PEC Statement No. 24
RS. 1-6-86 Phila R-850152

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PHILADELPHIA ELECTRIC COMPANY

Docket No. 850152

DIRECT TESTIMONY

OF

WILLIAM F. SUNDERMEIR

CLASS COST ALLOCATION

AND UNIT COST STUDY

September, 1985

Direct Testimony of William F. Sundermeir

Q. Please state your name and business address for the record.

A. William F. Sundermeir, 2301 Market Street, Philadelphia, Pennsylvania.

Q. By whom are you employed, Mr. Sundermeir, and in what capacity?

A. I am employed by Philadelphia Electric Company. I am the Supervisor in charge of the Cost and Load Analysis Section of the Rate Division.

Q. What is your educational background?

A. I received a Bachelor of Science Degree in Mechanical Engineering from Drexel University in 1956.

Q. Describe your work experience with Philadelphia Electric Company.

A. Immediately upon graduation from Drexel University, I spent approximately four years in generating station design work in the Mechanical Engineering Division. In 1960, I was transferred to the Station Operating Division where I was assigned to various engineering responsibilites in an electric generating station. In 1962, I was transferred to the Rate Division of the Finance and Accounting Department. From October 1962 until January 1972 my assignments included rate design, the preparation of data for rate filings and the development of load characteristic data for each of the Company's classes of service. In January 1972, I was appointed to my present position as the Supervisor in

charge of the Cost and Load Analysis Section of the Rate Division.

Q. Please describe the primary duties of the Cost and Load Analysis Section.

A. The primary responsibilities of this section are to develop cost to serve studies and the class load characteristic studies that are required for the cost to serve studies. Both of these studies are basic requirements for proper rate design. This section is also responsible for the design of rates for the large commercial and industrial customers. In addition, this section is responsible for the preparation of rate filing data that are related to cost to serve or load characteristics.

Q. Could you further describe your responsibilities and accomplishments?

A. I am responsible for defining the data requirements and the scheduling of the Company's load research program. This program must be designed to satisfy the data requirements of the Company and the regulatory commissions. Also, I was responsible for the design and implementation of an experiment to determine the effects of a rate for residential electric space heating service that recognized load factor.

I have written several reports on load studies which have been printed in the annual report of the Load Research Committee of the Association of Edison

Illuminating Companies. In conjunction with this Committee, I have participated in task force studies on coincidence factor - load factor relationships and residential class load factors. I have also assisted in conducting workshops on various aspects of load research. These workshops were conducted under the direction of the Load Research Committee of the Association of Edison Illuminating Companies and were attended by representatives from utilities throughout the United States.

In August 1982, I made a presentation to the Northeast Regional Load Research Conference of the Association of Edison Illuminating Companies on the use of load research data in costing and rate design. This presentation included a description of the methodology used to develop large commercial and industrial rates.

In addition, I have participated in the preparation of a report by the Franklin Institute Research Laboratories for the National Science Foundation. This report was on the Implications of Residential Solar Space Conditioning on Electric Utilities.

Q. Mr. Sundermeir, have you testified in any previous regulatory proceedings?

A. Yes. I presented testimony in the Commission's investigation at Docket No. L-810060 concerning the implementation of Section 210 of the Public Utility Regulatory Policies Act of 1978 (PURPA). I have also

testified before the Maryland Public Service Commission in regard to rates filed by Conowingo Power Company for the purchase of energy from cogenerators and small power producers. In addition, I have testified before this Commission in the hearings relative to the Company's request for a gas rate increase in 1981 (Docket No. R-811719), a steam rate increase in 1982 (Docket No. R-822101) and two electric rate increases in 1983 and 1984 (Docket Nos. R-822291 and R-842590).

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to introduce and explain the Company's class cost allocation and unit cost study and the load characteristics used to allocate demand and energy related costs to classes of service.

Counsel:

I ask that there be marked as Exhibit WFS-1 a document entitled Allocation of Costs and Rates of Return By Classes of Service 12 Months Ended June 30, 1986.

Q. Mr. Sundermeir, was Exhibit WFS-1 prepared by you or under your supervision and direction?

A. Yes it was.

Q. Please describe the contents of Exhibit WFS-1.

A. Exhibit WFS-1 contains ten sections preceeded by an introduction that briefly explains the cost allocation methodology and a description of the contents in each of the ten sections. The introduction also includes a list of the rates included in each of the classes of service

shown in the cost study and a description of special studies used in preparation of the cost study. All of the data included in this exhibit are for the twelve month period ended June 30, 1986 except for the load data presented in Section VIII. I will discuss the load data later in my testimony. The data for the twelve month period ended June 30, 1986 are budget data for that period that have been adjusted to reflect the adjustments shown in Exhibit TPH-2.

Q. Please summarize the more important parts of Exhibit WFS-1?

A. Yes. Page 6 is a summary of the results of the cost allocation for the twelve month period ended June 30, 1986. The details of this allocation study are presented in Section II. Page 6 shows the rates of return by classes of service under present rate schedules (line 31) and the rates of return that would be obtained in that period if the rates proposed in this filing were in effect (line 33). Section IV shows all of the allocation schedules that were used in the alloction of costs in Section II.

Section VI shows the development of the unit costs for each of the classes of service. These unit costs are used to develop the cost curves shown in Section VII. The curves in Section VII show a comparison between costs and revenues for residential and demand/energy rate schedules. Section VIII shows load curves for the major classes of service for the average of the day of system

peak in each of the four summer months (June through September) in 1984. This section also includes demand, energy, load factor and coincidence factor data for the major classes of service and a description of the source and age of the load data used to develop the class load curves.

Section IX contains the most recent overall system loss study. Section X shows a summary of the results of a cost study using the average and excess allocation method.

Q. Please describe the allocation methods used in the cost allocation.

A. Cost by accounts or by functionalized accounts are allocated to classes of service in accordance with the factors that primarily influence the cost occurrence. For example, production and transmission plant and the related expenses are allocated to classes of service on the basis of the average contribution of each class to the hourly system peaks in each of the four summer months (June through September). Production and transmission plant must be designed to meet the maximum demand requirements imposed on the system by the customers; therefore, it is appropriate that these costs should be allocated on the basis of contribution to those peak demands.

Q. Would you describe other important allocations shown in Exhibit WFS-1?

A. Yes. Distribution plant and expenses are a function of both demand related and customer related costs and, when

possible, some costs are directly assigned. All customer costs are allocated to classes of service on the basis of the number of customers in each class. All distribution costs that are not customer related are classified as demand related since costs in excess of the customer costs are incurred to satisfy the demand requirements of the customers. Demand related distribution costs are allocated to classes of service on the basis of noncoincident class peaks since the distribution facilities must be designed to satisfy the maximum demand requirements in areas regardless of the time of occurrence of such demand. Fuel and other energy related expenses are allocated to classes of service on the basis of the energy generation requirements of each class. Expenses that cannot be categorized as being demand, energy or customer related are generally allocated on the basis of composite schedules that are developed from related cost data. There have been no significant changes in the cost allocation method used in Exhibit WFS-1 from those adopted by the Commission in RID 295, RID 438, R-79060865, R-80061225, R-811626, R-822291 and R-842590.

Q. Mr. Sundermeir, you have testified that you allocate production and transmission plant to each class of service on the basis of the average contribution to system peak of each class on the day of system peak in each of the four summer months. Would you explain your rationale for using this allocation method?

A. Yes. Since 1958, Philadelphia Electric Company has been classified as a summer peaking company, since the summer system peak is significantly higher than the winter system peak. The summer system peak has historically occurred in any of the four summer months of June through September primarily depending on the occurrence of hot weather. In addition, class load characteristics may change from one month to another due to factors other than weather. For example, schools may be in session in June and September while industrial load may be affected by vacation schedules in July and August. Also, the clock hour in which the peak occurs can have an effect on the allocation. In order to provide stability to the allocation of the production and transmission plant and expenses the average of the data for the day of system peak in each of the four summer months is used. In 1984, these peaks occurred on June 13, July 16, August 9 and September 14.

Q. You stated earlier in your testimony that the load data in Section VIII of Exhibit WFS-1 is for the four summer months in 1984. Did you use these data to allocate costs?

A. No. The curves and tables in Section VIII are for illustrative purposes only since at the time of this filing these are the latest available actual data. For the cost allocation these data were adjusted to reflect the budgeted sales in the twelve month period ended June 30, 1986.

Q. How did you make the adjustment from actual data to the future test year?

A. The actual demand data are adjusted in accordance with the ratio between annual sales in the test year and actual sales in calendar year 1984. In other words, it is assumed that there is a constant relationship between demands and annual energy use between the actual period and the test year.

Q. Why did you use annual energy use instead of monthly energy use to adjust the demand data to the test year?

A. The relationship between maximum demands and energy use in a given month is significantly dependent on weather conditions in the month. This is particularly true in the summer months from which most of the demand data used in the cost allocation are obtained. A given month with high energy use may have lower maximum demands than the same month in another year with lower energy use; therefore, I believe that the assumption that the demand in a given month from one year to the next is directly related to the energy use in those months is not a good assumption. I believe that annual energy use is a more appropriate basis for the adjustment of demands since it provides stability to the calculation and is less volatile than the use of monthly data.

Q. Were the load data for 1984 based on actual data for those years?

A. Actual data were used to develop all class loads except

the residential and small commercial and industrial classes. The development of load data for these classes was based on the most recent load survey data. The load survey data for these classes are adjusted to reflect the customer distribution and the actual weather conditions for the actual days that the load data are developed.

Q. Are any of the costs that you have developed used directly in the design of any of the proposed rate schedules?

A. Yes. In accordance with the Commission's Order in RID 438, the pricing of Rate HT and PD is strictly developed on the basis of cost data. The customer charges in these rates are obtained directly from the unit cost study. The energy pricing is established in accordance with the slopes of the cost curves in the designated price blocks, and the demand charge is established on the basis of the remaining total revenue requirement that is not recovered by the customer or energy prices. The method used in this filing is exactly the same as the method approved in the last five rate proceedings.

Q. In response to the last question, you indicated that you used cost curves to establish energy pricing for Rates HT and PD. Could you briefly describe how those curves are developed?

A. Yes. The curves are developed from the unit cost data shown in Section VI. It can be seen that the cost curves are a plot of the hours' use of maximum demand versus cost expressed in dollars per kilowatt. The cost curve is the

sum of three cost components - the customer component, the energy component and the demand component. The customer component is constant for all hours' use of demand, while the energy component increases directly with the increase in hours' use of demand. The demand component is calculated based on the known relationship between coincidence factor and load factor. Use of this relationship in establishing the demand component of cost recognizes that customer loads become more coincident as load factor increases.

Q. Mr. Sundermeir, in the Commission order in the last Philadelphia Electric Company rate case (Docket No. R-842590), the Company and the Trial Staff were ordered to prepare and submit a study of the cost to serve SEPTA and AMTRAK. Have your prepared such study?

A. Yes. A cost to serve study for both SEPTA and AMTRAK is shown in Exhibit WFS-1.

Q. What are the results of this study?

A. As can be seen on page 6b of Exhibit WFS-1, the rates of return for SEPTA and AMTRAK on existing Rate HT are 7.86% and 7.55%, respectively. The system average rate of return is 6.39%. Under the proposed separate rates for SEPTA and AMTRAK, the rates of return for both of these customers are 12.70%. This is equivalent to the system average rate of return at proposed rates. Under proposed Rate HT the rates of return for SEPTA and AMTRAK would be 14.36% and 14.15%, respectively.

Q. Please describe how the costs for SEPTA and AMTRAK were determined?

A. With the exception of the distribution costs, the costs have been allocated or directly assigned to the railroads and railways in a manner similar to that used in assigning costs to all classes of service shown in Exhibit WFS-1. The distribution costs were directly assigned to the railroads based on an analysis of the actual distribution system used to serve the railroads.

Q. Could you describe how the analysis of the distribution system was done?

A. Yes. A detailed analysis was made of the number of poles, the size and length of cable (both aerial and underground) and conduit and the number of manholes in all distribution circuits providing service to the railroads. The actual cost of the manholes was available. These costs were allocated to the railroads in proportion to the number of conduits in the manhole. The costs for the other equipment were based on average installed costs in the years in which the equipment was installed. In cases where equipment was used to serve railroad load plus other load, the costs were allocated to the railroads in accordance with the ratio of railroad load to total load.

Q. Has the procedure that has been used to determine the costs for the railroads and the resulting rate of return been reviewed by the Trial Staff as requested in the Commission Order at Docket No. R-842590.

A. Yes. On April 24, 1985, representatives from the Company, including myself, met with the Trial Staff to describe the methods used to assign and allocate costs to the railroads and to review the results of this study. The Trial Staff indicated that the method used for the study and the results seemed reasonable.

Q. Mr. Sundermeir, does that conclude your testimony?

A. Yes, it does.

PECo Ex WFS-1
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BS.
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R-850152

PHILADELPHIA ELECTRIC COMPANY

ELECTRIC OPERATIONS

EXHIBIT WFS-1

ALLOCATION OF COSTS AND RATES OF RETURN BY CLASSES OF SERVICE

12 MONTHS ENDED JUNE 30, 1986

SEPTEMBER, 1985

INTRODUCTION

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

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

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

(1) Combined because the rates all serve commercial customers at the secondary voltage level.

(2) Combined because both rates are small outdoor lighting rates.

(3) Combined because BLI and FERC Jurisdictions both involve sales to customers outside of the Company's service territory.

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

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

(1) The costs of production and transmission facilities are allocated to the classes-of-service based on the contribution of each class to the system peak, as these facilities are installed with the capacity to meet the system peak. The method used is the four-peak method. This method uses the average of the demands at the time of the system peak in each of the four summer months.

(2) The demand data are based on 1984 load data that are adjusted to reflect the sales and customers for the twelve months ending June 30, 1986.

(3) Demand related distribution costs are allocated on the basis of annual class or customer peak demands.

(4) All other costs are allocated on the basis of either energy use, number of customers, revenue or a combination of schedules, depending on how the costs are incurred.

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

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

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

Section 1 - Cost Allocation Summary and Rates of Return

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

Section II - Cost Allocation Detail

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

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

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

Section IV - Allocation Schedules

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

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

Section V - Description of Allocation Schedules

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

Section VI - Standard Component Unit Costs

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

Section VII - Cost Versus Revenue Data

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

Section VIII - Load Curves and Characteristics

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

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

Section IX - Line Losses Study

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

Section X - Summary of Average and Excess Method Cost Allocation

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

SECTION I

COST ALLOCATION SUMMARY AND RATES OF RETURN

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	PRIMARY	SECONDARY	RESIDENTIAL RATE R-HI	RATE R	RATE O-P	SCHED	
TOTAL OPERATING REVENUE	1	2290779	796223	181215	332676	123681	714533	24342		3
REVENUE DEDUCTIONS										
OPERATION + MAIN. EXPENSES	2	1440907	538752	110953	184067	78124	451741	16785		109
DEPREC'TION + OTHER AMORTIZATION	3	264877	97863	23032	36084	11873	83165	879		57
TAXES OTHER THAN INCOME	4	82178	28169	6559	11596	4266	27620	700		60
SUB -- TOTAL	5	1787962	664784	140544	231747	94263	562526	18364		103
INCOME TAXES	6	34032	-1672	447	17500	7091	-3705	4358		61
PROVISION FOR DEFERRED INCOME TAXES										
LIBERALIZED DEPRECIATION	7	124755	44742	10646	17149	5813	40517	315	F4	9360
DEFERRED FUEL	8	-156762	-72118	-12807	-19431	-8998	-36341	-2203	C2	9361
NUCLEAR FUEL COSTS	9	-4121	-1614	-335	-516	-239	-964	-58	C1	9362
PRODUCTION FACILITIES	10	67561	28012	6274	9574	2648	18667	2	A1	9363
CERTAIN CAPITALIZED COSTS	11	9578	3435	817	1317	446	3111	24	F4	9364
PRODUCTION FACILITIES	12	-12633	-5240	-1173	-1790	-495	-3490	0	A1	9365
AMORT OF FIT % CHANGE	13	-973	-350	-83	-134	-45	-316	-2	F4	9368
INVESTMENT TAX CREDIT -- NET	14	-3401	-1219	-290	-468	-158	-1105	-9	F4	9371
GAIN FR.DISPOSITION OF UTL.PROP.	15	0	0	0	0	0	0	0	A1	9370
TOTAL	16	1845998	658560	144040	254948	100326	578900	20791		104
OPERATING INCOME AFTER INCOME TAXES	17	444781	137663	37175	77728	23355	135633	3551		105
RATE BASE										
EL.PLT.IN SERV.INCL.ALLOC.COMMON	18	8893834	3175419	755451	1221072	415707	2907565	22743		85
TOTAL	19	8893834	3175419	755451	1221072	415707	2907565	22743		86
ACCUMULATED PROVISION FOR DEPREC	20	1665850	524424	132797	219072	89442	604148	8397		100
DEPRECIATED UTILITY PLANT	21	7227984	2650995	622654	1002000	326265	2303417	14346		106
WORKING CAPITAL	22	272153	103761	21150	34599	14846	82312	3282		101
DEPR.UTL.PLT.PLUS WRK'G CAPITAL	23	7500137	2754756	643804	1036599	341111	2385729	17628		107
LESS:										
ACC. DEFERRED INCOME TAXES										
ACC.AMORTIZATION INCL.INC.TAX	24	2323	963	216	329	91	642	0	F1	4190
LIBERALIZED DEPRECIATION	25	526166	188704	44900	72329	24515	170885	1330	F4	4191
RECOVERABLE FUEL COST	26	0	0	0	0	0	0	0	C2	4193
CUSTOMER ADVANCES AND DEPOSITS	27	8116	739	401	953	667	4530	118	F3A	4210
PA.WATER + POWER REFUND	28	0	0	0	0	0	0	0		4220
INVESTMENT TAX CREDIT	29	0	0	0	0	0	0	0		4230
TOTAL RATE BASE	30	6963532	2564350	598287	962988	315838	2209672	16180		108
RATES OF RETURN AFTER INCOME TAXES	31	6.39	5.37	6.21	8.07	7.39	6.14	21.95		
FULL YEAR EFFECT OF RATE CHANGE										
OPERATING INCOME	32	884369	313530	74159	141606	46389	268574	5012		
RATE OF RETURN	33	12.70	12.23	12.40	14.70	14.69	12.15	30.98		

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK 2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
TOTAL OPERATING REVENUE	1	13463	17742	2327	29885	4840	18448	31404		3
REVENUE DEDUCTIONS										
OPERATION + MAIN. EXPENSES	2	6597	6823	1015	13710	2018	10832	19490		109
DEPREC'TION + OTHER AMORTIZATION	3	1088	2305	173	3481	516	1912	2506		57
TAXES OTHER THAN INCOME	4	483	635	74	439	66	608	963		60
SUB -- TOTAL	5	8168	9763	1262	17630	2600	13352	22959		103
INCOME TAXES	6	1744	2044	433	1172	378	1269	2973		61
PROVISION FOR DEFERRED INCOME TAXES										
LIBERALIZED DEPRECIATION	7	677	938	76	1586	237	901	1158	F4	9360
DEFERRED FUEL	8	-538	-339	-88	0	0	-1496	-2403	C2	9361
NUCLEAR FUEL COSTS	9	-14	-9	-2	-63	-9	-38	-60	C1	9362
PRODUCTION FACILITIES	10	3	0	0	1008	147	521	705	A1	9363
CERTAIN CAPITALIZED COSTS	11	52	72	6	122	18	69	89	F4	9364
PRODUCTION FACILITIES	12	-1	0	0	-188	-27	-97	-132	A1	9365
AMORT OF FIT % CHANGE	13	-5	-7	-1	-12	-2	-7	-9	F4	9368
INVESTMENT TAX CREDIT -- NET	14	-18	-26	-2	-43	-6	-25	-32	F4	9371
GAIN FR.DISPOSITION OF UTL.PROP.	15	0	0	0	0	0	0	0	A1	9370
TOTAL	16	10068	12436	1684	21212	3336	14449	25248		104
OPERATING INCOME AFTER INCOME TAXES	17	3395	5306	643	8673	1504	3999	6156		105
RATE BASE										
EL.PLT.IN SERV.INCL.ALLOC.COMMON	18	48098	66605	5435	112563	16799	63974	82403		85
TOTAL	19	48098	66605	5435	112563	16799	63974	82403		86
ACCUMULATED PROVISION FOR DEPREC	20	15687	23140	1878	18366	2813	11332	14354		100
DEPRECIATED UTILITY PLANT	21	32411	43465	3557	94197	13986	52642	68049		106
WORKING CAPITAL	22	1223	1209	188	3380	491	2095	3617		101
DEPR.UTL.PLT.PLUS WRK'G CAPITAL	23	33634	44674	3745	97577	14477	54737	71666		107
LESS:										
ACC. DEFERRED INCOME TAXES										
ACC.AMORTIZATION INCL.INC.TAX	24	0	0	0	35	5	18	24	F1	4190
LIBERALIZED DEPRECIATION	25	2857	3956	322	6687	997	3799	4885	F4	4191
RECOVERABLE FUEL COST	26	0	0	0	0	0	0	0	C2	4193
CUSTOMER ADVANCES AND DEPOSITS	27	254	354	29	0	0	40	31	F3A	4210
PA.WATER + POWER REFUND	28	0	0	0	0	0	0	0		4220
INVESTMENT TAX CREDIT	29	0	0	0	0	0	0	0		4230
TOTAL RATE BASE	30	30523	40364	3394	90855	13475	[illegible]	66726		108
RATES OF RETURN AFTER INCOME TAXES	31	11.12	13.15	18.95	9.55	11.16	7.86	9.23		
FULL YEAR EFFECT OF RATE CHANGE										
OPERATING INCOME	32	3757	5531	696	8675	1504	8462	8474		
RATE OF RETURN	33	12.31	13.70	20.51	[illegible]	11.16	12.70	12.70		

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

SECTION II

COST ALLOCATION DETAIL

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	PRIMARY	SECONDARY	RESIDENTIAL RATE R-H	RATE R	RATE O-P	SCHED	
OPERATING REVENUE										
FROM SALES OF ELECTRICITY										
440 RESIDENTIAL	1	844568	0	0	110	121780	699286	23392	DIRC	4400
442 COMMERCIAL + INDUSTRIAL SALES	2	1290638	785557	178729	324882	0	0	0	DIRC	4420
444 PUBLIC ST. + HGHY LIGHTING	3	35235	0	0	3252	0	0	0	DIRC	4440
445 OTHER SALES TO PUBLIC AUTH.	4	0	0	0	0	0	0	0	DIRC	4450
446 SALES TO RAILROADS + RAILWAYS	5	46940	0	0	0	0	0	0	DIRC	4460
447 SALES FOR RESALE	6	29633	0	0	0	0	0	0	DIRC	4470
448 INTERDEPARTMENTAL SALES	7	4803	0	0	0	0	0	0	DIRC	4480
TOTAL - FROM SALES OF ELECTRICITY	8	2251817	785557	178729	328244	121780	699286	23392		1
OTHER OPERATING REVENUES										
450 FORFEITED DISCOUNTS	9	9420	15	17	782	633	7286	665	D13	4500
451 MISC. SERVICE REVENUES	10	2150	0	0	179	145	1673	153	D4	4510
453 SALE OF WATER + WATER POWER	11	0	0	0	0	0	0	0		4530
454 RENT FROM ELECTRIC PROPERTY	12	10449	4332	970	1481	410	2887	0	A1	4540
455 INTERDEPARTMENTAL RENTS	13	4423	1834	411	627	173	1222	0	A1	4550
456 TRANSFORMER RENTAL RIDER	14	307	64	243	0	0	0	0	DIRC	4560
INTERCONNECTION REVENUES	15	1978	870	161	248	115	463	28	C1	4561
COMPENSATION -- SALES TAX COLL.	16	422	146	79	197	0	0	0	H4	4562
OTHER	17	9813	3405	605	918	425	1716	104	C2	4563
TOTAL - OTHER OPERATING REVENUES	18	38962	10666	2486	4432	1901	15247	950		2
TOTAL - ELECTRIC OPERATING REVENUE	19	2290779	796223	181215	332676	123681	714533	24342		3

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK 2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
OPERATING REVENUE										
FROM SALES OF ELECTRICITY										
440 RESIDENTIAL	1	0	0	0	0	0	0	0	DIRC	4400
442 COMMERCIAL + INDUSTRIAL SALES	2	0	0	1470	0	0	0	0	DIRC	4420
444 PUBLIC ST. + HGHY LIGHTING	3	13431	17722	830	0	0	0	0	DIRC	4440
445 OTHER SALES TO PUBLIC AUTH.	4	0	0	0	0	0	0	0	DIRC	4450
446 SALES TO RAILROADS + RAILWAYS	5	0	0	0	0	0	18244	28696	DIRC	4460
447 SALES FOR RESALE	6	0	0	0	29633	0	0	0	DIRC	4470
448 INTERDEPARTMENTAL SALES	7	0	0	0	0	4803	0	0	DIRC	4480
TOTAL - FROM SALES OF ELECTRICITY	8	13431	17722	2300	29633	4803	18244	28696		1
OTHER OPERATING REVENUES										
450 FORFEITED DISCOUNTS	9	0	0	22	0	0	0	0	D13	4500
451 MISC. SERVICE REVENUES	10	0	0	0	0	0	0	0	D4	4510
453 SALE OF WATER + WATER POWER	11	0	0	0	0	0	0	0		4530
454 RENT FROM ELECTRIC PROPERTY	12	0	0	0	156	23	81	109	A1	4540
455 INTERDEPARTMENTAL RENTS	13	0	0	0	66	10	34	46	A1	4550
456 TRANSFORMER RENTAL RIDER	14	0	0	0	0	0	0	0	DIRC	4560
INTERCONNECTION REVENUES	15	7	4	1	30	4	18	29	C1	4561
COMPENSATION -- SALES TAX COLL.	16	0	0	0	0	0	0	0	H4	4562
OTHER	17	25	16	4	0	0	71	2524*	C2	4563
TOTAL - OTHER OPERATING REVENUES	18	32	20	27	252	37	204	2708		2
TOTAL - ELECTRIC OPERATING REVENUE	19	13463	17742	2327	29885	4840	18448	31404		3

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	COMMERCIAL + INDUSTRIAL PRIMARY	COMMERCIAL + INDUSTRIAL SECONDARY	RESIDENTIAL RATE R-H	RESIDENTIAL RATE R	RESIDENTIAL RATE O-P	SCHED	
POWER PRODUCTION EXPENSES										
STEAM POWER GENERATION										
OPERATION										
500 OPERATION SUPERVISION + ENG.	1	13863	5748	1287	1965	543	3830	0	A1	5000
501 FUEL	2	162290	71410	13183	20307	9405	37981	2301	C1	5010
502 STEAM EXPENSES	3	34732	14402	3225	4922	1361	9596	1	A1	5020
504 STEAM TRANSFERRED	4	-46600	-20504	-3785	-5831	-2700	-10906	-661	C1	5040
505 ELECTRIC EXPENSES	5	6999	2903	650	992	274	1934	0	A1	5050
506 MISC. STEAM POWER EXPENSES	6	12168	5045	1130	1724	477	3362	0	A1	5060
507 RENTS	7	13725	5690	1275	1945	538	3792	0	A1	5070
TOTAL - OPERATION	8	197177	84694	16965	26024	9898	49589	1641		4
MAINTENANCE										
510 MAINT. SUPERVISION + ENGINEERING	9	8745	3628	812	1239	343	2416	0	A1	5100
511 MAINTENANCE OF STRUCTURES	10	8237	3416	765	1167	323	2276	0	A1	5110
512 MAINTENANCE OF BOILER EQUIPMENT	11	58969	25947	4790	7379	3417	13801	836	C1	5120
513 MAINTENANCE OF ELECTRIC PLANT	12	16657	6906	1547	2361	653	4602	0	A1	5130
514 MAINTENANCE OF MISC.STEAM PLANT	13	3236	1342	300	459	127	894	0	A1	5140
TOTAL - MAINTENANCE	14	95844	41239	8214	12605	4863	23989	836		5
TOTAL - STEAM POWER PRODUCTION	15	293021	125933	25179	38629	14761	73578	2477		6
NUCLEAR POWER GENERATION										
OPERATION										
517 OPERATION SUPERVISION + ENG.	16	21449	8892	1992	3040	841	5926	1	A1	5170
518 FUEL	17	142952	62901	11612	17888	8284	33455	2027	C1	5180
519 COOLANTS + WATER	18	1918	795	178	272	75	530	0	A1	5190
520 STEAM EXPENSES	19	31680	13135	2942	4490	1242	8753	1	A1	5200
523 ELECTRIC EXPENSES	20	3971	1646	369	563	156	1097	0	A1	5230
524 MISC.NUCLEAR POWER EXPENSES	21	67337	27920	6253	9543	2639	18605	2	A1	5240
525 RENTS	22	147	60	14	21	6	41	0	A1	5250
TOTAL - OPERATION	23	269454	115349	23360	35817	13243	68407	2031		7

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK 2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	OTHER ALL OTHER	INTER-UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
POWER PRODUCTION EXPENSES										
STEAM POWER GENERATION										
OPERATION										
500 OPERATION SUPERVISION + ENG.	1	1	0	0	207	30	107	145	A1	5000
501 FUEL	2	560	354	93	2481	354	1482	2379	C1	5010
502 STEAM EXPENSES	3	2	0	0	518	75	268	362	A1	5020
504 STEAM TRANSFERRED	4	-161	-102	-27	-713	-102	-425	-683	C1	5040
505 ELECTRIC EXPENSES	5	0	0	0	104	15	54	73	A1	5050
506 MISC. STEAM POWER EXPENSES	6	1	0	0	182	26	94	127	A1	5060
507 RENTS	7	1	0	0	205	30	106	143	A1	5070
TOTAL - OPERATION	8	404	252	66	2984	428	1686	2546		4
MAINTENANCE										
510 MAINT. SUPERVISION + ENGINEERING	9	0	0	0	130	19	67	91	A1	5100
511 MAINTENANCE OF STRUCTURES	10	0	0	0	123	18	63	86	A1	5110
512 MAINTENANCE OF BOILER EQUIPMENT	11	203	129	34	902	129	538	864	C1	5120
513 MAINTENANCE OF ELECTRIC PLANT	12	1	0	0	249	36	128	174	A1	5130
514 MAINTENANCE OF MISC.STEAM PLANT	13	0	0	0	48	7	25	34	A1	5140
TOTAL - MAINTENANCE	14	204	129	34	1452	209	821	1249		5
TOTAL - STEAM POWER PRODUCTION	15	608	381	100	4436	637	2507	3795		6
NUCLEAR POWER GENERATION										
OPERATION										
517 OPERATION SUPERVISION + ENG.	16	1	0	0	320	47	165	224	A1	5170
518 FUEL	17	493	312	81	2186	312	1305	2096	C1	5180
519 COOLANTS + WATER	18	0	0	0	29	4	15	20	A1	5190
520 STEAM EXPENSES	19	1	0	0	473	69	244	330	A1	5200
523 ELECTRIC EXPENSES	20	0	0	0	59	9	31	41	A1	5230
524 MISC.NUCLEAR POWER EXPENSES	21	3	0	0	1005	146	519	702	A1	5240
525 RENTS	22	0	0	0	2	0	1	2	A1	5250
TOTAL - OPERATION	23	498	312	81	4074	587	2280	3415		7

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	COMMERCIAL + INDUSTRIAL PRIMARY	COMMERCIAL + INDUSTRIAL SECONDARY	RESIDENTIAL RATE R-HI	RESIDENTIAL RATE R	RESIDENTIAL RATE O-P	SCHED	
MAINTENANCE										
528 MAINT. SUPERVISION + ENGINEERING	1	28305	11738	2628	4011	1109	7821	1	A1	5280
529 MAINTENANCE OF STRUCTURES	2	6261	2598	581	887	245	1730	0	A1	5290
530 MAINT. OF REACTOR PLANT EQUIP.	3	26463	11802	2643	4034	1115	7864	1	A1	5300
531 MAINTENANCE OF ELECTRIC PLANT	4	16936	7021	1573	2400	664	4679	0	A1	5310
532 MAINT. OF MISC. NUCLEAR PLANT	5	9181	3806	853	1301	360	2537	0	A1	5320
TOTAL - MAINTENANCE	6	89146	36965	8278	12633	3493	24631	2		8
TOTAL-NUCLEAR PRODUCTION EXPENSE	7	358600	152314	31638	48450	16736	93038	2033		9
HYDRAULIC POWER GENERATION										
OPERATION										
535 OPERATION SUPERVISION + ENG	8	404	167	38	57	16	112	0	A1	5350
536 WATER + POWER	9	368	153	34	52	14	102	0	A1	5360
537 HYDRAULIC EXPENSES	10	1170	485	109	166	46	323	0	A1	5370
538 ELECTRIC EXPENSES	11	230	96	21	33	9	64	0	A1	5380
539 MISC.HYDRAULIC POWER GEN.EXPENSE	12	424	177	39	60	17	117	0	A1	5390
540 RENTS	13	1	0	0	0	0	0	0	DIRC	5400
TOTAL - OPERATION	14	2597	1078	241	368	102	718	0		10
MAINTENANCE										
541 MAINT. SUPERV. + ENG.	15	540	224	50	77	21	149	0	A1	5410
542 MAINT. OF STRUCTURES	16	210	87	20	30	8	58	0	A1	5420
543 MAINT. OF RESVRS,DAMS,WATERWAYS	17	247	101	23	35	10	68	0	A1	5430
544 MAINT. OF ELECTRIC PLANT	18	3133	1298	291	444	123	866	0	A1	5440
545 MAINT.OF MISC.HYDRAULIC PLANT	19	147	60	14	21	6	41	0	A1	5450
TOTAL - MAINTENANCE	20	4277	1770	398	607	168	1182	0		11
TOTAL-HYDRAULIC POWER GENERATION	21	6874	2848	639	975	270	1900	0		12
OTHER POWER GENERATION										
OPERATION										
546 OPERATION SUPERVISION + ENG.	22	771	319	72	109	30	213	0	A1	5460
547 FUEL	23	10192	4485	828	1275	591	2385	145	C1	5470
548 GENERATION EXPENSES	24	995	413	92	141	39	275	0	A1	5480
549 MISC.OTHER POWER PROD.EXPENSES	25	1109	460	103	157	43	306	0	A1	5490
550 RENTS	26	855	354	79	121	34	236	0	A1	5500
TOTAL OPERATION	27	13922	6031	1174	1803	737	5418	148		13

