

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY COMMISSION
v.
PECO ENERGY COMPANY - ELECTRIC DIVISION**

DOCKET NO. R-2026-3060859

VOLUME III OF IV

Defined Filing Requirements

**Section 53.53 – General Description of Utility Operations / Primary Statements
of Rate Base and Operating Income**

I-A-1 through II-E-2

Rate of Return

III-A-1 through III-F-4

**Rate Structure and Cost Allocation / Plant and Depreciation Supporting Data,
Including Related Depreciation Study Report / Unadjusted Comparative
Balance Sheets and Operating Income Statements**

IV-A-1 through IV-E-2

V-A-1 through V-E-1

VI Statements A-B

**Supplemental Data Responses – Cost of Service / General / Depreciation
SDR-COS-1 through SDR-COS-16
SDR-DEP-1 through SDR-DEP-4**

March 30, 2026

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SDR-COS-1 through SDR-COS-16

SDR-DEP-1 through SDR-DEP-4

- Q. I-A-1-Elec Provide a summary discussion of the rate change request, including specific reasons for each increase or decrease. Also provide a breakdown which identifies the revenue requirement value of the major items generating the requested rate change.
- A. I-A-1-Elec The specific reasons for the rate increase are provided in the Company's Statement of Reasons, which is included as part of the Company's filing. A breakdown identifying the revenue requirement value of the major items generating the requested rate change are provided in the Direct Testimony of Michael J. Trzaska, PECO Statement No. 4, and in PECO Exhibit MJT-1.

I-A-2-Elec
Brendan J. Taylor

Q. I-A-2-Elec Identify the proposed witnesses for all statements and schedules of revenues, expenses, taxes, property, valuation and the like.

A. I-A-2-Elec Refer to PECO Statement No. 1, the Direct Testimony of Brendan J. Taylor, which identifies the witnesses submitting direct testimony accompanying the Company's filing. Mr. Taylor's direct testimony also provides a summary of the areas addressed in each such witness' direct testimony.

Q. I-A-3-Elec Provide a single page summary table showing, at present and at proposed rates, together with references to the filing information, the following as claimed for the fully adjusted test year: Revenues Operating Expenses Operating Income Rate of Return (produced)

A. I-A-3-Elec Refer to PECO Exhibit MJT-1, Schedule A-1, for the fully projected future test year (2027), PECO Exhibit MJT-2, Schedule A-1, for the future test year (2026) and PECO Exhibit MJT-3, Schedule A-1, for the historic year (2025). The referenced schedules are discussed in PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska.

- Q. I-A-4-Elec Whenever a major generating plant is placed in operating service or removed from operating service the utility shall separately indicate the effect of the plant addition or removal from service upon rate base, revenue, expense, tax, income and revenue requirement as if affects the test year.
- A. I-A-4-Elec Not applicable. PECO does not own a major generating plant but instead purchases from others the power used to serve its default service customers.

I-B-1-Elec
Brendan J. Taylor

Q. I-B-1-Elec Provide a corporate history including the dates of original incorporation, subsequent mergers and acquisitions. Indicate all counties, cities and other governmental subdivisions to which service is provided, including service areas outside this Commonwealth, and the total number of customers or billed units in the areas served.

A. I-B-1-Elec Please refer to Attachment I-B-1(a.1), PECO Energy Company's Corporate History and Attachment I-B-1(a.2), Listing of Governmental Subdivisions and Total Population Served.

A. CORPORATE HISTORY

PECO Energy Company is the result of a series of corporate mergers, acquisitions and operational transformations. The following history explains the transactions relating to PECO's current electric distribution operations.

1. Corporate Ownership

On October 27, 1902, The Philadelphia Electric Company, Inc. ("Philadelphia Electric") was incorporated and its electric distribution business was the result of a number of electric distribution business acquisitions and consolidations within southeastern Pennsylvania.

On February 24, 1928, Philadelphia Electric became a wholly owned subsidiary of the United Gas Improvement Company (now known as "UGI Corporation" or "UGI"). Philadelphia Electric maintained that status until its divestiture from UGI in 1943.

PECO Energy Company ("PECO") was incorporated on October 31, 1929, in connection with the merger of The Philadelphia Electric Company, Philadelphia Suburban Gas and Electric Company and Counties Gas and Electric Company.

On October 20, 2000, in accordance with the final order of the Pennsylvania Public Utility Commission ("Commission") at Docket No. A-110550F0147 (Order entered June 22, 2000), PECO became an indirect, wholly-owned subsidiary of Exelon Corporation ("Exelon") by operation of the merger between PECO and Unicom Corporation. Exelon is a utility services holding company engaged, through Exelon Generation Company, LLC, in the energy generation business, and through PECO, Commonwealth Edison Company, and Baltimore Gas and Electric Company, in the energy delivery business.

On January 1, 2001, in accordance with the Commission's final order at Docket No. A-110550F0147, PECO transferred its electric generation business to Exelon Generation, LLC as part of a corporate restructuring. Exelon Business Services Company ("EBSC"), a shared services provider, was created at this time and PECO subsequently commenced taking shared services from EBSC through a Commission-approved General Services Agreement and cost-based, negotiated, service level arrangements. A corporate organization chart showing PECO's corporate relationship to Exelon and its other subsidiaries may be found in response to defined filing requirement III-E-4.

2. Electric Operations

All of PECO's predecessor companies held letters, patents and other rights issued by the Commonwealth of Pennsylvania, which allowed for the provision of electric service. These instruments and authorities were ultimately transferred, by operation of law, to PECO. Upon passage of the Public Service Company law and the Public Utility Code,

PECO's electric service territory rights were grandfathered or acquired through the issuance of certificates of public convenience by the Commission.

**B. LISTING OF GOVERNMENTAL SUBDIVISIONS
AND TOTAL POPULATION SERVED**

See Attachment I-B-1(a.2).

Annual Estimates of the Resident Population	
PECO's Electric Service Territory	July 1, 2024
	Census
Pennsylvania Total Population	13,078,751
Population of PECO's Total Electric Service Territory	4,142,880
	July 1, 2024
	Census
Bucks County Total Population	650,131
Population of PECO's Bucks County Electric Service Territory	569,993
Boroughs:	
Bristol	9,982
Chalfont	4,346
Doylestown	8,382
Dublin	2,164
Hulmeville	925
Ivyland	914
Langhorne	1,657
Langhorne Manor	1,543
Morrisville	9,752
New Britain	2,821
New Hope	2,622
Newtown	2,224
Penndel	2,513
Telford	2,082
Tullytown	2,358
Yardley	2,609
First Class Township:	
Bristol	54,145

Second Class Township:	
Bedminster	7,516
Bensalem	63,080
Buckingham	20,844
Doylestown	18,141
Falls	34,492
Hilltown	16,950
Lower Makefield	34,216
Lower Southampton	20,525
Middletown	45,847
New Britain	12,354
Newtown	19,898
Northampton	40,114
Plumstead	14,363
Solebury	8,685
Upper Makefield	8,888
Upper Southampton	15,169
Warminster	33,474
Warrington	26,305
Warwick	14,810
Wrightstown	3,283
	July 1, 2024
	Census
Chester County Total Population	560,745
Population of PECO's Chester County Electric Service Territory	545,836
City	
Coatesville	13,390
Boroughs:	
Avondale	1,084
Downingtown	8,463
Kennett Square	6,713
Malvern	3,435
Modena	442

Oxford	5,825
Parkesburg	3,937
Phoenixville	20,286
South Coatesville	1,928
Spring City	3,657
West Chester	22,758
West Grove	2,798
First Class Townships	
Caln	15,203
Second Class Townships	
Birmingham	4,098
Charlestown	6,608
East Bradford	11,025
East Brandywine	10,454
East Caln	5,924
East Coventry	7,365
East Fallowfield	7,948
East Goshen	18,441
East Marlborough	7,993
East Nantmeal	1,715
East Nottingham	9,188
East Pikeland	8,718
Easttown	11,164
East Vincent	7,608
East Whiteland	15,069
Elk	1,762
Franklin	4,448
Highland	1,316
Kennett	9,285
London Britain	3,201
Londonderry	2,566
London Grove	9,100
Lower Oxford	5,906
New Garden	11,506

Newlin	1,240
New London	5,901
North Coventry	8,484
Penn	6,063
Pennsbury	3,887
Pocopson	4,469
Sadsbury	4,371
Schuylkill	8,959
South Coventry	2,808
Thornbury	3,179
Tredyffrin	32,067
Upper Oxford	2,586
Upper Uwchlan	13,612
Uwchlan	19,772
Valley	8,052
Wallace	3,768
Warwick	2,613
West Bradford	14,857
West Brandywine	7,946
West Caln	9,074
West Fallowfield	2,625
West Goshen	24,139
West Marlborough	777
West Nantmeal	2,103
West Nottingham	2,823
West Pikeland	4,038
West Sadsbury	2,633
Westtown	11,362
West Vincent	6,930
West Whiteland	20,885
Willistown	11,486

	July 1, 2024
	Census
Delaware County Total Population	584,882
Population of PECO's Delaware County Electric Service Territory	584,356
City:	
Chester	34,052
Boroughs:	
Aldan	4,259
Brookhaven	8,407
Chester Heights	2,948
Clifton Heights	6,880
Collingdale	8,956
Colwyn	2,325
Darby	10,749
East Lansdowne	2,712
Eddystone	2,562
Folcroft	6,827
Glenolden	7,266
Lansdowne	11,225
Marcus Hook	2,102
Media	5,938
Millbourne	1,467
Morton	2,773
Norwood	5,969
Parkside	2,321
Prospect Park	6,452
Ridley Park	7,310
Rose Valley	1,225
Rutledge	935
Sharon Hill	6,039
Swarthmore	6,596
Trainer	1,733

Upland	3,057
Yeadon	12,405
First Class Townships:	
Aston	16,838
Darby	9,261
Haverford	51,291
Lower Chichester	3,386
Marple	24,423
Nether Providence	14,559
Radnor	34,130
Ridley	31,139
Springfield	25,206
Tinicum	3,980
Upper Chichester	17,003
Upper Darby	86,045
Second Class Townships:	
Bethel	9,791
Birmingham	4,081
Chester	4,066
Concord	18,450
Edgmont	4,476
Middletown	17,317
Newtown	15,494
Thornbury	6,993
Upper Providence	10,937

	July 1, 2024
	Census
Montgomery County Total Population	879,190
Population of PECO's Montgomery County Electric Service Territory	850,774
Boroughs:	
Ambler	6,900
Bridgeport	5,401
Bryn Athyn	1,143
Collegeville	5,247
Conshohocken	9,342
East Greenville	3,169
Green Lane	511
Hatboro	8,341
Jenkintown	4,727
Lansdale	19,154
Narberth	4,511
Norristown	36,075
North Wales	3,440
Pennsburg	3,994
Pottstown	23,553
Red Hill	2,513
Rockledge	2,634
Royersford	4,945
Schwenksville	1,385
Souderton	7,274
Telford	2,747
Trappe	4,025
West Conshohocken	1,536

First Class Townships	
Abington	59,075
Cheltenham	38,840
Hatfield	19,494
Lower Merion	64,702
Lower Moreland	14,182
Lower Pottsgrove	12,978
Plymouth	18,663
Springfield	21,171
Upper Dublin	27,489
Upper Gwynedd	17,407
Upper Moreland	26,253
Upper Pottsgrove	6,306
West Norriton	16,417
West Pottsgrove	12,978
Second Class Townships	
East Norriton	14,366
Franconia	13,790
Horsham	27,735
Limerick	21,536
Lower Frederick	4,905
Lower Gwynedd	12,336
Lower Providence	26,136
Lower Salford	16,425
Marlborough	3,547
Montgomery	26,280
Perkiomen	9,026
Salford	3,059
Skipack	14,581
Towamencin	18,095
Upper Frederick	3,707
Upper Merion	36,414
Upper Providence	25,092
Upper Salford	3,171
Whitemarsh	20,167

Whitpain	20,626
Worcester	11,258
	July 1, 2024
	Census
Philadelphia County Total Population	1,573,916
Population of PECO's Philadelphia County Electric Service Territory	1,573,916
	July 1, 2024
	Census
York County Total Population	471,240
Population of PECO's York County Electric Service Territory	18,005
Boroughs:	
Delta	807
Second Class Townships	
Chanceford	6,015
Fawn	3,020
Lower Chanceford	3,075
Peach Bottom	5,088
Estimates are based on the data accumulated by the July 2024 United States Census Bureau and reflect changes to the April 1, 2020 population due to the Count Question Resolution program and geographic program revisions. For population estimates methodology statements, see http://www.census.gov/programs-surveys/popest/technical-documentation/methodology.html. Annual Estimates of the Resident Population for cities and towns (incorporated places and minor civil divisions). For a list of communities where PECO provides electric service, see https://www.peco.com/my-account/my-dashboard/rates-tariffs/electric-service/current-electric	

- Q. I-B-2-Elec Provide a description of the property of the utility and an explanation of the system's operation and supply the following, using available projections if actual data is unavailable:
- a. A schedule of generating capability showing for the test year, and for the two consecutive 12-month periods prior to the test year, net dependable capacity in KW by unit, plant capacity factor by unit, and total fuel consumption by type and cost for each unit, if available, or for each station, and operation and maintenance expenses by station.
 - b. A schedule showing for the test year and the 12-month period immediately prior to the test year the scheduled and unscheduled outages - in excess of 48 hours - for each station, the equipment or unit involved, the date the outage occurred, duration of the outage, maintenance expenses incurred for each outage. If available and amounts reimbursable from suppliers or insurance companies.
 - c. A schedule for each unit retired during the test year or subsequent to the end of the test year, which shows the unit's KW capacity, hours of operation during the test year, net output generated, cents/KWH of maintenance and fuel expenses, and date of retirement.
 - d. A schedule showing latest projections of capacity additions and retirements - costs and KW - and reserve capacity at the time of peak for at least 10 years beyond the test year, including the inservice dates - actual or expected - and AFDC cutoff dates - if different from inservice dates - for all new generating units coming on line during or subsequent to the test year, if claimed.
- A. I-B-2-Elec a-d - Not applicable. PECO does not own any generation assets but instead purchases power from wholesale generation suppliers and the PJM capacity and energy markets to serve its distribution customers receiving default service.

- Q. I-B-3-Elec Provide an overall system map, including and labeling all generating plants, transmission substations - indicate voltage, transmission system lines - indicate voltage, and all interconnection points with other electric utilities, power pools, and other like systems.
- A. I-B-3-Elec The “overall system map” requested in this DFR contains Critical Energy Infrastructure Information (CEII) as defined by the Federal Energy Regulatory Commission’s (FERC) regulations. Consequently, the requested system map constitutes “Confidential Security Information” under 35 P.S. §§ 2141.1 et seq. and the Pennsylvania Public Utility Commission’s (PUC) regulations at 52 Pa. Code §§102.1 – 102.4. Therefore, an overall system map is not being provided. However, if the Commission determines that access to an overall system map is necessary to decide issues presented in this case, PECO will make the map available for review on a highly confidential basis, consistent with FERC regulations, to a PUC employee or representative who is trained in handling CEII.

- Q. II-A-1-Elec Provide a schedule showing the test year rate base and rates of return at original cost less accrued depreciation under present rates and under proposed rates. Claims made on this schedule should be cross-referenced to appropriate supporting schedules.
- A. II-A-1-Elec Refer to Schedule A-1 in Exhibits MJT-1 and MJT-2, for the fully projected future test year and the future test year, respectively, and Schedule A-1 of Exhibit MJT-3 for the historic year. The referenced schedules are discussed in PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska.

II-A-2-Elec
Michael J. Trzaska

Q. II-A-2-Elec If the schedule provided in response to item 1, is based upon a future test year, provide a similar schedule which is based upon actual data for the 12-month period immediately prior to the test year.

A. II-A-2-Elec Refer to PECO Exhibit MJT-3, Schedule A-1, and PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska.

- Q. II-A-3-Elec When a utility files a tariff stating a new rate based in whole or in part on the cost of construction, as defined in 66 Pa. C.S. § 1308(f) (relating to voluntary changes in rates), of an electric generating unit, the utility shall identify:
- a. The total cost of the generating unit.
 - b. The following costs:
 - (1) The cost and quantity of each category of major equipment, such as switchgear, pumps or diesel generators and the like.
 - (2) The cost and quantity of each category of bulk materials, such as concrete, cable and structural steel and the like.
 - (3) Manual labor
 - (4) Direct and indirect costs of architect/engineering services
 - (5) Direct and indirect costs of subcontracts or other contracts involving major components or systems such as turbines, generators, nuclear steam supply systems, major structures and the like.
 - (6) Distributed costs.
 - c. A cost increase of \$5 million or more, including AFUDC, over the original utility estimates provided under 66 Pa. C.S. § 515(a) (relating to construction cost of electric generating units) and its causes.
 - d. Compliance with subsections (a) and (b) will be identical in format and substance as that provided under 52 Pa. Code § 57.103 (relating to estimate of construction costs) for original cost estimates submitted under 66 Pa. C.S. § 515(a).
- A. II-A-3-Elec a. – d. Not applicable. PECO does not own any generation but instead purchases power from wholesale generation suppliers and the PJM capacity and energy market to serve its default service customers.

- Q. II-B-1-Elec If a claim is made for future use, supply the following:
- a. A description of the plant or land site and its cost any accumulative depreciation.
 - b. The expected date of use for each item claimed.
 - c. An explanation as to why it is necessary to acquire each item in advance of its date of use.
 - d. The date when each item was acquired.
 - e. The date when each item was placed in plant held for future use.
- A. II-B-1-Elec Not applicable. The Company is not making a claim for plant held for future use.

- Q. II-B-2-Elec If a claim is made for construction work in progress, provide a supporting schedule which sets forth separately, revenue producing and non-revenue producing amounts, and include, for each category, a summary of all work orders, amounts expended at the end of the test year and anticipated in-service dates. Indicate if the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project.
- A. II-B-2-Elec Not applicable. The Company is not making a claim for construction work in progress.

- Q. II-B-3-Elec If a claim is made for materials and supplies or fuel inventory provide a supporting schedule for each claim showing the latest actual 13 monthly balances and showing in the case of fuel inventory claims, the type of fuel, and location, as in station, and the quantity and price claimed.
- A. II-B-3-Elec Refer to Schedule C-11 of Exhibits MJT-1, MJT-2 and MJT-3 of PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska for the thirteen-month average for materials and supplies. The Company is not making a claim for fuel inventory.

Q. II-B-4-Elec If a claim is made for cash working capital provide a supporting schedule setting forth the method and all detailed data utilized to determine the cash working capital requirement. If not provide in the support data provide a lead-lag study of working capital, completed no more than 6 months prior to the rate increase filing.

A. II-B-4-Elec Refer to PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska, and Schedule C-4 of Exhibits MJT-1 and MJT-2, for the calculation of the Company's cash working capital requirement for the fully projected future test year and the future test year, respectively.

- Q. II-B-5-Elec If a claim is made for compensating bank balances, provide the following information:
- a. Names and address of each bank
 - b. Types of accounts with each bank – checking, savings, escrow, other services, and the like.
 - c. Average daily balance in each account.
 - d. Amount and percentage requirements for compensating bank balance at each bank.
 - e. Average daily compensating bank balance at each bank.
 - f. Documents from each bank explaining compensating bank balance requirements.
 - g. Interest earned on each type of account.
 - h. A calculation showing the average daily float for each bank.
- A. II-B-5-Elec No claims are made for compensating bank balances.

Q. II-B-6-Elec Explain in detail by statement or exhibit the appropriateness of additional claims or the use of a method not previously mentioned in the claimed rate base.

A. II-B-6-Elec Not applicable. The Company is not claiming any additional items not discussed, explained, and supported in the statement of operating income contained in PECO Exhibits MJT-1, MJT-2, and MJT-3 and PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska.

Q. II-C-1-Elec

Prepare a Statement of Income including:

- a. The book, or budgeted, statement for the test year.
- b. Adjustments to annualize and normalize under present rates, including an elimination of the effects on income of the energy cost rate and state tax adjustment surcharge.
- c. The income statement under present rates after adjustment.
- d. The adjustment for the revenue requested.
- e. The income statement under requested rates after adjustment.

A. II-C-1-Elec

Refer to Schedules A-1, D-1 and D-2 of Exhibits MJT-1 and MJT-2 for the fully projected future test year and the future test year, respectively, and PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska, which provide the requested information.

II-C-2-Elec
Michael J. Trzaska

- Q. II-C-2-Elec If the schedule provided in item 1 is based upon budgeted date for a future test year, provide a similar schedule which is based upon actual data for the 12-month period immediately prior to the test year.
- A. II-C-2-Elec Refer to PECO Exhibit MJT-3, Schedules A-1, D-1, and D-2, and PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska, which provide the requested information.

Q. II-D-1-Elec

Provide a schedule showing all revenues and expenses for the test year and for the 12-month period immediately prior to the test year, together with an explanation for major variances between test year revenues and expenses and those for the previous 12-month period. Revenues and expenses shall be summarized by the major account categories listed below. If budgeted data for a future test year is not readily available by these categories, an analysis of the data for the 12-month period immediately prior to the future test year or for the most recent available calendar year may serve as the basis ratably allocating the budgeted data into the account categories as follows: OPERATING REVENUES 400 Electric Revenues: Residential Sales Commercial Sales Industrial Sales Public Street & Highway Lighting Sales Sales for Resale Total Other Electric Revenues Other Electric Revenues: Late Payment Charges Miscellaneous Service Revenues Rent from Electric Property Other Electric Revenues Total Other Electric Revenues Total Operating Revenues OPERATING EXPENSES 401-2 Operation and Maintenance Expenses Power Production Expenses: Fuel Net Interchange Deferred Energy Costs Other Transmission Expenses Distribution Expenses Customer Service & Informational Expense Sales Expenses Administrative and General Expenses Total Operation & Maintenance Expenses 403 Depreciation Expenses Amortization of Net Salvage Nuclear Decommissioning Expense 407 Amortization of Property Losses Taxes Other Than Income Taxes 408 Total Operating Expenses Prior to Federal & State Income Taxes Operating Income Prior to Federal and State Income Taxes FEDERAL AND STATE INCOME TAXES 409 Federal Income Taxes State Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Investment Tax Credit Adjustments 411 Deferrals Amortization - Credit Other Income Tax Credits & Charges Total Federal and State Income Taxes Operating Income After Federal and State Income Taxes OTHER INCOME AND DEDUCTIONS OTHER INCOME 415-18 Non-utility Operating Income 419 Interest and Dividend Income Allowance for Other Funds Used During Construction 421 Gain on Disposition of Property Other Miscellaneous Non-operating Income Total Other Income OTHER INCOME DEDUCTIONS 421 Loss on Disposition of Property 425 Miscellaneous Amortization 426 Miscellaneous Total Other Income Deductions TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS 408 Taxes Other Than Income Taxes 409 Federal Income Tax State Income Tax Total Taxes Applicable to Other Income and Deductions Income Before Interest

Charges INTEREST CHARGES 427 Interest on Long-Term Debt 428
Amortization of Debt Discount and Expense 429 Amortization of
Premium on Debt 431 Other Interest Expense 432 Allowance for
Borrowed Funds Used During Construction - Credit Net Interest Charges
Income Before Extraordinary Items Extraordinary Items After Taxes Net
Income

A. II-D-1-Elec

Refer to Attachment II-D-1(a.1), which was prepared by PECO witness Michael J. Trzaska, and Attachment II-D-1(a.2), which was prepared by PECO witness Marissa E. Humphrey, for the requested comparison of revenues and expenses between the Company's claims for the fully projected future test year (2027) and the future test year (2026), in addition to amounts recorded on the Company's books of account for the historic test year (2025), as well as explanations of the variances between projected and actual amounts.

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
(\$ in Thousands)

Revenue and Expense Comparison for 2025, 2026 and 2027

				(1)	(2)	(3)
Line No.	Category	Description	Account	Pennsylvania Jurisdictional 2025	Pennsylvania Jurisdictional 2026	Pennsylvania Jurisdictional 2027
1	Total Operating Revenues	Residential	440.0	\$1,923,331	\$2,106,536	\$2,200,442
2		Residential - House Heating	440.1	418,979	458,665	484,181
3		C & I Small	442.0	582,927	568,314	601,105
4		C & I Large	442.1	302,588	342,004	358,683
5		Street Lighting	444.0	24,121	25,264	26,025
6		Railroads & Railways	446.0	9,426	10,337	10,676
7		Intercompany	448.0	572		
8		Transmission - All Classes		233,615	226,232	241,020
9		Total Operating Revenue		\$3,495,558	\$3,737,353	\$3,922,132
10						
19		Sales For Resale	447.0	\$120		
20		Forfeited Discounts	450.0	21,431	\$18,329	\$18,527
21		Miscellaneous Service Revenues	451.0	5,189	3,923	3,923
22		Rent For Electric Property	454.0	25,675	27,040	27,708
23		Other Electric Revenues	456.0	8,163	3,293	3,413
24		Transmission of Electricity for Others	456.1			
26						
27		Total Revenues		\$3,556,135	\$3,789,938	\$3,975,703
28						
29	Total Operating Expenses	Purchased Power		\$1,220,704	\$1,418,435	\$1,513,792
30		Transmission Expenses		216,442	211,789	225,704
31		Distribution Expenses		400,001	414,911	424,631
32		Customer Accounts Expenses		189,857	136,296	142,622
33		Customer Service & Information Expenses		104,186	102,765	117,964
34		Sales Expense		612	682	714
35		Administrative & General Expense		212,177	207,932	217,358
36						
37		Total Operating Expenses		\$2,343,978	\$2,492,809	\$2,642,784
38						
39		Depreciation & Amortization Expense		\$307,157	\$344,871	\$397,140
40		Taxes Other Than Income Taxes		227,045	248,197	259,218
41						
42		Total Expenses		\$2,878,180	\$3,085,877	\$3,299,142
43						
44		Total Operating Income Before Income Taxes		\$677,954	\$704,061	\$676,561
45						
46		Federal and State Income Taxes		(\$4,334)	(\$7,388)	(\$19,756)
47		Deferred Income Taxes		34,082	34,005	37,221
48		ITC Amortization		17	17	17
49		Net Income Tax Expenses		\$29,765	\$26,634	\$17,483
50						
51		Net Operating Income		\$648,189	\$677,427	\$659,079

Total Revenue for 2026 is \$234M higher than 2025 primarily due to:

- Revenue associated with the cost of purchased power \$208M, Distribution System Improvement Charge (DSIC) of \$14M, other weather normal revenue of \$33M, and assumed normal weather in 2026 vs favorable weather in 2025 of (\$22M)

Total Revenue for 2027 is \$186M higher than 2026 primarily due to:

Revenue associated with the cost of purchased power \$114M, Distribution System Improvement Charge (DSIC) of \$63M, and other weather normal revenue of \$7M.

Total Operating Expenses for 2026 are \$149M higher than 2025 reflecting higher energy prices, partially offset by lower weather usage.

- For Other Operating expenses, PECO does not budget by FERC account. Please refer to the Company's response to SDR-OM-2 for more detailed variance explanations by natural expense codes, which exclude Energy Efficiency costs.

Total Operating Expenses for 2027 are \$150M higher than 2026 primarily driven by higher energy prices

- For Other Operating expenses PECO does not budget by FERC account. Please refer to the Company's response to SDR-OM-2 for more detailed variance explanations by natural expense codes, which exclude Energy Efficiency costs.

Total Depreciation and Amortization Expense increases for 2026 and 2027 are due to higher plant balances

Total Taxes Other Than Income for 2026 are \$21M higher than 2025 due primarily to:

- Gross Receipts Tax related to higher retail revenue
- A non-recurring one-time reduction in use tax in the HTY
- Higher use tax due to increases in forecasted taxable purchases
- Higher payroll tax

Total Taxes Other Than Income for 2027 are \$11M higher than 2026 due primarily to:

- Gross Receipts Tax related to higher retail revenue
- Higher use tax due to increases in forecasted taxable purchases
- Higher payroll tax

- Q. II-D-2-Elec Provide a summary of test year adjustments which sets forth the effect of the adjustment upon the following: operating revenues, operating expenses, taxes other than income taxes, operating income before income taxes, State income tax, Federal income tax and income available for return. In addition, test year adjustments shall be presented on the basis of the major account categories set out at II-D-1.
- A. II-D-2-Elec Refer to Schedules D-3, D-4 and D-5 of Exhibits MJT-1 and MJT-2 for a summary of each proposed adjustment for the fully projected future test year and future test year, respectively. The impact on taxes other than income is reflected on Schedule D-16, and the impact on State and Federal income taxes is shown on Schedule D-18. The referenced schedules are discussed in PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska.

- Q. II-D-3-Elec List and explain all nonrecurring or extraordinary expenses incurred in the test year and all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years, for example, non-yearly maintenance programs, and the like.
- A. II-D-3-Elec There are no nonrecurring or extraordinary expenses included in the future test years, other than expenses related to the Company's Vegetation Strategic Reliability Improvement Initiative, which is discussed in the Direct Testimony of Brendan Taylor (PECO Statement No. 1).

- Q. II-D-4-Elec As a separate item, list extraordinary property losses related to property previously included in cost of service when the gain or loss on this property has occurred or is likely to occur in the future test year. The proposed ratemaking treatment of extraordinary gains and losses must also be disclosed. Sufficient supporting data must be provided.
- A. II-D-4-Elec No claim is being made for extraordinary property losses.

Q. II-D-5-Elec Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued, and amounts written-off in each of last three years.

A. II-D-5-Elec See below for accumulated reserve, amounts written off, and amounts accrued from 2023 – 2025:

Uncollectible Accounts			
(in thousands)			
Year	Ending Reserve Balance*	Write-offs**	Change in Reserve
2023	(96,087)	54,766	(42,926)
2024	(144,297)	34,580	(82,789)
2025	(147,693)	87,698	(91,093)

**Represents reserve for uncollectible customer accounts at the end of each year for electric services only. Does not include reserve for late payment charges.*

***The write-offs above include \$17, \$2, and \$0 of write-offs for the years ended December 31, 2023, 2024 and 2025 respectively, related to the in-program arrearage forgiveness program (Docket No. M-2012-2290911) which have been excluded from Schedule D-10 in Exhibit MJT-1, MJT-2 and MJT-3.*

PECO's allowance for credit losses on customer receivables is estimated based on historical experience, current conditions, and forward-looking risk factors. Historical experience considered include collection activities and payment history utilized for risk segmentation; current conditions include changes in economic conditions, aging of receivable balances, payment options and programs available to customers, and industry trends; and forward-looking risk factors include assumptions related to the level of write-offs and recoveries. Risk segments represent a group of customers with similar forward-looking credit quality indicators and risk factors that are comprised based on various attributes, including delinquency of their

balances and payment history and represent expected, future customer behavior. PECO's customer accounts are generally considered delinquent if the amount billed is not received by the time the next bill is issued, which normally occurs on a monthly basis. PECO's customer accounts are written off consistent with approved regulatory requirements.

II-D-6-Elec
Michael J. Trzaska

. II-D-6-Elec Supply detailed calculations to support the total claim for rate case expense, including supporting data for outside service rendered. Provide the items comprising the estimated rate case expense claim for the current rate case.

A. II-D-6-Elec Refer to Schedule D-7 of Exhibits MJT-1, MJT-2, MJT-3 and PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska.

Q. II-D-7-Elec Submit schedules for the test year and for the 12-month period immediately prior to the test year showing by major components, if included in claimed test year expenses, the expenses incurred in each of the following expense categories.

- a. Miscellaneous general expenses, including account 930.
- b. Outside service expenses.
- c. Regulatory commission expenses.
- d. Advertising expenses, including advertising engaged in by trade associations whenever the utility has claimed a contribution to the trade association as a ratemaking claim - provide explanation of types and purposes of such advertising.
- e. Research and development expenses - provide a listing of major projects.
- f. Charitable and civic contributions, by recipient and amount.

A. II-D-7-Elec

- a. Refer to Attachment II-D-7(a) for miscellaneous general expenses, including account 930 for distribution.
- b. Refer to Attachment II-D-7(a) for outside service expenses for distribution. Also refer to Attachment SDR-OM-16(a) for a detailed breakdown for outside service expenses for HTY.
- c. Refer to Attachment II-D-7(a) for regulatory commission expenses for distribution.
- d. Refer to Attachment II-D-7(a) for advertising expenses for distribution.
- e. Refer to Attachment II-D-7(a) for a listing of major projects for research and development expenses for distribution.
- f. Charitable and civic contributions are not included in the Company's test year claim.

PECO Energy Company

Regulatory Commission, Miscellaneous General, Outside Services Employed, Advertising, and Research and Development Expenses for Electric Distribution
Years Ended December 31,
(Thousands of Dollars)

Line No.	Expense	2024	2025	2026	2027
<u>Account 930.2 Miscellaneous General Expenses</u>					
1	Industry Association Dues	\$ 631	\$ 668		
2	Other Experimental and General Research Expenses	19	15		
3	Bank and Other Fees Related to Credit Facilities	415	279		
4	Environmental Remediation Expenses and Reserve Adjustments	1	1		
5	Corporate Dues	178	173		
6	Board of Director Fees	340	321		
7	Surety Bond Expense	56	-		
8	R&D Membership Fees	439	327		
9	Unclaimed Property Recoveries	0	(1,637)		
10	Miscellaneous Adjustments	403	569		
11	Total Account 930.2	<u>\$ 2,483</u>	<u>\$ 715</u>	<u>\$ 1,512</u> (a)	<u>\$ 1,483</u> (a)

Notes:

(a) PECO does not budget by FERC account. For further detail pertaining to the FPFTY and FTY budgets by FERC account, refer to Exhibit MJT-1 and MJT-2, respectively. Category lines reflect budgeted amounts where possible.

Account 923 - Outside Services Employed

12	BSC - Various	\$ 90,644 (1)	\$ 96,228 (1)		
13	Contracting Services	3,016	4,325		
14	Contracting Professional	4,624	5,136		
15	Contracting, Other	258	251		
16	I/C Other Revenue	44	23		
17	Total Account 923	<u>\$ 98,586</u>	<u>\$ 105,963</u>	<u>\$ 99,287</u> (a)	<u>\$ 101,258</u> (a)

Notes:

(1) Relates to Exelon Business Service Company, LLC (BSC) that provides a variety of corporate support services to PECO Energy Company (PECO). The core shared services BSC provides include Information Technology, Supply, Legal Services, Human Resources, Transportation, and Real Estate. BSC also provides corporate governance services, which include areas such as Finance, Corporate Development, Government and Regulatory Affairs, Corporate Communications and Executive Services.

(a) PECO does not budget by FERC account. For further detail pertaining to the FPFTY and FTY budgets by FERC account, refer to Exhibit MJT-1 and MJT-2, respectively. Category lines reflect budgeted amounts where possible.

PECO Energy Company

Regulatory Commission, Miscellaneous General, Outside Services Employed, Advertising, and Research and Development Expenses for Electric Distribution
Years Ended December 31,
(Thousands of Dollars)

Line No.	Expense	2024	2025	2026	2027
<u>Account 928.0 - Regulatory Commission Expenses</u>					
18	Pennsylvania Public Utility Commission General Assessment	\$ 7,263	\$ 9,062		
19	Pennsylvania Office of Consumer Advocate General Assessment	370	592		
20	Pennsylvania Office of Small Business Advocate General Assessment	137	124		
21	Pennsylvania Damage Prevention Committee General Assessment	0	-		
22	Pennsylvania Public Utility Commission Electric Distribution Rate Case	372	890		
23	Total Account 928	<u>\$ 8,143</u>	<u>\$ 10,668</u>	<u>\$ 9,619</u> (a)	<u>\$ 9,813</u> (a)

Notes:

(a) PECO does not budget by FERC account. For further detail pertaining to the FPFTY and FTY budgets by FERC account, refer to Exhibit MJT-1 and MJT-2, respectively. Category lines reflect budgeted amounts where possible.

Account(s) 909.0, 930.1, 913.0 - Advertising Expenses (2)

24	Customer Education	\$ 442	\$ 953		
25	Customer Assistance Programs	356	223		
26	Miscellaneous	154	854		
27	Total Accounts (Advertising Expenses)	<u>\$ 952</u>	<u>\$ 1,977</u>	<u>\$ 2,375</u> (a)	<u>\$ 2,424</u> (a)

Notes:

(2) Based on the recipients of the payments (expense) booked to account 930.1, the activity is deemed to be non-recoverable and is not included on this schedule in response to this request.

(a) PECO does not budget by FERC account. For further detail pertaining to the FPFTY and FTY budgets by FERC account, refer to Exhibit MJT-1 and MJT-2, respectively. Category lines reflect budgeted amounts where possible.

PECO Energy Company

Regulatory Commission, Miscellaneous General, Outside Services Employed, Advertising, and Research and Development Expenses for Electric Distribution
Years Ended December 31,
(Thousands of Dollars)

Line No.	Expense	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>Research and Development Expenses</u>					
28	Electric Power Research Institute (EPRI)	\$ 401	\$ 289		
29	Georgia Tech Research Corp	16	16		
30	Centre for Energy Advancement through Technological Inno	14	15		
31	Watson & Renner	8	8		
32	Other	19	15		
33	Total Research and Development Expenditures	<u>\$ 458</u> (3)	<u>\$ 343</u> (3)	<u>\$ 250</u> (3), (a)	<u>\$ 245</u> (3), (a)

Notes:

(3) included in account 930.2; refer to line item(s) 2 and 8 of section above.

(a) PECO does not budget by FERC account. For further detail pertaining to the FPFTY and FTY budgets by FERC account, refer to Exhibit MJT-1 and MJT-2, respectively. Category lines reflect budgeted amounts where possible.

Charitable Contributions

Note: These expenses are classified as "below the line" and are not included for rate-making purposes. Accordingly, these expenses are not included on this schedule in response to this request.

Q. II-D-8-Elec Provide an analysis by function of charges by affiliates, for the test year and the 12-month period immediately prior to the test year, for services rendered included in the operating expenses of the filing company. Explain the nature of the service and the basis on which charges or allocations are made, including a copy of an applicable contract. Also, explain major variances between the charges for the test year and the correspondence charges for the prior 12-month period.

A. II-D-8-Elec Refer to Attachment II-D-8(a.1) for 2024 and 2025 actuals, and 2026 and 2027 budgeted expenditures for services rendered by affiliates Exelon Business Services Company (“BSC”), Commonwealth Edison Company, Baltimore Gas and Electric, and Pepco Holdings.

Refer to Attachments II-D-8(a.2), II-D-8(a.3), and II-D-8(a.4) for copies of applicable contracts.

BSC supplies a variety of corporate support services. Refer to Attachments II-D-8(a.5) and II-D-8(a.6) for a description of BSC services provided. Commonwealth Edison provides Information Technology (“IT”), Mutual Assistance, Legal and Audit services. Baltimore Gas and Electric provides IT, Mutual Assistance, and Drone Training services. Pepco Holdings provides IT, Mutual Assistance, and Customer Operation services.

Charges for affiliate services provided by Commonwealth Edison, Baltimore Gas and Electric, and Pepco Holdings are based on direct charges for actual work performed and are priced at cost.

The charges from BSC are based on fully distributed costs, including applicable overheads. Whenever possible, BSC charges are directly assigned and billed to PECO where the activity benefits only PECO and are directly charged through the use of unit-priced services. Remaining costs that cannot be directly charged are allocated as follows: BSC corporate governance services are allocated using the Modified Massachusetts Formula (“MMF”). The MMF uses the following three factors to develop the allocation ratio for each business unit: 1) gross revenue, 2) total assets, and 3) direct labor. Supply services are allocated based on materials and/or services purchased. IT costs are allocated based on various cost causative methods, typically units/usage methods, which vary from project to project.

Human Resources costs are allocated based on employee headcount ratios. Once the expenditures are billed by BSC to PECO, they are assigned between the electric and gas divisions based on the nature of the expenditure and the operating division(s) that benefit.

PECO Energy Co.**EBSC and Other Affiliates Operations & Maintenance Costs****Presentation Basis: PECO Electric Distribution**

(\$ in thousands)

Ln. Ref.		2024 Actual	2025 Actual	2026 Budget	2027 Budget
1	Charges billed by EBSC				
2	Non-Information Technology (IT) Costs:				
3	Legal Governance	7,679	7,802	8,662	8,913
4	Executive Services	16,573	14,426	12,350	10,828
5	Security	3,033	2,847	2,235	2,281
6	Government and Regulatory Affairs & Public Policy	848	1,213	1,568	1,699
7	Exelon Utility Operations	10,553	9,922	13,354	12,981
8	Communications	2,104	1,726	4,814	4,985
9	Finance	18,801	21,769	24,765	25,132
10	Human Resources	6,484	6,880	7,524	7,751
11	Real Estate	590	570	588	614
12	Supply Services	3,206	2,385	929	976
13	Total Non-IT:	69,871	69,538	76,788	76,160
14					
15	IT Costs:				
16	EBSC IT	83,121	91,213	92,144	96,179
17	Total IT Costs:	83,121	91,213	92,144	96,179
18					
19	Total Charges billed by EBSC:	152,992	160,752	168,932	172,340
20					
21	Other Affiliate Charges (Not Above)				
22	Information Technology from BGE	284	13	-	-
23	Information Technology from COMED	330	94	-	-
24	Information Technology from PHISCO	72	68	-	-
25	Mutual Assistance ComEd	-	11,410	-	-
26	Mutual Assistance PEPCO	121	-	-	-
27	Mutual Assistance BGE	598	-	-	-
28	Drone Training BGE	6	8	-	-
29	Legal and Audit Services COMED	38	33	-	-
30	Customer Operations PHISCO	7	-	-	-
31	Total Other Affiliate Charges:	1,458	11,628	-	-
32					
33	Total EBSC and Other Affiliate Charges:	154,450	172,379	168,932	172,340

MUTUAL SERVICES AGREEMENT

BETWEEN

PECO ENERGY COMPANY

AND

**EXELON CORPORATION AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY EXELON CORPORATION**

AND

**EXELON GENERATION COMPANY, LLC AND ANY OR ALL OF ITS
SUBSIDIARIES AND/OR AFFILIATES WHOLLY OR PARTLY-OWNED
BY EXELON GENERATION COMPANY, LLC**

AND

**EXELON ENTERPRISES, LLC AND ANY OR ALL OF ITS SUBSIDIARIES
AND/OR AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON ENTERPRISES COMPANY, LLC**

AND

**COMMONWEALTH EDISON COMPANY AND ANY OR ALL OF ITS
SUBSIDIARIES AND/OR AFFILIATES WHOLLY OR PARTLY-OWNED BY
COMMONWEALTH EDISON COMPANY**

THIS AGREEMENT, made and entered into this 1st day of January, 2001, by and between the following: PECO ENERGY COMPANY ("PECO"), a Pennsylvania Corporation; and Exelon Corporation ("Exelon") and any or all of its subsidiaries and/or affiliates wholly or partly-owned by Exelon Corporation; Exelon Generation Company, LLC ("Genco") and any or all of its subsidiaries and/or affiliates wholly or partly-owned by Genco; Exelon Enterprises Company, LLC ("Enterprises") and any or all of its subsidiaries and/or affiliates wholly or partly-owned by Enterprises; and Commonwealth Edison Company ("ComEd") and any or all of its subsidiaries and/or affiliates wholly or partly-owned by ComEd (hereinafter collectively the "Affiliates," PECO and its Affiliates are collectively referred to as "Parties.")

WITNESSETH:

WHEREAS, the Parties desire to enter into this Agreement providing for the performance of certain services as more particularly set forth herein; and

WHEREAS, to maximize efficiency, and to achieve cost savings, the Parties desire to avail themselves of the benefits of having services provided by the least cost provider thereof whenever possible, and to compensate such provider appropriately for such services;

NOW, THEREFORE, in consideration of these premises and of the mutual agreements set forth herein, the Parties agree as follows:

Section 1. Definitions

Commission – the Pennsylvania Public Utility Commission.

Providing Company – one or more Parties to this Agreement that have agreed to provide requested services to another Party in accordance with the terms of this Agreement.

Requesting Company – one or more Parties to this Agreement that are requesting services to be provided by another Party in accordance with the terms of this Agreement

Section 2. Agreement to Provide Services

PECO and Affiliates agree to provide, upon the terms and conditions set forth herein, services including but not limited to those services hereinafter referred to and described in Section 3, at such times, for such period and in such manner as Requesting Company may from time to time request and Providing Company concludes it is able and willing to provide. In providing such services, Providing Company may arrange, as it deems appropriate, for the services of such experts, consultants, advisers, and other persons with necessary qualifications as are required for or pertinent to the provision of the requested services.

Section 3. Services to be Provided

A Providing Company shall render services as Requesting Company may request from time to time and Providing Company determines it is able and willing to perform.

Section 4. New Affiliates

New direct or indirect affiliates of PECO, which may come into existence after the effective date of this Mutual Service Agreement, may become parties to this Agreement. The Parties hereto shall make such changes in the scope and character of the services to be provided and the method of assigning, distributing or allocating costs of such services as may become necessary to achieve a fair and equitable assignment, distribution, or allocation of costs among all Requesting Companies, including the new affiliates.

Section 5. Compensation of Providing Company

As compensation for the services to be provided hereunder, a Requesting Company shall generally pay to Providing Company charges for services that are no more than the cost thereof (except as otherwise directed or permitted by an appropriate regulatory authority), insofar as costs can reasonably be identified and related to the particular services in question or otherwise fairly and equitably allocated to such services. To the extent that PECO or its affiliated Electric Generation Supplier (as that term is defined in the Pennsylvania Public Utility Code) are participants in a particular transaction, the Requesting Company shall pay to Providing Company charges for services that comply with the Commission's decisions, rules and regulations, including the Commission-approved settlement of Docket Nos. R-00973953 and P-00971265 and Appendices G and H thereto. In addition, all transactions conducted hereunder shall be subject to the Public Utility Holding Company Act of 1935, as administered by the Securities and Exchange Commission.

Section 6. Service Requests

The services described herein or contemplated to be provided hereunder shall be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis.

Section 7. Payment

Payment shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of the companies involved. Invoices shall be prepared on a monthly basis for services provided hereunder.

Section 8. Effective Date and Termination

This Agreement has been approved by the Commission in Docket No. A-110550F0147 and shall become effective as of the date of execution and shall remain in effect from said date unless terminated by the Commission or by mutual agreement. Any Party may withdraw from this Agreement by giving at least sixty days written notice to the other Parties prior to withdrawal.

Section 9. Access to Records

For the seven years following a transaction under this Agreement, the Requesting Company may request access to and inspect the accounts and records of the Providing Company, provided that the scope of access and inspection is limited to accounts and records that are related to such transaction.

Section 10. Assignment

This Agreement and the rights hereunder may not be assigned without the mutual written consent of all Parties hereto.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and attested by their authorized officers as of the day and year first above written.

PECO ENERGY COMPANY

By: 

Craig L. Adams

Title: Senior Vice President and
Chief Operating Officer

Date: 7/16/2010

**EXELON GENERATION COMPANY, LLC
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON GENERATION COMPANY, LLC**

By: _____

Doyle M. Beneby

Title: Senior Vice President

Date: _____

**EXELON ENTERPRISES COMPANY, LLC
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON ENTERPRISES COMPANY, LLC**

By: _____

Carter C. Culver

Title: Chief Executive Officer and President

Date: _____

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and attested by their authorized officers as of the day and year first above written.

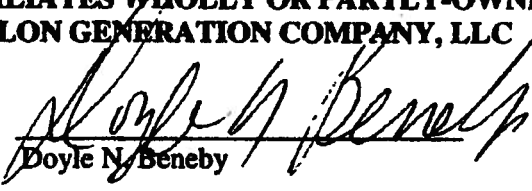
PECO ENERGY COMPANY

By: _____
Craig L. Adams

Title: Senior Vice President and
Chief Operating Officer

Date: _____

**EXELON GENERATION COMPANY, LLC
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON GENERATION COMPANY, LLC**

By: 
Doyle N. Beneby

Title: Senior Vice President

Date: 7/14/2010

**EXELON ENTERPRISES COMPANY, LLC
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON ENTERPRISES COMPANY, LLC**

By: _____
Carter C. Culver

Title: Chief Executive Officer and President

Date: _____

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and attested by their authorized officers as of the day and year first above written.

PECO ENERGY COMPANY

By: _____
Craig L. Adams

Title: Senior Vice President and
Chief Operating Officer

Date: _____

**EXELON GENERATION COMPANY, LLC
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON GENERATION COMPANY, LLC**

By: _____
Doyle M. Beneby

Title: Senior Vice President

Date: _____

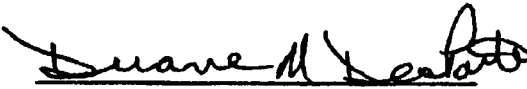
**EXELON ENTERPRISES COMPANY, LLC
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
EXELON ENTERPRISES COMPANY, LLC**

By: _____
Carter C. Culver

Title: Chief Executive Officer and President

Date: July 27, 2010

**EXELON CORPORATION
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY OWNED BY
EXELON CORPORATION**

By: 
Duane M. DesParte

Title: Vice President and Corporate Controller

Date: 7-16-10

**COMMONWEALTH EDISON COMPANY
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
COMMONWEALTH EDISON COMPANY**

By: _____
Joseph R. Trpik, Jr.

Title: Senior Vice President, Chief Financial Officer
and Treasurer

Date: _____

**EXELON CORPORATION
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY OWNED BY
EXELON CORPORATION**

By: _____
Duane M. DesParte

Title: Vice President and Corporate Controller

Date: _____

**COMMONWEALTH EDISON COMPANY
AND ANY OR ALL OF ITS SUBSIDIARIES AND/OR
AFFILIATES WHOLLY OR PARTLY-OWNED BY
COMMONWEALTH EDISON COMPANY**

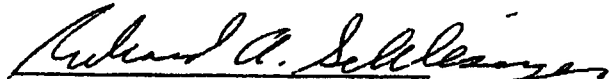
By: _____
Joseph R. Triuk, Jr.

Title: Senior Vice President, Chief Financial Officer
and Treasurer

Date: July 28, 2010

VERIFICATION

I, Richard A. Schlesinger, hereby declare that I am Manager, Retail Rates of PECO Energy Company; that, as such, I am authorized to make this verification on its behalf; that the facts set forth in the foregoing Request for Contract Approval are true and correct to the best of my knowledge, information and belief; and that I make this verification subject to the penalties of 18 Pa.C.S. §4904 pertaining to false statements to authorities.


Richard A. Schlesinger

Date: November 17, 2010

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

PECO ENERGY COMPANY'S REQUEST	:	
FOR APPROVAL OF A CONTRACT WITH	:	
AN AFFILIATED INTEREST FILED IN	:	DOCKET NO. ____-_____
COMPLIANCE WITH PECO'S	:	
IMPLEMENTATION PLAN OF THE	:	DOCKET NO. D-2009-2128070
MANAGEMENT EFFICIENCY	:	
INVESTIGATION AT DOCKET	:	
NO. D-2009-2128070	:	

CERTIFICATE OF SERVICE

I hereby certify that I have this date served a true copy of the enclosed **Request for Approval of a Contract** upon the individuals listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA FIRST CLASS MAIL DELIVERY

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Dated: November 17, 2010



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**PECO ENERGY COMPANY
MUTUAL SERVICES AGREEMENT AND ASSET
TRANSFER AGREEMENT
COST ALLOCATION MANUAL**

Policies and Guidelines
for
Associated Company Transactions
in Accordance
with
the Mutual Services and Asset Transfer Agreement

March 2009

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SECTION I

INTRODUCTION AND CORPORATE STRUCTURE

A. SCOPE

This Mutual Services Agreement (“MSA”) and Asset Transfer Agreement Cost Allocation Manual (“Manual”) applies to transactions between PECO Energy Company (“PECO”) and the Exelon Entities (as defined in Section II).

In previous years, transactions between PECO and the Exelon Entities were governed by the PUHCA rules of the SEC. After PUHCA 1935 was repealed effective February 8, 2006, these transactions were subject to the MSA. The MSA rules generally require such transactions to be priced at cost.

In 2008, the Federal Energy Regulatory Commission (FERC) issued new pricing rules for affiliate transactions involving non-power goods and services. The provision of non-power goods and services, including any goods, equipment (including machinery), materials, supplies, appliances, or similar property (including oil, coal, steam, but not including electric energy, natural or manufactured gas, utility assets, intangible property, or tangible assets such as real property, buildings, and the like) will be subject to the following pricing:

-) For services provided by PECO to another affiliate (except to another state-regulated utility), the pricing standard is the higher of Fully Distributed Cost or Fair Market Value.
-) For services provided by another affiliate (except by another state-regulated utility or EBSC) to PECO, the pricing standard is the lower of Fully Distributed Cost or Fair Market Value.
-) EBSC will charge Fully Distributed Cost to all affiliates.
-) Services between PECO and ComEd will be priced at Fully Distributed Cost, except that if there is a Prevailing Price for the service, it may only be provided if Fully Distributed Cost equals Prevailing Price.

The overall objective of the Cost Allocation System is to establish cost allocation methodologies that apportion costs between PECO and the Exelon Entities so as to preclude cross-subsidization of the Exelon Entities by PECO customers. Cross-subsidization results under cost-based regulation when the prices of a regulated company’s regulated services improperly reflect the costs of associated activities.

In the event of a conflict between this Manual, the MSA and FERC, the order of priority shall be FERC, MSA, and this Manual.

Each PECO department is responsible for implementation within its organization of the policies and guidelines for associated company transactions set forth in the MSA and this Manual. All intercompany transactions shall be adequately documented. Continual monitoring and internal controls shall be maintained to assure that policy guidelines described in this Manual are observed and that potential or actual deviations are detected and corrected.

Please contact PECO's General Accounting Department and/or BSC's Legal Department to resolve any conflict between this Manual, FERC and the MSA rules.

SECTION II

DEFINITIONS

Set forth below is a definition of terms that are used throughout this Manual.

Acquiring Party: A Party who desires to acquire real property, interests in real property, tangible personal property or intangible assets from a Selling Party.

Client Company: A Party who desires to receive services or goods and has requested another Party to provide services and or goods in accordance with the terms of an Approved Services Agreement.

ComEd: Commonwealth Edison Company, PECO's affiliate.

EBSC: Exelon Business Services Company, LLC.

Exelon Entities: Exelon and all of its subsidiaries other than PECO are Exelon Entities.

Fair Market Value: The resultant price set by an arms-length transaction between a willing buyer and a willing seller, both of whom are adequately informed of the appropriate facts, and neither of whom is under any compulsion to buy or sell.

FERC: Federal Energy Regulatory Commission.

Fully Distributed Cost: Fully Distributed Cost includes the actual direct costs or allocated costs incurred by a Providing Company to provide a service or facility, plus indirect costs and other appropriate overheads. See Section IX, Fully Distributed Cost Method, for a detailed discussion as well as examples of fully distributed cost.

MSA: Mutual Services Agreement approved by the PaPUC under which PECO provides non-power services to Exelon Entities or receives non-power services from Exelon Entities other than EBSC.

PaPUC: The Pennsylvania Public Utility Commission.

Party: Party means each, and Parties means all, of the entities who are from time to time a party to the MSA.

Prevailing Price: In the case of services or facilities provided by ComEd to an Exelon Entity, Prevailing Price will only apply to services or facilities provided for sale to the general public. This includes electric service, service provided under an ICC approved pricing mechanism such as Rate CS, and Competitive Services provided to the general public. Prevailing Price is generally defined as the price that has been charged to the general public. When PECO provides a service or facility to ComEd, Prevailing Price is defined as the price charged to nonassociates if such transactions with nonassociates constitute a substantial portion of PECO's total revenues from such transactions.

Providing Company: A Party who has been requested to, and who is able and willing to, furnish facilities and/or provide services to a Requesting Company under the terms of the MSA.

PUHCA: The Public Utility Holding Company Act of 1935 (“PUHCA”) was enacted in 1935 to combat abuses commonly arising in utility holding companies in the early part of the 1900’s. PUHCA, enforced by the SEC, focused most specifically on the practices of the holding company extracting excessive charges from its regulated utilities for services and of unfairly allocating costs to different utilities in different states. The Energy Policy Act of 2005 repealed PUHCA 1935 effective February 8, 2006, and replaced it with PUHCA 2005.

SEC: Securities and Exchange Commission

Selling Party: A Party who is willing to sell and transfer real property, interests in real property, tangible personal property or intangible assets to an Acquiring Party.

Service Company: Any associate company within a holding company system organized specifically for the purpose of providing non-power goods or services or the sale of goods or construction work to any public utility in the same holding company system. The Service Company (EBSC) provides most administrative and general services to the subsidiaries of Exelon.

SECTION III

TRANSACTIONS INVOLVING THE PROVISION OF SERVICES AND FACILITIES

Transactions involving the provision of services and facilities between PECO and the Exelon Entities (other than services PECO receives from EBSC) will be governed by the following pricing rules:

-) For services provided by PECO to another affiliate (except to another utility), the pricing standard is the higher of Fully Distributed Cost or Fair Market Value.
-) For services provided by another affiliate (except by another utility or EBSC) to PECO, the pricing standard is the lower of Fully Distributed Cost or Fair Market Value.
-) EBSC will charge Fully Distributed Cost to all affiliates.
-) Services between PECO and ComEd will be priced at Fully Distributed Cost, except that if there is a Prevailing Price for the service, it may only be provided if Fully Distributed Cost equals Prevailing Price.

According to the MSA, the provision of services or facilities by PECO to an Exelon Entity, or by an Exelon Entity to PECO, shall be charged to the requesting Exelon Entity at an amount not to exceed the Fully Distributed Cost incurred by the providing Exelon Entity.

For transactions between PECO and ComEd, the Providing Company's Prevailing Price will be limited to not more than Fully Distributed Cost as a means to resolve pricing conflicts between ComEd's Affiliated Interests Agreement (AIA) and the MSA which governs PECO's intercompany transactions. Under the MSA, the pricing of transactions is limited to "no more than cost".

Supporting documentation used in the determination of Fair Market Value or Prevailing Price must be forwarded to PECO's General Accounting Department.

Notwithstanding the state rules, where the FERC rules are more protective of PECO and ComEd, those must be applied. Thus, the pricing rules summarized in the bullet points above take into account both state and FERC rules, and give priority to the more protective FERC rules.

SECTION IV

SALES OF TANGIBLE AND INTANGIBLE PERSONAL PROPERTY

A. GENERAL

The purpose of this section is to assign a monetary value (price), and record all tangible or intangible personal property sold and transferred between PECO and the Exelon Entities.

Parties should evidence their agreement with respect to the sale of tangible or intangible personal property by entering into an agreement or other written memorandum.

For tangible or intangible personal property sales between PECO and the Exelon Entities, the following requires a separate PaPUC approval:

- [For tangible and intangible personal property purchases, sales, leases or exchanges between PECO and the Exelon Entities, a PaPUC approval is required pursuant to 66 Pa.C.S. § 2102. There are no exceptions to this requirement. In addition, if the transaction involves property that is "used or useful in the public service," an additional approval may be required pursuant to 66 Pa.C.S. § 1102. Since each transaction covered under this heading requires that a filing be made with the Commission to obtain § 2102 approval, Legal should be contacted to determine whether the Company should also request § 1102 approval for the transaction.

For sales of FERC jurisdictional facilities (*i.e.*, facilities used for the transmission of electric energy in interstate commerce or sales of electric energy at wholesale in interstate commerce), separate approval by the FERC may be required (notify BSC Legal for guidance).

B. VALUATION OF PROPERTY

The following general principles shall be used to establish a sale price for tangible or intangible personal property transactions.

Sales of tangible or intangible personal property shall be charged by the Selling Party to the Acquiring Party at:

- 1) The fair market value of tangible or intangible personal property to be sold as evidenced by the price at which nonassociated vendors offer the same or similar assets for sale by reference to quoted market prices or the value ascribed to the asset by an independent appraisal or other objective valuation technique.

Or, if no such fair market value is objectively or practicably determinable,

- 2) The historical cost of the asset to the Selling Party, less all applicable valuation reserves (e.g. accumulated depreciation).

The determination of fair market value must be adequately documented to ensure that a

proper audit trail exists.

Supporting documentation used in the determination of prevailing price must be forwarded to PECO's General Accounting Department.

C. SALE OF PROPERTY

-) Contact the appropriate Engineering Department, Life Cycle Management Department or Procurement Department to obtain the procedure for the sale of tangible personal property.
-) Contact PECO's General Accounting Department for all accounting transactions, for historical cost calculations, and to determine any impact the transfer has on ratemaking.
-) Notify PECO's Tax Office for tax implications and to obtain the most favorable tax treatment for any property sale.
-) Notify BSC's Legal Department to review the contract concerning the transfer.
-) Contact the Secretary's Office for:
 -) Approval of the sale by the Board of Directors (Board).
 -) Release of property from any mortgage indenture.

Note: Board approval is required for sales of property over \$10 million; for sales of \$10 million and below, Board action is required only to obtain the mortgage release.

SECTION V

SALES OF REAL PROPERTY

A. GENERAL

The purpose of this section is to assign a monetary value (price), and record all real property sold and transferred between PECO and the Exelon Companies.

Parties should evidence their agreement with respect to the sale of real property by entering into an agreement or other written memorandum.

For real property purchases, sales, leases or exchanges between PECO and the Exelon Entities, a PaPUC approval is required pursuant to 66 Pa. C.S. § 2102. There are no exceptions to this requirement. In addition, if the transaction involves real property with an undepreciated book value of greater than \$50,000, a PUC approval is required pursuant to 66 Pa.C.S. § 1102.

Real property includes the following: land, buildings and other forms of real property.

B. VALUATION OF PROPERTY

The following general principles shall be used to establish a sale price for real property sales between PECO and the Exelon Entities.

Sales of real property shall be charged by the Selling Party to the Acquiring Party at:

- 1) The fair market value of the real property to be sold as evidenced by the price at which nonassociated vendors offer the same or similar assets for sale by reference to quoted market prices or the value ascribed to the asset by an independent appraisal or other objective valuation technique.

Or, if no such fair market value is objectively or practicably determinable,

- 2) The historical cost of the asset to the Selling Party, less all applicable valuation reserves.

The determination of fair market value must be adequately documented to ensure that a proper audit trail exists.

Supporting documentation used in the determination of prevailing price must be forwarded to PECO's General Accounting Department.

C. SALE OF PROPERTY

-) Contact PECO's Real Estate Department to obtain the procedure and approval for the sale of real property.

-) Contact PECO's General Accounting Department for all accounting transactions, historical cost calculations, and to determine any impact the transfer has on current or future ratemaking proceedings.
 -) Notify PECO's Tax Office for tax implications and to obtain the most favorable tax treatment for any property sale.
 -) Notify BSC's Legal Department to review the contract concerning the transfer.
 -) Contact the Secretary's Office for:
 -) Approval of the sale by the Board of Directors (Board).
 -) Release of property from any mortgage indenture.
- Note: Board approval is required for sales of property over \$10 million; for sales of \$10 million and below, Board action is required only to obtain the mortgage release.

SECTION VI

SALES/ACQUISITIONS OF FERC JURISDICTIONAL FACILITIES

Sales and/or acquisitions of “FERC jurisdictional facilities” generally require FERC approval (subject to thresholds). “FERC jurisdictional facilities” are the facilities used for the transmission of electric energy in interstate commerce, sales of electric energy at wholesale in interstate commerce (such as contracts), or existing generation facilities. FERC jurisdictional facilities do not include, for example, vehicles, computers, intangibles, land held for future use and obsolete or used inventory unconnected to the electric system. “Sales” and “acquisitions” include lease transactions. Employees must contact both BSC Legal, PECO Regulatory and the Director of PECO Accounting early in the consideration of any proposed sale/lease/acquisition of FERC jurisdictional facilities.

SECTION VII

WORK ORDERS

The Work Order Form is to be completed by a Providing Company when providing a service or facility to a Client Company. A Work Order Form must be completed for all services provided to Client Companies.

A separate form is not intended to be completed for each specific and separate instance where ongoing services or facilities are involved. It is intended to capture a blanket of services. For example, a Work Order Form would be prepared to provide fleet services for the time period that fleet services are provided. It would not be necessary to complete a Work Order Form for each separate vehicle. If a service or facility is provided for a finite period of time then that should be mentioned on the Work Order Form. If the service is to be provided for an undetermined time period, then the Work Order Form is valid until such time that a cancellation is requested. PECO reviews and updates all Affiliate Level Arrangements and Work Orders on an annual basis.

If at a later date there is a need to expand the scope of services related to an existing Work Order, you may prepare a Work Order Form and indicate on the form that an existing Work Order Form is being revised. Merely indicate the additional services and refer to the existing Work Order number.

Work Order Requirements

1. Each company within the holding company system must have a current Service Agreement signed by a management representative with responsibility for the service received or provided. The same employee cannot sign on behalf of both parties.
2. The Service Agreement should describe the scope of services, billing procedures and allocation methods.
3. Services should be directly charged to one benefiting company whenever possible. When more than one company benefits from a service provided, cost causative allocations must be used to distribute costs in a fair and equitable method.
4. Specific services to be provided must be evidenced by signed work orders and Affiliate Level Arrangements (ALAs) or Service Level Arrangements (SLAs). Work Orders provide the key to where the services are recorded on both the Providing Company's and the Client Company's books. Work orders, ALAs and SLAs should include the following data.
 -) Work order control number (Determined by the Providing Company)
 -) Purchase Order Number of Client Company, if applicable
 -) Name or title of Work Order
 -) Description of work to be performed
 -) Start and completion date
 -) Other Client Companies benefiting from the service (for purposes of allocations)
 -) Allocation factors (if applicable)
 -) Providing Company's code block data to capture costs of work order
 -) Client Company's code block data for billing purposes (including FERC account if for a FERC jurisdictional utility)

-) Budgeted / expected cost to be charged to Client Company
 -) Authorization signatures and dates
5. Changes to work orders must be documented.
 6. The Providing Company must maintain a control log of all authorized work orders.

For services provided by PECO, Work Order numbers will be issued by PECO's General Accounting Department. Therefore, when preparing a Work Order Form, please contact PECO's General Accounting Department.

A copy of the completed, approved Work Order Form must be sent to PECO's General Accounting Department.

Originals of the completed, approved form including any supporting documentation should be kept by the Providing Department. A copy of the Work Order Form should be maintained by the Requesting Department.

Attachment II-D-8(a.3)

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[
WO # _____
ALA Reference No. _____
Current Date _____
Effective Period _____

1. Providing Company: _____
2. Providing Department: _____
3. Client Company or Companies: _____
4. Client Department: _____
5. Project Type (circle one): New Work Order
6. Work Order Title: _____
7. Allocation Method: _____

New Work Order

Revised Work Order

8. **Providing** Companies Reclassification Code Block:

[illegible]

9. **Receiving** Companies Distribution Code Block:

[illegible]

10. In the space below, describe the services/facilities which will be charged to this Project. Include budgeted/expected cost to be charged to Client Company.

(attach additional sheets if necessary)

11. Approvals

Requesting Co. Mgr: _____
(Signature)

(Print Name)

(Date)

Approvals

Providing Co. Mgr: _____
(Signature)

(Print Name)

(Date)

Requesting Co. Contact:

Primary
Secondary

Contact's phone number:

Primary
Secondary

Accounting Contact:

(phone #)

Providing Co. Contact:

Primary
Secondary

Contact's phone number:

Primary
Secondary

Accounting Contact:

15

(phone #)

INSTRUCTIONS FOR COMPLETING PECO WORK ORDER FORM

Work order number	The work order number is an eight digit code consisting of the ALA reference number (4 digits) and a 4 digit identifier provided by the PECO General Accounting Department. For example: CP01-0088.
ALA Reference Number	The ALA reference number is derived as follows: the first digit is the providing company code, the second digit is the receiving company code and the final 2 digits are numeric indicating the number of the ALA between the 2 entities. For example: CP01 where the provider is CED the receiving Company is PED and this is the first ALA between the two entities. ALA reference numbers are 4 digit identifier provided by the CED – Financial Reporting Department. The Company Codes are: C = CED E = Enterprises G = Genco X = Corp. Center P = PED B = BSG
Effective Period	The time period which the Work Order is in effect.
1. & 3. Providing/Receiving	Select companies providing/requesting services.
2. Providing Department	Identify the department responsible for providing the work to be done.
4. Client Department	Identify the department requiring the work to be done.
5. Work Order Type	One of the two types of Work Orders should be marked. A “New” or a “Revised” Work Order may be selected.
6. Work Request Title	Choose an abbreviated title to define the work to be provided.
7. Allocation Method	If the Work Order is for work that will benefit more than one department, indicate the basis of allocation. Refer to Section IX of the Affiliated Interests Agreement, Cost Allocation Methods, for more information on allocation methods.

7. Providing Company Providing companies reclassification code block to remove
– the charges from their O&Ms to be billed to an affiliate.
Reclass (Debit of reclass JE.)
9. Receiving Company Code block that the receiving company will charge to record
Distribution the cost of monthly ALA services received.
10. Description of Services Brief description of service or facility provided including
budgeted or expected costs to be charged to Client
Company.
11. Approvals Both the Receiving Company and the Providing Company
must indicate their approval by indicating the name and
providing a signature by the appropriate Department Head
or Manager. Responsible contacts should be identified by
complete name and their phone number.

SECTION VIII

FULLY DISTRIBUTED COST METHOD

A. OVERVIEW

Under the fully distributed cost methodology, direct costs incurred by one Party for the provision of services to another Party are increased for indirect costs and other appropriate overheads. The objective is to assign direct costs along with the appropriate indirect costs and overheads to the benefiting Exelon Entity or Entities to prevent cross-subsidization of associates by PECO customers.

B. COMPONENTS OF FULLY DISTRIBUTED COST

Fully distributed cost is the direct costs or allocated costs (cost pools allocated to a Exelon Entity based on a cost causative measure), adjustments to direct labor costs, indirect costs and other appropriate overheads incurred by a Party to provide a service or facility to another Party.

1) **Direct Costs and Allocated Costs**

Direct costs consist of direct labor, direct materials and purchased services, and the direct costs of facilities, equipment, machinery, furniture and fixtures. Allocated costs are incurred for the provision of services or facilities which are not directly assignable to a specific Exelon Entity or Entities but jointly benefit more than one Party. Costs to be allocated shall be accumulated in cost pools and allocated between the appropriate Parties based on an appropriate cost causative measure that ensures an equitable allocation.

2) **Direct Labor Adjustments, Indirect Costs and Other Overheads**

Elements of and the current rate for PECO's Loading Factors are presented below.

