



**peco**<sup>SM</sup>

AN EXELON COMPANY

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

Telephone 215.841.5777  
Fax 215.841.6208  
www.peco.com  
dick.webster@peco-energy.com

PECO  
2301 Market Street  
S15  
Philadelphia, PA 19103

**VIA E-FILE ONLY**

April 28, 2025

Matthew Homsher, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street  
Harrisburg, PA 17120

**SUBJECT: PECO Energy Company's 2023 Electric Distribution, General and  
Common Plant Service Life Study Report**

Dear Secretary Homsher:

In accordance with Sections 73.5 and 73.6 of the Public Utility Code, enclosed please find a copy of PECO Energy Company's ("PECO") 2023 Electric Distribution, General and Common Plant Service Life Study Report (the "Report"). Also, attached at the end of the report is the electric account 364 life table.

Thank you for your assistance in this matter and if you have any questions please contact Megan McDevitt, Senior Manager, Retail Rates at 267-533-1942 or via email at [megan.mcdevitt@exeloncorp.com](mailto:megan.mcdevitt@exeloncorp.com).

Sincerely,

Enclosures

Cc: K. Hafner, Director, Office of Special Assistants  
Office of Consumer Advocate (via email service only)  
Office of Small Business Advocate (via email service only)  
J. Van Zant, Bureau of Technical Utility Services (via email service only)

# PECO ENERGY COMPANY

PHILADELPHIA, PENNSYLVANIA

## 2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC DISTRIBUTION, GENERAL  
AND COMMON PLANT AS OF DECEMBER 31, 2023

*Prepared by:*



# GANNETT FLEMING

**Excellence Delivered As Promised**

PECO ENERGY COMPANY

Philadelphia, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC DISTRIBUTION, GENERAL  
AND COMMON PLANT AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania



**Gannett Fleming**  
**Valuation and Rate Consultants, LLC**

Corporate Headquarters  
207 Senate Avenue  
Camp Hill, PA 17011  
P 717.763.7211 | F 717.763.8150

[gannettfleming.com](http://gannettfleming.com)

December 12, 2024

PECO Energy Company  
2301 Market Street  
Philadelphia, PA 19101

Attention Mariana Hufford  
Director - Accounting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric distribution, general and common plant of PECO Energy Company (PECO) as of December 31, 2023. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the service life estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John F. Wiedmayer".

JOHN F. WIEDMAYER  
Project Manager, Depreciation Studies

JFW:mle

077583

## TABLE OF CONTENTS

<b>Executive Summary .....</b>	<b>iii</b>
<b>PART I. INTRODUCTION .....</b>	<b>I-1</b>
Scope .....	I-2
Plan of Report .....	I-2
Basis of the Study .....	I-3
Depreciation .....	I-3
Service Life Estimates .....	I-4
<b>PART II. ESTIMATION OF SURVIVOR CURVES .....</b>	<b>II-1</b>
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis .....	II-9
Schedules of Annual Transactions in Plant Records .....	II-10
Schedule of Plant Exposed to Retirement .....	II-13
Original Life Table .....	II-15
Smoothing the Original Survivor Curve .....	II-17
<b>PART III. SERVICE LIFE CONSIDERATIONS .....</b>	<b>III-1</b>
Field Trips .....	III-2
Life Analysis .....	III-3
Life Estimation.....	III-4
<b>PART IV. NET SALVAGE CONSIDERATIONS .....</b>	<b>IV-1</b>
Net Salvage Considerations .....	IV-2
<b>PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION.....</b>	<b>V-1</b>
Group Depreciation Procedures .....	V-2
Single Unit of Property.....	V-2
Remaining Life Annual Accruals.....	V-3
Average Service Life Procedure .....	V-3
Calculation of Annual and Accrued Amortization .....	V-3
<b>PART VI. RESULTS OF STUDY .....</b>	<b>VI-1</b>
Qualification of Results.....	VI-2
Description of Detailed Tabulations.....	VI-2

## TABLE OF CONTENTS, cont

Table 1. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2023 .....	VI-4
Table 2. Summary of Estimated Survivor Curve, Original Cost Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Common Plant as of December 31, 2023 .....	VI-5
<b>PART VII. SERVICE LIFE STATISTICS</b> .....	VII-1
Electric Plant.....	VII-2
Common Plant .....	VII-65
<b>PART VIII. DETAILED DEPRECIATION CALCULATIONS</b> .....	VIII-1
Electric Plant.....	VIII-2
Common Plant .....	VIII-44

# PECO ENERGY COMPANY

## DEPRECIATION STUDY

### EXECUTIVE SUMMARY

Pursuant to PECO Energy Company's ("PECO" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to PECO's electric and common plant as of December 31, 2023. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life for each depreciable group of assets.

This service life study report results in a few accounts where the service lives have increased and a few accounts where the service lives have decreased. Changes in service lives were based on several relevant factors. Among the factors considered were the results of the historical service life analyses using company data related to past retirements, company plans, the outlook and expectations of PECO's engineering management and other technical subject matter experts, the existing PUC approved survivor curve estimates and the survivor curve estimates used by other electric companies. Overall, a very minimal increase to depreciation expense is indicated as a result of this study, i.e., ~186,000 or less than 1/10<sup>th</sup> of 1 percent regarding distribution and general plant.

The two largest Electric Distribution Plant accounts with increased service lives were Accounts 362.00, Station Equipment and 369.20, Services - Underground. The service life estimates were lengthened from 53 to 55 years for Station Equipment and 55 to 60 years for Services - Underground. The two largest Electric Distribution Plant accounts with decreased service lives were Accounts 364.00, Poles, Towers and Fixtures and 365.00, Overhead Conductors and Devices. The service life estimates for these two accounts were shortened from 53 to 50 years for Poles, Towers and Fixtures and from 52 to 50 years for Overhead Conductors and Devices. The service life changes were supported by and consistent with the relevant factors discussed above.

The Common Plant accounts almost entirely responsible for the minor increase in depreciation expense of approximately \$677,000, a 1.7 percent increase, were Account 390.00, Structures and Improvements and 392.30, Transportation Equipment – Heavy Trucks. The service life estimate for Structures and Improvements was shortened from 55 to 53 years. The survivor curve estimate for Transportation Equipment – Heavy Trucks, changed from a 14-R4 to a 14-L5.

PECO's current depreciation rates are based on service life estimates per the previous depreciation study based on plant accounting data as of December 31, 2018.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric and common plant in service as of December 31, 2023 as summarized by Tables 1 and 2, respectively, of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense for electric and common plant of \$252.856 million when applied to depreciable plant balances as of December 31, 2023. The results are summarized at the functional level as follows:

**SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES AND AMOUNTS**

<u>FUNCTION</u> (1)	<u>ORIGINAL COST AS OF DECEMBER 31, 2023</u> (2)	<u>ACCRUAL RATE</u> (3)=(4)/(2)	<u>ACCRUAL AMOUNT</u> (4)
<u>ELECTRIC PLANT</u>			
Distribution Plant	8,789,439,359	2.18	191,573,793
General Plant	<u>318,663,205</u>	6.85	<u>21,836,120</u>
<b>Total Electric Plant</b>	<b><u>9,108,102,563</u></b>	<b>2.34</b>	<b><u>213,409,913</u></b>
<u>COMMON PLANT</u>			
General Plant	<u>773,234,601</u>	5.10	<u>39,446,250</u>
<b>Total Common Plant</b>	<b><u>773,234,601</u></b>	<b>5.10</b>	<b><u>39,446,250</u></b>
<b>Total</b>	<b><u><u>9,881,337,164</u></u></b>	<b>2.56</b>	<b><u><u>252,856,163</u></u></b>

---

## **PART I. INTRODUCTION**

# **PECO ENERGY COMPANY**

## **DEPRECIATION STUDY**

### **PART I. INTRODUCTION**

#### **SCOPE**

This report sets forth the results of the depreciation study for PECO Energy Company (“PECO”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric and common plant as of December 31, 2023. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric and common plant in service as of December 31, 2023.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2023, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service life estimates used for other electric companies.

#### **PLAN OF REPORT**

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents a discussion of the method used by PECO for the recovery of net salvage. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation

accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, and Part VIII, Detailed Depreciation Calculations presents the detailed tabulations of annual and accrued depreciation.

## **BASIS OF THE STUDY**

### **Depreciation**

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

Both types of calculations were based on original cost, attained ages, and estimates of service lives.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use in this study. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-3 of the report.

### **Service Life Estimates**

The service life estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and estimates of future experience yielded estimated survivor curves from which the average service lives were derived.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was

obtained through discussions with operating and management personnel and was incorporated in the interpretation and extrapolation of the statistical analyses.

---

## **PART II. ESTIMATION OF SURVIVOR CURVES**

## **PART II. ESTIMATION OF SURVIVOR CURVES**

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### **SURVIVOR CURVES**

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

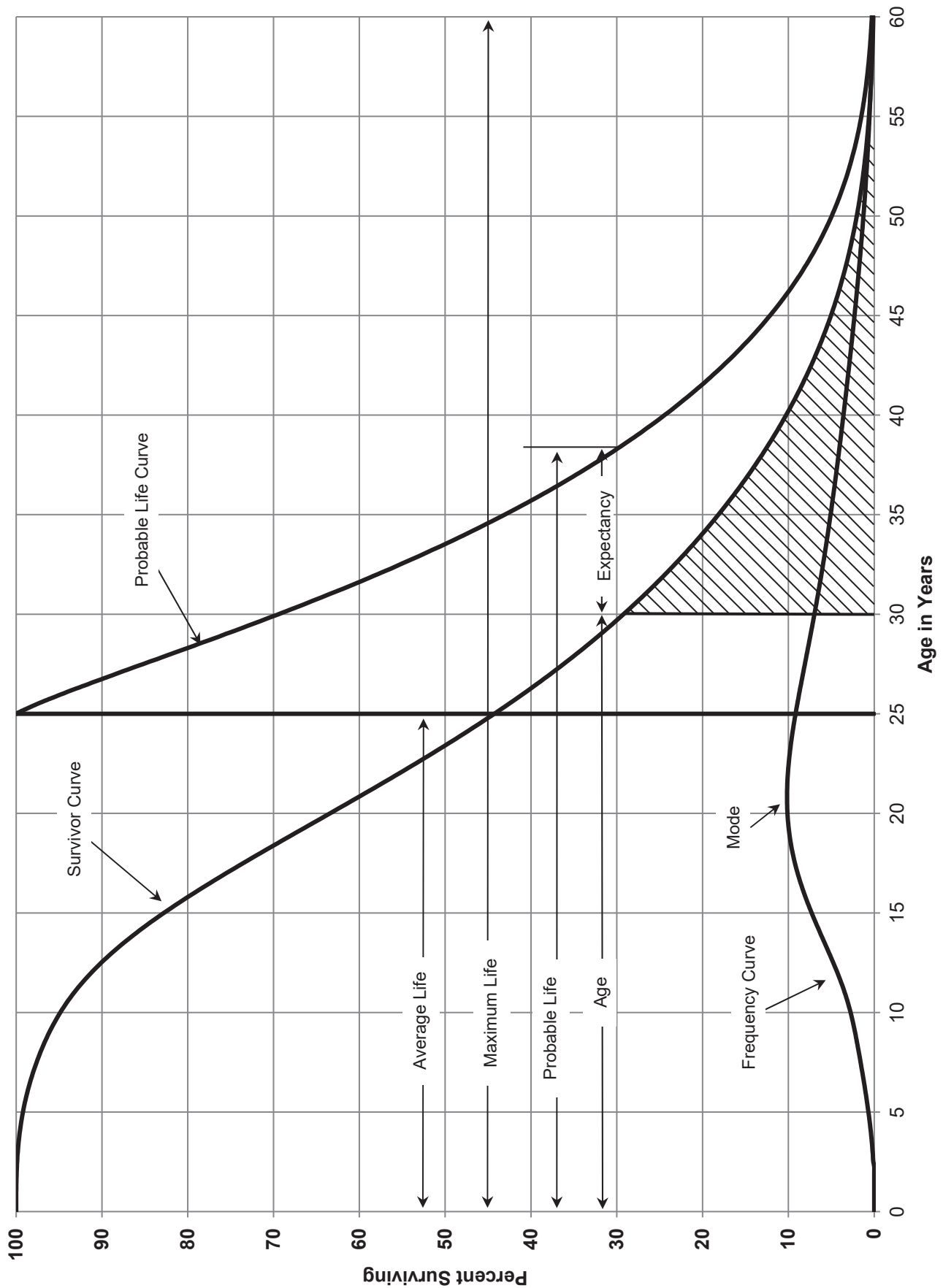
The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

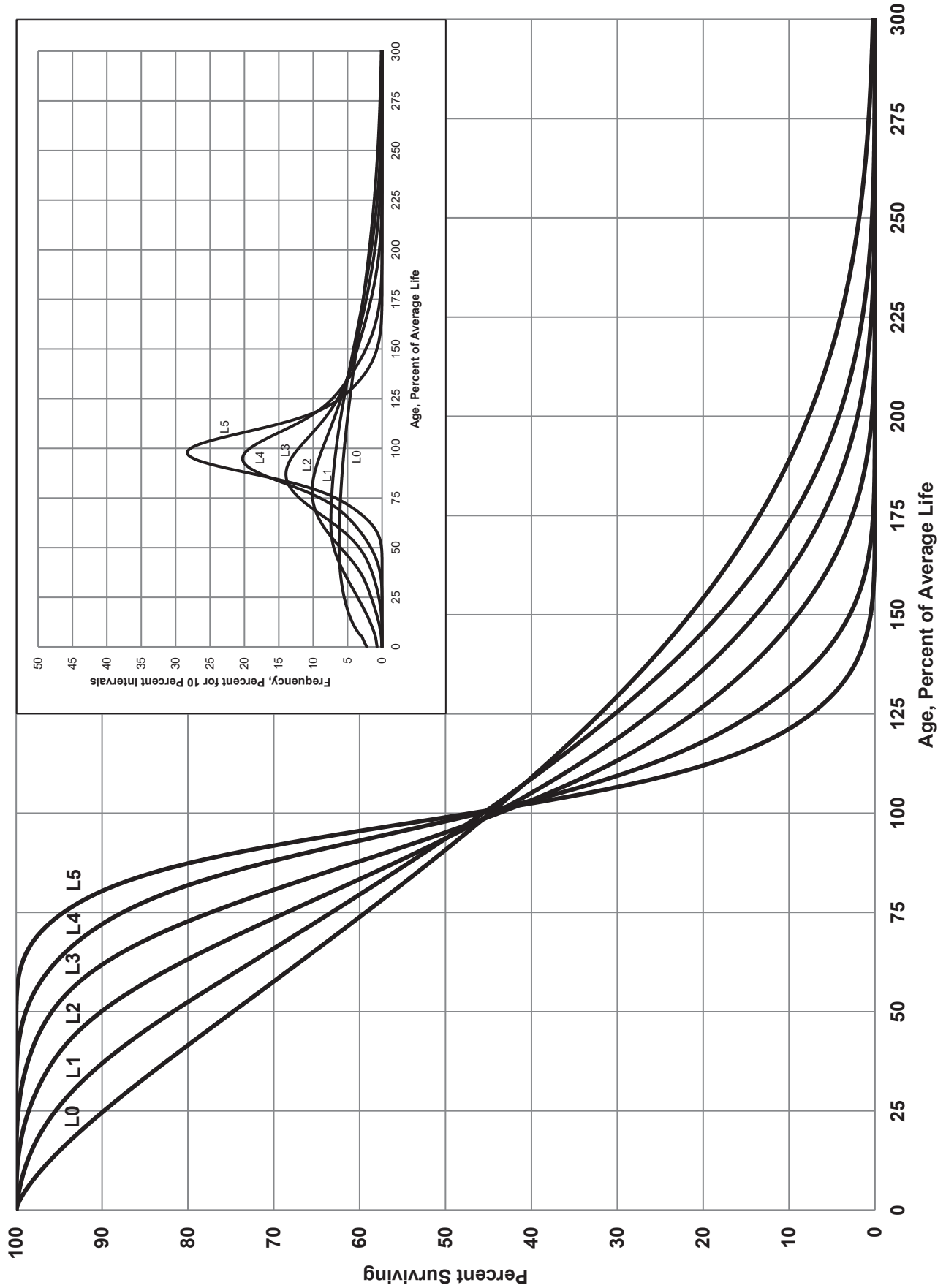
### **Iowa Type Curves**

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

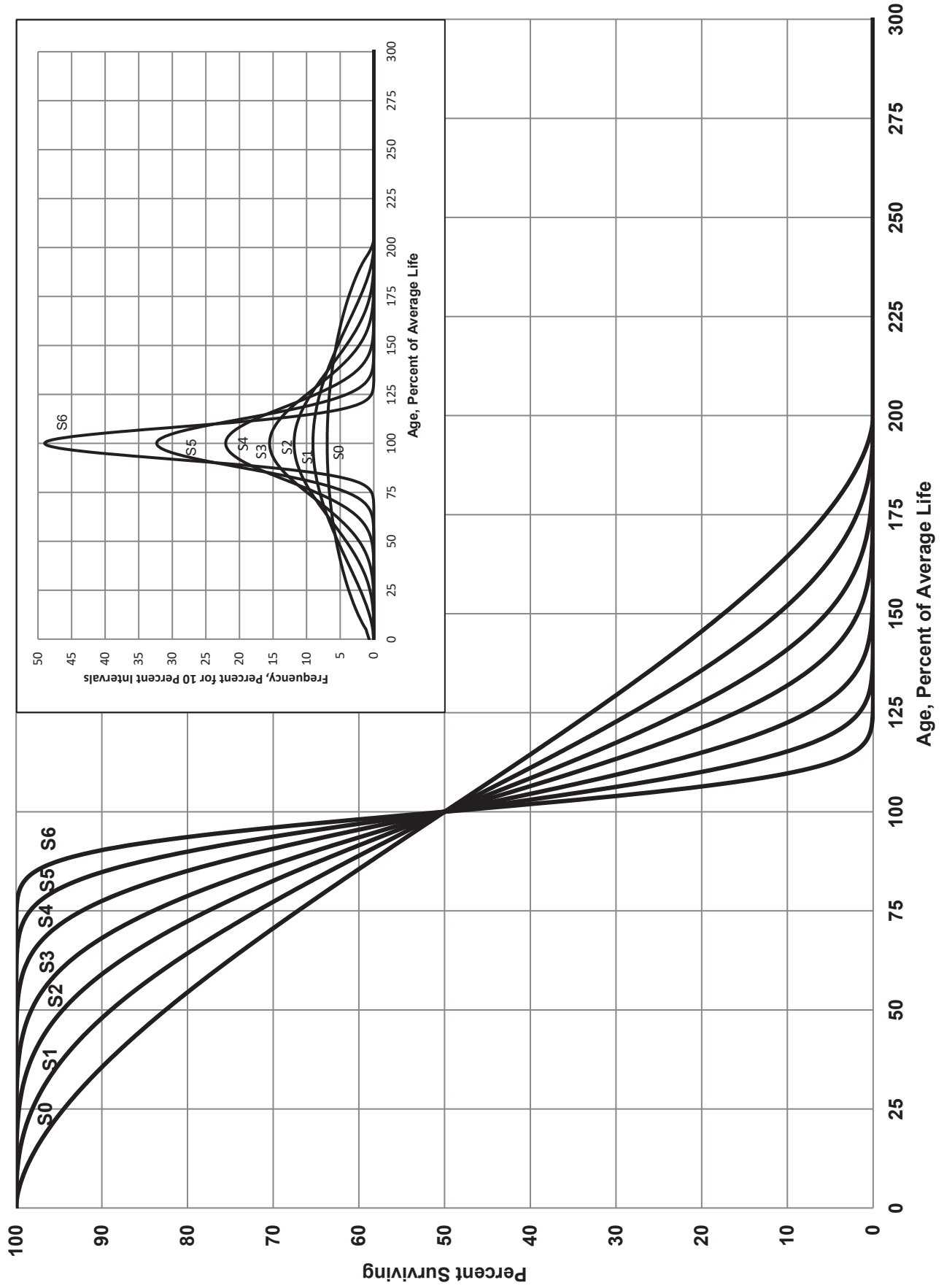
The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.



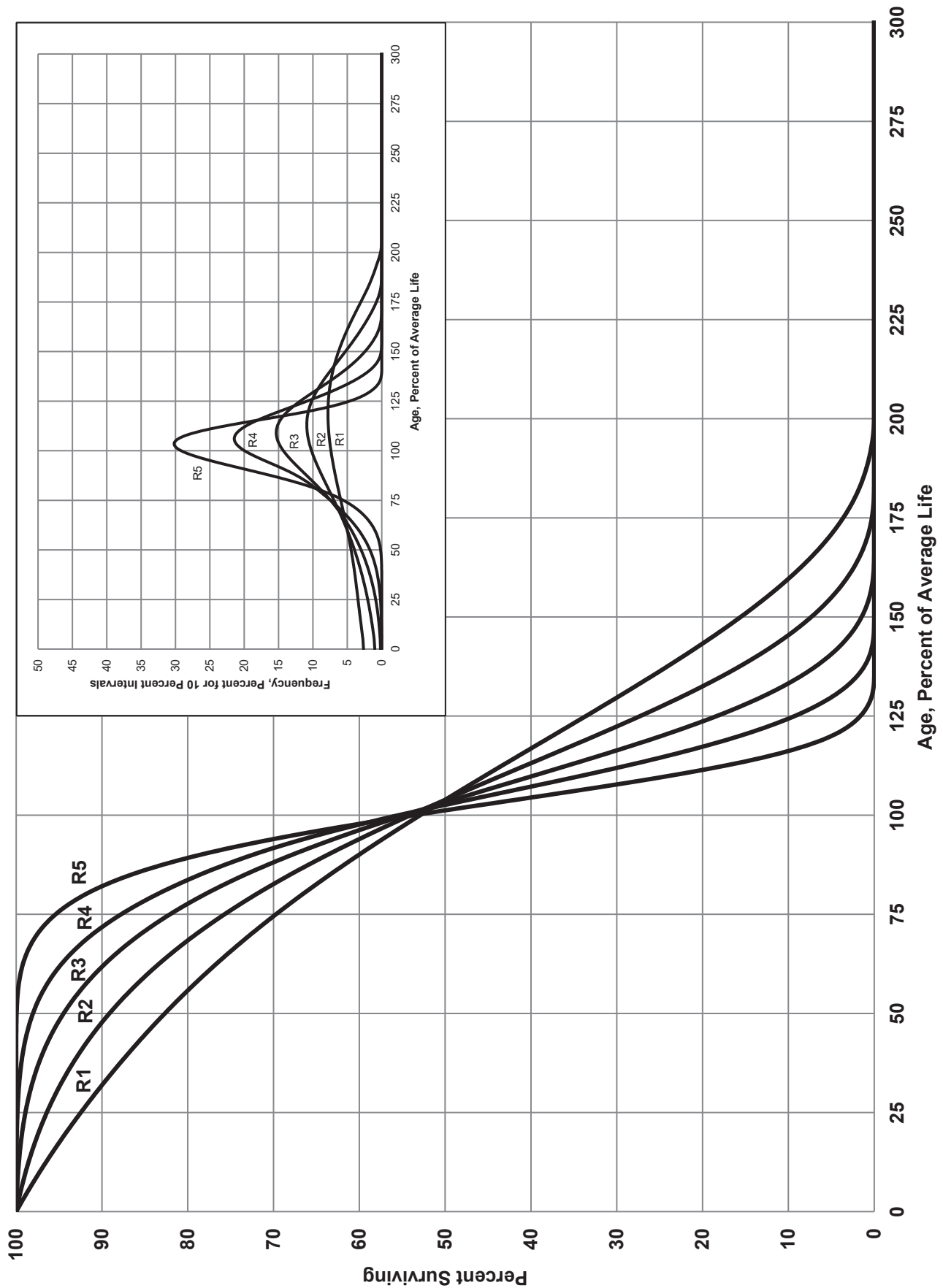
**FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES**



**FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES**



**FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES**



**FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES**

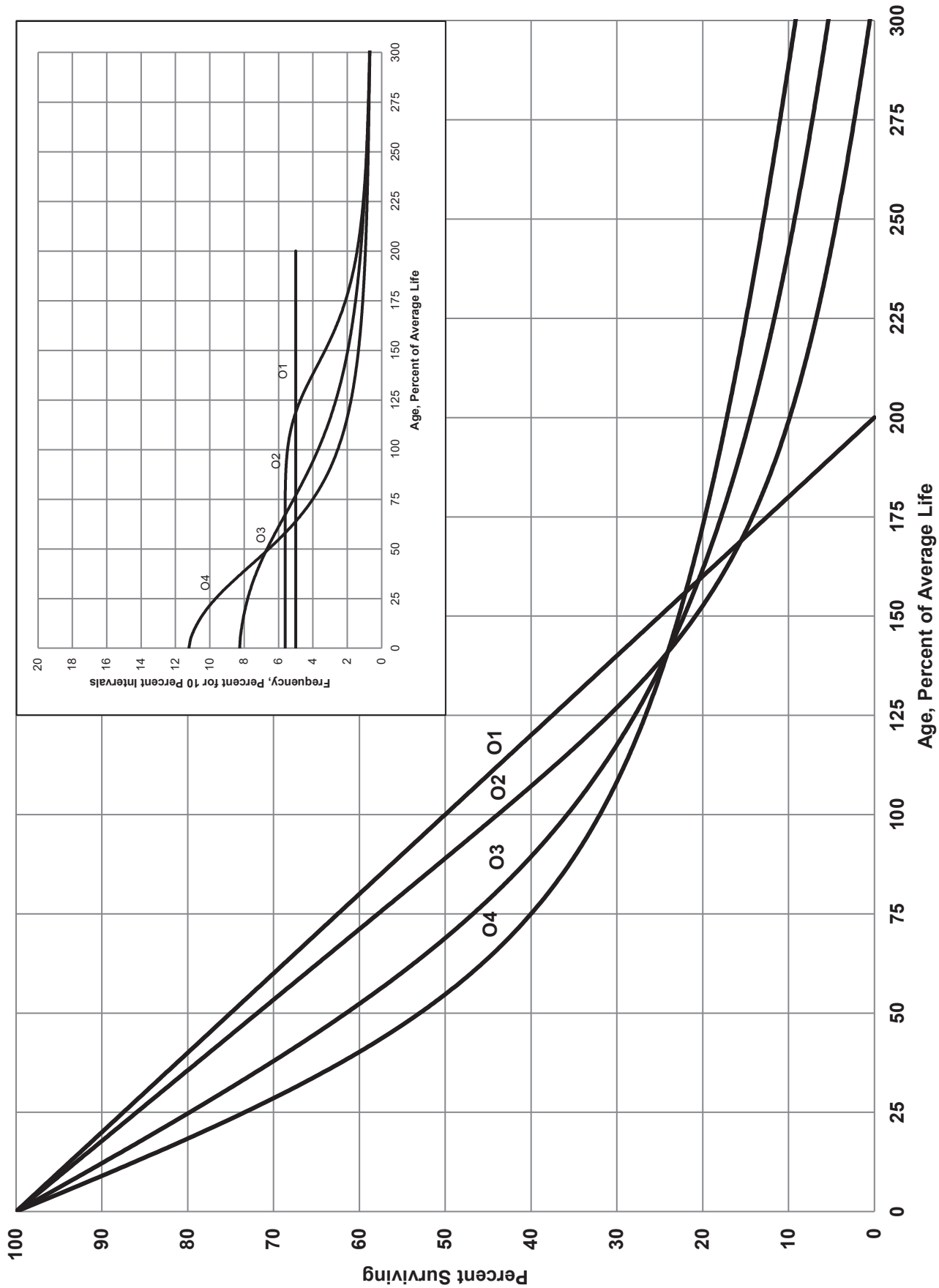


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

---

<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

## **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2009 were retired in 2014. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)			
2009	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2010	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2011	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2012	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2013	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2014	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2015		5	11	12	13	14	15	16	18	20	113	7½-8½	
2016			6	12	13	15	16	17	19	19	124	6½-7½	
2017				6	13	15	16	17	19	19	131	5½-6½	
2018					13	15	16	17	19	20	143	4½-5½	
2019					7	14	16	17	22	23	146	3½-4½	
2020						8	18	20	22	25	150	2½-3½	
2021							9	11	23	25	151	1½-2½	
2022									11	24	153	½-1½	
2023										13	80	0-½	
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>		

Experience Band 2014-2023

Placement Band 2009-2023

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars													Total During Age Interval (12)	Age Interval (13)	
	During Year															
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)						
2009	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	-	-	-	60	-	10½-11½
2013	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2017	-	-	-	-	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	5½-6½
2018	-	-	-	-	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	4½-5½
2019	-	-	-	-	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	10	-	3½-4½
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	(121) <sup>c</sup>	-	1½-2½
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	-	-	-	-

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year  
<sup>b</sup> Transfer Affecting Exposures at End of Year  
<sup>c</sup> Sale with Continued Use  
 Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2014-2023  
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at	
	Annual Survivors at the Beginning of the Year											Beginning of	
	2014 (1)	2015 (2)	2016 (3)	2017 (4)	2018 (5)	2019 (6)	2020 (7)	2021 (8)	2022 (9)	2023 (10)	2023 (11)	Age Interval (12)	Age Interval (13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2014	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2015		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½	
2016			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½	
2017				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½	
2018					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½	
2019						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½	
2020							850 <sup>a</sup>	841	821	799	4,955	2½-3½	
2021								960 <sup>a</sup>	949	926	5,719	1½-2½	
2022									1,080 <sup>a</sup>	1,069	6,579	½-1½	
2023										1,220 <sup>a</sup>	7,490	0-½	
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>		

<sup>a</sup>Additions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

### **Original Life Table**

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023

Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

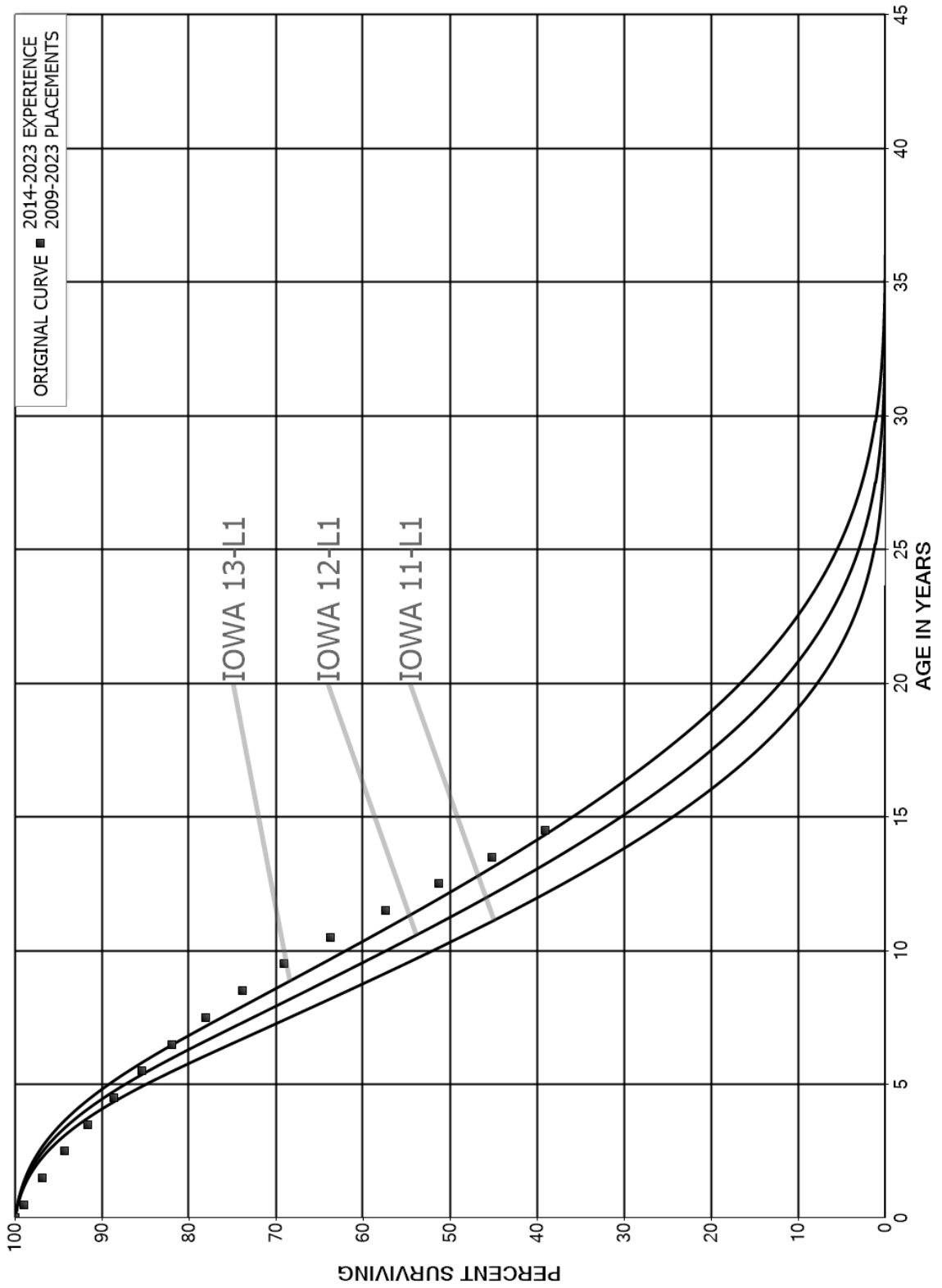


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

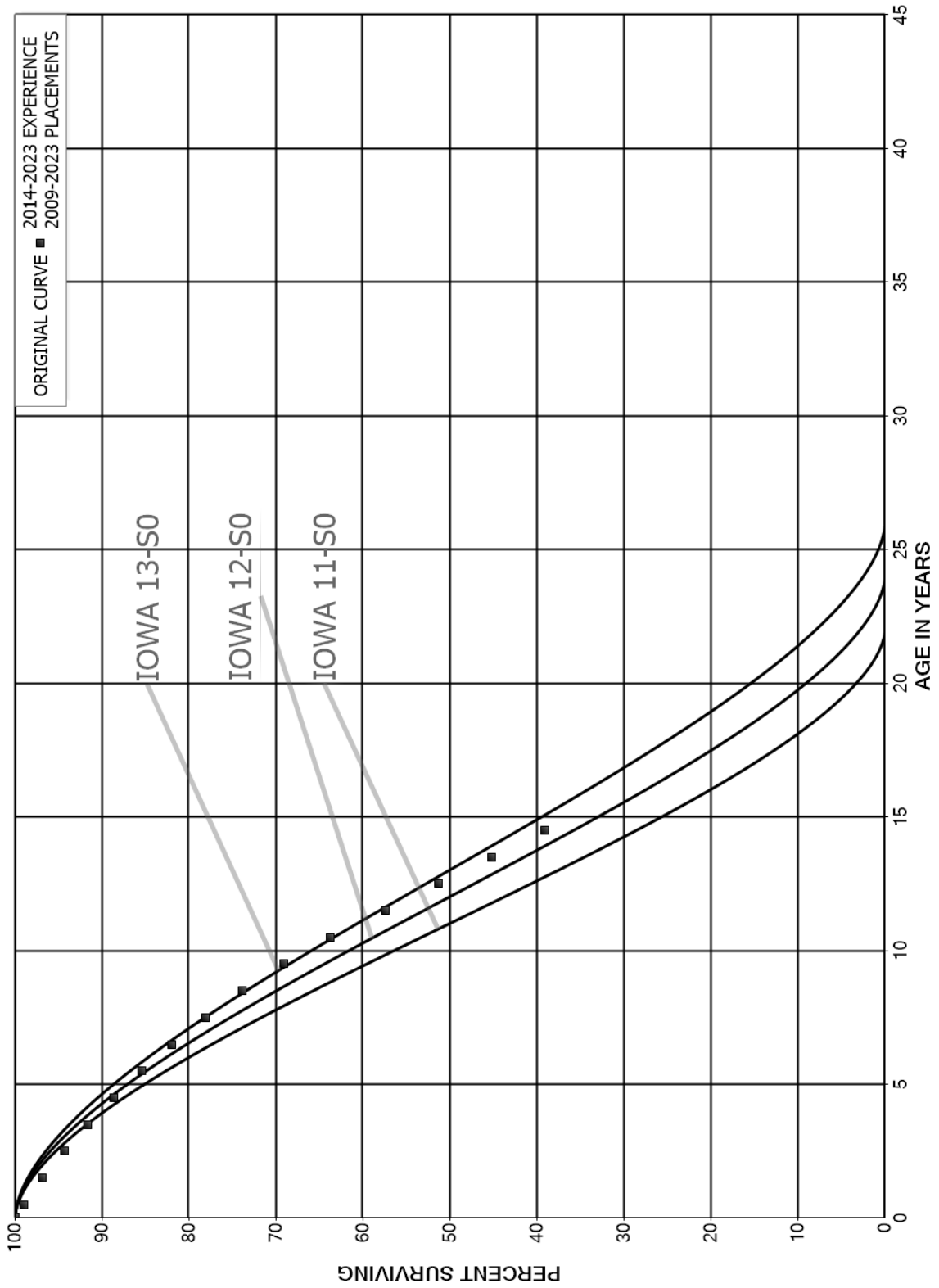


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

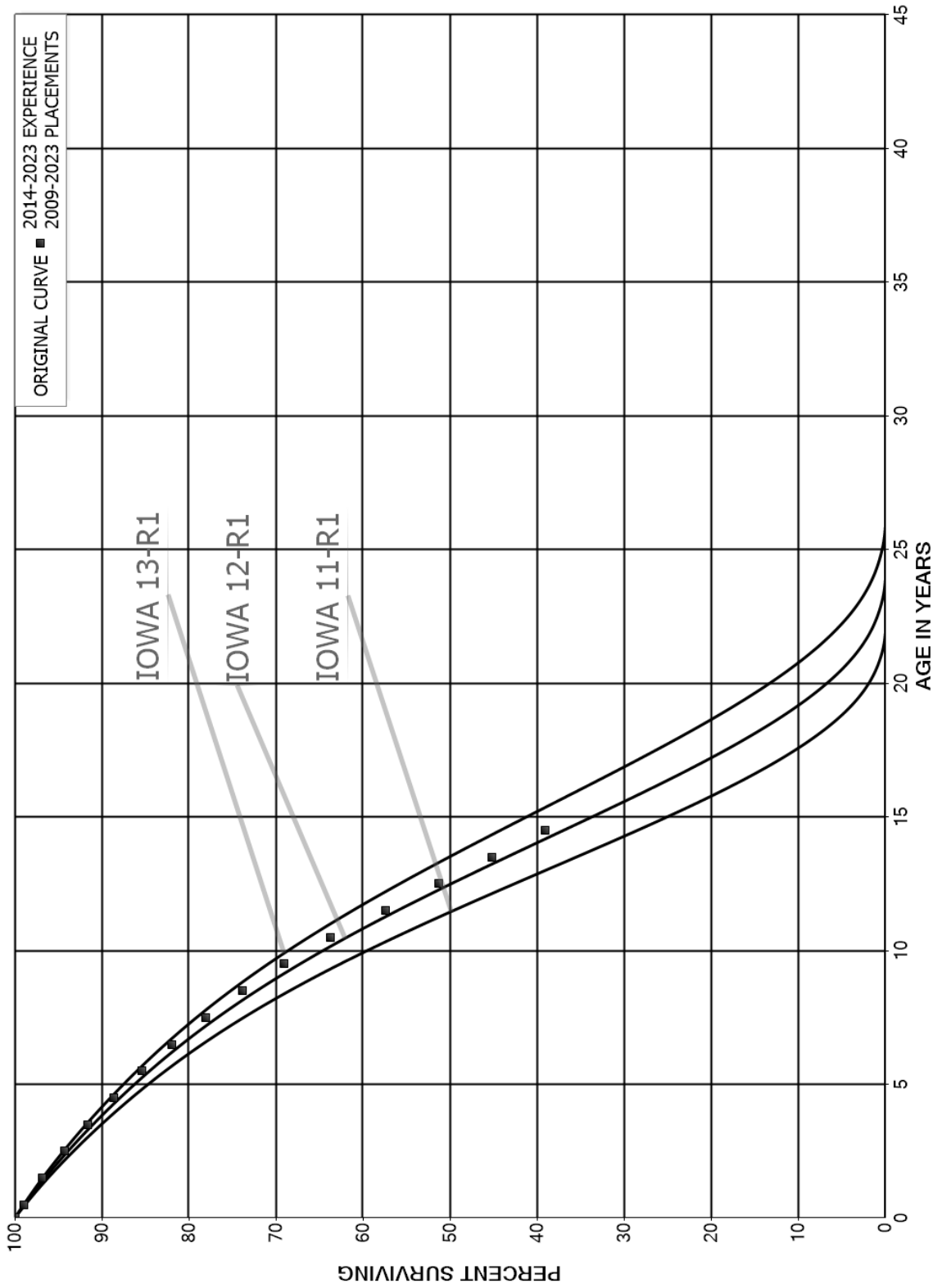
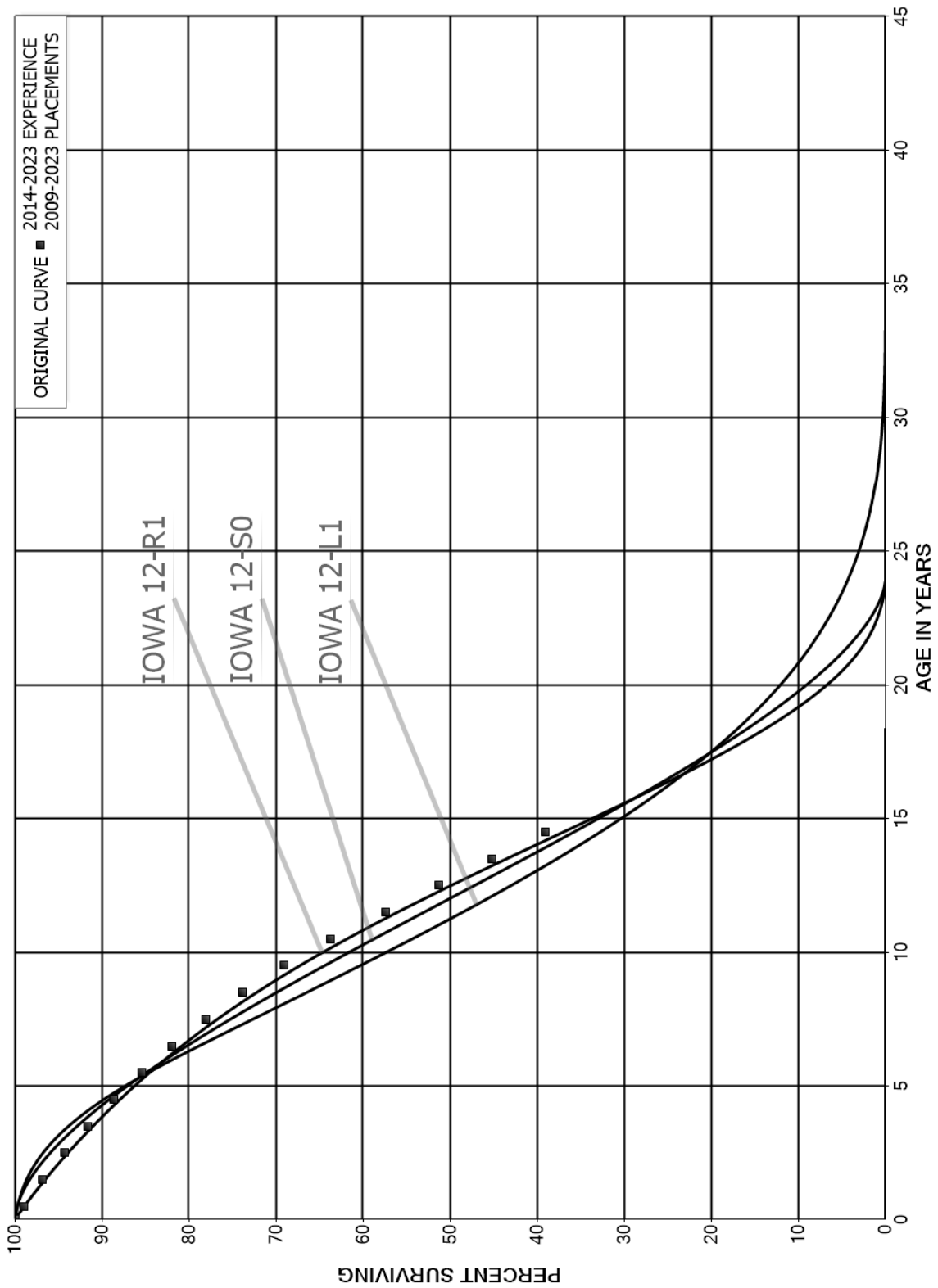


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN I1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



---

## **PART III. SERVICE LIFE CONSIDERATIONS**

## PART III. SERVICE LIFE CONSIDERATIONS

### FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

#### July 30, 2024

Whitpain Substation  
Pole Replacement Project – Devon, PA

#### July 18, 2024

Plymouth Service Center  
Plymouth Line School and Training Center  
North Wales Distribution Substation  
North Wales Service Center

#### July 11, 2024

Phoenixville Service Center  
Berwyn Service Center (Bldgs No. 1030, 1040, 1050 and 1060)

#### September 30, 2019

Berwyn Service Center  
Howell Distribution Substation  
Creamery Distribution Substation  
Wentz Distribution Substation

#### September 24, 2014

Plymouth Service Center  
Plymouth Transmission Substation  
Plymouth Distribution Substation

#### September 26, 2014

PECO Energy Headquarters Building – 2301 Market Street

## LIFE ANALYSIS

The retirement rate method of life analysis is an actuarial method of developing survivor curves using the average rates at which property is retired from each depreciable group. The method involves the analysis of historical retirements of property of various ages, in relation to the property units exposed to retirement at those same ages. Application of this method requires an extensive compilation of historical aged retirement data as well as related plant accounting data including additions, acquisitions, sales and transfers. Plant accounting data for the years 1975 through 2023 were available to study. The life analyses were performed using Gannett Fleming's depreciation software programs. The actuarial data may or may not produce a complete life cycle of experience. A complete life cycle is indicated by the life table reaching zero percent surviving for the last age interval shown on the life table. The curve-fitting portion of Gannett Fleming's depreciation software program matches the stub survivor curves (i.e., from the original life tables) with each member of the lowa curve family. The curve-fitting results are based on a least squares solution of the differences between the stub curve and the lowa curve. Survivor data developed by the actuarial analysis and set forth on the original life table are graphed and compared visually and statistically with the lowa curves. There are two distinct steps in the estimation of service lives and retirement dispersions which must be recognized in the interpretation of the service life analysis results. The first step, life analysis, refers to the application of statistical procedures to determine life and dispersion indications based solely on past experience. The second step, life estimation, refers to the exercise of informed judgment in making sound estimates of service lives and retirement dispersions. Life estimation incorporates known historical experience, estimated historical trends and estimated future trends or events in order to define complete patterns of estimated service life characteristics. The results of the life

analyses, performed as the first step, are only one of the relevant factors to be considered during the decision making process of life estimation.

## **LIFE ESTIMATION**

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of PECO’s property accounting data; current Company policies and outlook as determined during conversations with engineering management and other technical subject matters experts from the company’s operations, facilities and IT departments; and the survivor curve estimates from previous studies of this company and other electric companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in reasonable indications of the survivor patterns experienced. These accounts represent 66 percent of depreciable plant including Common Plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

<u>Account No.</u>	<u>Account Description</u>
<b><u>ELECTRIC PLANT</u></b>	
<b>DISTRIBUTION</b>	
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Services – Aerial
371.00	Installations on Customers’ Premises
General	
397.00	Communication Equipment

COMMON PLANT  
GENERAL

390.00	Structures and Improvements
392.10	Transportation Equipment – Automobiles
392.20	Transportation Equipment – Light Trucks
392.30	Transportation Equipment – Heavy Trucks
392.40	Transportation Equipment – Tractors
392.50	Transportation Equipment – Trailers
392.60	Transportation Equipment – Other Vehicles
396.00	Power Operated Equipment

Account 364.00, Poles, Towers and Fixtures is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for most accounts for the years 1975 through 2023. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 50-R1.5 and is based on the statistical indications for the period 1975-2023. Discussions with Engineering management focused on topics such as retirement causes, maintenance practices, company plans and service life outlook for the assets included in this account. Account 364.00 is comprised of poles, anchors, guy wires, crossarms, etc. Of the approximate 415,000 poles owned by PECO, the vast majority are wood poles. The existing survivor curve estimate for this account is the 53-R2. The company has a pole inspection program in which poles are inspected on a ten-year cycle. The pole inspection includes a test and treat program. Poles are sonically tested and borings are inspected to quantify the condition of the poles. Poles showing signs of advanced rot and decay are removed while

other poles in fair condition can be treated before the pole is significantly weakened. The current pole inspection program at PECO has been in place since 2001. Some mitigation techniques are used for rot and decay particularly at the groundline. These techniques include the use of a preservative paste and fiberglass wrap around the base of the pole after the decay has been chipped away. Other techniques include the installation of a steel reinforcement rod at the base of the pole known as a C-truss. C-trusses are installed on poles that are starting to deteriorate at the base but are, otherwise, in relatively good condition. The addition of a C-truss is to provide the pole with additional support which will enhance reliability and is expected provide poles with an additional service life of 15 to 20 years. The company indicated the use of C-trusses in recent years has been declining. Visual inspections also are performed as part of the pole inspection program and these inspections provide information on other problems such as damaged hardware, woodpecker holes, cracks, splits and decayed pole tops. The mitigation techniques employed by PECO can impact the service life of poles; however, the test and treat program also identifies poles for proactive replacement. Increased annual replacements are also expected in the near future as PECO works toward removing poles older than 60 years from the population. Retirements for poles typically occur due to decay, relocations, the test and treat program, vehicle accidents, storm damage, upgrades, woodpecker damage and clearance requirements. Some of these causes of retirements such as vehicle accidents, relocations, clearance requirements necessitating a taller pole, affect poles of all vintages equally while other retirement causes such as decay and inadequacy are more common to older poles. The company expects to replace, on average, 17,000 per year over the next five years which is an increase from 9,000 poles

replaced in 2023 and less than 5,000 poles replaced per year in the years prior to 2023. A goal of this increased level of pole replacement is to not have a pole on their system older than 60 years.

The existing survivor curve estimate is the 53-R2.5. The proposed 50-R1.5 survivor curve estimate for this account takes into consideration the statistical indications for the overall experience band, 1975-2023 and the period 2019-2023. More recent experience bands such as the most recent 30 and 20 year band also are supportive of the 50-R1.5 survivor curve. The 50-R1.5 represents a good fit of the historical data through the representative data points, as shown on page VII-10; is consistent with management's plans and outlook; and is within the typical range of service lives experienced for Account 364, Poles, Towers and Fixtures by other electric companies in the mid-Atlantic and Northeast regions. Based on a consideration of these factors, the 50-R1.5 survivor curve estimate is appropriate.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for certain other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

Generally, the survivor curve estimates for the remainder of the accounts were based on judgments which considered the nature of the plant and equipment, a review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

For Account 362.00, Station Equipment, the historical data indicated service lives of 70 years or more for the overall experience band 1975-2023. More recent experience bands indicated service lives of 80 years or more. These results were well beyond what is typically experienced for this account and well beyond the expectations of the company's engineering management. This account includes equipment and devices typically found in a substation yard. Some of the assets in this account include power transformers, circuit breakers, relays, busbar and supporting structures, etc. Based on discussions with engineering conducted during our management meeting and field review, a range of service lives were determined for the major equipment types within this account as follows: 45 to 55 years for power transformers; 40 to 50 years for circuit breakers; 50 years for electromechanical relays, 25 years for solid state relays; 50 years or more for busbar, and supporting structures. The survivor curve estimate for Account 362.00, Station Equipment is the 55-R2.5 and is based primarily on informed judgment with consideration of all relevant factors.

---

## **PART IV. NET SALVAGE CONSIDERATIONS**

## PART IV. NET SALVAGE CONSIDERATIONS

### Net Salvage Considerations

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage (i.e., primarily removal costs) are amortized after their occurrence, no adjustments for expected net salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for individual accounts. The annual provision for recovering negative net salvage in Pennsylvania typically is based on the amortization of experienced net salvage over a five year period. However, PECO had requested in their 1989 rate case (Docket R-891364) to amortize experienced negative net salvage over the account's remaining life. The Pennsylvania Public Utility Commission (PA PUC) granted PECO's request and the company has been utilizing this method since 1989.

