratio of the PD demand supplied by the 34 kv system to the 34 kv system demand
PDR3	Ratio of the PD demand supplied by the 13 kv system to the 13 kv system demand
PDR4	Ratio of the PD demand supplied by the 2.4 & 4 kv system to the 2.4 & 4 kv system demand

<u>Symbol</u>	<u>Definition</u>
SR1	Ratio of the secondary demand to system demand
SR2	Ratio of the secondary demand supplied by the 34 kv system to the 34 kv system demand
SR3	Ratio of the secondary demand supplied by the 13 kv system to the 13 kv system demand
SR4	Ratio of the secondary demand supplied by the 2.4 & 4 kv system to the 2.4 & 4 kv system demand
SPD	System output peak demand (kW)
PUSD	Per unit system demand
PU34	Per unit 34 kv system demand
PUL3	Per unit 13 kv system demand
PUPD	Per unit PD demand
FU4	Per unit 2.4 & 4 kv system demand
FUSEC	Per unit secondary demand

E. Component Class Load Composition

Bulk power components:

All of the system load is supplied by this group of components. Therefore, when allocating the total loss for this class of components the allocation should be based on the relative amounts of high tension, primary, and secondary load being supplied at the moment.

34 kv system components:

This group of components supplies 39% of the HT demand remaining after the HT demand supplied by the bulk power system has been removed. 45% of all PD and 39% of all secondary load is supplied by the 34 kv system.

13 kv system components:

This group supplies 61% of the HT demand remaining after the HT demand supplied by the bulk power system has been removed. 55% of all PD and 61% of all secondary load is supplied by the 13 kv system.

Primary 13-4 kv interposing banks:

These banks supply only PD load.

2.4 and 4 kv system components:

This group of components supplies 65.3% of all PD load. Also, 53.3% of all secondary load is supplied by the 2.4 & 4 kv system.

Secondary system components:

Only secondary load is supplied by these components.

II. Energy Loss Factors

A. Methodology

Based on existing estimates for energy losses in each type of component on the PECO system, it is possible to calculate loss factors by estimating the proportions of total energy passing through each component which supply secondary, primary and HT customers.

Using the proportions of secondary, primary, and HT energy in a component as relative weights, the energy losses in that component can be divided into secondary, primary, and HT losses. This division can be performed for all component losses and then summed to get the total secondary, primary, and HT loss for the system.

Once the total secondary, primary, and HT losses have been estimated, the loss factor for each class of load can be calculated by dividing the class losses by the sum of the class losses and class sales to get a loss factor based on output, or the class losses can be divided by the class sales to get a loss factor based on use.

The loss factors are designed to estimate actual energy losses incurred by supplying load, and should not be expected to be the same as the losses in yearly FPC reports. Some of the losses appearing in those reports result from billing lag, billing errors, and change in billing procedures. Such accounting losses will not be estimated by the loss factors calculated below. The total of all losses estimated using these loss factors should be 6.49% of total output. The average loss reported over the 10 year period ending in 1981 was 6.49% and that value is considered to be the best estimate of annual actual energy losses.

B. Loss Factor Calculation

Two tables were constructed to help determine the estimated energy losses in each system component for secondary, primary, and HT customers.

The first table contains the relative proportions of secondary, primary and HT energy which pass through each component of the system.

The second table contains the estimated secondary, primary, and HT losses for each component of the system. These values were calculated by using the proportions in Table I to subdivide the total losses for each component of the system. The estimates of total component losses were taken from a tabulation of component losses which was compiled using data on impedances and average loading for those components.

A discussion of the method used to determine the relative proportions in Table I follows the two tables.

TABLE I - RELATIVE PROPORTIONS - 1981

<u>Component</u>	<u>Secondary</u>	<u>Primary</u>	<u>High Tension</u>
Bulk Power	0.408	0.085	0.507
34 kv System	0.417	0.087	0.496
13 kv System	0.454	0.094	0.452
2.4 & 4 kv System	0.828	0.172	0.0
PD 13-4 kv banks	0.0	1.0	0.0
Secondary system	1.0	0.0	0.0

TABLE II - KWH LOSSES - 1981

<u>Component</u>	<u>Secondary</u>	<u>Primary</u>	<u>High Tension</u>
Bulk Power	216,056,225	45,011,713	268,481,632
34 kv System	104,929,684	21,891,805	124,808,449
13 kv System	98,894,321	20,475,917	98,458,663
2.4 & 4 kv System	398,041,005	82,684,846	0
PD 13-4 kv Banks	0	22,534,024	0
Secondary System	375,567,071	0	0
Total	1,193,488,306	192,598,305	491,748,745

