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PECO
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VIA E-FILE

May 24, 2021

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

SUBJECT: PECO Energy Company's 2021 Annual Depreciation Report (ADR)
M-110550 and M-122300 F2020 ADR

Dear Secretary Chiavetta:

In accordance with Sections 73.3 and 73.4 of the Pennsylvania Public Utility Code, enclosed please find a copy of PECO Energy Company's ("PECO") 2021 Annual Depreciation Report for the year ended December 31, 2020.

Due to the ongoing COVID-19 pandemic, PECO's office personnel are working remotely. Accordingly, PECO will not have its usual access to photocopying and U.S. mail, among other services. PECO requests that all communications with PECO be transmitted by email.

Thank you for your assistance in this matter and please direct any questions regarding the above to Richard Schlesinger, Manager, Retail Rates at (215) 841-5771 or via email: rich.schlesinger@peco-energy.com.

Sincerely,

Richard G. Webster, Jr. / PAS

Enclosures

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

PECO ENERGY COMPANY

2021 ANNUAL DEPRECIATION REPORT

PECO Energy Company
2021 Annual Depreciation Report
Executive Summary

Depreciation Methods

The depreciation methods utilized in the 2021 Annual Depreciation Report are consistent with those utilized in the 2020 Annual Depreciation Report. Such methods are as follows:

Electric and Common Plant - The Company uses the straight-line method, remaining life technique, average service life group procedure for electric and common plant which is consistent with accepted Pennsylvania Public Utility Commission (PAPUC) practices.

The Iowa curves for the Electric Distribution, Transmission, General, and Common accounts that are the basis of the Company's depreciation calculations were developed in the 2018 Service Life Study and filed in April 2020 in accordance with Section 73.5 of the Public Utility Code.

Gas Plant - The remaining life method of depreciation is also used for gas plant. The life span procedure is applied to the liquefied propane plant (LPG) at Tilghman Street and the liquefied natural gas storage (LNG) plant at West Conshohocken. The average service life group procedure is applied to all other gas plant. The probable retirement dates and the Iowa curves were developed in the 2018 Service Life Study and filed in April 2020 in accordance with Section 73.5 of the Public Utility Code.

Net Negative Salvage Methodology

The remaining life technique of depreciation incorporates the recovery of net negative salvage through the depreciation accrual without any additional adjustments. Basically, depreciation expense is calculated by taking the value of plant in service less the book reserve, divided by the remaining life. Since salvage and removal cost are part of the book reserve, the unrecovered net negative salvage is recovered over the remaining life of the plant. This treatment was reviewed and found acceptable by the PAPUC in the Company's most recent electric and gas service life study filings, M-2020-3020570 and M-2020-3020569, respectively.

Depreciation Expense Comparison

Attachments A, B, and C provide a comparison of 2020, 2019, and 2018 depreciation expense by class of service, functional grouping, and plant account.

Attachment A - Electric Plant Depreciation Expense

The change in electric plant depreciation between 2020, 2019 and 2018 is primarily due to additions to plant in service.

Attachment B - Gas Plant Depreciation Expense

The change in gas plant depreciation between 2020, 2019 and 2018 is primarily due to additions to plant in service.

Attachment C - Common Plant Depreciation Expense

The change in common plant depreciation between 2020, 2019 and 2018 is primarily due to software additions to plant in service during the year.

ATTACHMENT A

PECO ENERGY COMPANY
2021 Annual Depreciation Report - Executive Summary
Comparison of 2018 thru 2020 Depreciation Expense
(in \$ thousands)

