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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-Filing

June 4, 2025

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

SUBJECT: PECO Energy Company's 2025 Annual Depreciation Report (ADR) – Electric Operations
M-110550 F2024 ADR

Dear Secretary Homsher,

In accordance with Sections 73.3 and 73.4 of the Pennsylvania Public Utility Code, enclosed please find a copy of PECO Energy Company's ("PECO") 2025 Annual Depreciation Report for the year ended December 31, 2024. PECO is filing this report for its electric operations and filing a separate report for its gas operations to ensure that separate docket numbers are assigned for its electric and gas operations.

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

Sincerely,

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

Enclosures

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

PECO ENERGY COMPANY

2025 ANNUAL DEPRECIATION REPORT

PECO Energy Company
2025 Annual Depreciation Report
Executive Summary

Depreciation Methods

The depreciation methods utilized in the 2025 Annual Depreciation Report are consistent with those utilized in the 2024 Annual Depreciation Report. Such methods are as follows:

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

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

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

Net Negative Salvage Methodology

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

Depreciation Expense Comparison

Attachments A, B, and C provide a comparison of 2024, 2023, and 2022 depreciation expense by class of service, functional grouping, and plant account.

Attachment A - Electric Plant Depreciation Expense

The change in electric plant depreciation between 2024, 2023, and 2022 is primarily due to additions to plant in service.

Attachment B - Gas Plant Depreciation Expense

The change in gas plant depreciation between 2024, 2023, and 2022 is primarily due to additions to plant in service.

Attachment C - Common Plant Depreciation Expense

The change in common plant depreciation between 2024 and 2023 is primarily due to software retirements whereas the increase between 2023 and 2022 is primarily due to software additions to plant in service during the year.

ATTACHMENT A

PECO ENERGY COMPANY

2024 Annual Depreciation Report - Executive Summary

Comparison of 2022 thru 2024 Depreciation Expense

(in \$ thousands)

Account	Account Description	Depreciation Expense			2024 vs 2023	2024 vs 2023
		2024	2023	2022	\$ Change	% Change
ELECTRIC						
Intangible Plant						
303	Miscellaneous Intangible Plant	\$ 28,253	\$ 19,072	\$ 19,264	\$ 9,182	48.1%
Total		\$ 28,253	\$ 19,072	\$ 19,264	\$ 9,182	48.1%
Transmission Plant						
352	Structures and Improvements	\$ 2,861	\$ 1,911	\$ 1,817	\$ 949	49.7%
353	Station Equipment	18,056	17,786	17,480	269	1.5%
354	Towers and Fixtures	3,464	3,458	3,466	5	0.2%
355	Poles and Fixtures	441	421	385	21	4.9%
356	Overhead Conductors, Devices	4,452	4,223	3,344	229	5.4%
357	Underground Conduit	658	633	254	25	4.0%
358	Undergrnd Conductors, Devis	2,039	2,079	1,659	(40)	-1.9%
359	Roads and Trails	28	28	36	0	0%
Total		\$ 31,999	\$ 30,540	\$ 28,441	\$ 1,459	4.8%
Distribution Plant						
361	Structures and Improvements	\$ 4,481	\$ 4,016	\$ 3,520	\$ 466	11.6%
362	Station Equipment	22,605	21,678	20,744	928	4.3%
364	Poles, Towers and Fixtures	26,712	23,978	21,757	2,734	11.4%
365	Overhead Conductors, Devices	41,771	39,203	35,923	2,568	6.6%
366	Underground Conduit	11,688	10,237	8,895	1,451	14.2%
367	Undergrnd Conductors, Devis	39,292	35,397	32,445	3,895	11.0%
368	Line Transformers	18,809	16,583	15,244	2,225	13.4%
369	Services	8,546	8,372	8,212	174	2.1%
370	Meters	19,880	20,032	20,153	(152)	-0.8%
371	Installs on Customer Premiss	4	4	5	(0)	0%
373	Street Lighting,Signal Systm	1,834	1,922	1,856	(88)	-4.6%
399	ARC	(42)	(3)	16	(38)	1099.9%
Total		\$ 195,582	\$ 181,419	\$ 168,770	\$ 14,163	7.8%
General Plant						
390	Structures and Improvements	\$ 1,192	\$ 1,199	\$ 1,199	\$ (8)	-0.6%
391	Office Furniture, Equipment	7,899	7,044	8,334	855	12.1%
393	Stores Equipment	4	4	4	(0)	-3.6%
394	Tools, Shop, Garage Equipmnt	3,744	3,482	3,238	262	7.5%
395	Laboratory Equipment	11	15	18	(3)	-23.0%
397	Communication Equipment	10,222	10,277	10,287	(55)	-0.5%
398	Miscellaneous Equipment	98	61	46	37	60.7%
399	ARC	0	0	0	0	0%
Total		\$ 23,170	\$ 22,082	\$ 23,125	\$ 1,088	4.9%
TOTAL ELECTRIC		\$ 279,004	\$ 253,113	\$ 239,600	\$ 25,891	10.2%