The proportions in Table I were determined using data from the Rate Division on energy sales by voltage along with data from System Planning on (1) the relative split of 34 kv and 13 kv HT load, which was determined by comparing the sum of summer and winter peaks for all 13 kv customers in Custfile with the sum of summer and winter peaks for all 34 kv customers in Custfile, and (2) the relative proportion of 13 kv energy to total system energy sold in a year, which was estimated by dividing the 1981 13 kv coincident peak by the 1981 system peak (which was adjusted down by 6.49% to account for losses).

It was found from Custfile data that out of each kWh of HT load supplied by 34 kv and 13 kv lines, 61% went to supply 13 kv HT customers and 39% went to supply 34 kv HT customers.

The relative proportion of 13 kv energy to total system energy was calculated by dividing the 13 kv coincident peak by the system peak adjusted for losses of $(3117 \text{ mw}) / [(5731 \text{ mw})(.9351)] = 0.582$. Using this proportion the total system energy sales passing through the 13 kv system are calculated to be 15,745,479,220 kWh. Since the HT load sold at voltages above 34 equals 1,817,536,900 kWh, the 34 kv share of energy sales of 9,491,071,884 kWh was determined by subtracting the 13 kv and bulk power system sales from the total PECO system energy sales.

A discussion of the method for determining the proportions in table I follows.

1) Bulk Power Component

The ratio of total secondary, primary, or HT energy sales to total system energy sales were used.

2) 34 kv Banks and Lines

The total energy which passes through the 34 kv system has been previously estimated to be 9,491,071,884 kWh. This must be subdivided into secondary, primary and HT energy.

The HT portion of the 34 kv energy is equal to:
 $(0.39)(10,626,888,000) + 565,705,000 = 4,710,191,663$

This formula is the sum of two values. The first value is the product of the 34 kv proportion of HT load times the portion of HT load which does not include sales to other utilities, the railroads, or HT customers supplied above 34 kv. The second value is the energy sold to other utilities via 34 kv lines.

The remaining energy passing through the 34 kv system must be divided in secondary and primary energy. The proportion of secondary to primary energy for the total system (828:172) was used to do this, and gave the following energy breakdown.

Secondary energy	= 3,958,568,823 kWh (0.417)
Primary energy	= 822,311,398 kWh (0.087)
High tension energy	= 4,710,191,663 kWh (0.496)
Total Energy	= 9,491,071,884 kWh (1.0)

3) 13 kv Banks and Lines

The total energy which passes through the 13 kv system has been previously estimated to be 15,745,479,220 kWh. This must be subdivided into secondary, primary and HT energy.

The HT portion of the 13 kv energy is equal to:
 $(0.61)(10,626,888,880) + 636,612,183 = 7,119,014,400$

This formula is the sum of two values. The first is the product of the 13 kv proportion of HT load times the portion of HT load which does not include sales to other utilities via 34 kv lines, the railroads, or HT customers supplied above 34 kv. The second is the energy sold to the railroads.

The remaining energy passing through the 13 kv system must be divided into secondary and primary energy. The proportion of primary to secondary energy for the whole system was again used to make this division, and the following energy breakdown was computed.

Secondary energy	= 7,142,712,700 kWh (0.454)
Primary energy	= 1,483,751,920 kWh (0.094)
High tension energy	= 7,119,014,400 kWh (0.452)
Total Energy	= 15,745,479,220 kWh (1.0)

4) 2.4 & 4 kv Banks and Lines

Since only secondary and primary energy pass through the 2.4 & 4 kv system, the PECO system's proportion of secondary to primary energy (828:172) was used to divide the losses occurring on the 2.4 & 4 kv system.

5) PD 13-4 kv banks

Since only primary energy is supplied, all losses were allocated to primary energy losses.

6) Secondary banks and lines

Since only secondary energy passes through this system, all losses were allocated as secondary energy losses.