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK 2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	OTHER ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
MAINTENANCE										
528 MAINT. SUPERVISION + ENGINEERING	1	1	0	0	422	61	218	295	A1	5280
529 MAINTENANCE OF STRUCTURES	2	0	0	0	93	14	48	65	A1	5290
530 MAINT. OF REACTOR PLANT EQUIP.	3	1	0	0	425	62	219	297	A1	5300
531 MAINTENANCE OF ELECTRIC PLANT	4	1	0	0	253	37	131	177	A1	5310
532 MAINT. OF MISC. NUCLEAR PLANT	5	0	0	0	137	20	71	96	A1	5320
TOTAL - MAINTENANCE	6	3	0	0	1330	194	687	930		8
TOTAL-NUCLEAR PRODUCTION EXPENSE	7	501	312	81	5404	781	2967	4345		9
HYDRAULIC POWER GENERATION										
OPERATION										
535 OPERATION SUPERVISION + ENG	8	0	0	0	6	1	3	4	A1	5350
536 WATER + POWER	9	0	0	0	5	1	3	4	A1	5360
537 HYDRAULIC EXPENSES	10	0	0	0	17	3	9	12	A1	5370
538 ELECTRIC EXPENSES	11	0	0	0	3	0	2	2	A1	5380
539 MISC.HYDRAULIC POWER GEN.EXPENSE	12	0	0	0	6	1	3	4	A1	5390
540 RENTS	13	0	0	0	1	0	0	0	DIRC	5400
TOTAL - OPERATION	14	0	0	0	38	6	20	26		10
MAINTENANCE										
541 MAINT. SUPERV. + ENG.	15	0	0	0	8	1	4	6	A1	5410
542 MAINT. OF STRUCTURES	16	0	0	0	3	0	2	2	A1	5420
543 MAINT. OF RESVRS,DAMS,WATERWAYS	17	0	0	0	4	1	2	3	A1	5430
544 MAINT. OF ELECTRIC PLANT	18	0	0	0	47	7	24	33	A1	5440
545 MAINT.OF MISC.HYDRAULIC PLANT	19	0	0	0	2	0	1	2	A1	5450
TOTAL - MAINTENANCE	20	0	0	0	64	9	33	46		11
TOTAL-HYDRAULIC POWER GENERATION	21	0	0	0	102	15	53	72		12
OTHER POWER GENERATION										
OPERATION										
546 OPERATION SUPERVISION + ENG.	22	0	0	0	12	2	6	8	A1	5460
547 FUEL	23	35	22	6	156	22	93	149	C1	5470
548 GENERATION EXPENSES	24	0	0	0	15	2	8	10	A1	5480
549 MISC.OTHER POWER PROD.EXPENSES	25	0	0	0	17	2	9	12	A1	5490
550 RENTS	26	0	0	0	13	2	7	9	A1	5500
TOTAL OPERATION	27	35	22	6	213	30	123	168		13

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	COMMERCIAL + INDUSTRIAL PRIMARY	COMMERCIAL + INDUSTRIAL SECONDARY	RESIDENTIAL RATE R-H	RESIDENTIAL RATE R	RATE O-P	SCHED	
MAINTENANCE										
551 MAINT. SUPERVISION + ENG.	1	472	196	44	67	18	130	0	A1	5510
552 MAINTENANCE OF STRUCTURES	2	175	73	16	25	7	48	0	A1	5520
553 MAINT.OF GEN. + ELEC. PLANT	3	4664	1933	433	661	183	1289	0	A1	5530
554 MAINT.OF MISC.OTHER POWER EXP.	4	76	31	7	11	3	21	0	A1	5540
TOTAL - MAINTENANCE	5	5387	2233	500	764	211	1488	0		14
TOTAL-OTHER POWER PROD EXPENSES	6	19309	8264	1674	2567	948	4903	145		15
OTHER POWER SUPPLY EXPENSE										
555 PURCHASED POWER -- CAPACITY	7	0	0	0	0	0	0	0	A1	5550
PURCHASED POWER -- ENERGY	8	77534	34118	6298	9702	4493	18145	1099	C1	5551
556 SYSTEM CONT.+ LOAD DISPATCHING	9	6022	2498	559	853	236	1664	0	A1	5560
557 OTHER EXPENSES	10	305259	140437	24940	37837	17522	70765	4289	C2	5570
TOTAL OTHER POWER SUPPLY EXPENSES	11	388815	177053	31797	48392	22251	90574	5388		16
TOTAL - POWER PRODUCTION EXPENSE	12	1066619	466412	90927	139013	54966	263993	10043		17
TRANSMISSION EXPENSES										
OPERATION										
560 OPERATION SUPERVISION + ENG.	13	2264	924	207	316	87	615	0	A1	5600
561 LOAD DISPATCHING	14	1601	664	149	227	63	442	0	A1	5610
562 STATION EXPENSES	15	1767	734	164	250	69	488	0	A1	5620
563 OVERHEAD LINE EXPENSES	16	221	92	21	31	9	61	0	A1	5630
564 UNDERGRD.LINE EXPENSES	17	247	101	23	35	10	68	0	A1	5640
566 MISC. TRANSMISSION EXPENSES	18	1296	529	118	181	50	352	0	A1	5660
567 RENTS	19	6722	2788	624	953	263	1857	0	A1	5670
TOTAL - OPERATION	20	14118	5832	1306	1993	551	3883	0		18
MAINTENANCE										
568 MAINTENANCE SUPERVISION + ENG.	21	968	395	88	134	37	262	0	A1	5680
569 MAINTENANCE OF STRUCTURES	22	333	138	31	47	13	92	0	A1	5690
570 MAINT. OF STATION EQUIPMENT	23	5112	2122	475	724	200	1412	0	A1	5700
571 MAINT. OF OVERHEAD LINES	24	2146	890	199	304	84	593	0	A1	5710
572 MAINT. OF UNDERGRD.LINES	25	636	264	59	90	25	176	0	A1	5720
573 MAINT. OF MISC.TRANS.PLANT	26	0	0	0	0	0	0	0	A1	5730
TOTAL - MAINTENANCE	27	9195	3809	852	1299	359	2535	0		19
TOTAL - TRANSMISSION EXPENSES	28	23313	9641	2158	3292	910	6418	0		20

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

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
MAINTENANCE										
551 MAINT. SUPERVISION + ENG.	1	0	0	0	7	1	4	5	A1	5510
552 MAINTENANCE OF STRUCTURES	2	0	0	0	3	0	1	2	A1	5520
553 MAINT.OF GEN. + ELEC. PLANT	3	0	0	0	70	10	36	49	A1	5530
554 MAINT.OF MISC.OTHER POWER EXP.	4	0	0	0	1	0	1	1	A1	5540
TOTAL - MAINTENANCE	5	0	0	0	81	11	42	57		14
TOTAL-OTHER POWER PROD EXPENSES	6	35	22	6	294	41	165	245		15
OTHER POWER SUPPLY EXPENSE										
555 PURCHASED POWER -- CAPACITY	7	0	0	0	0	0	0	0	A1	5550
PURCHASED POWER -- ENERGY	8	267	169	44	1185	169	708	1137	C1	5551
556 SYSTEM CONT.+ LOAD DISPATCHING	9	0	0	0	90	13	46	63	A1	5560
557 OTHER EXPENSES	10	1047	659	171	0	0	2912	4680	C2	5570
TOTAL OTHER POWER SUPPLY EXPENSES	11	1314	828	215	1275	182	3666	5880		16
TOTAL - POWER PRODUCTION EXPENSE	12	2458	1543	402	11511	1656	9358	14337		17
TRANSMISSION EXPENSES										
OPERATION										
560 OPERATION SUPERVISION + ENG.	13	0	0	0	33	5	17	60*	A1	5600
561 LOAD DISPATCHING	14	0	0	0	24	3	12	17	A1	5610
562 STATION EXPENSES	15	0	0	0	26	4	14	18	A1	5620
563 OVERHEAD LINE EXPENSES	16	0	0	0	3	0	2	2	A1	5630
564 UNDERGRD.LINE EXPENSES	17	0	0	0	4	1	2	3	A1	5640
566 MISC. TRANSMISSION EXPENSES	18	0	0	0	19	3	10	34*	A1	5660
567 RENTS	19	0	0	0	100	15	52	70	A1	5670
TOTAL - OPERATION	20	0	0	0	209	31	109	204		18
MAINTENANCE										
568 MAINTENANCE SUPERVISION + ENG.	21	0	0	0	14	2	7	29*	A1	5680
569 MAINTENANCE OF STRUCTURES	22	0	0	0	5	1	3	3	A1	5690
570 MAINT. OF STATION EQUIPMENT	23	0	0	0	76	11	39	53	A1	5700
571 MAINT. OF OVERHEAD LINES	24	0	0	0	32	5	17	22	A1	5710
572 MAINT. OF UNDERGRD.LINES	25	0	0	0	9	1	5	7	A1	5720
573 MAINT. OF MISC.TRANS.PLANT	26	0	0	0	0	0	0	0	A1	5730
TOTAL - MAINTENANCE	27	0	0	0	136	20	71	114		19
TOTAL - TRANSMISSION EXPENSES	28	0	0	0	345	51	180	318		20

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	COMMERCIAL + INDUSTRIAL PRIMARY	COMMERCIAL + INDUSTRIAL SECONDARY	RESIDENTIAL RATE R-H	RESIDENTIAL RATE R	RESIDENTIAL RATE O-P	SCHED	
DISTRIBUTION EXPENSES										
OPERATION										
580 SUPERVISION + ENG. -- RR SUBS	1	12	0	0	0	0	0	0	DIRD1	5800
SUPERVISION + ENG. -- OTHER	2	7890	751	360	995	594	4318	219	B1	5801
TOTAL	3	7902	751	360	995	594	4318	219		21
581 LOAD DISPATCHING	4	1821	756	169	258	71	503	0	A1	5810
582 STATION EXPENSES										
R.R. SUBS	5	426	0	0	0	0	0	0	DIRD1	5820
H.T. SUBS	6	3412	1226	298	393	323	946	48	A2	5821
PRI. SUBS	7	1623	0	237	313	257	756	39	A4	5822
TOTAL	8	5461	1226	535	706	580	1702	87		22
583 OVERHEAD LINES EXPENSE										
R.R. LINES	9	0	0	0	0	0	0	0		5828
H.T. LINES	10	50	17	4	6	5	14	1	A3	5829
PRI. LINES -- DMD	11	632	159	38	96	79	230	12	A5	5830
PRI. LINES -- CUST	12	1902	72	70	168	110	1267	0	D7	5831
SECDY. LINES -- DMD	13	213	0	0	37	28	139	8	A7A	5832
SECDY. LINES -- CUST	14	1103	0	0	96	70	803	0	D9	5833
ST.LTG.	15	2	0	0	0	0	0	0	DIRC	5834
PRI. TRANSF	16	63	0	9	12	10	31	1	A4	5835
SECDY. TRANSF. -- DMD	17	1018	0	0	230	190	556	28	A6	5836
SECDY. TRANSF. -- CUST	18	1411	0	0	135	88	1017	0	D8	5837
RENTAL RIDER	19	22	4	18	0	0	0	0	DIRC	5838
TOTAL	20	6416	252	139	780	580	4057	50		23
584 UNDERGROUND LINE EXPENSES										
R.R. LINES	21	0	0	0	0	0	0	0		5839
H.T. LINES	22	44	16	4	5	4	12	1	A3	5840
PRI. LINES -- DMD	23	235	59	14	36	29	86	4	A5	5841
PRI. LINES -- CUST	24	1627	62	60	143	94	1084	0	D7	5842
SECDY.LINES -- DMD	25	38	0	0	7	5	25	1	A7A	5843
SECDY.LINES -- CUST	26	560	0	0	49	35	407	0	D9	5844
ST.LTG.	27	7	0	0	0	0	0	0	DIRC	5845
PRI. TRANSF.	28	71	0	10	14	11	34	2	A4	5846
SECDY. TRANSF. -- DMD	29	165	0	0	37	31	90	5	A6	5847
SECDY. TRANSF. -- CUST	30	228	0	0	22	14	165	0	D8	5848
RENTAL RIDER -- TRANSF	31	0	0	0	0	0	0	0		5849
TOTAL	32	2975	137	88	313	223	1903	13		24

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

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
DISTRIBUTION EXPENSES										
OPERATION										
580 SUPERVISION + ENG. -- RR SUBS	1	0	0	0	0	0	0	12	DIRD1	5800
SUPERVISION + ENG. -- OTHER	2	140	290	25	22	4	18	154	B1	5801
TOTAL	3	140	290	25	22	4	18	166		21
581 LOAD DISPATCHING	4	0	0	0	27	4	14	19	A1	5810
582 STATION EXPENSES										
R.R. SUBS	5	0	0	0	0	0	0	426	DIRD1	5820
H.T. SUBS	6	13	8	2	45	7	37	66	A2	5821
PRI. SUBS	7	10	7	2	0	2	0	0	A4	5822
TOTAL	8	23	15	4	45	9	37	492		22
583 OVERHEAD LINES EXPENSE										
R.R. LINES	9	0	0	0	0	0	0	0		5828
H.T. LINES	10	0	0	0	1	0	1	1	A3	5829
PRI. LINES -- DMD	11	3	2	1	0	1	4	7	A5	5830
PRI. LINES -- CUST	12	110	96	8	0	0	1	0	D7	5831
SECDY. LINES -- DMD	13	1	0	0	0	0	0	0	A7A	5832
SECDY. LINES -- CUST	14	69	60	5	0	0	0	0	D9	5833
ST.LTG.	15	0	2	0	0	0	0	0	DIRC	5834
PRI. TRANSF	16	0	0	0	0	0	0	0	A4	5835
SECDY. TRANSF. -- DMD	17	8	5	1	0	0	0	0	A6	5836
SECDY. TRANSF. -- CUST	18	88	77	6	0	0	0	0	D8	5837
RENTAL RIDER	19	0	0	0	0	0	0	0	DIRC	5838
TOTAL	20	279	242	21	1	1	6	8		23
584 UNDERGROUND LINE EXPENSES										
R.R. LINES	21	0	0	0	0	0	0	0		5839
H.T. LINES	22	0	0	0	1	0	0	1	A3	5840
PRI. LINES -- DMD	23	1	1	0	0	0	2	3	A5	5841
PRI. LINES -- CUST	24	94	82	7	0	0	1	0	D7	5842
SECDY.LINES -- DMD	25	0	0	0	0	0	0	0	A7A	5843
SECDY.LINES -- CUST	26	35	31	3	0	0	0	0	D9	5844
ST.LTG.	27	0	7	0	0	0	0	0	DIRC	5845
PRI. TRANSF.	28	0	0	0	0	0	0	0	A4	5846
SECDY. TRANSF. -- DMD	29	1	1	0	0	0	0	0	A6	5847
SECDY. TRANSF. -- CUST	30	14	12	1	0	0	0	0	D8	5848
RENTAL RIDER -- TRANSF	31	0	0	0	0	0	0	0		5849
TOTAL	32	145	134	11	1	0	3	4		24

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	COMMERCIAL + INDUSTRIAL PRIMARY	COMMERCIAL + INDUSTRIAL SECONDARY	RESIDENTIAL RATE R-HI	RESIDENTIAL RATE R	RESIDENTIAL RATE O-P	SCHED	
585 ST.LTG. + SIGNAL SYSTEM	1	674	0	0	0	0	0	0	DIRC	5850
586 METER EXPENSES										
TRANSMISSION	2	7	3	1	1	0	2	0	A1	5860
HIGH TENSION	3	186	182	0	0	0	0	0	DIRC	5861
PRIMARY	4	295	0	295	0	0	0	0	DIRC	5862
SECONDARY -- DMD	5	827	0	0	827	0	0	0	DIRC	5863
SECONDARY -- KWH	6	3337	0	0	99	239	2748	251	D11	5864
RAILROADS + RAILWAYS	7	0	0	0	0	0	0	0		5865
OTHER UTILITIES	8	1	0	0	0	0	0	0	DIRC	5866
INTERDEPARTMENTAL	9	1	0	0	0	0	0	0	DIRC	5867
TOTAL	10	4654	185	296	927	239	2750	251		25
587 CUSTOMERS INSTALLATION EXPENSES										
IND. + COMM. -- LARGE	11	0	0	0	0	0	0	0	D4	5870
COMM. + RESIDENTIAL	12	4868	0	0	406	329	3787	346	D4	5871
COMM. + RES. -- APPL.	13	0	0	0	0	0	0	0		5872
TOTAL	14	4868	0	0	406	329	3787	346		26
588 MISC. DISTRIBUTION EXPENSE	15	11240	1069	513	1418	846	6152	312	B1	5880
589 RENTS -- R.R.	16	461	0	0	0	0	0	0	DIRD1	5890
RENTS -- OTHER	17	3512	334	160	443	264	1923	98	B1	5891
TOTAL	18	3973	334	160	443	264	1923	98		27
TOTAL - OPERATION	19	49984	4710	2260	6246	3726	27095	1376		28
MAINTENANCE										
590 MAINTENANCE SUPERVISION REPR+ ENGR.										
R.R. SUBS	20	12	0	0	0	0	0	0	DIRD1	5900
OTHER	21	3842	298	156	418	299	2223	41	B2	5901
TOTAL	22	3854	298	156	418	299	2223	41		29
591 MAINTENANCE OF STRUCTURES										
R.R. SUBS	23	31	0	0	0	0	0	0	DIRD1	5910
H.T. SUBS	24	628	227	55	72	59	174	9	A2	5911
PRI. SUBS	25	298	0	44	57	47	140	7	A4	5912
TOTAL	26	957	227	99	129	106	314	16		30
592 MAINTENANCE OF STATION EQUIPMENT										
R.R. SUBS	27	354	0	0	0	0	0	0	DIRD1	5920
H.T. SUBS	28	5041	1812	440	581	477	1398	71	A2	5921
PRI.SUBS	29	2399	0	350	462	380	1120	57	A4	5922
TOTAL	30	7794	1812	790	1043	857	2518	128		31
593 MAINTENANCE OF OVERHEAD LINES										
R.R. LINES	31	0	0	0	0	0	0	0		5929
H.T. LINES	32	64	23	6	7	6	18	1	A3	5930
PRI. LINES -- DMD	33	3037	742	183	459	378	1111	57	A5	5931
PRI. LINES -- CUST	34	9134	346	337	805	528	6883	0	D7	5932
SECDY. LINES -- DMD	35	1516	0	0	262	201	904	89	A7A	5933
SECDY. LINES -- CUST	36	7815	0	0	680	494	5685	0	D9	5934
ST. LTG.	37	27	0	0	0	0	0	0	DIRC	5935
H.T. SERVICES	38	5	5	0	0	0	0	0	DIRC	5936
PRI. SERVICES	39	33	0	33	0	0	0	0	DIRC	5937
SECDY. SERVICES -- DMD	40	0	0	0	0	0	0	0	A7B	5938
SECDY. SERVICES -- CUST	41	1984	0	0	190	143	1651	0	D10	5939
TOTAL	42	23615	1136	559	2403	1750	15634	117		32

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

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
585 ST.LTG. + SIGNAL SYSTEM	1	30	595	49	0	0	0	0	DIRC	5850
586 METER EXPENSES										
TRANSMISSION	2	0	0	0	0	0	0	0	A1	5860
HIGH TENSION	3	0	0	0	0	0	3	1	DIRC	5861
PRIMARY	4	0	0	0	0	0	0	0	DIRC	5862
SECONDARY -- DMD	5	0	0	0	0	0	0	0	DIRC	5863
SECONDARY -- KWH	6	0	0	0	0	0	0	0	D11	5864
RAILROADS + RAILWAYS	7	0	0	0	0	0	0	0		5865
OTHER UTILITIES	8	0	0	0	0	0	0	0	DIRC	5866
INTERDEPARTMENTAL	9	0	0	0	1	0	0	0	DIRC	5867
	TOTAL 10	0	0	0	1	1	3	1		25
587 CUSTOMERS INSTALLATION EXPENSES										
IND. + COMM. -- LARGE	11	0	0	0	0	0	0	0	D4	5870
COMM. + RESIDENTIAL	12	0	0	0	0	0	0	0	D4	5871
COMM. + RES. -- APPL.	13	0	0	0	0	0	0	0		5872
	TOTAL 14	0	0	0	0	0	0	0		26
588 MISC. DISTRIBUTION EXPENSE	15	200	412	36	31	6	26	219	B1	5880
589 RENTS -- R.R.	16	0	0	0	0	0	0	461	DIRD1	5890
RENTS -- OTHER	17	62	129	11	10	2	8	68	B1	5891
	TOTAL 18	62	129	11	10	2	8	529		27
TOTAL - OPERATION	19	879	1817	157	138	27	115	1438		28
MAINTENANCE										
590 MAINTENANCE SUPERVISION REPR+ ENGR.										
R.R. SUBS	20	0	0	0	0	0	0	12	DIRD1	5900
OTHER	21	169	163	15	6	2	8	44	B2	5901
	TOTAL 22	169	163	15	6	2	8	56		29
591 MAINTENANCE OF STRUCTURES										
R.R. SUBS	23	0	0	0	0	0	0	31	DIRD1	5910
H.T. SUBS	24	2	2	0	8	1	7	12	A2	5911
PRI. SUBS	25	2	1	0	0	0	0	0	A4	5912
	TOTAL 26	4	3	0	8	1	7	43		30
592 MAINTENANCE OF STATION EQUIPMENT										
R.R. SUBS	27	0	0	0	0	0	0	354	DIRD1	5920
H.T. SUBS	28	19	12	3	67	10	54	97	A2	5921
PRI.SUBS	29	15	10	3	0	2	0	0	A4	5922
	TOTAL 30	34	22	6	67	12	54	451		31
593 MAINTENANCE OF OVERHEAD LINES										
R.R. LINES	31	0	0	0	0	0	0	0		5929
H.T. LINES	32	0	0	0	0	0	1	1	A3	5930
PRI. LINES -- DMD	33	15	10	3	1	0	4	20	A5	5931
PRI. LINES -- CUST	34	529	460	38	0	4	20	35	D7	5932
SECDY. LINES -- DMD	35	4	3	1	0	2	5	1	A7A	5933
SECDY. LINES -- CUST	36	491	429	36	0	0	0	0	D9	5934
ST. LTG.	37	0	27	0	0	0	0	0	DIRC	5935
H.T. SERVICES	38	0	0	0	0	0	0	0	DIRC	5936
PRI. SERVICES	39	0	0	0	0	0	0	0	DIRC	5937
SECDY. SERVICES -- DMD	40	0	0	0	0	0	0	0	A7B	5938
SECDY. SERVICES -- CUST	41	0	0	0	0	0	0	0	D10	5939
	TOTAL 42	1039	929	78	1	6	26	37		32

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK 1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	PRIMARY	SECONDARY	RESIDENTIAL RATE R-H	RATE R	RATE O-P	SCHED	
594 MAINTENANCE OF UNDERGROUND LINES										
R.R. LINES	1	0	0	0	0	0	0	0		5940
H.T. LINES	2	17	6	2	2	2	5	0	A3	5941
PRI. LINES -- DMD	3	635	159	38	96	79	233	12	A5	5942
PRI. LINES -- CUST	4	4384	166	162	386	253	2920	0	D7	5943
SECDY. LINES -- DMD	5	178	0	0	31	24	116	7	A7A	5944
SECDY. LINES -- CUST	6	2655	0	0	231	168	1931	0	D9	5945
ST. LTG.	7	67	0	0	0	0	0	0	DIRC	5946
H.T. SERVICES	8	69	67	0	0	0	0	0	DIRC	5947
PRI. SERVICES	9	123	0	123	0	0	0	0	DIRC	5948
SECDY. SERVICES -- DMD	10	32	0	0	6	4	21	1	A7B	5949
SECDY. SERVICES -- CUST	11	1947	0	0	187	141	1619	0	D10	5951
TOTAL	12	10107	398	325	939	671	6845	20		33
595 MAINTENANCE OF LINE TRANSFORMERS										
PRI. TRANSF.	13	83	0	12	16	13	39	2	A4	5952
SECDY. TRANSF. -- DMD	14	682	0	0	154	127	373	19	A6	5953
SECDY. TRANSF. -- CUST	15	943	0	0	90	59	680	0	D8	5954
RENTAL RIDER TRANSF	16	12	2	10	0	0	0	0	DIRC	5955
TOTAL	17	1720	2	22	260	199	1092	21		34
596 MAINTENANCE OF ST.LTG.+ SIGNAL SYSTEM	18	1113	0	0	0	0	0	0	DIRC	5960
597 MAINTENANCE OF METERS										
TRANSMISSION	19	2	1	0	0	0	1	0	A1	5970
HIGH TENSION	20	68	66	0	0	0	0	0	DIRC	5971
PRIMARY	21	107	0	107	0	0	0	0	DIRC	5972
SECONDARY -- DMD	22	299	0	0	299	0	0	0	DIRC	5973
SECONDARY -- KWH	23	1099	0	0	33	79	904	83	D11	5974
RAILROADS + RAILWAYS	24	0	0	0	0	0	0	0		5975
OTHER UTILITIES	25	0	0	0	0	0	0	0		5976
INTER-DEPARTMENTAL	26	0	0	0	0	0	0	0		5977
MTR. H.T. SWITCH	27	112	0	0	1	0	0	111	D3	5978
TOTAL	28	1687	67	107	333	79	905	194		35
598 MAINTENANCE OF MISC.DIST.PLANT	29	1208	94	49	131	94	699	13	B2	5980
TOTAL - MAINTENANCE	30	52055	4034	2107	5656	4055	30130	550		36
TOTAL - DISTRIBUTION EXPENSE	31	102039	8744	4367	11902	7781	57225	1926		37

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
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CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
594 MAINTENANCE OF UNDERGROUND LINES										
R.R. LINES	1	0	0	0	0	0	0	0		5940
H.T. LINES	2	0	0	0	0	0	0	0	A3	5941
PRI. LINES -- DMD	3	3	2	1	0	1	4	7	A5	5942
PRI. LINES -- CUST	4	254	221	18	0	1	2	1	D7	5943
SECDY. LINES -- DMD	5	0	0	0	0	0	0	0	A7A	5944
SECDY. LINES -- CUST	6	167	146	12	0	0	0	0	D9	5945
ST. LTG.	7	32	27	8	0	0	0	0	DIRC	5946
H.T. SERVICES	8	0	0	0	0	0	1	1	DIRC	5947
PRI. SERVICES	9	0	0	0	0	0	0	0	DIRC	5948
SECDY. SERVICES -- DMD	10	0	0	0	0	0	0	0	A7B	5949
SECDY. SERVICES -- CUST	11	0	0	0	0	0	0	0	D10	5951
TOTAL	12	456	396	39	0	2	7	9		33
595 MAINTENANCE OF LINE TRANSFORMERS										
PRI. TRANSF.	13	1	0	0	0	0	0	0	A4	5952
SECDY. TRANSF. -- DMD	14	5	3	1	0	0	0	0	A6	5953
SECDY. TRANSF. -- CUST	15	59	51	4	0	0	0	0	D8	5954
RENTAL RIDER TRANSF	16	0	0	0	0	0	0	0	DIRC	5955
TOTAL	17	65	54	5	0	0	0	0		34
596 MAINTENANCE OF ST.LTG.+ SIGNAL SYSTEM	18	463	592	58	0	0	0	0	DIRC	5960
597 MAINTENANCE OF METERS										
TRANSMISSION	19	0	0	0	0	0	0	0	A1	5970
HIGH TENSION	20	0	0	0	0	0	1	1	DIRC	5971
PRIMARY	21	0	0	0	0	0	0	0	DIRC	5972
SECONDARY -- DMD	22	0	0	0	0	0	0	0	DIRC	5973
SECONDARY -- KWH	23	0	0	0	0	0	0	0	D11	5974
RAILROADS + RAILWAYS	24	0	0	0	0	0	0	0		5975
OTHER UTILITIES	25	0	0	0	0	0	0	0		5976
INTER-DEPARTMENTAL	26	0	0	0	0	0	0	0		5977
WTR. H.T. SWITCH	27	0	0	0	0	0	0	0	D3	5978
TOTAL	28	0	0	0	0	0	1	1		35
598 MAINTENANCE OF MISC.DIST.PLANT	29	53	51	5	2	1	2	14	B2	5980
TOTAL - MAINTENANCE	30	2283	2210	206	84	24	105	611		36
TOTAL - DISTRIBUTION EXPENSE	31	3162	4027	363	222	51	220	2049		37

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	PRIMARY	SECONDARY	RESIDENTIAL RATE R-H	RATE R	RATE O-P	SCHED	
CUSTOMER ACCOUNTS EXPENSE										
901 SUPERVISION	1	2540	66	40	214	168	1920	121	B3	9010
902 METER READING EXPENSE	2	14215	690	392	1095	886	10205	931	D12	9020
903 CUSTOMER RECORDS + CONTRACTS TOTAL	3	32125	877	546	2837	2176	24558	924		110
0-1100 CONTRACTS + ORDERS	4	3214	572	133	381	204	1844	17	H1	9030
0-1200 CREDIT + COLLECTIONS	5	15344	26	30	1365	1109	12775	0	D14	9031
0-1300 BILLING + ACCOUNTING-IND.	6	792	279	383	25	0	0	0	DIRC	9032
0-1300 BILLING + ACCT'G -OTHERS	7	7848	0	0	655	530	6106	557	D4	9033
0-1400 TERMINAL OPERATION	8	4927	0	0	411	333	3833	350	D4	9034
0-1500 CIS MAINT.&DEVELOPMENT	9	0	0	0	0	0	0	0	D4	9035
COMMERCIAL OPERATIONS TOTAL	10	14850	24	27	1232	997	11482	1048	D15	9036
-	11	0	0	0	0	0	0	0		9037
-	12	0	0	0	0	0	0	0	D15	9038
904 UNCOLLECTIBLE ACCOUNTS	13	16472	1655	377	2687	1679	9642	322	H3	9040
905 MISC. CUST. ACCTS. EXPENSES	14	536	14	8	45	36	407	25	B3	9050
TOTAL - CUSTOMER ACCOUNTS EXPENSE	15	80738	3326	1390	8110	5942	58214	3371		38
CUSTOMER SERVICE & INFORMATION										
907 SUPERVISION	16	1044	186	43	124	66	599	6	B5	9070
CUSTOMER ASSISTANCE EXPENSE										
908 TOTAL	17	6299	1121	260	746	401	3616	33	H1	9080
-	18	0	0	0	0	0	0	0		9081
-	19	0	0	0	0	0	0	0		9082
INFORMATIONAL & INSTRUCT. ADVERTISING										
909 TOTAL	20	2768	493	114	328	176	1589	15	H1	9090
-	21	0	0	0	0	0	0	0		9091
-	22	0	0	0	0	0	0	0		9092
MISC. CUST. SERVICE & INFORMATION										
910 TOTAL	23	352	63	15	42	22	202	2	H1	9100
-	24	0	0	0	0	0	0	0		9101
-	25	0	0	0	0	0	0	0		9102
TOTAL CUSTOMER SERVICE & INF.	26	10463	1863	432	1240	665	6006	56		39

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

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

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	PRIMARY	SECONDARY	RESIDENTIAL RATE R-HI	RATE R	RATE O-P	SCHED	
SALES EXPENSE										
911 SUPERVISION	1	128	23	5	15	8	75	1	B4	9110
912 DEMONSTRATING + SELLING	2	360	64	15	43	23	207	2	H1	9120
913 ADVERTISING EXPENSE	3	340	61	14	40	22	195	2	H1	9130
916 MISCELLANEOUS SALES EXPENSE	4	78	14	3	9	5	47	0	B4	9160
TOTAL - SALES EXPENSE	5	906	162	37	107	58	524	5		40
ADMINISTRATIVE + GENERAL EXPENSES										
OPERATION										
920 ADMINISTRATIVE+GENERAL SALARIES	6	37754	11506	2768	4888	1889	14713	355	E1	9200
921 OFFICE SUPPLIES + EXPENSES	7	15980	4870	1172	2069	800	6227	150	E1	9210
923 OUTSIDE SERVICES EMPLOYED	8	4859	1481	356	629	243	1894	46	E1	9230
924 PROPERTY INSURANCE	9	14484	5194	1236	1991	675	4704	37	F4	9240
925 INJURIES + DAMAGES	10	9075	2766	665	1175	454	3537	85	E1	9250
926 EMPLOYEE PENSIONS + BENEFITS	11	55118	16798	4042	7136	2758	21479	518	E1	9260
928 REG.COMM.EXP.-FPC-JURISD'N ONLY	12	0	0	0	0	0	0	0	DIRC	9280
928 REG.COMM.EXP.-PUC-AND FPC	13	5880	2078	473	869	322	1850	62	H2	9281
929 DUPLICATE CHARGES -- CREDIT	14	-1800	-746	-167	-255	-71	-497	0	A1	9290
930 MISC. GENERAL EXPENSES + ADV	15	8602	2358	567	1002	387	3016	73	E1	9300
931 RENTS	16	0	0	0	0	0	0	0	DIRC	9310
TOTAL -- OPERATION	17	149952	46305	11112	19504	7457	56923	1326		41
MAINTENANCE										
932 MAINTENANCE OF GENERAL PLANT	18	1607	576	137	221	75	522	4	F4	9320
TOTAL ADMINISTRATIVE + GENERAL	19	151559	46881	11249	19725	7532	57445	1330		42
TOTAL OPERATION EXPENSES	20	1435637	537029	110560	183389	77854	449825	16731		43
D5 - LABOR EXPENSE ADJUSTMENT-ENERGY	21	972	428	79	122	56	227	14	C1	9328
D5 - LABOR EXPENSE ADJUSTMENT-OTHER	22	4298	1295	314	556	214	1689	40	B6	9329
FINAL OPERATION EXPENSES	23	1440907	538752	110953	184067	78124	451741	16785		109

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK 2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	RATE SLP	STREET LIGHTING RATE SLS	ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
SALES EXPENSE										
911 SUPERVISION	1	0	0	0	0	0	0	1	B4	9110
912 DEMONSTRATING + SELLING	2	1	1	1	0	0	1	2	H1	9120
913 ADVERTISING EXPENSE	3	1	1	1	0	0	1	2	H1	9130
916 MISCELLANEOUS SALES EXPENSE	4	0	0	0	0	0	0	0	B4	9160
TOTAL - SALES EXPENSE	5	2	2	2	0	0	2	5		40
ADMINISTRATIVE + GENERAL EXPENSES										
OPERATION										
920 ADMINISTRATIVE+GENERAL SALARIES	6	223	278	32	399	60	220	423	E1	9200
921 OFFICE SUPPLIES + EXPENSES	7	94	118	14	169	25	93	179	E1	9210
923 OUTSIDE SERVICES EMPLOYED	8	29	36	4	51	8	28	54	E1	9230
924 PROPERTY INSURANCE	9	79	109	9	184	27	105	134	F4	9240
925 INJURIES + DAMAGES	10	53	67	8	96	14	53	102	E1	9250
926 EMPLOYEE PENSIONS + BENEFITS	11	325	406	47	583	87	321	618	E1	9260
928 REG.COMM.EXP.-FPC-JURISD'N ONLY	12	0	0	0	0	0	0	0	DIRC	9280
928 REG.COMM.EXP.-PUC-AND FPC	13	36	47	6	0	13	48	76	H2	9281
929 DUPLICATE CHARGES -- CREDIT	14	0	0	0	-27	-4	-14	-19	A1	9290
930 MISC. GENERAL EXPENSES + ADV	15	46	57	7	82	12	45	950*	E1	9300
931 RENTS	16	0	0	0	0	0	0	0	DIRC	9310
TOTAL -- OPERATION	17	885	1118	127	1537	242	899	2517		41
MAINTENANCE										
932 MAINTENANCE OF GENERAL PLANT	18	9	12	1	20	3	12	15	F4	9320
TOTAL ADMINISTRATIVE + GENERAL	19	894	1130	128	1557	245	911	2532		42
TOTAL OPERATION EXPENSES	20	6568	6739	1010	13650	2009	10798	19425		43
D5 - LABOR EXPENSE ADJUSTMENT-ENERGY	21	3	2	1	15	2	9	14	C1	9328
D5 - LABOR EXPENSE ADJUSTMENT-OTHER	22	26	32	4	45	7	25	51	B6	9329
FINAL OPERATION EXPENSES	23	6597	6823	1015	13710	2018	10832	19490		109