---

**PART V. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

## PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

### Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left( 1 - \frac{6}{10} \right) = \$400.$$

### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of December 31, 2023, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2023, are set forth in the Results of Study section of the report.

### **Average Service Life Procedure**

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

### **CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION**

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which

it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable utility plant in service. The accounts and their amortization periods are as follows:

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
<u>Electric</u>		
391.00	Office Furniture and Equipment	
391.20	Furniture and Fixtures	15
391.30	Computers	5
393.00	Stores Equipment	15
394.00	Tools, Shop and Garage Equipment	15
395.10	Laboratory Equipment - Testing	20
398.00	Miscellaneous Equipment	15
<u>Common</u>		
391.00	Office Furniture and Equipment	
391.10	Office Machines	10
391.20	Furniture and Fixtures	15
391.30	Computers	5
393.00	Stores Equipment	15
394.00	Tools, Shop and Garage Equipment	
394.20	Common Tools	15
394.30	Garage Equipment	20
398.00	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2023, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

---

## **PART VI. RESULTS OF STUDY**

## **PART VI. RESULTS OF STUDY**

### **QUALIFICATION OF RESULTS**

The calculated annual accrual rates and amounts resulting from an updated service life study are the principal results of this report. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions. The annual depreciation accrual rates are applicable specifically to the electric and common plant in service as of December 31, 2023.

### **DESCRIPTION OF DETAILED TABULATIONS**

Tables 1 and 2 present summary results of the study as applied to the original cost of electric and common plant respectively, at December 31, 2023. The summary schedules for each business division are presented on pages VI-4 and VI-5 of this report.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The

numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2023 are presented in account sequence starting on page VIII-2 of the supporting documents. The tables indicate the estimated survivor curve for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

PECO ENERGY COMPANY  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

DEPRECIABLE PLANT	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (NET PLANT) (5)=(3)-(4)	COMPOSITE REMAINING LIFE (6)	AMOUNT (7)	GROSS PLANT (8)=(7)/(3)	CALCULATED ANNUAL ACCRUAL RATE (%) (9)=(7)/(6)	NET PLANT (9)=(7)/(6)
<b>DISTRIBUTION PLANT</b>										
361.00	STRUCTURES AND IMPROVEMENTS	50 - R2.5	208,819,321.66	47,247,925	161,571,397	37.2	4,343,967	2.08	2.69	
362.00	STATION EQUIPMENT	55 - R2.5	1,247,092,868.06	735,944,525	511,148,343	39.4	18,662,962	1.50	2.54	
364.00	POLES, TOWERS AND FIXTURES	50 - R1.5	1,161,297,655.92	104,345,367	1,056,952,269	38.5	27,478,877	2.37	2.60	
365.00	OVERHEAD CONDUCTORS AND DEVICES	50 - R2.5	1,948,620,831.44	301,570,977	1,647,049,854	36.9	44,637,534	2.29	2.71	
366.00	UNDERGROUND CONDUIT	70 - R4	765,407,398.43	182,948,251	582,459,147	53.6	10,866,143	1.42	1.87	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	53 - S0	1,801,734,416.16	207,434,927	1,594,299,489	41.7	38,262,161	2.12	2.40	
368.00	LINE TRANSFORMERS	46 - R1	774,629,124.08	178,089,918	596,539,206	33.8	17,662,540	2.28	2.96	
369.10	SERVICES - AERIAL	55 - R4	189,424,657.86	66,599,011	122,825,647	37.8	3,249,106	1.72	2.65	
369.20	SERVICES - UNDERGROUND	60 - R4	278,093,550.44	130,594,805	147,498,745	33.3	4,428,260	1.59	3.00	
370.10	METER TRANSFORMERS	35 - R2	5,355,834.75	827,149	4,528,686	30.5	148,378	2.77	3.28	
370.20	SMART METERS	15 - S2	341,661,055.94	196,184,247	145,476,809	7.2	20,230,960	5.92	13.91	
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	37 - S4	1,030,122.85	975,618	54,505	12.2	4,468	0.43	8.20	
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28 - L0	66,272,520.92	33,923,119	32,349,402	20.5	1,578,437	2.38	4.88	
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>8,789,439,368.51</b>	<b>1,961,889,677</b>	<b>6,827,549,682</b>		<b>191,573,793</b>	<b>2.18</b>	<b>2.81</b>	
<b>GENERAL PLANT</b>										
390.00	STRUCTURES AND IMPROVEMENTS	45 - S0	50,959,322.32	16,135,347	34,823,975	28.0	1,242,110	2.44	3.57	
391.20	OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES	15 - S0	966,781.57	360,648	606,114	8.7	69,930	7.23	11.54	
391.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5 - S0	29,610,929.77	16,250,802	13,360,128	2.2	5,962,124	20.13	44.63	
393.00	STORES EQUIPMENT	15 - S0	44,814.19	25,467	19,327	4.5	4,295	9.58	22.22	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	15 - S0	53,043,735.71	20,440,854	32,602,882	8.7	3,753,519	7.08	11.51	
395.10	LABORATORY EQUIPMENT - TESTING	20 - S0	255,136.67	225,431	29,706	2.2	13,411	5.26	45.15	
397.00	COMMUNICATION EQUIPMENT	20 - L3	143,293,823.54	51,874,660	91,419,164	11.4	7,997,207	5.58	8.75	
397.10	COMMUNICATION EQUIPMENT - SMART METERS	15 - S2	39,776,576.07	21,244,165	18,532,411	6.8	2,724,936	6.85	14.70	
398.00	MISCELLANEOUS EQUIPMENT	15 - S0	712,104.73	(134,413)	846,518	12.3	68,588	9.63	8.10	
	<b>TOTAL GENERAL PLANT</b>		<b>318,663,204.57</b>	<b>126,422,981</b>	<b>192,240,224</b>		<b>21,836,120</b>	<b>6.85</b>	<b>11.36</b>	
	<b>TOTAL DEPRECIABLE PLANT</b>		<b>9,108,102,563.08</b>	<b>2,088,312,658</b>	<b>7,019,789,905</b>		<b>213,409,913</b>			
<b>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>										
121.00	TRANSMISSION PLANT (DEPRECIABLE)		1,881,334,423.00	602,235,669						
302.00	NON-UTILITY PROPERTY		11,230,248.69	(41,394)						
303.00	FRANCHISES AND CONSENTS		162,984.12							
350.00	MISCELLANEOUS INTANGIBLE PLANT*		163,321,702.79	110,394,426						
359.10	LAND AND LAND RIGHTS		91,841,572.79							
360.00	TRANSMISSION ARO COSTS		504,292.72							
371.10	INSTALLATIONS ON CUSTOMERS' PREMISES - DLC SWITCHES		81,683,073.11	320,710						
374.00	DISTRIBUTION ARO COSTS		2,600,624.80	9,683,625						
389.00	LAND AND LAND RIGHTS		1,063,458.66							
391.10	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES			(388)						
391.40	OFFICE FURNITURE AND EQUIPMENT - SMART METER COMP. EQUIP.			(148,840)						
395.20	LABORATORY EQUIPMENT - METERS			(813)						
399.10	GENERAL ARO COSTS		1,966,837.17	3,852,958						
	<b>TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>		<b>2,248,451,427.69</b>	<b>726,295,953</b>						
	<b>TOTAL ELECTRIC PLANT</b>		<b>11,356,563,990.77</b>	<b>2,814,608,611</b>						

\* MISCELLANEOUS INTANGIBLE PLANT IS INDIVIDUALLY DEPRECIATED OVER 5 YEARS.

PECO ENERGY COMPANY  
COMMON PLANT

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO COMMON PLANT AS OF DECEMBER 31, 2023

DEPRECIABLE PLANT	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (NET PLANT) (5)=(3)-(4)	COMPOSITE REMAINING LIFE (6)	CALCULATED ANNUAL ACCRUAL		
							AMOUNT (7)	GROSS PLANT (8)=(7)/(3)	NET PLANT (9)=(7)/(5)
<b>GENERAL PLANT</b>									
STRUCTURES AND IMPROVEMENTS		53 - R1	371,001,445.94	76,052,264	294,949,182	40.0	7,371,872	1.99	2.50
OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES		10 - SQ	100,572.80	25,611	74,962	5.5	13,629	13.55	18.18
OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES		15 - SQ	26,602,108.37	5,383,305	21,218,803	8.0	2,646,411	9.95	12.47
OFFICE FURNITURE AND EQUIPMENT - COMPUTERS		5 - SQ	44,918,373.38	20,506,272	24,412,101	3.0	8,241,165	18.35	33.76
TRANSPORTATION EQUIPMENT - AUTOMOBILES		6 - L3	67,549.42	70,966	(3,417)	-	0	-	-
TRANSPORTATION EQUIPMENT - LIGHT TRUCKS		12 - S4	46,401,213.59	21,550,758	24,850,456	7.6	3,268,991	7.05	13.15
TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		14 - L5	108,210,008.83	48,419,765	59,790,244	8.3	7,190,020	6.64	12.03
TRANSPORTATION EQUIPMENT - TRACTORS		11 - L2	421,406.29	334,918	86,488	10.5	8,237	1.95	9.52
TRANSPORTATION EQUIPMENT - TRAILERS		15 - L1.5	5,589,547.50	3,366,605	2,222,943	10.2	218,927	3.92	9.85
TRANSPORTATION EQUIPMENT - OTHER VEHICLES		16 - L1.5	6,031,225.32	4,386,190	1,645,035	11.5	143,142	2.37	8.70
TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS		8 - L4	29,920,135.08	13,256,484	16,663,651	4.5	3,729,919	12.47	22.38
STORES EQUIPMENT		15 - SQ	1,339,611.23	374,517	965,094	8.2	117,152	8.75	12.14
TOOLS, SHOP AND GARAGE EQUIPMENT - COMMON TOOLS		15 - SQ	1,010,121.36	366,497	643,624	9.3	69,464	6.88	10.79
TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE EQUIPMENT		20 - SQ	1,541,573.52	595,885	945,689	12.8	73,824	4.79	7.81
POWER OPERATED EQUIPMENT		12 - R1.5	185,066.30	184,965	101	1.0	102	0.06	100.69
COMMUNICATION EQUIPMENT		20 - S2	128,703,281.58	38,627,321	90,075,961	14.4	6,252,684	4.86	6.94
MISCELLANEOUS EQUIPMENT		15 - SQ	1,191,360.37	849,897	341,463	3.4	100,711	8.45	29.49
<b>TOTAL GENERAL PLANT</b>			<b>773,234,600.88</b>	<b>234,352,220</b>	<b>538,882,381</b>		<b>39,446,250</b>	<b>5.10</b>	<b>7.32</b>
<b>TOTAL DEPRECIABLE PLANT</b>			<b>773,234,600.88</b>	<b>234,352,220</b>	<b>538,882,381</b>		<b>39,446,250</b>		
<b>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>									
ORGANIZATION			677,135.89						
MISCELLANEOUS INTANGIBLE PLANT*			327,035,308.70	234,197,279					
LAND AND LAND RIGHTS			6,783,057.92	(1,354)					
TOOLS, SHOP AND GARAGE EQUIPMENT - CONSTRUCTION TOOLS			1,085,116.51	(330,624)					
GENERAL ARO COSTS									
<b>TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>			<b>335,580,619.02</b>	<b>233,865,301</b>					
<b>TOTAL COMMON PLANT</b>			<b>1,108,815,219.90</b>	<b>468,217,521</b>					

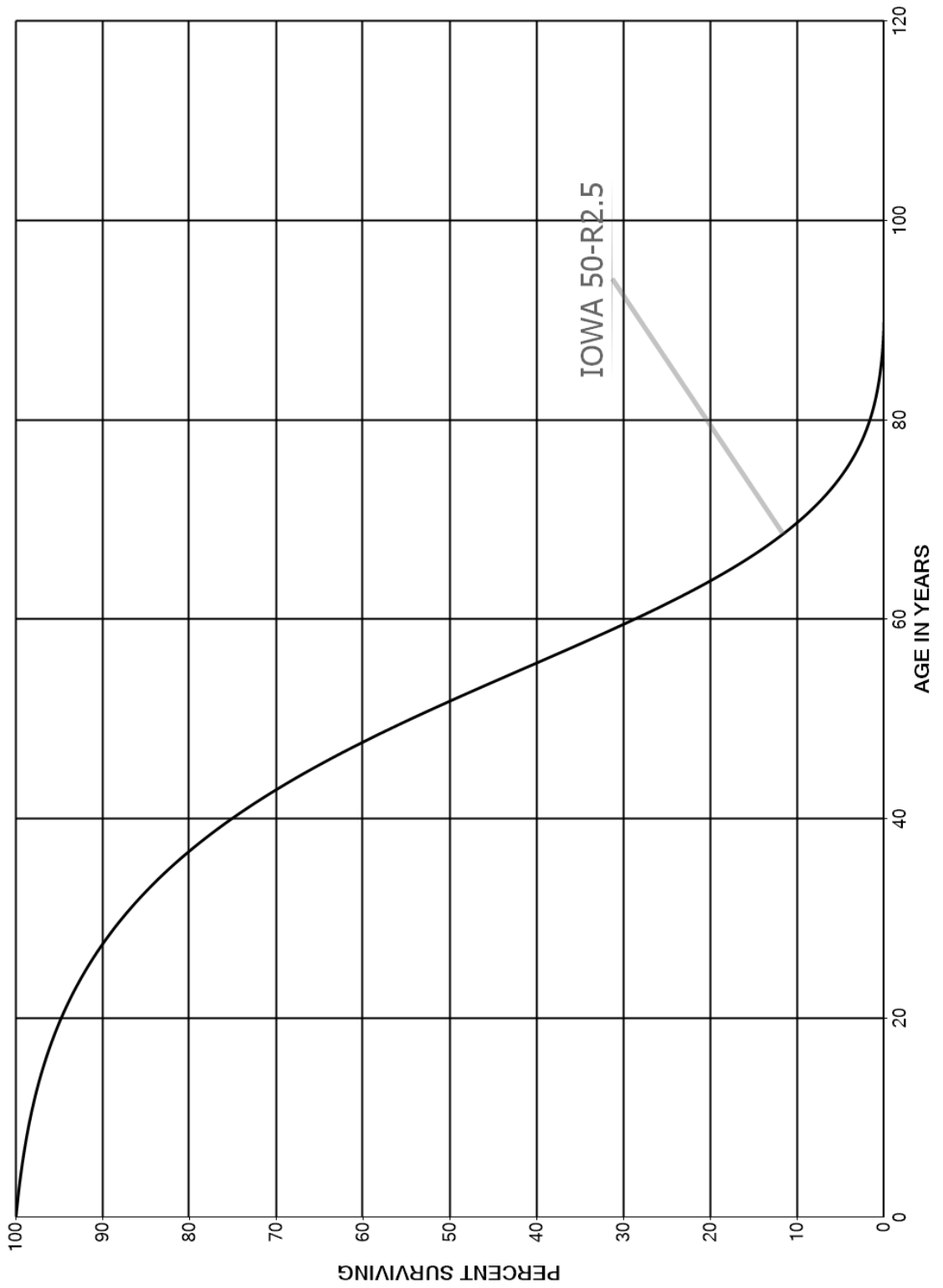
\* MISCELLANEOUS INTANGIBLE PLANT IS INDIVIDUALLY DEPRECIATED OVER 5 YEARS.

---

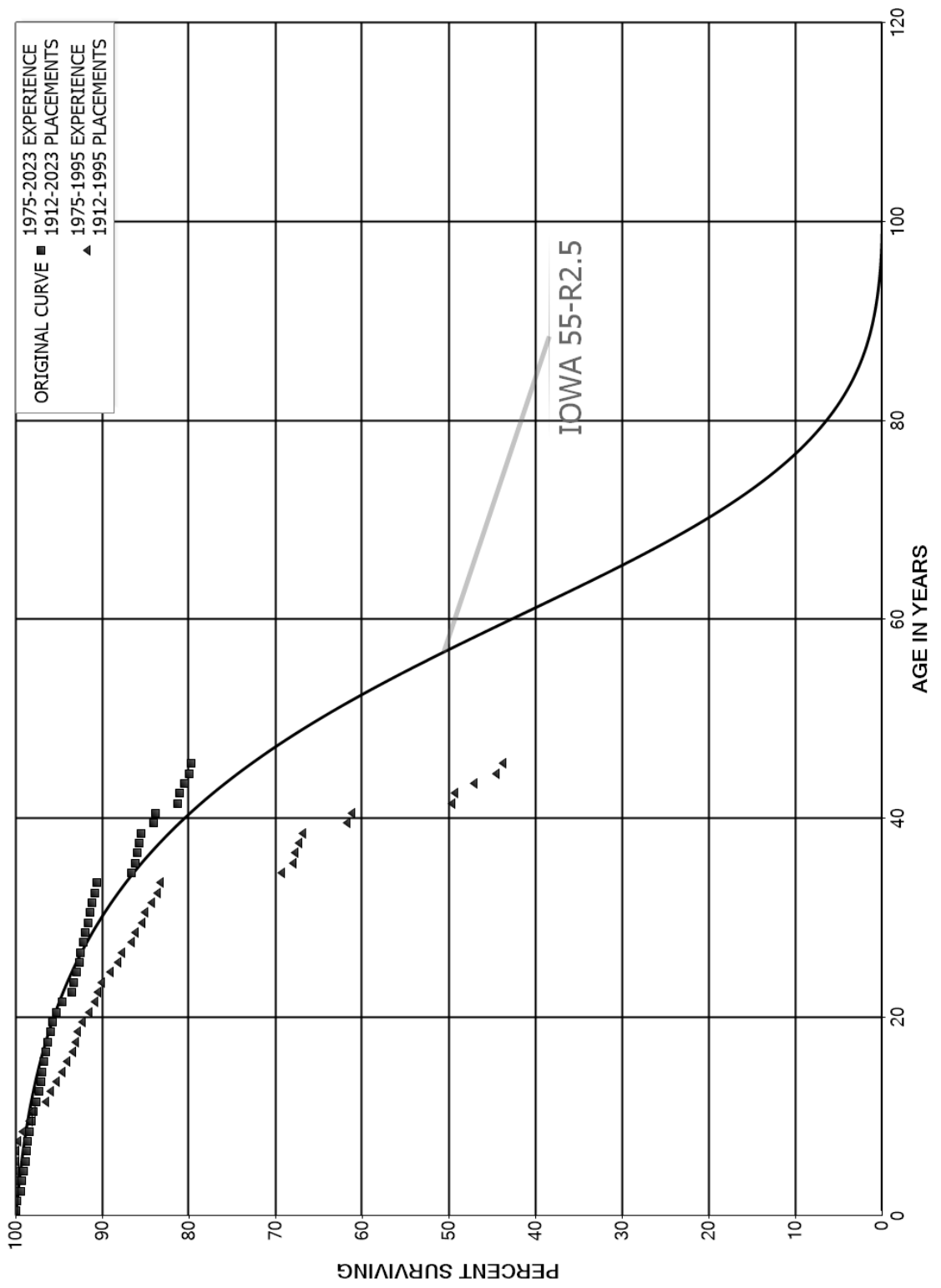
## **PART VII. SERVICE LIFE STATISTICS**

**ELECTRIC PLANT**

PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS  
 SMOOTH SURVIVOR CURVE



PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 362.00 STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,103,607,337	29,934	0.0000	1.0000	100.00
0.5	1,104,661,294	1,600,269	0.0014	0.9986	100.00
1.5	1,038,057,341	4,314,666	0.0042	0.9958	99.85
2.5	983,194,479	1,230,241	0.0013	0.9987	99.44
3.5	982,644,258	2,345,770	0.0024	0.9976	99.31
4.5	951,008,331	2,438,300	0.0026	0.9974	99.08
5.5	933,797,686	861,003	0.0009	0.9991	98.82
6.5	913,927,396	1,191,918	0.0013	0.9987	98.73
7.5	879,090,469	1,813,472	0.0021	0.9979	98.60
8.5	845,881,512	1,974,777	0.0023	0.9977	98.40
9.5	819,072,924	1,817,144	0.0022	0.9978	98.17
10.5	803,178,977	3,061,337	0.0038	0.9962	97.95
11.5	789,789,190	2,224,693	0.0028	0.9972	97.58
12.5	741,515,729	1,493,085	0.0020	0.9980	97.30
13.5	719,226,931	1,517,016	0.0021	0.9979	97.11
14.5	696,617,375	1,316,877	0.0019	0.9981	96.90
15.5	661,091,784	1,833,421	0.0028	0.9972	96.72
16.5	634,138,456	1,423,516	0.0022	0.9978	96.45
17.5	606,281,773	1,612,238	0.0027	0.9973	96.23
18.5	601,640,399	1,355,578	0.0023	0.9977	95.98
19.5	587,754,623	3,144,242	0.0053	0.9947	95.76
20.5	573,622,384	3,812,432	0.0066	0.9934	95.25
21.5	567,345,117	6,717,480	0.0118	0.9882	94.62
22.5	530,498,782	1,285,153	0.0024	0.9976	93.50
23.5	521,273,713	1,979,945	0.0038	0.9962	93.27
24.5	508,355,245	1,499,440	0.0029	0.9971	92.92
25.5	494,761,981	885,000	0.0018	0.9982	92.64
26.5	488,256,052	1,799,985	0.0037	0.9963	92.48
27.5	472,656,538	980,815	0.0021	0.9979	92.13
28.5	456,774,106	1,636,624	0.0036	0.9964	91.94
29.5	449,347,185	1,120,968	0.0025	0.9975	91.61
30.5	423,023,835	1,119,995	0.0026	0.9974	91.39
31.5	389,288,388	1,164,890	0.0030	0.9970	91.14
32.5	371,520,468	852,047	0.0023	0.9977	90.87
33.5	333,280,873	14,961,551	0.0449	0.9551	90.66
34.5	289,087,410	1,493,758	0.0052	0.9948	86.59
35.5	261,300,420	603,232	0.0023	0.9977	86.15
36.5	245,953,745	636,308	0.0026	0.9974	85.95
37.5	237,368,977	678,167	0.0029	0.9971	85.72
38.5	230,120,805	3,728,582	0.0162	0.9838	85.48

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	218,802,947	612,392	0.0028	0.9972	84.09
40.5	214,004,941	6,513,042	0.0304	0.9696	83.86
41.5	206,029,038	479,067	0.0023	0.9977	81.31
42.5	202,722,183	1,458,760	0.0072	0.9928	81.12
43.5	200,625,651	1,397,220	0.0070	0.9930	80.53
44.5	195,921,340	712,134	0.0036	0.9964	79.97
45.5	195,281,957	510,567	0.0026	0.9974	79.68
46.5	193,080,216	684,202	0.0035	0.9965	79.47
47.5	192,665,331	865,000	0.0045	0.9955	79.19
48.5	183,285,662	518,773	0.0028	0.9972	78.84
49.5	168,115,796	962,608	0.0057	0.9943	78.61
50.5	161,959,000	417,354	0.0026	0.9974	78.16
51.5	146,796,353	732,934	0.0050	0.9950	77.96
52.5	130,424,002	724,937	0.0056	0.9944	77.57
53.5	118,356,488	617,091	0.0052	0.9948	77.14
54.5	103,369,931	699,521	0.0068	0.9932	76.74
55.5	95,977,778	370,994	0.0039	0.9961	76.22
56.5	89,044,644	606,907	0.0068	0.9932	75.93
57.5	84,580,770	630,563	0.0075	0.9925	75.41
58.5	80,609,927	821,159	0.0102	0.9898	74.85
59.5	75,702,046	842,270	0.0111	0.9889	74.08
60.5	69,330,863	690,383	0.0100	0.9900	73.26
61.5	65,497,322	387,912	0.0059	0.9941	72.53
62.5	60,023,457	844,111	0.0141	0.9859	72.10
63.5	54,056,318	1,863,010	0.0345	0.9655	71.09
64.5	47,362,750	785,941	0.0166	0.9834	68.64
65.5	41,133,913	306,073	0.0074	0.9926	67.50
66.5	37,059,403	961,718	0.0260	0.9740	67.00
67.5	30,993,462	248,971	0.0080	0.9920	65.26
68.5	28,008,817	543,427	0.0194	0.9806	64.73
69.5	23,988,965	248,296	0.0104	0.9896	63.48
70.5	20,455,935	244,590	0.0120	0.9880	62.82
71.5	19,019,628	51,331	0.0027	0.9973	62.07
72.5	17,336,753	59,628	0.0034	0.9966	61.90
73.5	15,650,968	114,349	0.0073	0.9927	61.69
74.5	14,040,547	12,948	0.0009	0.9991	61.24
75.5	13,402,075	12,390	0.0009	0.9991	61.18
76.5	9,396,362	39,096	0.0042	0.9958	61.12
77.5	9,189,996	6,732	0.0007	0.9993	60.87
78.5	8,304,525	163,042	0.0196	0.9804	60.83

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	7,793,988	41,983	0.0054	0.9946	59.63	
80.5	7,519,304	79,480	0.0106	0.9894	59.31	
81.5	6,318,122	90,054	0.0143	0.9857	58.68	
82.5	6,077,189	109,418	0.0180	0.9820	57.85	
83.5	5,888,071	18,734	0.0032	0.9968	56.80	
84.5	5,806,108	378,103	0.0651	0.9349	56.62	
85.5	5,393,763	5,874	0.0011	0.9989	52.94	
86.5	5,353,052	14,176	0.0026	0.9974	52.88	
87.5	5,338,115	72,514	0.0136	0.9864	52.74	
88.5	5,265,601	11,432	0.0022	0.9978	52.02	
89.5	5,254,155	126,068	0.0240	0.9760	51.91	
90.5	5,121,666	24,657	0.0048	0.9952	50.66	
91.5	3,376,721	13,674	0.0040	0.9960	50.42	
92.5	3,155,701	24,525	0.0078	0.9922	50.22	
93.5	2,912,640	2,427	0.0008	0.9992	49.83	
94.5	1,873,639	2,741	0.0015	0.9985	49.78	
95.5	1,827,727	6,119	0.0033	0.9967	49.71	
96.5	1,790,484	1,373	0.0008	0.9992	49.55	
97.5	1,718,507	1,108	0.0006	0.9994	49.51	
98.5	1,464,353	955	0.0007	0.9993	49.48	
99.5	778,043	28	0.0000	1.0000	49.44	
100.5	80,968	175	0.0022	0.9978	49.44	
101.5	77,678	56	0.0007	0.9993	49.33	
102.5	75,379	190	0.0025	0.9975	49.30	
103.5	21,926	4	0.0002	0.9998	49.17	
104.5	21,511	1,005	0.0467	0.9533	49.17	
105.5	20,506	293	0.0143	0.9857	46.87	
106.5	18,265	20	0.0011	0.9989	46.20	
107.5					46.15	

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-1995			EXPERIENCE BAND 1975-1995		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	277,640,124		0.0000	1.0000	100.00
0.5	278,932,497	84,948	0.0003	0.9997	100.00
1.5	280,541,278	57,795	0.0002	0.9998	99.97
2.5	270,115,781	92,854	0.0003	0.9997	99.95
3.5	254,221,628	77,280	0.0003	0.9997	99.91
4.5	243,303,255	149,747	0.0006	0.9994	99.88
5.5	221,866,727	83,392	0.0004	0.9996	99.82
6.5	200,643,697	309,360	0.0015	0.9985	99.79
7.5	181,324,760	1,027,371	0.0057	0.9943	99.63
8.5	170,149,829	1,273,330	0.0075	0.9925	99.07
9.5	164,510,302	569,131	0.0035	0.9965	98.33
10.5	162,501,583	2,691,546	0.0166	0.9834	97.99
11.5	158,146,298	890,882	0.0056	0.9944	96.36
12.5	157,913,532	1,010,870	0.0064	0.9936	95.82
13.5	162,041,288	1,153,787	0.0071	0.9929	95.21
14.5	162,916,818	977,600	0.0060	0.9940	94.53
15.5	164,649,163	1,151,270	0.0070	0.9930	93.96
16.5	166,285,503	622,308	0.0037	0.9963	93.30
17.5	169,426,196	395,756	0.0023	0.9977	92.95
18.5	173,354,054	1,061,265	0.0061	0.9939	92.74
19.5	176,385,381	1,439,529	0.0082	0.9918	92.17
20.5	170,899,076	1,192,777	0.0070	0.9930	91.42
21.5	159,017,250	754,631	0.0047	0.9953	90.78
22.5	152,318,574	616,007	0.0040	0.9960	90.35
23.5	137,827,455	1,663,357	0.0121	0.9879	89.98
24.5	121,972,597	1,104,238	0.0091	0.9909	88.90
25.5	126,448,751	653,737	0.0052	0.9948	88.09
26.5	112,045,216	1,465,747	0.0131	0.9869	87.64
27.5	107,319,208	547,358	0.0051	0.9949	86.49
28.5	99,984,447	855,393	0.0086	0.9914	86.05
29.5	95,925,748	375,602	0.0039	0.9961	85.31
30.5	95,621,322	846,648	0.0089	0.9911	84.98
31.5	90,574,298	733,469	0.0081	0.9919	84.23
32.5	91,556,898	398,828	0.0044	0.9956	83.55
33.5	87,821,867	14,775,943	0.1682	0.8318	83.18
34.5	67,311,717	1,313,314	0.0195	0.9805	69.19
35.5	60,526,173	218,061	0.0036	0.9964	67.84
36.5	56,414,385	375,639	0.0067	0.9933	67.59
37.5	50,211,929	336,316	0.0067	0.9933	67.14
38.5	45,667,115	3,441,734	0.0754	0.9246	66.69

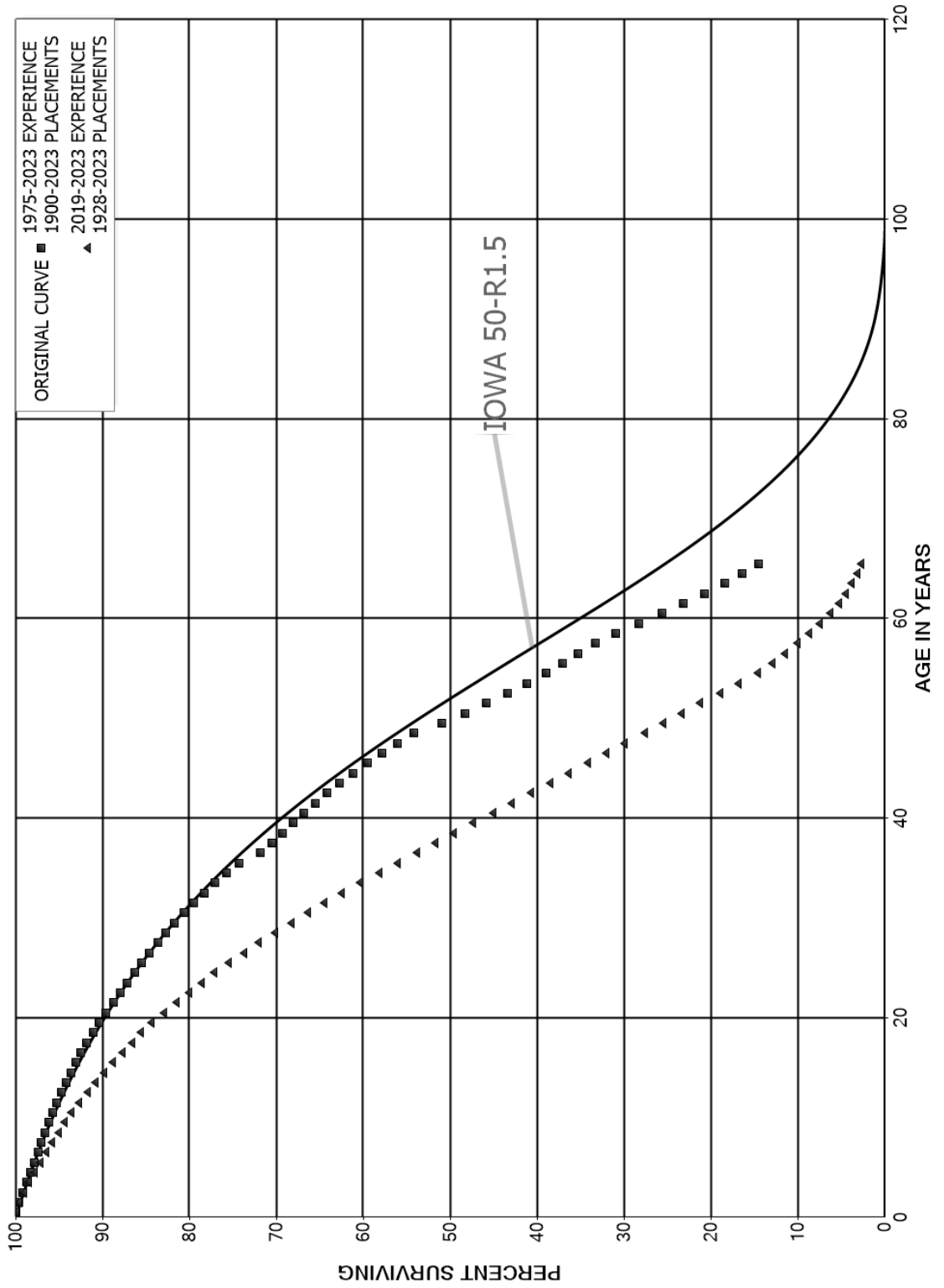
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-1995			EXPERIENCE BAND 1975-1995		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,807,512	345,830	0.0094	0.9906	61.67
40.5	32,948,948	6,255,467	0.1899	0.8101	61.09
41.5	22,845,178	164,450	0.0072	0.9928	49.49
42.5	20,182,939	910,630	0.0451	0.9549	49.13
43.5	19,557,753	1,053,023	0.0538	0.9462	46.92
44.5	17,133,429	291,679	0.0170	0.9830	44.39
45.5	16,221,495	112,595	0.0069	0.9931	43.63
46.5	14,743,301	165,527	0.0112	0.9888	43.33
47.5	14,041,569	132,047	0.0094	0.9906	42.84
48.5	10,367,392	53,150	0.0051	0.9949	42.44
49.5	10,884,683	211,050	0.0194	0.9806	42.22
50.5	10,746,498	23,553	0.0022	0.9978	41.41
51.5	11,384,592	185,612	0.0163	0.9837	41.31
52.5	10,945,715	175,008	0.0160	0.9840	40.64
53.5	9,407,540	32,190	0.0034	0.9966	39.99
54.5	9,236,741	27,199	0.0029	0.9971	39.85
55.5	9,569,618	23,940	0.0025	0.9975	39.74
56.5	9,438,559	51,552	0.0055	0.9945	39.64
57.5	9,320,777	150,669	0.0162	0.9838	39.42
58.5	9,124,986	342,998	0.0376	0.9624	38.78
59.5	8,781,322	331,022	0.0377	0.9623	37.33
60.5	8,450,300	270,466	0.0320	0.9680	35.92
61.5	8,193,050	42,541	0.0052	0.9948	34.77
62.5	8,051,547	165,324	0.0205	0.9795	34.59
63.5	6,102,394	1,045,180	0.1713	0.8287	33.88
64.5	4,663,267	149,009	0.0320	0.9680	28.08
65.5	4,103,354	38,964	0.0095	0.9905	27.18
66.5	3,001,726	216,325	0.0721	0.9279	26.92
67.5	2,337,157	24,926	0.0107	0.9893	24.98
68.5	2,268,053	72,108	0.0318	0.9682	24.71
69.5	1,915,645		0.0000	1.0000	23.93
70.5	1,619,702	3,578	0.0022	0.9978	23.93
71.5	894,840	9,880	0.0110	0.9890	23.88
72.5	104,497		0.0000	1.0000	23.61
73.5	93,719		0.0000	1.0000	23.61
74.5	88,313		0.0000	1.0000	23.61
75.5	24,885		0.0000	1.0000	23.61
76.5	24,176		0.0000	1.0000	23.61
77.5	24,176		0.0000	1.0000	23.61
78.5	22,213		0.0000	1.0000	23.61
79.5					23.61

PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 364.00 POLES, TOWERS AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,244,510,967	1,351,908	0.0011	0.9989	100.00
0.5	1,136,130,153	3,057,251	0.0027	0.9973	99.89
1.5	1,036,377,889	4,953,489	0.0048	0.9952	99.62
2.5	927,161,195	3,906,259	0.0042	0.9958	99.15
3.5	817,386,549	3,811,753	0.0047	0.9953	98.73
4.5	746,444,576	3,021,866	0.0040	0.9960	98.27
5.5	696,128,822	3,027,265	0.0043	0.9957	97.87
6.5	667,051,371	2,961,796	0.0044	0.9956	97.44
7.5	641,444,501	2,840,392	0.0044	0.9956	97.01
8.5	616,469,916	2,598,866	0.0042	0.9958	96.58
9.5	555,747,712	2,492,664	0.0045	0.9955	96.18
10.5	540,804,654	2,798,247	0.0052	0.9948	95.74
11.5	533,764,018	2,823,513	0.0053	0.9947	95.25
12.5	523,241,289	2,991,224	0.0057	0.9943	94.74
13.5	506,732,748	3,012,009	0.0059	0.9941	94.20
14.5	492,645,972	2,968,080	0.0060	0.9940	93.64
15.5	472,795,521	3,121,913	0.0066	0.9934	93.08
16.5	456,830,584	3,251,176	0.0071	0.9929	92.46
17.5	435,737,189	3,287,389	0.0075	0.9925	91.81
18.5	414,011,173	3,320,746	0.0080	0.9920	91.11
19.5	402,492,760	3,578,637	0.0089	0.9911	90.38
20.5	373,199,363	3,421,053	0.0092	0.9908	89.58
21.5	345,514,498	3,130,119	0.0091	0.9909	88.76
22.5	307,986,063	2,726,030	0.0089	0.9911	87.95
23.5	299,064,277	2,895,709	0.0097	0.9903	87.18
24.5	278,661,463	2,742,217	0.0098	0.9902	86.33
25.5	262,292,485	2,812,918	0.0107	0.9893	85.48
26.5	248,273,461	2,737,849	0.0110	0.9890	84.57
27.5	230,236,203	2,590,145	0.0112	0.9888	83.63
28.5	219,101,014	2,648,552	0.0121	0.9879	82.69
29.5	207,960,983	2,702,734	0.0130	0.9870	81.69
30.5	193,831,991	2,718,994	0.0140	0.9860	80.63
31.5	180,620,393	2,682,773	0.0149	0.9851	79.50
32.5	170,555,744	2,779,958	0.0163	0.9837	78.32
33.5	158,385,702	2,775,143	0.0175	0.9825	77.04
34.5	144,873,905	2,673,008	0.0185	0.9815	75.69
35.5	133,605,450	4,422,423	0.0331	0.9669	74.30
36.5	119,797,503	2,279,405	0.0190	0.9810	71.84
37.5	109,868,023	1,875,594	0.0171	0.9829	70.47
38.5	101,430,606	1,814,938	0.0179	0.9821	69.27

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	94,600,477	1,691,874	0.0179	0.9821	68.03
40.5	89,381,483	1,772,282	0.0198	0.9802	66.81
41.5	84,122,926	1,733,175	0.0206	0.9794	65.49
42.5	79,475,494	1,816,023	0.0229	0.9771	64.14
43.5	75,194,078	1,800,112	0.0239	0.9761	62.67
44.5	71,189,017	1,883,955	0.0265	0.9735	61.17
45.5	67,068,753	1,914,565	0.0285	0.9715	59.55
46.5	62,986,174	1,953,074	0.0310	0.9690	57.85
47.5	59,368,344	2,016,767	0.0340	0.9660	56.06
48.5	55,756,143	3,244,557	0.0582	0.9418	54.15
49.5	50,090,478	2,706,504	0.0540	0.9460	51.00
50.5	45,359,638	2,299,977	0.0507	0.9493	48.25
51.5	41,746,329	2,160,863	0.0518	0.9482	45.80
52.5	37,911,795	2,015,773	0.0532	0.9468	43.43
53.5	33,472,687	1,736,937	0.0519	0.9481	41.12
54.5	29,409,218	1,473,064	0.0501	0.9499	38.99
55.5	26,636,828	1,291,714	0.0485	0.9515	37.03
56.5	24,466,901	1,389,333	0.0568	0.9432	35.24
57.5	22,381,780	1,526,337	0.0682	0.9318	33.24
58.5	20,876,482	1,845,951	0.0884	0.9116	30.97
59.5	18,113,538	1,668,204	0.0921	0.9079	28.23
60.5	15,624,993	1,527,947	0.0978	0.9022	25.63
61.5	13,279,096	1,400,965	0.1055	0.8945	23.13
62.5	10,929,842	1,188,017	0.1087	0.8913	20.69
63.5	8,920,521	963,907	0.1081	0.8919	18.44
64.5	7,386,492	849,516	0.1150	0.8850	16.44
65.5	5,612,897	748,307	0.1333	0.8667	14.55
66.5	4,470,975	608,497	0.1361	0.8639	12.61
67.5	3,554,448	395,458	0.1113	0.8887	10.90
68.5	2,876,203	279,424	0.0972	0.9028	9.68
69.5	2,381,071	246,886	0.1037	0.8963	8.74
70.5	1,989,718	195,880	0.0984	0.9016	7.84
71.5	1,793,839	199,404	0.1112	0.8888	7.07
72.5	1,462,021	181,776	0.1243	0.8757	6.28
73.5	1,210,151	159,260	0.1316	0.8684	5.50
74.5	1,136,773	130,392	0.1147	0.8853	4.78
75.5	953,941	180,687	0.1894	0.8106	4.23
76.5	750,760	113,284	0.1509	0.8491	3.43
77.5	637,448	63,401	0.0995	0.9005	2.91
78.5	555,306	47,946	0.0863	0.9137	2.62

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	490,236	29,532	0.0602	0.9398	2.39	
80.5	448,532	28,895	0.0644	0.9356	2.25	
81.5	355,020	19,326	0.0544	0.9456	2.11	
82.5	335,694	26,374	0.0786	0.9214	1.99	
83.5	309,320	23,816	0.0770	0.9230	1.83	
84.5	285,261	25,564	0.0896	0.9104	1.69	
85.5	258,620	19,790	0.0765	0.9235	1.54	
86.5	237,933	18,200	0.0765	0.9235	1.42	
87.5	218,144	13,548	0.0621	0.9379	1.31	
88.5	203,533	10,314	0.0507	0.9493	1.23	
89.5	192,819	6,366	0.0330	0.9670	1.17	
90.5	186,250	15,672	0.0841	0.9159	1.13	
91.5	170,483	12,498	0.0733	0.9267	1.04	
92.5	157,880	26,350	0.1669	0.8331	0.96	
93.5	131,460	42,962	0.3268	0.6732	0.80	
94.5	88,126	74,287	0.8430	0.1570	0.54	
95.5	13,830	13,830	1.0000		0.08	
96.5						

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 2019-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	506,314,901	768,563	0.0015	0.9985	100.00	
0.5	447,725,588	1,500,777	0.0034	0.9966	99.85	
1.5	377,739,504	1,981,055	0.0052	0.9948	99.51	
2.5	293,620,889	1,841,595	0.0063	0.9937	98.99	
3.5	210,103,319	1,398,133	0.0067	0.9933	98.37	
4.5	162,633,179	1,076,804	0.0066	0.9934	97.72	
5.5	129,285,131	879,384	0.0068	0.9932	97.07	
6.5	121,612,203	869,418	0.0071	0.9929	96.41	
7.5	122,513,763	908,579	0.0074	0.9926	95.72	
8.5	120,699,448	944,597	0.0078	0.9922	95.01	
9.5	108,998,368	928,607	0.0085	0.9915	94.27	
10.5	108,788,801	1,010,431	0.0093	0.9907	93.46	
11.5	102,185,134	1,024,702	0.0100	0.9900	92.60	
12.5	96,503,450	976,442	0.0101	0.9899	91.67	
13.5	95,049,988	1,021,647	0.0107	0.9893	90.74	
14.5	90,059,375	1,084,684	0.0120	0.9880	89.76	
15.5	98,008,127	1,164,138	0.0119	0.9881	88.68	
16.5	108,984,349	1,347,845	0.0124	0.9876	87.63	
17.5	125,878,085	1,513,492	0.0120	0.9880	86.55	
18.5	111,594,740	1,647,144	0.0148	0.9852	85.50	
19.5	120,595,010	1,971,051	0.0163	0.9837	84.24	
20.5	107,216,119	1,890,083	0.0176	0.9824	82.87	
21.5	92,768,849	1,631,953	0.0176	0.9824	81.41	
22.5	73,055,589	1,294,527	0.0177	0.9823	79.97	
23.5	74,465,080	1,461,513	0.0196	0.9804	78.56	
24.5	64,112,981	1,338,050	0.0209	0.9791	77.01	
25.5	61,680,380	1,425,028	0.0231	0.9769	75.41	
26.5	60,788,027	1,453,508	0.0239	0.9761	73.66	
27.5	52,635,841	1,354,648	0.0257	0.9743	71.90	
28.5	53,732,322	1,439,458	0.0268	0.9732	70.05	
29.5	56,405,528	1,571,983	0.0279	0.9721	68.18	
30.5	53,425,315	1,552,153	0.0291	0.9709	66.28	
31.5	52,759,386	1,638,595	0.0311	0.9689	64.35	
32.5	52,663,961	1,782,121	0.0338	0.9662	62.35	
33.5	49,047,806	1,734,995	0.0354	0.9646	60.24	
34.5	42,695,250	1,590,245	0.0372	0.9628	58.11	
35.5	36,880,355	1,443,225	0.0391	0.9609	55.95	
36.5	30,277,353	1,202,937	0.0397	0.9603	53.76	
37.5	25,135,943	1,036,320	0.0412	0.9588	51.62	
38.5	20,723,065	933,695	0.0451	0.9549	49.49	

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 2019-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	17,758,001	849,890	0.0479	0.9521	47.26	
40.5	16,617,012	814,896	0.0490	0.9510	45.00	
41.5	15,370,769	776,216	0.0505	0.9495	42.79	
42.5	14,178,929	763,334	0.0538	0.9462	40.63	
43.5	13,485,257	774,865	0.0575	0.9425	38.45	
44.5	14,278,560	837,233	0.0586	0.9414	36.24	
45.5	14,145,749	874,759	0.0618	0.9382	34.11	
46.5	13,793,468	952,597	0.0691	0.9309	32.00	
47.5	13,867,131	1,059,017	0.0764	0.9236	29.79	
48.5	15,135,524	1,186,321	0.0784	0.9216	27.52	
49.5	15,432,728	1,248,559	0.0809	0.9191	25.36	
50.5	14,353,224	1,345,561	0.0937	0.9063	23.31	
51.5	12,915,960	1,370,013	0.1061	0.8939	21.12	
52.5	11,252,684	1,278,062	0.1136	0.8864	18.88	
53.5	7,493,772	980,683	0.1309	0.8691	16.74	
54.5	6,213,903	745,257	0.1199	0.8801	14.55	
55.5	6,154,279	671,498	0.1091	0.8909	12.80	
56.5	6,613,789	829,412	0.1254	0.8746	11.41	
57.5	7,378,763	981,466	0.1330	0.8670	9.98	
58.5	8,340,975	1,241,100	0.1488	0.8512	8.65	
59.5	7,729,582	1,230,346	0.1592	0.8408	7.36	
60.5	7,422,377	1,158,589	0.1561	0.8439	6.19	
61.5	6,550,517	1,050,015	0.1603	0.8397	5.22	
62.5	5,664,194	899,930	0.1589	0.8411	4.39	
63.5	4,750,586	778,247	0.1638	0.8362	3.69	
64.5	4,058,836	687,767	0.1694	0.8306	3.09	
65.5	2,736,213	554,757	0.2027	0.7973	2.56	
66.5	1,787,842	404,581	0.2263	0.7737	2.04	
67.5	1,407,259	262,184	0.1863	0.8137	1.58	
68.5	1,077,071	181,594	0.1686	0.8314	1.29	
69.5	915,127	169,759	0.1855	0.8145	1.07	
70.5	794,184	140,676	0.1771	0.8229	0.87	
71.5	753,654	155,820	0.2068	0.7932	0.72	
72.5	561,119	134,949	0.2405	0.7595	0.57	
73.5	437,048	110,438	0.2527	0.7473	0.43	
74.5	317,190	89,129	0.2810	0.7190	0.32	
75.5	230,724	60,411	0.2618	0.7382	0.23	
76.5	264,989	56,582	0.2135	0.7865	0.17	
77.5	208,379	40,656	0.1951	0.8049	0.13	
78.5	148,981	31,530	0.2116	0.7884	0.11	

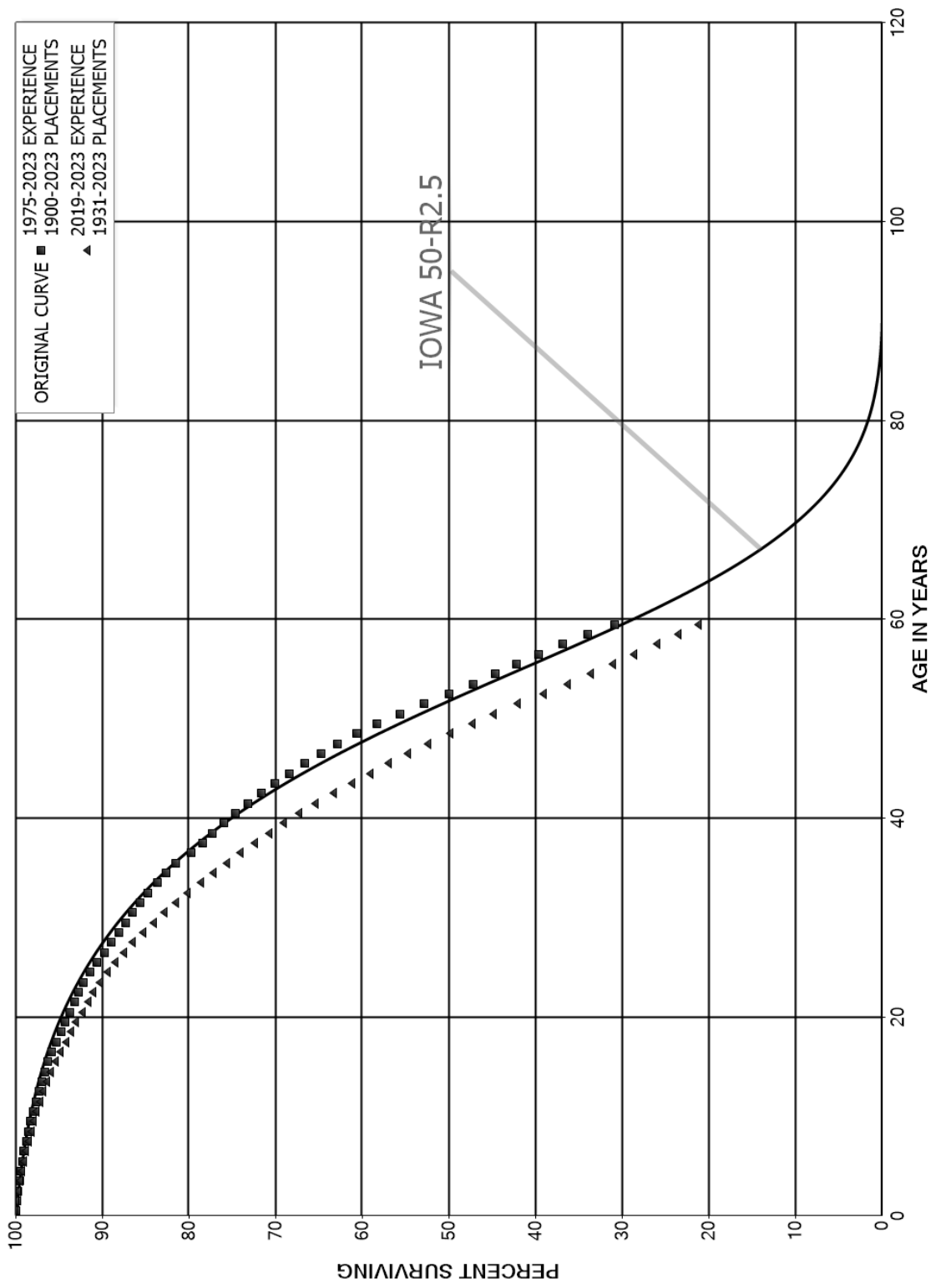
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 2019-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	103,366	14,815	0.1433	0.8567	0.09	
80.5	94,536	13,790	0.1459	0.8541	0.07	
81.5	24,290	5,160	0.2124	0.7876	0.06	
82.5	39,763	11,697	0.2942	0.7058	0.05	
83.5	45,347	12,084	0.2665	0.7335	0.03	
84.5	41,458	15,028	0.3625	0.6375	0.03	
85.5	32,189	11,962	0.3716	0.6284	0.02	
86.5	24,136	9,934	0.4116	0.5884	0.01	
87.5	19,692	8,433	0.4282	0.5718	0.01	
88.5	17,218	6,871	0.3991	0.6009	0.00	
89.5	17,330	5,711	0.3295	0.6705	0.00	
90.5	17,545	7,371	0.4201	0.5799	0.00	
91.5	10,078	4,192	0.4160	0.5840	0.00	
92.5	5,781	3,743	0.6474	0.3526	0.00	
93.5	1,969	1,428	0.7255	0.2745	0.00	
94.5	169	160	0.9489	0.0511	0.00	
95.5					0.00	

PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,998,165,993	996,136	0.0005	0.9995	100.00
0.5	1,835,980,718	1,726,659	0.0009	0.9991	99.95
1.5	1,710,524,264	2,711,648	0.0016	0.9984	99.86
2.5	1,575,507,528	2,453,387	0.0016	0.9984	99.70
3.5	1,414,208,387	2,165,221	0.0015	0.9985	99.54
4.5	1,280,714,867	2,121,243	0.0017	0.9983	99.39
5.5	1,195,690,608	2,548,899	0.0021	0.9979	99.23
6.5	1,129,552,852	2,845,087	0.0025	0.9975	99.01
7.5	1,075,930,250	2,838,507	0.0026	0.9974	98.76
8.5	1,026,125,853	2,454,189	0.0024	0.9976	98.50
9.5	876,902,766	2,755,427	0.0031	0.9969	98.27
10.5	871,896,940	2,815,304	0.0032	0.9968	97.96
11.5	848,791,301	2,867,943	0.0034	0.9966	97.64
12.5	830,679,686	2,889,004	0.0035	0.9965	97.31
13.5	802,585,396	2,890,370	0.0036	0.9964	96.98
14.5	761,876,306	3,036,910	0.0040	0.9960	96.63
15.5	712,894,515	3,367,028	0.0047	0.9953	96.24
16.5	672,982,817	3,702,106	0.0055	0.9945	95.79
17.5	637,444,862	3,366,367	0.0053	0.9947	95.26
18.5	576,679,209	3,052,937	0.0053	0.9947	94.76
19.5	565,397,515	3,195,900	0.0057	0.9943	94.25
20.5	544,391,516	2,985,288	0.0055	0.9945	93.72
21.5	519,040,954	2,919,273	0.0056	0.9944	93.21
22.5	495,888,261	2,929,248	0.0059	0.9941	92.68
23.5	491,526,968	3,671,476	0.0075	0.9925	92.14
24.5	471,225,404	4,568,301	0.0097	0.9903	91.45
25.5	435,089,602	4,030,348	0.0093	0.9907	90.56
26.5	410,742,864	3,757,737	0.0091	0.9909	89.72
27.5	372,753,340	3,289,507	0.0088	0.9912	88.90
28.5	344,387,265	3,100,248	0.0090	0.9910	88.12
29.5	322,264,246	2,903,300	0.0090	0.9910	87.32
30.5	299,504,966	3,175,996	0.0106	0.9894	86.54
31.5	278,302,352	3,067,516	0.0110	0.9890	85.62
32.5	262,421,703	3,151,097	0.0120	0.9880	84.68
33.5	241,540,648	3,063,491	0.0127	0.9873	83.66
34.5	217,283,479	2,987,747	0.0138	0.9862	82.60
35.5	201,180,814	4,278,053	0.0213	0.9787	81.46
36.5	183,281,121	2,977,641	0.0162	0.9838	79.73
37.5	170,928,992	2,566,393	0.0150	0.9850	78.43
38.5	160,665,594	2,705,554	0.0168	0.9832	77.26

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	151,052,559	2,607,133	0.0173	0.9827	75.96
40.5	143,618,177	2,864,240	0.0199	0.9801	74.64
41.5	135,830,209	2,790,491	0.0205	0.9795	73.16
42.5	127,933,525	2,924,033	0.0229	0.9771	71.65
43.5	119,759,766	2,749,440	0.0230	0.9770	70.02
44.5	112,537,916	2,892,805	0.0257	0.9743	68.41
45.5	105,973,226	2,982,177	0.0281	0.9719	66.65
46.5	99,912,329	3,048,221	0.0305	0.9695	64.77
47.5	93,421,557	3,169,640	0.0339	0.9661	62.80
48.5	87,644,743	3,503,599	0.0400	0.9600	60.67
49.5	79,314,464	3,646,570	0.0460	0.9540	58.24
50.5	70,960,133	3,453,299	0.0487	0.9513	55.56
51.5	64,110,079	3,513,927	0.0548	0.9452	52.86
52.5	56,838,623	3,172,579	0.0558	0.9442	49.96
53.5	48,224,168	2,567,834	0.0532	0.9468	47.17
54.5	40,281,299	2,274,559	0.0565	0.9435	44.66
55.5	35,521,361	2,153,970	0.0606	0.9394	42.14
56.5	31,252,545	2,181,391	0.0698	0.9302	39.59
57.5	27,163,223	2,134,370	0.0786	0.9214	36.82
58.5	23,438,313	2,156,026	0.0920	0.9080	33.93
59.5	18,207,314	1,683,682	0.0925	0.9075	30.81
60.5	14,133,835	1,320,251	0.0934	0.9066	27.96
61.5	11,117,735	1,070,837	0.0963	0.9037	25.35
62.5	7,906,310	865,368	0.1095	0.8905	22.91
63.5	5,798,320	707,435	0.1220	0.8780	20.40
64.5	4,239,127	568,847	0.1342	0.8658	17.91
65.5	3,166,811	458,486	0.1448	0.8552	15.51
66.5	2,326,233	273,802	0.1177	0.8823	13.26
67.5	1,818,583	218,761	0.1203	0.8797	11.70
68.5	1,499,833	181,132	0.1208	0.8792	10.29
69.5	1,287,383	199,398	0.1549	0.8451	9.05
70.5	1,037,995	177,249	0.1708	0.8292	7.65
71.5	836,437	155,642	0.1861	0.8139	6.34
72.5	528,273	129,602	0.2453	0.7547	5.16
73.5	319,034	64,128	0.2010	0.7990	3.90
74.5	419,023	56,631	0.1351	0.8649	3.11
75.5	361,816	38,724	0.1070	0.8930	2.69
76.5	314,664	30,222	0.0960	0.9040	2.40
77.5	276,355	19,104	0.0691	0.9309	2.17
78.5	253,377	10,014	0.0395	0.9605	2.02

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	240,012	6,293	0.0262	0.9738	1.94	
80.5	232,007	3,559	0.0153	0.9847	1.89	
81.5	224,544	2,980	0.0133	0.9867	1.86	
82.5	221,564	1,176	0.0053	0.9947	1.84	
83.5	219,833	723	0.0033	0.9967	1.83	
84.5	218,300	269	0.0012	0.9988	1.82	
85.5	218,024	163	0.0007	0.9993	1.82	
86.5	217,859	96	0.0004	0.9996	1.82	
87.5	217,761	63	0.0003	0.9997	1.82	
88.5	217,698	11	0.0000	1.0000	1.82	
89.5	217,686	6	0.0000	1.0000	1.82	
90.5	217,679	48,863	0.2245	0.7755	1.82	
91.5	168,815	68,569	0.4062	0.5938	1.41	
92.5	100,245	11,697	0.1167	0.8833	0.84	
93.5	88,548	63,964	0.7224	0.2776	0.74	
94.5	24,584	24,236	0.9859	0.0141	0.21	
95.5	348		0.0000	1.0000	0.00	
96.5	348	348	1.0000		0.00	
97.5						

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2023

EXPERIENCE BAND 2019-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	749,586,370	510,799	0.0007	0.9993	100.00
0.5	675,503,911	672,076	0.0010	0.9990	99.93
1.5	614,738,331	1,145,605	0.0019	0.9981	99.83
2.5	531,500,151	1,231,714	0.0023	0.9977	99.65
3.5	420,433,100	1,006,784	0.0024	0.9976	99.42
4.5	347,264,559	830,994	0.0024	0.9976	99.18
5.5	286,599,751	749,195	0.0026	0.9974	98.94
6.5	261,356,556	739,826	0.0028	0.9972	98.68
7.5	254,671,188	767,183	0.0030	0.9970	98.40
8.5	248,770,898	762,200	0.0031	0.9969	98.11
9.5	221,110,997	763,624	0.0035	0.9965	97.81
10.5	236,521,826	886,347	0.0037	0.9963	97.47
11.5	231,041,769	949,451	0.0041	0.9959	97.10
12.5	216,063,785	996,614	0.0046	0.9954	96.70
13.5	230,401,579	1,100,287	0.0048	0.9952	96.26
14.5	196,990,692	1,046,238	0.0053	0.9947	95.80
15.5	165,652,932	982,028	0.0059	0.9941	95.29
16.5	149,633,353	974,852	0.0065	0.9935	94.72
17.5	136,238,847	812,387	0.0060	0.9940	94.11
18.5	78,511,610	549,046	0.0070	0.9930	93.55
19.5	85,757,850	633,783	0.0074	0.9926	92.89
20.5	100,036,594	718,028	0.0072	0.9928	92.20
21.5	97,810,792	697,025	0.0071	0.9929	91.54
22.5	112,085,629	903,576	0.0081	0.9919	90.89
23.5	135,063,525	1,238,524	0.0092	0.9908	90.16
24.5	136,955,155	1,356,389	0.0099	0.9901	89.33
25.5	124,504,643	1,429,213	0.0115	0.9885	88.45
26.5	121,684,231	1,490,815	0.0123	0.9877	87.43
27.5	99,628,934	1,378,956	0.0138	0.9862	86.36
28.5	92,584,553	1,344,099	0.0145	0.9855	85.16
29.5	95,445,178	1,390,137	0.0146	0.9854	83.93
30.5	88,514,233	1,366,919	0.0154	0.9846	82.71
31.5	84,221,133	1,436,721	0.0171	0.9829	81.43
32.5	80,230,473	1,513,324	0.0189	0.9811	80.04
33.5	69,250,091	1,327,758	0.0192	0.9808	78.53
34.5	54,385,926	1,097,571	0.0202	0.9798	77.02
35.5	45,582,456	949,119	0.0208	0.9792	75.47
36.5	36,494,391	804,772	0.0221	0.9779	73.90
37.5	32,086,493	735,177	0.0229	0.9771	72.27
38.5	29,818,564	706,522	0.0237	0.9763	70.61

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023

EXPERIENCE BAND 2019-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,463,425	713,949	0.0260	0.9740	68.94
40.5	26,361,630	750,444	0.0285	0.9715	67.15
41.5	24,515,387	765,326	0.0312	0.9688	65.24
42.5	22,923,295	756,282	0.0330	0.9670	63.20
43.5	20,748,916	717,186	0.0346	0.9654	61.11
44.5	21,751,053	790,466	0.0363	0.9637	59.00
45.5	23,276,374	900,640	0.0387	0.9613	56.86
46.5	23,764,788	1,034,562	0.0435	0.9565	54.66
47.5	24,348,197	1,183,785	0.0486	0.9514	52.28
48.5	27,504,711	1,390,573	0.0506	0.9494	49.74
49.5	28,759,514	1,549,069	0.0539	0.9461	47.22
50.5	25,990,929	1,605,996	0.0618	0.9382	44.68
51.5	24,048,367	1,711,753	0.0712	0.9288	41.92
52.5	21,427,110	1,533,462	0.0716	0.9284	38.93
53.5	16,779,503	1,210,032	0.0721	0.9279	36.15
54.5	15,292,867	1,178,520	0.0771	0.9229	33.54
55.5	15,644,575	1,223,166	0.0782	0.9218	30.96
56.5	15,271,165	1,416,128	0.0927	0.9073	28.54
57.5	15,386,586	1,506,306	0.0979	0.9021	25.89
58.5	14,511,904	1,453,197	0.1001	0.8999	23.36
59.5	11,603,964	1,236,092	0.1065	0.8935	21.02
60.5	8,946,944	984,667	0.1101	0.8899	18.78
61.5	7,052,068	797,954	0.1132	0.8868	16.71
62.5	4,707,324	584,264	0.1241	0.8759	14.82
63.5	3,074,760	415,360	0.1351	0.8649	12.98
64.5	1,867,360	282,827	0.1515	0.8485	11.23
65.5	1,212,210	183,884	0.1517	0.8483	9.53
66.5	709,948	102,551	0.1444	0.8556	8.08
67.5	684,521	101,850	0.1488	0.8512	6.91
68.5	686,385	91,950	0.1340	0.8660	5.89
69.5	705,129	129,754	0.1840	0.8160	5.10
70.5	571,796	107,713	0.1884	0.8116	4.16
71.5	463,655	90,112	0.1944	0.8056	3.38
72.5	248,576	52,506	0.2112	0.7888	2.72
73.5	131,417	28,108	0.2139	0.7861	2.15
74.5	65,047	19,002	0.2921	0.7079	1.69
75.5	53,638	11,912	0.2221	0.7779	1.19
76.5	47,962	12,051	0.2513	0.7487	0.93
77.5	27,824	6,473	0.2326	0.7674	0.70
78.5	20,633	6,723	0.3258	0.6742	0.53

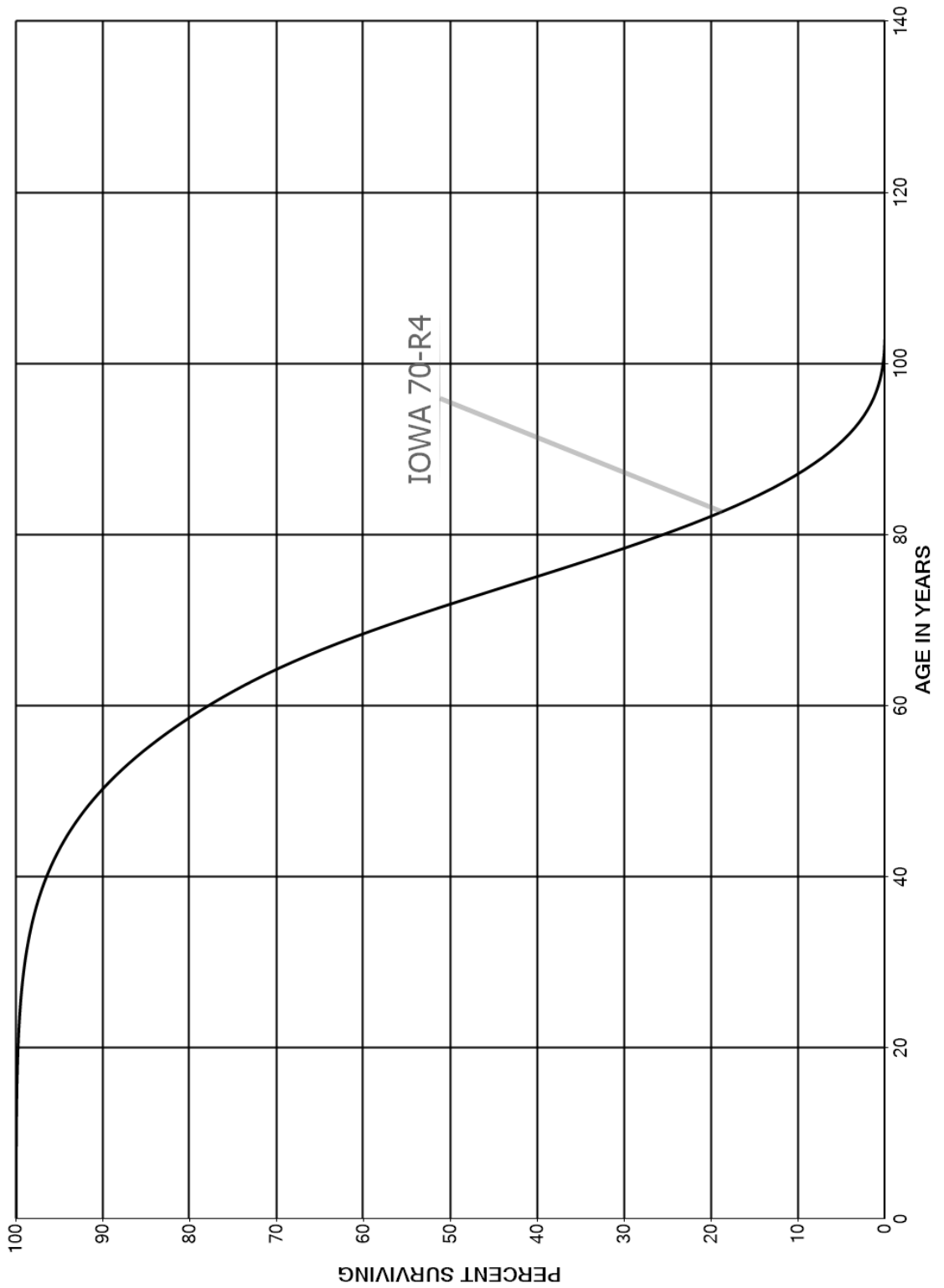
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

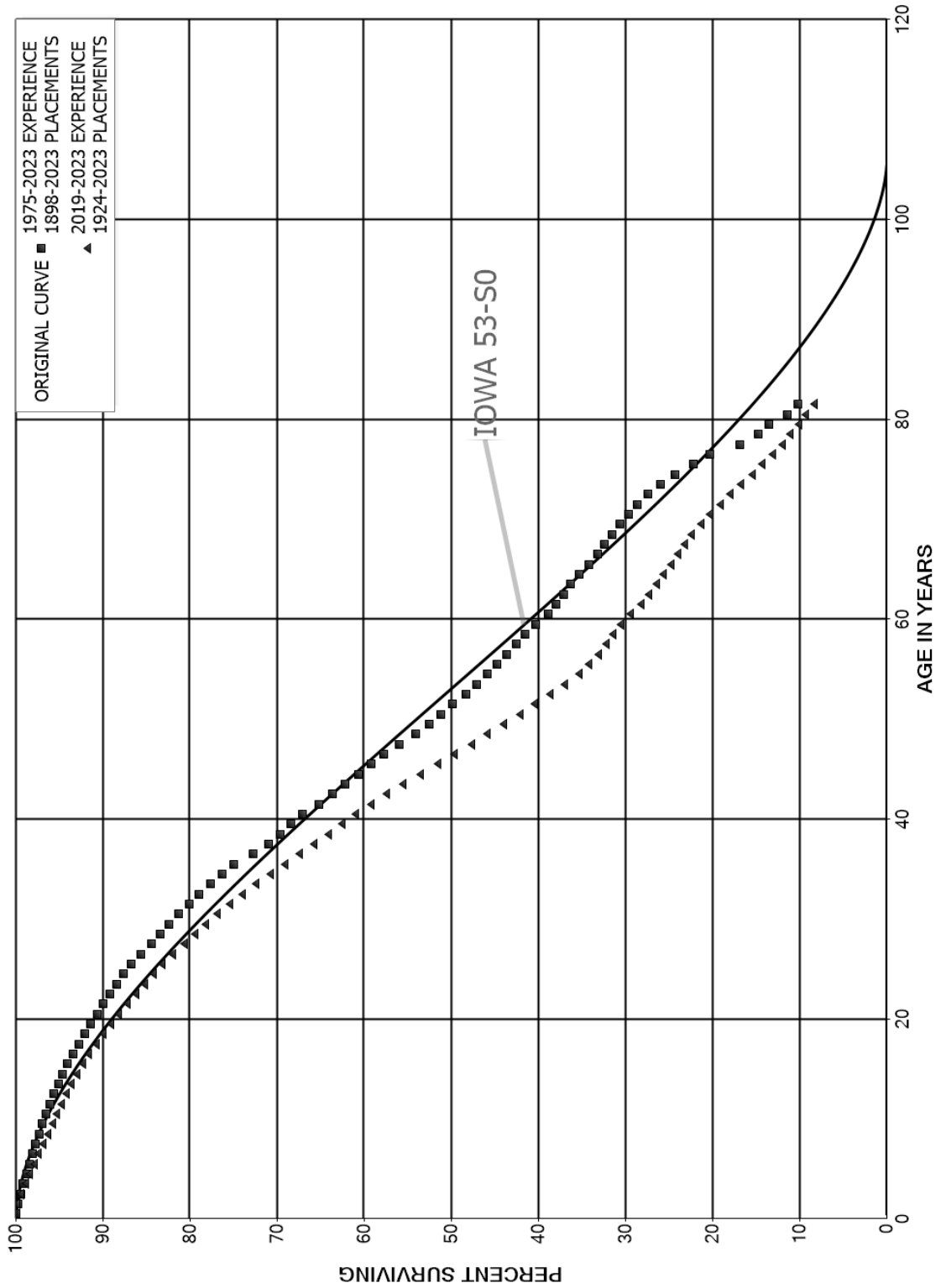
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2023			EXPERIENCE BAND 2019-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	17,524	4,209	0.2402	0.7598	0.36	
80.5	11,963	2,973	0.2486	0.7514	0.27	
81.5	5,260	2,580	0.4905	0.5095	0.21	
82.5	2,772	878	0.3167	0.6833	0.10	
83.5	1,407	520	0.3696	0.6304	0.07	
84.5	259	160	0.6201	0.3799	0.05	
85.5	199	121	0.6084	0.3916	0.02	
86.5	103	70	0.6787	0.3213	0.01	
87.5	84	63	0.7474	0.2526	0.00	
88.5	20	11	0.5350	0.4650	0.00	
89.5	8	6	0.6929	0.3071	0.00	
90.5	2		0.0000	1.0000	0.00	
91.5	1		0.0000	1.0000	0.00	
92.5					0.00	

PECO ENERGY COMPANY  
ELECTRIC PLANT  
ACCOUNT 366.00 UNDERGROUND CONDUIT  
SMOOTH SURVIVOR CURVE



PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,889,732,045	1,309,883	0.0007	0.9993	100.00
0.5	1,747,595,879	3,364,483	0.0019	0.9981	99.93
1.5	1,607,287,443	4,975,814	0.0031	0.9969	99.74
2.5	1,459,371,961	4,504,691	0.0031	0.9969	99.43
3.5	1,377,868,543	4,912,118	0.0036	0.9964	99.12
4.5	1,290,068,009	4,536,422	0.0035	0.9965	98.77
5.5	1,218,664,160	4,588,361	0.0038	0.9962	98.42
6.5	1,159,457,239	4,370,753	0.0038	0.9962	98.05
7.5	1,090,739,743	4,190,918	0.0038	0.9962	97.68
8.5	1,036,584,925	3,976,181	0.0038	0.9962	97.31
9.5	964,536,251	3,982,990	0.0041	0.9959	96.93
10.5	925,761,581	4,080,761	0.0044	0.9956	96.53
11.5	902,159,784	4,164,072	0.0046	0.9954	96.11
12.5	856,160,956	4,940,579	0.0058	0.9942	95.66
13.5	822,677,115	4,521,890	0.0055	0.9945	95.11
14.5	765,166,753	4,529,556	0.0059	0.9941	94.59
15.5	718,264,179	4,699,642	0.0065	0.9935	94.03
16.5	660,831,631	4,775,753	0.0072	0.9928	93.41
17.5	617,232,472	4,614,052	0.0075	0.9925	92.74
18.5	564,148,485	4,189,377	0.0074	0.9926	92.05
19.5	554,368,777	4,354,822	0.0079	0.9921	91.36
20.5	528,848,144	4,294,484	0.0081	0.9919	90.64
21.5	502,102,053	4,245,852	0.0085	0.9915	89.91
22.5	462,491,035	3,950,826	0.0085	0.9915	89.15
23.5	453,582,240	3,935,032	0.0087	0.9913	88.39
24.5	442,534,191	4,599,687	0.0104	0.9896	87.62
25.5	429,101,152	5,671,199	0.0132	0.9868	86.71
26.5	413,112,010	5,795,534	0.0140	0.9860	85.56
27.5	391,941,652	4,730,908	0.0121	0.9879	84.36
28.5	378,489,404	4,454,651	0.0118	0.9882	83.34
29.5	364,093,729	4,591,369	0.0126	0.9874	82.36
30.5	341,392,929	5,082,012	0.0149	0.9851	81.32
31.5	322,293,079	4,729,729	0.0147	0.9853	80.11
32.5	303,397,371	5,223,459	0.0172	0.9828	78.94
33.5	273,998,187	4,641,312	0.0169	0.9831	77.58
34.5	248,281,948	4,143,113	0.0167	0.9833	76.27
35.5	225,099,004	6,961,409	0.0309	0.9691	74.99
36.5	203,271,182	4,793,470	0.0236	0.9764	72.67
37.5	186,733,549	3,446,049	0.0185	0.9815	70.96
38.5	172,043,981	3,222,559	0.0187	0.9813	69.65

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	158,762,495	2,893,469	0.0182	0.9818	68.35
40.5	145,851,797	4,115,467	0.0282	0.9718	67.10
41.5	135,532,971	3,230,667	0.0238	0.9762	65.21
42.5	124,955,542	2,835,965	0.0227	0.9773	63.65
43.5	116,129,755	2,886,579	0.0249	0.9751	62.21
44.5	107,559,285	2,693,827	0.0250	0.9750	60.66
45.5	103,241,493	2,422,850	0.0235	0.9765	59.14
46.5	95,791,464	3,038,072	0.0317	0.9683	57.75
47.5	88,549,510	2,968,925	0.0335	0.9665	55.92
48.5	82,407,845	2,341,746	0.0284	0.9716	54.05
49.5	74,809,573	1,949,881	0.0261	0.9739	52.51
50.5	67,981,385	1,696,390	0.0250	0.9750	51.14
51.5	62,082,853	1,928,844	0.0311	0.9689	49.87
52.5	55,670,384	1,436,614	0.0258	0.9742	48.32
53.5	51,220,419	1,306,754	0.0255	0.9745	47.07
54.5	46,763,711	1,164,605	0.0249	0.9751	45.87
55.5	43,292,508	1,078,038	0.0249	0.9751	44.73
56.5	39,640,549	996,566	0.0251	0.9749	43.61
57.5	36,561,434	915,159	0.0250	0.9750	42.52
58.5	34,060,491	924,793	0.0272	0.9728	41.45
59.5	27,871,049	1,007,215	0.0361	0.9639	40.33
60.5	25,878,818	612,141	0.0237	0.9763	38.87
61.5	24,142,136	538,801	0.0223	0.9777	37.95
62.5	22,364,133	520,571	0.0233	0.9767	37.10
63.5	21,030,125	533,903	0.0254	0.9746	36.24
64.5	19,641,748	631,864	0.0322	0.9678	35.32
65.5	18,592,003	526,084	0.0283	0.9717	34.18
66.5	16,861,234	433,999	0.0257	0.9743	33.22
67.5	14,797,079	414,015	0.0280	0.9720	32.36
68.5	13,689,670	364,683	0.0266	0.9734	31.46
69.5	13,275,167	426,924	0.0322	0.9678	30.62
70.5	12,420,563	428,206	0.0345	0.9655	29.63
71.5	11,695,585	480,286	0.0411	0.9589	28.61
72.5	10,239,449	540,217	0.0528	0.9472	27.44
73.5	8,918,568	576,666	0.0647	0.9353	25.99
74.5	7,348,241	641,715	0.0873	0.9127	24.31
75.5	6,313,350	529,826	0.0839	0.9161	22.19
76.5	5,732,206	990,594	0.1728	0.8272	20.32
77.5	4,704,975	570,597	0.1213	0.8787	16.81
78.5	4,095,940	349,934	0.0854	0.9146	14.77

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,723,356	576,820	0.1549	0.8451	13.51	
80.5	3,146,536	344,323	0.1094	0.8906	11.42	
81.5	2,802,213	282,682	0.1009	0.8991	10.17	
82.5	2,430,919	233,911	0.0962	0.9038	9.14	
83.5	2,192,921	222,504	0.1015	0.8985	8.26	
84.5	1,950,241	179,781	0.0922	0.9078	7.42	
85.5	1,751,135	176,655	0.1009	0.8991	6.74	
86.5	1,552,080	157,812	0.1017	0.8983	6.06	
87.5	1,391,736	156,045	0.1121	0.8879	5.44	
88.5	1,229,520	147,601	0.1200	0.8800	4.83	
89.5	1,054,112	135,504	0.1285	0.8715	4.25	
90.5	886,026	121,711	0.1374	0.8626	3.71	
91.5	730,302	132,391	0.1813	0.8187	3.20	
92.5	549,254	92,049	0.1676	0.8324	2.62	
93.5	396,413	69,535	0.1754	0.8246	2.18	
94.5	284,986	55,872	0.1961	0.8039	1.80	
95.5	188,754	47,988	0.2542	0.7458	1.44	
96.5	102,583	28,032	0.2733	0.7267	1.08	
97.5	41,811	11,452	0.2739	0.7261	0.78	
98.5	736	226	0.3074	0.6926	0.57	
99.5					0.39	

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2023

EXPERIENCE BAND 2019-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	634,406,526	533,562	0.0008	0.9992	100.00
0.5	559,842,191	1,271,994	0.0023	0.9977	99.92
1.5	476,696,199	1,988,437	0.0042	0.9958	99.69
2.5	396,240,904	1,970,349	0.0050	0.9950	99.27
3.5	363,643,654	1,875,305	0.0052	0.9948	98.78
4.5	314,390,637	1,661,329	0.0053	0.9947	98.27
5.5	281,531,793	1,494,476	0.0053	0.9947	97.75
6.5	254,889,152	1,418,595	0.0056	0.9944	97.23
7.5	236,335,169	1,231,138	0.0052	0.9948	96.69
8.5	215,630,427	1,204,174	0.0056	0.9944	96.19
9.5	226,803,707	1,224,112	0.0054	0.9946	95.65
10.5	227,468,343	1,287,470	0.0057	0.9943	95.13
11.5	246,158,768	1,387,206	0.0056	0.9944	94.60
12.5	236,130,490	1,447,654	0.0061	0.9939	94.06
13.5	252,722,160	1,620,430	0.0064	0.9936	93.49
14.5	202,475,855	1,480,880	0.0073	0.9927	92.89
15.5	181,086,020	1,424,515	0.0079	0.9921	92.21
16.5	150,659,465	1,383,583	0.0092	0.9908	91.48
17.5	146,411,720	1,364,640	0.0093	0.9907	90.64
18.5	102,353,940	920,497	0.0090	0.9910	89.80
19.5	104,582,367	1,079,658	0.0103	0.9897	88.99
20.5	92,245,693	1,090,853	0.0118	0.9882	88.07
21.5	83,135,968	970,557	0.0117	0.9883	87.03
22.5	62,240,204	651,858	0.0105	0.9895	86.01
23.5	63,654,108	760,465	0.0119	0.9881	85.11
24.5	64,498,581	806,949	0.0125	0.9875	84.09
25.5	71,793,771	1,020,527	0.0142	0.9858	83.04
26.5	71,628,116	1,155,793	0.0161	0.9839	81.86
27.5	70,676,439	1,095,241	0.0155	0.9845	80.54
28.5	87,806,280	1,399,233	0.0159	0.9841	79.29
29.5	99,699,735	1,720,383	0.0173	0.9827	78.03
30.5	101,184,478	1,834,917	0.0181	0.9819	76.68
31.5	102,175,848	1,955,796	0.0191	0.9809	75.29
32.5	99,534,936	2,095,802	0.0211	0.9789	73.85
33.5	85,849,692	1,981,746	0.0231	0.9769	72.30
34.5	74,213,071	1,800,333	0.0243	0.9757	70.63
35.5	64,479,566	1,513,274	0.0235	0.9765	68.91
36.5	55,241,205	1,363,020	0.0247	0.9753	67.30
37.5	50,197,365	1,273,406	0.0254	0.9746	65.64
38.5	44,931,513	1,138,640	0.0253	0.9747	63.97

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 2019-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,115,037	1,056,847	0.0251	0.9749	62.35
40.5	37,949,330	1,087,159	0.0286	0.9714	60.79
41.5	37,066,740	1,128,638	0.0304	0.9696	59.04
42.5	34,399,159	1,136,371	0.0330	0.9670	57.25
43.5	31,426,209	1,123,381	0.0357	0.9643	55.36
44.5	30,950,146	1,141,950	0.0369	0.9631	53.38
45.5	30,647,720	1,166,147	0.0381	0.9619	51.41
46.5	29,576,659	1,143,685	0.0387	0.9613	49.45
47.5	29,102,394	1,114,946	0.0383	0.9617	47.54
48.5	28,929,570	1,178,794	0.0407	0.9593	45.72
49.5	26,090,280	1,109,962	0.0425	0.9575	43.85
50.5	22,702,068	948,006	0.0418	0.9582	41.99
51.5	20,444,798	881,377	0.0431	0.9569	40.24
52.5	17,834,027	792,066	0.0444	0.9556	38.50
53.5	15,036,562	664,130	0.0442	0.9558	36.79
54.5	16,298,324	526,335	0.0323	0.9677	35.17
55.5	14,709,095	454,898	0.0309	0.9691	34.03
56.5	12,934,918	355,272	0.0275	0.9725	32.98
57.5	11,759,113	296,226	0.0252	0.9748	32.07
58.5	10,665,822	288,085	0.0270	0.9730	31.26
59.5	6,155,329	239,798	0.0390	0.9610	30.42
60.5	5,338,224	207,085	0.0388	0.9612	29.23
61.5	5,441,201	186,686	0.0343	0.9657	28.10
62.5	5,746,196	175,430	0.0305	0.9695	27.14
63.5	5,505,589	167,895	0.0305	0.9695	26.31
64.5	4,533,550	149,763	0.0330	0.9670	25.51
65.5	4,563,744	152,141	0.0333	0.9667	24.66
66.5	3,598,947	113,754	0.0316	0.9684	23.84
67.5	3,082,286	113,843	0.0369	0.9631	23.09
68.5	3,299,782	157,301	0.0477	0.9523	22.23
69.5	4,484,481	216,910	0.0484	0.9516	21.17
70.5	4,344,162	246,295	0.0567	0.9433	20.15
71.5	3,847,291	238,257	0.0619	0.9381	19.01
72.5	2,677,843	190,009	0.0710	0.9290	17.83
73.5	1,763,825	131,927	0.0748	0.9252	16.57
74.5	633,320	48,029	0.0758	0.9242	15.33
75.5	187,549	15,377	0.0820	0.9180	14.16
76.5	118,755	11,093	0.0934	0.9066	13.00
77.5	216,653	15,846	0.0731	0.9269	11.79
78.5	169,376	14,336	0.0846	0.9154	10.93

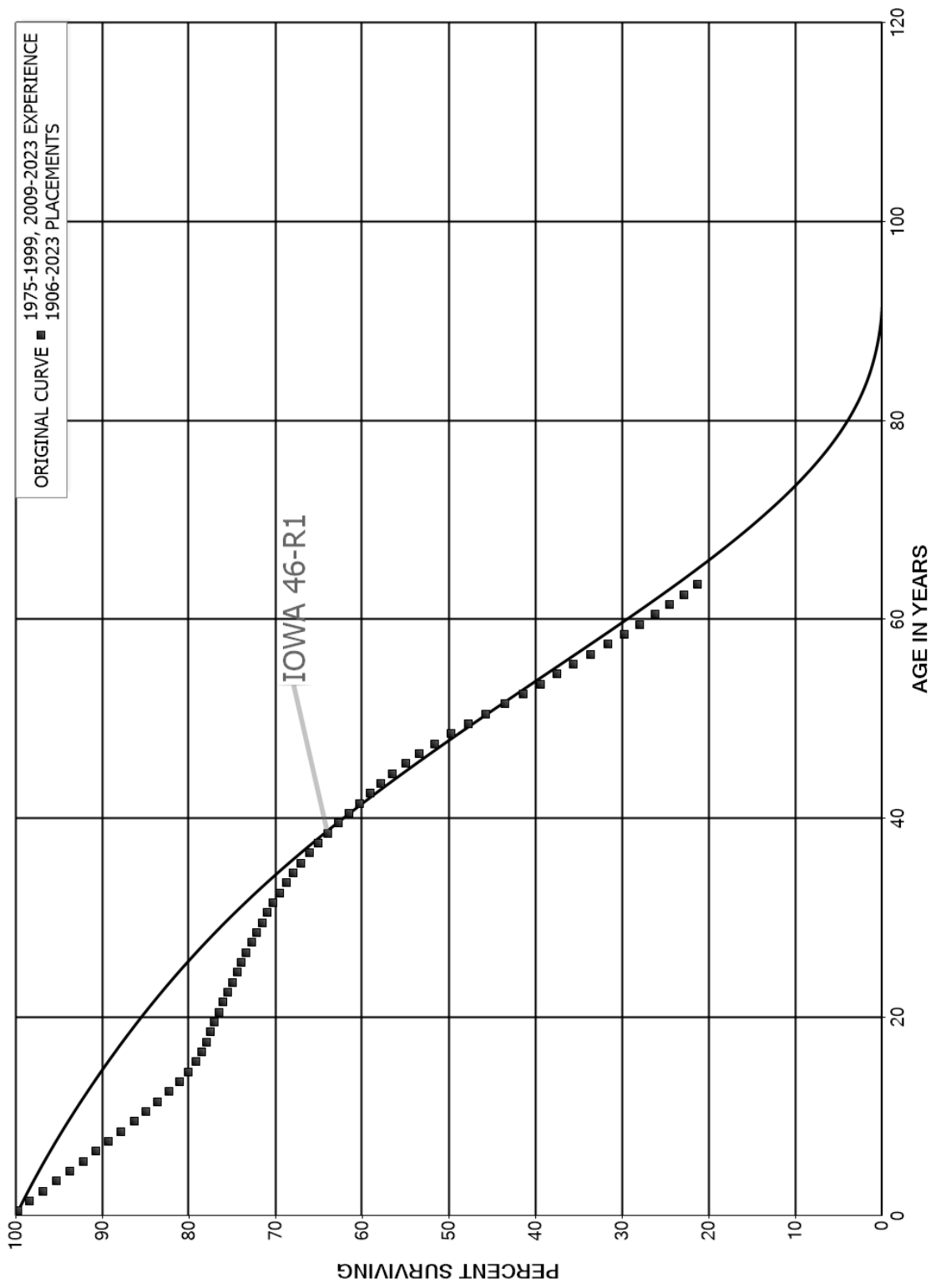
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 2019-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	167,871	13,549	0.0807	0.9193	10.00	
80.5	189,539	20,874	0.1101	0.8899	9.19	
81.5	210,012	21,429	0.1020	0.8980	8.18	
82.5	104,875	11,803	0.1125	0.8875	7.35	
83.5	101,625	12,287	0.1209	0.8791	6.52	
84.5	128,220	14,781	0.1153	0.8847	5.73	
85.5	166,998	18,520	0.1109	0.8891	5.07	
86.5	208,012	24,463	0.1176	0.8824	4.51	
87.5	298,800	38,661	0.1294	0.8706	3.98	
88.5	407,101	55,973	0.1375	0.8625	3.46	
89.5	426,853	63,401	0.1485	0.8515	2.99	
90.5	437,544	69,049	0.1578	0.8422	2.54	
91.5	443,961	74,092	0.1669	0.8331	2.14	
92.5	419,214	71,151	0.1697	0.8303	1.78	
93.5	384,104	67,131	0.1748	0.8252	1.48	
94.5	276,969	55,872	0.2017	0.7983	1.22	
95.5	180,737	40,733	0.2254	0.7746	0.98	
96.5	101,822	27,271	0.2678	0.7322	0.76	
97.5	41,811	11,452	0.2739	0.7261	0.55	
98.5	736	226	0.3074	0.6926	0.40	
99.5					0.28	

PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 368.00 LINE TRANSFORMERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2023			EXPERIENCE BAND 1975-1999, 2009-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	739,949,913	1,811,693	0.0024	0.9976	100.00	
0.5	692,863,941	9,704,571	0.0140	0.9860	99.76	
1.5	644,440,043	9,772,852	0.0152	0.9848	98.36	
2.5	599,467,780	9,768,157	0.0163	0.9837	96.87	
3.5	560,476,847	9,283,110	0.0166	0.9834	95.29	
4.5	520,557,433	8,408,837	0.0162	0.9838	93.71	
5.5	490,602,816	8,018,222	0.0163	0.9837	92.20	
6.5	475,883,937	7,592,496	0.0160	0.9840	90.69	
7.5	469,058,580	7,531,365	0.0161	0.9839	89.24	
8.5	436,801,220	7,336,011	0.0168	0.9832	87.81	
9.5	401,843,258	6,575,667	0.0164	0.9836	86.33	
10.5	372,927,688	5,931,380	0.0159	0.9841	84.92	
11.5	352,126,323	5,493,633	0.0156	0.9844	83.57	
12.5	327,426,572	4,591,879	0.0140	0.9860	82.27	
13.5	312,302,495	3,876,560	0.0124	0.9876	81.11	
14.5	301,226,713	3,316,933	0.0110	0.9890	80.11	
15.5	289,224,942	2,497,431	0.0086	0.9914	79.22	
16.5	280,627,684	1,975,274	0.0070	0.9930	78.54	
17.5	276,068,830	1,578,123	0.0057	0.9943	77.99	
18.5	274,509,879	1,711,831	0.0062	0.9938	77.54	
19.5	279,657,343	1,884,662	0.0067	0.9933	77.06	
20.5	285,140,694	1,929,702	0.0068	0.9932	76.54	
21.5	280,399,281	1,822,554	0.0065	0.9935	76.02	
22.5	263,406,346	1,930,191	0.0073	0.9927	75.53	
23.5	272,282,534	1,947,457	0.0072	0.9928	74.97	
24.5	266,757,653	1,901,103	0.0071	0.9929	74.44	
25.5	252,525,847	1,932,317	0.0077	0.9923	73.91	
26.5	237,234,032	1,819,044	0.0077	0.9923	73.34	
27.5	228,581,699	1,861,840	0.0081	0.9919	72.78	
28.5	213,199,124	1,850,375	0.0087	0.9913	72.19	
29.5	195,913,291	1,811,270	0.0092	0.9908	71.56	
30.5	177,494,293	1,671,587	0.0094	0.9906	70.90	
31.5	161,303,848	1,685,578	0.0104	0.9896	70.23	
32.5	148,417,334	1,534,749	0.0103	0.9897	69.50	
33.5	132,809,701	1,603,031	0.0121	0.9879	68.78	
34.5	119,105,955	1,598,927	0.0134	0.9866	67.95	
35.5	110,783,089	1,552,521	0.0140	0.9860	67.04	
36.5	101,290,799	1,610,119	0.0159	0.9841	66.10	
37.5	92,474,867	1,598,276	0.0173	0.9827	65.05	
38.5	87,622,904	1,588,146	0.0181	0.9819	63.92	

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2023			EXPERIENCE BAND 1975-1999, 2009-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	89,536,195	1,789,738	0.0200	0.9800	62.76	
40.5	90,546,788	1,786,538	0.0197	0.9803	61.51	
41.5	86,987,183	1,770,022	0.0203	0.9797	60.29	
42.5	82,155,850	1,745,240	0.0212	0.9788	59.07	
43.5	76,640,652	1,790,497	0.0234	0.9766	57.81	
44.5	70,909,824	1,833,997	0.0259	0.9741	56.46	
45.5	65,359,443	1,878,126	0.0287	0.9713	55.00	
46.5	61,189,781	2,080,620	0.0340	0.9660	53.42	
47.5	58,213,624	2,113,075	0.0363	0.9637	51.60	
48.5	55,073,658	2,196,344	0.0399	0.9601	49.73	
49.5	48,989,547	2,048,498	0.0418	0.9582	47.75	
50.5	42,943,278	2,106,860	0.0491	0.9509	45.75	
51.5	38,809,740	1,897,915	0.0489	0.9511	43.51	
52.5	35,520,425	1,700,119	0.0479	0.9521	41.38	
53.5	30,153,820	1,457,080	0.0483	0.9517	39.40	
54.5	22,640,354	1,158,857	0.0512	0.9488	37.50	
55.5	17,414,674	971,487	0.0558	0.9442	35.58	
56.5	14,867,557	867,978	0.0584	0.9416	33.59	
57.5	13,348,748	782,929	0.0587	0.9413	31.63	
58.5	12,201,674	744,175	0.0610	0.9390	29.78	
59.5	11,164,374	715,073	0.0640	0.9360	27.96	
60.5	9,941,407	641,842	0.0646	0.9354	26.17	
61.5	8,974,024	596,116	0.0664	0.9336	24.48	
62.5	7,925,171	555,128	0.0700	0.9300	22.85	
63.5	6,725,079	497,124	0.0739	0.9261	21.25	
64.5	5,745,441	445,519	0.0775	0.9225	19.68	
65.5	4,858,965	397,325	0.0818	0.9182	18.15	
66.5	4,002,473	352,508	0.0881	0.9119	16.67	
67.5	3,117,699	315,091	0.1011	0.8989	15.20	
68.5	2,331,455	290,192	0.1245	0.8755	13.67	
69.5	1,696,796	224,621	0.1324	0.8676	11.96	
70.5	1,233,360	177,048	0.1435	0.8565	10.38	
71.5	904,930	162,137	0.1792	0.8208	8.89	
72.5	626,595	138,539	0.2211	0.7789	7.30	
73.5	420,754	95,243	0.2264	0.7736	5.68	
74.5	282,164	60,256	0.2136	0.7864	4.40	
75.5	182,960	32,043	0.1751	0.8249	3.46	
76.5	130,467	33,353	0.2556	0.7444	2.85	
77.5	107,288	26,494	0.2469	0.7531	2.12	
78.5	88,097	26,865	0.3049	0.6951	1.60	

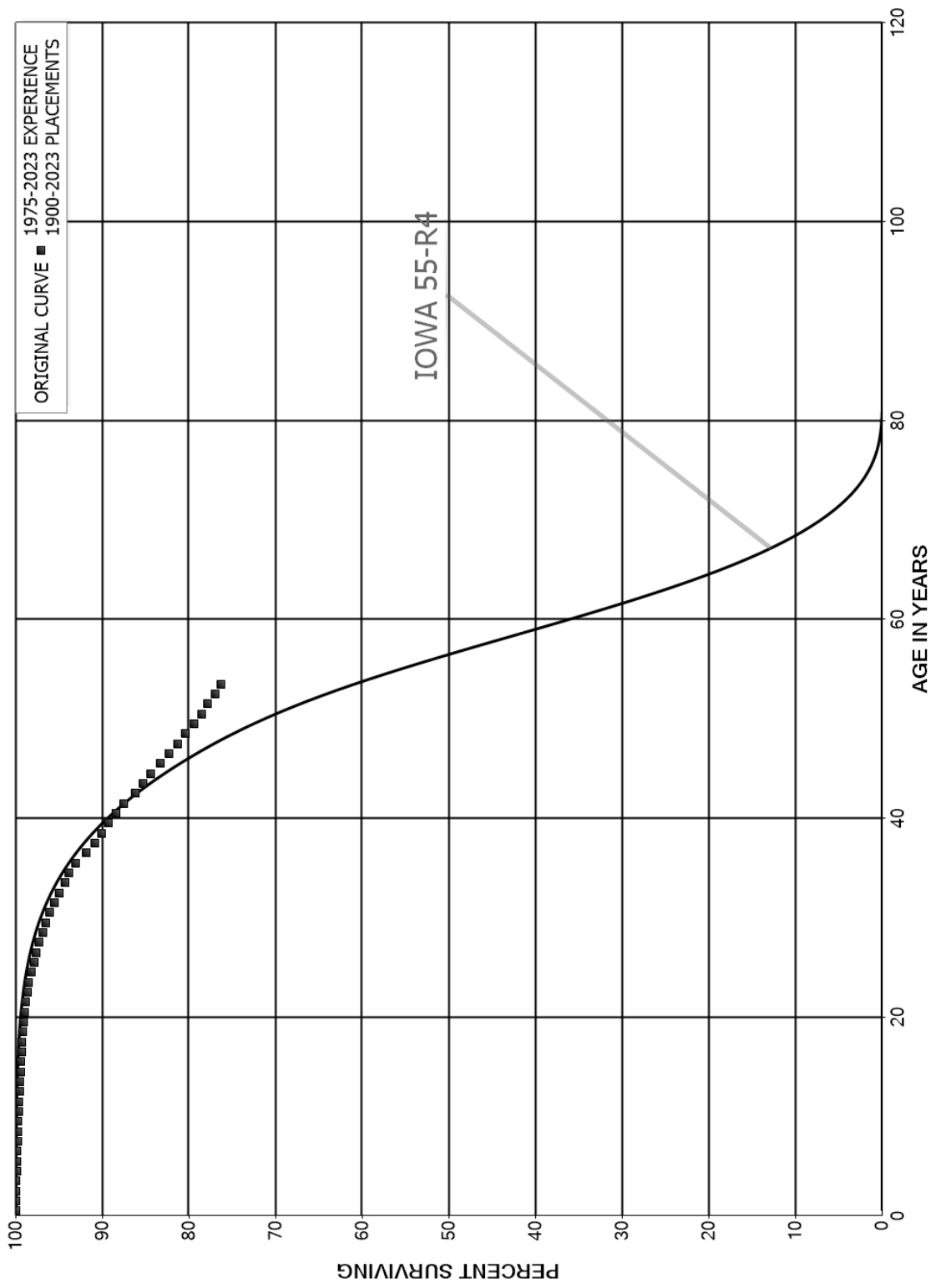
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2023			EXPERIENCE BAND 1975-1999, 2009-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	81,062	25,300	0.3121	0.6879	1.11	
80.5	61,774	21,761	0.3523	0.6477	0.76	
81.5	46,742	17,251	0.3691	0.6309	0.50	
82.5	28,613	12,133	0.4240	0.5760	0.31	
83.5	18,153	9,323	0.5136	0.4864	0.18	
84.5	16,994	7,231	0.4255	0.5745	0.09	
85.5	13,776	4,344	0.3153	0.6847	0.05	
86.5	9,823	4,408	0.4487	0.5513	0.03	
87.5	5,415	3,372	0.6227	0.3773	0.02	
88.5	2,043	1,262	0.6179	0.3821	0.01	
89.5	780	417	0.5341	0.4659	0.00	
90.5	364	180	0.4953	0.5047	0.00	
91.5	756	340	0.4503	0.5497	0.00	
92.5	416	184	0.4420	0.5580	0.00	
93.5	232	138	0.5972	0.4028	0.00	
94.5	103	71	0.6883	0.3117	0.00	
95.5	46	24	0.5272	0.4728	0.00	
96.5	22	11	0.4966	0.5034	0.00	
97.5	11	5	0.4449	0.5551	0.00	
98.5	6	3	0.4475	0.5525	0.00	
99.5	3	1	0.2967	0.7033	0.00	
100.5	2		0.0000	1.0000	0.00	
101.5	2		0.0000	1.0000	0.00	
102.5	2		0.0000	1.0000	0.00	
103.5	2	1	0.2827	0.7173	0.00	
104.5	2		0.0000	1.0000	0.00	
105.5	2		0.0000	1.0000	0.00	
106.5	2	1	0.5235	0.4765	0.00	
107.5	1	1	1.0000		0.00	
108.5						

PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 369.10 SERVICES - AERIAL  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.10 SERVICES - AERIAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	179,410,147	17,758	0.0001	0.9999	100.00
0.5	171,783,794	39,655	0.0002	0.9998	99.99
1.5	166,270,746	49,206	0.0003	0.9997	99.97
2.5	159,684,114	39,399	0.0002	0.9998	99.94
3.5	153,160,665	50,525	0.0003	0.9997	99.91
4.5	147,808,383	70,928	0.0005	0.9995	99.88
5.5	142,521,893	53,857	0.0004	0.9996	99.83
6.5	137,198,464	62,907	0.0005	0.9995	99.79
7.5	131,806,248	59,196	0.0004	0.9996	99.75
8.5	128,404,137	42,269	0.0003	0.9997	99.70
9.5	116,386,157	41,449	0.0004	0.9996	99.67
10.5	115,071,783	44,192	0.0004	0.9996	99.64
11.5	114,866,870	54,053	0.0005	0.9995	99.60
12.5	112,419,716	88,382	0.0008	0.9992	99.55
13.5	111,378,713	60,192	0.0005	0.9995	99.47
14.5	107,102,457	51,171	0.0005	0.9995	99.42
15.5	102,828,811	48,981	0.0005	0.9995	99.37
16.5	99,233,957	60,434	0.0006	0.9994	99.32
17.5	94,439,435	68,487	0.0007	0.9993	99.26
18.5	88,989,457	84,626	0.0010	0.9990	99.19
19.5	83,969,035	95,546	0.0011	0.9989	99.10
20.5	80,101,201	117,911	0.0015	0.9985	98.98
21.5	72,557,210	127,495	0.0018	0.9982	98.84
22.5	64,114,477	128,156	0.0020	0.9980	98.66
23.5	62,090,921	177,358	0.0029	0.9971	98.47
24.5	59,011,525	182,869	0.0031	0.9969	98.19
25.5	56,172,757	165,267	0.0029	0.9971	97.88
26.5	52,874,019	185,740	0.0035	0.9965	97.59
27.5	51,306,921	197,302	0.0038	0.9962	97.25
28.5	48,020,834	191,331	0.0040	0.9960	96.88
29.5	46,300,354	192,750	0.0042	0.9958	96.49
30.5	44,455,700	258,186	0.0058	0.9942	96.09
31.5	42,714,857	251,020	0.0059	0.9941	95.53
32.5	40,989,295	274,325	0.0067	0.9933	94.97
33.5	38,831,676	225,677	0.0058	0.9942	94.33
34.5	36,331,090	275,816	0.0076	0.9924	93.79
35.5	34,096,599	450,958	0.0132	0.9868	93.07
36.5	31,788,231	360,664	0.0113	0.9887	91.84
37.5	29,705,048	250,440	0.0084	0.9916	90.80
38.5	27,976,674	241,534	0.0086	0.9914	90.04

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.10 SERVICES - AERIAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	26,153,734	256,726	0.0098	0.9902	89.26	
40.5	24,602,914	257,550	0.0105	0.9895	88.38	
41.5	23,022,458	330,140	0.0143	0.9857	87.46	
42.5	21,735,801	219,026	0.0101	0.9899	86.20	
43.5	20,075,069	210,332	0.0105	0.9895	85.33	
44.5	18,652,758	258,942	0.0139	0.9861	84.44	
45.5	17,187,793	214,097	0.0125	0.9875	83.27	
46.5	15,808,634	177,999	0.0113	0.9887	82.23	
47.5	14,605,258	162,256	0.0111	0.9889	81.30	
48.5	13,412,479	168,590	0.0126	0.9874	80.40	
49.5	12,180,560	140,149	0.0115	0.9885	79.39	
50.5	11,085,535	95,576	0.0086	0.9914	78.48	
51.5	10,176,476	110,253	0.0108	0.9892	77.80	
52.5	9,344,167	86,471	0.0093	0.9907	76.96	
53.5	8,384,816	69,926	0.0083	0.9917	76.25	
54.5	7,360,691	72,182	0.0098	0.9902	75.61	
55.5	6,594,976	61,858	0.0094	0.9906	74.87	
56.5	5,906,527	60,930	0.0103	0.9897	74.17	
57.5	5,194,529	53,366	0.0103	0.9897	73.40	
58.5	4,680,770	50,174	0.0107	0.9893	72.65	
59.5	3,967,959	39,654	0.0100	0.9900	71.87	
60.5	3,359,412	42,882	0.0128	0.9872	71.15	
61.5	2,848,852	33,426	0.0117	0.9883	70.24	
62.5	2,402,502	27,543	0.0115	0.9885	69.42	
63.5	2,010,048	27,859	0.0139	0.9861	68.62	
64.5	1,565,408	16,313	0.0104	0.9896	67.67	
65.5	1,134,005	13,560	0.0120	0.9880	66.97	
66.5	750,095	8,753	0.0117	0.9883	66.16	
67.5	342,849	4,571	0.0133	0.9867	65.39	
68.5	77,129	2,098	0.0272	0.9728	64.52	
69.5	71,701	2,245	0.0313	0.9687	62.77	
70.5	52,827	2,031	0.0385	0.9615	60.80	
71.5	155	108	0.6981	0.3019	58.46	
72.5	47	42	0.9048	0.0952	17.65	
73.5	4	4	1.0000		1.68	
74.5	7,882		0.0000	1.0000		
75.5	7,882		0.0000			
76.5	7,882		0.0000			
77.5	7,882		0.0000			
78.5	7,882		0.0000			

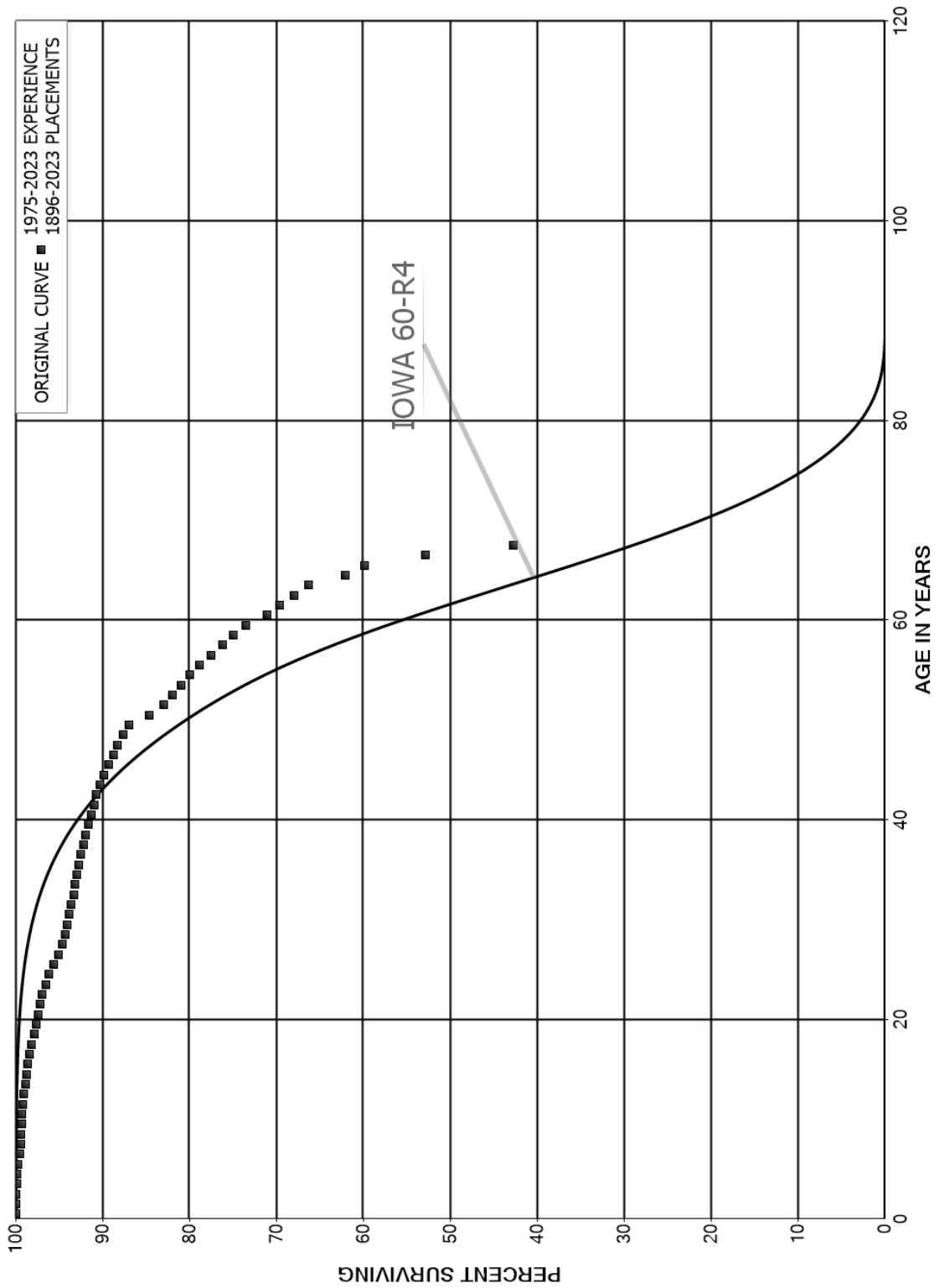
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.10 SERVICES - AERIAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1975-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,882		0.0000		
80.5	7,882		0.0000		
81.5	7,882		0.0000		
82.5	7,882		0.0000		
83.5	7,882		0.0000		
84.5	7,882		0.0000		
85.5	7,882		0.0000		
86.5	7,882		0.0000		
87.5	7,882		0.0000		
88.5	7,882		0.0000		
89.5	7,882		0.0000		
90.5	7,882	5,964	0.7567		
91.5	1,918		0.0000		
92.5	1,918	1,918	1.0000		
93.5					

PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 369.20 SERVICES - UNDERGROUND  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.20 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	280,922,347	26,214	0.0001	0.9999	100.00
0.5	280,671,140	92,001	0.0003	0.9997	99.99
1.5	279,869,916	124,245	0.0004	0.9996	99.96
2.5	277,439,588	134,607	0.0005	0.9995	99.91
3.5	277,010,226	226,307	0.0008	0.9992	99.87
4.5	275,282,126	159,579	0.0006	0.9994	99.78
5.5	272,646,590	584,888	0.0021	0.9979	99.73
6.5	270,754,371	187,009	0.0007	0.9993	99.51
7.5	268,147,459	145,673	0.0005	0.9995	99.44
8.5	266,925,160	133,059	0.0005	0.9995	99.39
9.5	239,468,690	169,571	0.0007	0.9993	99.34
10.5	243,576,933	259,455	0.0011	0.9989	99.27
11.5	251,190,681	365,171	0.0015	0.9985	99.16
12.5	247,877,639	359,073	0.0014	0.9986	99.02
13.5	254,993,950	338,730	0.0013	0.9987	98.88
14.5	251,177,035	404,893	0.0016	0.9984	98.74
15.5	246,162,786	486,700	0.0020	0.9980	98.59
16.5	240,866,396	600,994	0.0025	0.9975	98.39
17.5	233,948,785	616,249	0.0026	0.9974	98.14
18.5	221,952,380	593,323	0.0027	0.9973	97.89
19.5	220,102,680	543,805	0.0025	0.9975	97.62
20.5	211,644,292	567,933	0.0027	0.9973	97.38
21.5	199,971,500	474,574	0.0024	0.9976	97.12
22.5	188,310,582	673,720	0.0036	0.9964	96.89
23.5	186,620,818	660,852	0.0035	0.9965	96.54
24.5	176,673,234	1,065,683	0.0060	0.9940	96.20
25.5	170,071,629	932,455	0.0055	0.9945	95.62
26.5	159,743,193	737,193	0.0046	0.9954	95.10
27.5	155,123,769	533,921	0.0034	0.9966	94.66
28.5	145,012,632	374,497	0.0026	0.9974	94.33
29.5	139,266,148	361,360	0.0026	0.9974	94.09
30.5	128,745,216	336,445	0.0026	0.9974	93.85
31.5	119,999,527	344,063	0.0029	0.9971	93.60
32.5	112,113,667	247,707	0.0022	0.9978	93.33
33.5	101,541,489	252,376	0.0025	0.9975	93.13
34.5	90,696,251	180,126	0.0020	0.9980	92.89
35.5	79,197,123	197,354	0.0025	0.9975	92.71
36.5	67,793,705	198,348	0.0029	0.9971	92.48
37.5	57,911,991	193,912	0.0033	0.9967	92.21
38.5	49,918,517	162,284	0.0033	0.9967	91.90

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.20 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,303,170	133,479	0.0032	0.9968	91.60
40.5	36,540,252	144,155	0.0039	0.9961	91.31
41.5	33,500,310	102,694	0.0031	0.9969	90.95
42.5	28,522,905	121,535	0.0043	0.9957	90.67
43.5	23,452,974	106,357	0.0045	0.9955	90.29
44.5	18,923,330	119,143	0.0063	0.9937	89.88
45.5	14,582,568	88,935	0.0061	0.9939	89.31
46.5	12,005,089	71,760	0.0060	0.9940	88.77
47.5	9,910,842	64,429	0.0065	0.9935	88.24
48.5	8,475,864	73,224	0.0086	0.9914	87.66
49.5	6,966,914	182,135	0.0261	0.9739	86.91
50.5	5,234,578	104,358	0.0199	0.9801	84.63
51.5	4,526,317	51,676	0.0114	0.9886	82.95
52.5	4,060,064	51,090	0.0126	0.9874	82.00
53.5	3,727,218	48,467	0.0130	0.9870	80.97
54.5	3,412,582	45,473	0.0133	0.9867	79.91
55.5	3,109,661	51,942	0.0167	0.9833	78.85
56.5	2,858,505	51,508	0.0180	0.9820	77.53
57.5	2,567,913	41,882	0.0163	0.9837	76.14
58.5	2,307,757	43,336	0.0188	0.9812	74.89
59.5	2,118,194	69,812	0.0330	0.9670	73.49
60.5	1,967,030	39,571	0.0201	0.9799	71.07
61.5	1,784,789	42,481	0.0238	0.9762	69.64
62.5	1,566,868	38,063	0.0243	0.9757	67.98
63.5	1,371,933	88,107	0.0642	0.9358	66.33
64.5	1,195,599	43,667	0.0365	0.9635	62.07
65.5	1,093,572	127,383	0.1165	0.8835	59.80
66.5	904,449	173,566	0.1919	0.8081	52.83
67.5	644,663	59,567	0.0924	0.9076	42.70
68.5	523,156	14,380	0.0275	0.9725	38.75
69.5	423,954	20,661	0.0487	0.9513	37.69
70.5	303,349	22,913	0.0755	0.9245	35.85
71.5	239,851	17,657	0.0736	0.9264	33.14
72.5	222,194	14,829	0.0667	0.9333	30.70
73.5	207,463	13,376	0.0645	0.9355	28.65
74.5	259,934	13,192	0.0508	0.9492	26.80
75.5	220,184	8,543	0.0388	0.9612	25.44
76.5	193,605	4,139	0.0214	0.9786	24.46
77.5	174,757	4,410	0.0252	0.9748	23.93
78.5	166,147	3,958	0.0238	0.9762	23.33

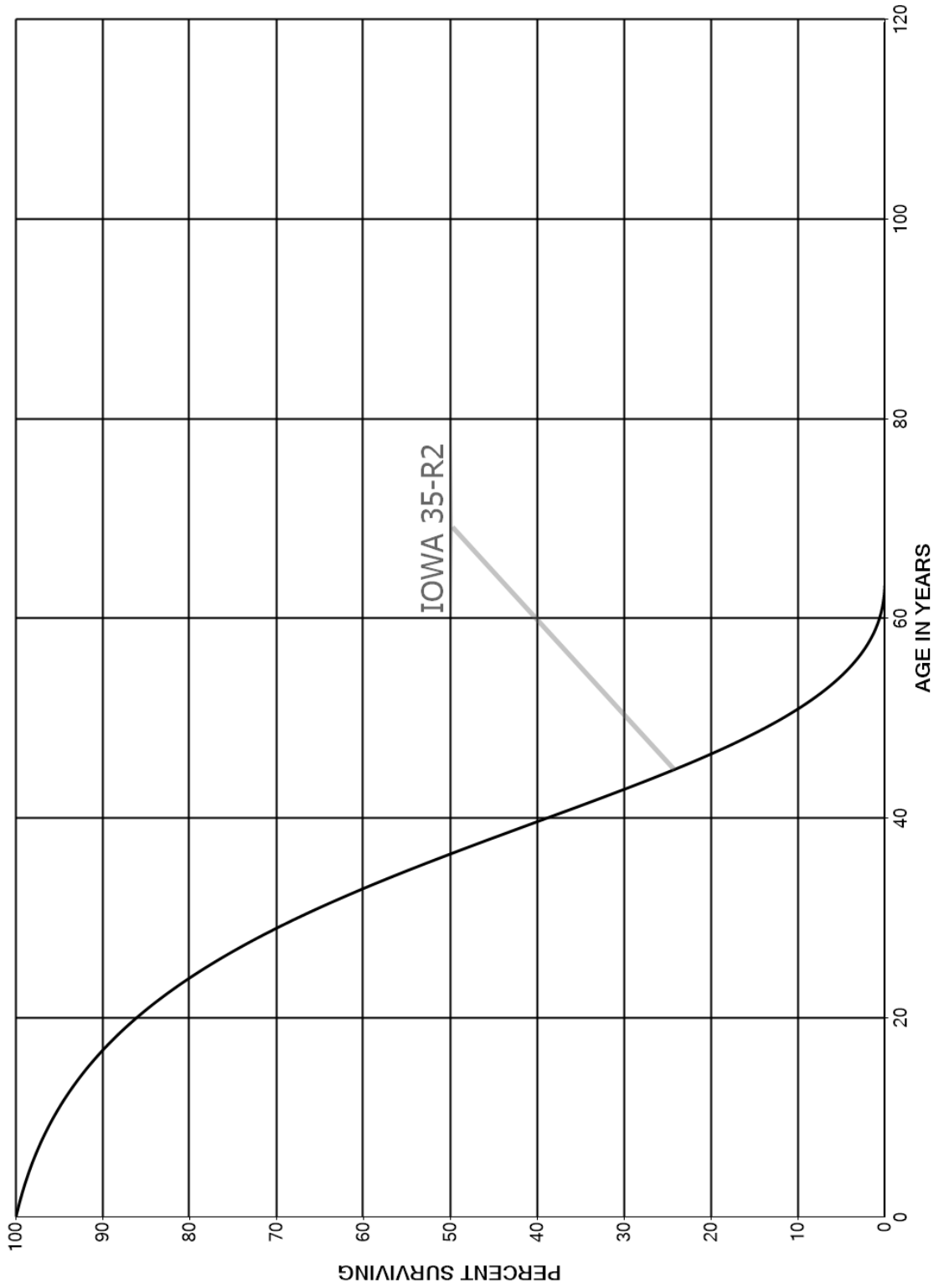
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.20 SERVICES - UNDERGROUND

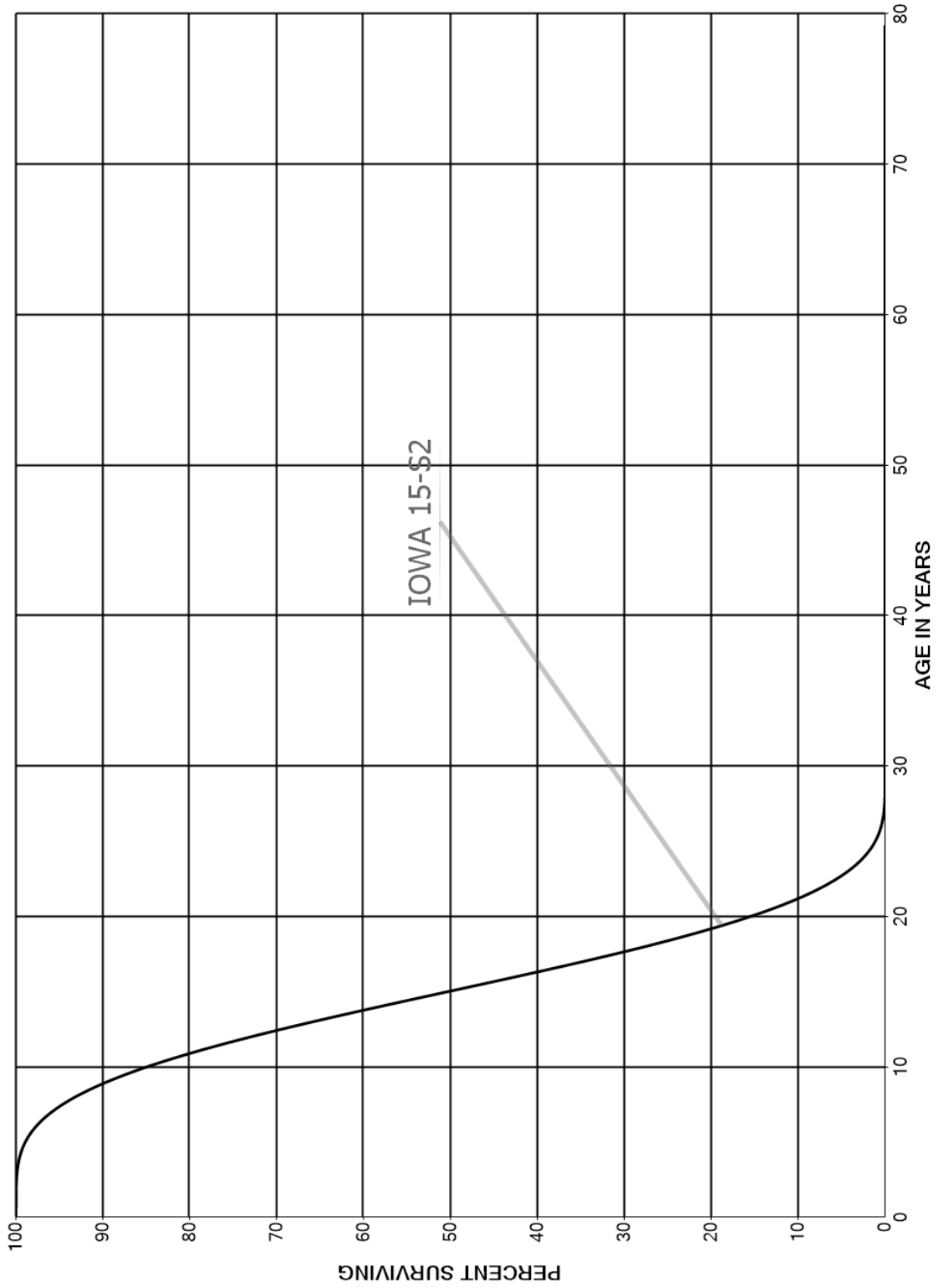
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	158,841	2,954	0.0186	0.9814	22.77	
80.5	154,949	3,156	0.0204	0.9796	22.35	
81.5	147,955	1,125	0.0076	0.9924	21.90	
82.5	138,656	9,959	0.0718	0.9282	21.73	
83.5	124,181	6,742	0.0543	0.9457	20.17	
84.5	117,439	6,172	0.0526	0.9474	19.07	
85.5	111,267	6,020	0.0541	0.9459	18.07	
86.5	105,247	1,097	0.0104	0.9896	17.09	
87.5	104,150	17	0.0002	0.9998	16.92	
88.5	104,133	4	0.0000	1.0000	16.91	
89.5	104,130		0.0000	1.0000	16.91	
90.5	104,130	1,535	0.0147	0.9853	16.91	
91.5	102,595		0.0000	1.0000	16.66	
92.5	102,595	8,716	0.0850	0.9150	16.66	
93.5	93,879	11,641	0.1240	0.8760	15.25	
94.5	82,238	24,061	0.2926	0.7074	13.36	
95.5	58,177	25,591	0.4399	0.5601	9.45	
96.5	32,586	32,586	1.0000		5.29	
97.5						

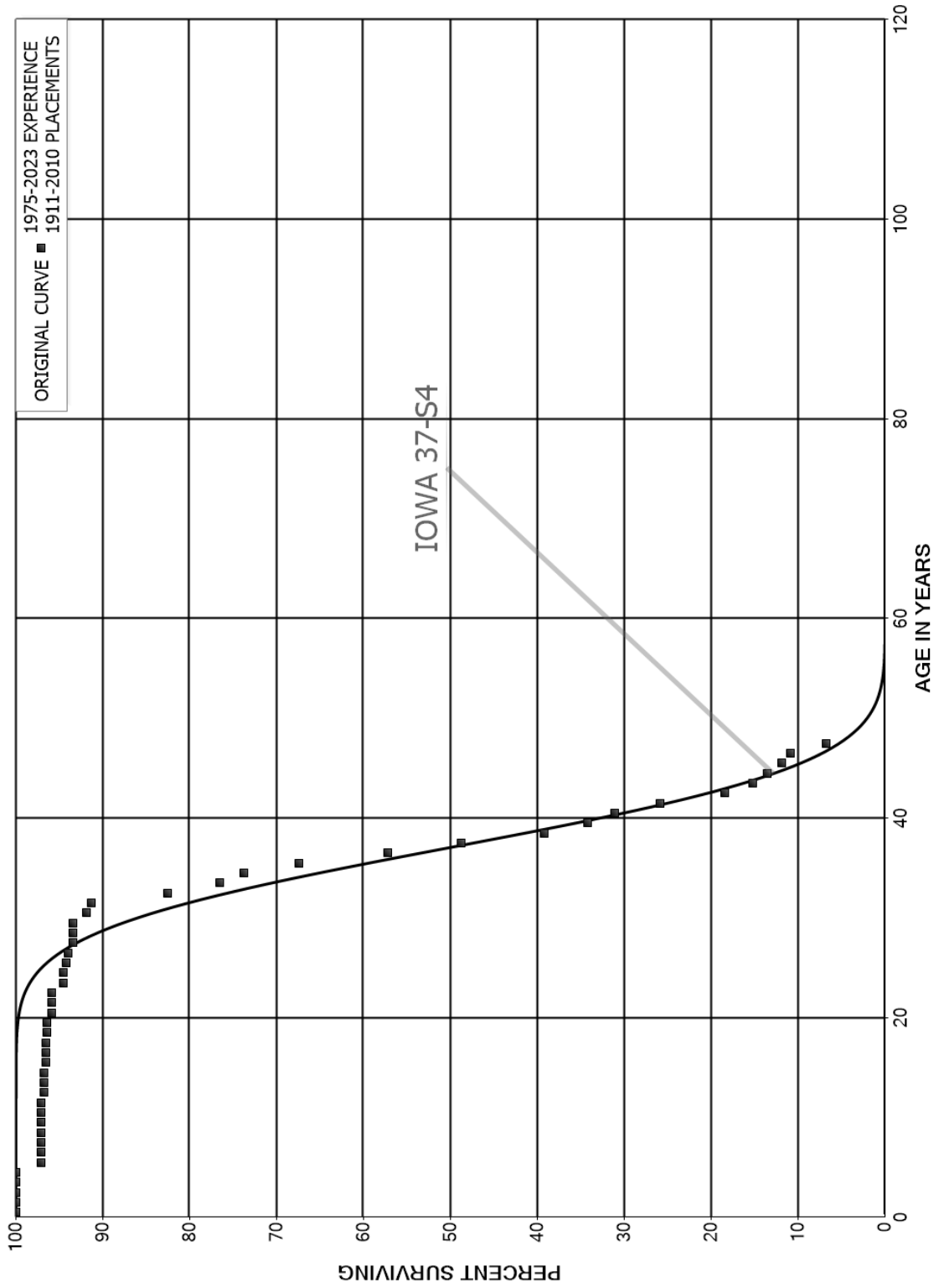
PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 370.10 METER TRANSFORMERS  
 SMOOTH SURVIVOR CURVE



PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 370.20 SMART METERS  
 SMOOTH SURVIVOR CURVE



PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2010

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,710,593		0.0000	1.0000	100.00
0.5	3,710,593		0.0000	1.0000	100.00
1.5	1,078,447		0.0000	1.0000	100.00
2.5	1,078,447		0.0000	1.0000	100.00
3.5	1,078,447		0.0000	1.0000	100.00
4.5	1,080,509	31,513	0.0292	0.9708	100.00
5.5	1,050,974		0.0000	1.0000	97.08
6.5	1,052,552		0.0000	1.0000	97.08
7.5	1,059,537		0.0000	1.0000	97.08
8.5	1,074,590		0.0000	1.0000	97.08
9.5	1,082,318		0.0000	1.0000	97.08
10.5	1,102,777		0.0000	1.0000	97.08
11.5	1,131,693	4,811	0.0043	0.9957	97.08
12.5	1,152,862		0.0000	1.0000	96.67
13.5	1,186,315		0.0000	1.0000	96.67
14.5	1,205,475	1,855	0.0015	0.9985	96.67
15.5	1,212,590		0.0000	1.0000	96.52
16.5	1,227,368		0.0000	1.0000	96.52
17.5	1,252,367	1,982	0.0016	0.9984	96.52
18.5	1,259,556		0.0000	1.0000	96.37
19.5	1,265,454	6,573	0.0052	0.9948	96.37
20.5	1,265,348		0.0000	1.0000	95.87
21.5	1,272,386		0.0000	1.0000	95.87
22.5	1,291,518	18,874	0.0146	0.9854	95.87
23.5	1,275,980		0.0000	1.0000	94.47
24.5	1,137,139	3,733	0.0033	0.9967	94.47
25.5	390,910	999	0.0026	0.9974	94.16
26.5	338,272	1,728	0.0051	0.9949	93.92
27.5	315,496		0.0000	1.0000	93.44
28.5	280,566		0.0000	1.0000	93.44
29.5	261,501	4,510	0.0172	0.9828	93.44
30.5	257,040	1,578	0.0061	0.9939	91.83
31.5	255,608	24,496	0.0958	0.9042	91.26
32.5	232,121	16,972	0.0731	0.9269	82.52
33.5	216,776	7,729	0.0357	0.9643	76.48
34.5	209,048	18,106	0.0866	0.9134	73.76
35.5	191,008	28,916	0.1514	0.8486	67.37
36.5	162,469	23,998	0.1477	0.8523	57.17
37.5	138,471	27,170	0.1962	0.8038	48.72
38.5	111,746	14,289	0.1279	0.8721	39.16

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2010			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	97,457	8,971	0.0920	0.9080	34.16	
40.5	88,716	14,778	0.1666	0.8334	31.01	
41.5	73,939	21,266	0.2876	0.7124	25.85	
42.5	52,881	9,172	0.1734	0.8266	18.41	
43.5	53,686	5,898	0.1099	0.8901	15.22	
44.5	50,658	6,466	0.1276	0.8724	13.55	
45.5	48,552	4,162	0.0857	0.9143	11.82	
46.5	46,233	17,555	0.3797	0.6203	10.80	
47.5	30,071	3,336	0.1109	0.8891	6.70	
48.5	27,364	51	0.0019	0.9981	5.96	
49.5	28,233	79	0.0028	0.9972	5.95	
50.5	32,442	8,709	0.2684	0.7316	5.93	
51.5	24,680	628	0.0254	0.9746	4.34	
52.5	24,154	1,376	0.0570	0.9430	4.23	
53.5	23,561		0.0000	1.0000	3.99	
54.5	23,561	1,542	0.0654	0.9346	3.99	
55.5	22,084	146	0.0066	0.9934	3.73	
56.5	21,938	1,009	0.0460	0.9540	3.70	
57.5	21,017	1,628	0.0775	0.9225	3.53	
58.5	19,413		0.0000	1.0000	3.26	
59.5	19,413	67	0.0034	0.9966	3.26	
60.5	19,406	377	0.0194	0.9806	3.25	
61.5	19,029		0.0000	1.0000	3.18	
62.5	19,029	444	0.0234	0.9766	3.18	
63.5	18,708		0.0000	1.0000	3.11	
64.5	18,708	230	0.0123	0.9877	3.11	
65.5	18,479		0.0000	1.0000	3.07	
66.5	18,479	208	0.0113	0.9887	3.07	
67.5	18,271	1,268	0.0694	0.9306	3.04	
68.5	17,002	1,378	0.0810	0.9190	2.83	
69.5	15,624	4,360	0.2790	0.7210	2.60	
70.5	11,265	1,843	0.1636	0.8364	1.87	
71.5	9,421	1,393	0.1478	0.8522	1.57	
72.5	8,029	629	0.0784	0.9216	1.33	
73.5	7,400	920	0.1243	0.8757	1.23	
74.5	6,480	4,288	0.6617	0.3383	1.08	
75.5	2,192	947	0.4320	0.5680	0.36	
76.5	1,245	101	0.0813	0.9187	0.21	
77.5	1,144	784	0.6853	0.3147	0.19	
78.5	360		0.0000	1.0000	0.06	

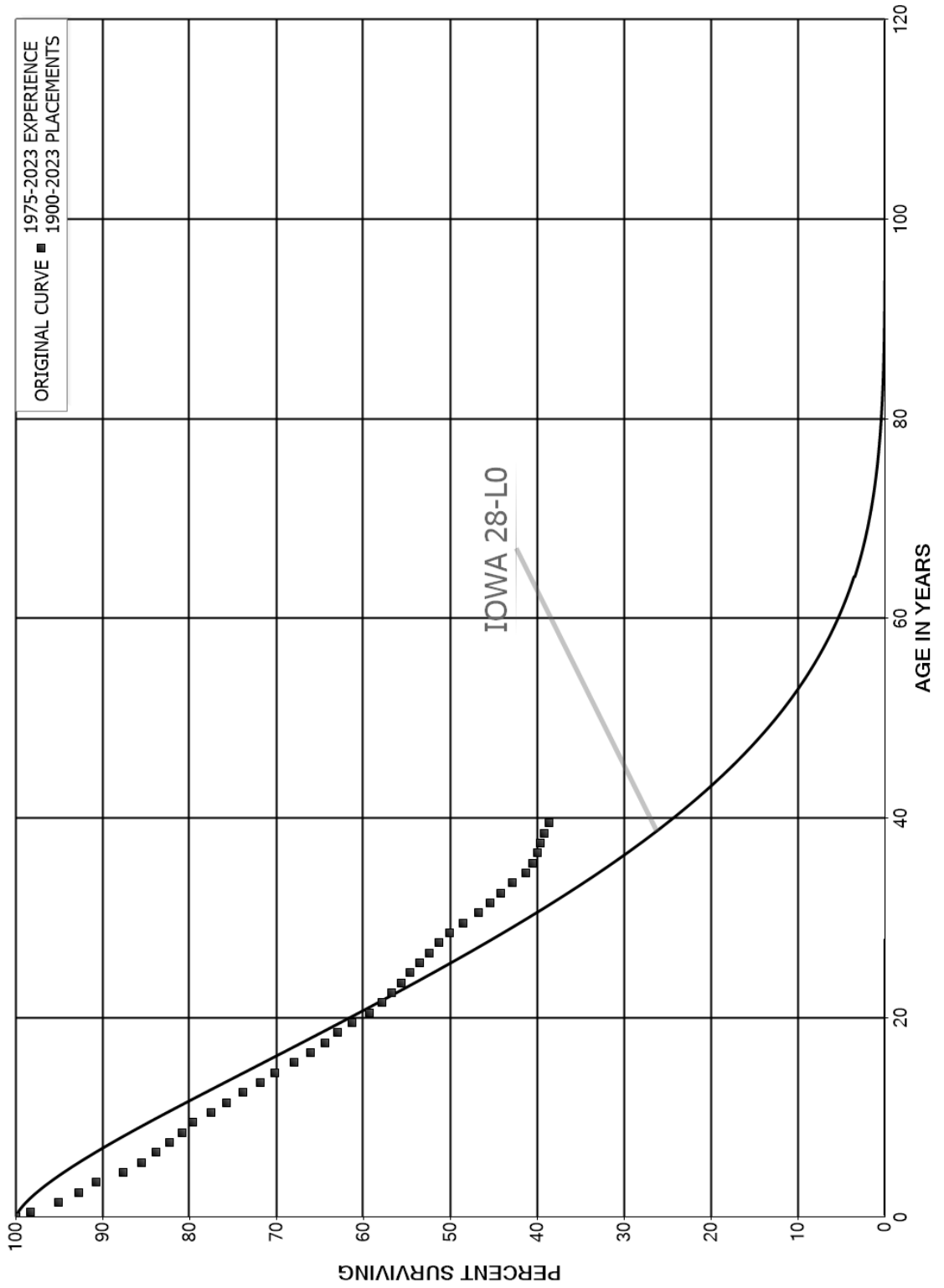
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2010			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	360	64	0.1790	0.8210	0.06	
80.5	295		0.0000	1.0000	0.05	
81.5	295	88	0.2977	0.7023	0.05	
82.5	207	24	0.1153	0.8847	0.03	
83.5	184		0.0000	1.0000	0.03	
84.5	184	60	0.3261	0.6739	0.03	
85.5	124		0.0000	1.0000	0.02	
86.5	124		0.0000	1.0000	0.02	
87.5	124	124	1.0000		0.02	
88.5						

PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS - ALL SUBACCOUNTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS - ALL SUBACCOUNTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,813,795	2,055,983	0.0166	0.9834	100.00
0.5	120,579,573	4,040,033	0.0335	0.9665	98.34
1.5	115,507,404	2,759,525	0.0239	0.9761	95.04
2.5	111,798,653	2,517,332	0.0225	0.9775	92.77
3.5	108,694,022	3,671,998	0.0338	0.9662	90.68
4.5	103,909,618	2,541,967	0.0245	0.9755	87.62
5.5	100,585,228	1,997,272	0.0199	0.9801	85.48
6.5	92,577,737	1,682,927	0.0182	0.9818	83.78
7.5	90,537,285	1,526,385	0.0169	0.9831	82.26
8.5	88,679,499	1,391,774	0.0157	0.9843	80.87
9.5	66,818,259	1,780,163	0.0266	0.9734	79.60
10.5	64,831,845	1,513,524	0.0233	0.9767	77.48
11.5	62,860,912	1,526,305	0.0243	0.9757	75.67
12.5	61,295,138	1,616,226	0.0264	0.9736	73.83
13.5	59,776,951	1,401,609	0.0234	0.9766	71.89
14.5	58,702,594	1,847,879	0.0315	0.9685	70.20
15.5	56,956,078	1,586,073	0.0278	0.9722	67.99
16.5	55,502,168	1,394,550	0.0251	0.9749	66.10
17.5	54,176,692	1,272,673	0.0235	0.9765	64.44
18.5	52,810,250	1,405,952	0.0266	0.9734	62.92
19.5	50,954,588	1,677,130	0.0329	0.9671	61.25
20.5	47,945,649	1,138,318	0.0237	0.9763	59.23
21.5	46,433,072	874,062	0.0188	0.9812	57.83
22.5	43,577,213	861,128	0.0198	0.9802	56.74
23.5	42,674,121	786,765	0.0184	0.9816	55.62
24.5	32,946,941	647,943	0.0197	0.9803	54.59
25.5	20,325,907	410,748	0.0202	0.9798	53.52
26.5	15,878,356	349,653	0.0220	0.9780	52.44
27.5	13,688,752	322,948	0.0236	0.9764	51.28
28.5	11,579,287	362,418	0.0313	0.9687	50.07
29.5	10,775,662	384,915	0.0357	0.9643	48.50
30.5	9,950,323	293,024	0.0294	0.9706	46.77
31.5	9,263,587	239,524	0.0259	0.9741	45.39
32.5	8,559,023	268,170	0.0313	0.9687	44.22
33.5	7,696,329	269,297	0.0350	0.9650	42.84
34.5	7,000,470	137,618	0.0197	0.9803	41.34
35.5	6,198,531	82,593	0.0133	0.9867	40.52
36.5	5,729,205	60,472	0.0106	0.9894	39.98
37.5	5,408,037	48,754	0.0090	0.9910	39.56
38.5	4,642,706	74,137	0.0160	0.9840	39.21

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS - ALL SUBACCOUNTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,985,750	39,617	0.0099	0.9901	38.58
40.5	3,386,861	85,636	0.0253	0.9747	38.20
41.5	2,905,861	31,939	0.0110	0.9890	37.23
42.5	2,627,369	38,612	0.0147	0.9853	36.82
43.5	2,361,247	26,580	0.0113	0.9887	36.28
44.5	2,028,500	18,759	0.0092	0.9908	35.87
45.5	1,775,033	19,626	0.0111	0.9889	35.54
46.5	1,441,693	22,253	0.0154	0.9846	35.15
47.5	1,164,676	26,489	0.0227	0.9773	34.60
48.5	970,461	14,824	0.0153	0.9847	33.82
49.5	785,794	27,468	0.0350	0.9650	33.30
50.5	589,441	19,538	0.0331	0.9669	32.14
51.5	407,089	22,102	0.0543	0.9457	31.07
52.5	294,507	17,972	0.0610	0.9390	29.38
53.5	250,406	20,784	0.0830	0.9170	27.59
54.5	209,819	11,283	0.0538	0.9462	25.30
55.5	184,996	7,682	0.0415	0.9585	23.94
56.5	172,836	6,614	0.0383	0.9617	22.95
57.5	161,139	11,506	0.0714	0.9286	22.07
58.5	145,166	6,642	0.0458	0.9542	20.49
59.5	141,635	6,393	0.0451	0.9549	19.55
60.5	137,853	21,556	0.1564	0.8436	18.67
61.5	103,984	22,285	0.2143	0.7857	15.75
62.5	78,155	10,639	0.1361	0.8639	12.38
63.5	69,714	2,551	0.0366	0.9634	10.69
64.5	67,163	9,859	0.1468	0.8532	10.30
65.5	58,698	2,579	0.0439	0.9561	8.79
66.5	65,828	1,692	0.0257	0.9743	8.40
67.5	81,223	1,766	0.0217	0.9783	8.19
68.5	83,284	7,942	0.0954	0.9046	8.01
69.5	75,342	21,288	0.2825	0.7175	7.24
70.5	54,054	5,451	0.1008	0.8992	5.20
71.5	48,603	1,085	0.0223	0.9777	4.67
72.5	47,518	663	0.0140	0.9860	4.57
73.5	46,855	1,508	0.0322	0.9678	4.51
74.5	55,123	3,323	0.0603	0.9397	4.36
75.5	51,801	1,010	0.0195	0.9805	4.10
76.5	50,791	2,568	0.0506	0.9494	4.02
77.5	48,223	1,185	0.0246	0.9754	3.81
78.5	47,038	270	0.0057	0.9943	3.72

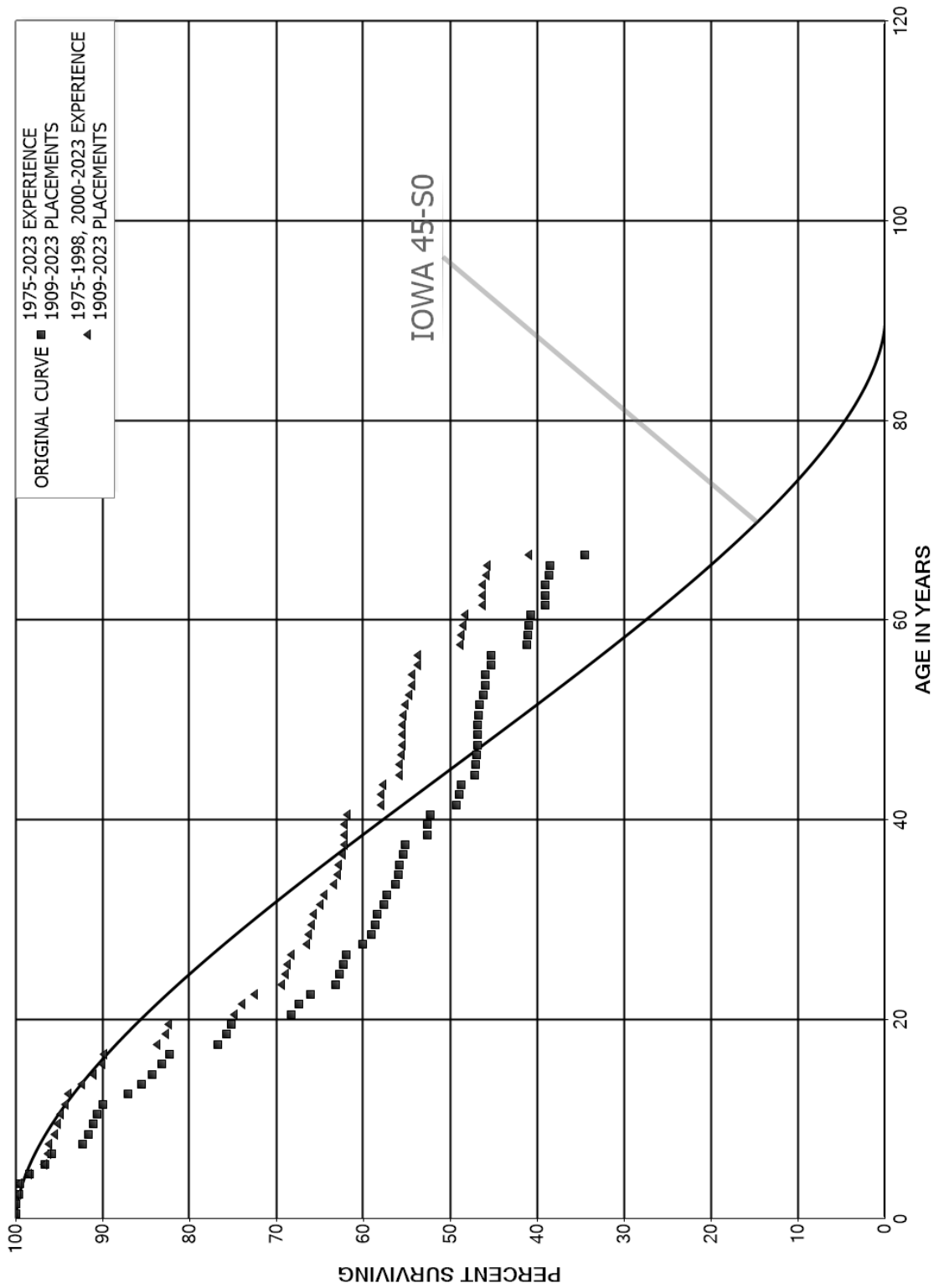
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS - ALL SUBACCOUNTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	46,768	311	0.0066	0.9934	3.70	
80.5	46,457		0.0000	1.0000	3.67	
81.5	46,457	1,057	0.0228	0.9772	3.67	
82.5	45,400	32	0.0007	0.9993	3.59	
83.5	45,368		0.0000	1.0000	3.59	
84.5	45,368		0.0000	1.0000	3.59	
85.5	45,368		0.0000	1.0000	3.59	
86.5	45,368		0.0000	1.0000	3.59	
87.5	45,368		0.0000	1.0000	3.59	
88.5	45,368	1	0.0000	1.0000	3.59	
89.5	45,367	99	0.0022	0.9978	3.59	
90.5	45,268	4,389	0.0970	0.9030	3.58	
91.5	40,879	8,281	0.2026	0.7974	3.23	
92.5	32,598	13,356	0.4097	0.5903	2.58	
93.5	19,242	6,267	0.3257	0.6743	1.52	
94.5	12,975	5,323	0.4102	0.5898	1.03	
95.5	7,652	4,033	0.5271	0.4729	0.61	
96.5	3,619	2,432	0.6719	0.3281	0.29	
97.5	1,187	481	0.4048	0.5952	0.09	
98.5	707	635	0.8989	0.1011	0.06	
99.5	71	60	0.8402	0.1598	0.01	
100.5	11	7	0.6480	0.3520	0.00	
101.5	4		0.0000	1.0000	0.00	
102.5	4		0.0000	1.0000	0.00	
103.5	4		0.0000	1.0000	0.00	
104.5	3		0.0000	1.0000	0.00	
105.5	2		0.0000	1.0000	0.00	
106.5	2		0.0000	1.0000	0.00	
107.5	1		0.0000	1.0000	0.00	
108.5	0		0.0000	1.0000	0.00	
109.5					0.00	

PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,347,592		0.0000	1.0000	100.00
0.5	51,178,220		0.0000	1.0000	100.00
1.5	50,184,621	207,660	0.0041	0.9959	100.00
2.5	49,768,799	41,469	0.0008	0.9992	99.59
3.5	49,092,808	550,080	0.0112	0.9888	99.50
4.5	48,706,233	875,908	0.0180	0.9820	98.39
5.5	50,461,269	398,839	0.0079	0.9921	96.62
6.5	48,636,538	1,798,460	0.0370	0.9630	95.86
7.5	47,943,008	357,392	0.0075	0.9925	92.31
8.5	45,479,176	253,953	0.0056	0.9944	91.62
9.5	43,296,308	241,453	0.0056	0.9944	91.11
10.5	42,547,513	302,872	0.0071	0.9929	90.60
11.5	40,069,745	1,307,398	0.0326	0.9674	89.96
12.5	41,417,553	718,307	0.0173	0.9827	87.02
13.5	35,681,129	493,230	0.0138	0.9862	85.51
14.5	34,737,685	474,202	0.0137	0.9863	84.33
15.5	34,004,005	355,405	0.0105	0.9895	83.18
16.5	34,130,843	2,323,349	0.0681	0.9319	82.31
17.5	32,440,552	394,654	0.0122	0.9878	76.71
18.5	31,814,162	237,779	0.0075	0.9925	75.77
19.5	31,715,045	2,922,911	0.0922	0.9078	75.21
20.5	25,414,284	322,411	0.0127	0.9873	68.28
21.5	25,396,967	527,076	0.0208	0.9792	67.41
22.5	23,871,431	1,029,275	0.0431	0.9569	66.01
23.5	22,836,835	171,387	0.0075	0.9925	63.17
24.5	22,261,924	124,873	0.0056	0.9944	62.69
25.5	17,520,872	114,853	0.0066	0.9934	62.34
26.5	17,237,888	530,228	0.0308	0.9692	61.93
27.5	16,684,413	273,620	0.0164	0.9836	60.03
28.5	16,413,168	125,161	0.0076	0.9924	59.04
29.5	16,100,548	48,991	0.0030	0.9970	58.59
30.5	14,144,744	180,912	0.0128	0.9872	58.41
31.5	11,226,878	66,198	0.0059	0.9941	57.67
32.5	11,161,102	194,161	0.0174	0.9826	57.33
33.5	10,625,943	72,736	0.0068	0.9932	56.33
34.5	9,993,456	26,364	0.0026	0.9974	55.94
35.5	9,172,431	64,477	0.0070	0.9930	55.80
36.5	8,811,493	28,669	0.0033	0.9967	55.40
37.5	7,450,093	352,826	0.0474	0.9526	55.22
38.5	6,494,350	2,313	0.0004	0.9996	52.61

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,136,961	29,569	0.0048	0.9952	52.59	
40.5	5,983,202	347,590	0.0581	0.9419	52.34	
41.5	5,822,520	47,809	0.0082	0.9918	49.30	
42.5	5,817,989	13,794	0.0024	0.9976	48.89	
43.5	5,292,685	178,843	0.0338	0.9662	48.77	
44.5	5,071,745	4,075	0.0008	0.9992	47.13	
45.5	5,071,109	15,297	0.0030	0.9970	47.09	
46.5	5,083,700	11,085	0.0022	0.9978	46.95	
47.5	5,108,049	271	0.0001	0.9999	46.84	
48.5	5,105,926	4,053	0.0008	0.9992	46.84	
49.5	3,995,944	6,745	0.0017	0.9983	46.80	
50.5	3,978,109	13,457	0.0034	0.9966	46.73	
51.5	3,980,282	34,387	0.0086	0.9914	46.57	
52.5	3,917,524	22,365	0.0057	0.9943	46.17	
53.5	3,893,619	719	0.0002	0.9998	45.90	
54.5	1,017,823	12,869	0.0126	0.9874	45.89	
55.5	3,333,202		0.0000	1.0000	45.31	
56.5	3,197,689	293,501	0.0918	0.9082	45.31	
57.5	2,850,298	2,518	0.0009	0.9991	41.15	
58.5	2,847,779	14,643	0.0051	0.9949	41.12	
59.5	2,797,240	10,268	0.0037	0.9963	40.91	
60.5	2,761,548	115,678	0.0419	0.9581	40.76	
61.5	2,644,376	414	0.0002	0.9998	39.05	
62.5	2,633,159	101	0.0000	1.0000	39.04	
63.5	2,626,729	29,007	0.0110	0.9890	39.04	
64.5	2,579,103	5,198	0.0020	0.9980	38.61	
65.5	2,069,773	215,824	0.1043	0.8957	38.53	
66.5	1,852,703	3,889	0.0021	0.9979	34.51	
67.5	1,837,926		0.0000	1.0000	34.44	
68.5	85,546		0.0000	1.0000	34.44	
69.5	83,344	681	0.0082	0.9918	34.44	
70.5	82,663	61	0.0007	0.9993	34.16	
71.5	81,620	4,669	0.0572	0.9428	34.14	
72.5	75,574		0.0000	1.0000	32.18	
73.5	69,624	182	0.0026	0.9974	32.18	
74.5	55,870		0.0000	1.0000	32.10	
75.5	55,654		0.0000	1.0000	32.10	
76.5	55,654		0.0000	1.0000	32.10	
77.5	36,049	834	0.0231	0.9769	32.10	
78.5	35,215		0.0000	1.0000	31.36	