ATTACHMENT B

PECO ENERGY COMPANY

2024 Annual Depreciation Report - Executive Summary

Comparison of 2022 thru 2024 Depreciation Expense

(\$s in thousands)

Account	Account Description	Depreciation Expense			2024 vs 2023	2024 vs 2023
		2024	2023	2022	\$ Change	% Change
GAS						
Intangible Plant						
1303	Miscellaneous Intangible Plant	\$ 6,602	\$ 2,682	\$ 3,173	\$ 3,921	146.2%
Total		\$ 6,602	\$ 2,682	\$ 3,173	\$ 3,921	146.2%
Production Plant						
1305	Structures and Improvements	\$ 31	\$ 30	\$ 30	\$ 0.2	0.8%
1311	Liquefied Petroleum Gas Eq	140	140	140	0	0%
Total		\$ 170	\$ 170	\$ 170	\$ 0	0%
Storage Plant						
1361	Structures & Improvements	\$ 402	\$ 410	\$ 412	\$ (8)	-2.1%
1362	Gas Holders	10	10	10	0	0%
1363	Gas Storage Equipment	5,189	2,213	1,781	2,976	134.5%
Total		\$ 5,601	\$ 2,633	\$ 2,203	\$ 2,967	112.7%
Distribution Plant						
1375	Structures and Improvements	\$ 349	\$ 333	\$ 320	\$ 16	4.7%
1376	Gas Mains	32,163	29,404	27,148	2,758	9.4%
1377	Compressor Station Equipment	0	0	0	0	0%
1378	Measure & Regulate Sta Equip	530	506	451	25	4.8%
1379	City Gate Station	1,050	1,053	1,056	(4)	-0.4%
1380	Services	23,793	22,636	20,869	1,157	5.1%
1381	Meters	5,647	5,513	5,347	134	2.4%
1382	Meter Installations	5,158	4,865	4,465	293	6.0%
1387	Other Equipment	133	103	113	29	28.3%
Total		\$ 68,821	\$ 64,414	\$ 59,769	\$ 4,407	6.8%
General Plant						
1390	Structures & Improvements	\$ 225	\$ 225	\$ 207	\$ (0)	0%
1391	Office Furniture & Equipment	484	855	961	(371)	-43.4%
1394	Tools, Shop & Garage Equip	884	743	699	141	18.9%
1395	Laboratory Equipment	2	2	14	(0)	0%
1397	Communication Equipment	438	511	509	(73)	-14.3%
1398	Miscellaneous Equipment	8	8	8	0	0%
1399	ARC	5	5	7	0	0%
Total		\$2,044	\$2,348	\$2,405	(\$303)	-12.9%
TOTAL GAS		\$83,239	\$72,247	\$67,720	\$10,992	15.2%

ATTACHMENT C

PECO ENERGY COMPANY

2024 Annual Depreciation Report - Executive Summary

Comparison of 2022 thru 2024 Depreciation Expense

(in \$ thousands)