Account	Account Description	Depreciation Expense			2020 vs 2019	2020 vs 2019
		2020	2019	2018	\$ Change	% Change
ELECTRIC						
Intangible Plant						
303	Miscellaneous Intangible Plant	\$ 19,272	\$ 20,201	\$ 18,804	\$ (929)	-4.60%
Total		\$ 19,272	\$ 20,201	\$ 18,804	\$ (929)	-4.60%
Transmission Plant						
352	Structures and Improvements	\$ 1,618	\$ 1,520	\$ 1,411	\$ 98	6.47%
353	Station Equipment	16,266	15,948	14,957	318	1.99%
354	Towers and Fixtures	3,448	3,959	3,667	(510)	-12.89%
355	Poles and Fixtures	294	274	261	19	6.96%
356	Overhead Conductors, Devices	3,101	3,193	3,069	(92)	-2.87%
357	Underground Conduit	255	265	241	(11)	-3.99%
358	Undergrnd Conductors, Devics	1,654	1,614	1,590	41	2.51%
359	Roads and Trails	28	29	9	(1)	-4.32%
Total		\$ 26,665	\$ 26,802	\$ 25,205	\$ (137)	-0.51%
Distribution Plant						
361	Structures and Improvements	\$ 3,197	\$ 3,011	\$ 2,270	\$ 186	6.19%
362	Station Equipment	19,799	20,337	19,532	(538)	-2.64%
364	Poles, Towers and Fixtures	17,378	15,627	14,443	1,752	11.21%
365	Overhead Conductors, Devices	30,594	27,093	24,850	3,502	12.92%
366	Underground Conduit	7,353	6,830	6,256	523	7.66%
367	Undergrnd Conductors, Devics	27,723	26,423	24,765	1,300	4.92%
368	Line Transformers	14,059	13,300	12,790	760	5.71%
369	Services	8,133	8,262	8,068	(129)	-1.56%
370	Meters	20,120	20,707	19,367	(588)	-2.84%
371	Installs on Customer Premiss	5	5	5	-	0%
373	Street Lighting,Signal System	1,718	1,701	1,644	17	1.02%
399	ARC	5	-	(15)	5	100%
Total		\$ 150,085	\$ 143,296	\$ 133,975	\$ 6,789	4.74%
General Plant						
390	Structures and Improvements	\$ 1,309	\$ 1,465	\$ 1,402	\$ (155)	-10.61%
391	Office Furniture, Equipment	6,235	5,961	4,669	274	4.60%
393	Stores Equipment	4	4	4	-	0%
394	Tools, Shop, Garage Equipmnt	2,791	2,569	2,348	221	8.61%
395	Laboratory Equipment	20	20	20	-	0%
397	Communication Equipment	9,534	8,913	8,413	621	6.97%
398	Miscellaneous Equipment	20	40	77	(21)	-51.62%
399	ARC	-	-	-	-	0%
Total		\$ 19,912	\$ 18,972	\$ 16,933	\$ 940	4.96%
TOTAL ELECTRIC		\$ 215,934	\$ 209,271	\$ 194,917	\$ 6,663	3.18%

ATTACHMENT B

PECO ENERGY COMPANY
2021 Annual Depreciation Report - Executive Summary
Comparison of 2018 thru 2020 Depreciation Expense
(\$s in thousands)

Account	Account Description	Depreciation Expense			2020 vs 2019	2020 vs 2019
		2020	2019	2018	\$ Change	% Change
GAS						
Intangible Plant						
1303	Miscellaneous Intangible Plant	\$ 2,049	\$ 2,232	\$ 2,447	\$ (183)	-8.18%
	Total	\$ 2,049	\$ 2,232	\$ 2,447	\$ (183)	-8.18%
Production Plant						
1305	Structures and Improvements	\$ 34	\$ 36	\$ 41	\$ (2)	-6.81%
1311	Liquefied Petroleum Gas Eqp	163	185	185	-	0%
	Total	\$ 196	\$ 221	\$ 226	\$ (25)	-11.34%
Storage Plant						
1361	Structures & Improvements	\$ 527	\$ 619	\$ 597	\$ (92)	-14.87%
1362	Gas Holders	14	18	18	-	0.00%
1363	Gas Storage Equipment	1,524	2,022	1,703	(498)	-24.63%
	Total	\$ 2,065	\$ 2,659	\$ 2,318	\$ (594)	-22.34%
Distribution Plant						
1375	Structures and Improvements	\$ 308	\$ 299	\$ 293	\$ 9	3.04%
1376	Gas Mains	22,695	20,994	19,157	1,701	8.10%
1377	Compressor Station Equipment	-	-	-	-	0%
1378	Measure & Regulate Sta Equip	391	400	323	(9)	-2.19%
1379	City Gate Station	1,049	906	690	143	15.75%
1380	Services	17,645	16,310	15,040	1,336	8.19%
1381	Meters	5,141	5,244	4,848	(103)	-1.96%
1382	Meter Installations	3,624	3,445	3,233	179	5.19%
1387	Other Equipment	141	143	153	(3)	-1.84%
	Total	\$ 50,994	\$ 47,741	\$ 43,737	\$ 3,253	6.81%
General Plant						
1390	Structures & Improvements	\$ 189	\$ 196	\$ 181	\$ (7)	-3.45%
1391	Office Furniture & Equipment	718	514	965	204	39.69%
1394	Tools, Shop & Garage Equip	623	601	564	22	3.63%
1395	Laboratory Equipment	1	4	12	(3)	-64.80%
1397	Communication Equipment	425	532	622	(106)	-19.98%
1398	Miscellaneous Equipment	8	10	10	-	0.00%
1399	ARC	8	32	16	(24)	-74.10%
	Total	\$ 1,974	\$ 1,889	\$ 2,370	\$ 84	4.45%
TOTAL GAS		\$57,278	\$54,742	\$51,098	\$2,535	4.63%

