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R-850152

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Philadelphia Electric Company  
Electric Operations  
R-850152

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SECRETARY'S OFFICE  
Public Utility Commission

Actual Experience in the Future Test Year  
3 Months Ended September 30, 1985

**DOCKETED**

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FOLDER**

October 1985



## Philadelphia Electric Company - Electric Operating Expenses

3 Months Ended September 30, 1985  
(Thousand \$)

	<u>Budget</u>	<u>Actual</u>	<u>Over/Under Budget</u>
<b>I. POWER PRODUCTION EXPENSES</b>			
<b><u>STEAM POWER GENERATION</u></b>			
<b>OPERATION</b>			
500 Operation Supervision	\$3,793	\$3,535	(\$258)
501 Fuel	67,938	63,222	(4,716)
502 Steam Expenses	9,067	6,670	(2,397)
504 Steam Transferred - Credit	(6,001)	(4,667)	1,334
505 Electric Expenses	1,960	1,745	(215)
506 Miscellaneous Steam Power Expenses	3,215	3,532	317
507 Rents	3,766	3,770	4
Total Operation	<u>\$83,738</u>	<u>\$77,807</u>	<u>(\$5,931)</u>
<b>MAINTENANCE</b>			
510 Maintenance Supervision and Engineering	\$2,326	\$2,570	\$244
511 Maintenance of Structures	3,514	2,288	(1,226)
512 Maintenance of Boiler Plant	14,129	14,944	815
513 Maintenance of Electric Plant	3,298	2,608	(690)
514 Maintenance of Miscellaneous Steam Plant	755	846	91
Total Maintenance	<u>\$24,022</u>	<u>\$23,256</u>	<u>(\$766)</u>
Total Power Production Expenses-Steam Power	\$107,760	\$101,063	(\$6,697)
<b><u>NUCLEAR POWER GENERATION</u></b>			
<b>OPERATION</b>			
517 Operation Supervision and Engineering	\$3,236	\$1,024	(\$2,212)
518 Fuel	30,049 (a)	23,813 (b)	(6,236)
519 Coolants and Water	281	(52)	(333)
520 Steam Expenses	3,693	3,913	220
523 Electric Expenses	451	434	(17)
524 Miscellaneous Nuclear Power Expenses	9,649	11,530	1,881
525 Rents	22	25	3
Total Operation	<u>\$47,381</u>	<u>\$40,687</u>	<u>(\$6,694)</u>
<b>MAINTENANCE</b>			
528 Maintenance Supervision and Engineering	\$4,049	\$1,185	(\$2,864)
529 Maintenance of Structures	984	1,115	131
530 Maintenance of Reactor Plant Equipment	2,840	7,547	4,707
531 Maintenance of Electric Plant	2,114	1,838	(276)
532 Maintenance of Miscellaneous Nuclear Plant	1,257	2,403	1,146
Total Maintenance	<u>\$11,244</u>	<u>\$14,088</u>	<u>\$2,844</u>
Total Power Production Expenses-Nuclear Power	\$58,625	\$54,775	(\$3,850)

(a) Includes \$3,332 associated with spent nuclear fuel disposal expense.

(b) Includes \$3,707 associated with spent nuclear fuel disposal expense.

Public Company - Electric Operations  
**OPERATING EXPENSES**  
 3 Months Ended September 30, 1985  
 (Thousand \$)

	<u>Budget</u>	<u>Actual</u>	<u>Over/Under Budget</u>
<b><u>HYDRAULIC POWER GENERATION</u></b>			
<b>OPERATION</b>			
535 Operation Supervision and Engineering	\$98	\$94	(\$4)
536 Water and Power	368	352	(16)
537 Hydraulic Expenses	305	277	(28)
538 Electric Expenses	53	55	2
539 Misc. Hydraulic Power Generation Expenses	98	46	(52)
540 Rents	1	-	(1)
Total Operation	<u>\$923</u>	<u>\$824</u>	<u>(\$99)</u>
<b>MAINTENANCE</b>			
541 Maintenance Supervision and Engineering	\$131	\$136	\$5
542 Maintenance of Structures	65	25	(40)
543 Maintenance of Reservoirs, Dams & Waterways	28	21	(7)
544 Maintenance of Electric Plant	272	911	639
545 Maintenance of Miscellaneous Hydraulic Plant	36	51	15
Total Maintenance	<u>\$532</u>	<u>\$1,144</u>	<u>\$612</u>
Total Power Production Expenses-Hydraulic Power	\$1,455	\$1,968	\$513
<b><u>OTHER POWER GENERATION</u></b>			
<b>OPERATION</b>			
546 Operation Supervision and Engineering	\$269	\$256	(\$13)
547 Fuel	4,728	3,797	(931)
548 Generation Expenses	353	297	(56)
549 Miscellaneous Other Power Generation Expenses	359	437	78
550 Rents	1,140	1,140	-
Total Operation	<u>\$6,849</u>	<u>\$5,927</u>	<u>(\$922)</u>
<b>MAINTENANCE</b>			
551 Maintenance Supervision and Engineering	\$161	\$153	(\$8)
552 Maintenance of Structures	65	126	61
553 Maintenance of Generating and Electric Plant	1,865	2,712	847
554 Maintenance of Miscellaneous Other Power	26	22	(4)
Total Maintenance	<u>\$2,117</u>	<u>\$3,013</u>	<u>\$896</u>
Total Power Production Expenses - Other Power	\$8,966	\$8,940	(\$26)
<b><u>OTHER POWER SUPPLY EXPENSES</u></b>			
555 Purchased Power	\$62,985	\$108,723	\$45,738
556 System Control and Load Dispatching	1,504	1,336	(168)
557 Other Expenses	63,314	9,388	(53,926)
Total Other Power Supply Expenses	<u>\$127,803</u>	<u>\$119,447</u>	<u>(\$8,356)</u>
Total Power Production Expenses	\$304,609	\$286,193	(\$18,416)

## Philadelphia Electric Company - Electric Operation

## OPERATING EXPENSES

3 Months Ended September 30, 1985

(Thousand \$)

	<u>Budget</u>	<u>Actual</u>	<u>Over/Under Budget</u>
<u>TRANSMISSION EXPENSES</u>			
OPERATION			
560 Operation Supervision and Engineering	\$571	\$583	\$12
561 Load Dispatching	392	351	(41)
562 Station Expenses	442	406	(36)
563 Overhead Line Expenses	57	128	71
564 Underground Line Expenses	61	54	(7)
566 Miscellaneous Transmission Expenses	321	286	(35)
567 Rents	<u>1,785</u>	<u>1,810</u>	<u>25</u>
Total Operation	<u>\$3,629</u>	<u>\$3,618</u>	<u>(\$11)</u>
MAINTENANCE			
568 Maintenance Supervision and Engineering	\$218	\$225	\$7
569 Maintenance of Structures	73	53	(20)
570 Maintenance of Station Equipment	1,280	1,002	(278)
571 Maintenance of Overhead Lines	710	695	(15)
572 Maintenance of Underground Lines	152	(381)	(533)
573 Maintenance of Miscellaneous Transmission Plant	<u>-</u>	<u>9</u>	<u>9</u>
Total Maintenance	<u>\$2,433</u>	<u>\$1,603</u>	<u>(\$830)</u>
Total Transmission Expenses	<u>\$6,062</u>	<u>\$5,221</u>	<u>(\$841)</u>
<u>DISTRIBUTION EXPENSES</u>			
OPERATION			
580 Operation Supervision and Engineering	\$1,991	\$2,090	\$99
581 Load Dispatching	445	400	(45)
582 Station Expenses	1,363	1,414	51
583 Overhead Line Expenses	1,557	1,394	(163)
584 Underground Line Expenses	735	914	179
585 Street Lighting and Signal System Expenses	154	178	24
586 Meter Expenses	1,149	1,147	(2)
587 Customer Installation Expenses	1,207	1,262	55
588 Miscellaneous Distribution Expenses	2,785	2,924	139
589 Rents	<u>1,047</u>	<u>1,023</u>	<u>(24)</u>
Total Operation	<u>\$12,433</u>	<u>\$12,746</u>	<u>\$313</u>
MAINTENANCE			
590 Maintenance Supervision and Engineering	\$968	\$1,034	\$66
591 Maintenance of Structures	239	210	(29)
592 Maintenance of Station Equipment	1,989	1,953	(36)
593 Maintenance of Overhead Lines	5,922	6,755	833
594 Maintenance of Underground Lines	2,485	3,233	748
595 Maintenance of Line Transformers	423	595	172
596 Maintenance of Street Lighting and Signal System	282	322	40
597 Maintenance of Meters	446	614	168
598 Maintenance of Miscellaneous Distribution Plant	<u>292</u>	<u>488</u>	<u>196</u>
Total Maintenance	<u>\$13,046</u>	<u>\$15,204</u>	<u>\$2,158</u>
Total Distribution Expenses	<u>\$25,479</u>	<u>\$27,950</u>	<u>\$2,471</u>

Public Company - Electric Operati  
**OPERATING EXPENSES**  
 (Thousand \$)

3 Months Ended September 30, 1985

	<u>Budget</u>	<u>Actual</u>	<u>Over/Under Budget</u>
<b>IV CUSTOMER ACCOUNTS EXPENSES</b>			
OPERATION			
901 Supervision			
902 Meter Reading Expenses	\$635	\$669	\$34
903 Customer Records and Collection	3,520	3,182	(338)
904 Uncollectible Accounts	11,939	11,903	(36)
905 Miscellaneous Customer Accounts Expenses	5,022	6,503	1,481
Total Customer Accounts Expenses	<u>133</u>	<u>133</u>	-
	<u>\$21,249</u>	<u>\$22,390</u>	<u>\$1,141</u>
<b>V CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>			
OPERATION			
907 Supervision			
908 Customer Assistance Expenses	\$259	\$260	\$1
909 Informational & Instructional Advertising Exp.	1,561	1,345	(216)
910 Misc. Cust. Serv. & Information Expenses	609	743	134
Total Cust. Serv. & Information Expenses	<u>90</u>	<u>73</u>	(17)
	<u>\$2,519</u>	<u>\$2,421</u>	<u>(\$98)</u>
<b>VI SALES EXPENSES</b>			
OPERATION			
911 Supervision			
912 Demonstrating and Selling Expenses	\$31	\$31	-
913 Advertising Expenses	89	81	(\$8)
916 Miscellaneous Sales Expenses	49	117	68
Total Sales Expenses	<u>25</u>	<u>-</u>	(25)
	<u>\$194</u>	<u>\$229</u>	<u>\$35</u>
<b>VII ADMINISTRATIVE AND GENERAL EXPENSES</b>			
OPERATION			
920 Administrative and General Salaries	\$9,355	\$8,504	(\$851)
921 Office Supplies and Expenses	3,645	3,612	(33)
923 Outside Services Employed	1,293	1,446	153
924 Property Insurance	2,362	2,661	299
925 Injuries and Damages	2,028	2,095	67
926 Employee Pensions and Benefits	11,896	13,064	1,168
928 Regulatory Commission Expenses	1,302	3,018	1,716
929 Duplicate Charges - Credit	(300)	(469)	(169)
930 General Advertising and Miscellaneous	<u>4,373</u>	<u>4,593</u>	<u>220</u>
Total Operation	<u>\$35,954</u>	<u>\$38,524</u>	<u>\$2,570</u>
MAINTENANCE			
935 Maintenance of General Plant	377	362	(15)
Total Administrative and General Expenses	<u>\$36,331</u>	<u>\$38,886</u>	<u>\$2,555</u>
<b>VIII TOTAL OPERATION &amp; MAINTENANCE EXP. (B-9)</b>	<b>\$396,443</b>	<b>\$383,290</b>	<b>\$13,153</b>
<b>IX DEPRECIATION AND AMORTIZATION</b>			
940 Depreciation (B-9)	\$40,248 (a)	\$42,028 (b)	\$1,780
943 Amortization of Other Electric Plant	(160)	(162)	(2)
944 Amortization of Property Losses	420	108	(312)
Total Depreciation and Amortization	<u>\$40,508</u>	<u>\$41,974</u>	<u>\$1,466</u>

(a) Includes \$900 of nuclear decommissioning accruals.  
 (b) Includes \$1,047 of nuclear decommissioning accruals.

Philadelphia Electric Company - Electric Operations  
**OPERATING EXPENSES**  
 3 Months Ended September 30, 1985  
 (Thousand \$)

<u>X TAXES</u>	<u>Budget</u>	<u>Actual</u>	<u>Over/Under Budget</u>
<u>TAXES OTHER THAN INCOME TAXES</u>			
State and Local			
Capital Stock - Pennsylvania	\$6,153	\$6,153	-
Capital Stock - New Jersey	31	31	-
Gross Receipts	31,402	30,060	(1,342)
Real Estate - Local	201	499	298
Real Estate - State	11,864	14,423	2,559
State Unemployment Compensation	348	342	(6)
Philadelphia Realty Occupancy	112	112	-
Other State and Local	140	155	15
Total State and Local	<u>\$50,251</u>	<u>\$51,775</u>	<u>\$1,524</u>
Federal			
Telephone and Telegraph	\$6	\$6	-
Federal Unemployment Compensation	199	193	(6)
Federal Old Age Benefits	4,300	4,209	(91)
Other	52	71	19
Total Federal	<u>\$4,557</u>	<u>\$4,479</u>	<u>(\$78)</u>
Total Taxes Other Than Income	<u>\$54,808</u>	<u>\$56,254</u>	<u>\$1,446</u>
<u>INCOME TAXES</u>			
State - Pennsylvania	\$13,387	\$14,813	\$1,426
State - Maryland	51	59	8
State - New Jersey	465	538	73
Federal	39,410	37,660	(1,750)
Total Income Taxes	<u>\$53,313</u>	<u>\$53,070</u>	<u>(\$243)</u>
Provisions for Deferred Income Taxes	\$34,907	\$4,179	(\$30,728)
Income Taxes in Prior Years - Credit	(19,666)	(6,866)	12,800
Investment Tax Credit Adjustments	22,361 (a)	30,734 (b)	8,373
Paysop Tax Credit Adjustment	-	-	-
<u>TOTAL ALL TAXES</u>	<u>\$145,723</u>	<u>\$137,371</u>	<u>(\$8,352)</u>
<u>XII TOTAL OPERATING EXPENSES (B-9)</u>	<u>\$582,674</u>	<u>\$562,635</u>	<u>(\$20,039)</u>

(a) Investment tax credit of \$24,924 less amortization of \$2,563  
 (b) Investment tax credit of \$33,522 less amortization of \$2,788

June 1985 to September 1985  
(Thousand \$)

	June 1985	3 Months Net	Budget	June 1985	3 Months	Actual	Over(Under) Budget
	Filing	Budget Additions	As of Sept. 30, 1985	Actual Filing	Actual Additions	As of Sept. 30, 1985	
<u>Electric Plant in Service</u>							
Intangible Plant	\$163	-	\$163	\$163	-	\$163	-
Steam Production Plant	\$1,116,749	\$7,910	\$1,124,659	\$1,116,749	\$10,664	\$1,127,413	\$2,754
Nuclear Production Plant	1,372,002	11,178	1,383,180	1,372,002	21,580	1,393,582	10,402
Hydraulic Production	83,866	17	83,883	83,866	3	83,869	(14)
Other Production Plant	133,955	-	133,955	133,955	5	133,960	5
Total Production Plant	<u>\$2,706,572</u>	<u>\$19,105</u>	<u>\$2,725,677</u>	<u>\$2,706,572</u>	<u>\$32,252</u>	<u>\$2,738,824</u>	<u>\$13,147</u>
Transmission Plant	\$588,114	\$1,855	\$589,969	\$588,114	\$578	\$588,692	(\$1,277)
Distribution Plant	1,425,028	15,949	1,440,977	1,425,028	26,573	1,451,601	10,624
General Plant	<u>35,113</u>	<u>541</u>	<u>35,654</u>	<u>35,113</u>	<u>723</u>	<u>35,836</u>	<u>182</u>
Total Electric Plant in Service	\$4,754,990	\$37,450	\$4,792,440	\$4,754,990	\$60,126	\$4,815,116	\$22,676
<u>Common Plant in Service</u>							
Intangible Plant	\$677	-	\$677	\$677	-	\$677	-
General Plant	<u>130,509</u>	<u>1,236</u>	<u>131,745</u>	<u>130,509</u>	<u>232</u>	<u>130,741</u>	<u>(1,004)</u>
Total Common Plant	\$131,186	\$1,236	\$132,422	\$131,186	\$232	\$131,418	(\$1,004)

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**SECRETARY'S OFFICE  
Public Utility Commission**

PHILADELPHIA ELECTRIC COMPANY

BEFORE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION

INFORMATION SUBMITTED PURSUANT TO  
SECTION 53.51 et seq OF THE COMMISSION'S REGULATIONS

VOLUME I - GENERAL FILING INFORMATION  
VOLUME II - RATE BASE AND OPERATING INCOME

SUPPLEMENT NO. 15

TO

TARIFF ELECTRIC - PA. P.U.C. NO. 26

ISSUED SEPTEMBER 27, 1985

EFFECTIVE NOVEMBER 27, 1985

**DOCKETED**  
**DEC 18 1985**

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Information Submitted Pursuant to  
Section 53.52  
Of the Commission's Regulation

- (a)(1) The specific reasons for each increase or decrease.

Philadelphia Electric Company - Electric Operations submit the specific reasons for the rate increase in the statement of reasons (PECO Exh. 3).

- (a)(2) The operating revenues of the utility for a 12-month period, the end of which shall not be more than 120 days prior to such filing.

Operating revenues for the 12 months ended June 30, 1985 are provided in Exhibit TPH-1 page A-5 (Column 3). Operating revenues for the 12 months ended June 30, 1986 are provided in Exhibit TPH-2, page A-5 (Column 3).

- (a)(3) The total number of customers served by the utility at the close of such period.

Customers at June 30, 1985 are provided in Exhibit TPH-1, page A-5 (Column 2). Customers at June 30, 1986 are provided in Exhibit TPH-2, page A-5 (Column 2).

- (a)(4) A calculation of the number of customers, by tariff subdivision whose bills will be increased.

All customers served at June 30, 1985 and June 30, 1986 as shown on Exhibits TPH-1 and TPH-2, page A-5, are increased except 102,250 customers served on Rate OP, 3430 customers on Rate POL, 2 customers served on Rate SL-2, and 205 customers served on Rate TL who will receive no increase for the portion of their service provided on these rates. On Rate SL-3 there will be 136 customers increased \$72,000 and 128 customers decreased \$72,000.

- (a)(5) A calculation of total increases, in dollars, by tariff subdivision, projected to an annual basis.

Reference response to (a)(4).

- (a)(6) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.

Reference response to (a)(4).

- (a)(7) A calculation of the total decreases in dollars, by tariff subdivision, projected to an annual basis.

Reference response to (a)(4).

- (c)(1) A statement showing the utility's calculation of the rate of return earned in the 12-month period referred to in subsection (a)(2) of this section, and the anticipated rate of return to be earned when the tariff, revision or supplement, becomes effective. The rate base used in this calculation shall be supported by summaries of book value, and shall be supported, if available, by summaries of original cost, historical cost, reproduction cost, and other factors used in its determination.

The requested statements on an original cost basis only for the test year ended June 30, 1985 are provided in Exhibit TPH-1, pages A-1 and A-2.

The requested statements on an original cost basis only for the test year ended June 30, 1986 are provided in Exhibit TPH-2, pages A-1 and A-2.

- (c)(2) A detailed balance sheet of the utility as of the close of the period referred to in subsection (a)(2) of this section.

The balance sheet at June 30, 1985 is provided in Exhibit TPH-1, pages B-1 and B-2. The balance sheet at June 30, 1986 is provided in Exhibit TPH-2, pages B-1 and B-2.

- (c)(3) A summary, by detailed plant accounts, of the book value of the utility's property at the date of the balance sheet required by paragraph (2) of this subsection.

The value of electric plant at June 30, 1985 is provided in Exhibit TPH-1, pages B-3 through B-6. The value of electric plant at June 30, 1986 is provided in Exhibit TPH-2, pages B-3 through B-6.

- (c)(4) A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2) of this subsection, applicable to the property summarized as required by paragraph (3) of this subsection.

The amount of book depreciation reserve at June 30, 1985 is provided in Exhibit TPH-1, page B-7.

The amount of book depreciation reserve at June 30, 1986 is provided in Exhibit TPH-2, page B-7.

- (c)(5) A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2) of this subsection.

The requested statement for the period ending June 30, 1985 is provided in Exhibit TPH-1 pages B-8 through B-14.

The requested statement for the period ending June 30, 1986 is provided in Exhibit TPH-2 pages B-8 through B-14.

- (c)(6) A brief description of any change in the operating or financial condition of the utility, occurring between the date of the balance sheet required by paragraph (2) of this subsection and the date of transmittal of the tariff, revision, or supplement. As used in this paragraph, a "major change" is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1)-(5) of this subsection.

On January 25, 1985, the Pa. PUC granted the Company an electric base rate increase of \$149.6 million which was offset by a guaranteed annual Energy Cost Rate savings of \$101.1 million, resulting in a net annual revenue increase of \$48.6 million. It should be noted that the effects of the rate increase have been fully reflected in the Company's test year revenues.

- Q.1. Provide a summary discussion of the rate change request, including specific reasons for each increase or decrease. Also provide a breakdown which identifies the revenue requirement value of the major items generating the requested rate change.
- A.1. The requested data is provided in PECO Exhibit 3, the Statement of Reasons and Summary of this rate increase request submitted with this filing.

- Q.2. Identify the proposed witness(es) for all statements and schedules of revenues, expenses, taxes, property, valuation, etc.
- A.2. The list below provides the witnesses who are providing direct testimony on behalf of the Company together with their areas of expertise.

<u>Witness</u>	<u>Area</u>	<u>Statement No.</u>	<u>Exhibits</u>
V.S.Boyer	Overview and decisions respecting scheduled completion of Limerick	1	PECo Exh.2
J.S.Kemper	Limerick Project Management	2	PECO Exh.2
J.F.Paquette, Jr.	Financial Management and need for rate increase	3	
J.J.Clarey	Construction site Management	4	PECo Exh.2
D.R. Helwig	Preparation of PECo Exhibit 2	5	PECo Exh.2
E.F.Sproat, III	Preparation of PECo Exhibit 2	6	PECo Exh.2
C.K.Soppett (Bechtel)	Project organization, experience and procedures of BPC; Effects of NRC changing design & quality assurance requirements	7	
J.O.Love & B.P. Kononetz (TBA)	Independent assessment of the prudence and reasonableness of Limerick 1 and common plant project management	8	PECo Exh.2
R.J.Mattson (IEAL)	Effects of changing NRC licensing requirements and preparation of PECo Exh.2	9	PECo Exh.2
W.A. Abrams (Duff & Phelps)	Financial management	10	
L.J.Perl (NERA)	Economics of Limerick vs. alternatives	11	
L. Guth (NERA)	Load Forecasting Methodology	12	
W. C. Hoch	Load Forecasting	13	
G.H.Rush	Explanation of Electric System, Capacity Planning	14	

<u>Witness</u>	<u>Area</u>	<u>Statement No.</u>	<u>Exhibits</u>
W.H.Hieronimus (PHB)	Limerick Economic Benefits Analysis	15	
D.G.Farling (C&L)	Accounting issues related to rate phase-in proposal	16	
R.C.Williams	Rate Phase-in proposal, class revenue allocation and rate design	17	
T.P.Hill, Jr.	Overview of rate request, explanation of accounting data and certain rate base and expense claims	18	TPH-1,2 PECo Exh.1 PECo Exh.3
A.J.Solecki	Budgeting Process	19	
R.W.Wright	Non-Revenue Producing CWIP, Land Held for Future Use Materials and Supplies (excl. fuel), Cash Working Capital, Decommissioning and Spent Fuel Accounting	20	
A.Wroblewski	Depreciation Studies	21	AW-1,2,3
J.J.Carroll	Explanation of Coal & Oil Inventory and Production Plant Expenses; Development of Limerick fuel savings	22	
G.A.Sileo	Tax Levels and Tax Adjustments	23	
W.F.Sundermeir	Class Cost Allocation and Unit Cost Study	24	WFS-1
W.H.Smith	Plant in Service Accounting Procedures and Controls	25	
J.B.Cotton	Operating Organization at Limerick, Non-Outage Operating and Maintenance Expense	26	
N.B.McLeod (E.R.Johnson Assoc., Inc.)	Nuclear Decommissioning Cost Study	27	NBM-1
J.F.Brennan	Rate of Return	28	JFB-1
J.H. Wile (NERA)	Economics of Limerick vs. alternatives	29	

Q.3. Provide a single page summary table showing, at present and at proposed rates, together with references to the filing information, the following as claimed for the fully adjusted test year:

- Revenues
- Operating Expenses
- Operating Income
- Rate Base
- Rate of Return (produced)

A.3. Page A-1 of Exhibits TPH-1 and TPH-2 provides the requested data for the historic and future test years respectively.

Q.4. All initial utility direct testimony shall be provided as part of the filing materials. The testimony of the filing utility shall include a full and complete explanation and justification of all claims which depart from the unadjusted test period results of operations, including the methodology and rationale thereof, and shall be accompanied by supporting worksheets where necessary and shall refer to any supporting exhibits to which the testimony relates. The explanation and documentation of the proposed adjustments should enable any reasonably informed party to determine how the amount was calculated and to understand why the amount is being claimed.

A.4. All initial direct testimony is provided with the Company's filing material. This testimony contains detailed explanations of all Company claims and references appropriate exhibits or sections of exhibits which are also provided as part of this filing material.

- Q.5. Whenever major generating plant shall be placed in operating service or removed from operating service the utility shall separately indicate the effect of such plant addition or removal from service upon rate base, revenue, expense, tax, income and revenue requirement as it affects the test year.
- A.5. The Company's rate increase request reflects the commercial operation of Limerick Unit #1 and common facilities and the retirement of Richmond Unit #9, Southwark Units #1 and #2 and miscellaneous internal combustion turbines. Tables #1 and #2 attached to the Direct Testimony of Thomas P. Hill, Jr., provide the requested rate impact summary for the addition of Limerick Unit #1 and common facilities and the retirement of Richmond Unit #9 Southwark Units #1 and #2 and miscellaneous internal combustion turbines, respectively.

Detailed explanations and references to appropriate exhibits or sections of exhibits pertaining to the data discussed above is provided in the Direct Testimonies of T. P. Hill, Jr. and J. J. Carroll.

Q.1. Provide a corporate history including the dates of original incorporation, subsequent mergers and/or acquisitions. Indicate all counties, cities and other governmental sub-divisions to which service is provided (including service areas outside the state), and the total number of customers or billed units in the areas served.

A.1. The following dates provide the nucleus of the corporate history of the Company:

October 27, 1902	The Philadelphia Electric Company incorporated.
May 1, 1922	Susquehanna Power Company incorporated as a subsidiary of the Philadelphia Electric Company.
January 27, 1925	Susquehanna Electric Company incorporated as a subsidiary of The Philadelphia Electric Company.
February 14, 1928	Control of The Philadelphia Electric Company acquired by U.G.I.
October 31, 1929	The Philadelphia Electric Company and Philadelphia Suburban-Counties Gas and Electric Company merged to form Philadelphia Electric Company.
January 22, 1931	Conowingo Power Company incorporated as a subsidiary of the Philadelphia Electric Company.
August 20, 1943	U.G.I. divests itself of its stockholding of the Philadelphia Electric Company.

Following is a list of the subsidiary companies of Philadelphia Electric Company, and of their States of organization, together with a description of the location and nature of their business:

Philadelphia Electric Power Company - Incorporated in Pennsylvania

This Company, a wholly-owned subsidiary of Philadelphia Electric Company and a registered holding company, together with its wholly-owned subsidiary, The Susquehanna Power Company, are joint licensees under a Federal license dated February 20, 1926, issued by the Federal Power Commission under the provisions of the Federal Water Power Act of 1920, under which they have constructed and now own the Conowingo hydro-electric project (Project No. 405). Philadelphia Electric Power Company owns that portion of the project located in Pennsylvania, and its portion of the transmission line is leased to and operated by Philadelphia Electric Company.

The Susquehanna Power Company - Incorporated in Maryland.

Owns that portion of the Conowingo project located in Maryland. This property is leased to and operated by The Susquehanna Electric Company, a wholly-owned subsidiary of Philadelphia Electric Company.

The Proprietors of the Susquehanna Canal - Incorporated in Maryland-Inactive.

The Susquehanna Electric Company - Incorporated in Maryland. Operates the Maryland portion of the Conowingo hydro-electric project. It sells practically all of the energy produced to Philadelphia Electric Company and the balance to Conowingo Power Company.

Conowingo Power Company - Incorporated in Maryland. Supplies electric service to approximately 26,700 customers in portions of Cecil and Harford counties in northern Maryland, in territory adjacent to Philadelphia Electric Company. It is a wholly owned subsidiary of Philadelphia Electric Company.

Eastern Pennsylvania Development Company (EPDC) - Incorporated in Pennsylvania 2301 Market Street, Philadelphia, Pennsylvania. The Company's sole function is to act as a holding company for Adwin Equipment Company and Adwin Realty Company.

Adwin Equipment Company (AEC) - Incorporated in Pennsylvania 2301 Market Street, Philadelphia, Pennsylvania. This company is a wholly-owned subsidiary of EPDC and is primarily engaged in electrical distribution equipment rental, the storage and maintenance of electric generating equipment and engineering and management consulting services, primarily in the energy field.

Adwin Realty Company (ARC) - Incorporated in Pennsylvania 2301 Market Street, Philadelphia, Pennsylvania. This company is a wholly-owned subsidiary of EPDC and is engaged in the development, primarily commercial and industrial, of Philadelphia Electric Company's surplus real estate.

Eastern Pennsylvania Exploration Company (EPEC) - Incorporated in Pennsylvania 2301 Market Street, Philadelphia, Pennsylvania.

This wholly-owned subsidiary of Philadelphia Electric Company is a partner with one or more subsidiaries of other utility companies in five joint ventures engaged in natural gas exploration and drilling. Significant gas discoveries are transported by interstate pipeline to delivery points on PECO's gas distribution system; oil and natural gas liquids as well as minor gas discoveries are sold where they are produced. The area of interest includes the Gulf Coast, both onshore and in State waters but excluding Federal waters, and the Appalachian region of Virginia and West Virginia.

The electric service area of the Philadelphia Electric Company itself, all in Pennsylvania, is 1,972 square miles, contains a population of about 3,700,000 and includes 209 cities, townships, and boroughs. Natural Gas Service is supplied to a population of 1,900,000 in a 1,475 square mile area of Southeastern Pennsylvania adjacent to Philadelphia. Steam service is supplied in the central and West Philadelphia areas. The electric service area of the Conowingo Power Company, all in Maryland, is 368 square miles. The Philadelphia Electric Company and the Conowingo Power Company together comprise the Philadelphia Electric Company System. As of June 30, 1985, the Company had 1,340,153 electric customers, 307,621 gas customers and 497 steam customers. Conowingo Power Company served 28,351 customers as of June 30, 1985.

Attachment I-B-1a provides a map of the Company's electric service area.

Attachment I-B-1b provides a map of the Company's gas service area.

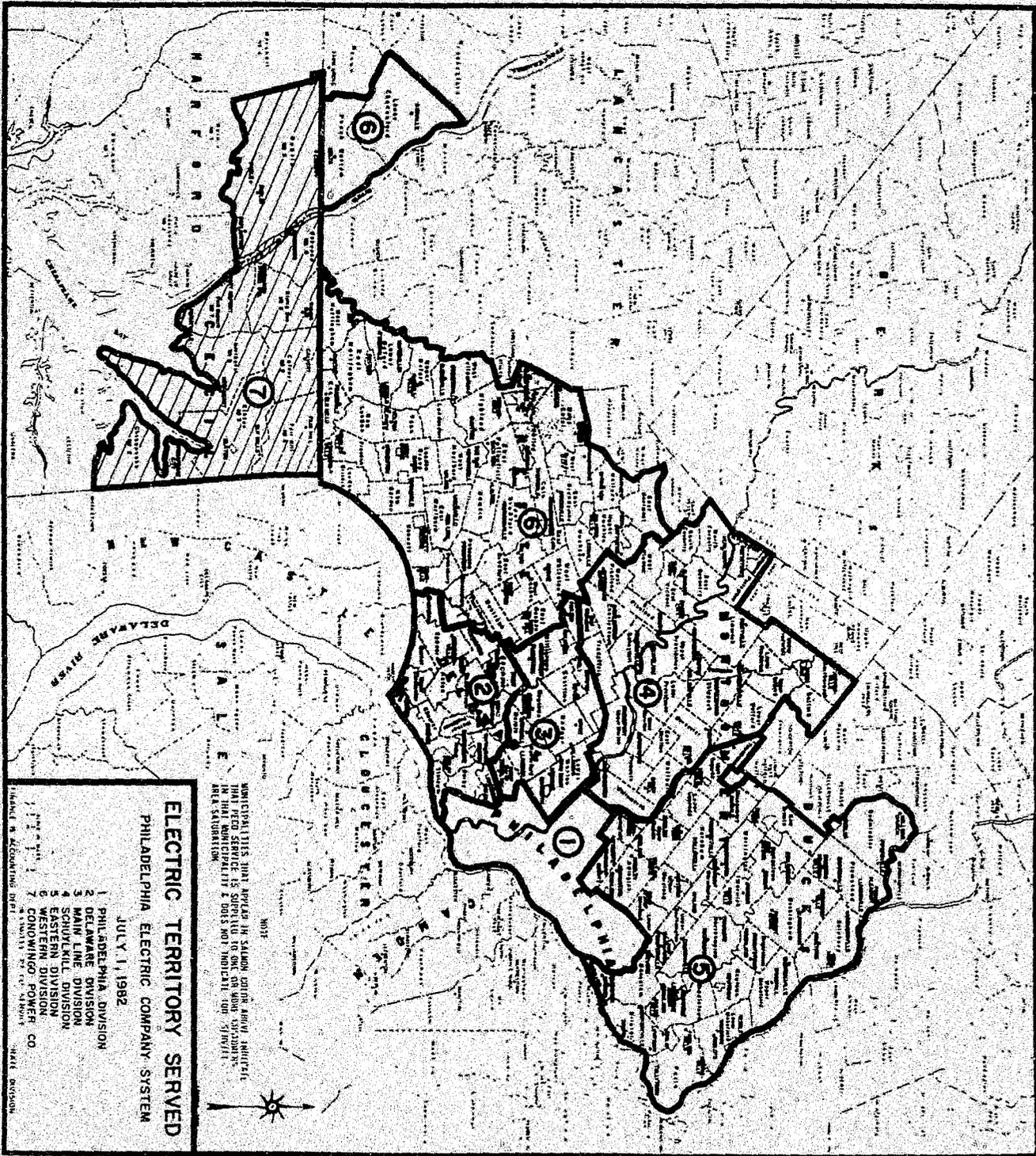
Attachment I-B-1c provides an index of the cities, boroughs, and townships to which the Philadelphia Electric Company provides electric service.

Attachment I-B-1d provides the counties and cities to which the Conowingo Power Company provides electric service.

Attachment I-B-1e provides an index of the cities, boroughs and townships to which the Philadelphia Electric Company provides gas service.

Attachment I-B-1f provides the areas to which the Philadelphia Electric Company provides steam service.

Attachment I-B-1g provides the total numbers of customers in the areas served as of December 31, 1984.

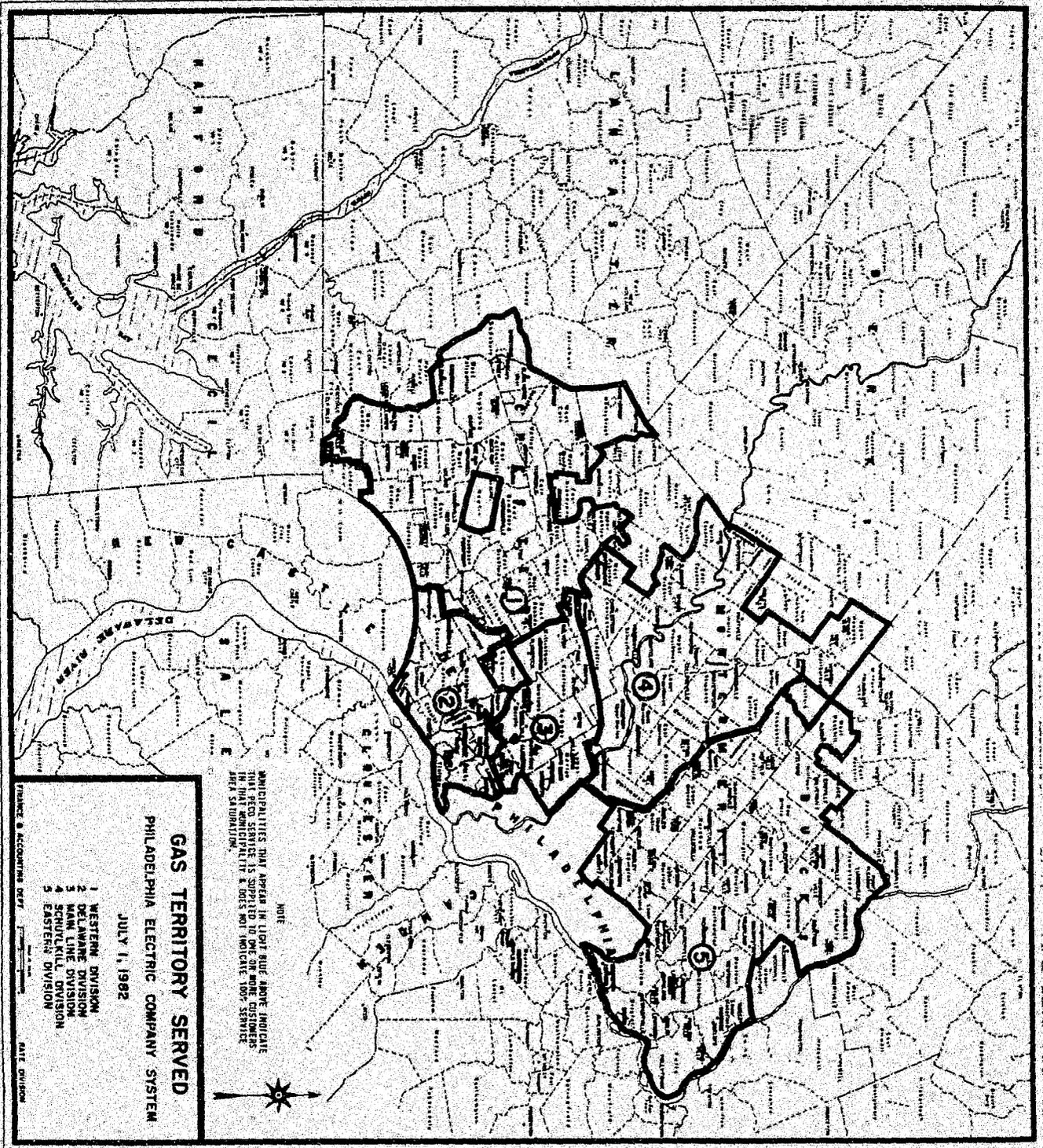


**ELECTRIC TERRITORY SERVED**  
**PHILADELPHIA ELECTRIC COMPANY SYSTEM**

JULY 1, 1982

- 1 PHILADELPHIA DIVISION
- 2 DELAWARE DIVISION
- 3 SOUTH LEE DIVISION
- 4 EASTERN DIVISION
- 5 WESTERN DIVISION
- 6 CONDOMINGO POWER CO.
- 7 SMOKEY MOUNTAIN POWER CO.

MUNICIPALITIES NOT APPEAR IN SHADON COLOR AND INDICATE THAT FEED SERVICE IS SUPPLIED TO ONE OR MORE SUBSTATIONS IN THAT MUNICIPALITY & DOES NOT INDICATE FEED SERVICE AREA EXISTENCE.



**GAS TERRITORY SERVED**

PHILADELPHIA ELECTRIC COMPANY SYSTEM

JULY 1, 1982

- 1 WESTERN DIVISION
- 2 DELAWARE DIVISION
- 3 MAIN LINE DIVISION
- 4 SCHUYLKILL DIVISION
- 5 EASTERN DIVISION

NOTE: MUNICIPALITIES THAT APPEAR IN LIGHT BLUE ABOVE INDICATE THAT GAS SERVICE IS SUPPLIED TO ONE OR MORE CUSTOMERS AT THIS STATIONING.



FINANCE & ACCOUNTING DEPT. A-11 DIVISION

## Philadelphia Electric Company

LIST OF COMMUNITIES SERVEDPHILADELPHIA DIVISION:CITY AND COUNTY OF Philadelphia.DELAWARE DIVISION:DELAWARE COUNTY

CITY: Chester.

BOROUGH: Aidan, Brookhaven, Chester Heights, Clifton Heights, Collingdale, Colwyn, Darby, East Lansdowne, Eddystone, Folcroft, Glenolden, Lansdowne, Marcus Hook, Media, Morton, Norwood, Parkside, Prospect Park, Ridley Park, Rose Valley, Rutledge, Sharon Hill, Swarthmore, Trainer, Upland, Yeadon.

FIRST-CLASS TOWNSHIPS: Aston, Darby, Lower Chichester, Marple, Nether Providence, Ridley, Springfield, Tinticum, Upper Chichester, Upper Darby.

SECOND-CLASS TOWNSHIPS: Bethel, Birmingham, Chester, Concord, Edgmont, Middletown, Thornbury, Upper Providence.

CHESTER COUNTY:

SECOND-CLASS TOWNSHIPS: Thornbury, Westtown, Willistown.

EASTERN DIVISION:BUCKS COUNTY

BOROUGH: Bristol, Chalfont, Doylestown, Dublin, Hulmeville, Ivyland, Langhorne, Langhorne Manor, Morrisville, New Britain, New Hope, Newtown, Pottsville, Tullytown, Yardley.

FIRST-CLASS TOWNSHIP: Bristol.

SECOND-CLASS TOWNSHIPS: Bedminster, Bensalem, Buckingham, Doylestown, Falls, Lower Makefield, Lower Southampton, Middletown, New Britain, Newtown, Northampton, Plumstead, Solebury, Upper Makefield, Upper Southampton, Warminster, Warrington, Warwick, Wrightstown.

MONTGOMERY COUNTY

BOROUGH: Ambler, Bryn Athyn, Hatboro, Jenkintown, North Wales, Rockledge.

FIRST-CLASS TOWNSHIPS: Abington, Cheltenham, Hatfield, Lower Moreland, Springfield, Upper Dublin, Upper Gwynedd, Upper Moreland.

SECOND-CLASS TOWNSHIPS: Horsham, Lower Gwynedd, Lower Salford, Montgomery, Towamencin, Whitmarsh, Whitpain.

MAIN LINE DIVISION:CHESTER COUNTY

BOROUGH: Malvern.

SECOND-CLASS TOWNSHIPS: East Goshen, East Whiteland, Easttown, Tredyffrin, Willistown.

DELAWARE COUNTY

BOROUGH: Millbourne.

FIRST-CLASS TOWNSHIPS: Haverford, Marple, Radnor, Upper Darby.

SECOND-CLASS TOWNSHIPS: Edgmont, Newtown.

## Philadelphia Electric Company

LIST OF COMMUNITIES SERVED - ContinuedMONTGOMERY COUNTY:

BOROUGH: Nerberth.

FIRST-CLASS TOWNSHIP: Lower Merion.

SECOND-CLASS TOWNSHIP: Upper Merion.

SCHUYLKILL DIVISION:CHESTER COUNTY:

BOROUGHS: Phoenixville, Spring City.

SECOND-CLASS TOWNSHIPS: Charlestown, East Coventry, East Pikeland, East Vincent, East Whiteland, North Coventry, Schuylkill, South Coventry, Tredyffrin, West Pikeland, West Vincent.

MONTGOMERY COUNTY:

BOROUGHS: Bridgeport, Collegeville, Conshohocken, Green Lane, Norristown, Pottstown, Royersford, Schwenksville, Trappe, West Conshohocken.

FIRST-CLASS TOWNSHIPS: Lower Merion, Lower Pottsgrove, Plymouth, Springfield, Upper Pottsgrove, West Norriton, West Pottsgrove.

SECOND-CLASS TOWNSHIPS: East Norriton, Limerick, Lower Frederick, Lower Providence, Lower Salford, Marlborough, Perkiomen, Salford, Skippack, Towamencin, Upper Frederick, Upper Merion, Upper Providence, Upper Salford, Whitmarsh, Whitpain, Worcester.

WESTERN DIVISION:CHESTER COUNTY:

CITY: Coatesville.

BOROUGHS: Avondale, Downingtown, Kennett Square, Modena, Oxford, Parkesburg, South Coatesville, West Chester, West Grove.

FIRST-CLASS TOWNSHIP: Cain.

SECOND-CLASS TOWNSHIPS: Birmingham, East Bradford, East Brandywine, East Cain, East Followfield, East Goshen, East Marlborough, East Nantmeal, East Nottingham, East Whiteland, Elk, Franklin, Highland, Kennett, London Britain, Londonderry, London Grove, Lower Oxford, New Garden, Newlin, New London, Penn, Pennsbury, Pocopson, Sadsbury, Thornbury, Upper Oxford, Upper Uwchlan, Uwchlan, Valley, Wallace, West Bradford, West Brandywine, West Cain, West Followfield, West Goshen, West Marlborough, West Nantmeal, West Nottingham, West Sadsbury, Westtown, West Vincent, West Whiteland, Willistown.

DELAWARE COUNTY:

SECOND-CLASS TOWNSHIPS: Birmingham, Concord, Thornbury.

YORK COUNTY:

BOROUGH: Delta.