Account	Account Description	Depreciation Expense			2024 vs 2023	2024 vs 2023
		2024	2023	2022	\$ Change	% Change
COMMON						
General Plant						
4303	Miscellaneous Intangible Plant	\$ 34,352	\$ 41,174	\$ 34,798	\$ (6,822)	-16.6%
4390	Structures and Improvements	7,578	6,660	5,902	918	13.8%
4391	Office Furniture and Equipment	12,629	10,433	10,222	2,196	21.0%
4393	Stores Equipment	103	104	115	(1)	-0.8%
4394	Tools, Shop, Garage Equipmnt	67	69	73	(2)	-2.4%
4397	Communication Equipment	6,191	5,691	5,378	500	8.8%
4398	Miscellaneous Equipment	428	84	85	344	409.9%
4399	ARC	0	0	0	0	0%
Total		\$ 61,347	\$ 64,214	\$ 56,572	\$ (2,867)	-4.5%
Transportation (See Note Below)						
4392	Transportation Equipment	\$ 15,888	\$ 14,239	\$ 13,066	\$ 1,649	11.6%
4394	Tools, Shop, Garage Equipmnt	85	89	97	(4)	-4.6%
4396	Power Operated Equipment	0	0	0	0	0%
Total		\$ 15,973	\$ 14,328	\$ 13,163	\$ 1,645	11.5%
TOTAL COMMON		\$ 77,320	\$ 78,542	\$ 69,735	\$ (1,222)	-1.6%
Note: Fleet depreciation is excluded from depreciation expense and directly assigned to the functional O&M and capital accounts based on use.						

**Comparative Analysis of Electric Utilities
Year Ending 12-31-2024
PECO Energy Company ADR 110550**

INTANGIBLE PLANT		2024	2023	2022
Original Cost (Depreciable)	A	211,123,071	163,321,702	229,987,781
Book Accrued Depreciation	B	77,429,124	110,293,052	163,735,501
Book Reserve % of O. C.	C = B/A	36.67%	67.53%	71.19%
Original Cost to Depreciate	D = A-B	133,693,947	53,028,650	66,252,280
Annual Depreciation Expense	E	28,253,245	19,071,678	19,263,780
Annual % of O. C.	= E/A	13.38%	11.68%	8.38%

TRANSMISSION PLANT		2024	2023	2022
Original Cost (Depreciable)	G	1,970,579,015	1,881,838,716	1,804,222,411
Book Accrued Depreciation	H	622,451,888	602,299,071	580,528,043
Book Reserve % of O. C.	I = H/G	31.59%	32.01%	32.18%
Original Cost to Depreciate	J = G-H	1,348,127,127	1,279,539,645	1,223,694,368
Annual Depreciation Expense	K	31,999,026	30,540,045	28,441,276
Annual % of O. C.	= K/G	1.62%	1.62%	1.58%

DISTRIBUTION PLANT		2024	2023	2022
Original Cost (Depreciable)	M	9,570,492,489	8,804,874,673	8,243,738,775
Book Accrued Depreciation	N	1,952,698,476	1,974,034,695	1,936,106,830
Book Reserve % of O. C.	O = N/M	20.40%	22.42%	23.49%
Original Cost to Depreciate	P = M-N	7,617,794,013	6,830,839,978	6,307,631,945
Annual Depreciation Expense	Q	195,581,765	181,419,200	168,769,889
Annual % of O. C.	= Q/M	2.04%	2.06%	2.05%

GENERAL PLANT		2024	2023	2022
Original Cost (Depreciable)	S	345,984,136	320,621,603	324,517,326
Book Accrued Depreciation	T	144,881,147	127,921,814	120,443,693
Book Reserve % of O. C.	U = T/S	41.88%	39.90%	37.11%
Original Cost to Depreciate	V = S-T	201,102,989	192,699,789	204,073,633
Annual Depreciation Expense	W	23,170,142	22,082,035	23,124,961
Annual % of O. C.	= W/S	6.70%	6.89%	7.13%