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - THELVE MONTHS ENDING 6/30/86
BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK 1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	PRIMARY	SECONDARY	RESIDENTIAL RATE R-H	RATE R	RATE O-P	SCHED	
940 DEPRECIATION EXPENSE										
PRODUCTION	1	208206	86328	19334	29506	8160	57527	5	F1	9400
TRANSMISSION	2	14156	5869	1315	2006	555	3911	0	F2	9410
DISTRIBUTION										
360-LAND										
DEMAND	3	0	0	0	0	0	0	0		9430
CUST	4	0	0	0	0	0	0	0		9431
DIRECT	5	0	0	0	0	0	0	0		9432
TOTAL	6	0	0	0	0	0	0	0		44
361-STRUCTURES + IMPROVEMENTS										
DEMAND	7	1397	317	152	201	165	483	25	F361D	9440
CUST	8	0	0	0	0	0	0	0		9441
DIRECT	9	0	0	0	0	0	0	0		9442
TOTAL	10	1397	317	152	201	165	483	25		45
362-STATION EQUIPMENT										
DEMAND	11	6707	1644	711	938	771	2263	115	F362D	9450
CUST	12	0	0	0	0	0	0	0		9451
DIRECT	13	0	0	0	0	0	0	0	DIRC	9452
TOTAL	14	6707	1644	711	938	771	2263	115		46
364-POLES, TOWERS, FIXTURES										
DEMAND	15	1223	192	46	196	157	586	33	F364D	9460
CUST	16	2209	51	50	194	132	1525	0	F364C	9461
DIRECT	17	5	0	0	0	0	0	0	DIRC	9462
TOTAL	18	3437	243	96	390	289	2111	33		47
365-OVERHEAD CONDUIT + DEVICES										
DEMAND	19	645	166	40	98	80	236	12	F365D	9470
CUST	20	4294	105	102	377	256	2953	0	F365C	9471
DIRECT	21	0	0	0	0	0	0	0		9472
TOTAL	22	4939	271	142	475	336	3189	12		48
366-UNDERGROUND CONDUIT										
DEMAND	23	357	73	18	53	43	141	8	F366D	9480
CUST	24	3212	87	85	281	189	2182	0	F366C	9481
DIRECT	25	26	0	0	0	0	0	0	DIRC	9482
TOTAL	26	3595	160	103	334	232	2323	8		49
367-UNDG CONDUIT + DEVICES										
DEMAND	27	475	112	27	67	54	174	9	F367D	9490
CUST	28	3784	108	105	330	222	2561	0	F367C	9491
DIRECT	29	0	0	0	0	0	0	0		9492
TOTAL	30	4259	220	132	397	276	2735	9		50
368-LINE TRANSFORMERS										
DEMAND	31	1710	0	27	380	313	919	47	F368D	9500
CUST	32	2369	0	0	226	148	1708	0	F368C	9501
DIRECT	33	31	7	24	0	0	0	0	DIRC	9502
TOTAL	34	4110	7	51	606	461	2627	47		51

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

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
940 DEPRECIATION EXPENSE										
PRODUCTION	1	10	1	0	3106	452	1605	2172	F1	9400
TRANSMISSION	2	1	0	0	211	31	109	148	F2	9410
DISTRIBUTION										
360-LAND										
DEMAND	3	0	0	0	0	0	0	0		9430
CUST	4	0	0	0	0	0	0	0		9431
DIRECT	5	0	0	0	0	0	0	0		9432
TOTAL	6	0	0	0	0	0	0	0		44
361-STRUCTURES & IMPROVEMENTS										
DEMAND	7	7	4	1	12	2	10	18	F361D	9440
CUST	8	0	0	0	0	0	0	0		9441
DIRECT	9	0	0	0	0	0	0	0		9442
TOTAL	10	7	4	1	12	2	10	18		45
362-STATION EQUIPMENT										
DEMAND	11	31	20	5	61	11	49	88	F362D	9450
CUST	12	0	0	0	0	0	0	0		9451
DIRECT	13	0	0	0	0	0	0	0	DIRC	9452
TOTAL	14	31	20	5	61	11	49	88		46
364-POLES, TOWERS, FIXTURES										
DEMAND	15	5	3	1	0	1	3	0	F364D	9460
CUST	16	132	115	10	0	0	0	0	F364C	9461
DIRECT	17	0	5	0	0	0	0	0	DIRC	9462
TOTAL	18	137	123	11	0	1	3	0		47
365-OVERHEAD CONDUIT & DEVICES										
DEMAND	19	3	2	1	0	1	5	1	F365D	9470
CUST	20	256	223	19	0	1	2	0	F365C	9471
DIRECT	21	0	0	0	0	0	0	0		9472
TOTAL	22	259	225	20	0	2	7	1		48
366-UNDERGROUND CONDUIT										
DEMAND	23	2	1	0	0	0	15	3	F366D	9480
CUST	24	189	165	14	0	1	19	0	F366C	9481
DIRECT	25	12	11	3	0	0	0	0	DIRC	9482
TOTAL	26	203	177	17	0	1	34	3		49
367-UNDG CONDUIT & DEVICES										
DEMAND	27	2	1	0	1	1	18	9	F367D	9490
CUST	28	222	193	16	0	1	28	1	F367C	9491
DIRECT	29	0	0	0	0	0	0	0		9492
TOTAL	30	224	194	16	1	2	43	10		50
368-LINE TRANSFORMERS										
DEMAND	31	13	8	2	0	1	0	0	F368D	9500
CUST	32	147	129	11	0	0	0	0	F368C	9501
DIRECT	33	0	0	0	0	0	0	0	DIRC	9502
TOTAL	34	160	137	13	0	1	0	0		51

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	COMMERCIAL + INDUSTRIAL PRIMARY	COMMERCIAL + INDUSTRIAL SECONDARY	RESIDENTIAL RATE R-H	RESIDENTIAL RATE R	RESIDENTIAL RATE O-P	SCHED	
DEPRECIATION EXPENSE(CONT.)										
369-SERVICES										
DEMAND	1	28	0	0	5	4	18	1	F369D	9510
CUST	2	2797	0	0	268	202	2327	0	F369C	9511
DIRECT	3	356	160	193	0	0	0	0	DIRC	9512
TOTAL	4	3181	160	193	273	206	2345	1		52
370-METERS + INSTALL.										
DEMAND	5	644	267	60	91	25	178	0	F370D	9520
CUST	6	2358	0	0	65	153	1763	377	F370C	9521
DIRECT	7	620	147	230	0	0	0	240	DIRC	9522
TOTAL	8	3622	414	290	156	178	1941	617		53
371-INSTALL. ON CUST.PREMISES										
DEMAND	9	0	0	0	0	0	0	0		9530
CUST	10	0	0	0	0	0	0	0		9531
DIRECT	11	3	1	1	1	0	0	0	DIRC	9532
TOTAL	12	3	1	1	1	0	0	0		54
373-STREET LIGHTING	13	1533	0	0	0	0	0	0	DIRC	9540
TOTAL -- DISTRIBUTION	14	36783	3437	1871	3771	2914	20017	867		55
GENERAL INCL. COMMON	15	6379	2288	544	877	297	2072	16	F4	9550
SUB-TOTAL	16	265524	97922	23064	36160	11926	83527	888		56
AMORT. OF ADD'L DEPREC.	17	0	0	0	0	0	0	0	A1	9560
AMORT. OF OTHER ELEC. PLANT	18	-647	-59	-32	-76	-53	-362	-9	F3	9570
TOTAL DEPRECIATION	19	264877	97863	23032	36084	11873	83165	879		57

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK 2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
DEPRECIATION EXPENSE(CONT.)										
369-SERVICES										
DEMAND	1	0	0	0	0	0	0	0	F369D	9510
CUST	2	0	0	0	0	0	0	0	F369C	9511
DIRECT	3	0	0	0	0	0	2	1	DIRC	9512
TOTAL	4	0	0	0	0	0	2	1		52
370-METERS + INSTALL.										
DEMAND	5	0	0	0	10	1	5	7	F370D	9520
CUST	6	0	0	0	0	0	0	0	F370C	9521
DIRECT	7	0	0	0	0	0	2	1	DIRC	9522
TOTAL	8	0	0	0	10	1	7	8		53
371-INSTALL. ON CUST.PREMISES										
DEMAND	9	0	0	0	0	0	0	0		9530
CUST	10	0	0	0	0	0	0	0		9531
DIRECT	11	0	0	0	0	0	0	0	DIRC	9532
TOTAL	12	0	0	0	0	0	0	0		54
373-STREET LIGHTING	13	41	1404	88	0	0	0	0	DIRC	9540
TOTAL -- DISTRIBUTION	14	1062	2284	171	84	21	135	129		55
GENERAL INCL. COMMON	15	35	48	4	81	12	46	59	F4	9550
SUB-TOTAL	16	1108	2333	175	3482	516	1915	2508		56
AMORT. OF ADD'L DEPREC.	17	0	0	0	0	0	0	0	AI	9560
AMORT. OF OTHER ELEC. PLANT	18	-20	-28	-2	-1	0	-3	-2	F3	9570
TOTAL DEPRECIATION	19	1088	2305	173	3481	516	1912	2506		57

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	PRIMARY	SECONDARY	RESIDENTIAL RATE R-H	RATE R	RATE O-P	SCHED	
TAXES OTHER THAN INCOME TAXES										
STATE + LOCAL										
CAPITOL STOCK	1	15568	5583	1328	2140	725	5056	39	F4	9330
GROSS RECEIPTS	2	44054	15607	3555	6521	2419	13892	463	DIRC	9331
REAL ESTATE-LOCAL	3	807	290	69	111	38	262	2	F4	9332
REAL ESTATE-STATE	4	0	0	0	0	0	0	0	F4	9333
LOCAL FRANCHISE	5	0	0	0	0	0	0	0	F4	9334
PUBLIC UTILITY COMMISSION EXP	6	0	0	0	0	0	0	0	H2	9335
STATE UNEMPLOYMENT COMP	7	1362	415	100	176	68	532	13	E1	9336
PHILA.REALTY OCCUPANCY	8	451	164	38	62	21	146	1	F4	9337
MISC.STATE + LOCAL	9	582	211	50	80	27	189	1	F4	9338
TOTAL STATE + LOCAL	10	62824	22270	5140	9090	3298	20077	519		58
FEDERAL										
TELEPHONE + TELEGRAPH	11	25	8	2	3	1	11	0	E1	9340
FED.UNEMPLOYMENT COMP	12	778	237	57	101	39	302	7	E1	9341
FED. OLD AGE BENEFITS	13	18551	5654	1360	2402	928	7230	174	E1	9342
TOTAL FEDERAL	14	19354	5899	1419	2506	968	7543	181		59
TOTAL TAXES OTHER THAN INCOME	15	82178	28169	6559	11596	4266	27620	700		60
INCOME TAXES										
- MARYLAND	16	0	0	0	0	0	0	0		9350
STATE-PENNSYLVANIA	17	0	0	0	0	0	0	0		9351
- NEW JERSEY	18	0	0	0	0	0	0	0		9352
FEDERAL	19	51650	4646	1950	19922	7912	2017	4403	I1	9353
INVESTMENT-TAX CREDIT	20	-17618	-6318	-1503	-2422	-821	-5722	-45	F4	9354
TOTAL-INCOME TAXES	21	34032	-1672	447	17500	7091	-3705	4358		61
PROVISION FOR DEFERRED INCOME TAXES										
LIBERALIZED DEPRECIATION	22	124755	44742	10646	17149	5813	40517	315	F4	9360
DEFERRED FUEL	23	-156762	-72118	-12807	-19431	-8998	-36341	-2203	C2	9361
NUCLEAR FUEL COSTS	24	-4121	-1814	-335	-516	-239	-964	-58	C1	9362
PRODUCTION FACILITIES	25	67561	28012	6274	9574	2648	18667	2	A1	9363
CERTAIN CAPITALIZED COSTS	26	9578	3435	817	1317	446	3111	24	F4	9364
INCOME TAXES DEF. IN PRIOR YR(CR)										
PRODUCTION FACILITIES	27	-12633	-5240	-1173	-1790	-495	-3490	0	A1	9365
OTHER	28	0	0	0	0	0	0	0	F4	9366
OTHER	29	0	0	0	0	0	0	0	I1	9367
AMORT OF FIT % CHANGE	30	-973	-350	-83	-134	-45	-316	-2	F4	9368
OTHER	31	0	0	0	0	0	0	0	DIRC	9369
INVESTMENT TAX CREDIT ADJMTS.	32	-3401	-1219	-290	-468	-158	-1105	-9	F4	9371
TOTAL-ALL TAXES	33	140214	21945	10055	34797	10329	43994	3127		62
GAIN FROM DISPOSITION OF UTILITY PROPERTY	34	0	0	0	0	0	0	0	A1	9370

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

CLASSIFICATION OF ACCOUNTS	LINE	RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA		AMTRAK		SCHED
TAXES OTHER THAN INCOME TAXES											
STATE + LOCAL											
CAPITOL STOCK	1	85	117	10	198	30	112	145	F4		9330
GROSS RECEIPTS	2	267	352	46	0	0	362	570	DIRC		9331
REAL ESTATE-LOCAL	3	4	6	0	10	2	6	7	F4		9332
REAL ESTATE-STATE	4	0	0	0	0	0	0	0	F4		9333
LOCAL FRANCHISE	5	0	0	0	0	0	0	0	F4		9334
PUBLIC UTILITY COMMISSION EXP	6	0	0	0	0	0	0	0	H2		9335
STATE UNEMPLOYMENT COMP	7	8	10	1	14	2	8	15	E1		9336
PHILA.REALTY OCCUPANCY	8	2	3	0	6	1	3	4	F4		9337
MISC.STATE + LOCAL	9	3	4	0	7	1	4	5	F4		9338
TOTAL STATE + LOCAL	10	369	492	57	235	36	495	746			58
FEDERAL											
TELEPHONE + TELEGRAPH	11	0	0	0	0	0	0	0	E1		9340
FED.UNEMPLOYMENT COMP	12	5	6	1	8	1	5	9	E1		9341
FED. OLD AGE BENEFITS	13	109	137	16	196	29	108	208	E1		9342
TOTAL FEDERAL	14	114	143	17	204	30	113	217			59
TOTAL TAXES OTHER THAN INCOME	15	483	635	74	439	66	608	963			60
INCOME TAXES											
- MARYLAND	16	0	0	0	0	0	0	0			9350
STATE-PENNSYLVANIA	17	0	0	0	0	0	0	0			9351
- NEW JERSEY	18	0	0	0	0	0	0	0			9352
FEDERAL	19	1840	2176	444	1396	411	1396	3137	I1		9353
INVESTMENT-TAX CREDIT	20	-96	-132	-11	-224	-33	-127	-164	F4		9354
TOTAL-INCOME TAXES	21	1744	2044	433	1172	378	1269	2973			61
PROVISION FOR DEFERRED INCOME TAXES											
LIBERALIZED DEPRECIATION											
DEFERRED FUEL	22	677	938	76	1586	237	901	1158	F4		9360
NUCLEAR FUEL COSTS	23	-538	-339	-88	0	0	-1496	-2403	C2		9361
PRODUCTION FACILITIES	24	-14	-9	-2	-63	-9	-38	-60	C1		9362
CERTAIN CAPITALIZED COSTS	25	3	0	0	1008	147	521	705	A1		9363
	26	52	72	6	122	18	69	89	F4		9364
INCOME TAXES DEF. IN PRIOR YR(CR)											
PRODUCTION FACILITIES	27	-1	0	0	-188	-27	-97	-132	A1		9365
OTHER	28	0	0	0	0	0	0	0	F4		9366
OTHER	29	0	0	0	0	0	0	0	I1		9367
AMORT OF FIT % CHANGE	30	-5	-7	-1	-12	-2	-7	-9	F4		9368
OTHER	31	0	0	0	0	0	0	0	DIRC		9369
INVESTMENT TAX CREDIT ADJNTS.	32	-18	-26	-2	-43	-6	-25	-32	F4		9371
TOTAL-ALL TAXES	33	2583	3308	496	4021	802	1705	3252			62
GAIN FROM DISPOSITION OF UTILITY PROPERTY	34	0	0	0	0	0	0	0	A1		9370

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK 1 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	COMMERCIAL + INDUSTRIAL PRIMARY	COMMERCIAL + INDUSTRIAL SECONDARY	RESIDENTIAL RATE R-H	RESIDENTIAL RATE R	RESIDENTIAL RATE O-P	SCHED	
ELECTRIC PLANT-IN-SERVICE										
INTANGIBLE PLANT										
302 FRANCHISES + CONSENTS	1	163	59	14	22	8	53	0	F4	3020
PRODUCTION PLANT										
STEAM PRODUCTION PLANT										
310 LAND + LAND RIGHTS	2	5211	2162	484	738	204	1440	0	A1	3100
311 STRUCTURES + IMPROVEMENTS	3	216697	89847	20123	30709	8492	59873	6	A1	3110
312 BOILER PLANT EQUIPMENT	4	567884	235457	52734	80478	22256	156906	15	A1	3120
314 TURBOGENERATOR UNITS	5	169490	70276	15739	24019	6642	46830	4	A1	3140
315 ACCESSORY ELECTRIC EQUIPMENT	6	97659	40490	9069	13840	3827	26983	3	A1	3150
316 MISC. POWER PLANT EQUIPMENT	7	15478	6418	1437	2193	607	4277	0	A1	3160
TOTAL STEAM PRODUCTION	8	1072419	444650	99586	151977	42028	296309	28		63
NUCLEAR PRODUCTION PLANT										
320 LAND + LAND RIGHTS	9	15121	6268	1404	2143	593	4178	0	A1	3200
321 STRUCTURES + IMPROVEMENTS	10	1116825	463058	103710	158272	43769	308578	29	A1	3210
322 REACTOR PLANT EQUIPMENT	11	2651421	1099332	246215	375750	103911	732587	69	A1	3220
323 TURBOGENERATOR UNITS	12	533062	221016	49501	75544	20891	147285	14	A1	3230
324 ACCESSORY ELECTRIC EQUIPMENT	13	742846	308000	68982	105273	29113	205248	19	A1	3240
325 MISC. POWER PLANT EQUIPMENT	14	245925	101965	22837	34852	9638	67949	6	A1	3250
TOTAL -- NUCLEAR PRODUCTION PLANT	15	5305200	2199639	492649	751834	207915	1465825	137		64
HYDRAULIC PRODUCTION PLANT										
330 LAND + LAND RIGHTS	16	1421	589	132	201	56	393	0	A1	3300
331 STRUCTURES + IMPROVEMENTS	17	14484	6005	1345	2053	568	4002	0	A1	3310
332 RESERVOIRS,DAMS + WATERWAYS	18	34955	14493	3246	4954	1370	9658	1	A1	3320
333 WATER WHEELS,TURBINES+GENERATORS	19	21971	9109	2040	3114	861	6071	1	A1	3330
334 ACCESSORY ELECTRIC EQUIPMENT	20	8662	3593	804	1228	339	2393	0	A1	3340
335 MISC. POWER PLANT EQUIPMENT	21	2039	847	189	289	80	563	0	A1	3350
336 ROADS,RAILROADS + BRIDGES	22	998	414	93	141	39	276	0	A1	3360
TOTAL HYDRAULIC PRODUCTION	23	84530	35050	7849	11980	3313	23356	2		65
OTHER PRODUCTION PLANT										
340 LAND + LAND RIGHTS	24	846	349	79	120	33	234	0	A1	3400
341 STRUCTURES + IMPROVEMENTS	25	4218	1749	392	598	165	1165	0	A1	3410
342 FUEL HOLDERS,PRODUCERS+ACCESS.	26	21321	8840	1980	3022	836	5891	1	A1	3420
343 PRIME MOVERS	27	0	0	0	0	0	0	0	A1	3430
344 GENERATORS	28	82131	34053	7627	11639	3219	22693	2	A1	3440
345 ACCESSORY ELECTRIC EQUIPMENT	29	12552	5204	1166	1779	492	3468	0	A1	3450
346 MISC. POWER PLANT EQUIPMENT	30	2266	940	210	321	89	626	0	A1	3460
TOTAL -- OTHER PRODUCTION	31	123334	51135	11454	17479	4834	34077	3		66
TOTAL PRODUCTION PLANT	32	6585483	2730474	611538	933270	258090	1819567	170		67

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK 2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
ELECTRIC PLANT-IN-SERVICE										
INTANGIBLE PLANT										
302 FRANCHISES + CONSENTS	1	1	1	0	2	0	1	2	F4	3020
PRODUCTION PLANT										
STEAM PRODUCTION PLANT										
310 LAND + LAND RIGHTS	2	0	0	0	78	11	40	54	A1	3100
311 STRUCTURES + IMPROVEMENTS	3	10	2	0	3233	471	1670	2261	A1	3110
312 BOILER PLANT EQUIPMENT	4	26	4	1	8472	1234	4377	5924	A1	3120
314 TURBOGENERATOR UNITS	5	8	1	0	2529	368	1306	1768	A1	3140
315 ACCESSORY ELECTRIC EQUIPMENT	6	5	1	0	1457	212	753	1019	A1	3150
316 MISC. POWER PLANT EQUIPMENT	7	1	0	0	231	34	119	161	A1	3160
TOTAL STEAM PRODUCTION	8	50	8	1	16000	2330	8265	11187		63
NUCLEAR PRODUCTION PLANT										
320 LAND + LAND RIGHTS	9	1	0	0	226	33	117	158	A1	3200
321 STRUCTURES + IMPROVEMENTS	10	52	8	2	16662	2426	8608	11651	A1	3210
322 REACTOR PLANT EQUIPMENT	11	122	19	4	39556	5760	20436	27660	A1	3220
323 TURBOGENERATOR UNITS	12	25	4	1	7953	1158	4109	5561	A1	3230
324 ACCESSORY ELECTRIC EQUIPMENT	13	34	5	1	11082	1614	5726	7749	A1	3240
325 MISC. POWER PLANT EQUIPMENT	14	11	2	0	3669	534	1896	2566	A1	3250
TOTAL -- NUCLEAR PRODUCTION PLANT	15	245	38	8	79148	11525	40892	55345		64
HYDRAULIC PRODUCTION PLANT										
330 LAND + LAND RIGHTS	16	0	0	0	21	3	11	15	A1	3300
331 STRUCTURES + IMPROVEMENTS	17	1	0	0	216	31	112	151	A1	3310
332 RESERVOIRS,DAMS + WATERWAYS	18	2	0	0	521	76	269	365	A1	3320
333 WATER WHEELS,TURBINES+GENERATORS	19	1	0	0	328	48	169	229	A1	3330
334 ACCESSORY ELECTRIC EQUIPMENT	20	0	0	0	129	19	67	90	A1	3340
335 MISC. POWER PLANT EQUIPMENT	21	0	0	0	30	4	16	21	A1	3350
336 ROADS,RAILROADS + BRIDGES	22	0	0	0	15	2	8	10	A1	3360
TOTAL HYDRAULIC PRODUCTION	23	4	0	0	1260	183	652	881		65
OTHER PRODUCTION PLANT										
340 LAND + LAND RIGHTS	24	0	0	0	13	2	7	9	A1	3400
341 STRUCTURES + IMPROVEMENTS	25	0	0	0	63	9	33	44	A1	3410
342 FUEL HOLDERS,PRODUCERS+ACCESS.	26	1	0	0	318	46	164	222	A1	3420
343 PRIME MOVERS	27	0	0	0	0	0	0	0	A1	3430
344 GENERATORS	28	4	1	0	1225	178	633	857	A1	3440
345 ACCESSORY ELECTRIC EQUIPMENT	29	1	0	0	187	27	97	131	A1	3450
346 MISC. POWER PLANT EQUIPMENT	30	0	0	0	34	5	17	24	A1	3460
TOTAL -- OTHER PRODUCTION	31	6	1	0	1840	267	951	1287		66
TOTAL PRODUCTION PLANT	32	305	47	9	98248	14305	50768	68700		67

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	COMMERCIAL + INDUSTRIAL PRIMARY	COMMERCIAL + INDUSTRIAL SECONDARY	RESIDENTIAL RATE R-H	RESIDENTIAL RATE R	RESIDENTIAL RATE O-P	SCHED	
TRANSMISSION PLANT										
350 LAND + LAND RIGHTS	1	48341	20043	4489	6851	1895	13357	1	A1	3500
352 STRUCTURES + IMPROVEMENTS	2	16644	6901	1546	2359	652	4599	0	A1	3520
353 STATION EQUIPMENT	3	238021	98689	22103	33731	9328	65765	6	A1	3530
354 TOWERS + FIXTURES	4	184125	76341	17098	26094	7216	50874	5	A1	3540
355 POLES + FIXTURES	5	496	207	46	70	19	137	0	A1	3550
356 OVERHEAD CONDUCTORS + DEVICES	6	101715	42173	9445	14415	3986	28104	3	A1	3560
357 UNDERGROUND CONDUIT	7	2521	1046	234	357	99	697	0	A1	3570
358 UNDERGROUND CONDUCTORS + DEVICES	8	43090	17865	4001	6107	1689	11906	1	A1	3580
359 ROADS + TRAILS	9	1730	717	161	245	68	478	0	A1	3590
TOTAL -- TRANSMISSION PLANT	10	636683	263982	59123	90229	24952	175917	16		68
DISTRIBUTION PLANT										
360 LAND + LAND RIGHTS										
R.R. SUBS	11	50	0	0	0	0	0	0	DIRD1	3600
H.T. SUBS	12	5207	1870	454	600	493	1444	74	A2	3601
PRI. SUBS	13	3995	0	583	770	633	1865	95	A4	3602
H.T. LINES	14	3044	1067	269	356	292	855	44	A3	3603
PRI. LINES -- DND	15	1727	434	104	261	215	631	32	A5	3604
PRI. LINES -- CUST	16	5197	197	192	458	300	3460	0	D7	3605
SECDY. LINES -- DND	17	674	0	0	116	90	439	26	A7A	3606
SECDY. LINES -- CUST	18	3481	0	0	303	220	2532	0	D9	3607
TOTAL	19	23375	3568	1602	2864	2243	11226	271		69
361 STRUCTURES + IMPROVEMENTS										
R.R. SUBS	20	17	0	0	0	0	0	0	DIRD1	3610
H.T. SUBS	21	22037	7918	1923	2540	2086	6110	311	A2	3611
PRI. SUBS	22	12887	0	1882	2484	2042	6013	306	A4	3612
H.T. SUBS	23	12	6	1	1	1	3	0	A3	3613
TOTAL	24	34953	7924	3806	5025	4129	12126	617		70
362 STATION EQUIPMENT										
R.R. SUBS	25	151	0	0	0	0	0	0	DIRC	3620
H.T. SUBS	26	202241	72659	17650	23312	19143	56071	2856	A2	3621
PRI. SUBS	27	94210	0	13757	18159	14931	43950	2238	A4	3622
TOTAL	28	296602	72659	31407	41471	34074	100021	5094		71
364 POLES,TOWERS AND FIXTURES										
R.R. LINES	29	0	0	0	0	0	0	0		3640
H.T. LINES	30	369	130	33	43	35	104	5	A3	3641
PRI. LINES -- DND	31	29523	7516	1808	4527	3722	10956	858	A5	3642
PRI. LINES -- CUST	32	53320	2019	1969	4702	3084	35518	0	D7	3643
SECDY. LINES -- DND	33	16896	0	0	3260	2511	12295	739	A7A	3644
SECDY. LINES -- CUST	34	34128	0	0	2969	2156	24830	0	D9	3645
PRI. TRANSF.	35	0	0	0	0	0	0	0		3646
SECDY. TRANSF. -- DND	36	0	0	0	0	0	0	0		3647
SECDY. TRANSF. -- CUST	37	0	0	0	0	0	0	0		3648
ST. LTS.	38	171	0	0	0	0	0	0	DIRC	3649
TOTAL	39	136407	9665	3810	15501	11508	83698	1302		72

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

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	OTHER ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
TRANSMISSION PLANT										
350 LAND + LAND RIGHTS	1	2	0	0	721	105	373	504	A1	3500
352 STRUCTURES + IMPROVEMENTS	2	1	0	0	248	36	128	174	A1	3520
353 STATION EQUIPMENT	3	11	2	0	3551	517	1835	2483	A1	3530
354 TOWERS + FIXTURES	4	9	1	0	2747	400	1419	1921	A1	3540
355 POLES + FIXTURES	5	0	0	0	7	1	4	5	A1	3550
356 OVERHEAD CONDUCTORS + DEVICES	6	5	1	0	1517	221	784	1061	A1	3560
357 UNDERGROUND CONDUIT	7	0	0	0	38	5	19	26	A1	3570
358 UNDERGROUND CONDUCTORS + DEVICES	8	2	0	0	643	94	332	450	A1	3580
359 ROADS + TRAILS	9	0	0	0	26	4	13	18	A1	3590
TOTAL -- TRANSMISSION PLANT	10	30	4	0	9498	1383	4907	6642		68
DISTRIBUTION PLANT										
360 LAND + LAND RIGHTS										
R.R. SUBS	11	0	0	0	0	0	0	50	DIRD1	3600
H.T. SUBS	12	20	13	3	69	10	56	101	A2	3601
PRI. SUBS	13	25	16	4	0	4	0	0	A4	3602
H.T. LINES	14	12	7	2	41	6	33	60	A3	3603
PRI. LINES -- DMD	15	9	6	1	0	2	12	20	A5	3604
PRI. LINES -- CUST	16	301	262	22	0	1	3	1	D7	3605
SECDY. LINES -- DMD	17	2	1	0	0	0	0	0	A7A	3606
SECDY. LINES -- CUST	18	219	191	16	0	0	0	0	D9	3607
TOTAL	19	588	496	48	110	23	104	232		69
361 STRUCTURES + IMPROVEMENTS										
R.R. SUBS	20	0	0	0	0	0	0	17	DIRD1	3610
H.T. SUBS	21	84	53	14	292	42	238	426	A2	3611
PRI. SUBS	22	82	52	14	0	12	0	0	A4	3612
H.T. SUBS	23	0	0	0	0	0	0	0	A3	3613
TOTAL	24	166	105	28	292	54	238	443		70
362 STATION EQUIPMENT										
R.R. SUBS	25	0	0	0	0	0	0	151	DIRC	3620
H.T. SUBS	26	767	490	131	2683	389	2183	3907	A2	3621
PRI. SUBS	27	600	384	103	0	88	0	0	A4	3622
TOTAL	28	1367	874	234	2683	477	2183	4058		71
364 POLES,TOWERS AND FIXTURES										
R.R. LINES	29	0	0	0	0	0	0	0		3640
H.T. LINES	30	1	1	0	5	1	4	7	A3	3641
PRI. LINES -- DMD	31	150	96	26	0	37	127*	0*	A5	3642
PRI. LINES -- CUST	32	3090	2685	223	2	13	18*	0*	D7	3643
SECDY. LINES -- DMD	33	50	32	9	0	2	0	0	A7A	3644
SECDY. LINES -- CUST	34	2143	1872	156	0	2	0	0	D9	3645
PRI. TRANSF.	35	0	0	0	0	0	0	0		3646
SECDY. TRANSF. -- DMD	36	0	0	0	0	0	0	0		3647
SECDY. TRANSF. -- CUST	37	0	0	0	0	0	0	0		3648
ST. LTG.	38	0	171	0	0	0	0	0	DIRC	3649
TOTAL	39	5434	4857	414	7	55	149	7		72

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	PRIMARY	SECONDARY	RESIDENTIAL RATE R-H	RATE R	RATE O-P	SCHED	
365 OVERHEAD CONDUCTORS + DEVICES										
R.R. LINES	1	0	0	0	0	0	0	0		3650
H.T. LINES	2	1179	413	104	138	113	331	17	A3	3651
PRI. LINES -- DMD	3	26890	6827	1642	4111	3380	9952	507	A5	3652
PRI. LINES -- CUST	4	116213	4399	4291	10245	6720	77391	0	D7	3653
SECDY. LINES -- DMD	5	144	0	0	25	19	94	6	A7A	3654
SECDY. LINES -- CUST	6	63780	0	0	5548	4029	46403	0	D9	3655
TOTAL	7	208206	11639	6037	20067	14261	134171	530		73
366 UNDERGROUND CONDUIT										
R.R. LINES	8	0	0	0	0	0	0	0		3660
H.T. LINES	9	0	0	0	0	0	0	0	A3	3661
PRI. LINES -- DMD	10	13721	3303	795	1989	1636	4816	245	A5	3662
PRI. LINES -- CUST	11	94849	3562	3475	8296	5441	62665	0	D7	3663
SECDY. LINES -- DMD	12	2447	0	0	422	325	1593	96	A7A	3664
SECDY. LINES -- CUST	13	36518	0	0	3177	2307	26568	0	D9	3665
ST. LTG.	14	1128	0	0	0	0	0	0	DIRC	3666
TOTAL	15	148663	6865	4270	13884	9709	95642	341		74
367 UNDERGROUND CONDUCTORS+DEVICES										
R.R. LINES	16	0	0	0	0	0	0	0		3670
H.T. LINES	17	7400	2596	655	864	710	2079	106	A3	3671
PRI. LINES -- DMD	18	24926	5908	1422	3558	2926	8612	439	A5	3672
PRI. LINES -- CUST	19	172298	6466	6307	15059	9878	113758	0	D7	3673
SECDY. LINES -- DMD	20	3702	0	0	639	492	2408	145	A7A	3674
SECDY. LINES -- CUST	21	55236	0	0	4805	3490	40187	0	D9	3675
TOTAL	22	263562	14970	8384	24925	17496	167044	690		75
368 LINE TRANSFORMERS										
PRI. TRANSF. -- LINE	23	7462	0	1090	1438	1183	3481	177	A4	3681
PRI. TRANSF. -- RR-HT	24	205	205	0	0	0	0	0	DIRC	3682
SECDY. TRANSF. -- DMD	25	61349	0	0	13866	11427	33504	1706	A6	3683
SECDY. TRANSF. -- CUST	26	84970	0	0	8109	5319	61247	0	D8	3684
SECDY. TRANSF. -- RR-HT	27	31	31	0	0	0	0	0	DIRC	3685
SECDY. TRANSF. -- RR-PD	28	884	0	884	0	0	0	0	DIRC	3686
INTERDEPARTMENTAL	29	6	0	0	0	0	0	0	DIRC	3687
SUB -- TOTAL	30	154907	236	1974	23413	17929	90232	1883		76
STOCK	31	5890	9	75	890	682	3735	72	DIRC	3688
369 SERVICES	TOTAL 32	160797	245	2049	24303	18611	101967	1955		77
R.R	33	0	0	0	0	0	0	0		3690
H.T.	34	5751	5654	0	0	0	0	0	DIRC	3691
P.D.	35	6811	0	6811	0	0	0	0	DIRC	3692
SECDY. -- DMD	36	978	0	0	169	131	640	38	A7B	3693
SECDY. -- CUST	37	98636	0	0	9460	7125	82045	0	D10	3694
	TOTAL 38	112176	5654	6811	9629	7256	82685	38		78