ATTACHMENT C

PECO ENERGY COMPANY
2021 Annual Depreciation Report - Executive Summary
Comparison of 2018 thru 2020 Depreciation Expense
(in \$ thousands)

Account	Account Description	Depreciation Expense			2020 vs 2019	2020 vs 2019
		2020	2019	2018	\$ Change	% Change
COMMON						
General Plant						
4303	Miscellaneous Intangible Plant	\$ 31,078	\$ 25,190	\$ 17,165	\$ 5,888	23.37%
4390	Structures and Improvements	5,518	5,664	5,392	(146)	-2.58%
4391	Office Furniture and Equipment	9,033	8,744	7,026	289	3.31%
4393	Stores Equipment	112	107	105	5	4.70%
4394	Tools, Shop, Garage Equipmnt	78	78	38	(0)	-0.05%
4397	Communication Equipment	4,578	2,653	2,272	1,925	72.54%
4398	Miscellaneous Equipment	83	83	114	1	0.73%
4399	ARC	-	-	-	-	0%
Total		\$ 50,480	\$ 42,519	\$ 32,112	\$ 7,961	18.72%
Transportation (See Note Below)						
4392	Transportation Equipment	\$ 11,010	\$ 9,997	\$ 8,389	\$ 1,013	10.13%
4394	Tools, Shop, Garage Equipmnt	89	128	137	(39)	-30.72%
4396	Power Operated Equipment	1	1	2	(0)	-10.67%
Total		\$ 11,100	\$ 10,126	\$ 8,528	\$ 974	9.62%
TOTAL COMMON		\$ 61,580	\$ 52,645	\$ 40,640	\$ 8,935	16.97%

Note: Fleet depreciation is excluded from depreciation expense and directly assigned to the functional O&M and capital accounts based on use.