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2023			EXPERIENCE BAND 1975-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,192		0.0000	1.0000	31.36
80.5	35,192		0.0000	1.0000	31.36
81.5	35,192	202	0.0057	0.9943	31.36
82.5	34,860		0.0000	1.0000	31.18
83.5	20,882		0.0000	1.0000	31.18
84.5	20,882		0.0000	1.0000	31.18
85.5	20,882		0.0000	1.0000	31.18
86.5	20,882		0.0000	1.0000	31.18
87.5	20,882		0.0000	1.0000	31.18
88.5	20,832		0.0000	1.0000	31.18
89.5	20,832		0.0000	1.0000	31.18
90.5	20,832		0.0000	1.0000	31.18
91.5	20,832	5,669	0.2721	0.7279	31.18
92.5	14,087		0.0000	1.0000	22.69
93.5	14,379		0.0000	1.0000	22.69
94.5	6,043	292	0.0483	0.9517	22.69
95.5	5,751		0.0000	1.0000	21.60
96.5					21.60

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2023			EXPERIENCE BAND 1975-1998, 2000-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,347,592		0.0000	1.0000	100.00
0.5	51,178,220		0.0000	1.0000	100.00
1.5	50,184,621	207,660	0.0041	0.9959	100.00
2.5	49,658,467	41,469	0.0008	0.9992	99.59
3.5	48,931,353	550,080	0.0112	0.9888	99.50
4.5	48,666,870	864,048	0.0178	0.9822	98.38
5.5	46,128,971	242,732	0.0053	0.9947	96.64
6.5	44,062,018	26,468	0.0006	0.9994	96.13
7.5	47,941,979	357,392	0.0075	0.9925	96.07
8.5	42,482,800	126,298	0.0030	0.9970	95.36
9.5	43,164,380	149,593	0.0035	0.9965	95.07
10.5	41,225,700	260,618	0.0063	0.9937	94.74
11.5	37,539,053	133,377	0.0036	0.9964	94.14
12.5	39,790,012	653,831	0.0164	0.9836	93.81
13.5	35,180,282	493,230	0.0140	0.9860	92.27
14.5	34,574,242	396,069	0.0115	0.9885	90.97
15.5	33,603,430	94,262	0.0028	0.9972	89.93
16.5	33,902,648	2,274,452	0.0671	0.9329	89.68
17.5	32,319,831	392,313	0.0121	0.9879	83.66
18.5	31,558,500	130,636	0.0041	0.9959	82.65
19.5	31,628,136	2,903,595	0.0918	0.9082	82.31
20.5	25,395,800	315,193	0.0124	0.9876	74.75
21.5	25,353,502	501,439	0.0198	0.9802	73.82
22.5	23,868,869	1,028,119	0.0431	0.9569	72.36
23.5	22,741,372	149,238	0.0066	0.9934	69.24
24.5	20,894,293	48,303	0.0023	0.9977	68.79
25.5	17,514,313	114,487	0.0065	0.9935	68.63
26.5	17,144,529	444,502	0.0259	0.9741	68.18
27.5	16,476,286	65,492	0.0040	0.9960	66.41
28.5	16,356,466	71,759	0.0044	0.9956	66.15
29.5	13,621,184	48,314	0.0035	0.9965	65.86
30.5	14,130,885	176,481	0.0125	0.9875	65.63
31.5	11,226,878	66,198	0.0059	0.9941	64.81
32.5	11,154,369	194,161	0.0174	0.9826	64.43
33.5	10,625,943	72,736	0.0068	0.9932	63.30
34.5	9,984,375	25,352	0.0025	0.9975	62.87
35.5	9,141,086	64,477	0.0071	0.9929	62.71
36.5	8,809,696	28,151	0.0032	0.9968	62.27
37.5	7,091,963	3,186	0.0004	0.9996	62.07
38.5	6,481,971	2,313	0.0004	0.9996	62.04

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2023			EXPERIENCE BAND 1975-1998, 2000-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,135,422	28,301	0.0046	0.9954	62.02	
40.5	5,460,756	347,590	0.0637	0.9363	61.73	
41.5	5,775,930	1,219	0.0002	0.9998	57.80	
42.5	5,817,989	13,794	0.0024	0.9976	57.79	
43.5	5,292,586	178,843	0.0338	0.9662	57.65	
44.5	5,068,575	1,866	0.0004	0.9996	55.71	
45.5	5,024,370	15,297	0.0030	0.9970	55.69	
46.5	5,079,983	8,350	0.0016	0.9984	55.52	
47.5	5,106,672	271	0.0001	0.9999	55.43	
48.5	5,099,976	4,053	0.0008	0.9992	55.42	
49.5	3,982,372	6,745	0.0017	0.9983	55.38	
50.5	3,977,785	13,457	0.0034	0.9966	55.28	
51.5	3,980,207	34,312	0.0086	0.9914	55.10	
52.5	3,897,474	22,365	0.0057	0.9943	54.62	
53.5	3,893,619	719	0.0002	0.9998	54.31	
54.5	1,017,736	12,869	0.0126	0.9874	54.30	
55.5	3,333,202		0.0000	1.0000	53.61	
56.5	3,197,499	293,501	0.0918	0.9082	53.61	
57.5	2,848,926	2,518	0.0009	0.9991	48.69	
58.5	2,847,779	14,643	0.0051	0.9949	48.65	
59.5	2,797,240	10,268	0.0037	0.9963	48.40	
60.5	2,761,548	115,678	0.0419	0.9581	48.22	
61.5	2,644,376	414	0.0002	0.9998	46.20	
62.5	2,633,159	101	0.0000	1.0000	46.19	
63.5	2,626,679	29,007	0.0110	0.9890	46.19	
64.5	2,579,103	5,198	0.0020	0.9980	45.68	
65.5	2,069,747	215,824	0.1043	0.8957	45.59	
66.5	1,852,703	3,889	0.0021	0.9979	40.84	
67.5	1,836,827		0.0000	1.0000	40.75	
68.5	85,546		0.0000	1.0000	40.75	
69.5	68,297		0.0000	1.0000	40.75	
70.5	82,602		0.0000	1.0000	40.75	
71.5	57,222		0.0000	1.0000	40.75	
72.5	75,574		0.0000	1.0000	40.75	
73.5	69,602	160	0.0023	0.9977	40.75	
74.5	55,870		0.0000	1.0000	40.66	
75.5	55,654		0.0000	1.0000	40.66	
76.5	55,654		0.0000	1.0000	40.66	
77.5	35,215		0.0000	1.0000	40.66	
78.5	35,215		0.0000	1.0000	40.66	

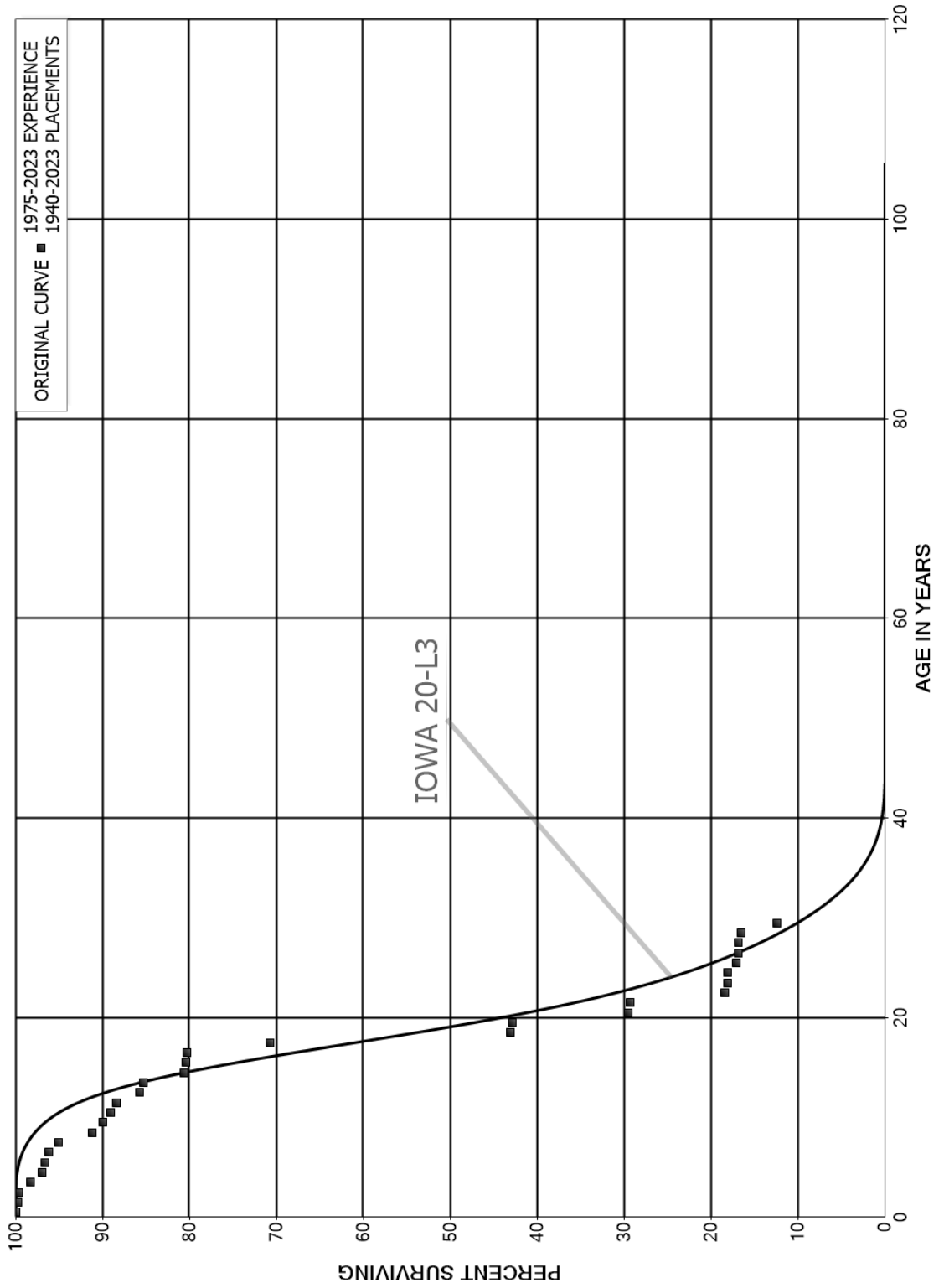
PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2023			EXPERIENCE BAND 1975-1998, 2000-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,192		0.0000	1.0000	40.66
80.5	35,192		0.0000	1.0000	40.66
81.5	35,192	202	0.0057	0.9943	40.66
82.5	34,860		0.0000	1.0000	40.42
83.5	20,882		0.0000	1.0000	40.42
84.5	20,882		0.0000	1.0000	40.42
85.5	20,882		0.0000	1.0000	40.42
86.5	20,882		0.0000	1.0000	40.42
87.5	20,882		0.0000	1.0000	40.42
88.5	20,832		0.0000	1.0000	40.42
89.5	20,832		0.0000	1.0000	40.42
90.5	20,832		0.0000	1.0000	40.42
91.5	20,832	5,669	0.2721	0.7279	40.42
92.5	14,087		0.0000	1.0000	29.42
93.5	14,379		0.0000	1.0000	29.42
94.5	6,043	292	0.0483	0.9517	29.42
95.5	5,751		0.0000	1.0000	28.00
96.5					28.00

PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 397.00 COMMUNICATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	168,350,999		0.0000	1.0000	100.00
0.5	166,727,326	429,992	0.0026	0.9974	100.00
1.5	161,682,268	123,836	0.0008	0.9992	99.74
2.5	155,029,558	2,180,894	0.0141	0.9859	99.67
3.5	150,039,204	2,062,447	0.0137	0.9863	98.26
4.5	135,377,227	472,256	0.0035	0.9965	96.91
5.5	127,358,145	465,233	0.0037	0.9963	96.57
6.5	125,021,998	1,537,924	0.0123	0.9877	96.22
7.5	113,466,216	4,582,942	0.0404	0.9596	95.04
8.5	102,805,834	1,375,600	0.0134	0.9866	91.20
9.5	78,822,040	777,539	0.0099	0.9901	89.98
10.5	63,492,642	519,120	0.0082	0.9918	89.09
11.5	59,005,815	1,776,226	0.0301	0.9699	88.36
12.5	27,480,739	151,386	0.0055	0.9945	85.70
13.5	5,402,561	290,947	0.0539	0.9461	85.23
14.5	4,606,783	12,361	0.0027	0.9973	80.64
15.5	4,610,817	6,345	0.0014	0.9986	80.42
16.5	3,658,959	435,140	0.1189	0.8811	80.31
17.5	3,232,719	1,266,219	0.3917	0.6083	70.76
18.5	1,984,001	11,342	0.0057	0.9943	43.05
19.5	1,975,926	614,917	0.3112	0.6888	42.80
20.5	1,361,870	9,497	0.0070	0.9930	29.48
21.5	1,352,373	503,017	0.3720	0.6280	29.27
22.5	849,357	13,302	0.0157	0.9843	18.39
23.5	836,228	663	0.0008	0.9992	18.10
24.5	838,349	46,425	0.0554	0.9446	18.08
25.5	791,924	9,146	0.0115	0.9885	17.08
26.5	782,777		0.0000	1.0000	16.88
27.5	782,777	16,988	0.0217	0.9783	16.88
28.5	765,789	192,730	0.2517	0.7483	16.52
29.5	573,059	4,830	0.0084	0.9916	12.36
30.5	573,661		0.0000	1.0000	12.26
31.5	573,661	95,295	0.1661	0.8339	12.26
32.5	478,366	52,705	0.1102	0.8898	10.22
33.5	425,661		0.0000	1.0000	9.09
34.5	426,297		0.0000	1.0000	9.09
35.5	426,297	18,913	0.0444	0.9556	9.09
36.5	407,384		0.0000	1.0000	8.69
37.5	407,384		0.0000	1.0000	8.69
38.5	407,384	1,560	0.0038	0.9962	8.69

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

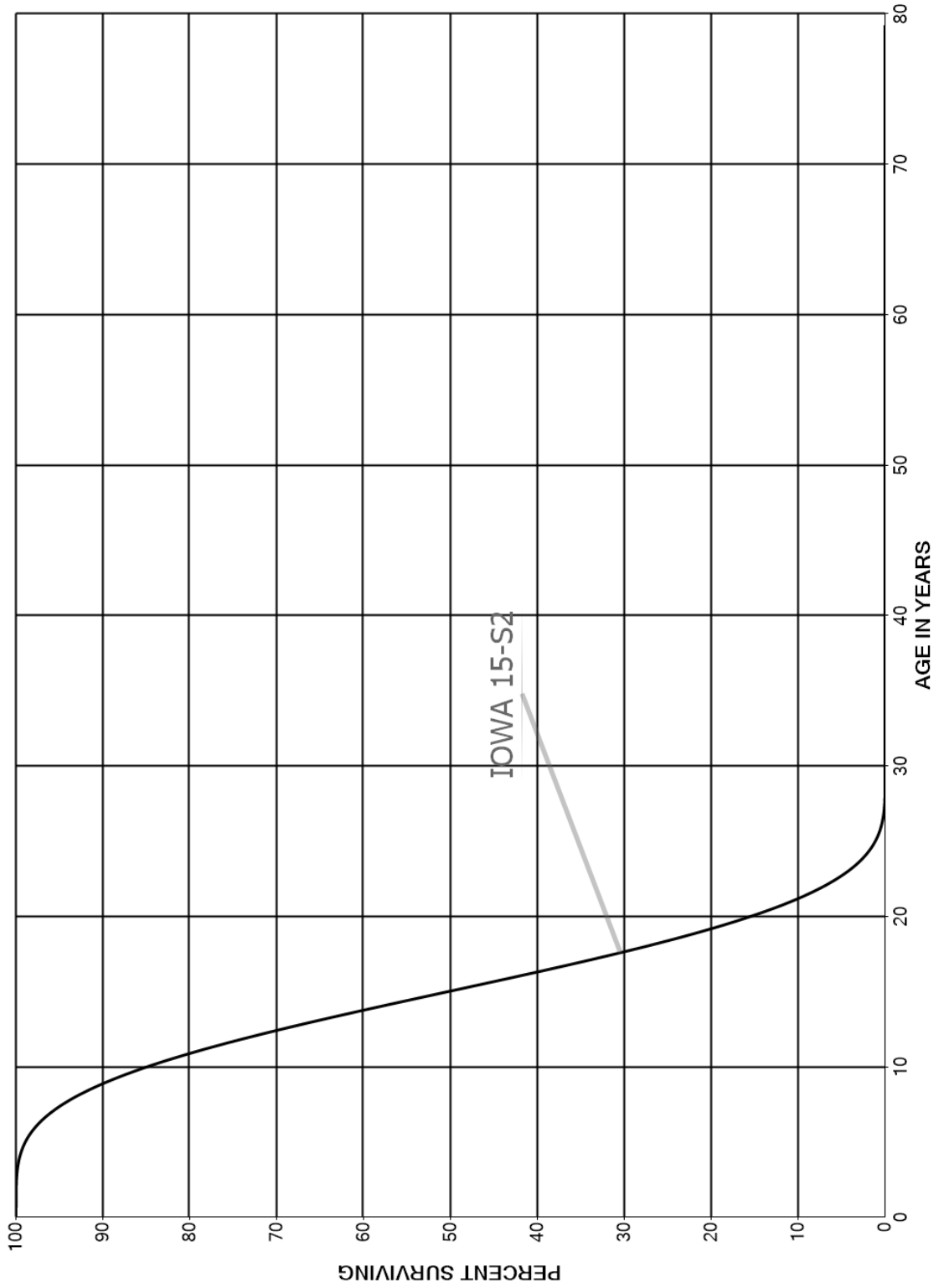
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2023

EXPERIENCE BAND 1975-2023

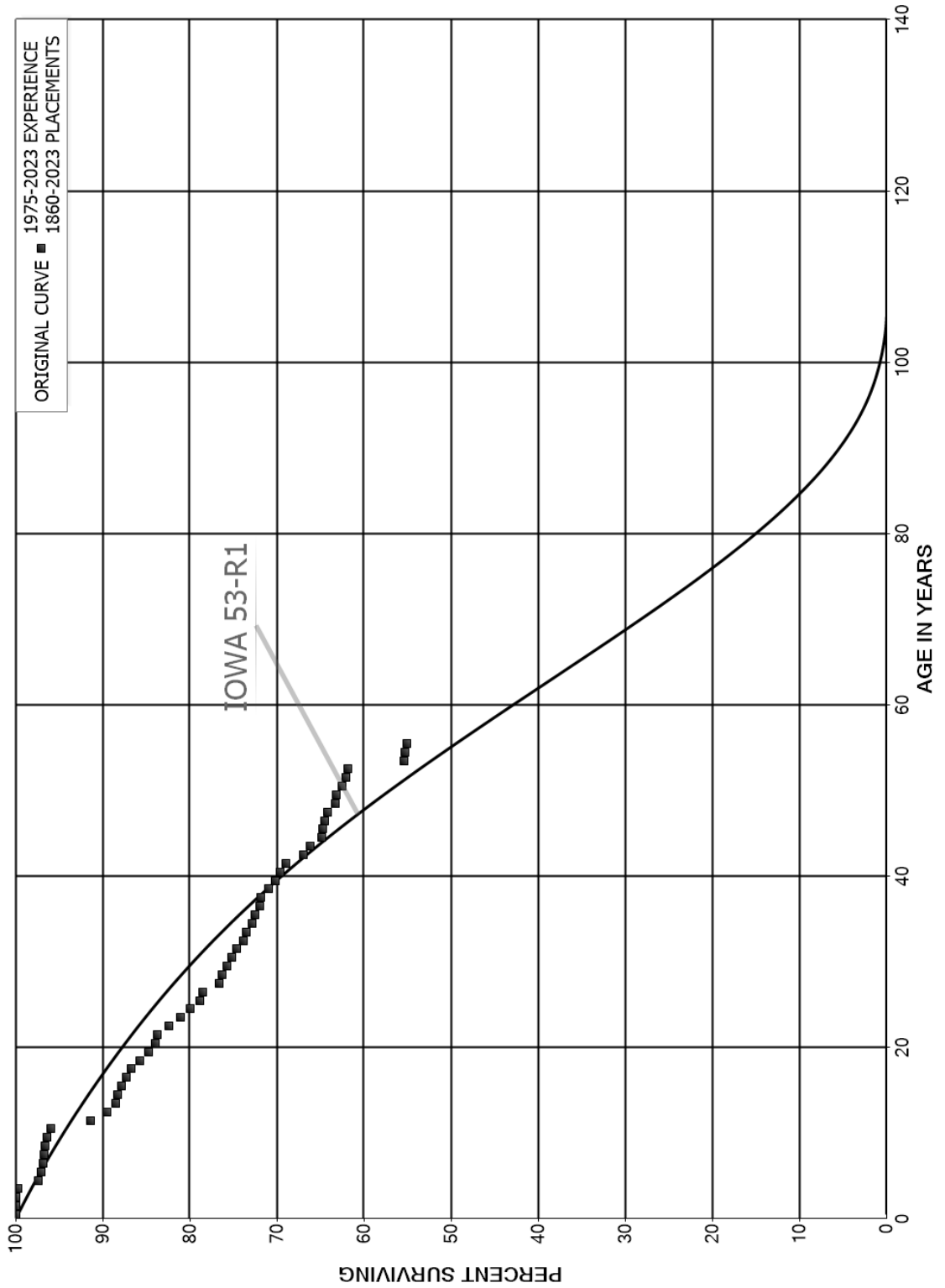
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	405,824	20,375	0.0502	0.9498	8.66
40.5	385,448	15,574	0.0404	0.9596	8.22
41.5	369,875	22,393	0.0605	0.9395	7.89
42.5	347,481	20,043	0.0577	0.9423	7.41
43.5	327,438	24,175	0.0738	0.9262	6.99
44.5	303,264	28,660	0.0945	0.9055	6.47
45.5	274,604	28,756	0.1047	0.8953	5.86
46.5	245,848	1,397	0.0057	0.9943	5.25
47.5	244,451	24,025	0.0983	0.9017	5.22
48.5	220,427	43,642	0.1980	0.8020	4.70
49.5	176,785	27,233	0.1540	0.8460	3.77
50.5	149,552	49,558	0.3314	0.6686	3.19
51.5	99,994	3,138	0.0314	0.9686	2.13
52.5	96,856	46,687	0.4820	0.5180	2.07
53.5	50,168	9,432	0.1880	0.8120	1.07
54.5	40,736	14,382	0.3531	0.6469	0.87
55.5	26,354	6,398	0.2428	0.7572	0.56
56.5	19,956	6,734	0.3374	0.6626	0.43
57.5	13,222	4,197	0.3174	0.6826	0.28
58.5	9,025		0.0000	1.0000	0.19
59.5	9,025	173	0.0191	0.9809	0.19
60.5	8,852		0.0000	1.0000	0.19
61.5	8,852		0.0000	1.0000	0.19
62.5	8,852		0.0000	1.0000	0.19
63.5	8,852	2,784	0.3145	0.6855	0.19
64.5	6,068		0.0000	1.0000	0.13
65.5	6,068		0.0000	1.0000	0.13
66.5	6,068		0.0000	1.0000	0.13
67.5	6,068		0.0000	1.0000	0.13
68.5	6,068		0.0000	1.0000	0.13
69.5	6,068	5,432	0.8952	0.1048	0.13
70.5	636		0.0000	1.0000	0.01
71.5	636		0.0000	1.0000	0.01
72.5	636		0.0000	1.0000	0.01
73.5	636	636	1.0000		0.01
74.5					

PECO ENERGY COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SMART METERS  
 SMOOTH SURVIVOR CURVE



**COMMON PLANT**

PECO ENERGY COMPANY  
COMMON PLANT  
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1860-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	404,580,665	20,000	0.0000	1.0000	100.00
0.5	370,956,921	145,482	0.0004	0.9996	100.00
1.5	345,297,860	105,866	0.0003	0.9997	99.96
2.5	361,510,315	859,482	0.0024	0.9976	99.93
3.5	340,254,951	7,754,806	0.0228	0.9772	99.69
4.5	321,523,466	1,068,499	0.0033	0.9967	97.42
5.5	313,411,212	973,069	0.0031	0.9969	97.09
6.5	304,773,782	347,378	0.0011	0.9989	96.79
7.5	299,622,147	275,113	0.0009	0.9991	96.68
8.5	295,854,964	628,867	0.0021	0.9979	96.59
9.5	290,839,513	1,212,087	0.0042	0.9958	96.39
10.5	283,306,605	13,455,307	0.0475	0.9525	95.98
11.5	265,061,046	5,432,135	0.0205	0.9795	91.43
12.5	252,064,522	2,798,908	0.0111	0.9889	89.55
13.5	226,300,115	781,173	0.0035	0.9965	88.56
14.5	212,559,657	877,725	0.0041	0.9959	88.25
15.5	205,644,101	1,334,793	0.0065	0.9935	87.89
16.5	199,540,476	1,308,317	0.0066	0.9934	87.32
17.5	197,688,980	2,365,680	0.0120	0.9880	86.74
18.5	195,431,603	2,125,011	0.0109	0.9891	85.71
19.5	193,372,493	1,921,947	0.0099	0.9901	84.77
20.5	169,265,310	498,251	0.0029	0.9971	83.93
21.5	165,729,747	2,547,901	0.0154	0.9846	83.68
22.5	163,967,712	2,617,062	0.0160	0.9840	82.40
23.5	160,905,348	2,306,962	0.0143	0.9857	81.08
24.5	156,738,599	2,034,854	0.0130	0.9870	79.92
25.5	113,819,198	501,791	0.0044	0.9956	78.88
26.5	107,929,712	2,598,444	0.0241	0.9759	78.54
27.5	102,373,916	506,104	0.0049	0.9951	76.64
28.5	80,402,907	551,941	0.0069	0.9931	76.27
29.5	76,812,207	564,034	0.0073	0.9927	75.74
30.5	70,358,026	535,248	0.0076	0.9924	75.19
31.5	65,755,263	670,792	0.0102	0.9898	74.61
32.5	62,644,752	324,562	0.0052	0.9948	73.85
33.5	60,699,066	505,262	0.0083	0.9917	73.47
34.5	59,771,269	260,473	0.0044	0.9956	72.86
35.5	57,957,728	488,252	0.0084	0.9916	72.54
36.5	55,638,778	98,251	0.0018	0.9982	71.93
37.5	54,646,070	607,222	0.0111	0.9889	71.80
38.5	53,455,267	630,897	0.0118	0.9882	71.01

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1860-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	51,172,313	419,405	0.0082	0.9918	70.17
40.5	49,646,183	449,165	0.0090	0.9910	69.59
41.5	48,364,556	1,431,077	0.0296	0.9704	68.96
42.5	45,923,291	502,654	0.0109	0.9891	66.92
43.5	45,128,047	929,611	0.0206	0.9794	66.19
44.5	44,134,323	44,154	0.0010	0.9990	64.83
45.5	43,471,059	144,820	0.0033	0.9967	64.76
46.5	43,171,489	268,136	0.0062	0.9938	64.55
47.5	42,861,261	605,510	0.0141	0.9859	64.14
48.5	42,189,125	9,663	0.0002	0.9998	63.24
49.5	42,125,273	466,082	0.0111	0.9889	63.22
50.5	41,686,894	317,733	0.0076	0.9924	62.52
51.5	16,325,008	62,303	0.0038	0.9962	62.05
52.5	16,255,468	1,692,221	0.1041	0.8959	61.81
53.5	10,571,871	12,120	0.0011	0.9989	55.38
54.5	10,528,835	37,224	0.0035	0.9965	55.31
55.5	5,135,104	23,497	0.0046	0.9954	55.12
56.5	4,524,571	2,475	0.0005	0.9995	54.87
57.5	4,508,581	21,365	0.0047	0.9953	54.84
58.5	4,246,478	28,657	0.0067	0.9933	54.58
59.5	4,206,005	13,170	0.0031	0.9969	54.21
60.5	4,091,549	5,565	0.0014	0.9986	54.04
61.5	4,071,843	9,618	0.0024	0.9976	53.96
62.5	3,263,236	19,303	0.0059	0.9941	53.84
63.5	3,225,773	21,814	0.0068	0.9932	53.52
64.5	2,698,141	11,873	0.0044	0.9956	53.16
65.5	2,571,585	1,332	0.0005	0.9995	52.92
66.5	2,516,543	5,965	0.0024	0.9976	52.89
67.5	1,123,009		0.0000	1.0000	52.77
68.5	1,087,812	2,762	0.0025	0.9975	52.77
69.5	1,084,299	96,338	0.0888	0.9112	52.64
70.5	914,045	7,524	0.0082	0.9918	47.96
71.5	842,295		0.0000	1.0000	47.56
72.5	825,791	6,638	0.0080	0.9920	47.56
73.5	815,826	316	0.0004	0.9996	47.18
74.5	759,210	13,135	0.0173	0.9827	47.16
75.5	745,836	4,965	0.0067	0.9933	46.35
76.5	740,577	18,852	0.0255	0.9745	46.04
77.5	720,634	8,602	0.0119	0.9881	44.87
78.5	702,525	54,070	0.0770	0.9230	44.33

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1860-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	253,528	8,586	0.0339	0.9661	40.92	
80.5	244,942	1,542	0.0063	0.9937	39.53	
81.5	189,202	19,278	0.1019	0.8981	39.28	
82.5	169,501		0.0000	1.0000	35.28	
83.5	178,063		0.0000	1.0000	35.28	
84.5	178,063	201	0.0011	0.9989	35.28	
85.5	169,552		0.0000	1.0000	35.24	
86.5	169,430	2,543	0.0150	0.9850	35.24	
87.5	166,887		0.0000	1.0000	34.71	
88.5	166,887	3,206	0.0192	0.9808	34.71	
89.5	163,682	111,106	0.6788	0.3212	34.05	
90.5	52,550		0.0000	1.0000	10.94	
91.5	52,550	222	0.0042	0.9958	10.94	
92.5	51,924		0.0000	1.0000	10.89	
93.5	51,510	22,859	0.4438	0.5562	10.89	
94.5	28,651		0.0000	1.0000	6.06	
95.5	28,651		0.0000	1.0000	6.06	
96.5	14,673	311	0.0212	0.9788	6.06	
97.5	14,362	170	0.0118	0.9882	5.93	
98.5	8,855		0.0000	1.0000	5.86	
99.5	3,118		0.0000	1.0000	5.86	
100.5	3,118		0.0000	1.0000	5.86	
101.5	2,885	151	0.0523	0.9477	5.86	
102.5	2,734		0.0000	1.0000	5.55	
103.5	2,734		0.0000	1.0000	5.55	
104.5	2,734	327	0.1196	0.8804	5.55	
105.5	2,407		0.0000	1.0000	4.89	
106.5	2,407		0.0000	1.0000	4.89	
107.5	2,407		0.0000	1.0000	4.89	
108.5	2,407		0.0000	1.0000	4.89	
109.5	819		0.0000	1.0000	4.89	
110.5	819		0.0000	1.0000	4.89	
111.5	819		0.0000	1.0000	4.89	
112.5	819		0.0000	1.0000	4.89	
113.5	819		0.0000	1.0000	4.89	
114.5	1,359		0.0000	1.0000	4.89	
115.5	1,359		0.0000	1.0000	4.89	
116.5	1,359		0.0000	1.0000	4.89	
117.5	1,359		0.0000	1.0000	4.89	
118.5	1,359	540	0.3973	0.6027	4.89	

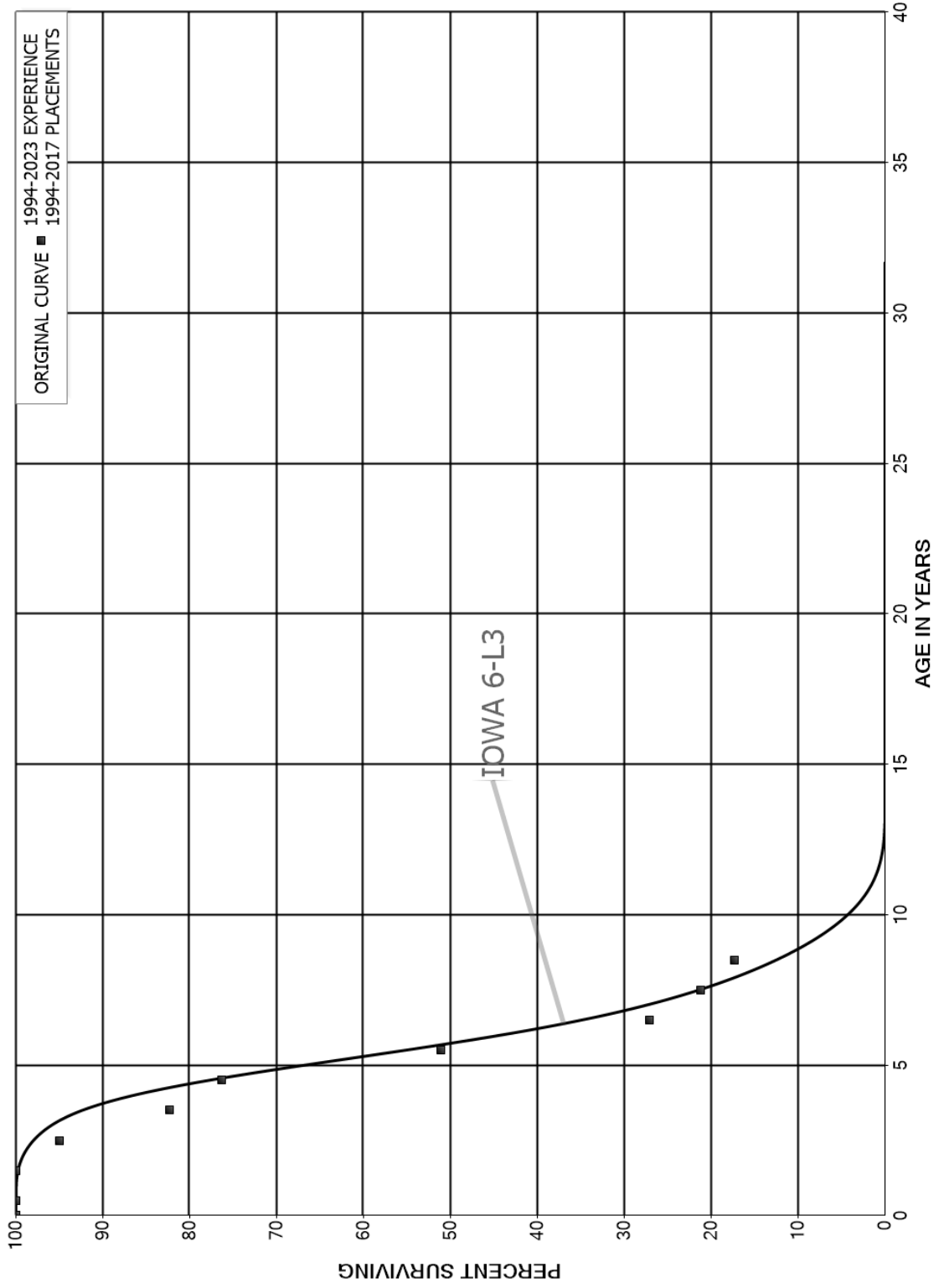
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1860-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	819		0.0000	1.0000	2.95	
120.5	819	156	0.1904	0.8096	2.95	
121.5	663		0.0000	1.0000	2.39	
122.5	663		0.0000	1.0000	2.39	
123.5	663		0.0000	1.0000	2.39	
124.5	663		0.0000	1.0000	2.39	
125.5	663		0.0000	1.0000	2.39	
126.5	663	143	0.2151	0.7849	2.39	
127.5	520		0.0000	1.0000	1.87	
128.5	520		0.0000	1.0000	1.87	
129.5	520	461	0.8857	0.1143	1.87	
130.5	59		0.0000	1.0000	0.21	
131.5					0.21	

PECO ENERGY COMPANY  
 COMMON PLANT  
 ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



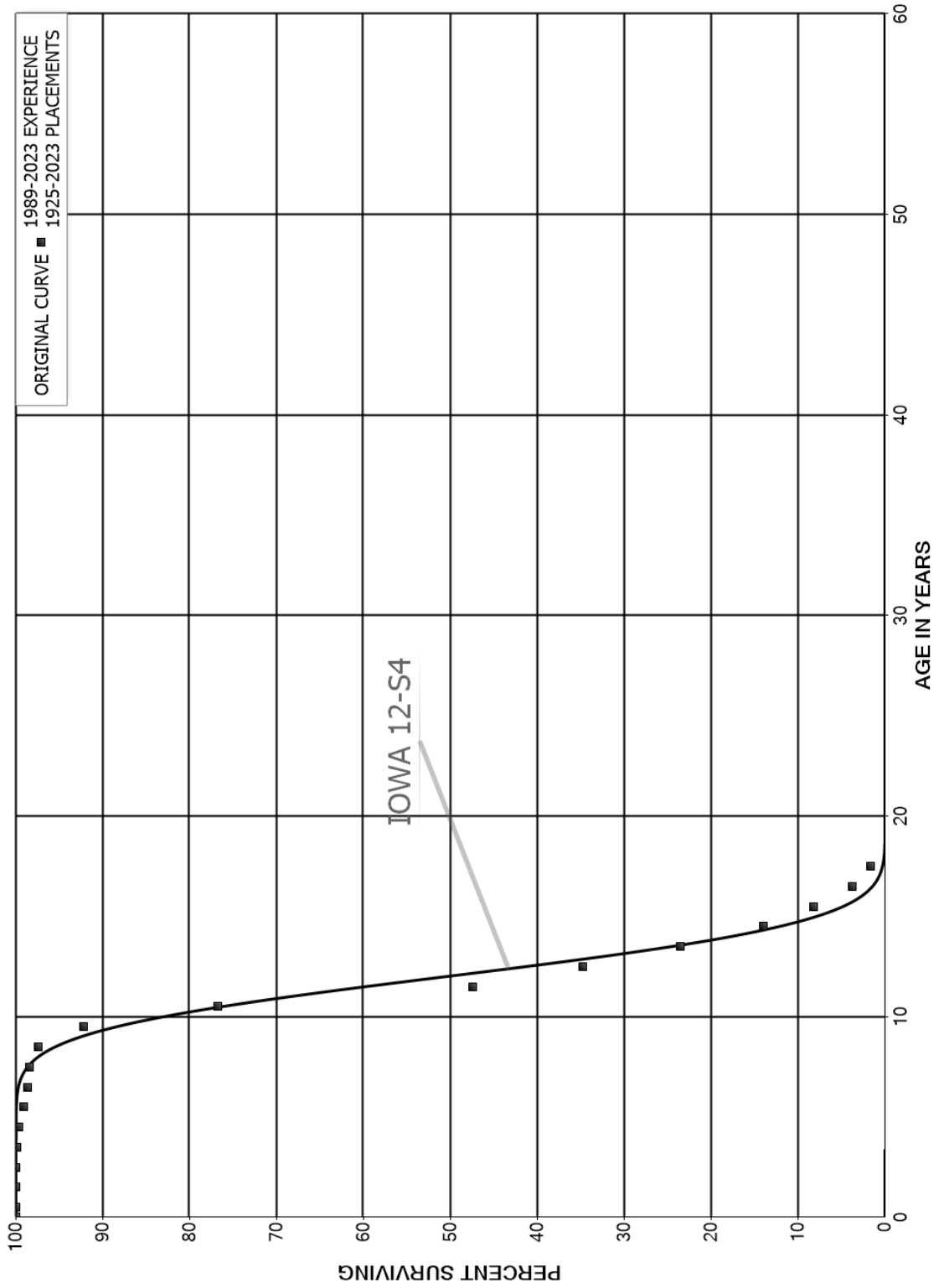
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2017			EXPERIENCE BAND 1994-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	626,684		0.0000	1.0000	100.00
0.5	626,684		0.0000	1.0000	100.00
1.5	626,684	31,533	0.0503	0.9497	100.00
2.5	595,152	79,818	0.1341	0.8659	94.97
3.5	515,334	36,949	0.0717	0.9283	82.23
4.5	478,384	158,583	0.3315	0.6685	76.34
5.5	319,802	150,072	0.4693	0.5307	51.03
6.5	167,423	36,785	0.2197	0.7803	27.08
7.5	130,638	23,593	0.1806	0.8194	21.13
8.5	106,293		0.0000	1.0000	17.32
9.5	106,293	15,711	0.1478	0.8522	17.32
10.5	90,582		0.0000	1.0000	14.76
11.5	90,582		0.0000	1.0000	14.76
12.5	90,582		0.0000	1.0000	14.76
13.5	90,582		0.0000	1.0000	14.76
14.5	90,582		0.0000	1.0000	14.76
15.5	90,582		0.0000	1.0000	14.76
16.5	90,582		0.0000	1.0000	14.76
17.5	90,582		0.0000	1.0000	14.76
18.5	90,582		0.0000	1.0000	14.76
19.5	90,582	26,092	0.2880	0.7120	14.76
20.5	64,491		0.0000	1.0000	10.51
21.5					10.51

PECO ENERGY COMPANY  
 COMMON PLANT  
 ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2023

EXPERIENCE BAND 1989-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,609,428		0.0000	1.0000	100.00
0.5	67,525,228		0.0000	1.0000	100.00
1.5	64,317,085	11,997	0.0002	0.9998	100.00
2.5	58,083,056	105,422	0.0018	0.9982	99.98
3.5	57,236,968	94,054	0.0016	0.9984	99.80
4.5	52,833,168	276,190	0.0052	0.9948	99.64
5.5	50,173,399	268,621	0.0054	0.9946	99.12
6.5	46,650,648	111,576	0.0024	0.9976	98.58
7.5	41,019,896	417,247	0.0102	0.9898	98.35
8.5	36,395,708	1,926,889	0.0529	0.9471	97.35
9.5	30,202,265	5,074,175	0.1680	0.8320	92.19
10.5	23,653,309	9,041,077	0.3822	0.6178	76.71
11.5	14,562,885	3,875,388	0.2661	0.7339	47.39
12.5	10,737,412	3,475,938	0.3237	0.6763	34.78
13.5	6,586,995	2,663,738	0.4044	0.5956	23.52
14.5	3,988,463	1,649,762	0.4136	0.5864	14.01
15.5	2,377,567	1,310,768	0.5513	0.4487	8.21
16.5	1,076,889	613,690	0.5699	0.4301	3.69
17.5	466,318	158,245	0.3394	0.6606	1.59
18.5	331,073	207,947	0.6281	0.3719	1.05
19.5	150,425	30,808	0.2048	0.7952	0.39
20.5	138,917	22,499	0.1620	0.8380	0.31
21.5	122,569	13,368	0.1091	0.8909	0.26
22.5	109,200	1,932	0.0177	0.9823	0.23
23.5	110,421	7,593	0.0688	0.9312	0.23
24.5	103,475	62,733	0.6063	0.3937	0.21
25.5	49,964	2,348	0.0470	0.9530	0.08
26.5	48,820	9,941	0.2036	0.7964	0.08
27.5	42,894	2,939	0.0685	0.9315	0.06
28.5	41,531	12,257	0.2951	0.7049	0.06
29.5	34,074	7,519	0.2207	0.7793	0.04
30.5	27,660	9,601	0.3471	0.6529	0.03
31.5	19,361	2,226	0.1150	0.8850	0.02
32.5	17,440	5,929	0.3400	0.6600	0.02
33.5	22,354	720	0.0322	0.9678	0.01
34.5	22,434	10,194	0.4544	0.5456	0.01
35.5	12,240	6,040	0.4934	0.5066	0.01
36.5	6,200	462	0.0746	0.9254	0.00
37.5	5,738	1,834	0.3196	0.6804	0.00
38.5	4,211	116	0.0276	0.9724	0.00

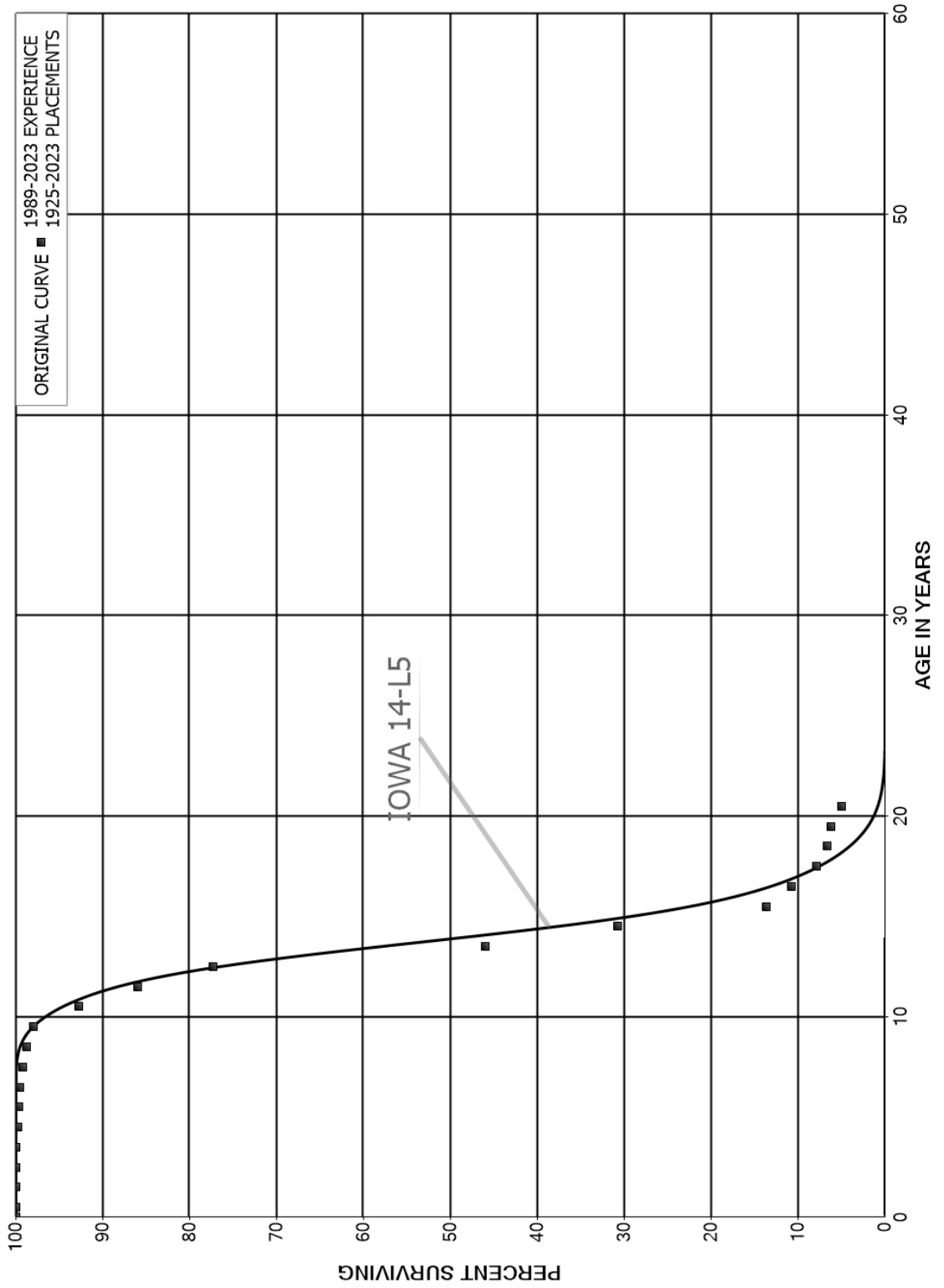
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2023			EXPERIENCE BAND 1989-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,468	307	0.0688	0.9312	0.00	
40.5	5,441	1,105	0.2032	0.7968	0.00	
41.5	4,335	415	0.0957	0.9043	0.00	
42.5	3,955	221	0.0560	0.9440	0.00	
43.5	3,733	1,744	0.4671	0.5329	0.00	
44.5	1,989	354	0.1780	0.8220	0.00	
45.5	1,635		0.0000	1.0000	0.00	
46.5	1,635		0.0000	1.0000	0.00	
47.5	1,793	158	0.0879	0.9121	0.00	
48.5	1,635		0.0000	1.0000	0.00	
49.5	1,635	321	0.1964	0.8036	0.00	
50.5	1,314	1,280	0.9741	0.0259	0.00	
51.5	34		0.0000	1.0000	0.00	
52.5	34	34	1.0000		0.00	
53.5						
54.5						
55.5						
56.5						
57.5						
58.5						
59.5	781	432	0.5531			
60.5	349	349	1.0000			
61.5						
62.5	92		0.0000			
63.5	225	92	0.4068			
64.5	133	133	1.0000			
65.5						

PECO ENERGY COMPANY  
 COMMON PLANT  
 ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2023

EXPERIENCE BAND 1989-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	164,712,033		0.0000	1.0000	100.00
0.5	151,241,819		0.0000	1.0000	100.00
1.5	143,433,133	11,997	0.0001	0.9999	100.00
2.5	135,755,038	79,818	0.0006	0.9994	99.99
3.5	130,854,725	223,422	0.0017	0.9983	99.93
4.5	117,152,518	159,908	0.0014	0.9986	99.76
5.5	112,439,690	172,821	0.0015	0.9985	99.63
6.5	104,649,543	292,346	0.0028	0.9972	99.47
7.5	95,163,674	453,029	0.0048	0.9952	99.20
8.5	91,234,940	682,222	0.0075	0.9925	98.72
9.5	80,457,260	4,318,260	0.0537	0.9463	97.98
10.5	68,900,771	5,041,220	0.0732	0.9268	92.73
11.5	60,948,068	6,145,159	0.1008	0.8992	85.94
12.5	51,232,742	20,756,662	0.4051	0.5949	77.28
13.5	24,850,175	8,256,538	0.3323	0.6677	45.97
14.5	15,232,375	8,459,186	0.5553	0.4447	30.70
15.5	5,912,646	1,287,285	0.2177	0.7823	13.65
16.5	4,648,002	1,253,951	0.2698	0.7302	10.68
17.5	3,398,357	507,185	0.1492	0.8508	7.80
18.5	2,914,582	225,370	0.0773	0.9227	6.63
19.5	1,881,695	362,005	0.1924	0.8076	6.12
20.5	1,538,991	258,520	0.1680	0.8320	4.94
21.5	1,286,622	196,848	0.1530	0.8470	4.11
22.5	1,089,774	168,402	0.1545	0.8455	3.48
23.5	924,525	10,090	0.0109	0.9891	2.95
24.5	915,083	652,589	0.7131	0.2869	2.91
25.5	271,716	34,882	0.1284	0.8716	0.84
26.5	168,493	105,908	0.6286	0.3714	0.73
27.5	61,142	21,186	0.3465	0.6535	0.27
28.5	41,531	12,257	0.2951	0.7049	0.18
29.5	34,074	7,519	0.2207	0.7793	0.12
30.5	27,660	9,601	0.3471	0.6529	0.10
31.5	19,361	2,226	0.1150	0.8850	0.06
32.5	17,440	5,929	0.3400	0.6600	0.06
33.5	157,152	720	0.0046	0.9954	0.04
34.5	157,231	10,194	0.0648	0.9352	0.04
35.5	147,037	6,040	0.0411	0.9589	0.03
36.5	140,997	462	0.0033	0.9967	0.03
37.5	140,535	1,834	0.0131	0.9869	0.03
38.5	139,008	116	0.0008	0.9992	0.03