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

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	OTHER ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
365 OVERHEAD CONDUCTORS & DEVICES										
R.R. LINES	1	0	0	0	0	0	0	0		3650
H.T. LINES	2	5	3	1	16	2	13	23	A3	3651
PRI. LINES -- DMD	3	136	87	23	0	34	191*	0*	A5	3652
PRI. LINES -- CUST	4	6733	5852	487	3	28	64*	0*	D7	3653
SECDY. LINES -- DMD	5	0	0	0	0	0	0	0	A7A	3654
SECDY. LINES -- CUST	6	4006	3498	292	0	4	0	0	D9	3655
TOTAL	7	10880	9440	803	19	68	268	23		73
366 UNDERGROUND CONDUIT										
R.R. LINES	8	0	0	0	0	0	0	0		3660
H.T. LINES	9	0	0	0	0	0	0	0	A3	3661
PRI. LINES -- DMD	10	66	42	11	0	16	672*	130*	A5	3662
PRI. LINES -- CUST	11	5452	4738	394	3	23	780*	20*	D7	3663
SECDY. LINES -- DMD	12	6	4	1	0	0	0	0	A7A	3664
SECDY. LINES -- CUST	13	2294	2003	167	0	2	0	0	D9	3665
ST. LTG.	14	553	459	116	0	0	0	0	DIRC	3666
TOTAL	15	8371	7246	689	3	41	1452	150		74
367 UNDERGROUND CONDUCTORS+DEVICES										
R.R. LINES	16	0	0	0	0	0	0	0		3670
H.T. LINES	17	28	18	5	99	14	81	145	A3	3671
PRI. LINES -- DMD	18	118	75	20	0	29	1278*	541*	A5	3672
PRI. LINES -- CUST	19	9897	8602	716	5	41	1485*	84*	D7	3673
SECDY. LINES -- DMD	20	10	6	2	0	0	0	0	A7A	3674
SECDY. LINES -- CUST	21	3469	3029	253	0	3	0	0	D9	3675
TOTAL	22	13522	11730	996	104	87	2844	770		75
368 LINE TRANSFORMERS										
PRI. TRANSF. -- LINE	23	48	30	8	0	7	0	0	A4	3681
PRI. TRANSF. -- RR-HT	24	0	0	0	0	0	0	0	DIRC	3682
SECDY. TRANSF. -- DMD	25	457	293	78	0	18	0	0	A6	3683
SECDY. TRANSF. -- CUST	26	5287	4617	386	0	5	0	0	D8	3684
SECDY. TRANSF. -- RR-HT	27	0	0	0	0	0	0	0	DIRC	3685
SECDY. TRANSF. -- RR-PD	28	0	0	0	0	0	0	0	DIRC	3686
INTERDEPARTMENTAL	29	0	0	0	0	6	0	0	DIRC	3687
SUB -- TOTAL	30	5792	4940	472	0	36	0	0		76
STOCK	31	220	188	16	0	1	0	0	DIRC	3688
TOTAL	32	6012	5128	490	0	37	0	0		77
369 SERVICES										
R.R	33	0	0	0	0	0	0	0		3690
H.T.	34	0	0	0	0	0	79	18	DIRC	3691
P.D.	35	0	0	0	0	0	0	0	DIRC	3692
SECDY. -- DMD	36	0	0	0	0	0	0	0	A7B	3693
SECDY. -- CUST	37	0	0	0	0	6	0	0	D10	3694
TOTAL	38	0	0	0	0	6	79	18		78

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	PRIMARY	SECONDARY	RESIDENTIAL RATE R-H	RATE R	RATE O-P	SCHED	
370 METERS + INSTALLATIONS										
TRANSMISSION	1	133	56	12	19	5	37	0	A1	3700
RAILROADS	2	0	0	0	0	0	0	0		3701
INTERDEPARTMENTAL	3	17	0	0	0	0	0	0	DIRC	3702
OTHER UTILITIES	4	12	0	0	0	0	0	0	DIRC	3703
H.T. METERS	5	3750	3676	0	0	0	0	0	DIRC	3704
PRI. METERS	6	5978	0	5978	0	0	0	0	DIRC	3705
SECDY. METERS -- DMD	7	16717	0	0	16717	0	0	0	DIRC	3706
SECDY. METERS -- KWH	8	61243	0	0	1820	4380	50440	4603	D11	3707
WTR. H.T. SWITCH	9	6196	0	0	30	0	0	6166	D3	3708
SUB -- TOTAL	10	94046	3732	5990	18586	4385	50477	10769		79
STOCK	11	2404	95	153	475	112	1292	275	DIRC	3709
TOTAL	12	96450	3827	6143	19061	4497	51769	11044		80
371 INSTALLATIONS ON CUST. PREMISES	13	278	68	134	76	0	0	0	DIRC	3710
373 ST. LTG. + SIGNAL SYSTEMS	14	28087	0	0	0	0	0	0	DIRC	3730
TOTAL -- DISTRIBUTION PLANT	15	1509556	137084	74453	176806	123784	840349	21882		81
GENERAL PLANT										
389 LAND + LAND RIGHTS	16	1967	705	168	270	92	639	5	F4	3890
390 STRUCTURES + IMPROVEMENTS	17	19149	6869	1634	2632	892	6219	48	F4	3900
391 OFFICE EQUIPMENT	18	3205	1150	273	441	149	1041	8	F4	3910
393 STORES EQUIPMENT	19	404	145	34	56	19	131	1	F4	3930
394 TOOLS, SHOP + GARAGE EQUIPMENT	20	4980	1787	425	685	232	1617	13	F4	3940
395 LABORATORY EQUIPMENT	21	7480	2683	638	1028	349	2429	19	F4	3950
395 COMMUNICATION EQUIPMENT	22	1830	657	156	252	85	594	5	F4	3970
397 MISCELLANEOUS EQUIPMENT	23	2263	813	193	311	105	735	6	F4	3980
SUB -- TOTAL	24	41278	14809	3521	5675	1923	13405	105		82
399 OTHER TANGIBLE PROP.(ANTI-TRUST)	25	-2136	-766	-182	-294	-100	-694	-5	F4	3990
TOTAL GENERAL PLANT	26	39142	14043	3339	5381	1823	12711	100		83
TOTAL ELECTRIC PLANT-IN-SERVICE	27	8771027	3145642	748467	1205708	408657	2848597	22168		84
COMMON PLANT APPL.TO ELECTRIC	28	122807	29777	6984	15364	7050	58968	575	F5	4000
TOTAL UTILITY PLANT-IN-SERVICE	29	8893834	3175419	755451	1221072	415707	2907565	22743		85
EXPER.PLANT-IN-SERVICE-NOT CLASSIFIED	30	0	0	0	0	0	0	0	A1	4010
TOTAL	31	8893834	3175419	755451	1221072	415707	2907565	22743		86

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

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
370 METERS + INSTALLATIONS										
TRANSMISSION	1	0	0	0	2	0	1	1	A1	3700
RAILROADS	2	0	0	0	0	0	0	0		3701
INTERDEPARTMENTAL	3	0	0	0	0	17	0	0	DIRC	3702
OTHER UTILITIES	4	0	0	0	12	0	0	0	DIRC	3703
H.T. METERS	5	0	0	0	0	0	59	15	DIRC	3704
PRI. METERS	6	0	0	0	0	0	0	0	DIRC	3705
SECDY. METERS -- DMD	7	0	0	0	0	0	0	0	DIRC	3706
SECDY. METERS -- KWH	8	0	0	0	0	0	0	0	D11	3707
MTR. H.T. SWITCH	9	0	0	0	0	0	0	0	D3	3708
SUB -- TOTAL	10	0	0	0	14	17	60	16		79
STOCK	11	0	0	0	0	0	2	0	DIRC	3709
TOTAL	12	0	0	0	14	17	62	16		80
371 INSTALLATIONS ON CUST. PREMISES	13	0	0	0	0	0	0	0	DIRC	3710
373 ST. LTG. + SIGNAL SYSTEMS	14	733	25724	1630	0	0	0	0	DIRC	3730
TOTAL -- DISTRIBUTION PLANT	15	47073	65600	5332	3232	865	7379	5717		81
GENERAL PLANT										
389 LAND + LAND RIGHTS	16	11	15	1	25	4	14	18	F4	3890
390 STRUCTURES + IMPROVEMENTS	17	104	144	12	243	36	138	178	F4	3900
391 OFFICE EQUIPMENT	18	17	24	2	41	6	23	30	F4	3910
393 STORES EQUIPMENT	19	2	3	0	5	1	3	4	F4	3930
394 TOOLS, SHOP + GARAGE EQUIPMENT	20	27	37	3	63	9	36	46	F4	3940
395 LABORATORY EQUIPMENT	21	41	56	5	95	14	54	69	F4	3950
395 COMMUNICATION EQUIPMENT	22	10	14	1	23	3	13	17	F4	3970
397 MISCELLANEOUS EQUIPMENT	23	12	17	1	29	4	16	21	F4	3980
SUB -- TOTAL	24	224	310	25	524	77	297	383		82
399 OTHER TANGIBLE PROP.(ANTI-TRUST)	25	-12	-16	-1	-27	-4	-15	-20	F4	3990
TOTAL GENERAL PLANT	26	212	294	24	497	73	282	363		83
TOTAL ELECTRIC PLANT-IN-SERVICE	27	47621	65946	5365	111477	16626	63329	81424		84
COMMON PLANT APPL.TO ELECTRIC	28	477	659	70	1086	173	645	979	F5	4000
TOTAL UTILITY PLANT-IN-SERVICE	29	48098	66605	5435	112563	16799	63974	82403		85
EXPER.PLANT-IN-SERVICE-NOT CLASSIFIED	30	0	0	0	0	0	0	0	A1	4010
TOTAL	31	48098	66605	5435	112563	16799	63974	82403		86

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL & INDUSTRIAL HI TENS.	COMMERCIAL & INDUSTRIAL PRIMARY	COMMERCIAL & INDUSTRIAL SECONDARY	RESIDENTIAL RATE R-H	RESIDENTIAL RATE R	RESIDENTIAL RATE O-P	SCHED	
ACCUMULATED PROVISION FOR DEPRECIATION										
PRODUCTION										
TRANSMISSION	1	900583	373399	83630	127627	35295	248831	23	F1	4020
DISTRIBUTION	2	195169	80920	18124	27659	7649	53926	5	F2	4030
360-LAND										
DEMAND										
CUST	3	0	0	0	0	0	0	0		4040
DIRECT	4	0	0	0	0	0	0	0		4041
	5	0	0	0	0	0	0	0		4042
361-STRUCTURES & IMPROVEMENTS TOTAL	6	0	0	0	0	0	0	0		
DEMAND										
CUST	7	13475	3055	1467	1937	1592	4674	238	F361D	4050
DIRECT	8	0	0	0	0	0	0	0		4051
	9	17	0	0	0	0	0	0	DIRD1	4052
362-STATION EQUIPMENT TOTAL	10	13492	3055	1467	1937	1592	4674	238		
DEMAND										
CUST	11	136883	33549	14502	19149	15733	46184	2352	F362D	4060
DIRECT	12	0	0	0	0	0	0	0		4061
	13	151	0	0	0	0	0	0	DIRD1	4062
364-POLES, TOWERS, FIXTURES TOTAL	14	137034	33549	14502	19149	15733	46184	2352		
DEMAND										
CUST	15	15089	2365	569	2422	1939	7221	403	F364D	4070
DIRECT	16	27251	629	614	2390	1633	18804	0	F364C	4071
	17	54	0	0	0	0	0	0	DIRC	4072
365-OVERHEAD CONDUIT & DEVICES TOTAL	18	42394	2994	1183	4812	3572	26025	403		
DEMAND										
CUST	19	9302	2387	576	1409	1158	3421	175	F365D	4080
DIRECT	20	61931	1514	1476	5434	3698	42595	0	F365C	4081
	21	0	0	0	0	0	0	0		4082
366-UNDERGROUND CONDUIT TOTAL	22	71233	3901	2052	6843	4856	46016	175		
DEMAND										
CUST	23	4923	1006	242	734	597	1950	104	F366D	4090
DIRECT	24	44323	1202	1172	3871	2614	30109	0	F366C	4091
	25	353	0	0	0	0	0	0	DIRC	4092
367-UNDG CONDUIT & DEVICES TOTAL	26	49599	2208	1414	4605	3211	32059	104		
DEMAND										
CUST	27	8639	2039	498	1214	990	3142	165	F367D	4100
DIRECT	28	68722	1953	1905	6000	4038	46494	0	F367C	4101
	29	0	0	0	0	0	0	0		4102
368-LINE TRANSFORMERS TOTAL	30	77361	3992	2403	7214	5028	49636	165		
DEMAND										
CUST	31	22448	0	356	4993	4114	12065	614	F368D	4110
DIRECT	32	31089	0	0	2967	1946	22410	0	F368C	4111
	33	412	86	324	0	0	0	0	DIRC	4112
	TOTAL 34	53949	86	680	7960	6060	34475	614		94

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK 2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
ACCUMULATED PROVISION FOR DEPRECIATION										
PRODUCTION	1	42	6	1	13436	1956	6942	9395	F1	4020
TRANSMISSION	2	9	1	0	2912	424	1504	2036	F2	4030
DISTRIBUTION										
360-LAND										
DEMAND	3	0	0	0	0	0	0	0		4040
CUST	4	0	0	0	0	0	0	0		4041
DIRECT	5	0	0	0	0	0	0	0		4042
TOTAL	6	0	0	0	0	0	0	0		87
361-STRUCTURES + IMPROVEMENTS										
DEMAND	7	64	40	11	113	21	92	171	F361D	4050
CUST	8	0	0	0	0	0	0	0		4051
DIRECT	9	0	0	0	0	0	0	17	DIRD1	4052
TOTAL	10	64	40	11	113	21	92	188		88
362-STATION EQUIPMENT										
DEMAND	11	631	404	108	1239	220	1008	1804	F362D	4060
CUST	12	0	0	0	0	0	0	0		4061
DIRECT	13	0	0	0	0	0	0	151	DIRD1	4062
TOTAL	14	631	404	108	1239	220	1008	1955		89
364-POLES, TOWERS, FIXTURES										
DEMAND	15	62	40	11	2	12	41	2	F364D	4070
CUST	16	1631	1420	118	1	5	6	0	F364C	4071
DIRECT	17	0	54	0	0	0	0	0	DIRC	4072
TOTAL	18	1693	1514	129	3	17	47	2		90
365-OVERHEAD CONDUIT + DEVICES										
DEMAND	19	46	30	8	5	12	67	8	F365D	4080
CUST	20	3695	3217	268	1	11	22	0	F365C	4081
DIRECT	21	0	0	0	0	0	0	0		4082
TOTAL	22	3741	3247	276	6	23	89	8		91
366-UNDERGROUND CONDUIT										
DEMAND	23	22	14	4	0	5	205	40	F366D	4090
CUST	24	2613	2274	189	1	8	263	7	F366C	4091
DIRECT	25	173	144	36	0	0	0	0	DIRC	4092
TOTAL	26	2808	2432	229	1	13	468	47		92
367-UNDG CONDUIT + DEVICES										
DEMAND	27	37	24	6	24	10	328	164	F367D	4100
CUST	28	4037	3513	293	2	13	447	28	F367C	4101
DIRECT	29	0	0	0	0	0	0	0		4102
TOTAL	30	4074	3537	299	26	23	775	189		93
368-LINE TRANSFORMERS										
DEMAND	31	165	105	28	0	8	0	0	F368D	4110
CUST	32	1934	1689	141	0	2	0	0	F368C	4111
DIRECT	33	0	0	0	0	2	0	0	DIRC	4112
TOTAL	34	2099	1794	169	0	12	0	0		94

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	PRIMARY	SECONDARY	RESIDENTIAL RATE R-H	RATE R	RATE O-P	SCHED	
ACCUMULATED PROVISION FOR DEPRECIATION (CONT.)										
369-SERVICES										
DEMAND	1	281	0	0	49	38	183	11	F3690	4120
CUST	2	28350	0	0	2719	2048	23581	0	F369C	4121
DIRECT	3	3611	1924	1654	0	0	0	0	DIRC	4122
TOTAL	4	32242	1924	1654	2768	2086	23764	11		95
370-METERS + INSTALL.										
DEMAND	5	4252	1763	395	603	167	1175	0	F3700	4130
CUST	6	15579	0	0	427	1012	11652	2488	F370C	4131
DIRECT	7	4093	968	1521	0	0	0	1577	DIRC	4132
TOTAL	8	23924	2731	1916	1030	1179	12827	4065		96
371-INSTALL. ON CUST.PREMISES										
DEMAND	9	0	0	0	0	0	0	0		4140
CUST	10	0	0	0	0	0	0	0		4141
DIRECT	11	193	48	93	52	0	0	0	DIRC	4142
TOTAL	12	193	48	93	52	0	0	0		97
373-STREET LIGHTING	13	10728	0	0	0	0	0	0	DIRC	4150
TOTAL -- DISTRIBUTION	14	512149	50488	27364	56370	43317	275660	8127		98
GENERAL -- TOTAL	15	13476	4834	1150	1852	628	4377	34	F4	4160
SUB-TOTAL	16	1621377	513641	130268	213508	86889	582794	6189		99
ALLOCATED COMMON	17	44473	10783	2529	5564	2553	21354	208	F5	4170
TOTAL -- DEPRECIATION RESERVE	18	1665850	524424	132797	219072	89442	604148	6397		100
WORKING CAPITAL										
CASH WORKING CAPITAL	19	54623	20423	4206	6978	2962	17125	636	E2	4180
PAYMENT OF TAXES	20	35028	10675	2569	4535	1753	13652	329	E1	4181
DEFERRED FUEL	21	0	0	0	0	0	0	0	DIRC	4182
MISC. -- FUEL	22	121053	53265	9833	15147	7015	28330	1717	C1	4183
MISC. -- OTHER	23	51749	15771	3795	6700	2590	20164	487	E1	4184
COMPENSATING BANK BALANCE	24	9700	3627	747	1239	526	3041	113	E2	4185
TOTAL	25	272153	103761	21150	34599	14846	82312	3282		101
ACCUMULATED DEFERRED INCOME TAXES										
ACCELERATED AMORTIZATION	26	2323	963	216	329	91	642	0	F1	4190
LIBERALIZED DEPRECIATION	27	526166	188704	44900	72329	24515	170685	1330	F4	4191
INCOME TAX REFUND	28	0	0	0	0	0	0	0	G1	4192
RECOVERABLE FUEL COSTS	29	0	0	0	0	0	0	0	C2	4193
TOTAL	30	528489	189667	45116	72658	24606	171527	1330		102
CUSTOMER ADVANCES AND DEPOSITS	31	8116	739	401	953	667	4530	118	F3A	4210
PA. WATER AND POWER REFUND	32	0	0	0	0	0	0	0		4220
INVESTMENT TAX CREDIT	33	0	0	0	0	0	0	0		4230

PHILADELPHIA ELECTRIC COMPANY
ALLOCATION OF REVENUE, OPERATING EXPENSE + ORIGINAL COST PLANT TO
CLASSES OF SERVICE - TWELVE MONTHS ENDING 6/30/86
BUDGET YEAR ENDED 30 JUNE 1986 - 4 PEAK 2 OF 2

CLASSIFICATION OF ACCOUNTS	LINE	STREET LIGHTING RATE SLP	STREET LIGHTING RATE SLS	STREET LIGHTING ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK	SCHED	
ACCUMULATED PROVISION FOR DEPRECIATION (CONT.)										
369-SERVICES										
DEMAND	1	0	0	0	0	0	0	0	F369D	4120
CUST	2	0	0	0	0	2	0	0	F369C	4121
DIRECT	3	0	0	0	0	0	27	6	DIRC	4122
TOTAL	4	0	0	0	0	2	27	6		95
370-METERS + INSTALL.										
DEMAND	5	0	0	0	63	9	33	44	F370D	4130
CUST	6	0	0	0	0	0	0	0	F370C	4131
DIRECT	7	0	0	0	3	4	16	4	DIRC	4132
TOTAL	8	0	0	0	66	13	49	48		96
371-INSTALL. ON CUST.PREMISES										
DEMAND	9	0	0	0	0	0	0	0		4140
CUST	10	0	0	0	0	0	0	0		4141
DIRECT	11	0	0	0	0	0	0	0	DIRC	4142
TOTAL	12	0	0	0	0	0	0	0		97
373-STREET LIGHTING	13	280	9825	623	0	0	0	0	DIRC	4150
TOTAL -- DISTRIBUTION	14	15390	22793	1844	1454	344	2555	2443		98
GENERAL -- TOTAL	15	73	101	8	171	26	97	125	F4	4160
SUB-TOTAL	16	15514	22901	1853	17973	2750	11096	13999		99
ALLOCATED COMMON	17	173	239	25	393	63	234	355	F5	4170
TOTAL -- DEPRECIATION RESERVE	18	15687	23140	1878	18366	2813	11332	14354		100
WORKING CAPITAL										
CASH WORKING CAPITAL	19	250	259	38	520	76	411	739	E2	4180
PAYMENT OF TAXES	20	206	258	30	370	55	204	392	E1	4181
DEFERRED FUEL	21	0	0	0	0	0	0	0	DIRC	4182
MISC. -- FUEL	22	418	264	69	1851	264	1105	1775	C1	4183
MISC. -- OTHER	23	305	382	44	547	82	302	580	E1	4184
COMPENSATING BANK BALANCE	24	44	46	7	92	14	73	131	E2	4185
TOTAL	25	1223	1209	188	3380	491	2095	3617		101
ACCUMULATED DEFERRED INCOME TAXES										
ACCELERATED AMORTIZATION	26	0	0	0	35	5	18	24	F1	4190
LIBERALIZED DEPRECIATION	27	2857	3956	322	6687	997	3799	4885	F4	4191
INCOME TAX REFUND	28	0	0	0	0	0	0	0	Q1	4192
RECOVERABLE FUEL COSTS	29	0	0	0	0	0	0	0	C2	4193
TOTAL	30	2857	3956	322	6722	1002	3817	4909		102
CUSTOMER ADVANCES AND DEPOSITS	31	254	354	29	0	0	40	31	F3A	4210
PA. WATER AND POWER REFUND	32	0	0	0	0	0	0	0		4220
INVESTMENT TAX CREDIT	33	0	0	0	0	0	0	0		4230

SECTION III

SUMMARY OF PLANT IN SERVICE AND EXPENSES BY SCHEDULE DESIGNATION

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

FOUR PEAK METHOD -- AMOUNT TOTAL

OPERATING EXPENSES -- 1000$

SCHED.	DESIGNATION	PROD	TRANS	DISTR	CUST ACCTS	CUST INFO	SALES	A + G	DEPR	NON-INC TAXES	INCOME TAXES INCOME	INCOME TAXES INC REL	TOTAL
DEMAND													
	A1	356022	23313	1830	0	0	0	-1800	0	0	0	54928	434293
	A2	0	0	9081	0	0	0	0	0	0	0	0	9081
	A3	0	0	175	0	0	0	0	0	0	0	0	175
	A4	0	0	4537	0	0	0	0	0	0	0	0	4537
	A5	0	0	4539	0	0	0	0	0	0	0	0	4539
	A6	0	0	1865	0	0	0	0	0	0	0	0	1865
	A7A	0	0	1945	0	0	0	0	0	0	0	0	1945
	A7B	0	0	32	0	0	0	0	0	0	0	0	32
OPERATING EXPENS													
	B1	0	0	22642	0	0	0	0	0	0	0	0	22642
	B2	0	0	5050	0	0	0	0	0	0	0	0	5050
	B3	0	0	0	3076	0	0	0	0	0	0	0	3076
	B4	0	0	0	0	0	206	0	0	0	0	0	206
	B5	0	0	0	0	1044	0	0	0	0	0	0	1044
	B6	0	0	0	0	0	0	4298	0	0	0	0	4298
ENERGY													
	C1	405337	0	0	0	0	0	972	0	0	0	-4121	402188
	C2	305259	0	0	0	0	0	0	0	0	0	-156762	148497
CUSTOMER													
	D1	0	0	0	0	0	0	0	0	0	0	0	0
	D2	0	0	0	0	0	0	0	0	0	0	0	0
	D3	0	0	112	0	0	0	0	0	0	0	0	112
	D4	0	0	4868	12775	0	0	0	0	0	0	0	17643
	D5	0	0	0	0	0	0	0	0	0	0	0	0
	D6	0	0	0	0	0	0	0	0	0	0	0	0
	D7	0	0	17047	0	0	0	0	0	0	0	0	17047
	D8	0	0	2582	0	0	0	0	0	0	0	0	2582
	D9	0	0	12133	0	0	0	0	0	0	0	0	12133
	D10	0	0	3931	0	0	0	0	0	0	0	0	3931
	D11	0	0	4436	0	0	0	0	0	0	0	0	4436
	D12	0	0	0	14215	0	0	0	0	0	0	0	14215
	D13	0	0	0	0	0	0	0	0	0	0	0	0
	D14	0	0	0	15344	0	0	0	0	0	0	0	15344
	D15	0	0	0	14850	0	0	0	0	0	0	0	14850
LABOR													
	E1	0	0	0	0	0	0	131388	0	20716	0	0	152104
	E2	0	0	0	0	0	0	0	0	0	0	0	0
PLANT													
	F1	0	0	0	0	0	0	0	208206	0	0	0	208206
	F2	0	0	0	0	0	0	0	14156	0	0	0	14156
	F3	0	0	0	0	0	0	0	-647	0	0	0	-647
	F3A	0	0	0	0	0	0	0	0	0	0	0	0
	F361D	0	0	0	0	0	0	0	1397	0	0	0	1397
	F361C	0	0	0	0	0	0	0	0	0	0	0	0

	F362D	0	0	0	0	0	0	0	6707	0	0	0	6707
	F362C	0	0	0	0	0	0	0	0	0	0	0	0
	F364D	0	0	0	0	0	0	0	1223	0	0	0	1223
	F364C	0	0	0	0	0	0	0	2209	0	0	0	2209
	F365D	0	0	0	0	0	0	0	645	0	0	0	645
	F365C	0	0	0	0	0	0	0	4294	0	0	0	4294
	F366D	0	0	0	0	0	0	0	357	0	0	0	357
	F366C	0	0	0	0	0	0	0	3212	0	0	0	3212
	F367D	0	0	0	0	0	0	0	475	0	0	0	475
	F367C	0	0	0	0	0	0	0	3784	0	0	0	3784
	F368D	0	0	0	0	0	0	0	1710	0	0	0	1710
	F368C	0	0	0	0	0	0	0	2369	0	0	0	2369
	F369D	0	0	0	0	0	0	0	28	0	0	0	28
	F369C	0	0	0	0	0	0	0	2797	0	0	0	2797
	F370D	0	0	0	0	0	0	0	644	0	0	0	644
	F370C	0	0	0	0	0	0	0	2358	0	0	0	2358
	F371D	0	0	0	0	0	0	0	0	0	0	0	0
	F4	0	0	0	0	0	0	16091	6379	17408	-17618	129959	152219
	F5	0	0	0	0	0	0	0	0	0	0	0	0
NET PLANT													
	G1	0	0	0	0	0	0	0	0	0	0	0	0
REVENUE		50.00% OF H1 WILL BE PLACED INTO D-SCHEDULE FOR THE UNIT COST STUDY											
	H1	0	0	0	3214	9419	700	0	0	0	0	0	13333
	H2	0	0	0	0	0	0	5880	0	0	0	0	5880
	H3	0	0	0	16472	0	0	0	0	0	0	0	16472
	H4	0	0	0	0	0	0	0	0	0	0	0	0
TAXES													
	I1	0	0	0	0	0	0	0	0	0	51650	0	51650
DIRECTLY ASSIGND													
	DIRC	1	0	3938	792	0	0	0	2574	44054	0	0	51359
	DIRD1	0	0	1296	0	0	0	0	0	0	0	0	1296
	DIRD2	0	0	0	0	0	0	0	0	0	0	0	0
	DIRE	0	0	0	0	0	0	0	0	0	0	0	0
		1066619	23313	102039	80738	10463	906	156829	264877	82178	34032	24004	1845998

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

FOUR PEAK METHOD -- AMOUNT TOTAL

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

SCHED.	DESIGNATION	PROD	TRANS	DISTR	CUST GENERAL	CUST INTANG	COMMON	DEPR RES	WORK CAP	NON-INC INC TAX	INCOME TAXES CUST ADV	INCOME TAXES PHP REF	ITC	TOTAL
DEMAND														
	A1	6585483	636683	133	0	0	0	0	0	0	0	0	0	7222299
	A2	0	0	229485	0	0	0	0	0	0	0	0	0	229485
	A3	0	0	12004	0	0	0	0	0	0	0	0	0	12004
	A4	0	0	118554	0	0	0	0	0	0	0	0	0	118554
	A5	0	0	96787	0	0	0	0	0	0	0	0	0	96787
	A6	0	0	61349	0	0	0	0	0	0	0	0	0	61349
	A7A	0	0	25863	0	0	0	0	0	0	0	0	0	25863
	A7B	0	0	978	0	0	0	0	0	0	0	0	0	978
OPERATING EXPENS														
	B1	0	0	0	0	0	0	0	0	0	0	0	0	0
	B2	0	0	0	0	0	0	0	0	0	0	0	0	0
	B3	0	0	0	0	0	0	0	0	0	0	0	0	0
	B4	0	0	0	0	0	0	0	0	0	0	0	0	0
	B5	0	0	0	0	0	0	0	0	0	0	0	0	0
	B6	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY														
	C1	0	0	0	0	0	0	0	121053	0	0	0	0	121053
	C2	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER														
	D1	0	0	0	0	0	0	0	0	0	0	0	0	0
	D2	0	0	0	0	0	0	0	0	0	0	0	0	0
	D3	0	0	6196	0	0	0	0	0	0	0	0	0	6196
	D4	0	0	0	0	0	0	0	0	0	0	0	0	0
	D5	0	0	0	0	0	0	0	0	0	0	0	0	0
	D6	0	0	0	0	0	0	0	0	0	0	0	0	0
	D7	0	0	441877	0	0	0	0	0	0	0	0	0	441877
	D8	0	0	84970	0	0	0	0	0	0	0	0	0	84970
	D9	0	0	193143	0	0	0	0	0	0	0	0	0	193143
	D10	0	0	98636	0	0	0	0	0	0	0	0	0	98636
	D11	0	0	61243	0	0	0	0	0	0	0	0	0	61243
	D12	0	0	0	0	0	0	0	0	0	0	0	0	0
	D13	0	0	0	0	0	0	0	0	0	0	0	0	0
	D14	0	0	0	0	0	0	0	0	0	0	0	0	0
	D15	0	0	0	0	0	0	0	0	0	0	0	0	0
LABOR														
	E1	0	0	0	0	0	0	0	86777	0	0	0	0	86777
	E2	0	0	0	0	0	0	0	64323	0	0	0	0	64323
PLANT														
	F1	0	0	0	0	0	0	-900583	0	-2323	0	0	0	-902906
	F2	0	0	0	0	0	0	-195169	0	0	0	0	0	-195169
	F3	0	0	0	0	0	0	0	0	0	0	0	0	0
	F3A	0	0	0	0	0	0	0	0	0	-8116	0	0	-8116
	F361D	0	0	0	0	0	0	-13475	0	0	0	0	0	-13475
	F361C	0	0	0	0	0	0	0	0	0	0	0	0	0

	F362D	0	0	0	0	0	0	-136883	0	0	0	0	0	-136883
	F362C	0	0	0	0	0	0	0	0	0	0	0	0	0
	F364D	0	0	0	0	0	0	-15089	0	0	0	0	0	-15089
	F364C	0	0	0	0	0	0	-27251	0	0	0	0	0	-27251
	F365D	0	0	0	0	0	0	-9302	0	0	0	0	0	-9302
	F365C	0	0	0	0	0	0	-61931	0	0	0	0	0	-61931
	F366D	0	0	0	0	0	0	-4923	0	0	0	0	0	-4923
	F366C	0	0	0	0	0	0	-44323	0	0	0	0	0	-44323
	F367D	0	0	0	0	0	0	-8639	0	0	0	0	0	-8639
	F367C	0	0	0	0	0	0	-68722	0	0	0	0	0	-68722
	F368D	0	0	0	0	0	0	-22448	0	0	0	0	0	-22448
	F368C	0	0	0	0	0	0	-31089	0	0	0	0	0	-31089
	F369D	0	0	0	0	0	0	-281	0	0	0	0	0	-281
	F369C	0	0	0	0	0	0	-28350	0	0	0	0	0	-28350
	F370D	0	0	0	0	0	0	-4252	0	0	0	0	0	-4252
	F370C	0	0	0	0	0	0	-15579	0	0	0	0	0	-15579
	F371D	0	0	0	0	0	0	0	0	0	0	0	0	0
	F4	0	0	0	39142	163	0	-13476	0	-526166	0	0	0	-500337
	F5	0	0	0	0	0	122807	-44473	0	0	0	0	0	78334
NET PLANT														
	G1	0	0	0	0	0	0	0	0	0	0	0	0	0
REVENUE														
	H1	0	0	0	0	0	0	0	0	0	0	0	0	0
	H2	0	0	0	0	0	0	0	0	0	0	0	0	0
	H3	0	0	0	0	0	0	0	0	0	0	0	0	0
	H4	0	0	0	0	0	0	0	0	0	0	0	0	0
TAXES														
	I1	0	0	0	0	0	0	0	0	0	0	0	0	0
DIRECTLY ASSIGND														
	DIRC	0	0	78271	0	0	0	-19444	0	0	0	0	0	58827
	DIRD1	0	0	67	0	0	0	-168	0	0	0	0	0	-101
	DIRD2	0	0	0	0	0	0	0	0	0	0	0	0	0
	DIRE	0	0	0	0	0	0	0	0	0	0	0	0	0
		6585483	636683	1509556	39142	163	122807	-1665850	272153	-528489	-8116	0	0	6963532