Comparative Analysis of Electric Utilities

Year Ending 12-31-2020

PECO Energy Company ADR 110550

			2020	2019	2018
INTANGIBLE PLANT					
Original Cost (Depreciable)	A		217,333,662	182,361,285	162,783,557
Book Accrued Depreciation	B		145,825,354	128,589,775	110,985,499
Book Reserve % of O. C.	C	= B/A	67.10%	70.51%	68.18%
Original Cost to Depreciate	D	= A-B	71,508,308	53,771,510	51,798,058
Annual Depreciation Expense	E		19,271,589	20,200,967	18,804,420
Annual % of O. C.		= E/A	8.87%	11.08%	11.55%
TRANSMISSION PLANT					
Original Cost (Depreciable)	G		1,653,452,927	1,630,186,162	1,548,651,240
Book Accrued Depreciation	H		536,156,030	528,118,635	507,904,052
Book Reserve % of O. C.	I	= H/G	32.43%	32.40%	32.80%
Original Cost to Depreciate	J	= G-H	1,117,296,897	1,102,067,527	1,040,747,188
Annual Depreciation Expense	K		26,664,888	26,802,058	25,205,442
Annual % of O. C.		= K/G	1.61%	1.64%	1.63%
DISTRIBUTION PLANT					
Original Cost (Depreciable)	M		7,177,860,610	6,749,886,031	6,276,556,804
Book Accrued Depreciation	N		1,864,916,477	1,824,499,510	1,755,726,352
Book Reserve % of O. C.	O	= N/M	25.98%	27.03%	27.97%
Original Cost to Depreciate	P	= M-N	5,312,944,133	4,925,386,521	4,520,830,452
Annual Depreciation Expense	Q		150,085,204	143,296,367	133,974,454
Annual % of O. C.		= Q/M	2.09%	2.12%	2.13%
GENERAL PLANT					
Original Cost (Depreciable)	S		304,079,223	284,633,412	274,357,956
Book Accrued Depreciation	T		94,487,502	85,345,316	75,442,193
Book Reserve % of O. C.	U	= T/S	31.07%	29.98%	27.50%
Original Cost to Depreciate	V	= S-T	209,591,721	199,288,096	198,915,763
Annual Depreciation Expense	W		19,912,062	18,971,748	16,933,386
Annual % of O. C.		= W/S	6.55%	6.67%	6.17%
ALLOCATED COMMON PLANT (including Transportation)					
Original Cost (Depreciable)	Y		736,324,236	676,214,364	584,195,173
Book Accrued Depreciation	Z		333,451,672	305,432,988	286,701,646
Book Reserve % of O. C.	AA	= Z/Y	45.29%	45.17%	49.08%
Original Cost to Depreciate	AB	= Y-Z	402,872,564	370,781,376	297,493,527
Annual Depreciation Expense	AC		47,398,223	40,789,218	31,731,571
Annual % of O. C.		= AC/Y	6.44%	6.03%	5.43%
TOTAL COMPANY					
Original Cost (Depreciable)	AE	= A+G+M+S+Y	10,089,050,658	9,523,281,254	8,846,544,730
Book Accrued Depreciation	AF	= B+H+N+T+Z	2,974,837,035	2,871,986,223	2,736,759,742
Book Reserve % of O. C.	AG	= AF/AE	29.49%	30.16%	30.94%
Original Cost to Depreciate	AH	= AE-AF	7,114,213,623	6,651,295,030	6,109,784,987
Annual Depreciation Expense	AI	= E+K+Q+W+AC	263,331,965	250,060,358	226,649,273
Annual % of O. C.		= AI/AE	2.61%	2.63%	2.56%
NON-DEPRECIABLE PLANT					
Land and Land Rights - Electric	AK		110,601,341	110,222,205	107,304,047
Land and Land Rights - Allocated Common	AJ		5,220,918	5,255,512	5,296,210
Intangible Property - Electric	X		162,934	162,934	162,934
Intangible Property - Allocated Common	R		521,192	524,645	528,708
Total Non-Depreciable Plant	AL	= AK+AJ+X+R	116,506,385	116,165,296	113,291,899
Plant Held for Future Use					
Plant Held for Future Use - Electric	L		22,255,711	16,454,743	7,420,349
Plant Held for Future Use - Allocated Common	F		0	0	0
Total Plant Held for Future Use	AM	= L+F	22,255,711	16,454,743	7,420,349
TOTAL PLANT IN SERVICE					
		= AE+AL+AM	10,227,812,754	9,655,901,292	8,967,256,978

Comparative Analysis of Gas Utilities
Year Ending 12-31-2020
PECO Energy Company ADR 122300

