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AN EXELON COMPANY

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Via E-Filing

May 24, 2022

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

SUBJECT: PECO Energy Company's 2022 Annual Depreciation Report (ADR) – Electric Operations
M-110550 F2021 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") 2022 Annual Depreciation Report for the year ended December 31, 2021. PECO is filing this report for its electric operations and filing a separate report for its gas operations to ensure that separate docket numbers are assigned for its electric and gas operations.

Due to the continuing COVID-19 pandemic, PECO's employees are working in the office on a part-time basis. Accordingly, PECO employees will have limited access to photocopying and U.S. mail, among other services. PECO requests that all communications with PECO employees continue to be transmitted by email.

Thank you for your assistance in this matter and if you have any questions please contact Megan A. McDevitt, Senior Manager, Retail Rates at (215) 841-6361 or via email at the following:
megan.mcdevitt@exeloncorp.com.

Rosemary Chiavetta, Secretary
May 24, 2022
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Sincerely,

A handwritten signature in black ink, appearing to read "R.G.W." followed by a long horizontal flourish.

Richard G. Webster, Jr.
Vice President
Regulatory Policy & Strategy

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

2022 ANNUAL DEPRECIATION REPORT

PECO Energy Company
2022 Annual Depreciation Report
Executive Summary

Depreciation Methods

The depreciation methods utilized in the 2022 Annual Depreciation Report are consistent with those utilized in the 2021 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 2021, 2020, and 2019 depreciation expense by class of service, functional grouping, and plant account.

Attachment A - Electric Plant Depreciation Expense

The change in electric plant depreciation between 2021, 2020 and 2019 is primarily due to additions to plant in service.

Attachment B - Gas Plant Depreciation Expense

The change in gas plant depreciation between 2021, 2020 and 2019 is primarily due to additions to plant in service.

Attachment C - Common Plant Depreciation Expense

The change in common plant depreciation between 2021, 2020 and 2019 is primarily due to software additions to plant in service during the year.

ATTACHMENT A

PECO ENERGY COMPANY

2022 Annual Depreciation Report - Executive Summary

Comparison of 2019 thru 2021 Depreciation Expense

(in \$ thousands)

		Depreciation Expense			2021 vs 2020	2021 vs 2020
Account	Account Description	2021	2020	2019	\$ Change	% Change
ELECTRIC						
Intangible Plant						
303	Miscellaneous Intangible Plant	\$ 18,140	\$ 19,272	\$ 20,201	\$ (1,131)	-5.87%
Total		\$ 18,140	\$ 19,272	\$ 20,201	\$ (1,131)	-5.87%
Transmission Plant						
352	Structures and Improvements	\$ 1,807	\$ 1,618	\$ 1,520	\$ 189	11.67%
353	Station Equipment	16,709	16,266	15,948	443	2.72%
354	Towers and Fixtures	3,501	3,448	3,959	53	1.54%
355	Poles and Fixtures	378	294	274	85	28.88%
356	Overhead Conductors, Devices	3,171	3,101	3,193	70	2.25%
357	Underground Conduit	255	255	265	(0)	-0.10%
358	Undergrnd Conductors, Devics	1,650	1,654	1,614	(4)	-0.26%
359	Roads and Trails	28	28	29	(1)	-1.84%
Total		\$ 27,499	\$ 26,665	\$ 26,802	\$ 834	3.13%
Distribution Plant						
361	Structures and Improvements	\$ 3,458	\$ 3,197	\$ 3,011	\$ 261	8.18%
362	Station Equipment	20,039	19,799	20,337	240	1.21%
364	Poles, Towers and Fixtures	19,741	17,378	15,627	2,362	13.59%
365	Overhead Conductors, Devices	33,712	30,594	27,093	3,118	10.19%
366	Underground Conduit	7,601	7,353	6,830	248	3.37%
367	Undergrnd Conductors, Devics	29,451	27,723	26,423	1,728	6.23%
368	Line Transformers	14,605	14,059	13,300	546	3.88%
369	Services	8,024	8,133	8,262	(109)	-1.34%
370	Meters	20,190	20,120	20,707	71	0.35%
371	Installs on Customer Premiss	5	5	5	-	0%
373	Street Lighting,Signal Systm	1,745	1,718	1,701	27	1.59%
399	ARC	16	5	-	11	100%
Total		\$ 158,588	\$ 150,085	\$ 143,296	\$ 8,503	5.67%
General Plant						
390	Structures and Improvements	\$ 1,216	\$ 1,309	\$ 1,465	\$ (93)	-7.12%
391	Office Furniture, Equipment	7,151	6,235	5,961	917	14.71%
393	Stores Equipment	4	4	4	-	0%
394	Tools, Shop, Garage Equipmnt	3,060	2,791	2,569	270	9.66%
395	Laboratory Equipment	20	20	20	-	0%
397	Communication Equipment	9,746	9,534	8,913	212	2.23%
398	Miscellaneous Equipment	16	20	40	(4)	-20.49%
399	ARC	-	-	-	-	0%
Total		\$ 21,214	\$ 19,912	\$ 18,972	\$ 1,302	6.54%
TOTAL ELECTRIC		\$ 225,441	\$ 215,934	\$ 209,271	\$ 9,507	4.40%