Administrative and General Loading Factor 49.6 %

- J Administrative and General Salaries (FERC Acct 920)
- J Office Supplies (FERC Acct 921)
- J Outside Services Employed (FERC Acct 923)
- J Property Insurance (FERC Acct 924)
- J Injuries and Damages (FERC Acct 925)
- J Employee Pensions and Benefits (FERC Acct 926)
- J Regulatory Commission Expenses (FERC Acct 928)
- J Advertising Expenses (FERC Acct 930)
- J Rents and Plant Maintenance (FERC Acct 931 and 935)

Studies to update PECO's Direct Labor Adjustment Rates and the Loading Factors will be performed by PECO's General Accounting Department annually during the second quarter and will be based on actual financial data of the prior calendar year.

The new Direct Labor Adjustment Rates and the Loading Factors will go into effect July 1st of each year.

C. FULLY DISTRIBUTED COST CALCULATION

Different adjustments are applied to direct labor charges depending on which PECO employees are charging payroll to the Exelon Entities and how their time is captured. See example calculations below.

Please note that this Section currently covers only PECO's loading factors for use in its fully distributed cost calculation. If an Exelon Entity provides a service to PECO at its fully distributed cost, then the Exelon Entity would need to calculate its own loading factors.

EXAMPLE CALCULATIONS OF FULLY DISTRIBUTED COST FOR PECO
2008 RATES

LABOR

	<u>Payroll Costs</u>
<u>Direct Charges</u>	
Direct PECO Payroll Charge	\$ 100.00
 Total Direct Labor Charges	 <u>\$ 100.00</u>
 <u>Indirect Charges</u>	
1.) Adjust for Fringe, Pension, AIP and Payroll Taxes 79.97%	79.97
2.) Adjust for A&G Loading Rate 49.60%	49.60
3.) Indirect Charges (if appropriate)	<u>0.00</u>
 Adjusted Direct Labor Charges	 <u>\$ 229.57</u>

The Fringe, Pension AIP and Payroll Taxes rates applied in this example were in effect as of 1/31/2009. These rates are updated each month based on a communication sent out by PECO General Accounting.

SECTION IX

COST ALLOCATION METHODS

Whenever possible, costs of services or facilities specifically attributable to a Party should be charged directly to such Party. These services shall be charged directly using the appropriate pricing basis. See Section III, Transactions Involving the Provision of Services and Facilities for more information. When a transaction pertains to one Client Company and the transaction is charged to such Client Company, no further allocation is necessary. For each separately identifiable good or service, a determination needs to be made of those costs that can be directly charged to that particular good or service.

For costs incurred for transactions involving the provision of services which are not directly assignable to a specific Client Company and which have joint benefit to more than one Party, an allocation method must be used to distribute the costs to the benefiting companies. Cost pools will be allocated to the Client Companies based on the respective cost causative measures.

Each Providing Company will have the primary responsibility for ensuring that the allocation factors are proper, accurate and kept up to date.

To the greatest extent possible, the allocation factors will be based on cost drivers specifically applicable to the service provided. PECO Accounting will be advised / consulted regarding allocations factors utilized in associate transactions.

PECO Accounting will be responsible for evaluating new allocation methodologies and determining if any approval is required. PECO Accounting will coordinate approval efforts, if necessary, with the Legal Department.

SECTION X

ACCOUNTING AND INTERCOMPANY BILLING

A. Overview

For PECO and the Exelon Entities, code block must be used to record the accounting distribution for intercompany transactions. The specific accounting varies according to which Exelon Entity is involved in the transaction with PECO and whether the service, facility or goods are being charged at Fully Distributed Cost or market price.

B. Services/Facilities charged at FULLY DISTRIBUTED COST

When the provision of a service is directly assignable to a Client Company and is charged at Fully Distributed Cost, the Providing Company shall charge the related direct and indirect costs to a unique code block combination. The code block combination should be stated on each work order supplied as part of the ALA process.

If costs cannot be directly charged but must be allocated based on a cost causative measure (see Section IX, Cost Allocation Methods), contact PECO's General Accounting Department and Service Company Accounting to determine an appropriate code block combination to 'pool' such costs for allocation to the benefiting companies. [Is this consistent with PECO's practice?]

C. Services/Facilities charged at MARKET PRICE

When a service is provided to a Client Company at the Providing Company's market price rather than its Fully Distributed Cost, the Providing Company must record both its expenses associated with the provision of service and the related intercompany revenues. The Client Company will record the intercompany expenses.

D. Accounting for direct labor costs

Positive time reporting methodology should be utilized. Under a positive time reporting methodology, an employee shall report in each pay period the number of hours in providing separately identifiable goods and services to Client Companies.

PECO employees prepare Weekly Time Reports to report the hours spent providing a service to a particular Party to an appropriate code block combination. These Weekly Time Reports are signed by both the employee and an appropriate supervisor who can attest that the time reported is accounted for accurately. All hours billed must be supported by timesheets.

When billing direct labor costs the fully distributed cost methodology should be utilized. Under the fully distributed cost methodology, direct costs incurred by one Party for the provision of services to another Party are increased for indirect costs and other appropriate overheads. The

objective is to assign direct costs along with the appropriate indirect costs and overheads to the benefiting Exelon Entity or Entities to prevent cross-subsidization of associates by PECO customers.

Fully distributed cost are the actual labor costs plus the addition of applicable overheads (Fringes, AIP, Pension, Payroll Tax and A&G factor). All applicable overhead rates are distributed monthly prior to the start of the accounting close. The Fringe, AIP, Pension and Payroll Tax rates are established at the beginning of the year based on budgeted costs, there are adjustments on a monthly basis to the secondary rates of the respective allocation rates. The A&G rate is updated yearly based on actual financial data of the prior calendar year. The rate is updated in June by the General Accounting Department as part of PECO's development of its billing rates.

E. ACCOUNTING ON PAYMENT DOCUMENTS, MATERIAL REQUISITION, JOURNAL ENTRIES, ETC.

Costs incurred for services provided to an Exelon Entity, which are paid by means of a PECO Payment Request should be charged to such Exelon Entity by entering the appropriate code block combination on the accounting distribution line. Enter the appropriate code block combination in the Journal Entry System, the Passport System, Transportation System and any other system used for transactional reporting.

When using a journal entry to correct for any historical payroll charges to a Client Company, use the appropriate sub accounts. This is necessary so that the correct labor adjustments, indirects and overheads are added.

F. INTERCOMPANY BILLINGS AND PAYMENTS

1) Billings

-) Tariffed services provided by PECO to an Exelon Entity will be billed to the Exelon Entity in the same manner as all other customers of the tariffed service (e.g. Exelon Generation will be sent a PECO electric bill for electric service).
-) All other services or facilities which are provided by PECO to Exelon Entities, whether charged at market price or at fully distributed cost, will be invoiced and billed by PECO's functional area. PECO will separately invoice each of the Exelon Entities on a monthly basis for the services and facilities provided to the respective Exelon Entity during such month. Each invoice will include descriptions of the charges by reference to the Work Orders, if applicable, as well as total indirects calculated on all direct costs billed during the month. Upon request, an explanation and/or documentation will be provided to justify charges.

- J) Services or facilities which are provided by the Exelon Entities to PECO, whether charged at market price or at fully distributed cost, will be invoiced and billed by each respective Exelon Entity. PECO will be invoiced from each of the Exelon Entities on a monthly basis for the services and facilities provided by the Exelon Entities during such month. Each invoice will include descriptions of the charges by reference to the Work Orders and total indirects, if applicable, calculated on all direct costs billed during the month. Upon request, an explanation and/or documentation will be provided to justify charges.
- J) PECO's Real Estate Department will be responsible for collecting the payment from the Exelon Entity for the sale of real property, which is due at the closing of the sale and transfer of the property. Real Estate must communicate the accounting information related to the property sale to PECO's General Accounting Department.

2) **Payments**

With the exception of real property and intangible asset sales, payments from Exelon Entities should be made in accordance with Exelon's Intercompany Cash Settlement Policy.

G. INTERNAL CONTROL RESPONSIBILITIES AND RECORD RETENTION

Each PECO department that enters into an associated company transaction subject to the MSA shall have primary responsibility for assuring that the policies and guidelines detailed in the MSA and this Manual are appropriately implemented and maintained.

Also, each PECO department shall establish unique code block elements in the general ledger system, which shall be used to record, associated company transactions.

PECO's General Accounting Department shall have responsibility, in addition to those responsibilities indicated elsewhere herein, for overall monitoring of procedures and controls associated with associated company transactions. In this role, an accountant will monitor Work Order Forms, transactions, billings, allocation methodologies, etc. to assure compliance with the MSA and this Manual or any other applicable manuals, and that actions will be taken to correct deficiencies as they are identified. Reviews will be performed of operating results to assure they properly reflect associated company transactions that occurred during the period reviewed based on known activity as obtained from completed Work Order Forms and other sources. PECO's General Accounting Department shall direct any participant to implement and/or revise any procedure as required to assure associated company transactions are carried out in accordance with the provisions and intent of the MSA and this Manual or any other applicable manuals.

Internal Audit will also perform periodic compliance reviews of the associated company transaction processes to further provide assurance regarding the actual operating effectiveness of the policies and guidelines as outlined in the MSA and this Manual or any other applicable manuals.

Supporting documentation for intercompany transactions will be retained per the record retention schedule.

SECTION XI

BUDGETING

The goal of the budget cycle is to develop a corporate budget for the entire Exelon organization that accurately reflects the activities performed and the resources necessary to accomplish those activities. A great deal of interactive communication needs to occur not only among the various departments within a company but also between the companies. Two-way communication should be ongoing throughout the budget cycle.

This section provides budget guidelines only with respect to transactions between PECO and the Exelon Entities.

PECO and the Exelon Entities shall be responsible for preparing their own budgets for revenues, capital and operating expenditures and employee headcount. Providing Companies are also responsible for renewing or revising Affiliate Level Arrangements and Work Orders for the upcoming budget period that will provide the basis for preparing annual budgets. These Affiliate Level Arrangements and Work Orders will provide details of the direct costs of services to be provided to Client Companies.

Budgeting for the costs of facilities and services provided by PECO to an Exelon Entity will depend on whether the Exelon Entity will be charged PECO's fully distributed cost or PECO's market price for such facility or service.

If PECO is providing a service at its fully distributed cost, then such costs will be the budget responsibility of the Exelon Entity receiving the service. The PECO department providing the service will still be responsible for preparing or revising Affiliate Level Arrangements and Work Orders.

If PECO is providing a service at its market price, then the PECO Business Unit must budget for both the revenues and expenses (including any applicable overheads charged on PECO's books) associated with the provision of the services. The PECO department providing the service will be accountable for the profit or loss on the service they provide and the Exelon Entity will have budget responsibility for the market price of the service provided.

2025 Affiliate Level Arrangement–ALA¹ No. UU01²

Affiliate Level Arrangement (“ALA”)¹ among the Exelon Utilities listed below, PHI Service Company (“PHISCO”) and Exelon Business Services Company, LLC (“BSC”):

- **Baltimore Gas and Electric Company (“BGE”)**
- **Commonwealth Edison Company (“ComEd”)**
- **PECO Energy Company (“PECO”)**
- **Atlantic City Electric Company (“ACE”)**
- **Delmarva Power & Light Company (“DPL”)**
- **Potomac Electric Power Company (“Pepco”).**

Purpose

The purpose of this ALA¹ is to document the compliance of BGE, ComEd, PECO, ACE, DPL and Pepco (collectively the “Exelon Utilities” or “EU”) and PHISCO (the service company for ACE, DPL and Pepco) with the agreements listed below (under “Governing Agreements”), for the services that the Exelon Utilities and PHISCO are providing to one another, or to BSC, during the execution of each of the Multi-OpCo Projects listed in Exhibit A.

Exelon Utilities generally engage in Multi-OpCo Projects for the following reasons:

- To drive collaboration and convergence to realize synergies across Exelon Utilities (process & technology).
- To leverage the scale of Exelon Utilities to:
 - drive operational excellence
 - optimize costs
 - secure the best resources (“A” team)
 - support the achievement of common Tier 1 Metrics across EU
 - simplify business and IT support

Each of the Multi-OpCo Projects covered by this ALA must be systematically evaluated and authorized by Senior Management before any money is spent or affiliate services are provided for the project. This authorization process is referred to as the Exelon Capital Approval Process, with the utility-specific version referred to as the Authorization of Projects. Attached in Exhibit B is the Exelon Management Model document that defines the utility-specific process.

As noted in Exhibit B, Senior Management evaluates and authorizes projects by reviewing a “project authorization package” that is prepared by each individual project’s Manager/Owner, with oversight from the project’s Executive Category Manager, Business Owner, and Sponsor. It is within this package that specific details of the project are documented, including but not limited to:

- Project Summary & Background
- Strategic Fit
- Business Case & Alternatives Considered
- Quantifiable and Non-Quantifiable Benefits
- Project Costs by OpCo
- OpCo Cost Allocations and Supporting Details

- Rate Recoverability of Project Costs
- Key Risks and Mitigation

The template for the presentation component of this package for Multi OpCo projects is attached in Exhibit C.

Utility Project Evaluation teams within OpCo and/or Corporate Planning, depending on the approval path of the project, maintain all project authorization packages for every approved project. Accordingly, the specific details of each of the projects covered by this ALA can be found in those project authorization packages as maintained by OpCo and/or Corporate Planning.

Governing Agreements

This ALA is governed by the provisions of the following agreements:

- BGE Cost Allocation Manual (“BGE CAM”), as filed with the Maryland Public Service Commission (“MPSC”)
- ComEd Affiliate Interest Agreement (“AIA”), as approved by the Illinois Commerce Commission (“ICC”),
- PECO Energy Company Mutual Services Agreement (“MSA”), as approved by the Pennsylvania Public Utility Commission (“PAPUC”)
- Pepco Holdings LLC Cost Allocation Manual (“PHI CAM”), as approved by the New Jersey Board of Public Utilities (“NJPBU”) and as filed with the Delaware Public Service Commission (“DEPSC”), the District of Columbia Public Service Commission (“DCPSC”) and the MPSC, as appropriate.

Terms and Conditions

This document covers affiliate services provided during the execution of Multi-OpCo Projects that are expected to begin, continue, or end between January 1, 2025 and December 31, 2025. The population of these projects is listed in Exhibit A. Throughout the year, projects may be added or removed from this list as the strategic focus of the organization and/or facts and circumstances of each project change. An addendum to Exhibit A will therefore be included quarterly to reflect these changes.

This document has been reviewed by Regulatory & External Affairs, Legal, and Controllershship organizations at each of the Exelon Utilities, including a review for compliance with regulatory provisions.

Service Responsibilities

As part of the project authorization process discussed above, Project Managers/Owners (“PMs”) of Multi-OpCo Projects also follow the “Shared Cost Guidance” procedure, which is attached as Exhibit D. This procedure defines that BSC Accounting is responsible for determining the appropriate allocation method for splitting Multi-OpCo project costs across the affiliates involved in the project. The document also defines the Governance, Oversight, Support, and Perform (“GOSP”) functions associated with the code block set-up process used to account for these costs.

After each project covered by this ALA receives authorization, the PM works with the Controllershship organization to establish a unique set of code block at each affiliate involved in the project:

1. to collect all labor, labor related, and non-labor costs that are incurred by that affiliate but will be shared by the other affiliate(s) involved in the project, and

2. to collect all labor, labor related, and non-labor costs that are incurred by that affiliate for that affiliate only.

Scope of Services

The labor, labor-related, and non-labor costs that are incurred by an affiliate but will be shared by the other affiliates involved in the project are the affiliate costs covered by this ALA. Generally, these costs represent a scope of affiliate services involved in Multi-OpCo Projects that include but are not limited to:

Project Delivery Services:
➤ Insight, guidance and subject matter expertise to identify project scope ➤ Insight, guidance and subject matter expertise to identify and define business requirements ➤ Insight, guidance and subject matter expertise to identify and define technical requirements ➤ Insight, guidance and subject matter expertise to define project designs ➤ Insight, guidance and subject matter expertise to define test plans and test scripts ➤ Insight, guidance and subject matter expertise on training and change management

Service Costing Schedule

Rules of Costs to be Billed & Charging Table:

For projects in which the Exelon Utilities and PHISCO are both providers and/or recipients of affiliate services, those services will be priced at Fully Distributed Cost.⁴

Note – services between PECO and ComEd, and ComEd and a utility affiliate, will be priced at Fully Distributed Cost, except that if there is a Prevailing Price⁵ for the service, it may only be provided if Fully Distributed Cost equals Prevailing Price.

For projects in which the Exelon Utilities and PHISCO are providers of affiliate services to BSC, those services will be priced at the higher of Fully Distributed Cost or Fair Market Value.⁶

Fully Distributed Cost for each of the respective Exelon Utilities is more specifically defined in the agreements listed above under the heading “Governing Agreements”.

Monthly Billing Table:

The monthly billing estimates vary from project to project. The full year estimates for each project are documented in the project authorization package and included in the Long-Range Plan (“LRP”) for each affiliate. The allocation methodology and rates for shared resources are also documented in the project authorization package.

Performance Metrics & Performance Reporting

Process Performance Metrics	Performance Target	Reporting Frequency
Project delivery services	Achieve project desired outcome within estimated time and within estimated cost	Monthly

Signatures			
Derrick Dickens Senior Vice President & Chief Operating Officer Baltimore Gas and Electric Company		Michael Cloyd Senior Vice President & Chief Financial Officer & Treasurer Baltimore Gas and Electric Company	
<u>/s/ Derrick Dickens</u> <u>3/31/2025</u> Signature Date		<u>/s/ Michael Cloyd</u> <u>4/7/2025</u> Signature Date	
Nicole Levine Senior Vice President & Chief Operating Officer PECO Energy Company		Marissa Humphrey Senior Vice President, Chief Financial Officer & Treasurer PECO Energy Company	
<u>/s/ Nicole Levine</u> <u>4/4/2025</u> Signature Date		<u>/s/ Marissa Humphrey</u> <u>3/31/2025</u> Signature Date	
David Perez President & Chief Operating Officer Commonwealth Edison Company		Joshua Levin Senior Vice President, Chief Financial Officer & Treasurer Commonwealth Edison Company	
<u>/s/ David Perez</u> <u>3/31/2025</u> Signature Date		<u>/s/ Joshua Levin</u> <u>3/31/2025</u> Signature Date	
Tamla Olivier Senior Vice President & Chief Operating Officer PHI Service Company		David Vahos Senior Vice President, Chief Financial Officer & Treasurer PHI Service Company	
<u>/s/ Tamla Olivier</u> <u>3/31/2025</u> Signature Date		<u>/s/ David Vahos</u> <u>3/31/2025</u> Signature Date	

Tamla Olivier Senior Vice President & Chief Operating Officer Atlantic City Electric Company	David Vahos Senior Vice President, Chief Financial Officer & Treasurer Atlantic City Electric Company
<u>/s/ Tamla Olivier</u> <u>3/31/2025</u> Signature Date	<u>/s/ David Vahos</u> <u>3/31/2025</u> Signature Date
Tamla Olivier Senior Vice President & Chief Operating Officer Delmarva Power & Light Company	David Vahos Senior Vice President, Chief Financial Officer & Treasurer Delmarva Power & Light Company
<u>/s/ Tamla Olivier</u> <u>3/31/2025</u> Signature Date	<u>/s/ David Vahos</u> <u>3/31/2025</u> Signature Date
Tamla Olivier Senior Vice President & Chief Operating Officer Potomac Electric Power Company	David Vahos Senior Vice President, Chief Financial Officer & Treasurer Potomac Electric Power Company
<u>/s/ Tamla Olivier</u> <u>3/31/2025</u> Signature Date	<u>/s/ David Vahos</u> <u>3/31/2025</u> Signature Date
Sandeep Menon Vice President, Corporate FP&A Exelon Business Services Company, LLC	
<u>/s/ Sandeep Menon</u> <u>3/31/2025</u> Signature Date	

Endnotes to Template

¹**ALA/SLA:** ALA if the providing company is ComEd, PECO, BGE, ACE, DPL or Pepco. SLA if the providing company is BSC.

²**ALA Number:** The ALA reference number is derived as follows: the first digit is the providing company code, the second digit is the receiving company code and the final 2 digits are numeric indicating the number of the ALA between the 2 entities. For example: PC01, where the provider is PECO the receiving Company is ComEd and this is the first ALA between the two entities. The Company Codes are:

The Company Codes are:

B = BSC	M = BGE	A = ACE	H = Exelon Corporation - Holdco
C = ComEd	P = PECO	D = DPL	E = Pepco
	S = PHISCO	U = All Exelon Utilities (A, C, D, E, M, P)	

³**Governance:** This section should reference the governance of both the provider and the receiver.

ComEd – The governance is the AIA and the ComEd CAM as approved by the ICC, as appropriate.

PECO – The governance is the PECO Mutual Services Agreement (“MSA”) and the PECO CAM as filed with or approved by the PAPUC, as appropriate.

BGE – The governance is the General Services Agreement (“GSA”) and the BGE CAM, both as filed with MPSC.

BSC – The governance is the General Services Agreement (“GSA”) and the BSC CAM.

ACE, DPL, Pepco and PHISCO – The governance is the PHI CAM, as approved by the New Jersey Board of Public Utilities and as filed with the DEPSC, the DCPSC and the MPSC.

⁴**Fully Distributed Cost:** Fully Distributed Cost includes the actual direct costs or allocated costs incurred by a Providing Company to provide a service or facility, plus indirect costs and other appropriate overheads.

⁵**Prevailing Price:** Services will be priced at Fully Distributed Cost, except that if there is a Prevailing Price for the service, it may only be provided if Fully Distributed Cost is equal to or less than the Prevailing Price. Prevailing Price is generally defined as the price that has been charged to the general public. In the case of services or facilities provided by ComEd to an Exelon Entity, Prevailing Price will only apply to services or facilities provided for sale to the general public. This includes electric service, service provided under an ICC approved pricing mechanism such as Rate CS, and Competitive Services provided to the general public.

⁶**Fair Market Value or FMV:** The resultant price set by an arms-length transaction between a willing buyer and a willing seller, both of whom are adequately informed of the appropriate facts, and neither of whom is under any compulsion to buy or sell.

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Introduction

This EBSC Service Catalog describes all EBSC Services and standard levels of service delivery offered and provided by EBSC Practice Areas to all Exelon's Client Companies.

Practice Areas are:

- Communications and Marketing
- Compliance, Audit and Risk
- Corporate Contributions
- Corporate Strategy, Innovation, & Sustainability (CSIS)
- Customer Experience
- Executives (Includes GCAs)
- Exelon Operations, Business Investments & Corporate Physical Security Services
- Federal Government and Regulatory Affairs & Public Policy
- Finance
- Human Resources
- IT
- Legal Services
- Safety
- Supply
- Transmission
- Transportation

Exelon Business Services Company ("BSC" or "EBSC") establishes a Service Level Arrangement (SLA) document with each Client Company to which they provide services. Each EBSC SLA between EBSC and a Client Company documents the specific list of EBSC Services by Practice Area provided to each Client Company as well as any additional Affiliate Specific Assumptions that may be uniquely requested by or provided to that Client Company.

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Service Table Definition

Service Table includes:

- **Service ID and Service Name**, which identifies the service within the Inter-Company Billing system.
- **Service Description**, which describes the content and scope of the EBSC Practice Area Services.
- **Service Owner**, leader accountable for the definition, direction and delivery of the service, typically a VP or higher.

FERC Account and Billing Approach Table includes:

- **Service ID and Service Name**, which identifies the service within the Inter-Company Billing system.
- **Major Client FERC Account**, identifies the account per the Federal Energy Regulatory Commission (FERC) uniform system of accounts
- **Billing Approach**, which includes Allocated and Direct:
 - **Allocated**: When the services provided are not specifically assignable to one specific client company and will benefit multiple client companies, the service cost is allocated to the client companies based on a cost causative method.
 - **Direct**: Typically used when resources or costs are attributable to service delivery to one specific customer. Examples include Time and Material costs that are tracked and billed to customers and **R*Q (Unit Based)**: Used when service cost is tied to units of a service consumed by a customer (service driver). During the planning period, demand is forecasted, total cost of service delivery is budgeted, and Unit Price (Rounded) is determined by: $[\text{Service Budget}] / [\text{Total Forecasted Demand}]$. Monthly charge is based on $[\text{Actual monthly BU Demand}] * [\text{Unit Price}]$. Direct charges can also be billed through positive time reporting or projects billed to a specific customer.
- **Basis**, which describes the demand or allocation driver or basis of the billing method.

Performance Measurement Table:

The Performance Management section is optional and can be used to outline the standard by which the practice area monitors and reports performance, the level of service that will be expected to be met at a minimum, and target levels that will be expected to be met or exceeded on negotiated timelines (if applicable).

Responsibilities Table:

The Responsibilities section of the SLA is optional and can be used to provide clarity and ownership of the responsibilities between EBSC and the Client Company and/or identify who is responsible for each activity or decision that is required to provide or receive a service.

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Communications and Marketing

Introduction

Communications and Marketing at Exelon serve as enterprise-wide strategic partners, driving reputation, engagement, and business outcomes across all operating companies. Our mission is to advance Exelon’s purpose and 10-year strategy by delivering customer-focused, data-driven, and culturally resonant storytelling that builds trust, deepens stakeholder relationships, and enhances brand equity.

We operate as a unified, regionalized team: Midwest, Mid-Atlantic North, Mid-Atlantic South, and Corporate, designed to maximize efficiency, align with media markets, and tailor outreach to diverse audiences. Our work spans external and employee communications, marketing, brand, digital and social media, executive visibility, and reputation management.

Communications Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
665	763	As Requested Non-IT	Oversight of all communications and marketing functions for Exelon, including external and employee communications, reputation initiatives, branding advertising and social media across Exelon and its six local energy companies.	SVP, Chief Communications Officer
668	792	Corporate Communications	External: Management of external communications strategies and tactics on behalf of the parent company, Exelon Corporation, including - media relations; - issues and crisis management; - executive communications; - Develop and execute robust visibility plans for each C-Suite leader, encompassing media engagement, social media strategy, and participation in internal and external events. These plans are closely tracked using KPIs that measure reach, impact, and alignment with enterprise goals. - enterprise-level message development - branding, marketing and advertising; - digital and social media content and channel management;	VP, Corporate Communications and Marketing

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			Employee Communications: Management of internal communications strategies and tactics on behalf of Exelon to all employees including: • Developing research-based strategies, inclusive of employee survey feedback, direction and content for employee communications • Creating and distributing company-wide communications such as leadership communications, road shows/town halls, email notifications, videos, special content sites and the intranet • Drive employee understanding and engagement through strategic communications plans and channels • Partner with business units (HR, Innovation, Corporate Relations, IR, Supply, etc.) to deliver timely updates to employees on required actions, operational changes and other important developments. Also support tailored content across channels such as e-newsletters, videos and targeted messages. Executive Engagement: • Responsible for drafting event- and social media communications directly, or reviewing such materials, for Exelon's CEO, Chief Legal Officer and other senior executives, as needed. Serves as a critical set of eyes on work developed in collaboration with Communications team-members on behalf of senior executives before it is released internally and externally. • Ensures CEO's and Chief Legal Officer's voice, respectively, is captured in all speechwriting, press releases, internal communications, op-eds, earnings materials, social media messaging, and significant event scripts (e.g., Annual Leadership Meeting keynote). • In close coordination with Director of Communications and CEO's office, reviews and assesses requests for CEO, Chief Legal Officer and other senior executives to speak or appear at events promoting strategic priorities and positioning of Exelon. Social Media: • Develop compelling content and messaging strategy on public-facing brand and executive social media platforms, including LinkedIn, Instagram, Facebook and X.	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Monitor trends and sentiment on social media related to the brand and industry, provide insights on brand channel performance through regular reporting and make recommendations to optimize messaging based on these findings. - Respond to inbound messages and comments in collaboration with internal stakeholders and customer care teams. Marketing Operations: - Lead strategic marketing initiative across Exelon and its operating companies. - Ensure brand consistency and governance through standardized tools and messaging. - Drive analytics and insights for corporate brand reputation. Oversee operational efficiency and cross-functional collaboration to include digital properties Manage enterprise-wide initiatives like brand campaigns, vendor and other alignment opportunities.	
833	762	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	SVP, Chief Communications Officer
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture	SVP, Chief Communications Officer

FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
665	763	As Requested Non-IT	923 – Outside Service Employed	Direct – 529100	Time and Materials
				Allocated - 529110	Modified Massachusetts Formula

Exelon BSC Service Catalog – 2026

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
668	792	Communications Operations	930.1 – General Advertising Expenses	Direct – 529100	Time and Material
			923 – Outside Service Employed (Communications Operations)	Allocated - 529110	Modified Massachusetts Formula
833	762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529110	Modified Massachusetts Formula
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Direct – 529700	Fully Distributed Costs
				Allocated - 529710	Cost Causative Method

Responsibilities

Task / Responsibility	BSC Practice Area	Client Company
Communications Operations		
Identify and analyze client companies' key initiatives and issues	X	
Develop communications strategies and plans in coordination with client companies to support business objectives and drive favorability	X	X
Implement and manage client companies' communications strategies and plans	X	X
Develop internal communications strategies and plans in conjunction	X	
Manage creation, production and distribution of Exelon-wide employee communication vehicles	X	
Provide input, as requested, for Exelon-wide employee communications vehicles		X
Manage content creation, production, publishing and monitoring across Exelon social media channels	X	
Work with IT to develop and manage the governance, strategies and policies that guide content on the internet and intranet	X	
Develop and implement external communications strategy and tactics	X	

Exelon BSC Service Catalog – 2026

Task / Responsibility	BSC Practice Area	Client Company
Public Affairs		
Lead public affairs and advocacy campaigns in support of key federal and state policy goals	X	
Coordinate activities with Federal and State Government Affairs	X	
Oversight of advocacy digital and social tools, campaigns and strategy	X	
Allocate resources as identified to support public advocacy initiatives	X	X
Informational, Promotional & Reputational Advertising		
Develop and manage Exelon Corporation's and the Client Company's branding strategy (logo standards and guidelines, documentation templates)	X	
Develop overall Exelon Corporation advertising strategy and approach	X	
Review and approve campaign concepts	X	X
Manage advertising agencies, i.e., creation of campaigns, placement of advertisements and the budget	X	X
Approve creative content and implementation of advertising campaigns	X	X
Approve cost of advertising campaigns, including traditional and non-traditional media channels	X	X
Approve selection of new advertising agencies upon termination of contracts	X	X
Corporate Contributions		
Manage Exelon Corporation's corporate contributions and sponsorship program; and the employee volunteer program	X	
Promote the employee volunteer program within the Client Company	X	X
Provide governance and support for charitable contributions, manage the Corporate Citizenship Review Committee process and provide systems and process necessary to track giving across Exelon Corporation	X	
Submit the appropriate contribution requests to the CCRC for review and approval	X	X
Media Production Services		
Identify scope of work and schedule required		X
Develop approach and range of services to meet requested scope of work and schedule	X	
Develop bid (statement for work including items to be produced and estimated price) and timeline (schedule for delivery)	X	
Approve bid and timeline. Supply accounting information		X
Deliver services and production items as per approved bid and agreed timeline	X	

Exelon BSC Service Catalog – 2026

Task / Responsibility	BSC Practice Area	Client Company
Reputation Management		
Manage and track Exelon and Operating Companies brand reputation	X	
Manage reputation agency	X	
Track and optimize advertising campaigns based on reputation shifts	X	
Establish and maintain reputation dashboard	X	

Note: Each utility has embedded Communications functions that are directly billed to the respective operating companies.

Performance Measurement

Communications Performance Metrics Table

Reference the Communications Business Plan for performance metrics.

Exelon BSC Service Catalog – 2026

Compliance, Audit and Risk Services

Compliance, Audit and Risk Services Introduction

The Compliance, Audit and Risk Services function encompasses three separate but complementary teams: Compliance & Ethics, Enterprise Risk Management, and Exelon Audit Services.

Compliance, Audit and Risk Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
233	763	As Requested Non-IT	As Requested services represent emergent work requiring additional resources relative to the Enterprise Risk Management (ERM) workplan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors	EVP Compliance, Audit and Risk
638	796	BSC Enterprise Risk Management Services	- Enterprise risk management, governance, and oversight - Responsible for the development of a comprehensive enterprise risk framework with policies/processes and implementation of enterprise reporting of risk metrics and limits - Provides a framework that allows the business to identify and prioritize top and emerging risks, as well as associated monitoring and mitigation of those risks. If a risk lacks clear ownership, ERM facilitates efforts to understand the risk, identify appropriate business owners, and support those business owners to establish sound management practices - Review and grade capital projects, and participate as voting member in Project Concurrence Meetings (PCC) for OpCo projects over \$75M and for all multi-OpCo projects. - Administration and governance of OpCo level Risk Management Committee (RMC) meetings & content	EVP Compliance, Audit and Risk

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
646	795	Exelon Audit Services	- Provides internal controls assurance and stewardship as well as operational assurance including, but not limited to: - Reviewing the reliability and integrity of financial and operating information and the means used to identify measure, classify, and report such information - Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets - Reviewing and testing established systems of internal control to ascertain whether they are functioning as designed - Coordinating with other control and monitoring functions (e.g., risk management, compliance, CISS, legal, ethics, environmental, external auditors, etc.) - Communicating with business partners about control risks and weaknesses, as well as best practices, and supporting the design of remedial actions to address gaps - Service offerings include assurance (inclusive of Sarbanes Oxley and anti-fraud) and advisory activities	VP, Audit Services
833	762	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	EVP Compliance, Audit and Risk
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture.	EVP Compliance, Audit and Risk
953	797	Compliance & Ethics	- Provides governance and oversight for Exelon's compliance with its regulatory and compliance obligations, including working with business units to ensure compliance risks are regularly assessed, appropriate controls are designed and implemented, and appropriate guidance is provided regarding compliance issues - Provides enterprise-wide support and representation of business units on bulk electric system reliability and cybersecurity compliance matters - Oversees policies and procedures related to interactions with public officials	VP, Compliance & Ethics

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Oversees and supports the delivery of training and awareness communications across the enterprise on topics implicating regulatory compliance and ethics - Serves as the primary resource for ethics advice and interpretation of the Code of Business Conduct, including management of annual disclosures of potential conflicts of interest and attestations - Maintains a Help Line and a dedicated web portal (hosted by a third-party) for stakeholders to report concerns regarding potential ethics, compliance, or legal violations. - Actively monitors the receipt of Help Line or other reports of potential violations of the Code of Business Conduct, ensures each report is properly assessed, oversees investigations, ensures investigative findings are properly documented, and participates in determining appropriate corrective action if violations are substantiated. - Provides objective and independent investigation of reports of potential violations of Exelon's Code of Business Conduct or other policies and documents and reports investigative results. - Background Investigations - Conducts Personnel Risk Assessments for candidates for new hires, staff augmentation contractors, employees being promoted to level E05 and above, and any employee or contractor requiring access to NERC CIP assets per the requirements of CIP-004 R3	

FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
233	763	As Requested Non-IT	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula

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Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
638	796	BSC Risk Management Services	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula
646	795	Exelon Audit Services	923 – Outside Service Employed	Direct - 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula
833	762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529210 Allocated - 529060	Modified Massachusetts Formula
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Direct – 529700 Allocated - 529710	Fully Distributed Costs Cost Causative Method
953	797	Compliance & Ethics	923 – Outside Service Employed	Direct - 529200 Allocated – 529210 Allocated - 529060	Time and Materials Modified Massachusetts Formula

Responsibilities

Exelon Audit Services provides an independent, objective assurance and advisory activity designed to add value and improve operations. It works to help Exelon accomplish its objectives by bringing a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes. The role and responsibilities of Audit Services are overseen by the Audit and Risk Committee of the Board of Directors of Exelon, and the function is part of the Exelon Compliance, Audit, and Risk organization.

Compliance & Ethics works to foster a culture of integrity and compliance throughout the company. It identifies, assesses, and ensures the mitigation of risks concerning Exelon’s compliance with applicable laws, regulations, the Exelon Code of Business Conduct, and other company policies. It is responsible for providing training and regular communications to employees and contractors related to compliance and ethics; reviewing and ensuring the independent investigation of reports of potential violations of regulatory compliance obligations and company policies, including the Code of Business Conduct; and conducting Personnel Risk Assessments. Enterprise Risk Management has responsibility for Enterprise Risk Management governance and oversight.

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Corporate Contributions

Corporate Contributions Introduction

Exelon Corporate Relations leads the company's social-impact initiatives in our local communities by building partnerships with nonprofit organizations and overseeing employee engagement through volunteerism and philanthropy. We connect Exelon's workforce with meaningful causes, strengthen community relationships, and help fulfill Exelon's commitment to making a positive difference in the communities where we live and work.

Corporate Contributions Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
611	791	Corporate Contributions	Governance, strategic and tactical management of Exelon Corporation's charitable contributions and sponsorships, Power for Good (employee) program, and associated internal activities designed to benefit the customers and communities that Exelon serves and enhance Exelon's corporate reputation	VP, Corporate Relations
833	762	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	SVP, Corporate Contributions, and Chief Corporate Contributions Officer
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture	SVP, Corporate Contributions and Chief Corporate Contributions Officer

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FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
611	791	Corporate Contributions	426.1 - Donations	Direct – 529100	Time and Material
				Allocated - 529110	Modified Massachusetts Formula
833	762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529110	Modified Massachusetts Formula
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Direct – 529700	Fully Distributed Costs
				Allocated - 529710	Cost Causative Method

Responsibilities

Task / Responsibility	BSC Practice Area	Client Company
Corporate Contributions		
Oversee the company's charitable-contributions strategy and focus areas, with implementation of partnerships at the op-co level.	X	X
Promote and manage Power for Good program across Exelon. Power for Good includes the Employee Giving Campaign, Matching Gifts and Dollars for Doers	X	
Provide governance, oversight and management of charitable contributions, including Corporate Citizenship Review Committee meetings for \$50,000+ to a nonprofit and Exelon and op-co board approvals for \$1M+.	X	
Submit the appropriate contribution requests to the CCRC for review and approval	X	X
Manage signature initiatives that are implemented across Exelon, including STEM Academy, Boys to STEM Academy, Chris Crane Memorial Scholarships, Ripken STEM Centers, and Bright Futures Scholarship Program (for employees' dependents.)	X	
Manage the annual National Volunteer Month and the annual Employee Volunteer Awards, with implementation at the op-co level.	X	X
Write and produce the annual Exelon philanthropy report.	X	
Serve as the main point of contact and oversee use of CyberGrants, the charitable contributions database used across Exelon	X	

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Performance Measurement

Corporate Contributions Performance Metrics Table

Reference the Corporate Contributions Business Plan for performance metrics.

Corporate Strategy, Innovation & Sustainability

Corporate Strategy, Innovation & Sustainability Introduction

The Corporate Strategy, Innovation & Sustainability (CSIS) group provides strategic support for senior leadership; program leadership for Exelon's sustainable growth strategy; and corporate-wide governance, oversight and support for the innovation, sustainability, and customer functions.

CSIS supports the chief executive officer, board of directors and Executive Committee in identifying and analyzing strategic issues and coordinates with the business units and various corporate functions to address these topics. The CSIS group sets the context for strategic decisions and long-term investments, articulates a corporate strategic plan, supports the development and communication of Exelon's vision, and de-risks opportunities for the business units by leading enterprise-focused technology development adoption.

CSIS provides governance and oversight to ensure that Exelon maintains effective programs for developing climate strategy, setting, and tracking voluntary sustainability goals, and reporting sustainability performance.

CSIS sets the direction on customer outcome and experience, including for national commercial customers, through customer strategies that complement and advance Exelon corporate strategies and business priorities.

Corporate Strategy, Innovation & Sustainability Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
654	790	Corporate Strategy Services	1 Strategic issues analysis and management - Maintain forward-looking agenda of key issues facing the company - Establish ad hoc teams to analyze issues and develop options for response	SVP, Corporate Strategy, Chief Innovation & Sustainability Officer

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			○ Maintain proactive role in keeping focus “ahead of the curve” • Support CEO and Leadership Team to develop key focus areas, agenda and staff support for business meetings • Corporate Strategic Planning • Together with Financial Planning, implement a structured approach to strategic and long-range planning that integrates analysis of strategic issues into the planning process • Corporate Strategic plan provides framework for aligning business planning with corporate objectives • Organize business content for Board Strategy Retreat • Vision, communications of vision and strategy, strategic literacy • Support senior leadership in defining and articulating a corporate vision • Cascade vision through organization, aligning and engaging employees • Partner with HR and Corporate Communications to drive strategic business literacy throughout the corporation • Provide for communications of key strategic issues by managing bi-annual Leadership Meetings • Compile, assess and present recommendations to senior leadership for improving Exelon’s environmental and safety performance. ○ Maintain the Exelon GHG Inventory, including third-party verification, in support of publicly communicating Exelon’s performance. • Develop and publish an annual Corporate Sustainability Report communicating Exelon’s performance and plans for improving performance and addressing material sustainability issues. • Supporting corporate-wide growth initiatives: ○ Originate ideas and maintain the opportunity pipeline through ideation and business case development ○ Incubate ideas by providing templates, tools, and support for growth opportunities as they mature through the growth pipeline ○ Track and report growth metrics and expand transparency for Growth initiatives and progress for executives • Evaluation of new technology	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			• Lead the Technology Exchange – an enterprise-wide cross-functional coordination on the evaluation of new technologies – and present findings to the Executive Committee • Partner with the Operating Companies on the execution of a technology strategy identified by the efforts of the Technology Exchange • Establish external relationships and create/manage a platform for collaborative research & development (R&D) efforts and process which deliver robust technology opportunities in a timely manner to support growth. • For the Partnership R&D, provide Exelon oversight from conceptualization, formulation and demonstration of the area of development. Coordinate with legal on intellectual property development and protection. • Propose and maintain budgets and develop funding and milestone plans for assessing progress and movement to next steps. • Climate Change Investment Initiative • Select and invest in innovative startups focused on helping our communities face pressing climate change challenges. • Support completion of impact projects in Exelon's territories • Driving a culture of innovation across Exelon • Leveraging a common Exelon innovation methodology, process, toolset and metrics across the enterprise. • Administering and participating in Innovation Expos, Innovation campaigns, and various other innovation events • Rewarding and recognizing employees for their innovative ideas and efforts • Celebrating success and learning from those successes or failures • Focusing on innovation education that allows for out of the box thinking, forward looking ○ Communications of Innovation vision ○ Facilitating the Innovation Peer Group, Innovation Working Group and other collaborate with Opco innovation teams ○ Execute on the defined strategic initiatives in partnership with embedded OpCo Innovation teams ○ Publish a quarterly innovation update report to executive leaders	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			• Participate in both internal and external conferences on innovation ○ Facilitate innovation working groups with members from all business units to drive the culture of innovation ○ Innovation funding, licensing and contracts ○ Innovation platform license for Innovation Central (Reinvent) • Innovation training (Big Think, iToolkit) ○ Ecosystem engagements for new growth opportunities ○ Perform Strategic Development work on behalf of Exelon OpCos ○ Collaborate across the organization to deliver a multi-OpCo digital communications strategy ○ Facilitate strategy development and assist with project execution for fiber commercialization across all OpCos ○ Managing & performing the post-award activities for IIJA Middle Mile grant funding for ComEd and BGE and identify new federal & state funding opportunities ○ Lead the Economic Development Peer Group and run regular meetings ○ Ongoing support for Large Load Interconnection process teams at each OpCo, including quarterly check-ins	
348	802	Cust Strategy & Solutions	○ Customer Strategy ○ Drive understanding of voice of the customer & enterprise customer centricity ○ Set the direction of the enterprise on customer outcomes and experience ○ Work with OpCo leaders to co-build key strategies and operationalization roadmaps toward enterprise objectives ○ Coordinate with corporate and utility customer leaders to align planning and investments toward achieving strategic outcomes ○ National Accounts & Customer Solutions ○ Support the strategic engagement of national (commercial) customers, including engagement with potential large load customers and cultivation of other customers seeking to locate in the Exelon jurisdiction ○ Proactively seek to partner with customers to understand short- and long-term strategic priorities, develop energy plans, and deliver on customer needs ○ Streamline processes and services to support large customers and develop solutions to meet energy management and sustainability goals	SVP Chief Strategy & Sustainability Officer

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Engage with other functions and teams that support National Accounts customers to develop an ecosystem for advance planning and collaboration - Assess new tools, develop product and service roadmaps, and pursue and pilot new product and service offerings (with OpCo partnerships) that help to better serve Exelon customers	
693	763	As Requested Non-IT	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors	SVP, Corporate Strategy, Chief Innovation & Sustainability Officer
833	762	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	SVP, Corporate Strategy & Chief Sustainability Officer
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture	SVP, Corporate Strategy, Chief Innovation & Sustainability Officer

FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
654	790	Corporate Strategy Services	923 – Outside Service Employed	Direct – 529200 Allocated - 529210	Time and Materials Modified Massachusetts Formula
348	802	Cust Strategy & Solutions	923 – Outside Service Employed	Direct – 529200 Allocated - 529210	Time and Materials Modified Massachusetts Formula
693	763	As Requested Non-IT	923 – Outside Service Employed	Direct – 529200 Allocated - 529210	Time and Materials Modified Massachusetts Formula
833	762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529210	Modified Massachusetts Formula
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Direct – 529700 Allocated - 529710	Fully Distributed Costs Cost Causative Method

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Responsibilities

Task / Responsibility	BSC Practice Area	Client Company
Strategic issues analysis and management	X	X
Corporate strategic planning and Corporate strategic plan	X	X
Vision, communications of vision and strategy, strategic literacy	X	
Climate Program leadership, coordination and support	X	

Performance Measurement

Corporate Strategy, Innovation & Sustainability Performance Metrics Table

Reference the CSIS Business Plan for performance metrics.

Customer Experience Services

Customer Experience Services Introduction

The Customer Experience function is composed of two integrated teams: Corporate Customer Experience and Corporate Customer Operations. Together, they are responsible for advancing customer-centric strategies, leveraging data and analytics, and ensuring the successful execution of customer-related initiatives across the enterprise.

The departments within the Corporate Customer Experience include:

Customer Experience & Analytics (CXA) – Leverages data-driven insights to shape strategy, optimize service delivery, and enhance the overall customer experience.

Convergence & Support (C&S) – Provides centralized support for the Customer Care & Billing (CC&B) and Meter Data Management (MDM) platform. This includes managing intake and prioritization, supporting automation and testing, and maintain platform configurations and compliance.

Project Enablement & Portfolio Governance – Ensures strategic alignment and value realization across customer investments through structured oversight, business process alignment, and adoption of best practices in project management.

Customer Journeys, Platforms & Peer Groups – Focuses on continuous improvement and performance across customer-facing operations. Promotes consistency and alignment with industry standards, while tracking utility performance and deploying journey and platform related enhancements.

Together, these teams collaborate with groups across Exelon and the OpCos to foster exceptional customer experiences and deliver solutions that meet our customers' needs.

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Customer Experience Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
348	802	Cust Strategy and Solutions	National Accounts & Customer Solutions: - Proactively partner with the customer to understand their long-term and short-term strategic priorities and needs. - Develop long-range energy plans and seek opportunities to streamline processes and services in support of large customers. - Develop solutions to meet the customers' energy management and sustainability goals. - Foster an environment where advance planning and collaboration becomes the norm for all organizations responsible for supporting the strategic initiatives of Exelon's National Accounts customers. - Proactively assess and pilot new products and services that advance the customer experience and/or enhance the employee experience in delivering world class customer experiences. - Collaborate with the utilities on the execution and evaluation of pilots. Customer Strategy, Planning & Governance: - Create overarching customer strategies that complement, inform, and advance Exelon corporate strategies and that guide execution by corporate customer and utility teams. - Provide governance in key areas including One Exelon and prioritization of strategic investments. - Gather customer insights to inform customer sentiment and KPI processes. - Leverage data to identify needs and best practices in customer experience, in order to inform customer strategy and drive transformation of overall customer experience provided by Exelon utilities.	SVP Chief Strategy & Sustainability Officer

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Leverage data to evaluate the effectiveness of products & services for customers, including value delivered by Customer Flight Path investments. Customer Experience and Analytics Advances customer-centric maturity by continuously optimizing and expanding value capture. - Drives benchmarking and customer analytics activities supporting customer strategy development and value capture - Leads development, implementation, and operation of the Value Capture Operating Model - Drives development of Voice of the Customer tools, insights, and sharing of the same across key business functions - Spearheads development of journey-level customer effort score metric and baselining. Corporate Customer Operations Convergence & Support (C&S) Focuses on strategic alignment, demand management, and vendor coordination to ensure consistent and efficient support across OpCos. - Manages CC&B/MDM demand intake, prioritization, and business process alignment. - Provides operational support, handles escalations, executes virtual worker requests, and supports automation and testing. - Maintains the CC&B platform through configurations, data repairs, rate updates, and user access compliance support. Project Enablement & Portfolio Governance Drives strategic execution across the Customer space and ensures that Customer Investments are supported and aligned with organizational priorities to deliver consistent value through structured oversight. - Drives successful adoption of strategic initiatives and fosters meaningful culture change across the enterprise.	SVP Customer Experience

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			• Drives best practices in business process alignment, technology alignment, and technology convergence across Customer Investments. • Supports the business for all Customer Investments and defines Business Project Management standards across the organization. • Customer Journeys, Platforms & Peer Groups • Drives alignment, continuous improvement, and sustainable performance across customer core functions, with a strong focus on portfolio management and organizational change. • Drives consistency, best practices, and innovation in the Core Functions of the Management Model across the utilities • Tracks performance of the Client Utilities regarding KPIs, improvement initiatives, and industry standards • Analyzes opportunities and develops recommendations on issues pertinent to leadership • Deploys customer journey and platform-related improvements	
833	762	BSC Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is “trued up” each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	SVP Chief Strategy & Sustainability Officer SVP Customer Experience
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, split, or divestiture.	SVP Chief Strategy & Sustainability Officer SVP Customer Experience

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
833	762	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	SVP Chief Strategy & Sustainability Officer SVP Customer Experience
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture.	SVP Chief Strategy & Sustainability Officer SVP Customer Experience

FERC Account and Billing Approach Table

Service ID	Service Name	Regulatory Code	Major Client FERC Account	Billing Approach	Basis
348	Cust Strategy and Solutions	802	923 – Outside Service Employed	Direct – 529370 Allocated - 529375	Number of Customers
833	BSC Revenue Adjustment	762	923 – Outside Service Employed	Allocated - 529210 Allocated - 529375	Number of Customers
904	BSC Costs to Achieve	601	923 – Outside Service Employed	Direct – 529700 Allocated - 529710	Fully Distributed Costs Cost Causative Method

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Responsibilities

National Accounts & Customer Solutions responsibilities include updating the national account strategy, engaging with national account and large load customers to understand their short – and long-term strategic needs and drive solutions to support those needs, create and maintain a repository of products and service offerings for large C&I and national account customers, collaborate with OpCo leaders to provide solutions to national account and large load customers, engage in pilots that enhance the customer experience.

The Customer Experience organization drives strategic transformation across Exelon’s customer-facing operations. Its responsibilities span technical support, project governance, customer journey optimization, platform management, and performance analytics. The organization fosters cross-functional collaboration, ensures regulatory compliance, and delivers innovative solutions that enhance customer satisfaction, operational efficiency, and digital engagement.

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Executives (Includes GCAs)

Executives (Includes GCAs) Introduction

The Executives Practice Area will provide strategy, policy and governance for Exelon Companies to optimize overall shareholder value while protecting corporate-wide interests and allowing business unit autonomy and accountability.

Executives (Includes GCAs) Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
315	777	Executive Services	- Office of the President and Chief Executive Officer, Exelon Corporation - Chief of Staff to the CEO - Office of the Executive Vice President, Public Policy & Chief External Affairs Officer - Office of the Vice President - Chairman of the Board/Board of Directors - Compensation for Board of Directors	Chief of Staff to CEO
611	791	Corporate Contribution	Governance, strategic and tactical management of Exelon Corporation's charitable contributions, sponsorships, employee volunteer program, and associated internal communications activities designed to benefit the customers and communities that Exelon serves and enhance Exelon's corporate reputation	Chief of Staff to CEO
644	755	Lobbying & Influence Public Opinion	- Management services for compliance with federal, state and local campaign finance and lobbying laws, regulations and other policy requirements including relationship management with federal, state and local legislative and regulatory bodies and Administrative agencies - Direct lobbying activities (attempting to influence discretionary power of government officials) - Supporting lobbying activities, including preparation or planning activities, research and other background work that is intended, at the time of its preparation, for coordination with lobbying activities of others - Coordinate, and support as necessary, the development of positions, comments, testimony, for emerging environmental regulatory and legislative policy issues, in support of Exelon initiatives	EVP, Public Policy & Chief External Affairs Officer

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			Communicate Exelon's economic, social and environmental performance through an annual corporate sustainability report, information on websites, and speeches	
694	763	As Requested Non-IT	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors	Chief of Staff to CEO
833	762	BSC Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings	Chief of Staff to CEO
876	756	BSC GCA SLA	Costs incurred for the benefit of the service company as a whole. These costs are allocated as described in the costing section below: - Interest costs on loans from affiliated companies - Interest income earned - Depreciation - Permanent tax differences - Bank fees - Support services incurred by BSC - Severance costs - Other costs not identifiable to a specific service provider	Chief of Staff to CEO
855	759	Over Heads		
831	758	BSC Interest		
784	760	BSC Severance		
832	761	BSC Taxes		
904	601	BSC Costs to Achieve		
			Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture	Chief of Staff to CEO

FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
315	777	Executive Services	923 – Outside Services Employed	Direct – 529250	Time and Materials
				Allocated - 529260	Modified Massachusetts Formula
611	791	Corporate Contribution	426.1 - Donations	Direct – 529250	Time and Materials
				Allocated - 529260	Modified Massachusetts Formula
644	755	Lobbying & Influence	426.4 - Exp-civic/political activities	Direct – 529250	Time and Materials

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Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
		Public Opinion		Allocated - 529260	Modified Massachusetts Formula
694	763	As Requested Non-IT	923 – Outside Services Employed	Direct – 529250 Allocated - 529260	Time and Materials Modified Massachusetts Formula
831	758	BSC Interest,	923 – Outside Services Employed	Allocated - 529710	Modified Massachusetts Formula
784	760	BSC Severance,			
832	761	BSC Taxes			
833	762	BSC Revenue Adjustment	923 – Outside Services Employed	Allocated - 529710	Total Service Billings
876	756	BSC GCA SLA,	923 – Outside Services Employed	Allocated - 529710	Total Service Billings
855	759	Other Corporate Charges,			
904	601	BSC Costs to Achieve	923 – Outside Services Employed	Direct – 529700 Allocated - 529710	Fully Distributed Costs Cost Causative Method

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Exelon Operations, Business Investments & Corporate Physical Security Services

Introduction

Exelon Operations, Business Investments & Corp Physical Security drives operational excellence and sustainability by operationalizing strategy and anticipating change. Leveraging advanced analytics, AI, and cutting-edge technology, we enable Exelon's vision for an affordable, reliable, and clean energy future. We focus on accelerating business value through end-to-end capabilities, process convergence, robust planning, and advancing change management practices — while safeguarding our people and assets in an evolving threat landscape. The departments within this organization include Utility Infrastructure & Oversight, Business Investments, Exelon Analytics, Corporate Physical Security, and Management Model.

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Exelon Operations Services Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
656	788	BSC Exelon Analytics	• Executive Services ○ Functional leadership through standardized systems, processes, policies, and oversight in the areas of Utility Analytics Strategy, Utility Analytics Oversight and Governance, and development and delivery of Advanced Analytics & AI use cases through an agile delivery lifecycle • Exelon Analytics Organization Focus ○ Strategy, oversight, and delivery of the Exelon Analytics multi-year program ○ Design, establish and maintain Exelon analytics governance policies (e.g., DAP policies, Ethics in AI, use case development lifecycle, code review/reuse) ○ Develop analytics value framework and capture / report Exelon and cross OpCo impacts. ○ Develop and deliver use cases through entire agile delivery lifecycle (e.g., data prep, exploration, modeling, visualization/product, value capture) ○ Inventory and capture OpCo developed analytic use cases and replicate quickly across fleet. ○ Develop and execute, with supply partners, domain, and data science sourcing execution. ○ Support Exelon IT analytics team in deploying analytic Northstar tools, investigation of emerging solutions, and platform management. ○ Drive data quality, management, and stewardship (e.g., tools, processes) ○ Establish and maintain data science and implementation Center of Excellence across Exelon (e.g., tools, practices, algorithms) ○ Conduct Analytics R&D focused on experimentation with new data sources, new tools / capabilities (e.g., AI, robotics) and identify new use case applications. ○ Develop and execute analytics talent management, development, and culture strategy. ○ Conduct external benchmarking, synthesize leading practices, and evolve Exelon analytics maturity. • Analytics Academy ○ Provide practical skill application, solving business problems throughout the organization & delivering innovative education to Exelon's employee base (including GenAI)	VP Exelon Infrastructure SVP Operations & Business Investments

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
664	779	BSC Ex Utility Policy & Strategy	Executive Services Functional leadership through standardized systems, processes, policies, and general oversight in the areas of Utility Business Planning, Utility Oversight, Business Investments, and Transmission Strategy & Compliance.	EVP & COO
833	762	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	EVP & COO
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture.	EVP & COO
946	715	Executive Protection & Transportation	Administers and conducts the executive protection program, responsible for planning security surrounding official functions, 24/7 emergency response and secure transportation of executives as assigned	EVP & COO SVP Operations & Business Investments
948	763	As Requested Non-IT	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	EVP & COO
952	783	Exelon Best Practices/ Cont. Improv	Provide governance and oversight of the Peer Group structure and Management Model system designed to achieve the following: - Drive consistency, best practices, and innovation in the Core Functions of the Management Model across the utilities. - Track performance of the Client Utilities regarding KPIs, improvement initiatives, and industry standards. - Analyze opportunities and develop recommendations on issues pertinent to leadership. - Execute a governance model that ensures consistency, accountability, and performance benchmarking. - Driving operational excellence by leveraging relationships through peer groups and providing governance and oversight to monitor performance,	EVP & COO SVP Operations & Business Investments SVP Trans & Compliance

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			implement best practices, create operational efficiencies, and foster innovation, ○ Creating sustainability and repeatability by using an organizational playbook and standardized set of tools including best practices verifications, side-by-side assessments, effectiveness reviews, and established change management methodologies ○ Operationalizing the Exelon Strategy by coordinating and managing the execution of cross OpCo projects and initiatives that drive grid resilience, advance clean and affordable energy choices, and deliver a world-class customer experience. • Business Investment (<u>ADMS, ORA, WA&S, GIS, OTSG, oneMDS & Gas SCADA</u>) ○ Support Exelon IT team in deploying infrastructure Northstar tools, investigation of emerging solutions, and platform management. ○ Support Exelon Operational Technology Security team in deploying IT infrastructure & security control practices, investigation of emerging solutions. And platform management ○ Drive a strategy and Deliver business capabilities with a focus on operational benefits, outcomes towards achieving 2035 aspirations. ○ Align investments in LRP to enterprise goals and OpCo strategy. ○ Leverage a holistic portfolio view and interdependent capabilities while maintaining accountability at each work stream. ○ Identify, prioritize and Deliver value at speed through benefit rationalization framework & product-based delivery. ○ Incorporate learnings, best practices, and proven methods into execution. ○ Iteratively prioritize and deliver smaller, more frequent deployments to adjust as needed and de-risk portfolio ○ Apply an earned value approach to manage implementation complexity. ○ Drive effective change management. ○ Increase our capacity to execute and deliver success with a high degree of confidence. ○ Drive process standardization and build/optimize governance for convergence. ○ Leverage data strategy and Advanced Analytics/AI to drive valuable insights for utility operations.	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			○ Enables better line of sight to multi-year rate plans (MYP). • Change Management ○ Govern and oversee the advancement of Exelon's organizational change management (OCM) capability through the adoption of a consistent, repeatable, and scalable methodology (Prosci ADKAR). Developing our leaders and employees to enhance our capacity to successfully implement initiatives, accelerate adoption of improved practices, and enable delivery of sustainable benefits. ○ Leverage as a foundational enabler to advance the culture, drive engagement, and embed high-performance behaviors across the enterprise to achieve the strategy. ○ Govern the change management methodology, standards and management systems and oversee advancement of capabilities and capacity with focus on Leadership Engagement, Center of Excellence, Planning for Initiatives, and Employee Development. • Management Model ○ Establishes corporate governance roles and areas of corporate oversight and support for the Exelon lean governance approach. ○ The Model guides the work we perform every day and promotes continuous improvement, while also ensuring we work safely and in compliance with regulations. ○ Administers and managing updates to the framework, technical platform and two volumes of the Guidebooks ○	

FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
656	601	BSC Exelon Analytics	923 – Outside Service Employed	Direct – 529370 Allocated – 529375	Time and Materials Utilities Cost Causative Method

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Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
664	779	BSC Ex Utility Policy & Strategy	923 – Outside Service Employed	Direct – 529370	Time and Materials
				Allocated – 529375	Utilities Cost Causative Method
833	762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated – 529375	Utility Modified Massachusetts Formula
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Allocated – 529710	Utilities Cost Causative Method
946	715	Executive Protection & Transportation	923 – Outside Service Employed	Direct – 529700	Fully Distributed Costs
				Allocated – 529710	Modified Massachusetts Formula
948	763	As Requested Non-IT	923 – Outside Service Employed	Direct – 529370	Time and Materials
952	783	Exelon Best Practices/Cont. Improv	923 – Outside Service Employed	Direct – 529370	Time and Materials
				Allocated – 529375	Utility Modified Massachusetts Formula

Responsibilities

Task / Responsibility	BSC Practice Area	Client Company
Office of the Vice President Transmission Strategy and Compliance		
Identify and analyze client companies' key initiatives and issues	X	X
Develop communications strategies and plans in coordination with client companies to support business objectives and drive favorability	X	X
Implement and manage client companies' strategies and plans	X	X
Provide governance and oversight for Transmission Strategies, NERC Compliance Programs and TSA Gas Compliance Programs of client companies to support business objectives and drive performance	X	X

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Additional Information

Issue Resolution for Utilities

If a particular issue arises concerning any Exelon Utility Operations services, the Vice Presidents can be contacted.

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Corporate Physical Security Services (CPS)

Corporate Physical Security Services Introduction

BSC Corporate Physical Security (“CPS”) provides governance and functional oversight for physical security services across the enterprise, as well as support & perform of centralized physical security services.

CPS Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
445	784	Physical Security Projects	CPS Infrastructure Protection Projects provides deliverables for projects including planning, design, and implementation of physical security systems & solutions. Provides BUs with support when new or redesigns of non-NERC security systems (intrusion detection, electronic access control, video surveillance systems) are required. Includes managing design, installation, integration, and ESOC acceptance and turnover testing. Service includes providing technical details/scope of work for RFPs.	SVP Operations & Business Investments
833	762	BSC Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is “trued up” each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	SVP Operations & Business Investments
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, split, or divestiture.	SVP Operations & Business Investments
924	763	As Requested Non-IT	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon’s CEO or Board of Directors.	SVP Operations & Business Investments

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
930	785	Business Continuity and Crisis Management	Business Continuity - Business Continuity Services encompass governance, oversight, support, and perform functions; in addition to an established 'all-hazard' methodology; annual business continuity plan reviews and consultation with all BUs; new business continuity plan development; major exercise design and facilitation; business impact analysis; Business Unit scorecards; LDRPS system administration; Business Continuity Planners assist with minor updates throughout the year to their respective business continuity plan(s). Crisis Management - Crisis Management facilitates effective Business Unit and Corporate response to emergencies; on-call support; maintain and automate Business Unit crisis management notification protocols; support corporate crisis management team; provide situational awareness and monitor adverse conditions; maintain and staff incident command center; administer Company's automated mass notification system and conduct site notification drills; provision GETS/WPS for BSC.	SVP Operations & Business Investments
936	786	Intelligence and Threat Analysis	Physical Security Intelligence is responsible for gathering, analyzing, and producing strategic, tactical, and administrative intelligence products that help to advise the Exelon security apparatus on physical threats to the company, its employees, and the greater electric sector. Strategic intelligence reports are produced by reviewing reports from federal, state, and local agencies. These reports come from both unclassified and classified sources, as well as reporting from the DNG- and E- ISACs to analyze how they will impact the energy sector, and/or our service territories. Tactically, the intelligence team conducts investigation support for BSC and Utility Security teams, reviews open-source information related to the company's Risk Mitigation Plans, provides intelligence support for the Corporate Executive Protection team, as well as provides updates to the utility Security Awareness Areas, as well as manages the Travel Safely and International Visitor Program as part of growing corporate and/or foreign espionage concerns. Administratively, acts as the system administrator for the enterprise case management system, D3, reviews and documents Key Risk Indicators related to OpCo and Corporate Physical Security.	SVP Operations & Business Investments
942	787	Exelon Security Operations	Alarm Monitoring and Response: Exelon Security Operations Center (ESOC) includes operation of 24/7 monitoring and response for enterprise non-NERC and NERC CIP-related intrusion detection	SVP Operations &

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
		Center (ESOC)	and access control system. 24-hr hub for all emergencies reporting including access control monitoring, security officer dispatch, 911, and other emergency responses; video surveillance including active and passive monitoring; alarm point monitoring including video alarm and duress alarm; and technical project management/ implementation. - Physical Protection: Security System Maintenance Tracking; Asset Ingress/Egress Access Tracking. - Enterprise Physical Security Systems Management: Administrator and business owner of non- NERC and NERC CIP-related enterprise security alarm and access management systems. - Tuning and calibration of electronic access control points, intrusion detection system, video surveillance systems, and system administrator for Security Applications incl. CCure, ExaqVision, ESM, DMP, JIRA. Design, manage, and review access control groups. Business owners of Security Applications, support, and coordinate SCP activities to mitigate impacts on BUs. - PACS Operation (Access Control, Video and intrusion detection hardware and software). PACS System enhancements - above and beyond compliance innovations. NERC Ancillary Systems Support (i.e., eKey, AMP, IT Server, and Network. PSZ and LPAP), physical security control implementation. - Badging Access: Responsible for providing Physical badges to Employees and Contractors	Business Investments
947	788	CPS Physical Client Services	Provide governance and oversight for aligned utility focused Physical Security programs of client companies to support business objectives and drive performance. Governance and oversight services include physical security infrastructure upgrade programs (FEP & O&SF), tiering, Security Vulnerability Assessment performance, Personnel Security Protection Programs,	SVP Operations & Business Investments
949	702	Regulatory Requireme	CPS Compliance Services – Physical Security: NERC CIP-006 and CIP-014: Program Development and Maintenance; Regulatory NERC Audit Support. Preventive and Corrective Maintenance efforts and documentation; Event Response; BU self-	SVP Operations &

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
		nt Compliance	assessments and self-certifications; Investigation/evidence collection efforts, corrective actions, mitigation plans; NERC physical security training development and delivery; Management model documentation and maintenance. DHS Chemical Facility Anti-Terrorism Standards (CFATS): Provide governance and oversight for implementation of CFATS and partner with the Business Units to ensure compliance. TSA Physical Security Program Support: Provide governance and oversight for participation in TSA Physical Security programs & initiatives, including TSA Critical Facilities Identification, TSA Critical Facilities Security Review (CFSR), and TSA Corporate Security Review (CSR) Security Control Functions: Perform operational security control obligations on behalf of the Registered Entities; establish and implement internal controls for Security Control Functions to reduce security and compliance risk; provide guidance and support on implementing security control functions for new/upgrade projects; collect, review and approve performance evidence; represent Security Control Functions as Subject Matter Experts during regulatory audits.	Business Investments

FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
445	784	Physical Security Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct – 529350 Allocated – 529360	Time and Materials Modified Massachusetts Formula
833	762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated – 529610	Total Service Billings
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Direct – 529700 Allocated - 529710	Time and Materials Cost Causative Method

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Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
924	763	As Requested Non-IT	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct – 529350 Allocated – 529360	Time and Materials Modified Massachusetts Formula
930	785	Business Continuity and Crisis Management	923 – Outside Service Employed	Direct – 529350 Allocated – 529360	Time and Materials Modified Massachusetts Formula
936	786	Intelligence and Threat Analysis	923 – Outside Service Employed	Allocated – 529360	Modified Massachusetts Formula
942	787	Exelon Security Center Operations (ESOC)	923 – Outside Service Employed	Direct – 529350 Allocated – 529360	Time & Materials Alarm Points Monitored
947	788	CPS Physical Client Services	923 – Outside Service Employed	Direct – 529350 Allocated – 529360 for Corporate Svcs	Time and Materials Modified Massachusetts Formula
949	702	CPS NERC CIP Compliance	923 – Outside Service Employed	Allocated – 529360	NERC CIP Registered Access Controlled Doors

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Responsibilities

Corporate Physical Security Services

Task / Responsibility	Exelon BSC CPS	Client Company
Report all CPS related concerns to the Exelon Security Operations Center.	X	X
All Enterprise physical access control systems must be connected to the ESOC at the direction of Corporate Physical Security Services.	X	X
OPCOs must notify CPS of all foreign travel on behalf of Exelon, this notification occurs automatically when utilizing approved travel		X
CPS shall provide materials to support training for Violence in the workplace and other CPS related topics as requested.	X	
CPS system design changes or requests for changes will be coordinated by CPS.	X	
All costs for new physical CPS equipment or systems, as well as repairs or maintenance to those systems or equipment shall be borne by the OPCO.		X
All costs for armed or unarmed guards shall be borne by the business unit requesting this service.		X

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Federal Government and Regulatory Affairs & Public Policy

Federal Government and Regulatory Affairs & Public Policy Introduction

Federal Government and Regulatory Affairs and Public Policy's mission is to continue to advance innovative policies, regulatory initiatives and market designs that enhance Exelon's customer relevance and build sustainable shareholder value. Key initiatives focus on advancing responsible public policy on energy and matters that align with Exelon's purpose of powering a cleaner and brighter future for our customers and communities. We also pursue policies that foster innovation and enhance the ability of our utilities to offer additional services.