			2020	2019	2018
INTANGIBLE PLANT					
Original Cost (Depreciable)	A		22,855,714	18,216,440	16,664,207
Book Accrued Depreciation	B		15,172,858	13,865,538	11,564,885
Book Reserve % of O. C.	C	= B/A	66.39%	76.12%	69.40%
Original Cost to Depreciate	D	= A-B	7,682,856	4,350,902	5,099,322
Annual Depreciation Expense	E		2,049,296	2,231,839	2,447,226
Annual % of O. C.		= E/A	8.97%	12.25%	14.69%
PRODUCTION PLANT					
Original Cost (Depreciable)	F		15,559,112	15,559,162	15,655,999
Book Accrued Depreciation	G		13,090,530	12,894,368	12,712,181
Book Reserve % of O. C.	H	= G/F	84.13%	82.87%	81.20%
Original Cost to Depreciate	I	= F-G	2,468,582	2,664,794	2,943,818
Annual Depreciation Expense	J		196,161	221,253	225,773
Annual % of O. C.		= J/F	1.26%	1.42%	1.44%
STORAGE PLANT					
Original Cost (Depreciable)	K		61,646,944	63,363,064	62,939,167
Book Accrued Depreciation	L		31,511,047	31,779,997	30,429,330
Book Reserve % of O. C.	M	= L/K	51.12%	50.16%	48.35%
Original Cost to Depreciate	N	= K-L	30,135,897	31,583,067	32,509,837
Annual Depreciation Expense	O		2,064,788	2,658,896	2,319,272
Annual % of O. C.		= O/K	3.35%	4.20%	3.68%
DISTRIBUTION PLANT					
Original Cost (Depreciable)	P		2,960,945,472	2,769,537,421	2,566,980,941
Book Accrued Depreciation	Q		770,246,050	742,649,903	718,933,686
Book Reserve % of O. C.	S	= Q/P	26.01%	26.81%	28.01%
Original Cost to Depreciate	T	= P-Q	2,190,699,422	2,026,887,518	1,848,047,255
Annual Depreciation Expense	U		50,993,717	47,740,764	43,738,871
Annual % of O. C.		= U/P	1.72%	1.72%	1.70%
GENERAL PLANT					
Original Cost (Depreciable)	V		33,504,135	28,643,280	28,028,148
Book Accrued Depreciation	W		14,010,582	12,400,675	11,265,250
Book Reserve % of O. C.	X	= W/V	41.82%	43.29%	40.19%
Original Cost to Depreciate	Y	= V-W	19,493,553	16,242,605	16,762,897
Annual Depreciation Expense	Z		1,973,556	1,889,483	2,370,993
Annual % of O. C.		= Z/V	5.89%	6.60%	8.46%
ALLOCATED COMMON PLANT					
Original Cost (Depreciable)	AA		220,313,722	196,545,527	164,005,612
Book Accrued Depreciation	AB		99,771,236	88,775,824	80,487,962
Book Reserve % of O. C.	AC	= AB/AA	45.29%	45.17%	49.08%
Original Cost to Depreciate	AD	= AA-AB	120,542,486	107,769,703	83,517,650
Annual Depreciation Expense	AE		14,181,903	11,855,617	8,908,248
Annual % of O. C.		= AE/AA	6.44%	6.03%	5.43%
TOTAL COMPANY					
			2020	2019	2018
Original Cost (Depreciable)	AF	= A+F+K+P+V+AA	3,314,825,099	3,091,864,894	2,854,274,074
Book Accrued Depreciation	AG	= B+G+L+Q+W+AB	943,802,303	902,366,305	865,393,294
Book Reserve % of O. C.	AH	= AG/AF	28.47%	29.19%	30.32%
Original Cost to Depreciate	AI	= AF-AG	2,371,022,796	2,189,498,590	1,988,880,780
Annual Depreciation Expense	AJ	= E+J+O+U+Z+AE	71,459,421	66,597,852	60,010,383
Annual % of O. C.		= AJ/AF	2.16%	2.15%	2.10%
NON-DEPRECIABLE PLANT					
Land and Land Rights - Gas	AK		3,822,317	3,743,183	3,667,260
Land and Land Rights - Common	AL		1,562,138	1,527,544	1,486,846
Intangible Property - Gas	AM		50,033	50,033	50,033
Intangible Property - Common	AN		155,944	152,491	148,428
Total Non-Depreciable Plant	AO	= AK+AL+AM+AN	5,590,432	5,473,251	5,352,567
Plant Held for Future Use					
Plant Held for Future Use - Gas			-	50,010.00	-
Plant Held for Future Use - Allocated Common	AP		-	-	-
Total Plant Held for Future Use	AQ	= AP	-	50,010.00	-
TOTAL PLANT IN SERVICE					
		= AF+AO+AQ	3,320,415,531	3,097,388,156	2,859,626,640

PECO ENERGY				
Development of Factors for Allocation of Common Plant - 2020				
Data as of December 31, 2019				
	[A]	[B]	[C]	
	Plant in Service	Total Revenue	Total Customers	
	@ 12/31/2019	YTD Dec 2019	Month-end Dec 19	
Electric	\$ 8,957,452,029	\$ 2,391,101,552	1,661,605	
Gas	2,899,112,583	611,444,020	532,441	
Subtotal	\$ 11,856,564,612	\$ 3,002,545,572	\$ 2,194,046	
Common	880,220,083			
Total	\$ 12,736,784,695	\$ 3,002,545,572	\$ 2,194,046	
Allocation Factors:	Plant in Service	Total Revenue	Total Customers	2020
Electric	75.55%	79.64%	75.73%	76.97%
Gas	24.45%	20.36%	24.27%	23.03%
Total	100.00%	100.00%	100.00%	100.00%