SECOND-CLASS TOWNSHIPS: Chanceford, Fawn, Lower Chanceford, Peach Bottom.

# CONOWINGO POWER COMPANY

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## ELECTRIC SERVICE TARIFF

EFFECTIVE IN

HARFORD COUNTY: Election District No. 5

CECIL COUNTY: Election Districts Nos. 2, 3, 4, 5, 6, 7, 8 and 9,  
including Towns of Charlestown, Chesapeake City, Elkton,  
North East, Perryville, Port Deposit, and Rising Sun

MAIN OFFICE:  
213 NORTH STREET  
ELKTON, MARYLAND 21921

-0-

Issued July 20, 1984

Effective August 1, 1984

Issued in compliance with Proposed Order of Public Service  
Commission of Maryland Hearing Examiner dated June 26, 1984  
at Case No. 7819.

Issued by T. W. COPPOCK, President  
Elkton, Maryland

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## Philadelphia Electric Company

LIST OF COMMUNITIES SERVEDDELAWARE DIVISION:DELAWARE COUNTY

CITY: Chester.

BOROUGHs: Aidan, Brookhaven, Chester Heights, Clifton Heights, Collingdale, Colwyn, Darby, East Lansdowne, Eddystone, Folcroft, Glenolden, Lansdowne, Marcus Hook, Media, Morton, Norwood, Parkside, Prospect Park, Ridley Park, Rose Valley, Rutledge, Sharon Hill, Swarthmore, Trainer, Upland, Yeadon.

FIRST-CLASS TOWNSHIPS: Aston, Darby, Lower Chichester, Marple, Nether Providence, Ridley, Springfield, Tinicum, Upper Chichester, Upper Darby.

SECOND-CLASS TOWNSHIPS: Bethel, Birmingham, Chester, Concord, Middletown, Upper Providence.

EASTERN DIVISION:BUCKS COUNTY

BOROUGHs: Bristol, Chalfont, Doylestown, Hulmeville, Ivyland, Langhorne, Langhorne Manor, Morrisville, New Britain, New Hope, Newtown, Penedel, Telford, Tullytown, Yardley.

FIRST-CLASS TOWNSHIP: Bristol.

SECOND-CLASS TOWNSHIP: Bensalem, Buckingham, Doylestown, Falls, Hilltown, Lower Makefield, Lower Southampton, Middletown, New Britain, Newtown, Northampton, Plumstead, Solebury, Upper Southampton, Warminster, Warrington, Warwick, West Rockhill, Wrightstown.

MONTGOMERY COUNTY

BOROUGHs: Ambler, Bryn Athyn, Hatboro, Hatfield, Jenkintown, Lansdale, North Wales, Rockledge, Souderton, Telford.

FIRST-CLASS TOWNSHIPS: Abington, Cheltenham, Hatfield, Lower Moreland, Springfield, Upper Dublin, Upper Gwynedd, Upper Moreland.

SECOND-CLASS TOWNSHIPS: Franconia, Horsham, Lower Gwynedd, Montgomery, Towamencin, Whitmarsh, Whitpain.

MAIN LINE DIVISION:CHESTER COUNTY

BOROUGH: Malvern.

SECOND-CLASS TOWNSHIPS: East Goshen, East Whiteland, Easttown, Tredyffrin, Willistown.

DELAWARE COUNTY

BOROUGH: Millbourne.

FIRST-CLASS TOWNSHIPS: Haverford, Marple, Radnor, Upper Darby.

SECOND-CLASS TOWNSHIP: Newtown.

MONTGOMERY COUNTY:

BOROUGH: Narberth.

FIRST-CLASS TOWNSHIP: Lower Merion.

SECOND-CLASS TOWNSHIP: Upper Merion.

Issued July 30, 1982

Issued by J. H. Austin, Jr.,  
President

Effective September 1, 1982

LIST OF COMMUNITIES SERVED - ContinuedSCHUYLKILL DIVISION:CHESTER COUNTY:

**BOROUGHs:** Phoenixville, Spring City.

**SECOND-CLASS TOWNSHIPS:** Charlestown, East Coventry, East Pikeland, East Vincent, East Whiteland, North Coventry, Schuylkill, Tredyffrin, West Pikeland.

MONTGOMERY COUNTY:

**BOROUGHs:** Bridgeport, Collegeville, Conshohocken, East Greenville, Green Lane, Norristown, Pennsburg, Pottstown, Red Hill, Royersford, Schwenksville, Trappe, West Conshohocken.

**FIRST-CLASS TOWNSHIPS:** Lower Merion, Lower Pottsgrove, Plymouth, Springfield, Upper Gwynedd, Upper Pottsgrove, West Norriton, West Pottsgrove.

**SECOND-CLASS TOWNSHIPS:** East Norriton, Limerick, Lower Frederick, Lower Providence, Lower Salford, Marlborough, Perkiomen, Skippack, Towamencin, Upper Frederick, Upper Hanover, Upper Merion, Upper Providence, Upper Salford, Whitmarsh, Whitpain, Worcester.

WESTERN DIVISION:CHESTER COUNTY:

**CITY:** Coatesville.

**BOROUGHs:** Atglen, Avondale, Downingtown, Honey Brook, Kennett Square, Parkesburg, South Coatesville, West Chester, West Grove.

**FIRST-CLASS TOWNSHIP:** Cain.

**SECOND-CLASS TOWNSHIPS:** Birmingham, East Bradford, East Cain, East Fallowfield, East Goshen, East Marlborough, East Whiteland, Franklin, Honey Brook, Kennett, Londonderry, London Grove, New Garden, New London, Penn, Pennsbury, Pocopson, Sadsbury, Thornbury, Upper Uwchian, Uwchian, Valley, West Brandywine, West Cain, West Goshen, West Marlborough, West Nantmeal, West Sadsbury, West Whiteland, Westtown, Willistown.

DELAWARE COUNTY:

**SECOND-CLASS TOWNSHIPS:** Birmingham, Concord, Thornbury.

LANCASTER COUNTY:

**BOROUGH:** Christians.

**SECOND-CLASS TOWNSHIP:** Sadsbury.

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# PHILADELPHIA ELECTRIC COMPANY

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## STEAM SERVICE TARIFF

.....O.....

### PHILADELPHIA DISTRICT

That section of the City of Philadelphia bounded by South Street,  
Grays Ferry Avenue, Woodland Avenue, Fortiath Street,  
Girard Avenue, West College Avenue, Poplar Street,  
South College Avenue, Girard Avenue, Dyott Street,  
and the Delaware River.

DISTRICT OFFICE: 2301 Market Street, Philadelphia, PA. 19101

.....O.....

Issued March 30, 1984

Effective April 10, 1984

Issued under Order of the Pennsylvania Public Utility  
Commission, State Tax Adjustment Procedure, dated March 10, 1970-as amended.

ISSUED BY: J. H. AUSTIN, JR., President  
2301 MARKET STREET  
PHILADELPHIA, PA. 19101

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# NOTICE.

THIS SUPPLEMENT MAKES (INCREASES) IN EXISTING RATES. SEE PAGE 2.  
( CHANGES )

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705

1984

For Year ended December 31.....

705 TERRITORY CHARTERED AND SERVED

1. Report by counties, all communities within respondent's chartered territory, having a population over 10,000. Classify the remaining communities in each county as "other".
2. Column (b) shall show only that population of the community served by respondent. Indicate by an asterisk in column (c) communities served in part by respondent and by other agencies.

Community (a)	Population Served By Respondent (b)	Also Served By Others (c)	Number of Customers Served By Respondent (d)	Name of Other Agency Serving Same Community (e)
<b>Electric Territory</b>				
<b>Delaware Division - Del. Co.</b>				
<b>Townships</b>				
Aston	14,530			
Derby	12,264			
Middletown	12,463			
Nether Providence	12,730			
Ridley	33,771			
Springfield	25,326			
Upper Chichester	14,377			
Upper Derby	23,500			
<b>Boroughs</b>				
Derby	11,513			
Lansdowne	11,891			
Yeadon	11,727			
<b>City</b>				
Chester	45,794			
<b>All Other</b>				
	148,004			
<b>Total Delaware Division</b>	<b>377,890</b>		<b>144,787</b>	
<b>Eastern Division</b>				
<b>Bucks County</b>				
<b>Townships</b>				
Bensalem	52,399			
Bristol	58,733			
Doylestown	11,824			
Falls	36,083			
Lower Makefield	17,351			
Lower Southampton	18,305			
Middletown	34,246			
Northampton	27,392			
Upper Southampton	15,806			
Warminster	35,543			
Warrington	10,704			
<b>Boroughs</b>				
Bristol	10,867			

For Year ended December 31, 1984

## 705 TERRITORY CHARTERED AND SERVED

1. Report by counties, all communities within respondent's chartered territory, having a population over 10,000. Classify the remaining communities in each county as "other".
2. Column (b) shall show only that population of the community served by respondent. Indicate by an asterisk in column (c) communities served in part by respondent and by other agencies.

Community (a)	Population Served By Respondent (b)	Also Served By Others (c)	Number of Customers Served By Respondent (d)	Name of Other Agency Serving Same Community (e)
<u>Montgomery County</u>				
<u>Townships</u>				
Abington	59,084			
Cheltenham	35,509			
Chelfield	13,411			
Horsham	15,959			
Lower Moreland	12,472			
Springfield	20,344			
Towansiclin	11,112			
Upper Dublin	22,348			
Upper Moreland	25,874			
<u>All Other</u>	<u>107,812</u>			
<b>Total Eastern Division</b>	<b>653,178</b>		<b>247,529</b>	
<u>Main Line Division</u>				
<u>Delaware County</u>				
<u>Townships</u>				
East Goshen	10,021			
Haverford	52,349			
Merple	23,642			
Newtown	11,775			
Radnor	27,676			
Upper Derby	60,354			
<u>Montgomery County</u>				
<u>Townships</u>				
Lower Merion	39,651			
<u>All Other</u>	<u>25,188</u>			
<b>Total Main Line Division</b>	<b>270,856</b>		<b>105,588</b>	

For Year ended December 31.....

## 705 TERRITORY CHARTERED AND SERVED

1. Report by counties, all communities within respondent's chartered territory, having a population over 10,000. Classify the remaining communities in each county as "other".

2. Column (b) shall show only that population of the community served by respondent. Indicate by an asterisk in column (c) communities served in part by respondent and by other agencies.

Community (a)	Population Served By Respondent (b)	Also Served By Others (c)	Number of Customers Served By Respondent (d)	Name of Other Agency Serving Same Community (e)
<u>SCHUYLKILL DIVISION</u>				
<u>Montgomery County</u>				
<u>Townships</u>				
East Norriton	12,711			
Lower Providence	18,945			
Plymouth	17,168			
Upper Merion	26,138			
West Norriton	14,034			
Whitmarsh	15,101			
Whitpain	11,772			
<u>Boroughs</u>				
Norristown	34,684			
Pottstown	22,729			
<u>Chester County</u>				
<u>Township</u>				
Tredyffrin	23,019			
<u>Borough</u>				
Phoenixville	14,165			
<u>All Other</u>	116,901			
<b>Total Schuylkill Division</b>	<b>327,367</b>		<b>122,211</b>	
<u>Western Division</u>				
<u>Chester County</u>				
<u>Township</u>				
West Goshen	16,164			
<u>Borough</u>				
West Chester	17,435			
<u>City</u>				
Coatesville	10,698			
<u>All Other</u>	123,022			
<b>Total Western Division</b>	<b>167,319</b>		<b>83,643</b>	
<b>Total Philadelphia Division</b>	<b>1,685,210</b>		<b>619,079</b>	
<b>Total Electric</b>	<b>3,484,820</b>		<b>1,322,857</b>	

For Year ended December 31, 1984

## 705 TERRITORY CHARTERED AND SERVED

1. Report by counties, all communities within respondent's chartered territory, having a population over 10,000. Classify the remaining communities in each county as "other".

2. Column (b) shall show only that population of the community served by respondent. Indicate by an asterisk in column (c) communities served in part by respondent and by other agencies.

Community	Population Served By Respondent	Also Served By Others	Number of Customers Served By Respondent	Name of Other Agency Serving Same Community
(a)	(b)	(c)	(d)	(e)
<u>GAS TERRITORY</u>				
<u>Delaware Division - Del. Co.</u>				
<u>Townships</u>				
Aston	14,530			
Darby	12,264			
Middletown	12,463			
Nether Providence	12,730			
Ridley	33,771			
Springfield	25,326			
Upper Chichester	14,377			
Upper Darby	23,500			
<u>Boroughs</u>				
Darby	11,513			
Lansdowne	11,891			
Yeadon	11,727			
<u>City</u>				
Chester	45,794			
<u>All Other</u>	<u>146,566</u>			
<b>Total Delaware Division</b>	<b>376,452</b>		<b>88,609</b>	
<u>Eastern Division</u>				
<u>Bucks County</u>				
<u>Townships</u>				
Bensalem	52,399			
Bristol	58,733			
Doylstown	11,824			
Falls	36,083			
Lower Makefield	17,351			
Lower Southampton	18,303			
Northampton	34,246			
Middletown	27,392			
Upper Southampton	15,806			
Warminster	39,343			
Warrington	10,704			
<u>Borough</u>				
Bristol	10,867			

## 705 TERRITORY CHARTERED AND SERVED

1. Report by counties, all communities within respondent's chartered territory, having a population over 10,000. Classify the remaining communities in each county as "other".

2. Column (b) shall show only that population of the community served by respondent. Indicate by an asterisk in column (c) communities served in part by respondent and by other agencies.

Community	Population Served By Respondent	Also Served By Others	Number of Customers Served By Respondent	Name of Other Agency Serving Same Community
(e)	(b)	(c)	(d)	(a)
<u>Montgomery County</u>				
<u>Townships</u>				
Abington	59,084			
Cheltenham	35,509			
Hatfield	13,411			
Horsham	15,959			
Lower Moreland	12,472			
Springfield	20,344			
Towamencin	11,112			
Upper Dublin	22,348			
Upper Moreland	25,874			
<u>Borough</u>				
Lansdale	16,526			
<u>All Other</u>	110,250			
<b>Total Eastern Division</b>	<b>672,142</b>		<b>93,840</b>	
<u>Main Line Division</u>				
<u>Delaware County</u>				
<u>Townships</u>				
East Goshen	10,021			
Haverford	52,349			
Marple	23,642			
Newtown	11,775			
Radnor	27,676			
Upper Derby	60,554			
<u>Montgomery County</u>				
<u>Township</u>				
Lower Merion	59,651			
<u>All Other</u>	30,151			
<b>Total Main Line Division</b>	<b>275,819</b>		<b>62,111</b>	

For Year ended December 31.....1984.....

## 705 TERRITORY CHARTERED AND SERVED

1. Report by counties, all communities within respondent's chartered territory, having a population over 10,000. Classify the remaining communities in each county as "other".

2. Column (b) shall show only that population of the community served by respondent. Indicate by an asterisk in column (c) communities served in part by respondent and by other agencies.

Community (a)	Population Served By Respondent (b)	Also Served By Others (c)	Number of Customers Served By Respondent (d)	Name of Other Agency Serving Same Community (e)
<u>Schuylkill Division</u>				
<u>Montgomery County</u>				
<u>Townships</u>				
East Norriton	12,711			
Lower Providence	18,945			
Plymouth	17,168			
Upper Merion	26,158			
West Norriton	14,034			
Whitmarsh	15,101			
Whitpain	11,772			
<u>Boroughs</u>				
Norristown	34,684			
Pottstown	22,729			
<u>Chester County</u>				
<u>Township</u>				
Tredyffrin	23,019			
<u>Borough</u>				
Phoenixville	14,165			
<u>All Other</u>	117,508			
<b>Total Schuylkill Division</b>	<b>327,974</b>		<b>40,312</b>	
<u>Western Division</u>				
<u>Chester County</u>				
<u>Township</u>				
West Goshen	16,164			
<u>Borough</u>				
West Chester	17,435			
<u>City</u>				
Coatesville	10,696			
<u>All Other</u>	101,206			
<b>Total Western Division</b>	<b>145,505</b>		<b>15,696</b>	
<b>Total Gas</b>	<b>1,797,890</b>		<b>300,768</b>	

Q.2. Provide a description of the property of the utility and an explanation of the system's operation, and supply the following (using available projections if actual data is unavailable):

- a. a schedule of generating capability showing for the test year, and for the two consecutive twelve-month periods prior to the test year, net dependable capacity in kW by unit, plant capacity factor by unit, and total fuel consumption by each station, and operation and maintenance expenses by station;
- b. a schedule showing for the test year and for the twelve-month period immediately prior to the test year the scheduled and unscheduled outages (in excess of 48 hours) for each station, the equipment or unit involved, the date the outage occurred, duration of the outage, maintenance expenses incurred for each outage (if available) and amounts reimbursable from suppliers or insurance companies;
- c. a schedule for any unit retired during the test year or subsequent to the end of the test year, which shows the unit's kW capacity, hours of operation during the test year, net output generated, cents/kWh of maintenance and fuel expenses, and date of retirement; and
- d. a schedule showing latest projections of capacity additions and retirements (costs and kW) and reserve capacity at the time of peak for at least ten years beyond the test year, including the in-service dates (actual or expected) and AFDC cutoff dates (if different from in-service dates) for all new generating units coming on line during or subsequent to the test year (if claimed).

A.2. A description of the Company's property and an explanation of the Company's electric system is provided in the Direct Testimony of C. H. Rush.

- a. Attachment I-B-2a provides the requested data.
- b. Attachment I-B-2b provides the requested data.
- c. Attachment I-B-2c provides the requested data.
- d. Attachment I-B-2d provides the requested data.

JULY 1, 1985 - June 30, 1986

STATION \_\_\_\_\_

SUBJECT \_\_\_\_\_

Station-unit	Net Cap (MW)	Generation (MWh)	Cap Fact %	FUEL BURN			Cap Fact %
				COOL TRANS	OIL (BBLs)	COAL (MCE)	
Steam							
Conemaugh 1	352	1614	52.3	612,000	63,700		36.2
Conemaugh 2	244	583	46.2	345,000	322,000		14.5
Conemaugh 3	501	512	29.1		327,200		
Delaware 1	126	191,000	17.3		297,200		
Delaware 2	124	170,000	15.7	421,000	91,500	316,000	22.8
Eddystone 1	311	1138	41.8		96,500	292,000	
Eddystone 2	324	1040	36.6	332,000			
Eddystone 3	330	234	8.9		667,200		
Eddystone 4	320	313	9.4		699,100		
KeyStonewitz	357	8090	66.5	599,000	3,900		
Richmond	-	-	-				
Schuylkill 1	161	297,000	20.4		480,600		
Schuylkill 2	168*	27,000	1.8		79,600		
Nuclear							
Northampton 2	447	2535,000	64.7				73.2
Northampton 3	439	3149,000	81.9				
Salem 1	459	2207,000	54.9				67.6
Salem 2	471	3899,000	79.9				
Int. Comb							
Northampton 1	225	82	100	168,000	000		
Salem CT	16		300	700			
All other			0.2				
PE CT's A							
Pease's	594*	44	700	95,800			

A Hochman + I. B. - 24  
(B Pages)



5 ON \_\_\_\_\_  
 JULY 1, 1983 TO JUNE 30, 1984

SUBJECT \_\_\_\_\_

SYMBOL - UNIT	NET CAP. MW.	GENERATION (MWH)	CAP. FACT. %	COAL (TONS)	OIL (BARRELS)	FUEL BURN (MMBtu)	CAP. FACT. %
STEAM	*						
CONSUMERS 1/2	352	2,242,498	72.5	874,786	10,715		
CANARY 1	1458*	970,818	75.8	386,023	53,419		36.8
CROSBY 2	201	760,105	43.1		1,244,634		
DELAWARE 7	126	377,707	34.1		569,582		32.1
DELAWARE 8	124	326,564	30.0		481,526		
EDDYSTONE 1	300.8*	434,711	16.4	188,900		236,346	
EDDYSTONE 2	333.2*	794,001	27.1	320,092	58,334	375,301	25.5
EDDYSTONE 3	380	885,102	26.4		1,765,847		
EDDYSTONE 4	380	1,016,317	30.4		2,001,552		
KEYSTONE 1/2	357	1,443,414	46.3	928,041	125,425		
RICHMOND 9	166	244,485	16.8		304,256		
SCHALKOPE 1	166	438,215	30.0		752,281		
SUNFLOWER 1/2	354.4*	174,067	5.7		209,773		
NUCLEAR							
DEGRY ROTUN 2	447	1,322,787	33.7				45.6
DEGRY ROTUN 3	439	5,224,897	57.7				
SALEM 1	459	2,322,818	59.3				41.4
SALEM 2	471	986,564	23.8				
JIT, COOBI.							
CARDINAL C.T. 308.5*	299,971	8.8			613,807		
SALEM C.T. 16	3,922	2.8			3,969		
ALL OTHER							
P.C. C.T.'S	986.7*	279,087	3.4		680,580		
4 DSLS.							
* PREPARED WEIGHTS WEIGHTED FOR CAPACITY FROM 7/1/83 - 6/30/84.							

PHILADELPHIA ELECTRIC COMPANY  
 Electric Steam Power Generation  
 Operating and Maintenance Expense  
 Twelve Months Ending

Desig.	\$ X 1000 6/30/84	\$ X 1000 6/30/85	\$ X 1000 6/30/86
<b>1</b> <u>Schuylkill Station</u>			
Operating (Less Fuel)	3 741	4 160	4 170
Fuel	23 349	17 436	15 735
Maintenance	5 158	5 723	5 118
Total	32 248	27 319	25 023
<b>6</b> <u>Eddystone Station</u>			
Operating (Less Fuel)	14 832	23 920	27 561
Fuel	145 199	143 201	98 159
Maintenance	41 559	38 000	40 935
Total	201 590	205 121	166 655
<b>7</b> <u>Cromby Station</u>			
Operating (Less Fuel)	7 588	10 268	13 220
Fuel	58 686	48 906	39 979
Maintenance	8 252	11 801	18 094
Total	74 526	70 975	71 293
<b>9</b> <u>Delaware Station</u>			
Operating (Less Fuel)	3 194	3 471	3 725
Fuel	38 404	33 819	20 291
Maintenance	5 837	6 791	8 375
Total	47 435	44 081	32 391
<b>10</b> <u>Richmond Station</u>			
Operating (Less Fuel)	2 038	2 201	1 633
Fuel	16 436	13 299	29
Maintenance	1 972	1 344	1 650
Total	20 446	16 844	3 312
<b>12</b> <u>Southwark Station</u>			
Operating (Less Fuel)	3 100	3 302	3 284
Fuel	14 236	7 788	2 528
Maintenance	2 550	2 070	2 063
Total	19 886	13 160	7 875

PHILADELPHIA ELECTRIC COMPANY  
 Electric Steam Power Generation  
 Operating and Maintenance Expense  
 Twelve Months Ending

Desig.	\$ X 1000 6/30/84	\$ X 1000 6/30/85	\$ X 1000 6/30/86
8 <u>Chester Station</u>			
Operating (Less Fuel)	-	-	-
Fuel	-	-	-
Maintenance	-	-	-
Total	-	-	-
11 <u>Barbadoes</u>			
Operating (Less Fuel)	-	-	-
Fuel	-	-	-
Maintenance	-	-	-
Total	-	-	-
15 <u>Conemaugh Station</u>			
Operating (Less Fuel)	2 444	2 543	3 113
Fuel	29 632	35 591	24 773
Maintenance	6 059	8 791	8 804
Total	38 135	46 925	36 690
17 <u>Keystone Station</u>			
Operating (Less Fuel)	2 147	2 543	2 623
Fuel	28 080	26 282	28 821
Maintenance	4 635	7 846	7 049
Total	34 862	36 671	38 493
136 <u>Allied</u>			
Operating (Less Fuel)	1 159	6 770	11 512
Fuel	-	-	-
Maintenance	-	-	-
Total	1 159	6 770	11 512
137 <u>Essex</u>			
Operating (Less Fuel)	3 441	6 696	6 748
Fuel	-	-	-
Maintenance	-	-	-
Total	3 441	6 696	6 748

PHILADELPHIA ELECTRIC COMPANY  
 Electric Nuclear Power Generation  
 Operating and Maintenance Expense  
 Twelve Months Ending

Desig.	\$ X 1000 6/30/84	\$ X 1000 6/30/85	\$ X 1000 6/30/86
4 <u>Peach Bottom #2</u>			
<u>Operating (Less Fuel)</u>	9 305	11 464	14 387
Fuel	14 222	7 193	24 202
Maintenance	9 716	15 271	12 147
Total	33 243	33 928	50 736
14 <u>Peach Bottom #3</u>			
<u>Operating (Less Fuel)</u>	9 216	10 815	11 780
Fuel	25 039	29 598	32 336
Maintenance	9 644	6 001	8 254
Total	43 899	46 414	52 370
16 <u>Salem #1</u>			
<u>Operating (Less Fuel)</u>	19 034	24 676	23 774
Fuel	20 322	26 129	21 287
Maintenance	18 596	23 049	16 964
Total	57 952	73 854	62 025
13 <u>Salem #2</u>			
<u>Operating (Less Fuel)</u>	18 130	25 968	20 792
Fuel	8 948	12 276	31 906
Maintenance	16 620	22 825	13 891
Total	43 698	61 069	66 589

PHILADELPHIA ELECTRIC COMPANY  
 Electric Internal Combustion Power Generation  
 Operating and Maintenance Expense  
 Twelve Months Ending

Desig.	\$ X 1000 6/30/84	\$ X 1000 6/30/85	\$ X 1000 6/30/86
<u>Simple Cycle I.C.'s</u>			
Operating (Less Fuel)	5 966	5 935	2 793
Fuel	24 455	5 515	3 781
Maintenance	3 706	3 408	5 043
Total	34 127	14 858	11 617
<u>129 Croydon Station</u>			
Operating (Less Fuel)	1 146	1 042	620
Fuel	22 076	15 280	6 387
Maintenance	2 898	1 943	1 851
Total	26 120	18 265	8 858
<u>126 Salem #3 I.C.</u>			
Operating (Less Fuel)	41	25	6
Fuel	384	74	24
Maintenance	28	24	23
Total	453	123	53

**PHILADELPHIA ELECTRIC COMPANY**  
**Electric Hydro Power Generation**  
**Operating and Maintenance Expense**  
**Twelve Months Ending**

Desig.	\$ X 1000 6/30/84	\$ X 1000 6/30/85	\$ X 1000 6/30/86
19 <u>Muddy Run Station</u>			
Operating (Less Fuel)	1 971	1 915	2 275
Fuel	-	-	-
Maintenance	3 894	3 322	3 852
	<hr/>	<hr/>	<hr/>
Total	5 865	5 237	6 127

July 1, 1984 - June 30, 1985 Attachment # 1 of 20 1.  
19 Pages

STATION/ UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	OUTAGE \$	Notes
		DATE	TIME(24HR)			
Unit 7	S	10/24/84	2245	72.88		A
Delaware	S	12/3	2157	886.78	763,000	
	U	2/14/85	2348	126.45		A
	S	4/12	2228	309.70		A
	U	5/3	1033	50.77		A
Unit 8	S	9/7/84	2205	209.64		A
Delaware	S	10/27	2338	141.75		A
	S	1/12/85	2339	337.93		A
	S	2/28	2230	121.45		A
	S	5/20	1940	988.38	332,000	
Unit 1	U	7/21/84	1409	138.58		A
Cromby	S	10/9	2325	1885.88	375,900	
	S	1/16/85	2319	91.86		A
	U	2/4	0229	136.49		A
	U	3/5	1223	128.93		A
	U	3/19	1341	211.35		A
	U	5/10	1059	140.53		A
	U	6/17	1325	67.23		A
Unit 2	U	8/16/84	1237	204.46		A
Cromby	S	9/28	0001	72.41		A
	U	10/11	1745	115.87		A
	U	10/29	2300	59.52		A
	S	11/14	0100	82.07		A
	S	11/30	1549	67.90		A
	U	12/12	0410	134.77		

7/1/84 - 6/30/85

STATION/ UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	OUTAGE #	Notes
		DATE	TIME(24HR)			
nbx 2	U	12/26	0608	68.80		A
Cranby	S	1/31/85	2339	59.60		A
	U	3/3	0046	210.55		A
	S	3/25	0001	481.48		A
	S	4/27	0628	72.41		A
	S	5/11	0248	168.53		A
	S	6/27	1956	76.07		A
rylkill 1	U	8/28/84	0919	95.75		A
Schurkill	S	10/22	0724	136.73		A
	S	11/3	0130	275.63		A
	S	11/24	0001	167.35		A
	U	3/9/85	2355	50.58		A
	S	3/27	0915	66.08		A
	S	4/17	0400	56.23		A
	U	4/22	1433	245.77		A
	U	5/3	0232	301.65		A
	S	6/17	0430	110.98		A
ystone 1	U	7/5/84	0008	118.10		A
Eddystone	U	7/16	1204	163.93		A
	U	7/23	0800	71.47		A
	U	8/27	0517	81.29		A
	U	10/4	1727	112.42		A
	S	10/12	2156	56.17		A
	U	11/5	2123	176.20		A
	U	11/14	2324	168.93		A
	U	11/22	1141	57.39		A

7/1/84 - 6/30/85

STATION/ UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	outage \$	Notes
		DATE	TIME(24HR)			
dystone 1	u	12/30/84	0248	81.10		A
	u	2/28/85	0824	136.43		A
	u	4/4	0057	197.22		A
	u	4/16	1745	85.47		A
	u	5/31	2240	152.03		A
	u	6/27	0743	88.28		A
dystone 2	S	7/13/84	0952	83.56		A
	u	7/17	2118	91.63		A
	u	7/31	1510	70.40		A
	u	8/3	2018	84.02		A
	u	8/7	1952	101.26		A
	u	8/17	0942	74.52		A
	u	8/23	1834	118.85		A
	u	9/7	2200	133.07		A
	u	10/23	0048	94.07		A
	u	11/13	1513	100.48		A
	u	12/13	0920	68.08		A
	u	1/7/85	0735	68.65		A
	u	1/10	1102	105.63		A
	u	1/17	2032	65.43		A
	u	2/11	1053	77.13		A
	S	2/22	2353	2773.83	8149000	
	u	6/18	2111	103.95		A
	u	6/23	1133	109.25		A
dystone 3	S	9/17/84	1435	66.42		A
	S	1/24/85	2135	49.08		A

7/1/84 - 6/30/85

STATION/ UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	Outage #	Notes
		DATE	TIME(24HR)			
Sturte 3	S	3/6/85	2123	50.70		A
Eddystone	S	3/9	0715	57.75		A
	U	5/28	1046	298.07		A
Eddystone 4	U	11/6/84	1645	86.62		A
Eddystone	S	12/14	0014	95.55		A
	S	1/4/85	1217	2576.40	3504010	
	S	5/17	2301	120.47		A
h Bottom 2	S	7/1/84	0001	8760.00	10563000	
h Bottom 3	U	7/11/84	1920	88.05		A
	U	8/21	1402	59.65		A
	S	11/6	0057	189.10		A
	S	12/10	2221	67.98		A
	S	2/1/85	1825	658.20	264000	B
mond 21	U	1/31/85	1702	138.23		C
Richmond	U	2/8	1642	111.50		C
	U	4/9	1908	186.57		C
mond 22	S	9/11/84	0600	341.17		C
Richmond	U	4/9/85	1908	186.57		C
mond 31	U	7/24/84	1743	382.23		C
Richmond	U	4/9/85	1908	327.33		C

7/1/84 - 6/30/85

STATION/ UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	Outage	Notes
		DATE	TIME(24HR)			
mond 32	S	12/11/84	1320	193.72		C
Richmond	U	4/9/85	1908	327.33		C
mond 41	U	4/9/85	1908	144.70		C
	U	4/17	1911	118.32		C
mond 42	U	7/12/84	1316	981.56		C
	U	4/26/85	2012	163.13		C
	S	6/28	0643	65.28		C
mond 43	U	9/10/84	1502	70.40		C
	U	9/26	1324	168.37		C
	U	11/2	1801	645.51		C
	U	1/23/85	0840	725.37		C
	U	2/22	1503	142.78		C
	U	2/28	1440	194.03		C
	U	3/27	1522	118.32		C
	U	4/26	2012	260.90		C
	U	5/31	1030	124.63		C
mond 44	U	7/1/84	0001	8760.00		C
mond 51	U	4/11/85	1222	119.07		C
mond 52	S	8/14/84	0709	56.52		C
	S	8/21	0655	248.35		C

7/1/87 - 6/30/85

STATION/ Unit No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	outage	Notes
		DATE	TIME(24HR)			
mc. J 61	U	7/1/84	0001	281.03		C
	U	7/24	1743	135.81		C
	U	8/2	1340	7978.32		C
hmond 62	S	11/5/84	0645	274.63		C
hmond 71	S	7/24/84	1742	163.72		C
	U	6/20/85	0949	191.77		C
hmond 72	U	8/17/84	1332	73.69		C
hmond 73	U	7/27/84	1712	231.20		C
	U	8/17	0954	77.93		C
	U	8/24	1655	94.41		C
	U	9/7	1528	145.05		C
hmond 74	U	7/1/84	0001	8760.00		C
hmond 81	S	12/18/84	0800	56.48		C
	S	1/24/85	0944	152.00		C
	S	4/8	0610	107.98		C
hmond 91	S	11/14/84	0750	322.30		C
hmond 92	U	11/16/84	1754	67.47		C
	S	4/22/85	0716	781.50		C

7/1/84 - 6/30/85

LOCATION/ UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	outage #	Notes
		DATE	TIME(24HR)			
Unit 11	S	9/5/84	0735	176.75		C
Croydon	S	2/25/85	0700	680.75		C
Unit 12	S	8/8/84	1710	220.00		C
Croydon	U	1/7/85	0951	53.28		C
	U	1/21	0831	61.17		C
	U	1/28	1503	76.48		C
	S	2/19	0651	85.83		C
Unit 21	S	8/27/84	0454	203.17		C
	U	12/13	1810	88.58		C
	S	3/25/85	0450	682.54		C
Unit 22	S	7/8/84	2254	64.53		C
Croydon	U	7/30	1502	65.80		C
	S	8/20	0552	107.55		C
	U	12/21	1701	118.78		C
	U	4/19/85	1955	68.58		C
	S	5/7	0716	56.53		C
	U	5/26	1148	48.78		C
Unit 31	U	8/10/84	1556	307.07		C
Croydon	S	9/25	0600	176.62		C
	S	11/27	0700	585.28		C
Unit 32	U	8/31/84	1337	96.40		C
Croydon	S	9/11	0620	221.02		C
	S	3/5/85	0451	152.30		C

7/1/84 - 6/30/85

STATION/ UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	Outage	Notes
		DATE	TIME(24HR)			
don 32	S	5/30/85	0955	104.08		C
Croydon						
don 41	S	9/19/84	1430	170.12		C
Croydon	S	10/15	0655	850.06		C
	U	4/19/85	1531	68.18		C
don 42	S	7/30/84	0600	251.17		C
Croydon	S	10/9	0701	81.28		C
	U	1/11/85	1627	70.93		C
	U	2/7	1755	168.33		C
	U	2/14	1841	189.72		C
	S	5/20	0001	1008.00		C
stone 10	U	9/13/84	1254	127.17		C
eddystone	U	11/16	1957	1604.16		C
	U	4/11/85	0903	319.28		C
ystone 20	—	—	—	—		
ystone 30	U	8/25/84	1230	56.00		C
	U	1/11/85	1028	86.03		C
	S	1/16	0016	161.61		C
	S	1/29	1810	187.95		C
	U	4/4	1625	120.33		C
ystone 40	U	7/1/84	0001	4118.98		C
	U	12/27	1431	96.73		C

7/1/84 - 6/30/85

STATION/ UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	Outage	Notes
		DATE	TIME(24HR)			
thwark 3	U	11/26/84	1307	333.52		C
<del>Southwark</del>						
thwark 4	U	10/22/84	1620	192.30		C
	U	11/26	1307	266.55		C
	U	1/17/85	1337	147.00		C
	U	2/15	0930	100.83		C
thwark 5	S	12/11/84	0527	149.68		C
thwark 6	U	8/1/84	1519	52.26		C
	S	10/10	0540	218.56		C
5. 7	U	7/1/84	0001	57.22		C
chester	U	7/12	1155	315.06		C
	U	1/4/85	1555	93.62		C
	S	3/11	0609	201.18		C
ster 8	U	6/12/85	1540	440.33		C
<del>chester</del>						
ster 9	U	7/1/84	0001	302.13		C
	S	11/1	0912	150.50		C
LAWARE 9	S	8/24/84	1505	67.70		C
Delaware	U	9/13	2228	108.28		C
	U	9/27	1253	837.15		C
	U	11/9	1415	125.12		C
	S	11/19	0004	254.93		C
	U	2/1/85	1605	79.33		C

7/1/84 - 6/30/85

10.

TATION/ UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	outage	notes
		DATE	TIME(24HR)			
AWARE 9	U	2/26/85	1350	308.95		C
<del>Delaware</del>	U	3/15	1351	69.95		C
	S	4/8	0656	61.80		C
	U	4/19	1116	122.50		C
	S	5/14	2200	136.75		C
AWARE 10	U	8/24/84	1352	93.30		C
	U	1/21/85	2151	259.62		C
	S	3/29	0709	155.18		C
	S	4/8	0656	61.80		C
AWARE 11	U	9/13/84	1028	6973.52		C
AWARE 12	U	7/16/84	1208	719.62		C
	U	8/15	1302	722.17		C
	S	9/21	0844	73.62		C
	U	1/14/85	1602	98.88		C
Wylkill 10	U	7/1/84	0001	253.55		C
<del>Schuckwill</del>	U	1/14/85	1505	191.87		C
	U	2/15	0955	127.95		C
Wylkill 11	S	8/27/84	1418	48.32		C
	U	9/20	1250	6803.15		C
ser 1	S	9/17/84	0705	79.25		C
<del>Moser</del>	U	12/13	1510	336.22		C
	S	1/1/85	1323	145.27		C

LOCATION/ UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	Outage #	Notes
		DATE	TIME(24HR)			
er 2	U	9/17/84	1530	264.08		C
Moser	S	12/14	1146	115.97		C
	S	4/8/85	0737	198.46		C
er 3	U	8/22/84	0240	59.40		C
Marx	S	12/14	1146	115.97		C
	U	1/7/85	1409	913.18		C
	U	3/2	1033	70.32		C
lls 1	S	2/11/85	0650	221.34		C
Falls						
lls 2	-	-	-	-		
Falls						
lls 3	U	10/5/84	1520	94.57		C
Falls	U	11/2	1106	100.05		C
nouth 9	U	7/1/84	0001	8760.00		C
nouth 15	U	7/1/84	0001	8760.00		C
Plymouth						
mby Diesel	U	8/4/84	1434	246.76		A
AWARE D	U	10/5/84	1041	242.27		A
	U	2/22/85	1621	118.73		A
	U	2/27	1556	1391.20		A
mond D	U	5/31/85	0918	734.70		A
Wyll D	U	3/1/85	1141	120.63		A
	U	3/15	1141	119.18		A
	U	5/1	1310	122.15		A
	U	5/17	1353	1008.30		A

7/1/84 - 6/30/85

STATION/ UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	outage	Notes
		DATE	TIME(24HR)			
thwark D	U	7/1/84	0001	1768.99		A
nowingo 1	S	9/23/84	0530	196.95		A
Conowingo	S	10/4	0920	103.50		A
	S	10/22	0101	114.83		A
	S	2/4/85	0206	255.63		A
nowingo 2	U	8/29/84	1039	53.20		A
	S	9/23	0530	196.95		A
	S	10/4	0920	103.50		A
	S	10/9	0041	4289.62		A
	S	5/26/85	2311	249.80		A
	S	6/6	0900	530.88		A
	U	6/28	1320	58.66		A
nowingo 3	S	9/23/84	0530	196.95		A
	S	10/1	2031	59.56		A
	S	10/4	0920	103.50		A
	S	10/22	0101	114.83		A
	S	1/15/85	0705	229.22		A
	S	2/2	0432	53.63		A
nowingo 4	S	9/23/84	0530	196.95		A
	S	10/1	2031	59.56		A
	S	10/4	0920	103.50		A
	S	10/22	0101	114.83		A

7/1/84 - 6/30/85

ACTION/ UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	Outage #	Notes
		DATE	TIME(24HR.)			
wingo 5	S	8/28/84	0250	86.47		A
	S	9/10	0310	923.23		A
wingo 6	S	8/21/84	0135	95.44		A
	S	8/28	0250	86.47		A
	S	9/23	0530	196.95		A
wingo 7	S	8/21/84	0135	95.44		A
	S	8/28	0250	86.47		A
	S	9/23	0530	196.95		A
wingo 8	S	7/30/84	0210	1166.10		A
wingo 9	S	7/1/84	0001	646.50		A
wingo 10	U	7/1/84	0001	3309.00		A
	U	2/14/85	2002	111.98		A
wingo 11	S	6/3/85	0042	671.30		A
dy Run 1	S	9/27/84	0612	877.30	96000	
Muddy Run	S	4/26/85	1839	193.82		A
	S	6/10	0658	100.72		A
dy in 2	U	8/28/84	2140	178.35		A
	S	9/27	0612	877.30	95000	
	U	4/2/85	1000	200.95		A
	S	4/26	1839	193.82		A

7/1/84 - 6/30/85

UNIT/UNIT No.	Type of Outage	START OF OUTAGE		OUTAGE DURATION	Outage #	Notes
		DATE	TIME(24HR)			
ly Run 3	S	1/17/85	0541	3954.32	496000	
ly Run 4	U	1/4/85	1522	62.00		A
	S	1/17	0541	3954.32	497000	
ly Run 5	S	2/6/85	0536	1363.20		A
	S	4/11	0541	63.73		A
	S	4/26	1839	193.82		A
	S	6/4	0643	57.65		A
ldy Run 6	U	11/22/84	0143	109.50		A
	U	1/31/85	1050	138.75		A
	S	2/6	0536	1363.20	71000	
	S	4/11	0541	63.73		A
	S	4/26	1839	193.82		A
	S	5/10	0240	129.75		A
ldy Run 7	S	4/26/85	1319	67.47		A
	S	4/29	0848	131.67		A
	S	6/19	1026	54.27		A
ldy Run 8	S	4/26/85	1319	67.47		A
	S	4/29	0848	131.67		A
	S	6/19	1026	54.27		A
ly/Kill 3	S	7/2/84	2055	259.45		A
	S	9/15	1412	229.43		A
	U	12/7	0647	365.80		A



PREPARED	
CHECKED	
TYPED	
COMPARED AND FOOTED	

Outage Summary sheet  
July 1, 1984 to June 30, 1985

TYPE OF OUTAGE	UNIT #	outage start date		outage start time	outage Duration (hrs)	outage #
U	Salem #1	7-9-84	1	0001	2523.78	10483000
U	"	11-6-84	2	0646	72.76	
U	"	11-11-84	3	0111	274.62	
U	"	12-23-84	4	2159	171.78	
			5			
			6			
			7			
U	Salem #2	7-5-84	8	0842	459.48	
U	"	7-25-84	9	1719	328.06	
U	"	8-5-84	10	0314	41.52	
U	"	10-4-84	11	0916	710.75	
S	"	11-3-84	12	0001	3576.00	6889100
U	"	4-1-85	13	0001	289.60	
U	"	4-13-85	14	2305	92.18	
U	"	4-23-85	15	2215	72.23	
U	"	4-25-85	16	0700	65.00	
U	"	5-2-85	17	0916	55.00	
U	"	5-10-85	18	1713	105.87	
U	"	6-28-85	19	1601	55.98	
			20			
			21			
			22			
			23			
U	Concepcion #1	7-19-84	24	0719	134.03	
U	"	8-9-84	25	0213	159.35	
U	"	9-11-84	26	0233	130.40	
U	"	11-7-84	27	2143	63.50	
S	"	2-16-85	28	0049	666.25	1354674
U	"	3-26-85	29	0617	72.52	
U	"	4-15-85	30	0749	82.66	
U	"	6-2-85	31	0141	102.44	
U	"	6-8-85	32	1422	57.75	
			33			
			34			
			35			
			36			
U	Concepcion #2	7-12-84	37	1817	52.10	
U	"	8-8-84	38	2308	77.95	
U	"	8-6-84	39	2240	52.15	
S	"	10-19-84	40	2335	268.40	1443148
U	"	11-25-84	41	2359	47.48	
U	"	1-7-85	42	1412	88.27	
U	"	3-28-85	43	0633	181.68	
			44			
			45			
			46			
			47			
			48			
			49			
			50			
			51			
			52			
			53			



Outage Summary Report  
July 1, 1984 to June 30, 1985

Notes:

- A - Separate accounting not maintained on outages other than planned outages.
- B - Separate accounting made for this maintenance outage.
- C - Expenses for Combustion Turbine outages not maintained for unique units, rather kept by class of equipment.