Federal Government and Regulatory Affairs & Public Policy Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
316	754	Government Affairs Services	- Executive Direction (Office of Senior Vice President) - Strategy and policy development and advocacy related to federal legislative and regulatory initiatives - ISO/RTO interface - FERC, PJM and Administration interface - Political Action Committee administration and operation - Grassroots activities and initiatives - Federal affairs, public affairs and support activities - Manage engagement with trade associations and other external stakeholders to seek alignment between their strategies and initiatives and Exelon shareholder, customer, and/or employee interests, including building industry coalitions on matters of shared interests - Coordinate with OpCos, SMEs and industry trades to maximize effectiveness - Support federal grant and federal permitting efforts across Exelon	SVP, Federal Govt & Reg Affairs & Pub Policy; VPs (FGA, FRA)
644	755	Lobbying & Influence Public Opinion	Management services for compliance with federal campaign finance and lobbying laws, regulations and other policy requirements including relationship management with federal legislative and regulatory bodies and Administrative agencies	SVP, Federal Govt & Reg Affairs & Pub Policy; VPs (FGA)

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Direct lobbying activities (attempting to influence discretionary power of government officials) - Supporting lobbying activities, including preparation or planning activities, research and other background work that is intended, at the time of its preparation, for coordination with lobbying activities of others - Coordinate, and support as necessary, the development of positions, comments, and testimony for emerging regulatory and legislative policy issues, in support of Exelon initiatives - Coordinate with industry trade associations and other third parties to maximize effectiveness - Communicate Exelon's economic, social and environmental performance through the annual corporate sustainability report, information on websites, and speeches	
695	763	As Requested Non-IT	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors	SVP, Federal Govt & Reg Affairs & Pub Policy
833	762	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	SVP, Federal Govt & Reg Affairs & Pub Policy
904	601	BSC Cost to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture.	SVP, Federal Govt & Reg Affairs & Pub Policy

FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
316	754	Government Affair Services	923 – Outside Service Employed	Direct – 529600 Allocated - 529610	Time and Materials Modified Massachusetts Formula
644	755	Lobbying & Influence Public Opinion	426.4 - Exp-civic/political activities	Direct – 529600 Allocated - 529610	Time and Materials

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Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
					Modified Massachusetts Formula
695	763	As Requested Non-IT	923 – Outside Service Employed	Direct – 529600 Allocated - 529610	Time and Materials Modified Massachusetts Formula
833	762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529610	Modified Massachusetts Formula
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Direct – 529700 Allocated - 529710	Fully Distributed Costs Cost Causative Method

Responsibilities

Federal Government and Regulatory Affairs and Public Policy's responsibility is to provide:

- Advocacy on Federal and Regional Public Policy and Legislative Issues
- Regulatory Affairs and Compliance
- Federal Policy Development
- Political Analysis and Strategic Advice
- Information and Intelligence
- Timely Updates on Legislative and Regulatory Actions
- Outreach to Elected and Appointed Government Officials
- Legislative Expertise
- Market Development Support
- ISO/RTO Strategy and Interface
- Administration and Regulatory Strategy and Interface
- Market and Business Initiatives and Analytic Support.
- Lobbying and Campaign Finance Compliance and Reporting
- Federal grant coordination & compliance

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Federal Government and Regulatory Affairs and Public Policy activity is cascaded throughout the Exelon organization as information is available. For additional information pertaining to Federal Government and Regulatory Affairs and Public Policy, the Business Unit liaison should be contacted.

Performance Measurement

Federal Government Affairs & Public Policy Performance Metrics Table

Reference the Federal Government Affairs & Public Policy Business Plan for performance metrics.

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Finance

Finance Introduction

The Finance Functional Area will create collaborative processes between business units on business strategy and financial decisions; align finance functions through a common structure and standard policies, practices and processes; drive cost savings through the elimination of redundant and non-value-added work; provide governance and risk management; and provide financial analysis and decision support to our business partners.

Finance Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
234	763	As Requested Non-IT	As requested, services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	SVP & Chief Investment Officer

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
636	764	BSC Accounting Services	- Accounting, control and reporting policies - Technical accounting, control and reporting research and business decision/transaction support - Accounting monthly/quarterly close services including associated governance and control execution (e.g., account reconciliations) - Accounting for pension plans and other postretirement benefits including oversight of the related valuation work - External financial reporting and certification process (e.g. SEC, FERC) - Support and perform applicable aspects of the SOX compliance program - Regulatory support - Governance and Oversight of Exelon's Delegation Of Authority Policy - Accounting and Transaction processing - Exelon affiliate intercompany billings - Cash Reconciliation - Accounts Payable (system) Reconciliations - Property, plant and equipment - Compensation accounting - Payroll and third-party benefit vendors (union dues, 401(k) payments) funding requests - Unclaimed Property Administration - Debt accounting - Property tax accounting - Financial systems - Finance systems and applications administration and operations - Finance systems and applications enhancements, design, implementation and change management support - Help desk support - End-user training and process support - SOX systems controls compliance - Financial and management reporting and architecture support	SVP, Controller & Tax
637	771	Tax Services	- Federal, state and local tax compliance (including transactional and property tax) - Tax Audit and Appeals - Tax planning and transaction support - Tax accounting and reporting - Tax forecasting - Tax legislative and regulatory support	SVP, Controller & Tax

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
640	774	Investor Relations	- Quarterly Earnings Release and Conference Call with Investment Community - Investor/Analyst engagement - Investor Targeting and Surveillance - Investor/Analyst Meeting/Conference Coordination - Internal and External Messaging and Presentation Development - Equity Market Analysis and Utility Peer Benchmarking	VP, Investor Relations
641	775	Corporate Development Services	- Evaluation, prioritization and execution of acquisition and merger opportunities - Evaluation, prioritization and execution of divestitures opportunities - Financial and transaction support for restructuring, partnerships and other strategic ventures	VP, Treasury & Corporate Development
677	772	Investments Trust-Funded Services	Administration, oversight, and other activities related to management of Exelon's trusts that are funded by the trusts. (Applies to Pension and VEBA)	SVP & Chief Investment Officer
679	769	BSC Insurance Services	- Consulting work including contract reviews, loss control engineering reviews for projects, arranging surety bonds, and providing certificates of insurance - Analyze risks and make recommendations to management - Administer the purchase of insurance policies - Interface with and influence the direction of industry mutual insurers - Coordinate and administer first-party claims	SVP, Corporate Finance
680	766	BSC Capital Markets Services	- Securities Issuance/Financing - Financial Derivatives Program - Liability Management Evaluation & Execution - Dividend Policy - Information Reporting - Credit metrics – Maintain relationship with ratings agencies to support credit ratings - Banking Relationships	VP, Treasury & Corporate Development

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
681	767	BSC Cash Management Services	• Liquidity and credit support • Cash management • Payment Execution • Banking Relationships • Information Reporting • Cash Forecasting, Tracking and Reporting	VP, Treasury & Corporate Development
682	770	BSC Investments Services	Participate in Exelon governance activities, corporate initiatives, and other activities not funded by the trusts.	SVP & Chief Investment Officer
786	763	As Requested Non-IT	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	EVP, CFO Exelon
833	762	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	EVP, CFO Exelon
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture.	EVP, CFO Exelon
909	763	As Requested Non-IT	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	VP, Treasury & Corporate Development
950	768	BSC Enterprise Credit & Risk Management Operations Services	• Enterprise credit governance and oversight • Responsible for the development of a comprehensive credit framework with policies/processes and implementation of enterprise reporting of credit exposures, metrics, and limits • Perform all third-party collection activity across Exelon • Perform daily margining for each utility's electric procurement • Support and perform all necessary collateral management including optimization of collateral held • Understand and assist in mitigating all potential enterprise-wide credit risks. • Responsible for the development and implementation of enterprise-wide bankruptcy and litigation risk policies	VP, Treasury & Corporate Development

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FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
234	763	As Requested Non-IT	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula
636	764	BSC Accounting Services	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula
637	771	Tax Services	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula
640	774	Investor Relations	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula
641	775	Corporate Development Services	923 – Outside Service Employed	Direct - 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula
677	772	Investments Trust-Funded Services	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula
679	769	BSC Insurance Services	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula

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Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
680	766	BSC Capital Markets Services	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula
681	767	BSC Cash Management Services	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula
682	770	BSC Investments Services	923 – Outside Service Employed	Direct - 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula
786	763	As Requested Non-IT	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Modified Massachusetts Formula
833	762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529060	Modified Massachusetts Formula
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Direct – 529700 Allocated - 529710	Fully Distributed Costs Cost Causative Method
909	763	As Requested Non-IT	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Cost Causative Method
950	768	BSC Enterprise Credit & Risk Management Operations Services	923 – Outside Service Employed	Direct – 529050 Allocated - 529060	Time and Materials Cost Causative Method

Performance Measurement

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Finance Performance Metrics Table

Reference the Finance Business Plan for performance metrics.

Real Estate

Real Estate Introduction

The BSC Real Estate (RE&F) practice area provides overall strategy development and implementation for Exelon's non-utility and utility property holdings (with the exception of substations, property tax management, land rights/railroad access management, third party attachments, etc.) with regards to portfolio & real estate strategy and planning, land management, lease management, and occupancy & workplace strategy. BSC provides more limited services for project management (governance for corporate buildings only), and property management (GOSP (Governance, Oversight, Support, and Perform) for corporate buildings including Chase Tower, DuPage Hangar, BHQ and governance for remaining corporate buildings including Owings Mills, 1 Center Plaza) for the facilities that support the Company's non-utility and utility operations.

Real Estate Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
235	763	As Requested Non-IT	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	SVP, Corporate Finance
600	732	Real Estate Services & Asset Management Strategy (all property holdings with the exception of substations, property tax management, land rights/railroad access management, 3 rd	- Real Estate Portfolio & Asset Management Strategy - Develop and execute real estate and portfolio strategies - Manage and/or deliver transactions associated with the Company's facilities and related land and infrastructure properties - Lease and Records Administration - Manage the company's property and lease records, land and infrastructure property holdings - Administer lease payments, billing and receivables for, land-related obligations, easements, and infrastructure agreements for which the Company is landlord, licensee, or tenant - Land Management - Manage land real estate-related processes for the company's land requirements up to the Substation.	SVP, Corporate Finance

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
		party attachments, etc.)	○ Maintain landowner, municipal and key stakeholder relations in support of land management activities.	
605	000	Mail Reception Services	Provide mail delivery and reception services for BHQ and Chase facilities.	SVP, Corporate Finance
606	731	Project Design & Construction	• Develop and provide governance for capital improvement plan projects for corporate buildings including Chase Tower, DuPage Hangar, BHQ, 1 Center Plaza, Owings Mills • Workplace Strategy & Occupancy Planning ○ Manage all move request and Workplace Strategy across Exelon properties to create an employee experience and improved utilization of space ○ Develop Workplace Strategy to create consistent employee experience across Exelon properties, where appropriate Handle all move requests across Exelon in collaboration with project management and in alignment with the Workplace Strategy	SVP, Corporate Finance
833	762	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	SVP, Corporate Finance
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture.	SVP, Corporate Finance
954	730	Facilities Management	• Deliver on-site property management services for non-utility corporate office and disaster recovery locations (Chase Tower, BHQ, DuPage Hangar, including occupancy, move, and facilities management for these locations, • Provide governance and direction of on-site property management services by OpCo./Utility Facility Management teams for other corporate buildings including 1 Center Plaza, Owings Mills	SVP, Corporate Finance

FERC Account and Billing Approach Table

2026 Exelon BSC Service Catalog

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
235	763	As Requested Non-IT	923 – Outside Service Employed	Direct – 529320 Allocated - 529330	Time and Materials Cost Causative Method
600	732	Real Estate Services & Asset Management Strategy	923 – Outside Service Employed	Direct - 529320 Allocated - 529330	Time and Materials Number of Facilities
605	000	Mail Reception Services	923 – Outside Service Employed	Allocated - 529330	Headcount
606	731	Project Design & Construction	923 – Outside Service Employed	Direct – 529320 Allocated - 529330	Time and Materials NSPL Allocation Number of Facilities
833	762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529710	Modified Massachusetts Formula
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Direct – 529320 Allocated - 529330	Fully Distributed Costs Cost Causative Method
954	730	Facilities Management	923 – Outside Service Employed	Direct - 529320 Allocated - 529330	Time and Materials Modified Massachusetts Formula Managed Square Footage

Responsibilities

EBSC RE&F will perform the services and functions described below, working closely with our clients to assure that goals and objectives are aligned, and that our clients are engaged at the appropriate levels of their organization.

Task / Responsibility	EBSC Practice Area	Client Company
Real Estate Portfolio & Asset Management & Strategy		
Develop asset plans for facilities, incorporating business requirements, real estate considerations, market dynamics and values, and internal economic considerations	X	
Develop portfolio strategy for Exelon facilities and approved business cases which may include buy, hold, sell, or lease options. Develop and execute implementation plans in support of the strategies.	X	

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Task / Responsibility	EBSC Practice Area	Client Company
Manage facilities related transactions (sale, purchase, lease, sublease, etc.) and the service providers associated with executing portfolio and asset strategies	X	
Lease Administration		
Perform lease/property administration, payment, or billing services for all facilities for which the Company is landlord or tenant.	X	
Perform lease/property administration, payment, or billing services for easement, infrastructure, agreements for which the Company is landlord or tenant, in compliance with Sarbanes-Oxley and FASB	X	
Maintain property and lease information and files for owned, leased, and external tenant leases and properties. Develop and report on property and lease data, as required	X	
Perform and participate in monthly, quarterly, and year-end financial close processes in support of lease administration services	X	
Define lease audit strategy and manage lease audit performance to recover costs from landlords	X	
Work with landlords to address or resolve lease and tenant related concerns and issues	X	
Project Management		
Develop and manage capital improvement projects for all locations managed by EBSC RE&F (Chase Tower, DuPage Hangar, BHQ, 1 Center Plaza, Owings Mills)	X	
Land Management		
Perform site due diligence and landowner/document curative work for existing and acquisition projects, development projects and financing projects.	X	
Workplace Strategy & Occupancy Planning		
Develop occupancy plans and activities for facilities, including development of workplace standards, policies and strategies, space programs and space planning	X	
Develop Workplace Strategy in support of Portfolio Strategy and current usage of buildings across the utilities is managed by EBSC RE&F	X	
Develop and manage occupancy planning projects for locations managed by EBSC RE&F	X	
Facilities Management		
Provide on-site management of office or headquarters sites managed by EBSC including Chase Tower, DuPage Hangar and BHQ, including management of service providers, work orders and service requests, and landlord related billing or operational activities, where applicable. Provide governance and direction of on-site property management services by Client Company Facility Management teams for other corporate buildings including 1 Center Plaza, Owings Mills	X (BSC)	X
Manage Building Evacuation Plans by building, where applicable	X	X

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Task / Responsibility	EBSC Practice Area	Client Company
	(BSC)	
Manage landlord relations, vendors and contracted services in support of locations without an on-site Exelon property manager, where applicable	X	X
For Chicago HQ and BHQ, provide mail and reception services	X	
Budgeting and Billing		
Define and track the allocation of lease/owned and facilities costs by OpCo	X	
Develop OpCo RE&F budgets) associated with leased and corporate/EBSC owned and facility services. Owned/leased corporate building budgets will be held by EBSC, Client Company owned building budgets developed and held by Client Company	X	

Performance Measurement

Real Estate Performance Metrics Table

Reference the Real Estate Business Plan & MRM documents for performance metrics

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Human Resources

Human Resources Introduction

Human Resources (HR) Practice Area centralizes and consolidates HR governance and oversight as well as aligns HR strategies, practices and services with customer and business requirements. The organizational structure allows for the design and implementation of common policies, systems, solutions and processes that will support the strategic objectives of the company, drive high performance and employee engagement, enhance workforce effectiveness, and build a platform for growth through operational effectiveness and superior talent.

Human Resources Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
612	743	HR Strategy & Solutions	<u>HR Strategy & Solutions Compliance</u> • Manage policies and programs to ensure compliance with external agencies, including I-9, NERC, etc. • Governance of on-boarding, off-boarding and cross-boarding technology and processes. • Provide subject matter expertise for non-compliance/non-mandatory workforce policies including time and labor and employee transactions. • Governance and oversight of HR's All Company (AC) and Department Only (DO) management model documents <u>HR Technology, Strategy and Governance</u> The HR Technology group is responsible for the development, implementation, and sustainment of an integrated Human Resources Information Technology Strategy across Exelon Corporation. • Establish HR technology strategy in partnership with overall IT technology strategy. • Set and apply HR systems policies, standards, procedures and CISS parameters. • Develop and submit HR technology content for internal and external sites. • Develop net-new and enhance existing HR technology and associated applications. • Ensure that HR applications are regularly patched, tested and vendor delivered content is maintained and vetted prior to being released for user consumption.	Director, HR Strategy & Solutions

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			• Maintain application security and periodically audit for compliance. • Govern the end-use of the application to ensure data integrity, compliance and general standards are met. ◦ Develop, maintain, and govern ServiceNow HR knowledge base. • Maintenance of ServiceNow HR instance, including configuration of the HR Solutions Hub and HR Services cases • Facilitate Total Cost Accounting principals as it related to Payroll costing and associated key financial controls. • Ensure compliance with record retention policies. • Develop and maintain communications related to system outages, upgrades and enhancements. • Establish training procedures for new technology and functional upgrades to systems. • Facilitate the year-end merit cycle including technology dependencies (making annual updates to statements, opening manager planning, and distributing compensation statements). • <u>HR Reporting & Analytics</u> • Completion of annual external benchmarking surveys as required per corporate memberships. • Support pulling and consolidating governmental and regulatory reporting in partnership with local HR. • Facilitate data collection for key external filings including the 10K, Proxy Statement, CSR, DEI reporting, etc. • Create and enable employee self-service of standardized HR reporting. • Support in the creation and automation of ad-hoc HR analysis and reports. • Development and maintenance of HR dashboards, advanced and/or complex statistical analyses on Exelon data. • Facilitate standard enterprise reporting for internal stakeholders, including labor spend, vacancies, etc. <u>HR Strategy</u> • Lead, coordinate, oversee, support / consult on all aspects of the Employee Engagement Survey and Pulses • Design and conduct additional Enterprise/OpCo specific research including surveys, focus groups, interviews etc. related to Organizational Behavior, HR Program Effectiveness, Culture, and Employee Experience	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Consult and advise HR and other program leaders on Enterprise/OpCo specific research including surveys, focus groups, interviews etc. - Manage and coordinate the implementation of initiatives designed to embed the Exelon EVP into the organizational culture - Support or consult and advise on CM/CR efforts for employee experience and culture related change initiatives including overall CM/CR Strategy, stakeholder analysis, change impact analysis, stakeholder engagement (comm's, learning resources, demo's, overviews, etc.), and change readiness assessments - Represent HR on the Organizational Change Management Peer Group - Support efforts to build change leadership capability - Provide additional operational effectiveness support (facilitation, strategic planning, etc.) to HR and other program leaders to enhance the organization's ability to meet employee experience and organizational culture goals - Lead process optimization efforts internal to HR to ensure that our employees have positive experiences when interacting with HR through critical "Employee Journeys" that occur during the employee lifecycle with an organization - Lead and coordinate efforts of the HR Innovation Council & Continuous Improvement that seeks to ID and implement continuous improvement opportunities related to how HR supports the business and employees - Represents HR on the Corporate Innovation Council and coordinates the identification and submission of innovation ideas from the HR function - Help inform, guide, assess, and drive the implementation of HR's Strategy <u>Labor Management</u> Provide access to LaborSoft, an integrated data management system that enables the company to manage grievance, discipline, and performance improvement plan data. The system provides the ability to track data by business unit and provide reports to help with discipline administration (i.e., comparable instances of poor work performance) to ensure consistency among disciplinary actions Ensure oversight with regards to data integrity for union specific data in all HR applications, including ePeople, ServiceNow, iCIMS, LaborSoft, and others.	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			Conduct training for LaborSoft Process labor transactions related to grievances, GWI, employee movement and facilitate the union bidding processes. Continue to improve resources for both the supervisor and employee by leveraging innovative techniques (i.e., develop a mobile app for view CBAs/ESOCs).	
619	750	Labor Mgmt	<u>LABOR RELATIONS</u> The Labor Relations function develops and manages enterprise-wide, as well as business unit specific, strategies in partnership with the senior business leaders. The focus maximizes employee and bargaining effectiveness to achieve greater operating efficiency while advocating fair treatment for all employees based on respect, decency and integrity. It is also an integral part of Labor Relations to serve as the primary conduit between Corporation and Union Leadership, where applicable. These principles will be used to guide dealings with the unionized workforce and to assist in efforts where eligible employees choose to be non-represented. Services Include: 1. <u>Develop and Lead Labor Strategies</u> 2. Where a union represents employees, honor contracts and constructively engage the union - o Recognize it is critical to our success to have First Line Supervisors who are well informed, well trained and committed to Exelon goals and processes. - o Develop labor strategies focused on the local union perspective while balancing impacts to other union contracts and instances where eligible employees choose to be non-represented - o Provide assistance with employee engagement efforts 3. <u>Consulting / Contract Administration</u> - o Analyze impact of business unit initiatives on employee relations by advising management on labor/employee relations issues, interpretation of collective bargaining agreements, arbitration implications, and strategy formation - o Develop and provide training/education to management concerning pertinent CBA matters and other labor relations issues	VP, Corp Employee & Labor Relations

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			○ Respond to union leadership, management and craft employee questions related to labor and other applicable communications ○ Support discipline/termination consensus calls for represented employees with HR Operations and Legal ○ Conduit between Corporation and Local/International Union Leadership. ○ Provide labor guidance to Company leadership on cutting-edge labor matters and trends ○ Provide contract interpretation guidance for line management and embedded human resource representatives, including but not limited to management rights, reorganization activities and workforce modifications. ○ Support business unit initiatives within contractual obligations ○ Administer and lead protocol strategy meetings 4. Conduct benchmarking surveys to other labor relations within utilities 5. <u>Negotiations</u> ○ Develop labor relations strategy for negotiations in advance of contract expiration and enhance the Company's position at the bargaining table. ○ Comply with the National Labor Relations Act and engagement in good faith bargaining ○ Use of effective negotiation tactics to achieve Company objectives during bargaining ○ Prepare all negotiation team members for negotiations and establish negotiations support resources within the Company ○ Ensure appropriate communications from the pre-contract expiration period the post-ratification periods ○ Provide guidance and support to Line Management and HR partners to ensure successful implementation of contract post ratification 6. <u>Grievance/Arbitration Administration</u> ○ Assist with the resolution and/or advocacy of mid-term contractual disputes on behalf of the companies through the grievance and arbitration procedure	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			○ Ensure line management is in the best possible position to contractually answer grievance allegations ○ Manage grievance activity and assist in arbitration preparation with HR Operations, Line Management, and Legal ○ Risk assessment and settlement/mediation efforts, where applicable 7. <u>Training/Education</u> ○ Develop and provide or procure training/education to management, for example, first line supervision orientation, labor relations fundamentals training, Collective Bargaining Agreement interpretation, Employee Standards of Conduct application, post-negotiation updates, and other employee relations counseling and advice for the FLSA non-exempt population	
622	752	Benefits Strategy & Design	<u>BENEFITS - STRATEGY, DESIGN, and Operations</u> Responsible for developing corporate-wide competitive benefit plans, policies and programs that attract and retain employees as well as prepare and protect them for various life events. These programs are anchored in competitive best practices with a sustainable design and flexibility to address changing business priorities. The Benefits Strategy Team develops, governs, and communicates the plans, policies and programs, ensures all regulatory requirements are met, conducts external benchmarking and analysis, designs and administers special programs including certain executive programs and manages strategic external vendors. • Develop / maintain benefits strategy including health promotion / wellness • Design enterprise-wide benefit programs including health & welfare plans, Employee Assistance Program, Tuition Reimbursement, PTO, Back Up Child and Elder Care, Leave of Absence (LOA) including Bonding and Primary Caregiver Leave/Paid Parental Leave (Local 15)/Short-term Disability (STD)/Long-Term Disability (LTD), 401(k), pension, retirement, and severance. Set policies, procedures, and standards; interpret policies • Develop annual plan premiums for health care plans	VP, Total Rewards

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Review market trends/benchmarking and cost/benefit analysis for new programs and point solutions for health care plans to improve employee health outcomes and manage future cost trend increases - Provide internal and external benchmarking - Select and manage benefit carriers and vendors, negotiate contracts with Supply Team, provide governance and oversight for new benefits vendor implementations and provide ongoing governance and oversight of vendor contracts and performance guarantees - For executives, provide governance and oversight over the SERP, the Deferred Compensation Plan, former executive life insurance policies and the executive physical program. - Support annual Legal plan amendment process for plan design and compliance updates - Support financial planning activities including the Long-Range Plan (LRP) - Support annual pension and OPEB actuarial valuations nondiscrimination testing, annual benefit plan audits and government filings (i.e., IRS Form 5500, 990, PBGC filings and ACA reporting/filing) - Support mergers, acquisitions, divestitures, and other corporate actions including due diligence, planning and communication - Support labor negotiations as they relate to employee benefits - Execute cost analysis and expense management including ongoing efforts to reduce costs - Serve as Plan administrator (including compliance, policy and appeals resolution) - Design, prepare and deliver benefits communications for active and retired employees, including required reporting such as Summary Plan Descriptions (SPDs), and annual compliance notices i.e., Health and Welfare compliance notices, Funding Notices, Fee Disclosure Notice and profit-sharing updates, as well as open enrollment and new hire materials - Provide rate case assistance as it relates to benefit costs and program design - Provide governance and oversight over benefits administration of all health and welfare and retirement programs, and all vendors, including outsourced benefits administrator, supporting annual enrollment and addressing escalated issues - Support benefit plan Accounting and approval of vendor payments.	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Develop and execute communication strategy to promote employee engagement and increase benefit programs awareness and utilization - Governance and oversight of the contractor management process - Procurement and management of distribution of statutory compliance notices and postings - Establish and maintain the HR records/file management program <u>Benefits Operations</u> - Administer benefit programs including Health & Welfare, Flexible Spending Accounts, Health Savings Accounts, Medical Retiree Savings Accounts, Pension Plans (qualified and non-qualified), Defined Contribution plans, STD (including Core and MBA for Local 15 bargained employees), LTD and Life Insurance, and other programs as described in the Service Responsibility Matrix - Administer short-term disability (STD) time entry instructions including coordination with Workers Compensation and specialized instructions for bridged STD cases - Manage outsourced benefits administration, including TPAs and insurance vendors - Monitor service provided by third party vendors through metrics, benchmarking, and review of annual SOC reports - Perform Pension and OPEB related Key Financial Controls. - Ensure internal controls are in place to safeguard the Company's assets and facilitate the Exelon security (AEF) reviews of new and ongoing vendors - Perform audits to ensure processes are performing as designed - Manage and deliver annual open enrollment, new hire benefits enrollment, benefits web site, online pension instant estimates, requests for statements of pension, life event changes and initiatives based on business need and process improvement while applying varying benefit eligibility logic - Provide specialized benefits services focusing on Retirement Counseling for active employees moving through the retirement process, executive severance/retirement benefits discussions with executives, and survivor benefits specialist assistance for family members in the event of death of an active employee, retirees or their dependent.	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			• Administer severance plans based on business needs – produce personalized statements for HR and oversee plan administration, severance pay, and benefits based on specific severance plan offering. • Administer the Tuition Reimbursement program – providing oversight of the TPA and providing review and direction on exception processing. • Provide interactive voice response and web enabled systems to provide information including an automated virtual assistance (IVA) to process employee/retiree transactions. • Provide Customer Care Representative support through calls to process participant issues and transactions and handle escalated issues and to provide support through web chat. • Provide research and problem resolution for participant issues and benefit transactions. • Support Benefits Strategy by implementing plan design and vendor changes. • Implement benefit offerings for new employee groups as business dictates. • Partner with Procurement to perform marketplace evaluation for TPA services and insurance providers and selection of benefit administration vendors. • Support Corporate Development by providing benefits information to support divestitures and acquisitions. • Oversee and audit payroll and Oracle interfaces for appropriate application of benefit related data. • Perform compliance function required by ERISA and other various regulations required to maintain qualified status of benefit programs (i.e., pay limits, non-discrimination testing, benefit maximums, etc.) • Provide Deferred Compensation Enrollment and administration. • Provide Deferred Compensation Units administration and support.	
625	749	Occupational Health Services (OHS)	<u>OCCUPATIONAL HEALTH SERVICES (OHS)</u> OHS manages the health aspects of employee disability cases (including persistent sick leave, Short Term Disability, Workers Compensation, FMLA, ADA, etc.), manages required regulatory medical testing (as required by, DOT, OSHA and various other government regulatory bodies), provides workplace clinical services, and manages the data systems for all of the above.	VP, Total Rewards

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			OHS activities manage costs by reducing lost time and increasing productivity. Meet the requirements of medical disability plans, Workers' Compensation statutes, and Federal and State legislation and delivery of clinical services to minimize time away from the job. OHS also provides and coordinates emergency on-site health care and manages immunization programs, pandemic planning, etc. Coordinates work related injury and illness care, impacting OSHA Recordable and Lost Time Rates. Services include: • Establish occupational disability strategy • Set occupational disability policies, standards, and procedures • Oversee management of disability program including Return to Work Planning • Oversee management of FMLA program • Implement in tandem ADA and Reasonable Accommodation Process • Advice on Incidental Sick Time assisting HR, Labor and Legal with reviewing employee availability, impacting employee productivity • Governance and oversight of Exelon's Absence Intake Service including Actec (vendor management) • Provide Disability Statistics including diagnosis trending, durations, incidence rates, and Return to Work Data • Implement All Company disability and sick time Leave policies including federal, state and local level • Provide company-wide guidance on FMLA including supervisor training • Provide second and third opinion FMLA guidance and implementation • Provide governance and oversight of the Fit for Work Process; impacting employee availability • Manage Local 15's Supplemental Disability Plan • Provide guidance to HR/LR, legal, line management, and OHS on regulatory and policy issues • Testify at grievance, arbitration or other legal hearings on testing and policy related issues • Develop and implement nursing OHS training programs	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Establish policies, procedures, and standards for regulatory and non-regulatory medical testing - Provide supplemental NP/PA for medical examinations - Provide governance and oversight of contract Medical Advisor for impact on STD, Occupational injuries/Illness - Provide governance and oversight of contract Medical Advisor for review and approval of regulated and non-regulated medical examinations - Provide governance and Oversight of pre-employment medical examinations - Establish policies, procedures, and standards for audit of regulatory and non-regulatory testing program - Select and manage medical testing-related vendors, negotiate contracts, and reconcile vendor bills - Prepare and maintain department budget process, provide billing data for EBSC customer billing - Prepare for and provide pandemic medical response - Coordinate Executive Physical program <u>Data Systems Administration</u> Provide access to an integrated data management system (OHM) that enables the business unit to manage safety data. Also, to provide reports on a monthly basis on disability issues within each business unit. - Trending/tracking of data in multi-functional process. - Monthly accident reporting - Monthly disability reporting (PIR report) - Trending/tracking of statistical data - Provide Integrated Benefit Institute Disability Benchmarking at a Comparator Level within the United States including SEC (Security Exchange) comparison and Benchmark	
653	751	Workers' Compensation Admin	<u>WORKERS' COMPENSATION ADMINISTRATION</u> The Workers' Compensation team focuses on minimizing the liabilities of our corporate clients by developing solutions for ongoing workers' compensation claims. Workers' Compensation controls claims costs through effective management of indemnity and medical benefits as well as continually strategizing litigation to minimize legal costs. Services include:	VP, Total Rewards

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			• Provide and administer workers' compensation benefits to eligible employees within the guidelines of the various state laws • Manage and control lost-time cases and medical-treatment-only cases • Direct or monitor medical and vocational rehabilitation of workers' compensation cases, as appropriate • Direct surveillance • Direct third-party administrator on claim handling and reserving • Manage Litigation strategy • Coordinate employees' return to work with OHS nurses • Communicate compensability decisions to OHS and Safety • Facilitate data coordination with finance departments of client companies • Work with safety professionals from client companies to ensure prompt accident reporting • Prepare and submit all required state reports to continue the privileged status of self-insurance where applicable • Review and coordinate with the legal department any potential wrongful discharge, ADA or FMLA issues • Provide an annual actuarial report for use by accounting departments of the client companies as well as various industrial accident boards	
657	753	BSC HR Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total HR Service Billings.	SVP & Chief People and Equity Officer, Exelon
700	747	BSC Payroll Processing	<u>BSC PAYROLL PROCESSING</u> • Prepare and reconcile Gross to Net Payroll transactions, encompassing on-cycle scheduled payroll processing and off-cycle non-scheduled payroll transactions • Process and electronically deposit net pay with full service Direct Deposit • Print Payroll Checks and provide electronic access to pay statements and W-2 forms • Support of Payroll and related time processing • Administer Garnishment and child support payroll deductions and related payments • Tax Jurisdiction Registrations • Employment Tax Filing for federal, state and local jurisdictions as appropriate for each company	Director, HR Solutions

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Participate and maintain compliance in support of Annual Internal and External Audit and Key Financial Controls - Provide support testing resources for Payroll Special Initiatives and Projects requiring payroll involvement - Provide oversight and testing participation to patch and database upgrade testing - Work collaboratively with HR Technology and HRIT Support to provide details around ongoing system issues and UAT review of resolutions - Provide oversight of vendor supporting pay statements, garnishments, employment tax compliance, and W-2 forms	
735	742	HR Services	<u>HR SERVICES</u> - Process employee transactions (Hire, Transfers and Terminations). - Union Wage Increases and time keeping system transactional support. - Processing organizational structure changes, as requested. - Provide oversight of vendor supporting HR-related (except for benefits) questions and address escalated issues. - Governance and oversight of HR Solutions Hub. - Perform HR Services back-office related work. - Conduct ePeople system training for HR field employees. - Transaction support for Onboarding, Employee Data Administration, Position Management, Compensation, HR general inquiry support. - Administer and oversight of PTO benefits. - Manage Service Awards program. - I9 governance. - Process unemployment claims. - Manage and support Management Model HR document adds/updates. - Manage Local 15 bid process for ComEd and EBSC. - Process invoices through passport for HR-related services.	Director, HR Solutions
740	745	BSC HR Solutions Technology	<u>BSC HR SOLUTIONS TECHNOLOGY</u> - Provide HR Solutions Technology support including Core HR, Payroll and Talent System training and helpdesk support as well as user query support - HR System support includes ePeople Core HR and Payroll, ePeople Comp, eTime, Recruiting & Onboarding, LaborSoft, ePeople Talent and all other HR /Payroll Systems - Maintain HR Systems CISS, user defined tables and data integrity	Director, HR Solutions

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			• Provide consulting services for all HR related applications and Technology Implementation of mass HR Technology system data changes • Provide support for applications interfacing with ePeople • Provide HR data and support for 100+ applications/vendors interfacing with HR applications • Support Union contracts and ratifications implementations from a pay and benefits perspective. • Enable large labor initiatives such as mergers and acquisitions, divestures, financial transformation, and major events like Covid, Storms etc. • Support Compensation cycle including, but not limited to: Annual Incentive Pay, Long-Term incentive Pay and General Wage Increases across all OpCos • Manage Labor accounting data – Labor hour accruals, liabilities, accounting for Finance and Supply teams Requests for support and enhancements will follow a defined intake process and be prioritized against existing work requests. System upgrades and implementations may create block out periods where no new enhancements can be implemented. Efforts requiring supplemental resources to complete and/or backfill employee resources may be billed As Requested.	
787	763	As Requested Non-IT	As requested, services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	SVP & Chief People and Equity Officer, Exelon
880	746	HR Compensation	<u>HR COMPENSATION</u> The Compensation function is responsible for developing corporate-wide competitive compensation programs that attract, engage, motivate and reward employees for achieving high levels of business performance and outstanding financial results. These programs will be anchored in competitive best practices, aligned with Exelon's pay for performance compensation philosophy and will be flexible to address changing business priorities. Corporate Compensation develops, governs, and communicates compensation strategy, policies and programs, ensures all regulatory requirements are met, conducts external benchmarking and analysis, designs and administers special programs, manages external vendors, and oversees the administration of all salaried employee compensation processes including AIP administration.	VP, Total Rewards

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			Executive Compensation designs and administers all executive compensation including long term incentive programs, the Employee Stock Purchase Program and the Exelon and OpCo Board of Director Compensation. This team also supports the Talent and Compensation Committee including the preparation of meeting materials The executive compensation team is also responsible for the Compensation Disclosure and Analysis narratives and tabular information related to executive compensation in the ComEd Information statement and the Exelon Proxy. Functional responsibilities include: • Leading the Compensation Philosophy and Strategy • Management Model Policy Updates for the compensation function • Compensation COE to determine external survey and external organization benchmarking practice and peer group participation • Development and training of compensation education/training to HR and leadership • Lead base pay administration and management of Compensation guidance for salary changes including: Promotions, market adjustments, lateral, offer tool resources and guidance for leaders/TA and demotion adjustments • Job evaluation and market pricing requests to support new roles, organizational structure updates and market adjustments • Lead the Annual Salary and AIP Planning Process a. Annual Compensation Salary Planning process review b. Statement configuration with HRT, testing coordination and validation of compensation planning feeder files c. E-People Annual Compensation planning communication and System Training for HR and Leaders d. Reporting annual planning outcomes to HR Leadership e. AIP Award Processing and Communication • Track and administer all AIP corrections • Lead the Pay Equity Strategy with legal support and privilege to complete an annual regression analysis and adjust to remove significant pay disparities, if applicable • Providing rate case support for compensation program inquiries • Internal and external market adjustment review and recommendations	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			• Annual incentive program: Design, Manage Performance Indicators Approved by a Panel of Senior Officers (KPI Panel), manage AIP appeals approved by the CHRO/CFO • Ensure Regulatory Compliance (e.g., FLSA, 409(A), etc.). • Respond to Legal Inquiries; Respond to media inquiries; Special Pay Studies • Coordinate Proper Accounting with Finance, including LRP support and monthly accruals for AIP and quarterly updates for LTI programs (e.g., PShares and LTPCA). • Compensation daily administration including: a. Responding to compensation issues to support the business needs b. Review and approval of Retention, project completion and non-standard sign-on bonuses c. Regulatory analysis of utility programs to ensure rate recovery d. LTI Award Program Administration (including monthly award settlements, quarterly dividend payouts, and annual processing support) e. LTI Communication (Vesting Statements and Program Summaries), Reconciliation, Communication f. Stock Ownership compliance communication • Supporting Finance to update LRP Merit and LTI projections • Administration of quarterly and semi-annual utility incentive programs • Administration of the quarterly Comp Range Audit process <u>Executive Compensation</u> • Executive Compensation Orientations (VPs+) • Annual Executive Compensation Benchmarking Analysis • Officer Compensation Reviews to support the TMCC and/or Independent Consultant • LTI performance tracking (e.g., LTPCA, LTPP and PShares) • Supporting Executive Severance Plan Design and Administration • Responsible for administration and compliance of the enterprise Employee Stock Purchase Program (ESPP) • Providing Talent Management and Compensation Committee and Board Support	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			• Providing compensation administration for the Exelon parent Board and the OpCo Board of Directors to include: stock awards, annual retainer, perquisites, and meeting fees • Annually updating the Compensation Disclosures to Comply with SEC Requirements for the Exelon Proxy and ComEd Information Statement • Participate in shareholder Engagement Discussions with top holders and proxy advisory firms related to disclosed compensation program questions/concerns • Financial planning (AYCO) and reimbursement for using non-Ayco financial advisors. • Long-term Incentives ("LTI") LTI Mix, Plan Design, Award Processing	
881	744	HR Leadership Support	Cost associated with SVP HR's governance and oversight of HR Practice Area	SVP & Chief People and Equity Officer, Exelon
882	748	HR Diversity & Development	<u>DIVERSITY EQUITY & INCLUSION, TALENT ACQUISITION AND MANAGEMENT, and workforce development</u> Focus on acquiring, developing, engaging, and retaining talent. Developing and maintaining a strategy and programs that foster a diverse, equity and inclusive culture. Services include: <u>Talent Management and Leadership Development</u> • Design interview guides, aligned to the Exelon Core Competency Model used across the enterprise for talent selection and development • Develop enterprise core competencies • Design organizational development, performance development, talent management, and learning strategies • Design and maintain organizational development methodologies, processes and tools for succession planning and performance reviews • Design and maintain oversight of leadership/management development programs and tools	VP, Talent, Learning, and DEI

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			• Design and maintain oversight of employee development programs and tools. • Design and maintain oversight of performance development programs and tools (including new hire onboarding orientation) • Develop leadership training programs/materials with subject matter expertise. • Source leadership training and negotiate contracts, as appropriate • Manage leadership, organizational development, and learning vendors and consultants • Deliver Hi-Po programs, as approved, and based on business needs. • Management, design, and maintenance of on-line systems to support above activities (e.g., content on HR services, Management Model, ePeople Talent, Learning Platform) • Coordination of vendor management, technology enablement and ongoing strategic support and oversight to HR OpCo teams for the following talent assessments for selection and development: ○ Key Manager and above ○ Manager and Front-Line Supervisor ○ Individual contributor ○ 360s ○ Exit interviews ○ Stay interviews ○ Pre-Employment Testing ○ DISC assessments <u>Talent Acquisition</u> • Coordinate university recruiting relations and intern programs • Establish enterprise-wide recruiting and staffing strategies to support operating company hiring forecasts • Establish enterprise-wide recruiting programs strategies that help the operating companies achieve their recruiting pipeline development, including but not limited to the engineering pipeline intern program, the military, diversity, and disability strategies • Develop and govern common enterprise-wide staffing policies and procedures.	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Functional Area Manager of Taleo (ePeople Recruiting and Onboarding) - Govern and oversee relocation policies and relationships with the vendor, NEI - Govern and oversee all content related to corporate talent acquisition or the enterprise-wide recruiting function on the HR Services portal - Govern career site and employment brand including brand collateral, communications, and training - Manage relationships of enterprise-wide recruiting related vendors, negotiate contracts and reconcile the corporate-level maintenance bills. - Develop and govern common enterprise-wide staffing policies and procedures (partnership between Talent COE and TA Operations) - Attend workforce development events <u>Diversity, Equity & Inclusion</u> - Establish and manage corporate-wide diversity strategy - Counsel and support executive and business unit implementation of DEI action plans, including business plan integration - Communicate corporate-wide DEI messages; provide subject matter expertise in the development of diversity communications (disbursement through Communications group) - Provide D&I management support, including education; provide subject matter expertise for diversity training/educational materials and D&I education modules in all leadership - development programs (e.g., SDP and Power to Lead) - Oversee participation in appropriate D&I external surveys and benchmarking (e.g., DiversityInc, Black Enterprise, HACR, Human Rights Campaign). - Develop and support appropriate OpCo D&I council and Employee Resource Group (ERG) activities - In partnership with OpCos, corporate relations, supplier diversity, external affairs and recruiting, develop and support D&I outreach (Recruiting, Community, and Vendors) - Support development and implementation of D&I metrics and reporting at OpCo and executive levels; monitor/test diversity efforts and alignment with policies and procedures	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Ensure alignment regarding D&I strategies, goals and results; advise and consult management on diversity issues and lead executive leadership discussions - Develop Affirmative Action Plans provide training for HR teams and work with Legal, the OpCos and Practice Areas to respond to AAP audits. - Prepare and submit EEO-1's and Vets 4212 Reports - Support and maintain partnerships with external organizations which support the Exelon overall D&I strategy (e.g., UN HeForShe) <u>Workforce Development</u> - Provide governance and oversight for the organization's Workforce Development Programs - Collaborate and coordinate Workforce Development Program with embedded-OpCo WFD teams - Communicate the Workforce Development story of Exelon's impact internally and externally - Report quarterly results and outcomes to the Workforce Development Steering Committee	
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture.	SVP & Chief People and Equity Officer, Exelon

FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
612	743	HR Strategy & Solutions	923 – Outside Service Employed	Direct – 529150 Allocated - 529160	Unit Price - Cost Per Employee Employee Headcount
619	750	Labor Mgmt	923 – Outside Service Employed	Direct - 529150	Unit Price - Cost per represented employee or Time and Material
622	752	Benefits Strategy & Design	923 – Outside Service Employed	Direct - 529150	Unit Price - Cost Per Employee

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Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
625	749	Occupational Health Services (OHS)	923 – Outside Service Employed	Direct – 529150 Allocated - 529160	Unit Price - Cost Per Employee or Time and Material Total HR Service Billings
653	751	Workers' Compensation Admin	923 – Outside Service Employed	Direct - 529150	Unit Price - Cost Per Employee
657	753	BSC HR Revenue Adjustment	923 – Outside Service Employed	Allocated - 529160	Total HR Service Billings
700	747	BSC Payroll Processing	923 – Outside Service Employed	Direct – 529150	Unit Price - Per paychecks processed
735	742	HR Services	923 – Outside Service Employed	Direct – 529150	Unit Price - Cost Per Employee
740	745	BSC HR Solutions Technology	923 – Outside Service Employed	Direct – 529150	Unit Price - Cost Per Employee
787	763	As Requested Non-IT	923 – Outside Service Employed	Direct – 529150 Allocated - 529160	Time and Materials Total HR Service Billings
880	746	HR Compensation	923 – Outside Service Employed	Direct - 529150	Unit Price - Cost Per Employee
881	744	HR Leadership Support	923 – Outside Service Employed	Direct – 529150	Unit Price - Cost Per Employee
882	748	HR Diversity & Development	923 – Outside Service Employed	Direct - 529150	Unit Price - Cost Per Employee
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Direct – 529700 Allocated - 529710	Fully Distributed Costs Cost Causative Method

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Responsibilities

Task / Responsibility	EBSC Practice Area	Client Company
Talent Acquisition / Recruiting		
Develop and implement sourcing strategies	X	
Candidate screening and recommendations		X
Common interview guide support	X	X
Debrief of interviews and final candidate selection		X
Development and negotiation of employment offer		X
Initiation and monitoring of pre-employment requirements		X
Request for Employee ID		X
Fees related to usage of vendors	X	
Enterprise-wide vendor management and license fees	X	
Develop/design behavioral based interview training	X	
Support and attend recruiting events	X	
Initiation of pre-day 1 on-boarding		X
Talent Management & Development		
Design, deliver and manage leadership and management training programs	X	X
Support the identification of appropriate program attendees, their attendance and the follow up to reinforce learning and performance		X
Oversight and management of processes, programs and deliverables associated with the talent management & org effectiveness processes (succession planning, performance development)	X	
Active participation/support in data collection and action planning relating to the talent management process, including business talent reviews		X
Labor Management		
The Labor Relations function develops and manages enterprise-wide, as well as business unit specific, strategies in partnership with the senior business unit and corporate leadership. The focus maximizes employee and bargaining effectiveness to achieve greater operating efficiency while advocating fair treatment for all employees based on respect, decency and integrity. It is also	X ⁽¹⁾	

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Task / Responsibility	EBSC Practice Area	Client Company
an integral part of Labor Relations to serve as the primary conduit between Corporation and Union Leadership, where applicable. These principles will be used to guide dealings with the unionized workforce and to maintain a union-free environment where appropriate.		
Support strategy and operate effectively within principles of strategy		X ⁽¹⁾
In order for Labor Relations to provide effective training and reporting, the business unit should take advantage of all offered training opportunities and adhere to data entry requirements		
Compensation		
Develop/design compensation programs, comply with regulators, consult with business and shareholders	X	X
Communicate and administer comp programs	X	X
Manage market compensation surveys and pay structures	X	X
Manage annual compensation planning and training	X	X
Provide pay and incentive guidelines recommendations for employees and recommendations for executives	X	X
Design and administer special pay programs	X	X
Employee Stock Purchase Plan management	X	
Benefits Strategy & Design, Governance and Administration		
Design benefit strategy to address employee needs while controlling cost	X	
Communicate benefit programs	X	
Administer plans in compliance with applicable law	X	
Compliance, policy, and appeals resolution	x	
Support labor relations/negotiations	X	X
Monitor, measure and manage vendors responsible for program administration	X	
LTD vendor management Note: Many of the benefits offered by Exelon are governed by ERISA. As such, the Company has an obligation to administer its benefit plans in accordance with ERISA and other federal regulations. Exelon Benefits Strategy & Design oversees Exelon's obligations to keep the benefit offerings compliant with the necessary rules and regulations and provides oversight and governance on Benefits Administration.	X	
Monitor, measure and manage vendors responsible for program administration	X	
Provide answers to benefit program questions. Investigate and resolve issues relating to benefits programs. Monitor measure and manage vendors responsible for program administration.	X	
Maintain employee and retiree 401(k) benefits records. Provide vendor relation interface with HRIS and benefit vendors.	X	

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Task / Responsibility	EBSC Practice Area	Client Company
Administration of COBRA program, employee notification, billing, vendor interface, problem resolution.	X	
Ensure that the survivor(s) receive applicable benefits due to death of employee, retiree, spouse or child (ren).	X	
Flexible Spend Accounts and RMSA vendor management of and high-level problem resolution – health care, commuter, dependent care and retiree medical.	X	
Provide annual open enrollment, maintain employee and retiree health & welfare benefits records. Provide interface with HRIS and benefit vendors.	X	
Administer severance plans, produce personalized statements for HR and oversee plan administration based on specific severance plan offering as business dictates.	X	
Administration of life insurance program, employee notification, billing, vendor interface, problem resolution.	X	
Perform function of General Secretary and administer MBA short term absence program in coordination with IBEW Local 15 and Corporate Employee Health and Benefits. Authorize the issuance of disability benefit payments. Communicate activities to employees, OHS, MBA and Labor Relations.	X	
Provide vendor management and high-level problem resolution for Qualified Domestic Relations Orders.	X	
Administer pension plans – vendor management, database management, issuance of pension checks, death claims, pension estimates, QDROs and final pension calculations.	X	
Manage outsourced benefit administration service providers by monitoring performance guarantee results, data audit and benchmarking.	X	
Note: Many of the benefits offered by Exelon are governed by ERISA. As such, the Company has an obligation to administer its benefit plans in accordance with ERISA and other federal regulations. Exelon Benefits Operations offers expertise in benefits administration and oversees Exelon's obligations to keep the administration compliant with the necessary rules and regulations		
Corporate Diversity		
Establish corporate-wide diversity and inclusion strategies	X	
Establish business-specific diversity and inclusion strategies		X
Develop and coordinate corporate-wide diversity and inclusion activities	X	
HR Technology Strategy and Governance/BSC HR Technology Application Support		
Establish HR Technology Strategy	X	
Set and apply HR systems, policies, standards, procedures, and CISS parameters	X	
Develop and submit HR technology content for website and other collateral	X	
Request and provide requirements for reports for specific available HR data		X
Develop specific business OpCo actions and interventions based on data		X

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Task / Responsibility	EBSC Practice Area	Client Company
Occupational Health Services (OHS)		
<i>STD and LTD Case Management</i>		
Identification and reporting of employee absence	X	X
Administer Medical Disability Certification	X	X
Administer referral to Medical Disability Retirement and LTD	X	
Transitional Return to Work Program	X	X
Coordinate and Oversee Limited Duty cases	X	X
Maintain relationships with external clinics for urgent and emergency care for employees	X	X
Provide utilization reports on a monthly and as needed basis	X	X
Medical Records management	X	
<i>Regulatory Medical Testing Administration</i>		
Identify and assist business unit with scheduling mechanism	X	X
Implement Testing		X
Reporting qualified/not qualified	X	X
Maintain medical testing in compliance with Regulatory and Company Policy	X	X
Records management	X	
<i>Workplace Clinical Services</i>		
Immunization programs	X	X
Health Education/Wellness	X	X
Executive Health program	X	X
<i>Medical Consulting Services</i>		
Provide direction, advice, education and contract management for unique medical issues that affect business units	X	
<i>Workers' Compensation</i>		
Report all industrial injuries and diseases within 24 hours of notice		X
Provide prompt statistical information to business unit financial departments.	X	
Direct third-party administrator (TPA), PMA Group	X	
Manage lost-time and medical-treatment-only claims to a conclusion	X	

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Task / Responsibility	EBSC Practice Area	Client Company
Provide Physicians Panel for injured workers' in accordance with Pennsylvania law	X	
Resolve claims through mediation and negotiation	X	
Direct proper investigation of workers' compensation claims	X	
Conduct annual litigation and reserve reviews	X	
Provide the business units with annual audited reserves	X	
Advise the business units of all catastrophic claims within 24 hours of the event	X	
Payroll Services		
On-time, accurate timekeeping and variation input	X	X
Support of time collection, labor distribution and validation	X	
On-time, accurate processing of regular payroll cycles	X	
On-time accurate processing of other employee payments, including Annual Incentive Plan and special awards	X	X
Timely notification of additional pay items in the prescribed format		X
Tax filings and deposits and government reporting	X	
Form W-2 statements and special handling of payroll related items	X	
Benefit deductions withholding	X	X
Garnishment and child support payroll deductions as directed and related payments to third parties	X	
Direct Deposit Services	X	
HR/Payroll Application Support Services– Provide HR/Payroll System training and helpdesk support and user query support		
Answer user questions on HR/Payroll System functionality	X	
Provide regular updates to user community	X	
Provide job aids and input into HR/Payroll System training	X	
Requests for special reports and queries	X	
Payroll Corrections	X	
HR/Payroll Application Support Services– Maintain HR/Payroll System CISS, user defined tables and data integrity		
Define and submit update request for locations, job codes, positions mgmt., etc.		X
Update location, job codes, companies, position management, etc.	X	
Monitor system for irregularities	X	

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Task / Responsibility	EBSC Practice Area	Client Company
Manage unusual pay rules	X	
Audit and maintain HR/Payroll System CISS roles and rules	X	
HR/Payroll Application Support Services– Interface Support		
Provide subject matter expertise on Oracle HCM HR data	X	
Maintenance and enhancement of Oracle HCM payroll module	X	
HR/Payroll Application Support Services– Development of new functionality & complex data queries	X	
Negotiated packages – priced separately	X	X
HR Services	X	
Processing of Union Wage Increases	X	
Timekeeping system CISS and transaction support	X	
Entry of Employee Profile Changes (Hire, transfer, Terminations etc.)	X	
Bid List Management	X	
HR general inquiry support	X	

Additional Information

- Exelon HR Operating Model:

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Embedded HR

(HRBPs, TMOD)

- Drive **business advocacy**, strategic partnership, and **business specific HR solutions**
- Continue to **own and deliver** HR services related to **Talent Planning and Employee & Labor Relations**
- **Engage CoE's** to tailor current HR initiatives and design new solutions to address specific talent and organizational issues

Centers of Excellence (CoE)

- Own **development** of global **HR processes, policies, and programs** to drive consistency, and monitor success
- **Partner with Embedded HR** to align on priority areas and tailor HR programs
- **Collaborate with HR Solutions** on topics requiring related subject matter expertise

HR Solutions (HRS)

- Serve as the **primary contact point** for most **HR Customers**
- Provide **centralized inquiry support**, transaction support, and concierge services for majority of HR related requests
- Deliver **specialized services and manage operational HR work** across HR functions

HR Customers

(Leaders, Managers, & Employees)

- **Access HR Services Portal first** for their HR needs vs. directly reaching out to HRBPs
- Real-time access to **HR knowledge articles on policies and processes** and enhanced decision making tools for greater accountability
- **Visibility to case status** and tracking of support requests and complex HR processes



HR Enabling Technology

- Streamlined **Portal Content** and Navigation
- **Self-Service** for HR Transactions
- Candidate Relationship Management (**CRM**)
- Enhanced **Case Management** and Workflow

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Business Benefits of Exelon's HR Operating Model

- **Enhanced HR customer experiences** enabled by increased employee and manager self-service access; employees will be able to search for information on Portal and submit/track case requests on ServiceNow
- **Improved strategic partnership with the business** to add greater value to leaders and managers; HRBPs will have additional capacity through centralization and enhanced self-service, to help perform strategic work
- **Consistent HR processes & standardized service delivery** will reduce redundancies across OpCos; implementing industry leading HR processes and removal of unnecessary steps will streamline HR services
- **Increased HR cost-effectiveness & operational efficiency** through a streamlined HR Operating Model; efficiencies across HR will be enabled through centralization, automation and increased HR role clarity
- **Position HR Organization for scalable future growth** through user-friendly HR technologies and automation; these enabling technologies will provide intuitive experiences and better insights for decision making

Performance Measurement

Human Resources Performance Metrics Table

Reference the Human Resources Business Plan for performance metrics.

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IT

IT Introduction

BSC IT provides standard IT services to support Exelon's businesses. These Services include End-User Support Services, IT Systems Operations Services, Cyber Security Services, and IT Service Delivery. These IT services are provided by a combination of Business Unit Application Delivery and Support Departments, Cloud and Infrastructure Services Department, and Office of the CIO.

IT Service Owners include:

- VP, Office of CIO, providing IT governance, strategy, innovation, and business operations.
- VP, Enterprise - Wide Solutions, providing development and maintenance of both applications used by the BSC Practice areas, and of applications used across the enterprise.
- VPs, Technical Operations, Architecture and Engineering, providing enterprise data network, PCs, communication tools like email, phones, video conferencing, and infrastructure hosting platforms used by applications.
- VP, IT BGE, VP, IT ComEd, VP, IT PECO, and VP, IT PHI, providing development and maintenance of applications specifically used by the utility businesses.

VP, CISO, providing enterprise security leadership, and deliver risk based and intelligence-driven defense-in-depth approach to cyber security.

Service ID	Reg Code	Service Name	Service Description	Service Owner	Key Performance Indicator
674	674	BSC BU Specific IT Projects	Exelon IT Project Delivery Services provides deliverables for IT projects including planning, design, asset acquisition, and implementation of solutions	IT VP (Project Specific)	Projects Delivery KPI
708	708	Client Services	Client Services cover escalated IT Service Desk incidents related to desktop and laptop support including requests, installation, move, add, change, and/or replacement of desktop PCs/Monitors, the installation of peripherals/memory, loaner support, hardware break/fix, technology refresh, manual patching, desk side support, executive support.	VP IT Infrastructure Ops & Engineering	Governance KPI
703	703	Cyber Security Projects	Exelon Cyber Security Project Delivery Services provides deliverables for projects including planning, design, and implementation of solutions.	IT VP, CISO	Service Portfolio KPI
692	692	Oracle Support Services	The service provides a comprehensive deal structure that includes perpetual unlimited licenses for Oracle's entire catalog of "on premise" software at a fixed price for use across the Exelon Enterprise.	IT VP, Office of the CIO	Not Applicable – PULA Costs
709	709	Application and Technical Service Delivery - Finance	The service covers general areas of support and support providers. The service scope includes Financials (For Financial Services Group), Business Intelligence Architecture (For Financial Services Group), Technical Infrastructure (For Financial Services Group), Other Applications (For Tax Dept), Treasury Systems, and AP Finance. Detailed list of applications included in Enterprise Finance Portfolio Applications	IT VP, IT Customer and Corporate Platforms	Service Portfolio KPI
710	710	Application and Technical Service Delivery - Asset Management	The Asset Management service supports applications used by Utilities Work Asset Management and Supply Asset Management numerous business processes including those associated with work management, supply chain, design engineering and safety and compliance. The process is known as EAM within BSC and is largely driven by the Asset Suite application (Passport).	IT VP, IT Operational Platforms	Service Portfolio KPI
711	711	Application and Technical Service Delivery - HR	Application and Technical Service Delivery - HR is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, cloud services, management, project work, compliance and technical services necessary to enable the HR Function within BSC including Oracle HCM, ePeople Talent, eTime, Compensation, Payroll, and OHS.	IT VP, IT Customer and Corporate Platforms	Service Portfolio KPI

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Service ID	Reg Code	Service Name	Service Description	Service Owner	KPI Type
696	696	Application and Technical Service Delivery - Hyperion, Informatica & SharePoint	This service covers the enterprise-wide use of Hyperion Reporting, Informatica and SharePoint	IT VPs, IT Customer and Corporate Platforms, and IT Infrastructure Operations and Engineering	Service Portfolio KPI
688	688	Learning Management Portfolio Application Support	The Learning Management Portfolio service includes all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the Learning Management Portfolio Application (LMS).	IT VP, IT Customer and Corporate Platforms	Service Portfolio KPI
679	679	Application and Technical Service Delivery - Corporate Applications	Application and Technical Service Delivery Corporate Application Support service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services, necessary to the BSC practice areas of Corporate Communications, Real Estate, Risk, and Audit. This service also supports the IT needs of the Management Model function	IT VP, IT Customer and Corporate Platforms	Service Portfolio KPI
683	683	Emergency Preparedness	The Emergency Preparedness service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, PHI to support EU storm readiness and emergency preparedness functions.	IT VPs, IT Infrastructure Operations and Engineering	Service Portfolio KPI
000	000	Application and Technical Service Delivery - Billing & Payment Processing	The Billing & Payment Processing service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, PHI to support the Billing & Payment Processing business process.	IT VP, IT Customer and Corporate Platforms	Service Portfolio KPI

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Service ID	Reg Code	Service Name	Service Description	Service Owner	KPI Type
680	680	Application and Technical Service Delivery - Customer Care Center	The Customer Care Center service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, PHI to support the Customer Care Center business process.	IT VP, IT Customer and Corporate Platforms	Service Portfolio KPI
681	681	Application and Technical Service Delivery - Customer Solutions	The Customer Solutions service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, PHI to support the Customer Solutions business process.	IT VP, IT Customer and Corporate Platforms	Project Delivery KPI
684	684	Application and Technical Service Delivery - End User Services	The End User Services service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the end user services used by ComEd, PECO, BGE, PHI, and BSC.	IT VP, IT Operational Platforms	Service Portfolio KPI
685	685	Application and Technical Service Delivery - Energy Procurement	The Energy Procurement service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, PHI to support the Energy Procurement business process.	IT VP, IT Customer and Corporate Platforms	Service Portfolio KPI
687	687	IT Management & Compliance	The IT Management & Compliance service is provided to support and maintain the governance and management of the IT services delivered in ComEd, EWS, PECO, BGE, PHI, and CIO.	IT VP of ComEd, PECO, BGE, PHI, IT Customer and Corporate Platforms, and IT Infrastructure Operations and Engineering	Governance KPI

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Service ID	Reg Code	Service Name	Service Description	Service Owner	KPI Type
670	670	Application and Technical Service Delivery - Legacy Meter Services	The Legacy Meter Services service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, PHI to support the Legacy Meter Services business process.	IT VP, IT Customer and Corporate Platforms	Service Portfolio KPI
682	682	Application and Technical Service Delivery - Electric Realtime	The Electric Realtime service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, PHI to support the Electric Realtime business process.	IT VP, IT Operational Platforms	Service Portfolio KPI
690	690	Application and Technical Service Delivery - Operate & Restore (Gas)	The Operate & Restore (Gas) service is provided to support and maintain application services, which include costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by PECO, BGE, PHI to support the Operate & Restore (Gas) business process.	IT VP, IT Operational Platforms	Service Portfolio KPI
691	691	Application and Technical Service Delivery - Operations Support	The Operations Support service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used utilities to support those processes which are not covered elsewhere by other "Application and Technical Service Delivery" Services	IT VP, IT Operational Platforms	Service Portfolio KPI
694	694	Application and Technical Service Delivery - Project & Work Management	The Project & Work Management service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, PHI to support their Project and Work Management processes.	IT VP, IT Operational Platforms	Service Portfolio KPI

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Service ID	Reg Code	Service Name	Service Description	Service Owner	KPI Type
704	704	Application and Technical Service Delivery - Security	The cyber security service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, compliance and technical services necessary to maintain the applications used by BSC.	IT VP, IT Customer and Corporate Platforms	Service Portfolio KPI
697	697	Application and Technical Service Delivery - UCOMM	The UCOMM service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, PHI to support the UCOMM business process.	IT VP, IT Infrastructure Operations and Engineering	Service Portfolio KPI
686	686	Application and Technical Service Delivery - EU Support Services	The EU Support Services is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, PHI to support the following processes: Support Services, Project and Work Management. and any other services offered by Work and Asset Management that is not already covered elsewhere.	IT VP, IT Operational Platforms	Service Portfolio KPI
693	693	Application and Technical Service Delivery - Outage Management	The Outage Management service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, PHI to support the Outage Management and Geospatial.	IT VP, IT Operational Platforms	Service Portfolio KPI
695	695	Application and Technical Service Delivery - Smart Meter Operations	The Smart Meter Operations service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, PHI to Smart Meter Operations process.	IT VP, IT Operational Platforms	Service Portfolio KPI

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Service ID	Reg Code	Service Name	Service Description	Service Owner	KPI Type
672	672	Application and Technical Service Delivery - BI and Data Analytics	The BI and Data Analytics service is provided to support and maintain application services, which include costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the applications used by ComEd, PECO, BGE, and PHI to support the BI and Data Analytics process.	IT VP, IT Customer and Corporate Platforms	Service Portfolio KPI
698	698	Application and Technical Service - Workforce & Mobile Technology	Mobile Workforce Tech Services is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to maintain the mobile applications used by ComEd, PECO, BGE, PHI to support the following processes: Support Services, Project and Work Management. and any other services offered by Work and Asset Management that is not already covered elsewhere.	IT VP, IT Operational Platforms	Service Portfolio KPI
671	671	Application and Technical Service Delivery - Back End Meter Operations	The Back End Meter Operations service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to support the Back End Meter Operations business process of ComEd, PECO BGE, and PHI. The applications will cover the functionality required, but not limited, to the transfer of meter and reads related information from Head End systems to back-office applications and the processes for remotely connecting or disconnecting meters.	IT VP, IT Customer and Corporate Platforms	Service Portfolio KPI
699	699	Application and Technical Service Delivery - Utility of the Future	The Utility of the Future service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services, necessary to maintain the applications used by ComEd, PECO, BGE, PHI to support the Utility of the Future business process.	IT VP, IT Digital Solutions	Service Portfolio KPI

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Service ID	Reg Code	Service Name	Service Description	Service Owner	KPI Type
673	673	IT Governance	This service is provided to support governance and oversight functions, which include costs associated with IT wide governance functions and includes the Office of the CIO (excluding the Planning function), Cost Optimization, and General Governance of IT.	IT VP, Enterprise Services	Governance KPI
707	707	TDE&Ops Projects	This service includes the planning, design, and implementation of TDE&Ops projects that are allocated to one or more business units	IT VP, IT Infrastructure Operations and Engineering	Project Delivery KPI
762	762	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	SVP, CIO Exelon	Service Portfolio KPI
712	712	Application and Technical Service Delivery - Legal Application Support	Application and Technical Service Delivery - Legal Application Support service is provided to support and maintain application services, which includes costs of all the infrastructure, labor, licenses, maintenance, support, management, project work, compliance and technical services necessary to enable general Legal and Ethics & Compliance department activities including regulatory compliance, records management compliance, and electronic discovery (eDiscovery, legal hold) compliance	IT VP, IT Customer and Corporate Platforms	Service Portfolio KPI
713	713	BSC IT Services Rev Adjust	BSC IT Services Revenue Adjustment- "Revenue Adjustment Services" reflects the following "true up" mechanism: The difference between actual cost and revenues from billings to the Client Companies is "trued up" each month by allocating it pro rata to the Client Companies based on their share of IT Total Service Billings	SVP, CIO Exelon	Not Applicable – Financial Adjustment Mechanism
675	675	BSC Other PA Tech Projects	This service is comprised of planning, design, and implementation of IT projects that support BSC Practice Areas other than Finance or Human Resources.	IT VP, IT Customer and Corporate Platforms	Project Delivery KPI

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Service ID	Reg Code	Service Name	Service Description	Service Owner	KPI Type
676	676	BSC HR Tech Projects	This service is comprised of planning, design, and implementation of IT projects that support the Human Resources Practice Areas of BSC.	IT VP, IT Customer and Corporate Platforms	Project Delivery KPI
677	677	BSC Finance Tech Projects	This service is comprised of planning, design, and implementation of IT projects that support the Finance Practice Areas of BSC.	IT VP, IT Customer and Corporate Platforms	Project Delivery KPI
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture.	IT VP (Project Specific)	Project Delivery KPI
906	906	Enterprise Wide IT Projects	This service is comprised of planning, design, and implementation of IT projects related to licensing, upgrade and expansion of technology platforms including Oracle database, SQL Server database, SharePoint, and others.	IT VP, IT Customer and Corporate Platforms	Project Delivery KPI
689	689	Office of the CIO Projects	This service is comprised of planning, design, and implementation of IT projects related to the Office of the CIO.	IT VP, Enterprise Services	Project Delivery KPI
700	700	Identity and Access Management	Physical Access provisioning/de-provisioning of employee & contractor physical access to facilities for Exelon BUs. Includes the setup of request workflows, access levels, and approvers groups, as well as encompasses all reporting required for SOX and CIP compliance. Logical Access provisioning and revocation of Active Directory accounts in Exelon domains, as well as cyber access to applications, file shares, and designated email functions in Exelon domains. Additionally, it covers workflow development and approver group creation, conversions for contractors to employees, affiliate transfers, and new large scale application deployment in Exelon domains. Also includes the creation of AD accounts, accounts not assigned to a person, the setup of new locations, and all reporting required for SOX and Critical Infrastructure Protection (CIP) compliance in Exelon domains.	IT VP, CISO	Service Portfolio KPI

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Service ID	Reg Code	Service Name	Service Description	Service Owner	KPI Type
705	705	NERC CIP Program Services	Provide enterprise-wide NERC CIP program and project management oversight to ensure sustained Exelon compliance	IT VP, CISO	Governance KPI
701	701	Cyber and Information Security Services	Provide enterprise security leadership, and deliver risk based and intelligence-driven defense-in-depth approach to cyber security. Cyber Defense Operations provides 24/7 proactive monitoring of security risks for IT, Information Cyber Security (ICS) and other Operations Technology (OT) Systems. This function receives alerts from a variety of defense mechanisms such as web and email filtering, anti-virus protections, custom rules and signatures, and then prioritizes these alerts for analysis. System Engineering is dedicated to ensuring the operation of cybersecurity monitoring systems. Systems Engineering's primary area of focus is Endpoint (AV) protection, Security Monitoring Logging and ingress/egress Intrusion Protection System/Intrusion Detection System implementation. Cyber Threat Intelligence provides proactive and predictive indications and actionable intelligence by utilizing information from federal, state, local and open-source entities. Insider Threat mitigates the risks of data theft, workplace violence, sabotage, and misuse of corporate assets by an insider. Digital Forensics manages the collection and analysis of electronic evidence to help form a better understanding of an incident or investigation, followed by the reporting of those findings in a clear, concise manner. IT/OT Cyber Security Architecture and Engineering oversees and maintains system and application controls to protect unauthorized access, disclosure, modification and deletion of information through integration of cybersecurity architecture	IT VP, CISO	Service Portfolio KPI

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Service ID	Reg Code	Service Name	Service Description	Service Owner	KPI Type
			requirements and controls into the Exelon System Development, Project Management, and Procurement Lifecycles. <u>IT/OT Cyber Vulnerability Detection & Management</u> performs risk-driven vulnerability assessments of Exelon's key Electronic Information Assets, identifies vulnerabilities, and tracks remediation. This service also applies to Gas regulated assets under the Transportation Security Administration Cybersecurity Gas Pipeline Directives. <u>OT Cyber Governance</u> provides leadership, management, and oversight for the cyber security related aspects pertaining to the implementation, sustainment, and continuous improvement of the OT Security Governance Program. Establish, maintain, and enhance relationships with Business and IT/OT leadership and technical teams. Sustain high quality cyber security capabilities for Exelon's Operational Technology environments. Provide technical and security expertise to IT/OT and business leadership and technical teams. Maintain awareness of trends and issues in area of security technologies, cyber threats to OT, potential new regulations, and/or other OT security related opportunities. <u>Business Information Security Office (BISO)</u> coordinates between cybersecurity and the business to ensure that cybersecurity is baked into the organization's short and long-term strategic plans. The BISO also develops and provides cyber security strategic and business planning, operational and financial performance reporting, project management, executive and organizational support. <u>Security Awareness and Training</u> develops and provides security related security awareness and training materials to business units (i.e., Phishing susceptibility, general security awareness). <u>Security Governance</u> establishes policies and programs which align with National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF) subcategories. Manage the development, review, approval, dissemination, and retirement of Exelon security program documents. Support the organization in		

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Service ID	Reg Code	Service Name	Service Description	Service Owner	KPI Type
			assessments and annual certification for in-scope assets to ascertain adherence to the security controls. Track risks associated with not meeting security controls on per exception basis. Support the organization in developing security controls, countermeasures and safeguards that can cost effectively mitigate risk exposure to an acceptable level (includes exceptions analyses). Third Party Security Risk Management performs assessments of third party's security measures, addressing third party risk management, and managing third-party threat response process; work with asset owners to develop plans to mitigate or resolve risks. Security Risk Management establishes, monitors, and oversees Security Risk Management program, performs cyber maturity assessments for cyber security, coordinates cyber security engagements with internal and external audit, and assists with cyber insurance renewal process. TSA Gas Pipeline Cybersecurity Regulations oversees and performs compliance with TSA Pipeline Security Directives (SD), including an Enterprise Measure Owner assignment for oversight (Local and Remote Access, Logging and Monitoring, and Incident Response), Operational Compliance Owner assignments for assigned SD Measures (Local and Remote Access, Logging and Monitoring, and Incident Response), and performance of non-cyber security-owned Measures (Patching). Security Technology & Policy analyzes and communicates new and emerging security and technology policies and regulations with a focus on risk management to transition to regulatory compliance. Security and Technology Policy also maintains professional and industry engagement, cultivating meaningful relationships with stakeholders.		
702	702	Cybersecurity Compliance	Cybersecurity Compliance provides competency-aligned services in support and performance of cyber security owned compliance obligations.	IT VP, CISO	Service Portfolio KPI

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Service ID	Reg Code	Service Name	Service Description	Service Owner	KPI Type
			Incident Response – manages the Exelon Cyber Security Incident Response Plan (CSIRP), maintains the Security Incident Response Team (SIRT) Roster, and maintains SIRT Training. (CIP-008, TSA SD III.F) Exercises/Drills – execute drills required by and in support of compliance obligations. (CIP-008, TSA SD III.F) Incident Reporting – governs and performs incident reporting in support of various jurisdictional requirements and compliance obligations.		
706	706	NERC CIP Implementation Costs	The NERC CIP Implementation Program (VIP) is an integrated Program to support the on-going compliance NERC CIP standards. Our Program Team works together across the projects to ensure consistency and full coverage of the NERC CIP standards. Program Support Functions include: • Program Integration • Program Management Office (PMO) • Finance • Architecture • Communications & Change Management	IT VP, CISO	Project Delivery KPI

IT Services Table

Service Table (See Appendix A for RxQ Technical Services Table)

KPI Definition Table

KPI	Definition
Service Portfolio KPI	Application service levels, including <u>Business Value</u> (in the <i>ABusiness Ratings</i> section) and <u>DR Tier Designation</u> (in the <i>Disaster Recovery</i> section) are listed under the relevant Application/ Service in Application Portfolio Manager (APM). Please reach out to your Service Portfolio owner for specific details.