SECTION IV

ALLOCATION SCHEDULES

ALLOCATION SCHEDULE INFORMATION

	TOTAL AMOUNT	COMMERCIAL AND INDUSTRIAL HIGH TENSION	PRIMARY	SECONDARY	RESIDENTIAL RATE R-H	RATE R	RATE OP	STREET LIGHTING RATE SLP	RATE SLS	ALL OTHER	OTHER UTILTIES	INTER-DEPARTMENTAL	SEPTA	AMTRAK
A1	5391886	2235585	500698	764118	211311	1489776	140	249	38	9	80440	11714	41559	56249
	1.00000	0.41462	0.09286	0.14172	0.03919	0.27630	0.00003	0.00005	0.00001	0.00000	0.01492	0.00217	0.00771	0.01043
A2	6956977	2499442	607167	801932	658512	1928810	98239	26368	16863	4519	92281	13367	75077	134400
	1.00000	0.35927	0.08727	0.11527	0.09465	0.27725	0.01412	0.00379	0.00242	0.00065	0.01326	0.00192	0.01079	0.01932
A3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1.00000	0.35064	0.08845	0.11682	0.09593	0.28098	0.01431	0.00384	0.00246	0.00066	0.01344	0.00195	0.01094	0.01958
A4	3961356	0	578475	763549	627815	1848000	94124	25227	16133	4324	18	3691	0	0
	1.00000	0.0	0.14603	0.19275	0.15848	0.46651	0.02376	0.00637	0.00407	0.00109	0.00000	0.00093	0.0	0.0
A5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1.00000	0.25104	0.06040	0.15119	0.12431	0.36592	0.01864	0.00501	0.00320	0.00086	0.0	0.00125	0.00668	0.01150
A6	3174616	0	0	717525	591301	1733684	88301	23672	15139	4057	0	937	0	0
	1.00000	0.0	0.0	0.22602	0.18626	0.54611	0.02781	0.00746	0.00477	0.00128	0.0	0.00030	0.0	0.0
A7A	9032183	0	0	1558253	1200152	5876612	353289	23711	15164	4065	0	937	0	0
	1.00000	0.0	0.0	0.17252	0.13288	0.65063	0.03911	0.00263	0.00168	0.00045	0.0	0.00010	0.0	0.0
A7B	8886662	0	0	1540075	1187833	5808625	349202	0	0	0	0	927	0	0
	1.00000	0.0	0.0	0.17330	0.13366	0.65363	0.03930	0.0	0.0	0.0	0.0	0.00010	0.0	0.0
A5810	1821	756	169	258	71	503	0	0	0	0	27	4	14	19
T 22	5461	1226	535	706	580	1702	87	23	15	4	45	9	37	492
T 23	6416	252	139	780	580	4057	50	279	242	21	1	1	6	8
T 24	2975	137	88	313	223	1903	13	145	134	11	1	0	3	4
A5850	674	0	0	0	0	0	0	30	595	49	0	0	0	0
T 25	4654	185	296	927	239	2750	251	0	0	0	1	1	3	1
T 26	4868	0	0	406	329	3787	346	0	0	0	0	0	0	0
B1	26869	2556	1227	3390	2022	14702	747	477	986	85	75	15	63	524
	1.00000	0.09513	0.04567	0.12617	0.07525	0.54717	0.02780	0.01775	0.03670	0.00316	0.00279	0.00056	0.00234	0.01950
T 30	957	227	99	129	106	314	16	4	3	0	8	1	7	43
T 31	7794	1812	790	1043	857	2518	128	34	22	6	67	12	54	451
T 32	23615	1136	559	2403	1750	15534	117	1039	929	78	1	6	26	37
T 33	10107	398	325	939	671	6845	20	456	396	39	0	2	7	9
T 34	1720	2	22	260	199	1092	21	65	54	5	0	0	0	0
A5960	1113	0	0	0	0	0	0	463	592	58	0	0	0	0
T 35	1687	67	107	333	79	905	194	0	0	0	0	0	1	1
B2	46993	3642	1902	5107	3662	27208	496	2061	1996	186	76	21	95	541
	1.00000	0.07750	0.04047	0.10868	0.07793	0.57898	0.01055	0.04386	0.04247	0.00396	0.00162	0.00045	0.00202	0.01151
A9020	14215	690	392	1098	886	10205	931	0	0	0	1	1	11	3
A9030	3214	572	133	381	204	1844	17	10	13	6	0	0	13	21
A9031	15344	26	30	1365	1109	12775	0	0	0	39	0	0	0	0
A9032	792	279	383	25	0	0	0	10	26	0	13	5	21	30
A9033	7848	0	0	655	530	6106	557	0	0	0	0	0	0	0
A9034	4927	0	0	411	333	3833	350	0	0	0	0	0	0	0
A9035	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A9036	14850	24	27	1232	997	11482	1048	0	5	35	0	0	0	0
A9037	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A9038	0	0	0	0	0	0	0	0	0	0	0	0	0	0

B3	61190	1591	965	5164	4059	46245	2903	20	44	80	14	6	45	54
	1.00000	0.02600	0.01577	0.08439	0.06633	0.75576	0.04744	0.00033	0.00072	0.00131	0.00023	0.00010	0.00074	0.00088
A9120	360	64	15	43	23	207	2	1	1	1	0	0	1	2
A9130	340	61	14	40	22	195	2	1	1	1	0	0	1	2
B4	700	125	29	83	45	402	4	2	2	2	0	0	2	4
	1.00000	0.17857	0.04143	0.11857	0.06429	0.57429	0.00571	0.00286	0.00286	0.00286	0.0	0.0	0.00286	0.00571
A9080	6299	1121	260	746	401	3616	33	19	25	11	0	0	26	41
A9081	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A9082	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A9090	2768	493	114	328	176	1589	15	8	11	5	0	0	11	18
A9091	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A9092	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A9100	352	63	15	42	22	202	2	1	1	1	0	0	1	2
A9101	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A9102	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B5	9419	1677	389	1116	599	5407	50	28	37	17	0	0	38	61
	1.00000	0.17804	0.04130	0.11848	0.06359	0.57405	0.00531	0.00297	0.00393	0.00180	0.0	0.0	0.00403	0.00648
C1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1.00000	0.44002	0.08123	0.12513	0.05795	0.23403	0.01418	0.00345	0.00218	0.00057	0.01529	0.00218	0.00913	0.01466
C2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1.00000	0.46006	0.08170	0.12395	0.05740	0.23182	0.01405	0.00343	0.00216	0.00056	0.0	0.0	0.00954	0.01533
D1	1449312	2316	2620	120232	97300	1120500	102250	1	535	3431	4	120	2	1
	1.00000	0.00160	0.00181	0.08296	0.06714	0.77313	0.07055	0.00000	0.00037	0.00237	0.00000	0.00008	0.00000	0.00000
D2	1343132	2316	2620	119732	97300	1120500	0	1	535	1	4	120	2	1
	1.00000	0.00172	0.00195	0.08914	0.07244	0.83424	0.0	0.00000	0.00040	0.00000	0.00000	0.00009	0.00000	0.00000
D3	102750	0	0	500	0	0	102250	0	0	0	0	0	0	0
	1.00000	0.0	0.0	0.00487	0.0	0.0	0.99513	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D4	1440282	0	0	120232	97300	1120500	102250	0	0	0	0	0	0	0
	1.00000	0.0	0.0	0.08348	0.06756	0.77797	0.07099	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1.00000	0.03785	0.03692	0.08815	0.05782	0.66588	0.0	0.05793	0.05035	0.00419	0.00003	0.00024	0.00052	0.00012
D8	1554475	0	0	148348	97300	1120500	0	96728	84459	7054	0	86	0	0
	1.00000	0.0	0.0	0.09543	0.06259	0.72082	0.0	0.06223	0.05433	0.00454	0.0	0.00006	0.0	0.0
D9	1540107	0	0	133980	97300	1120500	0	96728	84459	7054	0	86	0	0
	1.00000	0.0	0.0	0.08699	0.06318	0.72755	0.0	0.06281	0.05484	0.00458	0.0	0.00006	0.0	0.0
D10	1347077	0	0	129191	97300	1120500	0	0	0	0	0	86	0	0
	1.00000	0.0	0.0	0.09590	0.07223	0.83180	0.0	0.0	0.0	0.0	0.0	0.00006	0.0	0.0
D11	1360483	0	0	40433	97300	1120500	102250	0	0	0	0	0	0	0
	1.00000	0.0	0.0	0.02972	0.07152	0.82360	0.07516	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D12	1560872	75820	43050	120232	97300	1120500	102250	0	0	0	80	120	1220	300

--------	1.00000	0.04858	0.02758	0.07703	0.06234	0.71787	0.06551	0.0	0.0	0.0	0.00005	0.00008	0.00078	0.00019
D13	1448652	2316	2620	120232	97300	1120500	102250	0	0	3431	0	0	2	1
--------	1.00000	0.00160	0.00181	0.08300	0.06717	0.77348	0.07058	0.0	0.0	0.00237	0.0	0.0	0.00000	0.00000
D14	1345902	2316	2620	119732	97300	1120500	0	0	0	3431	0	0	2	1
--------	1.00000	0.00172	0.00195	0.08896	0.07229	0.83253	0.0	0.0	0.0	0.00255	0.0	0.0	0.00000	0.00000
D15	1449192	2316	2620	120232	97300	1120500	102250	1	535	3431	4	0	2	1
--------	1.00000	0.00160	0.00181	0.08296	0.06714	0.77319	0.07056	0.00000	0.00037	0.00237	0.00000	0.0	0.00000	0.00000
F1	6585483	2730474	611538	933270	258090	1819567	170	305	47	9	98248	14305	50760	68700
--------	1.00000	0.41462	0.09286	0.14172	0.03919	0.27630	0.00003	0.00005	0.00001	0.00000	0.01492	0.00217	0.00771	0.01043
F2	636683	263982	59123	90229	24952	175917	16	30	4	0	9498	1383	4907	6642
--------	1.00000	0.41462	0.09286	0.14172	0.03919	0.27630	0.00003	0.00005	0.00001	0.0	0.01492	0.00217	0.00771	0.01043
F3	1509556	137084	74453	176806	123784	840349	21882	47073	65600	5332	3232	865	7379	5717
--------	1.00000	0.09081	0.04932	0.11712	0.08200	0.55669	0.01450	0.03118	0.04346	0.00353	0.00214	0.00057	0.00489	0.00379
F3A	1505459	137084	74453	176806	123784	840349	21882	47073	65600	5332	0	0	7379	5717
--------	1.00000	0.09106	0.04946	0.11744	0.08222	0.55820	0.01454	0.03127	0.04357	0.00354	0.0	0.0	0.00490	0.00380
F361D	34953	7924	3806	5025	4129	12126	617	166	105	28	292	54	238	443
--------	1.00000	0.22670	0.10889	0.14376	0.11813	0.34692	0.01765	0.00475	0.00300	0.00080	0.00835	0.00154	0.00681	0.01267
F361C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
--------	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
F362D	296451	72659	31407	41471	34074	100021	5094	1367	874	234	2683	477	2183	3907
--------	1.00000	0.24510	0.10594	0.13989	0.11494	0.33739	0.01718	0.00461	0.00295	0.00079	0.00905	0.00161	0.00736	0.01318
F362C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
--------	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
F364D	48788	7646	1841	7830	6268	23353	1302	201	129	35	5	40	131	7
--------	1.00000	0.15672	0.03773	0.16049	0.12847	0.47866	0.02669	0.00412	0.00264	0.00072	0.00010	0.00082	0.00269	0.00014
F364C	87448	2019	1969	7671	5240	60345	0	5233	4557	379	2	15	16	0
--------	1.00000	0.02309	0.02252	0.08772	0.05992	0.69007	0.0	0.05984	0.05211	0.00433	0.00002	0.00017	0.00021	0.0
F365D	28213	7240	1746	4274	3512	10377	530	141	90	24	16	36	204	23
--------	1.00000	0.25662	0.06189	0.15149	0.12448	0.36781	0.01879	0.00500	0.00319	0.00085	0.00057	0.00128	0.00723	0.00082
F365C	179993	4399	4291	15793	10749	123794	0	10739	9350	779	3	32	64	0
--------	1.00000	0.02444	0.02384	0.08774	0.05972	0.68777	0.0	0.05966	0.05195	0.00433	0.00002	0.00018	0.00036	0.0
F366D	16168	3303	795	2411	1961	6409	341	72	46	12	0	16	672	130
--------	1.00000	0.20429	0.04917	0.14912	0.12129	0.39640	0.02109	0.00445	0.00285	0.00074	0.0	0.00099	0.04156	0.00804
F366C	131367	3562	3478	11478	7748	89233	0	7746	6741	561	3	25	780	20
--------	1.00000	0.02711	0.02648	0.08734	0.05898	0.67926	0.0	0.05896	0.05131	0.00427	0.00002	0.00019	0.00594	0.00015
F367D	36028	8504	2077	5061	4128	13099	690	156	99	27	99	43	1359	636
--------	1.00000	0.23604	0.05765	0.14047	0.11458	0.36358	0.01915	0.00433	0.00275	0.00075	0.00275	0.00119	0.03772	0.01904
F367C	227534	6466	6307	19844	13568	153945	0	13566	11631	969	5	44	1485	84
--------	1.00000	0.02842	0.02772	0.08730	0.05875	0.67658	0.0	0.05874	0.05112	0.00426	0.00002	0.00019	0.00653	0.00037
F368D	68811	0	1090	15304	12610	36985	1883	505	323	86	0	25	0	0

-------	1.00000	0.0	0.01584	0.22241	0.18326	0.53749	0.02736	0.00734	0.00469	0.00125	0.0	0.00036	0.0	0.0
F368C	84970	0	0	8109	5319	61247	0	5287	4617	386	0	5	0	0
-------	1.00000	0.0	0.0	0.09543	0.06260	0.72081	0.0	0.06222	0.05434	0.00454	0.0	0.00006	0.0	0.0
F369D	978	0	0	169	131	640	38	0	0	0	0	0	0	0
-------	1.00000	0.0	0.0	0.17280	0.13395	0.65440	0.03885	0.0	0.0	0.0	0.0	0.0	0.0	0.0
F369C	98636	0	0	9460	7125	82045	0	0	0	0	0	6	0	0
-------	1.00000	0.0	0.0	0.09591	0.07224	0.83180	0.0	0.0	0.0	0.0	0.0	0.00006	0.0	0.0
F370D	5391886	2235585	500696	764118	211311	1489776	140	249	38	9	80440	11714	41559	56249
-------	1.00000	0.41462	0.09286	0.14172	0.03919	0.27630	0.00003	0.00005	0.00001	0.00000	0.01492	0.00217	0.00771	0.01043
F370C	67439	0	0	1850	4380	50440	10769	0	0	0	0	0	0	0
-------	1.00000	0.0	0.0	0.02743	0.06495	0.74794	0.15969	0.0	0.0	0.0	0.0	0.0	0.0	0.0
F371D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-------	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T 67	6585483	2730474	611538	933270	258090	1819567	170	305	47	9	98248	14305	50760	68700
T 68	636683	263982	59123	90229	24952	175917	16	30	4	0	9498	1383	4907	6642
T 81	1509556	137084	74453	176806	123784	840349	21882	47073	65600	5332	3232	865	7379	5717
F4	8731722	3131540	745114	1200305	406826	2835833	22068	47408	65651	5341	110978	16553	63046	81059
-------	1.00000	0.35864	0.08533	0.13746	0.04659	0.32477	0.00253	0.00543	0.00752	0.00061	0.01271	0.00190	0.00722	0.00928
H1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-------	1.00000	0.17800	0.04133	0.11849	0.06360	0.57393	0.00525	0.00303	0.00400	0.00179	0.0	0.0	0.00411	0.00647
H2	2222184	785557	178729	328244	121780	699286	23392	13431	17722	2300	0	4803	18244	28696
-------	1.00000	0.35351	0.08043	0.14771	0.05480	0.31468	0.01053	0.00604	0.00798	0.00104	0.0	0.00216	0.00821	0.01291
H3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-------	1.00000	0.10048	0.02286	0.16314	0.10193	0.58543	0.01953	0.0	0.0	0.00072	0.0	0.0	0.00228	0.00363
H4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-------	1.00000	0.34500	0.18800	0.46700	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T 3	2290779	796223	181215	332676	123681	714533	24342	13463	17742	2327	29885	4840	18448	31404
T 84	8771027	3145642	748467	1205708	408657	2848597	22168	47621	65946	5365	111477	16626	63329	81424
S D2	1343132	2316	2620	119732	97300	1120500	0	1	535	1	4	120	2	1
F5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-------	2.58589	0.62701	0.14706	0.32350	0.14844	1.24168	0.01210	0.01005	0.01387	0.00147	0.02286	0.00364	0.01359	0.02062
F5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-------	1.00000	0.24247	0.05687	0.12510	0.05740	0.48018	0.00468	0.00389	0.00536	0.00057	0.00884	0.00141	0.00525	0.00798
T 17	1066619	466412	90927	139013	54966	263993	10043	2458	1543	402	11511	1656	9358	14337
T 20	23313	9641	2158	3292	910	6418	0	0	0	0	545	51	180	318
T 37	102039	8744	4367	11902	7781	57225	1926	3162	4027	363	222	51	220	2049
T 38	80738	3328	1598	8110	5942	58214	3371	21	46	96	18	6	85	116
T 39	10463	1862	436	1868	665	6006	56	31	41	19	0	0	42	68
T 40	906	162	37	107	56	524	5	2	2	2	0	0	2	5
-5010	162290	71410	13183	20307	9405	37981	2301	560	354	93	2481	354	1482	2379
-5070	13725	5690	1275	1945	538	3792	0	1	0	0	205	30	106	143
-5180	142952	62901	11612	17868	8284	33455	2027	493	312	81	2186	312	1305	2096
-5250	147	68	14	21	8	41	0	0	0	0	2	0	1	2
-5470	10192	4485	828	1275	591	2585	145	35	22	6	156	22	93	149
-5500	855	354	79	121	34	256	0	0	0	0	13	2	7	9
-5550	0	0	0	0	0	0	0	0	0	0	0	0	0	0

-5551	77534	34118	6298	9702	4493	18145	1099	267	169	44	1185	169	708	1137
-5570	305259	140437	24940	37837	17522	70765	4289	1047	659	171	0	0	2912	4680
-5670	6722	2788	624	953	263	1857	0	0	0	0	100	15	52	70
-5891	3512	334	160	443	264	1923	98	62	129	11	10	2	8	68
-9040	16472	1655	377	2687	1679	9642	322	0	0	12	0	0	38	60
E1	544418	165916	39921	70485	27243	212158	5120	3209	4014	464	5755	858	3175	6100
-------	1.00000	0.30476	0.07333	0.12947	0.05004	0.38970	0.00940	0.00589	0.00737	0.00085	0.01057	0.00158	0.00583	0.01120
T 86	8893834	3175419	755451	1221072	415707	2907565	22743	48098	66605	5435	112563	16799	63974	82403
- 100	1665850	524424	132797	219072	89442	604148	8397	15687	23140	1878	18366	2813	11332	14354
G1	7227984	2650995	622654	1002000	326265	2303417	14346	32411	43465	3557	94197	13986	52642	68049
-------	1.00000	0.36677	0.08614	0.13863	0.04514	0.31868	0.00198	0.00448	0.00601	0.00049	0.01303	0.00193	0.00728	0.00941
T 43	1435637	537029	110560	183389	77854	449825	16731	6568	6789	1010	13650	2009	10798	19425
-5010	162290	71410	13183	20307	9405	37981	2301	560	354	93	2481	354	1482	2379
-5011	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5012	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5040	-46600	-20504	-3785	-5831	-2700	-10906	-661	-161	-102	-27	-713	-102	-425	-683
-5041	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5042	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5070	13725	5690	1275	1945	538	3792	0	1	0	0	205	30	106	143
-5120	58969	25947	4790	7379	3417	13801	836	203	129	34	902	129	538	864
-5180	142952	62901	11612	17888	8284	33455	2027	493	312	81	2186	312	1305	2096
-5181	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5182	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5190	1918	795	178	272	75	530	0	0	0	0	29	4	15	20
-5250	147	60	14	21	6	41	0	0	0	0	2	0	1	2
-5360	368	153	34	52	14	102	0	0	0	0	5	1	3	4
-5400	1	0	0	0	0	0	0	0	0	0	1	0	0	0
-5470	10192	4485	828	1275	591	2385	145	35	22	6	156	22	93	149
-5471	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5472	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5500	855	354	79	121	34	236	0	0	0	0	13	2	7	9
-5550	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5551	77534	34118	6298	9702	4493	18145	1099	267	169	44	1185	169	708	1137
-5552	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5553	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-5570	305259	140437	24940	37837	17522	70765	4289	1047	659	171	0	0	2912	4680
-5670	6722	2788	624	953	263	1857	0	0	0	0	100	15	52	70
-5890	461	0	0	0	0	0	0	0	0	0	0	0	0	461
-5891	3512	334	160	443	264	1923	98	62	129	11	10	2	8	68
-9040	16472	1655	377	2687	1679	9642	322	0	0	12	0	0	38	60
-9210	15980	4870	1172	2069	800	6227	150	94	118	14	169	25	93	179
-9230	4859	1481	356	629	243	1894	46	29	36	4	51	8	28	54
-9240	14484	5194	1236	1991	675	4704	37	79	109	9	184	27	105	134
-9250	9075	2766	665	1175	454	3537	85	53	67	8	96	14	53	102
-9260	55118	16798	4042	7136	2758	21479	518	325	406	47	583	87	321	618
-9280	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-9281	5880	2078	473	869	322	1850	62	36	47	6	0	13	48	76
-9290	-1800	-746	-167	-255	-71	-497	0	0	0	0	-27	-4	-14	-19
-9310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B6	577264	173985	42176	74724	28788	226882	5377	3445	4334	497	6932	901	3321	6822
-------	1.00000	0.30136	0.07306	0.12945	0.04987	0.39303	0.00931	0.00597	0.00751	0.00086	0.01045	0.00156	0.00575	0.01182
E2	1440907	538752	110963	184067	78124	451741	16785	6597	6823	1015	13710	2018	10032	19490
-------	1.00000	0.37390	0.07700	0.12774	0.05422	0.31351	0.01165	0.00458	0.00474	0.00070	0.00951	0.00140	0.00752	0.01353
T 3	2290779	796223	181215	332676	123681	714533	24342	13463	17742	2327	29885	4840	18448	31404
- 43	1435637	537029	110560	183389	77854	449825	16731	6568	6789	1010	13650	2009	10798	19425
- 57	264877	97863	23032	36084	11873	83165	879	1088	2305	173	3481	516	1912	2506

- 60	82178	28169	6559	11596	4266	27620	700	483	635	74	439	66	608	963
G1	-384910	-141173	-33158	-83359	-17375	-122663	-764	-1726	-2315	-189	-5016	-745	-2803	-3624
	215039	264877												
	-215039	-79450	-18698	-29295	-9639	-67517	-714	-883	-1871	-140	-2826	-419	-1552	-2034
A1	-126689	-52528	-11765	-17954	-4965	-35004	-3	-6	-1	0	-1890	-275	-976	-1322
F4	-1548	-555	-132	-213	-72	-503	-4	-8	-12	-1	-20	-3	-11	-14
C1	22216	9775	1804	2779	1236	5198	314	76	47	12	339	47	202	325
C2	305228	140423	24936	37832	17519	70757	4287	1046	658	170	0	0	2911	4678
I1	107347	9656	4052	41399	16444	4193	9150	3824	4522	922	2902	855	2901	6520
-------	1.00000	0.08995	0.03775	0.38566	0.15319	0.03906	0.08524	0.03562	0.04213	0.00859	0.02703	0.00796	0.02702	0.06074

SECTION V

DESCRIPTION OF ALLOCATION SCHEDULES

Description of Cost Allocation Schedules

Four-Peak Method

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

Schedule Number	Description	Data Source	Primary Allocation Function	Reason for Schedule Use
B-2	Summary of direct distribution maintenance expenses.	Cost Allocation	Distribution maintenance: supervision and engineering and miscellaneous distribution maintenance expenses.	Relates general distribution maintenance expenses in proportion to direct distribution maintenance expenses.
B-3	Summary of direct customer accounts expenses.	Cost Allocation	Customer accounts: supervision and miscellaneous expenses.	Relates general customer accounts expenses in proportion to direct customer accounts expenses.
B-4	Summary of direct sales expenses.	Cost Allocation	Sales expense: supervision and miscellaneous expenses.	Relates general sales expense in proportion to direct sales expense.
B-5	Summary of direct customer service and information expenses.	Cost Allocation	Customer service and information: supervision and miscellaneous expenses.	Relates general customer service & information expense in proportion to direct expense.
B-6	Summary of Labor Related Expense Accounts	Cost Allocation	Non Fuel-Related Portion of D-5 labor adjustment.	Assign increases in labor expense to those accounts that include a labour component.
C-1	Annual kWh at point of net generation.	Load Study	Fuel and energy component of purchased power.	Fuel and energy costs are a function of energy use at point of net generation.
C-2	Annual kWh at meters.	Load Study	Deferred fuel accounts.	Deferred fuel costs are a function of energy use at meters.
D-1	Year-End number of customers including Rate WH.	FERC Form #1 and Company Records	Used internally by computer program.	Data schedule used to develop other schedules.
D-2	Year-End number of customers excluding Rate WH.	FERC Form #1 and Company Records	Used internally by computer program.	Data schedule used to develop other schedules.
D-3	Year-End number of Rate WH customers.	FERC Form #1 and Company Records	Water heater time switches.	Direct cost assignment.
D-4	Year-End number of secondary customers including Rate WH customers.	FERC Form #1 and Company Records	Secondary customer billing and accounting records and terminal operation, and customer service & information expense.	Recognizes cost impact of classes of service utilizing these billing functions.
D-5	Customer Schedule (Not Used)	-	-	-
D-6	Customer Schedule (Not Used)	-	-	-
D-7	Composite schedule based on the numbers of 33 kV and 13.2 kV high tension services, primary voltage services, and secondary transformers, weighted to reflect single phase and polyphase configurations (single phase - 1; polyphase - 2).	Company Records	Customer component of high tension lines classified as primary and primary lines.	Recognizes the physical facilities required to serve each customer.

Schedule Number	Description	Data Source	Primary Allocation Function	Reason for Schedule Use
D-8	Year-End number of secondary customers weighted to reflect single phase and polyphase electrical configurations (single phase - 1; polyphase - 2). Note: the weighting factor for secondary commercial and industrial is the weighted average of single and polyphase.	Company Records	Customer component of secondary transformers.	Recognizes the physical facilities required to serve each customer.
D-9	Year-End number of secondary customers weighted to reflect single phase and polyphase electrical configurations (single phase - 1; polyphase - 1.5). Note: the weighting factor for secondary commercial and industrial is the weighted average of single and polyphase.	Company Records	Customer component of secondary lines.	Recognizes the physical facilities required to serve each customer.
D-10	Year-End number of secondary customers weighted to reflect single phase and polyphase electrical configurations (single phase - 1; polyphase - 1.33). Note: the weighting factor for secondary commercial and industrial is the weighted average of single and polyphase.	Company Records	Customer component of secondary services.	Recognizes the physical facilities required to serve each customer.
D-11	Year-End number of non-demand-measured secondary customers including Rate WH.	Company Records	Secondary watthour meters	Recognizes the physical facilities required to serve each customer.
D-12	Year-End numbers of meters weighted to reflect relative costs of reading commercial and industrial vs. residential meters.	Company Records	Customer accounts meter reading.	Recognizes relative cost of reading commercial and industrial meters.
D-13	Year-End number of customers including Rate WH and excluding street lighting and other utilities.	FERC Form #1 and Company Records	Customer accounts contract expenses.	Recognizes cost impact of classes of service utilizing these billing functions.
D-14	Year-End number of customers excluding Rate WH.	FERC Form #1 and Company Records	Customer accounts credit and collections expenses.	Recognizes cost impact of classes of service utilizing these billing functions.
D-15	Year-End number of customers excluding interdepartmental.	FERC Form #1 and Company Records	Other commercial operations expense included in customer accounts expense and other customer service and information expense.	Recognizes cost impact of classes of service utilizing these billing functions.
E-1	Summary of all production, transmission, distribution, customer accounts and sales expenses less all fuel, purchased power, rents and uncollected accounts.	Cost allocation	Labor related administrative and general accounts and labor related taxes.	Recognizes the relationship between labor costs and labor related expenses.
E-2	Summary of all operation and maintenance expenses.	Cost allocation	Selected working capital accounts	Recognizes that cash working capital is a function of operation and maintenance expenses.

Schedule Number	Description	Data Source	Primary Allocation Function	Reason for Schedule Use
F-1	Summary of allocated production plant.	Cost Allocation	Production depreciation expense and reserve.	Recognizes that depreciation expense and reserve are a function of plant.
F-2	Summary of allocated transmission plant.	Cost Allocation	Transmission depreciation expense and reserve.	Recognizes that depreciation expense and reserve are a function of plant.
F-3	Summary of allocated distribution plant.	Cost Allocation	Distribution depreciation expense and reserve	Recognizes that depreciation expense and reserve are a function of plant.
F-3A	Summary of allocated distribution plant excluding other utilities and interdepartmental.	Cost Allocation	Customer advances for construction.	Recognizes classes of service responsible for customer advances for construction.
F-36ID thru F-37ID	Summary of distribution plant by account and by demand or customer component.	Cost Allocation	Distribution depreciation expense and reserve.	Recognizes that depreciation expense and reserve are a function of plant.
F-4	Summary of allocated production, transmission and distribution plant.	Cost Allocation	Plant related base deductions and general and intangible plant, plant related taxes.	Recognizes relationship between plant and tax depreciation.
F-5	Electric service percentage of total company revenue, customers and utility plant.	Company Records	Common plant accounts including depreciation reserve.	Recognizes PaPUC method of allocating common plant.
G-1	Summary of allocated depreciated utility plant.	Cost Allocation	Interest charges included in income tax calculation (Schedule I-1).	Recognizes invested capital is a function of net plant.
H-1	Composite schedule based on proforma revenue and year-end number of customers, excluding Rate WH, streetlights, other utilities and interdepartmental customers.	FERC Form #1 and Company Records	Miscellaneous customer records, customer service & information and sales expenses.	Recognizes cost impact of classes of service utilizing these billing functions.
H-2	Annual revenue from sales excluding other utilities	Company Records	Regulatory Commission expense.	Recognizes PaPUC method of assessment.
H-3	Percentage of Uncollectibles by class of service	Company Records	Uncollectible expense	Recognizes actual Company experience with uncollectibles by class of service.
H-4	Annual revenue from sales subject to Pa. sales tax.	Company Study	Sales tax commission.	Recognizes taxes collected by class of service.
I-1	Taxable income by class of service.	Cost Allocation	Income taxes.	Recognizes the direct relationships between taxable income and income tax liability.

SECTION VI

STANDARD COMPONENT UNIT COSTS

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

COST TO SERVE(1000$)	TOTAL CLASS	COST COMPONENT DEMAND 4-PEAK	DEMAND CLASS PEAK	ENERGY	CUSTOMER
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	184511	180045	4466	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	319222	0	0	319222	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	2002	0	0	0	2002
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	50237	48495	1203	0	539
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	109881	105073	3882	0	926
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	6096	4138	137	1782	39
TOTAL OPERATING EXPENSE	671949	337751	9688	321004	3506
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE (2) AT 12.2300%	313620	293724	10781	6514	2601
INCOME TAXES (3)	145342	136121	4996	3019	1206
REVENUE TAXES (4)	22753	15444	512	6650	147
TOTAL CARRYING CHARGES	481715	445289	16289	16183	3954
TOTAL ANNUAL REVENUE REQUIREMENT	1153664	783040	25977	337187	7460
COST FUNCTION DIVISOR		2135188	2381938	12947425	2316
TOTAL UNIT ANNUAL COST TO SERVE ($/KW,$/KWH,$/CUST)		366.73117	10.90583	0.02604	3221.07081
(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE -- PERCENTAGES	186513	180045	4466	0	2002
		0.96532	0.02394	0.0	0.01073
(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C. RATE BASE ELEMENT					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	3105159	2994512	110647	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	53265	0	0	53265	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	26381	0	0	0	26381
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E (1)	50496	48745	1209	0	542
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	-670951	-641592	-23707	0	-5652
TOTAL O.C. RATE BASE ELEMENT	2564350	2401665	88149	53265	21271
-- PERCENTAGES		0.93656	0.03437	0.02077	0.00829
(3) ALLOCATED TO COST COMPONENT ON BASE SCHEDULE AS (2) SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN					
(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL REVENUE REQUIREMENT					
RETURN	313620	293724	10781	6514	2601
INCOME TAXES	145342	136121	4996	3019	1206
OPERATING EXPENSE	671949	337751	9688	321004	3506
TOTAL	1130911	767596	25465	330537	7313
-- PERCENTAGES		0.67874	0.02252	0.29227	0.00647
(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT -- PERCENTAGES	3131540	2994512	110647	0	26381
		0.95624	0.03533	0.0	0.00842

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

COST TO SERVE(1000$)	TOTAL CLASS	COST COMPONENT			
		DEMAND 4-PEAK	CLASS PEAK	ENERGY	CUSTOMER
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	42067	40323	1744	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	57945	0	0	57945	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	2060	0	0	0	2060
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	12740	11641	504	0	595
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	25890	23303	1535	0	1052
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	1388	955	56	332	45
TOTAL OPERATING EXPENSE	142090	76222	3839	58277	3752
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE (2) AT 12.4000%	74188	65698	4298	1219	2973
INCOME TAXES (3)	35067	31054	2032	576	1405
REVENUE TAXES (4)	5058	3480	205	1209	164
TOTAL CARRYING CHARGES	114313	100232	6535	3004	4542
TOTAL ANNUAL REVENUE REQUIREMENT	256403	176454	10374	61281	8294
COST FUNCTION DIVISOR		450988	544663	2299137	2620
TOTAL UNIT ANNUAL COST TO SERVE ($/KW,$/KWH,$/CUST)		391.26096	19.04664	0.02665	3165.64885
(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE -- PERCENTAGES	44127	40323	1744	0	2060
		0.91379	0.03952	0.0	0.04668
(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C. RATE BASE ELEMENT					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	714845	670673	44172	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	9833	0	0	9833	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	30269	0	0	0	30269
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E (1)	11317	10342	447	0	528
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	-167977	-151195	-9958	0	-6824
TOTAL O.C. RATE BASE ELEMENT	598287	529820	34661	9833	23973
-- PERCENTAGES		0.88556	0.05793	0.01644	0.04007
(3) ALLOCATED TO COST COMPONENT ON SAME SCHEDULE AS (2) SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN					
(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL REVENUE REQUIREMENT					
RETURN	74188	65698	4298	1219	2973
INCOME TAXES	35067	31054	2032	576	1405
OPERATING EXPENSE	142090	76222	3839	58277	3752
TOTAL	251345	172974	10169	60072	8130
-- PERCENTAGES		0.68819	0.04046	0.23900	0.03235
(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT -- PERCENTAGES	745114	670673	44172	0	30269
		0.90009	0.05928	0.0	0.04062

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

	TOTAL CLASS	COST COMPONENT DEMAND 4-PEAK	DEMAND CLASS PEAK	ENERGY	CUSTOMER
COST TO SERVE(1000$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	64927	61536	3391	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	88679	0	0	88679	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	10223	0	0	0	10223
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	23949	19610	1081	0	3258
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	40689	34696	2836	0	3157
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	4543	3042	226	933	342
TOTAL OPERATING EXPENSE	233010	118884	7534	89612	16980
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE (2) AT 14.7000%	141559	118713	9640	2227	10979
INCOME TAXES (3)	78661	65966	5357	1237	6101
REVENUE TAXES (4)	9113	6104	453	1871	685
TOTAL CARRYING CHARGES	229333	190783	15450	5335	17765
TOTAL ANNUAL REVENUE REQUIREMENT	462343	309667	22984	94947	34745
COST FUNCTION DIVISOR		680202	710096	3488348	120232
TOTAL UNIT ANNUAL COST TO SERVE ($/KW,$/KWH,$/CUST)		455.25741	32.36745	0.02722	288.98297
(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE	75150	61536	3391	0	10223
-- PERCENTAGES		0.81884	0.04512	0.0	0.13603
(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C. RATE BASE ELEMENT					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	1107166	1023518	83648	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	15147	0	0	15147	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	93139	0	0	0	93139
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E (1)	19452	15928	878	0	2646
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	-271916	-231866	-18950	0	-21100
TOTAL O.C. RATE BASE ELEMENT	962988	807580	65576	15147	74685
-- PERCENTAGES		0.83862	0.06810	0.01573	0.07756
(3) ALLOCATED TO COST COMPONENT ON SAME SCHEDULE AS (2) SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN					
(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL REVENUE REQUIREMENT					
RETURN	141559	118713	9640	2227	10979
INCOME TAXES	78661	65966	5357	1237	6101
OPERATING EXPENSE	233010	118884	7534	89612	16980
TOTAL	453230	303563	22531	93076	34060
-- PERCENTAGES		0.66978	0.04971	0.20536	0.07515
(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT	1200305	1023518	83648	0	93139
-- PERCENTAGES		0.85271	0.06969	0.0	0.07760