C. Energy Loss Factors

Using the total losses for secondary, primary and high tension customers listed in Table II, loss factors as a percent of output were found by dividing each customer class loss by the corresponding sum of total energy sales (adjusted to give a total 1981 loss of 6.49%) and losses for that customer class. The results appear below:

<u>Customer Class</u>	<u>Loss Factor As a Percent of Output</u>
Secondary	9.780%
Primary	7.773%
High Tension	3.463%

The loss factors as a percent of use were found by dividing each customer class loss by the corresponding customer class sales. The results appear below:

<u>Customer Class</u>	<u>Loss Factor As of Percent of Use</u>
Secondary	10.841%
Primary	8.428%
High Tension	3.587%

SECTION X

SUMMARY OF AVERAGE AND EXCESS METHOD
COST ALLOCATION

PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 YEAR ENDED 30 JUNE 1986 - AVERAGE & EXCESS 1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT			COMMERCIAL + INDUSTRIAL			RESIDENTIAL			SCHED
		AMOUNT	HI TEHS.	1	PRIMARY	SECONDARY	RATE R-HI	RATE R	RATE O-PI		
TOTAL OPERATING REVENUE	1	2290779	795560	101119	332302	124432	714460	24552	3		
REVENUE DEDUCTIONS											
OPERATION + MAIN. EXPENSES	2	1440907	517222	107864	171921	102564	449410	23611	109		
DEPRECIATION + OTHER AMORTIZATION	3	264877	88094	21513	30271	23348	61874	4091	57		
TAXES OTHER THAN INCOME	4	82178	26910	6301	10890	5688	27460	28000	60		
SUB -- TOTAL	5	1787962	632226	135758	213082	131600	558764	28000	103		
INCOME TAXES	6	34032	27928	4779	34402	-26759	-317	-5099	61		
PROVISION FOR DEFERRED INCOME TAXES											
LIBERALIZED DEPRECIATION	7	124755	40143	9984	14556	11026	40013	1771	F4		
DEFERRED FUEL	8	-156762	-72118	-12807	-19431	-8998	-36341	-2203	C2		
NUCLEAR FUEL COSTS	9	-4121	-1814	-335	-516	-239	-964	-58	C1		
PRODUCTION FACILITIES	10	67861	25001	5841	7876	6061	18337	955	A1		
CERTAIN CAPITALIZED COSTS	11	9578	3082	767	1118	846	3072	136	F4		
PRODUCTION FACILITIES	12	-12653	-4674	-1092	-1473	-1133	-3429	-179	A1		
AMORT OF FIT % CHANGE	13	-973	-313	-78	-114	-86	-312	-14	F4		
INVESTMENT TAX CREDIT -- NET	14	-3401	-1094	-272	-397	-301	-1091	-48	F4		
GAIN FR. DISPOSITION OF UTL. PROP.	15	0	0	0	0	0	0	0	A1		
TOTAL	16	1045998	648367	142545	249103	112017	577732	24061	104		
OPERATING INCOME											
AFTER INCOME TAXES	17	444781	147193	38574	83199	12415	136726	491	105		
RATE BASE											
EL. PLT. IN SRV. INCL. ALLOC. COMMON	18	8693834	2850667	708723	1037883	783863	2871930	125532	85		
TOTAL	19	8893834	2850667	708723	1037883	783863	2871930	125532	86		
ACCUMULATED PROVISION FOR DEPREC	20	1665850	477062	128228	190345	145798	597499	24178	100		
DEPRECIATED UTILITY PLANT	21	7227994	2373605	583495	847538	638085	2274431	101354	106		
WORKING CAPITAL	22	272153	100239	20643	32611	18842	61929	4399	101		
DEPR. UTL. PLT. PLUS MK'G CAPITAL	23	7500137	2473844	604138	880149	656927	2356360	105753	107		
LESS:											
ACC. DEFERRED INCOME TAXES	24	2363	859	201	271	208	630	33	F1		
ACC. AMORTIZATION INCL. INC. TAX	25	526166	169312	42109	61390	46501	168757	7468	F4		
LIBERALIZED DEPRECIATION	26	0	0	0	0	0	0	0	C2		
RECOVERABLE FUEL COST	27	8116	739	401	953	667	4530	118	F5A		
CUSTOMER ADVANCES AND DEPOSITS	28	0	0	0	0	0	0	0			
PA. WATER + POWER REFUND	29	0	0	0	0	0	0	0			
INVESTMENT TAX CREDIT	30	6963532	2302934	561927	817535	609551	2182443	98134	108		
TOTAL RATE BASE											
RATES OF RETURN											
AFTER INCOME TAXES	31	6.39	6.39	6.87	10.18	2.04	6.26	0.50			
FULL YEAR EFFECT OF RATE CHANGE											
OPERATING INCOME	32	884369	323060	78558	147077	35449	269669	1952			
RATE OF RETURN	33	12.70	14.03	13.46	17.99	5.82	12.36	1.99			