ATTACHMENT B

PECO ENERGY COMPANY

2022 Annual Depreciation Report - Executive Summary

Comparison of 2019 thru 2021 Depreciation Expense

(\$s in thousands)

		Depreciation Expense			2021 vs 2020	2021 vs 2020
Account	Account Description	2021	2020	2019	\$ Change	% Change
GAS						
Intangible Plant						
1303	Miscellaneous Intangible Plant	\$ 2,457	\$ 2,049	\$ 2,232	\$ 407	19.87%
Total		\$ 2,457	\$ 2,049	\$ 2,232	\$ 407	19.87%
Production Plant						
1305	Structures and Improvements	\$ 30	\$ 34	\$ 36	\$ (3)	-9.76%
1311	Liquefied Petroleum Gas Eqp	140	163	185	(23)	-14%
Total		\$ 170	\$ 196	\$ 221	\$ (26)	-13.21%
Storage Plant						
1361	Structures & Improvements	\$ 393	\$ 527	\$ 619	\$ (134)	-25.36%
1362	Gas Holders	10	14	18	(4)	-29.60%
1363	Gas Storage Equipment	1,086	1,524	2,022	(438)	-28.74%
Total		\$ 1,489	\$ 2,065	\$ 2,659	\$ (576)	-27.88%
Distribution Plant						
1375	Structures and Improvements	\$ 319	\$ 308	\$ 299	\$ 12	3.75%
1376	Gas Mains	24,945	22,695	20,994	2,250	9.91%
1377	Compressor Station Equipment	-	-	-	-	0%
1378	Measure & Regulate Sta Equip	402	391	400	11	2.77%
1379	City Gate Station	1,059	1,049	906	10	0.95%
1380	Services	19,043	17,645	16,310	1,397	7.92%
1381	Meters	5,212	5,141	5,244	71	1.38%
1382	Meter Installations	3,958	3,624	3,445	334	9.22%
1387	Other Equipment	123	141	143	(18)	-12.52%
Total		\$ 55,061	\$ 50,994	\$ 47,741	\$ 4,067	7.98%
General Plant						
1390	Structures & Improvements	\$ 204	\$ 189	\$ 196	\$ 15	7.85%
1391	Office Furniture & Equipment	900	718	514	182	25.31%
1394	Tools, Shop & Garage Equip	690	623	601	68	10.85%
1395	Laboratory Equipment	1	1	4	-	0.00%
1397	Communication Equipment	341	425	532	(85)	-19.87%
1398	Miscellaneous Equipment	8	8	10	-	0.00%
1399	ARC	8	8	32	-	0.00%
Total		\$2,152	\$1,974	\$1,889	\$178	9.04%
TOTAL GAS		\$61,328	\$57,278	\$54,742	\$4,051	7.07%