ALLOCATED COMMON PLANT (including Transportation)		2024	2023	2022
Original Cost (Depreciable)	Y	823,375,117	831,992,185	837,441,848
Book Accrued Depreciation	Z	303,145,328	353,709,073	379,046,088
Book Reserve % of O. C.	AA = Z/Y	36.82%	42.51%	45.26%
Original Cost to Depreciate	AB = Y-Z	520,229,789	478,283,112	458,395,759
Annual Depreciation Expense	AC	58,394,072	59,335,595	54,247,231
Annual % of O. C.	= AC/Y	7.09%	7.13%	6.48%

TOTAL COMPANY		2024	2023	2022
Original Cost (Depreciable)	AE = A+G+M+S+Y	12,921,553,828	12,002,648,879	11,439,908,141
Book Accrued Depreciation	AF = B+H+N+T+Z	3,100,605,963	3,168,257,705	3,179,860,155
Book Reserve % of O. C.	AG = AF/AE	24.00%	26.40%	27.80%
Original Cost to Depreciate	AH = AE-AF	9,820,947,865	8,834,391,174	8,260,047,985
Annual Depreciation Expense	AI = E+K+Q+W+AC	337,398,250	312,448,553	293,847,137
Annual % of O. C.	= AI/AE	2.61%	2.60%	2.57%

NON-DEPRECIABLE PLANT		2024	2023	2022
Land and Land Rights - Electric	AK	146,698,200	130,953,695	123,603,087
Land and Land Rights - Allocated Common	AJ	5,109,176	5,124,355	5,276,539
Intangible Property - Electric	X	162,934	162,934	162,934
Intangible Property - Allocated Common	R	511,391	511,552	526,744
Total Non-Depreciable Plant	AL = AK+AJ+X+R	152,481,701	136,752,536	129,569,304

Plant Held for Future Use		2024	2023	2022
Plant Held for Future Use - Electric	L	45,117,203	41,829,197	33,942,838
Plant Held for Future Use - Allocated Common	F	13,345,724	3,475,763	0
Total Plant Held for Future Use	AM = L+F	58,462,927	45,304,960	33,942,838