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PHILADELPHIA ELECTRIC COMPANY
 ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
 CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
 YEAR ENDED 30 JUNE 1986 - AVERAGE & EXCESS

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING										OTHER UTILITIES DEPARTMENT	INTER-DEPT	SEPTA	AMTRAK	SCHEG		
		1	2	3	4	5	6	7	8	9	10							11
TOTAL OPERATING REVENUE	1	13519	17778	2337	29864	4836	18491	31529	3									
REVENUE DEDUCTIONS																		
OPERATION + MAINT. EXPENSES	2	8386	7979	1380	13046	1913	12220	23451	109									
DEPRECIATION + OTHER AMORTIZATION	3	1928	2849	318	3158	467	2561	4405	57									
TAXES OTHER THAN INCOME	4	567	703	94	401	60	689	1197	60									
SUB -- TOTAL	5	10901	11531	1732	16605	2440	15670	29053	103									
INCOME TAXES	6	-730	443	8	2101	521	-652	-2591	61									
PROVISION FOR DEFERRED INCOME TAXES																		
LIBERALIZED DEPRECIATION	7	1058	1184	142	1443	215	1197	2023	9360									
DEFERRED FUEL	8	-538	-339	-88	0	0	-1496	-2403	9361									
NUCLEAR FUEL COSTS	9	-14	-9	-2	-63	-9	-38	-60	9362									
PRODUCTION FACILITIES	10	253	161	43	915	132	715	1271	9363									
CERTAIN CAPITALIZED COSTS	11	81	91	11	111	16	92	155	9364									
PRODUCTION FACILITIES	12	-47	-30	-8	-171	-25	-134	-238	9365									
AMORT OF FIT % CHANGE	13	-8	-9	-1	-11	-2	-9	-16	9366									
INVESTMENT TAX CREDIT -- NET	14	-29	-32	-4	-39	-6	-33	-55	9371									
GAIN FR. DISPOSITION OF UTL. PROP.	15	0	0	0	0	0	0	0	9370									
TOTAL	16	10927	12991	1031	20891	3282	15112	27139	104									
OPERATING INCOME																		
AFTER INCOME TAXES	17	2592	4787	506	8973	1554	3379	4390	105									
RATE BASE																		
EL. PLT. IN SERV. INCL. ALLOC. COMMON	18	75013	83970	10092	102516	15255	84910	143460	85									
TOTAL	19	75013	83970	10092	102516	15255	84910	143460	86									
ACCUMULATED PROVISION FOR DEPREC	20	19819	25607	2593	16760	2566	14512	23683	100									
DEPRECIATED UTILITY PLANT	21	55194	58163	7499	85756	12689	70398	119777	106									
WORKING CAPITAL	22	1516	1398	238	3272	474	2321	4271	101									
DEPR. UTL. PLT. PLUS MKR'G CAPITAL	23	56710	59561	7737	89028	13163	72719	124048	107									
LESS:																		
ACC. DEFERRED INCOME TAXES																		
ACC. AMORTIZATION INCL. INC. TAX	24	9	6	1	31	5	25	44	F1	4190								
LIBERALIZED DEPRECIATION	25	4464	4993	600	6087	905	5049	8531	F4	4191								
RECOVERABLE FUEL COST	26	0	0	0	0	0	0	0	C2	4193								
CUSTOMER ADVANCES AND DEPOSITS	27	254	354	29	0	0	40	31	F3A	4210								
PA. WATER + POWER REFIND	28	0	0	0	0	0	0	0		4220								
INVESTMENT TAX CREDIT	29	0	0	0	0	0	0	0		4230								
TOTAL RATE BASE	30	51983	54208	7197	82910	12253	67605	115442	108									
RATES OF RETURN																		
AFTER INCOME TAXES	31	4.99	8.83	7.12	10.82	12.68	5.00	3.80										
FULL YEAR EFFECT OF RATE CHANGE																		
OPERATING INCOME	32	2954	5012	559	8975	1554	5862	6708										
RATE OF RETURN	33	5.66	9.25	7.87	10.82	12.68	8.64	5.81										