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KPI	Definition
Project Delivery KPI	90% of IT Projects completed on time, on budget, based on agreement out of Detailed Design, with tolerance of +10%.
IT Governance KPI	IT Governance KPIs are reported on monthly in the CIO Management Review Meeting. Please reach out to your portfolio owner for specific details.

FERC Account and Billing Approach Table (See Appendix A for Technical Services Table)

Reg Code	Service Name	Major Client FERC Account	Billing Approach	Basis
674	BSC BU Specific IT Projects	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated – 529560	Time and Materials or Cost Causative Method
705	Client Services	923 – Outside Services Employed	Direct – 529550	Time and Materials
703	Cyber Security Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct - 529550 Allocated – 529560	Time and Materials Modified Massachusetts Formula
692	Oracle Support Services	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated – 529560	Weighted allocation based on application usage
709	Application and Technical Service Delivery - Finance	FERC Account to be determined during each individual project creation	Direct (to BSC Finance) – 529550	Time and Materials
710	Application and Technical Service Delivery – Asset Management	FERC Account to be determined during each individual project creation	Allocated (general application maintenance) 529560	Based on Passport users Time and Materials

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Reg Code	Service Name	Major Client FERC Account	Billing Approach	Basis
			Direct (BU specific instance support) 529550	
711	Application and Technical Service Delivery - HR	FERC Account to be determined during each individual project creation	Direct (to BSC HR) 529550	Time and Materials
696	Application and Technical Service Delivery - Hyperion, Informatica & SharePoint	FERC Account to be determined during each individual project creation	Allocated – 529560	Cost causative method
688	Learning Management Portfolio Application Support	FERC Account to be determined during each individual project creation	Allocated – 529560	Number of LMS users
679	Application and Technical Service Delivery - Corporate Applications	FERC Account to be determined during each individual project creation.	Allocated – 529560	% of cost attributable to each portfolio
683	Emergency Preparedness	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct – 529550 Allocated - 529560	Time and Materials
000	Application and Technical Service Delivery - Billing & Payment Processing	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated - 529560	Time and Materials or Number of Customers
680	Application and Technical Service Delivery - Customer Care Center	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated - 529560	Time and Materials or Number of Customers
681	Application and Technical Service Delivery - Customer Solutions	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated - 529560	Time and Materials or Number of Customers

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Reg Code	Service Name	Major Client FERC Account	Billing Approach	Basis
684	Application and Technical Service Delivery - End User Services	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated - 529560	Time and Materials or User ID Login
685	Application and Technical Service Delivery - Energy Procurement	FERC Account to be determined during each individual project creation	Direct – 529550	Time and Materials
687	IT Management & Compliance	923 – Outside Service Employed	Direct – 529550 Allocated – 529560	Time and Materials or Cost Causative Method
670	Application and Technical Service Delivery - Legacy Meter Services	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated – 529560	Time and Materials or Number of Customers
682	Application and Technical Service Delivery - Electric Realtime	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated – 529560	Time and Materials or Cost Causative Method
690	Application and Technical Service Delivery - Operate & Restore (Gas)	FERC Account to be determined during each individual project creation	Direct – 529550	Time and Materials
691	Application and Technical Service Delivery - Operations Support	FERC Account to be determined during each individual project creation	Direct – 529550	Time and Materials or Number of Customers
694	Application and Technical Service Delivery - Project & Work Management	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated – 529560	Time and Materials or Cost Causative Method

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Reg Code	Service Name	Major Client FERC Account	Billing Approach	Basis
704	Application and Technical Service Delivery - Security	FERC Account to be determined during each individual project creation	Direct – 529550	Time and Materials
697	Application and Technical Service Delivery - UCOMM	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated – 529560	Time and Materials or Cost Causative Method
686	Application and Technical Service Delivery - EU Support Services	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated – 529560	Time and Materials or Cost Causative Method
693	Application and Technical Service Delivery - Outage Management & Geospatial	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated – 529560	Time and Materials or Cost Causative Method
695	Application and Technical Service Delivery - Smart Meter Operations	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated – 529560	Time and Materials or Number of Customers
672	Application and Technical Service Delivery - BI and Data Analytics	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated – 529560	Time and Materials or Cost Causative Method
698	Application and Technical Service - Workforce & Mobile Technology	FERC Account to be determined during each individual project creation	Direct – 529550 Allocated – 529560	Time and Materials or Cost Causative Method
671	Application and Technical Service Delivery - Back End Meter Operations	FERC Account to be determined during each individual project creation	Allocated – 529560	Cost Causative Method

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Reg Code	Service Name	Major Client FERC Account	Billing Approach	Basis
699	Application and Technical Service Delivery - Utility of the Future	923 – Outside Service Employed	Allocated – 529560	Cost Causative Method
673	IT Governance	923 – Outside Services Employed	Allocated – 529560	% of total IT Service Billings
707	TDE&Ops Projects	923 – Outside Service Employed	Direct – 529550 Allocated – 529560	Time and Materials or Cost Causative Method
762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated – 529610	Total Service Billings
712	Application and Technical Service Delivery - Legal Application Support	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Direct – 529550 Allocated – 529560	Time and Materials or Modified Massachusetts Formula
713	BSC IT Services Rev Adjust	923 – Outside Service Employed	Allocated – 529560	% of Total IT Service Billings to each OpCo
675	BSC Other PA Tech Projects	923 – Outside Service Employed	Direct – 529550 Allocated - 529560	Time and Materials or Cost Causative Method
676	BSC HR Tech Projects	923 – Outside Service Employed	Direct – 529550 Allocated – 529560	Time and Materials or Cost Causative Method (typically % of total headcount)

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Reg Code	Service Name	Major Client FERC Account	Billing Approach	Basis
677	BSC Finance Tech Projects	923 – Outside Service Employed	Direct – 529550 Allocated - 529560	Time and Materials or Cost Causative Method (typically Modified Massachusetts Formula)
601	BSC Costs to Achieve	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct – 529550 Allocated – 529560	Time and Materials or Cost Causative Method
906	Enterprise Wide IT Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct – 529550 Allocated - 529560	Time and Materials or Cost Causative Method
763	As Requested Non-IT	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Direct – 529550 Allocated – 529560	Time and Materials Modified Massachusetts Formula
689	Office of the CIO Projects	923 – Outside Service Employed	Allocated - 529560	Time and Materials or Cost Causative Method
700	Identity and Access Management and Personnel Screening	923 – Outside Service Employed	Allocated – 529560	User ID logins or # of employees
705	NERC CIP Program Services	FERC Accounting to be determined with FERC Reporting groups during each individual project creation	Allocated – 529560	% of critical NERC cyber assets
701	Cyber and Information Security Services	923 – Outside Service Employed	Allocated – 529560	Modified Massachusetts Formula or % of Total IT

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Reg Code	Service Name	Major Client FERC Account	Billing Approach	Basis
				Infrastructure Billings
702	CISS Cybersecurity Compliance	923 – Outside Service Employed	Allocated – 529560	NERC registered critical IT assets
706	NERC CIP Implementation Costs	923 – Outside Service Employed	Allocated – 529560	% of critical NERC cyber assets

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IT as Requested Services Introduction

Periodically, the OpCos may request additional IT project or non-standard IT support services that were not identified during the budget/LRP cycle. These costs will be funded directly by the operations area of the OpCo requesting the incremental project or non-standard support. Note, additional non-standard services may be created depending on what support is requested over the course of the SLA period.

IT As Requested Services Table

As Requested Service Table

Service ID	Service Name	Service Description	Service Owner	Performance Level / Metric with Target
714 (As Requested)	As Requested IT Projects	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	IT VP (Project Specific)	Project Performance

As Requested FERC Account and Billing Approach Table

Service ID	Service Name	Major Client FERC Account	Billing Approach	Basis
714 (As Requested)	As Requested IT Projects	FERC Accounting to be determined with FERC Reporting groups during each individual project creation.	Direct – 529500 529550 Allocated – 529560	Time and Materials or Cost Causative Method

Performance Measurement

The performance management section outlines the standard performance metrics across IT Services, the level of service will be expected to meet at a minimum, and target levels that will be expected to be met or exceeded on negotiated timelines (if applicable).

IT will monitor its service levels and performance using both cost and quality metrics on an on-going basis. IT will facilitate the definition of metrics, provide templates for data input and measurement, and consolidate the inputs to calculate end-to-end process metrics where data is available.

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IT will make metrics available to Client Companies and facilitate monthly/periodic meetings with Client Company Business leaders to review metrics and discuss IT performance to service level metrics.

General information covered by performance management and reporting of IT service delivery includes the following:

- Project reporting, including estimated percentage deliverables progress towards completion compared to percent of project spend; key milestones and delays
- Financial reporting on all IT spend associated with Client Company, including budgets, actual costs, and forecasts. Detailed past, current, and expected internal and external audit activity associated with IT that supports Client Company
- Control assessments and analyses of actual events
- Risk assessments, including risks to financial outcomes, risks from personnel changes, risks to successful delivery of projects, cyber security risks, audit risks, and other assessments, whether accurately quantifiable or not
- Other issues or concerns as appropriate

The following table outlines the general performance measures for Service Desk and IT Operations Services:

Standard IT Operational Metrics include:

End User Computing	Target
Service Desk Resolution The percentage of calls resolved by the Service Desk without escalation to Level 2 or Level 3. Calculated by the aggregated number of Service Desk Resolutions completed by the Service Desk divided by the total number of interactions received by the IT Service Desk during the month	75%
Average Wait Time for Client for Service Desk Data comes from Cisco Call Manager Includes front-end message	60 secs
High Business Value Application and Infrastructure Reliability and Availability	Target
MTTR for Major Incidents – Mean Time to Restore is the elapsed time from incident detection by or reported to the ITOC until client service is restored or workaround is in place	150 mins
Frequency – Number of Major Incident is defined as High Business Value application or Infrastructure not available	170 Annually

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Responsibilities

The BSC IT responsibilities along with the Client Company are different based on the type of service. For example, responsibilities related to the delivery of a personal computer will be different than that of requesting changes to an application, which is owned by Client Company.

The responsibilities are general in nature and not necessarily intended to be an all-inclusive list of responsibilities between BSC IT and Client Company for every aspect of IT service delivery and support. Responsibilities have been grouped by different types, as applicable, and include:

1. End-User Support
2. Application Support
3. IT Project Delivery

Services are requested as follows with the indicated department having primary responsibility:

Service	Primary Organization
End-User Support Desktop Issues, End-User Equipment Requests, General Information, Report System Issues	TechOps – Service Desk
Access Requests – Access to Applications	Corporate Information CISS Services Access Request Portal
Application Maintenance Requests	EDM Request to Business Unit Application Department
Project Delivery Requests	PPM Request to Business Unit Application Department

Additional Information

Service Desk and Request Fulfillment

End users contact IT Service Desk for support (create an incident) or to request an IT asset or service. The IT Service Desk may be contacted in the following ways:

1. Calling the IT Service Desk (either 1.877.9EXELON or 1.877.939.3566).
2. Via the Service Manager Self-Service on-line portal 24x7.
3. Via an email to “IT Support Center” describing the incident or request.

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The IT Service Desk provides 7x24 support. Client Services Support Hours are Monday – Friday, 7:30 AM – 5:00 PM, local time to their location, with after-hours support on-call for urgent issues only.

End user incidents (incidents affecting individual user) are assigned a priority based on corporate role:

End User Incident	Priority		
	ELT	VIP	Standard

The following SLAs apply to End User Incidents:

Priority	Escalation	Resolution
Standard	30 minutes business hours	2 Business Days
VIP	30 minutes 24x7	2 hours
ELT	15 minutes 24x7	1 hour

Incidents affecting systems or multiple users will be escalated to the ITOC for coordination and escalation based on a priority which is derived from severity and urgency (see table under Service Operations Support Model).

Requests for an IT asset or service creates an IT Service Request, or ‘non-incident’. Service Requests are directed to the appropriate IT service owner for fulfillment. SLAs for service requests are based on the individual service. Requests for services not associated with an operational issue (e.g., new remote access token, additional space in a home drive) will be processed Monday through Friday 8:00am to 5:00pm, local time to client location.

Service Operations Support Model

IT Operations Services supports a vast variety of technologies in the enterprise computing environment. To do this efficiently and effectively, a standard operations support model is used to drive consistent support and delivery expectations. Applications must be registered in IT’s Asset Manager/Application Portfolio Manager database to subscribe to the standard Service Operations Support Model.

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TechOps offers three operational support offerings: Full Support, Limited Support, and Data Center facilities Management

- **Full Support** applies to applications where TechOps is providing Infrastructure as a Service (IaaS) support for the application hosting environment. Full support provides event monitoring, incident management, incident communications, problem management, CISS patching, and routine operational maintenance. This applies to both Physical and Virtual devices. Data Center facilities costs are above and beyond this support.
- **Limited Support** applies to applications and infrastructure where TechOps provides monitoring and escalation services but is not responsible for incident resolution and other operational tasks for the equipment. This applies to P/SaaS applications and Opco IT-supported equipment. This includes Event Monitoring, Incident Escalation, Incident Communications, and Problem Management. Data Center facilities costs are above and beyond this support for devices hosted in enterprise data centers.
- **Data Center Facilities Management** applies to applications and infrastructure where equipment resides in our Enterprise Data Centers. These charges cover the costs of space, power, and general network connectivity.

Incidents are prioritized based on Business Value (Urgency) and Impact (Severity). The following table defines Incident priorities for IT Incident Management:

Application Business Value (Urgency)				
Impact (Severity)		High	Medium	Low
	SEV-1 (Application or Infrastructure Unavailable)	Major	Minor	Routine
	SEV-2 (Application or Infrastructure not performing as expected)	Minor	Minor	Business Hours
	SEV-3 (Non-client impacting proactive system events)	Routine	Routine	Business Hours
	SEV-4 (Informational Alerts)	Business Hours	Business Hours	Business Hours

The following table defines the Incident Management Targets for System Incidents:

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Service Level Commitment Details				
	Support Hours	Target Resolution	Status Updates	Level of Effort
Major	24 x 7 x 365	2 hours	2hours	Worked continuously until workaround or resolved
Minor	24 x 7 x 365	8 hours	Open/Close	Escalated 24x7 Maybe deferred until next business day by service owner in off hours
Routine	24x7x365	24 hours	None	Escalated 24x7 Maybe deferred until next business day
Business Hours	Business Hours Monday thru Friday 7AM to 7PM ET	1 Business Day	None	Worked Business Hours Only

Incident Management & Escalation Process Overview

This section provides an overview of the process steps that IT will take to resolve an incident – service not available or performing as expected reported by an end-user or via system events to the IT Operations Center (ITOC). The purpose is to add clarity to the delivery of “Incident

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Response” of the Standard Operations Support Model. The support workflow for an incident follows a standard process based on support levels of IT Teams, severity/urgency of the incident, and the resolution target. This section also describes how the Client Company management may escalate issues.

The IT Service Desk can be considered **Level 0** support organization. All end user interactions, and any created incidents, are to originate via contact with the IT Service Desk. If the interaction between the end user and the IT Service Desk does not result in resolution of the issue, the interaction ticket is escalated to an incident ticket and transferred to the supporting Client Services team or designated support team for resolution.

Client Services (deskside support) can be considered **Level 1** support organization. Single instances of end user incidents which cannot be resolved by the IT Service Desk are transferred to CSDS as the **Level 1** support team. CSDS are structured by the Operating Company that they support. CSDS are positioned to be the single point of client support and requests for end user tools, such as the PC, telephone, printers. They provide initial contact and desktop support for the most critical business unit applications. The CSDS support responsibilities and response metrics are based on the individual business units.

IT Operations Center (ITOC) can be considered **Level 2** support organization for all incidents from monitored system events or end-user reported incidents transferred from the IT Service Desk, that impact multiple users. The ITOC supports all Business Units. The ITOC is positioned to be the single point of contact and coordination for all infrastructure and application-based incidents or system events. The ITOC support responsibilities and response metrics are included in the “Operations Services-Standard” service, within the IT Service Table for VPs, Cloud & Infrastructure.

For incidents experienced by a single end user, Client Services may need to transfer the ticket to a **Level 3** support organization. For system incidents, the ITOC may need to transfer the ticket to a **Level 3** support organization. Level 3 support organizations include Application Support teams and Technical Engineering teams. The support responsibilities and levels of support may vary, based on the operations support model of the application.

Escalation of operational issues follows a standard process via the

- IT Service Desk
- IT Operations Center
- Director, IT Service Operations and Network Management

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- Service Owner
- Chief Information Officer

Escalation of performance issues related to an IT Service is via the IT Director responsible for that service.

Technology Refresh & Capital Investments/Depreciation

The ongoing refresh and upgrade of technology is based on ownership of the IT Asset, and how it is reflected on either BSC books or the Client Company books. There are generally two approaches that are leveraged for technology assets:

1. For information technology that is and will most likely always be shared or changed/leveraged across Client Companies, BSC will own the technology asset.
 - a. BSC is responsible for the funding of the original investment, as capital funding, probably via a project, and must plan for and budget capital investment for future refresh and upgrades to maintain the health of the IT Asset.
 - b. The IT asset investment is on BSC's books as an IT Asset.
 - c. BSC will record depreciation and track this depreciation at the IT Asset Class level, such that it can be appropriately recovered from the Client Companies that leverage the shared environment, based on the Depreciation IT Services. These IT services are by asset class and billed out by rate x quantity of the appropriate shared asset counts.
 - d. This is applicable to hardware infrastructure, shared PCs within BSC, as well as enterprise/infrastructure software packages, and generally includes, but is not limited to,
 - i. Shared data network (networking equipment supporting more than one business unit's network traffic)
 - ii. Data Center technologies for all virtual environments housed in corporate data centers
 - iii. Servers/Storage for applications and IT services (Note: in situations where physical servers are dedicated to and maintained by a Client Company, these may be owned by the Client Company)
 - e. During annual LRP process, Client Companies and BSC will collaborate to adequately forecast demand for technology assets.
2. For information technology that is wholly dedicated or uniquely designed to support a single Client Company, the Client Company will own the technology asset.
 - a. The Client Company is responsible for the funding of the original investment, as capital funding, probably via a project, and must plan for and budget capital investment for future refresh and upgrades to maintain health of the IT Asset.
 - b. For Client Company owned assets, the Client Company is expected to adhere to recommended refresh guidelines (governed by Cloud & Infrastructure) to prevent interfering with the reliability of the overall enterprise infrastructure.

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- c. The IT asset investment is on the Client Company books as an IT Asset.
 - d. The Client Company will hold the depreciation and must budget accordingly.
 - e. In the event an Op Co does not comply with a recommended refresh schedule, support will be on a best effort basis. IT will not be accountable for performance metrics related to service support.
 - f. This is applicable to hardware infrastructure, PCs, as well as software packages, and generally includes, but is not limited to,
 - i. Personal Computers
 - ii. Dedicated servers/storage for an Opco's use
 - iii. Dedicated network equipment for specific Client Company Real-Time/SCADA systems
 - iv. Dedicated network equipment for specific Client Company locations
 - v. Application software specific to a business unit
3. Enterprise IT application software assets will be allocated and recorded on an OpCo's books at the time of purchase/ development; using an appropriate, approved cost-causative allocation method as set forth in Exelon's General Services Agreement. Generally, BSC will purchase assets on behalf of the OpCo's, with the amount recorded at the OpCo level representing a beneficial ownership right in or right-to-use the IT asset.

Enterprise Demand Manager (EDM)

The standard model for requesting IT application changes is via the Enterprise Demand Manager (EDM). The level of service for requested changes to an IT service is based on the metric, *Work Requests Delivered On-Time*. *Work Requests Delivered On-Time* is defined as the delivery of a work request (EDM) to the user acceptance test (UAT) environment by the commitment date. The standard method for tracking an application (or IT service) work request is via Enterprise Demand Manager (EDM). For those Application/Service delivery teams not using the EDM process, IT will measure the level of service using data provided by the team. For those teams using PPM/EDM, the commitment date is negotiated between the Requesting Demand Manager, the Application/Service Delivery Manager, and the Service Provider based on criticality and prioritization. Expected performance is that 90% of work requests are delivered on time.

Successful user acceptance testing (UAT) is defined as the delivery of a work request that passes UAT testing (i.e., accepted by the Client UAT tester) in a certain number of cycles based on complexity. The intention of this measure is twofold; to measure the quality of code provided by the IT Service Owner, and measure the ability of the IT Service Owner to minimize the number of cycles that users are required to go through until a successful test is achieved.

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The following conditions must be met for a UAT cycle to be considered successful:

- UAT Tester confirms that the change meets the documented requirements
- No code change required by the IT Service Owner's development staff within one cycle
- No additional work required by System Administrators or Database Administrators within one cycle
- No additional application configuration work required by personnel within one cycle

Work requests are tracked in Exelon's PPM tool as Enterprise Demand Manager [EDM's]. The date that code is delivered into the appropriate UAT environment is tracked in the EDM, as is the subsequent pass/fail (acceptance or rejection) of the UAT. A successful UAT will be identified by a lack of failure in the workflow of the UAT. To accurately measure and enforce the intent of the measure, IT assumes that UAT will immediately fail the UAT if any further code, database or application configuration work is required before one a work item begins UAT.

IT Service Details

IT Application Portfolio Management database is the system of record for all applications and their support levels. Always refer to APM for the most recent listing and categorization. For specific information related to "High" Business Value applications, refer to the Business Unit-specific Service Level Agreements. NOTE: For Medium and Low Business Value applications, refer to your Business Unit's application list from the APM tool to confirm Support Service Level and DR rating.

Legal Services

Legal Services Introduction

BSC Legal Services will provide a full range of legal services, including representation, advice, counseling, training and other support, to meet the legal needs of our Affiliates and their Subsidiaries.

Legal Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
648	648	Corporate Secretary	The Office of Corporate Governance in Legal provides corporate governance and related services to Exelon and its subsidiaries, including advising company leadership on corporate governance and securities law issues; preparing the company's annual Proxy Statement; planning and preparation for the substantive aspects of the Company's board and board committee meetings as requested; providing legal counsel on financing activities and compliance with federal securities laws and stock exchange listing standards; administering	SVP & Deputy Gen. Counsel

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			Exelon's Insider Trading Policy; maintaining official corporate records of the Exelon Board of Directors and shareholders and utility board; and managing the Company's Shareholder Services function, including the transfer agent contract.	
651	651	BSC Legal – Legal Governance	Legal Governance ensures that the business strategies, policies, procedures and programs of Exelon and its subsidiaries are developed and applied in full recognition of legal implications and risk and are legally sound; ensures that the legal affairs of the companies are attended to effectively, efficiently, and on a timely basis; and oversees and provides legal services support for corporate governance matters including subsidiary management.	SVP & General Counsel
692	763	As Requested Non-IT	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	SVP & General Counsel
789	763	As Requested Non-IT	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	SVP & General Counsel
833	833	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	SVP & General Counsel
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture.	Chief Legal Officer and Corporate Secretary
914	914	BSC Legal – Legal Operations	Legal Operations provides practical, proactive, and creative solutions to the current and future legal needs of Exelon and is responsible for the business functions of Exelon Legal which includes financial management, client billing, vendor management, business planning and analysis, human resources, systems management, electronic discovery management, and general administration.	SVP & General Counsel
915	915	BSC Legal – Corporate & Commercial	Corporate & Commercial provides support for corporate legal, transactional and contractual matters including: strategic transactions (including mergers, acquisitions, divestitures, and joint ventures); commercial contract negotiations (including purchases of materials and services, hotel and event contracting, stadium suite agreements, consulting services, confidentiality agreements, and licenses); commercial contract disputes; government contracting; social media, customer communications and marketing materials; promotions, sweepstakes and raffles; cybersecurity matters; intellectual property matters; innovation	SVP & General Counsel

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			matters; domain names; phishing matters; not for profit organizational and contracting matters; limited tax advisory services; securities and financing matters (including issuance of debt and equity securities, negotiation of credit agreements, financial reporting, and issues relating to disclosures of business and financial information); real estate matters (including utility easements, right-of-way vegetation maintenance, recovery of utility relocation costs, purchases and sales, local planning and zoning board approvals, landlord-tenant disputes and condemnation proceedings); and other corporate legal matters.	
916	916	BSC Legal – Environmental	Environmental supports compliance with federal, state and local environmental laws and requirements, including permitting and licensing; environmental audits; site remediation; hazardous substance and waste management; environmental cost recovery and other environmental litigation; response to governmental requests for information, investigations and enforcement actions; environmental aspects of transactions and due diligence; and support for strategic initiatives related to environmental and energy policies.	SVP & General Counsel
917	917	BSC Legal – Labor & Employment	Labor & Employment advises and represents the companies in all labor, employment, immigration, health and safety and related matters, including issues arising under the collective bargaining agreements, labor contract negotiations, contingencies and work stoppages, grievance and arbitration processing, arbitration hearings, Unfair Labor Practices charges, discrimination, retaliation, affirmative action, wage and hour issues, pay equity, diversity, equity and inclusion, immigration, whistleblower claims, wrongful discharge claims, disabilities-related issues, family and medical leave, and health and safety requirements, audits, reporting, record keeping, and, employment litigation; and develops, supports and/or implements policies and training initiatives to ensure compliance with labor, employment, health and safety laws and regulations.	SVP & General Counsel
918	918	BSC Legal – Compensation and Benefits	Compensation and Benefits provides support for all employee benefit and compensation matters including providing ERISA advice with respect to Exelon's, retirement, health and welfare plans, executive compensation, annual and long-term incentive programs, severance benefits, benefit trust investments, and related claims, litigation and collective bargaining issues.	SVP & General Counsel
919	919	BSC Legal – Litigation	Litigation provides support for litigation, dispute resolution and related risk mitigation for a broad array of matters (including personal injury and property damage, contractual, commercial and real estate disputes, insurance coverage disputes, mechanics liens, securities, shareholder derivative, and consumer protection disputes, environmental, health and safety, tax, tariffs, cybersecurity, privacy and antitrust) in various forums, including state and federal courts, both at the trial and appellate levels, administrative agencies, and in arbitrations and mediations.	SVP & General Counsel

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
921	921	BSC Legal – Federal Energy Regulatory	Federal Energy Regulatory provides- legal services to support the Exelon Utilities on federal energy regulatory policy and administrative matters, including transmission regulation and policy and wholesale markets, including representation of the Exelon Utilities before the Federal Energy Regulatory Commission and related appellate or collateral proceedings, providing advice and support on legal and policy matters related to the Exelon Utilities' membership and participation in regional transmission organizations and regional and national reliability councils, and other legal support for compliance, contractual, strategic initiatives and rate recovery matters related to transmission for the Exelon Utilities.	SVP & General Counsel

In addition, certain Legal services may be purchased from third-party sources on behalf of the Client Company or provided directly to (embedded in) the Client Company.

FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
648	648	Corporate Secretary	923 – Outside Service Employed	Direct – 529200 Allocated - 529210	Time and Materials Modified Massachusetts Formula
651	651	BSC Legal – Legal Governance	923 – Outside Service Employed	Direct – 529200 Allocated - 529210	Time and Materials Modified Massachusetts Formula
692	763	As Requested Non-IT	923 – Outside Service Employed	Allocated - 529210	Cost Causative Method
789	763	As Requested Non-IT	923 – Outside Service Employed	Direct – 529200 Allocated - 529210	Time and Materials Modified Massachusetts Formula
833	833	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529210	Modified Massachusetts Formula
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Direct – 529700	Fully Distributed Costs

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Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
				Allocated - 529710	Cost Causative Method
914	914	BSC Legal – Legal Operations	923 – Outside Service Employed	Direct – 529200	Time and Materials
				Allocated - 529210	Modified Massachusetts Formula
915	915	BSC Legal – Corporate & Commercial	923 – Outside Service Employed	Direct – 529200	Time and Materials
				Allocated - 529210	Modified Massachusetts Formula
916	916	BSC Legal – Environmental Health & Safety	923 – Outside Service Employed	Direct – 529200	Time and Materials
				Allocated - 529210	Modified Massachusetts Formula
917	917	BSC Legal – Labor & Employment Group	923 – Outside Service Employed	Direct – 529200	Time and Materials
				Allocated - 529210	Modified Massachusetts Formula
918	918	BSC Legal – Compensation and Benefits	923 – Outside Service Employed	Direct – 529200	Time and Materials
				Allocated - 529210	Modified Massachusetts Formula
919	919	BSC Legal – Litigation	923 – Outside Service Employed	Direct – 529200	Time and Materials
				Allocated - 529210	Modified Massachusetts Formula
921	921	BSC Legal – Exelon Federal Energy Regulatory	923 – Outside Service Employed	Direct – 529200	Time and Materials
				Allocated - 529210	Modified Massachusetts Formula

Responsibilities

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Task / Responsibility	EBSC Practice Area	Client Company
Notify Legal of new matter or request for service		X
Advise client of potential legal issues that come to the attention of the Legal Area	X	
Advise Legal Area of business objectives		X
Provide Legal with requested and necessary information on a timely basis		X
Have run appropriate conflicts check for matters requiring outside counsel	X	
Open new matter in legal matter management system	X	
Assign appropriate legal resources to matter, and record internal Legal time spent on each Client Company	X	
Provide monthly billing summary and other requested reporting for each matter	X	
Authorize settlement or other disposition of legal matter	X	X
Create case budgets for major lawsuits, transactions and other matters as requested by client	X	
Develop and Distribute Billing Guidelines for outside counsel	X	
Develop Model Retention Agreement for outside counsel	X	
Obtain Retention Agreement for new matters assigned to outside counsel	X	
Manage the relationship with outside counsel	X	
Recommend reserve amounts as needed	X	
Budget for and fund recommended reserve amount		x

Performance Measurement

Legal Services Performance Metrics Table

Reference the Legal Services Business Plan for performance metrics.

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Safety/HP/Training/Environmental

Introduction

Exelon Safety, Training, and Environmental provides corporate governance and oversight for safety, human performance, industrial hygiene, methods, technical training and environmental. The team facilitates collaboration among the utilities to achieve the highest standards of organizational effectiveness and operational excellence. The Safety & HP departments prioritize safety by embedding it into every level of its operations, ensuring the protection of employees, contractors, customers, and the public through Exelon's SIF Prevention Strategy. The company aims to exceed health and safety regulations, empower employees to address unsafe conditions, and integrate risk analysis into all business decisions to foster a proactive safety culture in alignment with Exelon's Corporate Safety Policy SA-AC-1. Environmental strives to continuously improve our environmental performance, in which full compliance with environmental laws and regulations is the minimum level of acceptable performance in support of Exelon's Environmental Policy EN-AC-1. Environmental also provides governance and oversight for the operationalization of Exelon's Path to Clean goal focused on reducing greenhouse gas emissions as part of our overall corporate sustainability strategy. Training leads the strategy for the implementation of the systematic approach to training across the enterprise including Training Academies and Centers of Excellence, which result in cost avoidance, resource sharing, and the implementation of best practices to produce a safe and proficient workforce. Corporate also drives the strategic direction of Training through the peer group and serves as the business lead for the Exelon LMS and the training technology roadmap to implement new learning platforms to enhance learner engagement, improve the user experience, and realize efficiencies through the implementation of technology.

Safety

Service Table

Service ID	Reg Code	Service Name	Sub-Service	Service Description	Service Owner
952	783	Exelon Best Practices/Cont Improv	Corporate Core Function Governance	The Safety, HP, Environmental & Training group is structured by a lean governance model as defined by the roles below: Governor: Collaborate with Functional Executives. Set expectations, provide oversight, and drive Exelon's performance. Report performance to Leadership and CEO. Participate in Exelon Ops Council meetings ▪Develop and drive strategy and priorities for the core function	VP

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Service ID	Reg Code	Service Name	Sub-Service	Service Description	Service Owner
				▪Set expectations and standards for performing functions across Exelon ▪Define programs and processes to perform work ▪Standardize best practices (where practical) ▪Drive strategic initiatives and performance improvement ▪Leverage functional expertise to address issues ▪Model and reinforce expected behaviors, hold the organization accountable, and challenge sub-par performance ▪Ensure approval of control documents content. Comply with all review due dates and ensure dates are met on or before the scheduled due date ▪Manage Peer Group progress and results ▪Monitor performance against expectations/goals using ➢Key Performance Indicators ➢Benchmarking ➢Performance Assessments ▪Challenge performance during MRMs and other Standard Management Meetings ▪Ensure compliance with requirements ▪Attend and report out, as appropriate, at Governor MRM Meetings with OpCo COOs Corporate Functional Area Manager (CFAM) ▪Chair the Peer Group meetings ▪Develop and drive strategy and priorities for Core Functions ▪Define and ensure the adoption of “best practices” and ties to Exelon’s strategy to improve the Core Function ▪Lead benchmarking activities ▪Draw from across the OpCos, the industry, and outside the industry where applicable ▪Define performance metrics that measure and track progress and ties to Exelon’s strategy ▪Regularly review/discuss performance results ▪Accountable for Core Function results ▪Responsible for Exelon Process/Policy/Procedure updates ▪Responsible for documenting the development of Targets ▪Execution of the Core Function Improvement Process ▪Development and tracking of Core Function improvement initiatives ▪Any OpCo-specific needs (ensure activities are solving an OpCo-specific need) ▪Communicate results to Exelon Ops Council and Governors ▪Model and reinforce expected behaviors	

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Service ID	Reg Code	Service Name	Sub-Service	Service Description	Service Owner
				▪Hold the organization accountable; challenge sub-standard performance ▪Participate in the Exelon Ops Council meetings ▪Keep Executives fully informed of Peer Group activities and issues ▪Actively participate in the business planning process ▪Participate in annual Performance Indicator goal setting for Core Function performance metrics ▪Ensure compliance with controlled documents ▪Develop MRM deck with Peer Group and attend MRM meetings to showcase Core Function Health Performance Assessment Manager (PAM) ▪Support the CFAM in providing direction in the development of strategic plans, schedules, and performance measurement including reports to leadership to allow for comprehensive and timely oversight of Core Function(s) ▪Support the evolution of Exelon Oversight programs within the Exelon OpCos structure ▪Lead and support Side-by-Sides ▪Lead Self-Assessments ▪Lead and guide Core Function performance assessments ▪Monitor/manage the quality of work performed by Peer Group ▪Track progress in the Management Model control document reviews ▪Document monthly performance in the PI tool – accountable for the accuracy of data ▪Analyze Tier 1 – 4 metrics and recommend solutions for improvement in areas that are not performing optimally ▪Support CFAM with Exelon Policy/Procedure/Process updates ▪Support CFAM in documenting Tier 1 KPI Target development ▪Support the development of the Core Function annual work plan ▪Manage the content and accuracy of the Management Model site for responsible Core Functions ▪Stay abreast of industry best practices and innovations related to the Core Function ▪Recommend best practices for implementation within Exelon and utilize the business planning process to ensure best practices and initiatives are implemented. ▪Track action items, initiatives, and self-assessment corrective actions to completion. Ensure results are communicated to senior management ▪Prepare periodic Core Function performance reports, identify performance gaps, and lead Side-by-Side process evaluations.	

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Service ID	Reg Code	Service Name	Sub-Service	Service Description	Service Owner
			Safety Strategy	<i>Industry Engagement:</i> Lead efforts to drive industry-wide adoption of common safety practices, including implementation of the energy-based safety program. Partner with cross-industry and cross-utility working groups to align safety goals, share lessons learned, and drive continuous improvement. <i>Industry Advocacy:</i> Engage with forums such as EEI to promote and adopt safety best practices across the utility sector. <i>Governance & Oversight:</i> Provide enterprise-wide governance of safety program standards and implementation, ensuring alignment with Exelon's safety goals. <i>Peer Group Leadership:</i> Represent Exelon in key safety peer groups to influence and align safety strategies across the enterprise. - Provide governance and oversight of the Safety Peer Group structure and management system designed to achieve the following: - Drive consistency, best practices and innovation in the Core Functions of the Management Model across the utilities - Track performance of the Client Utilities regarding KPIs, improvement initiatives, and industry standards <i>Strategic Reporting:</i> Maintain and update the Performance Indicator (PI) tool monthly to support executive-level safety reporting and decision-making. <i>Enterprise Safety Vision:</i> Define and lead the strategic safety direction across Exelon, ensuring consistent execution of safety objectives.	VP
			Safety Operations	<i>Technology Enablement:</i> Support Exelon IT in deploying infrastructure and NorthStar EHS tools, while exploring emerging safety technologies through industry engagement. <i>Platform Governance:</i> Oversee operations and governance of the NorthStar safety platform, reinforcing safety as a core value and driving toward zero Serious Injuries and Fatalities (SIFs) across employees, contractors, and the public. <i>Data-Driven Insights:</i> Analyze safety data across utilities to extract lessons learned and best practices for continuous improvement. <i>Innovative Safety Tools:</i> Champion advanced safety technologies including: - AI-powered driver monitoring systems - Electronic Pre-job Brief Quality Assessments - Advanced data collection tools <i>Safety Functions:</i> - External interface for industry and non-industry groups (EEI, CSRA, NSC/Campbell Institute)	VP

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Service ID	Reg Code	Service Name	Sub-Service	Service Description	Service Owner
				- Periodically perform field safety and energy-based observations - Maintain corporate safety web page - Perform Value Based Engagements - Corporate Safety Communications for Corporate Employees - Corporate OSHA Recordkeeping - Case Management for injuries sustained by corporate employees (interface with OHS and employee support) - Provide governance and oversight of Operating Company Industrial Hygiene Program	
			HP Strategy	<i>Governance & Oversight:</i> Guide Exelon's transition to a modern Human Performance operating philosophy through strong governance and strategic leadership. <i>Event-Free Performance Tools:</i> Deploy proactive tools such as the Event-Free Clock and Lessons Learned programs to reduce human error and promote operational excellence. <i>Enterprise Transformation:</i> Lead the modernization of performance assessment by reshaping how HP is understood and practiced. This transformation is driven by leadership engagement, cultural shifts, and the strategic use of enabling technologies. <i>Learning Organization Commitment:</i> Reinforce Exelon's commitment to being a learning organization by applying insights from incidents to improve safety and performance. <i>Strategic Workforce Development:</i> Invest in Human Performance staff development to build enterprise-wide HP capabilities and enhance workplace safety.	VP
			HP Operations	<i>Energy-Based Observations (EBO):</i> Leverage EBOs to identify high-risk work zones and strengthen geospatial safety intelligence across the Exelon enterprise. <i>Visualization Tools:</i> Develop interactive dashboards and GIS viewers to visualize EBOs in relation to active field work, enabling real-time insights and informed decision-making. <i>Business Intelligence Integration:</i> Drive business intelligence ideation through HECA-informed actions and enhance workplace safety by investing in HP staff development, aligning operational data with strategic safety goals. <i>Technology Enablement:</i> Champion the use of enabling technologies to support HP transformation and improve field-level decision-making. <i>Data-Driven Insights:</i> Analyze HP data across utilities to extract lessons learned and best practices for continuous improvement. <i>Innovative Safety Tools:</i> Champion advanced safety/HP technologies including: ChatVBE integration	VP

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Service ID	Reg Code	Service Name	Sub-Service	Service Description	Service Owner
				- EBO AI applications - Advanced data collection tools <i>HP Functions:</i> - Periodically perform field safety audits - Maintain corporate EBO page - Conduct regular field visits - Perform SIF classification for corporate-level events	
			Training Strategy	<i>Governance & Oversight:</i> Provide enterprise-wide governance of the training function, ensuring alignment with safety and operational goals. <i>Strategic Partnerships:</i> Collaborate with operating companies to define and drive the strategic direction for workforce training. <i>Training Academies:</i> Lead the development of standardized technical training academies (e.g., Underground, Overhead, Gas Mechanic, Transmission/Substation) to reduce duplication and achieve cost/resource efficiencies. <i>Systematic Approach to Training (SAT):</i> Enhance the rigor of SAT practices across the enterprise to ensure a safe and proficient workforce. <i>Corporate Leadership:</i> Frequently lead or directly oversee strategic training initiatives to ensure consistency, quality, alignment and completion.	VP
			Training Operations	<i>Learning Management System (LMS):</i> Own and manage the Exelon LMS, driving improvements, data cleanup, and governance documentation. <i>Technology Leadership:</i> Chair the Training Technology Advisory Group, recommend new learning technologies, and lead RFPs when applicable. <i>Centers of Excellence</i> (implement common training programs across enterprise and provide governance and oversight): <i>SAT Academy and Center of Excellence:</i> Train operating company personnel in the ADDIE instructional design model. <i>Field FLS Academy and Center of Excellence:</i> Deliver safety leader classroom training and oversee Field FLS task book completion. <i>Crew Leader & Foreman Training Center of Excellence</i> (2026 launch): Develop and implement structured leadership training for field supervisors. <i>Engineering Training Academy & Center of Excellence</i> (2026 launch): Build a structured training program for engineers, including a student task book and curated internal and external online resources including EPRI and SGA.	VP

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Service ID	Reg Code	Service Name	Sub-Service	Service Description	Service Owner
			Safety Best Practices	Strategic Guidance - Exelon uses the SBP program to identify high energy work practices, prioritize the work practices that will be further evaluated, and align on the approach which shall be used by all utility operating companies (OpCos) to better control and mitigate these safety hazards - SBP is driven by Exelon's desire to eliminate SIFs while maintaining compliance with all applicable Occupational Safety & Health Administration (OSHA) standards and regulations Exelon utilities Infrastructure and Customer Organization focus - Analyze opportunities and develop recommendations on issues pertinent to leadership - Strategy, oversight and delivery of transformational multi-OpCo safety initiatives - Design, establish and maintain Exelon infrastructure and customer governance policies (e.g., data quality policies) Continuous Improvement - Analyze opportunities and develop recommendations on issues pertinent to leadership; Each SBP initiative is led by a manager selected out of one of the operating companies and supported by Subject Matter Experts (SMEs) and Leaders (Director and Key Manager) for every OpCo - Analyze opportunities and develop recommendations on issues pertinent to leadership <u>Stages of Initiatives:</u> - Stage 1: Alignment - Stage 2: Change Management Plan Development, Design and Development of Training Materials - Stage 3: Implementation (including post-implementation effectiveness review) - Measure success by achieving full alignment and implementation of SBP processes across all utility Operating Companies. Key Functions - Provide guidance for establishing Safety Best Practice (SBP) processes that proactively assess specific work practices and ensure alignment on a	VP

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Service ID	Reg Code	Service Name	Sub-Service	Service Description	Service Owner
				standardized approach across all utility operating companies to control and mitigate hazards • Lead SBP program execution including assistance with charter development and implementation • Walk through all SBP process steps, assign SBPs, and drive timely completion • Create and manage standard templates for each SBP stage, including scoping documents	
			Environmental Strategy	• Lead the strategic vision for environmental across the Exelon enterprise, ensuring alignment and execution of environmental goals. • Support the Exelon IT team in developing an Environmental, Health and Safety software platform. • Provide governance and oversight for Exelon's Path to Clean strategy, ensuring operational alignment with greenhouse gas reduction (GHG) goals. • Drive continuous improvement by maintaining ISO 14001 certified Environmental Management Systems and share lessons-learned and best practices to position Exelon as an industry leader in environmental management and stewardship.	VP
			Environmental Operations	• Provide governance and oversight of the Environmental Peer Group structure and management system designed to achieve the following: ○ Drive consistency, best practices and innovation in the Core Functions of the Management Model across the utilities. ○ Monitor key OpCo environmental metrics, including Notices of Violation, Permit Non-compliance events, Preventable/National Response Center reportable spills and GHG emissions in support of Exelon's Path to Clean GHG reduction goals. ○ Track performance of the OpCos improvement initiatives. ○ Identify and analyze opportunities and develop recommendations on issues pertinent to leadership. • Continuous Improvement ○ Establish and implement the Continuous Improvement approach and methodology to improve efficiency, effectiveness and value across Exelon Utilities.	VP

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Service ID	Reg Code	Service Name	Sub-Service	Service Description	Service Owner
			Audit Governance & Accreditation	<i>Audit Scope & Standards Alignment:</i> Ensure audit scope includes all applicable EHS regulations and OSHA standards, keeping Exelon compliant and recognized as an industry leader in safety and environmental practices. <i>Regulatory Compliance Integration:</i> Ensure Exelon utilities maintain strict adherence to all applicable federal, state, and local Environmental, Health and Safety (EHS) regulations and internal procedures by embedding compliance requirements into audit processes. <i>Third-Party Audit Management:</i> Oversee Health & Safety Compliance (H&S), Environmental Management System (EMS), and Industrial Hygiene (IH) audits conducted by independent third-party contractors. These audits assess each Operating Company's conformance with Occupational Health and Safety regulations, environmental standards, and ISO 14001:2015 requirements. <i>Enterprise Audit Oversight:</i> Manage and oversee six audits annually (covering Corporate, Utility Communications (UComm), BGE, ComEd, PECO, and PHI) to ensure consistent compliance and continuous improvement across the enterprise. <i>Corrective Action Program Governance:</i> - Track and drive timely remediation of audit findings - Ensure corrective actions include: - Clear documentation of the finding - Assigned owner and timeframe for resolution - Steps to reduce recurrence - Evaluation of similar risks across facilities or fleets - Maintain relevance and compliance through proactive audit follow-up <i>Corporate Assurance Function:</i> - Conduct EMS and H&S conformance audits to assess EHS performance and risk management - Perform EHS compliance audits as directed by leadership to evaluate program effectiveness - Incorporate business input to ensure audits reflect operational realities	VP
833	762	BSC Revenue Adjustment		The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total Service Billings.	VP

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Service ID	Reg Code	Service Name	Sub-Service	Service Description	Service Owner
904	601	BSC Costs to Achieve		As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	VP

FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
952	783	Exelon Best Practices/Cont Improv	923 – Outside Service Employed	Direct – 529370 Allocated – 529375	Time and Materials Utility Modified Massachusetts Formula
833	762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated – 529610	Time and Materials
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Direct – 529700 Allocated - 529710	Time and Materials Utility Modified Massachusetts Formula

Responsibilities

Task / Responsibility	BSC Practice Area	Client Company
Office of the Vice President Safety, Training & Environmental		
Identify and analyze enterprise issues to identify key initiatives	X	X
Develop strategies and plans in coordination with client companies to support business objectives and drive favorability	X	X
Provide governance and oversight for Safety, Training and Environmental of client companies to support business objectives and drive performance	X	X

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Supply

Supply Introduction

BSC Supply / Accounts Payable will provide Strategic Sourcing, Supply Operational Support, Accounts Payable invoice processing, the Credit Card Program / Expense Reimbursement, and Supply Business Operations and Technical Services from EBSC Supply to the OpCos and Subsidiaries. This does not apply to embedded Supply Services.

Supply Services Table

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
324	718	BSC Accounts Payable Credit Card Transactions	- Corporate Credit Card Transactions - Process new/add/change requests for corporate credit cards - User system and process support - Administration of Corporate Credit Card and Travel Programs - Administration of Virtual Credit Card Program - Administration of Out-of-Pocket Reimbursement Program - Issue Management Reports documenting card usage and compliance - Administration of file transfers, including management of accounting anomalies - Provide monthly reporting in support of reconciliation of credit card clearing accounts - Provide support to internal and external audits - Quarterly Credit Card rebate received directly from credit card provider - Manages performance of the designated Travel Management Company Make payments to Bank Card provider under Exelon Corporate Credit Card Program	Director, Center of Excellence
342	719	BSC Accounts Payable Transactions	<u>Transaction Processing</u> - Support of Accounts Payable transactions requiring BSC AP resources for entry processing (i.e., Invoices received via US Mail and email) - Support of Non-Accounts Payable processed transactions not requiring BSC AP resources for entry processing (i.e., Invoices received via Electronic Data Interchange (EDI), Contract Invoice Automation (CIA)) - Associated AP & non-AP Support Services - Timely processing of supplier invoices - Storage of invoices to enable short-term availability and long-term archival storage - Facilitate resolution of invoice discrepancies	Director, Center of Excellence

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			○ Perform tax reporting as required by law (1099's/1042's) ○ Disburse manual check requests internally per schedule ○ Process cancelled checks and stop payments ○ Provide support for internal and external audits ○ Duplicate Payment identification and recovery ○ Process add/change/expel Vendor Maintenance requests ○ Manage/Govern Voucher Process ● End user process support	
346	720	BSC AP Services Revenue Adjustment	The difference between actual cost and revenues from billings to the Client Companies is "trued up" each year by allocating it pro rata to the Client Companies based on their share of Total AP Service Billings.	Chief Supply Officer
347	722	Diverse Business Empowerment	EDBE leads enterprise-wide supplier inclusion initiatives on behalf of Supply. It partners with Strategic Sourcing to integrate local, small, and diverse suppliers into the sourcing process, and works with OpCo business teams to set and achieve supplier spend goals—including those mandated by jurisdictional Public Service Commissions. EDBE also engages key external stakeholders, regionally and nationally, on matters related to small, local, and diverse supplier participation. In addition, EDBE collaborates with the Supply Center of Excellence to produce regular reports tracking actual and projected supplier spend. It develops OpCo-specific strategies for engaging local, small, and diverse businesses, and supports Utilities and Corporate teams in monitoring supplier performance and reporting metrics.	Director of Exelon Diverse Business Empowerment
628	725	Strategic Sourcing for Materials	Supply negotiates strategic contracts for materials used within specific business unit and enterprise-wide, acting as an authorized agent. Strategic contracts are designed to provide materials that meet business unit specifications and requirements, to take advantage of Exelon's marketplace leverage, and to optimize processes for fulfilling orders and delivering materials to users. Supply supports the business units in managing supplier performance and creates and manages supplier performance against various metrics including expenditures, savings, quality, supplier performance, process improvements, payment channels and business placed with diverse suppliers. Strategic Supply seeks to create value for its business units by minimizing the total cost of ownership of the material's complete lifecycle (from procurement through disposal). In addition, Strategic Supply partners with the business units in forecasting and managing demand, developing spend projections/budgets, and alignment of supplier's contractual requirements to business unit needs and goals	Director, Strategic Sourcing Materials

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630	721	CSO/Supply Governance & Compliance	Provide improved performance, accountability and consistency across Supply to ensure we provide high level support to our business partners through the development and management of Supply policy (management model), performance accountability (i.e. management review meetings), training strategy and support, business planning and performance indicators, communication and change management, records management, contract billing and compliance audits, compliance programs, supplier relationship management, and benchmarking. Also provides financial and analytical expertise, data visualization, supplier diversity reporting and actionable insights to drive sustainable results and savings – includes sourcing initiative support, market intelligence, risk assessment and other financial analyses	Director, Center of Excellence
632	724	Investment Recovery	Management of the risk associated with the disposition of surplus and obsolete assets. Ensures that materials and equipment are disposed of in compliance with all applicable federal, state, and local regulations and in a manner that is most appropriate and returns the best possible value, using a consistent pricing strategy for the disposition of inventory and non-inventory assets	Director, Supply Solutions
633	723	Inventory Management	Support Supply Operations in the management of site and enterprise-wide inventory in a consistent manner that fully complies with all applicable regulatory requirements and aligns with Business Unit needs. Provide reporting and tools to guide Supply Operations in development of goals and inventory strategies, and to measure performance	Director, Center of Excellence
670	727	Strategic Sourcing for Shared Materials and Services	Supply negotiates and executes strategic contracts for materials and services needed for technology-related services and materials within and across multiple business units, acting as an authorized agent. Strategic contracts are designed to provide materials and services that meet business specifications and requirements, take advantage of Exelon's marketplace leverage, optimize processes, and maximize value in delivering materials and services to users. Supply supports the business units using such materials and services in providing category management, managing supplier performance and reports metrics to the governing business units on such parameters as expenditures, savings, supplier performance, process improvements, payment channels and business placed with diverse suppliers. In addition, Strategic Supply partners with its clients in forecasting and managing demand, developing spend projections/budgets, and alignment of supplier's contractual requirements to business unit needs and goals	VP, Services Sourcing
671	726	Strategic Sourcing for Services	Supply negotiates strategic contracts for services used within specific business units and enterprise-wide, acting as an authorized agent. Strategic contracts are designed to provide services that meet business unit specifications and requirements, to take advantage of Exelon's marketplace leverage, and to optimize processes for sourcing and delivering services to users. Supply supports the business units in managing supplier performance and reports metrics on such parameters as expenditures, savings, supplier performance, process improvements, payment channels and business placed with diverse suppliers. In addition,	VP, Services Sourcing

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			Strategic Supply partners with its clients in forecasting and managing demand, developing spend projections/budgets, and alignment of supplier's contractual requirements to business unit needs and goals	
676	728	Supply Operations Management	Centralized support of the day-to-day field operations, enabling implementation of and compliance to standardized processes and procedures based on best practices, as well as continuous improvement. Handles emergent issues of complexity requiring off-location assistance, including support in resolving complex materials and services issues. Coordinates common projects affecting multiple locations and provides oversight and recommendations for routine program assessments, emergency response and outside organizational assessments including central purchasing	VP, Supply Operations
678	729	Supply Systems, eBusiness, & Support	Provide leadership to identify technological options to improve business processes; manage the performance and effectiveness of Supply systems; implement technology infrastructure; provide data for decision-making; standardize/automate collection and reporting of data; establish and lead cross-functional business/technology teams; ensure Exelon procure-to-pay systems are Sarbanes-Oxley compliant and aligned with compliance and policy requirements; provide governance, oversight, and lead cross functional project teams in the development and implementation of high impact/high risk process improvements and strategic projects; manage multiple projects that are complex, high risk and have high organizational impact; and administer and strengthen the reliability of the annual IRS filing process, for Exelon domestic and majority of foreign transactions	Director, Supply Solutions
788	763	As Requested Non-IT	As requested, services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors BSC will budget overtime for emergency response activities (i.e., unplanned maintenance outages). BSC will also budget for non-labor operations support where the Client does not budget such as certain Fleet equipment (trailers) or other systems and tools to maintain operations such as oil processing equipment, cranes, warehouse docks. Client will be responsible for the following financial transactions: • Budget overtime dollars for business unit directed overtime, • Labor costs for non-supply functions performed by supply (e.g., storm duty), • Cost of expediting materials, cost of disposition of shelf-life expired items and obsolescence, • Associated adjustments due to inventory cycle count discrepancies, • Rentals of supplementary handling equipment, • Client Requested Vendor Audits (non-labor costs),	VP, Supply Operations Directors/Manager of Supply Operations Director, Supply Solutions, Director, Center of Excellence, VP, Supply Services Sourcing Director, Supply Materials Sourcing

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			• Maintenance for non-Supply Inhabited Facilities, • Third party freight, shipping, and • Expedited manufacture As requested, services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors for Accounts Payable for the given Service Period As requested, services include: • Project - A unique activity, or set of activities, that accomplishes a measurable objective, and has specific beginning and end dates, and an identified funding source. • Enhancement - Development, testing, and implementation activities which are smaller than the minimum size of a project. Small enhancements include only changes to an existing application and cannot introduce a new application into the environment. • Consulting - Providing specialist advice and expertise independent of an identified project or enhancement. • Staffing – staffing shifts not normally staffed for readiness and planning purposes such as generator standby, critical venue support and storm potential. AND one or more of the following exists: • Discretionary and applies to a single/small number (2-3) OpCos. • Regulatory and only applies to one OpCo without the potential to apply to others. • It is outside the standard platform. Requires outside services to complete	
833	762	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	Chief Supply Officer
904	601	BSC Costs to Achieve	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	Chief Supply Officer

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FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
324	718	BSC Accounts Payable Credit Card Transactions	923 – Outside Service Employed	Allocated – 529460	Rebate and/or Costs based on ratio of Credit Card spend
342	719	BSC Accounts Payable Transactions	923 – Outside Service Employed	Direct – 529450	Unit Price – Per # of AP transactions processed
346	720	BSC AP Services Revenue Adjustment	923 – Outside Service Employed	Allocated – 529460	Total AP Service Billings
347	722	Diverse Business Empowerment	923 – Outside Service Employed	Direct - 529450 Allocated - 529460	Time and Materials Total Supply Sourced Materials and Services
628	725	Strategic Sourcing for Materials	923 – Outside Service Employed	Direct – 529450 Allocated - 529460	Time and Materials Total Supply Sourced Materials
630	721	CSO/Supply Governance	923 – Outside Service Employed	Direct – 529450 Allocated - 529460	Time and Materials Total Supply Billed and Embedded Costs
632	724	Investment Recovery	923 – Outside Service Employed	Direct - 529450 Allocated - 529460	Time and Materials Total Supply Sourced Materials
633	723	Inventory Management	923 – Outside Service Employed	Direct - 529450 Allocated - 529460	Time and Materials Total Supply Sourced Materials
670	727	Strategic Sourcing for IT Materials and Services	923 – Outside Service Employed	Allocated - 529460	Time and Materials Total Supply Sourced Materials and Services

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Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
671	726	Strategic Sourcing for Services	923 – Outside Service Employed	Direct - 529450 Allocated - 529460	Time and Materials Total Supply Sourced Services
676	728	Supply Operations Management	923 – Outside Service Employed	Direct - 529450 Allocated - 529460	Time and Materials Total Supply Sourced Materials and Services
678	729	Supply Systems, eBusiness, & Support	923 – Outside Service Employed	Allocated - 529460	Time and Materials Total Supply Billed and Embedded Costs
788	763	As Requested Non-IT	923 – Outside Service Employed	Direct - 529450 Allocated - 529460	Time and Materials Total Supply Billed and Embedded Costs
833	762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated - 529460	Total Service Billings
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Direct - 529700 Allocated - 529710	Fully Distributed Costs Cost Causative Method

Responsibilities

EBSC Supply and Client Responsibilities are delineated in Supply Procedures located on the EBSC Management Model Website and in the Applicable Procedures are:

- “SM-AC-XX” for All Supply
- “SM-CE-XX” for ComEd only
- “SM-PE-XX” for PECO only

Additional Exelon Management Model documents that may be applicable to EBSC Supply employees, including embedded personnel, are contained in the Utilities (ED or EU) branch of the Exelon Management Model (XX-ED-## or XX-EU-##) housed in Electronic Data Management System tool (EDMS).

EBSC Management Model Website is accessible via the Exelon Home Page in the Quick Links table.

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Accounts Payable / Credit Card Services Task / Responsibility	EBSC	Client Company
Accounts Payable – Invoice Processing Services		
Provide accurate information for Invoice Entry (i.e., PO/Contract #, Rel, Code Block)		X
Receive and prepare manual invoices for entry	X	
Timely approval of invoices		X
Archive invoices	X	
Enter manual Invoices	X	
Process invoices for payment as defined in documented processes	X	
Respond to vendor and internal inquiries	Primary	Support
Administer processing of discrepant invoices as defined in documented processes	Primary	Support
Disburse emergency check requests internally and externally as requested	X	
Establish and maintain procedures for A/P process	X	
Issue 1099's as required by law	X	
Identify and recover potential duplicate payments and unrecovered credits	Primary	Support
Process cancelled checks and stop payments	X	
Provide accurate information for Vendor Maintenance (i.e., TIN, W-9, Remit, Address)		X
Process vendor add/change requests and respond to routine user questions	X	
Enter/Create voucher(s)		X
Respond to routine Voucher user questions & requests	X	
Provide support to internal and external audits	Primary	Support
Expense Reimbursement Services		
Use Corporate Credit Card in accordance with policy	X	X
Process card add/change requests and respond to routine user questions & requests	X	
Update system with card add/change requests received from client	X	
Process Corporate Credit Card payment requests	X	
Retention of records	X	
Management of monthly file posting to General Ledger	X	
Resolution of code block anomalies		X
Reconcile clearing accounts related to monthly payment to Credit Card provider	X	X

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Accounts Payable / Credit Card Services Task / Responsibility	EBSC	Client Company
Inadvertent process administration and reconciliation	X	
Respond to routine Out of Pocket reimbursement user questions & requests	X	

Performance Measurement

Supply Performance Metrics Table

Reference the Supply Business Plan for performance metrics.

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Transmission Strategy & Compliance

Introduction

Exelon Transmission Strategy and Compliance is focused on advancing transmission strategy, policy, development, and operations, while maintaining rigorous adherence to NERC Compliance standards. This function provides corporate governance and oversight specifically designed to facilitate collaboration among the utilities, ensuring the highest levels of operational excellence, organizational effectiveness, and regulatory compliance. Key departments driving these efforts include Transmission Strategy, Transmission Development, Transmission Operations, and NERC Compliance, all working together to promote a unified approach to transmission system reliability and compliance.

Transmission Strategy & Compliance

Service Table

Service ID	Regulatory Code	Service Name	Service Description	Service Owner
590	780	Transmission Operations	Transmission System Operations - For the Exelon transmission systems, perform Transmission Owner Scheduling, System Control and Dispatch Service functions per PJM Open Access Transmission Tariff Schedule 1A, and fulfill all associated PJM Operating Agreement and PJM Manual obligations of a local transmission control center for Exelon. - On a 24x7x365 basis, direct the operation of the Exelon transmission systems in a safe, reliable, and cost-efficient manner compliant with FERC, NERC, PJM, and state requirements and standards. - Implement SCADA controlling actions and direct Exelon Utility operating company field personnel and other Exelon organizations (i.e., OCC, UComm, IT) in actions needed for the operation of Exelon transmission systems. - Perform the function of the TSO Designated Authority (DA) for the Exelon transmission systems per Management Model document OP-EU-050003 Lockout Tag Out in accordance with OSHA1910.269. - Monitor Exelon transmission systems conditions against established operating reliability limits, and implement actions as required. - Provide system voltage control via directing reactive dispatch of generators in the Exelon transmission systems footprint, and adjusting transmission voltage control devices, and coordinating the operation of distribution voltage control devices with the Exelon OCCs.	EVP Transmission & Development

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Implement Emergency Procedures to maintain reliability, up to and including directing interruption of customers (load shed). - Assess and direct the response to emergent events on the Exelon transmission systems - Coordinate with internal stakeholders (T&S, OCCs, C&M, etc.), PJM, neighboring utilities, generators, customers, and other stakeholders as needed to schedule and implement planned facility outages in support of new Capital projects and to enable completion of Preventative Maintenance and Corrective Maintenance work on the Exelon transmission systems. - Fulfil obligations of Exelon transmission system operations in meeting nuclear plant interface requirements, including but not limited to, those stated in Management Model document OP-AA-108-107-1002. - Fulfil obligations of Exelon transmission system operations in meeting all FERC, NERC, DOE, and PJM regulatory and reporting requirements applicable to transmission system operations, including but not limited to demonstrating compliance with directly applicable and PJM Matrix assigned standards. - Develop and implement operating policies and procedures for Exelon transmission systems - Develop and maintain the data and displays used in Exelon transmission system real time systems, and provide real time business support for these systems, including state estimator and contingency analysis tools. - Manage operational aspects of relationship and interface with PJM RTO, NERC, and FERC for Exelon.	
591	781	Transmission Strategy	Transmission Strategy leads the development of Exelon transmission implementation and strategy. - Coordinate transmission investment strategy across Exelon that address obsolescence, economic development, resilience, and other transmission upgrade programs - Align OpCo planning and design standards as a prudent and defensible basis for PJM transmission owner supplemental projects and to support coordinated investment decisions - Evaluate and employ emergent/non-traditional investment opportunities to address transmission reliability, operation and customer benefits including strategic partner prospects - Manage Exelon's stakeholder activities with NERC, PJM, NATF, RF and other industry forums	EVP Transmission & Development

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
			- Complete all required NERC self-certifications, procedural and standard reviews, comply with applicable standards and monitor FERC filings Compete in competitive transmission proposals under the PJM sponsorship model by developing innovative and effective transmission solutions Transmission Development - Influence industry policy initiatives to protect and grow Exelon's transmission asset base as well as pursue other revenue creation opportunities - Manage Exelon's stakeholder activities with NERC, PJM, NATF, RF and other industry forums - Assist with developing and executing strategies on transmission rates issues and RTEP cost allocations - Identify and manage competitive transmission investment opportunities across PJM and other RTOs as applicable - Evaluate potential partnerships that facilitate or support competitive transmission investment opportunities	
685	782	BSC NERC and TSA Gas Compliance	Services provided by NERC and TSA Gas Compliance - Identify and analyze client companies' key initiatives and issues - Develop communications strategies and plans in coordination with client companies to support business objectives and drive favorability - Provide governance and oversight for NERC Compliance and TSA Gas Compliance of client companies to support business objectives and drive performance Services provided by the NERC and TSA Gas Compliance groups - Provide governance and oversight for implementation of NERC Reliability Standards, and TSA Gas Security Directives and partner with the Business Units to ensure compliance SVP Transmission & Compliance	EVP Transmission & Development
833	762	BSC Revenue Adjustment	Cost represents the difference between the cost of actual paid time off for BSC employees and the amount of estimated paid time off for the BSC employees within the practice area.	EVP & COO
879	781	BSC Transmission Company Services	Transmission Strategy team provides analysis to support the regulatory and corporate strategic positions for Exelon and may, as requested, support corporate M&A transmission activities for Exelon. Evaluate transmission commercial development opportunities Provide analytic support for strategic transmission studies and other initiatives as needed	

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
904	601	BSC Costs to Achieve	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture.	EVP & COO
944	705	NERC CIP Program Services	• Provide enterprise-wide NERC CIP program and project management oversight to ensure sustained Exelon compliance • Provide consistent NERC CIP program, project and initiative: scope definition, change control, planning, processes and tools, to be leveraged across the enterprise • Develop and monitor common Exelon NERC CIP compliance standards and metrics • Report NERC CIP status, including compliance, program/project progress, issues and risks to Executive leadership and the broader enterprise • Develop and maintain Integrated Program Plan • Manage and mitigate enterprise-wide NERC CIP issues and risks, liaising with Exelon Legal for potential violations and internal compliance inquiries or investigations • Identify and make recommendations on NERC CIP projects, as well as enterprise-wide synergy, integration and automation opportunities, providing budgeting and planning input • Provide input on LRP budgets and strategic planning across the OpCos and business areas • Provide enterprise-wide NERC CIP project/initiative management oversight, including strategic NERC alignment across business areas (e.g., utilities, corporate areas), raising awareness of timing concerns, providing best practices and recommending solutions to issues/risks • Act as a communication and change management center for Exelon NERC CIP stakeholders, driving collaboration and a culture of compliance across the entities' business areas • Engage NERC CIP stakeholders, understand change impacts, and provide training guidance • Understand industry NERC CIP regulatory changes and help prepare Exelon for these, sharing information and impacts with appropriate stakeholders from an internal perspective • Provide quality assurance input on key NERC CIP processes and artifacts, reviewing approach and consistency • Identify, collate and share NERC CIP best practices and lessons learned across the enterprise • Provide an Exelon NERC CIP Knowledge Repository, containing best practices, templates and sample documents	EVP Transmission & Development

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Service ID	Regulatory Code	Service Name	Service Description	Service Owner
948	763	As Requested Non-IT	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon's CEO or Board of Directors.	EVP & COO

FERC Account and Billing Approach Table

Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
590	780	Transmission Operations	560 – Operation Supervision and Engineering or other applicable transmission FERC accounts	Direct – 529370	Time and Materials
				Allocated – 529375	Peak Load
591	781	Transmission Strategy & Planning	560 – Operation Supervision and Engineering or other applicable transmission FERC accounts	Direct – 529370	Time and Materials
				Allocated – 529375	Peak Load
685	782	BSC NERC Compliance and Security	560 – Operation Supervision and Engineering	Direct – 529370	Time and Materials
				Allocated – 529375	Peak Load
833	762	BSC Revenue Adjustment	923 – Outside Service Employed	Allocated – 529375	Utility Modified Massachusetts Formula
879	781	BSC Transmission Company Services	566 – Miscellaneous Transmission Expenses or other applicable transmission FERC accounts	Direct – 529370	Time and Material
				Allocated – 529375	Utilities Cost Causative Method
904	601	BSC Costs to Achieve	923 – Outside Service Employed	Allocated – 529710	Utilities Cost Causative Method
				Direct – 529700	Fully Distributed Costs
944	705	NERC CIP Program Services	923 – Outside Service Employed	Allocated – 529375	% of critical NERC cyber assets

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Service ID	Regulatory Code	Service Name	Major Client FERC Account	Billing Approach	Basis
948	763	As Requested Non-IT	923 – Outside Service Employed	Direct – 529370	Time and Materials

Responsibilities

Task / Responsibility	BSC Practice Area	Client Company
Office of the Executive Vice President Transmission & Development		
Identify and analyze client companies' key initiatives and issues	X	X
Develop communications strategies and plans in coordination with client companies to support business objectives and drive favorability	X	X
Implement and manage client companies' strategies and plans	X	X
Provide governance and oversight for Transmission Strategies, NERC Compliance Programs and TSA Gas Compliance Programs of client companies to support business objectives and drive performance	X	X
Transmission Strategy, Development, and NERC Compliance		
Provide Governance and Oversight on FERC Regulations, NERC Reliability Standards and TSA Gas Security Directives and partner with the Business Units to ensure Compliance.	X	X
Provide Support for the development of business unit Transmission Planning Rate Strategies	X	X
Manage interface to PJM, NERC and RFC committees	X	X

Additional Information

Issue Resolution for Transmission Strategy and Compliance

Severity Levels (Client View)

Severity of Problem	Description
1	Crisis or emergency event that has the potential for an adverse, Exelon-wide impact on corporate reputation
2	Crisis or emergency event that has the potential for adverse impact that is limited to the Client-Company's reputation

End User Problem Response (Service Provider)

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Severity of Problem	Response	Resolution
1	EVP of T&C will respond, as the event requires.	Complete the execution of the applicable plan
2	Director of Client Companies will respond, as the event requires.	Complete the execution of the applicable plan

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Transportation

Transportation

Transportation area provides flight transportation, and ground transportation, to authorized executives.