ATTACHMENT C

PECO ENERGY COMPANY

2022 Annual Depreciation Report - Executive Summary

Comparison of 2019 thru 2021 Depreciation Expense

(in \$ thousands)

Account	Account Description	Depreciation Expense			2021 vs 2020	2021 vs 2020
		2021	2020	2019	\$ Change	% Change
COMMON						
General Plant						
4303	Miscellaneous Intangible Plant	\$ 32,968	\$ 31,078	\$ 25,190	\$ 1,891	6.08%
4390	Structures and Improvements	5,633	5,518	5,664	115	2.09%
4391	Office Furniture and Equipment	9,253	9,033	8,744	220	2.44%
4393	Stores Equipment	127	112	107	15	13.54%
4394	Tools, Shop, Garage Equipmnt	78	78	78	(1)	-1.04%
4397	Communication Equipment	4,888	4,578	2,653	310	6.77%
4398	Miscellaneous Equipment	85	83	83	2	2.52%
4399	ARC	-	-	-	-	0%
Total		\$ 53,033	\$ 50,480	\$ 42,519	\$ 2,552	5.06%
Transportation (See Note Below)						
4392	Transportation Equipment	\$ 12,095	\$ 11,010	\$ 9,997	\$ 1,085	9.85%
4394	Tools, Shop, Garage Equipmnt	99	89	128	11	11.98%
4396	Power Operated Equipment	1	1	1	-	0.00%
Total		\$ 12,195	\$ 11,100	\$ 10,126	\$ 1,095	9.87%
TOTAL COMMON		\$ 65,228	\$ 61,580	\$ 52,645	\$ 3,647	5.92%
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 12-31-2021