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

COST TO SERVE(1000$)	TOTAL CLASS	COST COMPONENT			
		DEMAND 4-PEAK	DEMAND CLASS PEAK	ENERGY	CUSTOMER
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	19786	17017	2769	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	41068	0	0	41068	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	7181	0	0	0	7181
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	10161	6412	1043	0	2706
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	13434	9347	2263	0	1824
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	2367	1183	259	613	312
TOTAL OPERATING EXPENSE	93997	33959	6334	41681	12023
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE (2) AT 14.6900%	46397	31489	7567	1031	6310
INCOME TAXES (3)	26740	18148	4361	594	3637
REVENUE TAXES (4)	3355	1678	367	869	441
TOTAL CARRYING CHARGES	76492	51315	12295	2494	10388
TOTAL ANNUAL REVENUE REQUIREMENT	170489	85274	18629	44175	22411
COST FUNCTION DIVISOR		187941	585100	1615350	97300
TOTAL UNIT ANNUAL COST TO SERVE ($/KW,$/KWH,$/CUST)		453.72750	31.83900	0.02735	230.32888
(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE -- PERCENTAGES	26967	17017	2769	0	7181
		0.63103	0.10268	0.0	0.26629
(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C. RATE BASE ELEMENT					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	351583	283047	68536	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	7015	0	0	7015	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	55243	0	0	0	55243
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E (1)	7831	4942	804	0	2085
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	-105834	-73634	-17829	0	-14371
TOTAL O.C. RATE BASE ELEMENT	315838	214355	51511	7015	42957
-- PERCENTAGES		0.67869	0.16309	0.02221	0.13601
(3) ALLOCATED TO COST COMPONENT ON SAME SCHEDULE AS (2) SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN					
(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL REVENUE REQUIREMENT					
RETURN	46397	31489	7567	1031	6310
INCOME TAXES	26740	18148	4361	594	3637
OPERATING EXPENSE	93997	33959	6334	41681	12023
TOTAL	167134	83596	18262	43306	21970
-- PERCENTAGES		0.50017	0.10927	0.25911	0.13145
(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT -- PERCENTAGES	406826	283047	68536	0	55243
		0.69574	0.16847	0.0	0.13579

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

	TOTAL CLASS	COST COMPONENT DEMAND 4-PEAK	DEMAND CLASS PEAK	ENERGY	CUSTOMER
COST TO SERVE(1000$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	128624	119971	8653	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	165853	0	0	165853	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	82703	0	0	0	82703
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	78993	44845	3234	0	30914
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	94044	66177	6906	0	20961
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	13594	7263	680	2443	3208
TOTAL OPERATING EXPENSE	563811	238256	19473	168296	137786
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE (2) AT 12.1500%	268475	185607	19249	3442	60177
INCOME TAXES (3)	132817	91821	9523	1703	29770
REVENUE TAXES (4)	19287	10306	964	3466	4551
TOTAL CARRYING CHARGES	420579	287734	29736	8611	94498
TOTAL ANNUAL REVENUE REQUIREMENT	984390	525990	49209	176907	232284
COST FUNCTION DIVISOR		1324280	1716825	6524162	1120500
TOTAL UNIT ANNUAL COST TO SERVE ($/KW,¢/KWH,$/CUST)		397.18942	28.66279	0.02712	207.30388
(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE	211327	119971	8653	0	82703
-- PERCENTAGES		0.56770	0.04095	0.0	0.39135
(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C. RATE BASE ELEMENT					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	2203765	1995521	208244	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	28330	0	0	28330	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	632068	0	0	0	632068
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E (1)	53982	30646	2210	0	21126
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	-708473	-498539	-52025	0	-157909
TOTAL O.C. RATE BASE ELEMENT	2209672	1527628	158429	28330	495285
-- PERCENTAGES		0.69134	0.07170	0.01282	0.22414
(3) ALLOCATED TO COST COMPONENT ON SAME SCHEDULE AS (2) SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN					
(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL REVENUE REQUIREMENT					
RETURN	268475	185607	19249	3442	60177
INCOME TAXES	132817	91821	9523	1703	29770
OPERATING EXPENSE	563811	238256	19473	168296	137786
TOTAL	965103	515684	48245	173441	227733
-- PERCENTAGES		0.53433	0.04999	0.17971	0.23597
(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT	2835833	1995521	208244	0	632068
-- PERCENTAGES		0.70368	0.07343	0.0	0.22289

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

	TOTAL CLASS	COST COMPONENT: DEMAND 4-PEAK	DEMAND CLASS PEAK	ENERGY	CUSTOMER
COST TO SERVE(1000$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	461	9	452	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	10050	0	0	10050	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	3677	0	0	0	3677
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	2297	5	251	0	2041
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	963	8	470	0	485
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	455	1	82	190	182
TOTAL OPERATING EXPENSE	17903	23	1255	10240	6385
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE (2) AT 30.9800%	5013	35	2002	532	2444
INCOME TAXES (3)	3874	27	1547	411	1889
REVENUE TAXES (4)	522	1	94	218	209
TOTAL CARRYING CHARGES	9409	63	3643	1161	4542
TOTAL ANNUAL REVENUE REQUIREMENT	27312	86	4898	11401	10927
COST FUNCTION DIVISOR		0	0	395270	102250
TOTAL UNIT ANNUAL COST TO SERVE (¢/KW,¢/KWH,$/CUST)		0.0	0.0	0.02884	106.86553
(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE	4138	9	452	0	3677
-- PERCENTAGES		0.00217	0.10923	0.0	0.88859
(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C. RATE BASE ELEMENT					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	10952	186	10766	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	1717	0	0	1717	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	11116	0	0	0	11116
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E (1)	1565	3	171	0	1391
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	-9170	-77	-4474	0	-4619
TOTAL O.C. RATE BASE ELEMENT	16180	112	6463	1717	7888
-- PERCENTAGES		0.00692	0.39944	0.10612	0.48752
(3) ALLOCATED TO COST COMPONENT ON SAME SCHEDULE AS (2) SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN					
(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL REVENUE REQUIREMENT					
RETURN	5013	35	2002	532	2444
INCOME TAXES	3874	27	1547	411	1889
OPERATING EXPENSE	17903	23	1255	10240	6385
TOTAL	26790	85	4804	11183	10718
-- PERCENTAGES		0.00317	0.17932	0.41743	0.40007
(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT	22068	186	10766	0	11116
-- PERCENTAGES		0.00843	0.48786	0.0	0.50372

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

	TOTAL CLASS	COST COMPONENT DEMAND 4-PEAK	DEMAND CLASS PEAK	ENERGY	CUSTOMER
COST TO SERVE(1000$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	3479	3349	130	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	6622	0	0	6622	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	46	0	0	0	46
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	974	925	36	0	13
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	2154	1902	167	0	85
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	139	88	6	42	3
TOTAL OPERATING EXPENSE	13414	6264	339	6664	147
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE (2) AT 12.7000%	6462	5591	485	140	246
INCOME TAXES (3)	3113	2692	234	68	119
REVENUE TAXES (4)	462	293	21	138	10
TOTAL CARRYING CHARGES	10037	8576	740	346	375
TOTAL ANNUAL REVENUE REQUIREMENT	23451	14840	1079	7010	522
COST FUNCTION DIVISOR		39692	71547	268500	2
TOTAL UNIT ANNUAL COST TO SERVE ($/KW,$/KWH,$/CUST)		373.87887	15.08100	0.02611	261000.00000
(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE	3525	3349	130	0	46
-- PERCENTAGES		0.95007	0.03688	0.0	0.01305
(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C. RATE BASE ELEMENT					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	60556	55668	4888	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	1105	0	0	1105	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	2490	0	0	0	2490
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E (1)	990	940	37	0	13
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	-14261	-12592	-1106	0	-563
TOTAL O.C. RATE BASE ELEMENT	50880	44016	3819	1105	1940
-- PERCENTAGES		0.86509	0.07506	0.02172	0.03813
(3) ALLOCATED TO COST COMPONENT ON SAME SCHEDULE AS (2) SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN					
(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL REVENUE REQUIREMENT					
RETURN	6462	5591	485	140	246
INCOME TAXES	3113	2692	234	68	119
OPERATING EXPENSE	13414	6264	339	6664	147
TOTAL	22989	14547	1058	6872	512
-- PERCENTAGES		0.63278	0.04602	0.29893	0.02227
(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT	63046	55668	4888	0	2490
-- PERCENTAGES		0.88297	0.07753	0.0	0.03949

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

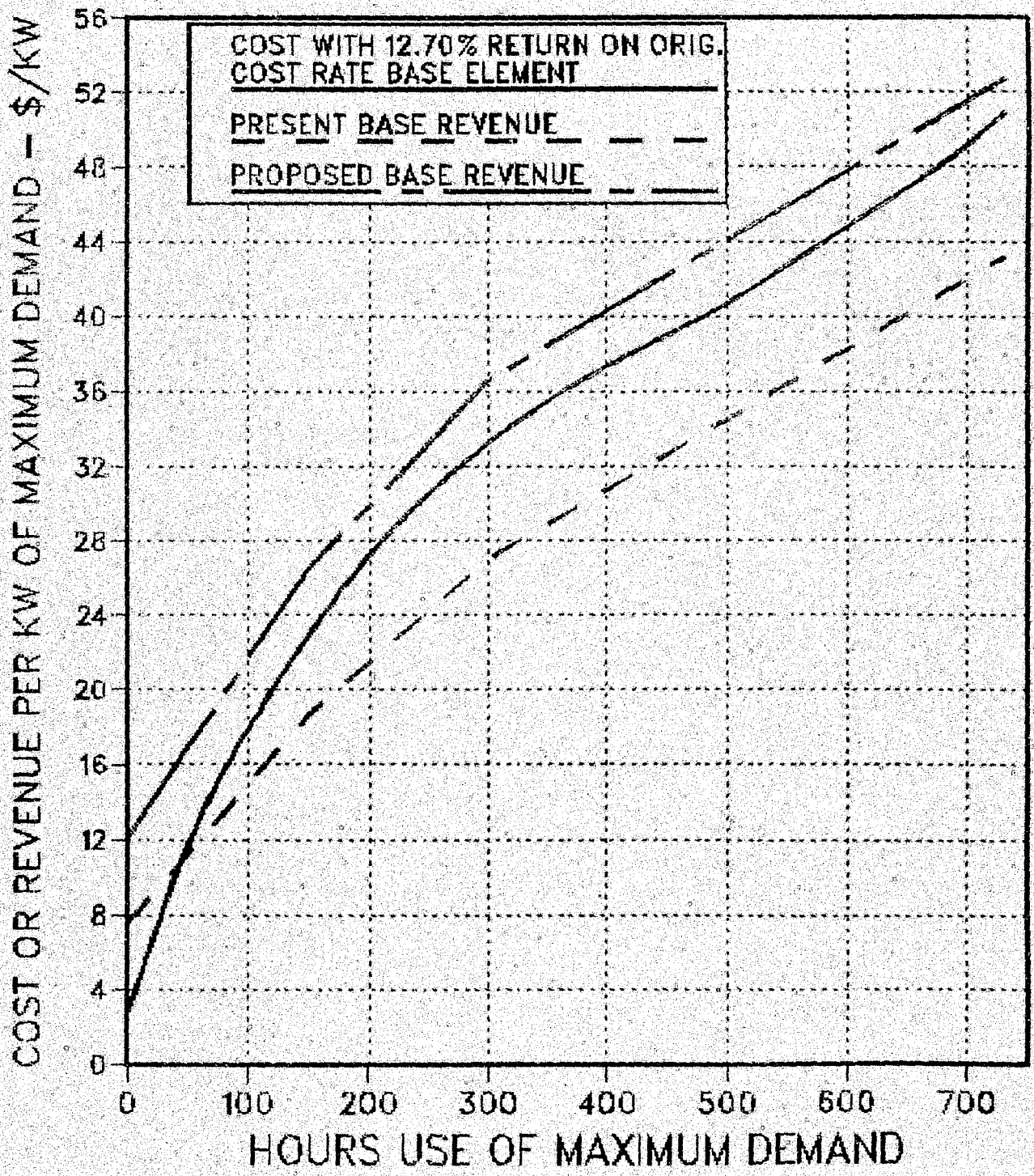
	TOTAL CLASS	COST COMPONENT DEMAND 4-PEAK	DEMAND CLASS PEAK	ENERGY	CUSTOMER
COST TO SERVE(1000$)					
OPERATING EXPENSE					
TOTAL EXPENSE ALLOCATED ON A SCHEDULES	6132	5902	230	0	0
TOTAL EXPENSE ALLOCATED ON C SCHEDULES	10636	0	0	10636	0
TOTAL EXPENSE ALLOCATED ON D SCHEDULES	38	0	0	0	38
TOTAL EXPENSE ALLOCATED ON B & E SCHEDULES (1)	3118	2983	116	0	19
TOTAL EXPENSE ALLOCATED ON F & G SCHEDULES (5)	2816	2620	186	0	10
TOTAL EXPENSE ALLOCATED ON H SCHEDULES	222	144	8	69	1
TOTAL OPERATING EXPENSE	22962	11649	540	10705	68
CARRYING CHARGES ON INVESTMENT OF					
RETURN ON RATE BASE (2) AT 12.7000%	8474	7680	539	225	30
INCOME TAXES (3)	4013	3637	255	107	14
REVENUE TAXES (4)	664	430	25	207	2
TOTAL CARRYING CHARGES	13151	11747	819	539	46
TOTAL ANNUAL REVENUE REQUIREMENT	36113	23396	1359	11244	114
COST FUNCTION DIVISOR		53724	128081	431500	1
TOTAL UNIT ANNUAL COST TO SERVE ($/KW,$/KWH,$/CUST)		435.48507	10.61047	0.02606	114000.00000
(1) ALLOCATION TO COST COMPONENT (SUM OF A & D) EXPENSE	6170	5902	230	0	38
-- PERCENTAGES		0.95656	0.03728	0.0	0.00616
(2) ALLOCATION TO COST COMPONENT BASED ON ALLOCATED O.C. RATE BASE ELEMENT					
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON A	80770	75410	5360	0	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON C	1775	0	0	1775	0
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON D	289	0	0	0	289
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON E (1)	1842	1762	69	0	11
TOTAL O.C. RATE BASE ELEMENT ALLOCATED ON F & G (5)	-17950	-16699	-1187	0	-64
TOTAL O.C. RATE BASE ELEMENT	66726	60473	4242	1775	236
-- PERCENTAGES		0.90629	0.06357	0.02660	0.00354
(3) ALLOCATED TO COST COMPONENT ON SAME SCHEDULE AS (2) SINCE INCOME TAXES ARE PROPORTIONAL TO RETURN					
(4) ALLOCATED TO COST COMPONENT BASED ON TOTAL REVENUE REQUIREMENT					
RETURN	8474	7680	539	225	30
INCOME TAXES	4013	3637	255	107	14
OPERATING EXPENSE	22962	11649	540	10705	68
TOTAL	35449	22966	1334	11037	112
-- PERCENTAGES		0.64786	0.03763	0.31135	0.00316
(5) ALLOCATION TO COST COMPONENT (SUM OF A & D) PLANT	81059	75410	5360	0	289
-- PERCENTAGES		0.93031	0.06612	0.0	0.00357

SECTION VII

COST VERSUS REVENUE DATA

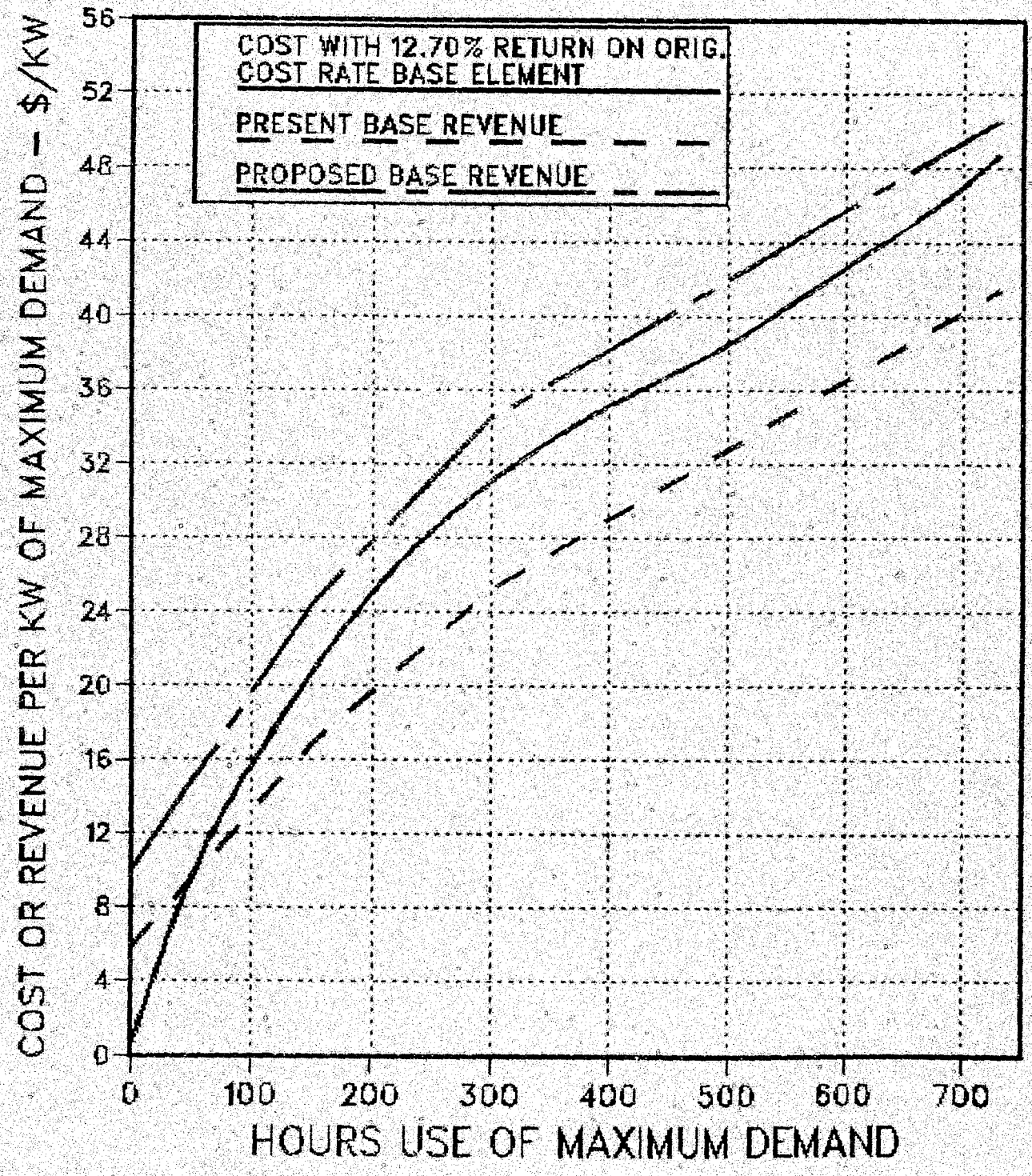
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



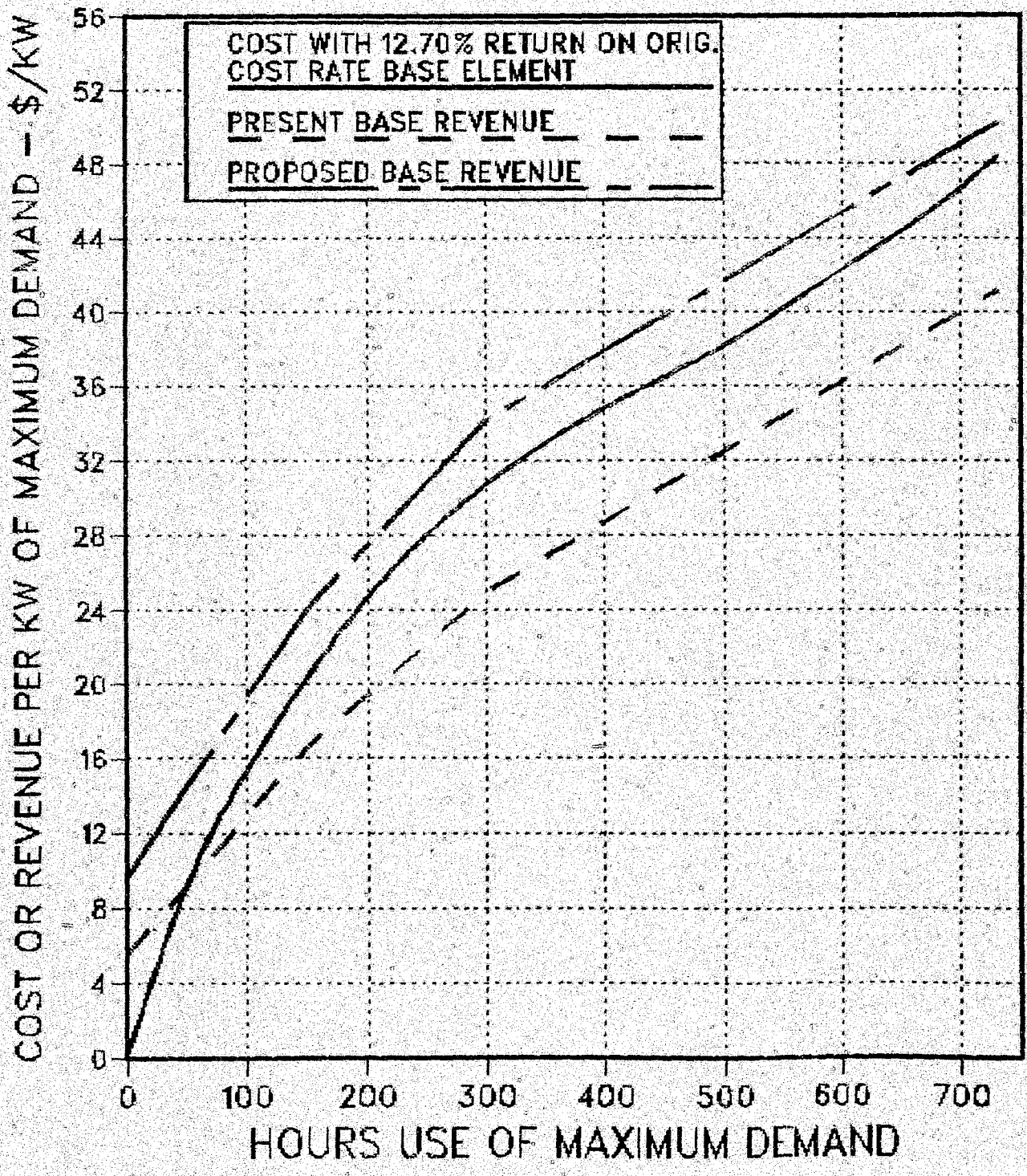
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



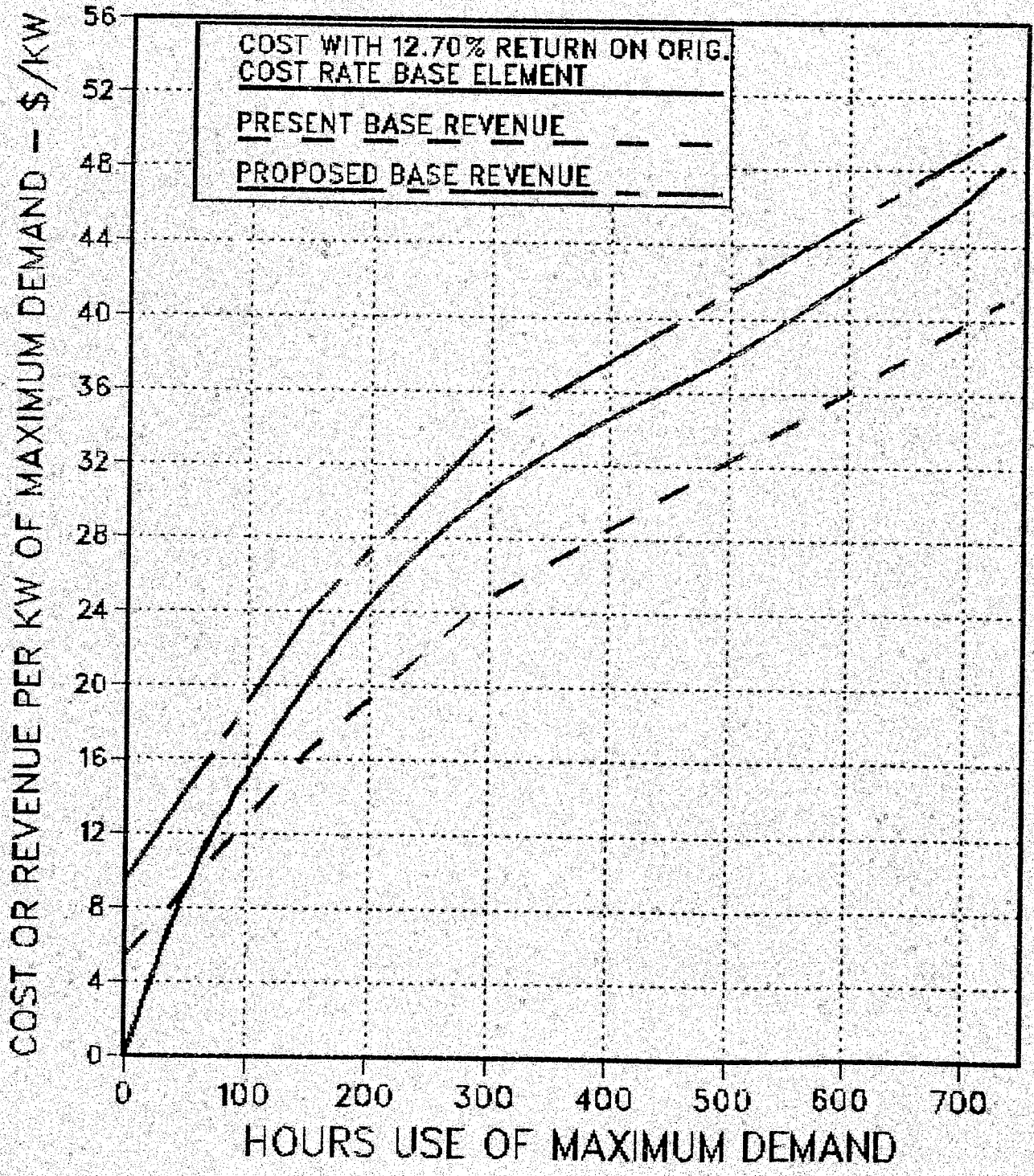
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



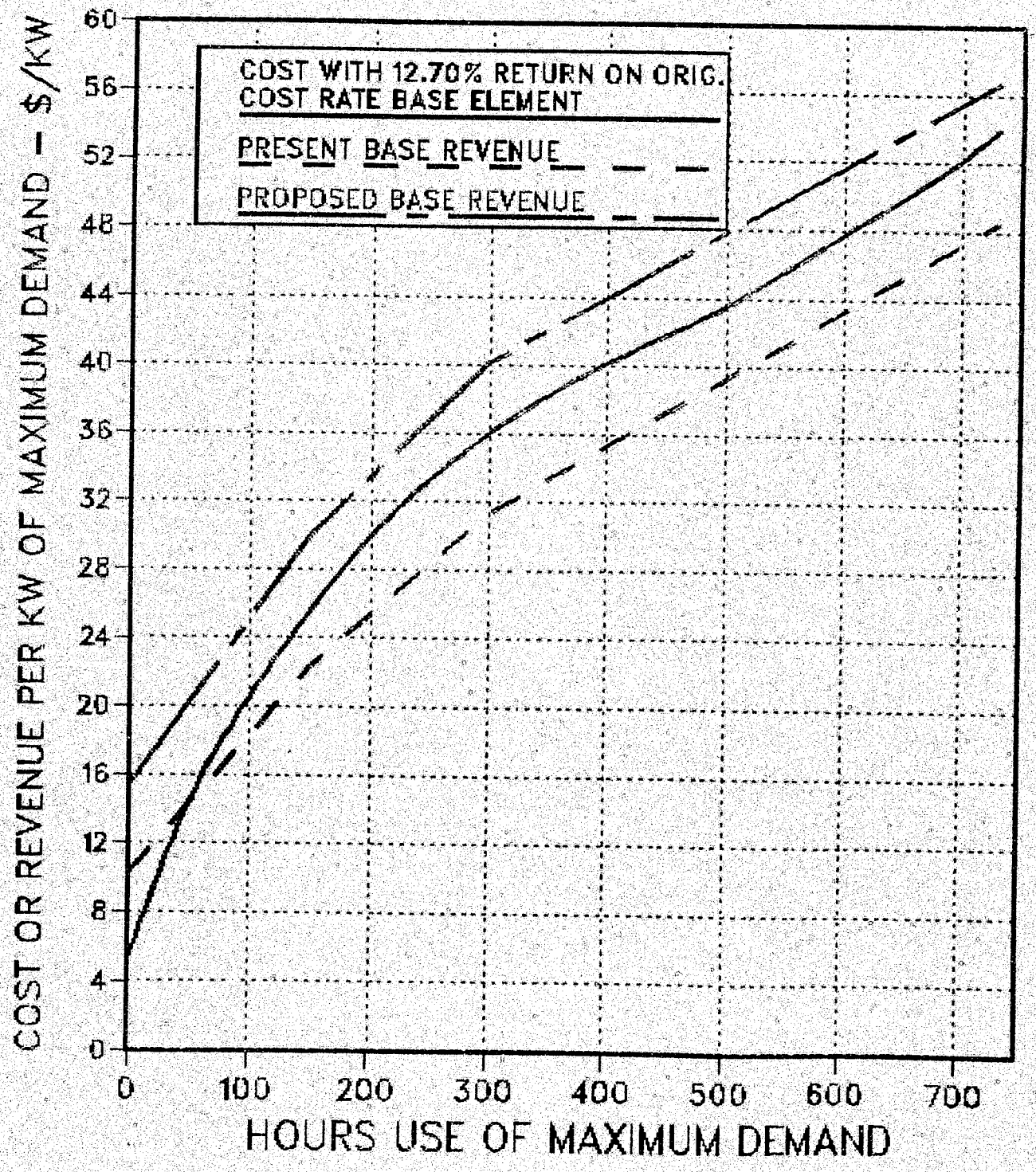
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



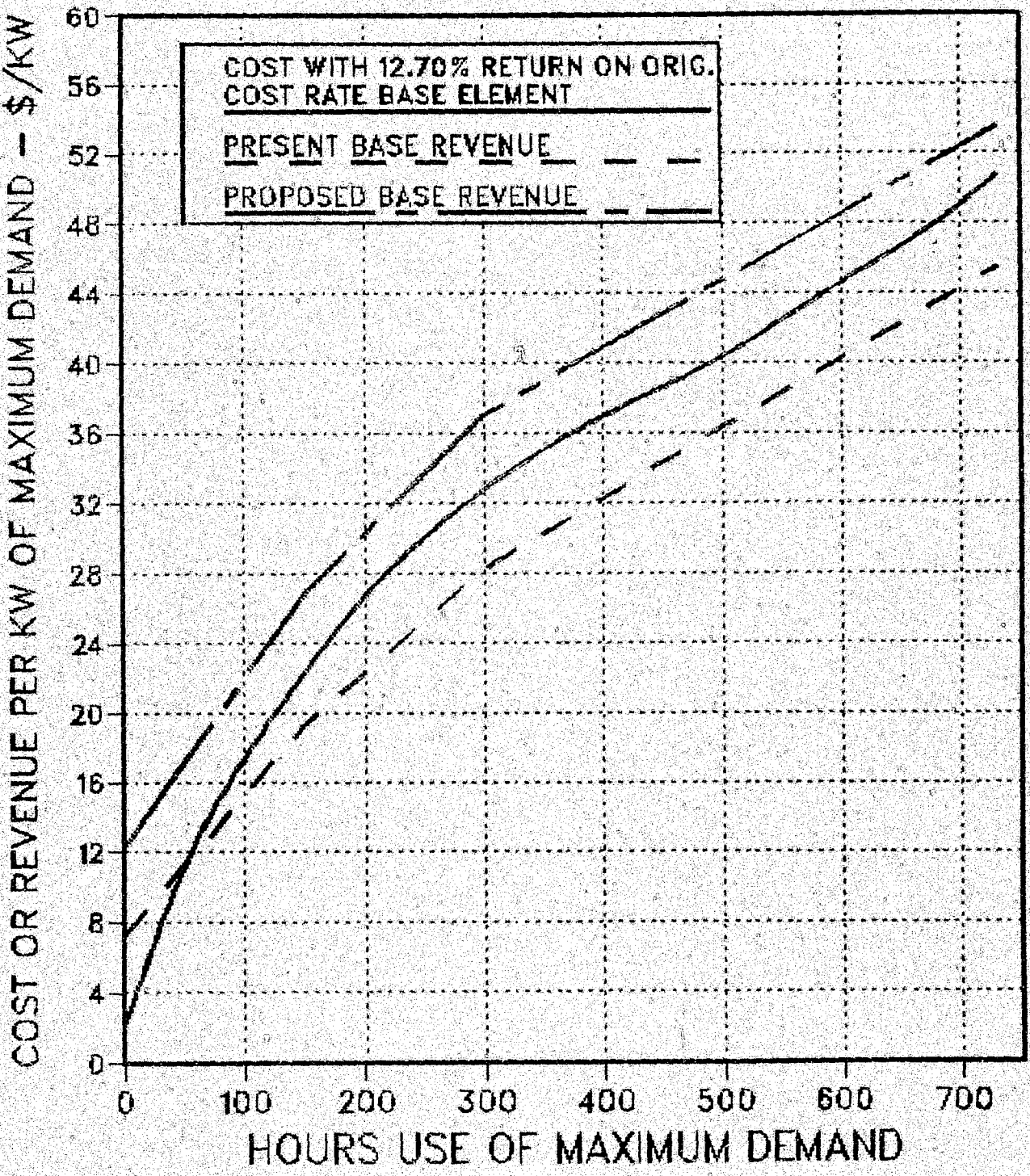
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