EPARED		
ECKED		
PED		
MPARED		
DFOOTED		

*Scheduled outages*  
*Test Year ending 6-30-86*

Station	Unit #		Start date	Duration (Weeks)	
Eddystone	1	1	4 27 86	6	
	2	2	9 1 85	12	
	3	3	4 6 86	3	
	4	4	3 23 86	3	
Cromby	1	5	1 26 86	3	
	2	6	10 27 85	2	
	7	7	1 5 86	2	
Delaware	8	8	3 23 86	2	
	9	9	9 22 85	2	
Scharkill	1	10			
Limerick	1	11			
Peach Bottom	2	11	4 6 86	8	NO OUTAGE
	3	12	3 31 85	25	
	1	13	9 29 85	27	
Muddy Run	2	14	9 29 85	27	
	3	15	4 27 86	1	
	4	16	4 27 86	1	
	5	17	3 30 86	5	
	6	18	3 30 86	5	
	7	19	4 27 86	1	
	8	20	4 27 86	1	
	1	21			
CONNINGER	2	22	6 70 85	4	NO OUTAGE
	3	23	7 28 85	4	
	4	24	8 25 85	4	
	5	25	6 8 86	3	
	6	26	9 22 85	3	
	7	27			
	8	28	6 2 85	9	
	9	29	6 15 85	9	
	10	30	7 14 85	4	
	11	31	8 25 85	4	
	CONEMAUGH	1	32		
2		33	9 1 85	8	
Kestone	1	34			NO OUTAGE
	2	35			
Salem	1	36	2 22 86	10	NO OUTAGE
	2	37			
		38			NO OUTAGE
		39			
Actual expenses for these outages are not available. It should be noted that the Company's test year claim is based on a normalized expense level as shown on Pages D-10a and D-10b of Exhibit TPH-2, and discussed in the Direct Testimony of J. J. Carroll.					
		43			
		44			
		45			
		46			
		47			
		48			
		49			
		50			
		51			
		52			
		53			

Statistics of Retired Units for  
Test Year Ending  
6-30-85

<u>Unit</u>	<u>Capacity (MW)</u>	<u>¢/kWh</u>		<u>Hours*</u> <u>Operated</u>	<u>Net Gener.</u>	<u>Ret</u> <u>1</u>
		<u>Maint.</u>	<u>Fuel</u>			
Richmond No. 9	166	0.67	6.67	1,896	199,518	5/1
Richmond No.'s 21, 22, 31, 32, 51, 52, 61, 62	240	4.00	9.68	84	17,087	4/1
Richmond No.'s 41, 42, 43, 44, 71, 72, 73, 74	160	3.67	10.53	37	5,753	4/1
Plymouth Mtg. No.'s 9 and 15	58	**	**	0	0	4/1
Southwark No.'s 1 and 2	336	2.46	9.24	498	84,252	12/1
Southwark Diesel	2.7	2.45	7.18	43	115	12/1

\* Average operating hours per unit

\*\* Since there is no generation, this value cannot be calculated

PHILADELPHIA ELECTRIC COMPANY  
TEN YEAR LOAD & CAPACITY FORECAST

1-8-2d

1985-95

YEAR	MW	DATE	CHANGES	CAPACITY	LOAD		PERCENT RESERVE	
					HIGH EST.	BASE EST.	HIGH LOAD	BASE LOAD
1984				7282		6100 (1)		19
	12	9-84	Eddystone 1					
	471	1-85	Salem 2					
1985	-166	5-85	Retire Richmond 9	7599	6310	6140	20	24
	-338	12-85	Retire Swk. 1, 2&D					
	1055	2-86	Limerick 1 (3)					
1986	-458	4-86	Retire Misc CT's	7858	6450	6160	22	28
1987				7858	6590	6180	19	27
1988				7858	6730	6200	17	27
	-253	12-88	Retire Del. 7, 8&D (2)					
1989	-12	12-88	Retire Sch. 3	7593	6870	6220	14 (2)	22
1990				7593	7010	6240	12 (2)	22
	1055	7-90	Limerick 2 (4)					
1991	-201	12-90	Retire Cromby 2 (2)	8447	7150	6260	24 (2)	35
1992				8447	7330	6320	21 (2)	34
1993				8447	7510	6380	19 (2)	32
1994	-169	12-93	Retire Sch. 1&D (2)	8278	7690	6440	16 (2)	29
1995				8278	7870	6500	13 (2)	27
1996				8278	8050	6560	11 (2)	26

(1) Load corrected to standard weather conditions.  
Actual load was 5925 MW.

(2) High load growth assumes Delaware 7, 8 & D, Cromby 2 and Schuylkill 1 & D are not retired.

(3) Cost associated with the capacity addition of Limerick 1 and 100% common is \$3,820,000,000.

(4) Cost associated with the capacity addition of Limerick 2 is \$3,149,300,000

Q.3. Provide an overall system map, including and labeling all generating plants, transmission substations (indicate voltage), transmission system lines (indicate voltage), and all interconnection points with other electric utilities, power pools, and other such systems.

A.3. The requested information is contained in the Direct Testimony and Schedules of C. H. Rush.

- Q.1. Provide a schedule showing the test year rate base and rates of return at original cost less accrued depreciation under present rates and under proposed rates. All claims made on this schedule should be cross-referenced to appropriate supporting schedules.
- A.1. Page A-1 of Exhibit TPH-2 provides the requested data for the claimed test year. All claims made on these schedules are cross-referenced to appropriate supporting schedules which reference appropriate Company testimony.

- Q.2. If the schedule provided in response to Item II-A-1 is based upon a future test year, provide a similar schedule which is based upon actual data for the twelve-month period immediately prior to such test year.
- A.2. Page A-1 of Exhibit TPH-1 provides the requested data for the historic test year. All claims made on these schedules are cross-referenced to appropriate supporting schedules which reference appropriate Company testimony.

- Q.3. Whenever a utility proposes to add a major generating station to rate base, the utility shall identify:
- a. All significant cost increases over original utility estimates and their causes.
  - b. All outstanding claims against project managers, contractors and/or suppliers and their estimated costs.
- A.3. a. The requested data is provided in PECO Exhibit 2. The Direct Testimony of James O. Love, Basil P. Kononetz (Theodore Barry & Associates) provides a detailed discussion of the procedures utilized in the development of PECO Exhibit 2. The Direct Testimonies of Company witnesses V. S. Boyer, J. S. Kemper, J. J. Clarey, D. R. Helwig, E. F. Sproat and R. J. Mattson provide additional discussions pertaining to the sections contained in this exhibit.
- b. Attachment II-A-3 is a list of all outstanding claims against Limerick Generating Station's Project Manager and General Contractor, Bechtel Power Corporation. Article VIII of the Engineering, Procurement and Construction contract between PECO and Bechtel Power Corporation for the construction of the Limerick Generating Station provides the liability of Bechtel under this agreement. Attachment II-A-3, "PE/Bechtel Construction Items", will be discussed with Bechtel to determine the cause of the indicated problems and whether any of these items are candidates for Article VIII consideration.

Attachment II-A-3 does not presently include potential claims against General Electric Company. Internal PECO reviews are now in progress to establish the scope, validity, and dollar value of potential claims.

GE has been advised in various letters, and at meetings that PECO intends to pursue these matters with GE upon completion of our review.

In addition to Attachment II-A-3, the Company, as of June 30, 1985, had approximately \$440,000 of backcharges associated with over 100 invoices ranging in value from \$22 to \$70,000.

PE/Bechtel Construction Items

	<u>\$ Amount</u> <u>(\$1,000)</u>
1. Voids in Unit #1 containment concrete - (1976)	\$250
2. RFP foundations offset 6" - (1977)	100
3. HVAC calculational errors and resultant changes - (1977)	500
4. Weld deficiencies - hanger to structural steel attachments - (1979)	250
5. Voids in concrete block walls - (1979)	1,000
6. Separation of electrical conduit not in conformance with R G 1.75 - (1980)	500
7. Cutting of rebar in reactor pedestal - (1981)	200
8. Electrical penetration/containment nozzle weld design - (1981)	750
9. Failure to track electrical loads resulting in undersized Class 1E load center transformers (1981)	500
10. Voltage drops in control circuits - (1981)	250
11. Box beam welds and design loads - (1981)	500
12. Fuel pool humidity and boiling-inability of SGTS to handle-(1982)	1,000
13. MSRV line analysis - use of wrong forcing function in design-(1982)	500
14. Fire dampers not installed per UL recommendations; also, failure to close under flow conditions - (1982)	300
15. Containment box beam end connections inadequately designed-(1982)	200
16. Improper steam jet ejector loop seal design - (1983)	300
17. Redesign of main steam line supports (design calculation error) (1983)	750
18. Improper condensate recirculation line design - (1983)	200
19. Civil calculation errors (buried pipe anchors; miscellaneous supports) - (1983)	200
20. Containment liner top flange out of round - requiring remachining of seals at top head closure - (1984)	400

Q.1. If a claim is made for Plant Held for Future Use, supply the following:

- a. a description of the plant or land site and its cost and any accumulated depreciation;
- b. the expected date of use for each item claimed;
- c. an explanation as to why it is necessary to acquire each item in advance of its date of use;
- d. the date when each item was acquired; and
- e. the date when each item was placed in plant held for future use.

A.1. The Company's claim for plant held for future use is presented on page C-9 of Exhibits TPH-1 and TPH-2. Additionally, the Direct Testimony of R. W. Wright provides a detailed discussion of the Company's claim for plant held for future use. It should be noted that the Company's claim consists entirely of land held for future use. Consequently, there is no associated accumulated depreciation reserve.

- Q.2. If a claim is made for construction work in progress, provide a supporting schedule which sets forth separately, revenue-producing and non-revenue producing amounts, and include, for each such category a summary of all work orders, amounts expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project.
- A.2. Page C-8 of Company Exhibits TPH-1 and TPH-2 provides, by work order, the Company's non-revenue producing construction work in progress for the test years ended 6/30/85 and 6/30/86. This schedule details the actual expenditures as of 6/30/85 and the estimated expenditures to completion, estimated retirements and projected completion dates. Attachment II-B-2 provides copies of the requested summaries for each of the non-revenue producing projects listed on page C-8 of Exhibits TPH-1 and TPH-2.

None of the non-revenue producing construction work in progress will result in insurance recoveries or reimbursements to the Company.

Additional discussion of the Company's non-revenue producing CWIP claim is presented in the Direct Testimony of R. W. Wright.

Attachment II-B-2

85-1-53

"General Accounting"

**CAPITAL AUTHORIZATION**

REV. 9/82 DEPT. Eng. & Research DIVISION OR SECTION Mech. Eng. Div.

DATE 12/21/84	PROJECT NUMBER 84-056	ESTIMATE NUMBER	JOB NO. T & D	ENG. 3016
------------------	--------------------------	-----------------	------------------	-----------

LOCAL REFERENCE NO. *16*

**405614**

COMPANY Philadelphia Electric Company  
 CUSTOMER OR LOCATION Eddystone Generating Station  
 ADDRESS #1 Industrial Hwy., Eddystone, PA 19013

ASSOC. EXPENSE AUTH. NO.	DATE AUTH. 12/8
EST. COMP. DATE 12/85	AREA RESPONSE 208

DESCRIPTION - (MAXIMUM OF 40 CHARACTERS & SPACES 1ST LINE, 20 CHARACTERS & SPACES 2ND LINE)  
 Installation of a fire line riser in the

ESTIMATED SAVINGS \$	
	YES
EXPENDITURE BUDGETED	X

Eddystone Crusher House

Install a fire line riser in the Eddystone Crusher House fire tower and erect three hose Cart Houses at area fire hydrants.

REASON Coal handling areas of the Crusher House lack fire suppression and require the installation of a fire line standpipe to provide manual suppression capability. Also, various fire hydrants require hose cart houses to protect manual fire suppression equipment.

BUDGET AND BILLING INSTRUCTIONS

BASIS FOR NEGOTIATION	
INVESTMENT	REVENUE
Highway-R/W \$ _____ Rate _____ Term of Cont. _____ Yr(s)	
System Reinf. _____	
Imp. T & D Std. _____	ADDITIONAL TOTAL
Let Hwy.-R/W _____ Est. Ann. \$ _____ \$ _____	
er. Line/Pipe _____ Guar. Term _____	
MEMO - PLANT REMOVED BUT NOT RETIRED	
Transformers Returned to Reserve Supply	\$ _____
Property Transferred to Other Locations	
	19
	19
	19
	19
	19
MANAGER - VICE PRESIDENT	19
MANAGER - VICE PRESIDENT - COMMERCIAL OPERATIONS	19
MANAGER - VICE PRESIDENT - ELECTRIC-GAS OPERATIONS	19
CONTROLLER - VICE PRESIDENT - ACCOUNTING	19
MANAGER - VICE PRESIDENT - ENGINEERING	19

ESTIMATED PROJECT COST	
1. Direct Cost Of New Plant	\$ 156,400
2. Direct Cost Of Removal	
3. Total Direct Cost (1+2)	156,400
4. General Construction Overheads	9,700
5. Allowance For Funds During Construction	11,700
6. Total Project Cost (3+4+5)	177,800
MEMO - Other Than Project Cost	
7. Transformers From Reserve Supply	
8. Property Trans. From Other Locations	
9. Work Done On Capital Yearly Orders	
10. Maintenance - Operating Expense	
11.	
12. Total Cost Other Than Project (7 to 11)	
13. Gross Cost (6+12)	177,800
14. Salvage	
15. Contributions In Aid Of Construction	
16. Payment By:	
17.	
18. Cr. Applicable To Gross Cost (14 to 17)	
19. Net Cost (13-18)	177,800
20. Orig. Cost Of Plant Retired	

*Signatures* JAN 14 1985



**GENERAL ACCOUNTING DIVISION**

JSK

**SUPPLEMENTARY CAPITAL AUTHORIZATION**  
196-20132 REV. 9/82 DEPT. ENR. & Research

85-4-85  
DIVISION OR SECTION Mech. Eng. Div. ✓

LOCAL REFERENCE NO.

DATE 2/22/85	PROJECT NUMBER 82-052	ESTIMATE NUMBER	JOB NO. T & B	AUTHORIZATION NUMBER 205201
COMPANY Philadelphia Electric Company				ASSOC. EXPENSE AUTH. NO.
CUSTOMER OR LOCATION Eddystone Generating Station				
ADDRESS #1 Industrial Highway, Eddystone, PA 19013				DATE AUTH. 12/86
DESCRIPTION - (MAXIMUM OF 40 CHARACTERS & SPACES 1ST LINE, 20 CHARACTERS & SPACES 2ND LINE)				AREA RESPONSIBLE 208
1. Eddystone - Install Coal Pile Runoff ✓				ESTIMATED SAVINGS \$
2. System - Units 1 & 2 ✓				
EXPENDITURE SUBJECT				YES X

Install a Coal Pile Runoff System. The work includes the following: constructing two runoff basins, lined to prevent groundwater contamination; modifying berm and swale around coal pile; providing sumps and pumps to transfer runoff from basins to waste treatment facility; installing new roadway and filling old west runoff basin with engineered backfill.

**REASON**  
Design changes required to accommodate higher than anticipated groundwater level. Settling Basin start-up problems have caused CPRO CHANGE IN construction delays, resulting in increased project costs.

**BUDGET AND BILLING INSTRUCTIONS**

Added Sub-Division 8333.

ITEM	TO DATE	ITEM	REVISED APPROPRIATION	PREVIOUS APPROPRIATION	CHANGE IN APPROPRIATION
TOTAL PROJECT COST	\$	1. Direct Cost Of New Plant	\$ 1,441,000	\$ 1,085,000	\$ 356,000
MAINTENANCE COST		2. Direct Cost Of Removal	-	-	-
<b>TOTAL</b>	<b>\$</b>	3. Total Direct Cost (1+2)	1,441,000	1,085,000	356,000
<b>MEMO - PLANT REMOVED BUT NOT RETIRED</b>					
Transformers Returned to Reserve Supply	\$	4. General Const. Overheads	11,000	7,500	3,500
Property Transferred to Other Locations		5. A.F.U.D.C.	200,000	48,000	152,000
<b>MEMO - Other Than Project Cost</b>					
		6. Total Project Cost (3+4+5)	1,652,000	1,140,500	511,500
		7. Trans. From Reserve Supply			
		8. Property Transferred			
		9. Work Done On CYO'S			
		10. Maintenance - Oper. Exp.			
		11.			
		12. Total Cost Other Than Project. (7 to 11)			
		13. Gross Cost (6 + 12)	1,652,000	1,140,500	511,500
		14. Salvage			
		15. Contrib. In Aid Of Const.			
		16. Payment By			
		17.			
		18. Cr. Applicable To Gross Cost (14 to 17)			
		19. Net Cost (13 - 18)	1,652,000	1,140,500	511,500
		20. Orig. Cost Of Plant Ret.			

APR 15 1985

205201

# CAPITAL AUTHORIZATION

196-20128 REV. 9/82 DEPT. Eng. & Research

DIVISION OR SECTION

Mech. Eng. Div. (PPSS)

PECO DEPARTMENT  
OCT 26 1984  
LOCAL REFERENCE NO.

84-10-40

DATE 8/9/84	PROJECT NUMBER 84-085	ESTIMATE NUMBER	JOB NO. T & D ENG. 1370	AUTHORIZATION NUMBER <b>408526</b>
COMPANY Philadelphia Electric Company				ASSOC. EXPENSE AUTH. NO.
CUSTOMER OR LOCATION Peach Bottom Atomic Power Station				DATE AUTH. 10-84
ADDRESS RD #1, Delta, PA 17314				EST. COMP. DATE 7/86
DESCRIPTION - (MAXIMUM OF 40 CHARACTERS & SPACES 1ST LINE, 20 CHARACTERS & SPACES 2ND LINE)				AREA RESPONSIBLE 208
1. PBAPS U/3 - Upgrade ADS A/S Containment				ESTIMATED SAVINGS \$
2. Isolation Valves (Mod 525G)				
EXPENDITURE BUDGETED				YES X

Upgrade the two (2) containment isolation valves on the backup, safety grade nitrogen supply to the ADS safety/relief valves.

REASON  
The valves installed in 1982 are not capable of tight shutoff in both directions as required by the system design specification. A deviation from this requirement, until such time as suitable replacement valves could be obtained, was analyzed and justified. The replacement valves will provide the complete isolation capabilities required by the original design.

BUDGET AND BILLING INSTRUCTIONS

PECO share of total cost to be shared with joint owners: Public Service Electric and Gas Company (42.49%), Atlantic Electric Co. (7.51%), and Delmarva Power and Light Company (7.51%).

BASIS FOR NEGOTIATION				ESTIMATED PROJECT COST	
INVESTMENT		REVENUE			
Highway-R/W \$ _____	Rate _____	Term of Cont. _____	Yr(s) _____	1. Direct Cost Of New Plant	\$ 18,738
System Reinf. _____				2. Direct Cost Of Removal	-
Imp. T & D Std. _____				3. Total Direct Cost (1+2)	18,738
Net Hwy.-R/W _____	Est. Ann. \$ _____			4. General Construction Overheads	935
Ser. Line/Pipe _____	Guar. Term _____			5. Allowance For Funds During Construction	-
				6. Total Project Cost (3+4+5)	19,673
				MEMO - Other Than Project Cost	
				7. Transformers From Reserve Supply	
				8. Property Trans. From Other Locations	
				9. Work Done On Capital Yearly Orders	
				10. Maintenance - Operating Expense	
				11.	
				12. Total Cost Other Than Project (7 to 11)	-
				13. Gross Cost (6+12)	19,673
				14. Salvage	
				15. Contributions In Aid Of Construction	
				16. Payment By:	
				17.	
				18. Cr. Applicable To Gross Cost (14 to 17)	-
				19. Net Cost (13-18)	19,673
				20. Orig. Cost Of Plant Retired	-
MEMO - PLANT REMOVED BUT NOT RETIRED					
Transformers Returned to Reserve Supply		\$ _____			
Property Transferred to Other Locations					
APPROVALS:					
[Signature]		8/16 19 84			
[Signature]		8/28 19 84			
[Signature]		9-7 1984			
[Signature]		9-19 19 84			
[Signature]		19			
MANAGER - VICE PRESIDENT - COMMERCIAL OPERATIONS		19			
MANAGER - VICE PRESIDENT - ELECTRIC-GAS OPERATIONS		19			
CONTROLLER - VICE PRESIDENT - ACCOUNTING		19			
MANAGER - VICE PRESIDENT - ENGINEERING		9-13 19 84			
PRESIDENT-CHAIRMAN		19			
				[Signature]	OCT 11 19

# CAPITAL AUTHORIZATION

195-20128 REV. 9/82

DEPT. Eng. & Res.

DIVISION OR SECTION

M.E. Div. Nuc. Sec.

LOCAL REFERENCE NO.

84-11-59

E-5524

DATE 0/84	PROJECT NUMBER 84-063	ESTIMATE NUMBER	JOB NO. T & D ENG. 1285	AUTHORIZATION NUMBER <b>408301</b>
COMPANY Philadelphia Electric Company				ASSOC. EXPENSE AUTH. NO.
CUSTOMER OR LOCATION PBAPS, Lay Road, Peach Bottom Twp., R.D. #1				DATE AUTH.
ADDRESS Delta, PA 17314				EST. COMP. DATE 12/87
DESCRIPTION - (MAXIMUM OF 60 CHARACTERS & SPACES 1ST LINE, 30 CHARACTERS & SPACES 2ND LINE)				AREA RESPONSIBLE 208
1. Peach Bottom/Final Eng. Spent Fuel Racks				ESTIMATED SAVINGS \$
2. Storage Capacity Increase				
PECO share of total is 42.49%. Remainder of cost is to be divided among the joint owners as follows: Atlantic Electric (7.51%), Delmarva Power & Light Co. (7.51%), Public Service Electric & Gas Co. (42.49%).				EXPENDITURE SUBMITTED X

**Description:** Perform final engineering and field installation work necessary to increase the spent fuel pool storage capacity by means of designing, fabricating, licensing and installing new high density spent fuel storage racks.

**REASON** Reracking our fuel pools will extend the loss of full core discharge reserve from 1987/88 for units 2 and 3 to 1992/93 respectively. (Compaction of spent fuel into a 2:1 ratio will further extend the loss of full core discharge reserve from 1992/93 to 2004/05).

**BUDGET AND BILLING INSTRUCTIONS**

Charges to C.A. 349913 should be transferred to this C.A.

*Addition to 1984 Construction Budget - \$ 336,590*

BASIS FOR NEGOTIATION				ESTIMATED PROJECT COST	
INVESTMENT	REVENUE				
Highway-R/W \$ _____	Rate _____	Term of Cont. _____	Yr(s) _____	1. Direct Cost Of New Plant	\$ 3,420,445
System Reinf. _____				2. Direct Cost Of Removal	446,145
Imp. T & D Std. _____	ADDITIONAL	TOTAL		3. Total Direct Cost (1+2)	3,866,590
Net Hwy.-R/W _____	Est. Ann. \$ _____	\$ _____		4. General Construction Overheads	48,864
Ser. Line/Pipe _____	Guar. Term _____			5. Allowance For Funds During Construction	44,590
				6. Total Project Cost (3+4+5)	3,960,044
MEMO - PLANT REMOVED BUT NOT RETIRED				MEMO - Other Than Project Cost	
Transformers Returned to Reserve Supply		\$		7. Transformers From Reserve Supply	
Property Transferred to Other Locations				8. Property Trans. From Other Locations	
				9. Work Done On Capital Yearly Orders	
				10. Maintenance - Operating Expense	
				11.	
				12. Total Cost Other Than Project (7 to 11)	
				13. Gross Cost (6+12)	3,960,044
				14. Salvage	
				15. Contributions In Aid Of Construction	
				16. Payment By:	
				17.	
				18. Cr. Applicable To Gross Cost (14 to 17)	
				19. Net Cost (13-18)	
				20. Orig. Cost Of Plant Retired	(1976) 2,518,463.69
					(1981) 98.14
					Stephen Hart DEC 3 1984

PRESIDENT-CHAIRMAN

408301

# CAPITAL AUTHORIZATION

196-20128 REV. 4-72

Eng. & Res

DIVISION OR SECTION

Mech. Eng.

LOCAL REFERENCE NO.

E-4  
SGS

82-9-85

DATE: 8/24/82	PROJECT NUMBER: 82-1028	ESTIMATE NUMBER:	JOB NO.	AUTHORIZATION NUMBER: 210182
CONTRACTOR: Philadelphia Electric Company			T&D	ENG.
CUSTOMER OR LOCATION: Salem Generating Station				
ADDRESS: Lower Alloways Creek Twp., Salem Co., New Jersey				
DESCRIPTION - (MAXIMUM OF 40 CHARACTERS & SPACES 1ST LINE, 38 CHARACTERS & SPACES 2ND LINE)			ASSOC. EXPENSE AUTH. NO.	DATE AUTH. 9-82
1. Fire Protection Sprinklers (NML)			EST. COMP. DATE	AREA RESPONSIBLE
2. UNIT NO. 2, Salem Gen. Sta.			12/86	20
			ESTIMATED SAVINGS \$	

The Philadelphia Electric Company's share (42.59%) of the cost of the installation of sprinkler systems in the welding shop (El. 100') and storage locker (El. 120') in the Unit No. 2 turbine building and the installation of one sprinkler head at El. 108' off the existing system over the waste compactor in the drumming and baling area of Unit No. 2, Salem Generating Station.

REASON These changes are necessary to satisfy Nuclear Mutual Limited fire protection requirements.

BUDGET AND BILLING INSTRUCTIONS

The PECO. share of the charges for this work will be billed to PECO. by PSE&G Co. under PSE&G Co. Account Nos. D68171 and D68172.

Addition to 1982 Construction Budget \$60,000.

BASIS FOR NEGOTIATION

ESTIMATED PROJECT COST

INVESTMENT	RATE	TERM OF CONT.	REVENUE	YR(S)
IMP. T & D STD.	ADDITIONAL	TOTAL		
HIGHWAY-R/W \$				
SYSTEM REINF.				
NET HWY -R/W	EST. ANN.			
SER. LINE/PIPE	GUAR. TERM			

1. New Plant	\$ 60,000
2. Cost of Removal	
3. Total Cost Against Project (1 & 2)	60,000
MEMO - OTHER THAN PROJECT COST	
4. Transformers From Reserve Supply	
5. Property Transferred from Other Loc.	
6. Work Done on Capital Yearly Orders	
7. Interest During Construction	
8. General Overheads	
9. Maintenance - Operating Expense	
10.	
11.	
12. Total Cost Other Than Project (4 to 11)	
13. Gross Cost (3 & 12)	60,000
14. Salvage	
15. Contributions in Aid of Construction	
16.	
17.	
18. CR. Applicable to Gross Cost (14 to 17)	
19. Net Cost (13 - 18)	60,000
20. Orig Cost of Plant Retired Against Proj	
Net Increase (Decrease) to Plant (1 - 20)	60,000

MEMO - PLANT REMOVED BUT NOT RETIRED

Transformers Returned to Reserve Supply \$

Property Transferred to Other Locations \$

DEPARTMENT SENT TO	SIGNED BY	DATE

Stephen Hart SEP 21 1982

APPLIED TO BUDGET PROVISION

210182

# CAPITAL AUTHORIZATION

82-8-61  
Mech. Eng.

JSR  
F-4393  
LOCAL  
SGS 152

DATE: 7/13/82	PROJECT NUMBER: 82-109	ESTIMATE NUMBER:	JOB NO.:	AUTHORIZATION NUMBER:
DEPT: Eng. & Res			DIVISION OR SECTION: Mech. Eng.	
CUSTOMER OR LOCATION: Philadelphia Electric Company				210908
ADDRESS: Salem Generating Station				
DESCRIPTION - (MAXIMUM OF 40 CHARACTERS & SPACES 1ST LINE, 35 CHARACTERS & SPACES 2ND LINE): Fire Protection - Oil Storage Room				ASSOC. EXPENSE AUTH. NO.:
Unit No. 2, Salem Gen. Sta.				DATE AUTH.: 8-82
				EST. COMP. DATE: 12/86
				AREA RESPONSIBLE: 208
ESTIMATED SAVINGS \$				

The Philadelphia Electric Company's share (42.59%) of the cost of purchase and installation of a wet-pipe sprinkler or deluge system in a three-hour fire enclosure in the turbine building of Unit No. 2 at Elevation 121'-0" at the Salem Generating Station. Also included is an additional sprinkler to be installed over seven wire cages housing non-combustible equipment, and the rerouting of the 8" drains for Nos. 26A, 26B and 26C feedwater heaters.

REASON: These sprinklers are needed to comply with Nuclear Mutual Limited Fire Protection requirements.

**BUDGET AND BILLING INSTRUCTIONS**

The PECO. share of the charges for this work will be billed to PECO. by PSE&G Co. under PSE&G Co. Account Nos. A68081 and A68082.

BASIS FOR NEGOTIATION				ESTIMATED PROJECT COST	
INVESTMENT		REVENUE			
SHWY-R/W \$	RATE	TERM OF CONT.	YR(S)	1. New Plant	\$ 107,000
STEM REINF.		ADDITIONAL	TOTAL	2. Cost of Removal	
P.T & D STD.				3. Total Cost Against Project (1 & 2)	107,000
HT HWY.-R/W	EST. ANN.			MEMO - OTHER THAN PROJECT COST	
R.LINE/PIPE	GUAR. TERM			4. Transformers From Reserve Supply	
MEMO - PLANT REMOVED BUT NOT RETIRED				5. Property Transferred from Other Loc.	
Transformers Returned to Reserve Supply		\$		6. Work Done on Capital Yearly Orders	
Property Transferred to Other Locations		\$		7. Interest During Construction	
DEPARTMENT SENT TO	SIGNED BY	DATE		8. General Overheads	
				9. Maintenance - Operating Expense	
				10.	
				11.	
				12. Total Cost Other Than Project (4 to 11)	
				13. Gross Cost (3 & 12)	107,000
				14. Salvage	
				15. Contributions in Aid of Construction	
				16.	
				17.	
				18. CR Applicable to Gross Cost (14 to 17)	
				19. Net Cost (13 - 18)	107,000
				20. Orig Cost of Plant Retired Against Proj	
				Net Increase (Decrease) to Plant (1 - 20)	107,000

APPLIED TO BUDGET PROVISION

210908

84-8-79

**SUPPLEMENTARY CAPITAL AUTHORIZATION**

20132 REV. 9/82	DEPT. <b>Eng. &amp; Res.</b>	DIVISION OR SECTION <b>Mech. Eng. Div.</b>	LOCAL REFERENCE NO.
PROJECT NUMBER <b>82-021</b>	ESTIMATE NUMBER	JOB NO.	AUTHORIZATION NUMBER <b>202113</b>
DATE <b>8/2/84</b>			ASSOC. EXPENSE AUTH. NO.
COMPANY: <b>Philadelphia Electric Company</b>	CUSTOMER OR LOCATION: <b>Conemaugh Station</b>		DATE AUTH. <b>12/86</b>
ADDRESS: <b>New Florence, PA 15944</b>	DESCRIPTION - (MAXIMUM OF 28 CHARACTERS & SPACES 1ST LINE, 28 CHARACTERS & SPACES 2ND LINE)		AREA RESPONSIBLE <b>208</b>
1. <b>Conemaugh Ash &amp; Mine Refuse Disposal</b>			EST. COMP. DATE
2. <b>Site Preparation</b>			AREA RESPONSIBLE

The work hereunder is the development of the 2nd stage of the Ash & Mine Waste Disposal Site and its associated waste drainage system. Extremely poor weather in the fall of 1983 caused a delay in the start of construction work, and the tightening of PA DER Regulations has caused an increase in project costs of \$3,926,000 which are addressed in the attached memorandum. The total project cost is now \$6,145,000 of which the Philadelphia Electric share is \$1,275,000.

REASON

CHANGE IN BUDGET AND BILLING INSTRUCTIONS

ITEM	TO DATE	ITEM	REVISED APPROPRIATION	PREVIOUS APPROPRIATION	CHANGE IN APPROPRIATION
TOTAL PROJECT COST	\$ 173,719	1. Direct Cost Of New Plant	\$ 1,275,000	\$ 449,000	\$ 826,000
MAINTENANCE COST	-	2. Direct Cost Of Removal	-	-	-
TOTAL	\$ 173,719	3. Total Direct Cost (1+2)	1,275,000	449,000	826,000
MEMO - PLANT REMOVED BUT NOT RETIRED			4. General Const. Overheads	-	-
Transformers Returned to Reserve Supply	\$	5. A.F.U.D.C.	60,000	20,400	39,600
Property Transferred to Other Locations		6. Total Project Cost (3+4+5)	1,335,000	469,400	865,600
APPROVALS			MEMO - Other Than Project Cost		
Department Sent To	Signed By	Date	7. Trans. From Reserve Supply		
			8. Property Transferred		
			9. Work Done On CYO'S		
			10. Maintenance - Oper. Exp.		
			11.		
			12. Total Cost Other Than Project. (7 to 11)		
			13. Gross Cost (6 + 12)	<del>1,335,000</del>	<del>469,400</del>
			14. Salvage		
			15. Contrib. In Aid Of Const.		
			16. Payment By		
			17.		
			18. Cr. Applicable To Gross Cost (14 to 17)		
			19. Net Cost (13 - 18)	<del>1,335,000</del>	<del>469,400</del>
			20. Orig. Cost Of Plant Ret.		

Stephen Hart AUG 27 1984

202113

# CAPITAL AUTHORIZATION

36-20128 REV. 9/82

DEPT.

Eng. & Res

DIVISION OR SECTION

Mech. Eng.

LOCATION REFERENCE

DATE 12/19/83	PROJECT NUMBER 84-567	ESTIMATE NUMBER	JOB NO.	AUTHORIZATION
COMPANY Philadelphia Electric Company				406704
CUSTOMER OR LOCATION Keystone Station				
ADDRESS Shelockta, PA 15774				
DESCRIPTION (MAXIMUM OF 40 CHARACTERS & SPACES 1ST LINE, 30 CHARACTERS & SPACES 2ND LINE) Keystone - Fire Protection for Wall Adjacent to Transformers				EST. COMP. DATE 12/86
				AREA RESPONSIBLE 208
				ESTIMATED SAVINGS \$
				YES
				EXPOSURE SCHEDULED <input checked="" type="checkbox"/>

The Keystone-Conemaugh Fire Protection Task Force has recommended the installation of a Water Curtain Spray System to protect the Turbine Hall Wall adjacent to the Transformer Bay. The project is described in the attached memorandum and is estimated to cost \$183,000 of which the Philadelphia Electric estimated to cost \$183,000 of which the Philadelphia Electric share is \$39,000.

REASON

BUDGET AND BILLING INSTRUCTIONS

BASIS FOR NEGOTIATION				ESTIMATED PROJECT COST	
INVESTMENT		REVENUE			
Highway-R/W \$	Rate	Term of Cont.	Yr(s)	1. Direct Cost Of New Plant	\$ 39,000
System Reinf.				2. Direct Cost Of Removal	-
mp. T & D Std.				3. Total Direct Cost (1+2)	39,000
Let Hwy.-R/W	Est. Ann. \$			4. General Construction Overheads	-
er. Line/Pipe	Guar. Term			5. Allowance For Funds During Construction	2,000
				6. Total Project Cost (3+4+5)	41,000
MEMO - PLANT REMOVED BUT NOT RETIRED				MEMO - Other Than Project Cost	
Transformers Returned to Reserve Supply				7. Transformers From Reserve Supply	
Property Transferred to Other Locations				8. Property Trans. From Other Locations	
				9. Work Done On Capital Yearly Orders	
DEPARTMENT SENT TO	SIGNED BY	DATE		10. Maintenance - Operating Expense	
				11.	
				12. Total Cost Other Than Project (7 to 11)	
				13. Gross Cost (6+12)	41,000
				14. Salvage	
				15. Contributions In Aid Of Construction	
				16. Payment By:	
				17.	
				18. Cr. Applicable To Gross Cost (14 to 17)	
				19. Net Cost (13-18)	41,000
				20. Orig. Cost Of Plant Retired	

Stephen Hunt JAN 20 1984

406704

- Q.3. If a claim is made for materials and supplies or fuel inventory provide a supporting schedule for each such claim showing the latest actual thirteen monthly balances and showing in the case of fuel inventory claims, the type of fuel, and location (i.e., station), and the quantity and price claimed.
- A.3. The actual book balance for electric materials and supplies by month for the thirteen months prior to the end of the test year together with the thirteen month average balance are provided on page C-10a of Company Exhibit TPH-1 for the historic test year.

The Company's materials and supplies claim for the future test year is provided on pages C-10 and C-11 of Exhibit TPH-2. The testimony of R. W. Wright discusses the non-fuel part of the materials and supplies claim. The testimonies of J. J. Carroll and T. P. Hill, Jr. discuss the fuel claims and the additional capital requirements associated with nuclear fuel in reactor.

Attachment II-B-3a provides the requested materials and supplies data for the latest actual thirteen month period.

Attachment II-B-3b provides the requested fuel stock data for the most recent 13-month period.

## Philadelphia Electric Company - Electric Operations

AVERAGE ELECTRIC M&S AND  
TOOLS AND RELATED EQUIPMENT  
Thirteen Months Ended 7/31/85  
(\$1,000's)

	Electric Fuel Inventory		M&S	Electric Tools and Related Equip	All Operations Stores Exp. Undistributed
	Coal	Oil			
Jul. 1984	24,007	30,803	45,710	2,662	515
Aug.	25,596	29,676	45,342	2,695	803
Sep.	26,397	31,195	45,622	2,550	979
Oct.	27,665	25,345	45,044	2,548	1,269
Nov.	27,263	31,123	45,367	2,555	1,364
Dec.	27,084	35,415	44,488	2,435	1,406
Jan. 1985	28,066	28,220	45,217	2,419	1,416
Feb.	19,075	28,364	44,176	2,410	1,558
Mar.	20,332	28,483	43,738	2,354	1,411
Apr.	21,230	31,992	43,405	2,291	1,268
May	19,403	30,357	43,241	2,172	1,184
June	18,877	26,722	41,314	2,067	1,138
July	18,565	29,412	47,106	2,268	1,111
13 Month Total	\$303,560	\$387,107	\$579,770	\$31,426	\$15,422
13 Month Average	\$23,351	\$29,777	\$44,598	\$2,417	\$1,186
Applicable to Electric - %					86.188%
					\$1,022

Attachment II-B-3b  
25 pages

## Philadelphia Electric Company - Electric Operations

COAL AND OIL  
FOR THE PERIOD 7/84 THROUGH 7/85

	Keystone		Conemaugh		Keystone		Conemaugh	
	\$	Bbls	\$	Bbls	\$	Tons	\$	Tons
Jul. 1984	65,647	1,786	51,195	1,365	3,210,086	104,154	6,695,779	192,414
Aug.	59,334	1,651	32,476	873	3,096,031	105,062	7,519,232	216,729
Sep.	64,635	1,824	51,118	1,429	4,300,504	145,305	7,270,737	208,492
Oct.	68,410	1,925	48,116	1,345	4,975,258	166,930	7,006,105	199,348
Nov.	53,664	1,527	36,424	1,028	5,247,866	179,390	5,248,452	147,222
Dec.	67,730	1,954	63,428	1,825	5,506,313	188,702	6,081,514	167,478
Jan. 1985	66,348	1,926	44,229	1,285	5,029,175	168,037	5,094,058	135,156
Feb.	63,577	1,923	53,567	1,546	4,887,391	166,472	4,320,358	112,866
Mar.	53,630	1,621	28,955	834	4,707,698	158,895	5,345,952	138,265
Apr.	53,418	1,586	52,616	1,505	4,611,859	154,554	5,082,212	130,808
May	68,136	2,003	67,010	1,919	4,385,702	144,502	4,448,076	114,006
June	64,912	1,931	62,983	1,824	4,459,069	146,639	3,776,758	99,795
July	58,445	1,837	55,538	1,621	3,846,268	120,609	2,871,786	76,043

FUEL INVENTORY REPORT

MONTH YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07 H4	EDDYSTONE	219,296.05 TONS	COAL	10,087,806.10	46.0009
08 H4		242,920.35 TONS	COAL	11,286,871.69	46.4633
09 H4		243,836.75 TONS	COAL	11,507,424.80	47.1932
10 H4		263,800.70 TONS	COAL	12,470,794.37	47.2735
11 H4		289,667.25 TONS	COAL	13,722,910.53	47.5389
12 H4		233,966.95 TONS	COAL	11,732,496.77	50.1460
01 H5		190,480.80 TONS	COAL	9,497,252.44	49.8594
02 H5		129,532.15 TONS	COAL	6,449,928.53	49.7940
03 H5		125,886.20 TONS	COAL	6,251,966.11	49.8636
04 H5		154,937.55 TONS	COAL	7,643,230.99	49.3310
05 H5		147,564.90 TONS	COAL	7,127,154.49	48.2985
06 H5		157,843.85 TONS	COAL	7,411,636.76	46.9555
07 H5		192,709.05 TONS	COAL	8,886,095.08	46.1115

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	84	CRIMBY	82,984.00 TONS	COAL	3,829,135.49	46.1431
08	84		78,220.50 TONS	COAL	3,696,480.41	47.2572
09	84		68,356.50 TONS	COAL	3,197,080.47	46.7707
10	84		65,386.50 TONS	COAL	3,091,869.51	47.2861
11	84		65,387.50 TONS	COAL	3,043,100.36	46.5395
12	84		77,899.15 TONS	COAL	3,763,777.21	48.3160
01	85		74,421.05 TONS	COAL	3,547,252.16	47.6646
02	85		71,561.09 TONS	COAL	3,404,240.39	47.5711
03	85		84,941.65 TONS	COAL	4,025,099.09	47.3865
04	85		83,652.65 TONS	COAL	3,903,322.74	46.6611
05	85		74,707.65 TONS	COAL	3,422,352.84	45.8099
06	85		72,147.55 TONS	COAL	3,310,825.85	45.8896
07	85		65,185.50 TONS	COAL	2,960,499.14	45.4165

FUEL INVENTORY REPORT

MONTH YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07 84	SCHUYLKILL	5,328.95	BARRELS #2-OIL	196,419.78	36.8590
08 84		5,256.11	BARRELS #2-OIL	182,447.91	34.7116
09 84		5,183.59	BARRELS #2-OIL	179,952.36	34.7158
10 84		5,093.43	BARRELS #2-OIL	177,020.48	34.7547
11 84		5,247.21	BARRELS #2-OIL	181,900.79	34.6662
12 84		5,221.36	BARRELS #2-OIL	180,682.27	34.6044
01 85		5,041.50	BARRELS #2-OIL	174,797.30	34.6717
02 85		5,082.95	BARRELS #2-OIL	175,239.03	34.4765
03 85		5,143.39	BARRELS #2-OIL	176,555.18	34.3266
04 85		5,130.90	BARRELS #2-OIL	177,300.03	34.5553
05 85		5,122.64	BARRELS #2-OIL	176,659.93	34.4861
06 85		5,144.56	BARRELS #2-OIL	158,943.06	30.8948
07 85		5,011.44	BARRELS #2-OIL	174,557.86	34.8319

FUEL INVENTORY REPORT

MONTH YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07 84	EDDYSTONE	30,901.84	BARRELS #2-OIL	1,135,465.28	36.7443
08 84		22,420.19	BARRELS #2-OIL	811,606.79	36.1998
09 84		31,559.51	BARRELS #2-OIL	1,121,260.13	35.5284
10 84		23,727.51	BARRELS #2-OIL	842,837.90	35.5215
11 84		30,153.84	BARRELS #2-OIL	1,054,201.30	34.9608
12 84		34,292.79	BARRELS #2-OIL	1,193,079.22	34.7910
01 85		28,501.03	BARRELS #2-OIL	991,534.62	34.7894
02 85		24,780.03	BARRELS #2-OIL	861,001.81	34.7458
03 85		22,641.03	BARRELS #2-OIL	786,680.54	34.7458
04 85		19,424.26	BARRELS #2-OIL	675,233.87	34.7624
05 85		35,824.76	BARRELS #2-OIL	1,212,993.94	33.8591
06 85		29,441.76	BARRELS #2-OIL	996,874.70	33.8592
07 85		25,208.76	BARRELS #2-OIL	853,548.71	33.8592

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY	QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	84	CROWHY	870.95	BARRELS	#2-OIL	31,192.20	35.8140
08	84		998.88	BARRELS	#2-OIL	33,882.43	33.9204
09	84		1,068.46	BARRELS	#2-OIL	36,052.71	34.9601
10	84		887.44	BARRELS	#2-OIL	31,087.04	35.0300
11	84		826.75	BARRELS	#2-OIL	28,738.06	34.7603
12	84		1,004.76	BARRELS	#2-OIL	33,841.53	33.6812
01	85		849.23	BARRELS	#2-OIL	29,291.47	34.4918
02	85		894.27	BARRELS	#2-OIL	30,027.49	33.5777
03	85		857.04	BARRELS	#2-OIL	28,695.30	33.4803
04	85		805.32	BARRELS	#2-OIL	28,465.81	35.3472
05	85		910.17	BARRELS	#2-OIL	31,862.49	35.0072
06	85		833.78	BARRELS	#2-OIL	28,111.91	33.7162
07	85		880.30	BARRELS	#2-OIL	29,590.77	33.6144

FUEL INVENTORY REPORT

MONTH YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07 H4	CHESTER	5,346.54	BARRELS #2-OIL	191,652.35	35.8461
08 H4		5,219.43	BARRELS #2-OIL	182,500.03	34.9655
09 H4		5,432.52	BARRELS #2-OIL	224,558.97	34.9100
10 H4		6,152.52	BARRELS #2-OIL	214,784.18	34.9100
11 H4		5,741.52	BARRELS #2-OIL	200,436.17	34.9099
12 H4		5,601.57	BARRELS #2-OIL	195,407.67	34.8844
01 H5		4,952.30	BARRELS #2-OIL	172,697.87	34.8723
02 H5		6,107.06	BARRELS #2-OIL	211,303.40	34.5999
03 H5		5,830.88	BARRELS #2-OIL	201,760.39	34.6020
04 H5		5,611.88	BARRELS #2-OIL	194,184.10	34.6023
05 H5		5,322.88	BARRELS #2-OIL	184,184.04	34.6023
06 H5		4,841.88	BARRELS #2-OIL	167,540.33	34.6023
07 H5		4,646.88	BARRELS #2-OIL	160,792.88	34.6023