TYPE	Plant Category	FERC ACCT	Acct Description	Asset Balance at 12/31/2020	Less: Non Depreciable	Depreciable Asset Balance 12/31/2020	Reserve - 12/31/2020	Net Plant
COMMON	General Plant	301	Organization	677,136	(677,136)	-	-	-
COMMON	General Plant	303	Software	315,574,787	-	315,574,787	237,344,914	78,229,873
COMMON	General Plant	303	Regulatory Initiatives/Depr charged to Reg Asset	190,679	-	190,679	190,679	-
COMMON	General Plant	389	Land and Land Rights	6,783,056	(6,783,056)	-	-	-
COMMON	General Plant	390	Structures and Improvements	310,644,236	-	310,644,236	79,507,638	231,136,598
COMMON	General Plant	391	Office Furniture and Equipment	62,472,817	-	62,472,817	22,922,619	39,550,198
COMMON	General Plant	392	Transportation Equipment	160,136,233	-	160,136,233	66,399,710	93,736,523
COMMON	General Plant	393	Stores Equipment	1,707,351	-	1,707,351	517,670	1,189,681
COMMON	General Plant	394	Tools, Shop, Garage Equipmnt	2,996,462	-	2,996,462	1,068,258	1,928,204
COMMON	General Plant	396	Power Operated Equipment	185,066	-	185,066	183,583	1,483
COMMON	General Plant	397	Communication Equipment	100,234,920	-	100,234,920	24,889,710	75,345,210
COMMON	General Plant	398	Miscellaneous Equipment	1,241,649	-	1,241,649	634,301	607,348
COMMON	General Plant	399.1	ARC	1,253,758	-	1,253,758	(436,174)	1,689,932
COMMON PLANT GRAND TOTAL				964,098,150	(7,460,192)	956,637,958	433,222,908	523,415,050
GAS	Intangible Plant	G302	Franchises & Consents	50,033	(50,033)	-	-	-
GAS	Intangible Plant	G303	Intangible Property	20,961,909	-	20,961,909	13,319,195	7,642,714
GAS	Intangible Plant	G303	Regulatory Initiatives/Depr charged to Reg Asset	1,893,805	-	1,893,805	1,853,663	40,142
Intangible Plant				22,905,747	(50,033)	22,855,714	15,172,858	7,682,856
GAS	Production Plant	G305	Structures and Improvements	1,225,274	-	1,225,274	785,781	439,493
GAS	Production Plant	G311	Liquefied Petroleum Gas Eqp	14,333,838	-	14,333,838	12,304,749	2,029,089
Production Plant				15,559,112	-	15,559,112	13,090,530	2,468,582
GAS	Storage	G360	Land and Land Rights	15,923	(15,923)	-	-	-
GAS	Storage	G361	Structures & Improvements	15,269,311	-	15,269,311	6,811,182	8,458,129
GAS	Storage	G362	Gas Holders	7,083,540	-	7,083,540	6,868,055	215,485
GAS	Storage	G363	Gas Storage Equipment	39,294,093	-	39,294,093	17,831,810	21,462,283
Storage				61,662,867	(15,923)	61,646,944	31,511,047	30,135,897
GAS	Distribution Plant	G374	Land and Land Rights	3,806,394	(3,806,394)	-	-	-
GAS	Distribution Plant	G375	Structures and Improvements	14,354,638	-	14,354,638	5,576,171	8,778,467
GAS	Distribution Plant	G376	Gas Mains	1,549,090,174	-	1,549,090,174	346,962,642	1,202,127,532
GAS	Distribution Plant	G377	Compressor Station Equipment	-	-	-	-	-
GAS	Distribution Plant	G378	Measure & Regulate Sta Equip	21,016,992	-	21,016,992	7,795,729	13,221,263
GAS	Distribution Plant	G379	City Gate Station	61,849,044	-	61,849,044	22,900,219	38,948,825
GAS	Distribution Plant	G380	Services	956,930,200	-	956,930,200	250,120,804	706,809,396
GAS	Distribution Plant	G381	Meters	155,958,155	-	155,958,155	64,301,608	91,656,547
GAS	Distribution Plant	G382	Meter Installations	198,184,781	-	198,184,781	70,928,459	127,256,322
GAS	Distribution Plant	G387	Other Equipment	2,118,323	-	2,118,323	1,228,238	890,085
GAS	ARC	G388	ARC	1,443,165	-	1,443,165	432,180	1,010,985
Distribution Plant				2,964,751,866	(3,806,394)	2,960,945,472	770,246,050	2,190,699,422
GAS	General Plant	G390	Structures & Improvements	9,124,099	-	9,124,099	2,841,554	6,282,545
GAS	General Plant	G391	Office Furniture & Equipment	5,348,661	-	5,348,661	2,191,220	3,157,441
GAS	General Plant	G394	Tools, Shop & Garage Equip	13,804,760	-	13,804,760	4,743,620	9,061,140
GAS	General Plant	G395	Laboratory Equipment	-	(807)	-	807	-
GAS	General Plant	G397	Communication Equipment	4,953,568	-	4,953,568	4,172,254	781,314
GAS	General Plant	G398	Miscellaneous Equipment	127,264	-	127,264	37,160	90,104
GAS	General Plant	G399	Other Tangible Property	-	-	-	-	-
GAS	General Plant	G399.1	ARC	145,783	-	145,783	25,581	120,202
General Plant				33,504,135	-	33,504,135	14,010,582	19,493,553
GAS PLANT GRAND TOTAL				3,098,383,727	(3,872,350)	3,094,511,377	844,031,067	2,250,480,310
ELECTRIC	INTANGIBLE PLANT	E302	Franchises & Consents	162,934	(162,934)	-	-	-