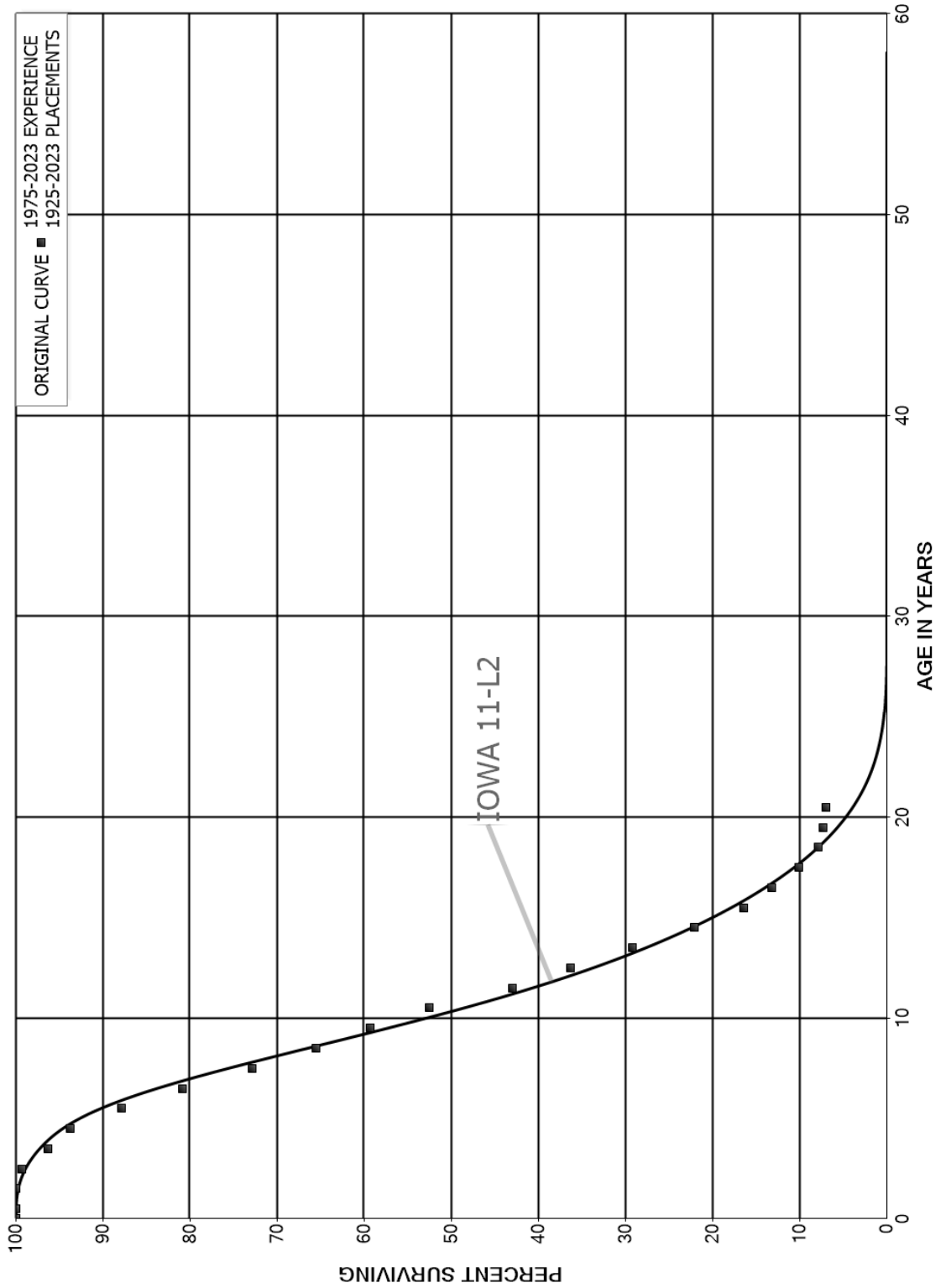
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2023			EXPERIENCE BAND 1989-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	139,265	307	0.0022	0.9978	0.03	
40.5	140,238	1,105	0.0079	0.9921	0.03	
41.5	139,133	415	0.0030	0.9970	0.03	
42.5	138,752	221	0.0016	0.9984	0.03	
43.5	138,530	1,744	0.0126	0.9874	0.03	
44.5	136,787	354	0.0026	0.9974	0.03	
45.5	136,432		0.0000	1.0000	0.03	
46.5	136,432		0.0000	1.0000	0.03	
47.5	136,590	158	0.0012	0.9988	0.03	
48.5	136,432		0.0000	1.0000	0.03	
49.5	136,432	321	0.0024	0.9976	0.03	
50.5	136,111	1,280	0.0094	0.9906	0.03	
51.5	134,831		0.0000	1.0000	0.03	
52.5	134,831	34	0.0003	0.9997	0.03	
53.5	134,797		0.0000	1.0000	0.03	
54.5	134,797		0.0000	1.0000	0.03	
55.5	134,797		0.0000	1.0000	0.03	
56.5	134,797		0.0000	1.0000	0.03	
57.5	134,797		0.0000	1.0000	0.03	
58.5	134,797		0.0000	1.0000	0.03	
59.5	135,578	432	0.0032	0.9968	0.03	
60.5	135,146	349	0.0026	0.9974	0.03	
61.5	134,797	134,797	1.0000		0.03	
62.5	92		0.0000	1.0000		
63.5	225	92	0.4068			
64.5	133	133	1.0000			
65.5						

PECO ENERGY COMPANY  
 COMMON PLANT  
 ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRACTORS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRACTORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,958,041		0.0000	1.0000	100.00
0.5	2,227,395	200	0.0001	0.9999	100.00
1.5	2,751,680	18,422	0.0067	0.9933	99.99
2.5	3,095,942	93,883	0.0303	0.9697	99.32
3.5	3,564,308	95,644	0.0268	0.9732	96.31
4.5	3,777,378	236,971	0.0627	0.9373	93.73
5.5	4,161,230	331,845	0.0797	0.9203	87.85
6.5	4,129,334	411,701	0.0997	0.9003	80.84
7.5	3,838,137	384,385	0.1001	0.8999	72.78
8.5	3,506,812	332,635	0.0949	0.9051	65.49
9.5	3,293,443	377,878	0.1147	0.8853	59.28
10.5	3,052,139	555,417	0.1820	0.8180	52.48
11.5	2,715,211	418,195	0.1540	0.8460	42.93
12.5	2,386,953	469,541	0.1967	0.8033	36.32
13.5	1,986,166	484,356	0.2439	0.7561	29.17
14.5	1,478,924	376,259	0.2544	0.7456	22.06
15.5	1,129,619	226,215	0.2003	0.7997	16.45
16.5	906,219	214,899	0.2371	0.7629	13.15
17.5	694,288	153,683	0.2214	0.7786	10.03
18.5	543,636	37,052	0.0682	0.9318	7.81
19.5	517,427	20,477	0.0396	0.9604	7.28
20.5	501,292	23,748	0.0474	0.9526	6.99
21.5	433,451	89,496	0.2065	0.7935	6.66
22.5	344,443	4,971	0.0144	0.9856	5.29
23.5	340,394	8,684	0.0255	0.9745	5.21
24.5	332,035	66,118	0.1991	0.8009	5.08
25.5	267,256	4,218	0.0158	0.9842	4.07
26.5	264,357	13,317	0.0504	0.9496	4.00
27.5	251,312	3,626	0.0144	0.9856	3.80
28.5	70,862	13,658	0.1927	0.8073	3.75
29.5	57,204	9,338	0.1632	0.8368	3.02
30.5	47,866	11,141	0.2328	0.7672	2.53
31.5	36,724	2,359	0.0642	0.9358	1.94
32.5	34,365	7,767	0.2260	0.7740	1.82
33.5	26,913	1,781	0.0662	0.9338	1.41
34.5	25,133	10,194	0.4056	0.5944	1.31
35.5	15,003	6,089	0.4058	0.5942	0.78
36.5	8,915	462	0.0519	0.9481	0.46
37.5	8,653	2,174	0.2513	0.7487	0.44
38.5	6,479	181	0.0279	0.9721	0.33

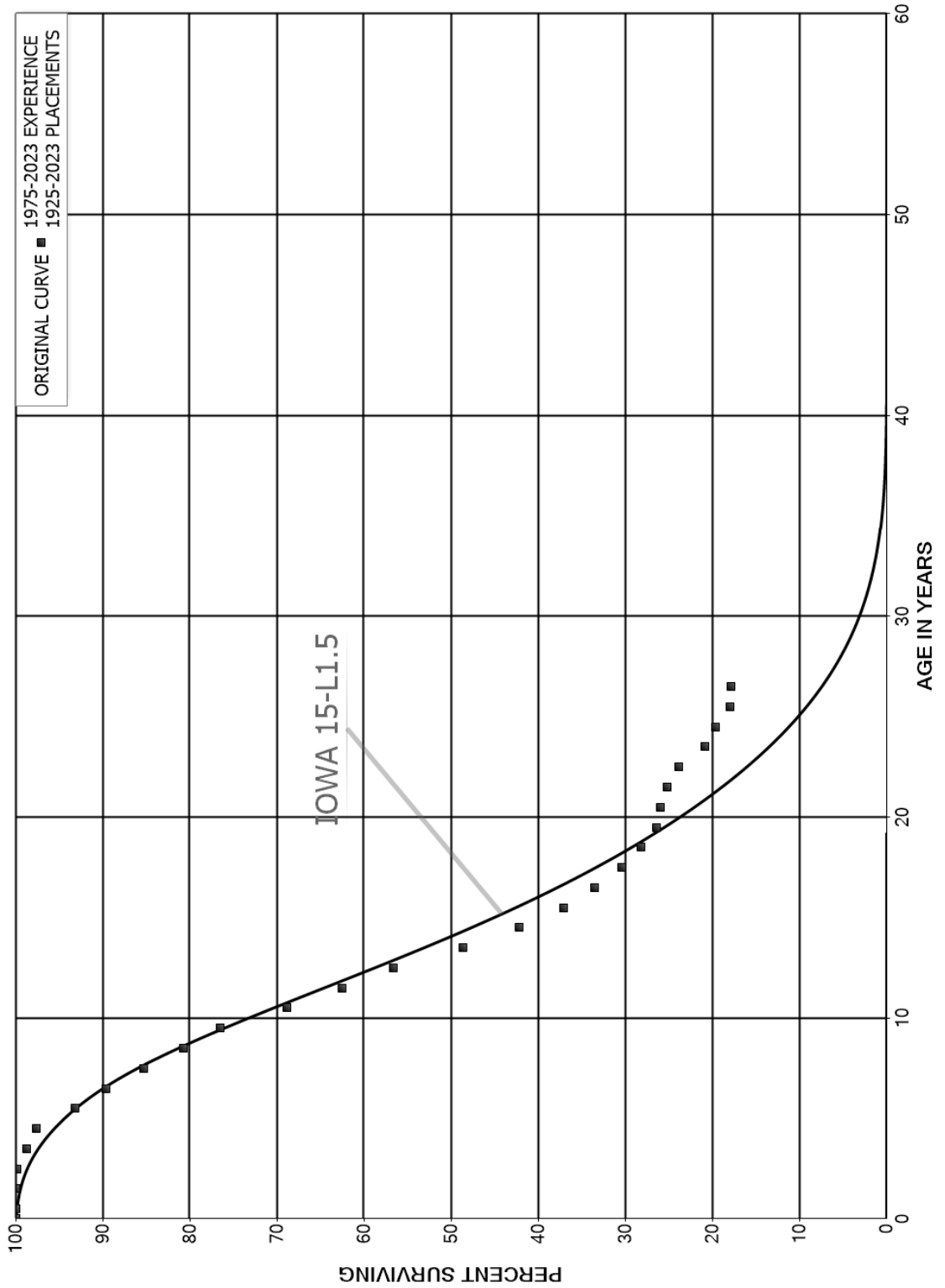
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRACTORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,298	508	0.0806	0.9194	0.32	
40.5	5,790	1,105	0.1909	0.8091	0.29	
41.5	4,685	415	0.0886	0.9114	0.24	
42.5	4,270	379	0.0888	0.9112	0.22	
43.5	3,891	1,744	0.4482	0.5518	0.20	
44.5	2,147	354	0.1650	0.8350	0.11	
45.5	2,573		0.0000	1.0000	0.09	
46.5	2,573		0.0000	1.0000	0.09	
47.5	2,573	158	0.0613	0.9387	0.09	
48.5	2,507		0.0000	1.0000	0.09	
49.5	2,641	321	0.1216	0.8784	0.09	
50.5	2,320	1,280	0.5518	0.4482	0.08	
51.5	1,040		0.0000	1.0000	0.03	
52.5	1,040	34	0.0327	0.9673	0.03	
53.5	1,006		0.0000	1.0000	0.03	
54.5	1,006		0.0000	1.0000	0.03	
55.5	1,006		0.0000	1.0000	0.03	
56.5	1,006		0.0000	1.0000	0.03	
57.5	1,006		0.0000	1.0000	0.03	
58.5	1,006		0.0000	1.0000	0.03	
59.5	1,006	432	0.4293	0.5707	0.03	
60.5	574	349	0.6079	0.3921	0.02	
61.5	225		0.0000	1.0000	0.01	
62.5	225		0.0000	1.0000	0.01	
63.5	225	92	0.4068	0.5932	0.01	
64.5	133	133	1.0000		0.00	
65.5						

PECO ENERGY COMPANY  
 COMMON PLANT  
 ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,982,823		0.0000	1.0000	100.00
0.5	7,995,185	200	0.0000	1.0000	100.00
1.5	8,548,525	18,411	0.0022	0.9978	100.00
2.5	8,682,808	93,827	0.0108	0.9892	99.78
3.5	8,951,499	102,031	0.0114	0.9886	98.70
4.5	9,153,604	411,278	0.0449	0.9551	97.58
5.5	9,027,939	344,481	0.0382	0.9618	93.19
6.5	8,421,108	411,454	0.0489	0.9511	89.64
7.5	7,302,937	384,154	0.0526	0.9474	85.26
8.5	6,552,282	349,340	0.0533	0.9467	80.77
9.5	6,018,901	596,655	0.0991	0.9009	76.47
10.5	5,488,607	506,829	0.0923	0.9077	68.89
11.5	5,102,357	482,205	0.0945	0.9055	62.53
12.5	4,665,671	655,338	0.1405	0.8595	56.62
13.5	3,775,311	502,703	0.1332	0.8668	48.66
14.5	3,313,480	402,809	0.1216	0.8784	42.18
15.5	2,937,610	282,909	0.0963	0.9037	37.06
16.5	2,333,454	214,770	0.0920	0.9080	33.49
17.5	2,071,926	153,591	0.0741	0.9259	30.41
18.5	1,898,647	118,656	0.0625	0.9375	28.15
19.5	1,781,448	26,808	0.0150	0.9850	26.39
20.5	1,735,930	56,296	0.0324	0.9676	25.99
21.5	1,505,646	80,123	0.0532	0.9468	25.15
22.5	1,422,303	178,518	0.1255	0.8745	23.81
23.5	1,177,548	69,654	0.0592	0.9408	20.82
24.5	1,108,219	95,636	0.0863	0.9137	19.59
25.5	1,013,922	4,215	0.0042	0.9958	17.90
26.5	778,577	13,309	0.0171	0.9829	17.83
27.5	747,562	24,903	0.0333	0.9667	17.52
28.5	651,270	13,650	0.0210	0.9790	16.94
29.5	511,971	9,332	0.0182	0.9818	16.58
30.5	502,638	24,655	0.0491	0.9509	16.28
31.5	477,984	4,258	0.0089	0.9911	15.48
32.5	473,726	70,463	0.1487	0.8513	15.35
33.5	403,579	1,780	0.0044	0.9956	13.06
34.5	401,799	10,188	0.0254	0.9746	13.01
35.5	382,351	6,085	0.0159	0.9841	12.68
36.5	376,266	23,362	0.0621	0.9379	12.47
37.5	353,105	51,673	0.1463	0.8537	11.70
38.5	301,432	181	0.0006	0.9994	9.99

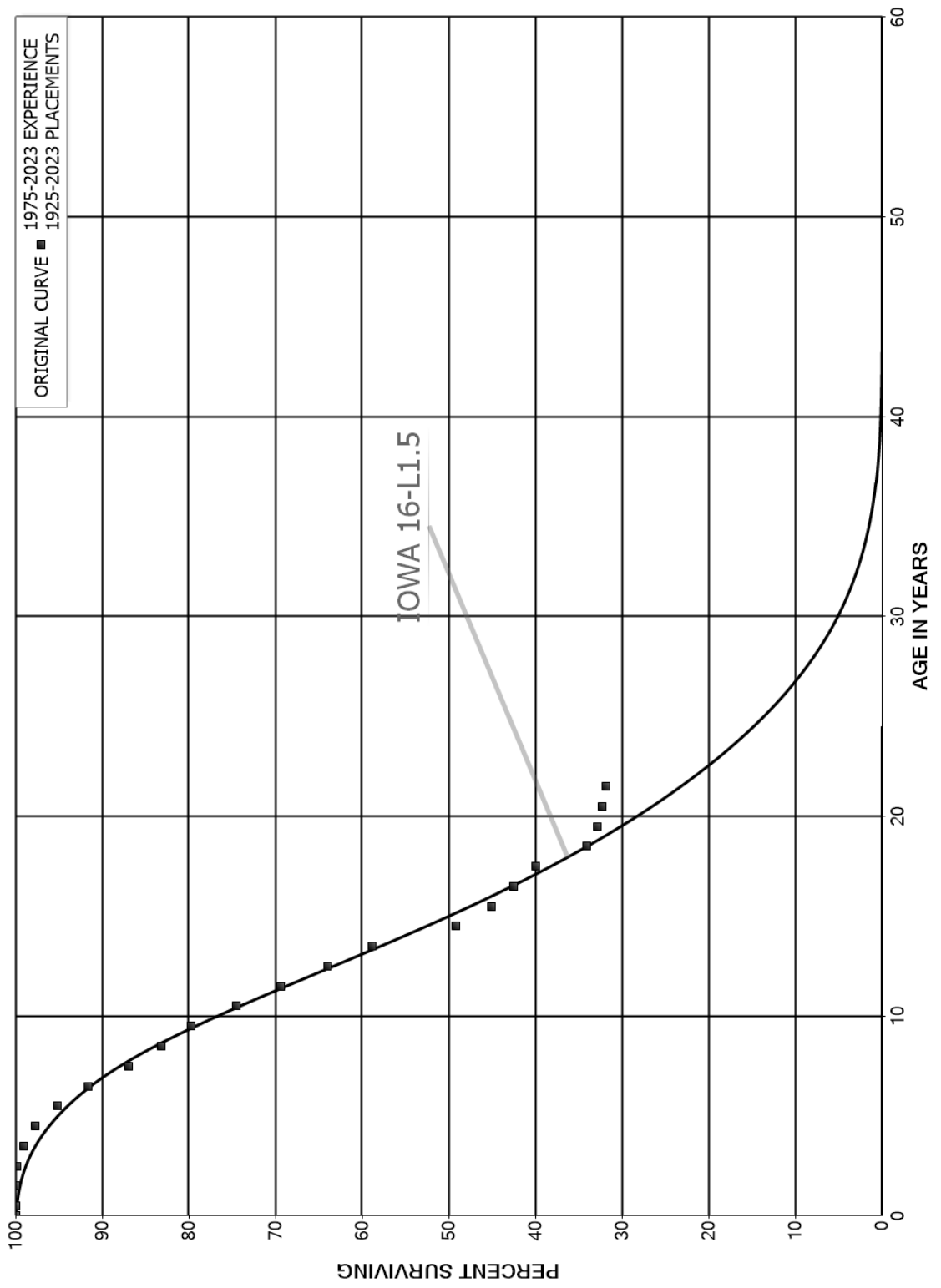
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	301,251	23,507	0.0780	0.9220	9.98	
40.5	277,744	10,705	0.0385	0.9615	9.20	
41.5	267,039	415	0.0016	0.9984	8.85	
42.5	266,624	379	0.0014	0.9986	8.83	
43.5	266,246	1,743	0.0065	0.9935	8.82	
44.5	264,503	1,154	0.0044	0.9956	8.76	
45.5	249,722	800	0.0032	0.9968	8.73	
46.5	248,922		0.0000	1.0000	8.70	
47.5	247,377	158	0.0006	0.9994	8.70	
48.5	221,959		0.0000	1.0000	8.69	
49.5	221,278	1,121	0.0051	0.9949	8.69	
50.5	152,448	1,279	0.0084	0.9916	8.65	
51.5	146,644		0.0000	1.0000	8.58	
52.5	140,000	34	0.0002	0.9998	8.58	
53.5	112,234		0.0000	1.0000	8.57	
54.5	100,888		0.0000	1.0000	8.57	
55.5	46,277		0.0000	1.0000	8.57	
56.5	22,879	6,574	0.2873	0.7127	8.57	
57.5	13,152		0.0000	1.0000	6.11	
58.5	13,152		0.0000	1.0000	6.11	
59.5	13,152	1,261	0.0959	0.9041	6.11	
60.5	10,865	455	0.0418	0.9582	5.52	
61.5	9,437		0.0000	1.0000	5.29	
62.5	5,898		0.0000	1.0000	5.29	
63.5	225	91	0.4068	0.5932	5.29	
64.5	133	133	1.0000		3.14	
65.5						

PECO ENERGY COMPANY  
 COMMON PLANT  
 ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - OTHER VEHICLES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - OTHER VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,637,944		0.0000	1.0000	100.00
0.5	15,966,550	200	0.0000	1.0000	100.00
1.5	15,093,068	18,411	0.0012	0.9988	100.00
2.5	12,439,422	102,247	0.0082	0.9918	99.88
3.5	8,778,592	113,472	0.0129	0.9871	99.06
4.5	8,963,649	241,679	0.0270	0.9730	97.78
5.5	9,224,289	339,446	0.0368	0.9632	95.14
6.5	9,184,611	468,849	0.0510	0.9490	91.64
7.5	8,710,662	384,154	0.0441	0.9559	86.96
8.5	8,178,590	333,687	0.0408	0.9592	83.13
9.5	7,726,021	504,804	0.0653	0.9347	79.73
10.5	7,357,708	503,955	0.0685	0.9315	74.52
11.5	6,823,661	538,220	0.0789	0.9211	69.42
12.5	6,369,843	512,727	0.0805	0.9195	63.94
13.5	5,645,757	928,724	0.1645	0.8355	58.80
14.5	4,520,698	376,034	0.0832	0.9168	49.12
15.5	4,022,140	226,079	0.0562	0.9438	45.04
16.5	3,737,419	223,038	0.0597	0.9403	42.51
17.5	2,611,284	384,726	0.1473	0.8527	39.97
18.5	1,918,702	68,794	0.0359	0.9641	34.08
19.5	1,860,745	33,540	0.0180	0.9820	32.86
20.5	1,755,837	23,734	0.0135	0.9865	32.27
21.5	569,532	15,181	0.0267	0.9733	31.83
22.5	554,839	27,718	0.0500	0.9500	30.98
23.5	528,043	44,088	0.0835	0.9165	29.43
24.5	484,279	66,078	0.1364	0.8636	26.98
25.5	419,540	4,215	0.0100	0.9900	23.30
26.5	416,642	66,541	0.1597	0.8403	23.06
27.5	321,688	3,624	0.0113	0.9887	19.38
28.5	249,121	13,650	0.0548	0.9452	19.16
29.5	214,557	9,332	0.0435	0.9565	18.11
30.5	177,680	11,135	0.0627	0.9373	17.32
31.5	160,426	8,458	0.0527	0.9473	16.24
32.5	151,968	12,363	0.0814	0.9186	15.38
33.5	139,921	1,780	0.0127	0.9873	14.13
34.5	138,141	10,188	0.0737	0.9263	13.95
35.5	128,018	6,085	0.0475	0.9525	12.92
36.5	121,933	462	0.0038	0.9962	12.31
37.5	121,671	2,173	0.0179	0.9821	12.26
38.5	119,499	181	0.0015	0.9985	12.04

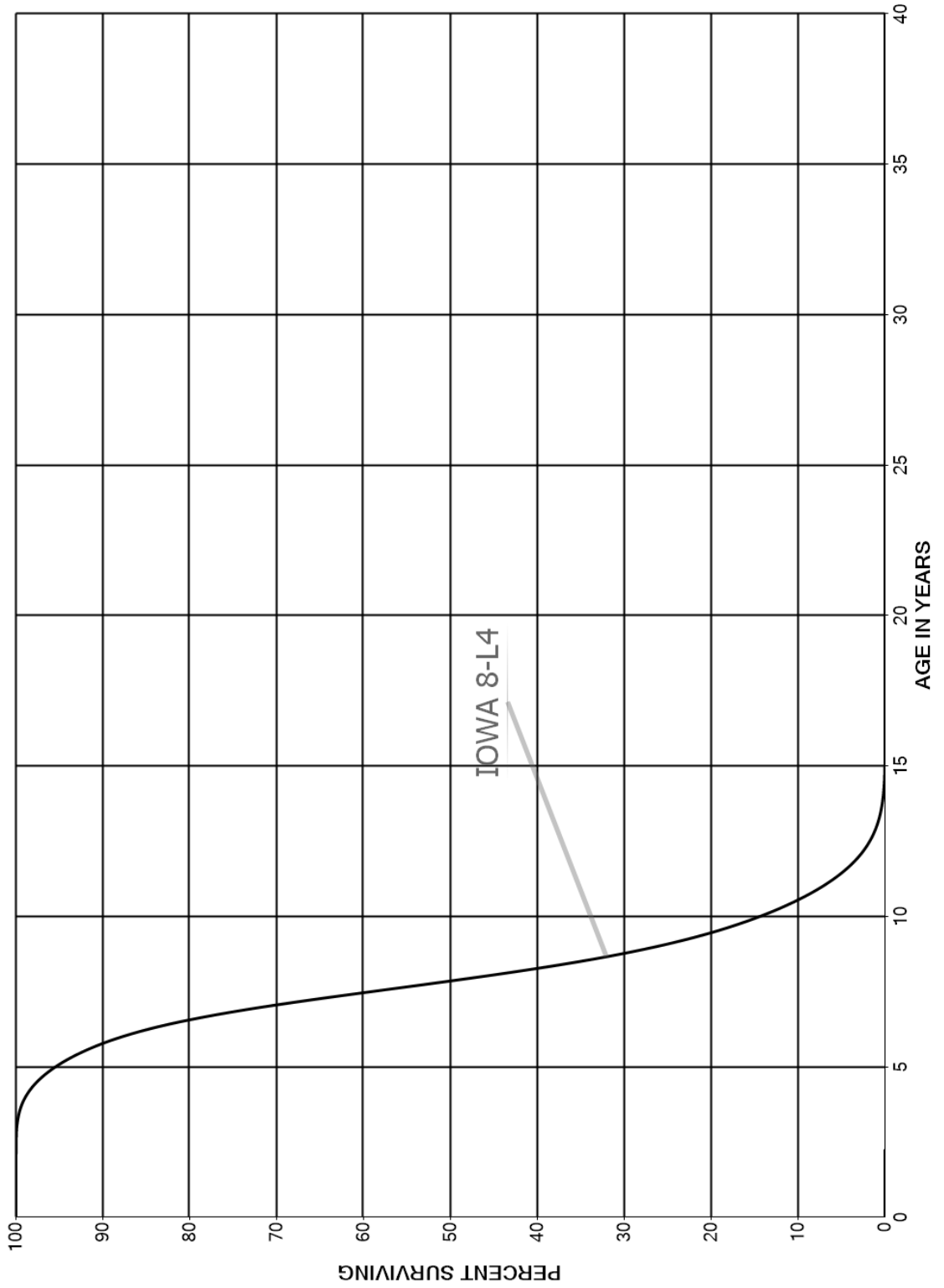
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - OTHER VEHICLES

ORIGINAL LIFE TABLE, CONT.

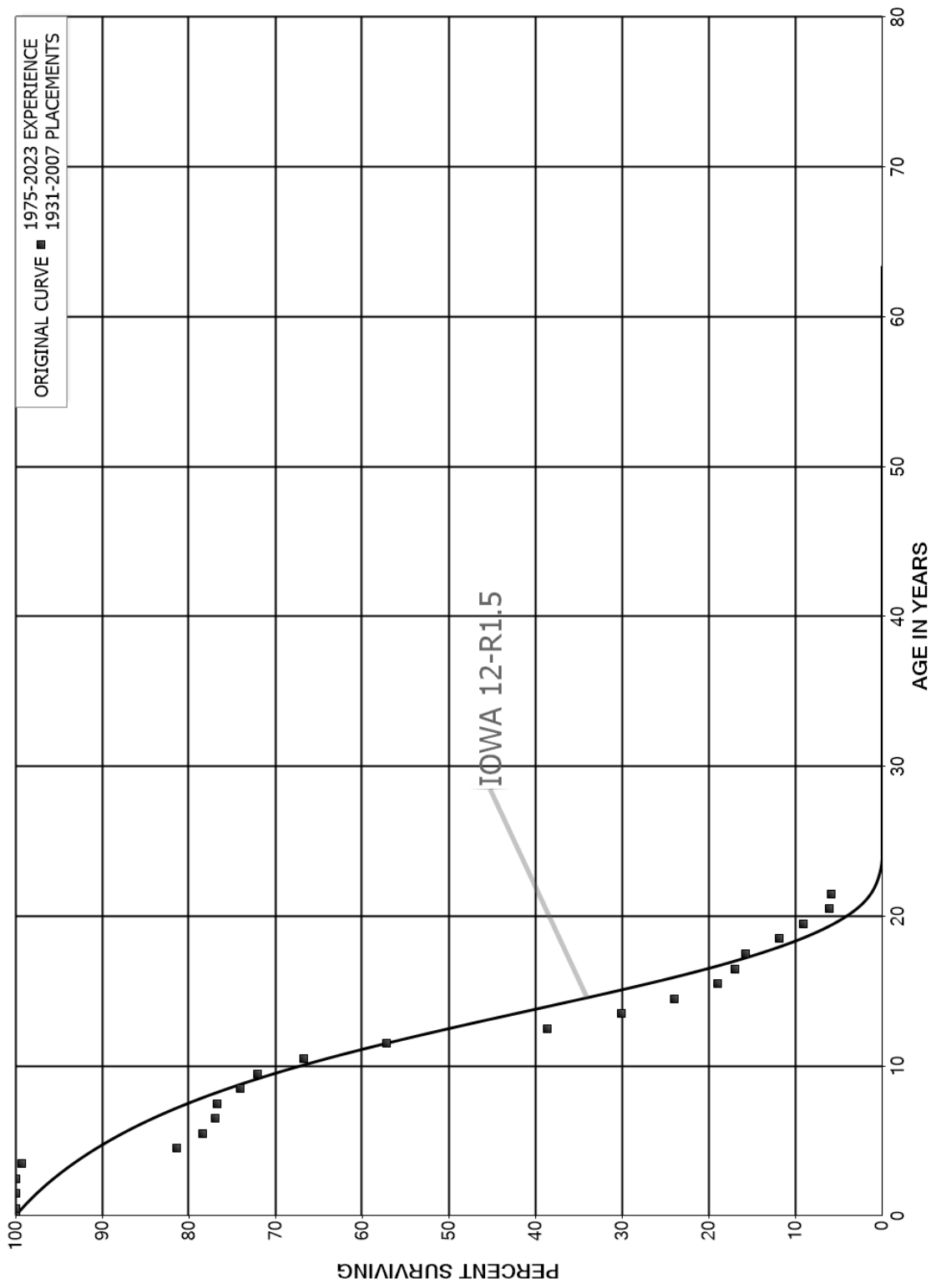
PLACEMENT BAND 1925-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	119,318	507	0.0043	0.9957	12.02	
40.5	115,920	1,105	0.0095	0.9905	11.97	
41.5	114,815	415	0.0036	0.9964	11.86	
42.5	114,400	379	0.0033	0.9967	11.82	
43.5	114,022	1,743	0.0153	0.9847	11.78	
44.5	112,279	354	0.0032	0.9968	11.60	
45.5	112,705		0.0000	1.0000	11.56	
46.5	112,705		0.0000	1.0000	11.56	
47.5	112,705	158	0.0014	0.9986	11.56	
48.5	112,639		0.0000	1.0000	11.54	
49.5	108,883	321	0.0029	0.9971	11.54	
50.5	105,026	1,279	0.0122	0.9878	11.51	
51.5	86,423		0.0000	1.0000	11.37	
52.5	86,423	34	0.0004	0.9996	11.37	
53.5	86,389		0.0000	1.0000	11.37	
54.5	86,389		0.0000	1.0000	11.37	
55.5	86,389		0.0000	1.0000	11.37	
56.5	86,389		0.0000	1.0000	11.37	
57.5	86,389		0.0000	1.0000	11.37	
58.5	1,983		0.0000	1.0000	11.37	
59.5	1,983	431	0.2176	0.7824	11.37	
60.5	1,551	349	0.2247	0.7753	8.89	
61.5	1,145		0.0000	1.0000	6.89	
62.5	1,145		0.0000	1.0000	6.89	
63.5	1,145	91	0.0799	0.9201	6.89	
64.5	1,054	133	0.1266	0.8734	6.34	
65.5	920		0.0000	1.0000	5.54	
66.5	920		0.0000	1.0000	5.54	
67.5	920		0.0000	1.0000	5.54	
68.5	920		0.0000	1.0000	5.54	
69.5	920		0.0000	1.0000	5.54	
70.5	920		0.0000	1.0000	5.54	
71.5	920		0.0000	1.0000	5.54	
72.5	920		0.0000	1.0000	5.54	
73.5	920		0.0000	1.0000	5.54	
74.5	920		0.0000	1.0000	5.54	
75.5	920		0.0000	1.0000	5.54	
76.5	920		0.0000	1.0000	5.54	
77.5					5.54	

PECO ENERGY COMPANY  
 COMMON PLANT  
 ACCOUNT 392.70 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS  
 SMOOTH SURVIVOR CURVE



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2007

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,161,568		0.0000	1.0000	100.00
0.5	1,166,658		0.0000	1.0000	100.00
1.5	1,464,469		0.0000	1.0000	100.00
2.5	1,682,710	12,459	0.0074	0.9926	100.00
3.5	1,943,469	350,512	0.1804	0.8196	99.26
4.5	1,838,141	66,205	0.0360	0.9640	81.36
5.5	1,995,341	38,863	0.0195	0.9805	78.43
6.5	2,151,118	5,327	0.0025	0.9975	76.90
7.5	2,461,068	84,207	0.0342	0.9658	76.71
8.5	2,397,697	63,814	0.0266	0.9734	74.08
9.5	2,504,489	187,803	0.0750	0.9250	72.11
10.5	2,350,183	334,097	0.1422	0.8578	66.71
11.5	2,020,515	658,859	0.3261	0.6739	57.22
12.5	1,362,407	299,135	0.2196	0.7804	38.56
13.5	1,067,099	218,484	0.2047	0.7953	30.10
14.5	849,779	175,432	0.2064	0.7936	23.93
15.5	674,670	72,946	0.1081	0.8919	18.99
16.5	611,469	45,535	0.0745	0.9255	16.94
17.5	566,936	137,826	0.2431	0.7569	15.68
18.5	465,291	108,635	0.2335	0.7665	11.87
19.5	359,307	120,673	0.3358	0.6642	9.10
20.5	250,172	8,739	0.0349	0.9651	6.04
21.5	153,035	12,332	0.0806	0.9194	5.83
22.5	140,702	5,581	0.0397	0.9603	5.36
23.5	136,166	1,188	0.0087	0.9913	5.15
24.5	134,979	1,045	0.0077	0.9923	5.10
25.5	98,133		0.0000	1.0000	5.06
26.5	103,399		0.0000	1.0000	5.06
27.5	111,434	5,023	0.0451	0.9549	5.06
28.5	106,411	323	0.0030	0.9970	4.84
29.5	106,088	263	0.0025	0.9975	4.82
30.5	105,825	2,105	0.0199	0.9801	4.81
31.5	103,719		0.0000	1.0000	4.71
32.5	103,719		0.0000	1.0000	4.71
33.5	103,719	632	0.0061	0.9939	4.71
34.5	103,087		0.0000	1.0000	4.68
35.5	103,087	35,916	0.3484	0.6516	4.68
36.5	67,170	2,464	0.0367	0.9633	3.05
37.5	59,234	1,386	0.0234	0.9766	2.94
38.5	57,940		0.0000	1.0000	2.87

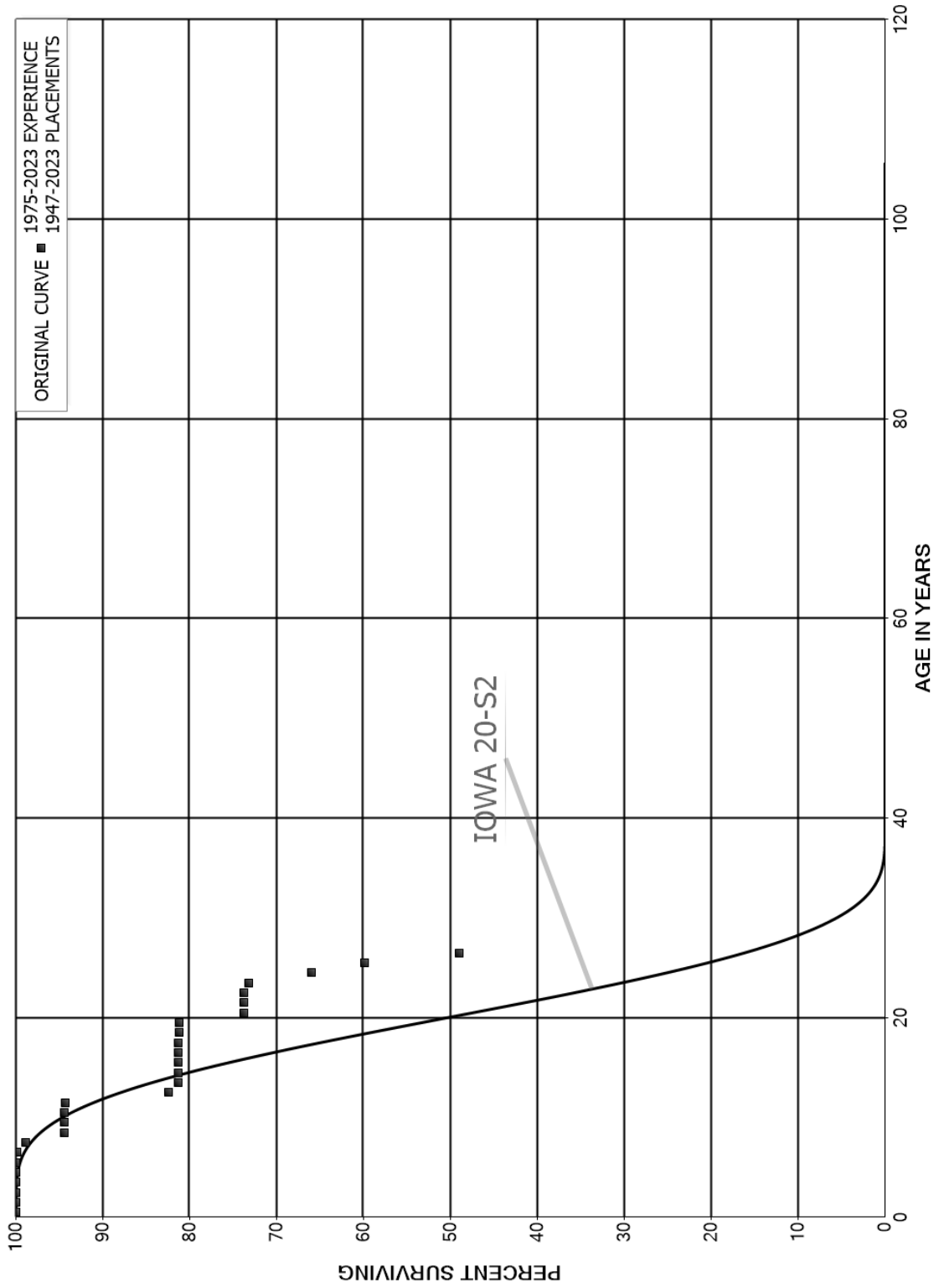
PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2007			EXPERIENCE BAND 1975-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	57,940		0.0000	1.0000	2.87
40.5	57,940		0.0000	1.0000	2.87
41.5	57,940	92	0.0016	0.9984	2.87
42.5	51,831		0.0000	1.0000	2.87
43.5	48,353		0.0000	1.0000	2.87
44.5	48,353	8,034	0.1662	0.8338	2.87
45.5	40,319		0.0000	1.0000	2.39
46.5	28,492	477	0.0168	0.9832	2.39
47.5	28,015		0.0000	1.0000	2.35
48.5	28,015		0.0000	1.0000	2.35
49.5	28,015		0.0000	1.0000	2.35
50.5					2.35

PECO ENERGY COMPANY  
 COMMON PLANT  
 ACCOUNT 397.00 COMMUNICATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	140,967,977		0.0000	1.0000	100.00
0.5	128,292,517		0.0000	1.0000	100.00
1.5	114,746,356		0.0000	1.0000	100.00
2.5	111,262,149		0.0000	1.0000	100.00
3.5	78,399,950		0.0000	1.0000	100.00
4.5	60,546,609		0.0000	1.0000	100.00
5.5	42,266,421	48,552	0.0011	0.9989	100.00
6.5	41,996,692	460,334	0.0110	0.9890	99.89
7.5	41,114,210	1,848,538	0.0450	0.9550	98.79
8.5	37,820,782	348	0.0000	1.0000	94.35
9.5	36,731,506		0.0000	1.0000	94.35
10.5	36,696,892	30,329	0.0008	0.9992	94.35
11.5	35,932,535	4,524,028	0.1259	0.8741	94.27
12.5	31,408,507	407,464	0.0130	0.9870	82.40
13.5	31,006,831	57	0.0000	1.0000	81.33
14.5	31,006,774		0.0000	1.0000	81.33
15.5	29,615,938		0.0000	1.0000	81.33
16.5	22,933,873		0.0000	1.0000	81.33
17.5	15,024,354	29,098	0.0019	0.9981	81.33
18.5	14,945,255		0.0000	1.0000	81.17
19.5	14,945,255	1,378,936	0.0923	0.9077	81.17
20.5	12,951,438		0.0000	1.0000	73.68
21.5	12,900,546		0.0000	1.0000	73.68
22.5	12,778,170	87,558	0.0069	0.9931	73.68
23.5	12,690,613	1,258,376	0.0992	0.9008	73.18
24.5	10,401,067	963,623	0.0926	0.9074	65.92
25.5	2,038,740	371,168	0.1821	0.8179	59.82
26.5	873,126		0.0000	1.0000	48.93
27.5	875,112	61,609	0.0704	0.9296	48.93
28.5	813,504	443,566	0.5453	0.4547	45.48
29.5	369,937		0.0000	1.0000	20.68
30.5	369,937		0.0000	1.0000	20.68
31.5	369,937		0.0000	1.0000	20.68
32.5	369,937	351,106	0.9491	0.0509	20.68
33.5	18,831		0.0000	1.0000	1.05
34.5	18,831	16,811	0.8927	0.1073	1.05
35.5	2,020	34	0.0169	0.9831	0.11
36.5	1,986		0.0000	1.0000	0.11
37.5	1,986		0.0000	1.0000	0.11
38.5	1,986		0.0000	1.0000	0.11

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,986		0.0000	1.0000	0.11	
40.5	1,986		0.0000	1.0000	0.11	
41.5	1,986		0.0000	1.0000	0.11	
42.5	1,986	1,986	1.0000		0.11	
43.5						

---

**PART VIII. DETAILED DEPRECIATION  
CALCULATIONS**

**ELECTRIC PLANT**

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1913	37.99	38	38			
1914	35,532.28	35,532	35,532			
1915	425.69	426	426			
1916	233.39	233	233			
1917	436,865.41	436,865	436,865			
1918	66.74	67	67			
1920	145.31	145	145			
1922	2,610.73	2,611	2,611			
1923	10,498.06	10,498	10,498			
1924	976.73	977	977			
1925	191,558.10	191,558	191,558			
1926	82,891.61	82,892	82,892			
1927	87,775.76	87,776	87,776			
1928	37,256.01	37,256	37,256			
1929	176,886.71	176,887	176,887			
1930	48,526.76	48,527	48,527			
1931	91,044.93	90,590	85,841	5,204	0.25	5,204
1932	71,616.95	71,073	67,347	4,270	0.38	4,270
1933	2,752.59	2,718	2,576	177	0.62	177
1934	1,538.78	1,512	1,433	106	0.87	106
1935	2,714.24	2,653	2,514	200	1.13	177
1936	155.83	151	143	13	1.39	9
1937	192.77	186	176	17	1.66	10
1938	8,968.05	8,622	8,170	798	1.93	413
1939	3,127.65	2,990	2,833	295	2.20	134
1940	4,558.58	4,332	4,105	454	2.48	183
1941	9,645.76	9,115	8,637	1,009	2.75	367
1942	304,933.81	286,577	271,554	33,380	3.01	11,090
1943	44,372.37	41,488	39,313	5,059	3.25	1,557
1944	130,293.48	121,199	114,845	15,448	3.49	4,426
1945	3,782.78	3,501	3,317	466	3.72	125
1946	18,680.47	17,208	16,306	2,374	3.94	603
1947	2,655,359.35	2,434,433	2,306,814	348,545	4.16	83,785
1948	154,392.33	140,898	133,512	20,880	4.37	4,778
1949	253,383.50	230,123	218,059	35,324	4.59	7,696
1950	228,385.35	206,415	195,594	32,791	4.81	6,817
1951	86,067.10	77,409	73,351	12,716	5.03	2,528
1952	102,589.66	91,797	86,985	15,605	5.26	2,967
1953	267,109.53	237,781	225,316	41,794	5.49	7,613
1954	514,727.78	455,843	431,947	82,781	5.72	14,472
1955	489,194.61	430,980	408,387	80,808	5.95	13,581

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1956	842,021.24	737,779	699,103	142,918	6.19	23,089
1957	511,494.71	445,614	422,254	89,241	6.44	13,857
1958	537,528.45	465,607	441,199	96,329	6.69	14,399
1959	242,078.17	208,478	197,549	44,529	6.94	6,416
1960	458,197.04	392,217	371,656	86,541	7.20	12,020
1961	657,639.55	559,388	530,064	127,576	7.47	17,078
1962	218,138.04	184,327	174,664	43,474	7.75	5,610
1963	1,098,755.39	922,076	873,739	225,016	8.04	27,987
1964	397,272.38	331,007	313,655	83,617	8.34	10,026
1965	277,164.06	229,159	217,146	60,018	8.66	6,930
1966	1,302,208.56	1,068,071	1,012,080	290,129	8.99	32,272
1967	605,071.51	492,165	466,365	138,707	9.33	14,867
1968	276,453.66	222,932	211,245	65,209	9.68	6,736
1969	1,085,931.69	867,442	821,969	263,963	10.06	26,239
1970	1,124,597.76	889,557	842,924	281,674	10.45	26,954
1971	2,430,148.90	1,902,807	1,803,057	627,092	10.85	57,796
1972	1,317,663.27	1,020,398	966,906	350,757	11.28	31,095
1973	485,110.16	371,400	351,930	133,180	11.72	11,363
1974	457,378.00	345,961	327,825	129,553	12.18	10,637
1975	1,513,247.43	1,130,093	1,070,851	442,396	12.66	34,944
1976	23,748.67	17,503	16,585	7,164	13.15	545
1977	9,349.05	6,795	6,439	2,910	13.66	213
1978	50,331.55	36,047	34,157	16,175	14.19	1,140
1979	1,246,696.89	879,420	833,319	413,378	14.73	28,064
1980	86,302.36	59,911	56,770	29,532	15.29	1,931
1981	514,366.18	351,106	332,700	181,666	15.87	11,447
1982	37,581.28	25,210	23,888	13,693	16.46	832
1983	17,372.39	11,441	10,841	6,531	17.07	383
1984	88,712.98	57,326	54,321	34,392	17.69	1,944
1985	248,699.67	157,576	149,316	99,384	18.32	5,425
1986	106,326.03	65,986	62,527	43,799	18.97	2,309
1987	586,462.95	356,218	337,544	248,919	19.63	12,681
1988	3,441,572.85	2,044,294	1,937,127	1,504,446	20.30	74,111
1989	2,119,818.65	1,229,919	1,165,444	954,375	20.99	45,468
1990	811,818.36	459,814	435,709	376,109	21.68	17,348
1991	1,489,227.52	822,351	779,241	709,987	22.39	31,710
1992	934,610.88	502,634	476,285	458,326	23.11	19,832
1993	648,306.26	339,194	321,413	326,893	23.84	13,712
1994	371,029.81	188,632	178,743	192,287	24.58	7,823
1995	309,864.32	152,887	144,872	164,992	25.33	6,514
1996	1,772,920.80	847,811	803,367	969,554	26.09	37,162

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1997	107,059.39	49,547	46,950	60,109	26.86	2,238
1998	618,998.50	276,940	262,422	356,576	27.63	12,905
1999	116,951.93	50,476	47,830	69,122	28.42	2,432
2000	130,331.23	54,166	51,326	79,005	29.22	2,704
2002	1,247,479.02	478,034	452,974	794,505	30.84	25,762
2003	708,565.51	259,902	246,277	462,289	31.66	14,602
2004	1,765,497.39	618,277	585,866	1,179,631	32.49	36,308
2005	737,477.20	245,875	232,986	504,491	33.33	15,136
2006	1,396,335.35	441,801	418,641	977,694	34.18	28,604
2007	12,973,377.95	3,884,229	3,680,609	9,292,769	35.03	265,280
2008	2,439,794.97	688,510	652,417	1,787,378	35.89	49,802
2009	1,865,848.50	494,077	468,176	1,397,672	36.76	38,022
2010	3,437,820.86	849,829	805,279	2,632,542	37.64	69,940
2011	10,718,599.87	2,460,991	2,331,980	8,386,620	38.52	217,721
2012	2,086,871.88	441,999	418,828	1,668,044	39.41	42,325
2013	1,487,739.88	288,622	273,492	1,214,248	40.30	30,130
2014	6,130,443.33	1,078,958	1,022,397	5,108,046	41.20	123,982
2015	12,256,809.89	1,934,125	1,832,734	10,424,076	42.11	247,544
2016	3,142,009.77	438,625	415,631	2,726,379	43.02	63,375
2017	17,953,908.46	2,179,604	2,065,344	15,888,564	43.93	361,679
2018	23,782,554.95	2,444,847	2,316,683	21,465,872	44.86	478,508
2019	13,482,179.75	1,137,896	1,078,245	12,403,935	45.78	270,947
2020	8,777,171.21	577,538	547,262	8,229,909	46.71	176,192
2021	9,566,372.39	449,620	426,050	9,140,322	47.65	191,822
2022	9,060,906.17	255,518	242,123	8,818,783	48.59	181,494
2023	25,513,121.36	239,823	227,251	25,285,870	49.53	510,516
	208,819,321.66	49,800,264	47,247,925	161,571,397		4,343,967

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.2 2.08

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1916	18,245.30	18,245	18,245			
1917	1,947.98	1,948	1,948			
1919	411.69	412	412			
1920	53,262.69	53,263	53,263			
1921	2,243.02	2,243	2,243			
1922	3,115.13	3,105	3,115			
1923	697,046.71	691,596	697,047			
1924	685,355.55	676,754	685,356			
1925	253,046.25	248,722	253,046			
1926	70,604.00	69,063	70,604			
1927	31,124.00	30,298	31,124			
1928	43,170.87	41,821	43,171			
1929	1,036,574.56	998,885	1,036,575			
1930	218,536.19	209,517	218,536			
1931	207,345.79	197,771	207,346			
1932	1,720,287.31	1,632,088	1,720,287			
1933	6,421.78	6,062	6,422			
1934	14.16	13	14			
1936	761.29	708	761			
1937	34,836.70	32,271	34,837			
1938	34,242.24	31,584	34,242			
1939	63,228.30	58,066	63,228			
1940	79,699.91	72,874	79,700			
1941	150,879.56	137,355	150,880			
1942	1,136,887.35	1,030,429	1,136,887			
1943	232,701.63	209,981	232,702			
1944	347,494.40	312,175	347,494			
1945	878,738.76	785,751	878,739			
1946	167,269.88	148,870	167,270			
1947	3,993,323.41	3,537,366	3,993,323			
1948	625,523.85	551,487	625,524			
1949	1,496,072.73	1,312,460	1,496,073			
1950	1,626,157.53	1,419,489	1,626,158			
1951	1,631,543.86	1,416,767	1,631,544			
1952	1,191,717.26	1,029,429	1,191,717			
1953	3,285,379.59	2,822,437	3,285,380			
1954	3,476,424.75	2,969,492	3,476,425			
1955	2,735,674.13	2,323,326	2,735,674			
1956	5,104,223.15	4,308,883	5,104,223			
1957	3,768,437.20	3,161,380	3,749,442	18,995	8.86	2,144
1958	5,450,535.77	4,542,749	5,387,766	62,770	9.16	6,853