Transportation Table

Service Table

Service ID	Service Name	Regulatory Code	Service Description	Service Owner
667	BSC Corp Jet Adjustment	717	The difference between actual costs and revenues from billings to the Client Companies is “trued up” by allocating it pro rata to the Client Companies based on their share of Total Transportation Service Billings	Transportation Director
783	BSC Use of Corporate Jet	716	Provide and coordinate private flight transportation to authorized executives, services include Executive Aviation Accounting Services which includes the payment of monthly maintenance and flight charge invoices, billing passengers for flight hours, maintaining passenger documentation and records, preparing executive reports, and support of internal and external audits	Transportation Director
794	As Requested Non-IT	763	As Requested services represent emergent work requiring additional resources relative to the plan and are services specifically requested by a Client Company, Exelon’s CEO or Board of Directors.	Transportation Director
904	BSC Costs to Achieve	601	Costs associated with establishing operations as a result of a merger, acquisition, separation, or divestiture	Transportation Director

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FERC Account and Billing Approach Table

Service ID	Service Name	Regulatory Code	Major Client FERC Account	Billing Approach	Basis
667	BSC Corp Jet Adjustment	717	923 – Outside Services Employed	Allocated - 529260	Total Transportation Service Billings
783	BSC Use of Corporate Jet	716	923 – Outside Services Employed	Direct – 529250 Allocated- 529260	Unit price - Per occupied flight hour (variable costs) Office of CEO (fixed costs) Modified Massachusetts Formula
794	As Requested Non-IT	763	923 – Outside Service Employed	Direct – 529250 Allocated- 529260	Time and Materials Cost Causative Method
904	BSC Costs to Achieve	601	923 – Outside Service Employed	Direct - 529700 Allocated - 529710	Fully Distributed Costs Cost Causative Method

Responsibilities

Task / Responsibility	EBSC	Client Company
Executive Transportation		
Timely Notification	X	
Transport the client to his/her destination; assist with any bags	X	
Maintain transportation logs	X	
Maintain and provide monthly billing log	X	
Respond to inquiries on corporate jet use	X	

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Appendix A

IT RxQ Technical Services Table

Below is a list of the IT Technical Services required to support, align, and allocate to the IT Portfolio Services Cost model. These are Rate x Quantity services that include a subset of IT Infrastructure Ops & Engineering Labor and Non-Labor costs.

Reg Code	Service Name	Service Description	Service Owner
625	Linux - Virtual	A service provided to application services, indicating the type of Linux-based server technical infrastructure used by the application. This is considered the standard and most applicable Linux platform. The application team and server engineering team determine the appropriate type and size of the server for the application and business criticality of the application.	VP IT Infrastructure Ops & Engineering
626	Linux - Physical	A service provided to application services, indicating the type of Linux-based server technical infrastructure used by the application. This is considered the standard, and most applicable, Linux platform. The application team and server engineering team determine the appropriate type and size of the server for the application and business criticality of the application.	VP IT Infrastructure Ops & Engineering
627	UNIX High End	A service provided to application services, indicating the type of UNIX-based server technical infrastructure used by the application. The application team and server engineering team determine the appropriate type and size of the server for the application and business criticality of the application.	VP IT Infrastructure Ops & Engineering
629	UNIX Standard	This platform functions as an independent technology solution for applications that cannot be supported by a virtual environment. The application team and server engineering team collaborate to select the type and size of server based on the application's requirements and business value (low, medium, or high).	VP IT Infrastructure Ops & Engineering
597	Oracle on Shared Exadata	This service provides vendor support for the hardware composing the shared Exadata environment. The shared Exadata environment is used by most Oracle databases at version 19c or newer and for applications that do not have a requirement for dedicated Exadata hardware. The total cost for vendor support is amortized across all in-scope database instances.	VP IT Infrastructure Ops & Engineering

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Reg Code	Service Name	Service Description	Service Owner
631	Wintel Physical Server	A service provided to application services, indicating the type of server technical infrastructure used by the application. A 'physical' server provides a stand-alone technology platform for an application when a virtual environment does not support the application. The application team and server engineering team determine the appropriate type and size of the server for the application and business criticality of the application.	VP IT Infrastructure Ops & Engineering
632	Wintel Virtual	A service provided to application services, indicating the type of server technical infrastructure used by the application. The application team and server engineering team determine the appropriate type and size of the server for the application and business criticality of the application.	VP IT Infrastructure Ops & Engineering
636	IT Service Desk	The Service Desk is the Single Point of Contact for Incidents and Service Requests (including access requests). The primary purpose of the Service Desk is to restore normal service to Authorized Users as quickly as possible and in accordance with Service Levels.	VP IT Infrastructure Ops & Engineering
637	PC Services – Base	This service includes the software operating system for a personal computer, virtual computer, or a rugged PC. Technology refresh expectations apply – see Technology Refresh & Capital Investments/Depreciation description in this Service Catalog. Client Companies own/lease PC hardware, per Technology Refresh Responsibilities.	VP IT Infrastructure Ops & Engineering
638	Remote Access	Access to the Exelon Enterprise Data Network as well as access to registered applications from remote locations or internally leveraging devices other than a traditional personal computer. BSC owns Remote Access infrastructure, per Technology Refresh Responsibilities.	VP IT Infrastructure Ops & Engineering
633 634 639 640 666	Depreciation – Shared Infrastructure	Costs of depreciation of shared infrastructure across IT asset classes: 639 - Depreciation Shared Network 640 - Depreciation Shared PC 666 - Depreciation Shared Storage 633 - Depreciation Shared UNIX 634 - Depreciation Shared Wintel	VP IT Infrastructure Ops & Engineering
661	Disaster Recovery Program Management	This service provides program coordination for applications with defined Disaster Recovery plans. It includes supporting application teams developing playbooks and facilitating DR exercises.	VP IT Infrastructure Ops & Engineering

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Reg Code	Service Name	Service Description	Service Owner
662	Virtual Hosting Support	This service provides the day-to-day operations and support of virtual infrastructure assets installed in the data centers, including IT Operations Center, Tier 2 Operational Support, Infrastructure Base Monitoring, Release and Problem Management, Data Center Management. This is aligned with the Standard Operations Support Model. The assumption is that Basic applications are single server, Standard applications are clustered, and Premium applications are n+1.	VP IT Infrastructure Ops & Engineering
667	Storage - Standard	This service provides corporate-owned storage solution for all computing purposes, including but not limited to file shares, applications and database storage for Wintel, LINUX and UNIX environments.	VP IT Infrastructure Ops & Engineering
641	Telephone – Desktop	This service provides an internal Exelon telephone number with access to enterprise audio conferencing and voice mail solutions, if appropriate. Includes non-labor back-end support. Client Company pays directly for circuits and usage. BSC owns central telephony infrastructure supporting infrastructure, per Technology Refresh Responsibilities. Client Company owns responsibility for individual phone systems at their locations.	VP IT Infrastructure Ops & Engineering
643	Video Conference	Video Conference (VC) Unit Services include services covered under existing maintenance contracts. VC Units include vendor maintenance and on-site support for incidents reported through the Service Desk with an expected response of 8x5 NBD (Next Business Day). This service does not include out of warranty parts and labor which will be billed through the time and material service offering. Support to audio/visual conference equipment is also covered in locations where video conference rooms are also supported. Audio/Visual Conference Rooms are generally not covered under any maintenance contracts. Routine replacement of items such as bulbs/lamps, projectors, screens, displays, and cables are the responsibility of the BU owning the room. BUs wanting full warranty support for these rooms can purchase an agreement separately and will be billed directly. Access to this service is dependent on network capacity at a particular site. BSC owns Video Conference supporting infrastructure, per Technology Refresh Responsibilities. Client Company owns responsibility for individual Video Conference unit, and facilities where video conference is located.	VP IT Infrastructure Ops & Engineering
664	Load Balancing	This service provides load balancing for applications (required for High/Gold and available for Medium/Silver/-or Low/Bronze), which allows application teams to distribute the load for an application across multiple server environments.	VP IT Infrastructure Ops & Engineering
644	Network Operations	This service provides network operations support, including monitoring, support, and compliance as well as access to the Enterprise Data Network and User Login Services including Active Directory.	VP IT Infrastructure Ops & Engineering

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Reg Code	Service Name	Service Description	Service Owner
665	Data Center Operations	This service includes monitoring, and facilities support for data center hosted applications.	VP IT Infrastructure Ops & Engineering
645	Premium Desktop	This service includes the application license and maintenance cost for premium software applications: Adobe, Microsoft Visio, Microsoft Project, Visual Studio, GitHub and Azure DevOps.	VP IT Infrastructure Ops & Engineering
630	Unix Virtual	A service provided to application services, indicating the type of UNIX-based server technical infrastructure used by the application. A 'virtual' server is the preferred environment for applications. The application team and server engineering determine the appropriate type and size of the server for the application and business criticality of the application.	VP IT Infrastructure Ops & Engineering
648	Java App Hosting Services	Hosting services for a java-based application including maintenance and support services on the shared infrastructure.	VP IT Infrastructure Ops & Engineering
668	Storage Backup - Physical	This service provides backup service to servers, databases, and file shares.	VP IT Infrastructure Ops & Engineering
663	Physical Hosting Support	This service provides the day-to-day operations and support of physical infrastructure assets installed in the data centers, including IT Operations Center, Tier 2 Operational Support, Infrastructure Base Monitoring, Release and Problem Management, Data Center Management. This is aligned with the Standard Operations Support Model.	VP IT Infrastructure Ops & Engineering
649	SQL Server IaaS	Includes SQL Server Standard & Enterprise Edition (all versions), HA, DR, SQL Server Reporting Services, Analysis Services and Integration Services. Covers license software maintenance charges as well as labor required to support all database environments and databases.	VP IT Infrastructure Ops & Engineering
650	SQL Server DBaaS	Includes SQL Server Enterprise Edition (all versions), HA, DR, SQL Server Analysis Services and Integration Services. Covers license software maintenance charges as well as labor required to support all database environments and databases. Also includes TD&E and TechOps server costs. This is a shared environment with other BU applications.	VP IT Infrastructure Ops & Engineering
651	SharePoint - Hosting	Includes license and labor to support the corporate SharePoint platforms (all versions), HA/DR, Monitoring and Backup.	VP IT Infrastructure Ops & Engineering
800	ITSM & Analytics	This service provides the day-to-day IT Service Management and Analytics Services	VP IT Infrastructure Ops & Engineering

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Reg Code	Service Name	Service Description	Service Owner
653	Oracle Fusion Middleware	Includes the maintenance and labor to support the Oracle Fusion software for application integration, HA/ DR, Architecture, Engineering, Projects, and Monitoring. Over time, Oracle Fusion middleware will replace Tibco and IBM.	VPs EWS
654	Oracle GoldenGate	Service is for recovery of costs related to DBA related costs for supporting database replication software.	VP IT Infrastructure Ops & Engineering
655	Oracle Instance	Service is for recovery of costs related to DBA costs for supporting Oracle databases	VP IT Infrastructure Ops & Engineering
656	Oracle Home	Service is for recovery of costs related to DBA costs supporting Oracle software installations on-premise or on Cloud IAAS solutions and is based on the number of Oracle Home's installed for Oracle databases,	VP IT Infrastructure Ops & Engineering
799	Cloud Server	A service providing infrastructure support of Wintel and Linux servers in Azure and Oracle Cloud infrastructure (OCI). A 'virtual' server is the preferred environment for applications. The application team and server engineering determine the appropriate type and size of the server for the application and business criticality of the application.	VP IT Infrastructure Ops & Engineering
800	ITSM & Analytics	This service provides the day-to-day IT Service Management and Analytics Services	VP IT Infrastructure Ops & Engineering
659	IBM WebSphere Enterprise Integration Services	Service provided to Business Application owners based on usage of the number of IBM Queue Managers, IBM Broker Instances, Java Virtual Machines (JVM), WebSphere Partner Gateway (WPG) Documents and Tivoli Monitoring. This is considered the IBM WebSphere Standard.	VP IT Infrastructure Ops & Engineering
657	Apigee	Platform for API Life Cycle Management. Replaces Layer7 API Gateway	VP IT Digital Solutions
658	Boomi	Orchestration-based integration platform that enables cloud to cloud or cloud-on-prem integrations. Possible viable replacement for IBM MQ Broker, Tibco and Oracle Fusion technologies. Both on-prem and multi-cloud compatible.	VP IT Digital Solutions
642	Telephone Physical	Telephone Physical – Covers services and support associated with physical telephones through PBX or VoIP telephone systems. This includes any telephony device registered to these systems VoIP, analog or digital. Includes services or apps such as paging, fax connections, life / safety devices, call center solutions, menu options and extended services for plant or outside facilities.	VP IT Infrastructure Ops & Engineering
646	Office 365	Office 365 E5 is a cloud-based suite of productivity apps combined with advanced voice, analytics, security, and compliance services. Includes Word, Excel, PowerPoint, Outlook, OneNote, SharePoint, OneDrive, Teams and more.	VP IT Infrastructure Ops & Engineering

2026 Exelon BSC Service Catalog

Reg Code	Service Name	Service Description	Service Owner
647	Email Operations	Provides on-prem Exchange services including mail relay, SMTP, associated Operations and Engineering support.	VP IT Infrastructure Ops & Engineering

IT Technical Services

FERC Account and Billing Approach Table

Reg Code	Service Name	Major Client FERC Account	Billing Approach	Basis
625	Linux - Virtual	923 – Outside Services Employed	Direct (R*Q) - 529550	# of “compute units” = # CPU + # gb RAM. 0-1999 gb RAM = 1; 2000-2099 gb = 2, etc e.g., 2CPU + 4gb RAM = 6 “compute units” , Compute units capped at 64mb
626	Linux - Physical	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Servers
627	UNIX High End	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Servers
800	Oracle On Shared Exadata	923 – Outside Services Employed	Direct (R*Q) - 529550	# DB Instances on Onprem-exadata and Shared_exadata
629	UNIX Standard	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Servers
631	Wintel Physical Server	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Servers
632	Wintel Virtual	923 – Outside Services Employed	Direct (R*Q) - 529550	# of “compute units” = # CPU + # gb RAM. 0-1999 gb RAM = 1; 2000-2099 gb = 2, etc e.g., 2CPU + 4gb RAM = 6 “compute units” , Compute units capped at 64mb
636	IT Service Desk	923 – Outside Services Employed	Direct (R*Q) - 529550	Count of Active Directory Accounts (LAN IDs)
637	PC Services – Base	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Desktops, Laptops, Virtual PCs, & Rugged PCs
638	Remote Access	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Personal AD Accounts
639	Depreciation Shared Network	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Personal AD Accounts
640	Depreciation Shared PC	923 – Outside Services Employed	Direct (R*Q) - 529550	# of PCs

2026 Exelon BSC Service Catalog

Reg Code	Service Name	Major Client FERC Account	Billing Approach	Basis
666	Depreciation Shared Storage	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Storage Units across all types
633	Depreciation Shared UNIX	923 – Outside Services Employed		# DB Instances on Onprem-exadata and Shared_exadata
634	Depreciation Shared Wintel	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Wintel instances hosting BU-based Applications
661	Disaster Recovery Program Management	923 – Outside services employed	Direct (R*Q) - 529550	# of applications participating in DR Program
662	Virtual Hosting Support	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Servers
667	Storage	923 – Outside services employed	Direct (R*Q) – 529550	# of Gigabytes of Storage
641	Telephone	923 – Outside Services Employed	Direct (R*Q) - 529500	# telephone ports
643	Unified Communications – Video Conference	923 – Outside Services Employed	Direct (R*Q) - 529500	# video conference units
664	Load Balancing	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Applications with Load Balancing
644	Network Operations	923 – Outside Services Employed	Direct (R*Q) – 529550	# of LAN IDs
633	Data Center Operations	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Servers or Network Equipment
645	Premium Desktop	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Adobe, Visio, Project, Visual Studio, Azure DevOps and GitHub installs
630	Unix Virtual	923 – Outside Services Employed	Direct (R*Q) – 529550	# of Servers
648	Java App Hosting Services	923 – Outside Services Employed	Direct (R*Q) - 529550	# of JVM
668	Storage Backup	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Gigabytes of Backup storage
663	Physical Hosting Support	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Servers
649	SQL Server IaaS	923 – Outside Services Employed	Direct (R*Q) - 529550	# of server Cores
650	SQL Server DBaaS	923 – Outside Services Employed	Direct (R*Q) - 529550	# of SQL databases
651	SharePoint - Hosting	923 – Outside Services Employed	Direct (R*Q) - 529550	# of instances
653	Oracle Fusion Middleware	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Fusion Connectors
654	Oracle GoldenGate	923 - Outside Services Employed	Direct (R*Q) - 529550	# Active GoldenGate feeds
655	Oracle Instance	923 - Outside Services Employed	Direct (R*Q) - 529550	# DB Instances
656	Oracle Home	923 - Outside Services Employed	Direct (R*Q) - 529550	# software installations supported
659	IBM WebSphere Enterprise Integration Services	FERC Account to be during each individual project creation.	Allocated – 529560	Based on the number of QMANAGERS
799	Cloud Server	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Wintel and Linux servers
800	ITSM & Analytics	923 – Outside Services Employed	Direct (R*Q) - 529550	# of Personal AD Accounts

2026 Exelon BSC Service Catalog

Reg Code	Service Name	Major Client FERC Account	Billing Approach	Basis
657	Apigee	FERC Account to be during each individual project creation.	Direct (R*Q) - 529500	# of connections
658	Boomi	FERC Account to be during each individual project creation.	Direct (R*Q) - 529500	# of connections
642	Telephone - Physical	923 - Outside Services Employed	Direct (R*Q) - 529550	# telephone ports for Cisco/Avaya Phones
646	O365	923 – Outside Services Employed	Direct (R*Q) – 529550	Count of Active Directory Accounts (LAN IDs)
647	Email Operations	923 – Outside Services Employed	Direct (R*Q) – 529550	Count of Active Directory Accounts (LAN IDs)

2026 Service Level Arrangement EBSC – PECO

Indexing Information

The Indexing Information section of the service level arrangement (SLA) provides information for identification purposes.

Service Period	2026
Client Company	PECO Energy Company ("PECO") and Subsidiaries
Service Provider	Exelon Business Services Company, LLC ("BSC" or "EBSC")

Scope

This document constitutes an arrangement between PECO and Subsidiaries and BSC for the delivery of BSC services provided by the BSC Practice Areas. This document specifies the service expectations between BSC and PECO and Subsidiaries.

The services(s) listed in the Service Level Arrangement will generally apply/be offered to PECO and Subsidiaries. Services that are not called out in this document are not excluded from consideration. They may be negotiated and added to the arrangement at a later time under a supplemental arrangement.

Current year annual estimates of costs for providing EBSC Operations services to each of the Client Companies are included in the EBSC LRP, which is updated from the prior year's LRP. During the process of updating the LRP, EBSC will review the annual cost estimates with each Client Company and obtain feedback from each Client Company.

This document has been reviewed by BSC Accounting and BSC Legal including a review of compliance with regulatory provisions.

Governing Agreement

This Service Level Arrangement ("SLA") is governed by the provisions of the General Services Agreement ("GSA").

2026 Service Level Arrangement EBSC – PECO

Signatures of Approval

BSC's SLA owners and its respective client owners have been identified in the "SLA Sign-off Matrix" located at

<https://exeloncorp.sharepoint.com/sites/sla/2026%20SLAs/Forms/AllItems.aspx?viewpath=%2Fsites%2Fsla%2F2026%20SLAs%2FForms%2FAllItems%2Easpx>

Signatures (electronic) of employees identified in the "SLA Sign-off Matrix" are stored on the same site.

Services

The Services section of the SLA includes a list of services provided to the Client Company by BSC for the given Service Period. Details of each service are included in the 2026 BSC Service Catalog. Client specific Service Assumptions / Accommodations for the Client Company are included in this SLA document.

Services are listed by BSC Practice Area. The services list includes:

1. Service ID
2. Service Name
3. Service Assumptions / Accommodations (IT Services Only)

The **Service ID** and **Service Name**, identifies the service within the Inter-Company Billing system. The **Service Assumptions / Accommodations** section is not required and is used only to provide service specifications and/or notations which are specific to the Client Company and agreed upon between the BSC Practice Area and Client Company.

Communications and Marketing

Service ID	Service Name
611	Corporate Contributions
665	BSC Corporate Affairs As Requested

2026 Service Level Arrangement

EBSC – PECO

Service ID	Service Name
668	Corporate Affairs Operations
733	BSC AV – Field Photography
738	BSC AV - Creative Media and Video Services
833	BSC Revenue Adjustment
904	BSC Costs to Achieve

Compliance, Audit, and Risk

Service ID	Service Name
233	Risk As Requested
638	BSC Enterprise Risk Management Services
646	Exelon Audit Services
833	BSC Revenue Adjustment
904	BSC Costs to Achieve
953	Compliance and Ethics

Corporate Contributions

Service ID	Service Name
611	Corporate Contributions

Corporate Strategy, Innovation & Sustainability Services

Service ID	Service Name
654	Corporate Strategy Services
693	BSC Corp Strat As Req Svcs
833	BSC Revenue Adjustment
904	BSC Costs to Achieve

Customer Experience

Service ID	Service Name
348	Corporate Contributions

2026 Service Level Arrangement EBSC – PECO

Executives (Includes GCAs) Services

Service ID	Service Name
315	Executive Services
611	Corporate Contribution
644	Lobbying & Influence Public Opinion
694	BSC Executive As Req Srvcs
833	BSC Revenue Adjustments
876	BSC GCA SLA,
855	Other Corporate Charges,
831	BSC Interest,
784	BSC Severance,
832	BSC Taxes
904	BSC Costs to Achieve

Exelon Operations, Business Investments & Corporate Physical Security Services

Service ID	Service Name
644	BSC Ex Utility Policy & Strategy
656	BSC EU Analytics
904	BSC Costs to Achieve
946	Executive Protection & Transportation
948	Exelon Utilities As Requested
952	EU Best Practices/Cont Improv

Federal Government and Regulatory Affairs & Public Policy

Service ID	Service Name
316	Government Affairs Services
644	Lobbying & Influence Public Opinion
695	Govt Affairs As Requested
833	BSC Revenue Adjustment
904	BSC Costs to Achieve

2026 Service Level Arrangement

EBSC – PECO

Finance Services

Service ID	Service Name
234	Investments As Requested
235	Real Estate As Requested
600	Real Estate Services & Asset Management Strategy
605	Mail Reception Services
606	Project Design & Construction
634	Finance Executive Services
636	BSC Accounting Services
637	Tax Services
640	Investor Relations
641	Corporate Development Svcs
642	Financial Planning & Analysis
677	Investments Trust-Funded Srvc
679	BSC Insurance Services
680	BSC Capital Markets Services
681	BSC Cash Management Services
682	BSC Investment Services
684	BSC External Audit Services
786	Finance As Requested
833	BSC Revenue Adjustment
833	BSC Revenue Adjustment
904	BSC Costs to Achieve
904	BSC Costs to Achieve
909	Development As Requested
950	BSC Credit Risk Services
954	Facilities Management

2026 Service Level Arrangement

EBSC – PECO

Human Resources Services

Service ID	Service Name
612	HR Solutions
619	Labor Mgmt
622	Benefits Strategy & Design
625	Occupational Health Services (OHS)
653	Workers' Compensation Admin
657	BSC HR Revenue Adjustment
700	BSC Payroll Processing
735	HR Services
740	BSC HR Solutions Technology
787	HR As Requested
880	HR Compensation
881	HR Leadership Support
882	HR Diversity and Development
904	BSC Costs to Achieve

IT Services

Service ID	Service Name
322	BSC BU Specific IT Projects
410	Client Services
444	Cyber Security Projects
463	Oracle Support Services
505	Application and Technical Service Delivery - Finance
506	Application and Technical Service Delivery - Asset Management
507	Application and Technical Service Delivery - HR
508	Application and Technical Service Delivery - Hyperion, Informatica & SharePoint
509	Learning Management Portfolio Application Support
510	Application and Technical Service Delivery - Corporate Applications
528	Emergency Preparedness

2026 Service Level Arrangement

EBSC – PECO

Service ID	Service Name
550	Application and Technical Service Delivery - Billing & Payment Processing
554	Application and Technical Service Delivery - Customer Care Center
555	Application and Technical Service Delivery - Customer Solutions
557	Application and Technical Service Delivery - End User Services
558	Application and Technical Service Delivery - Energy Procurement
562	IT Management & Compliance
565	Application and Technical Service Delivery - Legacy Meter Services
568	Application and Technical Service Delivery – Electric Realtime
569	Application and Technical Service Delivery - Operate & Restore (Gas)
571	Application and Technical Service Delivery - Operations Support
573	Application and Technical Service Delivery - Project & Work Management
576	Application and Technical Service Delivery – Security
580	Application and Technical Service Delivery - UCOMM
583	EU Support Services
584	Application and Technical Service Delivery - Outage Management
585	Application and Technical Service Delivery - Smart Meter Operations
586	Application and Technical Service Delivery - BI and Data Analytics
587	Application and Technical Service - Workforce & Mobile Technology
589	Application and Technical Service Delivery - Back End Meter Operations
595	Cloud Server
596	ITSM & Analytics
663	Application and Technical Service Delivery - Utility of the Future
775	IT Governance
777	TDE&Ops Projects
779	As Requested IT Projects
833	BSC Revenue Adjustment
854	Application and Technical Service Delivery - Legal Application Support
885	BSC IT Services Rev Adjust
901	BSC Other PA Tech Projects
902	BSC HR Tech Projects

2026 Service Level Arrangement EBSC – PECO

Service ID	Service Name
903	BSC Finance Tech Projects
904	BSC Costs to Achieve
906	Enterprise Wide IT Projects
924	As Requested CISS Projects
933	Office of the CIO Projects
941	Identity and Access Management and Personnel Screening
944	NERC CIP Program Services
945	Cyber and Information Security Services
949	CISS Cybersecurity Compliance
951	NERC CIP Implementation Costs

Specific IT Service Details

IT Application Portfolio Management database is the system of record for all applications and their support levels. Any application that is not registered in Asset Manager will not be supported by IT Operations. The application will be supported at its designated Business Value of High, Medium, or Low. Refer to the Application Portfolio Management system for official ratings for applications. If you have questions, contact your Principal Architect.

Support Service Levels

Severity (Impact)	Application Business Value (Urgency)			
		High	Medium	Low
SEV-1 (Application or Infrastructure Unavailable)		Major	Minor	Routine

2026 Service Level Arrangement

EBSC – PECO

	SEV-2 (Application or Infrastructure not performing as expected)	Minor	Minor	Routine
	SEV-3 (Non-client impacting system events)	Routine	Routine	Routine
	SEV-4 (Individual User Issues)	User	User	User

Service Level Commitment Details				
	Support Hours	Target Resolution	Status Updates	Level of Effort
Major	24 x 7 x 365	4 hours	4 hours	Worked continuously until workaround or resolved
Minor	24 x 7 x 365	8 hours	Open/Close	Escalated 24x7 Maybe deferred until next business day by service owner in off hours

2026 Service Level Arrangement EBSC – PECO

Routine	Business Hours Monday thru Friday 7AM to 7PM ET	24 hours	None	Worked Business Hours Only
User	Business Hours Monday thru Friday 7AM to 7PM ET	2 business days	None	Worked Business Hours Only

Legal (Includes Corporate Governance) Services

Service ID	Service Name
648	Corporate Secretary
651	EBSC Legal – Legal Governance
692	BSC Corp Secretary As Requested
789	BSC Legal As Requested
833	BSC Revenue Adjustment
904	BSC Costs to Achieve
914	EBSC Legal – Legal Operations and Administration
915	EBSC Legal – Corporate & Commercial
916	EBSC Legal – Environmental Health & Safety
917	EBSC Legal – Labor & Employment Group
918	EBSC Legal – Compensation and Benefits
919	EBSC Legal – Litigation
921	EBSC Legal – Regulatory

2026 Service Level Arrangement

EBSC – PECO

Safety

Service ID	Service Name
952	Exelon Best Practices/Cont Improv

Supply Services

Service ID	Service Name
324	BSC Accounts Payable Credit Card Transactions
342	BSC Accounts Payable Transactions
346	BSC AP Services Revenue Adjustment
347	Diverse Business Empowerment
628	Strategic Sourcing for Materials
630	CSO/Supply Governance
631	Supply Operations Support
632	Investment Recovery
633	Inventory Management
670	Strategic Sourcing for Shared Materials and Services
671	Strategic Sourcing for Services
676	Supply Operations Management
678	Supply Technical Services Support
788	Supply As Requested
833	BSC Revenue Adjustment
904	BSC Costs to Achieve

Transmission

Service ID	Service Name
590	Transmission Operations
591	Transmission Strategy & Planning
685	BSC NERC and TSA Gas Compliance
879	BSC Transmission Company Services
944	NERC CIP Program Services

**2026 Service Level Arrangement
EBSC – PECO****Transportation**

Service ID	Service Name
667	BSC Corp Jet Adjustment
783	BSC Use of Corporate Jet
794	Transportation As Requested
904	BSC Costs to Achieve
946	CISS Executive Security & Transportation

- Q. II-D-9-Elec Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for, the cost thereof, the accounting treatment and whether included in claimed test year expenses.
- A. II-D-9-Elec No social and service organization memberships are included in the Company's claimed test year expenses.

- Q. II-D-10-Elec Provide the following payroll and employee benefit data - regular and overtime - separately for the test year and for the 12-month period immediately prior to the test year:
- a. The average and year-end number of employees and the unadjusted annual payroll expenses and employees benefit expense associated with union personnel.
 - b. The average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with nonunion personnel.
 - c. The average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with management employees, if different than b.
 - d. A summary of the wage rate, salary and employee benefit changes granted or to be granted during the year.
 - e. The claimed test year payroll expense and employee benefit expense.
 - f. The percentage of payroll expense and employee benefit expense applicable to operation and maintenances and the basis thereof.
- A. II-D-10-Elec Refer to Attachment II-D-10(a).

a. Average and year end number of union employees: ⁽¹⁾

	Average	Year End
2024	1,051	1,058
2025	1,072	1,106
2026	1,161	1,169
2027	1,184	1,194

b. Average and year end number of non-union employees: ⁽¹⁾

	Average	Year End
2024	1,160	1,162
2025	1,165	1,191
2026	1,213	1,213
2027	1,234	1,247

c. Average and year end number of exempt management and professional employees: ⁽¹⁾

	Average	Year End
2024	960	963
2025	967	988
2026	999	998
2027	1,014	1,025

⁽¹⁾ Payroll and Benefit expenses are not available by union/non-union and management/professional splits

d. The average wage increases for hourly employees (1/1) and salaried employees (3/1) are listed below:

	2025 Actual	2026 Budget	2027 Budget
1/1 Employees	2.5%	2.5%	3.0%
3/1 Employees	3.0%	3.0%	3.0%

All job title salaries are based on market reference range. The movement of the range impacts the employee's year end merit increase based on the location in the range.

e. Distribution O&M payroll and benefits expenses are as follows:

	2024 \$M	2025 \$M	2026 Budget \$M	2027 Budget \$M
Distribution Payroll	127	130	142	150
Distribution OT	41	43	29	30
Distribution P&B	22	26	31	36

Note: Results are GAAP based to align budget values

f. The percentage of payroll expense and employee benefit expense applicable to O&M are as follows:

	2024	2025	2026 Budget	2027 Budget
Distribution Payroll	52%	52%	50%	50%
Distribution OT	44%	41%	63%	63%
Distribution P&B	53%	52%	49%	49%

Basis of O&M

Payroll: Direct labor is budgeted to projects with an O&M and capital split. Back office and other support labor is allocated based on the direct labor and contracting splits

OT: Budgeted to categories of work with O&M and capital splits. Categories of work are based on historical data.

P&B: Generally allocated to O&M and capital based on payroll split to O&M and capital

- Q. II-D-11-Elec Describe costs relative to leasing equipment, including computer rentals, and office space, including terms and conditions of the leases. State method for calculating monthly or annual payments.
- A. II-D-11-Elec Please refer to Attachment II-D-11(a).

PECO Energy Company
Lease Costs Allocated to Electric Distribution

Type of Lease	Payment Amount	Frequency		Length of Lease		Lease Commencement Date
Building	\$ 32,766	Monthly	A	Sixty-two months beginning on March 1, 2025 and terminating April 30, 2030.	B	3/1/2025
Land	\$ 35,514	Annual		Various	B	Various

A - The payment amount was calculated using the average expense attributable to Electric distribution for the year-ended December 31, 2025.

B - Length of lease and commencement date varies based on individual leases.

Q. II-D-12-Elec Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures, explain any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate cases, and list all internal and independent audit reports for the most recent 2 year period.

A. II-D-12-Elec Please see the following attachments:

- Attachment II-D-12(a.1) (Significant Accounting Policies)
- Attachment II-D-12(a.2) (Listing of Internal Audit Reports)
- Attachment II-D-12(a.3) (PwC – Management’s Report on Internal Control Over Financial Reporting & Report of Independent Registered Public Accounting)
- Attachment II-D-12(a.4) (Independent Audit Letters 2023-2025)

Name of Respondent: PECO Energy Company	This report is:	Date of Report:	Year/Period of Report
	(1) ☒ An Original	12/31/2024	End of: 2024/ Q4
	(2) ☐ A Resubmission		

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

The notes presented herein were derived from the notes disclosed within the Annual Report of Exelon Corporation (Exelon) on Form 10-K for the fiscal year ended December 31, 2024. The notes presented herein were modified to include information relevant to PECO Energy Company (PECO). All amounts presented within the footnotes are rounded in millions unless otherwise noted.

1. Significant Accounting Policies

Description of Business

Incorporated in Pennsylvania in 1929, PECO is engaged principally in the purchase and regulated retail sale of electricity and the provision of transmission and distribution services to residential, commercial and industrial customers in southeastern Pennsylvania, including the City of Philadelphia, as well as the purchase and regulated retail sale of natural gas and the provision of distribution services to residential, commercial and industrial customers in the Pennsylvania counties surrounding the City of Philadelphia. PECO is subject to extensive regulation by the Pennsylvania Public Utility Commission (PAPUC) as to electric and gas distribution rates and service, the issuances of certain securities and certain other aspects of PECO's operations. PECO is a public utility under the Federal Power Act subject to regulation by the Federal Energy Regulatory Commission (FERC) as to transmission rates and certain other aspects of PECO's business and by the U.S. Department of Transportation as to pipeline safety and other aspects of gas operations. Additionally, PECO is also subject to the North American Electric Reliability Corporation (NERC) mandatory reliability standards. Pursuant to the Pennsylvania Electricity Generation Customer Choice and Competition Act of 1998 (Competition Act), the Commonwealth of Pennsylvania required the unbundling of retail electric services in Pennsylvania into separate energy transmission and distribution services with open retail competition for generation services. PECO serves as the local distribution company providing electric distribution services in its franchised service territory in southeastern Pennsylvania and energy service to customers who do not choose a competitive electric generation supplier or who choose to return to the utility after taking service from a competitive electric generation supplier.

Basis of Presentation

PECO is a principal indirect subsidiary of Exelon Corporation (Exelon), which indirectly owns 100% of PECO's common stock. As of December 31, 2024 and 2023, PECO's common stock without par value consisted of 500,000,000 shares authorized and 170,478,507 shares outstanding.

Accounting policies for regulated operations are in accordance with those prescribed by the regulatory authorities having jurisdiction, principally the PAPUC and FERC. The accompanying financial statements have been prepared in accordance with the accounting requirements of FERC as set forth in the Uniform System of Accounts (USOA) and accounting releases, which differ from accounting principles generally accepted in the United States of America (GAAP). The principal differences from GAAP include the exclusions of current maturities of long-term debt from current liabilities, the exclusion of debt issuance costs from long-term debt, the requirement to report deferred tax assets and liabilities separately rather than as a single amount, the classification of accrued taxes as assets and liabilities rather than a net amount, the exclusion of FIN 48 liabilities related to temporary income tax differences, the derecognition of operating leases from balance sheet, the classification of cloud computing costs, and the classification of certain other assets and liabilities as current instead of noncurrent.

The accompanying financial statements as of December 31, 2024 and 2023 are audited, and in the opinion of the management of PECO, include all adjustments that are considered necessary for a fair presentation of PECO's financial statements in accordance with the Uniform System of Accounts (USOA). All adjustments are of a normal and recurring nature, except as otherwise disclosed. The December 31, 2023 Balance Sheets were derived from audited financial statements. These notes should be read in conjunction with the Notes to Financial Statements of PECO in the December 31, 2023 FERC Form No. 1 "Annual Report of Major Electric Utilities, Licensees and Others" (FERC Form No. 1).

Revision of Previously Issued Financial Statements

Management identified an error in PECO's previously issued financial statements attributable to the presentation of recapitalized fleet depreciation in the Statement of Cash Flows. As a result of the error, PECO's Statement of Cash Flows for the year ended December 31, 2023 reflected an overstatement of the cash outflow attributable to Gross additions to utility plant (less nuclear fuel) of \$8 million, and an equal and offsetting understatement of the cash outflow attributable to Other investing activities. The error did not impact the net cash flows provided by operating activities, net cash flows used in investing activities, or net cash flows provided by financing activities for the year ended December 31, 2023. Furthermore, there was no impact on PECO's Balance Sheet as of December 31, 2023 or Income Statement for the year ended December 31, 2023.

PECO management has concluded the error was not material to previously issued financial statements. The Statement of Cash Flows for the year ended December 31, 2023 was revised to reflect the correction of the error.

Use of Estimates

The preparation of financial statements of each of the Registrants in conformity with USOA requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Areas in which significant estimates have been made include, but are not limited to, the accounting for pension and Other Postretirement (OPR) benefits, unbilled receivables, allowance for doubtful accounts, goodwill and long-lived asset impairment assessments, derivative instruments, unamortized energy contracts, fixed asset depreciation, capitalization of indirect construction costs, environmental costs and other loss contingencies, Assets Retirement Obligations (AROs), and income taxes. Actual results could differ from those estimates.

Regulatory Accounting

For its regulated electric and gas operations, PECO reflects the effects of cost-based rate regulation in their financial statements, which is required for entities with regulated operations that meet the following criteria: (1) rates are established or approved by a third-party regulator; (2) rates are designed to recover the entities' cost of providing services or products; and (3) there is a reasonable expectation that rates designed to recover costs can be charged to and collected from customers. PECO accounts for its regulated operations in accordance with regulatory and legislative guidance from the regulatory authorities having jurisdiction, principally the PAPUC, under state public utility laws and the FERC under various Federal laws. Regulatory assets and liabilities are amortized and the related expense or revenue is recognized in the Statements of Income consistent with the recovery or refund included in customer rates. PECO's regulatory assets and liabilities as of the balance sheet date are probable of being recovered or settled in future rates. If a separable portion of PECO's business was no longer able to meet the criteria discussed above, the affected entities would be required to eliminate from its financial statements the effects of regulation for that portion, which could have a material impact on their financial statements. See Note 2 — Regulatory Matters for additional information.

PECO treats the impacts of a final rate order received after the balance sheet date but prior to the issuance of the financial statements as a non-recognized subsequent event, as the receipt of a final rate order is a separate and distinct event that has future impacts on the parties affected by the order.

Revenues

Operating Revenues. PECO's operating revenues generally consist of revenues from contracts with customers involving the sale and delivery of power and natural gas and utility revenues from alternative revenue programs (ARPs). PECO recognizes revenue from contracts with customers to depict the transfer of goods or services to customers in an amount that the entities expect to be entitled to in exchange for those goods or services. PECO's primary sources of revenue include regulated electric and natural gas tariff sales, distribution and transmission services. At the end of each month, PECO accrues an estimate for the unbilled amount of energy delivered or services provided to customers.

PECO records ARP revenue for its best estimate of the transmission revenue impacts resulting from future changes in rates that they believe are probable of approval by FERC in accordance with their formula rate mechanisms. PECO recognizes all ARP revenues that will be collected within 24 months of the end of the annual period in which they are recorded. See Note 2 — Regulatory Matters for additional information.

Taxes Directly Imposed on Revenue-Producing Transactions. PECO collects certain taxes from customers such as sales and gross receipts taxes, along with other taxes, surcharges and fees, that are levied by state or local governments on the sale or distribution of gas and electricity. Some of these taxes are imposed on the customer, but paid by PECO, while others are imposed on PECO. Where these taxes are imposed on the customer, such as sales taxes, they are reported on a net basis with no impact to the Statements of Income. However, where these taxes are imposed on PECO, such as gross receipts taxes or other surcharges or fees, they are reported on a gross basis. Accordingly, revenues are recognized for the taxes collected from customers along with an offsetting expense. See Note 13 — Supplemental Financial Information for PECO's utility taxes that are presented on a gross basis.

Income Taxes

Deferred federal and state income taxes are recorded on significant temporary differences between the book and tax basis of assets and liabilities and for tax benefits carried forward. Investment tax credits have been deferred in PECO's Balance Sheets and are recognized in book income over the life of the related property. PECO accounts for uncertain income tax positions using a benefit recognition model with a two-step approach: a more-likely-than-not recognition criterion; and a measurement approach that measures the position as the largest amount of tax benefit that is greater than 50% likely of being realized upon ultimate settlement. If it is not more-likely-than-not that the benefit of the tax position will be sustained on its technical merits, no benefit is recorded. Uncertain tax positions that relate only to timing of when an item is included on a tax return are considered to have met the recognition threshold. PECO recognizes accrued interest related to unrecognized tax benefits as interest expense or interest income in Other interest expense and interest and dividend income, respectively on its Statement of Income.

Cash and Cash Equivalents

PECO considers investments purchased with an original maturity of three months or less to be cash equivalents.

Restricted Cash and Cash Equivalents

Restricted cash and cash equivalents recorded in Account 134 represent restricted funds to satisfy designated current liabilities. As of December 31, 2024 and 2023, PECO's restricted cash and cash equivalents primarily represented funds from the sales of assets that were subject to PECO's mortgage indenture.

Restricted cash and investments not available to satisfy current liabilities are classified as noncurrent assets.

Accumulated Provision for Uncollectible Accounts on Customer Receivables

The accumulated provision for uncollectible accounts reflects PECO's best estimate of losses on the customers' accounts receivable balances based on historical experience, current information, and reasonable and supportable forecasts.

The accumulated provision for uncollectible accounts for PECO's customers is estimated based on historical experience, current conditions, and forward-looking risk factors. PECO's customer accounts are written off consistent with approved regulatory requirements. Adjustments to the accumulated provision for uncollectible accounts are primarily recorded to Operating and maintenance expense on PECO's Statement of Income or Regulatory assets and liabilities on PECO's Balance Sheet.

PECO has certain non-current receivables in Other deferred debits and other assets which primarily are with governmental agencies and other high-quality counterparties with no history of default. As such, the accumulated provision for uncollectible accounts related to these receivables is not material. PECO monitors these balances and will record an allowance if there are indicators of a decline in credit quality. See Note 3 — Accounts Receivable for additional information.

Inventories

Inventory is recorded at the lower of weighted average cost or net realizable value. Provisions are recorded for excess and obsolete inventory. Fossil fuel and materials and supplies are generally included in inventory when purchased. Fossil fuel is expensed to Purchased power and fuel expense when used or sold. Materials and supplies generally includes transmission and distribution materials and are expensed to Operating and maintenance or capitalized to Property, plant and equipment, as appropriate, when installed or used.

Property, Plant and Equipment

Property, plant and equipment is recorded at original cost. Original cost includes construction-related direct labor and material costs and indirect construction costs including labor and related costs of departments associated with supporting construction activities. When appropriate, original cost also includes Allowance for Funds Used During Construction (AFUDC) for regulated property. The cost of repairs and maintenance and minor replacements of property, is charged to Operating and maintenance expense as incurred.

Third parties reimburse PECO for all or a portion of expenditures for certain capital projects. Such contributions in aid of construction costs (CIAC) are recorded as a reduction to Property, plant and equipment, net.

Upon retirement, the cost of property, net of salvage, is charged to accumulated depreciation consistent with the composite and group methods of depreciation. Removal costs are capitalized to accumulated depreciation when incurred and recorded to depreciation expense over the life of the new asset constructed consistent with PECO's regulatory recovery method.

Capitalized Software. Certain costs, such as design, coding, and testing incurred during the application development stage of software projects that are internally developed or purchased for operational use are capitalized within Property, plant and equipment. Similar costs incurred for cloud-based solutions treated as service arrangements are capitalized within Property, plant and equipment. Such capitalized amounts are amortized ratably over the expected lives of the projects when they become operational, generally not to exceed five years. Certain other capitalized software costs are being amortized over longer lives based on the expected life or pursuant to prescribed regulatory requirements.

Allowance for Funds Used During Construction (AFUDC). AFUDC is the cost, during the period of construction, of debt and equity funds used to finance construction projects for regulated operations. AFUDC is recorded to construction work in progress and as a non-cash credit to an allowance that is included in interest expense for debt-related funds and other income and deductions for equity-related funds. The rates used for capitalizing AFUDC are computed under a method prescribed by regulatory authorities.

See Note 4 — Property, Plant, and Equipment for additional information.

Depreciation and Amortization

Depreciation is generally recorded over the estimated service lives of property, plant and equipment on a straight-line basis using the group or composite methods of depreciation. The group approach is typically for groups of similar assets that have approximately the same useful lives and the composite approach is used for dissimilar assets that have different lives. Under both methods, a reporting entity depreciates the assets over the average life of the assets in the group. PECO's depreciation expense includes the estimated cost of dismantling and removing plant from service upon retirement, which is consistent with each utility's regulatory recovery method. The estimated service lives for PECO is based on its most recent depreciation studies and historical references. See Note 4 — Property, Plant, and Equipment for further information regarding depreciation.

Amortization of regulatory assets and liabilities are recorded over the recovery or refund period specified in the related legislation or regulatory order or agreement. When the recovery or refund period is less than one year, amortization is recorded to the line item in which the deferred cost or income would have originally been recorded in PECO's Statement of Income. Amortization of PECO's transmission formula rate regulatory asset is recorded to Operating revenues.

Amortization of income tax related regulatory assets and liabilities is generally recorded to Income tax expense (Account 409.1) in PECO's Statement of Income. Except for the regulatory assets and liabilities discussed above, amortization is generally recorded to Depreciation and amortization (Account 403) in PECO's Statement of Income when the recovery period is more than one year.

See Note 2 — Regulatory Matters for additional information regarding the amortization of PECO's regulatory assets and liabilities.

Asset Retirement Obligations (AROs)

PECO estimates and recognizes a liability for their legal obligation to perform asset retirement activities even though the timing and/or methods of settlement may be conditional on future events. PECO updates their AROs either annually or on a rotational basis at least once every three years, based on a risk profile. Circumstances warrant more frequent updates. The updates factor in new cost estimates, credit-adjusted, risk-free rates (CARFR) and escalation rates, and the timing of cash flows. AROs are accreted throughout each year to reflect the time value of money for these present value obligations through an increase to regulatory assets. See Note 5 — Asset Retirement Obligations for additional information.

Guarantees

If necessary, PECO recognizes a liability at the time of issuance, of a guarantee, for the fair value of the obligations it has undertaken. The liability is reduced or eliminated as PECO is released from risk under the guarantee. Depending on the nature of the guarantee, PECO's release from risk may be recognized only upon the expiration or settlement of the guarantee or by a systematic and rational amortization method over the term of the guarantee. See Note 11 — Commitments and Contingencies for additional information.

Asset Impairments

Long-Lived Assets. PECO evaluates the carrying value of its long-lived assets for recoverability whenever events or changes in circumstances indicate that the carrying value of those assets may not be recoverable. Indicators of impairment may include specific regulatory disallowance, abandonment, or plans to dispose of a long-lived asset significantly before the end of its useful life. When the estimated undiscounted future cash flows attributable to the long-lived asset may not be recoverable, the amount of the impairment loss is determined by measuring the excess of the carrying amount of the long-lived asset over its fair value.

Derivative Financial Instruments

Derivatives are recognized on the balance sheet at their fair value unless they qualify for certain exceptions, including normal purchases and normal sales (NPNS). For derivatives that qualify and are designated as cash flow hedges, changes in fair value each period are initially recorded in AOCI and recognized in earnings when the underlying hedged transaction affects earnings. Amounts recognized in earnings are recorded in Interest expense, net on the Statement of Income based on the activity the transaction is economically hedging. Cash inflows and outflows related to derivative instruments designated as cash flow hedges are included as a component of operating, investing, or financing cash flows in the Statement of Cash Flows, depending on the nature of each transaction.

For derivatives intended to serve as economic hedges, which are not designated for hedge accounting, changes in fair value each period are recognized in earnings or as a regulatory asset or liability. Amounts recognized in earnings are recorded in Electric operating revenues, Purchased power and fuel, or Interest expense in the Statement of Income based on the activity the transaction is economically hedging. Changes in fair value are also recorded as a regulatory asset or liability when there is an ability to recover or return the associated costs or benefits in accordance with regulatory requirements. Cash inflows and outflows related to derivative instruments are included as a component of operating, investing, or financing cash flows in the Statement of Cash Flows, depending on the nature of the hedged item. See Note 2 — Regulatory Matters and Note 8 — Derivative Financial Instruments for additional information.

Retirement Benefits

PECO participates in Exelon's defined benefit pension plans and other postretirement plans. The plan obligations and costs of providing benefits under these plans are measured as of December 31. The measurement involves various factors, assumptions and accounting elections. The assumptions are reviewed annually and at any interim remeasurement of the plan obligations. The impact of assumption changes or experiences different from those assumed on pension and other postretirement benefit obligations is recognized over time rather than immediately recognized in the Statement of Income. Gains or losses in excess of the greater of ten percent of the projected benefit obligation or the market related value (MRV) of plan assets are amortized over the expected average remaining service period of plan participants. See Note 7 — Retirement Benefits for additional information.

New Accounting Pronouncements

New Accounting Standards Issued and Not Yet Adopted as of December 31, 2024

The following new authoritative accounting guidance issued by the Financial Accounting Standards Board (FASB) has not yet been adopted and reflected by PECO in their financial statements as of December 31, 2024. Unless otherwise indicated, PECO is currently assessing the impacts such guidance may have (which could be material) in their Balance Sheet, Statement of Income, Statement of Cash Flows and disclosures, as well as the potential to early adopt where applicable. PECO has assessed other FASB issuances of new standards which are not listed below given the current expectation that such standards will not significantly impact PECO's financial reporting.

Improvement to Income Tax Disclosures (Issued December 2023). Provides additional disclosure requirements related to the effective tax rate reconciliation and income taxes paid. Under the revised guidance for the effective tax reconciliations, entities would be required to disclose: (1) eight specific categories in the effective tax rate reconciliation in both percentages and reporting currency amount, (2) additional information for reconciling items over a certain threshold, (3) explanation of individual reconciling items disclosed, and (4) provide a qualitative description of the state and local jurisdictions that contribute to the majority of the state income tax expense. For each annual period presented, the new standard requires disclosure of the year-to-date amount of income taxes paid (net of refunds received) disaggregated by federal, state, and foreign. It also requires additional disaggregated information on income taxes paid (net of refunds received) to an individual jurisdiction equal to or greater than 5% of total income taxes paid (net of refunds received). The standard is effective January 1, 2025, with early adoption permitted.

Disaggregation of Income Statement Expenses (Issued November 2024). Provides additional disclosure requirements related to relevant expense captions of income statement expense line items. The revised guidance requires a new tabular disclosure of disaggregated income statement expenses including a break out of (1) purchases of inventory, (2) employee compensation, (3) depreciation, (4) intangible asset amortization, (5) depreciation, depletion, and amortization recognized as part of oil and gas producing activities included in each relevant expense line item on the income statement. The tabular disaggregation should include certain amounts already required to be disclosed under GAAP elsewhere. Any remaining amounts not separately disaggregated quantitatively should include a qualitative description. Additionally, on an annual basis, the standard requires disclosure of management's definition of selling expenses and the amount of expense. The standard is effective January 1, 2027, with early adoption permitted. PECO is currently assessing the impacts of this standard.

2. Regulatory Matters

The following matters below discuss the status of material regulatory and legislative proceedings of PECO.

Completed Distribution Base Rate Case Proceedings

Jurisdiction	Filing Date	Service	Requested Revenue Requirement Increase	Approved Revenue Requirement Increase	Approved ROE	Approval Date	Rate Effective Date
Pennsylvania	March 28, 2024	Electric ^{(a)(b)}	\$ 464	\$ 354	N/A ^(c)	December 12, 2024	January 1, 2025
		Natural Gas ^(a)	\$ 111	\$ 78			

- (a) PECO's approved annual electric revenue requirement increase of \$304 million is partially offset by a one-time credit of \$64 million in 2025. In addition, the PAPUC approved the recovery of storm damage costs incurred by PECO in January 2024, up to \$23 million, subject to review for reasonableness and prudence in PECO's next distribution rate case.
(b) On December 12, 2024, the PAPUC issued their Opinions and Orders which approved the non-unanimous partial settlements with limited modifications for both the electric and natural gas base rate cases, and denied the Weather Normalization Adjustment requested in the natural gas base rate case.
(c) The PECO electric and natural gas base rate case proceedings were resolved through settlement agreements, which did not specify an approved ROE.

Transmission Formula Rates

PECO's transmission rates are established based on a FERC-approved formula. PECO is required to file an annual update to the FERC-approved formula on or before May 31, with the resulting rates effective on June 1 of the same year. The annual update is based on prior year actual costs and current year projected capital additions, accumulated depreciation, and accumulated deferred income taxes. The update also reconciles any differences between the actual costs and actual revenues for the calendar year (annual reconciliation).

For 2024, the following total increases were included in PECO's electric transmission formula rate updates:

Initial Requested Revenue Requirement Increase	Annual Reconciliation Increase ^(a)	Total Revenue Requirement Increase	Allowed Return on Rate Base ^(b)	Allowed ROE ^(c)
\$ 2	\$ 3	\$ 5	7.45 %	10.35 %

- (a) All rates are effective June 1, 2024 - May 31, 2025, subject to review by interested parties pursuant to review protocols of PECO's tariff.
(b) Represents the weighted average debt and equity return on transmission rate bases. The common equity component of the ratio used to calculate the weighted average debt and equity return on the transmission formula rate is currently capped 55.75%.
(c) The rate of return on common equity includes a 50-basis-point incentive adder for being a member of a Regional Transmission Organization (RTO).

Regulatory Assets and Liabilities

Regulatory assets represent incurred costs that have been deferred because of their probable future recovery from customers through regulated rates. Regulatory liabilities represent the excess recovery of costs or accrued credits that have been deferred because it is probable such amounts will be returned to customers through future regulated rates or represent billings in advance of expenditures for approved regulatory programs.

The following tables provide information about the regulatory assets and liabilities of PECO as of December 31, 2024 and 2023:

Regulatory Assets (Account 182:3)	December 31, 2024	December 31, 2023
Asset retirement obligations	\$ 23	\$ 22
COVID-19	—	11
Deferred income taxes	925	748
Deferred storm costs	23	—
Electric energy and natural gas costs	—	1
Energy efficiency and demand response programs	10	23
MGP remediation costs	18	15
Transmission formula rate annual reconciliations	15	9
Universal service fund charge under-recovery - Electric	19	59
Other	35	32
Total regulatory assets	\$ 1,068	\$ 920
Regulatory Liabilities (Account 254):	December 31, 2024	December 31, 2023
Decommissioning the Regulatory Agreement Units	\$ 247	\$ 278
Electric energy and natural gas costs	81	93
Energy efficiency and demand response programs	1	1
Fiber Refund	16	15
Other	30	19
Total regulatory liabilities	\$ 375	\$ 406

Descriptions of the regulatory assets and liabilities included in the tables above are summarized below, including their recovery and amortization periods.

Line Item	Description	End Date of Remaining Recovery/Refund Period	Return
Asset retirement obligations	Represents future legally required removal costs associated with existing (AROs).	Over the life of the related assets.	Yes, once the removal activities have been performed.
COVID-19	Incremental credit losses and direct costs related to COVID-19 incurred primarily in 2020 at PECO. Direct costs consisted primarily of costs to acquire personal protective equipment, costs for cleaning supplies and services, and costs to hire healthcare professionals to monitor the health of employees.	2024	No
Decommissioning the Regulatory Agreement Units	Represents estimated excess funds at the end of decommissioning the Regulatory Agreement Units. See below regarding Decommissioning the Regulatory Agreement Units for additional information.	Not currently being refunded	No
Deferred income taxes	Represents deferred income taxes that are recoverable or refundable through customer rates, primarily associated with accelerated depreciation, the equity component of AFUDC, and the effects of income tax rate changes, including those resulting from the TCJA.	Amounts are recoverable over the period in which the related deferred income taxes reverse, which is generally based on the expected life of the underlying assets. For TCJA, generally refunded over the remaining depreciable life of the underlying assets, except in certain jurisdictions where the commissions have approved a shorter refund period for certain assets not subject to IRS normalization rules.	No
Deferred storm costs	Represents total incremental storm restoration costs incurred due to major storm events recoverable from customers in Pennsylvania.	\$23 million to be determined in the next distribution rate case filed with the PAPUC.	No
Electric energy and natural gas costs	Represents under (over)-recoveries related to energy and gas supply related costs recoverable (refundable) under approved rate riders.	2025	No
Energy efficiency and demand response programs	Includes under (over)-recoveries of costs incurred related to energy efficiency programs and demand response programs and recoverable costs associated with customer direct load control and energy efficiency and conservation programs that are being recovered from customers.	2025	Yes, on capital investment recovered through this mechanism
Fiber Refund	Represents revenues collected from Constellation Energy Generation (Generation) and Exelon Business Services Company (BSC) for their use of PECO's fiber assets before the end of 2021.	2025	No
MGP remediation costs	Represents environmental remediation costs for Manufactured Gas Plant (MGP) sites.	Over the expected remediation period. See Note 11 - Commitments and Contingencies for additional information.	No
Transmission formula rate annual reconciliations	Represents under (over)-recoveries related to transmission service costs recoverable through the Utility Registrants' FERC formula rates, which are updated annually with rates effective each June 1st.	2026	Yes
Universal service fund charge under-recovery - Electric	Represents under-recovery of electric supply and distribution revenue shortfalls net of base rate recovery related to Universal Service programs, which are designed to provide affordable bills for electric service to low-income, residential customers based on individual household needs.	To be determined in the annual adjustment and reconciliation as approved by the PAPUC.	No

Decommissioning the Regulatory Agreement Units

The regulatory agreements with the PAPUC dictate obligations related to the shortfall or excess of NDT funds necessary for decommissioning the former PECO units in total.

For the former PECO units, given the symmetric settlement provisions that allow for continued recovery of decommissioning costs from PECO customers in the event of a shortfall and the obligation for Constellation Energy Corporation to ultimately return excess funds to PECO customers (on an aggregate basis for all seven units), decommissioning-related activities prior to separation on February 1, 2022 were generally offset in Exelon's Statement of Income with an offsetting adjustment to the regulatory liabilities or regulatory assets and an equal noncurrent affiliate receivable from or payable to Constellation Energy Generation, LLC (formerly Exelon Generation Company, LLC, a subsidiary of Exelon as of December 31, 2021 prior to separation on February 1, 2022) at PECO. Following the separation, decommissioning-related activities result in an adjustment to the Miscellaneous Deferred Debits (Account 186) and an equal adjustment to the regulatory liabilities or regulatory assets at PECO.

3. Accounts Receivable

Accumulated Provision for Uncollectible Accounts

The following tables presents the rolloffward of Accumulated Provision for Uncollectible Accounts on Customer Accounts Receivable (Account 144).

Balance at December 31, 2023
Plus: Current period provision for uncollectible accounts ^(a)
Less: Write-offs ^(b) , net of recoveries ^(c)
Balance at December 31, 2024

Balance at December 31, 2022
Plus: Current period provision for uncollectible accounts
Less: Write-offs, net of recoveries
Balance at December 31, 2023

- (a) The increase is primarily a result of increased aging of receivables.
(b) The decrease is primarily a result of decreased disconnection activities.
(c) Recoveries were not material to PECO.

The following tables present the rollofford of Accumulated Provision for Uncollectible Accounts on Other Accounts Receivable (Account 144).

Balance at December 31, 2023
Plus: Current period provision for uncollectible accounts ^(a)
Less: Write-offs, net of recoveries ^(b)
Balance at December 31, 2024

Balance at December 31, 2022
Plus: Current period provision for uncollectible accounts
Less: Write-offs, net of recoveries
Balance at December 31, 2023

- (a) The increase is primarily a result of increased aging of receivables.
(b) Recoveries were not material to PECO.

Accrued Utility Revenues

PECO accrued \$254 million and \$185 million of unbilled revenues as of December 31, 2024 and 2023, respectively, in Account 173, Accrued Utility Revenues.

Purchase of Customer and Other Accounts Receivable

For the twelve months ended December 31, 2024 and 2023, PECO was required under legislation and regulations in Pennsylvania to purchase certain receivables from alternative retail electric and natural gas suppliers that participated in its consolidated billing. The following table presents the total receivables PECO purchased:

	For the Years Ended December 31,	
	2024	2023
Total receivables purchased	\$ 1,111	\$ 1,099

4. Property, Plant, and Equipment

The following table presents the average service life for each asset category in number of years as of December 31, 2024:

Asset Category	Average Service Life (years)
Electric - transmission and distribution	3 - 70
Gas - transportation and distribution	3 - 70
Common - electric and natural gas	3 - 55
Other property, plant and equipment	50

The following table presents the annual depreciation rates for each asset category:

Asset Category	Average Service Life Percentage	
	2024	2023 ^(a)
Electric - transmission and distribution	2.31 %	2.30 %
Gas - transportation and distribution	1.96 %	1.85 %
Common - electric and natural gas	7.10 %	7.14 %

- (a) The depreciation rates as of December 31, 2023 has been updated from the rate previously disclosed in the 2023 FERC Form No. 1 to include the effect of total capitalized cloud computing costs and the associated amortization expense.

The credits to AFUDC debt and equity were \$48 million and \$46 million for the years ended December 31, 2024 and 2023, respectively.

PECO's undivided ownership interests in jointly owned transmission facilities with non-affiliated utilities as of December 31, 2024 and 2023 were as follows:

Operator	PSEG
PECO's share at December 31, 2024	DE/NJ ^(a)
Plant in service	\$ 69
Accumulated depreciation	38
Construction work in progress	3
PECO's share at December 31, 2023	DE/NJ ^(a)
Plant in service	\$ 67
Accumulated depreciation	38
Construction work in progress	—
(a) PECO owns a 42.55% share in 151.3 miles of 500 kV lines located in New Jersey and in the Salem generating plant substation. PECO also owns a 42.55% share in 2.5 miles of 500 kV lines located over the Delaware River.	
Certain facilities are fully owned by Exelon through its 100% ownership in PECO and other wholly owned subsidiaries. These facilities are operated by Exelon wholly owned subsidiaries. PECO's material undivided ownership interests in Exelon owned facilities as of December 31, 2024 and 2023 were as follows:	
Ownership interest	56 %
PECO's share at December 31, 2024	
Plant in service	\$ 84
Accumulated depreciation	2
Construction work in progress	—
PECO's share at December 31, 2023	
Plant in service	\$ 7
Accumulated depreciation	—
Construction work in progress	70

PECO's undivided ownership interests in jointly owned plants presented in the tables above, are financed with their funds and all operations are accounted for as if such participating interests were wholly owned facilities. PECO's share of direct expenses is included in operating and maintenance expenses on PECO's Statements of Income.

See Note 1 — Significant Accounting Policies for additional information regarding property, plant and equipment policies. See Note 9 — Debt and Credit Agreements for additional information regarding PECO's property, plant and equipment subject to mortgage liens.

5. Asset Retirement Obligations

Asset Retirement Obligations (AROs)

PECO has AROs primarily associated with the abatement and disposal of equipment and buildings contaminated with asbestos and polychlorinated biphenyls. See Note 1—Significant Accounting Policies for additional information on PECO's accounting policy for AROs.

The following table provides a rollofford of the AROs (Account 230) reflected on PECO's Comparative Balance Sheet from December 31, 2022 to December 31, 2024:

AROs at December 31, 2022 (Account 230)	\$ 28
Revisions in estimates of cash flows	(1)
Accretion expense ^(a)	1
Payments	(1)
AROs at December 31, 2023 (Account 230)	27
Revisions in estimates of cash flows	1
Accretion expense ^(a)	1
Payments	(1)
AROs at December 31, 2024 (Account 230)	\$ 28

- (a) The majority of the accretion is recorded as an increase to a regulatory asset due to the associated regulatory treatment.

6. Income Taxes

Components of Income Tax Expense or Benefit

Income tax expense (benefit) from continuing operations is comprised of the following components:

	For the Years Ended December 31,	
	2024	2023
Included in operations:		
Federal		
Current	\$ 5	\$ 21
Deferred	(47)	(41)
State		
Current	—	—
Deferred	(17)	(7)
Total	\$ (59)	\$ (27)

Rate Reconciliation

The effective income tax rate from continuing operations varies from the U.S. Federal statutory rate principally due to the following:

U.S. Federal statutory rate
Decrease (increase) due to:
State income taxes, net of federal income tax benefit
Plant basis differences
Excess deferred tax amortization
Equity in losses of subsidiary companies
Other
Effective income tax rate

For the Years Ended December 31, ^(a)		
2024 ^(b)		2023 ^(b)
	21.0 %	21.0 %
	(2.7)	(1.1)
	(19.8)	(15.7)
	(2.9)	(2.6)
	(7.5)	(6.9)
	(0.2)	0.3
	(12.1)%	(5.0)%

(a) Positive percentages represent income tax expense. Negative percentages represent income tax benefit.
(b) Lower effective tax rate is primarily related to plant basis differences attributable to tax repair deductions.

PECO's income tax expense and effective income tax rate reflect the effects of income taxes associated with certain subsidiary companies that are disregarded entities for Federal income tax purposes and have been accounted for under the equity method of accounting in accordance with the USOA.

PECO's income tax expense and effective income tax rate do not reflect the income taxes associated with ATNP Finance Company (ATNP), a wholly owned subsidiary company. ATNP has also been accounted for under the equity method of accounting under the USOA, however it is a separate company for Federal income tax purposes, and as a result the income tax expense associated with ATNP has been recorded in Account 418.1, Equity in Earnings of Subsidiary Companies, and as such the net income of ATNP has been identified as a reconciling item between the U.S. Federal statutory rate and the effective income tax rate above.

Tax Differences and Carryforwards

The tax effects of temporary differences, which give rise to significant portions of the deferred tax assets (liabilities), as of December 31, 2024 and 2023 are presented below:

Deferred tax liabilities:
Plant basis differences
Deferred pension and postretirement obligation
Regulatory assets and liabilities
Tax loss carryforward, net of valuation allowances
Corporate Alternative Minimum Tax
Other
Deferred income tax liabilities (Accounts 190, 282, and 283)
Unamortized investment tax credits (Account 255)
Total deferred income tax liabilities, net and unamortized investment tax credits

As of December 31,		
2024		2023
\$	(2,446)	\$ (2,264)
	(39)	(36)
	(254)	(208)
	63	47
	166	82
	77	58
	(2,433)	(2,321)
	—	—
\$	(2,433)	\$ (2,321)

The following table provides PECO's carryforwards, which are presented on a post-apportioned basis, as of December 31, 2024. Note, there were no Federal carryforwards.

As of December 31, 2024		
<u>Federal</u>		
Corporate Alternative Minimum Tax credit carryforward ^(a)	\$	166
<u>State</u>		
State net operating losses and other carryforwards		1,711
Deferred losses on state tax attributes (net of federal taxes)		67
Valuation allowance on state tax attributes (net of federal taxes) ^(b)		4
Year in which net operating loss or credit carryforwards will begin to expire		2031

(a) The Corporate Alternative Minimum Tax credit carryforward has an indefinite carryforward period.
(b) For PECO, a valuation allowance has been recorded against certain Pennsylvania net operating losses that are expected to expire before realization.

Tabular Reconciliation of Unrecognized Tax Benefits

The following table presents changes in unrecognized tax benefits for PECO:

Balance at December 31, 2022	\$	9
Change to positions that only affect timing		(6)
Increases based on tax positions related to 2023		1
Balance at December 31, 2023		4
Increases based on tax positions related to 2024		1
Balance at December 31, 2024	\$	5

Recognition of unrecognized tax benefits

As of December 31, 2024 and 2023, PECO does not have any unrecognized tax benefits that, if recognized, would decrease the effective tax rate.

Unrecognized tax benefits for which significant increases or decreases are possible within 12 months after the reporting date

As of December 31, 2024, PECO has no unrecognized tax benefits that could significantly decrease within the 12 months after the reporting date.

Total amounts of interest and penalties recognized

PECO's net interest and penalties receivable (payable) related to tax positions are not material as of December 31, 2024 and 2023.

PECO's interest and penalty expense related to tax positions are not material at both of December 31, 2024 and 2023.