TOTAL PLANT IN SERVICE		2024	2023	2022
	= AE+AL+AM	13,132,498,456	12,184,706,374	11,603,420,282

**Comparative Analysis of Gas Utilities
Year Ending 12-31-2024
PECO Energy Company ADR 122300**

INTANGIBLE PLANT		2024	2023	2022
Original Cost (Depreciable)	A	50,170,838	19,925,640	26,390,827
Book Accrued Depreciation	B	14,193,789	11,058,570	18,087,864
Book Reserve % of O. C.	C = B/A	28.29%	55.50%	68.54%
Original Cost to Depreciate	D = A-B	35,977,049	8,867,070	8,302,963
Annual Depreciation Expense	E	6,602,486	2,681,730	3,172,931
Annual % of O. C.	= E/A	13.16%	13.46%	12.02%
PRODUCTION PLANT				
Original Cost (Depreciable)	F	15,566,749	15,559,112	15,559,112
Book Accrued Depreciation	G	13,768,953	13,598,462	13,431,024
Book Reserve % of O. C.	H = G/F	88.45%	87.40%	86.32%
Original Cost to Depreciate	I = F-G	1,797,796	1,960,650	2,128,088
Annual Depreciation Expense	J	170,491	170,349	170,247
Annual % of O. C.	= J/F	1.10%	1.09%	1.09%
STORAGE PLANT				
Original Cost (Depreciable)	K	130,592,602	132,352,291	74,086,784
Book Accrued Depreciation	L	30,019,995	32,140,385	30,648,498
Book Reserve % of O. C.	M = L/K	22.99%	24.28%	41.37%
Original Cost to Depreciate	N = K-L	100,572,607	100,211,906	43,438,286
Annual Depreciation Expense	O	5,600,891	2,633,408	2,203,401
Annual % of O. C.	= O/K	4.29%	1.99%	2.97%
DISTRIBUTION PLANT				
Original Cost (Depreciable)	P	4,007,860,157	3,698,877,165	3,465,111,260
Book Accrued Depreciation	Q	906,561,981	864,092,919	826,738,097
Book Reserve % of O. C.	S = Q/P	22.62%	23.36%	23.86%
Original Cost to Depreciate	T = P-Q	3,101,298,176	2,834,784,246	2,638,373,163
Annual Depreciation Expense	U	68,821,397	64,414,355	59,768,700
Annual % of O. C.	= U/P	1.72%	1.74%	1.72%
GENERAL PLANT				
Original Cost (Depreciable)	V	39,123,436	34,636,300	34,733,852
Book Accrued Depreciation	W	17,614,859	15,717,006	16,088,958
Book Reserve % of O. C.	X = W/V	45.02%	45.38%	46.32%
Original Cost to Depreciate	Y = V-W	21,508,577	18,919,294	18,644,894
Annual Depreciation Expense	Z	2,044,204	2,347,627	2,404,707
Annual % of O. C.	= Z/V	5.23%	6.78%	6.92%
ALLOCATED COMMON PLANT				
Original Cost (Depreciable)	AA	266,860,931	269,307,287	239,099,928
Book Accrued Depreciation	AB	98,251,262	114,491,978	108,222,312
Book Reserve % of O. C.	AC = AB/AA	36.82%	42.51%	45.26%
Original Cost to Depreciate	AD = AA-AB	168,609,669	154,815,309	130,877,617
Annual Depreciation Expense	AE	18,925,877	19,206,320	15,488,250
Annual % of O. C.	= AE/AA	7.09%	7.13%	6.48%
TOTAL COMPANY				
		2024	2023	2022
Original Cost (Depreciable)	AF = A+F+K+P+V+AA	4,510,174,713	4,170,657,795	3,854,981,763
Book Accrued Depreciation	AG = B+G+L+Q+W+AB	1,080,410,839	1,051,099,320	1,013,216,753
Book Reserve % of O. C.	AH = AG/AF	23.95%	25.20%	26.28%
Original Cost to Depreciate	AI = AF-AG	3,429,763,874	3,119,558,475	2,841,765,011
Annual Depreciation Expense	AJ = E+J+O+U+Z+AE	102,165,346	91,453,790	83,208,236
Annual % of O. C.	= AJ/AF	2.27%	2.19%	2.16%
NON-DEPRECIABLE PLANT				
Land and Land Rights - Gas	AK	3,950,481	3,930,468	3,891,663
Land and Land Rights - Common	AL	1,655,915	1,658,701	1,506,517
Intangible Property - Gas	AM	50,033	50,033	50,033
Intangible Property - Common	AN	165,745	165,584	150,392
Total Non-Depreciable Plant	AO = AK+AL+AM+AN	5,822,174	5,804,786	5,598,605
Plant Held for Future Use				
Plant Held for Future Use - Gas		1,858,000.00	1,858,000.00	1,876,000.00
Plant Held for Future Use - Allocated Common	AP	2,213,288.75	1,042,322.25	-
Total Plant Held for Future Use	AQ = AP	4,071,288.75	2,900,322.25	1,876,000.00
TOTAL PLANT IN SERVICE	= AF+AO+AQ	4,520,068,176	4,179,362,904	3,862,456,368

PECO ENERGY
Development of Factors for Allocation of Common Plant - 2024
Data as of December 31, 2023

	Plant in Service @ 12/31/2023	Total Revenue YTD Dec 2023	Total Customers Month-end Dec 23
Electric	\$ 11,300,229,001	\$ 3,089,957,880	1,705,719
Gas	3,905,331,007	691,948,398	552,834
Subtotal	\$ 15,205,560,008	\$ 3,781,906,278	2,258,553
Common	1,108,759,663		
Total	\$ 16,314,319,671	\$ 3,781,906,278	2,258,553