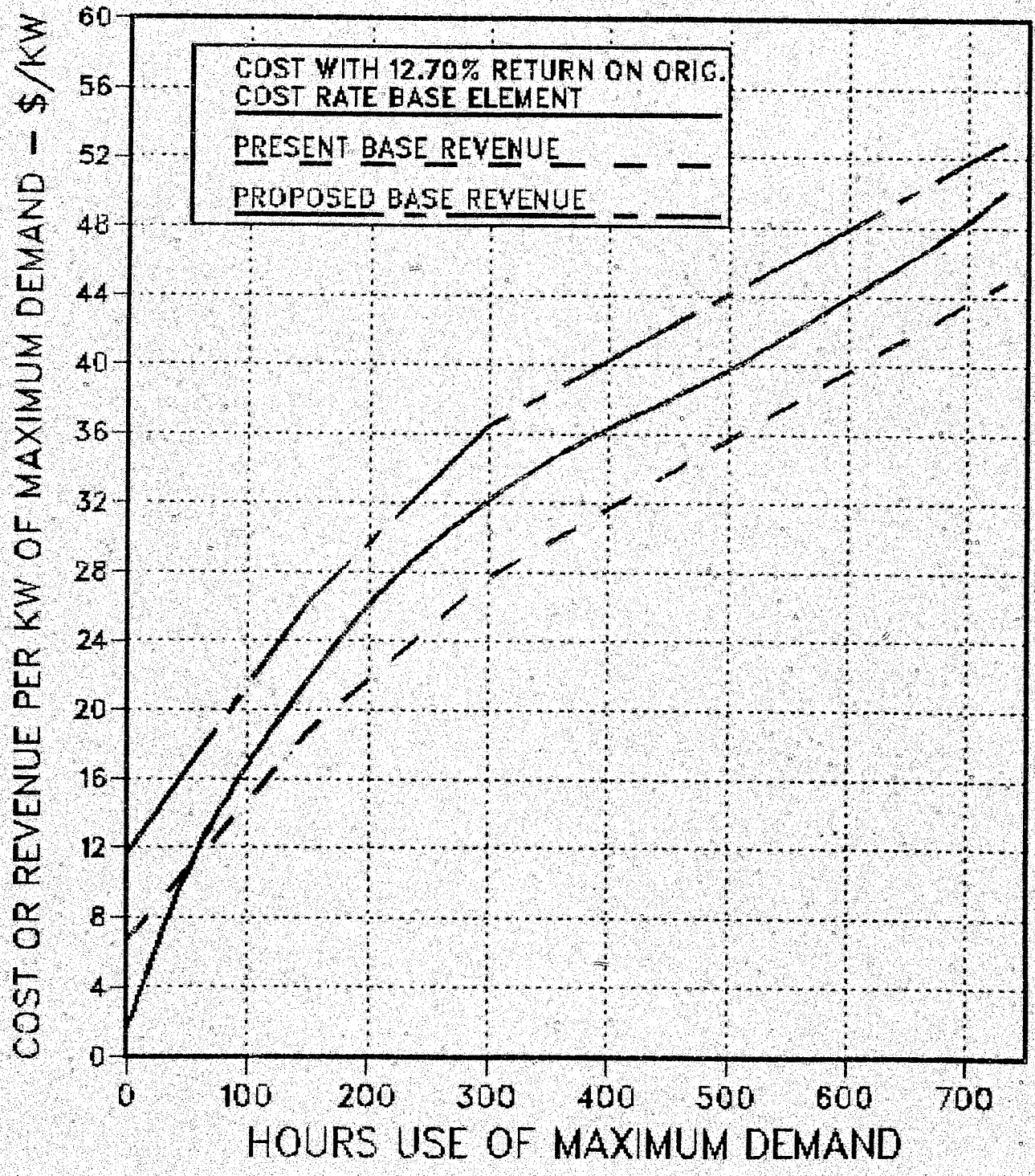
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



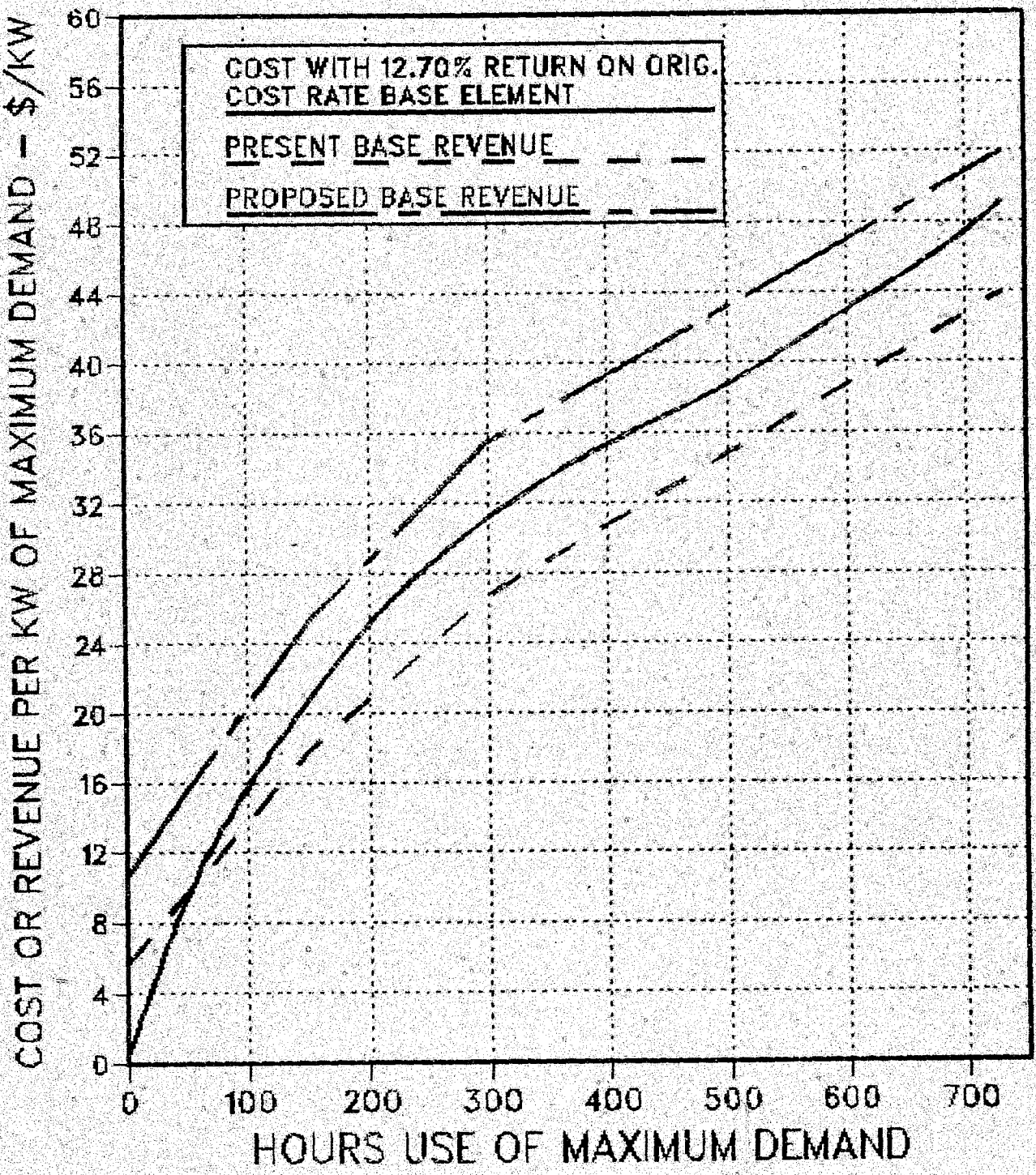
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



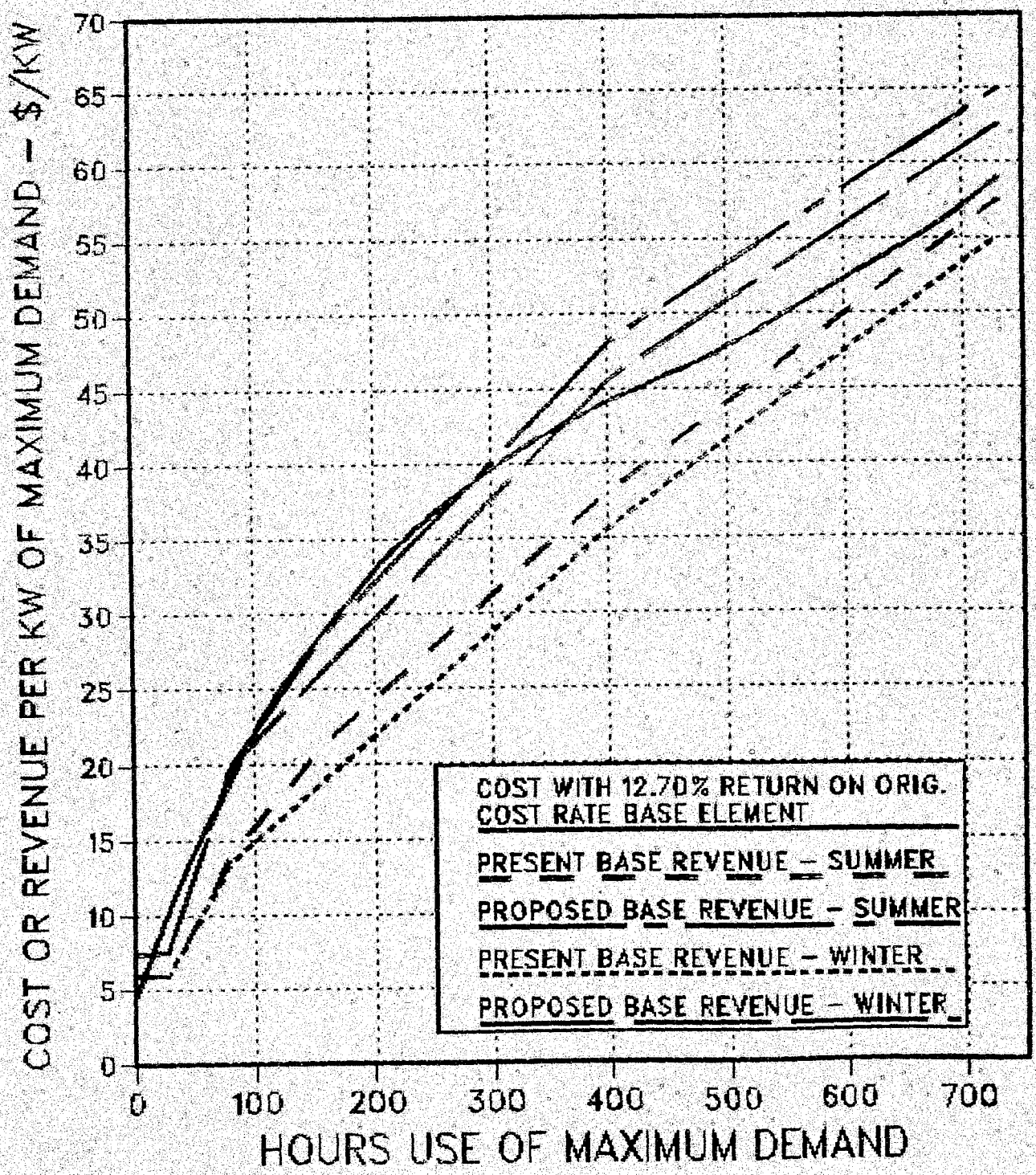
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



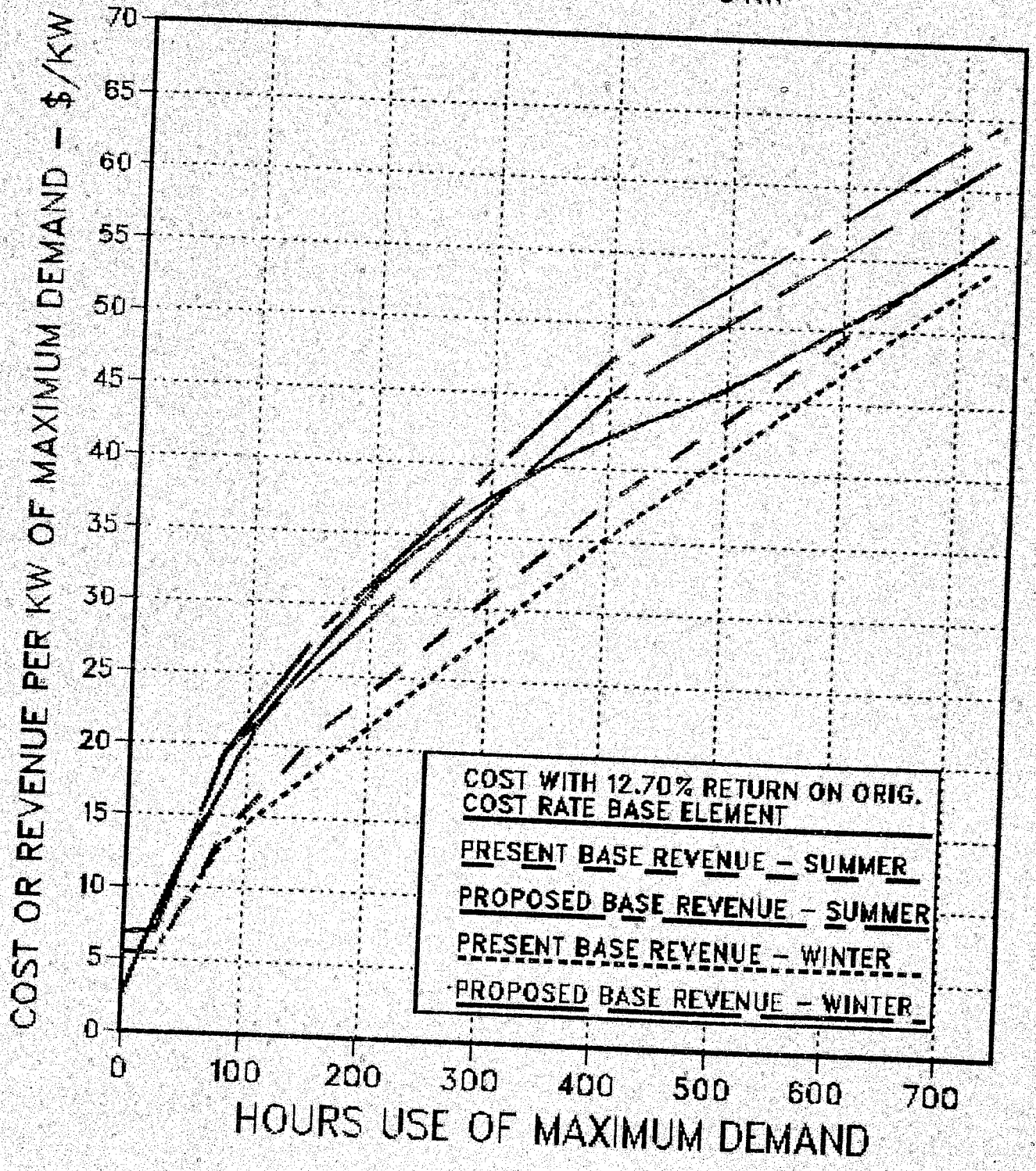
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



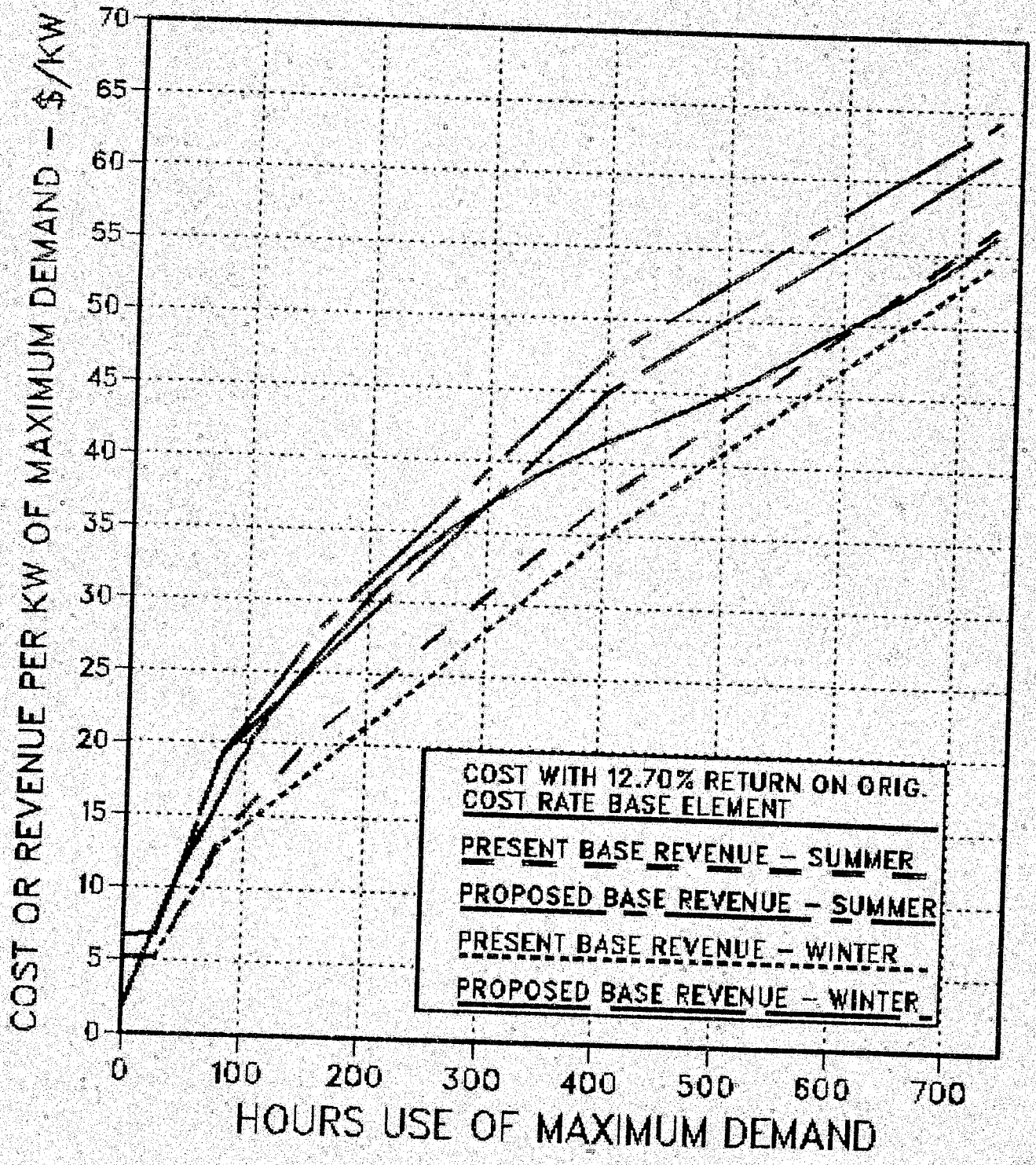
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

RATE GS
COST BASED ON TWELVE MONTHS
ENDING JUNE 30, 1986 AND TARIFF NO. 26
MAXIMUM DEMAND – 9 KW



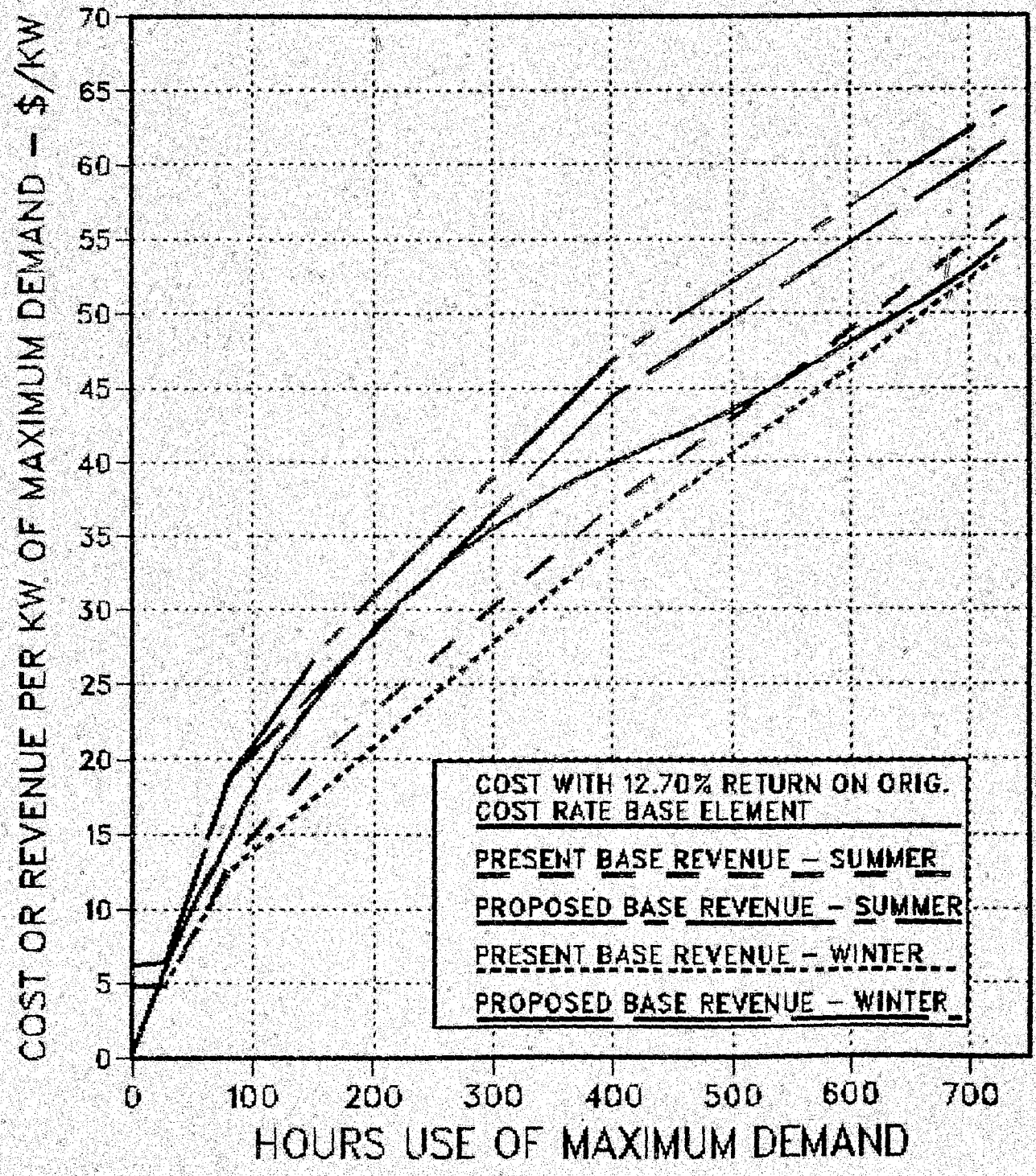
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



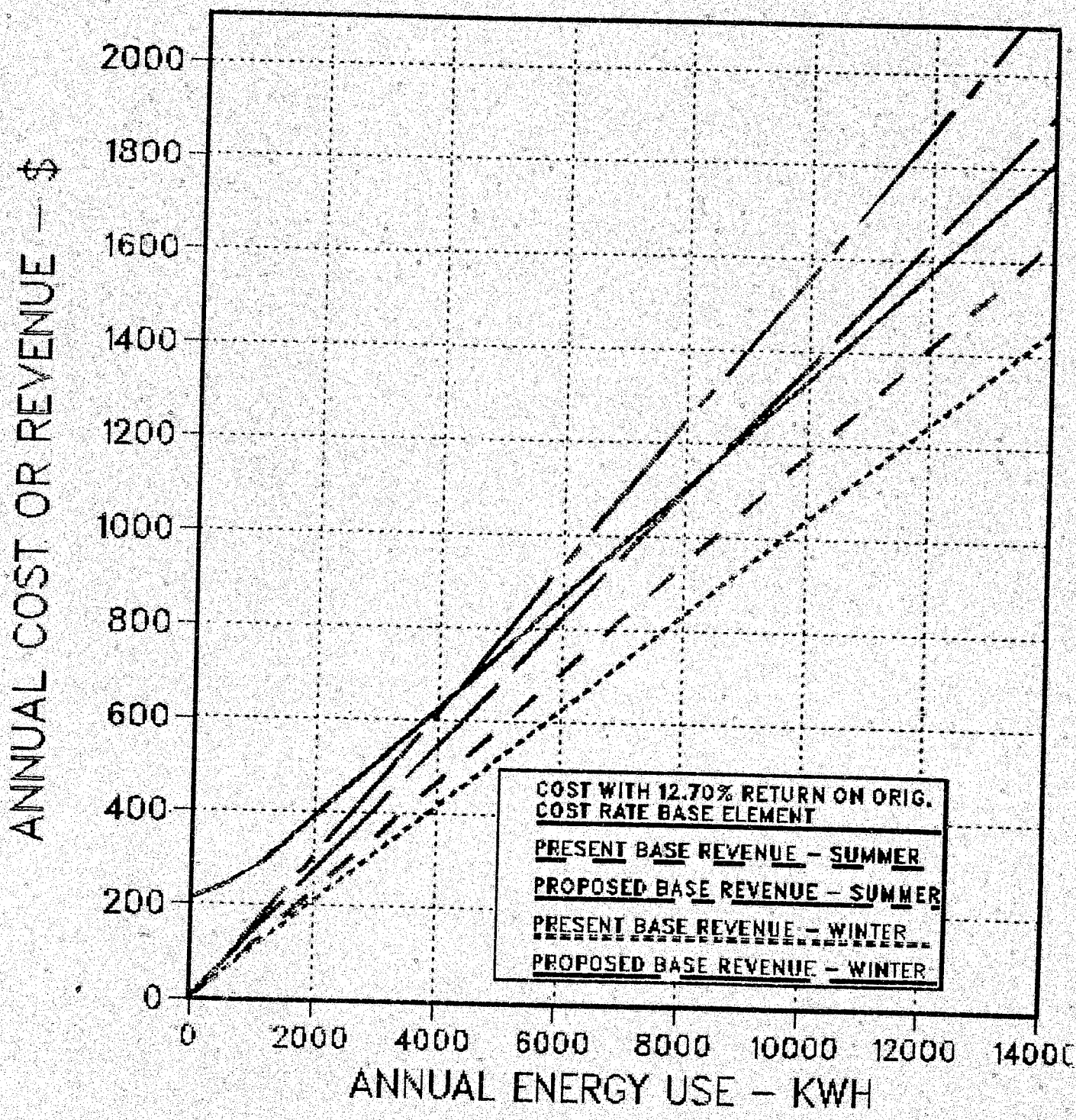
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



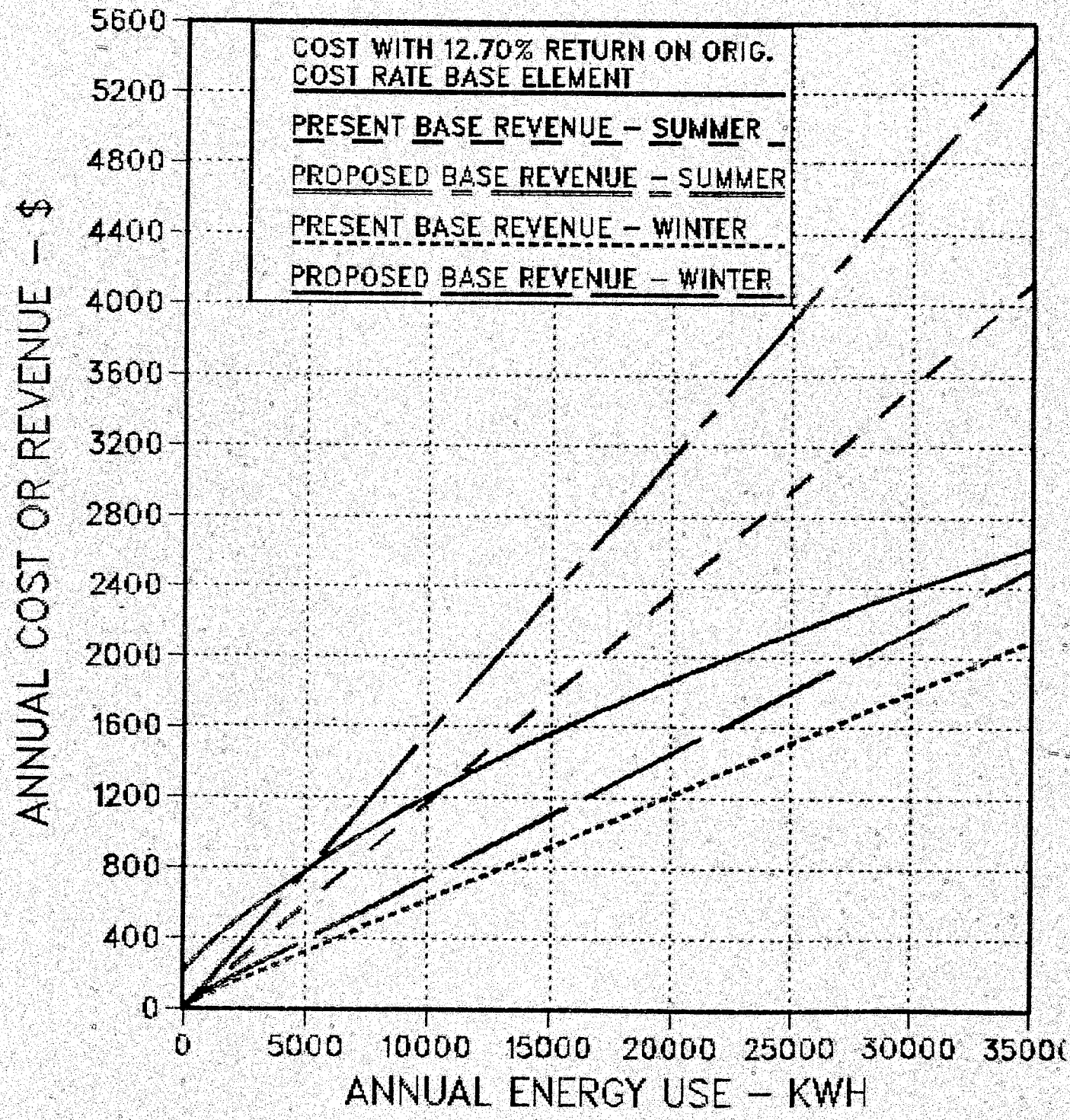
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



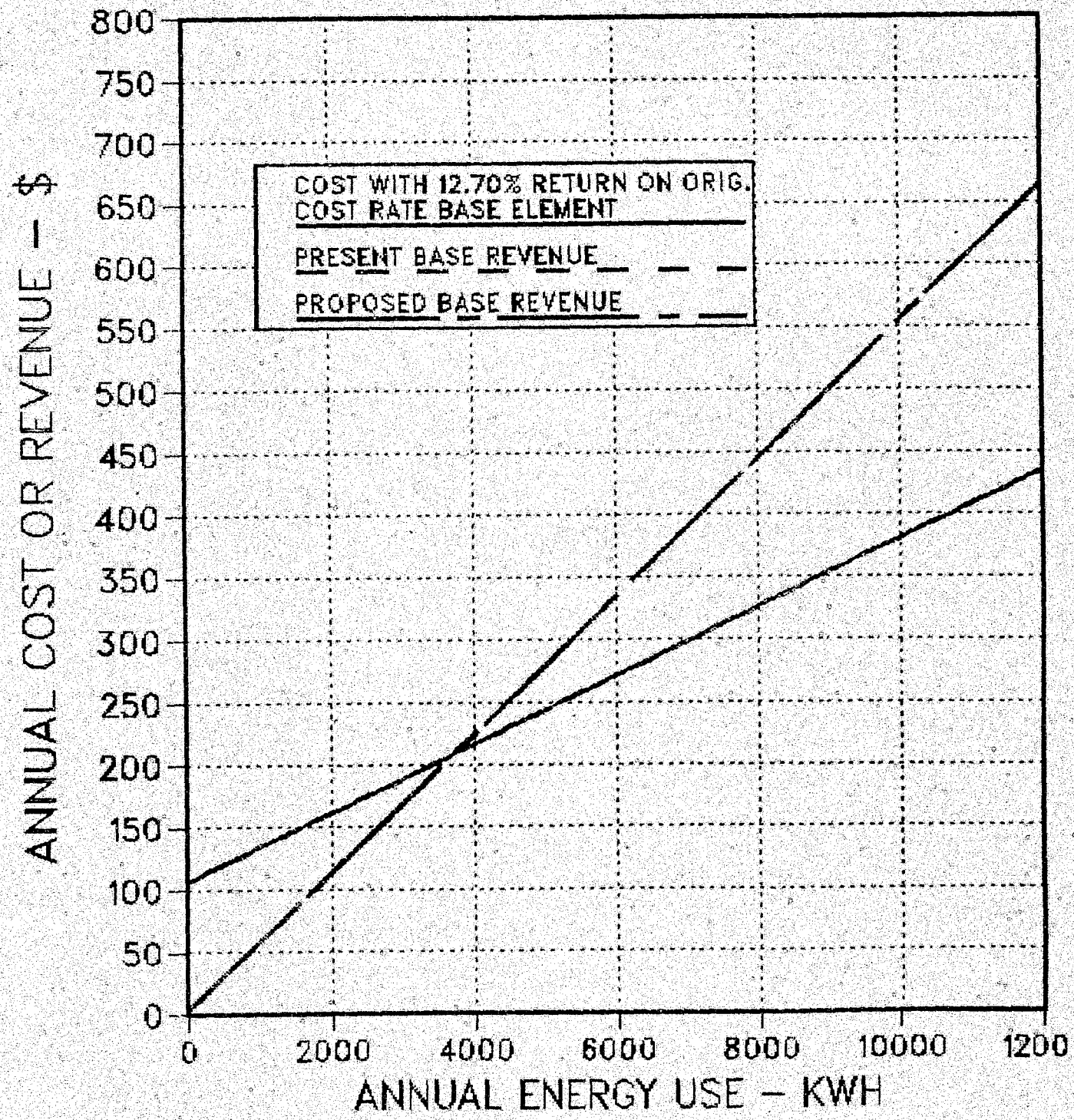
PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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



PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS

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

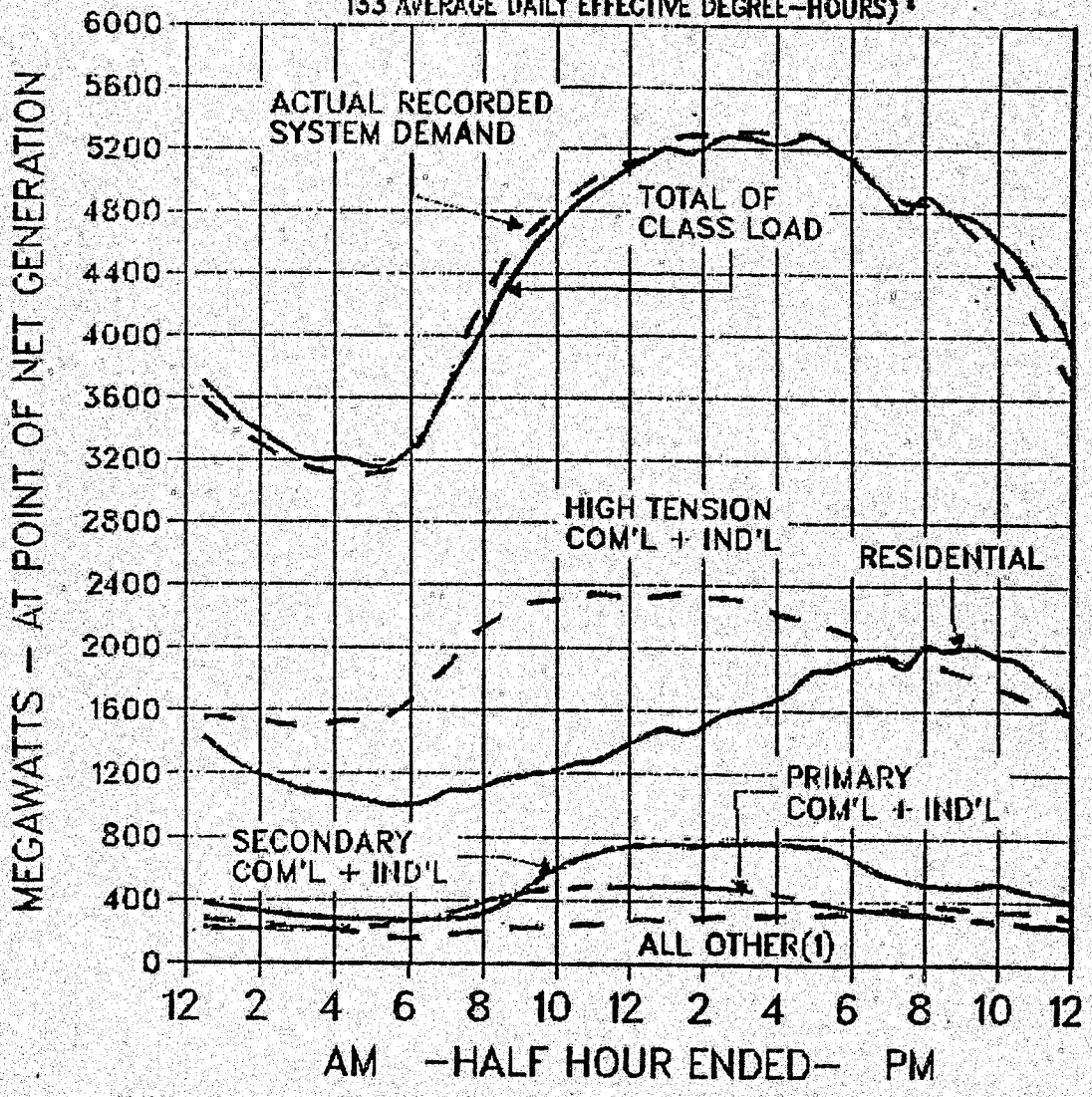


SECTION VIII

LOAD CURVES AND CHARACTERISTICS

PHILADELPHIA ELECTRIC COMPANY
ELECTRIC OPERATIONS – SUMMER 1984

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



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

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

Philadelphia Electric Company - Electric Service

DEMAND, ENERGY, AND LOAD FACTOR DATA
FOR MAJOR CLASSES OF SERVICE
CALENDAR YEAR 1984

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

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

Source and Age of Load Data

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

SECTION IX

LINE LOSSES STUDY

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

I. Demand Loss Factors

A. Methodology

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

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

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

B. System Component Losses

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

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

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

C. Demand Loss Factor Formulas

High Tension Loss Factor:

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

Primary Loss Factor:

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

Secondary Loss Factor:

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

D. List of Symbols

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

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

Symbol	Definition
SR1	Ratio of the secondary demand to system demand
SR2	Ratio of the secondary demand supplied by the 34 kv system to the 34 kv system demand
SR3	Ratio of the secondary demand supplied by the 13 kv system to the 13 kv system demand
SR4	Ratio of the secondary demand supplied by the 2.4 & 4 kv system to the 2.4 & 4 kv system demand
SPD	System output peak demand (kW)
PUSD	Per unit system demand
PU34	Per unit 34 kv system demand
PU13	Per unit 13 kv system demand
PUPD	Per unit PD demand
PU4	Per unit 2.4 & 4 kv system demand
PUSEC	Per unit secondary demand

E. Component Class Load Composition

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

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

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

Primary 13-4 kv interposing banks:
These banks supply only PD load.