PECO Energy Company ADR 110550

			2021	2020	2019
INTANGIBLE PLANT					
Original Cost (Depreciable)	A		225,750,302	217,333,662	182,361,285
Book Accrued Depreciation	B		164,734,972	145,825,354	128,589,775
Book Reserve % of O. C.	C	= B/A	72.97%	67.10%	70.51%
Original Cost to Depreciate	D	= A-B	61,015,330	71,508,308	53,771,510
Annual Depreciation Expense	E		18,140,144	19,271,589	20,200,967
Annual % of O. C.		= E/A	8.04%	8.87%	11.08%
TRANSMISSION PLANT					
Original Cost (Depreciable)	G		1,715,939,943	1,653,452,927	1,630,186,162
Book Accrued Depreciation	H		559,832,568	536,156,030	528,118,635
Book Reserve % of O. C.	I	= H/G	32.63%	32.43%	32.40%
Original Cost to Depreciate	J	= G-H	1,156,107,375	1,117,296,897	1,102,067,527
Annual Depreciation Expense	K		27,499,130	26,664,888	26,802,058
Annual % of O. C.		= K/G	1.60%	1.61%	1.64%
DISTRIBUTION PLANT					
Original Cost (Depreciable)	M		7,703,481,874	7,177,860,610	6,749,886,031
Book Accrued Depreciation	N		1,907,167,874	1,864,916,477	1,824,499,510
Book Reserve % of O. C.	O	= N/M	24.76%	25.98%	27.03%
Original Cost to Depreciate	P	= M-N	5,796,314,000	5,312,944,133	4,925,386,521
Annual Depreciation Expense	Q		158,588,363	150,085,204	143,296,367
Annual % of O. C.		= Q/M	2.06%	2.09%	2.12%
GENERAL PLANT					
Original Cost (Depreciable)	S		314,517,091	304,079,223	284,633,412
Book Accrued Depreciation	T		106,629,468	94,487,502	85,345,316
Book Reserve % of O. C.	U	= T/S	33.90%	31.07%	29.98%
Original Cost to Depreciate	V	= S-T	207,887,623	209,591,721	199,288,096
Annual Depreciation Expense	W		21,213,564	19,912,062	18,971,748
Annual % of O. C.		= W/S	6.74%	6.55%	6.67%
ALLOCATED COMMON PLANT (including Transportation)					
Original Cost (Depreciable)	Y		784,625,613	736,324,236	676,214,364
Book Accrued Depreciation	Z		349,452,211	333,451,672	305,432,988
Book Reserve % of O. C.	AA	= Z/Y	44.54%	45.29%	45.17%
Original Cost to Depreciate	AB	= Y-Z	435,173,403	402,872,564	370,781,376
Annual Depreciation Expense	AC		50,812,228	47,398,223	40,789,218
Annual % of O. C.		= AC/Y	6.48%	6.44%	6.03%
TOTAL COMPANY					
Original Cost (Depreciable)	AE	= A+G+M+S+Y	10,744,314,823	10,089,050,658	9,523,281,254
Book Accrued Depreciation	AF	= B+H+N+T+Z	3,087,817,093	2,974,837,035	2,871,986,223
Book Reserve % of O. C.	AG	= AF/AE	28.74%	29.49%	30.16%
Original Cost to Depreciate	AH	= AE-AF	7,656,497,731	7,114,213,623	6,651,295,030
Annual Depreciation Expense	AI	= E+K+Q+W+AC	276,253,429	263,331,965	250,060,358
Annual % of O. C.		= AI/AE	2.57%	2.61%	2.63%
NON-DEPRECIABLE PLANT					
Land and Land Rights - Electric	AK		118,319,411	110,601,341	110,222,205
Land and Land Rights - Allocated Common	AJ		5,284,001	5,220,918	5,255,512
Intangible Property - Electric	X		162,934	162,934	162,934
Intangible Property - Allocated Common	R		527,489	521,192	524,645
Total Non-Depreciable Plant	AL	= AK+AJ+X+R	124,293,835	116,506,385	116,165,296
Plant Held for Future Use					
Plant Held for Future Use - Electric	L		30,090,314	22,255,711	16,454,743
Plant Held for Future Use - Allocated Common	F		0	0	0
Total Plant Held for Future Use	AM	= L+F	30,090,314	22,255,711	16,454,743
TOTAL PLANT IN SERVICE					
		= AE+AL+AM	10,898,698,972	10,227,812,754	9,655,901,292