Allocation Factors:	Plant in Service	Total Revenue	Total Customers	2024
Electric	74.32%	81.70%	75.52%	77.18%
Gas	25.68%	18.30%	24.48%	22.82%
Total	100.00%	100.00%	100.00%	100.00%

TYPE	Plant Category	FERC ACCT	Acct Description	Asset Balance at 12/31/2024	Less: Non Depreciable	Depreciable Asset Balance 12/31/2024	Reserve - 12/31/2024	Net Plant
COMMON	General Plant	301	Organization	677,136	(677,136)	0	0	0
COMMON	General Plant	303	Software	240,173,889		240,173,889	154,570,791	85,603,098
COMMON	General Plant	303	Regulatory Initiatives/Depr charged to Reg Asset	0		0	0	0
COMMON	General Plant	389	Land and Land Rights	6,765,091	(6,765,091)	0	0	0
COMMON	General Plant	390	Structures and Improvements	408,698,834		408,698,834	72,536,207	336,162,627
COMMON	General Plant	391	Office Furniture and Equipment	78,126,947		78,126,947	29,603,271	48,523,676
COMMON	General Plant	392	Transportation Equipment	221,836,910		221,836,910	97,223,509	124,613,401
COMMON	General Plant	393	Stores Equipment	1,525,234		1,525,234	422,731	1,102,503
COMMON	General Plant	394	Tools, Shop, Garage Equipmnt	2,765,348		2,765,348	1,068,594	1,696,754
COMMON	General Plant	396	Power Operated Equipment	185,066		185,066	185,031	35
COMMON	General Plant	397	Communication Equipment	133,076,251		133,076,251	44,818,315	88,257,936
COMMON	General Plant	398	Miscellaneous Equipment	3,393,412		3,393,412	1,248,494	2,144,918
COMMON	General Plant	399.1	ARC	454,157		454,157	(280,353)	734,510
COMMON PLANT GRAND TOTAL				1,097,678,275	(7,442,227)	1,090,236,048	401,396,590	688,839,458
GAS	Intangible Plant	G302	Franchises & Consents	50,033	(50,033)	0	0	0
GAS	Intangible Plant	G303	Intangible Property	50,170,838		50,170,838	14,193,789	35,977,049
GAS	Intangible Plant	G303	Regulatory Initiatives/Depr charged to Reg Asset	0		0	0	0
Intangible Plant				50,220,871	(50,033)	50,170,838	14,193,789	35,977,049
GAS	Production Plant	G305	Structures and Improvements	1,225,274		1,225,274	904,455	320,819
GAS	Production Plant	G311	Liquefied Petroleum Gas Eqp	14,341,475		14,341,475	12,864,498	1,476,977
Production Plant				15,566,749	0	15,566,749	13,768,953	1,797,796
GAS	Storage	G360	Land and Land Rights	15,923	(15,923)	0	0	0
GAS	Storage	G361	Structures & Improvements	15,056,515		15,056,515	7,983,233	7,073,282
GAS	Storage	G362	Gas Holders	7,083,540		7,083,540	6,908,145	175,395
GAS	Storage	G363	Gas Storage Equipment	108,452,547		108,452,547	15,128,617	93,323,930
Storage				130,608,525	(15,923)	130,592,602	30,019,995	100,572,607
GAS	Distribution Plant	G374	Land and Land Rights	3,934,558	(3,934,558)	0	0	0
GAS	Distribution Plant	G375	Structures and Improvements	19,866,827		19,866,827	6,601,068	13,265,759
GAS	Distribution Plant	G376	Gas Mains	2,175,949,761		2,175,949,761	404,069,678	1,771,880,083
GAS	Distribution Plant	G377	Compressor Station Equipment	0		0	0	0
GAS	Distribution Plant	G378	Measure & Regulate Sta Equip	26,844,788		26,844,788	6,859,763	19,985,025
GAS	Distribution Plant	G379	City Gate Station	61,536,689		61,536,689	26,776,745	34,759,944