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY	QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	84	DELAWARE	6,334.98	BARRELS	#2-OIL	228,963.69	36.1428
08	84		6,461.54	BARRELS	#2-OIL	220,847.69	34.1788
09	84		6,325.58	BARRELS	#2-OIL	218,409.22	34.5279
10	84		6,303.96	BARRELS	#2-OIL	219,374.11	34.7994
11	84		6,357.90	BARRELS	#2-OIL	220,856.87	34.7379
12	84		5,818.60	BARRELS	#2-OIL	199,982.22	34.3695
01	85		6,528.57	BARRELS	#2-OIL	226,618.26	34.7118
02	85		6,592.72	BARRELS	#2-OIL	224,746.98	34.0902
03	85		6,398.75	BARRELS	#2-OIL	216,521.34	33.8381
04	85		6,543.23	BARRELS	#2-OIL	228,127.55	34.8647
05	85		6,407.38	BARRELS	#2-OIL	222,965.66	34.7983
06	85		6,393.13	BARRELS	#2-OIL	220,241.06	34.4496
07	85		6,264.53	BARRELS	#2-OIL	215,173.07	34.3478

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	84	RICHMOND	86,889.75	BARRELS #2-OIL	3,138,062.81	36.1155
08	84		97,424.34	BARRELS #2-OIL	3,405,143.55	34.9517
09	84		90,132.34	BARRELS #2-OIL	3,150,415.06	34.9532
10	84		84,004.34	BARRELS #2-OIL	2,936,221.85	34.9532
11	84		107,156.48	BARRELS #2-OIL	3,692,121.12	34.4554
12	84		105,089.53	BARRELS #2-OIL	3,611,203.39	34.3631
01	85		87,849.15	BARRELS #2-OIL	3,019,447.72	34.3708
02	85		109,224.44	BARRELS #2-OIL	3,716,786.97	34.0289
03	85		100,642.44	BARRELS #2-OIL	3,423,462.16	34.0161
04	85		105,115.70	BARRELS #2-OIL	3,590,333.97	34.1560
05	85		99,049.70	BARRELS #2-OIL	3,383,546.60	34.1601
06	85		92,898.56	BARRELS #2-OIL	3,173,422.04	34.1601
07	85		86,004.49	BARRELS #2-OIL	2,937,920.11	34.1601

FUEL INVENTORY REPORT

MONTH YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07 84	BARRADOES	631.77	BARRELS #2-OIL	22,969.80	36.3579
08 84		518.77	BARRELS #2-OIL	18,861.36	36.3578
09 84		556.15	BARRELS #2-OIL	19,964.33	35.8974
10 84		503.44	BARRELS #2-OIL	18,032.54	35.8186
11 84		605.27	BARRELS #2-OIL	21,361.70	35.2928
12 84		492.96	BARRELS #2-OIL	17,194.12	34.8793
01 85		591.67	BARRELS #2-OIL	20,762.85	35.0919
02 85		616.79	BARRELS #2-OIL	21,096.23	34.2033
03 85		667.70	BARRELS #2-OIL	22,729.79	34.0419
04 85		670.28	BARRELS #2-OIL	23,318.76	34.7896
05 85		664.52	BARRELS #2-OIL	22,983.50	34.5866
06 85		610.31	BARRELS #2-OIL	21,109.00	34.5873
07 85		657.43	BARRELS #2-OIL	22,560.32	34.3463

FUEL INVENTORY REPORT

MONTH YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07 84	SOUTHMARK	7,006.50	BARRELS #2-OIL	258,062.46	36,8319
08 84		6,433.77	BARRELS #2-DIL	225,526.14	35.0535
09 84		7,060.79	BARRELS #2-OIL	246,954.62	34.9755
10 84		6,859.83	BARRELS #2-OIL	239,964.02	34.9810
11 84		6,857.78	BARRELS #2-OIL	239,150.21	34.8728
12 84		6,797.86	BARRELS #2-OIL	234,871.20	34.5508
01 85		6,872.13	BARRELS #2-OIL	238,381.29	34.6881
02 85		6,620.39	BARRELS #2-OIL	226,985.71	34.2859
03 85		6,557.78	BARRELS #2-OIL	223,160.90	34.0299
04 85		6,913.29	BARRELS #2-OIL	239,701.43	34.6726
05 85		6,960.49	BARRELS #2-OIL	241,060.25	34.6327
06 85		6,732.40	BARRELS #2-OIL	231,080.95	34.3237
07 85		6,912.49	BARRELS #2-DIL	236,264.02	34.1793

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY	QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	84	PEACH BOTTOM	3,067.74	BARRELS	#2-OIL	118,600.65	38.6606
08	84		3,180.80	BARRELS	#2-OIL	121,708.28	38.1667
09	84		3,078.43	BARRELS	#2-OIL	117,560.75	38.1885
10	84		3,007.86	BARRELS	#2-OIL	114,521.92	38.0742
11	84		3,032.29	BARRELS	#2-OIL	115,005.98	37.9271
12	84		3,250.15	BARRELS	#2-OIL	121,822.12	37.4820
01	85		3,065.15	BARRELS	#2-OIL	115,210.67	37.5873
02	85		3,158.81	BARRELS	#2-OIL	117,762.04	37.2805
03	85		3,198.24	BARRELS	#2-OIL	119,344.26	37.3155
04	85		3,020.24	BARRELS	#2-OIL	112,710.39	37.3184
05	85		3,228.59	BARRELS	#2-OIL	119,318.05	36.9526
06	85		2,967.69	BARRELS	#2-OIL	109,991.63	37.0630
07	85		2,931.56	BARRELS	#2-OIL	107,563.98	36.6917

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY	QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	84	FALLS	9,613.17	BARRELS	#2-OIL	362,321.24	37.6901
08	84		8,900.23	BARRELS	#2-OIL	320,326.07	35.9908
09	84		11,082.34	BARRELS	#2-OIL	395,636.56	35.6997
10	84		10,854.34	BARRELS	#2-OIL	387,496.98	35.6997
11	84		10,562.34	BARRELS	#2-OIL	377,072.67	35.6997
12	84		10,661.39	BARRELS	#2-OIL	380,377.61	35.6781
01	85		10,450.71	BARRELS	#2-OIL	371,991.75	35.5949
02	85		10,307.71	BARRELS	#2-OIL	366,111.46	35.5182
03	85		10,004.71	BARRELS	#2-OIL	355,349.94	35.5183
04	85		9,722.71	BARRELS	#2-OIL	345,333.78	35.5183
05	85		9,404.71	BARRELS	#2-OIL	334,038.96	35.5183
06	85		9,031.71	BARRELS	#2-OIL	320,790.63	35.5183
07	85		8,252.71	BARRELS	#2-OIL	293,121.87	35.5183

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	84	MUSER	9,370.09	BARRELS #2-OIL	345,477.44	36.8702
08	84		9,807.57	BARRELS #2-OIL	342,266.34	34.8982
09	84		11,636.13	BARRELS #2-OIL	404,950.35	34.8011
10	84		11,219.13	BARRELS #2-OIL	390,260.59	34.7853
11	84		10,762.13	BARRELS #2-OIL	374,918.06	34.8369
12	84		10,632.17	BARRELS #2-OIL	370,296.82	34.8280
01	85		9,246.79	BARRELS #2-OIL	322,013.26	34.8168
02	85		8,948.79	BARRELS #2-OIL	311,568.22	34.8168
03	85		8,594.79	BARRELS #2-OIL	299,243.07	34.8168
04	85		8,326.79	BARRELS #2-OIL	289,912.17	34.8168
05	85		10,793.84	BARRELS #2-OIL	369,651.99	34.2466
06	85		10,474.41	BARRELS #2-OIL	358,713.32	34.2466
07	85		9,608.29	BARRELS #2-OIL	328,141.64	34.1520

FUEL INVENTORY REPORT

MONTH YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07 84	PLYMOUTH	13,808.97	BARRELS #2-OIL	421,666.85	30.5357
08 84		878.66	BARRELS #2-OIL	26,852.06	30.5602
09 84		362.00	BARRELS #2-OIL	11,063.14	30.5612
10 84		362.00	BARRELS #2-OIL	11,063.14	30.5612
11 84		362.00	BARRELS #2-OIL	11,063.14	30.5612
12 84		362.00	BARRELS #2-OIL	11,063.14	30.5612
01 85		362.00	BARRELS #2-OIL	11,063.14	30.5612
02 85		362.00	BARRELS #2-OIL	11,063.14	30.5612
03 85		362.00	BARRELS #2-OIL	11,063.14	30.5612
04 85		362.00	BARRELS #2-OIL	11,063.14	30.5612
05 85		362.00	BARRELS #2-OIL	11,063.14	30.5612
06 85		362.00	BARRELS #2-OIL	11,063.14	30.5612
07 85		362.00	BARRELS #2-OIL	11,063.14	30.5612

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY	QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	84	CROYDON	238,712.05	BARRELS	#2-OIL	8,491,468.70	35.5720
08	84		221,790.41	BARRELS	#2-OIL	7,751,185.28	34.9482
09	84		195,149.41	BARRELS	#2-OIL	6,866,277.43	35.1847
10	84		175,035.41	BARRELS	#2-OIL	6,158,696.05	35.1854
11	84		131,229.11	BARRELS	#2-OIL	4,534,635.66	34.5551
12	84		202,297.67	BARRELS	#2-OIL	6,804,271.11	33.6349
01	85		182,209.06	BARRELS	#2-OIL	6,166,024.39	33.8404
02	85		169,457.35	BARRELS	#2-OIL	5,687,187.34	33.5612
03	85		155,016.35	BARRELS	#2-OIL	5,236,471.06	33.5636
04	85		133,910.35	BARRELS	#2-OIL	4,494,514.12	33.5636
05	85		141,135.14	BARRELS	#2-OIL	4,693,539.92	33.2556
06	85		131,997.14	BARRELS	#2-OIL	4,389,649.93	33.2556
07	85		146,139.73	BARRELS	#2-OIL	4,760,713.10	32.5764

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY	QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	84	SCHUYLKILL	18,641.94	BARRELS	#6-OIL	596,731.06	32.0102
08	84		35,117.61	BARRELS	#6-OIL	1,009,875.31	28.7569
09	84		38,608.80	BARRELS	#6-OIL	1,164,380.53	30.1584
10	84		40,782.29	BARRELS	#6-OIL	1,231,566.00	30.1985
11	84		44,601.85	BARRELS	#6-OIL	1,349,179.91	30.2494
12	84		54,141.77	BARRELS	#6-OIL	1,630,785.51	30.1207
01	85		44,297.34	BARRELS	#6-OIL	1,312,737.16	29.6347
02	85		32,817.20	BARRELS	#6-OIL	982,109.33	29.9267
03	85		42,290.42	BARRELS	#6-OIL	1,256,048.62	29.7005
04	85		53,942.30	BARRELS	#6-OIL	1,560,386.66	28.9270
05	85		54,505.40	BARRELS	#6-OIL	1,439,771.60	26.4152
06	85		46,639.99	BARRELS	#6-OIL	1,186,801.98	25.4460
07	85		37,920.33	BARRELS	#6-OIL	921,148.92	24.2917

FUEL INVENTORY REPORT

MONTH YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07 84	CROWMY	25,679.04	BARRELS #6-DIL	831,152.15	32.3669
08 84		11,517.04	BARRELS #6-DIL	362,916.21	31.5112
09 84		35,391.04	BARRELS #6-DIL	1,075,426.22	30.3870
10 84		29,456.04	BARRELS #6-DIL	896,211.54	30.4254
11 84		36,348.04	BARRELS #6-DIL	1,117,193.66	30.7360
12 84		38,614.04	BARRELS #6-DIL	1,207,403.18	31.2685
01 85		15,105.04	BARRELS #6-DIL	469,766.08	31.1000
02 85		20,381.04	BARRELS #6-DIL	624,260.50	30.6295
03 85		39,095.04	BARRELS #6-DIL	1,175,240.41	30.0611
04 85		33,464.04	BARRELS #6-DIL	996,882.29	29.7861
05 85		23,025.04	BARRELS #6-DIL	650,216.02	28.2395
06 85		40,286.04	BARRELS #6-DIL	1,102,415.01	27.3647
07 85		38,060.04	BARRELS #6-DIL	1,044,888.06	27.4537

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	84	DELAWARE	48,555.46	BARRELS #6-DIL	1,483,087.85	30.5442
08	84		77,596.74	BARRELS #6-DIL	2,154,542.75	27.7659
09	84		75,864.74	BARRELS #6-DIL	2,187,766.22	28.8377
10	84		70,380.16	BARRELS #6-DIL	2,076,376.72	29.5023
11	84		70,644.42	BARRELS #6-DIL	2,095,801.29	29.6669
12	84		68,622.69	BARRELS #6-DIL	2,052,548.77	29.9106
01	85		30,605.02	BARRELS #6-DIL	905,407.46	29.5836
02	85		31,597.91	BARRELS #6-DIL	940,054.69	29.7505
03	85		55,229.98	BARRELS #6-DIL	1,666,468.61	29.6367
04	85		64,329.70	BARRELS #6-DIL	1,850,009.23	28.7582
05	85		78,503.84	BARRELS #6-DIL	2,072,946.66	26.4057
06	85		50,201.94	BARRELS #6-DIL	1,325,612.54	26.4057
07	85		62,795.24	BARRELS #6-DIL	1,555,795.72	24.7753

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY	QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	44	RICHMOND	76,637.88	BARRELS	#6-OIL	2,390,681.98	31.1945
08	44		80,485.88	BARRELS	#6-OIL	2,438,908.46	30.3023
09	44		98,464.22	BARRELS	#6-OIL	2,957,910.59	30.0405
10	44		82,523.22	BARRELS	#6-OIL	2,482,025.61	30.0767
11	44		89,194.54	BARRELS	#6-OIL	2,642,111.76	29.9564
12	44		63,923.54	BARRELS	#6-OIL	1,915,484.15	29.9652
01	45		80,641.13	BARRELS	#6-OIL	2,386,535.62	29.5945
02	45		90,254.92	BARRELS	#6-OIL	2,681,155.20	29.7065
03	45		44,546.92	BARRELS	#6-OIL	1,322,932.76	29.6975
04	45		4,171.92	BARRELS	#6-OIL	123,971.36	29.7157
05	45		4,171.92	BARRELS	#6-OIL	123,161.36	29.5215
06	45		4,171.92	BARRELS	#6-OIL	123,161.36	29.5215
07	45		4,171.92	BARRELS	#6-OIL	123,161.36	29.5215

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY	QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	84	SOUTHMARK	88,305.04	BARRELS	#6-OIL	2,675,083.38	30.2937
08	84		76,238.83	BARRELS	#6-OIL	2,255,533.55	29.5851
09	84		77,967.13	BARRELS	#6-OIL	2,309,991.62	29.6278
10	84		70,997.13	BARRELS	#6-OIL	2,113,659.20	29.7711
11	84		79,135.86	BARRELS	#6-OIL	2,358,073.99	29.7978
12	84		78,832.86	BARRELS	#6-OIL	2,350,708.90	29.8189
01	85		86,549.32	BARRELS	#6-OIL	2,575,325.61	29.7556
02	85		77,398.32	BARRELS	#6-OIL	2,303,032.11	29.7556
03	85		77,150.32	BARRELS	#6-OIL	2,292,249.64	29.7115
04	85		76,877.32	BARRELS	#6-OIL	2,284,138.40	29.7115
05	85		82,675.32	BARRELS	#6-OIL	2,353,042.74	28.4612
06	85		81,325.32	BARRELS	#6-OIL	2,314,624.00	28.4613
07	85		73,934.32	BARRELS	#6-OIL	2,104,266.56	28.4613

FUEL INVENTORY REPORT

MONTH	YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07	04	PEACH BOTTOM	3,817.36	BARRELS #6-OIL	112,990.21	29.5990
08	04		3,678.36	BARRELS #6-OIL	108,675.95	29.5990
09	04		3,469.36	BARRELS #6-OIL	102,660.16	29.5990
10	04		4,010.24	BARRELS #6-OIL	117,290.09	29.2476
11	04		3,125.37	BARRELS #6-OIL	92,936.40	29.7361
12	04		2,885.17	BARRELS #6-OIL	85,271.14	29.5550
01	05		3,167.59	BARRELS #6-OIL	95,012.89	29.9953
02	05		3,650.02	BARRELS #6-OIL	110,677.96	30.3226
03	05		3,999.16	BARRELS #6-OIL	98,805.34	24.7065
04	05		3,650.21	BARRELS #6-OIL	68,868.20	18.8669
05	05		3,650.21	BARRELS #6-OIL	66,887.56	18.0722
06	05		3,174.05	BARRELS #6-OIL	64,028.19	20.1673
07	05		2,971.00	BARRELS #6-OIL	62,767.76	21.1206

FUEL INVENTORY REPORT

MONTH YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07 84	ARCO STORAGE	69,506.64	#6-OIL	1,365,550.00	19.6463
08 84		19,571.00	#6-OIL	385,426.52	19.6938
09 84		.00	#6-OIL	.00	.0000
10 84		.00	#6-OIL	190.33CR	.0000
11 84		.00	#6-OIL	190.37CR	.0000
12 84		.00	#6-OIL	.00	.0000

FUEL INVENTORY REPORT

MONTH YEAR	STATION	INVENTORY QUANTITY	FUEL TYPE	INVENTORY AMOUNT	AVERAGE AMOUNT
07 84	HPGL STORAGE	100,226.45	BARRELS #6-OIL	3,188,756.16	31.8155
08 84		51,073.45	BARRELS #6-OIL	1,572,138.43	30.7819
09 84		145,935.04	BARRELS #6-OIL	4,300,864.60	29.4711
10 84		59,830.04	BARRELS #6-OIL	1,789,492.38	29.9096
11 84		55,296.07	BARRELS #6-OIL	1,673,876.99	30.2712
12 84		93,896.60	BARRELS #6-OIL	2,830,960.85	30.1498
01 85		23,789.60	BARRELS #6-OIL	732,580.93	30.7942
02 85		45,929.30	BARRELS #6-OIL	1,367,932.28	29.7834
03 85		66,481.17	BARRELS #6-OIL	1,956,926.20	29.4358
04 85		126,610.13	BARRELS #6-OIL	3,653,936.44	28.8597
05 85		149,512.63	BARRELS #6-OIL	4,040,727.36	27.0260
06 85		161,757.82	BARRELS #6-OIL	4,212,368.18	26.0412
07 85		101,887.42	BARRELS #6-OIL	2,697,103.50	26.4713

Q.4. If a claim is made for cash working capital provide a supporting schedule setting forth the method and all detailed data utilized to determine the cash working capital requirement. If not provided in such support data provide a lead-lag study of working capital, completed no more than six months prior to the rate increase filing.

A.4. Page C-12a of Exhibit TPH-1 and TPH-2 provides the support for the Company's claimed working capital requirement based on the lead-lag method for the historic and future test years respectively.

The revenue lag study is provided as an attachment to the testimony of R. W. Wright.

Attachment II-B-4a provides the lead-lag study for payroll, net interchange, coal freight bills, pensions and benefits.

Attachment II-B-4b provides the lead-lag study for the payment of taxes.

Attachment II-B-4c provides the lead-lag study for the payment of interest and dividends.

Attachment II-B-4d provides the lead-lag study for nuclear fuel, coal, oil, other invoices, A&G expenses and rents.

Payroll - 11 days

Payment is made one week after the end of the pay period.

Midpoint of pay period =	3.5 days
One week =	<u>7.0 days</u>
	10.5 days = <u>11 days</u>

Interchange - 35 days

Interchange expenses are paid on the 20th day of the month following the month of purchase.

Midpoint of purchase month =	15 days
Payment on 20th day =	<u>20 days</u>
	35 days

Coal Freight - 5 days

ICC regulations require payment of freight bills within 120 hours.

Pensions

Payments for the pension fund are made at the end of the month for the current month. Assuming the expense occurs uniformly throughout the month, there is a 15 day lag. (15 days from the midpoint of the month).

Benefits

Hospitalization is paid on the 10th of the month for the current month.

Other Benefits are paid the end of the month.

		<u>%</u>	<u>Lag</u>	<u>Wt. Lag</u>
Hospitalization =	\$16,623 *	66.1	(5)	(3.3)
Other =	<u>8,528 *</u>	<u>33.9</u>	15	<u>5.1</u>
	<u>\$25,151</u>	<u>100.0</u>		<u>1.8</u>
				= 2 days

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\*Per Filing Interrogatory II-D-10a

Philadelphia Electric Company  
Development of Lag Days in Payment of Taxes  
Based on Calendar Year 1985

	% of Total Tax	Payment Date	Period Covered From To	Lag Days	1,000's Dollars	% of Total Dollars	Weighted Lag Days
Ad Valorem Capital Stock	85 %	4/15/85	4/15/85 7/1/85	(75)	20,919	36.85	(27.64)
	<u>15</u>	4/15/86	7/1/85 4/15/86	285	3,692	6.50	18.53
	100						
Public Utility Realty	22.5	4/15/85	4/15/85 7/1/85	(75)	7,236	12.745	(9.56)
	22.5	6/15/85	6/15/85 7/1/85	(15)	7,236	12.745	(1.91)
	22.5	9/15/85	7/1/85 9/15/85	75	7,236	12.745	9.56
	22.5	12/15/85	7/1/85 12/15/85	165	7,236	12.745	21.03
	<u>10.0</u>	4/15/86	7/1/85 4/15/85	285	3,218	5.67	16.16
100.0				56,773	100.00%	26.17	
State Income Tax	22.5	4/15/85	4/15/85 7/1/85	(75)	8,414	22.50	(16.88)
	22.5	6/15/85	6/15/85 7/1/85	(15)	8,414	22.50	(3.38)
	22.5	9/15/85	7/1/85 9/15/85	75	8,414	22.50	16.88
	22.5	12/15/85	7/1/85 12/15/85	165	8,414	22.50	37.13
	<u>10.0</u>	4/15/86	7/1/85 4/15/86	285	3,742	10.00	28.50
100.0%				37,398	100.00%	62.25	
Federal Income Tax	25	4/15/85	4/15/85 7/1/85	(75)	25,544	25.00	(18.75)
	25	6/15/85	6/15/85 7/1/85	(15)	25,544	25.00	(3.75)
	25	9/15/85	7/1/85 9/15/85	75	25,544	25.00	18.75
	15	12/15/85	7/1/85 12/15/85	165	15,326	15.00	24.75
	<u>10</u>	3/15/86	7/1/85 3/15/86	255	10,216	10.00	25.50
100 %				102,174	100.00%	46.50	

Lag in Payment of Other Taxes (a)

<u>Gross Receipts</u>	<u>6/30/85</u>	<u>6/30/86</u>
Per Books	\$105,213	\$110,055
Adj. D-2 (Per C-12b)	4,033	-
GRT on Rate Incr. (Per C-12b,A-4,D-21)	<u>30,699</u>	<u>31,482</u>
Total	\$139,945	\$141,537
90%	125,951	125,951
Following Yr. Payment		15,586

		<u>%</u>	<u>Lag(b)</u>	<u>Wtd. Lag</u>
90% Payment	\$125,951	77.65	(75)	(58.2)
Remaining GRT	15,586	9.61	285	27.4
Other	<u>20,658</u>	<u>12.74</u>	0	<u>0</u>
Total	\$162,195	100.00		(30.8) = (31) days

(a) Methodology approved by Commission in PECO-Gas R-832410 and also used in PECO - Electric R-842590

(b) Refer to page 1 of 2 ad valorem (capital stock) lag days.

C-12c Back-upCalculation of Interest Payment Lag

	<u>\$</u>	<u>% Tot.</u>	<u>Lag *</u>	<u>Wtd. Lag</u>
Semi-Annual	\$388,564	82.00	90	73.8
Quarterly	75,735	16.42	45	7.2
Monthly	9,561	2.02	15	0.3
	<u>\$473,860 (a)</u>	<u>100.00</u>		<u>81.3 days</u>
				Revenue Lag <u>46.0</u>
				35.3 days
				Use 35 days

C-12d Back-upPreferred Dividend Payment (Quarterly)

Lag in Payment	45 days*
Lag in Receipt of Revenue	<u>46 days</u>
Net Lag	(1) day

(a) Per page B-19a, Exhibit TPH-2

\*Lag is midpoint of period covered

C-12a Backup\*

	<u>Total \$ Days Invoice Received to Date Invoice Paid</u> (1)	<u>Total \$ Amount of Invoices in Study</u> (2)	<u>Weighted Days Invoice Received to Date Paid</u> (3)=(1)/(2)
"Other" (a)	\$85,640,556.44	\$5,575,557.06	15.36
Coal	\$129,276,036.30	\$4,138,484.72	31.24
Oil	\$617,945,425.28	\$32,036,477.59	19.29
Nuclear	\$690,858,714.28	\$14,843,378.51	46.54

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(a) Includes A&G Expenses and Rents

\*A random sample of 3,783 invoices was utilized in this study representing payments made during 1984.

- Q.5. If a claim is made for compensating bank balances, provide the following information:
- a. name and address of each bank;
  - b. types of accounts with each bank (checking, savings, escrow, other services, etc.);
  - c. average daily balance in each account;
  - d. amount and percentage requirements for compensating bank balance at each bank;
  - e. average daily compensating bank balance at each bank;
  - f. documents from each bank explaining compensating bank balance requirements;
  - g. interest earned on each type of account; and
  - h. a calculation showing the average daily float for each bank.
- A.5. See Attachment II-B-5 for items (a) through (g). Item h is presented below. The Direct Testimony of R. W. Wright contains additional detail and discussion concerning the Company's compensating bank balance claim.
- h. Disbursement float is composed of two components, mail float and processing float.

Mail float is dependent upon the location of the payee and the interaction of the postal system. This float can range between one and four days.

Processing float is caused by the delays in processing checks between different Federal Reserve districts and the banks located within each district. With the Federal Reserve's dedication to reducing this float in recent years, this float has been reduced to one day. However, there are instances where processing float has been two days on certain transactions.

Disbursement float must be measured on an individual vendor basis because of the many variables mentioned above. The Company conducts float studies on a vendor by vendor basis. These studies compare when the check was drawn and when it was debited on our bank statement. However, there is no calculation that can be performed on a bank by bank basis.

9. PROVIDE THE FOLLOWING INFORMATION CONCERNING COMPENSATION BANK BALANCE REQUIREMENTS FOR ACTUAL TEST YEAR.  
 A. SEE TABLE BELOW FOR ANSWERS TO ITEMS (A) THROUGH (B). (\$1,000)

NAME OF BANK	Type of account	Average Daily Balance	Average Daily Compensation Bank Balance	d (2)		Activity	Total	Documents	Interest Earned
				Equivalent Balance Required To Compensate Bank For Costs 5-7 % of Line	Borrowings				
American Bank and Trust Company	(1)	(147)	(147)	350	300	185	535		
Central Penn National Bank		3 306	3 322	300		2 424	2 724		
Special ESOP-TRABOP		18		300		8	308		
Chase Manhattan Bank		218	218	300		8	308		
Chemical Bank		303	303	310		378	688		
Continental Bank		1 778	1 778	1 004		923	1 927		
Fidelity Bank		462	420						
Customer Refund Account		(42)		250		5	255		
First Fidelity Bank of S. J.		(654)	(654)	700		4 821	5 521		
First Pennsylvania Bank		993	993	300		822	1 172		
Industrial Valley Bank		861	861	1 050		10	1 060		
Irving Trust Company		445	445	1 217		885	2 082		
Mellon Bank (East)		533	998	33		1	34		
Special DRIP		465	99	150		19	169		
Mellon Bank (West)		99	(409)	250		2 151	3 401		
National State Bank		(409)	2 238						
Philadelphia National Bank		1 097	897	600		1 254	1 854		
Payroll Accounts			142			17	38		
Special Payroll Account		(201)	(190)	21		15	315		
Provident National Bank		11	79	300					
Paying 6 Permit Account		79	96						
Southeast National Bank		96							
Wilmington Trust Company									
SUB TOTAL									
		9 309	1 139	10 448	8 485	13 906	22 391		
Other Depository Accounts									
		803	803			1 049	1 049		
TOTAL									
		10 112	1 139	11 251	8 485	14 955	23 440		

(1) c = checking  
 o = other  
 (2) The percentage requirements for compensating bank balances at each bank are provided on the attached letters.

LINE BANK ACCOUNTS

American Bank & Trust Co. of Pa.  
P. O. Box 1102  
Reading, Pa. 19603

Bank Hapoalim, B.M.  
3 Penn Center Plaza  
Philadelphia, Pa. 19102

Central Penn National Bank  
Central Penn National Bank Bldg.  
5 Penn Center Plaza  
Philadelphia, Pa. 19101

Chase Manhattan Bank  
One Chase Manhattan Plaza  
New York, NY 10015

Chemical Bank  
20 Pine Street  
New York, NY 10015

Continental Bank  
Centre Square  
1500 Market Street  
Philadelphia, Pa. 19102

Fidelity Bank  
Broad and Walnut Sts.  
Philadelphia, Pa. 19109

First Fidelity Bank of SJ/NA  
1100 Black Horse Pike  
Pleasantville, NJ 08232

First Pennsylvania Bank  
One Centre Square  
16th & Market Sts.  
Philadelphia, Pa. 19101

Industrial Valley Bank & Trust Co.  
1700 Market Street  
Philadelphia, Pa. 19103

Irving Trust Company  
One Wall Street  
New York, NY 10015

Mellon Bank (East)  
Mellon Bank Center  
Philadelphia, Pa. 19102

Mellon National Bank (West)  
Mellon Square  
Pittsburgh, Pa. 15230

National State Bank  
68 Broad Street  
Elizabeth, NJ 07207

Philadelphia National Bank  
Broad and Chestnut Sts.  
Philadelphia, Pa. 19101

Provident National Bank  
Broad and Chestnut Sts.  
Philadelphia, Pa. 19101

Wilmington Trust Company  
10th & Market Sts.  
Wilmington, DE 19899

OTHER DEPOSITORY ACCOUNTS

Bank of Delaware  
300 Delaware Avenue  
Wilmington, Delaware 19899

Bank and Trust Company of Old Yord Road  
York and Easton Roads  
Willow Grove, Pa. 19090

Bryn Mawr Trust Company  
801 Lancaster Avenue  
Bryn Mawr, Pa. 19010

Bucks County Bank & Trust Company  
Perkasie,  
Pennsylvania 18944

Cheltenham National Bank  
500 Central Avenue  
Cheltenham, Pa. 19012

Citibank of New York  
55 Wall Street  
New York, NY 10043

Dauphin Deposit Bank & Trust Co.  
P. O. Box 2961  
Harrisburg, Pa. 17105

Delaware Trust Company  
900 Market Street  
Wilmington, DE 19899

Downingtown National Bank  
4 Brandywine Avenue  
P. O. Box A  
Downingtown, Pa. 19335

First National Bank & Trust Co. of Newtown  
State and Centre Avenues  
Newtown, Pa. 18940

First National Bank of West Chester  
9 North High Street  
P. O. Box 523  
West Chester, Pa. 19380

Frankford Trust Company  
4400 Frankford Avenue  
Philadelphia, Pa. 19101

Hamilton Bank  
100 North Queen St.  
Lancaster, Pa. 17604

Harleysville National Bank  
483 Main Street  
Harleysville, Pa. 19438

Heritage Bank, N.A.  
Route 70 & Cuthbert Blvd.  
Cherry Hill, NJ 08034

Mellon Bank (DE) N.A.  
P. O. Box 8888  
Wilmington, DE 19899

Morgan Guaranty Trust Company  
23 Wall Street  
New York, NY 10015

National Bank of Boyertown  
Philadelphia & Reading Aves.  
Boyertown, Pa. 19512

Royal Bank  
U. S. Route 202 at Warner Road  
King of Prussia, Pa. 19406

Union National Bank  
10 West Broad Street  
Souderton, Pa. 18964



FEB 1 1985  
January 30, 1985

Mr. M. W. Rimerman  
Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, PA 19101

Dear Mort:

I am pleased to confirm to you as de facto agent for the co-owned entity, American Bank & Trust Co. of Pa., American's expectation with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, we are apprised that Philadelphia Electric Company intends to regularly maintain bank balances sufficient to reimburse the bank for all account activity and ancillary services. In addition, we understand collected bank balances equal to 5% of your current \$7,000,000. line of credit commitment are sought to be provided by you for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Cordially,

A handwritten signature in cursive script that reads 'Walt'.

Walter H. Geer, Vice President  
CENTRAL PENN NATIONAL BANK, Agent

WHG/wls



January 30, 1985

FEB 1 1985

Mr. M. W. Rimerman  
Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, PA 19101

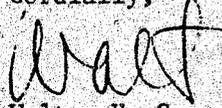
Dear Mort:

You have asked that I confirm to you Central Penn National Bank's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, we are apprised that Philadelphia Electric Company intends to regularly maintain bank balances sufficient to reimburse the bank for all account activity and ancillary services. In addition, we understand collected bank balances equal to 5% of your current \$6,000,000. line of credit commitment are sought to be provided by you for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Cordially,

  
Walter H. Geer  
Vice President

WHG/wls

The Chase Manhattan Bank, N.A.



**CHASE**

February 21, 1985

Mr. M.W. Rimerman  
Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, Pennsylvania 19101

Dear Mort:

This is to confirm that The Chase Manhattan Bank, N.A. holds available to Philadelphia Electric Company a \$6,000,000 line of credit and a \$25,000,000 line of credit.

Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric Company would maintain bank balances sufficient to reimburse the Bank for all account activity. In addition, we expect that collected bank balances equal to 5% of your current \$6,000,000 line will be kept in support of this line.

In support of the \$25,000,000 line, Philadelphia Electric Company will pay an annual fee of 1/2 of 1% payable quarterly in arrears.

The above commitments are contingent upon receipt and satisfactory review of Philadelphia Electric Company's 1984 financial statements and are granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely,

  
Yvette T. Rose  
Assistant Treasurer

# CHEMICAL

Energy & Minerals Group  
277 Park Avenue, New York, NY 10172, Tel: (212) 310-6319

Joudon M. Ford  
Assistant Vice President

November 23, 1982

M. W. RIMERMAN  
NOV 24 1982

Mr. M. W. Rimerman, Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, PA 19101

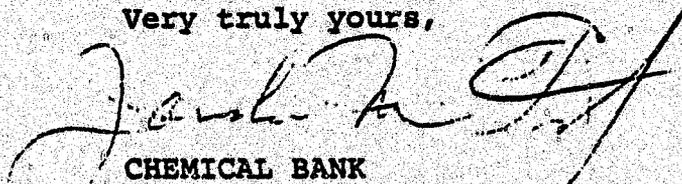
Dear Mort:

You have asked that I confirm to you Chemical Bank's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric Company would regularly maintain balances sufficient to reimburse the bank for all account activity. In addition, bank balances equal to 5% of your current \$6,000,000 line of credit are expected for support of credit facilities available to Philadelphia Electric Company.

The continued availability of the line of credit is, of course, contingent upon your maintenance of a satisfactory financial condition and has been granted with the understanding that you will promptly advise us of any change which would materially or adversely affect your financial responsibility.

Very truly yours,



CHEMICAL BANK

JMF:mb



# CONTINENTAL BANK

NORRISTOWN, PENNSYLVANIA  
CENTRE SQUARE OFFICE  
1500 Market Street  
Philadelphia, Pennsylvania 19102

COMMERCIAL LOAN DEPARTMENT

January 18, 1985

Mr. M.W. Rimerman, Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, Pa. 19101

Dear Mort:

You have asked that I confirm to you Continental Bank's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric Company would regularly maintain bank balances sufficient to reimburse the bank for all account activity. In addition, collected bank balances equal to 5% of your current \$6,200,000 line of credit commitment are expected for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely,

*Arthur F. Radman III*  
Arthur F. Radman, III  
Administrative Vice President

AFR, III/mmcg

Mr. M. W. Rimerman, Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, Pa. 19101

Dear Mort:

You have asked that I confirm to you Fidelity Bank's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric Company would regularly maintain bank balances sufficient to reimburse the bank for all account activity. In addition, collected bank balances equal to 5% of your current \$20,500,000 line of credit commitment are expected for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely,

*Ann Blowers*  
Senior Loan Officer



First Fidelity Bank N.A. South Jersey  
Route 541 & Sunset Road  
Burlington, New Jersey 08016  
1-609-386-0091  
1-609-387-4400

January 23, 1985

Mr. M. W. Rimerman, Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, Pa. 19101

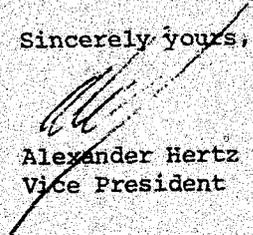
Dear Mort:

You have asked that I confirm to you First Fidelity Bank, N.A., South Jersey's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric Company would regularly maintain bank balances sufficient to reimburse the bank for all account activity. In addition, collected bank balances equal to 5% of your current \$5,000,000. line of credit commitment are expected for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely yours,

  
Alexander Hertz  
Vice President

AH:lmw

**FP** First Pennsylvania Bank N.A.

"America's Oldest Commercial Bank (Established 1782)"

February 8, 1985

Mr. M.W. Rimerman  
Treasurer  
2301 Market Street  
S 21-1 Floor  
Philadelphia, Pennsylvania 19101

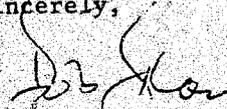
Dear Mort:

You have asked that I confirm to you First Pennsylvania Bank's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric Company would regularly maintain bank balances sufficient to reimburse the bank for all account activity. In addition, collected bank balances equal to 10% of your current \$28,000,000 line of credit commitment are expected for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely,

  
Robert S. Blau  
Vice President

RSB: jmp



Industrial Valley Bank and Trust Company

IVB Building Philadelphia, Pennsylvania 19103 496-4279

Frank Spewock  
Vice President

February 26, 1985

Mr. M. W. Rimerman, Treasurer  
PHILADELPHIA ELECTRIC COMPANY  
2301 Market Street  
S 21-1 Floor  
Philadelphia, PA 19101

Dear Mort:

You have asked that I confirm to you Industrial Valley Bank's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric Company would regularly maintain bank balances sufficient to reimburse the bank for all account activity. In addition, collected bank balances equal to 5% of your current \$7,000,000 line of credit commitment are expected for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely,

Frank Spewock

FS/jma



**Irving Trust**

**Carolyn E Winter**  
Vice President

**Irving Trust Company**  
One Wall Street  
New York, NY 10015

January 22, 1985

Mr. M. W. Rimerman  
Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, PA 19101

Dear Mort:

You have asked that I confirm to you Irving Trust Company's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric Company would regularly maintain bank balances sufficient to reimburse the bank for all account activity. In addition, collected bank balances equal to 7% of your current \$15,000,000 line of credit commitment are expected for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely,

Carolyn E. Winter  
Vice President



**Irving Trust**

**Carolyn E Winter**  
Vice President

**Irving Trust Company**  
One Wall Street  
New York, NY 10015

January 22, 1985

Mr. M. W. Rimerman  
Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, PA 19101

Dear Mort:

You have asked that I confirm to you Irving Trust Company's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Compensation for the \$25,000,000 unsecured correspondent line of credit is a fee of  $3/8$  of 1%, payable quarterly in arrears.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely,

Carolyn E. Winter  
Vice President

**Mellon Bank**

January 11, 1985

36  
Corporate Banking Department  
Mellon Bank (East)  
National Association  
Mellon Bank Center  
Philadelphia, PA 19102  
215 585 2000

Mr. M. W. Rimerman, Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, PA 19101

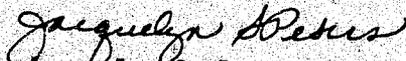
Dear Mort:

You have asked that I confirm to you Mellon Bank - East's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

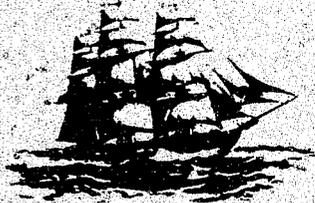
Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric Company would regularly maintain bank balances sufficient to reimburse the bank for all account activity. In addition, collected bank balances equal to 5% of your current \$25,000,000 line of credit commitment are expected for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely,

  
Jacquelyn S. Peters  
Assistant Vice President

JSP/dc



*The*  
**NATIONAL STATE BANK**

ELIZABETH, NEW JERSEY 07207

January 16, 1985

ROBERT M. APPLGATE, JR.  
Vice President

401 Park Avenue South  
Linden, N.J. 07036

Area Code 201/925-0400

Mr. M.W. Rimerman, Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, Pa. 19101

Dear Mort:

You have asked that I confirm to you National State Bank's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric Company would regularly maintain bank balances sufficient to reimburse the bank for all account activity. In addition, collected bank balances equal to 5% of your current \$3,000,000 line of credit commitment are expected for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely,

Robert M. Applegate, Jr.  
Vice President

/pm

January 17, 1985

Mr. M. W. Rimerman  
Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, PA 19101

Dear Mort:

You have asked that I confirm to you The Philadelphia National Bank's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric Company would regularly maintain bank balances sufficient to reimburse the bank for all account activity. In addition, collected bank balances equal to 5% of your current \$25,000,000 line of credit commitment are expected for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely,



Andrew J. Armstrong, Jr.  
Assistant Vice President.

AJAjr./bar

# PROVIDENT NATIONAL BANK

BROAD AND CHESTNUT STREETS, PHILADELPHIA, PA/REPLY TO: P.O. BOX 7648, PHILADELPHIA, PA 19101

J. EDWARD SERRILL  
VICE PRESIDENT

January 31, 1985

1985

Mr. M. W. Rimerman, Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, PA 19101

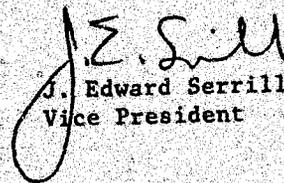
Dear Mort:

You have asked that I confirm to you Provident Bank's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric company would regularly maintain bank balances sufficient to reimburse the bank for all account activity. In addition, collected bank balances equal to 5% of your current \$12,000,000 line of credit commitment are expected for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely,

  
J. Edward Serrill  
Vice President

JES/dd



WILMINGTON  
TRUST

National Division

Personal Direct Dial  
(302) 651-1217

January 14, 1985

Mr. M. W. Rimerman  
Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S 21-1 Floor  
Philadelphia, PA 19101

Dear Mort:

You have asked that I confirm to you Wilmington Trust Company's expectations with regard to the maintenance of minimum balances by Philadelphia Electric Company.

Although we have no formal agreement, verbal or written, it is understood that Philadelphia Electric Company would regularly maintain bank balances sufficient to reimburse the bank for all account activity. In addition, collected bank balances equal to 5% of your current \$6,000,000 line of credit commitment are expected for support of credit facilities available to Philadelphia Electric Company.

The above commitment is contingent upon the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibility.

Sincerely,

  
Paul E. Shipley  
Vice President

PES/kpm

# **BANK HAPOALIM B.M.**

**PHILADELPHIA BRANCH**

March 13, 1984  
05/84/0186

Mr. M. W. Rimerman  
Treasurer  
Philadelphia Electric Company  
2301 Market Street  
S21-1 Floor  
Philadelphia, Pennsylvania 19101

Dear Mort:

Bank Hapoalim B.M. holds available to Philadelphia Electric Company a \$10,000,000 line of credit. Borrowings under the line may be made at the Bank's prime commercial lending rate as announced and in effect at its principal office from time to time. The Company, under this arrangement, has the option of paying the loan in full or in part without premium at any time.

As an alternative to your borrowings the Bank will, if you request, advance funds to you up to the maximum amount of the unused portion of the line of credit on a money market basis. The interest rate shall be mutually acceptable to you and to us, but shall depend on the availability of the funds and the requested maturity date for the advance.

A commitment fee equal to one quarter of one percent per annum of the total commitment shall be payable quarterly, within 15 days of the end of each 90 day period.

The availability of the above mentioned line of credit is subject to the maintenance of a satisfactory financial condition and is granted with the understanding that you will promptly advise us of any changes that would materially or adversely affect your financial responsibilities. In addition, this line of credit is subject to annual review and renewal.

Sincerely yours,

John L. Godfrey  
Vice President

JLG:lk

3 PENN CENTER PLAZA, PHILADELPHIA, PA. 19102 • TEL. 215 665 2200 • TELEX: 90-2022 • CABLE: BANKPOALIM PHILA PA  
HEAD OFFICE: 50 ROTHSCHILD BLVD., TEL AVIV, ISRAEL • TEL: 62 32 11 • TELEX: 92233612 92232242 • CABLE: BANKPOALIM

Q.6. Explain in detail by statement or exhibit the appropriateness of any additional claims or the use of any method not previously mentioned, in the claimed rate base.

A.6. The Company's statements and exhibits explain in detail the appropriateness of each item of its measures of value claim. Company response I-A-2 provides a listing of all Company testimonies and exhibits together with appropriate areas of expertise.

Q.1. Prepare a Statement of Income including:

- a. the book (or budgeted) statement for the test year;
- b. adjustments to annualize and normalize under present rates, including an elimination of the effects on income of the energy cost rate and state tax adjustment surcharge;
- c. the income statement under present rates after adjustment;
- d. the adjustment for the revenue requested; and
- e. the income statement under requested rates after adjustment.

Each adjustment (including those related to adjustment clauses) shall contain an explanation in sufficient clarifying detail to allow a reasonable informed person to understand the method and rationale of the adjustment.

A.1.a,b,c,d,e.

Page A-1 of Exhibit TPH-2 provides the requested test year data.