Comparative Analysis of Gas Utilities

Year Ending 12-31-2021

PECO Energy Company ADR 122300

INTANGIBLE PLANT			2021	2020	2019
Original Cost (Depreciable)	A		23,283,799	22,855,714	18,216,440
Book Accrued Depreciation	B		17,669,559	15,172,858	13,865,538
Book Reserve % of O. C.	C	= B/A	75.89%	66.39%	76.12%
Original Cost to Depreciate	D	= A-B	5,614,240	7,682,856	4,350,902
Annual Depreciation Expense	E		2,456,559	2,049,296	2,231,839
Annual % of O. C.		= E/A	10.55%	8.97%	12.25%
PRODUCTION PLANT					
Original Cost (Depreciable)	F		15,559,112	15,559,112	15,559,162
Book Accrued Depreciation	G		13,260,777	13,090,530	12,894,368
Book Reserve % of O. C.	H	= G/F	85.23%	84.13%	82.87%
Original Cost to Depreciate	I	= F-G	2,298,335	2,468,582	2,664,794
Annual Depreciation Expense	J		170,247	196,161	221,253
Annual % of O. C.		= J/F	1.09%	1.26%	1.42%
STORAGE PLANT					
Original Cost (Depreciable)	K		68,151,883	61,646,944	63,363,064
Book Accrued Depreciation	L		32,896,717	31,511,047	31,779,997
Book Reserve % of O. C.	M	= L/K	48.27%	51.12%	50.16%
Original Cost to Depreciate	N	= K-L	35,255,166	30,135,897	31,583,067
Annual Depreciation Expense	O		1,489,063	2,064,788	2,658,896
Annual % of O. C.		= O/K	2.18%	3.35%	4.20%
DISTRIBUTION PLANT					
Original Cost (Depreciable)	P		3,194,196,268	2,960,945,472	2,769,537,421
Book Accrued Depreciation	Q		799,021,756	770,246,050	742,649,903
Book Reserve % of O. C.	S	= Q/P	25.01%	26.01%	26.81%
Original Cost to Depreciate	T	= P-Q	2,395,174,512	2,190,699,422	2,026,887,518
Annual Depreciation Expense	U		55,060,546	50,993,717	47,740,764
Annual % of O. C.		= U/P	1.72%	1.72%	1.72%
GENERAL PLANT					
Original Cost (Depreciable)	V		34,226,146	33,504,135	28,643,280
Book Accrued Depreciation	W		15,596,974	14,010,582	12,400,675
Book Reserve % of O. C.	X	= W/V	45.57%	41.82%	43.29%
Original Cost to Depreciate	Y	= V-W	18,629,172	19,493,553	16,242,605
Annual Depreciation Expense	Z		2,152,002	1,973,556	1,889,483
Annual % of O. C.		= Z/V	6.29%	5.89%	6.60%
ALLOCATED COMMON PLANT					
Original Cost (Depreciable)	AA		222,595,970	220,313,722	196,545,527
Book Accrued Depreciation	AB		99,138,560	99,771,236	88,775,824
Book Reserve % of O. C.	AC	= AB/AA	44.54%	45.29%	45.17%
Original Cost to Depreciate	AD	= AA-AB	123,457,409	120,542,486	107,769,703
Annual Depreciation Expense	AE		14,415,279	14,181,903	11,855,617
Annual % of O. C.		= AE/AA	6.48%	6.44%	6.03%
TOTAL COMPANY			2021	2020	2019
Original Cost (Depreciable)	AF	= A+F+K+P+V+AA	3,558,013,178	3,314,825,099	3,091,864,894
Book Accrued Depreciation	AG	= B+G+L+Q+W+AB	977,584,343	943,802,303	902,366,305
Book Reserve % of O. C.	AH	= AG/AF	27.48%	28.47%	29.19%
Original Cost to Depreciate	AI	= AF-AG	2,580,428,834	2,371,022,796	2,189,498,590
Annual Depreciation Expense	AJ	= E+J+O+U+Z+AE	75,743,695	71,459,421	66,597,852
Annual % of O. C.		= AJ/AF	2.13%	2.16%	2.15%
NON-DEPRECIABLE PLANT					
Land and Land Rights - Gas	AK		3,867,874	3,822,317	3,743,183
Land and Land Rights - Common	AL		1,499,055	1,562,138	1,527,544
Intangible Property - Gas	AM		50,033	50,033	50,033
Intangible Property - Common	AN		149,647	155,944	152,491
Total Non-Depreciable Plant	AO	= AK+AL+AM+AN	5,566,609	5,590,432	5,473,251
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			3,563,579,787	3,320,415,531	3,097,388,156

PECO ENERGY				
Development of Factors for Allocation of Common Plant - 2021				
Data as of December 31, 2020				
	[A]	[B]	[C]	
	Plant in Service @ 12/31/2020	Total Revenue YTD Dec 2020	Total Customers Month-end Dec 20	
Electric	\$ 9,463,490,695	\$ 2,449,896,411	1,676,350	
Gas	3,098,383,727	515,036,659	537,488	
Subtotal	\$ 12,561,874,423	\$ 2,964,933,070	\$ 2,213,838	
Common	964,098,150			
Total	\$ 13,525,972,572	\$ 2,964,933,070	\$ 2,213,838	
Allocation Factors:	Plant in Service	Total Revenue	Total Customers	2021
Electric	75.34%	82.63%	75.72%	77.90%
Gas	24.66%	17.37%	24.28%	22.10%
Total	100.00%	100.00%	100.00%	100.00%