Description of tax years that remain subject to assessment by major jurisdiction

		Open Years
Federal income tax returns		2010-2023
Pennsylvania separate company returns		2021-2023

Other Tax Matters

Corporate Alternative Minimum Tax

On August 16, 2022, the IRA was signed into law and implemented a new corporate alternative minimum tax (CAMT) that imposes a 15.0% tax on modified GAAP net income. Corporations are entitled to a tax credit (minimum tax credit) to the extent the CAMT liability exceeds the regular tax liability. This amount can be carried forward indefinitely and used in future years when regular tax exceeds the CAMT.

Beginning in 2023, based on the existing statute, PECO will be subject to and will report the CAMT on a separate Registrant basis in the Consolidated Statements of Operations and Comprehensive Income and the Consolidated Balance Sheets. The deferred tax asset related to the minimum tax credit carryforward will be realized to the extent PECO's consolidated deferred tax liabilities exceed the minimum tax credit carryforward. PECO's deferred tax liabilities are required to exceed the minimum tax credit carryforward for the foreseeable future and thus no valuation allowance is required.

On September 12, 2024, the U.S. Treasury issued proposed regulations providing further guidance addressing the implementation of CAMT. The proposed regulations are consistent with PECO's prior interpretation and therefore there are no financial statement impacts. PECO will continue to monitor and assess the potential financial statement impacts of final regulations or other guidance when issued.

Long-Term Marginal State Income Tax Rate

Quarterly, Exelon reviews and updates its marginal state income tax rates for changes in state laws and state apportionment. PECO remeasures its existing deferred income tax balances to reflect the changes in marginal rates, which results in either an increase or a decrease to its net deferred income tax liability balances. PECO records corresponding regulatory liabilities or assets to the extent such amounts are probable of settlement or recovery through customer rates and an adjustment to income tax expense for all other amounts.

Pennsylvania Corporate Income Tax Rate Change

On July 8, 2022, Pennsylvania enacted House Bill 1342, which will permanently reduce the corporate income tax rate from 9.99% to 4.99%. The tax rate will be reduced to 8.99% for the 2023 tax year. Starting with the 2024 tax year, the rate is reduced by 0.50% annually until it reaches 4.99% in 2031. As a result of the rate change, in the third quarter of 2022, PECO recorded a one-time decrease to deferred income taxes of \$390 million with a corresponding decrease to the deferred income taxes regulatory asset of \$429 million for the amounts that are expected to be settled through future customer rates and an increase to income tax expense of \$38 million (net of federal taxes). The tax rate decrease is not expected to have a material ongoing impact to PECO's financial statements. PECO did not update its marginal state income tax rates for the years ended December 31, 2024 and 2023.

Allocation of Tax Benefits

PECO is party to an agreement with Exelon and other subsidiaries of Exelon that provides for the allocation of consolidated tax liabilities and benefits (Tax Sharing Agreement). The Tax Sharing Agreement provides that each party is allocated an amount of tax similar to that which would be owed had the party been separately subject to tax. In addition, any net benefit attributable to Exelon is reallocated to PECO and the other Registrants. That allocation is treated as a contribution from Exelon to the party receiving the benefit.

The following table presents the allocation of tax benefits from Exelon under the Tax Sharing Agreement for the years ended December 31, 2024 and 2023.

Allocation of tax benefits from Exelon		
December 31, 2024	\$	7
December 31, 2023		—

Allocation of Income Taxes to Regulated Utilities

In Q2 2024, the IRS issued a series of private letter rulings (PLRs), to another taxpayer, providing guidance with respect to the application of the tax normalization rules to the allocation of consolidated tax benefits among the members of a consolidated group associated with NOLC (Tax Net Operating Loss Carryforward), for ratemaking purposes. The rulings provide that for ratemaking purposes the tax benefit of NOLC should be reflected on a separate company basis not taking into consideration any payments received for the utilization of losses by other affiliates. APLR issued to another taxpayer may not be relied on as precedent.

For PECO, the methodology prescribed by the IRS in these PLRs could not result in a material reduction of the regulatory liability established for Excess Deferred Income Taxes (EDITs) arising from the Tax Cuts and Jobs Act (TCJA) corporate tax rate change that are being amortized and flowed through to customers as well as a reduction in the accumulated deferred income taxes included in rate base for ratemaking purposes. PECO will record the impact, if any, upon receiving its own PLRs from the IRS.

7. Retirement Benefits

Defined Benefit Pension and Other Postretirement Employee Benefits

Exelon sponsors defined benefits pension and OPEB plans.

PECO participates in the following defined benefit pension plans and OPEB plans sponsored by Exelon as of December 31, 2024:

Names of Plans^(a)

Qualified Pension Plans:

Exelon Corporation Retirement Program (ECRP)
Exelon Pension Plan (EPP)
Pepco Holdings LLC Retirement Plan (PHL Retiree)

Non-Qualified Pension Plans:

Exelon Corporation Supplemental Pension Benefit Plan and 2000 Excess Benefit Plan (SPBP)
Exelon Corporation Supplemental Management Retirement Plan (SMRP)
Constellation Energy Group, Inc. Benefits Restoration Plan
Baltimore Gas & Electric Company Manager Benefit Plan

OPEB Plans:

PECO Energy Company Retiree Medical Plan (East)
Exelon Corporation Health Care Program (West)
Exelon Corporation Employees' Life Insurance Plan
Exelon Corporation Health Reimbursement Arrangement Plan
BGE Retiree Medical Plan
Pepco Holdings LLC Welfare Plan for Retirees

(a) Employees generally remain in their legacy benefit plans when transferring between operating companies.

Allocation to PECO

PECO accounts for its participation in Exelon's pension and OPEB plans by applying multi-employer accounting. Components of pension and OPEB costs (benefits) and contributions have been, and will continue to be, allocated to PECO based on both active and retired employee participation for each plan.

The amounts below represent PECO's allocated portion of the pension and OPEB plan costs, which were included in Operating Expenses within PECO's Statements of Income and Utility Plant within PECO's Balance Sheet for the years ended December 31, 2024 and 2023.

	2024	2023
Pension and OPEB	\$ (1)	\$ (14)

Contributions

The following table provide PECO's contributions to the pension and OPEB plans for the years ended December 31, 2024 and 2023.

	2024	2023
Pension	\$ 3	\$ 1
OPEB	1	—

Management considers various factors when making pension funding decisions, including actuarially determined minimum contribution requirements under ERISA, contributions required to avoid benefit restrictions and at-risk status as defined by the Pension Protection Act of 2006 (the Act), management of the pension obligation, and regulatory implications. The Act requires the attainment of certain funding levels to avoid benefit restrictions (such as an inability to pay lump sums or to accrue benefits prospectively), and at-risk status (which triggers higher minimum contribution requirements and participant notification). The projected contributions reflect a funding strategy to make levelized annual contributions with the objective of achieving 100% funded status on an accumulated benefit obligation basis over time. This funding strategy helps minimize volatility of future period required pension contributions. Unlike the qualified pension plans, non-qualified pension plans are not funded, given that they are not subject to statutory minimum contribution requirements.

While OPEB are also not subject to statutory minimum contribution requirements, Exelon does fund certain plans. For Exelon's funded OPEB plans, contributions generally equal accounting costs, however, Exelon's management has historically considered several factors in determining the level of contributions to its OPEB plans, including liabilities management, levels of benefit claims paid and regulatory implications (amounts deemed prudent to meet regulatory expectations and best assure continued rate recovery).

The following table provides PECO's planned contributions to the qualified pension plans, planned benefit payments to non-qualified pension plans, and planned contributions to OPEB plans in 2025.

	Qualified Pension Plans	Non-Qualified Pension Plans	OPEB
2024	\$ 9	1	\$ 1

Defined Contribution Savings Plan

PECO participates in a 401(k) defined contribution savings plans that are sponsored by Exelon. The plan is qualified under applicable sections of the IRC and allows employees to contribute a portion of their pre-tax and/or after-tax income in accordance with specified guidelines. PECO matches a percentage of the employee contribution up to certain limits. The following table presents the employer contributions and employer matching contributions to the savings plans during the years ended December 31, 2024 and 2023.

	2024	2023
Savings Plan Matching Contributions	\$ 15	\$ 15

8. Derivative Financial Instruments

PECO uses derivative instruments to manage commodity price risk and interest rate risk related to ongoing business operations. PECO does not execute derivatives for speculative or proprietary trading purposes.

Authoritative guidance requires that derivative instruments be recognized as either assets or liabilities at fair value, with changes in fair value of the derivative recognized in earnings immediately. Other accounting treatments are available through special election and designation, provided they meet specific, restrictive criteria both at the time of designation and on an ongoing basis. These alternative permissible accounting treatments include NPNS, cash flow hedges, and fair value hedges. For all NPNS derivative instruments, accounts receivable or accounts payable are recorded when derivatives settle and revenue or expense is recognized in earnings as the underlying physical commodity is sold or consumed.

Cash collateral held by PECO must be deposited in an unaffiliated major U.S. commercial bank or foreign bank with a U.S. branch office that meet certain qualifications.

Commodity Price Risk

PECO employs established policies and procedures to manage their risks associated with market fluctuations in commodity prices by entering into physical and financial derivative contracts, which are determined to be non-derivative. PECO procures electric and natural gas supply through a competitive procurement process approved by the PAPUC. PECO's hedging programs are intended to reduce exposure to energy and natural gas price volatility and have no direct earnings impact as the costs are fully recovered from customers through regulatory-approved recovery mechanisms.

The following table provides a summary of PECO's primary derivative hedging instruments, listed by commodity and accounting treatment.

Commodity	Accounting Treatment	Hedging Instrument
Electricity	NPNS	Fixed price contracts for default supply requirements through full requirements contracts.
Natural gas	NPNS	Fixed price contracts to cover about 10% of planned natural gas purchases in support of projected firm sales.

Credit Risk

PECO would be exposed to credit-related losses in the event of non-performance by counterparties on executed derivative instruments. The credit exposure of derivative contracts, before collateral, is represented by the fair value of contracts at the reporting date. PECO has contracts to procure electric and natural gas supply that provide suppliers with a certain amount of

unsecured credit. If the exposure on the supply contract exceeds the amount of unsecured credit, the suppliers may be required to post collateral. The net credit exposure is mitigated primarily by the ability to recover procurement costs through customer rates. As of December 31, 2024 and 2023, PECO's counterparty credit risk with suppliers were not material.

PECO's electric supply procurement contracts do not contain provisions that would require them to post collateral. PECO's natural gas procurement contracts contain provisions that could require PECO to post collateral in the form of cash or credit support, which vary by contract and counterparty, with thresholds contingent upon PECO's credit rating. As of December 31, 2024, PECO was not required to post collateral for any of these agreements. If PECO lost its investment grade credit rating as of December 31, 2024, PECO could have been required to post approximately \$51 million of collateral to its counterparties.

9. Debt and Credit Agreements

Short-Term Borrowings

PECO meets its short-term liquidity requirements primarily through the issuance of commercial paper and borrowings from the Exelon intercompany money pool. PECO may use its credit facilities for general corporate purposes, including meeting short-term funding requirements and the issuance of letters of credit.

Commercial Paper

The following table reflects PECO's commercial paper programs supported by the revolving credit agreements as of December 31, 2024 and 2023:

Credit Facility Size as of December 31,				Outstanding Commercial Paper as of December 31,				Average Interest Rate on Commercial Paper Borrowings as of December 31,			
2024 ^(a)		2023 ^(a)		2024		2023		2024		2023	
\$	600	\$	600	\$	192	\$	165	4.65 %		5.57 %	

(a) Excludes credit facility agreements arranged at minority and community banks. See below for additional information.

In order to maintain its commercial paper program, PECO must have credit facilities in place, at least equal to the amount of its commercial paper program. PECO does not issue commercial paper in an aggregate amount exceeding the available capacity under its credit facility.

As of December 31, 2024, PECO had the following aggregate bank commitments, credit facility borrowings and available capacity under its syndicated revolving credit facility:

Facility Type	Aggregate Bank Commitment ^(a)	Facility Draws	Outstanding Letters of Credit	Available Capacity at December 31, 2024	
				Actual	To Support Additional Commercial Paper
Syndicated Revolver	\$ 600	\$ —	\$ 4	\$ 596	\$ 404

(a) Excludes credit facility agreements arranged at minority and community banks. See below for additional information.

The following table reflects PECO's credit facility agreements arranged at minority and community banks as of December 31, 2024 and 2023. These are excluded from the Maximum Program Size and Aggregate Bank Commitment amounts within the two tables above and the facilities may be used to issue letters of credit.

Aggregate Bank Commitments				Outstanding Letters of Credit			
2024 ^(a)		2023		2024		2023	
\$	40	\$	40	\$ —	\$	1	

(a) This facility was entered into on October 4, 2024 and expires on October 3, 2025.

Revolving Credit Agreements

On August 29, 2024, PECO amended and restated its syndicated revolving credit facility, extending the maturity date to August 29, 2029. The credit agreement has an aggregate bank commitment of \$600 million and an interest rate of Secured Overnight Financing Rate (SOFR) plus 0.900%.

Borrowings under PECO's revolving credit agreements bear interest at a rate based upon either the prime rate or a SOFR-based rate, plus an adder based upon PECO's credit rating. The adders for PECO for the prime based borrowings and SOFR-based borrowings were 0.0 and 90.0, respectively, as of December 31, 2024.

If PECO loses its investment grade rating, the maximum adders for prime rate borrowings and SOFR-based rate borrowings would be 65 basis points and 165 basis points, respectively. The credit agreements also require PECO to pay a facility fee based upon the aggregate commitments. The fee varies depending upon PECO's credit rating. PECO had no outstanding amounts on the revolving credit facilities as of December 31, 2024.

Long-Term Debt

The following table presents the outstanding long-term debt at PECO as of December 31, 2024 and 2023:

	Rates	Maturity Date	December 31,	
			2024	2023
Long-term debt				
First Mortgage Bonds (Accounts 221) ^(a)	2.80% - 5.95%	2025 - 2054	\$ 5,775	\$ 5,200
Total long-term debt			5,775	5,200
Unamortized debt discount and premium, net (Account 225 and 226)			(25)	(24)
Long-term debt			\$ 5,750	\$ 5,176
Long-term debt to financing trusts (Account 223) ^(b)				
Subordinated debentures to PECO Trust III	7.38% - 9.5%	2028	\$ 81	\$ 81
Subordinated debentures to PECO Trust IV	5.75%	2033	103	103
Total long-term debt to financing trusts			\$ 184	\$ 184

(a) Substantially all of PECO's assets are subject to the lien of its mortgage indenture.

(b) Amounts owed to these financing trusts are recorded as Long-term debt to financing trusts within the Balance Sheet.

Long-term debt maturities at PECO in the periods 2025 through 2029 and thereafter are as follows:

Year		
2025	\$	350
2026		—
2027		—
2028		81
2029		—
Thereafter ^(a)		5,528
Total	\$	5,959

(a) Includes \$184 million due to PECO financing trusts.

Debt Covenants

As of December 31, 2024, PECO is in compliance with debt covenants.

10. Fair Value of Financial Assets and Liabilities

PECO measures and classifies fair value measurements in accordance with the hierarchy as defined by GAAP. The hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three levels as follows:

Level 1 — quoted prices (unadjusted) in active markets for identical assets or liabilities that PECO has the ability to liquidate as of the reporting date.

Level 2 — inputs other than quoted prices included within Level 1 that are directly observable for the asset or liability or indirectly observable through corroboration with observable market data.

Level 3 — unobservable inputs, such as internally developed pricing models or third-party valuations for the asset or liability due to little or no market activity for the asset or liability.

Fair Value of Financial Liabilities Recorded at the Carrying Amount

The following table presents the carrying amounts and fair values of PECO's long-term debt and trust preferred securities (long-term debt to financing trusts) as of December 31, 2024 and 2023. PECO has no financial liabilities measured using the Net Asset Value ("NAV") practical expedient.

	December 31, 2024						December 31, 2023					
	Carrying Amount	Level 1		Fair Value		Total	Carrying Amount	Level 1		Fair Value		Total
				Level 2	Level 3					Level 2	Level 3	
Long-Term Debt, (Accounts 221 and 226) ^(a)	\$ 5,750	\$ —	\$ 4,816	\$ —	\$ —	\$ 4,816	\$ 5,176	\$ —	\$ 4,562	\$ —	\$ —	\$ 4,562
Long-Term Debt to Financing Trusts (Account 223)	184	—	—	—	188	188	184	—	—	—	182	182

(a) Includes unamortized debt discount and premium, net, and purchase accounting fair value adjustments which are not fair valued. Refer to Note 9 — Debt and Credit Agreements.

PECO uses the following methods and assumptions to estimate fair value of financial liabilities recorded at carrying cost:

Type	Level	Valuation
<u>Long-term debt, including amounts due within one year</u>		
Taxable Debt Securities	2	The fair value is determined by a valuation model that is based on a conventional discounted cash flow methodology and utilizes assumptions of current market pricing curves. PECO obtains credit spreads based on trades of existing PECO debt securities as well as other issuers in the utility sector with similar credit ratings. The yields are then converted into discount rates of various tenors that are used for discounting the respective cash flows of the same tenor for each bond or note.
<u>Long-Term Debt to Financing Trusts</u>		
Long Term Debt to Financing Trusts	3	Fair value is based on publicly traded securities issued by the financing trusts. Due to low trading volume of these securities and qualitative factors, such as market conditions, investor demand, and circumstances related to each issue, this debt is classified as Level 3.

Recurring Fair Value Measurements

The following table presents assets and liabilities measured and recorded at fair value on PECO's Balance Sheet on a recurring basis and their level within the fair value hierarchy as of December 31, 2024 and 2023. PECO has no financial assets or liabilities measured using the NAV practical expedient:

	Level 1	Level 2	Total
December 31, 2024			
Assets			
Cash equivalents (Accounts 132-134, 136) ^(a)	\$ 29	\$ —	\$ 29
Rabbi trust investments (Account 124)			
Mutual funds	12	—	12
Life insurance contracts	—	22	22
Rabbi trust investments subtotal	12	22	34
Total assets	41	22	63
Liabilities			
Deferred compensation obligation (228.3, 242)	—	(7)	(7)
Total liabilities	—	(7)	(7)
Total net assets	\$ 41	\$ 15	\$ 56
December 31, 2023			
Assets			
Cash equivalents (Accounts 132-134, 136) ^(a)	\$ 9	\$ —	\$ 9
Rabbi trust investments (Account 124)			
Mutual funds	9	—	9
Life insurance contracts	—	18	18
Rabbi trust investments subtotal	9	18	27
Total assets	18	18	36
Liabilities			
Deferred compensation obligation (228.3, 242)	—	(8)	(8)
Total liabilities	—	(8)	(8)
Total net assets	\$ 18	\$ 10	\$ 28

(a) Excludes cash of \$19 million and \$42 million as of December 31, 2024 and 2023.

PECO had no Level 3 assets or liabilities measured at fair value on a recurring basis for the years ended December 31, 2024 and 2023.

Valuation Techniques Used to Determine Fair Value

The following describes the valuation techniques used to measure the fair value of the assets and liabilities shown in the tables above.

Cash Equivalents. Investments with original maturities of three months or less when purchased, including mutual and money market funds, are considered cash equivalents. The fair values are based on observable market prices and, therefore, are included in the recurring fair value measurements hierarchy as Level 1.

Rabbi Trust Investments. The Rabbi trusts were established to hold assets related to deferred compensation plans existing for certain active and retired members of PECO's executive management and directors. The Rabbi trusts' assets are included in investments in PECO's Balance Sheets and consist primarily of money market funds, mutual funds, fixed income securities and life insurance policies. Money market funds and mutual funds are publicly quoted and have been categorized as Level 1 given the clear observability of the prices. The fair values of fixed income securities are based on evaluated prices that reflect observable market information, such as actual trade information or similar securities, adjusted for observable differences and are categorized in Level 2. The life insurance policies are valued using the cash surrender value of the policies, net of loans against those policies, which is provided by a third-party. Certain life insurance policies, which consist primarily of mutual funds that are priced based on observable market data, have been categorized as Level 2 because the life insurance policies can be liquidated at the reporting date for the value of the underlying assets. Life insurance policies that are valued using unobservable inputs have been categorized as Level 3, where the fair value is determined based on the cash surrender value

of the policy, which contains unobservable inputs and assumptions. Because PECO relies on its third-party insurance provider to develop the inputs without adjustment for the valuations of its Level 3 investments, quantitative information about significant unobservable inputs used in valuing these investments is not reasonably available to PECO. Therefore, PECO has not disclosed such inputs.

Deferred Compensation Obligations. PECO's deferred compensation plans allow participants to defer certain cash compensation into a notional investment account. PECO includes such plans in other current and noncurrent liabilities in its Balance Sheet. The value of PECO's deferred compensation obligations is based on the market value of the participants' notional investment accounts. The underlying notional investments are comprised primarily of equities, mutual funds, commingled funds and fixed income securities which are based on directly and indirectly observable market prices. Since the deferred compensation obligations themselves are not exchanged in an active market, they are categorized as Level 2 in the fair value hierarchy.

The value of certain employment agreement obligations (which are included with the Deferred Compensation Obligation in the tables above) are based on a known and certain stream of payments to be made over time and are categorized as Level 2 within the fair value hierarchy.

11. Commitments and Contingencies

Commercial Commitments

PECO's commercial commitments as of December 31, 2024, representing commitments potentially triggered by future events, were as follows:

	Total	Expiration within					
		2025	2026	2027	2028	2029	2030 and beyond
Letters of credit ^(a)	\$ 4	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Surety bonds ^(b)	2	2	—	—	—	—	—
Financing trust guarantees ^(c)	178	—	—	—	78	—	100
Total commercial commitments	\$ 184	\$ 6	\$ —	\$ —	\$ 78	\$ —	\$ 100

(a) PECO maintains non-debt letters of credit to provide credit support for certain transactions as requested by third parties.

(b) Surety bonds-Guarantees issued related to contract and commercial agreements, excluding bid bonds. Historically, payments under the guarantees have not been made and the likelihood of payments being required is remote.

(c) Reflects guarantee PECO securities held by PECO Trust III, and PECO Trust IV.

Leases

PECO's minimum future operating lease payments for operating and office equipment, as of December 31, 2024 were less than \$1 million.

Environmental Remediation Matters

General. PECO's operations have in the past, and may in the future, require substantial expenditures to comply with environmental laws. Additionally, under federal and state environmental laws, PECO is generally liable for the costs of remediating environmental contamination of property now or formerly owned by them and of property contaminated by hazardous substances generated by PECO. PECO owns or leases a number of real estate parcels, including parcels on which its operations or the operations of others may have resulted in contamination by substances that are considered hazardous under environmental laws. In addition, PECO is currently involved in a number of proceedings relating to sites where hazardous substances have been deposited and may be subject to additional proceedings in the future. Unless otherwise disclosed, PECO cannot reasonably estimate whether it will incur significant liabilities for additional investigation and remediation costs at these or additional sites identified by PECO, environmental agencies or others, or whether such costs will be recoverable from third parties, including customers. Additional costs could have a material, unfavorable impact on PECO's financial statements.

Manufactured Gas Plant (MGP) Sites. PECO has identified sites where former Manufactured Gas Plant or gas purification activities have or may have resulted in actual site contamination. For some sites, there are additional potentially responsible parties that may share responsibility for the ultimate remediation of each location. PECO has 6 sites that are currently under some degree of active study and/or remediation. PECO expects the majority of the remediation at these sites to continue through at least 2027.

The historical nature of the MGP and gas purification sites and the fact that many of the sites have been buried and built over, impacts the ability to determine a precise estimate of the ultimate costs prior to initial sampling and determination of the exact scope and method of remedial activity. Management determines its best estimate of remediation costs using all available information at the time of each study, including probabilistic and deterministic modeling for PECO, and the remediation standards currently required by the applicable state environmental agency. Prior to completion of any significant clean up, each site remediation plan is approved by the appropriate state environmental agency.

Pursuant to a PAPUC order, PECO is currently recovering environmental costs for the remediation of former MGP facility sites through customer rates.

In 2024, PECO completed an annual study of its future estimated MGP remediation requirements. The study resulted in an increase of \$4 million to the environmental liability for PECO.

As of December 31, 2024 and 2023, PECO had accrued the following undiscounted amounts for environmental liabilities in Account 228.4, Accumulated Miscellaneous Operating Provisions within its Balance Sheet:

	As of December 31,	
	2024	2023
Total environmental investigation and remediation reserve	\$ 29	\$ 27
Portion of total related to MGP investigation and remediation	28	25

Litigation and Regulatory Matters

Fund Transfer Restrictions. Under applicable law, PECO can pay dividends only from retained, undistributed or current earnings. A significant loss recorded at PECO may limit the dividends that these companies can distribute to Exelon.

PECO has agreed in connection with financings arranged through PEC L.P. and PECO Trust IV that PECO will not declare dividends on any shares of its capital stock in the event that: (1) it exercises its right to extend the interest payment periods on the subordinated debentures, which were issued to PEC L.P. or PECO Trust IV; (2) it defaults on its guarantee of the payment of distributions on the Series D Preferred Securities of PEC L.P. or the preferred trust securities of PECO Trust IV; or (3) an event of default occurs under the Indenture under which the subordinated debentures are issued. No such event has occurred.

General. PECO is involved in various other litigation matters that are being defended and handled in the ordinary course of business. PECO is also from time to time subject to audits and investigations by the FERC and other regulators. The assessment of whether a loss is probable or reasonably possible, and whether the loss or a range of loss is estimable, often involves a series of complex judgments about future events. PECO maintains accruals for such losses that are probable of being incurred and subject to reasonable estimation. Management is sometimes unable to estimate an amount or range of reasonably possible loss, particularly where (1) the damages sought are indeterminate, (2) the proceedings are in the early stages, or (3) the matters involve novel or unsettled legal theories. In such cases, there is considerable uncertainty regarding the timing or ultimate resolution of such matters, including a possible eventual loss.

12. Shareholders' Equity

Common Stock (Account 201) and Preference Securities (Account 204)

As of December 31, 2024 and 2023, PECO's common stock without par value consisted of 500,000,000 shares authorized and 170,478,507 shares outstanding. As of December 31, 2024 and 2023, PECO has 15,000,000 shares of preferred securities authorized, none of which are outstanding.

13. Supplemental Financial Information

Supplemental Statement of Income Information

The following table provides additional information about material items recorded in PECO's Statement of Income for the years ended December 31, 2024 and 2023:

	For the Years Ended December 31,	
	2024	2023
Taxes other than income (Accounts 408.1 and 408.2)		
Utility ^(a)	\$ 179	\$ 166
Property	19	16
Payroll	17	17

(a) PECO utility taxes represent municipal and state utility taxes and gross receipts taxes related to its operating revenues. The offsetting collection of utility taxes from customers is recorded in revenues in PECO's Statement of Income.

Supplemental Cash Flows Information

The following table provides additional information about PECO's Statement of Cash Flows for the years ended December 31, 2024 and 2023:

	For the Years Ended December 31,	
	2024	2023
Cash paid (refunded) during the year		
Interest (net of amount capitalized)	\$ 218	\$ 200
Income taxes (net of refunds)	128	(24)
Non-cash investing activities		
Increase (decrease) in capital expenditures not paid	103	(56)

14. Related Party Transactions

Service Company Costs for Corporate Support

PECO receives a variety of corporate services from Exelon's Business Services Corporation (BSC). PECO had operating and maintenance costs from BSC of \$243 million and \$213 million for the years ended December 31, 2024 and 2023, respectively. PECO had capitalized costs from affiliates of \$112 million and \$120 million as of December 31, 2024 and 2023, respectively.

Current Receivables from/Payables to affiliates

PECO had no amounts in current Receivables from affiliates as of December 31, 2024 and \$2 million in current Receivables from affiliates as of December 31, 2023, primarily from DPL and ACE. The following table presents PECO's current Payables to affiliates:

	As of December 31,	
	2024	2023
BSC	\$ 37	\$ 36
Other	4	3
Total	\$ 41	\$ 39

Borrowings from Exelon intercompany money pool

To provide an additional short-term borrowing option that will generally be more favorable to the borrowing participants than the cost of external financing Exelon operates an intercompany money pool. PECO participates in the Exelon money pool.

Long-term debt to financing trusts

The following table presents PECO's Long-term debt to financing trusts:

	As of December 31,	
	2024	2023
PECO Trust III	\$ 81	\$ 81
PECO Trust IV	103	103
Total	\$ 184	\$ 184

Actual Report Issuance Date	Engagement Name
2023-04-14	2023 Exelon IT Asset Management Certification Enablement Review
2023-07-31	2023 Exelon Interconnection Review
2023-08-04	2023 Exelon Interactions w/ Public Officials (Phase 4B) Review
2023-09-01	2023 Exelon BSC Cost Allocation Review
2023-11-30	2023 Exelon Corrective Action Program Review
2023-12-13	2023 Exelon Architecture Engagement Form Design Review
2023-12-15	2022 TSA Post-Day 1 Separation IT Design Review
2023-12-15	2023 Exelon Utilities Equipment and Facilities Ratings Review
2024-02-05	2024 Exelon Advanced Distribution Management System Implementation Review
2024-02-07	2024 Vendor Spend Partnership: Location Service Review
2024-03-04	2024 Exelon Company Incentives Rapid Risk Assessment
2024-03-21	2024 Exelon Achievers Program Rapid Risk Assessment
2024-03-22	2024 Exelon IT Problem Management Process Review
2024-03-25	2024 Exelon Overtime Rapid Risk Assessment
2024-03-27	2024 Exelon Interactions w/ Public Officials (Phase 4B) Review
2024-03-29	2024 Exelon Data Analytics Platform (DAP) Cloud Migration Rapid Risk Assessment
2024-04-08	2024 Exelon Political Action Committee Review
2024-04-30	2024 Exelon Utilities Geographic Information System (GIS) Rapid Risk Assessment
2024-05-10	2024 One Exelon Review
2024-05-14	2024 Exelon One Mobile Dispatch System Implementation Review
2024-05-22	2024 Exelon Utilities Exeline Tool Adoption Rapid Risk Assessment
2024-06-05	2024 Exelon Identity Governance Administration (IGA) Review - Phase II
2024-06-07	2024 Exelon Customer Information System (CIS) Transformation Review
2024-06-21	2024 Exelon Utilities Paving and Restoration Services Review
2024-06-24	2024 Exelon Utilities Purple Lights Rapid Risk Assessment
2024-06-28	2024 Exelon Corporate Credit Card Expense Review
2024-06-28	2024 Exelon Operational Technology Security Governance Program Effectiveness Review
2024-06-28	2024 Exelon Project Apollo Review - Phase 1
2024-07-17	2024 BSC Cost Allocation Review
2024-07-31	2024 Exelon Delegation of Authority Process Review

2024-09-23	2024 Exelon Sustainability Reporting Review
2024-11-01	2024 Exelon Procurement Review
2024-12-12	2024 Exelon AI Policy Development Rapid Risk Assessment
2024-12-12	2024 Exelon Utilities Gas Leak Management Review
2024-12-18	2024 PECO Affiliated Transactions Review
2025-02-11	2024 WEX Fleet Cards Rapid Risk Assessment
2025-02-19	2025 Exelon Termination Backdating Review
2025-02-26	2025 Exelon Enterprise Risk Management (ERM) Review
2025-03-05	2025 Exelon Personnel Security Review
2025-03-20	2025 Exelon Project Apollo Review (Phase 2)
2025-05-16	2025 Exelon Security Operations Center Review
2025-05-28	2025 Exelon Third Party Risk Review (Phase 1)
2025-06-29	2025 Exelon BSC Cost Allocation Review
2025-07-08	2025 Exelon Buy America Regulations Rapid Risk Assessment
2025-07-22	2025 Project Management Finance Review
2025-07-25	2025 Exelon End User Device Lifecycle Management Process Review
2025-08-28	2025 Exelon Purchasing and Vendor Management Review
2025-12-09	2025 Exelon Secure Access Service Edge (SASE) and Zero Trust Implementation Rapid Risk Assess
2025-12-17	2025 Exelon BOOMI Implementation Review
2025-12-18	2025 Exelon Drone Program Rapid Risk Assessment
2025-12-18	2025 Exelon Unstructured Information Governance Project Rapid Risk Assessment
2025-12-18	2025 Exelon National Institute of Standards & Technology 2.0 Rapid Risk Assessment
2025-12-18	2025 Exelon Gas/Transmission/Distribution Supervisory Control and Data Acquisition (SCADA) U
2025-12-18	2025 Exelon Operational Technology Security Governance Program Rapid Risk Assessment
2025-12-18	2025 Exelon Information Technology Testing and Change Management Rapid Risk Assessment
2025-12-31	2025 Exelon Project Apollo Review (Phase 3)
2026-01-13	2025 Exelon Fleet Management Review

Management's Report on Internal Control Over Financial Reporting

The management of PECO Energy Company (PECO) is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f). Internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

PECO's management conducted an assessment of the effectiveness of PECO's internal control over financial reporting as of December 31, 2024. In making this assessment, management used the criteria in Internal Control—Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based on this assessment, PECO's management concluded that, as of December 31, 2024, PECO's internal control over financial reporting was effective.

February 12, 2025

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Shareholders of PECO Energy Company

Opinion on the Financial Statements

We have audited the consolidated financial statements, including the related notes, of PECO Energy Company and its subsidiaries (the "Company") as listed in the index appearing under Item 15(a)(3)(i), and the financial statement schedule listed in the index appearing under Item 15(a)(3)(ii) (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2024 in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits of these consolidated financial statements in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matters

The critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the audit committee and that (i) relates to accounts or disclosures that are material to the consolidated financial statements and (ii) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Accounting for the Effects of Rate Regulation

As described in Notes 1 and 3 to the consolidated financial statements, the Company applies the authoritative guidance for accounting for certain types of regulation, which requires management to record in the consolidated financial statements the effects of cost-based rate regulation for entities with regulated operations that meet the following criteria, (i) rates are established or approved by a third-party regulator; (ii) rates are designed to recover the entity's cost of providing services or products; and (iii) there is a reasonable expectation that rates designed to recover costs can be charged to and collected from customers. The Company accounts for its regulated operations in accordance with regulatory and legislative guidance from the regulatory authorities having jurisdiction under state public utility laws and the FERC under various Federal laws. Upon updates in material regulatory and legislative proceedings, where applicable, management will record new regulatory assets or liabilities and will assess whether it is probable that its currently recorded regulatory assets and liabilities will be

recovered and settled, respectively, in future rates. As of December 31, 2024, there were \$1.07 billion of regulatory assets and \$375 million of regulatory liabilities.

The principal considerations for our determination that performing procedures relating to the Company's accounting for the effects of rate regulation is a critical audit matter are the high degree of audit effort to assess the impact of regulation on accounting for regulatory assets and liabilities and to evaluate the complex audit evidence related to whether the regulatory assets and liabilities will be recovered and settled.

Addressing the matter involved performing procedures and evaluating audit evidence in connection with forming our overall opinion on the consolidated financial statements. These procedures included testing the effectiveness of controls relating to accounting for regulatory matters and evaluation of new and existing regulatory assets and liabilities. These procedures also included, among others, obtaining the Company's correspondence with regulators, evaluating the reasonableness of management's interpretation of regulatory guidance and proceedings and the related accounting implications, and recalculating regulatory assets and liabilities based on provisions outlined in rate orders and other correspondence with regulators.

/s/ PricewaterhouseCoopers LLP
Philadelphia, Pennsylvania
February 12, 2025

We have served as the Company's auditor since 1932.

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Shareholders of Exelon Corporation

Opinions on the Financial Statements and Internal Control over Financial Reporting

We have audited the consolidated financial statements, including the related notes, as listed in the index appearing under Item 15(a)(1)(i), and the financial statement schedules listed in the index appearing under Item 15(a)(1)(ii), of Exelon Corporation and its subsidiaries (the "Company") (collectively referred to as the "consolidated financial statements"). We also have audited the Company's internal control over financial reporting as of December 31, 2025, based on criteria established in Internal Control - Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2025 in conformity with accounting principles generally accepted in the United States of America. Also in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2025, based on criteria established in Internal Control - Integrated Framework (2013) issued by the COSO.

Basis for Opinions

The Company's management is responsible for these consolidated financial statements, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in Management's Report on Internal Control over Financial Reporting appearing under Item 8. Our responsibility is to express opinions on the Company's consolidated financial statements and on the Company's internal control over financial reporting based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud, and whether effective internal control over financial reporting was maintained in all material respects. Our audits of the consolidated financial statements included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audits also included performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinions.

Definition and Limitations of Internal Control over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Critical Audit Matters

The critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the audit committee and that (i) relates to accounts or disclosures that are material to the consolidated financial statements and (ii) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Accounting for the Effects of Rate Regulation

As described in Notes 1 and 2 to the consolidated financial statements, the Company applies the authoritative guidance for accounting for certain types of regulation, which requires management to record in the consolidated financial statements the effects of cost-based rate regulation for entities with regulated operations that meet the following criteria, (i) rates are established or approved by a third-party regulator; (ii) rates are designed to recover the entity's cost of providing services or products; and (iii) there is a reasonable expectation that rates designed to recover costs can be charged to and collected from customers. The Company accounts for its regulated operations in accordance with regulatory and legislative guidance from the regulatory authorities having jurisdiction under state public utility laws and the FERC under various Federal laws. Upon updates in material regulatory and legislative proceedings, where applicable, management will record new regulatory assets or liabilities and will assess whether it is probable that its currently recorded regulatory assets and liabilities will be recovered and settled, respectively, in future rates. As of December 31, 2025, there were \$10.57 billion of regulatory assets and \$12.14 billion of regulatory liabilities.

The principal considerations for our determination that performing procedures relating to the Company's accounting for the effects of rate regulation is a critical audit matter are the high degree of audit effort to

assess the impact of regulation on accounting for regulatory assets and liabilities and to evaluate the complex audit evidence related to whether the regulatory assets and liabilities will be recovered and settled.

Addressing the matter involved performing procedures and evaluating audit evidence in connection with forming our overall opinion on the consolidated financial statements. These procedures included testing the effectiveness of controls relating to accounting for regulatory matters and evaluation of new and existing regulatory assets and liabilities. These procedures also included, among others, obtaining the Company's correspondence with regulators, evaluating the reasonableness of management's interpretation of regulatory guidance and proceedings and the related accounting implications, and recalculating regulatory assets and liabilities based on provisions outlined in rate orders and other correspondence with regulators.

/s/ PricewaterhouseCoopers LLP
Chicago, Illinois
February 12, 2026

We have served as the Company's auditor since 1932.

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Shareholders of Exelon Corporation

Opinions on the Financial Statements and Internal Control over Financial Reporting

We have audited the consolidated financial statements, including the related notes, of Exelon Corporation and its subsidiaries (the “Company”) as listed in the index appearing under Item 15(a)(1)(i), and the financial statement schedules listed in the index appearing under Item 15(a)(1)(ii), (collectively referred to as the “consolidated financial statements”). We also have audited the Company's internal control over financial reporting as of December 31, 2024, based on criteria established in Internal Control - Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2024 in conformity with accounting principles generally accepted in the United States of America. Also in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2024, based on criteria established in Internal Control - Integrated Framework (2013) issued by the COSO.

Basis for Opinions

The Company's management is responsible for these consolidated financial statements, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in Management's Report on Internal Control Over Financial Reporting appearing under Item 8. Our responsibility is to express opinions on the Company's consolidated financial statements and on the Company's internal control over financial reporting based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud, and whether effective internal control over financial reporting was maintained in all material respects.

Our audits of the consolidated financial statements included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audits also included performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinions.

Definition and Limitations of Internal Control over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Critical Audit Matters

The critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the audit committee and that (i) relates to accounts or disclosures that are material to the consolidated financial statements and (ii) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Accounting for the Effects of Rate Regulation

As described in Notes 1 and 3 to the consolidated financial statements, the Company applies the authoritative guidance for accounting for certain types of regulation, which requires management to record in the consolidated financial statements the effects of cost-based rate regulation for entities with regulated operations that meet the following criteria, (i) rates are established or approved by a third-party regulator; (ii) rates are designed to recover the entity's cost of providing services or products; and (iii) there is a reasonable expectation that rates designed to recover costs can be charged to and collected from customers. The Company accounts for its regulated operations in accordance with regulatory and legislative guidance from the regulatory authorities having jurisdiction under state public utility laws and the FERC under various Federal laws. Upon updates in material regulatory and legislative proceedings, where applicable, management will record new regulatory assets or liabilities and will assess whether it is probable that its currently recorded regulatory assets and liabilities will be recovered and settled, respectively, in future rates. As of December 31, 2024, there were \$10.65 billion of regulatory assets and \$10.61 billion of regulatory liabilities.

The principal considerations for our determination that performing procedures relating to the Company's accounting for the effects of rate regulation is a critical audit matter are the high degree of audit effort to assess the impact of regulation on accounting for regulatory assets and liabilities and to evaluate the complex audit evidence related to whether the regulatory assets and liabilities will be recovered and settled.

Addressing the matter involved performing procedures and evaluating audit evidence in connection with forming our overall opinion on the consolidated financial statements. These procedures included testing the effectiveness of controls relating to accounting for regulatory matters and evaluation of new and existing regulatory assets and liabilities. These procedures also included, among others, obtaining the Company's correspondence with regulators, evaluating the reasonableness of management's interpretation of regulatory guidance and proceedings and the related accounting implications, and recalculating regulatory assets and liabilities based on provisions outlined in rate orders and other correspondence with regulators.

/s/ PricewaterhouseCoopers LLP

Chicago, Illinois

February 12, 2025

We have served as the Company's auditor since 2000.

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Shareholders of Exelon Corporation

Opinions on the Financial Statements and Internal Control over Financial Reporting

We have audited the consolidated financial statements, including the related notes, of Exelon Corporation and its subsidiaries (the “Company”) as listed in the index appearing under Item 15(a)(1)(i), and the financial statement schedules listed in the index appearing under Item 15(a)(1)(ii), (collectively referred to as the “consolidated financial statements”). We also have audited the Company's internal control over financial reporting as of December 31, 2023, based on criteria established in Internal Control - Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2023 in conformity with accounting principles generally accepted in the United States of America. Also in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2023, based on criteria established in Internal Control - Integrated Framework (2013) issued by the COSO.

Basis for Opinions

The Company's management is responsible for these consolidated financial statements, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in Management's Report on Internal Control Over Financial Reporting appearing under Item 8. Our responsibility is to express opinions on the Company's consolidated financial statements and on the Company's internal control over financial reporting based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud, and whether effective internal control over financial reporting was maintained in all material respects.

Our audits of the consolidated financial statements included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audits also included performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinions.

Definition and Limitations of Internal Control over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Critical Audit Matters

The critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the audit committee and that (i) relates to accounts or disclosures that are material to the consolidated financial statements and (ii) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Accounting for the Effects of Rate Regulation

As described in Notes 1 and 3 to the consolidated financial statements, the Company applies the authoritative guidance for accounting for certain types of regulation, which requires management to record in the consolidated financial statements the effects of cost-based rate regulation for entities with regulated operations that meet the following criteria, (i) rates are established or approved by a third-party regulator; (ii) rates are designed to recover the entity's cost of providing services or products; and (iii) there is a reasonable expectation that rates designed to recover costs can be charged to and collected from customers. The Company accounts for its regulated operations in accordance with regulatory and legislative guidance from the regulatory authorities having jurisdiction under state public utility laws and the FERC under various Federal laws. Upon updates in material regulatory and legislative proceedings, where applicable, management will record new regulatory assets or liabilities and will assess whether it is probable that its currently recorded regulatory assets and liabilities will be recovered and settled, respectively, in future rates. As of December 31, 2023, there were \$10.9 billion of regulatory assets and \$10.0 billion of regulatory liabilities.

The principal considerations for our determination that performing procedures relating to the Company's accounting for the effects of rate regulation is a critical audit matter are the high degree of audit effort to assess the impact of regulation on accounting for regulatory assets and liabilities and to evaluate the complex audit evidence related to whether the regulatory assets and liabilities will be recovered and settled.

Addressing the matter involved performing procedures and evaluating audit evidence in connection with forming our overall opinion on the consolidated financial statements. These procedures included testing the effectiveness of controls relating to accounting for regulatory matters and evaluation of new and

existing regulatory assets and liabilities. These procedures also included, among others, obtaining the Company's correspondence with regulators, evaluating the reasonableness of management's interpretation of regulatory guidance and proceedings and the related accounting implications, and recalculating regulatory assets and liabilities based on provisions outlined in rate orders and other correspondence with regulators.

/s/ PricewaterhouseCoopers LLP

Chicago, Illinois

February 21, 2024

We have served as the Company's auditor since 2000.

- Q. II-D-13-Elec Regardless of whether a claim for negative or positive net salvage is made, attach an exhibit showing gross salvage, cost of removal, third party reimbursements, if any, and net salvage for the test year and 4 previous years.
- A. II-D-13-Elec Refer to Attachment II-D-13(a), which shows the 2022-2027 net salvage (cost of removal net of salvage value) that has been, or is expected to be, closed to the Accumulated Reserve. The 2026 and 2027 net salvage amounts are based on a three-year average of experienced net salvage for the years 2023-2025.

PECO Energy Company
Net Salvage
2022-2027

Product Class	depr_group	Values	Year					
			2022	2023	2024	2025	2026	2027
Common	PECO Common 3901 PA	Sum of Cost of Removal	(2,495,369)	(3,246,784)	(3,856,735)	(768,296)	(2,623,938)	(2,623,938)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(2,495,369)	(3,246,784)	(3,856,735)	(768,296)	(2,623,938)	(2,623,938)
	PECO Common 3902 PA	Sum of Cost of Removal	(1,703,984)	(503,634)	(2,774,823)	(2,154,935)	(1,811,130)	(1,811,130)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(1,703,984)	(503,634)	(2,774,823)	(2,154,935)	(1,811,130)	(1,811,130)
	PECO Common 3912 PA	Sum of Cost of Removal	(566,804)	(946,924)	(20,384)	(129,374)	(365,561)	(365,561)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(566,804)	(946,924)	(20,384)	(129,374)	(365,561)	(365,561)
	PECO Common 3913 PA	Sum of Cost of Removal	-	(80,441)	(139,972)	(467,998)	(229,470)	(229,470)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	-	(80,441)	(139,972)	(467,998)	(229,470)	(229,470)
	PECO Common 3921 PA	Sum of Cost of Removal	-	-	-	(235)	(78)	(78)
		Sum of Salvage	8,000	-	-	950	317	317
		Sum of Net Salvage	8,000	-	-	715	238	238
	PECO Common 3922 PA	Sum of Cost of Removal	(4,700)	(2,432)	(29,505)	109,494	25,852	25,852
		Sum of Salvage	911,375	396,070	955,650	645,200	665,640	665,640
		Sum of Net Salvage	906,675	393,638	926,145	754,694	691,492	691,492
	PECO Common 3923 PA	Sum of Cost of Removal	(3,140)	(4,400)	(18,315)	109,122	28,802	28,802
		Sum of Salvage	1,080,185	473,530	537,950	610,406	540,629	540,629
		Sum of Net Salvage	1,077,045	469,130	519,635	719,528	569,431	569,431
	PECO Common 3924 PA	Sum of Cost of Removal	-	-	(430)	137,007	45,526	45,526
		Sum of Salvage	-	-	10,000	16	3,339	3,339
		Sum of Net Salvage	-	-	9,570	137,023	48,864	48,864
	PECO Common 3925 PA	Sum of Cost of Removal	-	-	(1,375)	135,051	44,559	44,559
		Sum of Salvage	800	11,300	12,600	7,082	10,327	10,327
		Sum of Net Salvage	800	11,300	11,225	142,133	54,886	54,886
	PECO Common 3926 PA	Sum of Cost of Removal	(90)	(65)	(315)	135,007	45,109	45,109
		Sum of Salvage	67,200	100	700	3,066	1,289	1,289
		Sum of Net Salvage	67,110	35	385	138,773	46,398	46,398
	PECO Common 3943 PA	Sum of Cost of Removal	(80)	-	(4,575)	-	(1,525)	(1,525)
		Sum of Salvage	16,260	-	14,775	-	4,925	4,925
		Sum of Net Salvage	16,180	-	10,200	-	3,400	3,400
	PECO Common 3970 PA	Sum of Cost of Removal	(173,769)	(1,865)	-	(23,587)	(8,484)	(8,484)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(173,769)	(1,865)	-	(23,587)	(8,484)	(8,484)
	PECO Common 3980 PA	Sum of Cost of Removal	-	-	-	(8,905)	(2,968)	(2,968)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	-	-	-	(8,905)	(2,968)	(2,968)
Common Sum of Cost of Removal			(4,947,936)	(4,786,544)	(6,846,429)	(2,928,947)	(4,853,307)	(4,853,307)
Common Sum of Salvage			2,083,820	881,000	1,531,675	1,266,720	1,226,465	1,226,465
Common Sum of Net Salvage			(2,864,116)	(3,905,544)	(5,314,754)	(1,660,227)	(3,626,842)	(3,626,842)
Electric - Distribution Plant								
	PECO Elec 3640 PA LTIP	Sum of Cost of Removal	(63,933)	(23,415)	(111,684)	(1,725,073)	(620,057)	(620,057)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(63,933)	(23,415)	(111,684)	(1,725,073)	(620,057)	(620,057)
	PECO Elec 3650 PA LTIP	Sum of Cost of Removal	(61,399)	(7,510)	(95,188)	(48,120)	(50,272)	(50,272)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(61,399)	(7,510)	(95,188)	(48,120)	(50,272)	(50,272)
	PECO Elec 3660 PA LTIP	Sum of Cost of Removal	(14,249)	-	-	(9,578)	(3,193)	(3,193)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(14,249)	-	-	(9,578)	(3,193)	(3,193)
	PECO Elec 3670 PA LTIP	Sum of Cost of Removal	(166,673)	(48,207)	-	(23,592)	(23,933)	(23,933)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(166,673)	(48,207)	-	(23,592)	(23,933)	(23,933)
	PECO Elec 3707 SM RES PA	Sum of Cost of Removal	(194,861)	(198,463)	(277,128)	(945,734)	(473,775)	(473,775)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(194,861)	(198,463)	(277,128)	(945,734)	(473,775)	(473,775)
	PECO Electric 3611 PA	Sum of Cost of Removal	(10,530)	(801,321)	(140,245)	(2,057,779)	(999,782)	(999,782)
		Sum of Salvage	-	20,386	-	5,652	8,679	8,679
		Sum of Net Salvage	(10,530)	(780,935)	(140,245)	(2,052,127)	(991,103)	(991,103)
	PECO Electric 3612 PA	Sum of Cost of Removal	(488,471)	(1,024,028)	(423,974)	(1,454,550)	(967,511)	(967,511)
		Sum of Salvage	514	20,493	2,072	26,403	16,323	16,323
		Sum of Net Salvage	(487,958)	(1,003,535)	(421,901)	(1,428,127)	(951,188)	(951,188)
	PECO Electric 3620 PA	Sum of Cost of Removal	(4,036,954)	(4,093,902)	(6,181,768)	(22,784,885)	(11,020,185)	(11,020,185)
		Sum of Salvage	223,306	30,481	211,989	198,347	146,939	146,939
		Sum of Net Salvage	(3,813,648)	(4,063,420)	(5,969,778)	(22,586,538)	(10,873,246)	(10,873,246)
	PECO Electric 3640 PA	Sum of Cost of Removal	(14,599,055)	(13,065,155)	(17,127,996)	(38,917,367)	(23,036,839)	(23,036,839)
		Sum of Salvage	14,865	899	-	1,983	961	961
		Sum of Net Salvage	(14,584,190)	(13,064,256)	(17,127,996)	(38,915,384)	(23,035,878)	(23,035,879)
	PECO Electric 3650 PA	Sum of Cost of Removal	(16,776,883)	(15,369,913)	(20,435,745)	(33,525,253)	(23,110,304)	(23,110,304)
		Sum of Salvage	778,071	685,574	443,728	716,780	615,361	615,361
		Sum of Net Salvage	(15,998,811)	(14,684,338)	(19,992,017)	(32,808,473)	(22,494,943)	(22,494,943)
	PECO Electric 3660 PA	Sum of Cost of Removal	(3,408,373)	(3,965,191)	(3,725,918)	(4,257,697)	(3,982,935)	(3,982,935)
		Sum of Salvage	-	-	-	1,701	567	567
		Sum of Net Salvage	(3,408,373)	(3,965,191)	(3,725,918)	(4,255,995)	(3,982,368)	(3,982,368)
	PECO Electric 3670 PA	Sum of Cost of Removal	(16,603,667)	(22,565,918)	(23,667,967)	(36,460,561)	(27,564,816)	(27,564,816)
		Sum of Salvage	729,751	684,520	443,728	728,052	618,767	618,767
		Sum of Net Salvage	(15,873,916)	(21,881,399)	(23,224,238)	(35,732,509)	(26,946,049)	(26,946,049)
	PECO Electric 3680 PA	Sum of Cost of Removal	(524,312)	(1,852,210)	(3,096,661)	(6,831,124)	(3,926,665)	(3,926,665)
		Sum of Salvage	3,335	-	-	-	-	-
		Sum of Net Salvage	(520,978)	(1,852,210)	(3,096,661)	(6,831,124)	(3,926,665)	(3,926,665)
	PECO Electric 3691 PA	Sum of Cost of Removal	(546,681)	(432,177)	(494,666)	(557,281)	(494,708)	(494,708)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(546,681)	(432,177)	(494,666)	(557,281)	(494,708)	(494,708)
	PECO Electric 3692 PA	Sum of Cost of Removal	(165,442)	(249,383)	(306,922)	(253,391)	(269,899)	(269,899)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(165,442)	(249,383)	(306,922)	(253,391)	(269,899)	(269,899)
	PECO Electric 3730 PA	Sum of Cost of Removal	(20,129)	(64,048)	(15,900)	(6,223)	(29,390)	(29,390)
		Sum of Salvage	55,697	2,407	31,974	14,884	16,422	16,422
		Sum of Net Salvage	35,568	(61,641)	16,074	8,661	(12,969)	(12,969)
	PECO Electric 3731 PA	Sum of Cost of Removal	(8,409)	(5,970)	(5,529)	(3,586)	(5,029)	(5,029)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(8,409)	(5,970)	(5,529)	(3,586)	(5,029)	(5,029)
	PECO Electric 3732 PA	Sum of Cost of Removal	(110,695)	(107,140)	(106,803)	(84,191)	(99,378)	(99,378)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	(110,695)	(107,140)	(106,803)	(84,191)	(99,378)	(99,378)
	PECO Elec 363.3 PA-D	Sum of Cost of Removal	-	-	-	(298,045)	(99,348)	(99,348)
		Sum of Salvage	-	-	-	3,581	1,194	1,194
		Sum of Net Salvage	-	-	-	(294,465)	(98,155)	(98,155)
	PECO Elec 363.31 SM Comm	Sum of Cost of Removal	-	-	-	(70,772)	(23,591)	(23,591)
		Sum of Salvage	-	-	-	-	-	-
		Sum of Net Salvage	-	-	-	(70,772)	(23,591)	(23,591)
Electric - Distribution Plant Sum of Cost of Removal			(57,800,717)	(63,873,952)	(76,214,094)	(150,316,784)	(96,801,610)	(96,801,610)
Electric - Distribution Plant Sum of Salvage			1,805,538	1,444,760	1,133,492	1,697,383	1,425,211	1,425,211
Electric - Distribution Plant Sum of Net Salvage			(55,995,179)	(62,429,192)	(75,080,602)	(148,619,401)	(95,376,398)	(95,376,398)

Electric - General Plant	PECO Elec 3979 SM Comm E	Sum of Cost of Removal	(448,691)	(150,024)		(50,008)	(50,008)
		Sum of Salvage	-	-		-	-
		Sum of Net Salvage	(448,691)	(150,024)		(50,008)	(50,008)
	PECO Electric 3901 PA	Sum of Cost of Removal		(87,450)	(26,372)	(154,368)	(89,397)
		Sum of Salvage		-	-	-	-
		Sum of Net Salvage		(87,450)	(26,372)	(154,368)	(89,397)
	PECO Electric 3902 PA	Sum of Cost of Removal			(193,332)	(36,131)	(76,488)
		Sum of Salvage		-	-	-	-
		Sum of Net Salvage			(193,332)	(36,131)	(76,488)
	PECO Electric 3912 PA	Sum of Cost of Removal				(305)	(102)
		Sum of Salvage		-	-	-	-
		Sum of Net Salvage				(305)	(102)
	PECO Electric 3913 PA	Sum of Cost of Removal	(111,928)		(68,056)		(22,685)
		Sum of Salvage	-	-	-	-	-
		Sum of Net Salvage	(111,928)		(68,056)		(22,685)
	PECO Electric 3940 PA	Sum of Cost of Removal			(41,527)	(82,803)	(41,443)
		Sum of Salvage		-	-	-	-
		Sum of Net Salvage			(41,527)	(82,803)	(41,443)
	PECO Electric 3970 PA	Sum of Cost of Removal	(43,192)	(566,671)	(122,932)		(229,868)
		Sum of Salvage		-	68		23
		Sum of Net Salvage	(43,192)	(566,671)	(122,864)		(229,845)
	PECO Electric 3980 PA	Sum of Cost of Removal	(254,725)		(58,261)	(618,908)	(225,723)
		Sum of Salvage	-	-	-	-	-
		Sum of Net Salvage	(254,725)		(58,261)	(618,908)	(225,723)
	PECO Elec 397.3 PA-Gen	Sum of Cost of Removal				(34,802)	(16,625)
		Sum of Salvage		-	-	-	-
		Sum of Net Salvage				(34,802)	(16,625)
	PECO Elec 397.31 SM Comm	Sum of Cost of Removal				(107,605)	(35,868)
		Sum of Salvage		-	-	-	-
		Sum of Net Salvage				(107,605)	(35,868)
Electric - General Plant Sum of Cost of Removal			(858,536)	(804,146)	(510,480)	(1,049,993)	(788,206)
Electric - General Plant Sum of Salvage					68		23
Electric - General Plant Sum of Net Salvage			(858,536)	(804,146)	(510,412)	(1,049,993)	(788,184)
Electric - Transmission Plant	PECO Electric 3521 PA	Sum of Cost of Removal		(138,611)		(7,427,899)	(2,522,170)
		Sum of Salvage		7,263		-	2,421
		Sum of Net Salvage		(131,348)		(7,427,899)	(2,519,749)
	PECO Electric 3522 PA	Sum of Cost of Removal	(52,094)	(132,065)		(856,654)	(329,573)
		Sum of Salvage	804	-		24,898	8,299
		Sum of Net Salvage	(51,290)	(132,065)		(831,756)	(321,274)
	PECO Electric 3523 PA	Sum of Cost of Removal		(45,246)		(118,425)	(54,557)
		Sum of Salvage		525		6,651	2,995
		Sum of Net Salvage		(44,721)		(109,964)	(51,562)
	PECO Electric 3530 PA	Sum of Cost of Removal	(2,709,454)	(2,221,399)	(1,725,823)	(4,981,953)	(2,976,391)
		Sum of Salvage	81,118	30,858	6,742	21,502	19,700
		Sum of Net Salvage	(2,628,335)	(2,190,541)	(1,719,081)	(4,960,451)	(2,956,691)
	PECO Electric 3540 PA	Sum of Cost of Removal	(344,533)	(190,322)	(101,656)	(1,947,671)	(746,550)
		Sum of Salvage	5,013	-		149,767	49,922
		Sum of Net Salvage	(339,519)	(190,322)	(101,656)	(1,797,904)	(696,627)
	PECO Electric 3550 PA	Sum of Cost of Removal	(1,730)			(19,439)	(6,480)
		Sum of Salvage	482	-		(351)	(117)
		Sum of Net Salvage	(1,249)			(19,790)	(6,597)
	PECO Electric 3560 NJ	Sum of Cost of Removal		(540,805)	(876,503)	(1,780,856)	(1,066,055)
		Sum of Salvage		-	-	-	-
		Sum of Net Salvage		(540,805)	(876,503)	(1,780,856)	(1,066,055)
	PECO Electric 3560 PA	Sum of Cost of Removal	(231,919)	(1,304)	(777,824)	(1,360,694)	(713,274)
		Sum of Salvage	5,964	-		46,030	15,343
		Sum of Net Salvage	(225,955)	(1,304)	(777,824)	(1,314,663)	(697,930)
	PECO Electric 3570 PA	Sum of Cost of Removal		(6,746)	(112,016)		(39,587)
		Sum of Salvage		-	901		300
		Sum of Net Salvage		(6,746)	(111,115)		(39,287)
	PECO Electric 3580 PA	Sum of Cost of Removal	(919)	(1,017,634)	(1,137,607)	(247,106)	(800,783)
		Sum of Salvage	-	-	2,735		5,522
		Sum of Net Salvage	(919)	(1,017,634)	(1,134,873)	(239,276)	(797,261)
	PECO Electric 3590 PA	Sum of Cost of Removal	(13,324)				-
		Sum of Salvage	-	-	-	-	-
		Sum of Net Salvage	(13,324)				-
	PECO Elec 351.3 PA-T	Sum of Cost of Removal				(44,279)	(14,760)
		Sum of Salvage		-	-	-	-
		Sum of Net Salvage				(44,279)	(14,760)
Electric - Transmission Plant Sum of Cost of Removal			(3,353,972)	(4,294,133)	(4,731,428)	(18,784,975)	(9,270,179)
Electric - Transmission Plant Sum of Salvage			93,380	38,646	10,377	258,136	102,386
Electric - Transmission Plant Sum of Net Salvage			(3,260,592)	(4,255,487)	(4,721,051)	(18,526,839)	(9,167,793)
Non-utility	PECO Electric 1211 PA	Sum of Cost of Removal				(336)	(168)
		Sum of Salvage	57,141		1,593,256	2,275,721	1,934,489
		Sum of Net Salvage	57,141		1,593,256	2,275,385	1,934,320
	PECO Electric 1212 PA	Sum of Cost of Removal					
		Sum of Salvage			68,496	20,100	44,298
		Sum of Net Salvage			68,496	20,100	44,298
	PECO Non Utility 1214 PA	Sum of Cost of Removal		(88,598)			(88,598)
		Sum of Salvage		-	-	-	-
		Sum of Net Salvage		(88,598)			(88,598)
Non-utility Sum of Cost of Removal						(336)	(88,766)
Non-utility Sum of Salvage			57,141		1,661,752	2,295,821	1,976,786
Non-utility Sum of Net Salvage			57,141	(88,598)	1,661,752	2,295,485	1,890,020
Total Sum of Cost of Removal			(66,961,161)	(73,847,372)	(88,302,431)	(173,079,035)	(111,802,068)
Total Sum of Salvage			4,039,880	2,364,405	4,337,363	5,518,060	4,732,872
Total Sum of Net Salvage			(62,921,281)	(71,482,967)	(83,965,068)	(167,560,975)	(107,069,196)

- Q. II-D-14-Elec State the amount of debt interest utilized for test year income tax calculations, including the amount so utilized which has been allocated from the debt interest of an affiliate, and provide details of debt interest allocation computations.
- A. II-D-14-Elec Refer to Schedule D-18, line 7, of Exhibits MJT-1 and MJT-2 for the fully projected future test year and future test year, respectively, and PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska. The Company has not included any debt interest of an affiliate in its interest synchronization calculation.

- Q. II-D-15-Elec Provide a schedule for the test year of Federal and Pennsylvania taxes other than income taxes, per books, pro forma at present rates, and pro forma at proposed rates, including the following tax categories:
- a. Social security
 - b. Unemployment
 - c. Capital stock
 - d. Public utility
 - e. P.U.C. assessment
 - f. Other property taxes
 - g. Any other appropriate categories
- A. II-D-15-Elec Refer to Exhibit MJT-1, Schedule D-16 for FPFTY budget amounts, pro forma at present rates and pro forma at proposed rates. Refer to Exhibit MJT-2, Schedule D-16 for FTY budget amounts, pro forma at present rates and pro forma at proposed rates.

- Q. II-D-16-Elec Submit a schedule showing the adjustments from taxable net income per books to taxable net income pro forma under existing rates and pro forma under proposed rates, together with an explanation of all normalizing adjustments. Submit detailed calculations supporting taxable income before State and Federal income taxes where the income tax is subject to allocation due to operations in another state or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.
- A. II-D-16-Elec Refer to Schedule D-18 of Exhibits MJT-1 and MJT-2 for the fully projected future test year (FPFTY) and the future test year (FTY), respectively, and PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska.

- Q. II-D-17-Elec Submit a schedule showing for the last 5 years the income tax refunds, plus interest - net of taxes, received from the Federal government due to prior years' claims.
- A. II-D-17-Elec The Company did not receive any federal income tax refunds in the last five years.

- Q. II-D-18-Elec Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits, reserves and associated reversals on liberalized depreciation.
- A. II-D-18-Elec Refer to Attachment II-D-18(a).

PECO Energy Company
Prepaid and Deferred Taxes
12 Months Ended December 31, 2025
(Thousand \$)

Electric

Accumulated Deferred Income Taxes (Account 190)

Accrued Benefits	1,853
Accrued Employee Bonus	11,881
Accrued Employee Vacation	3,415
Accrued Sales and Use Taxes	218
Accrued Severance	118
Accrued Vegetation Management	9,781
Accrued Workers Compensation	13,586
Allowance for Doubtful Accounts (Bad Debt)	33,729
Corporate Alternative Minimum Tax Credit Carry-Forward	223,138
Customer Advances for Construction	3,049
Deferred Compensation	1,717
Deferred Investment Tax Credit	71
Deferred Revenue	356
Environmental Cleanup Costs	5,179
Obsolete Materials	1,058
Other 190	(39)
Other Accrued Expenses	701
Other Unearned Revenue - Deferred Rents	206
Pennsylvania Net Operating Losses, net of Federal	56,207
Post Retirement Benefits	62,581
Rabbi Trust	(150)
Unbilled Revenue	2,792

Total Account 190 **431,448**

Accumulated Deferred Income Taxes (Accounts 282)

Liberalized Depreciation	(1,921,793)

Total Account 282 **(1,921,793)**

Accumulated Deferred Income Taxes (Accounts 283)

Accrued Holiday Pay	(287)
Accrued State Income Tax Receivable	(2,412)
AEC Receivable	(13,841)
Cloud Computing	(5,386)
FAS 109 Regulatory Asset	(168,943)
Loss on Reacquired Debt	(138)
Pension Expense Provision	(97,991)
Regulatory Asset (ARO)	(4,311)
Regulatory Asset (Covid)	167
Regulatory Asset (DSP)	(276)
Regulatory Asset (Electric Rate Case Costs)	(35)
Regulatory Asset (Other)	(25,921)

Total Account 283 **(319,375)**

Total Accounts 190, 282, and 283 **(1,809,720)**

Q. II-D-19-Elec Explain how the Federal corporate graduated tax rates have been reflected for rate case purposes. If the Pennsylvania jurisdictional utility is part of a multi-corporate system, explain how the tax savings are allocated to each member of the system.

A. II-D-19-Elec PECO joins with its parent Exelon Corporation (“Exelon”) and other subsidiaries of Exelon in filing a consolidated federal income tax return. The Tax Cuts and Jobs Act, enacted on December 22, 2017, eliminated graduated corporate tax rates. Effective January 1, 2018, the Tax Cuts and Jobs Act established a flat 21% corporate tax rate. Therefore, there are no tax savings from graduated federal corporate income taxes to be reflected by PECO for rate-making purposes.

- Q. II-D-20-Elec Explain the treatment given to costs of removal in the income tax calculation and the basis for such treatment.
- A. II-D-20-Elec The Company includes the cost of removal in the income tax calculation in accordance with Revenue Ruling 2000-7 of the Internal Revenue Service. Costs of removal are treated as a deductible tax expense when incurred and need not be capitalized as part of the cost of the replacement asset under Section 263 or 263A of the Internal Revenue Code.

- Q. II-D-21-Elec Show income tax loss/gain carryovers from previous years. Show loss/gain carryovers by years of origin and amounts remaining by years at the beginning of the test year.
- A. II-D-21-Elec Tax loss carryovers are not currently included in rate base. Also, utilization of tax loss carryovers or generation of a tax loss within the test year, future test year and fully projected future test year will not impact the calculation of the Company's tax expense.

- Q. II-D-22-Elec State whether the company eliminates tax savings by the payment of actual interest on construction work in progress not in rate base claim. If response is affirmative:
- a. Set forth amount of construction claimed in this tax savings reduction and explain the basis for this amount.
 - b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculations.
 - c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
 - d. Provide details of calculation to determine tax savings reduction, and state whether State taxes are increased to reflect the construction interest elimination.
- A. II-D-22-Elec The Company does not eliminate tax savings by the payment of actual interest on construction work in progress not in the rate base claim.

Q. II-D-23-Elec

Under section 1552 of the Internal Revenue Code (26 U.S.C.A. § 1552) and 26 CFR 1.1552-1 (1983), if applicable, a parent company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the Federal government (if this interrogatory is not applicable, so state):

- a. State what option has been chosen by the group.
- b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return for the test year and the most recent 3 years for which data is available.
- c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
- d. Provide the most recent annual income tax return for the group.
- e. Provide details of the amount of the net operating losses of any member allocated to the income tax returns of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.
- f. Provide details of the amount of net negative income taxes, after all tax credits are accounted for, of any member allocated to the income tax return of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.

A. II-D-23-Elec

- a. Exelon Corporation ("Exelon") and its subsidiaries file a consolidated federal U.S. Corporation Income Tax Return. Exelon is the common parent of the Affiliated Group under Section

1504(a) of the Internal Revenue Code (“IRC”). An entity is considered a subsidiary for purposes of the Exelon Tax Sharing Agreement if one or more of the following requirements are met:

- The entity is a member of the Affiliated Group under IRC § 1504(a);
- The entity’s income is reported directly on Exelon’s consolidated return and the entity is required to produce financial statements under the authority of the Securities and Exchange Commission; or
- The entity’s income is reported directly on Exelon’s return, and the equity is regulated for ratemaking purposes by FERC and/or one or more state regulatory commissions.

Taxpayers may elect a tax allocation method under IRC § 1552. Exelon has elected the Separate Return Method pursuant to IRC § 1552(a)(2) and Treasury Regulations § 1.1552-1(a)(2). Under the Separate Return Method, the group’s consolidated tax liability is allocated based on the ratio of each member’s separate return liability. Exelon also made an elective modification that allows members to compensate others within that consolidated group for use of Exelon’s losses and credits.

PECO meets the requirements promulgated by IRC § 1504(a) and therefore is a party to Exelon’s Tax Sharing Agreement. Under the Separate Return Method, PECO pays taxes attributable to PECO’s taxable income calculated on a standalone basis including any taxable loss carry-forwards. PECO is paid for its taxable losses or other tax attributes (e.g., tax credits) to the extent the taxable loss can reduce PECO’s standalone taxable income or can be utilized in the consolidated return to offset the taxable income of another subsidiary. Generally, under this methodology, PECO utilizes federal net operating losses and tax credits sooner than PECO otherwise would on a standalone basis because of taxable income elsewhere in the Exelon consolidated group.