The "D" section of this exhibit provides an explanation for the annualizing and normalizing adjustments claimed by the Company together with reference to the appropriate Company support testimony. Page A-3 of this exhibit summarizes the impact on revenue, expense and taxes, of each of these claimed adjustments. Page A-4 of this exhibit shows the effects of the revenue requested.

Q.2. If the schedule provided in item 1, above, is based upon budgeted data for a future test year, provide a similar schedule which is based upon actual data for the twelve-month period immediately prior to such test year.

A.2.a, b, c, d, e.

With regard to the requested actual income statement data, the indicated references of response II-C-1 should be applied to the Company's Exhibit TPH-1 which represents actual data for the 12 months ended June 30, 1985.

- Q.1. Provide a schedule showing all revenues and expenses for the test year and for the twelve month period immediately prior to the test year, together with an explanation for major variances between test year revenues and expenses and those for the previous twelve month period. Revenues and expenses shall be summarized by the major account categories listed below. If budgeted data for a future test year is not readily available by such categories, an analysis of the data for the twelve month period immediately prior to the future test year or for the most recent available calendar year may serve as the basis for ratably allocating the budgeted data into the account categories as set forth below.

Operating Revenues

400 Electric Revenues:  
 Residential Sales  
 Commercial Sales  
 Industrial Sales  
 Public Street & Highway Lighting Sales  
 Sales for Resale

Total Electric Revenues

Other Electric Revenues:  
 Late Payment Charges  
 Miscellaneous Service Revenues  
 Rent from Electric Property  
 Other Electric Revenues

Total Other Electric Revenues  
 Total Operating Revenues

Operating Expenses

401-2 Operation and Maintenance Expenses  
 Power Production Expenses:  
 Fuel  
 Net Interchange  
 Deferred Energy Costs  
 Other

Transmission Expenses  
 Distribution Expenses  
 Customer Service & Informational Expense  
 Sales Expenses  
 Administrative and General Expenses

Total Operation & Maintenance Expenses

403 Depreciation Expenses  
Amortization of Net Salvage  
Nuclear Decommissioning Expense

407 Amortization of Property Losses

408 Taxes Other Than Income Taxes

Total Operating Expenses Prior to Federal and  
State Income Taxes

Operating Income Prior to Federal and State  
Income Taxes

Federal and State Income Taxes

409 Federal Income Taxes  
State Income Taxes

409 Deferred Federal Income Taxes  
Deferred State Income Taxes

411 Investment Tax Credit Adjustments  
Deferrals  
Amortization - Credit  
Other Income Tax Credits & Charges

Total Federal and State Income Taxes

Operating Income After Federal and State Income  
Taxes

Other Income and Deductions

Other Income

415-18 Non-Utility Operating Income

419 Interest and Dividend Income

419 Allowance for Other Funds Used During  
Construction

421 Gain on Disposition of Property

421 Other Miscellaneous Non-Operating Income

Total Other Income

Other Income Deductions

421 Loss on Disposition of Property

425 Miscellaneous Amortization

426 Miscellaneous

Total Other Income Deductions

Taxes Applicable to Other Income and Deductions

408 Taxes Other Than Income Taxes  
 409 Federal Income Tax  
 409 State Income Tax

Total Taxes Applicable to Other Income and  
 Deductions  
 Income Before Interest Charges

Interest Charges

427 Interest on Long Term Debt  
 428 Amortization of Debt Discount and Expense  
 429 Amortization of Premium on Debt  
 431 Other Interest Expense  
 432 Allowance for Borrowed Funds Used During  
 Construction - Credit  
 Net Interest Charges  
 Income Before Extraordinary Items

Extraordinary Items After Taxes

Net Income

- A.1. Attachments II-D-1a and II-D-1b provide the comparative operating statements for the 12 month periods ending 6/30/85 and 6/30/86 respectively. Major variance explanations by account follow. The criteria for determination of a major variance was a ten percent change from beginning to end of period, but not less than \$1,000,000 for each account contained within a functional category. All fuel accounts have not been explained since the Company removes all fuel cost in excess of the base cost of fuel (reference Exhibits TPH-1 and TPH-2, page D-4). Items appearing below the operating income line are generally maintained and reported on a total Company basis only and not separated between electric, gas and steam heat operations, consequently, no basis for a ratable allocation exists. With regard to interest charges, page D-9 of Exhibit TPH-2 provides the development of the charges allocated to electric operations together with the associated impact on income taxes. A comparison of page B-19 of Exhibits TPH-1 and TPH-2 demonstrates that the Company's embedded cost of debt is expected to increase during the future test year as a result of debt financings at higher cost rates.

Philadelphia Electric Company - Electric Operations  
STATEMENT OF OPERATIONS  
(Thousand \$)

		12 Months Ending		
		June 30, 1984	June 30, 1985	Difference
400	Electric Revenues:			
	Residential Sales	788,995	861,032	72,037
	Commercial Sales	325,729	367,405	41,676
	Industrial Sales	964,295	1,081,032	116,737
	Public Street & Highway			
	Lighting Sales	31,572	36,289	4,717
	Sales for Resale	90,324	63,821	(26,503)
	Interdepartmental Sales	4,163	4,266	103
	Total Electric Revenues	2,205,078	2,413,845	208,767
	Other Electric Revenues:			
	Late Payment Charges	8,037	9,176	1,139
	Miscellaneous Service Revenues	2,088	2,232	144
	Rent from Electric Property	10,876	10,574	(302)
	Other Electric Revenues	41,324	20,137	(21,489)
	Total Other Electric Revenues	62,325	42,119	(20,206)
	Total Operating Revenues	2,267,403	2,455,964	188,561
<u>Operating Expenses</u>				
401-2	Operation and Maintenance Expenses			
	Power Production Expenses:			
	Fuel	515,496	461,839	(53,657)
	Net Interchange	468,904	451,553	(17,351)
	Deferred Energy Costs	(216,284)	(50,283)	166,001
	Other	237,328	293,539	56,211
	Transmission Expenses	21,936	24,082	2,146
	Distribution Expenses	96,274	101,239	4,965
	Customer Service & Informational Expense	76,103	83,846	7,743
	Sales Expenses	776	611	(165)
	Administrative and General Expenses	128,077	149,222	21,145
	Total Operation & Maintenance Expenses	1,328,610	1,515,648	187,038
403	Depreciation Expenses	155,610	157,911	2,301
	Amortization of Net Salvage	-	-	-
	Nuclear Decommissioning Expense	3,444	3,832	388
405	Amortization of Other Electric Plant	(641)	(644)	(3)
407	Amortization of Property Losses	3,191	(295)	(3,486)
408	Taxes Other Than Income Taxes	167,694	190,263	22,569
	Total Operating Expenses Prior To Federal & State Income Taxes	1,657,908	1,866,715	208,807
	Operating Income Prior to Federal and State Income Taxes	609,495	589,249	(20,246)
<u>Federal and State Income Taxes</u>				
409	Federal Income Taxes	46,292	75,401	29,109
	State Income Taxes	10,514	30,734	20,220
410-411	Deferred Income Taxes	162,535	35,956	(126,579)
411	Investment Tax Credit Adjustments			
	Deferrals	(205)	59,210	59,415
	Amortization - Credit	(5,240)	(8,407)	(3,167)
	Total Federal and State Income Taxes	213,896	192,894	(21,002)
	Gain or Loss from disposition of Utility Plant	(226)	(153)	73
	Operating Income-Electric Operations	395,825	396,508	683

Philadelphia Electric Company - Electric Operations  
Explanation of Variances in Operating Statement  
Twelve Months Ended June 30, 1985

Operating Revenues

Accounts 400-447 - Total Electric Revenues (Variation \$208,767,000)

This increase is attributable to increased sales and the full year effect of a November 1983 rate increase (\$235,270,000) offset by a reduction of (-\$26,503,000) in the revenues received from the sale of the output of Salem Unit #2 due to outages.

Account 450 - Late Payment Charges (Variation \$1,139,000)

This increase is attributable to a greater amount of late payment charges incurred by customers.

Account 456 - Other Electric Revenues (Variation \$21,187,000)

The decrease is primarily attributable to a reduction of customer credits for interest due on overcollections of the Electric Energy Cost Rate.

Operating Expenses

Account 401-2

(Reference Exhibit TPH-1, pages B-10 through B-14 for detail of operating expenses by account number).

Fuel and non-fuel operation and maintenance expenses for the year ended June 30, 1985 increased \$95.0 million and \$92.0 million respectively for a total increase of \$187.0 million over the prior 12 months.

Major Variances Follow:

Account 500 - Operation Supervision and Engineering (Variation \$1,773,000)

This increase is attributed to inflation (\$703,000) and the management fees for the operation of the Allied and Essex Regeneration plants (\$1,284,000), offset by decreased expenses for supervision and technical assistance (-\$220,000), primarily due to the scheduled retirement of Southwark Generating Station.

Account 502 - Steam Expense (Variation \$5,569,000)

This increase is attributed to inflation (\$1,663,000) and the operation of the scrubber plants at Eddystone and Cromby (\$3,674,000), primarily due to increased MgO purchases and labor expenses.

Account 506 - Miscellaneous Steam Power (Variation \$1,722,000)

This increase is attributed to inflation (\$681,000), oil spill clean-up at Schuylkill (\$325,000), increased labor expenses at Eddystone (\$163,000) due to scrubber plant operations, the reevaluation of the payroll and Administration and General overheads at Keystone (\$283,000), and the ongoing generation plant clean-up project (\$272,000) implemented in 1985.

Account 507 - Rents (Variation \$7,536,000)

This increase is due to lease payments for the Allied and Essex Regeneration Plants. Rental expenses were deferred in 1983.

Account 511 - Maintenance of Structures (Variation \$1,236,000)

This increase is attributed to inflation (\$366,000) and the restoration of station structures and repairs to roofs, roads and elevators at Keystone and Conemaugh (\$858,000) in accordance with the Housekeeping and Facilities Improvements Program implemented in 1985.

Account 513 - Maintenance of Electric Plant (Variation \$4,191,000)

This increase is attributed to inflation (\$869,000) and expenses associated with the annual inspections of turbines (\$3,285,000) at Eddystone Station, Cromby #1 Unit, and the Minemouth Stations.

Account 517 - Operation Supervision and Engineering (Variation \$2,016,000)

This increase can be attributed to inflation (\$566,000); Peach Bottom expenses associated with an increase of quality control charges to meet NRC requirements and increased Engineering support (\$661,000); and Salem expenses associated with Quality Control support, Quality Assurance and Radiation Protection Department Staff support (\$762,000).

Account 520 - Steam Expense (Variation \$3,728,000)

This increase can be attributed to inflation (\$999,000); Salem expenses primarily associated with decontamination activities and health physics (\$2,311,000); and Peach Bottom refueling expenses (\$896,000). Offsetting the above items was a decrease in Peach Bottom waste disposal expenses (-\$320,000).

Account 529 - Maintenance of Structures (Variation \$1,826,000)

This increase can be attributed to inflation (\$317,000); expenses associated with ventilation and air conditioning systems and miscellaneous building maintenance on account of NRC technical specs at Salem (\$1,555,000); Peach Bottom expenses associated with Atom Road repairs (\$200,000); and Peach Bottom refueling expenses (\$187,000). Offsetting the above items was a decline in charges associated with engineering studies (-\$374,000).

Account 530 - Maintenance of Reactor Equipment (Variation \$6,931,000)

This increase can be attributed to inflation (\$1,402,000); and Salem expenses primarily associated with the service water system, and nuclear steam supply system repairs due to silt problems (\$8,577,000). Offsetting the above items were decreases for Peach Bottom mini outage expenses which includes weld repairs on the #2 unit (-\$2,659,000); and miscellaneous maintenance expenses (-\$242,000).

Account 531 - Maintenance of Electric Plant (Variation \$1,232,000)

This increase can be attributed to inflation (\$597,000); Peach Bottom refueling expenses (\$790,000); Peach Bottom expenses associated with the decontamination and refurbishing of buckets from the (2) L.P. turbine rotors on the #2 unit (\$187,000); and miscellaneous maintenance expenses (\$106,000). Offsetting the above items were decreased Salem outage expenses (-\$544,000).

Account 532 - Maintenance of Misc. Nuclear Plant (Variation \$2,815,000)

This increase can be attributed to inflation (\$344,000); end of cycle Peach Bottom refueling expenses (\$1,872,000); and end of cycle additional miscellaneous maintenance and health physics expenses (\$435,000).

Account 553 - Maintenance of Generation and Electric Equipment (Variation (-\$1,272,000))

This decrease is attributed primarily to a reduction in generator repairs and miscellaneous maintenance of the combustion turbine units at Richmond and Croydon (-\$1,503,000) offset by inflation (\$325,000).

Account 588 - Miscellaneous Distribution Expense (Variation \$1,111,000)

This increase is attributable to the Suburban Division work dispatchers being transferred from the responsible area of the suburban clerical sections to the suburban operating sections. When this change was enacted, work dispatcher salary expenses were assigned to the 588 account. While under the clerical section, work dispatcher salaries were distributed to various T&D accounts.

Account 904 - Uncollectible Accounts (Variation (\$2,182,000))

This variance can be attributed to increases in the average dollar amount of bills (higher rates) charged off as uncollectible. In addition, significant PaPUC mandates under Chapter 56 regarding collection policy (which have replaced bill extension arrangements with special agreements) has resulted in an increase in accounts receivable, an increase in the average dollar amount of bills shutoff for non-payment and ultimately an increase in the amount charged off as uncollectible.

Account 920 - Administrative and General Salaries (Variation \$3,003,000)

This increase is primarily attributable to inflation (\$1,704,000) and additional technical personnel, primarily in Information Systems (\$607,000).

Account 921 - Office Supplies and Expenses (Variation \$2,875,000)

This increase is attributable to increased computer-related expenses (\$365,000), improvements in vendor accounting controls (\$888,000), increased Corporate Communications word processing services (\$243,000), and increased Commercial Operations Technical Services (\$237,000).

Account 925 - Injuries and Damages (Variation \$2,240,000)

The increase is primarily attributable to increased personal injury claims paid (\$1,510,000) and increased medical, legal and other expenses associated with personal injury claims (\$503,000).

Account 928 - Regulatory Commission Expenses (Variation \$7,834,000)

The increase is attributable to increased regulatory activities i.e. Limerick #2 Show Cause Order (\$4,362,000), Energy Cost Rate Investigation (\$641,000), current rate case expense to date (\$1,775,000) and increased PUC and Consumer Advocate assessments (\$420,000). (Reference page D-12, Exhibit TPH-2 for rate case expenses).

Account 935 - Maintenance of General Plant (Variation \$2,239,000)

This variation is attributable to an accounting change mandated by FERC which requires that these expenses be reflected in 935 account rather than 932 account.

Account 944 - Amortization of Property Losses (Variation -\$3,486,000)

The decrease is primarily attributable to the completion of the Barbadoes and Richmond amortizations (-\$2,032,000), and a removal of Schuylkill Generating Station property losses as ordered in the Commission Order at R-842590 (-\$1,454,000).

Account 950 - Taxes Other Than Income (Variation \$22,569,000)

This variance is attributable to a decrease in capital stock tax (-\$5,662,000) due to reestimate of year end liability and settlement of prior years taxes, increased gross receipt taxes (\$10,619,000) due to increased revenues, increased real estate taxes (\$16,767,000) due to accelerated payments required by changes in PURTA law, and increased federal old age benefits tax (\$1,404,000) due to a higher tax rate and higher tax base. It should be noted that increased real estate taxes associated with PURTA are included in the state tax adjustment and are not included in the ratemaking claim.

Account 951 - Income Taxes (Variation \$52,592,000)

The increase is attributable to a tax loss in the year 1983 which is included partially in the year ending June 1984. The increase represents the change in taxes between June 30, 1984 and June 30, 1985.

Account 952 - Provision for Deferred Income Taxes (Variation -\$91,916,000)

The decrease is attributable to a reduction in deferred taxes associated with deferred fuel (-\$85,924,000) and a reduction of spent fuel related tax deferrals (-\$22,431,000). These decreases were offset by an increase in tax deferred on the combustion turbine lease cancellation (\$7,485,000), increases in the PURTA tax deferrals (\$11,084,000) and increases in tax deferrals on MgO equipment (\$6,404,000).

Account 953 - Income Taxes Deferred in Prior Years - Credit (Variation -\$34,663,000)

The decrease is attributable to a decrease in deferral of nuclear fuel storage (-\$10,753,000), a decrease in deferral of combustion turbine lease cancellation (-\$7,542,000) and a decrease in deferral on Schuylkill Boiler #23 (-\$13,924,000).

Account 954 - Investment Tax Credits Adjustment Including Paysop (Variation \$52,985,000)

The increase is attributable to a tax loss in the year 1983 which is included partially in the year ending June 1984. This caused a reversal of investment tax credit utilized in past years due to the carryback provisions of the Internal Revenue Code. In addition, no investment tax credit could be utilized on a current year basis in 1983. The Paysop Credit is due to a tax law change in 1985 which provided that the total credits could not exceed 85% of the tax liability and that the investment tax credit is to be utilized first.

Philadelphia Electric Company - Electric Operations  
STATEMENT OF OPERATIONS  
(Thousand \$)

		12 Months Ending		
		June 30, 1985	June 30, 1986	Difference
400	Electric Revenues:			
	Residential Sales	861,032	928,292	67,260
	Commercial Sales	367,405	359,462	(7,943)
	Industrial Sales	1,081,032	1,136,069	55,037
	Public Street & Highway Lighting Sales	36,289	38,281	1,992
	Sales for Resale	63,821	23,085	(40,736)
	Interdepartmental Sales	4,266	4,126	(140)
	Total Electric Revenues	2,413,845	2,489,315	75,470
	Other Electric Revenues:			
	Late Payment Charges	9,176	9,420	244
	Miscellaneous Service Revenues	2,232	2,150	(82)
	Rent from Electric Property	10,574	10,449	(125)
	Other Electric Revenues	20,137	16,959	(3,178)
	Total Other Electric Revenues	42,119	38,978	(3,141)
	Total Operating Revenues	2,455,964	2,528,293	72,329
	<u>Operating Expenses</u>			
401-2	Operation and Maintenance Expenses			
	Power Production Expenses:			
	Fuel	461,839	416,295	(45,544)
	Net Interchange	451,553	116,213	(335,340)
	Deferred Energy Costs	(50,283)	218,208	268,491
	Other	293,539	388,108	94,569
	Transmission Expenses	24,082	23,224	(858)
	Distribution Expenses	101,239	101,778	539
	Customer Service & Informational Expense	83,846	91,201	7,355
	Sales Expenses	611	906	295
	Administrative and General Expenses	149,222	146,770	(2,452)
	Total Operation & Maintenance Expenses	1,515,648	1,502,703	(12,945)
403	Depreciation Expenses	157,911	159,201	1,290
	Amortization of Net Salvage	-	-	-
	Nuclear Decommissioning Expense	3,832	4,190	358
405	Amortization of Other Electric Plant	(644)	(641)	3
407	Amortization of Property Losses	(295)	1,679	1,974
408	Taxes Other Than Income Taxes	190,263	199,837	9,574
	Total Operating Expenses Prior To Federal & State Income Taxes	1,866,715	1,866,969	254
	Operating Income Prior to Federal and State Income Taxes	589,249	661,324	72,075
	<u>Federal and State Income Taxes</u>			
409	Federal Income Taxes	75,401	105,773	30,372
	State Income Taxes	30,734	26,900	(3,834)
410-411	Deferred Income Taxes	35,956	93,782	57,826
411	Investment Tax Credit Adjustments			
	Deferrals	59,210	17,618	(41,592)
	Amortization - Credit	(8,407)	(10,706)	(2,299)
	Total Federal and State Income Taxes	192,894	233,367	40,473
411	Gain or loss from disposition of Utility Plant	(153)	-	153
	Operating Income - Electric Operations	396,508	427,957	31,449

Operating Revenues

Account 400 - Total Electric Revenue - (Variation \$72,329,000)

Accounts 440-446 - (Variation \$116,346,000)

The increase is attributable to the full year effect of a January 1985 rate increase on 1985 revenues, the higher Energy Cost Rate included in 1985 revenues, and increased sales levels.

Account 447 - Sales for Resale - (Variation -\$40,736,000)

The \$40,736,000 decrease is attributable to the loss of revenues received from the sale of power from Salem #2 to Jersey Central Power & Light, due to the expiration of the contract on 12/31/84.

Account 456 - Other Electric Revenues (Variation -\$3,098,000)

The \$3,098,000 decrease is due to a reduction of customer credits for interest due on overcollections of the Electric Energy Cost Rate.

Operating Expenses

(Reference Exhibit TPH-2 pages B-10 through B-14 for detail of operating expenses by account number).

Fuel expenses decreased \$112.4 million and non-fuel operation and maintenance expenses increased \$99.5 million during the year ended June 30, 1986 for a total net decrease of \$12.9 million over the prior 12 months.

Major Variances follow:

Account 500 - Operation Supervision and Engineering (Variation \$1,495,000)

This increase is attributed to inflation (\$834,000), Technical Support primarily due to engineering studies at Keystone Station formerly charged against maintenance accounts (\$401,000), Planning Studies (\$158,000), and Environmental Supervisory Support (\$102,000).

Account 502 - Steam Expense (Variation \$5,668,000)

This increase is attributed to inflation (\$2,090,000), and MgO purchases for the scrubber plants at Eddystone and Cromby (\$3,578,000).

Account 507 - Rents (Variation \$4,690,000)

This increase is primarily due to reflection of a full year lease payment for the Allied Regeneration plant.

Account 510 - Maintenance Supervision & Engineering (Variation \$1,072,000)

This increase is attributed to inflation (\$526,000), and supervision/engineering expenses due to fossil unit outages (\$526,000).

Account 511 - Maintenance of Structures (Variation \$1,901,000)

This increase is attributed to inflation (\$496,000), Swede Street Dam repairs (removed from 1985 expenses per TPH-2, D-10c) (\$662,000), dredging expenses increased over prior period (see TPH-2, D-10 for adjustment) (\$1,813,000), reduced weatherization and protective coating work at various stations (-\$1,039,000).

Account 512 - Maintenance of Boiler Plant (Variation \$8,674,000)

This increase is attributed to inflation (\$3,548,000), annual inspections primarily at Eddystone (\$4,131,000), resin beds replacement, boiler feed pump overhaul/repairs and asbestos removal at various stations (\$898,000). Refer to TPH-D-10c for Eddystone annual inspections adjustment.

Account 517 - Operation Supervision and Engineering (Variation \$1,679,000)

This increase can be attributed to inflation (\$698,000); Peach Bottom expenses associated with NRC required bulletins, inspections, and licensing (\$979,000); increase of Quality Control charges to meet NRC requirements and increased engineering support (\$1,111,000). Offsetting the above items were decreases at Salem associated with Quality Assurance and Staff Support during outages (-\$1,092,000).

Account 524 - Miscellaneous Nuclear Power Expenses (Variation -\$4,768,000)

The decrease can be attributed to reduced Salem expenses that occurred in previous period associated with development, training improvements and initial implementation costs (-\$5,655,000) (Reference page D-10d, TPH-2); Peach Bottom refueling expenses (-\$229,000); Pennsylvania Radiation Protection Assessment expenses (-\$382,000); emergency preparedness expenses (-\$238,000); research development and various other nuclear power expenses (-\$725,000). This decrease was offset by inflation (\$2,190,000) and Peach Bottom expenses associated with training and licensing (\$331,000).

Account 529 - Maintenance of Structures (Variation -\$2,478,000)

The decrease can be attributed to expenses that occurred in the previous year associated with ventilation and air conditioning systems and Building Maintenance (-\$3,282,000); and Peach Bottom expenses associated with Atom Road repairs (-\$211,000). This decrease was offset by inflation (\$203,000); Peach Bottom refueling expenses (\$144,000); drywell and torus coating repair expenses (\$292,000); painting of structures and other miscellaneous maintenance expenses (\$378,000).

Account 530 - Reactor Plant Equipment (Variation -\$10,483,000)

The decrease can be attributed to reduced Salem expenses associated with the outages for the #1 main generator rewind and the #2 generator stator repair (-\$10,911,000) and Peach Bottom refueling expenses (-\$895,000). This decrease was offset by inflation (\$926,000); and Peach Bottom miscellaneous maintenance expenses (\$291,000).

Account 531 - Maintenance of Electric Plant (Variation -\$1,589,000)

The decrease can be attributed to Lower Salem expenses associated with #1 main generator rewind (-\$2,048,000); and Peach Bottom refueling expenses (-\$995,000). This decrease was offset by inflation (\$550,000); Peach Bottom expenses associated with the #3 low pressure rotor repair (\$546,000); and miscellaneous maintenance (\$428,000).

Account 532 - Maintenance of Electric Plant (Variation -\$1,266,000)

The decrease can be attributed to Peach Bottom refueling expenses (-\$1,901,000). This decrease was offset by inflation (\$298,000); and Peach Bottom miscellaneous maintenance and mini outage expenses (\$265,000).

Account 550 - Rents (Variation -\$3,421,000)

This decrease is due to reduction in rents for the leased Combustion Turbines.

Account 553 - Maintenance of Generating/Electric Plant (Variation \$1,634,000)

This increase is attributed to inflation (\$341,000), retirement expenses for Combustion Turbines (\$851,000) (Reference D-11, TPH-2), and miscellaneous maintenance for primemovers/generators at Richmond, Moser & Chester (\$358,000).

Account 556 - System Control and Load Dispatching (Variation \$1,100,000)

This increase is attributed to inflation (\$332,000), PJM Interconnection expenses (\$134,000), dispatch/accounting support systems, personnel training (\$373,000), and emergency dispatch centers expenses (\$191,000).

Account 902 - Meter Reading Expenses (Variation \$2,386,000)

This increase is attributable to inflation (\$719,000), additional overtime, stationery, and postage for 6 months "meter no-reads" and progression wage increases (\$813,000) and annual lease payments associated with hand-held microprocessors (\$766,000).

Account 903 - Customer Records and Collection (Variation  
\$5,034,000)

This increase is attributable to inflation (\$1,910,000) postage, stationery, and telephone increases (\$418,000), increased charges for Customer Information System terminal use, additional CRT's and printers associated with the Customer Information System (\$1,001,000), increased computer charges (\$312,000), credit and collection field expenses that had previously been cleared to Account 587 and 905 (\$131,000), electronic machine rental (\$368,000) and increased customer contact and assistance programs (\$330,000).

Account 908 - Customer Assistance Expenses (Variation  
\$1,453,000)

This increase is attributable to the implementation of the following conservation programs: tighten-up low cost (\$688,000); residential electric conservation program (\$266,000); commercial and industrial energy conservation (\$84,000); heat pump program (\$63,000); commercial weather program (\$50,000); and thermal storage program (\$50,000). The increase also reflects a change in departmental expense clearances from accounts 910 and 920 to account 908 (\$252,000).

Account 920 - Administrative & General Salaries (Variation  
\$6,050,000)

This increase is attributable to inflation (\$1,598,000) increased central programming and support personnel (\$1,636,000), increased Finance and Accounting Department activities including 20 additional employees (\$1,445,000) and increased deferred compensation charged to expense (\$657,000).

Account 925 - Injuries and Damages (Variation -\$1,846,000)

This reduction is attributed to an anticipated reduction in payments for personal injury claims and increased efforts to reduce the number of claims proceeding into litigation (-\$1,517,000) and reduced medical, legal and other expenses associated with personal injury claims (-\$478,000).

Account 928 - Regulatory Commission Expenses (Variation  
-\$7,248,000)

The decrease is attributable to a reduction of regulatory activities. Reference response to explanation for this account contained in the historic test year.

Account 944 - Amortization of Property Losses (Variation  
\$1,974,000)

The increase is attributable to the inclusion of the Schuylkill Generating Station property loss in the Company budget prior to the rate order at Docket R-842590 which specified that these expenses be removed from this account. These budget expenses are removed from the Company's claims on page D-6 of Exhibit TPH-2.

Account 950 - Taxes Other Than Income Taxes (Variation \$9,574,000)

This increase is attributed to higher capital stock taxes (\$13,053,000) due to a settlement of prior years liabilities and a change in the law regarding the formula to compute the tax, higher gross receipts tax (\$4,842,000) due to increased revenues, and increased federal old age benefits due to an increase in both the base and rate (\$1,914,000). These increases are offset by decreases in local and state real estate taxes (-\$9,511,000) due to a double payment in 1984.

Account 951 - Income Taxes (Variation \$25,699,000)

This increase is attributed to an increase in taxable income between the two periods. The detailed components are shown on page B-15 of Exhibits TPH-1 and TPH-2.

Account 952 - Provision for Deferred Income Taxes (Variation \$33,103,000)

This increase is attributed to deferred taxes on excess depreciation (\$167,418,000), deferred taxes on the combustion turbine lease cancellation (\$12,892,000), and the deferred taxes on other Limerick costs (\$47,601,000). Offsetting the increase are decreases in deferred taxes on fuel (-\$136,548,000), deferred taxes on the value of Limerick generation (-\$44,307,000) and deferred taxes on PURTA recoverable escrow (-\$8,118,000).

Account 953 - Income Taxes Deferred in Prior Years - Credit (Variation \$24,723,000)

This increase is attributed to increases in the tax deferral of nuclear fuel storage expense (\$11,345,000), the tax deferral of the combustion turbine lease cancellation (\$7,542,000) and the tax deferral of PURTA escrow (\$3,636,000).

Account 954 - Investment Tax Credit (Variation -\$43,891,000)

The decrease is attributed to the unavailability of taxable income in 1986 on Company operations which precludes the use of investment tax credit in the income tax calculation.

- Q.2. Provide a summary of test year adjustments which sets forth each adjustment's effect upon the following: operating revenues, operating expenses, taxes other than income taxes, operating income before income taxes, state income tax, federal income tax and income available for return. In addition, test year adjustments shall be presented on the basis of the major account categories set out at II-D-1.
- A.2. Page A-3 of Exhibits TPH-1 and TPH-2 summarize the effect of ratemaking adjustments on revenues, operating expenses, taxes and income available for return which are detailed in the "D" Section of these same exhibits.

Attachment II-D-2 provides a summary of all ratemaking adjustments classified by major account categories for the test year ended 6/30/86.

Operating Revenues		D-1	D-2	D-3	D-4	D-5
400	<u>Electric Revenues:</u>					
	Residential Sales	(47,376)		12,304	15,416	
	Commercial Sales	(76,682)		26,467	37,922	
	Industrial Sales (2)					
	Public Street & Highway					
	Lighting Sales	(1,933)				
	Sales for Resale	0			373	
	Interdepartmental					
	Total Electric Revenues	(125,991)	-	38,771	53,711	-
	<u>Other Electric Revenues:</u>					
	Late Payment Charges					
	Miscellaneous Service Revenues					
	Rent from Electric Property					
	Other Electric Revenues	(16)				
	Total Other Electric Revenues	(16)	-	-	-	-
	Total Operating Revenues	(126,007)	-	38,771	53,711	-
<u>Operating Expenses</u>						
401-2	<u>Operation and Maintenance Expenses</u>					
	<u>Power Production Expenses:</u>					
	Fuel					
	Net Interchange			13,805	51,291	
	Deferred Energy Costs					
	Other					5,270 (1)
	Transmission Expenses					
	Distribution Expenses					
	Customer Service & Informational Expense					
	Sales Expense					
	Administration and General Expenses					425
	Total Operation & Maintenance Expenses	-	-	13,805	51,291	5,695
403	Depreciation Expenses					
	Amortization of Net Salvage					
	Nuclear Decommissioning Expense					
407	Amortization of Property Losses					
408	Taxes Other Than Income Taxes	(117,721)		775	2,420	
	Total Operating Expenses Prior To Federal & State Income Taxes	(117,721)	-	14,580	53,711	5,695
	Operating Income Prior To Federal and State Income Taxes	(8,286)	-	24,191	0	(5,695)
<u>Federal and State Income Taxes</u>						
409	<u>Federal Income Taxes</u>					
	State Income Taxes (3)	(6,933)		12,039		(2,834)
409	Deferred Federal Income Taxes					
	Deferred State Income Taxes (3)	(1,353)				
411	Investment Tax Credit Adjustments					
	Deferrals					
	Amortization - Credit					
	Other Income Tax Credits & Charges					
	Total Federal and State Income Taxes	(8,286)	-	12,039	-	(2,834)
	Operating Income After Federal and State Income Taxes	0	-	12,152	0	(2,861)

(1) Spread across all labor-related accounts  
 (2) Combined with Commercial Sales  
 (3) Federal and State Income Taxes are combined.

	<u>D-6</u>	<u>D-7</u>	<u>D-8</u>	<u>D-9</u>	<u>D-10</u>
<u>Operating Revenues</u>					
400	<u>Electric Revenues:</u>				
	Residential Sales				
	Commercial Sales				
	Industrial Sales (2)				
	Public Street & Highway				
	Lighting Sales				
	Sales for Resale				
	Interdepartmental				
	Total Electric Revenues				
	-	-	-	-	-
	<u>Other Electric Revenues:</u>				
	Late Payment Charges				
	Miscellaneous Service Revenues				
	Rent from Electric Property				
	Other Electric Revenues				
	Total Other Electric Revenues				
	-	-	-	-	-
	Total Operating Revenues				
	-	-	-	-	-
<u>Operating Expenses</u>					
401-2	<u>Operation and Maintenance Expenses</u>				
	<u>Power Production Expenses:</u>				
	Fuel				
	Net Interchange				
	Deferred Energy Costs				
	Other				
					12,526
	<u>Transmission Expenses</u>				
	<u>Distribution Expenses</u>				
	<u>Customer Service &amp; Informational Expense</u>				
	<u>Sales Expense</u>				
	<u>Administration and General Expenses</u>				
	Total Operation & Maintenance Expenses				
	-	-	-	-	12,526
403	Depreciation Expenses	88,195			
	Amortization of Net Salvage	3,552			
	Nuclear Decommissioning Expense				
407	Amortization of Property Losses				
408	Taxes Other Than Income Taxes				
	Total Operating Expenses Prior To Federal & State Income Taxes				
	91,747	-	-	-	12,526
	Operating Income Prior To Federal and State Income Taxes				
	(91,747)	-	-	-	(12,526)
<u>Federal and State Income Taxes</u>					
409	<u>Federal Income Taxes</u>				
	State Income Taxes (3)				
		38,644		(97,103)	(6,234)
409	Deferred Federal Income Taxes				
	Deferred State Income Taxes (3)				
			(70,025)		
411	Investment Tax Credit Adjustments				
	Deferrals				
	Amortization - Credit				
	Other Income Tax Credits & Charges				
	Total Federal and State Income Taxes				
	-	38,644	(70,025)	(97,103)	(6,234)
	Operating Income After Federal and State Income Taxes				
	(91,747)	(38,644)	70,025	97,103	(6,292)
(2)	Combined with Commercial Sales				
(3)	Federal and State Income Taxes are combined				

<u>Operating Revenues</u>		<u>D-11</u>	<u>D-12</u>	<u>D-13</u>	<u>D-14</u>	<u>D-15</u>
400	Electric Revenues:					
	Residential Sales					
	Commercial Sales					
	Industrial Sales (2)					
	Public Street & Highway					
	Lighting Sales					
	Sales for Resale					
	Interdepartmental					
	Total Electric Revenues	-	-	-	-	-
	Other Electric Revenues:					
	Late Payment Charges					
	Miscellaneous Service Revenues					
	Rent from Electric Property					
	Other Electric Revenues					
	Total Other Electric Revenues	-	-	-	-	-
	Total Operating Revenues	-	-	-	-	-
<u>Operating Expenses</u>						
401-2	Operation and Maintenance Expenses					
	Power Production Expenses:					
	Fuel		459			
	Net interchange					
	Deferred Energy Costs					
	Other	(10,556)	1,917			
	Transmission Expenses		89			
	Distribution Expenses		261			
	Customer Service & Informational Expense					
	Sales Expense					
	Administration and General Expenses		(7,578)			
	Total Operation & Maintenance Expenses	(10,556)	(4,852)	-	-	-
403	Depreciation Expenses					8,701
	Amortization of Net Salvage					
	Nuclear Decommissioning Expense					
407	Amortization of Property Losses					
408	Taxes Other Than Income Taxes				741	
	Total Operating Expenses Prior To Federal & State Income Taxes	(10,556)	(4,852)	-	741	8,701
	Operating Income Prior To Federal and State Income Taxes	10,556	4,852	-	(741)	(8,701)
<u>Federal and State Income Taxes</u>						
409	Federal Income Taxes					
	State Income Taxes (3)	5,254	(1,887)		(369)	(4,330)
409	Deferred Federal Income Taxes					
	Deferred State Income Taxes (3)		5,155			
411	Investment Tax Credit Adjustments					
	Deferrals					
	Amortization - Credit					
	Other Income Tax Credits & Charges					
	Total Federal and State Income Taxes	5,254	3,268	-	(369)	(4,330)
	Operating Income After Federal and State Income Taxes	5,302	1,584	-	(372)	(4,371)
(2)	Combined with Commercial Sales					
(3)	Federal and State Income Taxes are combined					



Q.3. List and explain all non-recurring or extraordinary expenses incurred in the test year and all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years (e.g. -- Non-yearly maintenance programs, etc.).

A.3. Page A-3 of Company Exhibits TPH-1 and TPH-2 provides a listing of Company adjustments to test year expense items. Detail for these adjustments including explanations are provided in the "D" Sections of these same exhibits.

There are no non-recurring or extraordinary expenses which have not been otherwise identified in the "D" Section of Exhibits TPH-1 and TPH-2.

- Q.4. As a separate item, list extraordinary property losses related to property previously included in cost of service when the gain or loss on this property has occurred or is likely to occur in the future test year. The proposed ratemaking treatment of any extraordinary gains and losses must also be disclosed. Sufficient supporting data must be provided.
- A.4. In accordance with Pa.PUC Order adopted at Docket No. R-842590, the Company on page D-12 of Company Exhibit TPH-2 is claiming amortizations of \$261,000 associated with storm damage expenses and \$459,000 associated with the Pioneer Uranium Project cancellation. Additionally, the Company is claiming an amortization of property loss associated with Salem #1 damaged nuclear fuel assemblies as described on page D-17 of Exhibit TPH-2.

- Q.5. Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued and amounts written off in each of the last three calendar years.
- A.5. The Company does not maintain a reserve for uncollectible accounts. Amounts are charged to expense (Account 904) when they become uncollectible. Page B-13 of Company Exhibit TPH-1 provides the Company's actual electric operations uncollectible accounts expense for the fiscal years ended June 30, 1983, 1984 and 1985. Page B-13 of Company Exhibit TPH-2 provides the estimated electric operations uncollectible accounts expense for the fiscal year ended June 30, 1986. The table below provides the uncollectible accounts expense for electric operations for the calendar years 1982 to 1984.

<u>Twelve Months Ending December</u>	<u>Electric Operations Uncollectible Accounts</u>
1982	\$16,848,344
1983	16,011,699
1984	16,808,145

- Q.6. Supply detailed calculations to support the total claim for rate case expense, including supporting data for outside service rendered. Provide the items comprising the estimated rate case expense claim for the current rate case.
- A.6. The Company is claiming rate case expense associated with the present case, ECR #8 Investigation, ECR #9 Investigation, and Limerick II Show Cause Investigation as well as expenses associated with certain previous cases as allowed in Commission Orders.

Attachment II-D-6 provides detail of rate case expense as reflected on page D-12 of Exhibits TPH-1 and TPH-2.

Philadelphia Electric Company  
Rate Case Expense

	RID 129 (17)	RID 295 (27)	RID 438 (37)	RID 865 (47)	Total Prior Cases to be Amortized	R-850152	ECR #8	ECR #9	Limerick II Show Cause
Cost of Money Consultants	\$15,310	\$45,464	\$16,246	\$58,573	\$135,593	\$100,000	-	-	-
Legal Consultants	290,434	265,535	428,075	315,571	1,299,615	2,200,000	\$875,000	\$360,000	\$1,500,000
Plant Consultants	9,314	105,315	51,136	70,576	236,341	190,000	-	-	-
Technical Consultants	-	-	-	-	-	-	185,000	200,000	3,525,000
Rate Consultants	-	14,797	3,042	-	17,839	-	-	-	-
Pa. PUC Consultants	-	-	-	-	-	-	585,000	-	-
Consumer Notification	83,896	87,507	112,295	52,311	336,009	60,000	-	-	-
Data Processing	50,424	127,819	225,015	159,434	562,692	100,000	-	20,000	400,000
Travel, Hotel & Misc. Expense	20,605	8,205	14,639	18,522	61,971	30,000	5,000	20,000	75,000
Total Actual Cost	\$469,983	\$654,642	\$850,448	\$674,987	\$2,650,060	\$2,680,000	\$1,650,000	\$600,000	\$5,500,000
Total Claimed Cost	363,000	447,000	850,000	536,000	2,196,000				
Total Allowed Cost	\$313,000	\$447,000	850,000	536,000	2,146,000				
Unamortized Allowed Prior Rate Case Expense	609,000	-	-	-	609,000				
Total Amortizable Rate Case Expense	\$922,000	\$447,000	\$850,000	\$536,000	\$2,755,000				

- Q.7. Submit schedules for the test year and for the 12 month period immediately prior to the test year showing by major components, if included in claimed test year expenses, the expenses incurred in each of the following expense categories:
- a. miscellaneous general expenses (including Account 930),
  - b. outside service expenses,
  - c. regulatory commission expenses,
  - d. advertising expenses, including such advertising engaged in by trade associations whenever the utility has claimed any contribution to such trade association as a ratemaking claim (provide explanation of types and purposes of such advertising),
  - e. research and development expenses (provide a listing of major projects), and
  - f. charitable and civic contributions (by recipient and amount).

Explain any major variances between the test year expenses and those expenses for the prior 12 month period.

- A.7. a,b,c.  
Attachment II-D-7a provides the requested data.
- d. Attachment II-D-7a provides the requested data. The indicated EEI monies (\$192,000) reflect expenses relating to value of service, reliability, corporate responsibility and environmental concerns.
  - e. Attachment II-D-7b provides the requested data.
  - f. The Company does not make any charitable or civic contributions which are included in test year expenses. All contributions of this type are paid from return on stockholder equity.

Major account variations are as follows:

Account 928-0 Regulatory Expense (Variation \$-7,248,000)  
This variation is discussed in interrogatory II-D-1.

Account 930-2-1100 Annual Report to Shareholders (Variation \$438,000)

This variation is attributable to the timing of payments for services actually rendered and the predicted budgeted payments of these expenditures.

Account 930-2-3100 Assoc. Dues for Company Membership (Variation \$886,000)

This variation consists primarily of payments made for PECO's share of the TMI cleanup expenses (\$755,800) that are budgeted to this account in the year ending June 30, 1986. Actual payments for the year ending June 30, 1985 were included in Account 930-2-9100.

Account 930-2-9100 Subscriptions (Variance -\$477,000)

Reference variance explanation for account 930-2-3100. In addition, INPO charges (\$220,700) are budgeted to this account in the year ending June 30, 1986. Actual charges for the year ending June 30, 1985 were included in account 930-2-3100.