TYPE	Plant Category	FERC ACCT	Acct Description	Asset Balance at 12/31/2021	Less: Non Depreciable	Depreciable Asset Balance 12/31/2021	Reserve - 12/31/2021	Net Plant
COMMON	General Plant	301	Organization	677,136	(677,136)	0	-	-
COMMON	General Plant	303	Software	336,944,484		336,944,484	238,726,886	98,217,598
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)	0	-	-
COMMON	General Plant	390	Structures and Improvements	326,867,305		326,867,305	84,029,737	242,937,568
COMMON	General Plant	391	Office Furniture and Equipment	60,679,351		60,679,351	21,239,281	39,440,070
COMMON	General Plant	392	Transportation Equipment	171,797,445		171,797,445	72,793,468	99,003,977
COMMON	General Plant	393	Stores Equipment	1,572,594		1,572,594	510,403	1,062,191
COMMON	General Plant	394	Tools, Shop, Garage Equipmnt	2,959,137		2,959,137	1,139,556	1,819,581
COMMON	General Plant	396	Power Operated Equipment	185,066		185,066	184,384	682
COMMON	General Plant	397	Communication Equipment	103,670,551		103,670,551	29,632,455	74,038,096
COMMON	General Plant	398	Miscellaneous Equipment	1,241,649		1,241,649	719,707	521,942
COMMON	General Plant	399.1	ARC	1,013,322		1,013,322	(675,785)	1,589,107
COMMON PLANT GRAND TOTAL				1,014,681,775	(7,460,192)	1,007,221,583	448,590,771	558,630,812
GAS	Intangible Plant	G302	Franchises & Consents	50,033	(50,033)	0	-	-
GAS	Intangible Plant	G303	Intangible Property	21,389,994		21,389,994	15,775,754	5,614,240
GAS	Intangible Plant	G303	Regulatory Initiatives/Depr charged to Reg Asset	1,893,805		1,893,805	1,893,805	-
Intangible Plant				23,333,832	(50,033)	23,283,799	17,669,559	5,614,240
GAS	Production Plant	G305	Structures and Improvements	1,225,274		1,225,274	816,091	409,183
GAS	Production Plant	G311	Liquefied Petroleum Gas Eap	14,333,838		14,333,838	12,444,686	1,889,152
Production Plant				15,559,112	-	15,559,112	13,260,777	2,298,335
GAS	Storage	G360	Land and Land Rights	15,923	(15,923)	0	-	-
GAS	Storage	G361	Structures & Improvements	15,542,048		15,542,048	7,100,945	8,441,103
GAS	Storage	G362	Gas Holders	7,083,540		7,083,540	6,878,077	205,463
GAS	Storage	G363	Gas Storage Equipment	45,526,295		45,526,295	18,917,695	26,608,600
Storage				68,167,806	(15,923)	68,151,883	32,896,717	35,255,166
GAS	Distribution Plant	G374	Land and Land Rights	3,851,951	(3,851,951)	0	-	-
GAS	Distribution Plant	G375	Structures and Improvements	14,980,800		14,980,800	5,879,903	9,100,897
GAS	Distribution Plant	G376	Gas Mains	1,679,857,941		1,679,857,941	356,660,107	1,323,197,834
GAS	Distribution Plant	G377	Compressor Station Equipment	0		0	0	0
GAS	Distribution Plant	G378	Measure & Regulate Sta Equip	21,872,876		21,872,876	7,831,503	14,041,373
GAS	Distribution Plant	G379	City Gate Station	61,536,689		61,536,689	23,791,424	37,745,265
GAS	Distribution Plant	G380	Services	1,035,725,286		1,035,725,286	260,609,453	775,115,833
GAS	Distribution Plant	G381	Meters	159,681,803		159,681,803	69,373,545	90,308,258