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

Secondary system components:
Only secondary load is supplied by these components.

II. Energy Loss Factors

A. Methodology

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

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

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

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

B. Loss Factor Calculation

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

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

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

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

TABLE I - RELATIVE PROPORTIONS - 1981

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

TABLE II - KWH LOSSES - 1981

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

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

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

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

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

1) Bulk Power Component

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

2) 34 kv Banks and Lines

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

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

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

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

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

3) 13 kv Banks and Lines

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

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

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

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

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

4) 2.4 & 4 kv Banks and Lines

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

5) PD 13-4 kv banks

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

6) Secondary banks and lines

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

C. Energy Loss Factors

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

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

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

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

SECTION X

SUMMARY OF AVERAGE AND EXCESS METHOD COST ALLOCATION

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

CLASSIFICATION OF ACCOUNTS	LINE	TOTAL AMOUNT	COMMERCIAL + INDUSTRIAL HI TENS.	COMMERCIAL + INDUSTRIAL PRIMARY	COMMERCIAL + INDUSTRIAL SECONDARY	RESIDENTIAL RATE R-H	RESIDENTIAL RATE R	RESIDENTIAL RATE O-P	SCHED	
TOTAL OPERATING REVENUE	1	2290779	795560	181119	332302	124432	714460	24552		3
REVENUE DEDUCTIONS										
OPERATION + MAIN. EXPENSES	2	1440907	517222	107864	171921	102564	449410	23611		109
DEPREC'TION + OTHER AMORTIZATION	3	264877	88094	21513	30271	23348	81674	4091		57
TAXES OTHER THAN INCOME	4	82178	26910	6381	10890	5688	27480	1098		60
SUB -- TOTAL	5	1787962	632226	135758	213082	131600	558764	28800		103
INCOME TAXES	6	34032	27928	4779	34402	-26759	-317	-5099		61
PROVISION FOR DEFERRED INCOME TAXES										
LIBERALIZED DEPRECIATION	7	124755	40143	9984	14556	11026	40013	1771	F4	9360
DEFERRED FUEL	8	-156762	-72118	-12807	-19431	-8998	-36341	-2203	C2	9361
NUCLEAR FUEL COSTS	9	-4121	-1814	-335	-516	-239	-964	-58	C1	9362
PRODUCTION FACILITIES	10	67561	25001	5841	7876	6061	18337	955	A1	9363
CERTAIN CAPITALIZED COSTS	11	9578	3082	767	1118	846	3072	136	F4	9364
PRODUCTION FACILITIES	12	-12633	-4674	-1092	-1473	-1133	-3429	-179	A1	9365
AMORT OF FIT % CHANGE	13	-973	-313	-78	-114	-86	-312	-14	F4	9368
INVESTMENT TAX CREDIT -- NET	14	-3401	-1094	-272	-397	-301	-1091	-48	F4	9371
GAIN FR.DISPOSITION OF UTL.PROP.	15	0	0	0	0	0	0	0	A1	9370
TOTAL	16	1845998	648367	142545	249103	112017	577732	24061		104
OPERATING INCOME AFTER INCOME TAXES	17	444781	147193	38574	83199	12415	136728	491		105
RATE BASE										
EL.PLT.IN SERV.INCL.ALLOC.COMMON	18	8893834	2850667	708723	1037883	783883	2871930	125532		85
TOTAL	19	8893834	2850667	708723	1037883	783883	2871930	125532		86
ACCUMULATED PROVISION FOR DEPREC	20	1665850	477062	125228	190345	145798	597499	24178		100
DEPRECIATED UTILITY PLANT	21	7227984	2373605	583495	847538	638085	2274431	101354		106
WORKING CAPITAL	22	272153	100239	20643	32611	18842	83929	4399		101
DEPR.UTL.PLT.PLUS WRK'G CAPITAL	23	7500137	2473844	604138	880149	656927	2356360	105753		107
LESS:										
ACC. DEFERRED INCOME TAXES										
ACC.AMORTIZATION INCL.INC.TAX	24	2323	859	201	271	208	630	33	F1	4190
LIBERALIZED DEPRECIATION	25	526166	169312	42109	61390	46501	168757	7468	F4	4191
RECOVERABLE FUEL COST	26	0	0	0	0	0	0	0	C2	4193
CUSTOMER ADVANCES AND DEPOSITS	27	8116	739	401	953	667	4530	118	F3A	4210
PA.WATER + POWER REFUND	28	0	0	0	0	0	0	0		4220
INVESTMENT TAX CREDIT	29	0	0	0	0	0	0	0		4230
TOTAL RATE BASE	30	6963532	2302934	561427	817535	609551	2182443	96134		108
RATES OF RETURN AFTER INCOME TAXES	31	6.39	6.39	6.87	10.18	2.04	6.26	0.50		
FULL YEAR EFFECT OF RATE CHANGE										
OPERATING INCOME	32	884369	323060	75558	147077	35449	269669	1952		
RATE OF RETURN	33	12.70	14.03	13.46	17.99	5.82	12.36	1.99		

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

CLASSIFICATION OF ACCOUNTS	LINE	RATE SLP	STREET LIGHTING RATE SLS	ALL OTHER	OTHER UTILITIES	INTER-DEPARTMN.	SEPTA	AMTRAK		SCHED
TOTAL OPERATING REVENUE	1	13519	17778	2337	29864	4836	18491	31529		3
REVENUE DEDUCTIONS										
OPERATION + MAIN. EXPENSES	2	8386	7979	1320	13046	1913	12220	23451		109
DEPREC'TION + OTHER AMORTIZATION	3	1928	2849	318	3158	467	2561	4405		57
TAXES OTHER THAN INCOME	4	587	703	94	401	60	689	1197		60
SUB -- TOTAL	5	10901	11531	1732	16605	2440	15470	29053		103
INCOME TAXES	6	-730	443	6	2101	521	-652	-2591		61
PROVISION FOR DEFERRED INCOME TAXES										
LIBERALIZED DEPRECIATION	7	1058	1184	142	1443	215	1197	2023	F4	9360
DEFERRED FUEL	8	-538	-339	-88	0	0	-1496	-2403	C2	9361
NUCLEAR FUEL COSTS	9	-14	-9	-2	-63	-9	-38	-60	C1	9362
PRODUCTION FACILITIES	10	253	161	43	915	132	715	1271	A1	9363
CERTAIN CAPITALIZED COSTS	11	81	91	11	111	16	92	155	F4	9364
PRODUCTION FACILITIES	12	-47	-30	-8	-171	-25	-134	-238	A1	9365
AMORT OF FIT % CHANGE	13	-8	-9	-1	-11	-2	-9	-16	F4	9368
INVESTMENT TAX CREDIT -- NET	14	-29	-32	-4	-39	-6	-33	-55	F4	9371
GAIN FR.DISPOSITION OF UTL.PROP.	15	0	0	0	0	0	0	0	A1	9370
TOTAL	16	10927	12991	1831	20891	3282	15112	27139		104
OPERATING INCOME AFTER INCOME TAXES	17	2592	4787	506	8973	1554	3379	4390		105
RATE BASE										
EL.PLT.IN SERV.INCL.ALLOC.COMMON	18	75013	83970	10092	102516	15255	84910	143460		85
TOTAL	19	75013	83970	10092	102516	15255	84910	143460		86
ACCUMULATED PROVISION FOR DEPREC	20	19819	25807	2593	16760	2566	14512	23683		100
DEPRECIATED UTILITY PLANT	21	55194	58163	7499	85756	12689	70398	119777		106
WORKING CAPITAL	22	1516	1398	238	3272	474	2321	4271		101
DEPR.UTL.PLT.PLUS WRK'G CAPITAL	23	56710	59561	7737	89028	13163	72719	124048		107
LESS:										
ACC. DEFERRED INCOME TAXES										
ACC.AMORTIZATION INCL.INC.TAX	24	9	6	1	31	5	25	44	F1	4190
LIBERALIZED DEPRECIATION	25	4464	4993	600	6087	905	5049	8531	F4	4191
RECOVERABLE FUEL COST	26	0	0	0	0	0	0	0	C2	4193
CUSTOMER ADVANCES AND DEPOSITS	27	254	354	29	0	0	40	31	F3A	4210
PA.WATER + POWER REFUND	28	0	0	0	0	0	0	0		4220
INVESTMENT TAX CREDIT	29	0	0	0	0	0	0	0		4230
TOTAL RATE BASE	30	51983	54208	7107	82910	12253	67605	115442		108
RATES OF RETURN AFTER INCOME TAXES	31	4.99	8.83	7.12	10.82	12.68	5.00	3.80		
FULL YEAR EFFECT OF RATE CHANGE										
OPERATING INCOME	32	2954	5012	559	8975	1554	5842	6708		
RATE OF RETURN	33	5.68	9.25	7.87	10.82	12.68	8.64	5.81		

Reconciliation Of The Base Revenue By Rate Schedule
For The Year Ending June 30, 1986 As Shown On Schedule A-5
Of Exhibit TPH-2 To The Operating Revenue
By Cost-Of-Service Class Shown On Pages 7a And 7b Of Exhibit WFS-1 In $1,000

Rate	Proforma Base Revenue	STAC D-1	Growth D-3	ECR D-4	Non-Jurisdictional D-19	Time-Of-Use Adjustment	Fuel Savings D-21	Total	
R	$739,467	$1,541	$6,017	$1,225	$0		$(48,964)	$699,286	
RH	127,424	266	5,921	292	0		(12,123)	121,780	
OP	25,989	54	366	74	0		(2,981)	23,502	(a)
POL	1,527	3	0	2	0		(62)	1,470	
GS	344,838	718	4,600	645	0		(25,919)	324,882	
PD	191,010	398	4,151	425	0		(17,255)	178,729	
HT	860,983	1,794	17,716	2,404	0	($169)	(97,171)	785,557	
EPA	31,683	66	0	82	0	103	(3,238)	28,696	
EPS	20,100	42	0	51	0	66	(2,015)	18,244	
SLP	14,993	31	0	19	0		(782)	14,261	(b)
SLS	18,129	38	0	12	0		(457)	17,722	
TL - (GS)	3,486	7	0	6	0		(247)	3,252	
BLI	7	0	0	0	0		0	7	
TRR	306	1	0	0	0		0	307	(c)
	$2,379,942	$4,959	$38,771	$5,237	$0	$0	($211,214)	$2,217,695	
Other Electric Operations	65,859	0	0	0	7,225	0	0	73,084	
Total	$2,445,801	$4,959	$38,771	$5,237	$7,225	$0	($211,214)	$2,290,779	

NOTES:

(a) Includes $23,392 for Residential and $110 for Secondary C&I.
(b) Includes $13,431 for Street Lighting - Philadelphia and $830 for Street Lighting - Other.
(c) Includes $64 for High Tension and $243 for Primary.

RPR:lad
277d(p.24)

OSA #7
Attachment IR-PAEUG-1-34
K-85-0152

Q. IR-PAIEUG-1-34. Please provide a schedule reconciling the following items by rate schedule in Exhibit TPH-2, Schedule A-5, to the corresponding item by cost-of-service class shown in Exhibit WFS-1:

a. Base revenues per books
b. Base revenues including all adjustments (i.e., growth, etc.)
c. Kilowatthour sales per books
d. Adjusted kilowatthour sales.

A. IR-PAIEUG-1-34. The development of WFS-1 kilowatthours from TPH-2, page A-5, is shown on Attachment DR-Staff-RSC-7, page 4 of 9. This is the development of the C (energy) schedules. A reconciliation of WFS-1 revenues from TPH-2 revenues is included as Attachment IR-PAIEUG-1-34.

Responsible Witness: W. F. Sundermeir, Supervisor, Rate Division

R-850152

1-6-86

Q. IR-GSA-1-20. Please provide all workpapers supporting the average and excess method of cost allocation, including the derivation of all factors.

A. IR-GSA-1-20. The derivation of the factors supporting the average and excess method of the cost allocation are shown on Attachment IR-GSA-1-20.

Responsible Witness: W. F. Sundermeir, Supervisor, Rate Division

PHILADELPHIA ELECTRIC COMPANY

CLASSES OF SERVICE

		TOTAL	COMMERCIAL & INDUSTRIAL – HIGH TENSION	COMMERCIAL & INDUSTRIAL – PRIMARY	COMMERCIAL & INDUSTRIAL – SECONDARY	RESIDENTIAL – RATE RH	RESIDENTIAL – REGULAR	STREET LIGHTING – SL-P	STREET LIGHTING – SL-S	OTHER	SEPTA	AMTRAK	OTHER UTILITIES	INTERDEPARTMENTAL		OP
AVERAGE & EXCESS	1														1	
KW – TOTAL	2	4 951 076	2 492 442	607 167	501 922	651 512	1 958 810	26 365	16 361	4 519	75 182	175 794	91 281	12 717	2	48 [illegible]
– AVERAGE (1)	3	2 455 551	1 562 550	282 704	434 465	202 224	828 715	11 938	3 141	1 315	31 523	50 676	52 113	7 529	3	41 [illegible]
– EXCESS (2)	4	2 501 515	929 892	324 461	265 557	452 278	1 130 095	14 430	9 0[illegible]	2 554	41 449	94 218	39 443	5 238	4	49 521
	5														5	
% – AVERAGE	6	100.000%	44.003	8.123	17.519	5.734	33.403	0.340	0.518	0.357	0.913	1.466	1.529	0.215	6	1.318
– EXCESS	7	100.000%	37.843	9.321	10.551	13.035	31.980	0.412	0.266	0.073	1.246	2.419	1.126	0.157	7	1.406
	8														8	
% – AVERAGE (3)	9	56.419%	24.826	4.583	7.060	3.259	13.204	0.194	0.123	0.011	0.515	0.827	0.663	0.123	9	0.820
– EXCESS (4)	10	43.581%	12.180	4.062	4.591	5.302	13.937	0.180	0.116	0.032	0.543	1.054	0.491	0.073	10	0.613
– TOTAL	11	100.000%	37.006	8.645	11.651	8.471	27.141	0.374	0.239	0.014	1.058	1.881	1.154	0.196	11	1.733

(1) ANNUAL KWH @ NET GENERATED DIVIDED BY 8760 HOURS

(2) MAXIMUM CLASS DEMAND LESS AVERAGE DEMAND

(3) ANNUAL LOAD FACTOR (.56419) TIMES PERCENT OF AVERAGE DEMAND 19 271 525 (ANNUAL NET GEN KWH) ÷ (COINCIDENT SUMMER PEAK × ANNUAL HOURS) (CONTD 11 × 8760) = .56419

(4) (100% – L.F. .56419) TIMES PERCENT OF EXCESS DEMAND

Attachment IR-GSA-1-20

1-6-85
Phila.
R95

Q. IR-GSA-1-17. Please provide the monthly non-coincidental peak of each rate class for the most recent 12-month period.

A. IR-GSA-1-17. The monthly non-coincident peak of each rate class for the most recent 12 month period is not available.

Responsible Witness: W. F. Sundermeir, Supervisor, Rate Division

Q.IR-PAIEUG-1-40. Please update the study used in the last rate case to determine the voltage credits in Rate HT.

A.IR-PAIEUG-1-40. The requested study is enclosed as Attachment IR-PAIEUG-1-40.

Responsible Witness: W. F. Sundermeir, Supervisor, Rate Division

PECo Electric Service
High Voltage Discount - Rate HT
Budget June 1986

KVA Size	Installation Costs: High Voltage (1)	Installation Costs: 13.2 kV (2)	Increase (3) = (1) - (2)	Annual Rev. Reqt. (4) = (3) x 15.97	Monthly Rev per kW (4) ÷ kVA ÷ 12
Service at 33 kV					
1,500 kVA	77,000	56,000	21,000	3,339	18.6¢
3,000	112,000	112,000	0	0	0.0
6,000	231,000	196,000	35,000	5,565	7.7
10,000	328,000	226,000	102,000	16,218	13.5
20,000	349,000	232,000	117,000	18,603	7.8
30,000	465,000	276,000	189,000	30,051	8.3
Service at 66 kV					
6,000 kVA	480,000	196,000	284,000	45,156	62.7
10,000	416,000	226,000	190,000	30,210	25.2
20,000	465,000	232,000	233,000	37,047	15.4
30,000	596,000	276,000	320,000	50,880	14.1
Service at 132 kV					
55,000 kVA	1,925,000	550,000	1,375,000	218,625	33.1
100,000	3,850,000	1,100,000	2,750,000	437,250	36.4
200,000	5,786,000	2,200,000	3,586,000	570,174	23.8

Attachment IB-PAIEDC-1 40

SMR 1-6-86 Phila R-850452

Q. IR-Chem-1-1. Please provide all documents which were considered or relied upon by PECo in developing the Auxiliary Service Tariff. Please identify the assumptions utilized by PECo regarding purchases of energy and capacity by customers under the Auxiliary Service Tariff, including, but not limited to, assumptions regarding:

a. Class load characteristics, including hourly, daily, monthly, and seasonal diversity.
b. Class coincident peak demand.
c. Class non-coincident peak demand.
d. Total annual purchases in kWh.
e. Term of service (e.g., hourly, day-to-day, month-to-month, firm, non-firm, long-term, short-term, etc).
f. nature of customer (e.g., industrial, commercial) and load characteristics for each customer assumed to be taking service under the Auxiliary Service Tariff.
g. Voltage service level.

A. IR-Chem-1-1. The Auxiliary Service Rider is neither a separate tariff, a separate rate or a separate class-of-service; therefore, load characteristics and cost studies are not developed separately for customers served under the provision of this rider. Customers served on the Auxiliary Service Rider are billed in accordance with the provisions of the normal service rate and applicable riders. As shown in the Applicability Index of Riders the Auxiliary Service Rider is available for customers ranging from residential to large commercial and industrial.

Responsible Witness: W. F. Sundermeir, Supervisor, Rate Division

Q. IR-Chem-1-2. For present and proposed rates, please list by FERC account the amount of costs which are allocated to Auxiliary Service Rider customers and the allocation methdology utilized by PECo.

A. IR-Chem-1-2. See response to IR-Chem-1-1.

Responsible Witness: W. F. Sundermeir, Supervisor, Rate Division

Q. IR-Chem-1-3. For all categories identified in answer to the preceding question, please state whether the allocation differs as between maintenance, back-up, supplementary or interruptible service and explain any differences.

A. IR-Chem-1-3. See response to IR-Chem-1-1.

Responsible Witness: W. F. Sundermeir, Supervisor, Rate Division

Q. IR-Chem-1-4. Provide workpapers and all other supporting documents for each of the above questions. Where no workpapers are available, please provide a description of the source and age of the data used in responding to each item and identify the person(s) and utility department responsible for developing the data.

A. IR-Chem-1-4. See response to IR-Chem-1-1.

Responsible Witness: W. F. Sundermeir, Supervisor, Rate Division

Q. IR-Chem-1-5. Please provide (a) a copy of PECo's projected load curve for the Auxiliary Service class for the test year; and (b) a copy of PECo's actual load curve for the Auxiliary Service class for the period January 1983 to date.

A. IR-Chem-1-5. See response to IR-Chem-1-1.

Responsible Witness: W. F. Sundermeir, Supervisor, Rate Division

1-6-86 Phila R-850852

Q.IR-PAIEUG-1-12. Please list the criteria used by PECo to determine under what circumstances interruptions will be requested.

A.IR-PAIEUG-1-12. Under the Curtailment Rider there are currently two criteria to determine under what circumstances interruptions will be requested:

1. When the PECo Lambda reaches or exceeds 95 mills/kWh.

2. When maximum emergency generation is required.

The Supplemental Energy customers will only be called on to interrupt their load when maximum emergency generation is required.

Responsible Witness: W. F. Sundermeir, Supervisor, Rate Division

1-6-86 Phila R-85045

Q.IR-PAIEUG-1-10. Please provide a schedule of the following information for the interruptible load for each customer for the years ending December, 1983 and 1984:

a. Identify the cost-of-service class;
b. The amount of interruptible load (in kilowatts) per the customers' contract;
c. The amount of firm load per the customers' contract;
d. The monthly energy consumption;
e. Contribution to the four summer coincident peaks;
f. Contribution to the class peak;
g. Monthly actual maximum demands;
h. Monthly billing demands (both firm and interruptible).

A.IR-PAIEUG-1-10. a. All customers with interruptible load are in HT cost-of-service class.

b. There are two forms of interruptible load on the PECo System. (1) The Curtailment Rider which had two customers operating under it in 1983 and 1984, and (2) the Supplemental Energy provision of the Night Service HT Rider which became effective in 1984 and has three customers operating under its provisions. Curtailment Rider customers will be called Customer #1 and Customer #2, Supplemental Energy customers will be called Customer #3, Customer #4 and Customer #5. The following table shows the amount of interruptible load for each customer;

Customer No.	Interruptible Load
1	1800 kW
2	5500 kW
3	40 kW
4	50 kW
5	22 kW

Note: Customer #1 and #2 are contract loads. Customer #3, #4 and #5 are approximate loads.

c. Firm loads are as follows:

Customer No.	Interruptible Load
1	200 kW
2	5500 kW
3	N/A
4	N/A
5	N/A

d. See Attachment IR-PAIEUG-1-10-d.

e. See Attachment IR-PAIEUG-1-10-e.

f. See Attachment IR-PAIEUG-1-10-e.

g. See Attachment IR-PAIEUG-1-10-d.

h. The billing demands for the firm load are shown on Attachment IR-PAIEUG-1-10-d. The demands for interruptible load are shown on Attachment IR-PAIEUG-1-10-h. The interruptible demand data for those customers served by the Supplemental Energy provision are not available.

Responsible Witness: W. F. Sundermeir, Supervisor, Rate Division

CHECKED
TYPED
COMPARED AND POSTED

CUSTOMER #1

		Maximum Demand	Billed Demand	kWh
	1			
JAN '83	2	1 836	1 836	170 000
FEB	3	1 773	1 773	174 000
MAR	4	2 396	2 396	222 000
APR	5	2 200	2 200	138 000
MAY	6	1 896	1 896	137 000
JUNE	7	1 431	1 431	99 000
JULY	8	1 602	1 602	118 000
AUG	9	1 505	1 505	163 000
SEPT	10	1 573	1 573	182 000
OCT	11	1 924	1 924	188 000
NOV	12	2 000	2 000	270 000
DEC '83	13	2 011	2 011	195 000
	14			
JAN '84	15	2 077	2 077	179 000
FEB	16	2 113	2 113	234 000
MAR	17	2 072	2 072	196 000
APR	18	2 068	2 068	236 000
MAY	19	2 025	2 025	119 000
JUNE	20	65 *	65 *	23 000 *
JULY	21	45	45	22 000
AUG	22	38	38	21 000
SEPT	23	76	76	22 000
OCT	24	97	97	31 000
NOV	25	108	108	60 000
DEC '84	26	—	—	—
	27			
	28			
	29			
* CUSTOMER HAD A FIRE AND IS NO LONGER ON CONTAINMENT RATE	30			
	31			
	32			
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CHECKED
TYPED
COMPARED AND FOOTED

CUSTOMER # 2

		Maximum Demand	Billed Demand	kWh
	1			
JAN '83	2	9 180	9 180	5 640 000
FEB	3	9 228	9 228	6 310 000
MAR	4	9 096	9 096	6 100 000
APR	5	8 988	8 988	6 080 000
MAY	6	9 288	9 288	5 530 000
JUNE	7	9 000	9 000	5 920 000
JULY	8	9 024	9 024	5 850 000
AUG	9	9 060	9 060	5 410 000
SEPT	10	9 084	9 084	5 900 000
OCT	11	9 360	9 360	6 120 000
NOV	12	9 624	9 624	7 400 000
DEC '83	13	9 624	9 624	6 580 000
	14			
JAN '84	15	9 504	9 504	5 860 000
FEB	16	9 360	9 360	6 600 000
MAR	17	9 552	9 552	6 280 000
APR	18	9 780	9 780	6 280 000
MAY	19	9 816	9 816	7 250 000
JUNE	20	9 696	9 696	6 180 000
JULY	21	9 408	9 408	7 020 000
AUG	22	9 480	9 480	5 740 000
SEPT	23	9 456	9 456	6 230 000
OCT	24	9 764	9 764	6 470 000
NOV	25	9 492	9 492	6 890 000
DEC '84	26	10 812	10 812	6 270 000
	27			
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CUSTOMER #3

	REG KW ON	REG KW OFF	BILLED KW	TOTAL KWH
JAN. 83	30,060	100,410	30,060	33,980,000
FEB	28800	100,560	28800	29,700,000
MAR	29,580	100,200	29,580	35,472,000
APR	25,000	100,290	25,000	33,820,000
MAY	25,890	100,710	25,890	24,590,000
JUNE	27,120	100,440	27,120	29,260,000
JULY	24,600	100,620	24,600	27,050,000
AUG	25,050	100,470	25,050	28,140,000
SEPT	24,840	100,170	24,840	24,390,000
OCT	23,040	100,260	23,040	28,510,000
NOV	25890	100,740	25,890	31,520,000
DEC.	23,760	99600	23,760	26,570,000
JAN. 84	26,310	100,230	26,310	36,590,000
FEB.	24,450	100,530	24,450	33,280,000
MAR	24,840	100,500	24,840	35,960,000
APR.	24,930	99,990	24,930	37,550,000
MAY.	23,460	72,390	23,460	35,440,000
JUNE	23,250	69,270	23,250	29,720,000
JULY.	22,200	68,400	22,200	30,970,000
AUG.	24,150	68,640	24,150	25,990,000
SEPT.	22,560	68,310	22,560	24,080,000
OCT.	24,780	68,490	24,780	34,020,000
NOV	23,670	69,270	23,670	27,800,000
DEC.	25,200	68,700	25,200	28,940,000

CUSTOMER #4

	REC KW ON	REC KW OFF	BILLED KW	TOTAL KWH
JAN. 83	87200	110,000	87,200	48,841,000
FEB.	85,000	113,100	85,000	46,355,000
MAR.	103,800	113,200	103,800	57,566,000
APR.	94900	109900	94,900	49,598,000
MAY	93,200	110,200	93,200	53,342,000
JUNE	85,200	112,700	85,200	46,854,000
JULY	75,700	104,600	75,700	39,566,000
AUG.	85,800	118,500	85,800	51,951,000
SEPT.	84,300	112,500	84,300	43,756,000
OCT.	80,000	114,300	80,000	47,332,000
NOV.	99,900	129,300	99,900	56,744,000
DEC.	103,800	125,100	103,800	56,112,000
JAN. 84	99,400	129,800	99,400	63,410,000
FEB.	108,400	131,200	108,400	60,140,000
MAR.	105,200	133,600	105,200	62,420,000
APR.	80,700	112,800	80,700	48,679,000
MAY	92,500	105,900	92,500	50,965,000
JUNE	83,300	109,800	83,300	45,172,000
JULY	62,300	109,600	62,300	46,025,750
AUG.	68,200	115,300	68,200	46,183,500
SEPT.	42,352	110,200	42,352	35,275,720
OCT.	59,289	104,700	59,289	41,769,958
NOV.	61,341	114,000	61,341	42,931,000
DEC.	56,900	113,000	56,900	34,896,000

CUSTOMER #5

	Reg Kw ON	Reg Kw OFF	Billed Kw	Total Kwh
Jan. 83	31,158	30762	31,158	21,143,000
Feb.	30,744	30285	30,744	18,469,000
Mar.	32,031	31,815	32,031	21,238,000
Apr.	32994	32,364	32,994	20,694,000
May	34,659	33,678	34,659	24,491,000
June	33,759	33,669	33,759	20,665,000
July	34,407	33,786	34,407	21,052,000
Aug.	34,623	34,569	34,623	25,849,000
Sept.	34,911	34,425	34,911	23,080,000
Oct.	33,687	33,534	33,687	22,491,000
Nov.	33,642	32,670	33,642	21,103,000
Dec.	31,536	31,698	31,536	19,186,000
Jan. 84	30,807	30,627	30,807	20,011,000
Feb.	31,023	31,950	31,023	19771,000
Mar.	30,825	30,546	30,825	20,202,000
Apr.	31,023	32,391	31,023	21,843,000
May	33,255	33,066	33,255	22,530,000
June	34,101	34,119	34,101	21,983,000
July	32,643	33534	32,643	22,903,000
Aug.	33,291	33,606	33,291	22,226,000
Sept.	32,049	33,687	32,049	20,076,000
Oct.	9,140	33,552	9,140	24,149,000
Nov.	8825	33,129	8,825	21,234,000
Dec.	8,645	31,167	8,645	19,453,000

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ATTACHMENT IR-PAIEUG-1-10-c

	JUNE	JULY	AUGUST	SEPTEMBER
CONTRIBUTION TO THE FOUR SUMMER COINCIDENT PEAKS				
1983				
CUST #1	46	77	N/A	1 128
" #2	N/A	4 152	N/A	8 538
" #3	23 700	16 965	19 125	18 810
" #4	61 900	59 600	72 300	62 800
" #5	33 453	27 165	31 765	25 758
1984				
CUST #1	30	N/A	30	32
" #2	8 664	3 408	4 812	3 748
" #3	18 600	17 100	31 375	40 035
" #4	71 100	39 700	51 900	32 950
" #5	31 707	26 860	26 906	30 465
CONTRIBUTION TO THE CLASS MAXIMUM DEMAND FOR THE 4 SUMMER SYSTEM PEAK DAYS.				
	1983	1984		
CUST #1	N/A	34		
" #2	N/A	9 240		
" #3	16 780	20 370		
" #4	81 900	43 800		
" #5	30 375	33 705		

CHECKED

TYPED

COMPARED AND FOOTED

INTERRUPTIBLE BILLING DEMANDS

		CUSTOMER No 1	CUSTOMER No 2
1			
JAN '83	2	1696	3680
FEB	3	1573	3728
MAR	4	1800	3596
APR	5	1800	3488
MAY	6	1696	3788
JUNE	7	1271	3500
JULY	8	1402	3524
AUG	9	1305	3460
SEPT	10	1773	3584
OCT	11	1724	3860
NOV	12	1800	4124
DEC '83	13	1800	4124
	14		
JAN '84	15	1800	4004
FEB	16	1800	3860
MAR	17	1800	4252
APR	18	1800	4280
MAY	19	1800	4316
JUNE	20	—	4196
JULY	21	—	3908
AUG	22	—	3980
SEPT	23	—	3956
OCT	24	—	3764
NOV	25	—	3992
DEC '84	26	—	5312
	27		
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	29		
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PECO STATEMENT 11A

PHILADELPHIA ELECTRIC COMPANY

ELECTRIC OPERATIONS

REBUTTAL TESTIMONY OF

WILLIAM F. SUNDERMEIR

Docket No. R-842590

September, 1984

	45% Load Factor	62% Load Factor
kW	50,000	50,000
kWh	16,200,000	22,320,000
Customer Charge	$249	$249
Demand Charge	209,000	209,000
Energy Charges		
1st Block	528,000	528,000
2nd Block	408,000	408,000
last Block	46,440	283,284
Total	$1,191,689	$1,428,533
¢/kWh	7.36¢/kWh	6.40¢/kWh

It can be seen that there is almost a 1¢/kWh difference between the base rate cost of two customers with the same demand but with load factors of 45% and 62%. This more than accounts for the difference between the average unit revenue of SEPTA/Amtrak and the HT class.

Finally, even a cursory examination reveals HT customers who pay a higher average unit revenue than SEPTA/Amtrak. Indeed, most customers with a load factor lower than SEPTA/Amtrak would pay higher unit revenue.

Q. Mr. Sharma asserts that it would be simple for PECO to determine the cost of providing service to SEPTA and Amtrak and to develop a separate rate. Do you agree?

A. No, I certainly do not. PECO has data available on sales to all of its Rate HT customers. However, contrary to Mr. Sharma's assertion, PECO does not routinely develop separate monthly load data for the railroads, and contrary to Mr. Sharma's contention, data are not available to develop cost

justified rates applicable specifically to the railroads. In order to develop such a rate, a thorough analysis of the equipment used to serve the railroads would have to be made. SEPTA attempted to make such an analysis in the last electric rate case, but gave up the task due to the tremendous amount of work required.

Q. Finally, Mr. Sharma references the practices of several other utilities in regard to the establishment of separate rate schedules for railroads. Would you comment on these examples?

A. Yes. In my view, many of the examples given by Mr. Sharma are misleading or incorrect. The first example he provides is the new METRORAIL System in Dade County, Florida. This new transit system is served on a separate rate; however, the application for this separate rate was filed by Florida Power and Light Company and was "designed so that FPL can recover the costs not otherwise recoverable under its presently-approved rate schedules for providing electrical service to the system...." (See Attachment 3). It appears that a separate rate was required to impose higher charges on METRORAIL in order that Florida Power and Light could recover its cost of service. Moreover, the rate schedule applicable to large commercial or industrial customers of Florida Power and Light Company has a single customer charge, a single demand charge, and a single energy