## Philadelphia Electric Company - Electric Operations

EXPENDITURES ASSOCIATED WITH OUTSIDE  
SERVICES EMPLOYED, REGULATORY COMMISSION  
EXPENSES, GENERAL ADVERTISING AND MISCELLANEOUS GENERAL EXPENSES  
(\$1,000)

<u>Account</u>	<u>12 Months Ended</u>		
	<u>6/30/85</u>	<u>6/30/86</u>	
909-0	Informational and Instructional Advertising Expense	\$1,955	\$2,029
-2000	Residential Conservation Service Program	5	12
-2100	General	133	699
-2101	Cost and Use of Services	2	3
-2102	Energy Conservation (Efficient Use)	436	-
-2103	Education, Training and Other Information	3	-
-2200	New Conservation Programs	-	25
	Total	\$2,534	\$2,768
913-0-2100	Advertising Expenses - General	\$101	\$340
-2103	Education, Training and Other Information	54	-
	Total	\$155	\$340
923-0	Outside Services Employed	\$2,425	\$2,398
-1	Special Services	2,269	2,461
-2	Legal Services	\$4,694	\$4,859
	Total	\$11,601	\$4,353
928-0	Regulatory Commission Expense	\$11,601	\$4,353
930-1	General Advertising		
	EEI	170	192
	Other	1,198	1,341
930-2	Miscellaneous General Expenses		
-1100	Annual Report to Stockholders	586	1,024
-1200	Information Letter to Stockholders	37	11
-1300	TRASOP Distribution	39	-
-2100	Stockholders Meeting Expense	411	53
-2200	Dividend Advertising	45	30
-3100	Assoc. Dues for Co. Membership	709	1,595
-4100	Transfer Agent Fees	184	217
-4300	Trustees Fees	227	340
-5100	Directors Fees	181	-
-6100	Research & Development Expenditures	2,540	2,536
-7400	Nuclear Manpower Recruiting	58	-
-7500	Employee Relocation Expense	80	-
-8200	Amort. Combustion Turbine Lease Can.	10,027	9,191
-9100	Subscriptions	1,499	1,022
-9400	Systems Development Expense	121	-
-9403	Education, Training, & Other Info.	27	12
	Awareness Week	-	-
-9900	Miscellaneous	214	229
	Total - 930 Account	\$18,353	\$17,793

ELECTRIC R&D PROJECTS

TOTAL PERIOD

TEST PERIOD: JULY 1, 1984 through JUNE 30, 1985  
=====

ELECTRIC R&D PROJECTS

R&D Projects within the company

ENERGY CONVERSION SECTION RESEARCH PROJECTS

Fossil Fuel Power Research	\$70,599
Hydroelectric Power Research	\$25,730
Nuclear Power Research	\$216,041
Advanced Energy Conversion, Internal Combustion Engines & Other Power Research	\$225,914
System Control, Planning & General Research	\$584,352
Consulting Services	\$1,988

ENERGY DISTRIBUTION SECTION RESEARCH PROJECTS

Electric Transmission Research	\$88,613
Electric Distribution Research	\$190,713
Power Utilization & Other Research including Automatic Remote Meter Reading Project	\$548,576

E. E. DIVISION PROJECTS

\$12,229

M. E. DIVISION RESEARCH PROJECTS

Peach Bottom #2 & #3 Aquatic Biology & Thermal Plume Studies	\$170,508
Operation of Fish Collection Facility	\$255,478
Environmental Assessment - Conowingo and Other	\$445,810

APPLICATIONS DEPARTMENT RESEARCH PROJECTS

\$97,676

REAL ESTATE DEPARTMENT RESEARCH PROJECTS

\$276,710

ELECTRIC R&D PROJECTS

TOTAL PERIOD

TEST PERIOD: JULY 1, 1984 through JUNE 30, 1985

R&D Projects outside the Company

EEI/EPRI Research Program

\$6,338,292

GCRA HTGR

\$360,000

Other R&D Projects outside the Company

\$105,426

ELECTRIC RESEARCH TOTAL

\*\*\*\*\*

\$10,014,656

ELECTRIC R&D PROJECTS

TEST PERIOD: JULY 1, 1985 through JUNE 30, 1986  
=====

TOTAL PERIOD

ELECTRIC R&D PROJECTS

R&D Projects within the company

ENERGY CONVERSION SECTION RESEARCH PROJECTS

Fossil Fuel Power Research	\$62,670
Hydroelectric Power Research	\$11,796
Nuclear Power Research	\$260,965
Advanced Energy Conversion, Internal Combustion Engines & Other Power Research	\$113,340
System Control, Planning & General Research	\$584,976
Consulting Services	\$2,976

ENERGY DISTRIBUTION SECTION RESEARCH PROJECTS

Electric Transmission Research	\$186,498
Electric Distribution Research	\$224,382
Power Utilitization & Other Research including Automatic Remote Meter Reading Project	\$534,496

E. E. DIVISION PROJECTS \$19,854

M. E. DIVISION RESEARCH PROJECTS

Peach Bottom #2 & #3 Aquatic Biology & Thermal Plume Studies	\$109,524
Operation of Fish Collection Facility	\$249,126
Environmental Assessment - Conowingo and Other	\$804,168

APPLICATIONS DEPARTMENT RESEARCH PROJECTS \$54,000

REAL ESTATE DEPARTMENT RESEARCH PROJECTS \$180,000

ELECTRIC R&D PROJECTS

TOTAL PERIOD

TEST PERIOD: JULY 1, 1985 through JUNE 30, 1986

R&D Projects outside the Company

EEI/EPRI Research Program		\$6,536,100
GCRA HTGR		\$470,800
Other R&D Projects outside the Company		\$33,076
ELECTRIC RESEARCH TOTAL	*****	\$10,438,847

- Q.8. Provide an analysis by function of charges by affiliates, for the test year and the 12 months period immediately prior to the test year, for services rendered included in the operating expenses of the filing company. Explain the nature of such service and the basis on which charges or allocations are made; including a copy of any applicable contract. Also, explain any major variances between the charges for the test year and the corresponding charges for the prior 12 month period.
- A.8. Philadelphia Electric Company had no charges by affiliates for services rendered included in its operating expenses for the test year or for the 12 months period ended prior to the test year.

Q.9. Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for, the cost thereof, the accounting treatment and whether included in claimed test year expenses.

A.9. The table below provides the service organization memberships paid for by Philadelphia Electric Company on behalf of its employees for the years ending June 1985 and June 1986.

	12 Months	
	Ended June	
	1985	1986
Kiwanis Club	\$709	\$826
Lions Club	1,518	1,554
Optimist Club	535	618
Rotary Club	2,400	2,930
Soroptimist Club of Philadelphia	75	108
Variety Club	85	93

The Company made no payments for social organization memberships during the historic year and budgets no such payments for the future year.

Service organization membership fees are included in the operating expenses of the Company and are reflected in the Company's claimed test year expenses.

- Q.10. Provide the following payroll and employee benefit data (regular and overtime) separately for the test year and for the 12 month period immediately prior to the test year:
- a. the average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with union personnel,
  - b. the average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with non-union personnel,
  - c. the average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expenses associated with management employees (if different than b.),
  - d. a summary of the wage rate, salary and employee benefit changes granted or to be granted during the year,
  - e. the claimed test year payroll expense and employee benefit expense, and
  - f. the percentage of payroll expenses and employee benefit expenses applicable to operation and maintenance expenses and the basis thereof.

A.10.a,b,c,e

The Company's number of employees and unadjusted annual payroll expense by the categories requested is maintained on a total basis only for budget purposes and is not segregated between union, non-union and management personnel. Page D-5a of Exhibit TPH-2 provides the numbers of employees and annual payroll on this total basis only for the period ending June 30, 1986. Page D-5a of Exhibit TPH-1 provides the numbers of employees and annual payroll on a total basis only for the historic period ending June 30, 1985. Included in these figures are \$2,300,000 of payroll expense for the officers of the Company. The Company has a total of twelve employees whose wages and working conditions are covered by union contract. These employees are located at the Company's Chester facility. Their salary and benefits are identical to non-union personnel.

Attachment II-D-10a provides a summary of total benefit expense for the 12 months ending June 30, 1985 and June 30, 1986. A breakdown of employee benefits and costs for union, non-union and management personnel is not available. Management and non-management personnel are entitled to the same benefits.

Page D-5 of Exhibit TPH-2 annualizes the Company's wage rates and pensions and benefits expenses to year-end conditions as of June 30, 1986. Page D-5 of Exhibit TPH-1 provides similar data for the historic test year. Additional discussion of adjustment D-5 is provided in the Direct Testimony of T. P. Hill, Jr.

- d. Effective August 1, 1985, the Company granted a 5.4% percent increase to the base pay rates of Philadelphia Electric Company regular employees. The annual effect of this increase for the test year ending June 30, 1986 is \$23,769,563 of which approximately \$14,024,000 would represent the expense applicable to the Company's electric operation.

Included in the August 1, 1985 general wage increase was the Company's assumption of the increased cost of hospitalization, major medical and dental premiums and implementation of an early reitirement benefit in the pension plan.

In addition to the August 1, 1985 general wage increase, the Company grants progression wage increases throughout the test year. Attachment II-D-10b provides a listing, by month, together with the annual effect of the merit increases granted by the Company during the test year ended 6/30/85. Merit increases on a monthly basis are unavailable for the test year ending 6/30/86.

The total annual effect of the wage increase granted and budgeted by the Company for the test years ended 6/30/85 and 6/30/86 are as follows:

	Year End <u>6/30/85</u>	Budget Year End <u>6/30/86</u>
General Wage Increases	\$24,011,242	\$23,769,563
Merit Increases	<u>12,515,664</u>	<u>4,555,903</u>
Total Annual Effect (Total Company)	\$36,526,906	\$28,325,466

- f. The percentage of payroll expenses and employee benefit expense applicable to Electric Operations is provided on Page D-5a of Exhibit TPH-1. The Company's allocation of these costs is done in accordance with the General Instructions of the FERC Uniform System of Accounts and has been reviewed by FERC in compliance audits. Specifically the following three methods of cost allocation are utilized:

1. Work in Progress - Costs are collected in balance sheet accounts. Charges for time worked on specific projects are credited to the balance sheet accounts and the specific project is debited.
2. Fixed Clearances - Costs are allocated on a fixed basis for one year. The allocation percentages are determined based on operating and maintenance expenses, excluding fuel.
3. Functional Analysis - Costs are allocated for one year based upon an analysis of how time is spent during a specific time period.

Philadelphia Electric Company  
EMPLOYEE PENSIONS AND BENEFITS

12 Months Ended June 30, 1985

	\$1,000			To
	<u>Electric</u>	<u>Gas</u>	<u>Steam</u>	
Pensions	\$26,908	\$4,016	\$625	\$31,549
Employee Benefits				
Contributions to Athletic Assoc.	48	7	1	
Contributions to Employees Assoc.	44	6	1	
Employee Educational Refunds	370	56	8	
Group Insurance	1,115	166	25	1,306
Hospitalization Premium	15,145	2,260	352	17,757
Dental Health Plan	1,169	175	28	1,372
Other	4,210	629	98	4,937
Total Pensions & Benefits	\$49,009	\$7,315	\$1,138	\$57,462

12 Months Ended June 30, 1986

	\$1,000			To
	<u>Electric</u>	<u>Gas</u>	<u>Steam</u>	
Pensions	\$29,009	\$4,437	\$683	\$34,129
Employee Benefits				
Contributions to Athletic Assoc.	56	9	1	
Contributions to Employees Assoc.	65	10	2	
Employee Educational Refunds	452	69	11	
Group Insurance	1,506	230	35	1,771
Hospitalization Premium	16,623	2,542	391	19,556
Dental Health Plan	1,629	249	38	1,916
Other	4,820	737	113	5,670
Def. Lim. Pensions & Benefits	(5,875)	-	-	(5,875)
Total Pensions & Benefits	\$48,285	\$8,283	\$1,274	\$57,842

Merit Increases  
12 Months Ended June 30, 1985

July 1985	\$57,751
August	71,658
September	45,054
October	264,139
November	46,147
December	111,850
January 1985	46,437
February	60,088
March	66,486
April	69,225
May	110,130
June	<u>94,007</u>
	\$1,042,972
	<u>        x 12</u>
Annual Effect	\$12,515,664

Q.11. Describe costs relative to leasing equipment, including computer rentals, and office space, including terms and conditions of the leases. State method for calculating monthly or annual payments.

A.11. Attachment II-D-11 (2 sheets) provides the requested leasing and rental data.

Leased Equipment (Third Party)

<u>Category</u>	<u>Leased From</u>	<u>Term</u>	<u>Start of Lease</u>	<u>End of Lease</u>	<u>Monthly Amount</u>
IBM 2914 (Channel Switch)	Finalco	24 Mo.	4/84	3/86	\$830
IBM 3505/3525 (Reader/Punch)	Finalco	12 Mo.	8/85	7/86	1,075
IBM 3033 (C.P.U.)	G.E.C.C.	24 Mo.	1/84	12/85	30,390
IBM 3420 (Tape Storage)	B.L.C.	36 Mo.	4/84	3/87	747
IBM 3380/3880 (Disk Storage)	B.L.C.	36 Mo.	4/83	3/86	135,454
IBM 3081 (C.P.U.)	C.I.S.	48 Mo.	12/83	11/87	112,535
IBM 3081 (C.P.U.)	C.I.S.	48 Mo.	3/84	2/88	95,587
IBM 3081 (C.P.U.) - Upgrades	B.L.C.	36 Mo.	12/84	11/87	12,445
IBM Personal Computers	B.L.C.	36 Mo.	11/83	10/86	18,216
CRT/Printers/Controllers	B.L.C.	36 Mo.	11/83	10/86	116,860
Data Entry - Key to Disk	B.L.C.	36 Mo.	12/84	11/87	13,926
17 Gas Turbines	PNB	25 Yrs.	4/72	10/96	(a)
Mgo Regeneration Facility (Essex) (Semi-Annually)	Fidelity Union	12 Yrs.	12/83	12/95	2,775,982
Mgo Regeneration Facility (Allied) (Semi-Annually)	Comm. Bank & Trust	11 Yrs.	12/84	12/95	4,710,979

Computer Leases (Vendor)

Unit Record (Incl. Laser Printers)	I.B.M.	12 Mo.	10/84	9/85	\$43,471
Line Printers	S.T.C.	Month to Month			3,201
CRT/Printers/Controllers	I.B.M.	24 Mo.	7/84	6/86	23,851
CRT/Printers	Telex	24 Mo.	12/84	11/86	22,189
Printer	Zerox	24 Mo.	2/84	1/86	1,565
Equipment & Lines	AT&T	Month to Month			50,209
Back-up Facilities	Sun Info	60 Mo.	1/85	12/89	13,220

Maintenance on Leased/Owned Equipment

Unit Record	I.B.M./S.T.C.	\$8,246
C.P.U.	I.B.M.	16,756
Disk Storage	I.B.M.	19,135
Tape Storage	I.B.M.	6,979
CRT/Printers/Controllers	I.B.M.	33,195
CRT/Printers	I.B.M.	12,060
Back-up Printer	C.C.I.	451
Back-up Micrographics	C.V. Micro	542
Graphics	Nicolet/Matrix	593

Rentals (Vendor) (Includes Maintenance)

Software	Various	\$52,569
CRT/Printer/Controllers	I.B.M.	13,986
Unit Record (Incl. Laser Printer)	I.B.M.	21,168
Data Entry - Key Punches	I.B.M./Tab Products	356
- Optical Scanners	World Wide	16,063
EAM - Tab Equipment	I.B.M.	1,933
Dispatch & Micrographics - Microfiche Equipment	Detagraphics	3,265

(a) The lease agreement states that lease payments are to be made over 25 years in 50 consecutive semi-annual payments. Payments are due April 1 and October 1 and the first payment was made on April 1, 1982. The first 20 installment payments are \$1,330,000 and the next 30 installments are payable in the amount of \$2,279,703. It should be noted that these turbines are scheduled for retirement in 1985 and have been excluded from test year claims (see page D-11 of Exhibit TPH-2).

<u>Office Space Rentals</u>	<u>Original Term</u>	<u>Expiration Date</u>	<u>Annual Rental</u>
Delta Office	5 Yrs. Year to year	6/30/88	\$4,700.00
Pottstown Office	5 Years Yr-to-Yr Annual Adj.	2/28/88	4,800.00
Ingleside Center District Office	5 years	10/31/90	\$25,345.00
Upper Darby Office	5 years with three 5 year options each with cpi Ajustments	10/31/87	\$45,000.00
Central Meter Shop	20 yr. term, 5 yr cpi adjs.	5/31/2001	\$148,200.00
West Philadelphia Office	5 years	11/30/89	\$43,480.00
North Philadelphia Office	5 years renewed for 7 yrs with cpi adj	2/28/92	55,000.00
4032-4040 Chestnut Street	5 years with one 5 year option	7/31/87	\$71,000.00
Germantown Office	20 years then Year to year	9/4/2000	\$44,700.00
Rising Sun Plaza Office	5 years with one 5 year option to renew	1/31/90	\$56,275.00
Plymouth Meeting Mall Office	5 years with one 5 year option to renew	11/30/87	\$38,000.00
2300 Market Street Office	5 years, 90 day notice	3/2/87	\$347,932.00
Harrisburg Office	Month to Month	-	\$4,525.00
Willow Grove Shopping Center Office	5 yrs with option: 5 yrs or yr to yr Began: Dec. 4, 1983	12/3/88	\$37,840.00
Eastern Division District Office	5 yrs then month to month Began: June 14, 1983	6/14/88	\$9,129.00
828 Lancaster Avenue Bryn Mawr, PA Merchandise Sales	effective 5/1/85 Term: 6 yr + one month	5/31/91	\$36,000.00

Q.12. Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures, explain any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate cases, and list all internal and independent audit reports for the most recent two year period.

A.12. Effective January 1, 1984, the Company adopted the Statement of Financial Accounting Standards No. 71 (SFAS 71) "Accounting for the Effects of Certain Types of Regulation." SFAS 71 results in the recognition of certain assets and liabilities which had not previously been recognized in financial statements in conformity with the ratemaking treatment. The Consolidated Balance Sheets and Statements of Changes in Financial Position for periods prior to January 1, 1984 have been restated to reflect retroactive adoption of SFAS 71. Retroactive adoption had no effect on consolidated operating revenues, operating income, net income, or retained earnings. The principal effect of the retroactive adoption of SFAS 71 is the recognition of capital leases. As a result of such adoption, assets and liabilities at December 31, 1983 have increased approximately \$400 million from the amounts previously reported.

Page 22 of Attachment III-F-1b provides the independent audit report of the Company's operations for the years 1983 and 1984 conducted by the auditing firm of Coopers and Lybrand.

Attachment II-D-12 provides a listing of the audits conducted by the Company's Internal Auditing Department for the period 7/83 through 6/85.

In addition, the Audit Bureau of the Pennsylvania Public Utility Commission completed in June 1984 an audit of fuel expense for all 1982 operations and is currently completing an audit of the company's continuing property records.

INTERNAL AUDITING DIVISIONAUDIT REPORTSJuly 1, 1983 to June 30, 1985

<u>Date</u>	<u>Title</u>	<u>No. of Pages</u>
7/8/83	Audit of Limerick Gen. Station, Bechtel Power Corp., * Interim #59, (LIM 83-3)	5
7/18/83	Inventories of Fossil Fuel in Stock, PECO	10
7/20/83	Audit of Employment Div., Personnel & Industrial Relations	6
7/26/83	Commercial Operations, Cust. Service & Accts. Dept., Cust. Operations - South District, Audit of Timekeeping & Employees' Expenses	3
7/26/83	Inventory of Materials & Supplies, Coatesville Service Bldg. Storeroom #362	3
7/28/83	Inventory of Materials & Supplies, North Wales Service Bldg. Storeroom #351	5
8/11/83	Inventory of Materials & Supplies, Doylestown Service Bldg. Storeroom #353	3
8/12/83	Audit of the Administration of the Gas Heating Service Contract Plan	8
9/27/83	Audit of GE/Hake, Inc., Contractual Terms & Manpower Utilization, Peach Bottom Generating Station	3
8/23/83	Inventory of Materials & Supplies, Chester Service Bldg., Storeroom #370	4
8/23/83	Inventory of Materials & Supplies, Newtown Service Bldg., Storeroom #377	4
8/30/83	Follow-up Audit of Cust. Mediation Services, Commercial Operations Dept.	3
9/7/83	Review of Dividend Check Reconciliation - Common & Preferred Stock	2
9/8/83	Audit of Limerick Gen. Station, Bechtel Power Corp., Interim #60, LIM 83-4	5
9/12/83	Inventory of Materials & Supplies, Cromby Gen. Station, Storeroom #384	3
9/12/83	Inventory of Materials & Supplies, Delaware Gen. Station, Storeroom #322	3
9/27/83	Audit of Treasury Division	5
9/28/83	Audit of Increased Mailing Expenditures	2
9/29/83	Audit of Moneys Escheated to the States of PA & MD	2
10/3/83	Business Review of Invoices Paid	2
10/18/83	Joint Audit-Public Service Elec. & Gas Co./Cavalla Energy Exploration & Drilling Costs	9
10/20/83	Audit of Eastern PA Development Co., Adwin Companies	4
10/19/83	Audit of Muddy Run Recreation Park	6
11/16/83	Audit of Limerick Gen. Station, Bechtel Power Corp., Interim #61, Selected Records & Activities	3
11/22/83	Inventory of Materials & Supplies, Peach Bottom - Storeroom #387	4
11/22/83	Audit of GE Nuclear Steam Supply Sys. Contract Project Cost Collection & Mgmt. Control Sys., Limerick Gen. Station	10

INTERNAL AUDITING DIVISIONAUDIT REPORTSJuly 1, 1983 to June 30, 1985

<u>Date</u>	<u>Title</u>	<u>No. of Pages</u>
12/7/83	Inventory Audit Merchandise Dept., Commercial Operations	9
12/7/83	Re-Inventory of Coal Stored on the Ground at Cromby & Eddystone Gen. Stations	3
12/12/83	Limerick Gen. Station, Bechtel Power Corp., Interim #63 Cost Acctg. System	5
12/20/83	Inventory of Materials & Supplies, Phoenixville Ser. Bldg. Storeroom #345, Pottstown Ser. Bldg. Storeroom #346	5
12/28/83	Bechtel Power Corp., Limerick Gen. Station, Interim #62 San Francisco Home Office Billing	4
12/29/83	Inventory of Materials & Supplies, Overhead Transmission Center, Storeroom #305	7
1/20/84	Audit of Building Security, Bldg. Mgmt. Div., Purchasing and General Services	4
1/31/84	Inventory of Materials & Supplies, Plymouth Service Bldg. Storeroom #347	3
2/2/84	Audit of Master Lease Billings	4
2/2/84	Audit of Merchandise Sales Ticket System, Non Energy Billing System, Merchandise Dept., Commercial Oper.	4
2/2/84	Inventory of Stores Division Equipment, Plant Acct. #4393.0, Common Plant	3
2/7/84	Audit of Commercial Operations, Customer Operations, Eastern Division	10
2/9/84	Audit of Selected Records & Activities, Gas Distribution & Utilization Dept., Gas Operations	10
2/28/84	Inventory of Materials & Supplies, Shunk Service Bldg., Storeroom #302	3
2/29/84	Auditor's Confirmation Requests - 1983	3
3/2/84	Audit of Limerick Gen. Station, Bechtel Power Corp., Interim #64, Field Reproduction	4
3/13/84	Inventory of Materials & Supplies, Warminster Service Bldg., Storeroom #352	4
3/13/84	Inventory of Materials & Supplies, Southwark Gen. Station Storeroom #312	3
3/29/84	Limerick Gen. Station, Bechtel Power Corp., Interim #65 Owens Corning Fiberglass	4
4/3/84	Audit of Billing (Revenue), Customer Information System	3
4/11/84	Limerick Gen. Station, Audit of G.E., Nuclear Steam Supply System Contract, Project Cost Collection and Mgmt. Control Systems	2
4/30/84	Audit of Selected Records & Activities, Banking Section, Treasury Div., Finance & Acctg. Dept.	6
5/9/84	Acctg. for General Service Bill Books & Limited Follow-up of Audit of Gas Distribution & Utilization Dept.	3
5/9/84	Audit of University City Science Center Project, University Substation & Science Center Condominium Bldg.	6

INTERNAL AUDITING DIVISIONAUDIT REPORTSJuly 1, 1983 to June 30, 1985

<u>Date</u>	<u>Title</u>	<u>No. of Pages</u>
5/29/84	Inventory of Materials & Supplies, Oregon Maintenance Shops, Storeroom #331	2
5/29/84	Inventory of Materials & Supplies, Central Warehouse Berwyn, Storeroom #303	7
6/1/84	Limerick Gen. Station, Bechtel Power Corp., Interim #66, Schneider Incorporated	10
6/11/84	Audit of Field Requisitioning & Timekeeping, T&D Operations, Phila. Division	14
6/13/84	Inventory of Materials & Supplies, Muddy Run Pumped Storage Plant, Storeroom #335	2
6/13/84	Review of Materials & Supplies, Storeroom #354, Bradero Price, Inc., Storage Yard	1
6/14/84	Audit of Commercial Operations, Customer Operations - Phila. Div., North District	7
6/19/84	Inventory of Materials & Supplies, Conowingo Power Co., Service Bldg. Storeroom #901	2
6/20/84	Audit of Miscellaneous Sales Ticket & Miscellaneous Credit Ticket Books	1
6/21/84	Inventory of Materials & Supplies, West Chester & West Grove Service Bldgs., Storerooms #359 & #396	5
6/22/84	Inventory of Materials & Supplies, Concord & Planebrook Service Bldgs., Storerooms #392 & #374	4
7/19/84	Limerick Gen. Station, Bechtel Construction, Inc., Interim #68, Field Timekeeping	6
7/30/84	Audit Review of PECO 401(K) Savings Plan, Employee Services Div., Personnel & Industrial Relations Dept.	7
8/1/84	Periodic Review of Business Air Travel	3
8/6/84	Audit of Cash Receipts & Selected Customers Acctg. Records, Customers Acctg.	5
8/7/84	Phila. Electric Co., Audit of Nuclear Fuel, Inventories and Expenses	7
8/28/84	Avis Automobile Rental	3
8/29/84	Audit of Treasury Div., Stock Transfer Operations	7
9/5/84	Review of Field Requisition and Contract Labor, Suburban Divisions	4
9/27/84	Inventory of Materials & Supplies, Oreland Service Bldg., Storeroom #356	3
10/2/84	Inventory of Materials & Supplies, Ardmore Service Bldg., Storeroom #357	3
10/2/84	Inventory of Materials & Supplies, Morton Service Bldg., Storeroom #380	3
10/9/84	Limerick Gen. Station, Bechtel Construction, Inc., Interim #69, Data Processing Costs & Operations	5
10/24/84	Audit of MgO Regeneration Operation, Allied Chemical Corp., Essex Chemical Corp.	6

INTERNAL AUDITING DIVISIONAUDIT REPORTSJuly 1, 1983 to June 30, 1985

<u>Date</u>	<u>Title</u>	<u>No. of Pages</u>
11/5/84	Audit of Plant Acctg. Div., Finance & Acctg. Dept.	5
11/16/84	Limerick Gen. Station, Bechtel Construction, Inc., Interim #70, Job-Owned Construction Equipment	6
11/16/84	Audit of Commercial Operations, Customer Operations, Credit Services	8
11/16/84	Inventory Audit, Materials & Supplies, Conowingo Dam, Storeroom #910 & Delta Service Bldg., Storeroom #394	4
11/29/84	Audit of Transmac Venture, Exploration & Development, Drilling Costs	2
12/27/84	Inventory of Coal in Storage, Cromby Generating Station, & Eddystone Generating Station	3
1/10/85	Inventory of Emergency & Excess, Materials & Supplies, Plymouth Service Bldg., Storeroom #347	3
1/17/85	Electric Meter Inventory & Gas Meter Inventory, Phila. Electric Co., Conowingo Power Co.	8
1/24/85	Audit of Health Care Costs, Employee Services Div., Personnel & Industrial Relations	10
1/23/85	Audit of Payroll Division Operations, Finance & Acctg. Dept.	4
1/28/85	Inventory of Materials & Supplies, Christian Street Service Bldg., Storeroom #333	3
1/29/85	Inventory of Materials & Supplies, Limerick Gen. Station, Storeroom #348	6
1/31/85	Auditor's Confirmation Requests 1984	1
2/5/85	Analysis of Invoices Submitted by Towers, Perrin, Forster, & Crosby (TPF&C) for Services provided during the period from Nov. 1983 through Oct. 31, 1984	3
2/6/85	Inventory of Materials & Supplies, Reusable Equip., Bushings & Tilghman Street Gas Plant, (Storeroom #369)	5
2/20/85	Audit of Treasury Div., Finance & Acctg. Dept., Selected Records & Activities	8
2/20/85	Limerick Gen. Station, Bechtel Construction, Inc., Interim #71, San Francisco Home Office Audit	7
3/8/85	Audit of Commercial Operations, Customer Operations, Conowingo Power Co.	12
3/11/85	Limerick Gen. Station, Bechtel Construction, Inc., Interim #72, Selected Records & Activities	3
3/19/85	Phila. Electric Co., Audit of Peach Bottom Billings	6
3/26/85	Limerick Gen. Station, Bechtel Construction, Inc., Interim #73, Field Procurement	7
3/27/85	Audit of Fossil Fuel Procurement, Phila. Electric Co.	8
3/28/85	Inventory Audit Materials & Supplies, & Direct Delivery System, Central Warehouse	7
4/9/85	Inventory of Materials & Supplies, Eddystone Gen. Station, Storeroom #321	3
4/19/85	Special Agreement Study	2

INTERNAL AUDITING DIVISIONAUDIT REPORTSJuly 1, 1983 to June 30, 1985

<u>Date</u>	<u>Title</u>	<u>No. of Pages</u>
4/22/85	Commercial Operations, Customers Acctg., Customer Payment Section	5
5/1/85	Equipment Parts Information Center, Gas D&U Dept., Gas Operations	3
5/1/85	Limerick Gen. Station, Audit of G.E. Nuclear Steam Supply System Contract, Project Cost Collection & Mgmt. Control System	3
5/31/85	Peach Bottom Atomic Power Station, Bartlett Nuclear, Inc.	5
6/12/85	Gas Operations, Gas Distribution & Utilization Dept., Utilization Section, Delaware & Eastern Divisions	4
6/20/85	LGS, Bechtel Construction, Inc., Interim Rpt. #74, Material Control - Surplus, Scrap Metal, & Hazardous/Controlled Waste	6
6/24/85	Follow-up Audit of Timekeeping & Hired Equipment, Phila. Div., Electric T&D	5

- Q.13. Regardless of whether a claim for negative or positive net salvage is made, attach an exhibit showing gross salvage, cost of removal, third party reimbursements, if any, and net salvage for the test year and four previous years.
- A.13. The Company's actual net negative salvage claims for the test years ended 6/30/85 and 6/30/86 are presented on page D-6 of Exhibits TPH-1 and TPH-2 respectively.

Attachment II-D-13a provides the requested gross salvage, cost of removal and net salvage associated with the Company's electric plant for the fiscal years ended June 30, 1981-1985. Third party reimbursements are included in these figures.

Attachment II-D-13b provides similar data for the Company's common plant.

Philadelphia Electric Company  
Electric Plant

Gross Salvage, Cost of Removal and Net Salvage  
For 12 Months Ending June 30, 1981 through 1985

	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985**</u>
Gross Salvage	\$5,468,738.34	\$3,377,475.87	\$3,564,831.80	\$4,240,175.99	\$2,119,706.62
Cost of Removal	4,968,602.94	6,159,871.43	7,594,121.14	7,586,242.59	10,347,104.46
Net Salvage	\$500,135.40	(\$2,782,395.56)	(\$4,027,289.34)	(\$3,346,066.60)	(\$8,227,397.84)

Note: Figures include third party reimbursements

Philadelphia Electric Company  
Common & Transportation Plant  
Gross Salvage, Cost of Removal and Net Salvage  
For 12 Months Ending June 30, 1981 through 1985

	1981	1982	1983	1984	1985
Gross Salvage					
Common	(\$717,023.37)	(\$214,866.52)	\$1,661,614.76	\$1,050,288.52	(\$1,753,255.29)
Transportation	<u>347,707.88</u>	<u>188,132.19</u>	<u>600,706.36</u>	<u>287,281.82</u>	<u>178,354.20</u>
Total	(\$369,315.49)	(\$26,734.33)	\$2,262,321.12	\$1,337,570.34	(\$1,574,901.09)
Cost of Removal					
Common	(16,126.10)	85,782.84	129,175.18	381,826.38	(248,449.54)
Transportation	<u>21,364.46</u>	<u>22,971.76</u>	<u>26,877.57</u>	<u>34,276.05</u>	<u>23,839.44</u>
Total	\$5,238.36	\$108,754.60	\$156,052.75	\$416,102.43	(\$224,610.10)
Net Salvage					
Common	(700,897.27)	(\$300,649.36)	1,532,439.58	668,462.14	(1,504,805.75)
Transportation	<u>326,343.42</u>	<u>165,160.43</u>	<u>573,828.79</u>	<u>253,005.77</u>	<u>154,514.76</u>
Total	(\$374,553.85)	(\$135,488.93)	\$2,106,268.37	\$921,467.91	(\$1,350,290.99)

Note: Figures include third party reimbursements

Q.14. State the amount of debt interest utilized for test year income tax calculations, including the amount so utilized which has been allocated from the debt interest of an affiliate, and provide details of debt interest and allocation computations.

A.14. Page D-9 of Exhibit TPH-2 provides the proforma interest charges utilized for income tax calculations based on the Company's year end rate base and embedded cost of debt for the test year ended 6/30/86. The debt interest utilized contained no allocations from the debt interest of an affiliate. Page D-9 of Exhibit TPH-1 provides similar data for the historic year ending 6/30/85.

Q.15. Provide a schedule for the test year of federal and Pennsylvania taxes other than income taxes, per books, pro forma at present rates, and pro forma at proposed rates, including the following tax categories:

- a. social security
- b. unemployment
- c. capital stock
- d. public utility
- e. P.U.C. assessment
- f. other property taxes
- g. any other appropriate categories

A.15. Provided as Attachment II-D-15, sheet 1 of 2 is the requested schedule for the test year ended 6/30/85. Attachment II-D-15, sheet 2 of 2 provides similar data for the test year ended 6/30/86.

Philadelphia Electric Company - Electric Operations  
 SCHEDULE OF TAXES OTHER THAN INCOME  
 FOR THE HISTORIC YEAR ENDED 6/30/85  
 (Thousand \$)

	Year Ending	Adjustments	Pro Forma	Adjustments	Pro Forma
	6/30/85		At		At
	Historic Year		Present Rates		Proposed Rates
Taxes Other Than Income Taxes					
a. Social Security	\$15,577	\$1,536	\$17,113	-	\$17,113
Federal Old Age Benefits					
b. Unemployment	833	-	833	-	833
Federal Unemployment Comp.	1,032	-	1,032	-	1,032
State Unemployment Comp.					
c. Capital Stock	12,740	(9,206)	3,534	-	3,534
Pennsylvania	149	-	149	-	149
New Jersey	50,917	(50,917)	-	-	-
d. Public Utility Realty					
Local Real Estate	1,833	-	1,833	-	1,833
e. Other Property					
Local Real Estate	-	-	-	-	-
Personal Property - N.J.	-	-	-	-	-
Local Franchise	460	-	460	-	460
f. Other Appropriate Categories					
Phila. Realty Occupancy	51	-	51	-	51
Federal Telephone & Telegraph	105,213	(58,418) (a)	46,795	13,295	60,090
Gross Receipts	1,191	-	1,191	-	1,191
g. Miscellaneous State & Local					
Federal Other	267	-	267	-	267
Total Taxes Other Than Income	\$190,263	(\$117,005)	\$73,258	\$13,295	\$86,553

(a) Gross Receipts Adjustment  
 D-1 = (\$61,908)  
 D-2 = 1,747  
 D-3 = 335  
 D-4 = 1,408  
 Total (\$58,418)

Philadelphia Electric Company - Electric Operations

SCHEDULE OF TAXES OTHER THAN INCOME  
FOR THE FUTURE YEAR ENDED 6/30/86  
(Thousand \$)

	Year Ending	Adjustments	Pro Forma	Adjustments	Pro Forma
	6/30/86		At		At
	Future Year		Present Rates		Proposed Rates
<b>Taxes Other Than Income Taxes</b>					
a. Social Security	\$17,491	\$741	\$18,232	-	\$18,232
b. Unemployment	778	-	778	-	778
Federal Old Age Benefits	1,362	-	1,362	-	1,362
Federal Unemployment Comp.	25,793	(10,317)	15,476	-	15,476
State Unemployment Comp.	92	-	92	-	92
c. Capital Stock	42,432	(42,432)	-	-	-
Pennsylvania	807	-	807	-	807
New Jersey	119	-	119	-	119
d. Public Utility Realty	269	-	269	-	269
e. Other Property	451	-	451	-	451
Local Real Estate	25	-	25	-	25
Personal Property - N.J.	110,055	(61,777)(a)	48,278	13,635	61,913
Local Franchise	194	-	194	-	194
Phila. Realty Occupancy	(31)	-	(31)	-	(31)
f. Other Appropriate Categories	25	-	25	-	25
Federal Telephone & Telegraph	25	-	25	-	25
Gross Receipts	110,055	(61,777)(a)	48,278	13,635	61,913
g. Miscellaneous State & Local	194	-	194	-	194
h. Federal Other	(31)	-	(31)	-	(31)
<b>Total Taxes Other Than Income</b>	<b>\$199,837</b>	<b>(\$113,785)</b>	<b>\$86,052</b>	<b>\$13,635</b>	<b>\$99,687</b>

(a) Gross Receipts Adjustment

D-1 = (\$64,972)  
D-3 = 775  
D-4 = 2,420  
Total (\$61,777)

- Q.16. Submit a schedule showing the adjustments from taxable net income per books to taxable net income pro forma under existing rates and pro forma under proposed rates, together with an explanation of all normalizing adjustments. Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.
- A.16. Page B-15 of Company Exhibits TPH-1 and TPH-2 provides the Federal Income Tax Computation for the Company's electric operations for the historic and future test years respectively, including applicable adjustments. Page A-3 of these same exhibits provides a summary of the adjustments to proforma existing rates and page A-4 of these same exhibits provides a summary of the adjustments to proforma proposed rates.

Attachment II-D-16 (2 sheets) provides the development of the taxable income per books before Federal and State income taxes for the Company's Electric Operations for twelve months ended 6/30/85 and 6/30/86.

Philadelphia Electric Company - Electric Operations  
 OPERATING INCOME PER BOOKS BEFORE INCOME TAXES  
 12 MONTHS ENDED JUNE 30, 1985  
 (Thousand \$)

Operating Revenue		\$2,455,965
Less: Operating Expenses		
Operating and Maintenance Expense	1,515,648	
Depreciation and Amortization	160,804	
Taxes Other Than Income	190,263	
Gain (Loss) on Utility Plant	<u>(153)</u>	
Balance		\$589,402
Adjustments for Additional Items Affecting Taxable Income		
Deductions		
Gross Interest Charges Allocated to Electric Operations	193,578	
Additional Depreciation for Tax Purposes	23,258	
Contribution to Pension Fund Charged to Const.	8,161	
Taxes Charged to Construction	5,506	
Preferred Dividend Credit	787	
Amortization of Various Expenses Capitalized by R.A.	106	
Amortization of Easements & Clearing Rights of Way	523	
Net Leasing Expense - Salem 2	3,848	
Nuclear Fuel: Excess of Tax over Burn-up	1,649	
Deferred Fuel	50,283	
Employee Benefits Capitalized	6,948	
Schuylkill Abandon Losses	727	
Purta Recoverable	3,641	
Amortization of Gain on Reacquired Bonds	1,056	
Loss on ACRS Retirements	1,673	
Cost Removal	2,742	
Additions		
Reimburse Federal Income Taxes of SPCo	2,372	
Amortization of loss on Chester 5&6 and Barbadoes 6&7	432	
Nuclear Plant Decommission Expense	184	
Amortization of Turbine Lease Cancellation	10,027	
Purta Escrow	14,914	
Miscellaneous Additions	741	
R.R. Maint. Def. Rent. Expense	31	
Amortiation Pioneer Urvan Los	189	
Sub-Total Net Deductions	\$266,141	
<u>Preliminary Tax Base - Electric Operations</u>		<u>\$323,261</u>
Less: State Income Tax		
PA	29,253	
NJ	1,331	
MD	150	
Total	<u>30,734</u>	
Federal Income Tax Base		\$292,527
Federal Income Tax @ 46%		134,562
Less: Paysop Credit		(839)
Investment Tax Credit		59,209
Plus: Prior Period Adjustment		48
Total Federal Income Tax Liability		<u>\$76,240</u>

Philadelphia Electric Company - Electric Operations  
 OPERATING INCOME PER BOOKS  
 BEFORE INCOME TAXES  
 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	
Taxes Other Than Income	<u>199,837</u>	
Balance		\$661,324
Adjustments for Additional Items Affecting Taxable Income		
Deductions		
Gross Interest Charges Allocated to Electric Operations	187,595	
Additional Depreciation for Tax Purposes	371,029	
Contribution to Pension Fund Charged to Const.	8,766	
Taxes Charged to Construction	5,373	
Employee Benefits Capitalized	7,615	
Preferred Dividend Credit	786	
Amortization of Various Expenses Capitalized by R.A.	73	
Amortization of Gain on Reacquired Bonds	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	(218,211)	
Cost of Removal	5,383	
Deferred Limerick Costs	93,491	
Turbine Lease Cancellation	30,917	
Additions		
Reimburse Federal Income Taxes of SPCo	2,285	
Amortization of loss on Chester 5&6 and Barbadoes 6&7	432	
Purta Escrow	11,456	
Amortization of loss on Schuylkill	1,247	
Miscellaneous Additions	1,353	
Purta Recoverable	8,750	
Value of Generation - Limerick 1	87,021	
Sub-Total Net Deductions	<u>\$366,185</u>	
<u>Preliminary Tax Base - Electric Operations</u>		<u>\$295,139</u>
Less: State Income Tax		
PA	25,654	
NJ	1,124	
MD	<u>122</u>	
Total		<u>26,900</u>
Federal Income Tax Base		\$268,239
Federal Income Tax @ 46%		123,390
Less: Investment Tax Credit (a)		<u>17,617</u>
Federal Income Tax Charged to Operations		<u>\$105,773</u>

Q.17. Submit a schedule showing for the last five years the income tax refunds, plus interest (net of taxes), received from the federal government due to prior years' claims.

A.17. The table below shows the only income tax refunds received from the federal government over the last five years.

For accounting purposes, these refunds were credited against the Federal Income Tax liability account.

The \$3,083,271 refund received in 1984 resulted from an estimated tax payment made in 1983 when there was no tax liability in 1983. Similarly, the refund of \$17,426,174 received in 1984 resulted from a net operating loss in 1983 carried back to 1981 and 1980.

Refunds Received

	<u>1985</u>	<u>1984</u>	<u>1983</u>	<u>1982</u>	<u>1981</u>
Overpayment of 1979 Tax	0	0	0	0	0
Refund of 1983 Estimated Tax Payment		\$3,083,271 (A)			
Refund for 1983 Tax Loss Carried back to 1981 and 1980		17,426,174 (A)			

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(A) No Interest Received and Subject to Audit by the IRS

Q.18. Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits, reserves and associated reversals on liberalized depreciation.

A.18. Attachment II-D-18 provides the requested data.

Philadelphia Electric Company - Electric Operations  
 MAJOR ITEMS - PREPAID AND DEFERRED INCOME TAXES  
 June 30, 1985  
 (\$1,000's)

	<u>Electric</u>	<u>Gas</u>	<u>Steam</u>
<b>Assets and Other Debits</b>			
Deferred Debits			
Accumulated Deferred Income Taxes			
Decommissioning Expense	5,667	-	-
Public Utility Realty Tax Refund	2,759	104	248
Termination Expense-Turbine Lease	15,444	-	-
Accrued PURTA Tax	17,269	34	10
Capitalized Taxes on Real Property	114	-	-
<b>Liabilities and Other Credits</b>			
Accumulated Deferred Income Tax			
Accelerated Amortization Property			
Certified Defense Facilities	1,217	-	-
Pollution Control Facilities	2,051	-	-
<b>Other Property</b>			
Liberalized Depreciation	312,323	29,395	2,787
Capitalized Pensions, Taxes, Fringe Benefits	33,148	3,320	7
<b>Other</b>			
Retirement of Chester 5&6 and Barbadoes 6 & 7	132	-	-
West Conshohocken & Tilghman St.	611	-	-
RTS Costs Limerick 1	381	-	-
RTS Costs Limerick 2	261	-	-
Spent Nuclear Fuel - Prior Years	1,625	-	-
PURTA Recovery	4,028	-	-
Damaged Fuel Assemblies	317	-	-

Philadelphia Electric Company - Electric Operations  
MAJOR ITEMS - PREPAID AND DEFERRED INCOME TAXES  
June 30, 1986  
(\$1,000's)

	<u>Electric</u>	<u>Gas</u>	<u>Steam</u>
<b>Assets and Other Debits</b>			
<b>Deferred Debits</b>			
Accumulated Deferred Income Taxes			
Decommissioning Expense	5,667	-	-
Public Utility Realty Tax Refund	2,759	104	248
Termination Expense-Turbine Lease	58	-	-
Accrued PURTA Tax	23,102	42	12
Capitalized Taxes on Real Property	113	-	-
Value of Generation Limerick 1	44,307	-	-
Limerick 1 Other Costs	(47,601)	-	-
<b>Liabilities and Other Credits</b>			
Accumulated Deferred Income Tax			
Accelerated Amortization Property			
Certified Defense Facilities	423	-	-
Pollution Control Facilities	1,900	-	-
<b>Other Property</b>			
Liberalized Depreciation	466,154	35,145	2,887
Capitalized Pensions, Taxes, Fringe Benefits	42,726	4,801	92
Tax Benefit Transfer	17,244	-	-
West Conshohocken & Tilghman St.	43	-	-
<b>Other</b>			
Retirement of Chester 5&6 and Barbadoes 6 & 7	-	-	-
SO <sub>2</sub> Mgo Regeneration	-	-	-
West Conshohocken & Tilghman St.	433	-	-
RTS Costs Limerick 1	381	-	-
RTS Costs Limerick 2	261	-	-
Spent Nuclear Fuel - Prior Years	1,625	-	-
PURTA Recovery	(427)	-	-
Damaged Fuel Assemblies	317	-	-

Q.19. Explain how the federal corporate graduated tax rates have been reflected for rate case purposes. If the Pennsylvania jurisdictional utility is part of a multi-corporate system, explain how the tax savings are allocated to each member of the system.

A.19. The Company uses a flat 46% federal income tax rate in this rate case. Effective for tax years beginning after December 31, 1983, the graduated tax is phased out for corporations whose taxable income is greater than \$1,000,000. For these corporations, the tax is calculated using the tax rates in effect, but is increased by the lesser of 5% of the excess over \$1,000,000 or \$20,250. Therefore, a corporation having taxable income of \$1,405,000 or greater will pay tax at a flat rate of 46% on its entire income.

For the other members in the consolidated system there is no graduated tax benefit as all members are treated as one corporation for purposes of the additional 5% tax on corporations with income over \$1,000,000.

Additional discussion of the Company's consolidated system tax filing is provided in response II-D-23a.

- Q.20. Explain the treatment given to costs of removal in the income tax calculation and the basis for such treatment.
- A.20. For purpose of income tax calculation, costs of removal are flowed through to the ratepayer as set forth on page B-15 of Exhibits TPH-1 and TPH-2 for the historic and future test years respectively. Section 1.167(a)-11(d)(3) of the ADR regulations states, "the cost of dismantling, demolishing, or removing an asset in the process of a retirement from the vintage account shall be treated as an expense deductible in the year paid or incurred, and such costs shall not be subtracted from the depreciation reserve for the account." Cost of removal on ACRS property is built into the gain or loss computation on disposition of such property.

Q.21. Show any income tax loss/gain carryovers by years of origin and amounts remaining by years at the beginning of the test year.

A.21. There are no federal income tax loss/gain carryovers from previous years at the beginning of the test year.