GAS	Distribution Plant	G382	Meter Installations	216,979,649		216,979,649	73,001,289	143,978,360
GAS	Distribution Plant	G387	Other Equipment	2,118,323		2,118,323	1,351,290	767,033
GAS	ARC	G388	ARC	1,442,901		1,442,901	523,242	919,659
Distribution Plant				3,198,048,219	(3,851,951)	3,194,196,268	799,021,756	2,395,174,512
GAS	General Plant	G390	Structures & Improvements	9,536,114		9,536,114	2,954,108	6,582,006
GAS	General Plant	G391	Office Furniture & Equipment	5,491,347		5,491,347	3,091,236	2,400,111
GAS	General Plant	G394	Tools, Shop & Garage Equip	13,771,861		13,771,861	5,056,645	8,715,216
GAS	General Plant	G395	Laboratory Equipment	0		0	(294)	294
GAS	General Plant	G397	Communication Equipment	5,170,892		5,170,892	4,427,934	742,958
GAS	General Plant	G398	Miscellaneous Equipment	127,264		127,264	45,001	82,263
GAS	General Plant	G399	Other Tangible Property	0		0	-	-
GAS	General Plant	G399.1	ARC	128,678		128,678	22,344	106,334
General Plant				34,226,146	-	34,226,146	15,596,974	18,629,172
GAS PLANT GRAND TOTAL				3,339,335,115	(3,917,907)	3,335,417,208	878,445,783	2,456,971,425
ELECTRIC	INTANGIBLE PLANT	E302	Franchises & Consents	162,934	(162,934)	0	-	-
ELECTRIC	INTANGIBLE PLANT	E303	Miscellaneous Intangible Plant	202,781,507		202,781,507	149,779,863	53,001,644
ELECTRIC	INTANGIBLE PLANT	E303	Regulatory Initiatives/Depr charged to Reg Asset	22,968,795		22,968,795	14,955,108	8,013,687
Intangible Plant Total				225,913,236	(162,934)	225,750,302	164,734,971	61,015,331
ELECTRIC	Transmission Plant	E350	Land and Land Rights	64,914,510	(64,914,510)	0	-	-
ELECTRIC	Transmission Plant	E352	Structures and Improvements	92,810,266		92,810,266	24,499,528	68,310,738
ELECTRIC	Transmission Plant	E353	Station Equipment	976,991,755		976,991,755	220,244,150	756,747,605
ELECTRIC	Transmission Plant	E354	Towers and Fixtures	292,282,790		292,282,790	167,201,857	125,080,933
ELECTRIC	Transmission Plant	E355	Poles and Fixtures	24,297,611		24,297,611	2,960,712	21,336,899
ELECTRIC	Transmission Plant	E356	Overhead Conductors, Devices	206,153,744		206,153,744	89,870,500	116,283,244
ELECTRIC	Transmission Plant	E357	Underground Conduit	15,920,550		15,920,550	4,619,514	11,301,036
ELECTRIC	Transmission Plant	E358	Undergrnd Conductors, Devices	104,083,342		104,083,342	48,270,505	55,812,837
ELECTRIC	Transmission Plant	E359	Roads and Trails	2,621,221		2,621,221	2,142,645	478,576
ELECTRIC	Transmission Plant	E359.1	ARC	778,664		778,664	23,157	755,507
Transmission Plant Total				1,780,854,453	(64,914,510)	1,715,939,943	559,832,568	1,156,107,375
ELECTRIC	Distribution Plant	E360	Land and Land Rights	52,341,442	(52,341,442)	0	298,873	(298,873)
ELECTRIC	Distribution Plant	E361	Structures and Improvements	174,839,806		174,839,806	43,469,890	131,369,916
ELECTRIC	Distribution Plant	E362	Station Equipment	1,167,487,460		1,167,487,460	683,348,852	484,138,608