GAS	Distribution Plant	G380	Services	1,278,882,891		1,278,882,891	300,151,996	978,730,895
GAS	Distribution Plant	G381	Meters	174,435,352		174,435,352	83,814,358	90,620,994
GAS	Distribution Plant	G382	Meter Installations	266,909,564		266,909,564	75,990,150	190,919,414
GAS	Distribution Plant	G387	Other Equipment	2,550,021		2,550,021	1,676,465	873,556
GAS	ARC	G388	ARC	884,264		884,264	621,758	262,506
Distribution Plant				4,011,794,715	(3,934,558)	4,007,860,157	906,561,981	3,101,298,176
GAS	General Plant	G390	Structures & Improvements	10,479,169		10,479,169	3,609,583	6,869,586
GAS	General Plant	G391	Office Furniture & Equipment	3,419,392		3,419,392	2,187,805	1,231,587
GAS	General Plant	G394	Tools, Shop & Garage Equip	19,276,043		19,276,043	6,825,999	12,450,044
GAS	General Plant	G395	Laboratory Equipment	37,658		37,658	16,890	20,768
GAS	General Plant	G397	Communication Equipment	5,739,130		5,739,130	4,858,023	881,107
GAS	General Plant	G398	Miscellaneous Equipment	127,264		127,264	68,521	58,743
GAS	General Plant	G399	Other Tangible Property	0		0	0	0
GAS	General Plant	G399.1	ARC	44,780		44,780	48,038	(3,258)
General Plant				39,123,436	0	39,123,436	17,614,859	21,508,577
GAS PLANT GRAND TOTAL				4,247,314,296	(4,000,514)	4,243,313,782	982,159,577	3,261,154,205
ELECTRIC	INTANGIBLE PLANT	E302	Franchises & Consents	162,934	(162,934)	0	0	0
ELECTRIC	INTANGIBLE PLANT	E303	Miscellaneous Intangible Plant	210,289,830		210,289,830	76,950,010	133,339,820
ELECTRIC	INTANGIBLE PLANT	E303	Regulatory Initiatives/Depr charged to Reg Asset	833,241		833,241	479,114	354,127
Intangible Plant Total				211,286,005	(162,934)	211,123,071	77,429,124	133,693,947
ELECTRIC	Transmission Plant	E350	Land and Land Rights	90,732,169	(90,732,169)	0	0	0
ELECTRIC	Transmission Plant	E352	Structures and Improvements	164,031,528		164,031,528	29,793,982	134,237,546
ELECTRIC	Transmission Plant	E353	Station Equipment	1,029,161,481		1,029,161,481	253,539,932	775,621,549
ELECTRIC	Transmission Plant	E354	Towers and Fixtures	293,428,628		293,428,628	176,240,137	117,188,491
ELECTRIC	Transmission Plant	E355	Poles and Fixtures	27,760,354		27,760,354	4,205,583	23,554,771
ELECTRIC	Transmission Plant	E356	Overhead Conductors, Devices	283,744,599		283,744,599	98,834,107	184,910,492
ELECTRIC	Transmission Plant	E357	Underground Conduit	50,750,476		50,750,476	5,969,941	44,780,535
ELECTRIC	Transmission Plant	E358	Undergrnd Conductors, Devics	118,535,905		118,535,905	51,539,432	66,996,473
ELECTRIC	Transmission Plant	E359	Roads and Trails	2,621,221		2,621,221	2,221,765	399,456
ELECTRIC	Transmission Plant	E359.1	ARC	544,822		544,822	107,009	437,813
Transmission Plant Total				2,061,311,183	(90,732,169)	1,970,579,014	622,451,888	1,348,127,126
ELECTRIC	Distribution Plant	E360	Land and Land Rights	54,902,572	(54,902,572)	0	310,035	(310,035)
ELECTRIC	Distribution Plant	E361	Structures and Improvements	237,567,924		237,567,924	50,109,745	187,458,179
ELECTRIC	Distribution Plant	E362	Station Equipment	1,254,246,160		1,254,246,160	494,847,849	759,398,311