Q.22. State whether the company eliminates any tax savings by the payment of actual interest on construction work in progress not in rate base claim.

If response is affirmative:

- a. set forth amount of construction claimed in this tax savings reduction, and explain the basis for this amount;
- b. explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculations;
- c. state the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived; and
- d. provide details of calculation to determine tax saving reduction, and state whether state taxes are increased to reflect the construction interest elimination.

A.22. Page D-9 of Company Exhibits TPH-1 and TPH-2 provides the adjustment necessary to reflect the proforma interest charges associated with the Company's rate base claim and embedded cost of debt as of June 30, 1985, and June 30, 1986. The methodology has been accepted by the PaPUC in previous cases.

Q.23. Under Section 1552 of the Internal Revenue Code and Regulations 1.1552-1 thereunder, if applicable, a parent company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government (if this interrogatory is not applicable, so state):

- a. State what option has been chosen by the group.
- b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return for the test year and the most recent three years for which data is available.
- c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
- d. Provide the most recent annual income tax return for the group.
- e. Provide details of the amount of net operating losses of any member allocated to the income tax returns of each of the members of the consolidated group for the test year and the three most recent years for which data is available, together with a summary of the actual tax payments for those years.
- f. Provide details of the amount of net negative income taxes, after all tax credits are accounted for, of any member allocated to the income tax return of each of the members of the consolidated group for the test year and the three most recent years for which data is available, together with a summary of the actual tax payments for those years.

A.23. a. Philadelphia Electric Company has chosen paragraph 2 under Section 1552(a) of the IRC, which states that the tax liability of the group should be allocated to the several members of the group on the basis of the percentage of the total tax which the tax of such member if computed on a separate return would bear to the total amount of the taxes for all members of the group so computed. However, since inception of the investment tax credit in 1962, Philadelphia Electric Company has applied the provisions of Section 1552(a)(2) to the income tax liability before investment tax credit. The investment tax credit is then allocated to the company which qualified for the credit. The amount of the investment tax credit is then charged to the investment tax credit adjustment account and is amortized over the property life.

- A.23. b. The Company's Federal income tax calculation associated with electric operations for the test year period is provided on page B-15 of Exhibit TPH-2. Attachment II-D-23a provides the requested actual calendar year data.
- A.23. c. Attachment II-D-23b provides the requested actual calendar year data.
- A.23. d. Attachment II-D-23c provides the requested actual calendar year data.
- A.23. e. There are no net operating losses of any members of the Consolidated group allocated to the future test year Federal income tax calculation for electric operations provided on page B-15 of Exhibit TPH-2. Attachment II-D-23d provides the requested actual calendar year data.
- A.23. f. With regard to actual calendar year data, there are no net negative income taxes of any members of the consolidated group allocated to the future test year Federal income tax calculation for electric operations provided on page B-15 of Exhibit TPH-2. There are no members with net negative income taxes because members that generate negative income have such net negative income allocated to the Companies with positive income with the result being that no member in the group has net negative income taxes. This is in accordance with the Company's election explained in II-D-23 a. above. For the summary of actual tax payments see the response to II-D-23c.

Philadelphia Electric Company  
Tax Liability Allocated to Members  
Of The Consolidated Group

	<u>Actual</u> 1982	<u>Actual</u> 1982	<u>Actual</u> 1984	<u>Budgeted</u> 1985
Philadelphia Electric Co.	\$7,455,047	\$245,051	\$5,618,431	\$8,960,129
Conowingo Power Co.	2,520,339	0	1,674,649	2,658,834
Philadelphia Elec. Pwr. Co.	0	0	0	0
The Susquehanna Electric Co.	0	50,365	12,070	0
Susquehanna Power Co.	1,670,906	2,683,053	22,705,310	2,459,421
Adwin Equipment Co.	0	7,237	731	20,000
Adwin Realty Co.	0	370,276	436,596	535,000
Eastern Pa. Devel. Co.	0	0	0	0
Eastern Pa. Exploration Co.	= 0	= 0	544,000	937,000

Philadelphia Electric Company System  
Deposits and Contributions Through June 11, 1985  
For 1985 Federal Return

<u>Date Deposited</u>	<u>Philadelphia Electric Company</u>	<u>The Susquehanna Power Company</u>	<u>Conowingo Power Company</u>	<u>Total Philadelphia Electric Co. System</u>
April 9, 1985	\$1,500,000	-	-	\$1,500,000
June 11, 1985	<u>1,393,915</u>	<u>886,278</u>	<u>819,807</u>	<u>3,100,000</u>
	\$2,893,915	\$886,278	\$819,807	\$4,600,000

Philadelphia Electric Company System  
Deposits and Contributions  
For 1984 Federal Return

<u>Date Deposited</u>	<u>Philadelphia Electric Company</u>	<u>The Susquehanna Power Company</u>	<u>Conowingo Power Company</u>	<u>Total Philadelphia Electric Co. System</u>
April 15, 1984	\$3,014,000	\$583,000	\$403,000	\$4,000,000
June 15, 1984	3,100,000	600,000	300,000	4,000,000
September 17, 1984	4,000,000	-	-	4,000,000
December 15, 1984	-	-	-	-
	\$10,114,000	\$1,183,000	\$703,000	\$12,000,000

Philadelphia Electric Company System  
Deposits and Contributions  
For 1983 Federal Return

<u>Date Deposited</u>	<u>Philadelphia Electric Company</u>	<u>The Susquehanna Power Company</u>	<u>Conowingo Power Company</u>	<u>Total Philadelphia Electric Co. System</u>
April 13, 1983	\$1,500,000	500,000	-	\$2,000,000
December 15, 1983	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
	\$2,500,000	\$500,000	-	\$3,000,000

Philadelphia Electric Company System  
Deposits and Contributions  
For 1982 Federal Return

<u>Date Deposited</u>	<u>Philadelphia Electric Company</u>	<u>The Susquehanna Power Company</u>	<u>Conowingo Power Company</u>	<u>Total Philadelphia Electric Co. System</u>
April 15, 1982	\$2,500,000	-	-	\$2,500,000
June 15, 1982	2,325,000	175,000	-	2,500,000
Sept. 3, 1982	2,325,000	175,000	-	2,500,000
Dec. 13, 1982	-	1,000,000	1,500,000	2,500,000
March 3, 1983	-	350,000	650,000	1,000,000
June 13, 1983	-	-	1,000,000	1,000,000
	<u>\$7,150,000</u>	<u>\$1,700,000</u>	<u>\$3,150,000</u>	<u>\$12,000,000</u>

Attachment II-D-23c  
90 pages

For Paperwork Reduction Act Notice, see page 1 of the Instructions.

Check if a— A. Consolidated return <input checked="" type="checkbox"/> B. Personal Holding Co. <input type="checkbox"/> C. Business Code No. (See the list in the Instructions) 4930	Use IRS label. Otherwise please print or type.	Name <b>Philadelphia Electric Company</b>	D. Employer identification number <b>23-0970240</b>
		Number and street <b>2301 Market Street</b>	E. Date incorporated <b>November 1, 1929</b>
		City or town, State, and ZIP code <b>Philadelphia, Pennsylvania 19101</b>	F. Total assets (see Specific Instructions) <b>\$9,608,699,494</b>

E. Check box if there has been a change in address from the previous year

Gross Income	1 (a) Gross receipts or sales	(b) Less returns and allowances	Balance ▶	1(c)	3,061,515,284
	2 Cost of goods sold and/or operations (Schedule A)			2	1,645,691,765
	3 Gross profit (line 1(c) less line 2)			3	1,415,823,519
	4 Dividends (Schedule C)			4	—
	5 Interest			5	32,340,895
	6 Gross rents			6	3,650,246
	7 Gross royalties			7	—
	8 Capital gain net income (attach separate Schedule D)			8	1,334,108
	9 Net gain or (loss) from Form 4797, line 14(a), Part II (attach Form 4797)			9	17,422,965
	10 Other income (see instructions—attach schedule) See Schedule 1			10	(3,475,816)
	11 TOTAL income—Add lines 3 through 10 and enter here			11	1,467,095,917
Deductions	12 Compensation of officers (Schedule E)		Balance ▶	12	—
	13 (a) Salaries and wages	(b) Less jobs credit		13(c)	—
	14 Repairs			14	248,900,619
	15 Bad debts (Schedule F if reserve method is used)			15	19,193,693
	16 Rents			16	64,077,338
	17 Taxes See Schedule 2			17	229,613,736
	18 Interest			18	434,944,169
	19 Contributions (see instructions for 10% limitation) See Schedule 3			19	3,192,723
	20 Depreciation (attach Form 4562)	20	247,236,238		
	21 Less depreciation claimed in Schedule A and elsewhere on return	21(a)	—	21(b)	247,236,238
	22 Depletion			22	90,062
	23 Advertising			23	1,461,834
	24 Pension, profit-sharing, etc. plans			24	39,373,678
	25 Employee benefit programs			25	31,943,556
	26 Other deductions (attach schedule) See Schedule 1			26	24,410,014
	27 TOTAL deductions—Add lines 12 through 26 and enter here			27	1,344,437,660
	28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27)			28	122,658,257
Tax	29 Less: (a) Net operating loss deduction (see instructions)	29(a)	—		
	(b) Special deductions (Schedule C)	29(b)	839,635	29(c)	839,635
	30 Taxable income (line 28 less line 29(c))			30	121,818,622
	31 TOTAL TAX (Schedule J)			31	8,465,274
	32 Payments:				
	(a) 1983 overpayment allowed as a credit				
	(b) 1984 estimated tax payments	12,000,000			
(c) Less 1984 refund applied for on Form 4466	( — )	12,000,000			
(d) Tax deposited with Form 7004					
(e) Credit from regulated investment companies (attach Form 2439)					
(f) Credit for Federal tax on gasoline and special fuels (attach Form 4136)		9,644	32	12,009,644	
33 Enter any PENALTY for underpayment of estimated tax—check <input type="checkbox"/> if Form 2220 is attached			33		
34 TAX DUE—If the total of lines 31 and 33 is larger than line 32, enter AMOUNT OWED			34		
35 OVERPAYMENT—If line 32 is larger than the total of lines 31 and 33, enter AMOUNT OVERPAID			35	3,544,370	
36 Enter amount of line 35 you want: Credited to 1985 estimated tax ▶ 3,544,370 Refunded ▶			36	0	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer **J. F. Paquette, Jr.**

Date **9/16/85**

Vice President

Title

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed

Preparer's social security number

Firm's name (or yours, if self-employed) and address

E.I. No.

ZIP code

**Schedule A Cost of Goods Sold and/or Operations**  
(See instructions for line 2, page 1)

1 Inventory at beginning of year . . . . .	1	
2 Purchases . . . . .	2	
3 Cost of labor . . . . .	3	
4 Other costs (attach schedule). . . . .	4	
5 Total—Add lines 1 through 4. . . . .	5	
6 Inventory at end of year. . . . .	6	Not Applicable
7 Cost of goods sold and/or operations—Line 5 less line 6. Enter here and on line 2, page 1 . . . . .	7	

8 (a) Check all methods used for valuing closing inventory:

- (i)  Cost
- (ii)  Lower of cost or market as described in Regulations section 1.471-4 (see instructions)
- (iii)  Writedown of "subnormal" goods as described in Regulations section 1.471-2(c) (see instructions)
- (iv)  Other (Specify method used and attach explanation) ▶

(b) Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .

(c) If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO . . . . . **8(c)**

(d) If you are engaged in manufacturing, did you value your inventory using the full absorption method (Regulations section 1.471-11)? . . . . .  Yes  No

(e) Was there any change in determining quantities, cost, or valuations between opening and closing inventory? . . . . .  Yes  No  
If "Yes," attach explanation.

**Schedule C Dividends and Special Deductions**  
(See instructions for Schedule C)

	(A) Dividends received	(B) %	(C) Special deductions: multiply (A) X (B)
1 Domestic corporations subject to 85% deduction (other than debt-financed stock)		85	
2 Debt-financed stock of domestic corporations (section 246A)		see instructions	
3 Certain preferred stock of public utilities		59.13	
4 Foreign corporations subject to 85% deduction		85	
5 Wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))		100	
6 Total—Add lines 1 through 5. See instructions for limitation			
7 Affiliated groups subject to the 100% deduction (section 243(a)(3))		100	
8 Other dividends from foreign corporations not included in lines 4 and 5			
9 Income from controlled foreign corporations under subpart F (attach Forms 5471)			
10 Foreign dividend gross-up (section 78)			
11 DISC or former DISC dividends not included in line 1 and/or 2 (section 246(d))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of public utilities (see instructions)			839.635
14 Total dividends—Add lines 1 through 12. Enter here and on line 4, page 1 . . . ▶			839.635
15 Total deductions—Add lines 6, 7 and 13. Enter here and on line 29(b), page 1 . . . ▶			839.635

**Schedule E Compensation of Officers** (See instructions for line 12, page 1)

Complete Schedule E only if total receipts (line 1(a), plus lines 4 through 10, of page 1, Form 1120) are \$150,000 or more.

1. Name of officer	2. Social security number	3. Percent of time devoted to business	Percent of corporation stock owned		6. Amount of compensation
			4. Common	5. Preferred	
Schedule will be submitted to Revenue Agent at time of examination		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	

Total compensation of officers—Enter here and on line 12, page 1 . . . . .

**Schedule F Bad Debts—Reserve Method** (See instructions for line 15, page 1)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1979						
1980	Not applicable					
1981						
1982						
1983						
1984						

# Application for Automatic Extension of Time to File Corporation Income Tax Return

(Under section 6081(b) of the Internal Revenue Code)

OMB No. 1545-0233

Name of corporation: **Philadelphia Electric Company** Employer identification number: **23-0970240**

Number and street: **2301 Market Street**

City or town, State, and ZIP code: **Philadelphia, PA 19101**

Check type of return to be filed:  
 Form 1120       Form 1120S       Form 990-T  
 Form 1120-A       Form 990-C       Other (specify) \_\_\_\_\_  
 Form 1120F (Check here  if you do not have an office or place of business in the U.S.)

1 (a) I request an automatic 6-month extension of time until **September 16, 1985** to file the income tax return of the corporation named above for calendar year 19**84** or tax year ending **1984**.

(b) If this tax year is for less than 12 months, check reason:  
 Initial return       Final return       Change in accounting period approved       Consolidated return to be filed

2 Does this application also cover subsidiaries to be included in a consolidated return?  
 If "Yes," attach a list showing the name, address, and the employer identification number (EIN) of each member of the affiliated group.  Yes       No

3 Tentative tax (see instructions) **\$10,174,000**

4 Credits: (a) Overpayment from prior year allowed as a credit **—**

(b) Estimated tax payments (deposits) for the tax year **12,000,000**

(c) Less refund of estimated tax for the tax year applied for on Form 4466 **—**

(d) Credit from regulated investment companies and credit for overpaid windfall profit tax **12,000,000**

(e) Credit for Federal tax on gasoline and special fuels **—**

5 Total—Add lines 4(a) through 4(e) **12,000,000**

6 Balance due—Subtract line 5 from line 3. This amount should be deposited with a Federal Tax Deposit (FTD) Coupon **0**

12,000,000	—	\$10,174,000
—	12,000,000	
	—	
	—	
		12,000,000
		0

Signature: Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this application and that to the best of my knowledge and belief the statements made are true, correct, and complete.

**J.F. Paquette** (Signature)      **Vice President** (Title)      **3/15/85** (Date)

## General Instructions

(Section references are to the Internal Revenue Code, unless otherwise noted.)

**A. Paperwork Reduction Act Notice.**—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

**B. Purpose of Form.**—Form 7004 should be used by a corporation to request an automatic 6-month extension of time to file its income tax return.

The extension will be allowed if Form 7004 is filed properly by the due date and if the Balance due on line 6 is deposited with a FTD Coupon contained in FTD Coupon Book (Form 8109).

Foreign corporations with an office or place of business in the United States and electing under Regulations section 1.6081-2(a), which provides an automatic 3-month extension of time to file, are not to use Form 7004. If a 6-month extension is anticipated, these corporations should file Form 7004 by the 15th day of the 3rd month following the close of the tax year.

However, this extension does not extend the time for payment of tax.

**C. When and Where to File.**—File Form 7004 by the due date of the return with the Internal Revenue Service Center where the corporation will file the return.

**D. Penalty for Not Paying Tax.**—Section 6651 provides a penalty for not paying tax (other than estimated income tax) when due.

The late payment penalty is ½% a month or part of a month unless you have reasonable cause for not paying on time. If you believe you have reasonable cause, attach an explanation to your return.

If you are allowed an extension of time to file, you will not be charged a late payment penalty if: the tax shown on line 3 (or the amount of tax paid by the regular due date of the return) is at least 90% of the tax shown on line 31 of Form 1120, or the comparable line on other returns; and you pay the balance due shown on the return by the extended due date.

**E. Termination of Extension.**—The IRS may terminate the automatic extension at any time by mailing a notice of termination to the corporation or to the person who requested the extension. The notice will be mailed at least 10 days before the termination date given in the notice.

### Specific Instructions

**Line 3—Tentative tax.**—Enter the tentative amount of income tax for the year, reduced by any non-refundable credits against the tax. This will usually be the tax

shown on Form 1120, line 31, or the comparable line from other returns.

**Line 6—Balance due.**—This is the amount of tax you are required to deposit. Foreign corporations with an office or place of business in the United States and domestic corporations must deposit all income tax payments with an FTD Coupon.

However, if the corporation expects to have a net operating loss carryback, the corporation may reduce the amount to be deposited to the extent of the overpayment resulting from the carryback, providing all other prior year tax liabilities have been fully paid and a Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, accompanies Form 7004. See Rev. Rul. 82-47, 1982-1 C.B. 201 for details.

Interest will be charged on any part of the final tax due not shown on line 6. The interest is figured from the original due date of the return to the date of payment.

**Signature.**—The person authorized by the corporation to sign the return should sign the Form 7004. This person may be:

- (1) An officer of the corporation.
- (2) A duly authorized agent holding a power of attorney.
- (3) A person currently enrolled to practice before the Internal Revenue Service.
- (4) An attorney or certified public accountant qualified to practice before the IRS.

PHILADELPHIA ELECTRIC COMPANY

EI NO. 23-0970240

Attachment to Form 7004

Application for Automatic Extension of Time to  
File Corporation Income Tax Return  
1984

<u>Name and Address of Each Member of the Affiliated Group</u>	<u>Employer Identification</u>
Philadelphia Electric Company )	23-0970240
Conowingo Power Company )	52-0280040
Philadelphia Electric Power Company )	23-0970740
The Susquehanna Electric Company )	52-0503520
The Susquehanna Power Company ) 2301 Market Street Philadelphia, Pa.	23-1139830
The Proprietors of the Susquehanna Canal )	23-1624948
Eastern Pennsylvania Development Company )	23-1706184
Adwin Realty Company )	23-1706179
Adwin Equipment Company )	23-1706178
Eastern Pennsylvania Exploration Company )	23-2039821

Form **851**  
(Rev. December 1982)  
Department of the Treasury  
Internal Revenue Service

**Affiliations Schedule**  
(To be filed with each consolidated income tax return)

OMB No. 1545-0025

Tax Year Ended December 31, 1984

Expires 9-30-84

Common parent corporation

Philadelphia Electric Company

Employer identification number

23-0970240

Number and street  
2301 Market Street

City or town, State, and ZIP code  
Philadelphia, PA 19101

No.	Name and Address of Corporation	Employer Identification Number	Prepayment Credits	
			Portion of Forms 7004 and 7005 tax deposits	Portion of estimated tax credits and deposits
1	All Companies: 2301 Market Street, Phila., PA Common parent corporation Subsidiary corporation:		—	12,000,000
2	Conowingo Power Company	52-0280040		
3	Philadelphia Electric Power Company	23-0970740		
4	The Susquehanna Electric Company	52-0503520		
5	The Susquehanna Power Company	23-1139830		
6	Proprietor's of The Susquehanna Canal	23-1624948		
7	Adwin Equipment Company	23-1706178		
8	Adwin Realty Company	23-1706179		
9	Eastern Pennsylvania Development Company	23-1706184		
10	Eastern Pennsylvania Exploration Company	23-2039821		
Totals (Must equal amounts shown on Form 1120)			—	12,000,000

No.	Principal Business Activity	Did the subsidiary make distributions of the type described in Question M, Form 1120?		Capital Stock Outstanding at Beginning of Year		Stock Holdings at Beginning of Year				Owned by corporation number—
		Yes	No	Number of shares		Voting		Nonvoting		
				Voting	Nonvoting	Number of shares	Percent voting power	Number of shares	Percent	
1	Common parent corporation Subsidiary corporation:									
2	Conowingo Power Co. / 4910		X	51,148	None	51,143	100	—	—	1
3	Phila. Elect. Power Co. 4910		X	984,000	None	984,000	100	—	—	1
4	The Susquehanna Elec. Co. 4910		X	1,000	None	1,000	100	—	—	1
5	The Susquehanna Power Co. 4910		X	1,273,000	None	1,273,000	100	—	—	3
6	Proprietor's Of The Susquehanna Canal - Inactive		X	75	None	75	100	—	—	5
7	Adwin Equipment Co. 8098		X	1,000	None	1,000	100	—	—	9
8	Adwin Realty Co. 6510		X	1,000	None	1,000	100	—	—	9
9	Eastern Pennsylvania Development Co. 6048		X	1,000	None	1,000	100	—	—	1
10	Eastern Pennsylvania Exploration Co. 1330		X	1,000	None	1,000	100	—	—	1

Nonvoting stock which is limited and preferred as to dividends should not be shown, but information relative to the nature of the limitation and preference as to dividends should be furnished on back under "Remarks" regarding all classes of nonvoting stock not shown.  
If more than one class of nonvoting stock is outstanding, the number of shares of each class should be shown.  
List all corporations which at any time during the 1st year were members of the affiliated group. If any corporation was not in existence at the beginning of the year, show the stock outstanding at date issued.

For Paperwork Reduction Act Notice, see back of form.

**Paperwork Reduction Act Notice.**—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information and how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with those laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

### Changes in Stock Holdings During the Year

Corporation		Stockholder (Corporate Ident. No.)	Date	Changes				Shares held at end of year	
				Shares acquired		Shares disposed of		Voting	Nonvoting
				Voting	Nonvoting	Voting	Nonvoting	Percent voting power	Percent of shares
No. *	Name								

\*The numbers used must agree with the corporation number on front.

In case additional stock was issued, or if any stock was retired during the year, dates and amounts of such transactions should be shown.

If the equitable owners of any capital stock shown above were other than the holders of record, full details must be given.

Remarks: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

#### Signature

Under penalties of perjury, I declare that I have examined this form, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete for the tax year as stated.

Signature of officer J. F. Paquette, Jr.      Date 9/16/85      Title Vice President

For information regarding affiliated groups, see Internal Revenue Code sections 1601-1604 and related regulations.

CONSOLIDATED RETURN OF PHILA. ELECTRIC COMPANY  
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4 0610 US 1120D CL 1 FEDERAL FORM 1120, PAGE 1, LINES 1 TO 30

LINE	DESCRIPTION	PHILA. ELECTRIC COMPANY	SUSQUEHANNA POWER COMPANY	PHILA. ELECTRIC POWER COMPANY	SUSQUEHANNA ELECTRIC COMPANY	EASTERN PENNA. EXPLORATION COMPANY	EASTERN PENNA. DEVELOPMENT COMPANY
1A.	GROSS RECEIPTS OR SALES	2,980,382,997	8,421,417	640,979	20,036,885	6,840,196	00
1B.	LESS RETURNS AND ALLOWANCES	00	00	00	00	00	00
1C.	BALANCE	2,980,382,997	8,421,417	640,979	20,036,885	6,840,196	00
2.	COST OF GOODS SOLD AND/OR OPERATIONS	1,608,939,844	32,915	57,031	1,350,575	482,253	1,070
3.	GROSS PROFIT (LINE 1(C) LESS LINE 2)	1,371,433,153	8,388,502	583,948	18,678,310	6,357,935	1,870
4.	DIVIDENDS (SCHEDULE C)	5,490,720	00	5,792,150	00	00	00
5.	INTEREST	31,040,283	334,808	00	6,703	1,671	00
6.	GROSS RENTS	811,107	00	00	00	00	00
7.	GROSS ROYALTIES	00	00	00	00	00	00
8.	CAPITAL GAIN NET INCOME (ATTACH SEPA	780,049	00	00	00	00	00
9.	NET GAIN OR (LOSS) FROM FORM 4797, L	17,430,609	00	00	00	00	00
10.	OTHER INCOME (SEE INSTRUCTIONS - ATT	140,222	00	00	00	2,551,925	00
11.	TOTAL INCOME - ADD LINES 3 THROUGH	1,427,126,143	8,723,310	6,376,098	18,685,093	3,807,681	1,870
	DEDUCTIONS						
12.	COMPENSATION OF OFFICERS (SCHEDULE E	00	00	00	00	00	00
13A.	SALARIES AND WAGES	00	00	00	00	00	00
13B.	LESS JOBS CREDIT	00	00	00	00	00	00
13C.	BALANCE	00	00	00	00	00	00
14.	REPAIRS	242,312,254	00	314	4,679,661	00	00
15.	BAD DEBTS (SCHEDULE F IF RESERVE NET	19,045,485	00	00	00	00	00
16.	RENTS	53,168,005	00	00	10,678,105	00	00
17.	TAXES	224,460,606	1,744,988	212,025	637,351	579,055	75
18.	INTEREST	433,014,164	7,722	924,774	10,504	1,893	00
19.	CONTRIBUTIONS (SEE INSTRUCTIONS FOR	3,181,728	00	00	3,380	00	00
20.	DEPRECIATION (ATTACH FORM 4562)	242,846,649	1,153,480	00	00	546,560	00
21A.	LESS DEPRECIATION CLAIMED IN SCHEDULE	00	00	00	00	00	00
21B.	NET DEPRECIATION	242,846,649	1,153,480	00	00	546,560	00
22.	DEPLETION	00	00	00	00	90,862	00
23.	ADVERTISING	1,455,909	00	00	00	00	00
24.	PENSION, PROFIT-SHARING, ETC. PLANS	38,753,632	00	00	244,749	00	00
25.	EMPLOYEE BENEFIT PROGRAMS	31,570,083	00	00	148,952	00	00
26.	OTHER DEDUCTIONS (ATTACH SCHEDULE J)	20,277,823	1,540	179	00	4,022,866	00
27.	TOTAL DEDUCTIONS - ADD LINES 12 T	1,310,286,818	2,907,730	1,137,292	16,402,702	5,241,236	75
28.	TAXABLE INCOME BEFORE NET OPERATING	116,839,325	5,815,580	5,236,806	2,282,391	1,433,555	1,945
29A.	LESS: (A) NET OPERATING LOSS DEDUCTI	00	00	00	00	00	00
29B.	(B) SPECIAL DEDUCTIONS (SCHEDULE	6,330,355	00	5,792,150	00	00	00
30.	TAXABLE INCOME (LINE 28 LESS LINE 29	110,508,970	5,815,580	553,344	2,282,391	1,433,555	1,945

CONSOLIDATED RETURN OF PHILA. ELECTRIC COMPANY  
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4 0610 US 11200 CL 1 FEDERAL FORM 1120, PAGE 1, LINES 1 TO 30

	0607 ADMIN REALTY COMPANY	0608 ADMIN EQUIPMENT COMPANY	0609 ELIMINATION COMPANY	0621 CONORTIGO POWER COMPANY	TOTAL
1A. GROSS RECEIPTS OR SALES	00	490	00	45,192,318	3,061,515,284
1B. LESS RETURNS AND ALLOWANCES	00	00	00	00	00
1C. BALANCE	00	490	00	45,192,318	3,061,515,284
2. COST OF GOODS SOLD AND/OR OPERATIONS	703,532	181,931	00	33,923,604	1,645,691,765
3. GROSS PROFIT (LINE 11C) LESS LINE 2)	703,532-	181,441-	00	11,268,714	1,415,823,519
4. DIVIDENDS (SCHEDULE C)	00	00	11,282,870-	00	00
5. INTEREST	831,810	111,569	00	13,571	32,340,895
6. GROSS RENTS	2,600,432	214,923	00	23,784	3,650,246
7. GROSS ROYALTIES	00	00	00	00	00
8. CAPITAL GAIN NET INCOME (ATTACH SEPA	554,059	00	00	00	1,334,108
9. NET GAIN OR (LOSS) FROM FORM 4797, L	00	00	00	7,644-	17,422,965
10. OTHER INCOME (SEE INSTRUCTIONS - ATT	929,718-	134,395-	00	00	3,475,816-
11. TOTAL INCOME - ADD LINES 3 THROUGH	2,353,051	10,656	11,282,870-	11,298,625	1,467,095,917
DEDUCTIONS					
12. COMPENSATION OF OFFICERS (SCHEDULE E	00	00	00	00	00
13A. SALARIES AND WAGES	00	00	00	00	00
13B. LESS JOBS CREDIT	00	00	00	00	00
13C. BALANCE	00	00	00	00	00
14. REPAIRS	81,244	9,862	00	1,017,284	248,900,619
15. BAD DEBTS (SCHEDULE F IF RESERVE NET	00	00	00	148,208	19,193,693
16. RENTS	23,139	00	00	208,089	64,077,338
17. TAXES	404,050	10,546	00	1,364,240	229,613,736
18. INTEREST	370,191	20	00	614,901	434,964,169
19. CONTRIBUTIONS (SEE INSTRUCTIONS FOR	68	00	00	7,547	3,192,783
20. DEPRECIATION (ATTACH FORM 4562)	248,528	59,548	00	2,381,273	247,236,238
21A. LESS DEPRECIATION CLAIMED IN SCHEDULE	00	00	00	00	00
21B. NET DEPRECIATION	248,528	59,548	00	2,381,273	247,236,238
22. DEPLETION	00	00	00	00	90,062
23. ADVERTISING	00	00	00	5,845	1,441,834
24. PENSION, PROFIT-SHARING, ETC. PLANS	00	00	00	375,097	39,373,678
25. EMPLOYEE BENEFIT PROGRAMS	00	00	00	224,521	11,943,556
26. OTHER DEDUCTIONS (ATTACH SCHEDULE)	48,027	33,000	00	26,579	24,410,014
27. TOTAL DEDUCTIONS - ADD LINES 12 T	1,175,247	112,976	00	7,173,584	1,344,437,660
28. TAXABLE INCOME BEFORE NET OPERATING	1,177,804	102,320-	11,282,870-	4,125,041	122,658,257
29A. LESS: (A) NET OPERATING LOSS DEDUCTI	00	00	00	00	00
29B. (B) SPECIAL DEDUCTIONS (SCHEDULE	00	00	11,282,870-	00	839,635
30. TAXABLE INCOME (LINE 28 LESS LINE 29	1,177,804	102,320-	00	4,125,041	121,818,622



SCHEDULE D (Form 1120)

Capital Gains and Losses

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

To be filed with Forms 1120, 1120-A, 1120-DISC, 1120F, 1120-H, 1120L, 1120M, 1120-POL, 990-C, and certain Forms 990-T

1984

Name Philadelphia Electric Company

Employer identification number 23-0970240

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less (6 months or less if acquired after 6-22-84)

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, plus expense of sale, f. Gain or (loss) (d less e). Includes rows for 'See Attachment' and summary rows 2, 3, 4.

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year (more than 6 months if acquired after 6-22-84)

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, plus expense of sale, f. Gain or (loss) (d less e). Includes rows for 'Radiation Management Coop Preferred Stock' and 'See Attachment', and summary rows 5, 7, 8.

Part III Summary of Schedule D Gains and Losses

Summary table with 2 columns: Description and Amount. Includes rows 9, 10, 11 for net capital gain and total.

Part IV Alternative Tax Computation (Forms 1120-H and 1120-DISC filers omit Part IV)

Table with 2 columns: Description and Amount. Includes rows 12, 13, 14, 15, 16, 17 for alternative tax computation.

For Paperwork Reduction Act Notice, see page 1 of the Instructions for Forms 1120 and 1120-A.

Schedule D (Form 1120) 1984

PHILADELPHIA ELECTRIC COMPANY  
CAPITAL GAINS AND LOSSES

1984  
(ATTACHMENT TO SCHEDULE D, FORM 1120)  
F.E.I. 23-0970240

Part I - Short term

Kind of Property - Land	Date Acquired	Date Sold	Gross Sales Price	Cost Plus Expense Of Sale	Loss	Gain
108 Marshall Rd., Birmingham Twp., Del. Co., PA	08/25/83	07/30/84	\$ 18,000	\$ 19,186	\$ 1,186	
2726 Muhlfeld St., Phila., Pa.	06/06/84	09/24/84	4,590	5,612	1,022	
1402 Calvary Rd., Oxford, Chester Co., PA	11/28/83	05/24/84	20,500	22,439	1,939	
I W. Mowry St., Chester, Del. Co., PA	07/18/83	02/22/84	7,000	9,290	2,290	
114 N. Main St., Red Lion, PA	06/01/84	10/15/84	4,200	4,896	696	
1533 Rainer Rd., Chester, Del. Co., PA	11/07/83	03/28/84	8,640	10,105	1,465	
Total Land			62,930	71,528	8,598	

Real Estate - Buildings	Date Acquired	Date Sold	Gross Sales Price	Cost Plus Expense Of Sale	Loss	Gain
108 Marshall Rd., Birmingham Twp., Del. Co., PA	08/22/83	07/30/84	52,000	61,223	9,223	
2726 Muhlfeld St., Phila., PA	06/06/84	09/24/84	22,410	27,920	5,510	
1402 Calvary Rd., Oxford, Chester Co., PA	11/28/83	05/24/84	61,500	68,614	7,114	
I W. Mowry St., Chester, Del. Co., PA	07/18/83	02/22/84	21,000	28,658	7,658	
114 N. Main St., Red Lion, PA	06/01/84	10/15/84	37,800	43,188	5,388	
1533 Rainer Rd., Chester, Del. Co., PA	11/07/83	03/28/84	27,360	35,173	7,813	
Total Buildings			222,070	264,776	42,706	

Part II - Long Term After 11/29/82 - Land	Date Acquired	Date Sold	Gross Sales Price	Cost Plus Expense Of Sale	Loss	Gain
Box 320, RD#4, Ridgeview Dr., Quarryville, Lan. Co., PA	08/18/83	08/29/84	8,400	10,095	1,695	
412 Lakefront Dr., Mt Ephraim, NJ	04/18/83	04/25/84	11,000	12,028	1,028	
Total			19,400	22,123	2,723	

Buildings	Date Acquired	Date Sold	Gross Sales Price	Cost Plus Expense Of Sale	Loss	Gain
Box 320, RD#4, Ridgeview Dr., Quarryville, Lan. Co., PA	08/18/83	08/29/84	61,600	72,882	11,282	
412 Lakefront Dr., Mt Ephraim, NJ	04/18/83	04/25/84	35,000	43,865	8,865	
Total			96,600	116,747	20,147	

PHILADELPHIA ELECTRIC COMPANY  
 CAPITAL GAINS AND LOSSES  
 Attachment to Schedule D, Form 1120  
 F.E.I. 23-0970240

1983 Unused Capital Loss Carryover  
 Part I, Line 3 - Short term Capital  
 Gains & Losses

<u>Kind of Property - Land</u>	<u>Date Acquired</u>	<u>Date Sold</u>	<u>Gross Sales Price</u>	<u>Cost Plus Expense Of Sale</u>	<u>Gain Or Loss</u>
86 Carver Ave., Lindenwold, N.J.	05/12/83	08/30/83	\$12,682	\$12,682	---
Oakridge Dr., R.D. #4, Quarryville, Pa.	07/05/83	08/22/83	27,400	30,020	\$(2,620)
R.D. #4, Byers Rd., E. Drumore Twp., Lancaster Co., Pa.	03/21/83	08/30/83	9,624	9,624	---
718 Barberrry Dr., Cinnamonsn Twp., N.J.	02/14/83	06/29/83	19,240	19,240	---
Total Land			\$111,272	\$113,892	(2,620)
<u>Buildings</u>					
86 Carver Ave., Lindenwold, N.J.	05/12/83	08/30/83	34,218	37,325	(3,107)
Oakridge Dr., R.D. #4, Quarryville, PA	07/05/83	08/22/83	82,100	90,943	(8,843)
RD. #4, Byers Rd., E. Drumore Twp., Lancaster Co., Pa.	03/21/83	08/30/83	56,876	66,120	(9,244)
718 Barberrry Dr., Cinnamonsn Twp., N.J.	02/14/83	06/29/83	<u>59,260</u>	<u>69,580</u>	<u>(10,320)</u>
Total Buildings			\$347,128	\$403,235	\$(31,514)
Total Part I, Line 3					\$(34,134)



Form **4797**

Department of the Treasury  
Internal Revenue Service

### Supplemental Schedule of Gains and Losses

(Includes Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions)

OMB No. 1545-0184

**1984**  
27

▶ To be filed with Forms 1040, 1041, 1065, 1120S, 1120, etc.—See Separate Instructions

Name(s) as shown on return: **Philadelphia Electric Company** Identifying number: **23-0970210**

#### Part I Sales or Exchanges of Property Used in a Trade or Business, and Involuntary Conversions From Other Than Casualty and Theft—Property Held More Than 1 Year (6 Months if Acquired After 6/22/84) (Except for Certain Livestock)

Note: Use Form 4584 to report involuntary conversions from casualty and theft.  
Caution: If you sold property on which you claimed the investment credit, you may be liable for recapture of that credit. See Form 4255 for additional information.  
Note: If you report a loss below and have amounts invested in the activity for which you are not at risk, you will have to file Form 6198. (See instructions under "Special Rules.")

a. Description of property	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, plus improvements and expense of sale	g. LOSS (f minus the sum of d and e)	h. GAIN (d plus e minus f)
1							
See Attachment Pages 1 through 5, Philadelphia Electric Co. only						2,291,821	1,885,352
2. Gain, if any, from Form 4684, Section B, line 21 . . . . .							
3. Section 1231 gain from installment sales from Form 6252, line 22 or 30 . . . . .							
4. Gain, if any, on line 28 from other than casualty and theft . . . . .							1,376,802
5. Add lines 1 through 4 in column g and column h . . . . .						(2,291,821)	3,262,154
6. Combine columns g and h of line 5. Enter gain or (loss) here, and on the appropriate line as follows:							
(a) For all except partnership returns:							970,333
(1) If line 6 is a gain, enter the gain as a long-term capital gain on Schedule D. See specific instructions for Part I.							
(2) If line 6 is zero or a loss, enter that amount on line 7. (S corporations, enter on Schedule K (Form 1120S), line 6.)							
(b) For partnership returns: Enter each partner's share of line 6 above, on Schedule K-1 (Form 1065), line 7.							

#### Part II Ordinary Gains and Losses

a. Description of property	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, plus improvements and expense of sale	g. LOSS (f minus the sum of d and e)	h. GAIN (d plus e minus f)
7. Loss, if any, from line 6(a)(2) . . . . .							
8. Gain, if any, on line 27 . . . . .							
9. Net gain or (loss) from Form 4684, Section B, lines 13 and 20(a) . . . . .							17,122,212
10. Ordinary gain from installment sales from Form 6252, line 21 or 29 (Applies only to sales before 6/7/84) . . . . .							
11. Recapture of section 179 deduction (see instructions) . . . . .							
12. Other ordinary gains and losses (include property held 1 year or less, (6 months or less if acquired after 6/22/84)):							
See Attachment page 5 of 7, Philadelphia Electric Co. only						118,332	126,699
13. Add lines 7 through 12 in column g and column h . . . . .						(118,332)	17,548,911
14. Combine columns g and h of line 13. Enter gain or (loss) here, and on the appropriate line as follows:							
(a) For all except individual returns: Enter the gain or (loss) from line 14, on the return being filed. See instructions for Part II for specific line references.							17,430,609
(b) For individual returns:							
(1) If the loss on line 7 includes a loss from Form 4684, Section B, Part II, column B(ii), enter that part of the loss here and on line 19 of Schedule A (Form 1040). Identify as from "Form 4797, line 14(b)(1)".							
(2) Redetermine the gain or (loss) on line 14, excluding the loss (if any) on line 14(b)(1). Enter here and on Form 1040, line 15.							

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, 1255**

Skip section 1252 on line 23 and in the instructions, if you did not dispose of farmland, or if a partnership files this form.

15 Description of sections 1245, 1250, 1252, 1254, and 1255 property:		Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)		
(A)					
(B)	See Attachment pages 6 & 7				
(C)					
(D)					
Relate lines 15(A) through 15(D) to these columns		Property (A)	Property (B)	Property (C)	Property (D)
16	Gross sales price See Attachment page 7 . . . . .	53,585,161			
17	Cost or other basis plus expense of sale . . . . .	52,878,917			
18	Depreciation (or depletion) allowed (or allowable) . . . . .	18,092,530			
19	Adjusted basis, subtract line 18 from line 17 . . . . .	34,786,117			
20	Total gain, subtract line 19 from line 16 . . . . .	18,799,044			
<b>21 If section 1245 property:</b>					
(a) Depreciation allowed (or allowable) (see instructions) . . . . .					
(b) Enter smaller of line 20 or 21(a) . . . . .					
<b>22 If section 1250 property: (If straight line depreciation used, enter zero on line 22(g) unless you are a corporation subject to section 291.)</b>					
(a) Additional depreciation after 12/31/75 . . . . .					
(b) Applicable percentage times the smaller of line 20 or line 22(a) (see instructions) . . . . .					
(c) Subtract line 22(a) from line 20. If line 20 is not more than line 22(a), skip lines 22(d) and 22(e) . . . . .					
(d) Additional depreciation after 12/31/69 and before 1/1/76 . . . . .					
(e) Applicable percentage times the smaller of line 22(c) or 22(d) (see instructions) . . . . .					
(f) Section 291 amount (For Corporations only.) . . . . .					
(g) Add lines 22(b), 22(e), and 22(f) . . . . .					
<b>23 If section 1252 property:</b>					
(a) Soil, water, and land clearing expenses . . . . .					
(b) Line 23(a) times applicable percentage (see instructions) . . . . .					
(c) Enter smaller of line 20 or 23(b) . . . . .					
<b>24 If section 1254 property:</b>					
(a) Intangible drilling and development costs deducted after 12/31/75 (see instructions) . . . . .					
(b) Enter smaller of line 20 or 24(a) . . . . .					
<b>25 If section 1255 property:</b>					
(a) Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .					
(b) Enter the smaller of line 20 or 25(a) . . . . .					

**Summary of Part III Gains (Complete Property columns (A) through (D) through line 25(b) before going to line 26)**

26	Total gains for all properties (add columns (A) through (D), line 20) . . . . .	18,799,044
27	Add columns (A) through (D), lines 21(b), 22(g), 23(c), 24(b), and 25(b). Enter here and on Part II, line 8 . . . . .	17,122,212
28	Subtract line 27 from line 26. Enter the portion from casualty and theft on Form 4684, Section B, line 15; enter the portion from other than casualty and theft on Form 4797, Part I, line 4 . . . . .	1,376,802

**Part IV Complete this Part Only if You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value**

Check here if you elect out of the installment method.

Enter the face amount of the note or other obligation ▶ .....

Enter the percentage of valuation of the note or other obligation ▶ .....

Form **4797**  
Department of the Treasury  
Internal Revenue Service

**Supplemental Schedule of Gains and Losses**  
(Includes Gains and Losses From Sales or Exchanges of Assets  
Used in a Trade or Business and Involuntary Conversions)

OMB No. 1545-0184

**1984**  
27

▶ To be filed with Forms 1040, 1041, 1065, 1120S, 1120, etc.—See Separate Instructions

Name(s) as shown on return

Identifying number

Conowingo Power Company

52-0280040

**Part I Sales or Exchanges of Property Used in a Trade or Business, and Involuntary Conversions From Other Than Casualty and Theft—Property Held More Than 1 Year (6 Months If Acquired After 6/22/84) (Except for Certain Livestock)**

Note: Use Form 4684 to report involuntary conversions from casualty and theft.

Caution: If you sold property on which you claimed the investment credit, you may be liable for recapture of that credit.

See Form 4255 for additional information.

Note: If you report a loss below and have amounts invested in the activity for which you are not at risk, you will have to file Form 6198. (See instructions under "Special Rules.")

a. Description of property	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, plus improvements and expense of sale	g. LOSS (f minus the sum of d and e)	h. GAIN (d plus e minus f)
1 Release of Rights	1984	1984	1500	—	1		1499
Elec. T & D	1981	1984	1108	306	1605	191	
	1982	1984	15894	2743	23019	4382	
	1983	1984	10746	618	15565	4201	

- 2 Gain, if any, from Form 4684, Section B, line 21 . . . . .
- 3 Section 1231 gain from installment sales from Form 6252, line 22 or 30 . . . . .
- 4 Gain, if any, on line 28 from other than casualty and theft . . . . .
- 5 Add lines 1 through 4 in column g and column h . . . . . ( 8774 ) 1499
- 6 Combine columns g and h of line 5. Enter gain or (loss) here, and on the appropriate line as follows:
- (a) For all except partnership returns:
- (1) If line 6 is a gain, enter the gain as a long-term capital gain on Schedule D. See specific instructions for Part I.
- (2) If line 6 is zero or a loss, enter that amount on line 7. (S corporations, enter on Schedule K (Form 1120S), line 6.)
- (b) For partnership returns: Enter each partner's share of line 6 above, on Schedule K-1 (Form 1065), line 7.