- b. Confidential Attachments II-D-23(b.1), II-D-23(b.2), and II-D-23(b.3) detail the tax liability allocated to each of the participating members in the consolidated federal income tax return for 2022, 2023 and 2024 respectively.

- c. Refer to the Company's response to Subpart b.
- d. The most recent Federal income tax return filed by the consolidated group is for tax year 2024. The complete tax return contains over 1,000 pages. Confidential Attachment II-D-23(d) contains pages 1-6 of the Federal Form 1120. Access to the complete federal income tax returns shall be provided upon request.
- e. The details of members with net operating losses are shown on Confidential Attachments II-D-23(b.1), II-D-23(b.2), and II-D-23(b.3) in the column entitled "Taxable Income." Net operating losses are expressed as negative numbers in the attachments.
- f. The details of members with negative income taxes, after all tax credits, are shown on Confidential Attachments II-D-23(b.1), II-D-23(b.2), and II-D-23(b.3) in the column entitled "Final Tax Sharing." Negative income taxes after credits are expressed as negative numbers in the attachments.

**THE ATTACHMENTS ARE CONFIDENTIAL AND ARE
SUBMITTED ONLY IN THE NON-PUBLIC VERSION OF THIS
RESPONSE FILED WITH THE COMMISSION.**

Q. II-D-24-Elec Provide detailed computations by vintage year showing State and Federal deferred income taxes resulting from the use of accelerated tax depreciation associated with post-1969 public utility property, ADR rates, and accelerated tax depreciation associated with post-1980 public utility property under the Accelerated Cost Recovery System (ACRS).

A. II-D-24-Elec The Company's tax records do not separately identify property installed prior to 1970 and property installed subsequent to 1969.

- Q. II-D-25-Elec Submit a schedule showing a breakdown of accumulated and unamortized investment tax credits, by vintage year and percentage rate, together with calculations supporting the amortized amount claimed as a reduction to pro forma income taxes. Provide details of methods used to write-off the unamortized balances.
- A. II-D-25-Elec Prior years' deferred investment tax credits ("ITCs") are recognized in income ratably over the remaining life of the related property as used for depreciation for financial accounting purposes. In addition, please refer to Attachment II-D-25(a).

PECO ENERGY COMPANY

YEAR OF REPORT: December 31, 2027

		Deferred for Year		Allocations to Current Year's Income					Average Period of Allocation to Income (i)
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Account No. (c) Amount (d)	Account No. (e) Amount (f)	Adjustments (g)	Balance at End of Year (h)			
1	Electric Utility								
2	6.5%	\$ 267,563	\$ -	411.4	\$ 14,737	\$ -	\$ 252,826	37 yrs	
3	10%	\$ 10	\$ -	411.4	\$ -	\$ -	10	37 yrs	
4	TOTAL Electric	\$ 267,573	\$ -		\$ 14,737	\$ -	\$ 252,836		
5					A				
6	Common Utility								
7	4%	\$ -	\$ -	411.4	\$ -	\$ -	-	37 yrs	
8	10%	\$ -	\$ -	411.4	\$ -	\$ -	-	37 yrs	
9	TOTAL COMMON	\$ -	\$ -		\$ -	\$ -	-		
10									
11	TOTAL ACCUM DEF'D ITC	\$ 267,573	\$ -		\$ 14,737	\$ -	\$ 252,836		

Allocation of Common Utility	Electric - D*	Electric - T*	Gas *	Total
Amortized 4%	\$ -	\$ -	\$ -	\$ -
Amortized 10%	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ A	\$ B	\$ C	\$ -

*Common allocated based on plant ratio 63.607% Electric Distribution, 13.373% Electric Transmission, and 23.020% Gas Distribution.

Electric and Gas Total Activity	
ITC - Electric (D)	ΣAs = \$ 14,737
ITC - Electric (T)	ΣBs = \$ -
ITC - Gas	ΣCs = \$ -
	<u>\$ 14,737</u>

PECO ENERGY COMPANY
YEAR OF REPORT: December 31, 2026

Line No.	Account Subdivisions (a)	Deferred for Year		Allocations to Current Year's Income			Balance at End of Year (h)	Average Period of Allocation to Income (i)
		Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	Adjustments (g)		
1	Electric Utility							
2	6.5%	\$ 282,300	\$ -	411.4	\$ 14,737	\$ -	\$ 267,563	37 yrs
3	10%	\$ 10	\$ -	411.4	\$ -	\$ -	\$ 10	37 yrs
4	TOTAL Electric	\$ 282,310	\$ -		\$ 14,737	\$ -	\$ 267,573	
5					A			
6	Common Utility							
7	4%	\$ -	\$ -	411.4	\$ -	\$ -	\$ -	37 yrs
8	10%	\$ -	\$ -	411.4	\$ -	\$ -	\$ -	37 yrs
9	TOTAL COMMON	\$ -	\$ -		\$ -	\$ -	\$ -	
10								
11	TOTAL ACCUM DEF'D ITC	\$ 282,310	\$ -		\$ 14,737	\$ -	\$ 267,573	

Allocation of Common Utility	Electric - D*	Electric - T*	Gas *	Total
Amortized 4%	\$ -	\$ -	\$ -	\$ -
Amortized 10%	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ A	\$ B	\$ C	\$ -

*Common allocated based on plant ratio 63.607% Electric Distribution, 13.373% Electric Transmission, and 23.020% Gas Distribution.

Electric and Gas Total Activity	
ITC - Electric (D)	ΣAs = \$ 14,737
ITC - Electric (T)	ΣBs = \$ -
ITC - Gas	ΣCs = \$ -
	\$ 14,737

PECO ENERGY COMPANY
YEAR OF REPORT: December 31, 2025

Line No.	Account Subdivisions (a)	Deferred for Year		Allocations to Current Year's Income			Balance at End of Year (h)	Average Period of Allocation to Income (i)
		Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	Adjustments (g)		
1	Electric Utility							
2	6.5%	\$ 297,037	\$ -	411.4	\$ 14,737	\$ -	\$ 282,300	37 yrs
3	10%	\$ 10	\$ -	411.4	\$ -	\$ -	\$ 10	37 yrs
4	TOTAL Electric	\$ 297,047	\$ -		\$ 14,737	\$ -	\$ 282,310	
5					A			
6	Common Utility							
7	4%	\$ -	\$ -	411.4	\$ -	\$ -	\$ -	37 yrs
8	10%	\$ -	\$ -	411.4	\$ -	\$ -	\$ -	37 yrs
9	TOTAL COMMON	\$ -	\$ -		\$ -	\$ -	\$ -	
10								
11	TOTAL ACCUM DEF'D ITC	\$ 297,047	\$ -		\$ 14,737	\$ -	\$ 282,310	

Allocation of Common Utility	Electric - D*	Electric - T*	Gas *	Total
Amortized 4%	\$ -	\$ -	\$ -	\$ -
Amortized 10%	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ A	\$ B	\$ C	\$ -

*Common allocated based on plant ratio 64.210% Electric Distribution, 13.500% Electric Transmission, and 22.290% Gas Distribution.

Electric and Gas Total Activity	
ITC - Electric (D)	ΣAs = \$ 14,737
ITC - Electric (T)	ΣBs = \$ -
ITC - Gas	ΣCs = \$ -
	\$ 14,737

- Q. II-D-26-Elec Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not otherwise specifically explained and supported in the statement of operating income.
- A. II-D-26-Elec Not applicable. The Company is not claiming any additional items not discussed, explained, and supported in the statements of operating income contained in Exhibits MJT-1 and MJT-2 and described in PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska.

- Q. II-D-27-Elec If the utility's operations include non-jurisdictional activities, provide a schedule which demonstrates the manner in which rate base and operating income date have been adjusted to develop the jurisdictional test year claim.
- A. II-D-27-Elec Refer to Exhibits MJT-1 and MJT-2 and PECO Statement No. 4, the Direct Testimony of Michael J. Trzaska. The manner in which non-jurisdictional amounts were calculated is discussed by Mr. Trzaska. For each claim that relates to operations that include non-jurisdictional activities, the calculation of the non-jurisdictional amount is shown in the applicable schedules of Exhibits MJT-1 and MJT-2 for the fully projected future test year and the future test year, respectively.

II-E-1-Elec
Marissa E. Humphrey

- Q. II-E-1-Elec Supply a copy of any budget utilized as a basis for any test year claim and explain the utility budgeting process.
- A. II-E-1-Elec Refer to the Company's response to SDR-ROR-13 for the Company's projected operating budget. Refer to the Direct Testimony of Marissa E. Humphrey (PECO Statement No. 3), which explains the Company's budgeting process.

Q. II-E-2-Elec Supply summaries of the utility's projected operating and capital budgets for the 2 calendar years following the end of the test year.

A. II-E-2-Elec Refer to the Company's response to III-F-2 for the Company's projected capital budgets.

Refer to the Company's response to SDR-ROR-13 for the Company's projected operating budgets.

- Q. III-A-1-Elec Provide a schedule showing the major components of claimed capitalization, and the derivation of the weighted costs of capital for the rate case claim. This schedule shall include a descriptive statement concerning the major elements of changes in claimed capitalization, cost rates and overall return from comparable historical data.
- A. III-A-1-Elec The components of the Company's proposed weighted average cost of capital can be found in Schedule B-6 of PECO Exhibit MJT-1 and Attachment III-A-1(a.1). See Attachment III-A-1(a.2) for the major changes in the Company's capitalization relating to the issuance of new debt and buildup of retained earnings in the future and fully projected future test years.

PECO Energy Company
Calculation of the Effective Cost of Long-Term Debt by Series

Series	Date of Issue	Date of Maturity	Average Term in Years ⁽¹⁾	Principal Amount Issued	Premium/Discount & Expense	Net Proceeds	Net Proceeds Ratio	Effective Cost Rate ⁽²⁾
First and Refunding Mortgage Bonds								
5.900%	04/23/04	05/01/34	30	75,000,000	1,024,692	73,975,308	98.63%	6.00%
4.875%	09/03/25	09/15/35	10	525,000,000	4,974,232	520,025,768	99.05%	5.00%
5.950%	09/25/06	10/01/36	30	300,000,000	3,862,236	296,137,764	98.71%	6.04%
5.700%	03/19/07	03/15/37	30	175,000,000	2,672,126	172,327,874	98.47%	5.81%
4.800%	09/23/13	10/15/43	30	250,000,000	3,475,050	246,524,950	98.61%	4.89%
4.150%	09/15/14	10/01/44	30	300,000,000	4,211,731	295,788,269	98.60%	4.23%
3.700%	09/18/17	09/15/47	30	325,000,000	4,197,845	320,802,155	98.71%	3.77%
3.900%	02/23/18	03/01/48	30	325,000,000	5,086,935	319,913,065	98.43%	3.99%
3.900%	09/11/18	09/15/48	30	325,000,000	15,118,826	309,881,174	95.35%	4.17%
3.000%	09/10/19	09/15/49	30	325,000,000	6,226,403	318,773,597	98.08%	3.10%
2.800%	06/01/20	06/15/50	30	350,000,000	3,966,148	346,033,852	98.87%	2.86%
3.050%	03/01/21	03/01/51	30	375,000,000	4,571,964	370,428,036	98.78%	3.11%
2.850%	09/14/21	09/15/51	30	375,000,000	4,289,622	370,710,378	98.86%	2.91%
4.600%	05/24/22	06/01/52	30	350,000,000	6,144,436	343,855,564	98.24%	4.71%
4.375%	08/23/22	09/01/52	30	425,000,000	6,118,888	418,881,112	98.56%	4.46%
4.900%	06/15/23	06/15/33	10	575,000,000	6,027,683	568,972,317	98.95%	5.03%
5.250%	09/15/24	09/15/54	30	575,000,000	7,435,423	567,564,577	98.71%	5.34%
5.650%	09/03/25	09/15/55	30	525,000,000	5,168,633	519,831,367	99.02%	5.72%
5.800%	08/01/26	08/01/56	30	750,000,000	7,500,000	742,500,000	99.00%	5.87%
5.900%	08/01/27	08/01/57	30	750,000,000	7,500,000	742,500,000	99.00%	5.97%
Trust Preferred Capital Securities								
7.380%	04/06/98	04/06/28	30	80,520,619	1,101,050	79,419,569	98.63%	7.50%
8.750% ⁽³⁾	04/06/98	04/06/28	30	805,206	-	805,206	100.00%	8.75%
5.750%	06/24/03	06/15/33	30	103,092,784	1,906,000	101,186,784	98.15%	5.88%

Notes: ⁽¹⁾ Determined by taking into account the effect of the annual sinking fund requirements which are met by the retirement of bonds which reduce the term of each issue.

⁽²⁾ The effective cost for each issue is the yield to maturity using as inputs the average term of issue, coupon rate, and net proceeds ratio.

⁽³⁾ Variable rate at Prime Rate of 6.75% plus two-percentage points.

PECO Energy Company
Capitalization and Related Capital Structure Ratios
Actual at December 31, 2025 and Estimated at December 31, 2026 and December 31, 2027

	Actual at December 31, 2025			Estimated at December 31, 2026			Estimated at December 31, 2027		
	Amount Outstanding (\$000)	Capital Structure Ratios Incl. S-T Debt	Excl. S-T Debt	Amount Outstanding (\$000)	Capital Structure Ratios Incl. S-T Debt	Excl. S-T Debt	Amount Outstanding (\$000)	Capital Structure Ratios Incl. S-T Debt	Excl. S-T Debt
Long-Term Debt ⁽¹⁾	\$ 6,658,898	46.50%	46.50%	\$ 7,408,966 ⁽²⁾	46.11%	46.60%	\$ 8,159,034 ⁽²⁾	45.85%	46.60%
Common Equity									
Common Stock	1,423,004			1,423,004			1,423,004		
Other Paid-In Capital	3,799,259			4,366,259 ⁽⁴⁾			4,927,759 ⁽⁵⁾		
Retained Earnings ⁽³⁾	2,437,648			2,701,711 ⁽⁵⁾			2,998,761 ⁽⁴⁾		
Total Common Equity	7,659,911	53.50%	53.50%	8,490,974	52.85%	53.40%	9,349,524	52.54%	53.40%
Total Permanent Capital	14,318,809	100.00%	100.00%	15,899,939	98.96%	100.00%	17,508,558	98.39%	100.00%
Short-Term Debt	-	0.00%		166,667	1.04%		285,689	1.61%	
Total Capital Employed	\$ 14,318,809	100.00%		\$ 16,066,607	100.00%		\$ 17,794,247	100.00%	

Notes:

⁽¹⁾ Includes current portion of long-term debt.

⁽²⁾ Reflects change in long-term debt consisting of:

New issue(s)	\$ 750,000	\$ 750,000
Change in Adjustment for Tenders and Calls	\$68	\$68

⁽³⁾ Includes Accumulated Other Comprehensive Income

⁽⁴⁾ Equity Infusions

	\$ 567,000	561,500

⁽⁵⁾ Reflects change in retained earnings consisting of:

Net income	\$ 779,448	\$ 920,060
Common Dividends	\$ (546,000)	\$ (645,000)
Tax Sharing Benefit	\$ 30,614	\$ 21,990

- Q. III-A-2-Elec Provide a schedule in the same format as Schedule 1, except for the omission of the descriptive statement, for the most immediate comparable annual historical period prior to the test year and the two calendar years most immediately preceding the rate of return claim period. Irrespective of whether the capitalization claimed on Schedule 1 includes short-term debt, Schedule 2 should reflect capital ratios with and without short-term debt.
- A. III-A-2-Elec Refer to PECO's response to III-A-1 for historical capitalization information for the Company.

Q. III-B-1-Elec Provide a schedule showing the calculation of embedded cost of long-term debt by issue, supporting the related rate case claim. The schedule shall contain the following information:

- a. Date of issue
- b. Date of maturity
- c. Amount issued
- d. Amount outstanding
- e. Amount retired
- f. Amount reacquired
- g. Gain or loss on reacquisition
- h. Coupon rate
- i. Discount or premium at issuance
- j. Issuance expense
- k. Net proceeds
- l. Sinking fund requirements
- m. Effective cost rate
- n. Total average weighted effective cost rate

A. III-B-1-Elec Please refer to Attachment III-B-1(a).

PECO Energy Company
Calculation of the Effective Cost of Long-Term Debt by Series
As of December 31, 2027

Series ^(h)	Date of Issue ^(a)	Date of Maturity ^(b)	Average Term in Years	<i>in thousands</i> Principal Amount Issued and Outstanding ^{(c)(d)}	Discount-(Premium) / Issuance Expense At Issuance ^{(i) & (j)}	Net Proceeds ^(k)	Net Proceeds Ratio	Effective Interest Rate	Effective Cost Rate ^{(m) (1)}	Percent to Total	Weighted Cost Rate ⁽ⁿ⁾
<u>First and Refunding Mortgage Bonds</u>											
5.900%	4/23/04	5/1/34	30	\$ 75,000	1,025	73,975	98.63%	6.00%	6.00%	0.92%	0.06%
5.950%	9/25/06	10/1/36	30	\$ 300,000	3,862	296,138	98.71%	6.04%	6.04%	3.68%	0.22%
5.700%	3/19/07	3/15/37	30	\$ 175,000	2,672	172,328	98.47%	5.81%	5.81%	2.14%	0.12%
4.800%	9/23/13	10/15/43	30	\$ 250,000	3,475	246,525	98.61%	4.89%	4.89%	3.06%	0.15%
4.150%	9/15/14	10/1/44	30	\$ 300,000	4,212	295,788	98.60%	4.23%	4.23%	3.68%	0.16%
3.700%	9/18/17	9/15/47	30	\$ 325,000	4,198	320,802	98.71%	3.77%	3.77%	3.98%	0.15%
3.900%	2/23/18	3/1/48	30	\$ 325,000	5,087	319,913	98.43%	3.99%	3.99%	3.98%	0.16%
3.900%	9/11/18	3/1/48	30	\$ 325,000	15,119	309,881	95.35%	4.18%	4.18%	3.98%	0.17%
3.000%	9/10/19	9/15/49	30	\$ 325,000	6,226	318,774	98.08%	3.10%	3.10%	3.98%	0.12%
2.800%	6/8/20	6/15/50	30	\$ 350,000	3,966	346,034	98.87%	2.86%	2.86%	4.29%	0.12%
3.050%	3/8/21	3/15/51	30	\$ 375,000	4,572	370,428	98.78%	3.11%	3.11%	4.60%	0.14%
2.850%	9/14/21	9/15/51	30	\$ 375,000	4,290	370,710	98.86%	2.91%	2.91%	4.60%	0.13%
4.600%	5/24/22	5/15/52	30	\$ 350,000	6,144	343,856	98.24%	4.71%	4.71%	4.29%	0.20%
4.375%	8/23/22	8/15/52	30	\$ 425,000	6,119	418,881	98.56%	4.46%	4.46%	5.21%	0.23%
4.900%	6/23/23	6/15/33	10	\$ 575,000	6,028	568,972	98.95%	5.03%	5.03%	7.05%	0.35%
5.250%	9/10/24	9/15/54	30	\$ 575,000	7,435	567,565	98.71%	5.34%	5.34%	7.05%	0.38%
4.875%	9/10/25	9/15/35	10	\$ 525,000	4,974	520,026	99.05%	5.00%	5.00%	6.43%	0.32%
5.650%	9/10/25	9/15/55	30	\$ 525,000	5,169	519,831	99.02%	5.72%	5.72%	6.43%	0.37%
5.800%	8/1/26	8/1/56	30	\$ 750,000	7,500	742,500	99.00%	5.87%	5.87%	9.19%	0.54%
5.900%	8/1/27	8/1/57	30	\$ 750,000	7,500	742,500	99.00%	5.97%	5.97%	9.19%	0.55%
<u>Trust Preferred Capital Securities</u>											
8.75% ⁽²⁾	04/06/98	04/06/28	30	\$ 805	\$ -	805	100.00%	8.75%	8.75%	0.01%	0.00%
7.38%	04/06/98	04/06/28	30	\$ 80,521	\$ 1,101	79,420	98.63%	7.50%	7.50%	0.99%	0.07%
5.75%	06/24/03	06/15/33	30	\$ 103,093	\$ 1,906	101,187	98.15%	5.88%	5.88%	1.26%	0.07%
				<u>\$ 8,159,419</u>						<u>100%</u>	<u>4.78%</u>

Notes: ⁽¹⁾

The effective cost for each issue is the yield to maturity using as inputs the average term of issue, coupon rate, and net proceeds ratio.

⁽²⁾ Prime rate at December 31, 2025 plus two-percentage points.

Q. III-B-2-Elec In the event that a claim made for a true or economic cost of debt exceeds that shown in the preceding nominal cost schedule because of convertible features, sale with warrants or for any other reason, a full statement of the basis for such a claim should be provided.

A. III-B-2-Elec The Company is not making such a claim in this proceeding.

- Q. III-B-3-Elec Provide the following information concerning bank notes payable for actual test year:
- a. Line of Credit at each bank.
 - b. Average daily balances of notes payable to each bank, by name of bank.
 - c. Interest rate charged on each bank note (Prime rate, formula rate or other).
 - d. Purpose of each bank note (e.g., construction, fuel storage, working capital, debt retirement).
 - e. Prospective future need for this type of financing
- A. III-B-3-Elec See below response:
- a. PECO Energy Company ("PECO" or the "Company") has access to unsecured credit facilities with aggregate bank commitments of \$600M and \$39.85M, which terminate in August 2029 and October 2027, respectively.
 - b. As of December 31, 2025, PECO had no outstanding borrowings under the \$600M credit facility, which can be used for general corporate purposes, including meeting short-term funding requirements and the issuance of letters of credit. The \$600M credit facility was used primarily to provide back-up credit support for PECO's commercial paper program and to issue letters of credit. PECO had approximately \$4.9M of outstanding letters of credit under this facility as of December 31, 2025. As of December 31, 2025, PECO had no outstanding commercial paper issuances.
 - c. If PECO were to draw on the unsecured facilities with the aggregate bank commitments of \$600M, the interest rate would be Term Secured Overnight Financing Rate (SOFR) + 10.0 basis points Credit Spread Adjustment (CSA) across 1-, 3-, and 6-month tenors + facility fee & drawn margin based on PECO's current senior unsecured long-term credit ratings published by Moody's and S&P.

- d. The Community Credit Facility of \$39.85M is with community owned banks across Exelon service territories, reinforcing a commitment to invest in local communities. These transactions help grow local businesses and are critical to communities and may be leveraged to issue letters of credit. PECO had no outstanding letters of credit as of December 31, 2025. If the Company were to draw on the unsecured facilities with the aggregate bank commitments of \$39.85M, the interest rate would be Term SOFR + 10.0 basis points CSA across 1-, 3-, and 6-month tenors + facility fee & drawn margin based on PECO's current senior unsecured long-term credit ratings published by Moody's and S&P.
- e. PECO is expected to continue to meet its short-term liquidity requirements through the issuance of commercial paper. PECO may also use its credit facilities for general corporate purposes, including the funding of short-term liquidity requirements and the issuance of letters of credit.

Q. III-B-4-Elec Provide detailed information concerning all other short-term debt outstanding.

A. III-B-4-Elec Refer to Attachment SDR-ROR-16(a).

- Q. III-B-5-Elec Describe long-term debt reacquisition by issue by Company and Parent as follows:
- a. Reacquisition by issue by year.
 - b. Total gain or loss on reacquisitions by issue by year.
 - c. Accounting for gain or loss for income tax and book purposes.
 - d. Proposed treatment of gain or loss on such reacquisition for ratemaking purposes
- A. III-B-5-Elec There have been no debt reacquisitions for PECO Energy Company since its last Electric Rate Case. Exelon Corporation debt reacquisitions are not applicable.

Q. III-C-1-Elec Provide a schedule showing the calculation of the embedded cost of preferred stock equity by issue, supporting the related rate case claim. The schedule shall contain the following information:

- a. Date of issue
- b. Date of maturity
- c. Amount issued
- d. Amount outstanding
- e. Amount retired
- f. Amount re-acquired
- g. Gain or loss on reacquisition
- h. Dividend rate
- i. Discount or premium at issuance
- j. Issuance expenses
- k. Net proceeds
- l. Sinking fund requirements
- m. Effective cost rate
- n. Total average weighted effective cost rate

Projected new issues, retirement and other major changes from the comparable historical data should be clearly noted.

A. III-C-1-Elec Currently, PECO has no preferred stock outstanding and does not anticipate issuing any preferred stock.

Q. III-D-1-Elec Provide complete support for claimed common equity rate of return.

A. III-D-1-Elec Refer to the Direct Testimony of Ann E. Bulkley (PECO Statement No. 7).

- Q. III-D-2-Elec Provide a summary statement of all stock dividends, splits or par value changes during the two (2) calendar year periods preceding the rate case filing.
- A. III-D-2-Elec Refer to the response to SDR-ROR-20.

III-D-3-Elec
Marissa E. Humphrey

- Q. III-D-3-Elec Provide a schedule of all issuances of common stock, whether or not underwriters are used, for the most immediately available annual historical period and the 2 calendar years most immediately preceding the test year.
- A. III-D-3-Elec During the above-referenced period, no issuances of common stock have occurred at PECO Energy Company.

Q. III-D-4-Elec Submit details on the utility and parent company stock offerings - past 5 years to present - as follows:

- a. Date of prospectus
- b. Date of offering
- c. Record date
- d. Offering period - dates and numbers of days
- e. Amount and number of shares offered
- f. Offering ratio, if rights offering
- g. Percent subscribed
- h. Offering price
- i. Gross proceeds per share
- j. Expenses per share
- k. Net proceeds per share (i. - j.)
- l. Market price per share
 - (1) At record date
 - (2) At offering date
 - (3) One month after close of offerings
- m. Average market price during offering
 - (1) Price per share
 - (2) Rights per share - average value of rights
- n. Latest reported earnings per share at time of offering
- o. Latest reported dividends at time of offering

A. III-D-4-Elec There have been no stock offerings in the past five (5) years for PECO Energy Company ("PECO").

PECO's parent company Exelon Corporation ("Exelon") issued an underwritten public offering in August 2022 as described below. The remainder of Exelon's equity issuances have been done under an At-the-Market (ATM) program, as described further below.

Equity Securities Offering

On August 4, 2022, Exelon entered into an underwriting agreement (the “Underwriting Agreement”) with Barclays Capital Inc., Goldman Sachs & Co. LLC, J.P. Morgan Securities LLC, and Morgan Stanley & Co. LLC, each acting as a representative of the several other underwriters named therein (collectively, the “Underwriters”), in connection with the underwritten public offering by Exelon (the “Offering”) of 11,300,000 shares (the “Shares”) of Exelon’s common stock, with no par value (“Common Stock”). Exelon sold the Shares to the Underwriters at a price of \$43.32. In addition, Exelon granted the Underwriters an option, exercisable in whole or in part and at any time within 30 days following August 9, 2022, the closing of the Offering, to purchase an additional 1,695,000 shares of Common Stock at a price per share equal to the price paid by the Underwriters in the Offering. On August 5, 2022, the Underwriters exercised in full their option to purchase the additional 1,695,000 shares of Common Stock.

The net proceeds to Exelon from the Offering under the Underwriting Agreement and the exercise of the Underwriters’ option were approximately \$562,943,400 before expenses paid by Exelon. Exelon intends to use the net proceeds from the Offering and the exercise of the Underwriters’ option, together with available cash balances, to permanently repay \$575 million in borrowings under a \$1.15 billion term loan credit facility with Barclays Bank PLC.

The Offering was made pursuant to Exelon’s automatic shelf registration statement on Form S-3 (File No. 333-266487) (the “Registration Statement”) filed with the Securities and Exchange Commission (the “SEC”) on August 3, 2022, which Registration Statement became effective upon filing. Exelon thereafter filed a preliminary and final prospectus supplement with the SEC in connection with the Offering on August 4, 2022, and August 8, 2022, respectively. The Offering closed on August 9, 2022.

Exelon made certain customary representations, warranties and covenants in the Underwriting Agreement concerning Exelon and the Registration Statement, preliminary prospectus supplement, and final prospectus supplement related to the Offering. Exelon has also agreed to indemnify the Underwriters against certain liabilities, including liabilities under the

Securities Act of 1933, as amended. In addition, pursuant to the terms of the Underwriting Agreement, the executive officers and directors of Exelon have entered into “lock-up” arrangements with the Underwriters, which generally prohibit the sale, transfer or other disposition of securities of Exelon for 60 days, subject to certain exceptions.

At-the-Market Program

On August 4, 2022, Exelon executed an equity distribution agreement (the “2022 Equity Distribution Agreement”), with certain sales agents, forward sellers, and certain forward purchasers, which established an ATM equity distribution program under which Exelon may offer and sell shares of its Common Stock, having an aggregate gross sales price of up to \$1 billion through August 3, 2025.

On May 2, 2025, Exelon executed an additional equity distribution agreement (the “2025 Equity Distribution Agreement” and, together with the August 4, 2022 Equity Distribution Agreement, with certain sales agents and forward sellers and certain forward purchasers, which established an ATM equity distribution program, under which Exelon may offer and sell shares of its Common Stock having an aggregate gross sales price of up to \$2.5 billion through May 2, 2028. The 2025 Equity Distribution Agreement replaced the 2022 Equity Distribution Agreement. Exelon has no obligation to offer or sell any shares of Common Stock under the 2025 Equity Distribution Agreement and may, at any time, suspend or terminate offers and sales under the 2025 Equity Distribution Agreement. Exelon issued the following shares of Common Stock in the years ended December 31, 2025, 2024, and 2023:

Effective Period	Shares Issued (in millions)	Weighted-Average Price ^(a)	Net Proceeds ^(b) (in millions)
2025 ^(c)	16.0	\$ 43.24	\$ 691
2024	4.0	\$ 37.60	\$ 148
2023	3.6	\$ 39.58	\$ 140

(a) The 2025 weighted-average price is a net weighted-average price. The 2024 and 2023 weighted-average prices are the gross weighted-average prices as previously disclosed in the 2024 Form 10-K. The 2024 and 2023 weighted-average net prices are \$37.04 and \$38.99, respectively.

(b) Proceeds were used for general corporate purposes.

(c) In Q4 2025, Exelon settled the entire forward sale agreements with a December 15, 2025 maturity date that had been entered into by various forward sellers under the ATM program as outlined below.

In addition, during the 12 months ended December 31, 2025, Exelon entered into various forward sale agreements under the 2025 ATM programs. The forward sale agreements require Exelon to, at its election prior to the maturity date, either (i) physically settle the transactions by issuing shares of its Common Stock to the forward counterparties in exchange for net proceeds at the then-applicable forward sale price specified by the agreements or (ii) net settle the transactions in whole or in part through the delivery to the forward counterparties or receipt from the forward counterparties of cash or shares in accordance with the provisions of the agreements. The following forward sale agreements were entered into under Exelon's ATM programs in 2025:

Effective Period	Shares Available (in millions)	Weighted-Average Net Price	Maturity Date
Q1 2025	5.7	\$ 43.24	December 15, 2025
Q2 2025	6.2	\$ 43.51	December 15, 2025
Q2 2025	3.6	\$ 43.17	November 16, 2026
Q3 2025	11.5	\$ 43.73	December 15, 2026
Q4 2025	0.8	\$ 45.42	December 15, 2026

No amounts have been or will be recorded on Exelon's balance sheet with respect to the equity offerings until the equity forward sale agreements have been settled. Each initial forward sale price is subject to daily adjustment based on a floating interest rate factor and will decrease by other fixed amounts specified in the agreements.

Inclusive of the impact of the forward sale agreements, \$1.5 billion of Common Stock remained available for sale pursuant to the ATM program as of December 31, 2025.

- Q. III-E-1-Elec If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and system - consolidated - the reasons for this claim must be fully stated and supported.
- A. III-E-1-Elec The Company has not proposed the use of the capital structure or capital costs of the parent company or system – consolidated – in this filing.

III-E-2-Elec
Michael J. Trzaska

Q. III-E-2-Elec Regardless of the claim made, provide the capitalization data requested at Item III-A-2 for the parent company and for the system-consolidated.

A. III-E-2-Elec The Company has not proposed the use of the capital structure or capital costs of the parent company or system – consolidated – in this filing. Refer to the Company's response to III-A-1.

Q. III-E-3-Elec Provide the latest available balance sheet and income statement for the parent company and system - consolidated.

A. III-E-3-Elec Please see the following attachments:

- Attachment III-E-3(a.1) (PECO Balance Sheet)
- Attachment III-E-3(a.2) (PECO Income Statement)
- Attachment III-E-3(a.3) (Exelon Balance Sheet)
- Attachment III-E-3(a.4) (Exelon Income Statement)

PECO Energy Company and Subsidiary Companies
Consolidated Balance Sheets

(In millions)	December 31,	
	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	\$ 116	\$ 48
Accounts receivable		
Customer accounts receivable	811	670
Customer allowance for credit losses	(137)	(133)
Customer accounts receivable, net	674	537
Other accounts receivable	144	145
Other allowance for credit losses	(18)	(18)
Other accounts receivable, net	126	127
Inventories, net		
Fossil fuel	43	37
Materials and supplies	83	79
Prepaid renewable energy credits	55	51
Regulatory assets	72	65
Other	34	29
Total current assets	1,203	973
Property, plant, and equipment (net of accumulated depreciation and amortization of \$4,131 and \$4,042 as of December 31, 2025 and 2024, respectively)	15,922	14,392
Deferred debits and other assets		
Regulatory assets	1,275	1,003
Receivable related to Regulatory Agreement Units	442	247
Investments	45	41
Prepaid pension asset	441	435
Other	34	32
Total deferred debits and other assets	2,237	1,758
Total assets	\$ 19,362	\$ 17,123

See the Combined Notes to Consolidated Financial Statements

PECO Energy Company and Subsidiary Companies
Consolidated Balance Sheets

(In millions)	December 31,	
	2025	2024
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities		
Short-term borrowings	\$ —	\$ 192
Long-term debt due within one year	—	350
Accounts payable	811	639
Accrued expenses	483	166
Payables to affiliates	35	41
Customer deposits	93	80
Renewable energy credit obligations	56	52
Regulatory liabilities	140	122
Other	40	28
Total current liabilities	1,658	1,670
Long-term debt	6,396	5,354
Long-term debt to financing trusts	184	184
Deferred credits and other liabilities		
Deferred income taxes and unamortized investment tax credits	2,594	2,433
Regulatory liabilities	449	253
Asset retirement obligations	26	27
Non-pension postretirement benefit obligations	286	287
Other	109	100
Total deferred credits and other liabilities	3,464	3,100
Total liabilities	11,702	10,308
Commitments and contingencies		
Shareholder's equity		
Common stock (No par value, 500 shares authorized, 170 shares outstanding as of December 31, 2025 and 2024)	5,222	4,645
Retained earnings	2,438	2,170
Total shareholder's equity	7,660	6,815
Total liabilities and shareholder's equity	\$ 19,362	\$ 17,123

See the Combined Notes to Consolidated Financial Statements

PECO Energy Company and Subsidiary Companies
Consolidated Statements of Operations and Comprehensive Income

(In millions)	For the Years Ended December 31,		
	2025	2024	2023
Operating revenues			
Electric operating revenues	\$ 3,818	\$ 3,312	\$ 3,202
Natural gas operating revenues	854	645	690
Revenues from alternative revenue programs	—	6	(7)
Operating revenues from affiliates	12	10	9
Total operating revenues	4,684	3,973	3,894
Operating expenses			
Purchased power	1,436	1,265	1,270
Purchased fuel	297	212	274
Operating and maintenance	946	875	786
Operating and maintenance from affiliates	249	245	217
Depreciation and amortization	454	428	397
Taxes other than income taxes	240	218	202
Total operating expenses	3,622	3,243	3,146
Gain on sale of assets	—	4	—
Operating income	1,062	734	748
Other income and (deductions)			
Interest expense, net	(249)	(221)	(192)
Interest expense to affiliates, net	(11)	(11)	(9)
Other, net	41	37	36
Total other income and (deductions)	(219)	(195)	(165)
Income before income taxes	843	539	583
Income taxes	29	(12)	20
Net income	\$ 814	\$ 551	\$ 563
Comprehensive income	\$ 814	\$ 551	\$ 563

See the Combined Notes to Consolidated Financial Statements

Exelon Corporation and Subsidiary Companies
Consolidated Balance Sheets

(In millions)	December 31,	
	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	\$ 626	\$ 357
Restricted cash and cash equivalents	525	541
Accounts receivable		
Customer accounts receivable	3,732	3,144
Customer allowance for credit losses	(435)	(406)
Customer accounts receivable, net	3,297	2,738
Other accounts receivable	1,879	1,123
Other allowance for credit losses	(94)	(107)
Other accounts receivable, net	1,785	1,016
Inventories, net		
Fossil fuel	88	72
Materials and supplies	780	781
Regulatory assets	1,359	1,940
Prepaid renewable energy credits	563	494
Other	523	445
Total current assets	9,546	8,384
Property, plant, and equipment (net of accumulated depreciation and amortization of \$20,080 and \$18,445 as of December 31, 2025 and 2024, respectively)	84,318	78,182
Deferred debits and other assets		
Regulatory assets	9,214	8,710
Goodwill	6,630	6,630
Receivable related to Regulatory Agreement Units	4,755	4,026
Investments	312	290
Other	1,795	1,562
Total deferred debits and other assets	22,706	21,218
Total assets	\$ 116,570	\$ 107,784

See the Combined Notes to Consolidated Financial Statements

Exelon Corporation and Subsidiary Companies
Consolidated Balance Sheets

(In millions)	December 31,	
	2025	2024
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities		
Short-term borrowings	\$ 612	\$ 1,859
Long-term debt due within one year	1,665	1,453
Accounts payable	3,721	2,994
Accrued expenses	1,582	1,468
Payables to affiliates	5	5
Customer deposits	533	446
Regulatory liabilities	1,128	411
Mark-to-market derivative liabilities	30	29
Unamortized energy contract liabilities	5	5
Renewable energy credit obligations	473	429
Other	577	512
Total current liabilities	10,331	9,611
Long-term debt	47,413	42,947
Long-term debt to financing trusts	390	390
Deferred credits and other liabilities		
Deferred income taxes and unamortized investment tax credits	13,715	12,793
Regulatory liabilities	11,016	10,198
Pension obligations	1,749	1,745
Non-pension postretirement benefit obligations	546	472
Asset retirement obligations	321	301
Mark-to-market derivative liabilities	106	103
Unamortized energy contract liabilities	16	21
Other	2,169	2,282
Total deferred credits and other liabilities	29,638	27,915
Total liabilities	87,772	80,863
Commitments and contingencies		
Shareholders' equity		
Common stock (No par value, 2,000 shares authorized, 1,023 shares and 1,005 shares outstanding as of December 31, 2025 and 2024, respectively)	22,106	21,338
Treasury stock, at cost (2 shares as of December 31, 2025 and 2024)	(123)	(123)
Retained earnings	7,577	6,426
Accumulated other comprehensive loss, net	(762)	(720)
Total shareholders' equity	28,798	26,921
Total liabilities and shareholders' equity	\$ 116,570	\$ 107,784

See the Combined Notes to Consolidated Financial Statements

Exelon Corporation and Subsidiary Companies
Consolidated Statements of Operations and Comprehensive Income

(In millions, except per share data)	For the Years Ended December 31,		
	2025	2024	2023
Operating revenues			
Electric operating revenues	\$ 22,655	\$ 21,338	\$ 19,267
Natural gas operating revenues	2,349	1,782	1,764
Revenues from alternative revenue programs	(746)	(92)	696
Total operating revenues	24,258	23,028	21,727
Operating expenses			
Purchased power	7,944	8,214	7,648
Purchased fuel	723	469	593
Operating and maintenance	5,177	4,940	4,559
Depreciation and amortization	3,640	3,594	3,506
Taxes other than income taxes	1,629	1,504	1,408
Total operating expenses	19,113	18,721	17,714
Gain on sale of assets	3	12	10
Operating income	5,148	4,319	4,023
Other income and (deductions)			
Interest expense, net	(2,102)	(1,889)	(1,704)
Interest expense to affiliates	(25)	(25)	(25)
Other, net	270	262	408
Total other income and (deductions)	(1,857)	(1,652)	(1,321)
Income before income taxes	3,291	2,667	2,702
Income taxes	523	207	374
Net income attributable to common shareholders	\$ 2,768	\$ 2,460	\$ 2,328
Comprehensive income, net of income taxes			
Net income	\$ 2,768	\$ 2,460	\$ 2,328
Other comprehensive (loss) income, net of income taxes			
Pension and non-pension postretirement benefit plans:			
Actuarial losses reclassified to periodic benefit cost	22	28	26
Pension and non-pension postretirement benefit plans valuation adjustments	(52)	(70)	(109)
Unrealized (loss) gain on cash flow hedges	(12)	48	(5)
Other comprehensive (loss) income	(42)	6	(88)
Comprehensive income attributable to common shareholders	\$ 2,726	\$ 2,466	\$ 2,240
Average shares of common stock outstanding:			
Basic	1,011	1,003	996
Assumed exercise and/or distributions of stock-based awards ^(a)	1	—	1
Diluted	1,012	1,003	997
Earnings per average common share			
Basic	\$ 2.74	\$ 2.45	\$ 2.34
Diluted	\$ 2.73	\$ 2.45	\$ 2.34

(a) The dilutive effects of stock-based compensation awards are calculated using the treasury stock method for all periods presented.

See the Combined Notes to Consolidated Financial Statements

III-E-4-Elec
Brendan J. Taylor

Q. III-E-4-Elec Provide an organizational chart explaining the filing utility's corporate relationship to its affiliates - system structure.

A. III-E-4-Elec Please refer to Confidential Attachment III-E-4(a), Exelon Corporation's Organizational Chart and Affiliates.

**THE ATTACHMENT IS CONFIDENTIAL AND IS SUBMITTED
ONLY IN THE NON-PUBLIC VERSION TO THE COMMISSION.**

- Q. III-F-1-Elec The latest available quarterly operating and financial report, annual report to the stockholders and prospectus shall be supplied for the utility and for the utility's parent, if the relationship exists.
- A. III-F-1-Elec Please refer to the response to SDR-ROR-1.

- Q. III-F-2-Elec Supply projected capital requirements and sources of the filing utility, its parent and system - consolidated - for the test year and each of 3 comparable future years.
- A. III-F-2-Elec Refer to Attachment III-F-2(a.1) for the Company's projected capital requirements and sources in 2026 and 2027. Refer to Confidential Attachment III-F-2(a.2) for the Company's projected capital requirements and sources from 2026 through 2030. Forward-looking data for parent and on a system-consolidated basis are not applicable.

**ATTACHMENT III-F-2(a.2) IS CONFIDENTIAL AND IS
SUBMITTED ONLY IN THE NON-PUBLIC VERSION TO THE
COMMISSION.**

PECO Distribution
REQUIREMENTS AND SOURCES OF FUNDS
(Millions of Dollars)

		Confidential		
		Year	Year	
		2026	2027	Year
				2028
				Year
				2029
				Year
				2030
<u>CASH FLOW DETAIL</u>				
<u>CAPITAL REQUIREMENTS</u>				
1	Capital Expenditures	\$ 1,375	\$ 1,420	
2	Cash used in Investing	\$ 1,375	\$ 1,420	
<u>SOURCES</u>				
<u>OPERATING ACTIVITIES</u>				
3	Net Income	\$ 496	\$ 450	
4	Depreciation & Amortization	345	397	
5	Change in Deferred Taxes	(13)	40	
6	TOTAL INTERNAL	\$ 828	\$ 887	
<u>FINANCING ACTIVITIES</u>				
7	Change in Total Long-Term Debt	\$ 438	\$ 434	
8	Change in Total Notes Payable	107	76	
9	Equity Infusion & Tax Sharing Benefit	349	338	
10	Dividends	(348)	(315)	
11	TOTAL OUTSIDE	\$ 547	\$ 533	
12	TOTAL SOURCES	\$ 1,375	\$ 1,420	

- Q. III-F-3-Elec State what coverage requirements or capital structure ratios are required in the most restrictive of applicable indentures/chapter tests and how these measures have been computed.
- A. III-F-3-Elec There are no indenture provisions that impose coverage requirements or capital structure requirements on PECO Energy Company (the “Company”). The credit agreement for the Company’s revolving credit facility includes a covenant to maintain a consolidated capitalization ratio of 0.65:1.00. The Company’s Articles of Incorporation prohibit payment of any dividend on, or other distribution to, the holders of common stock if, after giving effect thereto, the Company’s capital represented by the Company’s common stock together with the Company’s retained earnings is, in the aggregate, less than the involuntary liquidating value of the Company’s then-outstanding preferred stock. The Company currently has no outstanding preferred stock.

Q. III-F-4-Elec

A schedule of comparative financial data shall be supplied for the test year, the most immediately available annual historical period, prior to the test year, and the 2 calendar years most immediately preceding the test year. Changes in Moody's/S&P ratings, noted on this schedule, shall be accompanied by the Moody's/S&P write-up of such change, if available. The following financial data and ratios shall be supplied for the utility's parent, where applicable, if not available for the utility.

- a. Times interest earned ratio - pre- and post-tax basis.
- b. Preferred stock dividend coverage ratio - post-tax basis.
- c. Times fixed charges earned ratio - pre-tax basis.
- d. Earnings per share
- e. Dividend per share
- f. Average dividend yield (52-week high/low common stock price)
- g. Average book value per share
- h. Average market price per share
- i. Market price-book value per ratio
- j. Earnings-book value ratio (per share basis, average book value)
- k. Dividend payout ratio
- l. AFUDC as a percent of earnings available for common equity.
- m. Construction work in progress as a percent of net utility plant.
- n. Effective income tax rate.
- o. Internal cash generations as a percent of total capital requirements.

A. III-F-4-Elec

- a) Times interest earned ratio – pre and post-tax basis –

Refer to the response to SDR-ROR-23a for the preceding calendar years.

- b) Preferred stock dividend coverage ratio – post-tax basis -

Refer to the response to SDR-ROR-23b for the preceding calendar years.

- c) Times fixed charges earned ratio – pre-tax basis –

Refer to the response to SDR-ROR-23c for the preceding calendar years.

- d) Earnings per share

	PECO Energy Consolidated (SEC)
2023	\$3.31
2024	\$3.24
2025	\$4.79

- e) Dividend per share

	PECO Energy Consolidated (SEC)
2023	\$2.38
2024	\$2.35
2025	\$3.21

- f) Average dividend yield (52-week high/low common stock price)

	Exelon Corporation (SEC)
2023	3.66%
2024	4.07%
2025	3.74%

g) Average book value per share

	PECO Energy Consolidated (SEC)
2023	\$35.70
2024	\$40.09
2025	\$45.06

h) Average market price per share

	Exelon Corporation (SEC)
2023	\$39.30
2024	\$37.30
2025	\$42.77

i) Market price-book value ratio

	Exelon Corporation (SEC)
2023	1.39
2024	1.40
2025	1.53

j) Earnings-book value ratio (per share basis, average book value)

	PECO Energy Consolidated (SEC)
2023	0.09
2024	0.08
2025	0.11

k) Dividend payout ratio

Refer to the response to SDR-ROR-23d for the historical years.

l) AFUDC as a percent of earnings available for common equity

Refer to the response to SDR-ROR-23e for the historical years.

m) Construction work in progress as a percent of net utility plant

Refer to the response to SDR-ROR-23f for the historical years.

n) Effective income tax rate

Refer to the response to SDR-ROR-23g for the historical years.

o) Internal cash generation as a percent of total capital requirements

Refer to the response to SDR-ROR-23h for the historical years.

Changes in Moody's, S&P & Fitch Ratings for PECO

Refer to the response to SDR-ROR-3 for changes in Exelon & PECO's Credit Ratings History.

Q. IV-A-1-Elec Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

Rate schedule designation.

A. IV-A-1-Elec Refer to Attachment IV-A-1(a).

PECO Energy Company
Base Revenue 12 Months Ending December 31, 2027
(\$000)

Lines	Residential	Residential Heating	General Service	Primary Distribution	High Tension	Electric Propulsion	Lighting	Total
1 Customers Numbers	1,348,092	210,225	155,655	373	2,783	39	12,547	1,729,713
2 Delivery kWh	11,346,276,993	2,804,983,259	7,549,351,071	288,121,604	13,820,126,638	467,014,438	136,164,734	36,412,038,736
3 Budget Revenue	\$ 2,332,668	\$ 517,215	\$ 644,523	\$ 12,860	\$ 373,460	\$ 11,751	\$ 29,866	\$ 3,922,342
4 Less: Commodity	\$ (1,040,649)	\$ (259,956)	\$ (228,750)	\$ (1,695)	\$ (81,286)	\$ -	\$ (658)	\$ (1,612,994)
5 Total T&D	\$ 1,292,019	\$ 257,259	\$ 415,772	\$ 11,165	\$ 292,173	\$ 11,751	\$ 29,208	\$ 2,309,348
6 Less: Retail Transmission Revenue	(132,058)	(32,991)	(47,223)	(658)	(26,979)	(1,074)	(37)	(241,020)
7 Less: Act 129 Adjustments	(2,128)	(470)	(1,377)	(21)	(1,004)	-	-	(5,000)
8 Less: EE	(22,525)	(5,526)	(23,578)	(631)	(30,263)	(1,014)	(333)	(83,870)
9 Plus: CAP	(2,563)	(319)	-	-	-	-	-	(2,882)
10 Plus: Annualization & Leap Year Adjustment	1,791	1,405	644	3	165	-	7	4,016
11 Total Base Revenue @ Current Rate	\$ 1,134,536	\$ 219,357	\$ 344,238	\$ 9,859	\$ 234,093	\$ 9,662	\$ 28,846	\$ 1,980,591
12 Updated Commodity using PTC ⁽¹⁾	\$ 1,313,713	\$ 325,186	\$ 786,181	\$ 24,395	\$ 1,170,144	\$ 39,542	\$ 9,158	\$ 3,668,319
13 Transmission ⁽¹⁾	\$ 154,249	\$ 38,312	\$ 99,546	\$ 1,698	\$ 79,156	\$ 2,968	\$ 125	\$ 376,053
14 Total Bill with @ Current Rate	\$ 2,602,498	\$ 582,855	\$ 1,229,966	\$ 35,952	\$ 1,483,393	\$ 52,172	\$ 38,129	\$ 6,024,963
15 Total Revenue @ Proposed Rate	\$ 2,827,361	\$ 653,225	\$ 1,302,656	\$ 37,814	\$ 1,537,152	\$ 56,280	\$ 39,581	\$ 6,454,069
16 Proposed Increase	\$ 224,863	\$ 70,370	\$ 72,690	\$ 1,862	\$ 53,759	\$ 4,109	\$ 1,453	\$ 429,106
17 % of Total Increase [Line 16/(Line 15-Line 8)]	7.9%	10.7%	5.5%	4.8%	3.4%	7.2%	3.6%	6.6%
18 % of Distribution Increase [Line 16/(Line 11-Line 8)]	19.4%	31.3%	19.8%	17.7%	20.3%	38.5%	5.0%	20.8%

Note:

1. Assuming no shopping for purpose of calculation.

Q. IV-A-2-Elec Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

For existing rates:

- (a) Customers served as of end of period.
- (b) Annual Kwh sales.
- (c) Base rate revenues adjusted for any changes in base rate application that may have occurred during the test period.
- (d) Tax surcharge revenues.
- (e) Energy Cost adjustment clause revenues.
- (f) Revenues received from other clauses or riders separately accounted for.
- (g) Total of all revenues

A. IV-A-2-Elec Refer to the response to IV-A-1.

- Q. IV-A-3-Elec Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected. For proposed rates:
- (a) Estimated number of customers whose charged for electric service will be increased or decreased as a result of this filing.
 - (b) Base rate revenues:
 - (1) Annual dollar amount of increase or decrease.
 - (2) Percentage change.
 - (c) Estimated tax surcharge revenues based on the assumption that the base rate changes proposed were in place.
 - (d) Estimated Energy cost adjustment clause revenues.
 - (e) Revenues received from other clauses or riders separately accounted for.
 - (f) Total of all revenues:
 - (1) Amount of total annual dollar change.
 - (2) Percentage change.
- A. IV-A-3-Elec Refer to the attachment provided in response to IV-A-1.

- Q. IV-A-4-Elec Supplement the revenue summary to obtain a complete revenue statement of the electric business, that is, show delayed payments, other electric revenues, FERC jurisdictional sales and revenues and all other appropriate revenue items and adjustments.
- A. IV-A-4-Elec The Company's sales forecast is based on budgeted sales for the future test year (FTY) ending December 31, 2026, and fully projected future test year (FPFTY) ending December 31, 2027, as adjusted by various annualization and normalization adjustments. The budget and adjustments thereto are described in the Direct Testimony of Michael J. Trzaska (PECO Statement No. 4) and are set forth in Schedule D-5 of PECO Exhibits MJT-1 and MJT-2, for the FPFTY and FTY, respectively. For the Company's sales forecast, refer to PECO's responses to SDR-RR-6 and SDR-RR-7.

IV-A-5-Elec
Jiang Ding

Q. IV-A-5-Elec Develop the grand total sales and revenues as adjusted and the various increases and decreases and percent effects as described above.

A. IV-A-5-Elec Refer to the response to IV-A-1.

Q. IV-B-1-Elec Provide a description of changes proposed for the new tariff:

- (1) For each rate schedule proposed to be modified.
- (2) For each rate schedule proposed to be deleted.
- (3) For each new rate schedule proposed to be added.

A. IV-B-1-Elec Refer to PECO Statement Nos. 9 and 10, the Direct Testimony of Joseph A. Bisti, and the Direct Testimony of Megan A. McDevitt for a description of the proposed rate changes for the new tariff.

- Q. IV-C-1-Elec The annual revenue effect of any proposed change to any rate must be supported by a billing analysis. This may consist of the use of bill frequency distributions or individual customer billing records for the most recent annual periods available. All billing determinants should be displayed. The blocking and corresponding prices of the existing rate and the proposed rate should be applied to the determinants to derive the base rate revenues under both present and proposed rates. The derived base rate revenues should form the basis for measuring the annual base rate effect of the rates in question for the test periods.
- A. IV-C-1-Elec Refer to PECO Statement No. 9, Exhibit JAB-3, for a proof of revenue at proposed rates using projected billing determinants for the fully projected future test year.

Q. IV-D-1-Elec Residential Bill Comparisons.

For each rate applicable to residential service provide a chart or tabulation which shows the dollar and percentage effect of the proposed base rate on monthly bills ranging from the use of zero kWh to 5,000 kWh at appropriate intervals.

A. IV-D-1-Elec Refer to Attachment IV-D-1(a) for the requested information.

PECO
Comparison Of Monthly Bills
Rate R Residential Service

Kwh Usage	Total Bill				Excluding Generation & Transmission			
	Existing Rate	Proposed Rate	\$ Change	% Change	Existing Rate	Proposed Rate	\$ Change	% Change
0	11.30	15.04	3.75	33.2%	11.30	15.04	3.75	33.2%
50	21.94	26.86	4.92	22.4%	16.43	21.35	4.92	29.9%
100	32.59	38.67	6.08	18.7%	21.57	27.65	6.08	28.2%
150	43.24	50.49	7.25	16.8%	26.70	33.95	7.25	27.1%
200	53.89	62.30	8.41	15.6%	31.84	40.25	8.41	26.4%
250	64.54	74.12	9.58	14.8%	36.98	46.56	9.58	25.9%
300	75.18	85.93	10.75	14.3%	42.11	52.86	10.75	25.5%
350	85.83	97.75	11.91	13.9%	47.25	59.16	11.91	25.2%
400	96.48	109.56	13.08	13.6%	52.38	65.46	13.08	25.0%
450	107.13	121.37	14.25	13.3%	57.52	71.77	14.25	24.8%
500	117.77	133.19	15.41	13.1%	62.65	78.07	15.41	24.6%
550	128.42	145.00	16.58	12.9%	67.79	84.37	16.58	24.5%
600	139.07	156.82	17.75	12.8%	72.93	90.67	17.75	24.3%
650	149.72	168.63	18.91	12.6%	78.06	96.98	18.91	24.2%
700	160.37	180.45	20.08	12.5%	83.20	103.28	20.08	24.1%
750	171.01	192.26	21.25	12.4%	88.33	109.58	21.25	24.1%
800	181.66	204.08	22.41	12.3%	93.47	115.88	22.41	24.0%
850	192.31	215.89	23.58	12.3%	98.61	122.19	23.58	23.9%
900	202.96	227.70	24.75	12.2%	103.74	128.49	24.75	23.9%
950	213.61	239.52	25.91	12.1%	108.88	134.79	25.91	23.8%
1000	224.25	251.33	27.08	12.1%	114.01	141.09	27.08	23.8%
1100	245.55	274.96	29.41	12.0%	124.29	153.70	29.41	23.7%
1200	266.85	298.59	31.75	11.9%	134.56	166.30	31.75	23.6%
1300	288.14	322.22	34.08	11.8%	144.83	178.91	34.08	23.5%
1400	309.44	345.85	36.41	11.8%	155.10	191.51	36.41	23.5%
1500	330.73	369.48	38.74	11.7%	165.37	204.12	38.74	23.4%
2000	437.21	487.62	50.41	11.5%	216.73	267.14	50.41	23.3%
5000	1076.09	1196.49	120.40	11.2%	524.89	645.29	120.40	22.9%

PECO
Comparison Of Monthly Bills
Rate RH Residential Heating Service - Summer

Kwh Usage	Total Bill				Excluding Generation & Transmission			
	Existing Rate	Proposed Rate	\$ Change	% Change	Existing Rate	Proposed Rate	\$ Change	% Change
0	11.30	15.04	3.75	33.2%	11.30	15.04	3.75	33.2%
50	21.94	26.86	4.92	22.4%	16.43	21.35	4.92	29.9%
100	32.59	38.67	6.08	18.7%	21.57	27.65	6.08	28.2%
150	43.24	50.49	7.25	16.8%	26.70	33.95	7.25	27.1%
200	53.89	62.30	8.41	15.6%	31.84	40.25	8.41	26.4%
250	64.54	74.12	9.58	14.8%	36.98	46.56	9.58	25.9%
300	75.18	85.93	10.75	14.3%	42.11	52.86	10.75	25.5%
350	85.83	97.75	11.91	13.9%	47.25	59.16	11.91	25.2%
400	96.48	109.56	13.08	13.6%	52.38	65.46	13.08	25.0%
450	107.13	121.37	14.25	13.3%	57.52	71.77	14.25	24.8%
500	117.77	133.19	15.41	13.1%	62.65	78.07	15.41	24.6%
550	128.42	145.00	16.58	12.9%	67.79	84.37	16.58	24.5%
600	139.07	156.82	17.75	12.8%	72.93	90.67	17.75	24.3%
650	149.72	168.63	18.91	12.6%	78.06	96.98	18.91	24.2%
700	160.37	180.45	20.08	12.5%	83.20	103.28	20.08	24.1%
750	171.01	192.26	21.25	12.4%	88.33	109.58	21.25	24.1%
800	181.66	204.08	22.41	12.3%	93.47	115.88	22.41	24.0%
850	192.31	215.89	23.58	12.3%	98.61	122.19	23.58	23.9%
900	202.96	227.70	24.75	12.2%	103.74	128.49	24.75	23.9%
950	213.61	239.52	25.91	12.1%	108.88	134.79	25.91	23.8%
1000	224.25	251.33	27.08	12.1%	114.01	141.09	27.08	23.8%
1100	245.55	274.96	29.41	12.0%	124.29	153.70	29.41	23.7%
1200	266.85	298.59	31.75	11.9%	134.56	166.30	31.75	23.6%
1300	288.14	322.22	34.08	11.8%	144.83	178.91	34.08	23.5%
1400	309.44	345.85	36.41	11.8%	155.10	191.51	36.41	23.5%
1500	330.73	369.48	38.74	11.7%	165.37	204.12	38.74	23.4%
2000	437.21	487.62	50.41	11.5%	216.73	267.14	50.41	23.3%
2500	543.69	605.77	62.08	11.4%	268.09	330.17	62.08	23.2%
3000	650.17	723.91	73.74	11.3%	319.45	393.19	73.74	23.1%
5000	1076.09	1196.49	120.40	11.2%	524.89	645.29	120.40	22.9%

PECO
Comparison Of Monthly Bills
Rate RH Residential Heating Service - Winter

Kwh Usage	Total Bill				Excluding Generation & Transmission			
	Existing Rate	Proposed Rate	\$ Change	% Change	Existing Rate	Proposed Rate	\$ Change	% Change
0	11.30	15.04	3.75	33.2%	11.30	15.04	3.75	33.2%
50	20.77	25.62	4.85	23.3%	15.26	20.10	4.85	31.8%
100	30.24	36.19	5.95	19.7%	19.22	25.16	5.95	31.0%
150	39.71	46.76	7.05	17.7%	23.18	30.22	7.05	30.4%
200	49.18	57.33	8.15	16.6%	27.14	35.28	8.15	30.0%
250	58.66	67.90	9.25	15.8%	31.10	40.34	9.25	29.7%
300	68.13	78.47	10.35	15.2%	35.05	45.40	10.35	29.5%
350	77.60	89.04	11.45	14.7%	39.01	50.46	11.45	29.3%
400	87.07	99.62	12.54	14.4%	42.97	55.52	12.54	29.2%
450	96.54	110.19	13.64	14.1%	46.93	60.58	13.64	29.1%
500	106.01	120.76	14.74	13.9%	50.89	65.64	14.74	29.0%
550	115.49	131.33	15.84	13.7%	54.85	70.70	15.84	28.9%
600	124.96	141.90	16.94	13.6%	58.81	75.76	16.94	28.8%
650	134.43	152.47	18.04	13.4%	62.77	80.82	18.04	28.7%
700	143.90	163.04	19.14	13.3%	66.73	85.88	19.14	28.7%
750	153.37	173.62	20.24	13.2%	70.69	90.94	20.24	28.6%
800	162.85	184.19	21.34	13.1%	74.65	96.00	21.34	28.6%
850	172.32	194.76	22.44	13.0%	78.61	101.06	22.44	28.5%
900	181.79	205.33	23.54	12.9%	82.57	106.11	23.54	28.5%
950	191.26	215.90	24.64	12.9%	86.53	111.17	24.64	28.5%
1000	200.73	226.47	25.74	12.8%	90.49	116.23	25.74	28.4%
1500	295.45	332.19	36.74	12.4%	130.09	166.83	36.74	28.2%
2000	390.17	437.90	47.73	12.2%	169.69	217.42	47.73	28.1%
2350	456.48	511.90	55.43	12.1%	197.41	252.84	55.43	28.1%
2500	484.89	543.62	58.73	12.1%	209.29	268.02	58.73	28.1%
3300	636.44	712.76	76.32	12.0%	272.65	348.97	76.32	28.0%
4000	769.05	860.76	91.71	11.9%	328.09	419.80	91.71	28.0%
4500	863.77	966.48	102.71	11.9%	367.69	470.40	102.71	27.9%
5000	958.49	1072.19	113.70	11.9%	407.29	520.99	113.70	27.9%

Q. IV-D-2-Elec General Bill Comparisons.

For each rate that requires both a billing a demand (kW) and kWh's as the billing determinants, provide a tabulation or graphical comparison showing the percentage effect of the proposed base rate on monthly bills using several representative demand (kW) levels, the monthly kWh for each demand selected to be in load factor increments of 10% starting at 0% and ending at 100% (730H) or by hours' use increments that covers approximately 95% of the bills.