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1959	4,830,558.65	3,998,833	4,742,674	87,885	9.47	9,280
1960	5,123,027.63	4,210,207	4,993,366	129,662	9.80	13,231
1961	5,074,031.11	4,138,583	4,908,419	165,612	10.14	16,333
1962	3,161,115.24	2,558,196	3,034,057	127,058	10.49	12,112
1963	5,635,112.60	4,522,460	5,363,703	271,410	10.86	24,992
1964	4,195,485.97	3,338,096	3,959,030	236,456	11.24	21,037
1965	3,363,084.47	2,651,960	3,145,263	217,821	11.63	18,729
1966	3,866,856.62	3,020,363	3,582,194	284,663	12.04	23,643
1967	6,574,253.17	5,083,673	6,029,310	544,943	12.47	43,700
1968	7,277,157.65	5,568,990	6,604,903	672,255	12.91	52,072
1969	14,545,700.97	11,009,787	13,057,766	1,487,935	13.37	111,289
1970	11,490,888.66	8,597,253	10,196,466	1,294,423	13.85	93,460
1971	15,932,126.01	11,778,143	13,969,048	1,963,078	14.34	136,895
1972	15,790,644.56	11,527,171	13,671,391	2,119,254	14.85	142,711
1973	7,486,574.36	5,394,451	6,397,897	1,088,677	15.37	70,831
1974	14,961,493.78	10,636,276	12,614,777	2,346,717	15.90	147,592
1975	9,257,226.00	6,486,816	7,693,458	1,563,768	16.46	95,004
1976	539,449.08	372,517	441,811	97,638	17.02	5,737
1977	2,818,954.60	1,916,889	2,273,458	545,497	17.60	30,994
1978	1,190,460.06	796,525	944,690	245,770	18.20	13,504
1979	3,893,327.88	2,562,511	3,039,175	854,153	18.80	45,434
1980	2,380,638.59	1,540,059	1,826,532	554,107	19.42	28,533
1981	4,706,056.59	2,989,617	3,545,729	1,160,328	20.06	57,843
1982	1,623,238.28	1,012,316	1,200,621	422,617	20.70	20,416
1983	4,100,581.72	2,508,080	2,974,619	1,125,963	21.36	52,714
1984	7,825,005.49	4,690,700	5,563,238	2,261,767	22.03	102,668
1985	6,561,855.92	3,852,400	4,569,002	1,992,854	22.71	87,752
1986	8,196,919.29	4,709,540	5,585,583	2,611,336	23.40	111,596
1987	14,944,198.41	8,395,950	9,957,718	4,986,480	24.10	206,908
1988	26,507,178.13	14,550,055	17,256,576	9,250,602	24.81	372,858
1989	29,523,095.52	15,819,065	18,761,640	10,761,456	25.53	421,522
1990	37,848,651.22	19,777,813	23,456,772	14,391,879	26.26	548,053
1991	24,152,848.29	12,295,974	14,583,203	9,569,645	27.00	354,431
1992	32,936,303.35	16,318,291	19,353,729	13,582,574	27.75	489,462
1993	28,934,244.91	13,941,098	16,534,344	12,399,901	28.50	435,084
1994	6,913,287.78	3,234,174	3,835,777	3,077,511	29.27	105,142
1995	15,291,684.41	6,936,920	8,227,287	7,064,397	30.05	235,088
1996	18,359,669.83	8,068,157	9,568,951	8,790,719	30.83	285,135
1997	7,418,640.91	3,153,590	3,740,203	3,678,438	31.62	116,333
1998	30,180,276.87	12,390,513	14,695,327	15,484,950	32.42	477,636
1999	13,352,570.60	5,285,214	6,268,340	7,084,231	33.23	213,188

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
2000	10,817,401.10	4,120,456	4,886,920	5,930,481	34.05	174,170
2001	32,490,289.42	11,891,446	14,103,427	18,386,862	34.87	527,297
2002	7,383,468.73	2,590,933	3,072,884	4,310,585	35.70	120,745
2003	16,806,558.95	5,640,953	6,690,252	10,116,307	36.54	276,856
2004	17,259,451.80	5,529,238	6,557,756	10,701,696	37.38	286,295
2005	10,254,408.76	3,126,672	3,708,278	6,546,131	38.23	171,230
2006	31,445,731.68	9,096,307	10,788,352	20,657,380	39.09	528,457
2007	31,929,599.48	8,731,149	10,355,269	21,574,330	39.96	539,898
2008	39,609,668.14	10,205,035	12,103,319	27,506,349	40.83	673,680
2009	28,448,250.72	6,874,235	8,152,942	20,295,309	41.71	486,581
2010	27,613,058.32	6,230,610	7,389,594	20,223,464	42.59	474,841
2011	50,558,880.13	10,589,557	12,559,368	37,999,512	43.48	873,954
2012	16,648,339.00	3,214,628	3,812,595	12,835,744	44.38	289,224
2013	19,331,889.58	3,416,525	4,052,048	15,279,842	45.28	337,452
2014	28,771,314.95	4,613,768	5,471,995	23,299,320	46.18	504,533
2015	36,644,130.86	5,270,159	6,250,485	30,393,646	47.09	645,437
2016	43,034,821.76	5,469,295	6,486,663	36,548,159	48.01	761,261
2017	37,597,221.81	4,149,229	4,921,045	32,676,177	48.93	667,815
2018	38,113,683.42	3,568,965	4,232,844	33,880,839	49.85	679,656
2019	46,885,753.17	3,597,544	4,266,739	42,619,014	50.78	839,287
2020	14,864,628.71	889,202	1,054,606	13,810,023	51.71	267,067
2021	66,549,567.42	2,843,663	3,372,626	63,176,941	52.65	1,199,942
2022	67,024,832.71	1,730,581	2,052,494	64,972,339	53.58	1,212,623
2023	15,684,936.03	134,106	159,052	15,525,884	54.53	284,722
	1,247,092,868.06	432,260,617	511,148,343	735,944,525		18,682,962

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 1.50

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1928	8.61	8	4	5	1.66	3
1929	371.91	357	167	205	2.00	102
1930	69.86	67	31	39	2.34	17
1931	104.73	99	46	59	2.67	22
1932	95.92	90	42	54	2.98	18
1933	202.73	190	89	114	3.26	35
1934	400.00	372	174	226	3.51	64
1935	1,062.65	983	461	602	3.75	161
1936	1,588.79	1,462	685	904	3.98	227
1937	896.01	821	385	511	4.21	121
1938	1,077.05	982	460	617	4.43	139
1939	242.94	220	103	140	4.66	30
1942	64,616.05	57,676	27,034	37,582	5.37	6,999
1943	12,172.47	10,804	5,064	7,108	5.62	1,265
1944	17,123.36	15,110	7,082	10,041	5.88	1,708
1945	18,741.49	16,440	7,706	11,035	6.14	1,797
1946	28.65	25	12	17	6.41	3
1947	22,493.60	19,488	9,134	13,360	6.68	2,000
1948	52,439.79	45,140	21,158	31,282	6.96	4,495
1949	82,823.93	70,831	33,200	49,624	7.24	6,854
1950	70,094.28	59,552	27,913	42,181	7.52	5,609
1951	132,414.25	111,731	52,371	80,043	7.81	10,249
1953	144,466.50	120,167	56,325	88,142	8.41	10,481
1954	215,707.90	178,132	83,495	132,213	8.71	15,179
1955	282,786.60	231,772	108,637	174,150	9.02	19,307
1956	368,983.67	300,131	140,678	228,306	9.33	24,470
1957	393,614.71	317,647	148,889	244,726	9.65	25,360
1958	924,079.67	739,818	346,770	577,310	9.97	57,905
1959	570,339.86	452,850	212,261	358,079	10.30	34,765
1960	821,494.24	646,680	303,114	518,380	10.64	48,720
1961	949,545.05	740,835	347,247	602,298	10.99	54,804
1962	823,378.71	636,636	298,406	524,973	11.34	46,294
1963	822,908.01	630,348	295,459	527,449	11.70	45,081
1964	925,992.75	702,458	329,259	596,734	12.07	49,439
1966	714,773.16	531,219	248,995	465,778	12.84	36,276
1967	898,537.90	660,605	309,641	588,897	13.24	44,479
1968	1,330,661.00	967,391	453,439	877,222	13.65	64,265
1969	2,429,974.29	1,746,180	818,476	1,611,498	14.07	114,534
1970	2,480,850.89	1,761,900	825,844	1,655,007	14.49	114,217
1971	1,709,705.13	1,199,187	562,087	1,147,618	14.93	76,867
1972	1,793,036.32	1,241,498	581,919	1,211,117	15.38	78,746

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1973	2,161,228.03	1,476,551	692,094	1,469,134	15.84	92,748
1974	2,658,847.79	1,791,532	839,733	1,819,115	16.31	111,534
1975	1,820,147.61	1,208,942	566,660	1,253,488	16.79	74,657
1976	1,817,440.01	1,189,333	557,468	1,259,972	17.28	72,915
1977	2,325,337.03	1,498,447	702,357	1,622,980	17.78	91,281
1978	2,474,919.17	1,569,594	735,706	1,739,213	18.29	95,091
1979	2,347,544.54	1,464,398	686,398	1,661,147	18.81	88,312
1980	2,548,672.48	1,562,336	732,304	1,816,368	19.35	93,869
1981	2,952,296.97	1,777,873	833,331	2,118,966	19.89	106,534
1982	3,583,438.75	2,118,529	993,004	2,590,435	20.44	126,734
1983	3,580,143.66	2,076,483	973,296	2,606,848	21.00	124,136
1984	5,095,433.81	2,896,245	1,357,538	3,737,896	21.58	173,211
1985	6,659,520.61	3,708,021	1,738,037	4,921,484	22.16	222,089
1986	7,703,983.59	4,198,671	1,968,016	5,735,968	22.75	252,130
1987	9,674,325.58	5,156,416	2,416,934	7,257,392	23.35	310,809
1988	8,679,787.23	4,520,433	2,118,833	6,560,954	23.96	273,829
1989	10,821,176.25	5,501,486	2,578,676	8,242,500	24.58	335,334
1990	9,705,601.97	4,812,037	2,255,515	7,450,087	25.21	295,521
1991	7,701,316.66	3,721,276	1,744,250	5,957,067	25.84	230,537
1992	10,705,719.50	5,033,829	2,359,474	8,346,246	26.49	315,072
1993	11,704,749.42	5,351,411	2,508,332	9,196,417	27.14	338,851
1994	8,742,214.88	3,881,543	1,819,371	6,922,844	27.80	249,023
1995	8,871,896.23	3,820,239	1,790,636	7,081,260	28.47	248,727
1996	15,619,911.58	6,516,627	3,054,497	12,565,415	29.14	431,208
1997	11,769,155.91	4,747,677	2,225,348	9,543,808	29.83	319,940
1998	14,403,361.27	5,611,550	2,630,266	11,773,095	30.52	385,750
1999	18,900,971.04	7,099,205	3,327,565	15,573,406	31.22	498,828
2000	7,302,656.96	2,640,641	1,237,731	6,064,926	31.92	190,004
2001	35,501,510.23	12,333,225	5,780,873	29,720,637	32.63	910,838
2002	25,561,069.58	8,511,836	3,989,698	21,571,372	33.35	646,818
2003	27,043,569.90	8,616,081	4,038,560	23,005,010	34.07	675,228
2004	10,049,382.93	3,055,012	1,431,956	8,617,427	34.80	247,627
2005	20,711,272.66	5,993,842	2,809,455	17,901,818	35.53	503,851
2006	20,159,579.94	5,535,821	2,594,770	17,564,810	36.27	484,279
2007	15,411,860.62	4,000,919	1,875,325	13,536,536	37.02	365,655
2008	19,956,251.27	4,881,299	2,287,980	17,668,271	37.77	467,786
2009	14,729,645.88	3,381,927	1,585,189	13,144,457	38.52	341,237
2010	22,595,863.39	4,844,553	2,270,756	20,325,107	39.28	517,442
2011	26,063,770.03	5,186,690	2,431,124	23,632,646	40.05	590,079
2012	21,912,501.68	4,023,135	1,885,738	20,026,764	40.82	490,612
2013	20,349,552.47	3,422,795	1,604,345	18,745,207	41.59	450,714

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
2014	26,229,610.31	4,002,639	1,876,131	24,353,479	42.37	574,781
2015	24,572,184.84	3,366,389	1,577,906	22,994,279	43.15	532,892
2016	25,442,392.03	3,083,618	1,445,364	23,997,028	43.94	546,132
2017	29,621,912.49	3,122,150	1,463,425	28,158,487	44.73	629,521
2018	53,385,034.92	4,772,622	2,237,040	51,147,995	45.53	1,123,391
2019	73,293,942.61	5,379,775	2,521,627	70,772,316	46.33	1,527,570
2020	107,095,833.40	6,125,882	2,871,345	104,224,488	47.14	2,210,956
2021	108,421,744.39	4,445,292	2,083,613	106,338,131	47.95	2,217,688
2022	99,070,409.08	2,437,132	1,142,342	97,928,067	48.77	2,007,957
2023	112,707,057.31	924,198	433,193	112,273,864	49.59	2,264,042
	1,161,297,655.92	222,616,059	104,345,387	1,056,952,269		27,478,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.5 2.37

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1931	0.99	1	1			
1932	0.60	1	1			
1933	0.95	1	1			
1934	1.11	1	1			
1935	0.97	1	1			
1936	1.25	1	1			
1937	2.82	3	3			
1938	5.91	6	6			
1939	810.69	775	536	275	2.20	125
1940	555.22	528	365	190	2.48	77
1942	3,904.94	3,670	2,536	1,369	3.01	455
1943	1,711.43	1,600	1,106	605	3.25	186
1944	3,350.66	3,117	2,154	1,197	3.49	343
1945	3,874.24	3,586	2,478	1,396	3.72	375
1946	8,086.86	7,450	5,148	2,939	3.94	746
1947	8,427.57	7,726	5,339	3,089	4.16	743
1948	577.15	527	364	213	4.37	49
1949	53,559.85	48,643	33,613	19,947	4.59	4,346
1950	79,637.06	71,976	49,736	29,901	4.81	6,216
1951	152,521.60	137,178	94,792	57,730	5.03	11,477
1952	24,309.17	21,752	15,031	9,278	5.26	1,764
1953	49,990.08	44,501	30,751	19,239	5.49	3,504
1954	31,317.39	27,735	19,165	12,152	5.72	2,124
1955	99,990.06	88,091	60,872	39,118	5.95	6,574
1956	293,368.64	257,050	177,625	115,744	6.19	18,699
1957	382,370.58	333,121	230,191	152,180	6.44	23,630
1958	504,103.68	436,655	301,734	202,370	6.69	30,250
1959	858,350.60	739,212	510,805	347,546	6.94	50,079
1960	1,250,050.88	1,070,044	739,414	510,637	7.20	70,922
1961	2,155,648.30	1,833,594	1,267,037	888,611	7.47	118,957
1962	1,719,745.88	1,453,185	1,004,169	715,577	7.75	92,333
1963	2,409,061.97	2,021,685	1,397,010	1,012,052	8.04	125,877
1964	3,080,596.56	2,566,753	1,773,659	1,306,938	8.34	156,707
1965	1,600,694.23	1,323,454	914,524	686,170	8.66	79,234
1966	1,925,518.22	1,579,310	1,091,323	834,195	8.99	92,791
1967	2,174,687.12	1,768,891	1,222,326	952,361	9.33	102,075
1968	2,531,722.85	2,041,581	1,410,759	1,120,964	9.68	115,802
1969	5,399,737.81	4,313,311	2,980,553	2,419,185	10.06	240,476
1970	5,476,284.30	4,331,741	2,993,288	2,482,996	10.45	237,607
1971	3,828,272.10	2,997,537	2,071,336	1,756,936	10.85	161,930
1972	3,535,812.19	2,738,133	1,892,085	1,643,727	11.28	145,720

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1973	4,810,568.42	3,682,971	2,544,980	2,265,588	11.72	193,310
1974	4,999,282.54	3,781,457	2,613,035	2,386,248	12.18	195,915
1975	3,222,432.51	2,406,513	1,662,931	1,559,502	12.66	123,183
1976	3,525,207.59	2,598,078	1,795,305	1,729,903	13.15	131,552
1977	3,236,715.81	2,352,445	1,625,569	1,611,147	13.66	117,946
1978	3,839,619.81	2,749,936	1,900,241	1,939,379	14.19	136,672
1979	4,545,014.38	3,206,053	2,215,424	2,329,590	14.73	158,153
1980	5,382,127.90	3,736,273	2,581,812	2,800,316	15.29	183,147
1981	5,139,440.79	3,508,182	2,424,198	2,715,243	15.87	171,093
1982	4,971,953.82	3,335,187	2,304,657	2,667,297	16.46	162,047
1983	4,917,679.98	3,238,784	2,238,041	2,679,639	17.07	156,979
1984	6,960,443.79	4,497,839	3,108,064	3,852,380	17.69	217,772
1985	7,769,869.46	4,922,989	3,401,848	4,368,021	18.32	238,429
1986	9,467,448.47	5,875,499	4,060,045	5,407,403	18.97	285,050
1987	13,777,616.37	8,368,524	5,782,757	7,994,859	19.63	407,278
1988	13,223,974.53	7,855,041	5,427,933	7,796,042	20.30	384,041
1989	21,288,351.14	12,351,501	8,535,045	12,753,306	20.99	607,590
1990	18,091,210.37	10,246,862	7,080,712	11,010,498	21.68	507,864
1991	12,947,737.97	7,149,741	4,940,562	8,007,176	22.39	357,623
1992	18,094,762.87	9,731,363	6,724,496	11,370,267	23.11	492,006
1993	19,946,095.02	10,435,797	7,211,269	12,734,826	23.84	534,179
1994	19,111,395.74	9,716,234	6,714,042	12,397,354	24.58	504,368
1995	25,213,237.25	12,440,211	8,596,344	16,616,893	25.33	656,016
1996	34,513,757.68	16,504,479	11,404,805	23,108,953	26.09	885,740
1997	20,859,419.53	9,653,739	6,670,857	14,188,563	26.86	528,241
1998	32,473,051.77	14,528,443	10,039,339	22,433,713	27.63	811,933
1999	17,372,396.20	7,497,926	5,181,163	12,191,233	28.42	428,967
2000	2,804,564.73	1,165,577	805,429	1,999,136	29.22	68,417
2001	21,321,612.28	8,520,116	5,887,509	15,434,103	30.02	514,127
2002	23,280,004.46	8,920,898	6,164,454	17,115,550	30.84	554,979
2003	19,053,284.05	6,988,745	4,829,312	14,223,972	31.66	449,273
2004	10,255,935.31	3,591,629	2,481,861	7,774,074	32.49	239,276
2005	59,838,582.89	19,950,184	13,785,832	46,052,751	33.33	1,381,721
2006	34,579,935.67	10,941,092	7,560,434	27,019,502	34.18	790,506
2007	39,084,220.26	11,701,816	8,086,104	30,998,116	35.03	884,902
2008	49,895,688.70	14,080,563	9,729,849	40,165,840	35.89	1,119,137
2009	42,911,649.78	11,363,005	7,851,981	35,059,669	36.76	953,745
2010	46,247,568.67	11,432,399	7,899,933	38,347,636	37.64	1,018,800
2011	49,511,614.69	11,367,867	7,855,341	41,656,274	38.52	1,081,419
2012	44,646,915.39	9,456,217	6,534,367	38,112,548	39.41	967,078
2013	34,870,611.52	6,764,899	4,674,631	30,195,981	40.30	749,280

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2014	70,801,841.79	12,461,124	8,610,796	62,191,046	41.20	1,509,491
2015	52,254,423.63	8,245,748	5,697,917	46,556,507	42.11	1,105,593
2016	56,334,113.34	7,864,242	5,434,292	50,899,821	43.02	1,183,166
2017	69,866,381.02	8,481,779	5,861,017	64,005,364	43.93	1,456,985
2018	95,217,582.61	9,788,367	6,763,886	88,453,697	44.86	1,971,772
2019	143,968,546.63	12,150,945	8,396,458	135,572,089	45.78	2,961,382
2020	162,772,281.91	10,710,416	7,401,034	155,371,248	46.71	3,326,295
2021	139,154,133.46	6,540,244	4,519,392	134,634,741	47.65	2,825,493
2022	130,804,139.40	3,688,677	2,548,923	128,255,216	48.59	2,639,539
2023	169,795,723.06	1,596,080	1,102,912	168,692,811	49.53	3,405,871
	1,948,620,831.44	436,418,823	301,570,977	1,647,049,854		44,637,534
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.9 2.29

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1905	1,775,544.86	1,775,545	1,775,545			
1906	54,913.30	54,913	54,913			
1907	66,990.54	66,991	66,991			
1908	97,656.94	97,657	97,657			
1909	36,799.58	36,800	36,800			
1910	54,752.51	54,753	54,753			
1911	307,250.89	307,251	307,251			
1912	89,938.06	89,938	89,938			
1913	212,069.86	212,070	212,070			
1914	93,252.16	93,252	93,252			
1915	12,969.22	12,969	12,969			
1916	93,745.74	93,746	93,746			
1917	93,123.52	92,724	92,888	236	0.30	236
1918	59,370.39	59,116	59,221	149	0.30	149
1919	246,656.92	244,859	245,293	1,364	0.51	1,364
1920	151,062.11	149,551	149,816	1,246	0.70	1,246
1921	192,870.11	190,446	190,784	2,086	0.88	2,086
1922	214,429.81	211,029	211,403	3,027	1.11	2,727
1923	450,592.47	442,288	443,072	7,520	1.29	5,829
1924	1,007,842.76	986,104	987,853	19,990	1.51	13,238
1925	1,080,224.52	1,053,683	1,055,552	24,673	1.72	14,345
1926	942,371.68	916,259	917,884	24,488	1.94	12,623
1927	1,811,135.41	1,754,737	1,757,849	53,286	2.18	24,443
1928	1,474,001.38	1,423,458	1,425,983	48,018	2.40	20,008
1929	311,769.96	299,966	300,498	11,272	2.65	4,254
1930	656,758.47	629,739	630,856	25,902	2.88	8,994
1931	885,492.79	845,902	847,402	38,091	3.13	12,170
1932	639,374.40	608,499	609,578	29,796	3.38	8,815
1933	707,291.86	670,513	671,702	35,590	3.64	9,777
1934	769,041.13	726,198	727,486	41,555	3.90	10,655
1935	135,151.17	127,119	127,344	7,807	4.16	1,877
1936	96,796.92	90,685	90,846	5,951	4.42	1,346
1937	53,002.07	49,451	49,539	3,463	4.69	738
1938	56,822.86	52,796	52,890	3,933	4.96	793
1939	50,806.85	47,011	47,094	3,713	5.23	710
1940	48,471.88	44,657	44,736	3,736	5.51	678
1941	411,154.22	377,148	377,817	33,337	5.79	5,758
1942	1,424,575.61	1,301,051	1,303,359	121,217	6.07	19,970
1943	52,969.55	48,149	48,234	4,736	6.37	743
1944	103,277.32	93,436	93,602	9,675	6.67	1,451
1945	129,685.95	116,736	116,943	12,743	6.99	1,823

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1946	153,453.84	137,429	137,673	15,781	7.31	2,159
1947	2,220,459.62	1,977,786	1,981,294	239,166	7.65	31,264
1948	1,635,757.42	1,448,807	1,451,377	184,380	8.00	23,048
1949	1,619,021.89	1,425,662	1,428,191	190,831	8.36	22,827
1950	2,031,910.22	1,777,921	1,781,075	250,835	8.75	28,667
1951	2,291,655.58	1,992,113	1,995,646	296,010	9.15	32,351
1952	769,994.44	664,729	665,908	104,086	9.57	10,876
1953	974,896.22	835,350	836,832	138,064	10.02	13,779
1954	1,334,545.57	1,134,751	1,136,764	197,782	10.48	18,872
1955	1,084,651.09	914,675	916,297	168,354	10.97	15,347
1956	2,885,957.00	2,412,660	2,416,939	469,018	11.48	40,855
1957	1,642,322.73	1,360,549	1,362,962	279,361	12.01	23,261
1958	840,553.73	689,615	690,838	149,716	12.57	11,911
1959	1,589,971.08	1,291,279	1,293,569	296,402	13.15	22,540
1960	1,549,498.96	1,244,914	1,247,122	302,377	13.76	21,975
1961	2,363,765.72	1,878,177	1,881,508	482,258	14.38	33,537
1962	1,964,920.70	1,543,308	1,546,045	418,876	15.02	27,888
1963	2,452,755.44	1,903,682	1,907,059	545,696	15.67	34,824
1964	4,506,126.97	3,454,893	3,461,021	1,045,106	16.33	63,999
1965	3,847,320.65	2,912,422	2,917,588	929,733	17.01	54,658
1966	3,518,216.93	2,628,601	2,633,263	884,954	17.70	49,997
1967	5,149,879.17	3,796,954	3,803,689	1,346,190	18.39	73,202
1968	6,494,654.32	4,722,523	4,730,900	1,763,754	19.10	92,343
1969	7,053,890.36	5,057,639	5,066,610	1,987,280	19.81	100,317
1970	9,263,720.17	6,545,467	6,557,077	2,706,643	20.54	131,774
1971	6,580,173.12	4,579,800	4,587,923	1,992,250	21.28	93,621
1972	5,326,988.02	3,650,532	3,657,007	1,669,981	22.03	75,805
1973	3,753,484.97	2,531,988	2,536,479	1,217,006	22.78	53,424
1974	4,445,319.26	2,949,781	2,955,013	1,490,306	23.55	63,283
1975	2,386,156.92	1,556,800	1,559,561	826,596	24.33	33,974
1976	4,636,588.74	2,972,703	2,977,976	1,658,613	25.12	66,028
1977	1,362,058.73	857,511	859,032	503,027	25.93	19,399
1978	1,025,003.05	633,452	634,576	390,427	26.74	14,601
1979	1,986,558.39	1,204,430	1,206,566	779,992	27.56	28,302
1980	1,961,537.57	1,165,997	1,168,065	793,473	28.39	27,949
1981	2,597,572.27	1,512,904	1,515,587	1,081,985	29.23	37,016
1982	2,318,478.63	1,321,857	1,324,202	994,277	30.09	33,043
1983	2,629,856.61	1,467,092	1,469,694	1,160,163	30.95	37,485
1984	3,121,229.90	1,702,412	1,705,432	1,415,798	31.82	44,494
1985	2,730,375.12	1,454,908	1,457,489	1,272,886	32.70	38,926
1986	2,938,268.66	1,528,311	1,531,022	1,407,247	33.59	41,895

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1987	6,204,778.29	3,148,491	3,154,076	3,050,702	34.48	88,477
1988	5,176,366.85	2,559,351	2,563,891	2,612,476	35.39	73,820
1989	5,751,864.11	2,769,120	2,774,032	2,977,832	36.30	82,034
1990	17,866,908.59	8,366,895	8,381,735	9,485,174	37.22	254,841
1991	4,237,570.63	1,928,688	1,932,109	2,305,462	38.14	60,447
1992	3,732,844.01	1,649,394	1,652,320	2,080,524	39.07	53,251
1993	7,755,053.76	3,322,498	3,328,391	4,426,663	40.01	110,639
1994	3,396,149.35	1,409,402	1,411,902	1,984,247	40.95	48,455
1995	5,299,542.42	2,127,395	2,131,168	3,168,374	41.90	75,618
1996	5,183,353.37	2,009,638	2,013,203	3,170,150	42.86	73,965
1997	5,521,743.94	2,065,905	2,069,569	3,452,175	43.81	78,799
1998	3,094,409.53	1,114,885	1,116,862	1,977,548	44.78	44,161
1999	2,533,362.12	877,987	879,544	1,653,818	45.74	36,157
2000	920,312.23	306,197	306,740	613,572	46.71	13,136
2001	14,914,911.56	4,755,769	4,764,204	10,150,708	47.68	212,892
2002	7,194,922.66	2,193,444	2,197,335	4,997,588	48.66	102,704
2003	9,067,915.43	2,637,494	2,642,172	6,425,743	49.64	129,447
2004	4,264,641.89	1,180,709	1,182,803	3,081,839	50.62	60,882
2005	5,710,040.79	1,500,941	1,503,603	4,206,438	51.60	81,520
2006	5,013,122.31	1,246,814	1,249,026	3,764,096	52.59	71,574
2007	11,780,516.11	2,765,005	2,769,909	9,010,607	53.57	168,202
2008	4,876,257.04	1,075,556	1,077,464	3,798,793	54.56	69,626
2009	12,643,841.36	2,610,068	2,614,698	10,029,143	55.55	180,543
2010	7,734,422.17	1,487,252	1,489,890	6,244,532	56.54	110,444
2011	16,308,130.45	2,902,847	2,907,996	13,400,134	57.54	232,884
2012	7,897,493.70	1,294,083	1,296,378	6,601,116	58.53	112,782
2013	8,888,240.06	1,330,658	1,333,018	7,555,222	59.52	126,936
2014	14,049,435.94	1,902,715	1,906,090	12,143,346	60.52	200,650
2015	20,327,221.64	2,462,440	2,466,808	17,860,414	61.52	290,319
2016	26,537,646.87	2,839,528	2,844,565	23,693,082	62.51	379,029
2017	14,766,832.37	1,369,033	1,371,461	13,395,371	63.51	210,918
2018	29,015,563.93	2,275,691	2,279,727	26,735,837	64.51	414,445
2019	51,382,205.42	3,295,655	3,301,501	48,080,704	65.51	733,944
2020	34,662,319.03	1,733,116	1,736,190	32,926,129	66.50	495,130
2021	59,646,970.28	2,129,993	2,133,771	57,513,199	67.50	852,047
2022	88,606,554.80	1,898,838	1,902,206	86,704,349	68.50	1,265,757
2023	97,252,375.89	694,382	695,614	96,556,762	69.50	1,389,306
	765,407,398.43	182,629,456	182,948,251	582,459,147		10,866,143

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.6 1.42

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-S0						
NET SALVAGE PERCENT.. 0						
1924	509.62	487	293	217	2.39	91
1925	29,623.98	28,081	16,884	12,740	2.76	4,616
1926	32,739.54	30,806	18,522	14,218	3.13	4,542
1927	38,182.12	35,661	21,441	16,741	3.50	4,783
1928	40,359.80	37,413	22,494	17,866	3.87	4,617
1929	41,892.30	38,533	23,168	18,724	4.25	4,406
1930	60,792.97	55,494	33,366	27,427	4.62	5,937
1931	48,655.84	44,066	26,494	22,162	5.00	4,432
1932	34,013.60	30,561	18,375	15,639	5.38	2,907
1933	32,581.42	29,040	17,460	15,121	5.76	2,625
1934	27,807.18	24,586	14,782	13,025	6.14	2,121
1935	6,171.03	5,412	3,254	2,917	6.52	447
1936	2,532.35	2,203	1,325	1,207	6.90	175
1937	22,400.79	19,324	11,618	10,783	7.28	1,481
1938	19,324.57	16,528	9,937	9,388	7.67	1,224
1939	20,175.36	17,111	10,288	9,887	8.05	1,228
1940	4,087.47	3,437	2,066	2,021	8.44	239
1941	88,611.90	73,849	44,401	44,211	8.83	5,007
1944	22,649.57	18,372	11,046	11,604	10.01	1,159
1945	38,438.51	30,896	18,576	19,863	10.40	1,910
1946	36,636.05	29,171	17,539	19,097	10.80	1,768
1947	53,416.54	42,139	25,336	28,081	11.19	2,509
1948	397,741.69	310,764	186,845	210,897	11.59	18,196
1949	1,033,482.25	799,678	480,803	552,679	11.99	46,095
1950	782,228.81	599,219	360,278	421,951	12.40	34,028
1951	984,824.80	746,980	449,118	535,707	12.80	41,852
1952	326,506.29	245,187	147,418	179,088	13.20	13,567
1953	474,660.19	352,772	212,103	262,557	13.61	19,291
1954	65,377.68	48,083	28,910	36,468	14.02	2,601
1955	718,080.54	522,576	314,196	403,885	14.43	27,989
1956	1,697,241.32	1,222,014	734,730	962,511	14.84	64,859
1957	1,236,776.93	880,684	529,507	707,270	15.26	46,348
1958	430,402.46	303,068	182,218	248,184	15.68	15,828
1959	887,348.72	617,799	371,449	515,900	16.10	32,043
1960	879,939.23	605,662	364,152	515,787	16.52	31,222
1961	1,400,464.00	952,848	572,896	827,568	16.94	48,853
1962	1,199,530.68	806,624	484,979	714,552	17.36	41,161
1963	1,107,323.12	735,639	442,300	665,023	17.79	37,382
1964	5,290,757.82	3,471,954	2,087,497	3,203,261	18.22	175,810
1965	1,803,615.19	1,168,941	702,820	1,100,795	18.65	59,024
1966	2,501,027.91	1,600,183	962,103	1,538,925	19.09	80,614

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-S0						
NET SALVAGE PERCENT.. 0						
1967	2,791,832.59	1,763,601	1,060,357	1,731,476	19.52	88,703
1968	2,505,416.98	1,561,877	939,071	1,566,346	19.96	78,474
1969	3,754,568.13	2,309,397	1,388,514	2,366,054	20.40	115,983
1970	3,988,729.09	2,419,563	1,454,751	2,533,978	20.85	121,534
1971	4,797,281.80	2,869,302	1,725,155	3,072,127	21.30	144,231
1972	4,795,149.63	2,827,316	1,699,911	3,095,239	21.75	142,310
1973	5,454,221.57	3,169,612	1,905,715	3,548,507	22.20	159,843
1974	6,443,696.86	3,689,919	2,218,547	4,225,150	22.65	186,541
1975	3,981,294.67	2,245,291	1,349,971	2,631,324	23.11	113,861
1976	5,102,117.35	2,832,134	1,702,808	3,399,309	23.58	144,161
1977	5,685,353.63	3,106,591	1,867,824	3,817,530	24.04	158,799
1978	5,985,843.47	3,217,690	1,934,621	4,051,222	24.51	165,289
1979	7,219,375.44	3,816,739	2,294,797	4,924,578	24.98	197,141
1980	6,667,584.40	3,464,610	2,083,081	4,584,503	25.46	180,067
1981	7,770,680.98	3,967,477	2,385,428	5,385,253	25.94	207,604
1982	6,538,485.00	3,279,116	1,971,554	4,566,931	26.42	172,859
1983	10,262,884.30	5,052,007	3,037,496	7,225,388	26.91	268,502
1984	10,144,131.80	4,899,819	2,945,994	7,198,138	27.40	262,706
1985	11,681,113.35	5,534,161	3,327,389	8,353,724	27.89	299,524
1986	12,555,089.65	5,829,830	3,505,159	9,049,931	28.39	318,772
1987	15,214,487.37	6,918,332	4,159,616	11,054,871	28.90	382,521
1988	19,200,596.29	8,549,642	5,140,433	14,060,163	29.40	478,237
1989	21,176,352.98	9,221,666	5,544,485	15,631,868	29.92	522,455
1990	24,841,330.35	10,573,961	6,357,546	18,483,784	30.44	607,220
1991	14,817,936.85	6,162,039	3,704,898	11,113,039	30.96	358,948
1992	14,153,805.13	5,744,322	3,453,747	10,700,058	31.49	339,792
1993	18,282,883.83	7,237,280	4,351,382	13,931,502	32.02	435,088
1994	10,152,539.72	3,915,428	2,354,133	7,798,407	32.56	239,509
1995	8,926,976.23	3,350,116	2,014,242	6,912,734	33.11	208,781
1996	15,957,954.18	5,823,217	3,501,183	12,456,771	33.66	370,076
1997	14,723,571.28	5,217,150	3,136,788	11,586,783	34.22	338,597
1998	11,802,056.40	4,057,193	2,439,369	9,362,687	34.78	269,197
1999	9,358,651.37	3,114,840	1,872,783	7,485,868	35.36	211,704
2000	7,586,545.78	2,443,475	1,469,128	6,117,418	35.93	170,259
2001	37,116,666.06	11,541,056	6,939,007	30,177,659	36.52	826,332
2002	23,666,373.18	7,090,919	4,263,383	19,402,990	37.12	522,710
2003	23,634,723.97	6,813,891	4,096,821	19,537,903	37.72	517,972
2004	6,752,137.73	1,868,924	1,123,682	5,628,456	38.33	146,842
2005	50,626,149.68	13,420,486	8,069,006	42,557,144	38.95	1,092,610
2006	41,940,877.43	10,619,850	6,385,136	35,555,741	39.58	898,326
2007	54,010,151.82	13,023,468	7,830,301	46,179,851	40.22	1,148,181

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-S0						
NET SALVAGE PERCENT.. 0						
2008	44,561,611.20	10,198,816	6,131,992	38,429,619	40.87	940,289
2009	55,654,489.68	12,034,170	7,235,490	48,419,000	41.54	1,165,599
2010	34,738,886.90	7,072,143	4,252,094	30,486,793	42.21	722,265
2011	52,220,425.56	9,951,646	5,983,382	46,237,044	42.90	1,077,787
2012	35,773,881.61	6,351,653	3,818,902	31,954,980	43.59	733,081
2013	44,005,855.24	7,215,200	4,338,106	39,667,749	44.31	895,232
2014	44,856,235.89	6,736,958	4,050,565	40,805,671	45.04	905,987
2015	55,308,035.86	7,534,614	4,530,152	50,777,884	45.78	1,109,172
2016	70,778,676.04	8,627,213	5,187,073	65,591,603	46.54	1,409,360
2017	61,937,082.80	6,637,797	3,990,945	57,946,138	47.32	1,224,559
2018	76,399,098.48	7,034,829	4,229,659	72,169,439	48.12	1,499,781
2019	93,430,462.17	7,156,773	4,302,977	89,127,485	48.94	1,821,158
2020	87,295,938.53	5,287,515	3,179,095	84,116,844	49.79	1,689,432
2021	151,046,021.64	6,668,682	4,009,515	147,036,507	50.66	2,902,418
2022	145,485,511.12	3,925,199	2,360,008	143,125,503	51.57	2,775,364
2023	152,255,652.98	1,408,365	846,773	151,408,880	52.51	2,883,429
	1,801,734,416.16	345,008,725	207,434,927	1,594,299,489		38,262,161
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.7 2.12

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 46-R1						
NET SALVAGE PERCENT.. 0						
1941	272.71	253	229	44	3.25	14
1942	171.93	159	144	28	3.55	8
1945	619.48	560	508	111	4.44	25
1946	7,055.30	6,328	5,736	1,319	4.74	278
1947	20,671.21	18,402	16,680	3,991	5.05	790
1948	32,153.19	28,407	25,749	6,404	5.36	1,195
1949	50,253.80	44,060	39,937	10,317	5.67	1,820
1950	67,499.82	58,710	53,216	14,284	5.99	2,385
1951	116,894.96	100,860	91,421	25,474	6.31	4,037
1952	176,031.87	150,660	136,561	39,471	6.63	5,953
1953	230,349.07	195,447	177,157	53,192	6.97	7,632
1954	353,874.68	297,715	269,854	84,021	7.30	11,510
1955	462,900.48	386,017	349,893	113,007	7.64	14,791
1956	576,593.93	476,440	431,854	144,740	7.99	18,115
1957	465,671.09	381,245	345,567	120,104	8.34	14,401
1958	429,700.55	348,431	315,824	113,877	8.70	13,089
1959	490,335.23	393,759	356,910	133,425	9.06	14,727
1960	647,488.24	514,753	466,581	180,907	9.43	19,184
1961	520,189.48	409,254	370,955	149,234	9.81	15,212
1962	487,230.40	379,299	343,803	143,427	10.19	14,075
1963	717,355.67	552,522	500,816	216,540	10.57	20,486
1964	576,151.79	438,751	397,692	178,460	10.97	16,268
1965	645,616.24	486,175	440,678	204,938	11.36	18,040
1966	1,135,012.50	844,597	765,558	369,454	11.77	31,389
1967	2,271,050.38	1,669,722	1,513,465	757,585	12.18	62,199
1968	4,854,289.39	3,524,651	3,194,806	1,659,483	12.60	131,705
1969	7,188,512.98	5,153,876	4,671,564	2,516,949	13.02	193,314
1970	4,924,347.40	3,484,517	3,158,427	1,765,920	13.45	131,295
1971	2,821,512.48	1,969,529	1,785,216	1,036,296	13.89	74,607
1972	3,031,418.93	2,087,071	1,891,758	1,139,661	14.33	79,530
1973	4,807,177.03	3,262,631	2,957,306	1,849,871	14.78	125,160
1974	4,791,959.71	3,204,383	2,904,509	1,887,451	15.24	123,848
1975	2,085,110.83	1,373,463	1,244,931	840,180	15.70	53,515
1976	1,409,602.87	914,099	828,555	581,048	16.17	35,934
1977	2,585,674.74	1,649,764	1,495,375	1,090,300	16.65	65,483
1978	4,144,298.79	2,600,092	2,356,769	1,787,530	17.14	104,290
1979	3,702,359.35	2,283,393	2,069,707	1,632,652	17.63	92,606
1980	3,358,191.68	2,034,628	1,844,223	1,513,969	18.13	83,506
1981	3,920,404.97	2,331,778	2,113,565	1,806,840	18.64	96,933
1982	4,754,143.78	2,773,948	2,514,355	2,239,789	19.16	116,899
1983	4,341,903.95	2,484,307	2,251,819	2,090,085	19.68	106,204

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R1						
NET SALVAGE PERCENT.. 0						
1984	7,052,766.74	3,954,134	3,584,096	3,468,671	20.21	171,631
1985	10,105,770.54	5,547,159	5,028,042	5,077,729	20.75	244,710
1986	10,627,476.68	5,706,530	5,172,499	5,454,978	21.30	256,102
1987	11,084,450.65	5,819,337	5,274,749	5,809,702	21.85	265,890
1988	12,781,448.18	6,554,710	5,941,304	6,840,144	22.41	305,227
1989	17,748,578.85	8,881,921	8,050,729	9,697,850	22.98	422,013
1990	14,991,555.32	7,313,330	6,628,931	8,362,624	23.56	354,950
1991	8,875,122.70	4,217,636	3,822,939	5,052,184	24.14	209,287
1992	9,063,134.10	4,190,703	3,798,527	5,264,607	24.73	212,883
1993	9,162,160.83	4,117,017	3,731,737	5,430,424	25.33	214,387
1994	11,725,718.15	5,115,931	4,637,170	7,088,548	25.93	273,372
1995	13,330,394.11	5,636,491	5,109,014	8,221,380	26.55	309,656
1996	7,300,467.42	2,990,052	2,710,236	4,590,231	27.16	169,007
1997	12,172,150.87	4,818,589	4,367,654	7,804,497	27.79	280,838
1998	10,991,743.61	4,200,715	3,807,602	7,184,142	28.42	252,785
1999	9,658,856.25	3,556,970	3,224,100	6,434,756	29.06	221,430
2001	25,316,980.04	8,613,343	7,807,285	17,509,695	30.35	576,926
2002	11,406,298.61	3,719,480	3,371,402	8,034,897	31.00	259,190
2003	4,016,191.68	1,252,008	1,134,842	2,881,350	31.66	91,009
2004	10,671,424.91	3,173,575	2,876,584	7,794,841	32.32	241,177
2005	14,210,039.47	4,019,025	3,642,915	10,567,124	32.99	320,313
2006	8,385,624.90	2,249,528	2,039,012	6,346,613	33.66	188,551
2007	12,477,430.89	3,165,524	2,869,286	9,608,145	34.33	279,876
2008	12,364,240.36	2,953,941	2,677,504	9,686,736	35.01	276,685
2009	10,348,893.95	2,319,498	2,102,434	8,246,460	35.69	231,058
2010	14,279,069.96	2,986,182	2,706,728	11,572,342	36.38	318,096
2011	15,996,947.89	3,105,487	2,814,868	13,182,080	37.07	355,600
2012	15,523,009.42	2,780,637	2,520,418	13,002,591	37.76	344,348
2013	15,672,229.72	2,572,283	2,331,562	13,340,668	38.45	346,961
2014	23,111,446.76	3,441,526	3,119,460	19,991,987	39.15	510,651
2015	18,057,253.60	2,414,255	2,188,323	15,868,931	39.85	398,217
2016	22,035,574.85	2,605,927	2,362,058	19,673,517	40.56	485,047
2017	19,336,250.82	1,988,347	1,802,273	17,533,978	41.27	424,860
2018	28,155,985.44	2,460,552	2,230,287	25,925,698	41.98	617,573
2019	37,619,486.28	2,698,822	2,446,259	35,173,227	42.70	823,729
2020	44,413,752.84	2,481,396	2,249,181	42,164,572	43.43	970,863

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R1						
NET SALVAGE PERCENT.. 0						
2021	42,683,611.40	1,707,344	1,547,567	41,136,044	44.16	931,523
2022	54,567,294.26	1,316,709	1,193,488	53,373,806	44.89	1,188,991
2023	64,106,238.15	515,414	467,180	63,639,058	45.63	1,394,676
	774,629,124.08	196,476,684	178,089,918	596,539,206		17,662,540
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.8	2.28

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.10 SERVICES - AERIAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1952	50,640.65	48,100	50,641			
1953	16,629.57	15,716	16,565	65	3.02	22
1954	3,329.09	3,131	3,300	29	3.27	9
1955	261,149.83	244,342	257,542	3,608	3.54	1,019
1956	398,492.94	370,889	390,926	7,567	3.81	1,986
1957	370,349.92	342,877	361,400	8,950	4.08	2,194
1958	415,090.65	382,186	402,833	12,258	4.36	2,811
1959	416,789.76	381,629	402,246	14,544	4.64	3,134
1960	364,910.88	332,200	350,147	14,764	4.93	2,995
1961	412,928.43	373,663	393,850	19,078	5.23	3,648
1962	467,692.24	420,497	443,214	24,478	5.55	4,410
1963	569,140.16	508,293	535,753	33,387	5.88	5,678
1964	663,566.16	588,523	620,317	43,249	6.22	6,953
1965	462,077.56	406,711	428,683	33,395	6.59	5,068
1966	653,637.95	570,802	601,639	51,999	6.97	7,460
1967	626,957.50	542,832	572,158	54,800	7.38	7,425
1968	695,026.43	596,208	628,417	66,609	7.82	8,518
1969	957,433.09	813,119	857,047	100,386	8.29	12,109
1970	900,349.23	756,617	797,492	102,857	8.78	11,715
1971	735,574.19	611,064	644,076	91,498	9.31	9,828
1972	828,949.94	680,344	717,099	111,851	9.86	11,344
1973	964,767.48	781,635	823,862	140,905	10.44	13,497
1974	1,081,779.95	864,440	911,140	170,640	11.05	15,443
1975	1,066,384.98	839,927	885,303	181,082	11.68	15,504
1976	1,053,876.88	817,429	861,590	192,287	12.34	15,582
1977	1,199,641.07	916,094	965,585	234,056	13.00	18,004
1978	1,220,325.27	916,794	966,323	254,002	13.68	18,567
1979	1,222,017.01	902,521	951,278	270,739	14.38	18,827
1980	1,450,602.99	1,052,877	1,109,757	340,846	15.08	22,603
1981	959,930.29	684,171	721,132	238,798	15.80	15,114
1982	1,326,368.83	927,729	977,848	348,521	16.53	21,084
1983	1,296,209.83	888,967	936,992	359,218	17.28	20,788
1984	1,583,614.34	1,064,189	1,121,680	461,934	18.04	25,606
1985	1,488,755.57	979,601	1,032,523	456,233	18.81	24,255
1986	1,734,521.79	1,116,408	1,176,720	557,802	19.60	28,459
1987	1,869,084.48	1,175,822	1,239,344	629,740	20.40	30,870
1988	1,972,409.94	1,211,770	1,277,234	695,176	21.21	32,776
1989	2,288,122.96	1,371,203	1,445,280	842,843	22.04	38,242
1990	1,892,572.40	1,105,262	1,164,972	727,600	22.88	31,801
1991	1,478,771.19	840,755	886,176	592,595	23.73	24,972
1992	1,490,982.56	824,111	868,633	622,350	24.60	25,299

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.10 SERVICES - AERIAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1993	1,660,025.64	891,284	939,434	720,592	25.47	28,292
1994	1,531,640.58	797,571	840,659	690,982	26.36	26,213
1995	3,094,179.93	1,561,168	1,645,508	1,448,672	27.25	53,162
1996	1,390,272.86	678,453	715,106	675,167	28.16	23,976
1997	3,152,059.45	1,485,471	1,565,722	1,586,337	29.08	54,551
1998	2,687,663.07	1,221,677	1,287,676	1,399,987	30.00	46,666
1999	3,001,444.82	1,313,552	1,384,515	1,616,930	30.93	52,277
2000	2,082,538.21	875,811	923,126	1,159,412	31.87	36,379
2001	8,451,151.24	3,408,096	3,592,214	4,858,937	32.82	148,048
2002	7,556,736.70	2,916,900	3,074,482	4,482,255	33.77	132,729
2003	4,191,585.75	1,544,809	1,628,265	2,563,321	34.73	73,807
2004	5,601,123.10	1,965,490	2,071,673	3,529,450	35.70	98,864
2005	5,942,543.51	1,980,471	2,087,463	3,855,081	36.67	105,129
2006	5,281,936.43	1,667,190	1,757,258	3,524,678	37.64	93,642
2007	4,110,837.75	1,224,290	1,290,431	2,820,407	38.62	73,030
2008	4,813,707.50	1,347,838	1,420,653	3,393,054	39.60	85,683
2009	4,786,612.96	1,254,954	1,322,751	3,463,862	40.58	85,359
2010	4,362,870.20	1,066,111	1,123,706	3,239,164	41.56	77,939
2011	3,949,941.80	894,109	942,412	3,007,530	42.55	70,682
2012	3,739,094.91	779,078	821,167	2,917,928	43.54	67,017
2013	3,843,933.82	731,731	771,262	3,072,672	44.53	69,002
2014	4,550,535.46	783,511	825,839	3,724,696	45.53	81,808
2015	4,305,588.00	663,836	699,699	3,605,889	46.52	77,513
2016	6,213,580.36	845,047	890,699	5,322,881	47.52	112,013
2017	6,217,284.47	733,640	773,274	5,444,010	48.51	112,224
2018	6,584,150.73	657,230	692,736	5,891,415	49.51	118,994
2019	6,655,004.09	543,315	572,667	6,082,337	50.51	120,418
2020	7,431,728.56	472,955	498,506	6,933,223	51.50	134,626
2021	7,553,846.61	343,322	361,869	7,191,978	52.50	136,990
2022	6,702,428.58	182,775	192,649	6,509,780	53.50	121,678
2023	9,067,154.79	82,420	86,873	8,980,282	54.50	164,776
	189,424,657.86	63,185,553	66,599,011	122,825,647		3,249,106
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 1.72

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.20 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1940	4,515.89	4,389	4,516			
1941	8,173.24	7,913	8,173			
1942	3,837.48	3,700	3,837			
1943	938.63	901	939			
1944	3,347.90	3,201	3,335	13	2.63	5
1945	4,221.51	4,019	4,187	35	2.88	12
1946	14,784.99	14,011	14,596	189	3.14	60
1947	18,035.18	17,016	17,727	308	3.39	91
1948	26,558.19	24,938	25,980	578	3.66	158
1949	38,281.78	35,781	37,276	1,006	3.92	257
1952	40,617.21	37,408	38,971	1,646	4.74	347
1953	100,033.13	91,663	95,493	4,540	5.02	904
1954	87,605.25	79,852	83,189	4,416	5.31	832
1955	62,728.92	56,864	59,240	3,489	5.61	622
1956	86,605.80	78,060	81,322	5,284	5.92	893
1957	74,791.29	67,013	69,813	4,978	6.24	798
1958	64,131.04	57,098	59,484	4,647	6.58	706
1959	93,933.50	83,084	86,556	7,378	6.93	1,065
1960	163,745.41	143,823	149,833	13,912	7.30	1,906
1961	179,798.51	156,725	163,274	16,525	7.70	2,146
1962	157,573.08	136,274	141,968	15,605	8.11	1,924
1963	104,839.44	89,900	93,656	11,183	8.55	1,308
1964	147,675.54	125,475	130,718	16,958	9.02	1,880
1965	232,044.92	195,266	203,425	28,620	9.51	3,009
1966	245,479.69	204,443	212,986	32,494	10.03	3,240
1967	205,658.60	169,395	176,473	29,186	10.58	2,759
1968	271,931.32	221,398	230,649	41,282	11.15	3,702
1969	269,045.44	216,358	225,398	43,647	11.75	3,715
1970	298,958.65	237,322	247,238	51,721	12.37	4,181
1971	442,258.64	346,364	360,837	81,422	13.01	6,258
1972	623,898.09	481,755	501,885	122,013	13.67	8,926
1973	1,574,101.49	1,197,891	1,247,945	326,156	14.34	22,744
1974	1,470,779.44	1,102,599	1,148,671	322,108	15.02	21,445
1975	1,391,307.95	1,026,785	1,069,689	321,619	15.72	20,459
1976	2,046,787.48	1,486,643	1,548,762	498,025	16.42	30,330
1977	2,509,360.18	1,792,511	1,867,411	641,949	17.14	37,453
1978	4,230,810.21	2,970,748	3,094,880	1,135,930	17.87	63,566
1979	4,440,341.73	3,063,081	3,191,071	1,249,271	18.61	67,129
1980	4,968,840.86	3,364,750	3,505,345	1,463,496	19.37	75,555
1981	4,926,244.81	3,273,490	3,410,272	1,515,973	20.13	75,309
1982	2,962,981.33	1,930,382	2,011,043	951,938	20.91	45,525