**Part II Ordinary Gains and Losses**

a. Description of property	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, plus improvements and expense of sale	g. LOSS (f minus the sum of d and e)	h. GAIN (d plus e minus f)
7 Loss, if any, from line 6(a)(2) . . . . .						7275	
8 Gain, if any, on line 27 . . . . .							
9 Net gain or (loss) from Form 4684, Section B, lines 13 and 20(a) . . . . .							
10 Ordinary gain from installment sales from Form 6252, line 21 or 29 (Applies only to sales before 6/7/84) . . . . .							
11 Recapture of section 179 deduction (see instructions) . . . . .							
12 Other ordinary gains and losses (include property held 1 year or less, (6 months or less if acquired after 6/22/84)):							
Elec. T & D	1984	1984	822	—	1191	369	—

- 13 Add lines 7 through 12 in column g and column h . . . . . ( 7644 )
- 14 Combine columns g and h of line 13. Enter gain or (loss) here, and on the appropriate line as follows:
- (a) For all except individual returns: Enter the gain or (loss) from line 14, on the return being filed. See instructions for Part II for specific line references.
- (b) For individual returns:
- (1) If the loss on line 7 includes a loss from Form 4684, Section B, Part II, column B(ii), enter that part of the loss here and on line 19 of Schedule A (Form 1040). Identify as from "Form 4797, line 14(b)(1)".
- (2) Redetermine the gain or (loss) on line 14, excluding the loss (if any) on line 14(b)(1). Enter here and on Form 1040, line 15 . . . . . (7644)

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, 1255**

Skip section 1252 on line 23 and in the instructions, if you did not dispose of farmland, or if a partnership files this form.

15 Description of sections 1245, 1250, 1252, 1254, and 1255 property:		Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)		
(A)					
(B)					
(C)					
(D)					
Relate lines 15(A) through 15(D) to these columns ▶▶▶▶		Property (A)	Property (B)	Property (C)	Property (D)
16	Gross sales price . . . . .				
17	Cost or other basis plus expense of sale . . . . .				
18	Depreciation (or depletion) allowed (or allowable) . . . . .				
19	Adjusted basis, subtract line 18 from line 17 . . . . .				
20	Total gain, subtract line 19 from line 16 . . . . .				
21	If section 1245 property:				
	(a) Depreciation allowed (or allowable) (see instructions) . . . . .				
	(b) Enter smaller of line 20 or 21(a) . . . . .				
22	If section 1250 property: (If straight line depreciation used, enter zero on line 22(g) unless you are a corporation subject to section 291.)				
	(a) Additional depreciation after 12/31/75 . . . . .				
	(b) Applicable percentage times the smaller of line 20 or line 22(a) (see instructions) . . . . .				
	(c) Subtract line 22(a) from line 20. If line 20 is not more than line 22(a), skip lines 22(d) and 22(e) . . . . .				
	(d) Additional depreciation after 12/31/69 and before 1/1/76 . . . . .				
	(e) Applicable percentage times the smaller of line 22(c) or 22(d) (see instructions) . . . . .				
	(f) Section 291 amount (For Corporations only.) . . . . .				
	(g) Add lines 22(b), 22(e), and 22(f) . . . . .				
23	If section 1252 property:				
	(a) Soil, water, and land clearing expenses . . . . .				
	(b) Line 23(a) times applicable percentage (see instructions) . . . . .				
	(c) Enter smaller of line 20 or 23(b) . . . . .				
24	If section 1254 property:				
	(a) Intangible drilling and development costs deducted after 12/31/75 (see instructions) . . . . .				
	(b) Enter smaller of line 20 or 24(a) . . . . .				
25	If section 1255 property:				
	(a) Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .				
	(b) Enter the smaller of line 20 or 25(a) . . . . .				

**Summary of Part III Gains (Complete Property columns (A) through (D) through line 25(b) before going to line 26)**

26	Total gains for all properties (add columns (A) through (D), line 20) . . . . .	
27	Add columns (A) through (D), lines 21(b), 22(g), 23(c), 24(b), and 25(b). Enter here and on Part II, line B . . . . .	
28	Subtract line 27 from line 26. Enter the portion from casualty and theft on Form 4684, Section B, line 15; enter the portion from other than casualty and theft on Form 4797, Part I, line 4. . . . .	

**Part IV Complete this Part Only If You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value**

Check here if you elect out of the installment method.

Enter the face amount of the note or other obligation ▶ \_\_\_\_\_

Enter the percentage of valuation of the note or other obligation ▶ \_\_\_\_\_

PHILADELPHIA ELECTRIC COMPANY AND SUBSIDIARIES  
 SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(ATTACHMENT TO FORM 4797)  
 1984  
 F.E. 1, 23-0970240

<u>Part 1</u>	<u>Date Acquired</u>	<u>Date Sold</u>	<u>Gross Sale Price</u>	<u>Depreciation Allowed</u>	<u>Cost Plus Expense of Sale</u>	<u>Loss</u>	<u>Gain</u>
<u>Kind of Property - Land</u>							
<u>Philadelphia Electric Company</u>							
Township Line Rd., Haverford Twp.	03/31/23	09/04/84	\$ 90,000	---	\$ 17,022	---	\$ 72,978
Woodland Ave., Upper Darby, Del. Co.	02/15/52	08/28/84	67,000	---	18,358	---	48,642
S/E Side Chemical Rd. Ply. Twp, Mont. Co.	10/13/51	09/06/84	215,000	---	8,782	---	206,218
N/Side Belmont Rd., Upper Merion	11/06/53	07/31/84	92,000	---	8,516	---	83,484
Lombard Sub. Site, 10th & Lombard 5th Ward	05/11/56	10/30/84	375,000	---	133,441	---	241,559
N/W Side Poorhouse Rd., West Bradford Twp.	10/14/76	03/16/84	37,000	---	26,976	---	10,024
West Chester Pk. and Darby Rd. Haverford Twp.	06/25/74	02/23/84	1,400,000	---	1,035,245	---	364,755
Condemnation Church St. Boro Parkesburg	04/27/29	04/19/84	1,600	---	523	---	1,077
Condemnation By Penn Dot, Limerick Twp., Mont. Co.	01/07/65	04/23/84	5,700	---	1,392	---	4,308
Grant of Easement W/S Steelman Rd., Worcester Twp.	12/31/73	03/05/84	51,632	---	15,817	---	35,815
Grant of Easement N/E Side Bethlehem Pike, Mont. Co.	05/22/64	09/21/84	9,000	---	2,031	---	6,969
Grant of Easement	1984	1984	486	---	---	---	486
Grant of Easement	1984	1984	31,571	---	---	---	31,571

PHILADELPHIA ELECTRIC COMPANY AND SUBSIDIARIES  
 SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES  
 1984

(ATTACHMENT TO FORM 4797 Continued)  
 F.E.I., 23-0970240

Part I	Date Acquired	Date Sold	Gross Sale Price	Depreciation Allowed	Cost Plus Expense of Sale	Loss	Gain
<u>Kind of Property - Land (continued)</u>							
Grant of Easement		1984	23,208	---	---	---	23,208
Grant of Easement		1984	13,191	---	---	---	13,191
Sale of Land		1984	210,353	---	4,194	---	206,159
PECO Total			\$2,622,741	---	\$1,272,297	---	\$1,350,444
<u>Long Term Before 11/29/82</u>							
Land							
36 S. 14th St., Darby Boro	11/12/82	04/19/84	4,500	---	7,227	2,727	
Stargazers Rd., West Bradford Twp., Chester Co.	06/10/81	05/25/84	13,250	---	18,010	4,780	
R.D. #4 Quarryville E. Drumme Twp., Lancaster Co., Pa.	05/16/80	07/20/84	7,998	---	8,433	535	
W/Side Weccacoe Ave., 30 Ward, Phila.	10/30/51	05/03/84	775,000	---	274,809		500,191
N/W Side 19th St., 17th Ward, Phila.	09/30/31	03/02/84	60,000	---	31,512		28,488
Total			860,628	---	339,991	8,042	528,679

Philadelphia Electric Company and Subsidiaries  
 Supplemental Schedule of Gains and Losses

1984  
 (Attachment To Form 4797 Continued)  
 F.E.I. 23-0970240

	<u>Date Acquired</u>	<u>Date Sold</u>	<u>Gross Sale Price</u>	<u>Depreciation Allowed</u>	<u>Cost Plus Expense of Sale</u>	<u>Loss</u>	<u>Gain</u>
<u>Buildings</u>							
36 S. 14th St. Darby Boro	11/12/82	04/19/84	25,400	1,454	32,988	6,134	---
Stargazer Rd. West Bradford Twp. Chester Co.	06/10/81	05/25/84	60,270	16,493	85,811	7,048	---
R. D. #4 Quarryville El. Drumore Twp. Lancaster Co., Pa	05/16/80	07/20/84	51,102	6,040	58,174	1,032	---
W/Side Weccaco Ave., 39th Ward, Phila	10/30/51	05/03/84	---	1,396	9,308	7,912	---
N/W Side 19th St., 17th Ward, Phila.	09/30/31	03/02/84	6,999	86,700	87,470	---	6,229
Total			143,771	112,083	271,751	22,126	6,229
<u>Part 1 4797 Section 1245 Losses</u>							
Common Office Mach.	1981	1984	26	2,471	5,321	2,824	
" "	1982	1984	1	52	176	123	
" "	1983	1984	2	42	347	303	
Electric Steam Prod	1953	1984	(281)	48,325	74,862	26,818	
Electric T & D	1953	1984	655,508	1,932,439	2,996,808	408,861	
Steam Prop. & Distrib.	1953	1984	26	14,576	34,356	19,724	
Common Office Furniture	1953	1984	414	69,933	87,584	17,237	
Common Office Machines	1953	1984	139	22,438	28,133	5,556	

PHILADELPHIA ELECTRIC COMPANY AND SUBSIDIARIES  
 SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES  
 1984

(ATTACHMENT TO FORM 4797 Continued)  
 F.E.I. 23-0970240

Part 1 4797 Section 1245 Losses Cont.	Date Acquired	Date Sold	Gross Sale Price	Depreciation Allowed	Cost Plus Expense of Sale	Loss	Gain
Common Office Machines	1970	1984	38	6,152	7,686	1,496	
Common Trailers	1953	1984	130	7,766	8,204	308	
Light Trucks	1954	1984	344	19,905	21,505	1,256	
	1976	1984	5,387	301,306	327,594	20,901	
	1978	1984	753	23,806	45,772	21,213	
Heavy Trucks	1954	1984	3,373	202,395	207,799	2,030	
AGRS - Elec. Steam Prod.	1982	1984	(8)	197	2,036	1,847	
	1983	1984	(4)	33	1,029	1,000	
Trans. & Distribution	1981	1984	44,585	31,448	203,330	127,297	
	1982	1984	60,866	26,832	277,579	189,881	
	1983	1984	42,192	6,200	192,413	144,021	
Gas Distributions	1981	1984	22,058	168,777	1,155,356	964,521	
	1982	1984	520	2,485	27,220	24,215	
	1983	1984	9	14	452	429	
Salem 1 - Nucl. Prod.	1981	1984	---	38,339	125,615	87,276	
Salem - Common	1981	1984	---	26	75	49	
Common	1981	1984	12	462	2,400	1,926	

PHILADELPHIA ELECTRIC COMPANY AND SUBSIDIARIES  
 SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

1984  
 (ATTACHMENT TO FORM 4797 Continued)  
 F.E.I. 23-0970240

	Date Acquired	Date Sold	Gross Sale Price	Depreciation Allowed	Cost Plus Expense of Sale	Loss	Gain
<u>Part I 4797 Section 1245 Losses Con't.</u>							
Common	1982	1984	10	237	1,967	1,720	
	1985	1984	5	43	1,065	1,017	
Computers	1982	1984	1,094	67,398	226,674	158,182	
	1985	1984	164	4,083	33,869	29,662	
Total PECO Section 1245 Property			837,363	2,998,181	6,097,197	2,261,653	
<u>Conowingo Power Company</u>							
Essements	1981	1984	1,500	---	---	---	1,499
Electric T & D	1981	1984	27,748	3,667	40,189	8,774	
Total Conowingo Power Company			29,248	3,667	40,190	8,774	1,499
Part I Total System			<u>4,493,751</u>	<u>3,113,931</u>	<u>8,021,426</u>	<u>2,300,595</u>	<u>1,886,851</u>
<u>Part II - Ordinary Gains &amp; Losses</u>							
<u>PECO</u>							
Allied M&O Plant	1984	1984	2,534,000	---	2,407,301	---	126,699
Elec. Trans. & Distribution	1984	1984	33,219	---	151,516	118,297	---
Gas Distribution	1984	1984	1	---	36	35	---
Total Short Term Losses			<u>\$2,567,220</u>	<u>---</u>	<u>\$2,558,853</u>	<u>\$118,332</u>	<u>\$126,699</u>
<u>Conowingo Power Company</u>							
Conowingo Power Co.	1984	1984	822	---	1,191	369	---
Total System Part II			2,568,042	---	2,560,044	118,701	126,699
0281F (20)							

PHILADELPHIA ELECTRIC COMPANY AND SUBSIDIARIES  
 SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES  
 1984  
 (ATTACHMENT TO FORM 4797 Continued)  
 F.E.I. 23-0970240

		<u>Part III 4797</u>									
		Section 1245 Gains									
		Gross Sales Price Line 16	Cost Plus Exp. of Sale Line 17	Depreciation Allowed Line 18	Adjusted Basis 18-17=19	Total Gain 19-16=20	Depr. After 12/31/61 21A	Smaller of 20 or 21A=21B			
Light Trucks	1973	3,965	241,158	241,158	---	3,965	241,158	3,965			
	1974	836	50,827	50,827	---	836	50,827	836			
Heavy Trucks	1971	4,083	245,027	245,027	---	4,083	245,027	4,083			
	1972	312	18,749	18,749	---	312	18,749	312			
	1973	460	27,620	27,620	---	460	27,620	460			
Automobiles	1977	1,069	52,855	52,855	---	1,069	52,855	1,069			
Office Furniture	1972	2	297	297	---	2	291	2			
	1975	2	357	357	---	2	---	---			
Office Machines	1971	40	6,544	6,544	---	40	6,544	40			
	1972	18	2,937	2,937	---	18	2,937	18			
	1974	80	13,281	13,281	---	80	13,281	80			
	1975	31	5,056	5,056	---	31	5,056	31			

PHILADELPHIA ELECTRIC COMPANY AND SUBSIDIARIES  
SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

1984  
(ATTACHMENT TO FORM 4797 Continued)  
F.E.I. 23-0970240

	Gross Sales Price Line 16	Cost Plus Exp. of Sale Line 17	Depreciation Allowed Line 18	Adjusted Basis 18-17=19	Total Gain 19-16=20	Depr. After 12/31/61 21A	Smaller of 20 or 21A=21B
1976	20	3,294	3,294	---	20	3,294	20
1977	55	9,035	9,035	---	55	4,888	55
1978	26	4,248	4,248	---	26	4,248	26
AGRS Retirements Nucl. Prod.	180,582	136,397	11,809	124,588	55,994	11,809	11,809
Allied MGO Plant	1982	53,393,880	52,061,265	17,399,436	18,732,051	17,399,436	17,399,436
Total Part 111	53,585,461	52,878,947	18,092,530	34,786,417	18,799,044	18,088,020	17,422,242

Summary of Part 111 Gains

Total gains for all properties, line 20 \$18,799,044  
 Add column 21b. Enter here and on Part II line 8 \$17,422,242  
 Subtract line 27 from line 26. Enter on Form 4797 Part I, line 4. \$1,376,802

Line 26  
Line 27  
Line 28  
0285F (20)

**Supplemental Schedule of Gains and Losses**  
 (Includes Gains and Losses From Sales or Exchanges of Assets  
 Used in a Trade or Business and Involuntary Conversions)

▶ To be filed with Forms 1040, 1041, 1065, 1120S, 1120, etc.—See Separate Instructions

Name(s) as shown on return:

**Adwin Realty Company**

Identifying number  
**23-1706179**

**Part I Sales or Exchanges of Property Used in a Trade or Business, and Involuntary Conversions From Other Than Casualty and Theft—Property Held More Than 1 Year (6 Months if Acquired After 6/22/84) (Except for Certain Livestock)**

Note: Use Form 4684 to report involuntary conversions from casualty and theft.  
 Caution: If you sold property on which you claimed the investment credit, you may be liable for recapture of that credit. See Form 4255 for additional information.  
 Note: If you report a loss below and have amounts invested in the activity for which you are not at risk, you will have to file Form 6198. (See instructions under "Special Rules.")

a. Description of property	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, plus improvements and expense of sale	g. LOSS (f minus the sum of d and e)	h. GAIN (d plus e minus f)
1 Distributable S1231 Gain from Rowbel Partnership #23-2061996							262,069
Distributable S1231 Gain from Makecenter Associates #23-2062044							222,545
Distributable S1231 Gain from Moyer Associates #23-2070474							69,445
2 Gain, if any, from Form 4684, Section B, line 21							
3 Section 1231 gain from installment sales from Form 6252, line 22 or 30							
4 Gain, if any, on line 28 from other than casualty and theft							
5 Add lines 1 through 4 in column g and column h						( )	554,059
6 Combine columns g and h of line 5. Enter gain or (loss) here, and on the appropriate line as follows:							
(a) For all except partnership returns:							
(1) If line 6 is a gain, enter the gain as a long-term capital gain on Schedule D. See specific instructions for Part I.							
(2) If line 6 is zero or a loss, enter that amount on line 7. (S corporations, enter on Schedule K (Form 1120S), line 6.)							
(b) For partnership returns: Enter each partner's share of line 6 above, on Schedule K-1 (Form 1065), line 7.							554,059

**Part II Ordinary Gains and Losses**

a. Description of property	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, plus improvements and expense of sale	g. LOSS (f minus the sum of d and e)	h. GAIN (d plus e minus f)
7 Loss, if any, from line 6(a)(2)							
8 Gain, if any, on line 27							
9 Net gain or (loss) from Form 4684, Section B, lines 13 and 20(a)							
10 Ordinary gain from installment sales from Form 6252, line 21 or 29 (Applies only to sales before 6/7/84)							
11 Recapture of section 179 deduction (see instructions)							
12 Other ordinary gains and losses (include property held 1 year or less, (6 months or less if acquired after 6/22/84)):							
13 Add lines 7 through 12 in column g and column h						( )	
14 Combine columns g and h of line 13. Enter gain or (loss) here, and on the appropriate line as follows:							
(a) For all except individual returns: Enter the gain or (loss) from line 14, on the return being filed. See instructions for Part II for specific line references.							
(b) For individual returns:							
(1) If the loss on line 7 includes a loss from Form 4684, Section B, Part II, column B(ii), enter that part of the loss here and on line 19 of Schedule A (Form 1040). Identify as from "Form 4797, line 14(b)(1)"							
(2) Redetermine the gain or (loss) on line 14, excluding the loss (if any) on line 14(b)(1). Enter here and on Form 1040, line 15.							

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, 1255**  
 Skip section 1252 on line 23 and in the instructions, if you did not dispose of farmland, or if a partnership files this form.

15 Description of sections 1245, 1250, 1252, 1254, and 1255 property:	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A)		
(B)		
(C)		
(D)		

Relate lines 15(A) through 15(D) to these columns ▶ ▶ ▶ ▶	Property (A)	Property (B)	Property (C)	Property (D)
16 Gross sales price				
17 Cost or other basis plus expense of sale				
18 Depreciation (or depletion) allowed (or allowable)				
19 Adjusted basis, subtract line 18 from line 17				
20 Total gain, subtract line 19 from line 16				
<b>21 If section 1245 property:</b>				
(a) Depreciation allowed (or allowable) (see instructions)				
(b) Enter smaller of line 20 or 21(a)				
<b>22 If section 1250 property: (If straight line depreciation used, enter zero on line 22(g) unless you are a corporation subject to section 291.)</b>				
(a) Additional depreciation after 12/31/75				
(b) Applicable percentage times the smaller of line 20 or line 22(a) (see instructions)				
(c) Subtract line 22(a) from line 20. If line 20 is not more than line 22(a), skip lines 22(d) and 22(e)				
(d) Additional depreciation after 12/31/69 and before 1/1/76				
(e) Applicable percentage times the smaller of line 22(c) or 22(d) (see instructions)				
(f) Section 291 amount (For Corporations only.)				
(g) Add lines 22(b), 22(e), and 22(f)				
<b>23 If section 1252 property:</b>				
(a) Soil, water, and land clearing expenses				
(b) Line 23(a) times applicable percentage (see instructions)				
(c) Enter smaller of line 20 or 23(b)				
<b>24 If section 1254 property:</b>				
(a) Intangible drilling and development costs deducted after 12/31/75 (see instructions)				
(b) Enter smaller of line 20 or 24(a)				
<b>25 If section 1255 property:</b>				
(a) Applicable percentage of payments excluded from income under section 126 (see instructions)				
(b) Enter the smaller of line 20 or 25(a)				

**Summary of Part III Gains (Complete Property columns (A) through (D) through line 25(b) before going to line 26)**

26 Total gains for all properties (add columns (A) through (D), line 20)	
27 Add columns (A) through (D), lines 21(b), 22(g), 23(c), 24(b), and 25(b). Enter here and on Part II, line 8.	
28 Subtract line 27 from line 26. Enter the portion from casualty and theft on Form 4684, Section B, line 15; enter the portion from other than casualty and theft on Form 4797, Part I, line 4.	

**Part IV Complete this Part Only if You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value**

Check here if you elect out of the installment method.

Enter the face amount of the note or other obligation ▶

Enter the percentage of valuation of the note or other obligation ▶

Philadelphia Electric Company  
I.D. No: 23-0970240  
Contributions-in-Aid-of-Construction  
Form 1120, 12/31/84

Philadelphia Electric Company and all subsidiaries contained herein, hereby declare, pursuant to Section 118(c) and Section 6501 that all contributions received under Section 118(b)(1)(A) for the calendar year 1984 have been spent or will have been spent by December 31, 1986. In the absence of regulations, this statement is submitted pursuant to Section 163 of the Deficit-Reduction Act of 1984.

1323V (20F)

PHILADELPHIA ELECTRIC COMPANY  
OTHER INCOME AND OTHER DEDUCTIONS  
1984

Other Income	
Partnership Income	(3,675,902)
Management Services	58,235
Reimbursement for Losses On Sale of	
Residences of Relocated Employees	\$139,573
Other	<u>2,278</u>
	<u>(\$3,475,816)</u>
Other Deductions	
OSHA Penalties	\$(1,600)
Salaries & Expenses of	
Legislative Engineer	164,384
PEA Dues	34,591
EEI Dues	19,872
Electrical Alliance Payments	36,000
Limerick Light Publication Expenses	163,837
Salaries & Expenses in Connection	
with the Point Pleasant Referendum	317
Repair Allowance	8,249,322
Various Expenses Capitalized by	
Revenue Agent	146,091
Pioneer Uranium Loss	6,163,770
Cost of Removal	4,766,691
Easements	558,740
Intangible Drilling Costs	3,516,485
Abandonment Losses	506,381
Land Development Losses	48,027
Radiation Management Corporation	
International Loss	33,000
Expenditures for Certain Civic,	
Political and Related Activities	<u>4,106</u>
	<u>\$24,410,014</u>

Philadelphia Electric Company  
Detail of Taxes  
1984 Return

	PECO	SPCO	PERCO	SECO	EPCC	EPDC	ARCO	AECO	CPCO	Total
<b>Federal</b>										
Unemployment Compensation	1,176,138	---	---	6,837	---	---	---	---	10,154	1,193,129
FICA	22,528,110	---	---	136,274	---	---	---	---	209,764	22,874,148
Telephone & Telegraph	61,996	---	---	200	---	---	---	---	1,244	63,440
Excise	250,739	---	---	---	100,556	---	---	---	---	351,295
Total Federal	24,016,983	---	---	143,311	100,556	---	---	---	221,162	24,482,012
<b>State/Local</b>										
Income - PA	---	---	---	---	---	---	145,672	---	---	145,672
- NJ	329,936	---	---	---	---	---	---	---	---	329,936
- MD	40,192	22,962	---	171,793	---	---	---	---	3,254	238,201
Capital Stock - PA	22,000,000	---	26,345	---	27,332	75	47,709	4,250	---	22,105,711
- NJ	179,527	---	---	---	---	---	---	---	---	179,527
- MD	---	375,387	---	---	---	---	---	---	---	375,387
Gross Receipts	121,871,178	360,794	---	---	---	---	---	---	20,528	122,949,998
Unemployment Compensation	1,873,320	---	---	10,724	---	---	---	---	11,350	1,895,394
Sales & Use	512,800	1,287	---	5,540	---	---	---	---	4,528	518,615
Personal Property	118,986	---	---	---	---	---	---	---	---	118,986
PUKTA	49,836,208	---	158,860	---	---	---	---	---	---	49,995,068
Real Estate - Local	1,700,367	984,558	23,329	---	---	---	207,242	---	367,134	3,282,630
Phila. Realty Occupancy	475,974	---	---	---	---	---	64	---	---	476,038
Franchise - Local	261,267	---	---	---	---	---	---	---	---	261,267
- State	---	---	---	---	127,184	---	---	5,728	---	132,912
General Business & Mercantile	72,528	---	3,485	---	---	---	3,347	568	---	79,928
MD Environmental Surcharge	---	---	---	305,439	---	---	---	---	18,257	323,696
Excise	222,985	---	---	544	---	---	16	---	601	224,152
Radiation Action Tax Assess.	936,210	---	---	---	---	---	---	---	---	936,210
Delaware Radiological Emerg.	212,145	---	---	---	---	---	---	---	---	212,145
Severance	---	---	---	---	324,783	---	---	---	---	324,783
Total State/Local	200,643,623	1,744,988	212,025	494,040	479,299	75	404,050	10,546	1,143,078	205,131,724
Total Federal & State/Local	224,660,606	1,744,988	212,025	637,351	579,855	75	404,050	10,546	1,364,240	229,613,736

Taxes Division  
August 12, 1985  
JAV/mfr

	<u>\$5,000 &amp; Under</u>	<u>Over \$5,000</u>	<u>Total</u>
<b>Health &amp; Welfare</b>			
<b>Federated Drives (426-1-1001)</b>			
Associated United Ways of Pennsylvania & New Jersey -----	\$ -	\$481,400	\$481,400
Avon-Grove Community Chest -----	375	-	375
Community Development Fund of the United Way of S. E. Penna. -----	-	33,600	33,600
Federation Allied Jewish Appeal -----	-	11,300	11,300
Kennett Area United Fund -----	375	-	375
North Penn United Way -----	915	-	915
Oxford Civic Association -----	375	-	375
Royersford Community Chest -----	455	-	455
United Fund of Central Maryland -----	1,610	-	1,610
United Way -----	850	-	850
United Way of Bucks County -----	-	15,400	15,400
United Way of Cecil County -----	1,610	-	1,610
United Way of Chester County -----	-	9,225	9,225
United Way of Collegeville-Trappe, Inc. -----	400	-	400
United Way of Lancaster County -----	225	-	225
United Way of York County -----	2,200	-	2,200
Upper Perkiomen Valley Community Chest -----	370	-	370
	<u>9,760</u>	<u>550,925</u>	<u>560,685</u>
<b>National Health Agencies (426-1-1002)</b>			
American Heart Association, Delaware County Council -----	500	-	500
Leukemia Society of America -----	500	-	500
National Council on Alcoholism Del. Valley Area Inc. -----	450	-	450
National Spinal Cord Injury Assoc. -----	500	-	500
	<u>1,950</u>	<u>-</u>	<u>1,950</u>
<b>National Welfare Agencies (426-1-1003)</b>			
Fellowship Commission -----	500	-	500
National Fire Protection Association -----	500	-	500
National Safety Council -----	500	-	500
	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<b>Hospitals (426-1-1004)</b>			
Albert Einstein Medical Center Campaign -----	2,000	-	2,000
Bryn Mawr Rehabilitation Hospital -----	100	-	100
Chester Cnty. Hospital Capital Campaign -----	500	-	500
City of Hope National Medical Center -----	200	-	200
Crozer-Chester Medical Center -----	150	-	150
Deborah Hospital -----	750	-	750
Frankford Hospital -----	250	-	250
Harford Memorial Hospital -----	2,000	-	2,000
Lankenau Hospital -----	2,200	-	2,200
Magee Rehabilitation Hospital -----	1,000	-	1,000
Presbyterian - U of P Med. Ctr. Renewal Fund -----	3,166	-	3,166
Sacred Heart Hospital -----	1,650	-	1,650
Sacred Heart Medical Center -----	3,140	-	3,140

Saint Mary Hospital -----	1,500	-	1,500
Seabrook House -----	500	-	500
South Phila. Chapter of Deborah Hosp. -	300	-	300
St. Agnes Medical Center -----	300	-	300
Temple University Hospital -----	2,000	-	2,000
York Hospital -----	200	-	200
	<u>21,906</u>	<u>-</u>	<u>21,906</u>

Youth Agencies (426-1-1005)

ASPIRA Inc. of Pennsylvania -----	500	-	500
Big Brothers/Big Sisters of America --	300	-	300
Boys & Girls Clubs of Metropolitan Philadelphia, Inc. -----	1,500	-	1,500
Boy Scouts of America-Chester County--	3,000	-	3,000
Boy Scouts of America-Phila. Council--	300	-	300
Boy Scouts of America-York-Adams County	1,500	-	1,500
Boy's Club of Chester -----	100	-	100
Brandywine YMCA-----	200	-	200
Christian St. Branch - YMCA -----	150	-	150
Congressman Bill Gray Basketball League	200	-	200
Exton-Lionville YMCA -----	1,000	-	1,000
Jr. Achievement of Delaware Valley --	2,000	-	2,000
Jr. Achievement of Reading & Berks County -----	200	-	200
National Junior-----	500	-	500
North Light Boys Club, Inc.-----	500	-	500
North Penn Valley Boys Club-----	100	-	100
Panasonic Radio-----	25	-	25
Phila. Citizens for Child. & Youth---	1,000	-	1,000
Phoenixville Area YMCA -----	200	-	200
Police Athletic League -----	1,850	-	1,850
Torch Relay Foundation-----	200	-	200
Valley Forge Council, U.S.A. -----	225	-	225
Wharton Center-----	200	-	200
YMCA of Central Chester County -----	100	-	100
Youth in Action-----	200	-	200
	<u>16,050</u>	<u>-</u>	<u>16,050</u>

Other Local Health & Welfare Agencies  
(426-1-1006)

Abraxas Foundation Inc. -----	334	-	334
Burn Foundation -----	2,000	-	2,000
Children's Aid Society of Penna.-----	500	-	500
Contact Phila., Inc.-----	400	-	400
Dunwoody Home -----	200	-	200
Edith R. Rudolphy Residence for the Blind	300	-	300
Friends of M.S., Inc.-----	1,000	-	1,000
Friendship Center-----	500	-	500
Greater Phila. Food Bank-----	1,000	-	1,000
Inglis House -----	500	-	500
Joe Hand Production -----	60	-	60
Lindfield Fire Co., #1-----	5,000	-	5,000
Main Line Branch NAACP -----	200	-	200
Main Line Charities -----	160	-	160

Material-----	258	-	258
Penjerdel Regional Foundation, Acct. of U.E.S. Fund, Inc.-----	-	-	-
Phila. Child Guidance Clinic-----	100	-	100
Radio Information Center for the Blind-----	300	-	300
Variety Club Telethon for Crippled Children-----	1,500	-	1,500
Volunteer Services for the Blind-----	300	-	300
William A. Barrett - Nabuurs Center---	500	-	500
	<u>15,112</u>	<u>-</u>	<u>15,112</u>
<b>Total Health and Welfare-----</b>	<b><u>66,278</u></b>	<b><u>550,925</u></b>	<b><u>617,203</u></b>
<b>Education</b>			
<b>Higher Education Institutions</b>			
<b>(426-1-2001)</b>			
Academy of Applied Electric Science-----	3,800	-	3,800
Bryn Mawr College-----	1,500	-	1,500
Drexel University-----	7,300	75,000	82,300
Eastern College-----	500	-	500
La Salle College Campaign for the 80's	2,500	-	5,000
Peirce Junior College-----	300	-	300
Spring Garden College-----	250	-	250
St. Joseph's University-----	2,500	-	2,500
West Chester University Foundation---	100	-	100
Widener University-----	500	-	500
	<u>19,250</u>	<u>75,000</u>	<u>94,250</u>
Pre-college institutions (426-1-2002) --	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Scholarships &amp; Fellowships</b>			
<b>(426-1-2003)</b>			
Hero Scholarship Fund-----	500	-	500
Marine Corps Scholarship Foundation, Inc.-----	2,000	-	2,000
National Merit Scholarship Corp.-----	-	21,820	21,820
Kadnor High School Scholarship Fund --	25	-	25
Scholarship Awards - Net-----	18,506	79,703	98,209
United Negro College Fund-----	1,750	-	1,750
	<u>22,781</u>	<u>101,523</u>	<u>124,304</u>
<b>Education related organizations</b>			
<b>(426-1-2004)</b>			
A Better Chance in Lower Merion-----	200	-	200
Academy of Automotive Mechanical Service	3,750	-	3,750
American Nuclear Society-Public Education Program-----	2,500	-	2,500
Berean Pres. Church - Learning Through Education-----	3,000	-	3,000
BLOCS-NAA Project-----	-	40,000	40,000
Bucks County Lions Club All Star Football Fund - Banquet-----	100	-	100

Bucks County Schools Intermediate Unit No. 22 -----	600	-	600
Camp Sunshine -----	50	-	50
Center for Literacy -----	1,000	-	1,000
Charles Drew Award Committee -----	500	-	500
Citizens Committee on Public Education -----	250	-	250
Citizens for Progress -----	500	-	500
Community Education Center -----	250	-	250
Dramatic Educational Systems Inc. -----	1,000	-	1,000
Found. for Indep. Coll., Inc. of PA. -----	3,650	-	3,650
Gatsby's Galaxy -----	2,500	-	2,500
Harford County Educational Foundation -----	175	-	175
Lutheran School of Kensington -----	16	-	16
Lulac Educational Service Center, Inc. -----	750	-	750
National Fund for Medical Education -----	150	-	150
Opportunities Industrialization Center Inc. -----	-	10,000	10,000
P.A.A. Sr. Girl's Travel Fund -----	100	-	100
Parents Union for Public Schools -----	200	-	200
Pennsylvania Council of Teachers of Mathematics -----	200	-	200
Pennsylvania Free Enterprise Week -----	450	-	450
Phila. O. I. C. -----	600	-	600
Phila. Cued Speech Association -----	250	-	250
Philadelphia Miniversity, Inc. -----	500	-	500
Philadelphia Urban Coalition - NAA Project No. N83-51-R -----	5,000	-	5,000
Prime -----	-	7,000	7,000
School District of Philadelphia -----	250	-	250
Travel Aids for the Blind -----	300	-	300
United Negro College Fund -----	750	-	750
1983 Engineer's Week -----	200	-	200
Warminster Township Library -----	50	-	50
Zionist Organization of America -----	270	-	270
	<u>30,011</u>	<u>57,000</u>	<u>87,011</u>
Total Education -----	<u>72,042</u>	<u>233,523</u>	<u>305,565</u>

Culture & Arts			
Music (426-1-3001)			
Academy of Music of Phila. Inc. -----	6,000	-	6,000
American Wind Symphony Orchestra -----	1,200	-	1,200
Kennett Symphony Orchestra -----	250	-	250
Mann Music Center -----	320	-	320
Opera Company of Phila. -----	1,000	-	1,000
Phila. Boys Choir & Chorale -----	500	-	500
Philadelphia Civic Ballet Co. -----	300	-	300
Singing City -----	500	-	500
Warminster Symphony Society -----	45	-	45
Youth Orchestra of Greater Phila. -----	330	-	330
	<u>10,445</u>	<u>-</u>	<u>10,445</u>

<b>Museums (426-1-3002)</b>			
Academy of Natural Sciences-----	2,500	-	2,500
Afro American Historical & Cultural Museum-----	300	-	300
Franklin Institute's Capital Campaign-----	5,000	-	5,000
Museum Market Place No. 2-----	911	-	911
Penna. Academy of Fine Arts-----	1,000	-	1,000
Philadelphia Museum of Art-----	2,500	-	2,500
Please Touch Museum-----	2,000	-	2,000
	<u>14,211</u>	<u>-</u>	<u>14,211</u>
<b>Public TV/Radio (426-1-3003)</b>			
WHYY-----	1,650	-	1,650
Women in Communications, Inc.-----	500	-	500
	<u>2,150</u>	<u>-</u>	<u>2,150</u>
<b>Art Funds &amp; Councils (426-1-3004)</b>			
Greater Philadelphia Cultural Alliance-----	500	-	500
Philadelphia Drama Guild-----	1,000	-	1,000
Prints in Progress-----	250	-	250
Women for Greater Philadelphia-----	250	-	250
	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>Theatres (426-1-3005)</b>			
	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cultural Centers (426-1-3006)</b>			
Polish Heritage Society-----	300	-	300
Zoological Society of Philadelphia-----	1,500	-	1,500
	<u>1,800</u>	<u>-</u>	<u>1,800</u>
<b>Dance (426-1-3007)</b>			
Penna. Ballet-----	2,500	-	2,500
	<u>2,500</u>	<u>-</u>	<u>2,500</u>
<b>Libraries (426-1-3008)</b>			
Friends of Collinsville Community Lbr.-----	200	-	200
Friends Library of Cecil Co., Md.-----	100	-	100
Ludington Public Library-----	2,000	-	2,000
	<u>2,300</u>	<u>-</u>	<u>2,300</u>
<b>Total Culture and Arts</b> -----	<b>35,406</b>	<b>-</b>	<b>35,406</b>
<b>Civic</b>			
<b>Community Improvements (426-1-4001)</b>			
Belmont Improvement Association, Inc.-----	250	-	250
Goodwill Industries-----	1,000	-	1,000
Greater Philadelphia Chamber of Commerce-----	2,000	-	2,000
Main Line Chamber of Commerce-----	700	-	700
Penjerdel Council (EIC)-----	2,420	-	2,420
Penjerdel Regional Foundation-----	3,000	-	3,000
Phila. Council For Neighborhood Education-----	1,000	-	1,000
Phila. Urban Coalition-----	3,250	-	3,250
		<u>103,200</u>	<u>103,200</u>

Point Breeze Federation, Inc. -----	300	-	300
Restore Philadelphia -----	750	-	750
Southwest Community Enrichment Ctr. --	300	-	300
Urban League of Philadelphia -----	1,450	-	1,450
	<u>16,690</u>	<u>103,200</u>	<u>119,890</u>
<b>Environment &amp; Ecology (426-1-4002)</b>			
Alliance to Save Energy-----	1,000	-	1,000
Greater Philadelphia Chamber of Commerce-----	250	-	250
Nature Conservancy-----	4,000	-	4,000
Penna. Horticultural Society -----	500	-	500
	<u>5,750</u>	-	<u>5,750</u>
<b>Justice and Law (426-1-4003)</b>			
American Civil Liberties Union Founda. Committee of Seventy -----	1,250	-	1,250
Del. County Bar Assoc. Law Day-----	500	-	500
NAACP Legal Defense & Ed. Fund.-----	2,500	-	2,500
NAACP Special Contribution Fund-----	2,000	-	2,000
Mid-Atlantic Legal Foundation-----	2,200	-	2,200
Penna Legislative Black Caucus Fnd., Inc.	200	-	200
Penna. State Conference of NAACP -----	500	-	500
	<u>9,650</u>	-	<u>9,650</u>
<b>Housing and Urban Renewal (426-1-4004)</b>			
Allegheny West -----	-	12,000	12,000
Eastwick Project Area Committee-----	200	-	200
	<u>200</u>	<u>12,000</u>	<u>12,200</u>
<b>Other Civic (426-1-4005)</b>			
American Baptist Association -----	374	-	374
American Red Cross-Chester- Wallingford Chapter-----	200	-	200
American Jewish Committee -----	1,050	-	1,050
Anti-Defamation League -----	700	-	700
B'nai B'rith Foundation of the U.S. --	1,500	-	1,500
Bunting Friendship Freedom House, Inc.	50	-	50
Chester Black Expo.-----	200	-	200
Chester Branch NAACP-----	100	-	100
Chester Co. Historical Society -----	200	-	200
Chester High School Basketball Recognition Committee-----	75	-	75
Chestnut Street Association -----	650	-	650
Community of Eastern Delaware County--	100	-	100
Concordville Fire & Protective Assoc.-	25	-	25
Croydon Fire Co. -----	25	-	25
Delaware County Chamber of Commerce --	200	-	200
Delaware Co. Festival of Lights of Peace	50	-	50
Delaware Co. Fraternal Order of Police	30	-	30
Delaware County Rose Tree Summer Fest.	250	-	250
Delaware Co. Veterans Affairs Office --	100	-	100
Delaware Co. Veterans Council -----	100	-	100
Domestic Abuse Project -----	200	-	200
Doylestown Fire Co. No. 1 -----	25	-	25

East Fallowfield Fire Protection Assn.	100	-	100
East Whiteland Vol. Fire Assoc.	150	-	150
Eastwick Project Area Committee	200	-	200
Fellowship Commission	500	-	500
Fireman's Hall	500	-	500
Frankford High School Reunion	91	-	91
Golden Angels Women's Softball Team	100	-	100
Greater Phila. First Corporation	-	-	-
Hansen Printing, Inc.	209	16,000	16,000
Hero Scholarship of Delaware Co., Inc.	200	-	209
Horsham Fire Co. No. 1 Ambulance Corps.	70	-	200
Inroads	2,200	-	70
Israel Histadrut Campaign	250	-	2,200
Jewish National Fund	600	-	250
Joint Health Cost Containment Program	-	-	600
Jr. League of Philadelphia	180	11,000	11,000
Kiwanis Club of Chester	50	-	180
Leedom Little League	50	-	50
Levittown Fire Co. No. 2	100	-	50
Lynette Hazelton	100	-	100
Main Line YMCA	100	-	100
Merion Fire Co. of Ardmore	100	-	100
Mother Bethel African Methodist Episcopal Church	750	-	100
Nanbpwc, Inc.	200	-	750
Nat'l Assoc. of Town Watch, Inc.	200	-	200
National Conference of Christians & Jews	1,500	-	200
Newtown Fire Association	25	-	1,500
North Penn Volunteer Fire Co.	25	-	25
North Phila. Action Branch of NAACP	1,000	-	25
Oreland Volunteer Fire Co.	25	-	1,000
Our Neighbors Civic Association	1,000	-	25
PA. Federation of Business & Professional Women's Clubs	50	-	1,000
Pennsylvania Council for the Blind	750	-	50
Perseverance Volunteer Fire Co. No. 1	25	-	750
Phila. Citizens' Register/Vote Comm.	500	-	25
Phila. Council for Internat. Visitors	500	-	500
Plumsteadville Volunteer Fire Co.	25	-	500
Plymouth Fire Co. #1	125	-	25
Point Pleasant Fire Co. No. 1	50	-	125
Private Industry Council of Phila.	1,200	-	50
Retired Senior Volunteer Program	50	-	1,200
Riverfront Development Corp.	-	-	50
Rotary Foundation of Phila., Inc.	150	6,000	6,000
Sharon Hill Volunteer Fire Company	25	-	150
Singerely Fire Company	200	-	25
Telford Diving Unit	50	-	200
Thorndale Volunteer Fire Co., Inc.	75	-	50
Trinity Cooperative Day Nursery	77	-	75
Upper Main Line YMCA	100	-	77
Upper Merion Volunteer Fire Companies	50	-	100
Warminster Fire Co.	25	-	50
Water Witch Fire Co.	200	-	25
			200

West Bradford Fire Company -----	50	-	50
Westinghouse Refrigerator -----	474	-	474
West Whiteland Fire Co. -----	100	-	100
Wheels, Inc. -----	1,500	-	1,500
Women's Way -----	1,000	-	1,000
World Affairs Council -----	650	-	650
	<u>24,780</u>	<u>33,000</u>	<u>57,780</u>
Utility Emergency Services Fund (426-1-4006) -----	3,914	270,110	274,024
	<u>3,914</u>	<u>270,110</u>	<u>274,024</u>
Harford Interfaith Comm. Serv. (GPCO) (426-1-4007) -----	155	-	155
	<u>155</u>	<u>-</u>	<u>155</u>
Total Civic -----	61,139	418,310	479,449
Other			
Religious Activities (426-1-5001)			
American Jewish Committee -----	500	-	500
Deer Creek Harmony Church -----	100	-	100
Layman's National Bible Committee -----	250	-	250
Zion Baptist Church -----	1,280	-	1,280
	<u>2,130</u>	<u>-</u>	<u>2,130</u>
Economic Education (426-1-5002)			
Area Council for Economic Education --	5,000	-	5,000
Jr. Achievement of Del. Valley, Inc. --	3,000	-	3,000
Phila. Council Boy Scouts of America --	1,000	-	1,000
	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Other (426-1-5003)			
Bucks County Vietnam War Memorial Fund	500	-	500
Citizens Coalition for Energy			
Efficiency -----			
Elkton Fish Hatchery -----	2,800	-	2,800
Engineers Club of Philadelphia -----	5,000	-	5,000
Friends of Steve Brody -----	250	-	250
Joe Hand Productions -----	100	-	100
Martin Luther King, Jr. Center -----	90	-	90
Material -----	2,500	-	2,500
Pop Warner Little Scholars, Inc. -----	103	-	103
Puerto Rico Festival Week -----	400	-	400
Senior Employment & Educ. Serv., Inc. --	500	-	500
Smoke Detectors -----	250	-	250
Thomas A. Edison Papers -----	603	-	603
	<u>2,000</u>	<u>-</u>	<u>2,000</u>
	<u>15,096</u>	<u>-</u>	<u>15,096</u>
Total Other -----	26,226	-	26,226
Total Contributions -----	\$ 261,091	\$1,202,758	\$1,463,849