ELECTRIC	Distribution Plant	E362	Regulatory Initiatives/Depr Charged to Reg Asset	939,828		939,828	321,301	618,527
ELECTRIC	Distribution Plant	E364	Poles, Towers and Fixtures	1,314,011,365		1,314,011,365	81,418,061	1,232,593,304
ELECTRIC	Distribution Plant	E365	Overhead Conductors, Devices	2,091,105,524		2,091,105,524	302,019,754	1,789,085,770
ELECTRIC	Distribution Plant	E365	Regulatory Initiatives/Depr Charged to Reg Asset	875,927		875,927	275,432	600,495
ELECTRIC	Distribution Plant	E366	Underground Conduit	901,815,839		901,815,839	189,676,925	712,138,914
ELECTRIC	Distribution Plant	E367	Undergrnd Conductors, Devics	2,005,696,785		2,005,696,785	189,992,432	1,815,704,353
ELECTRIC	Distribution Plant	E368	Line Transformers	843,191,369		843,191,369	173,925,676	669,265,693
ELECTRIC	Distribution Plant	E369	Services	478,368,257		478,368,257	204,757,967	273,610,290
ELECTRIC	Distribution Plant	E370	Meters	357,783,951		357,783,951	216,567,118	141,216,833
ELECTRIC	Distribution Plant	E371	Installs on Customer Premiss	1,030,123		1,030,123	979,993	50,130
ELECTRIC	Distribution Plant	E371	Regulatory Initiatives/Depr Charged to Reg Asset	12,742,260		12,742,260	10,249,356	2,492,904
ELECTRIC	Distribution Plant	E373	Street Lighting,Signal System	67,966,070		67,966,070	35,026,513	32,939,557
ELECTRIC	Distribution Plant	E374	ARC	3,151,127		3,151,127	2,220,319	930,808
Distribution Plant Total				9,625,395,061	(54,902,572)	9,570,492,489	1,952,698,476	7,617,794,013
ELECTRIC	General Plant	E389	Land and Land Rights	1,063,459	(1,063,459)	0	0	0
ELECTRIC	General Plant	E390	Structures and Improvements	50,962,153		50,962,153	16,992,050	33,970,103
ELECTRIC	General Plant	E391	Office Furniture, Equipment	44,770,926		44,770,926	20,367,409	24,403,517
ELECTRIC	General Plant	E393	Stores Equipment	44,813		44,813	29,371	15,442
ELECTRIC	General Plant	E394	Tools, Shop, Garage Equipmnt	60,925,668		60,925,668	23,175,958	37,749,710
ELECTRIC	General Plant	E395	Laboratory Equipment	255,136		255,136	236,031	19,105
ELECTRIC	General Plant	E397	Communication Equipment	185,225,635		185,225,635	82,679,329	102,546,306
ELECTRIC	General Plant	E398	Miscellaneous Equipment	1,504,545		1,504,545	(84,523)	1,589,068
ELECTRIC	General Plant	E399.1	ARC	2,295,260		2,295,260	1,495,522	799,738
General Plant Total				347,047,595	(1,063,459)	345,984,136	144,881,147	201,102,989
ELECTRIC PLANT GRAND TOTAL				12,245,039,844	(146,861,134)	12,098,178,710	2,797,460,635	9,300,718,075
TOTAL				17,590,032,415	(158,303,875)	17,431,728,540	4,181,016,802	13,250,711,738

PECO Energy - Non-Depreciable Plant at 12-31-2024

Description	Utility Account	Common	Electric	Gas	Grand Total
Utility Intangible Acct	301	677,136			677,136
Utility Intangible Acct	302		162,934	50,033	212,967
Utility Land Acct	350		90,732,169		90,732,169
Utility Land Acct	360		54,902,572	15,923	54,918,495
Utility Land Acct	374			3,934,558	3,934,558
Utility Land Acct	389	6,765,091	1,063,459		7,828,550
	Grand Total	7,442,227	146,861,134	4,000,514	158,303,875

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