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.20 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1983	5,723,028.12	3,652,265	3,804,874	1,918,154	21.71	88,353
1984	7,530,644.26	4,705,372	4,901,985	2,628,659	22.51	116,777
1985	7,910,064.93	4,834,394	5,036,398	2,873,667	23.33	123,175
1986	9,694,328.79	5,790,713	6,032,677	3,661,652	24.16	151,558
1987	11,220,804.33	6,545,432	6,818,932	4,401,872	25.00	176,075
1988	11,333,403.26	6,450,633	6,720,172	4,613,231	25.85	178,462
1989	10,660,527.98	5,914,781	6,161,929	4,498,599	26.71	168,424
1990	10,364,590.67	5,598,641	5,832,579	4,532,012	27.59	164,263
1991	7,562,218.75	3,973,946	4,139,997	3,422,222	28.47	120,204
1992	8,417,039.43	4,298,330	4,477,935	3,939,104	29.36	134,166
1993	10,175,363.74	5,041,893	5,252,568	4,922,796	30.27	162,630
1994	5,392,678.51	2,590,265	2,698,499	2,694,180	31.18	86,407
1995	9,631,779.96	4,478,778	4,665,923	4,965,857	32.10	154,700
1996	3,952,159.25	1,776,496	1,850,727	2,101,432	33.03	63,622
1997	9,480,532.66	4,114,551	4,286,477	5,194,056	33.96	152,946
1998	5,666,018.59	2,370,266	2,469,307	3,196,712	34.90	91,596
1999	9,387,665.82	3,778,535	3,936,420	5,451,246	35.85	152,057
2000	1,214,784.83	469,721	489,348	725,437	36.80	19,713
2001	11,321,036.17	4,196,368	4,371,712	6,949,324	37.76	184,039
2002	11,347,136.74	4,024,489	4,192,652	7,154,485	38.72	184,775
2003	8,135,680.50	2,753,928	2,869,000	5,266,680	39.69	132,695
2004	1,418,515.06	457,230	476,335	942,180	40.66	23,172
2005	11,635,220.85	3,560,378	3,709,148	7,926,073	41.64	190,348
2006	6,511,821.96	1,886,279	1,965,097	4,546,725	42.62	106,681
2007	4,966,925.88	1,357,610	1,414,337	3,552,589	43.60	81,481
2008	4,826,865.70	1,240,504	1,292,338	3,534,528	44.58	79,285
2009	3,796,217.95	912,990	951,139	2,845,079	45.57	62,433
2010	1,818,243.77	407,287	424,306	1,393,938	46.56	29,939
2011	6,134,038.71	1,272,813	1,325,997	4,808,042	47.55	101,115
2012	1,117,795.15	213,499	222,420	895,375	48.54	18,446
2013	1,432,546.49	249,979	260,424	1,172,122	49.53	23,665
2014	1,735,099.82	274,146	285,601	1,449,499	50.52	28,692
2015	1,501,171.20	212,161	221,026	1,280,145	51.52	24,848
2016	2,822,862.22	352,378	367,102	2,455,760	52.51	46,767
2017	1,851,812.69	200,311	208,681	1,643,132	53.51	30,707
2018	3,232,605.03	295,783	308,143	2,924,462	54.51	53,650
2019	2,241,375.31	167,722	174,730	2,066,645	55.51	37,230
2020	1,450,375.57	84,600	88,135	1,362,241	56.50	24,110

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 369.20 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
2021	3,790,099.04	157,933	164,533	3,625,566	57.50	63,053
2022	3,049,568.79	76,239	79,425	2,970,144	58.50	50,772
2023	2,041,298.22	17,004	17,714	2,023,584	59.50	34,010
	278,093,550.44	125,356,932	130,594,805	147,498,745		4,428,260
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.3 1.59

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 370.10 METER TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2013	239,279.78	62,076	73,888	165,392	25.92	6,381
2014	482,213.62	113,802	135,457	346,757	26.74	12,968
2015	1,038,877.16	220,543	262,510	776,367	27.57	28,160
2016	244,754.76	46,014	54,770	189,985	28.42	6,685
2017	385,988.50	63,190	75,215	310,774	29.27	10,617
2018	391,031.11	54,408	64,761	326,270	30.13	10,829
2019	411,632.70	47,161	56,135	355,498	30.99	11,471
2020	310,553.45	27,773	33,058	277,495	31.87	8,707
2021	252,974.55	16,190	19,271	233,704	32.76	7,134
2022	902,371.54	34,804	41,427	860,945	33.65	25,585
2023	696,157.58	8,953	10,657	685,501	34.55	19,841
	5,355,834.75	694,914	827,149	4,528,686		148,378
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.5 2.77

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 370.20 SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2011	2,318,006.73	1,559,254	1,702,001	616,006	4.91	125,459
2012	21,732,331.00	13,879,788	15,150,461	6,581,870	5.42	1,214,367
2013	122,641,439.67	73,667,034	80,411,134	42,230,306	5.99	7,050,135
2014	93,363,742.33	52,221,142	57,001,905	36,361,837	6.61	5,501,034
2015	39,095,530.76	20,121,297	21,963,370	17,132,161	7.28	2,353,319
2016	10,111,878.87	4,705,361	5,136,129	4,975,750	8.02	620,418
2017	16,693,359.22	6,877,664	7,507,303	9,186,056	8.82	1,041,503
2018	5,802,817.36	2,061,915	2,250,680	3,552,137	9.67	367,336
2019	3,940,648.95	1,161,191	1,267,496	2,673,153	10.58	252,661
2020	8,067,474.96	1,866,249	2,037,102	6,030,373	11.53	523,016
2021	4,611,561.45	765,519	835,601	3,775,960	12.51	301,835
2022	6,016,446.75	601,645	656,725	5,359,722	13.50	397,016
2023	7,265,817.89	242,170	264,340	7,001,478	14.50	482,861
	341,661,055.94	179,730,229	196,184,247	145,476,809		20,230,960
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.2 5.92

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-S4						
NET SALVAGE PERCENT.. 0						
1994	19,065.30	14,423	19,065			
1995	36,305.98	26,788	36,306			
1996	24,135.77	17,332	24,136			
1997	51,638.40	36,007	50,467	1,171	11.20	105
1998	742,575.59	501,342	702,682	39,894	12.02	3,319
1999	156,401.81	101,999	142,962	13,440	12.87	1,044
	1,030,122.85	697,891	975,618	54,505		4,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.2	0.43

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
1914	0.46					
1915	0.36					
1916	0.80	1	1			
1917	0.56	1	1			
1918	0.95	1	1			
1919	0.89	1	1			
1961	5,062.71	3,578	5,063			
1962	15,941.86	11,171	15,942			
1963	11,314.50	7,856	11,314			
1964	1,117.48	768	1,117			
1965	14,619.72	9,957	14,620			
1966	20,626.61	13,908	20,627			
1967	17,648.48	11,780	17,648			
1968	17,192.10	11,359	17,192			
1969	21,391.39	13,981	21,391			
1970	35,525.35	22,965	35,525			
1971	99,084.69	63,344	99,085			
1972	168,446.92	106,482	168,447			
1973	178,198.79	111,310	178,199			
1974	179,554.97	110,811	179,185	370	10.72	35
1975	177,172.75	108,012	174,659	2,514	10.93	230
1976	274,451.05	165,258	267,227	7,224	11.14	648
1977	324,155.82	192,643	311,509	12,647	11.36	1,113
1978	251,201.41	147,312	238,208	12,993	11.58	1,122
1979	320,007.31	185,031	299,201	20,806	11.81	1,762
1980	240,584.04	137,133	221,748	18,836	12.04	1,564
1981	251,429.80	141,251	228,407	23,023	12.27	1,876
1982	399,567.27	221,188	357,667	41,900	12.50	3,352
1983	568,435.78	309,798	500,952	67,484	12.74	5,297
1984	584,713.63	313,447	506,853	77,861	12.99	5,994
1985	720,306.31	379,962	614,410	105,896	13.23	8,004
1986	263,686.56	136,740	221,113	42,574	13.48	3,158
1987	393,635.48	200,475	324,174	69,461	13.74	5,055
1988	667,011.80	333,506	539,289	127,723	14.00	9,123
1989	431,419.91	211,702	342,328	89,092	14.26	6,248
1990	599,794.92	288,543	466,582	133,213	14.53	9,168
1991	465,881.85	219,631	355,150	110,732	14.80	7,482
1992	394,062.70	181,832	294,028	100,035	15.08	6,634
1993	440,785.86	198,984	321,763	119,023	15.36	7,749
1994	441,962.96	195,096	315,476	126,487	15.64	8,087
1995	1,788,610.14	771,016	1,246,755	541,855	15.93	34,015

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
1996	1,854,945.42	779,745	1,260,870	594,075	16.23	36,604
1997	4,046,256.68	1,657,509	2,680,241	1,366,016	16.53	82,639
1998	12,020,534.53	4,791,024	7,747,226	4,273,309	16.84	253,759
1999	8,973,633.77	3,477,283	5,622,869	3,350,765	17.15	195,380
2000	72,807.75	27,381	44,276	28,532	17.47	1,633
2001	2,031,353.75	740,713	1,197,755	833,599	17.79	46,858
2002	476,436.98	168,116	271,848	204,589	18.12	11,291
2003	1,499,533.44	511,446	827,023	672,510	18.45	36,450
2004	594,505.43	195,551	316,212	278,293	18.79	14,811
2005	332,161.87	105,106	169,959	162,203	19.14	8,475
2006	152,777.03	46,434	75,085	77,692	19.49	3,986
2007	134,818.29	39,242	63,455	71,363	19.85	3,595
2008	309,194.45	85,913	138,924	170,270	20.22	8,421
2009	339,703.51	89,899	145,369	194,335	20.59	9,438
2010	573,620.22	144,019	232,883	340,737	20.97	16,249
2011	587,550.34	139,332	225,304	362,246	21.36	16,959
2012	839,040.30	186,989	302,367	536,673	21.76	24,663
2013	606,606.05	126,301	204,232	402,374	22.17	18,149
2014	656,339.19	126,811	205,057	451,282	22.59	19,977
2015	785,449.75	139,417	225,441	560,009	23.03	24,317
2016	959,036.96	154,472	249,786	709,251	23.49	30,194
2017	6,697,582.32	963,983	1,558,789	5,138,793	23.97	214,384
2018	1,518,434.69	191,429	309,546	1,208,889	24.47	49,403
2019	1,762,744.45	188,860	305,392	1,457,352	25.00	58,294
2020	1,475,316.15	128,043	207,050	1,268,266	25.57	49,600
2021	1,974,199.03	129,034	208,652	1,765,547	26.17	67,465
2022	2,163,251.75	89,624	144,925	2,018,327	26.84	75,198
2023	2,050,079.88	30,751	49,725	2,000,355	27.58	72,529
	66,272,520.92	20,992,261	33,923,119	32,349,402		1,578,437

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.5    2.38

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. 0						
1927	5,751.36	5,751	5,751			
1929	8,335.96	8,336	8,336			
1931	1,075.45	1,075	1,075			
1935	50.25	50	50			
1941	129.90	122	108	22	2.76	8
1946	19,578.90	17,560	15,475	4,104	4.64	884
1948	215.87	190	167	49	5.40	9
1949	13,572.45	11,829	10,425	3,147	5.78	544
1950	5,950.18	5,136	4,526	1,424	6.16	231
1951	1,377.12	1,177	1,037	340	6.55	52
1952	981.95	831	732	250	6.93	36
1954	959.98	796	702	258	7.71	33
1955	1,752,190.13	1,436,796	1,266,235	485,955	8.10	59,994
1956	10,888.67	8,832	7,784	3,105	8.50	365
1957	1,158.59	930	820	339	8.89	38
1958	508,021.10	403,145	355,288	152,733	9.29	16,441
1959	18,148.40	14,244	12,553	5,595	9.68	578
1960	6,328.45	4,911	4,328	2,000	10.08	198
1961	10,696.14	8,203	7,229	3,467	10.49	331
1962	1,494.46	1,133	999	495	10.89	45
1963	25,555.62	19,138	16,866	8,690	11.30	769
1964	35,896.35	26,563	23,410	12,486	11.70	1,067
1966	7,150.71	5,160	4,547	2,604	12.53	208
1967	2,284.74	1,628	1,435	850	12.94	66
1968	11,514.21	8,096	7,135	4,379	13.36	328
1969	2,886,056.94	2,002,289	1,764,598	1,121,459	13.78	81,383
1970	3,533.50	2,418	2,131	1,402	14.20	99
1971	27,057.89	18,267	16,099	10,959	14.62	750
1972	4,561.76	3,036	2,676	1,886	15.05	125
1973	8,156.69	5,351	4,716	3,441	15.48	222
1974	1,105,131.83	714,401	629,595	475,537	15.91	29,889
1975	3,532.85	2,249	1,982	1,551	16.35	95
1976	1,405.70	882	777	629	16.78	37
1978	12,528.42	7,609	6,706	5,822	17.67	329
1979	49,431.66	29,527	26,022	23,410	18.12	1,292
1980	514,893.54	302,412	266,513	248,381	18.57	13,375
1981	120,378.95	69,498	61,248	59,131	19.02	3,109
1982	359,862.88	204,082	179,855	180,008	19.48	9,241
1983	124,422.17	69,289	61,064	63,358	19.94	3,177
1984	382,435.67	209,066	184,248	198,188	20.40	9,715
1985	604,008.13	323,881	285,433	318,575	20.87	15,265

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. 0						
1986	1,335,855.31	702,072	618,729	717,126	21.35	33,589
1987	295,387.48	152,157	134,094	161,293	21.82	7,392
1988	726,378.66	366,414	322,917	403,462	22.30	18,092
1989	561,979.90	277,371	244,444	317,536	22.79	13,933
1990	342,603.06	165,364	145,734	196,869	23.28	8,457
1991	1,028.95	485	427	602	23.78	25
1992	2,724,668.88	1,254,547	1,105,620	1,619,049	24.28	66,682
1993	2,308,233.21	1,037,158	914,037	1,394,196	24.78	56,263
1994	236,579.53	103,570	91,275	145,305	25.30	5,743
1995	160,864.09	68,599	60,456	100,408	25.81	3,890
1996	37,470.65	15,538	13,693	23,778	26.34	903
1997	533,722.47	215,031	189,505	344,217	26.87	12,810
1998	5,149,515.88	2,014,027	1,774,942	3,374,574	27.40	123,160
1999	499,294.52	189,178	166,721	332,574	27.95	11,899
2001	672,471.52	238,351	210,056	462,416	29.05	15,918
2002	172,481.25	58,951	51,953	120,528	29.62	4,069
2003	3,789,268.44	1,247,086	1,099,045	2,690,223	30.19	89,110
2004	100,945.76	31,899	28,112	72,834	30.78	2,366
2005	248,118.40	75,153	66,232	181,886	31.37	5,798
2006	229,769.87	66,532	58,634	171,136	31.97	5,353
2007	386,939.74	106,795	94,117	292,823	32.58	8,988
2008	187,650.44	49,206	43,365	144,285	33.20	4,346
2009	585,768.72	145,271	128,026	457,743	33.84	13,527
2010	6,218,145.60	1,453,678	1,281,112	4,937,034	34.48	143,185
2011	2,520,260.57	552,214	486,661	2,033,600	35.14	57,871
2012	2,710,848.28	553,609	487,890	2,222,958	35.81	62,076
2013	553,357.27	104,524	92,116	461,241	36.50	12,637
2014	1,935,577.56	335,494	295,668	1,639,910	37.20	44,084
2015	2,014,475.76	316,937	279,314	1,735,162	37.92	45,758
2016	935,715.42	131,833	116,183	819,532	38.66	21,198
2017	1,441,318.69	178,724	157,508	1,283,811	39.42	32,568
2018	83,562.51	8,932	7,872	75,691	40.19	1,883
2019	156,590.35	13,919	12,267	144,323	41.00	3,520
2020	1,144,960.38	80,651	71,076	1,073,884	41.83	25,673
2021	624,581.25	32,203	28,380	596,201	42.68	13,969
2023	676,226.43	7,364	6,490	669,736	44.51	15,047
	50,959,322.32	18,306,726	16,135,347	34,823,975		1,242,110

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.0 2.44

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	78,405.46	75,792	70,561	7,844	0.50	7,844
2012	1,193.88	915	852	342	3.50	98
2013	11,777.35	8,244	7,675	4,102	4.50	912
2015	252,830.77	143,272	133,385	119,446	6.50	18,376
2016	145,009.33	72,505	67,501	77,508	7.50	10,334
2018	58,420.87	21,421	19,943	38,478	9.50	4,050
2020	181,647.76	42,384	39,459	142,189	11.50	12,364
2021	75,998.40	12,667	11,793	64,205	12.50	5,136
2022	71,991.62	7,199	6,702	65,290	13.50	4,836
2023	89,486.13	2,983	2,777	86,709	14.50	5,980
	966,761.57	387,382	360,648	606,114		69,930
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 7.23

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	3,853,484.29	3,468,136	3,335,102	518,382	0.50	518,382
2020	13,417,123.06	9,391,986	9,031,719	4,385,404	1.50	2,923,603
2021	3,797,656.95	1,898,828	1,825,991	1,971,666	2.50	788,666
2022	6,429,077.99	1,928,723	1,854,739	4,574,339	3.50	1,306,954
2023	2,113,587.48	211,359	203,251	1,910,336	4.50	424,519
	29,610,929.77	16,899,032	16,250,802	13,360,128		5,962,124
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						20.13

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	44,814.19	31,370	25,487	19,327	4.50	4,295
	44,814.19	31,370	25,487	19,327		4,295
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 9.58

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	967,257.27	935,019	892,241	75,016	0.50	75,016
2010	1,954,316.24	1,758,885	1,678,415	275,901	1.50	183,934
2011	2,711,264.82	2,259,378	2,156,010	555,255	2.50	222,102
2012	1,690,962.99	1,296,411	1,237,099	453,864	3.50	129,675
2013	2,624,053.51	1,836,837	1,752,800	871,254	4.50	193,612
2014	3,347,957.09	2,120,362	2,023,354	1,324,603	5.50	240,837
2015	3,157,790.51	1,789,425	1,707,557	1,450,234	6.50	223,113
2016	4,440,979.77	2,220,490	2,118,901	2,322,079	7.50	309,611
2017	4,759,315.83	2,062,354	1,968,000	2,791,316	8.50	328,390
2018	3,579,047.00	1,312,329	1,252,289	2,326,758	9.50	244,922
2019	3,395,255.01	1,018,577	971,976	2,423,279	10.50	230,788
2020	5,486,383.02	1,280,138	1,221,571	4,264,812	11.50	370,853
2021	5,304,356.38	884,077	843,629	4,460,727	12.50	356,858
2022	4,886,735.66	488,674	466,317	4,420,419	13.50	327,438
2023	4,738,060.61	157,920	150,695	4,587,366	14.50	316,370
	53,043,735.71	21,420,876	20,440,854	32,602,882		3,753,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 7.08

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 395.10 LABORATORY EQUIPMENT - TESTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	158,343.65	146,468	145,677	12,667	1.50	8,445
2006	6,644.07	5,814	5,783	861	2.50	344
2007	90,148.95	74,373	73,971	16,178	3.50	4,622
	255,136.67	226,655	225,431	29,706		13,411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						5.26

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2007	951,922.05	629,696	544,554	407,368	6.77	60,173
2009	533,762.34	332,534	287,571	246,191	7.54	32,651
2010	21,982,152.66	13,123,345	11,348,911	10,633,242	8.06	1,319,261
2011	29,800,289.98	16,881,864	14,599,234	15,201,056	8.67	1,753,294
2012	4,042,135.79	2,150,416	1,859,654	2,182,482	9.36	233,171
2013	6,118,718.60	3,022,647	2,613,949	3,504,770	10.12	346,321
2014	22,608,194.89	10,241,512	8,856,737	13,751,458	10.94	1,256,989
2015	6,095,380.11	2,499,106	2,161,197	3,934,183	11.80	333,405
2016	10,021,139.10	3,662,726	3,167,481	6,853,658	12.69	540,083
2017	1,917,212.20	612,549	529,725	1,387,487	13.61	101,946
2018	7,575,486.42	2,060,532	1,781,923	5,793,563	14.56	397,910
2019	12,638,422.43	2,831,007	2,448,221	10,190,201	15.52	656,585
2020	2,836,476.62	494,965	428,040	2,408,437	16.51	145,877
2021	7,655,407.28	956,926	827,538	6,827,869	17.50	390,164
2022	5,453,052.10	408,979	353,680	5,099,372	18.50	275,642
2023	3,064,070.97	76,602	66,245	2,997,826	19.50	153,735
	143,293,823.54	59,985,406	51,874,660	91,419,164		7,997,207
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 5.58

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2011	23,633,173.38	15,897,327	15,599,426	8,033,747	4.91	1,636,201
2013	1,512,204.37	908,336	891,315	620,889	5.99	103,654
2014	309,276.33	172,988	169,746	139,530	6.61	21,109
2016	503,900.86	234,480	230,086	273,815	8.02	34,142
2017	6,511,622.72	2,682,789	2,632,516	3,879,107	8.82	439,808
2018	373,868.88	132,847	130,358	243,511	9.67	25,182
2019	1,391,380.61	409,998	402,315	989,066	10.58	93,484
2020	4,458,402.68	1,031,362	1,012,035	3,446,368	11.53	298,904
2021	1,082,746.24	179,736	176,368	906,378	12.51	72,452
	39,776,576.07	21,649,863	21,244,165	18,532,411		2,724,936
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.8 6.85

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	204,570.31	47,732	52,164-	256,734	11.50	22,325
2021	367,584.54	61,265	66,954-	434,539	12.50	34,763
2022	139,949.88	13,995	15,295-	155,245	13.50	11,500
	712,104.73	122,992	134,413-	846,518		68,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 9.63

**COMMON PLANT**

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
NET SALVAGE PERCENT.. 0						
1892	59.47	59	59			
1914	1,588.23	1,588	1,588			
1922	232.91	226	198	35	1.66	21
1924	5,737.55	5,484	4,809	929	2.34	397
1925	5,336.67	5,067	4,443	894	2.68	334
1927	13,978.16	13,105	11,492	2,486	3.31	751
1930	122.02	112	98	24	4.21	6
1931	403.82	369	324	80	4.51	18
1933	25.47	23	20	5	5.10	1
1937	121.50	107	94	28	6.32	4
1938	8,310.34	7,269	6,374	1,936	6.64	292
1941	1,241.54	1,064	933	309	7.60	41
1942	3,689.29	3,137	2,751	938	7.93	118
1944	394,951.08	330,791	290,084	104,867	8.61	12,180
1946	1,117.60	921	808	310	9.30	33
1947	293.41	240	210	83	9.65	9
1948	238.29	193	169	69	10.01	7
1949	56,408.83	45,361	39,779	16,630	10.38	1,602
1950	3,326.06	2,652	2,326	1,000	10.74	93
1951	16,504.21	13,041	11,436	5,068	11.12	456
1952	63,925.13	50,067	43,906	20,019	11.49	1,742
1953	73,915.73	57,348	50,291	23,625	11.88	1,989
1954	1,992.49	1,532	1,343	649	12.26	53
1955	35,386.50	26,934	23,620	11,766	12.66	929
1956	1,379,385.77	1,039,740	911,792	467,594	13.05	35,831
1957	45,395.83	33,867	29,699	15,697	13.46	1,166
1958	114,683.49	84,671	74,252	40,431	13.87	2,915
1959	506,068.46	369,718	324,221	181,847	14.28	12,734
1960	41,170.32	29,751	26,090	15,080	14.70	1,026
1961	798,747.44	570,729	500,496	298,251	15.13	19,713
1962	13,782.07	9,736	8,538	5,244	15.56	337
1963	102,934.00	71,879	63,034	39,900	15.99	2,495
1964	448.18	309	271	177	16.44	11
1965	230,964.86	157,361	137,996	92,969	16.89	5,504
1966	8,710.80	5,861	5,140	3,571	17.34	206
1967	588,794.05	391,048	342,926	245,868	17.80	13,813
1968	3,016,555.59	1,976,689	1,733,441	1,283,115	18.27	70,231
1969	20,156.13	13,029	11,426	8,730	18.74	466
1970	4,026,826.49	2,566,538	2,250,705	1,776,121	19.22	92,410
1971	13,150.86	8,260	7,244	5,907	19.71	300
1972	25,138,086.51	15,557,208	13,642,768	11,495,319	20.20	569,075

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
NET SALVAGE PERCENT.. 0						
1973	9,578.53	5,837	5,119	4,460	20.70	215
1974	74,462.49	44,663	39,167	35,295	21.21	1,664
1975	74,766.72	44,127	38,697	36,070	21.72	1,661
1976	91,976.05	53,381	46,812	45,164	22.24	2,031
1977	145,548.13	83,045	72,826	72,722	22.76	3,195
1978	358,408.13	200,913	176,189	182,219	23.29	7,824
1979	74,022.35	40,740	35,727	38,295	23.83	1,607
1980	325,585.69	175,816	154,180	171,406	24.38	7,031
1981	1,008,275.15	534,003	468,290	539,985	24.93	21,660
1982	293,436.25	152,311	133,568	159,868	25.49	6,272
1983	1,107,195.78	562,998	493,717	613,479	26.05	23,550
1984	1,747,807.13	869,954	762,899	984,908	26.62	36,999
1985	583,726.08	284,152	249,185	334,541	27.20	12,299
1986	891,755.86	424,342	372,123	519,633	27.78	18,705
1987	1,843,461.39	856,693	751,270	1,092,191	28.37	38,498
1988	1,621,992.40	735,411	644,913	977,079	28.97	33,727
1989	425,645.00	188,169	165,013	260,632	29.57	8,814
1990	1,630,818.18	702,181	615,772	1,015,046	30.18	33,633
1991	2,461,687.57	1,031,595	904,649	1,557,039	30.79	50,570
1992	4,055,727.37	1,652,141	1,448,832	2,606,895	31.41	82,996
1993	6,536,534.74	2,585,003	2,266,897	4,269,638	32.04	133,260
1994	3,045,571.17	1,168,220	1,024,461	2,021,110	32.67	61,864
1995	21,344,897.25	7,929,843	6,954,011	14,390,886	33.31	432,029
1996	2,961,881.86	1,064,589	933,583	2,028,299	33.95	59,744
1997	5,090,081.78	1,768,091	1,550,513	3,539,569	34.59	102,329
1998	40,860,513.08	13,691,949	12,007,043	28,853,470	35.24	818,770
1999	1,817,757.87	586,481	514,310	1,303,448	35.90	36,308
2000	417,130.00	129,390	113,468	303,662	36.56	8,306
2001	815,059.23	242,676	212,813	602,246	37.22	16,181
2002	2,685,959.20	766,250	671,957	2,014,002	37.88	53,168
2003	21,962,509.57	5,987,859	5,251,004	16,711,506	38.55	433,502
2004	2,314,335.66	601,288	527,295	1,787,041	39.23	45,553
2005	1,307,544.40	323,186	283,415	1,024,129	39.90	25,667
2006	172,301.52	40,377	35,408	136,894	40.58	3,373
2007	4,705,608.60	1,041,445	913,287	3,792,322	41.27	91,891
2008	6,657,810.34	1,388,087	1,217,272	5,440,538	41.95	129,691
2009	13,010,855.37	2,543,232	2,230,266	10,780,589	42.64	252,828
2010	23,784,418.93	4,339,467	3,805,460	19,978,959	43.33	461,088
2011	2,807,741.74	475,716	417,175	2,390,567	44.02	54,306
2012	4,737,124.82	740,081	649,008	4,088,117	44.72	91,416
2013	6,479,129.37	926,645	812,614	5,666,515	45.42	124,758

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
NET SALVAGE PERCENT.. 0						
2014	4,672,130.45	606,489	531,856	4,140,274	46.12	89,772
2015	3,524,290.56	410,298	359,807	3,164,484	46.83	67,574
2016	3,535,634.02	364,241	319,418	3,216,216	47.54	67,653
2017	11,786,114.15	1,054,032	924,325	10,861,789	48.26	225,068
2018	7,526,824.12	570,910	500,655	7,026,169	48.98	143,450
2019	15,786,924.26	982,894	861,941	14,924,983	49.70	300,301
2020	20,443,382.53	995,184	872,718	19,570,665	50.42	388,153
2021	14,945,857.59	521,760	457,553	14,488,305	51.15	283,251
2022	26,231,713.27	549,292	481,698	25,750,015	51.89	496,242
2023	33,473,165.09	233,643	204,891	33,268,274	52.63	632,116
	371,001,445.94	86,724,174	76,052,264	294,949,182		7,371,872
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0						1.99

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	100,572.80	45,258	25,611	74,962	5.50	13,629
	100,572.80	45,258	25,611	74,962		13,629
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 13.55

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	68,987.13	66,688	35,440	33,547	0.50	33,547
2010	953,124.79	857,812	455,864	497,261	1.50	331,507
2011	486,527.93	405,438	215,461	271,067	2.50	108,427
2012	264,226.94	202,575	107,654	156,573	3.50	44,735
2013	551,666.18	386,166	205,219	346,447	4.50	76,988
2014	269,581.12	170,734	90,733	178,848	5.50	32,518
2015	765,681.81	433,889	230,580	535,102	6.50	82,323
2016	2,471,622.59	1,235,811	656,743	1,814,880	7.50	241,984
2017	6,381,677.35	2,765,372	1,469,592	4,912,085	8.50	577,892
2018	1,835,238.77	672,927	357,611	1,477,628	9.50	155,540
2019	5,306,661.15	1,591,998	846,030	4,460,631	10.50	424,822
2020	4,458,491.59	1,040,300	552,842	3,905,650	11.50	339,622
2021	398,753.73	66,460	35,319	363,435	12.50	29,075
2022	2,311,205.85	231,121	122,824	2,188,382	13.50	162,102
2023	78,661.44	2,622	1,393	77,268	14.50	5,329
	26,602,108.37	10,129,913	5,383,305	21,218,803		2,646,411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0						9.95

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	94,849.16	94,849	94,849			
2018	65,435.00	65,435	65,435			
2019	8,548,563.11	7,693,707	7,612,169	936,394	0.50	936,394
2020	7,191,339.89	5,033,938	4,980,588	2,210,752	1.50	1,473,835
2021	7,175,681.06	3,587,841	3,549,817	3,625,864	2.50	1,450,346
2022	10,320,951.33	3,096,285	3,063,470	7,257,481	3.50	2,073,566
2023	11,521,553.83	1,152,155	1,139,944	10,381,610	4.50	2,307,024
	44,918,373.38	20,724,210	20,506,272	24,412,101		8,241,165
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 18.35

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L3						
NET SALVAGE PERCENT.. 0						
2002	64,490.53	64,491	64,491			
2015	752.09	594	752			
2017	2,306.80	1,646	5,723	3,416-		
	67,549.42	66,731	70,966	3,417-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S4						
NET SALVAGE PERCENT.. 0						
2005	408.96	396	409			
2006	1,316.16	1,262	1,316			
2007	12,551.56	11,903	12,552			
2008	1,139.94	1,066	1,140			
2009	16,480.55	15,148	16,481			
2010	816,423.74	734,104	816,424			
2012	51,459.17	43,397	48,874	2,585	1.88	1,375
2013	1,480,427.12	1,189,272	1,339,376	141,051	2.36	59,767
2014	4,266,553.67	3,210,582	3,615,804	650,750	2.97	219,108
2015	4,207,764.81	2,906,850	3,273,737	934,028	3.71	251,760
2016	5,519,175.80	3,417,308	3,848,622	1,670,554	4.57	365,548
2017	3,254,130.17	1,757,230	1,979,018	1,275,112	5.52	230,999
2018	2,383,578.77	1,092,466	1,230,351	1,153,228	6.50	177,420
2019	4,314,339.78	1,617,877	1,822,077	2,492,263	7.50	332,302
2020	3,531,877.71	1,030,143	1,160,162	2,371,716	8.50	279,025
2021	6,684,602.07	1,392,603	1,568,370	5,116,232	9.50	538,551
2022	3,765,352.71	470,669	530,074	3,235,279	10.50	308,122
2023	6,093,630.90	253,922	285,971	5,807,660	11.50	505,014
	46,401,213.59	19,146,198	21,550,758	24,850,456		3,268,991
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 7.05

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L5						
NET SALVAGE PERCENT.. 0						
1996	5,457.89	5,458	5,458			
1997	69,544.15	68,550	69,544			
2004	834,814.97	771,010	805,434	29,381	1.07	27,459
2006	129.00	116	121	8	1.41	6
2008	900,548.96	791,195	826,520	74,029	1.70	43,546
2009	1,442,949.26	1,258,454	1,314,641	128,308	1.79	71,680
2010	5,767,850.51	4,952,103	5,173,203	594,648	1.98	300,327
2011	3,620,081.35	3,004,668	3,138,820	481,261	2.38	202,211
2012	2,913,595.85	2,291,339	2,393,642	519,954	2.99	173,898
2013	7,243,874.33	5,298,387	5,534,948	1,708,926	3.76	454,502
2014	10,095,457.91	6,771,125	7,073,441	3,022,017	4.61	655,535
2015	3,476,528.53	2,103,300	2,197,208	1,279,321	5.53	231,342
2016	9,193,523.00	4,925,062	5,144,955	4,048,568	6.50	622,857
2017	7,617,326.79	3,536,649	3,694,552	3,922,775	7.50	523,037
2018	4,552,920.78	1,788,660	1,868,520	2,684,401	8.50	315,812
2019	13,483,377.98	4,333,962	4,527,463	8,955,915	9.50	942,728
2020	5,257,912.78	1,314,478	1,373,166	3,884,747	10.50	369,976
2021	9,812,135.57	1,752,153	1,830,383	7,981,753	11.50	694,065
2022	8,442,335.45	904,512	944,896	7,497,439	12.50	599,795
2023	13,479,643.77	481,358	502,850	12,976,794	13.50	961,244
	108,210,008.83	46,352,539	48,419,765	59,790,244		7,190,020
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 6.64

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L2						
NET SALVAGE PERCENT.. 0						
1995	177,146.57	168,934	177,147			
2002	44,306.19	37,016	44,306			
2009	57,897.77	39,897	57,898			
2023	142,055.76	6,456	55,567	86,489	10.50	8,237
	421,406.29	252,303	334,918	86,488		8,237
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.5	1.95

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L1.5						
NET SALVAGE PERCENT.. 0						
1960	5,673.50	5,674	5,674			
1961	3,539.00	3,539	3,539			
1962	972.68	973	973			
1963	1,026.82	1,027	1,027			
1966	3,152.61	3,153	3,153			
1967	23,398.38	23,398	23,398			
1968	54,611.08	54,611	54,611			
1969	11,345.85	11,346	11,346			
1970	27,731.60	27,732	27,732			
1971	6,644.50	6,644	6,644			
1972	4,524.32	4,524	4,524			
1973	67,709.54	67,710	67,710			
1974	814.23	814	814			
1975	25,351.71	25,352	25,352			
1976	1,544.50	1,544	1,544			
1978	14,407.27	13,927	14,407			
1988	9,324.38	8,075	9,324			
1994	125,649.32	100,352	125,649			
1995	71,710.56	56,316	71,711			
1996	17,979.09	13,892	17,979			
1997	232,446.39	176,350	232,446			
2000	67,159.32	47,997	67,159			
2001	3,706.93	2,590	3,707			
2002	174,201.67	118,922	171,618	2,584	4.76	543
2003	23,049.70	15,351	22,153	897	5.01	179
2004	9,379.42	6,090	8,789	590	5.26	112
2005	23,623.28	14,930	21,546	2,077	5.52	376
2006	50,554.48	31,074	44,843	5,711	5.78	988
2007	324,059.32	193,570	279,344	44,715	6.04	7,403
2009	7,165.37	4,027	5,811	1,354	6.57	206
2010	308,073.67	167,386	241,558	66,516	6.85	9,710
2011	45,336.50	23,756	34,283	11,054	7.14	1,548
2012	98,806.05	49,732	71,769	27,037	7.45	3,629
2013	70,130.41	33,710	48,647	21,483	7.79	2,758
2014	303,236.60	137,873	198,967	104,270	8.18	12,747
2015	445,680.25	189,860	273,990	171,690	8.61	19,941
2016	850,547.86	333,985	481,980	368,568	9.11	40,458
2017	666,229.90	235,845	340,352	325,878	9.69	33,630
2018	369,084.30	114,663	165,472	203,612	10.34	19,692
2019	32,124.54	8,438	12,177	19,948	11.06	1,804
2020	243,537.12	51,306	74,040	169,497	11.84	14,316

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L1.5						
NET SALVAGE PERCENT.. 0						
2021	238,124.45	36,831	53,152	184,972	12.68	14,588
2022	124,663.73	11,884	17,150	107,514	13.57	7,923
2023	401,515.30	12,848	18,541	382,974	14.52	26,376
	5,589,547.50	2,449,621	3,366,605	2,222,942		218,927
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.2 3.92

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - OTHER VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L1.5						
NET SALVAGE PERCENT.. 0						
1946	920.22	920	920			
1962	57.56	58	58			
1965	84,406.50	84,406	84,406			
1972	17,323.55	17,324	17,324			
1973	3,536.26	3,536	3,536			
1974	3,888.93	3,777	3,889			
1983	2,890.72	2,573	2,891			
1992	6,119.39	4,888	6,119			
1993	27,544.80	21,674	27,545			
1994	20,914.19	16,196	20,914			
1995	70,184.76	53,472	70,185			
1996	28,685.34	21,478	28,685			
2002	1,162,784.26	768,159	1,162,784			
2003	75,707.23	48,784	75,707			
2005	310,885.69	190,225	303,466	7,420	6.21	1,195
2006	906,063.59	539,670	860,935	45,129	6.47	6,975
2007	61,453.82	35,566	56,738	4,716	6.74	700
2008	149,463.48	84,073	134,122	15,341	7.00	2,192
2009	231,325.16	126,072	201,122	30,203	7.28	4,149
2010	280,071.99	147,564	235,409	44,663	7.57	5,900
2011	5,537.55	2,814	4,489	1,049	7.87	133
2012	248,450.64	120,966	192,977	55,474	8.21	6,757
2014	322,483.80	141,287	225,395	97,089	8.99	10,800
2015	200,945.00	82,136	131,031	69,914	9.46	7,390
2016	125,532.09	47,075	75,099	50,433	10.00	5,043
2018	118,132.30	34,776	55,478	62,654	11.29	5,550
2019	10,000.00	2,481	3,958	6,042	12.03	502
2020	880,312.65	174,962	279,116	601,197	12.82	46,895
2021	382,589.00	55,713	88,879	293,710	13.67	21,486
2022	200,469.85	17,918	28,584	171,886	14.57	11,797
2023	92,545.00	2,776	4,429	88,116	15.52	5,678
	6,031,225.32	2,853,319	4,386,190	1,645,035		143,142

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 2.37

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 392.70 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-L4						
NET SALVAGE PERCENT.. 0						
2017	1,995,253.94	1,473,994	1,477,784	517,470	2.09	247,593
2018	4,451,531.94	2,904,625	2,912,093	1,539,439	2.78	553,755
2019	10,476,557.91	5,762,107	5,776,923	4,699,635	3.60	1,305,454
2020	2,101,106.06	913,981	916,331	1,184,775	4.52	262,118
2021	5,222,906.86	1,632,158	1,636,355	3,586,552	5.50	652,100
2022	1,448,573.64	271,608	272,306	1,176,268	6.50	180,964
2023	4,224,204.73	264,013	264,692	3,959,513	7.50	527,935
	29,920,135.08	13,222,486	13,256,484	16,663,651		3,729,919
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5						12.47

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	54,743.00	52,918	41,145	13,598	0.50	13,598
2010	60,242.00	54,218	42,156	18,086	1.50	12,057
2011	5,183.04	4,319	3,358	1,825	2.50	730
2013	46,416.68	32,492	25,264	21,153	4.50	4,701
2014	770.40	488	379	391	5.50	71
2015	770.40	437	340	430	6.50	66
2016	115,923.80	57,962	45,067	70,857	7.50	9,448
2017	785.81	341	265	521	8.50	61
2018	463,423.36	169,923	132,120	331,303	9.50	34,874
2019	196,774.10	59,032	45,899	150,875	10.50	14,369
2021	272,946.64	45,492	35,372	237,575	12.50	19,006
2023	121,632.00	4,054	3,152	118,480	14.50	8,171
	1,339,611.23	481,676	374,517	965,094		117,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 8.75

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 394.20 TOOLS, SHOP AND GARAGE EQUIPMENT - COMMON TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	55,267.65	35,003	33,286	21,982	5.50	3,997
2016	2,088.50	1,044	993	1,096	7.50	146
2018	952,765.21	349,350	332,218	620,547	9.50	65,321
	1,010,121.36	385,397	366,497	643,624		69,464
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 6.88

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 394.30 TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	54,167.87	52,814	53,744	424	0.50	424
2006	3,478.87	3,044	3,098	381	2.50	152
2007	21,453.01	17,699	18,011	3,442	3.50	983
2008	12,963.09	10,046	10,223	2,740	4.50	609
2010	73,469.80	49,592	50,465	23,005	6.50	3,539
2011	50,175.40	31,360	31,912	18,263	7.50	2,435
2012	22,052.17	12,680	12,903	9,149	8.50	1,076
2013	60,134.71	31,571	32,127	28,008	9.50	2,948
2014	126,931.56	60,292	61,353	65,579	10.50	6,246
2015	83,948.79	35,678	36,306	47,643	11.50	4,143
2016	424,469.01	159,176	161,977	262,492	12.50	20,999
2017	171,250.58	55,656	56,636	114,615	13.50	8,490
2018	102,889.01	28,294	28,792	74,097	14.50	5,110
2019	15,709.23	3,535	3,597	12,112	15.50	781
2020	35,598.30	6,230	6,340	29,258	16.50	1,773
2021	168,062.80	21,008	21,378	146,685	17.50	8,382
2022	80,643.65	6,048	6,154	74,490	18.50	4,026
2023	34,175.67	854	869	33,307	19.50	1,708
	1,541,573.52	585,577	595,885	945,689		73,824

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 4.79

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R1.5						
NET SALVAGE PERCENT.. 0						
1973	28,014.86	28,015	28,015			
1977	11,826.57	11,827	11,827			
1980	3,955.00	3,955	3,955			
1981	6,017.00	6,017	6,017			
1986	5,472.23	5,472	5,472			
1998	35,800.78	35,801	35,801			
2002	93,979.86	87,401	93,878	102	0.84	102
	185,066.30	178,488	184,965	101		102
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.0	0.06

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
1997	794,445.38	678,456	701,227	93,218	2.92	31,924
1998	7,398,704.24	6,214,912	6,423,499	975,205	3.20	304,752
1999	1,031,170.51	850,716	879,268	151,903	3.50	43,401
2001	122,375.76	96,983	100,238	22,138	4.15	5,334
2002	50,892.16	39,441	40,765	10,127	4.50	2,250
2003	614,915.20	465,183	480,796	134,119	4.87	27,540
2005	50,000.00	35,775	36,976	13,024	5.69	2,289
2006	7,909,519.60	5,481,297	5,665,261	2,244,259	6.14	365,514
2007	6,682,064.26	4,470,301	4,620,334	2,061,730	6.62	311,440
2008	1,390,836.04	894,308	924,323	466,513	7.14	65,338
2012	745,044.85	387,796	400,811	344,234	9.59	35,895
2013	34,614.16	16,753	17,315	17,299	10.32	1,676
2014	1,088,927.83	485,662	501,962	586,966	11.08	52,975
2015	1,444,889.14	585,180	604,820	840,069	11.90	70,594
2016	422,148.93	153,029	158,165	263,984	12.75	20,705
2017	221,177.09	70,224	72,581	148,596	13.65	10,886
2018	18,280,188.44	4,953,931	5,120,196	13,159,992	14.58	902,606
2019	17,853,340.73	3,990,222	4,124,143	13,729,198	15.53	884,044
2020	32,862,198.64	5,734,454	5,926,915	26,935,284	16.51	1,631,453
2021	3,484,206.74	435,526	450,143	3,034,064	17.50	173,375
2022	13,546,160.99	1,015,962	1,050,060	12,496,101	18.50	675,465
2023	12,675,460.89	316,887	327,523	12,347,938	19.50	633,228
	128,703,281.58	37,372,998	38,627,321	90,075,961		6,252,684
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.4 4.86

PECO ENERGY COMPANY  
COMMON PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	18,269.07	17,660	16,714	1,555	0.50	1,555
2010	511,435.53	460,292	435,624	75,812	1.50	50,541
2011	22,622.02	18,852	17,842	4,780	2.50	1,912
2012	67,989.42	52,125	49,331	18,658	3.50	5,331
2014	497,037.52	314,789	297,919	199,119	5.50	36,203
2015	16,773.27	9,505	8,995	7,778	6.50	1,197
2017	57,233.54	24,801	23,472	33,762	8.50	3,972
	1,191,360.37	898,024	849,897	341,463		100,711
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 8.45

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,244,510,967	1,351,908	0.0011	0.9989	100.00
0.5	1,136,130,153	3,057,251	0.0027	0.9973	99.89
1.5	1,036,377,889	4,953,489	0.0048	0.9952	99.62
2.5	927,161,195	3,906,259	0.0042	0.9958	99.15
3.5	817,386,549	3,811,753	0.0047	0.9953	98.73
4.5	746,444,576	3,021,866	0.0040	0.9960	98.27
5.5	696,128,822	3,027,265	0.0043	0.9957	97.87
6.5	667,051,371	2,961,796	0.0044	0.9956	97.44
7.5	641,444,501	2,840,392	0.0044	0.9956	97.01
8.5	616,469,916	2,598,866	0.0042	0.9958	96.58
9.5	555,747,712	2,492,664	0.0045	0.9955	96.18
10.5	540,804,654	2,798,247	0.0052	0.9948	95.74
11.5	533,764,018	2,823,513	0.0053	0.9947	95.25
12.5	523,241,289	2,991,224	0.0057	0.9943	94.74
13.5	506,732,748	3,012,009	0.0059	0.9941	94.20
14.5	492,645,972	2,968,080	0.0060	0.9940	93.64
15.5	472,795,521	3,121,913	0.0066	0.9934	93.08
16.5	456,830,584	3,251,176	0.0071	0.9929	92.46
17.5	435,737,189	3,287,389	0.0075	0.9925	91.81
18.5	414,011,173	3,320,746	0.0080	0.9920	91.11
19.5	402,492,760	3,578,637	0.0089	0.9911	90.38
20.5	373,199,363	3,421,053	0.0092	0.9908	89.58
21.5	345,514,498	3,130,119	0.0091	0.9909	88.76
22.5	307,986,063	2,726,030	0.0089	0.9911	87.95
23.5	299,064,277	2,895,709	0.0097	0.9903	87.18
24.5	278,661,463	2,742,217	0.0098	0.9902	86.33
25.5	262,292,485	2,812,918	0.0107	0.9893	85.48
26.5	248,273,461	2,737,849	0.0110	0.9890	84.57
27.5	230,236,203	2,590,145	0.0112	0.9888	83.63
28.5	219,101,014	2,648,552	0.0121	0.9879	82.69
29.5	207,960,983	2,702,734	0.0130	0.9870	81.69
30.5	193,831,991	2,718,994	0.0140	0.9860	80.63
31.5	180,620,393	2,682,773	0.0149	0.9851	79.50
32.5	170,555,744	2,779,958	0.0163	0.9837	78.32
33.5	158,385,702	2,775,143	0.0175	0.9825	77.04
34.5	144,873,905	2,673,008	0.0185	0.9815	75.69
35.5	133,605,450	4,422,423	0.0331	0.9669	74.30
36.5	119,797,503	2,279,405	0.0190	0.9810	71.84
37.5	109,868,023	1,875,594	0.0171	0.9829	70.47
38.5	101,430,606	1,814,938	0.0179	0.9821	69.27

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	94,600,477	1,691,874	0.0179	0.9821	68.03
40.5	89,381,483	1,772,282	0.0198	0.9802	66.81
41.5	84,122,926	1,733,175	0.0206	0.9794	65.49
42.5	79,475,494	1,816,023	0.0229	0.9771	64.14
43.5	75,194,078	1,800,112	0.0239	0.9761	62.67
44.5	71,189,017	1,883,955	0.0265	0.9735	61.17
45.5	67,068,753	1,914,565	0.0285	0.9715	59.55
46.5	62,986,174	1,953,074	0.0310	0.9690	57.85
47.5	59,368,344	2,016,767	0.0340	0.9660	56.06
48.5	55,756,143	3,244,557	0.0582	0.9418	54.15
49.5	50,090,478	2,706,504	0.0540	0.9460	51.00
50.5	45,359,638	2,299,977	0.0507	0.9493	48.25
51.5	41,746,329	2,160,863	0.0518	0.9482	45.80
52.5	37,911,795	2,015,773	0.0532	0.9468	43.43
53.5	33,472,687	1,736,937	0.0519	0.9481	41.12
54.5	29,409,218	1,473,064	0.0501	0.9499	38.99
55.5	26,636,828	1,291,714	0.0485	0.9515	37.03
56.5	24,466,901	1,389,333	0.0568	0.9432	35.24
57.5	22,381,780	1,526,337	0.0682	0.9318	33.24
58.5	20,876,482	1,845,951	0.0884	0.9116	30.97
59.5	18,113,538	1,668,204	0.0921	0.9079	28.23
60.5	15,624,993	1,527,947	0.0978	0.9022	25.63
61.5	13,279,096	1,400,965	0.1055	0.8945	23.13
62.5	10,929,842	1,188,017	0.1087	0.8913	20.69
63.5	8,920,521	963,907	0.1081	0.8919	18.44
64.5	7,386,492	849,516	0.1150	0.8850	16.44
65.5	5,612,897	748,307	0.1333	0.8667	14.55
66.5	4,470,975	608,497	0.1361	0.8639	12.61
67.5	3,554,448	395,458	0.1113	0.8887	10.90
68.5	2,876,203	279,424	0.0972	0.9028	9.68
69.5	2,381,071	246,886	0.1037	0.8963	8.74
70.5	1,989,718	195,880	0.0984	0.9016	7.84
71.5	1,793,839	199,404	0.1112	0.8888	7.07
72.5	1,462,021	181,776	0.1243	0.8757	6.28
73.5	1,210,151	159,260	0.1316	0.8684	5.50
74.5	1,136,773	130,392	0.1147	0.8853	4.78
75.5	953,941	180,687	0.1894	0.8106	4.23
76.5	750,760	113,284	0.1509	0.8491	3.43
77.5	637,448	63,401	0.0995	0.9005	2.91
78.5	555,306	47,946	0.0863	0.9137	2.62

PECO ENERGY COMPANY  
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	490,236	29,532	0.0602	0.9398	2.39	
80.5	448,532	28,895	0.0644	0.9356	2.25	
81.5	355,020	19,326	0.0544	0.9456	2.11	
82.5	335,694	26,374	0.0786	0.9214	1.99	
83.5	309,320	23,816	0.0770	0.9230	1.83	
84.5	285,261	25,564	0.0896	0.9104	1.69	
85.5	258,620	19,790	0.0765	0.9235	1.54	
86.5	237,933	18,200	0.0765	0.9235	1.42	
87.5	218,144	13,548	0.0621	0.9379	1.31	
88.5	203,533	10,314	0.0507	0.9493	1.23	
89.5	192,819	6,366	0.0330	0.9670	1.17	
90.5	186,250	15,672	0.0841	0.9159	1.13	
91.5	170,483	12,498	0.0733	0.9267	1.04	
92.5	157,880	26,350	0.1669	0.8331	0.96	
93.5	131,460	42,962	0.3268	0.6732	0.80	
94.5	88,126	74,287	0.8430	0.1570	0.54	
95.5	13,830	13,830	1.0000		0.08	
96.5						