ELECTRIC	INTANGIBLE PLANT	E303	Miscellaneous Intangible Plant	198,552,250	-	198,552,250	134,219,818	64,332,432
ELECTRIC	INTANGIBLE PLANT	E303	Regulatory Initiatives/Depr charged to Reg Asset	18,781,412	-	18,781,412	11,605,536	7,175,876
Intangible Plant Total				217,496,596	(162,934)	217,333,662	145,825,354	71,508,308
ELECTRIC	Transmission Plant	E350	Land and Land Rights	64,411,847	(64,411,847)	-	-	-
ELECTRIC	Transmission Plant	E352	Structures and Improvements	86,575,570	-	86,575,570	22,711,201	63,864,369
ELECTRIC	Transmission Plant	E353	Station Equipment	930,674,778	-	930,674,778	207,257,221	723,417,557
ELECTRIC	Transmission Plant	E354	Towers and Fixtures	289,142,769	-	289,142,769	163,700,536	125,442,233
ELECTRIC	Transmission Plant	E355	Poles and Fixtures	22,958,500	-	22,958,500	2,582,382	20,376,118
ELECTRIC	Transmission Plant	E356	Overhead Conductors, Devices	200,804,906	-	200,804,906	86,799,073	114,005,833
ELECTRIC	Transmission Plant	E357	Underground Conduit	15,920,550	-	15,920,550	4,364,906	11,555,644
ELECTRIC	Transmission Plant	E358	Undergrnd Conductors, Devices	104,078,519	-	104,078,519	46,620,264	57,458,255
ELECTRIC	Transmission Plant	E359	Roads and Trails	2,545,719	-	2,545,719	2,115,088	430,631
ELECTRIC	Transmission Plant	E359.1	ARC	781,616	-	781,616	5,359	776,257
Transmission Plant Total				1,717,864,774	(64,411,847)	1,653,452,927	536,186,030	1,117,296,897
ELECTRIC	Distribution Plant	E360	Land and Land Rights	45,126,035	(45,126,035)	-	-	-
ELECTRIC	Distribution Plant	E361	Structures and Improvements	167,040,038	-	167,040,038	41,430,610	125,609,428
ELECTRIC	Distribution Plant	E362	Station Equipment	1,105,657,597	-	1,105,657,597	467,281,940	638,375,657
ELECTRIC	Distribution Plant	E362	Regulatory Initiatives/Depr Charged to Reg Asset	939,828	-	939,828	242,600	697,228
ELECTRIC	Distribution Plant	E364	Poles, Towers and Fixtures	889,083,564	-	889,083,564	145,175,198	743,908,366
ELECTRIC	Distribution Plant	E365	Overhead Conductors, Devices	1,580,815,382	-	1,580,815,382	290,258,180	1,290,557,202
ELECTRIC	Distribution Plant	E365	Regulatory Initiatives/Depr Charged to Reg Asset	875,927	-	875,927	213,007	662,920
ELECTRIC	Distribution Plant	E366	Underground Conduit	527,046,333	-	527,046,333	169,577,933	357,468,400
ELECTRIC	Distribution Plant	E367	Undergrnd Conductors, Devices	1,394,360,314	-	1,394,360,314	212,013,181	1,182,347,133
ELECTRIC	Distribution Plant	E368	Line Transformers	667,074,660	-	667,074,660	183,747,400	483,327,260
ELECTRIC	Distribution Plant	E369	Services	436,897,254	-	436,897,254	175,289,655	261,607,599
ELECTRIC	Distribution Plant	E370	Meters	328,604,010	-	328,604,010	137,844,699	190,759,311
ELECTRIC	Distribution Plant	E371	Installs on Customer Premises	1,030,123	-	1,030,123	962,065	68,058
ELECTRIC	Distribution Plant	E371	Regulatory Initiatives/Depr Charged to Reg Asset	12,742,260	-	12,742,260	7,678,007	5,064,253
ELECTRIC	Distribution Plant	E373	Street Lighting Signal System	62,152,325	-	62,152,325	30,927,531	31,224,794
ELECTRIC	Distribution Plant	E374	ARC	3,540,995	-	3,540,995	2,274,471	1,266,524
Distribution Plant Total				7,222,986,645	(45,126,035)	7,177,860,610	1,864,916,477	5,312,944,133
ELECTRIC	General Plant	E389	Land and Land Rights	1,063,459	(1,063,459)	-	-	-
ELECTRIC	General Plant	E390	Structures and Improvements	50,717,034	-	50,717,034	13,005,391	37,711,643
ELECTRIC	General Plant	E391	Office Furniture, Equipment	38,642,951	-	38,642,951	15,638,242	23,004,709
ELECTRIC	General Plant	E393	Stores Equipment	46,470	-	46,470	15,050	31,420
ELECTRIC	General Plant	E394	Tools, Shop, Garage Equipmnt	42,354,024	-	42,354,024	13,840,146	28,513,878
ELECTRIC	General Plant	E395	Laboratory Equipment	412,407	-	412,407	329,646	82,761
ELECTRIC	General Plant	E397	Communication Equipment	169,936,390	-	169,936,390	50,771,344	119,165,046
ELECTRIC	General Plant	E398	Miscellaneous Equipment	153,725	-	153,725	23,413	130,312
ELECTRIC	General Plant	E399.1	ARC	1,816,222	-	1,816,222	864,270	951,952
General Plant Total				305,142,682	(1,063,459)	304,079,223	94,487,502	209,591,721
ELECTRIC PLANT GRAND TOTAL				9,463,490,697	(110,764,275)	9,352,726,422	2,641,385,363	6,711,341,059
TOTAL				13,525,972,574	(122,096,817)	13,403,875,757	3,918,639,338	9,485,236,419