ELECTRIC	Distribution Plant	E362	Regulatory Initiatives/Depr Charged to Reg Asset	939,828		939,828	263,331	676,497
ELECTRIC	Distribution Plant	E364	Poles, Towers and Fixtures	985,558,649		985,558,649	599,159,543	386,400,106
ELECTRIC	Distribution Plant	E365	Overhead Conductors, Devices	1,716,491,352		1,716,491,352	289,886,536	1,426,604,816
ELECTRIC	Distribution Plant	E366	Regulatory Initiatives/Depr Charged to Reg Asset	875,927		875,927	223,345	652,582
ELECTRIC	Distribution Plant	E366	Underground Conduit	590,020,396		590,020,396	173,474,815	416,545,581
ELECTRIC	Distribution Plant	E367	Undergrnd Conductors, Devices	1,528,951,473		1,528,951,473	218,392,317	1,310,559,156
ELECTRIC	Distribution Plant	E368	Line Transformers	676,253,034		676,253,034	183,506,655	492,746,379
ELECTRIC	Distribution Plant	E369	Services	447,790,735		447,790,735	182,373,488	265,417,247
ELECTRIC	Distribution Plant	E370	Meters	332,797,593		332,797,593	157,471,157	175,326,436
ELECTRIC	Distribution Plant	E371	Installs on Customer Premises	1,030,123		1,030,123	966,845	63,278
ELECTRIC	Distribution Plant	E371	Regulatory Initiatives/Depr Charged to Reg Asset	12,742,260		12,742,260	8,391,016	4,351,244
ELECTRIC	Distribution Plant	E373	Street Lighting Signal System	64,420,565		64,420,565	31,996,495	32,424,070
ELECTRIC	Distribution Plant	E374	ARC	3,282,673		3,282,673	2,138,816	1,143,857
Distribution Plant Total				7,755,823,316	(52,341,442)	7,703,481,874	1,907,167,874	5,796,314,000
ELECTRIC	General Plant	E389	Land and Land Rights	1,063,459	(1,063,459)	0	-	-
ELECTRIC	General Plant	E390	Structures and Improvements	50,164,639		50,164,639	14,025,540	36,139,099
ELECTRIC	General Plant	E391	Office Furniture, Equipment	40,506,633		40,506,633	19,756,151	20,750,482
ELECTRIC	General Plant	E393	Stores Equipment	46,470		46,470	19,083	27,387
ELECTRIC	General Plant	E394	Tools, Shop, Garage Equipmnt	45,956,699		45,956,699	15,294,867	30,661,832
ELECTRIC	General Plant	E395	Laboratory Equipment	412,407		412,407	349,475	62,932
ELECTRIC	General Plant	E397	Communication Equipment	175,134,936		175,134,936	56,131,344	119,003,592
ELECTRIC	General Plant	E398	Miscellaneous Equipment	596,006		596,006	38,970	557,036
ELECTRIC	General Plant	E399.1	ARC	1,699,301		1,699,301	1,014,038	685,263
General Plant Total				315,580,550	(1,063,459)	314,517,091	106,629,468	207,887,623
ELECTRIC PLANT GRAND TOTAL				10,078,171,555	(118,482,345)	9,959,689,210	2,738,364,881	7,221,324,329
TOTAL				14,432,188,445	(129,960,444)	14,302,328,001	4,065,401,435	10,236,926,566

PECO Energy - Non-Depreciable Plant at 12-31-2021

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		64,914,510		64,914,510
Utility Land Acct	360		52,341,442	15,923	52,357,365
Utility Land Acct	374			3,851,951	3,851,951
Utility Land Acct	389	6,783,056	1,063,459		7,846,515
	Grand Total	7,460,192	118,482,345	3,917,907	129,860,444

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			