PECO Energy - Non-Depreciable Plant at 12-31-2020

Description	Utility Account	Common	Electric	Gas	Grand Total
Utility Intangible Acct	301	677,136			677,136
Utility Intangible Acct	302		162,934	50,033	212,967
Utility Land Acct	350		64,411,847		64,411,847
Utility Land Acct	360		45,126,035	15,923	45,141,958
Utility Land Acct	374			3,806,394	3,806,394
Utility Land Acct	389	6,783,056	1,063,459		7,846,515
	Grand Total	7,460,192	110,764,275	3,872,350	122,096,817

PECO Energy
Book Life (Average Service Life) by FERC Account

Product	FERC	Life(Yrs)			
Electric	303	5			
Electric	352	50			
Electric	353	58			
Electric	354	70			
Electric	355	65			
Electric	356	62			
Electric	357	65			
Electric	358	60			
Electric	359	50			
Electric	361	50			
Electric	362	53			
Electric	364	53			
Electric	365	52			
Electric	366	70			
Electric	367	54			
Electric	368	47			
Electric	3691	53			
Electric	3692	55			
Electric	370	35			
Electric	3705	15			
Electric	3706	15			
Electric	3707	15			
Electric	3708	15			
Electric	3709	15			
Electric	371	36			
Electric	3711	15			
Electric	373	24			
Electric	3731	24			
Electric	3732	24			
Electric	3733	24			
Electric	390	45			
Electric	3911	10			
Electric	3912	15			
Electric	3913	5			
Electric	393	15			
Electric	394	15			
Electric	3951	20			
Electric	3952	15			
Electric	397	20			
Electric	398	15			
Gas	303	5			
Gas	305	2035	Probable retirement year used to develop rate		
Gas	311	2035	Probable retirement year used to develop rate		
Gas	361	2042	Probable retirement year used to develop rate		
Gas	362	2042	Probable retirement year used to develop rate		
Gas	363	2042	Probable retirement year used to develop rate		
Gas	375	50			
Gas	3761	70			
Gas	3762	60			
Gas	3763	65			
Gas	378	50			
Gas	379	50			
Gas	3801	37			
Gas	3802	56			
Gas	3810	40			
Gas	3811	20			
Gas	382	50			
Gas	387	22			
Gas	390	45			
Gas	3911	10			
Gas	3912	15			
Gas	3913	5			
Gas	394	20			
Gas	395	15			
Gas	397	5			
Gas	398	15			
Common	303	5			
Common	390	55			
Common	3911	10			
Common	3912	15			
Common	3913	5			
Common	3921	6			
Common	3922	12			
Common	3923	14			
Common	3924	11			
Common	3925	14			
Common	3926	15			
Common	3927	8			
Common	3930	15			
Common	3941	15			
Common	3942	15			
Common	3943	20			
Common	396	12			
Common	397	20			
Common	398	15			