A. IV-D-2-Elec Refer to Attachment IV-D-2(a) for the requested information.

PECO
Comparison of Monthly Bills
Rate HT High Tension
Demand = 50000 kW

<u>Hrs Usage</u>	<u>Total Bill</u>				<u>Excluding Generation & Transmission</u>			
	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>
0	\$ 371.53	\$ 371.53	\$ -	0.0%	\$ 371.53	\$ 371.53	\$ -	0.0%
50	\$ 765,482.13	\$ 864,442.53	\$ 98,960.40	12.9%	\$ 473,682.13	\$ 572,642.53	\$ 98,960.40	20.9%
100	\$ 983,782.73	\$ 1,082,743.13	\$ 98,960.40	10.1%	\$ 472,182.73	\$ 571,143.13	\$ 98,960.40	21.0%
150	\$ 1,202,083.33	\$ 1,301,043.73	\$ 98,960.40	8.2%	\$ 470,683.33	\$ 569,643.73	\$ 98,960.40	21.0%
200	\$ 1,420,383.93	\$ 1,519,344.33	\$ 98,960.40	7.0%	\$ 469,183.93	\$ 568,144.33	\$ 98,960.40	21.1%
250	\$ 1,638,684.53	\$ 1,737,644.93	\$ 98,960.40	6.0%	\$ 467,684.53	\$ 566,644.93	\$ 98,960.40	21.2%
300	\$ 1,856,985.13	\$ 1,955,945.53	\$ 98,960.40	5.3%	\$ 466,185.13	\$ 565,145.53	\$ 98,960.40	21.2%
400	\$ 2,293,586.33	\$ 2,392,546.73	\$ 98,960.40	4.3%	\$ 463,186.33	\$ 562,146.73	\$ 98,960.40	21.4%
500	\$ 2,730,187.53	\$ 2,829,147.93	\$ 98,960.40	3.6%	\$ 460,187.53	\$ 559,147.93	\$ 98,960.40	21.5%
600	\$ 3,166,788.73	\$ 3,265,749.13	\$ 98,960.40	3.1%	\$ 457,188.73	\$ 556,149.13	\$ 98,960.40	21.6%
700	\$ 3,603,389.93	\$ 3,702,350.33	\$ 98,960.40	2.7%	\$ 454,189.93	\$ 553,150.33	\$ 98,960.40	21.8%
730	\$ 3,734,370.29	\$ 3,833,330.69	\$ 98,960.40	2.6%	\$ 453,290.29	\$ 552,250.69	\$ 98,960.40	21.8%

PECO
Comparison of Monthly Bills
Rate HT High Tension
Demand = 1300 kW

<u>Hrs Usage</u>	<u>Total Bill</u>					<u>Excluding Generation & Transmission</u>			
	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>		<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>
0	\$ 371.53	\$ 371.53	\$ -	0.0%		\$ 371.53	\$ 371.53	\$ -	0.0%
50	\$ 20,264.41	\$ 22,837.38	\$ 2,572.97	12.7%		\$ 12,677.61	\$ 15,250.58	\$ 2,572.97	20.3%
100	\$ 25,940.22	\$ 28,513.19	\$ 2,572.97	9.9%		\$ 12,638.62	\$ 15,211.59	\$ 2,572.97	20.4%
150	\$ 31,616.04	\$ 34,189.01	\$ 2,572.97	8.1%		\$ 12,599.64	\$ 15,172.61	\$ 2,572.97	20.4%
200	\$ 37,291.85	\$ 39,864.82	\$ 2,572.97	6.9%		\$ 12,560.65	\$ 15,133.62	\$ 2,572.97	20.5%
250	\$ 42,967.67	\$ 45,540.64	\$ 2,572.97	6.0%		\$ 12,521.67	\$ 15,094.64	\$ 2,572.97	20.5%
300	\$ 48,643.48	\$ 51,216.46	\$ 2,572.97	5.3%		\$ 12,482.68	\$ 15,055.66	\$ 2,572.97	20.6%
400	\$ 59,995.12	\$ 62,568.09	\$ 2,572.97	4.3%		\$ 12,404.72	\$ 14,977.69	\$ 2,572.97	20.7%
500	\$ 71,346.75	\$ 73,919.72	\$ 2,572.97	3.6%		\$ 12,326.75	\$ 14,899.72	\$ 2,572.97	20.9%
600	\$ 82,698.38	\$ 85,271.35	\$ 2,572.97	3.1%		\$ 12,248.78	\$ 14,821.75	\$ 2,572.97	21.0%
700	\$ 94,050.01	\$ 96,622.98	\$ 2,572.97	2.7%		\$ 12,170.81	\$ 14,743.78	\$ 2,572.97	21.1%
730	\$ 97,455.50	\$ 100,028.47	\$ 2,572.97	2.6%		\$ 12,147.42	\$ 14,720.39	\$ 2,572.97	21.2%

PECO
Comparison of Monthly Bills
Rate HT High Tension
Demand = 500 kW

<u>Hrs Usage</u>	<u>Total Bill</u>					<u>Excluding Generation & Transmission</u>			
	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>		<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>
0	\$ 371.53	\$ 371.53	\$ -	0.0%		\$ 371.53	\$ 371.53	\$ -	0.0%
50	\$ 8,022.64	\$ 9,012.24	\$ 989.60	12.3%		\$ 5,104.64	\$ 6,094.24	\$ 989.60	19.4%
100	\$ 10,205.64	\$ 11,195.25	\$ 989.60	9.7%		\$ 5,089.64	\$ 6,079.25	\$ 989.60	19.4%
150	\$ 12,388.65	\$ 13,378.25	\$ 989.60	8.0%		\$ 5,074.65	\$ 6,064.25	\$ 989.60	19.5%
200	\$ 14,571.66	\$ 15,561.26	\$ 989.60	6.8%		\$ 5,059.66	\$ 6,049.26	\$ 989.60	19.6%
250	\$ 16,754.66	\$ 17,744.27	\$ 989.60	5.9%		\$ 5,044.66	\$ 6,034.27	\$ 989.60	19.6%
300	\$ 18,937.67	\$ 19,927.27	\$ 989.60	5.2%		\$ 5,029.67	\$ 6,019.27	\$ 989.60	19.7%
400	\$ 23,303.68	\$ 24,293.28	\$ 989.60	4.2%		\$ 4,999.68	\$ 5,989.28	\$ 989.60	19.8%
500	\$ 27,669.69	\$ 28,659.30	\$ 989.60	3.6%		\$ 4,969.69	\$ 5,959.30	\$ 989.60	19.9%
600	\$ 32,035.70	\$ 33,025.31	\$ 989.60	3.1%		\$ 4,939.70	\$ 5,929.31	\$ 989.60	20.0%
700	\$ 36,401.72	\$ 37,391.32	\$ 989.60	2.7%		\$ 4,909.72	\$ 5,899.32	\$ 989.60	20.2%
730	\$ 37,711.52	\$ 38,701.12	\$ 989.60	2.6%		\$ 4,900.72	\$ 5,890.32	\$ 989.60	20.2%

PECO
Comparison of Monthly Bills
Rate HT High Tension
Demand = 100 kW

<u>Hrs Usage</u>	<u>Total Bill</u>					<u>Excluding Generation & Transmission</u>			
	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>		<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>
0	\$ 371.53	\$ 371.53	\$ -	0.0%		\$ 371.53	\$ 371.53	\$ -	0.0%
50	\$ 1,901.75	\$ 2,099.67	\$ 197.92	10.4%		\$ 1,318.15	\$ 1,516.07	\$ 197.92	15.0%
100	\$ 2,338.35	\$ 2,536.27	\$ 197.92	8.5%		\$ 1,315.15	\$ 1,513.07	\$ 197.92	15.0%
150	\$ 2,774.95	\$ 2,972.88	\$ 197.92	7.1%		\$ 1,312.15	\$ 1,510.08	\$ 197.92	15.1%
200	\$ 3,211.56	\$ 3,409.48	\$ 197.92	6.2%		\$ 1,309.16	\$ 1,507.08	\$ 197.92	15.1%
250	\$ 3,648.16	\$ 3,846.08	\$ 197.92	5.4%		\$ 1,306.16	\$ 1,504.08	\$ 197.92	15.2%
300	\$ 4,084.76	\$ 4,282.68	\$ 197.92	4.8%		\$ 1,303.16	\$ 1,501.08	\$ 197.92	15.2%
400	\$ 4,957.96	\$ 5,155.88	\$ 197.92	4.0%		\$ 1,297.16	\$ 1,495.08	\$ 197.92	15.3%
500	\$ 5,831.16	\$ 6,029.08	\$ 197.92	3.4%		\$ 1,291.16	\$ 1,489.08	\$ 197.92	15.3%
600	\$ 6,704.37	\$ 6,902.29	\$ 197.92	3.0%		\$ 1,285.17	\$ 1,483.09	\$ 197.92	15.4%
700	\$ 7,577.57	\$ 7,775.49	\$ 197.92	2.6%		\$ 1,279.17	\$ 1,477.09	\$ 197.92	15.5%
730	\$ 7,839.53	\$ 8,037.45	\$ 197.92	2.5%		\$ 1,277.37	\$ 1,475.29	\$ 197.92	15.5%

PECO
Comparison of Monthly Bills
Rate PD Primary Distribution Power
Demand = 500 kW

<u>Hrs Usage</u>	<u>Total Bill</u>					<u>Excluding Generation & Transmission</u>			
	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>		<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>
0	\$ 297.49	\$ 297.49	\$ -	0.0%		\$ 297.49	\$ 297.49	\$ -	0.0%
50	\$ 10,126.26	\$ 11,605.67	\$ 1,479.41	14.6%		\$ 7,114.76	\$ 8,594.17	\$ 1,479.41	20.8%
100	\$ 12,402.77	\$ 13,882.18	\$ 1,479.41	11.9%		\$ 7,099.77	\$ 8,579.18	\$ 1,479.41	20.8%
150	\$ 14,679.27	\$ 16,158.68	\$ 1,479.41	10.1%		\$ 7,084.77	\$ 8,564.18	\$ 1,479.41	20.9%
200	\$ 16,955.78	\$ 18,435.19	\$ 1,479.41	8.7%		\$ 7,069.78	\$ 8,549.19	\$ 1,479.41	20.9%
250	\$ 19,232.29	\$ 20,711.69	\$ 1,479.41	7.7%		\$ 7,054.79	\$ 8,534.19	\$ 1,479.41	21.0%
300	\$ 21,508.79	\$ 22,988.20	\$ 1,479.41	6.9%		\$ 7,039.79	\$ 8,519.20	\$ 1,479.41	21.0%
400	\$ 26,061.80	\$ 27,541.21	\$ 1,479.41	5.7%		\$ 7,009.80	\$ 8,489.21	\$ 1,479.41	21.1%
500	\$ 30,614.82	\$ 32,094.22	\$ 1,479.41	4.8%		\$ 6,979.82	\$ 8,459.22	\$ 1,479.41	21.2%
600	\$ 35,167.83	\$ 36,647.24	\$ 1,479.41	4.2%		\$ 6,949.83	\$ 8,429.24	\$ 1,479.41	21.3%
700	\$ 39,720.84	\$ 41,200.25	\$ 1,479.41	3.7%		\$ 6,919.84	\$ 8,399.25	\$ 1,479.41	21.4%
730	\$ 41,086.74	\$ 42,566.15	\$ 1,479.41	3.6%		\$ 6,910.84	\$ 8,390.25	\$ 1,479.41	21.4%

PECO
Comparison of Monthly Bills
Rate PD Primary Distribution Power
Demand = 175 kW

<u>Hrs Usage</u>	<u>Total Bill</u>					<u>Excluding Generation & Transmission</u>			
	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>		<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>
0	\$ 297.49	\$ 297.49	\$ -	0.0%		\$ 297.49	\$ 297.49	\$ -	0.0%
50	\$ 3,737.56	\$ 4,255.35	\$ 517.79	13.9%		\$ 2,683.54	\$ 3,201.33	\$ 517.79	19.3%
100	\$ 4,534.34	\$ 5,052.13	\$ 517.79	11.4%		\$ 2,678.29	\$ 3,196.08	\$ 517.79	19.3%
150	\$ 5,331.12	\$ 5,848.91	\$ 517.79	9.7%		\$ 2,673.04	\$ 3,190.83	\$ 517.79	19.4%
200	\$ 6,127.89	\$ 6,645.69	\$ 517.79	8.4%		\$ 2,667.79	\$ 3,185.59	\$ 517.79	19.4%
250	\$ 6,924.67	\$ 7,442.46	\$ 517.79	7.5%		\$ 2,662.54	\$ 3,180.34	\$ 517.79	19.4%
300	\$ 7,721.45	\$ 8,239.24	\$ 517.79	6.7%		\$ 2,657.30	\$ 3,175.09	\$ 517.79	19.5%
400	\$ 9,315.00	\$ 9,832.79	\$ 517.79	5.6%		\$ 2,646.80	\$ 3,164.59	\$ 517.79	19.6%
500	\$ 10,908.56	\$ 11,426.35	\$ 517.79	4.7%		\$ 2,636.31	\$ 3,154.10	\$ 517.79	19.6%
600	\$ 12,502.11	\$ 13,019.90	\$ 517.79	4.1%		\$ 2,625.81	\$ 3,143.60	\$ 517.79	19.7%
700	\$ 14,095.66	\$ 14,613.46	\$ 517.79	3.7%		\$ 2,615.31	\$ 3,133.11	\$ 517.79	19.8%
730	\$ 14,573.73	\$ 15,091.52	\$ 517.79	3.6%		\$ 2,612.16	\$ 3,129.96	\$ 517.79	19.8%

PECO
Comparison of Monthly Bills
Rate PD Primary Distribution Power
Demand = 125 kW

<u>Hrs Usage</u>	<u>Total Bill</u>					<u>Excluding Generation & Transmission</u>			
	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>		<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>
0	\$ 297.49	\$ 297.49	\$ -	0.0%		\$ 297.49	\$ 297.49	\$ -	0.0%
50	\$ 2,754.68	\$ 3,124.54	\$ 369.85	13.4%		\$ 2,001.81	\$ 2,371.66	\$ 369.85	18.5%
100	\$ 3,323.81	\$ 3,693.66	\$ 369.85	11.1%		\$ 1,998.06	\$ 2,367.91	\$ 369.85	18.5%
150	\$ 3,892.94	\$ 4,262.79	\$ 369.85	9.5%		\$ 1,994.31	\$ 2,364.16	\$ 369.85	18.5%
200	\$ 4,462.06	\$ 4,831.92	\$ 369.85	8.3%		\$ 1,990.56	\$ 2,360.42	\$ 369.85	18.6%
250	\$ 5,031.19	\$ 5,401.04	\$ 369.85	7.4%		\$ 1,986.81	\$ 2,356.67	\$ 369.85	18.6%
300	\$ 5,600.32	\$ 5,970.17	\$ 369.85	6.6%		\$ 1,983.07	\$ 2,352.92	\$ 369.85	18.7%
400	\$ 6,738.57	\$ 7,108.42	\$ 369.85	5.5%		\$ 1,975.57	\$ 2,345.42	\$ 369.85	18.7%
500	\$ 7,876.82	\$ 8,246.67	\$ 369.85	4.7%		\$ 1,968.07	\$ 2,337.92	\$ 369.85	18.8%
600	\$ 9,015.08	\$ 9,384.93	\$ 369.85	4.1%		\$ 1,960.58	\$ 2,330.43	\$ 369.85	18.9%
700	\$ 10,153.33	\$ 10,523.18	\$ 369.85	3.6%		\$ 1,953.08	\$ 2,322.93	\$ 369.85	18.9%
730	\$ 10,494.80	\$ 10,864.66	\$ 369.85	3.5%		\$ 1,950.83	\$ 2,320.68	\$ 369.85	19.0%

PECO
Comparison of Monthly Bills
Rate PD Primary Distribution Power
Demand = 50 kW

<u>Hrs Usage</u>	Total Bill					Excluding Generation & Transmission			
	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>		<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>
0	\$ 297.49	\$ 297.49	\$ -	0.0%		\$ 297.49	\$ 297.49	\$ -	0.0%
50	\$ 1,280.37	\$ 1,428.31	\$ 147.94	11.6%		\$ 979.22	\$ 1,127.16	\$ 147.94	15.1%
100	\$ 1,508.02	\$ 1,655.96	\$ 147.94	9.8%		\$ 977.72	\$ 1,125.66	\$ 147.94	15.1%
150	\$ 1,735.67	\$ 1,883.61	\$ 147.94	8.5%		\$ 976.22	\$ 1,124.16	\$ 147.94	15.2%
200	\$ 1,963.32	\$ 2,111.26	\$ 147.94	7.5%		\$ 974.72	\$ 1,122.66	\$ 147.94	15.2%
250	\$ 2,190.97	\$ 2,338.91	\$ 147.94	6.8%		\$ 973.22	\$ 1,121.16	\$ 147.94	15.2%
300	\$ 2,418.62	\$ 2,566.56	\$ 147.94	6.1%		\$ 971.72	\$ 1,119.66	\$ 147.94	15.2%
400	\$ 2,873.92	\$ 3,021.86	\$ 147.94	5.1%		\$ 968.72	\$ 1,116.66	\$ 147.94	15.3%
500	\$ 3,329.22	\$ 3,477.16	\$ 147.94	4.4%		\$ 965.72	\$ 1,113.66	\$ 147.94	15.3%
600	\$ 3,784.52	\$ 3,932.47	\$ 147.94	3.9%		\$ 962.72	\$ 1,110.67	\$ 147.94	15.4%
700	\$ 4,239.83	\$ 4,387.77	\$ 147.94	3.5%		\$ 959.73	\$ 1,107.67	\$ 147.94	15.4%
730	\$ 4,376.42	\$ 4,524.36	\$ 147.94	3.4%		\$ 958.83	\$ 1,106.77	\$ 147.94	15.4%

PECO
Comparison of Monthly Bills
Rate GS General Service Demand Measurement
Demand = 100 kW

<u>Hrs Usage</u>	<u>Total Bill</u>					<u>Excluding Generation & Transmission</u>			
	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>		<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>
0	\$ 74.63	\$ 83.20	\$ 8.57	11.5%		\$ 74.63	\$ 83.20	\$ 8.57	11.5%
50	\$ 1,864.01	\$ 2,238.83	\$ 374.82	20.1%		\$ 1,240.76	\$ 1,615.58	\$ 374.82	30.2%
100	\$ 2,346.86	\$ 2,702.08	\$ 355.23	15.1%		\$ 1,257.36	\$ 1,612.58	\$ 355.23	28.3%
150	\$ 2,829.70	\$ 3,165.34	\$ 335.64	11.9%		\$ 1,273.95	\$ 1,609.59	\$ 335.64	26.3%
200	\$ 3,312.54	\$ 3,628.59	\$ 316.04	9.5%		\$ 1,290.54	\$ 1,606.59	\$ 316.04	24.5%
250	\$ 3,795.39	\$ 4,091.84	\$ 296.45	7.8%		\$ 1,307.14	\$ 1,603.59	\$ 296.45	22.7%
300	\$ 4,278.23	\$ 4,555.09	\$ 276.86	6.5%		\$ 1,323.73	\$ 1,600.59	\$ 276.86	20.9%
400	\$ 5,243.92	\$ 5,481.59	\$ 237.67	4.5%		\$ 1,356.92	\$ 1,594.59	\$ 237.67	17.5%
500	\$ 6,209.60	\$ 6,408.09	\$ 198.49	3.2%		\$ 1,390.10	\$ 1,588.59	\$ 198.49	14.3%
600	\$ 7,175.29	\$ 7,334.60	\$ 159.31	2.2%		\$ 1,423.29	\$ 1,582.60	\$ 159.31	11.2%
700	\$ 8,140.98	\$ 8,261.10	\$ 120.12	1.5%		\$ 1,456.48	\$ 1,576.60	\$ 120.12	8.2%
730	\$ 8,430.68	\$ 8,539.05	\$ 108.37	1.3%		\$ 1,466.43	\$ 1,574.80	\$ 108.37	7.4%

PECO
Comparison of Monthly Bills
Rate GS General Service Demand Measurement
Demand = 13 kW

<u>Hrs Usage</u>	<u>Total Bill</u>					<u>Excluding Generation & Transmission</u>			
	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>		<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>
0	\$ 74.63	\$ 83.20	\$ 8.57	11.5%		\$ 74.63	\$ 83.20	\$ 8.57	11.5%
50	\$ 307.25	\$ 365.98	\$ 58.73	19.1%		\$ 226.23	\$ 284.95	\$ 58.73	26.0%
100	\$ 370.02	\$ 428.75	\$ 58.73	15.9%		\$ 228.38	\$ 287.11	\$ 58.73	25.7%
150	\$ 432.79	\$ 491.52	\$ 58.73	13.6%		\$ 230.54	\$ 289.27	\$ 58.73	25.5%
200	\$ 495.56	\$ 554.29	\$ 58.73	11.9%		\$ 232.70	\$ 291.43	\$ 58.73	25.2%
250	\$ 558.33	\$ 617.06	\$ 58.73	10.5%		\$ 234.86	\$ 293.58	\$ 58.73	25.0%
300	\$ 621.10	\$ 679.82	\$ 58.73	9.5%		\$ 237.01	\$ 295.74	\$ 58.73	24.8%
400	\$ 746.64	\$ 805.36	\$ 58.73	7.9%		\$ 241.33	\$ 300.05	\$ 58.73	24.3%
500	\$ 872.18	\$ 930.90	\$ 58.73	6.7%		\$ 245.64	\$ 304.37	\$ 58.73	23.9%
600	\$ 997.72	\$ 1,056.44	\$ 58.73	5.9%		\$ 249.96	\$ 308.68	\$ 58.73	23.5%
700	\$ 1,123.26	\$ 1,181.98	\$ 58.73	5.2%		\$ 254.27	\$ 313.00	\$ 58.73	23.1%
730	\$ 1,160.92	\$ 1,219.64	\$ 58.73	5.1%		\$ 255.56	\$ 314.29	\$ 58.73	23.0%

PECO
Comparison of Monthly Bills
Rate GS General Service Demand Measurement
Demand = 9 kW

<u>Hrs Usage</u>	<u>Total Bill</u>					<u>Excluding Generation & Transmission</u>			
	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>		<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>\$ Change</u>	<u>% Change</u>
0	\$ 74.63	\$ 83.20	\$ 8.57	11.5%		\$ 74.63	\$ 83.20	\$ 8.57	11.5%
50	\$ 235.67	\$ 278.97	\$ 43.29	18.4%		\$ 179.58	\$ 222.87	\$ 43.29	24.1%
100	\$ 279.13	\$ 322.42	\$ 43.29	15.5%		\$ 181.08	\$ 224.37	\$ 43.29	23.9%
150	\$ 322.59	\$ 365.88	\$ 43.29	13.4%		\$ 182.57	\$ 225.86	\$ 43.29	23.7%
200	\$ 366.04	\$ 409.34	\$ 43.29	11.8%		\$ 184.06	\$ 227.36	\$ 43.29	23.5%
250	\$ 409.50	\$ 452.79	\$ 43.29	10.6%		\$ 185.56	\$ 228.85	\$ 43.29	23.3%
300	\$ 452.95	\$ 496.25	\$ 43.29	9.6%		\$ 187.05	\$ 230.34	\$ 43.29	23.1%
400	\$ 539.87	\$ 583.16	\$ 43.29	8.0%		\$ 190.04	\$ 233.33	\$ 43.29	22.8%
500	\$ 626.78	\$ 670.07	\$ 43.29	6.9%		\$ 193.02	\$ 236.32	\$ 43.29	22.4%
600	\$ 713.69	\$ 756.98	\$ 43.29	6.1%		\$ 196.01	\$ 239.30	\$ 43.29	22.1%
700	\$ 800.60	\$ 843.89	\$ 43.29	5.4%		\$ 199.00	\$ 242.29	\$ 43.29	21.8%
730	\$ 826.67	\$ 869.97	\$ 43.29	5.2%		\$ 199.89	\$ 243.19	\$ 43.29	21.7%

Q. IV-E-1-Elec Provide a cost study, which allocates the total cost of service to each proposed tariff rate schedule. Tariff rates schedules may be combined for this purpose provided that they are of a similar supply or end use nature. A statement describing which rates were combined and the reasons therefore should be submitted.

The rates of return for each tariff rate schedule as defined above should be determined at both determined at both the present and proposed rate levels. Base rate revenues should be used for this purpose unless there are good and sufficient reasons to include revenues derived from other sources. Should the latter be the case, an explanation of other revenue sources included and reasons therefore should accompany the cost allocation study.

The methods selected for use in allocating costs to rate classes should include cost analyses based on:

- a. Peak responsibility.
- b. Average and excess, on a non-coincident demand basis.
- c. Company preferred method if different from the above-referenced methods, with rationale behind the selection. This study should include a statement of the sources and age of the load data used in the determination of demand responsibilities, a description of any special studies used to prepare the cost study, and the most recent overall system line loss study. The cost data used in the allocation study may be based on the test year.

A. IV-E-1-Elec The testimony and exhibits of Company witness Jiang Ding, PECO Statement No. 8, provide the Company's complete class cost of service study.

- Q. IV-E-2-Elec Provide comparisons in either graphical or tabular form showing cost, as defined in the cost of service study, and proposed base rate revenues and usage for all residential and demand/energy rate schedules. Demand shall be for representative loads for each demand/energy rate schedule.
- A. IV-E-2-Elec Refer to Attachment IV-E-2(a) for the requested information.

**PECO Energy Company
Residential Customer
Cost vs. Revenue**

Customer Cost (\$)	\$ 38.36
Demand (\$/kW)	\$ 14.87
NCP (kW/kWh)	0.004
Energy (\$/kWh)	\$ 0.00042
Customer Charge (\$)	\$ 15.00
Variable Charge (\$/kWh) ¹	\$ 0.09773

<u>kWh</u>	<u>Cost</u>	<u>Revenue</u>
100	\$ 44.74	\$ 24.77
200	\$ 51.12	\$ 34.55
300	\$ 57.50	\$ 44.32
400	\$ 63.88	\$ 54.09
500	\$ 70.26	\$ 63.87
600	\$ 76.64	\$ 73.64
650	\$ 79.83	\$ 78.53
700	\$ 83.02	\$ 83.41
800	\$ 89.40	\$ 93.18
900	\$ 95.78	\$ 102.96
1,000	\$ 102.17	\$ 112.73
1,250	\$ 118.12	\$ 137.16
1,500	\$ 134.07	\$ 161.60
1,750	\$ 150.02	\$ 186.03
2,000	\$ 165.97	\$ 210.46

1. Variable charge was adjusted for CAP

**PECO Energy Company
Residential Heating Customer
Cost vs. Revenue**

Customer Cost (\$)	\$	38.60
Demand (\$/kW)	\$	14.86
NCP (kW/kWh)		0.005
Energy (\$/kWh)	\$	0.00042
Customer Charge (\$)	\$	15.00
Variable Charge (\$/kWh) ¹	\$	0.08882

<u>kWh</u>	<u>Cost</u>	<u>Revenue</u>
750	\$ 97.69	\$ 81.62
1,000	\$ 117.39	\$ 103.82
1,250	\$ 137.09	\$ 126.03
1,350	\$ 144.97	\$ 134.91
1,500	\$ 156.78	\$ 148.23
1,750	\$ 176.48	\$ 170.44
2,000	\$ 196.18	\$ 192.64
2,250	\$ 215.88	\$ 214.85
2,500	\$ 235.57	\$ 237.06
2,750	\$ 255.27	\$ 259.26
3,000	\$ 274.97	\$ 281.47

1. Variable charge was weighted average of Summer and Winter charges, and was adjusted for CAP discounts.

PECO Energy Company
Rate General Service Customer
Cost vs. Revenue

Customer Cost (\$)	\$ 44.19	Customer Charge (\$)¹	\$ 44.19
Demand (\$/kW)	\$ 14.81	Variable Charge (\$/kW)	\$ 13.58
NCP (x Billed Demand)	0.86	Decommissioning Cost(\$/kWh)	\$ (0.00060)
Energy (\$/kWh)	\$ 0.00022		

<u>5 kW</u>			<u>15 kW</u>			<u>100 kW</u>		
<u>Hours Use</u>	<u>Cost</u>	<u>Revenue</u>	<u>Hours Use</u>	<u>Cost</u>	<u>Revenue</u>	<u>Hours Use</u>	<u>Cost</u>	<u>Revenue</u>
50	\$ 108	\$ 112	50	\$ 236	\$ 247	50	\$ 1,324	\$ 1,399
100	\$ 108	\$ 112	100	\$ 236	\$ 247	100	\$ 1,325	\$ 1,396
150	\$ 108	\$ 112	150	\$ 236	\$ 247	150	\$ 1,326	\$ 1,393
200	\$ 108	\$ 111	200	\$ 237	\$ 246	200	\$ 1,327	\$ 1,390
250	\$ 108	\$ 111	250	\$ 237	\$ 246	250	\$ 1,328	\$ 1,387
300	\$ 108	\$ 111	300	\$ 237	\$ 245	300	\$ 1,330	\$ 1,384
350	\$ 109	\$ 111	350	\$ 237	\$ 245	350	\$ 1,331	\$ 1,381
400	\$ 109	\$ 111	400	\$ 237	\$ 244	400	\$ 1,332	\$ 1,378
450	\$ 109	\$ 111	450	\$ 238	\$ 244	450	\$ 1,333	\$ 1,375
500	\$ 109	\$ 111	500	\$ 238	\$ 243	500	\$ 1,334	\$ 1,372
550	\$ 109	\$ 110	550	\$ 238	\$ 243	550	\$ 1,335	\$ 1,369
600	\$ 109	\$ 110	600	\$ 238	\$ 243	600	\$ 1,336	\$ 1,366
650	\$ 109	\$ 110	650	\$ 238	\$ 242	650	\$ 1,337	\$ 1,363
700	\$ 109	\$ 110	700	\$ 238	\$ 242	700	\$ 1,338	\$ 1,360

1. Customer charge was weighted average customer charges.

PECO Energy Company
Rate Primary Distribution Customer
Cost vs. Revenue

Customer Cost (\$)	\$ 289.71	Customer Charge (\$)	\$ 300.34
Demand (\$/kW)	\$ 13.00	Variable Charge (\$/kW)	\$ 14.34
NCP (x Billed Demand)	1.01	Decommissioning Cost(\$/kWh)	\$ (0.00060)
Energy (\$/kWh)	\$ 0.00014		

100 kW

<u>Hours Use</u>	<u>Cost</u>	<u>Revenue</u>
50	\$ 1,607	\$ 1,731
100	\$ 1,608	\$ 1,728
150	\$ 1,608	\$ 1,725
200	\$ 1,609	\$ 1,722
250	\$ 1,610	\$ 1,719
300	\$ 1,610	\$ 1,716
350	\$ 1,611	\$ 1,713
400	\$ 1,612	\$ 1,710
450	\$ 1,613	\$ 1,707
500	\$ 1,613	\$ 1,704
550	\$ 1,614	\$ 1,701
600	\$ 1,615	\$ 1,698
650	\$ 1,616	\$ 1,695
700	\$ 1,616	\$ 1,692

250 kW

<u>Hours Use</u>	<u>Cost</u>	<u>Revenue</u>
50	\$ 3,583	\$ 3,877
100	\$ 3,585	\$ 3,870
150	\$ 3,586	\$ 3,862
200	\$ 3,588	\$ 3,855
250	\$ 3,590	\$ 3,847
300	\$ 3,592	\$ 3,840
350	\$ 3,593	\$ 3,832
400	\$ 3,595	\$ 3,825
450	\$ 3,597	\$ 3,817
500	\$ 3,599	\$ 3,810
550	\$ 3,601	\$ 3,802
600	\$ 3,602	\$ 3,795
650	\$ 3,604	\$ 3,787
700	\$ 3,606	\$ 3,780

500 kW

<u>Hours Use</u>	<u>Cost</u>	<u>Revenue</u>
50	\$ 6,876	\$ 7,454
100	\$ 6,879	\$ 7,439
150	\$ 6,883	\$ 7,424
200	\$ 6,886	\$ 7,409
250	\$ 6,890	\$ 7,394
300	\$ 6,894	\$ 7,379
350	\$ 6,897	\$ 7,364
400	\$ 6,901	\$ 7,349
450	\$ 6,904	\$ 7,334
500	\$ 6,908	\$ 7,319
550	\$ 6,912	\$ 7,304
600	\$ 6,915	\$ 7,289
650	\$ 6,919	\$ 7,274
700	\$ 6,922	\$ 7,259

PECO Energy Company
Rate High Tension Customer
Cost vs. Revenue

Customer Cost (\$)	\$ 360.92	Customer Charge (\$)	\$ 375.53
Demand (\$/kW)	\$ 9.33	Variable Charge (\$/kW)	\$ 9.13
NCP (x Billed Demand)	0.88	Decommissioning Cost \$(kWh)	\$ (0.00060)
Energy (\$/kWh)	\$ 0.00014	High Voltage Discount (\$/kW) ¹	\$ (0.35)

<u>500 kW</u>			<u>1000 kW</u>			<u>2500 kW</u>		
<u>Hours Use</u>	<u>Cost</u>	<u>Revenue</u>	<u>Hours Use</u>	<u>Cost</u>	<u>Revenue</u>	<u>Hours Use</u>	<u>Cost</u>	<u>Revenue</u>
50	\$ 4,455	\$ 4,753	50	\$ 8,550	\$ 9,131	50	\$ 20,834	\$ 22,264
100	\$ 4,459	\$ 4,738	100	\$ 8,557	\$ 9,101	100	\$ 20,852	\$ 22,189
150	\$ 4,463	\$ 4,723	150	\$ 8,564	\$ 9,071	150	\$ 20,870	\$ 22,114
200	\$ 4,466	\$ 4,708	200	\$ 8,572	\$ 9,041	200	\$ 20,888	\$ 22,039
250	\$ 4,470	\$ 4,693	250	\$ 8,579	\$ 9,011	250	\$ 20,906	\$ 21,964
300	\$ 4,473	\$ 4,678	300	\$ 8,586	\$ 8,981	300	\$ 20,924	\$ 21,889
350	\$ 4,477	\$ 4,663	350	\$ 8,593	\$ 8,951	350	\$ 20,942	\$ 21,814
400	\$ 4,481	\$ 4,648	400	\$ 8,600	\$ 8,921	400	\$ 20,960	\$ 21,739
450	\$ 4,484	\$ 4,633	450	\$ 8,608	\$ 8,891	450	\$ 20,978	\$ 21,664
500	\$ 4,488	\$ 4,618	500	\$ 8,615	\$ 8,861	500	\$ 20,996	\$ 21,589
550	\$ 4,492	\$ 4,603	550	\$ 8,622	\$ 8,831	550	\$ 21,014	\$ 21,514
600	\$ 4,495	\$ 4,588	600	\$ 8,629	\$ 8,801	600	\$ 21,032	\$ 21,439
650	\$ 4,499	\$ 4,573	650	\$ 8,637	\$ 8,771	650	\$ 21,050	\$ 21,364
700	\$ 4,502	\$ 4,558	700	\$ 8,644	\$ 8,741	700	\$ 21,068	\$ 21,289

1. High voltage discount was weighted average of high voltage discounts.

- Q. V-A-1-Elec Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.
- A. V-A-1-Elec Refer to Attachments V-A-3(a.1), V-A-3(a.2), and V-A-3(a.3), provided in PECO's response to DFR V-A-3, for the procedures and calculations employed to develop the original cost plant and applicable reserves.

Q. V-A-2-Elec Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.

A. V-A-2-Elec Not applicable. In its final order at Docket No. R-842590, the Pennsylvania Public Utility Commission approved PECO's use of the book reserve remaining life method of depreciation and also approved PECO's adjusted book reserve as the measure of accrued depreciation for ratemaking. Accordingly, PECO's claim for the depreciated original cost of utility plant in service is based on its book reserve, and a calculated depreciation reserve is not employed.

- Q. V-A-3-Elec Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.
- A. V-A-3-Elec Refer to Attachment V-A-3(a.1) for the calculations of the original cost of utility plant as of December 31, 2026, and December 31, 2027.
- Refer to Attachment V-A-3(a.2) for the calculations of the reserves by account as of December 31, 2026, and December 31, 2027.
- Refer to Attachment V-A-3(a.3), which provides procedures employed to develop the calculations for the original cost of utility plant, and the reserves by account as of December 31, 2026, and December 31, 2027.

PECO Energy Company
Plant Costs by AccountCalculation of Original Cost of Utility Plant
December 31, 2026 & December 31, 2027

	(A)	(B)	(C)	(A+B+C) = (I)	(J)	(K)	(I+J+K)
	Gross Cost 12/31/25	Additions 2026	Retirements 2026	Gross Cost 12/31/26	Additions 2027	Retirements 2027	Gross Cost 12/31/27
Intangible Plant							
E302 - Franchises and Consents	162,934	-	-	162,934	-	-	162,934
E303 - Misc Intangible Plant	6,913,700	-	-	6,913,700	-	-	6,913,700
Sub-Total Intangible Plant	7,076,634	-	-	7,076,634	-	-	7,076,634
Distribution Plant							
E360 - Land and Land Rights	56,497,006	-	-	56,497,006	-	-	56,497,006
E361 - Structures and Improvements	254,986,232	31,273,314	(937,771)	285,321,775	35,232,828	(937,771)	319,616,832
E362 - Station Equipment	1,319,713,713	42,969,715	(12,299,787)	1,350,383,641	49,400,816	(12,299,787)	1,387,484,670
E363.1 - Computer Hardware	19,320,702	207,716	(3,885,764)	15,642,653	119,703	(3,885,764)	11,876,592
E363.2 - Computer Software	188,080,674	2,022,043	(4,967,212)	185,135,505	1,165,273	(4,967,212)	181,333,566
E363.3 - Communication Equipment	135,890,046	1,338,006	(223,366)	137,004,686	841,921	(223,366)	137,623,241
E364 - Poles, Towers and Fixtures	1,516,508,190	222,641,527	(32,792,648)	1,706,357,069	251,979,795	(32,792,648)	1,925,544,217
E365 - Overhead Conductors, Devices	2,299,820,705	218,912,213	(18,080,228)	2,500,652,689	247,747,137	(18,080,228)	2,730,319,598
E366 - Underground Conduit	1,036,818,482	154,546,351	(1,242,374)	1,190,122,458	173,430,224	(1,242,374)	1,362,310,308
E367 - Undergrnd Conductors, Devics	2,188,130,691	248,297,561	(31,383,001)	2,405,045,251	281,160,242	(31,383,001)	2,654,822,491
E368 - Line Transformers	923,706,107	126,206,400	(23,239,358)	1,026,673,148	141,707,428	(23,239,358)	1,145,141,217
E369 - Services	488,870,695	13,243,437	(177,986)	501,936,146	14,912,030	(177,986)	516,670,190
E370 - Meters	377,823,913	16,734,516	(161,219)	394,397,210	18,784,312	(161,219)	413,020,303
E371 - Installs on Customer Premiss	13,772,383	-	-	13,772,383	-	-	13,772,383
E373 - Street Lighting,Signal Systm	69,601,779	1,811,366	(562,399)	70,850,746	2,043,068	(562,399)	72,331,414
E374 - ARO Costs Distribution Plt	3,554,309	259,076	(42,934)	3,770,450	289,936	(42,934)	4,017,452
Sub-Total Distribution Plant	10,893,095,627	1,080,463,240	(129,996,049)	11,843,562,818	1,218,814,711	(129,996,049)	12,932,381,481
General Plant							
E389 - Land and Land Rights	1,063,458	-	-	1,063,458	-	-	1,063,458
E390 - Structures and Improvements	68,747,954	3,211,893	(183,064)	71,776,783	3,167,464	(183,064)	74,761,183
E391 - Office Furniture, Equipment	1,115,463	4,688,876	(509,641)	5,294,698	4,626,902	(509,641)	9,411,960
E392 - Transportation Equipment	-	-	-	-	-	-	-
E393 - Stores Equipment	44,814	-	(552)	44,262	-	(552)	43,709
E394 - Tools, Shop, Garage Equipmnt	68,030,499	3,881,904	(1,147,669)	70,764,734	3,830,299	(1,147,669)	73,447,365
E395 - Laboratory Equipment	96,793	-	-	96,793	-	-	96,793
E396 - Power Operated Equipment	-	-	-	-	-	-	-
E397.1 - Computer Hardware	6,976,089	159,298	(586,610)	6,548,777	1,895,401	(586,610)	7,857,567
E397.2 - Computer Software	24,674,850	563,446	(2,347,804)	22,890,492	6,704,147	(2,347,804)	27,246,834
E397.3 - Communication Equipment	34,012,013	1,965,654	(951,978)	35,025,689	10,405,594	(951,978)	44,479,305
E398 - Miscellaneous Equipment	1,987,146	8,768	-	1,995,914	5,684	-	2,001,597
E399 - Other Tangible Property	-	-	-	-	-	-	-
E399.1 - ARO Costs General Plt	2,419,827	-	(124,540)	2,295,287	-	(124,540)	2,170,746
Sub-Total General Plant	209,168,906	14,479,839	(5,851,859)	217,796,886	30,635,491	(5,851,859)	242,580,518
Common Plant							
E301 - Organization Costs	677,136	-	-	677,136	-	-	677,136
E303 - Misc Intangible Plant	288,497,726	109,259,656	(14,243,120)	383,514,261	55,050,298	(14,243,120)	424,321,439
E389 - Land and Land Rights	6,769,739	-	-	6,769,739	-	-	6,769,739
E390 - Structures and Improvements	424,900,779	61,815,815	(4,289,375)	482,427,219	48,701,847	(4,289,375)	526,839,691
E391 - Office Furniture, Equipment	85,851,183	24,100,656	(7,863,125)	102,088,715	20,643,587	(7,863,125)	114,869,177
E392 - Transportation Equipment	229,263,527	24,350,649	(9,402,764)	244,211,412	18,729,372	(9,402,764)	253,538,021
E393 - Stores Equipment	1,757,560	496,169	(66,267)	2,187,462	397,691	(66,267)	2,518,886
E394 - Tools, Shop, Garage Equipmnt	2,879,589	21,794	(113,644)	2,787,739	18,143	(113,644)	2,692,238
E396 - Power Operated Equipment	870,117	-	-	870,117	-	-	870,117
E397 - Communication Equipment	127,674,344	13,586,710	(127,360)	141,133,695	10,889,952	(127,360)	151,896,287
E398 - Miscellaneous Equipment	851,814	-	(186,443)	665,371	-	(186,443)	478,927
E399 - Other Tangible Property	-	-	-	-	-	-	-
E399.1 - ARO Costs General Plt	336,910	-	(48,339)	288,571	-	(48,339)	240,232
Sub-Total Common Plant	1,170,330,424	233,631,449	(36,340,437)	1,367,621,436	154,430,891	(36,340,437)	1,485,711,889
Grand Total	12,279,671,591	1,328,574,528	(172,188,345)	13,436,057,774	1,403,881,093	(172,188,345)	14,667,750,522

⁽¹⁾ NOTE: Amounts for Intangible Plant, Electric General Plant and Common Plant are shown unallocated.

See Attachment V-A-3(c) for explanations of columnar heading letter references.

PECO Energy Company
Plant Reserve by Account

Calculation of Plant Reserve by Account
December 31, 2026 & December 31, 2027

	(D)	(E)	(F)	(G)	(D+E+F+G) = (L)	(M)	(N)	(O)	P=(L+M+N+O)
	Reserve 12/31/25	Depreciation 2026	Retirements 2026	2026 Net Salvage	Reserve 12/31/26	Depreciation 2027	Retirements 2027	2027 Net Salvage	Reserve 12/31/27
Electric - Intangible Plant									
E303 - Misc Intangible Plant	-	-	-	-	-	-	-	-	-
Sub-Total Electric - Intangible Plant	-	-	-	-	-	-	-	-	-
Electric - Distribution Plant									
E360 - Land and Land Rights	310,217	-	-	-	310,217	-	-	-	310,217
E361 - Structures and Improvements	50,935,598	5,534,769	(937,771)	(1,942,291)	53,590,305	6,423,148	(937,771)	(1,942,291)	57,133,391
E362 - Station Equipment	492,177,255	22,761,357	(12,299,787)	(10,873,246)	491,765,579	24,204,275	(12,299,787)	(10,873,246)	492,796,821
E363.1 - Computer Hardware	8,321,084	5,109,900	(3,885,764)	-	9,545,219	5,099,780	(3,885,764)	-	10,759,235
E363.2 - Computer Software	49,976,533	29,081,530	(4,967,212)	-	74,090,851	24,778,428	(4,967,212)	-	93,902,067
E363.3 - Communication Equipment	59,009,354	8,459,440	(223,366)	(121,746)	67,123,683	8,387,675	(223,366)	(121,746)	75,166,246
E364 - Poles, Towers and Fixtures	28,046,669	37,668,150	(32,792,648)	(23,655,936)	9,266,235	44,250,650	(32,792,648)	(23,655,936)	(2,931,698)
E365 - Overhead Conductors, Devices	296,907,471	53,065,152	(18,080,228)	(22,545,215)	309,347,180	59,534,719	(18,080,228)	(22,545,215)	328,256,455
E366 - Underground Conduit	197,833,340	16,853,574	(1,242,374)	(3,985,561)	209,458,979	21,090,467	(1,242,374)	(3,985,561)	225,321,511
E367 - Undergrnd Conductors, Devices	159,645,429	49,136,640	(31,383,001)	(26,969,982)	150,429,086	56,509,898	(31,383,001)	(26,969,982)	148,586,001
E368 - Line Transformers	155,531,040	22,968,527	(23,239,358)	(3,926,665)	151,333,543	26,446,425	(23,239,358)	(3,926,665)	150,613,945
E369 - Services	212,160,809	8,265,190	(177,986)	(764,607)	219,483,406	8,639,565	(177,986)	(764,607)	227,180,379
E370 - Meters	235,485,563	19,922,877	(161,219)	(473,775)	254,773,447	20,382,513	(161,219)	(473,775)	274,520,966
E371 - Installs on Customer Premiss	11,738,402	4,250	-	-	11,742,652	4,250	-	-	11,746,901
E373 - Street Lighting, Signal Systm	36,322,912	1,572,711	(562,399)	(117,375)	37,215,848	1,536,578	(562,399)	(117,375)	38,072,651
E374 - ARO Costs Distribution Plt	2,312,391	261,472	(42,934)	-	2,530,929	261,472	(42,934)	-	2,749,466
Sub-Total Electric - Distribution Plant	1,996,714,067	280,665,538	(129,996,049)	(95,376,398)	2,052,007,158	307,549,844	(129,996,049)	(95,376,398)	2,134,184,555
Electric - General Plant									
E389 - Land and Land Rights	-	-	-	-	-	-	-	-	-
E390 - Structures and Improvements	17,633,629	1,737,660	(183,064)	(165,884)	19,022,340	2,104,191	(183,064)	(165,884)	20,777,582
E391 - Office Furniture, Equipment	419,585	314,183	(509,641)	(22,787)	201,340	830,762	(509,641)	(22,787)	499,674
E392 - Transportation Equipment	-	-	-	-	-	-	-	-	-
E393 - Stores Equipment	33,249	3,866	(552)	-	36,562	3,866	(552)	-	39,875
E394 - Tools, Shop, Garage Equipmnt	25,495,598	4,633,131	(1,147,669)	(41,443)	28,939,617	5,109,463	(1,147,669)	(41,443)	32,859,969
E395 - Laboratory Equipment	88,567	4,235	-	-	92,802	3,991	-	-	96,793
E396 - Power Operated Equipment	-	-	-	-	-	-	-	-	-
E397.1 - Computer Hardware	3,919,592	1,416,460	(586,610)	-	4,749,442	1,553,465	(586,610)	-	5,716,296
E397.2 - Computer Software	18,578,722	3,930,875	(2,347,804)	-	20,161,792	2,473,838	(2,347,804)	-	20,287,826
E397.3 - Communication Equipment	19,027,125	1,556,417	(951,978)	(282,338)	19,349,226	2,289,345	(951,978)	(282,338)	20,404,256
E398 - Miscellaneous Equipment	(555,074)	180,831	-	(225,723)	(599,966)	206,541	-	(225,723)	(619,147)
E399 - Other Tangible Property	-	-	-	-	-	-	-	-	-
E399.1 - ARO Costs General Plt	1,917,858	247,395	(124,540)	-	2,040,713	123,190	(124,540)	-	2,039,362
Sub-Total Electric - General Plant	86,558,851	14,025,052	(5,851,859)	(738,176)	93,993,869	14,698,651	(5,851,859)	(738,176)	102,102,486
Common - General Plant									
E301 - Organization Costs	-	-	-	-	-	-	-	-	-
E303 - Misc Intangible Plant	173,818,162	44,570,590	(14,243,120)	(15,638)	204,129,993	47,874,651	(14,243,120)	(15,638)	237,745,886
E389 - Land and Land Rights	-	-	-	-	-	-	-	-	-
E390 - Structures and Improvements	73,945,485	9,297,459	(4,289,375)	(4,435,069)	74,518,501	11,754,329	(4,289,375)	(4,435,069)	77,548,386
E391 - Office Furniture, Equipment	33,549,538	15,464,529	(7,863,125)	(595,031)	40,555,911	22,873,975	(7,863,125)	(595,031)	54,971,731
E392 - Transportation Equipment	104,911,950	17,742,542	(9,402,764)	1,411,310	114,663,038	21,925,365	(9,402,764)	1,411,310	128,596,950
E393 - Stores Equipment	478,873	127,302	(66,267)	-	539,908	145,731	(66,267)	-	619,373
E394 - Tools, Shop, Garage Equipmnt	1,223,333	155,667	(113,644)	46,398	1,311,754	68,627	(113,644)	46,398	1,313,134
E396 - Power Operated Equipment	268,306	56,269	-	-	324,575	56,269	-	-	380,844
E397 - Communication Equipment	50,163,161	6,142,421	(127,360)	(8,484)	56,169,738	6,647,084	(127,360)	(8,484)	62,680,978
E398 - Miscellaneous Equipment	872,035	-	(186,443)	(2,968)	682,624	-	(186,443)	(2,968)	493,212
E399 - Other Tangible Property	-	-	-	-	-	-	-	-	-
E399.1 - ARO Costs General Plt	(360,043)	24,571	(48,339)	-	(383,811)	24,571	(48,339)	-	(407,579)
Sub-Total Common - General Plant	438,870,800	93,581,352	(36,340,437)	(3,599,482)	492,512,232	111,370,602	(36,340,437)	(3,599,482)	563,942,915
Grand Total	2,522,143,718	388,271,942	(172,188,345)	(99,714,056)	2,638,513,259	433,619,097	(172,188,345)	(99,714,056)	2,800,229,955

⁽¹⁾ NOTE: Amounts for Intangible Plant, Electric General Plant and Common Plant are shown unallocated.
See Attachment V-A-3(c) for explanations of columnar heading letter references.

- (A) The amounts were reconciled to the general ledger balance at December 31, 2025.
- (B) / (J) For purposes of estimating the 2026 and 2027 utility plant-in-service additions by utility account, the 2026 and 2027 budgeted capital expenditures are placed in-service in the period capital expenditure is forecasted to occur, except for large multiple year projects. For the large multiple year projects, the capital expenditures are placed in-service based on the estimated in-service dates. For example, if the total Electric Distribution capital budgets (with no multiple year projects planned) for 2026 and 2027 are \$100M and \$100M, respectively then the additions placed in service would be \$100M and \$100M for 2026 and 2027, respectively. However, assume \$10M multiple year project has forecasted capital expenditures of \$5M in 2026 and \$5M in 2027 with an estimated in-service date in 2027. In this scenario, the 2026 additions will be \$95M and the 2027 additions will be \$105M. The product of this calculation is used as the estimate for the 2026 and 2027 additions to Electric Distribution plant included in Attachment V-A-3(a.1). This calculation is performed at a functional level of plant, including Electric Distribution, General and Common plant for purposes of this filing.

After calculating the total plant additions by functional group using the methodology described previously, PECO allocated the total additions to the account level, as follows; (1) three-year historical average ratios of plant additions by utility accounts to the total plant additions for the historical period were calculated; (2) those ratios, or percentages by account, were applied to the total estimated 2026 and 2027 forecasted placed in-service, to derive the additions at the account level. For purposes of this calculation, the three-year period covered 2023 through 2025.

- (C) / (K) Retirements are estimated using a three-year historical average at the account level except for Utility Account E303 Misc Intangible Plant which now uses specific asset retirement forecasts. Years 2023 through 2025 were used to calculate the average.
- (D) The amounts were reconciled to the general ledger balance at December 31, 2025.
- (E) Accrued depreciation is calculated by applying the 2026 account-level net book value (NBV) depreciation rates to the account-level NBV amounts at December 31, 2025 to determine "baseline" depreciation. Depreciation for the estimated 2026 plant additions (see Attachment V-A-3(a.2)) is calculated using monthly declining NBV with a mid-month convention multiplied by the 2026 weighted average composite depreciation rates (based on the 12/31/23 account level NBV and the 2026 account-level depreciation rates) for each functional account group's additions (i.e. Electric Distribution, Electric Transmission, Electric General, Common).
- (F) / (N) See (C) above.
- (G) / (O) Net Salvage (salvage less cost of removal) is calculated using a historic three-year average of net salvage by account. For purposes of this filing, the three-year period covers the years from 2023 through 2025.
- (M) Accrued depreciation is calculated by applying the 2026 account-level net book value (NBV) depreciation rates to the account-level NBV amounts at December 31, 2025 to determine "baseline" depreciation. Depreciation for the estimated 2027 plant additions (see Attachment V-A-3(a.2)) is calculated on a straightline basis using a mid-month convention multiplied by the 2026 weighted average composite depreciation rates (estimated using the 12/31/23 account level NBV and the 2026 account-level depreciation rates) for each functional account group's additions (i.e. Electric Distribution, Electric Transmission, Electric General, Common).
- (I) / (P) Original cost of plant for the future test year and the fully projected future test year are calculated by adding the estimated additions for the year to the ending balance of the prior year and subtracting the estimated retirements for the year. This will provide the gross cost of plant at the end of 2026 and 2027, respectively.

Q. V-A-4-Elec Provide a schedule showing details of rate case adjustments.

A. V-A-4-Elec Refer to Exhibits MJT-1 and MJT-2 for the fully projected future test year (FPFTY) and the future test year (FTY), respectively. Within each exhibit, Schedules D-3 and D-5 provide a summary of the ratemaking adjustments made to develop the Company's claims for revenues and expenses as well as references to the additional pages and schedules that show the details of each adjustment. A summary of the development of the Company's rate base claims is provided in Schedule C-1 of Exhibits MJT-1 and MJT-2 for the FPFTY and FTY, respectively, with references to additional schedules that show further detail. A summary of the development of the Company's claims for state and federal income tax is provided in Schedule D-18 of Exhibits MJT-1 and MJT-2 for the FPFTY and FTY, respectively, with references to additional schedules that show further detail.

- Q. V-B-1-Elec Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.
- A. V-B-1-Elec Not applicable. See the Company's response to V-A-2.

Q. V-B-2-Elec Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:

- (a) For the purpose of this filing
- (b) For the purpose of the most recent rate filing prior to the current proceeding
- (c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.
- (d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.

A. V-B-2-Elec

- (a) Refer to the Direct Testimony of Mariana Hufford, Statement No. 6, Exhibit MH-4, Part VI.
- (b) Refer to the Direct Testimony of Mariana Hufford, Statement No. 6, Exhibit MH-4, Part VI.
- (c) Refer to the Direct Testimony of Mariana Hufford, Statement No. 6, Exhibit MH-4, Executive Summary.
- (d) There have been no major changes in depreciation methods, procedures, or techniques.

- Q. V-C-1-Elec Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.
- A. V-C-1-Elec Refer to Exhibit MH-4 – Part VII.

Q. V-D-1-Elec Provide the surviving original cost plant at the appropriate test year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.

A. V-D-1-Elec Refer to the Direct Testimony of Michael J. Trzaska (PECO Statement No. 4), PECO Exhibit MJT-1, for the original cost plant data and the related reserve and depreciation accrual data.

Construction costs are accounted for net of contribution in aid of construction ("CIAC") in the construction work in progress ("CWIP") account. Upon completion of the project and after applying all CIAC, the remaining costs, if any, are moved from CWIP to plant-in-service. PECO's capital expenditures budget is the net of CIAC and included in plant additions using the conversion of capital to plant-in-service as described in the PECO's response to V-A-3.

PECO makes no claims for construction work in progress, and therefore, retirements from CWIP are not relevant to this proceeding.

- Q. V-D-2-Elec Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.
- A. V-D-2-Elec Refer to PECO Exhibit MH-4 for the detailed depreciation calculations in Part VIII.

Q. V-E-1-Elec Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.

A. V-E-1-Elec Refer to PECO Exhibit MH-4, which is PECO's 2023 Depreciation Study Calculated Annual Depreciation Accruals Related to Electric and Common Plant as of December 31, 2023 that was submitted to the Pennsylvania Public Utility Commission in April 2025. See the Basis of the Study section in part I of the study for the information requested.

Q. VI-Statements-Elec

Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

- A. Balance sheet, in the form available
- B. Statement of income
- C. Plant in service
- D. Accumulated depreciation

A. VI-Statements-Elec

- A. Refer to the Direct Testimony of PECO witness Michael Trzaska (Statement No. 4), Exhibits MJT-1 and MJT-2, for the fully projected future test year and future test year. Refer to the response to SDR-GEN-2 for the 2025 balance sheet. Refer to the response to SDR-ROR-2 for the 2024 balance sheet. Refer to Attachment VI-Statements(a) for the 2023 balance sheet.
- B. Refer to the Direct Testimony of PECO witness Michael Trzaska (Statement No. 4), Exhibits MJT-1 and MJT-2, for the fully projected future test year and future test year. Refer to the response to SDR-GEN-2 for the 2025 income statement. Refer to Attachment VI-Statements(b) for the 2024 and 2023 income statements.
- C. Refer to the Direct Testimony of PECO witness Michael Trzaska (Statement No. 4), Exhibits MJT-1 and MJT-2, for the fully projected future test year and future test year. Refer to Attachment VI-Statements(c) for the 2023, 2024, and 2025 plant in service schedules.
- D. Refer to the Direct Testimony of PECO witness Michael Trzaska (Statement No. 4), Exhibits MJT-1 and MJT-2, for the fully projected future test year and future test year. Refer to Attachment VI-Statements(c) for the 2023, 2024, and 2025 accumulated depreciation schedules.

Name of Respondent: PECO Energy Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 03/22/2024	Year/Period of Report End of: 2023/ Q4
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200	16,364,069,275	15,465,876,650	
3	Construction Work in Progress (107)	200	884,592,055	751,860,795	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		17,248,661,330	16,217,737,445	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	4,108,917,336	4,084,478,854	
6	Net Utility Plant (Enter Total of line 4 less 5)		13,139,743,994	12,133,258,591	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202			
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)				
9	Nuclear Fuel Assemblies in Reactor (120.3)				
10	Spent Nuclear Fuel (120.4)				
11	Nuclear Fuel Under Capital Leases (120.6)				
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202			
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)				
14	Net Utility Plant (Enter Total of lines 6 and 13)		13,139,743,994	12,133,258,591	
15	Utility Plant Adjustments (116)				
16	Gas Stored Underground - Noncurrent (117)				
17	OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)		13,257,077	9,942,504	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,321,034	1,256,558	
20	Investments in Associated Companies (123)				
21	Investment in Subsidiary Companies (123.1)	224	(20,324,536)	15,139,965	
23	Noncurrent Portion of Allowances	228			

24	Other Investments (124)		27,678,806	22,305,318
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)			
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		19,290,313	46,131,229
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		35,516,834	51,558,086
36	Special Deposits (132-134)		8,886,011	8,572,118
37	Working Fund (135)			
38	Temporary Cash Investments (136)		1,926	640,692
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		342,082,834	416,056,610
41	Other Accounts Receivable (143)		116,655,786	153,123,547
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		102,633,146	114,275,884
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		2,361,355	4,104,782
45	Fuel Stock (151)	227	1,527,460	1,615,952
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	67,118,805	52,491,353
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		

51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227		
55	Gas Stored Underground - Current (164.1)		44,844,164	92,464,506
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		4,217,425	5,154,294
57	Prepayments (165)		19,522,583	19,804,414
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)		10,434	3,738
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		184,653,324	219,133,526
62	Miscellaneous Current and Accrued Assets (174)		38,549,970	14,140,050
63	Derivative Instrument Assets (175)			
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		763,315,765	924,587,784
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		43,162,037	40,053,907
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	919,812,255	730,725,615
73	Prelim. Survey and Investigation Charges (Electric) (183)			
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)			
77	Temporary Facilities (185)			

78	Miscellaneous Deferred Debits (186)	233	717,805,360	665,783,248
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)			
82	Accumulated Deferred Income Taxes (190)	234	278,338,299	189,027,240
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		1,959,117,951	1,625,590,010
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		15,881,468,023	14,729,567,614

Name of Respondent: PECO Energy Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 03/22/2024	Year/Period of Report End of: 2023/ Q4
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250	1,423,004,251	1,423,004,251	
3	Preferred Stock Issued (204)	250			
4	Capital Stock Subscribed (202, 205)				
5	Stock Liability for Conversion (203, 206)				
6	Premium on Capital Stock (207)				
7	Other Paid-In Capital (208-211)	253	2,627,435,471	2,278,856,117	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254b	86,742	86,742	
11	Retained Earnings (215, 215.1, 216)	118	5,436,967,566	5,232,620,194	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	(3,419,975,568)	(3,373,506,845)	
13	(Less) Reacquired Capital Stock (217)	250			
14	Noncorporate Proprietorship (Non-major only) (218)				
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	2,175,627	2,176,348	
16	Total Proprietary Capital (lines 2 through 15)		6,069,520,605	5,563,063,323	
17	LONG-TERM DEBT				
18	Bonds (221)	256	5,200,000,000	4,675,000,000	
19	(Less) Reacquired Bonds (222)	256			
20	Advances from Associated Companies (223)	256	184,418,609	184,418,609	
21	Other Long-Term Debt (224)	256			
22	Unamortized Premium on Long-Term Debt (225)				

23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		24,352,422	23,985,020
24	Total Long-Term Debt (lines 18 through 23)		5,360,066,187	4,835,433,589
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)			
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)		36,915,213	38,876,739
29	Accumulated Provision for Pensions and Benefits (228.3)		303,421,067	302,042,360
30	Accumulated Miscellaneous Operating Provisions (228.4)		16,430,295	16,700,390
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		26,348,304	28,063,144
35	Total Other Noncurrent Liabilities (lines 26 through 34)		383,114,879	385,682,633
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		164,782,586	238,677,627
38	Accounts Payable (232)		508,749,847	667,727,723
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)		40,237,343	44,099,231
41	Customer Deposits (235)		78,871,711	62,879,263
42	Taxes Accrued (236)	262	64,430,473	13,462,048
43	Interest Accrued (237)		49,877,862	48,060,599
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		38,236	25,218
48	Miscellaneous Current and Accrued Liabilities (242)		151,816,074	114,326,974
49	Obligations Under Capital Leases-Current (243)			

50	Derivative Instrument Liabilities (244)			
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		1,058,804,132	1,189,258,683
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		4,172,380	3,549,829
57	Accumulated Deferred Investment Tax Credits (255)	266	331,676	358,911
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	1,520,878	1,427,065
60	Other Regulatory Liabilities (254)	278	404,351,208	343,812,923
61	Unamortized Gain on Reacquired Debt (257)		787,502	872,463
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		2,264,521,554	2,116,545,577
64	Accum. Deferred Income Taxes-Other (283)		334,277,022	289,562,618
65	Total Deferred Credits (lines 56 through 64)		3,009,962,220	2,756,129,386
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		15,881,468,023	14,729,567,614

Name of Respondent: PECO Energy Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 03/22/2024	Year/Period of Report End of: 2023/ Q4

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

Do not report fourth quarter data in columns (e) and (f)

Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.

Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Use page 122 for important notes regarding the statement of income for any account thereof.

Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.

Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.

Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.

Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.

If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	3,894,066,980	3,903,527,998			3,202,212,309	3,165,347,183	691,854,671	738,180,815		
3	Operating Expenses											
4	Operation Expenses (401)	320	2,242,438,812	2,191,992,163			1,849,347,612	1,742,368,379	393,091,200	449,623,784		

[illegible]

21	Losses from Disp. of Utility Plant (411.7)											
22	(Less) Gains from Disposition of Allowances (411.8)											
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)		63,414	58,917			2,739	3,015	60,675	55,902		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		3,162,566,043	3,120,164,857			2,658,260,353	2,558,794,404	504,305,690	561,370,453		
27	Net Util Oper Inc (Enter Tot line 2 less 25)		731,500,937	783,363,141			543,951,956	606,552,779	187,548,981	176,810,362		
28	Other Income and Deductions											
29	Other Income											
30	Nonutility Operating Income											
31	Revenues From Merchandising, Jobbing and Contract Work (415)											
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)											
33	Revenues From Nonutility Operations (417)		428,493	399,457								
34	(Less) Expenses of Nonutility Operations (417.1)		1,588,937	1,638,497								
35	Nonoperating Rental Income (418)											
36	Equity in Earnings of Subsidiary Companies (418.1)	119	(46,468,723)	(46,432,995)								

37	Interest and Dividend Income (419)		6,005,567	1,963,350								
38	Allowance for Other Funds Used During Construction (419.1)		30,926,980	31,063,502								
39	Miscellaneous Nonoperating Income (421)		1,296,370	1,119,330								
40	Gain on Disposition of Property (421.1)			54,243								
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		(9,400,250)	(13,471,610)								
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)			250								
44	Miscellaneous Amortization (425)											
45	Donations (426.1)		3,678,010	29,435,687								
46	Life Insurance (426.2)		(3,126,428)	2,623,489								
47	Penalties (426.3)		473,832	608,792								
48	Exp. for Certain Civic, Political & Related Activities (426.4)		869,963	846,903								
49	Other Deductions (426.5)		3,310,597	9,619,856								
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		5,205,974	43,134,977								
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262	29,971	22,095								
53	Income Taxes-Federal (409.2)	262	(41,740,613)	(58,123,838)								

54	Income Taxes-Other (409.2)	262	16,156	(3,651,416)								
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	2,401,422	55,227,701								
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	11,540,596	21,221,868								
57	Investment Tax Credit Adj.-Net (411.5)											
58	(Less) Investment Tax Credits (420)											
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(50,833,660)	(27,747,326)								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		36,227,436	(28,859,261)								
61	Interest Charges											
62	Interest on Long- Term Debt (427)		196,492,497	167,787,602								
63	Amort. of Debt Disc. and Expense (428)		2,393,465	2,305,806								
64	Amortization of Loss on Reaquired Debt (428.1)		74,346	74,346								
65	(Less) Amort. of Premium on Debt- Credit (429)											
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)											
67	Interest on Debt to Assoc. Companies (430)		12,631,556	11,940,816								
68	Other Interest Expense (431)		8,722,842	5,665,953								

69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		15,264,982	11,135,836								
70	Net Interest Charges (Total of lines 62 thru 69)		205,049,724	176,638,687								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		562,678,649	577,865,193								
72	Extraordinary Items											
73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262										
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		562,678,649	577,865,193								

Name of Respondent: PECO Energy Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 12/31/2024	Year/Period of Report End of: 2024/ Q4

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

Do not report fourth quarter data in columns (e) and (f).
Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
Use page 122 for important notes regarding the statement of income for any account thereof.
Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	3,973,315,756	3,894,066,980			3,325,890,326	3,202,212,309	647,425,430	691,854,671		
3	Operating Expenses											
4	Operation Expenses (401)	320	2,306,291,195	2,242,438,812			1,965,148,479	1,849,347,612	341,142,716	393,091,200		
5	Maintenance Expenses (402)	320	279,070,700	292,989,680			253,820,754	258,795,877	25,249,946	34,193,803		
6	Depreciation Expense (403)	336	354,455,820	326,647,874			271,674,645	251,739,388	82,781,175	74,908,486		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	(36,726)	1,434			(41,629)	(3,469)	4,903	4,903		
8	Amort. & Depl. of Utility Plant (404-405)	336	69,207,464	62,927,544			54,765,921	50,746,941	14,441,543	12,180,603		
9	Amort. of Utility Plant Acq. Adj. (406)	336										
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)											
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		11,845,438	11,845,439			11,196,238	11,196,239	649,200	649,200		
13	(Less) Regulatory Credits (407.4)											
14	Taxes Other Than Income Taxes (408.1)	262	218,225,837	201,684,342			209,857,925	193,733,124	8,367,912	7,951,218		
15	Income Taxes - Federal (409.1)	262	6,245,793	62,968,321			2,796,903	65,890,701	3,448,890	(2,922,380)		
16	Income Taxes - Other (409.1)	262										
17	Provision for Deferred Income Taxes (410.1)	234, 272	114,017,167	87,588,502			94,579,932	69,333,559	19,437,235	18,254,943		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	167,894,405	126,562,084			130,027,271	92,503,618	37,867,134	34,058,466		
19	Investment Tax Credit Adj. - Net (411.4)	266	(23,381)	(27,235)			(18,097)	(18,740)	(5,284)	(8,495)		
20	(Less) Gains from Disp. of Utility Plant (411.6)											
21	Losses from Disp. of Utility Plant (411.7)											
22	(Less) Gains from Disposition of Allowances (411.8)											
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)		65,483	63,414			2,348	2,739	63,135	60,675		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		3,191,470,385	3,162,566,043			2,733,756,148	2,658,260,353	457,714,237	504,305,690		
27	Net Util Oper Inc (Enter Tot line 2 less 25)		781,845,371	731,500,937			592,134,178	543,951,956	189,711,193	187,548,981		
28	Other Income and Deductions											
29	Other Income											
30	Nonutility Operating Income											
31	Revenues From Merchandising, Jobbing and Contract Work (415)											
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)											
33	Revenues From Nonutility Operations (417)		194,030	428,493								

34	(Less) Expenses of Nonutility Operations (417.1)		1,606,114	1,588,937							
35	Nonoperating Rental Income (418)										
36	Equity in Earnings of Subsidiary Companies (418.1)	119	(46,365,597)	(46,468,723)							
37	Interest and Dividend Income (419)		3,758,485	6,005,567							
38	Allowance for Other Funds Used During Construction (419.1)		31,801,784	30,926,980							
39	Miscellaneous Nonoperating Income (421)		(758,163)	1,296,370							
40	Gain on Disposition of Property (421.1)		3,923,596								
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		(9,051,979)	(9,400,250)							
42	Other Income Deductions										
43	Loss on Disposition of Property (421.2)		17,965								
44	Miscellaneous Amortization (425)										
45	Donations (426.1)		3,747,457	3,678,010							
46	Life Insurance (426.2)		(4,090,697)	(3,126,428)							
47	Penalties (426.3)		(336,535)	473,832							
48	Exp. for Certain Civic, Political & Related Activities (426.4)		910,943	869,963							
49	Other Deductions (426.5)		1,221,391	3,310,597							
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		1,470,524	5,205,974							
51	Taxes Applic. to Other Income and Deductions										
52	Taxes Other Than Income Taxes (408.2)	262	19,104	29,971							
53	Income Taxes-Federal (409.2)	262	(1,581,242)	(41,740,613)							
54	Income Taxes-Other (409.2)	262		16,156							
55	Provision for Deferred Inc. Taxes (410.2)	234, 272		2,401,422							
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	9,940,647	11,540,596							
57	Investment Tax Credit Adj.-Net (411.5)										
58	(Less) Investment Tax Credits (420)										
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(11,502,785)	(50,833,660)							
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		980,282	36,227,436							
61	Interest Charges										
62	Interest on Long-Term Debt (427)		218,792,254	196,492,497							
63	Amort. of Debt Disc. and Expense (428)		2,646,644	2,393,465							
64	Amortization of Loss on Required Debt (428.1)		74,346	74,346							
65	(Less) Amort. of Premium on Debt-Credit (429)										
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)										
67	Interest on Debt to Assoc. Companies (430)		12,414,339	12,631,556							
68	Other Interest Expense (431)		15,314,612	8,722,842							
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		16,400,085	15,264,982							
70	Net Interest Charges (Total of lines 62 thru 69)		232,842,110	205,049,724							
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		549,983,543	562,678,649							
72	Extraordinary Items										
73	Extraordinary Income (434)										
74	(Less) Extraordinary Deductions (435)										
75	Net Extraordinary Items (Total of line 73 less line 74)										
76	Income Taxes-Federal and Other (409.3)	262									
77	Extraordinary Items After Taxes (line 75 less line 76)										
78	Net Income (Total of line 71 and 77)		549,983,543	562,678,649							

PECO Energy Company
Electric Plant in Service and Accumulated Reserve
2023, 2024, 2025

Product	Utility Account	Year		Values		Year		Values	
		2023		2024		2025		2025	
		Sum of Sum of end_balance	Sum of Sum of Accum Depr	Sum of Sum of end_balance	Sum of Sum of Accum Depr	Sum of Sum of end_balance	Sum of Sum of Accum Depr	Sum of Sum of end_balance	Sum of Sum of Accum Depr
Common	301 Organization	677,136	-	677,136	-	677,136	-	677,136	-
	303 Software	327,035,307	(234,191,934)	240,173,889	(154,570,792)	288,497,726	(173,818,162)	288,497,726	(173,818,162)
	389 Land and Land Rights	6,783,058	-	6,765,093	-	6,769,739	-	6,769,739	-
	390 Structures and Improvements	371,001,446	(76,052,264)	408,698,833	(72,536,208)	424,900,779	(73,945,485)	424,900,779	(73,945,485)
	391 Office Furniture and Equipment	71,621,054	(25,915,188)	78,126,947	(29,603,271)	85,851,183	(33,549,538)	85,851,183	(33,549,538)
	392 Automobiles	67,549	(70,966)	58,433	(60,264)	58,433	(59,729)	58,433	(59,729)
	392 Heavy Trucks	108,210,009	(48,419,765)	122,769,922	(50,448,000)	119,632,649	(51,178,998)	119,632,649	(51,178,998)
	392 Light Trucks	46,401,214	(21,550,758)	53,317,232	(21,489,625)	54,758,276	(23,376,596)	54,758,276	(23,376,596)
	392 Medium Trucks	29,920,135	(13,256,484)	32,604,719	(16,849,710)	40,693,664	(21,040,923)	40,693,664	(21,040,923)
	392 Other transprttn (off road)	6,031,225	(4,386,190)	6,609,981	(4,602,388)	6,937,384	(4,912,974)	6,937,384	(4,912,974)
	392 Tractors	421,406	(334,918)	481,741	(275,388)	481,741	(450,282)	481,741	(450,282)
	392 Trailers	5,589,548	(3,366,605)	5,994,883	(3,498,133)	6,701,380	(3,892,448)	6,701,380	(3,892,448)
	393 Stores Equipment	1,339,611	(374,517)	1,525,234	(422,731)	1,757,560	(478,873)	1,757,560	(478,873)
	394 Construction Tools	1,010,121	(365,143)	1,010,121	(432,073)	1,034,387	(498,789)	1,034,387	(498,789)
	394 Garage Equipment	1,541,574	(595,885)	1,755,227	(636,521)	1,845,202	(724,544)	1,845,202	(724,544)
	396 Power Operated Equipment	185,066	(184,965)	185,066	(185,031)	870,117	(268,306)	870,117	(268,306)
	397 Communication Equipment	128,703,282	(38,627,321)	133,076,251	(44,818,315)	127,674,344	(50,163,161)	127,674,344	(50,163,161)
	398 Miscellaneous Equipment	1,191,360	(838,773)	3,393,412	(1,248,490)	851,814	(672,035)	851,814	(672,035)
	399.1 Asset Retirement Costs	1,029,562	330,624	454,156	280,353	336,910	360,043	336,910	360,043
Common Total		1,108,759,663	(468,201,052)	1,097,678,277	(401,396,587)	1,170,330,424	(438,870,890)	1,170,330,424	(438,870,890)
Electric - Distribution	360 Land and Land Rights	54,159,051	(310,085)	54,902,569	(310,035)	56,497,006	(310,217)	56,497,006	(310,217)
	361 Structures and Improvements	208,819,321	(47,247,925)	237,567,927	(50,099,122)	254,985,232	(50,935,598)	254,985,232	(50,935,598)
	362 Station Equipment	1,247,092,868	(511,148,343)	1,255,185,990	(495,169,150)	1,319,713,713	(492,177,255)	1,319,713,713	(492,177,255)
	363.1 Computer Hardware					19,320,702	(8,321,084)	19,320,702	(8,321,084)
	363.2 Computer Software					188,080,674	(49,976,533)	188,080,674	(49,976,533)
	363.3 Communication Equipment					92,910,512	(34,304,269)	92,910,512	(34,304,269)
	363.31 Smart Meter Communication Equipment					35,599,130	(23,588,868)	35,599,130	(23,588,868)
	363.32 Fiber Optic Communication Equipment					7,380,404	(1,116,217)	7,380,404	(1,116,217)
	364 Poles, Towers and Fixtures	1,161,297,656	(104,345,386)	1,314,011,368	(81,418,061)	1,516,508,190	(28,046,669)	1,516,508,190	(28,046,669)
	365 Overhead Conductors & Devices	1,948,620,831	(301,570,977)	2,091,981,005	(302,295,186)	2,299,820,705	(296,907,471)	2,299,820,705	(296,907,471)
	366 Underground Conduit	765,407,399	(182,948,251)	901,815,839	(189,676,925)	1,036,818,482	(197,833,340)	1,036,818,482	(197,833,340)
	367 Underground Conductors & Devices	1,801,734,416	(207,434,927)	2,005,696,765	(189,992,431)	2,188,130,691	(159,645,429)	2,188,130,691	(159,645,429)
	368 Line Transformers	774,629,124	(178,089,918)	843,191,811	(173,925,676)	923,706,107	(155,531,040)	923,706,107	(155,531,040)
	369 Services	467,518,208	(197,193,816)	478,368,257	(204,757,967)	488,870,695	(212,160,809)	488,870,695	(212,160,809)
	370 Meters	347,016,891	(197,011,395)	357,783,954	(216,567,117)	377,823,913	(235,485,563)	377,823,913	(235,485,563)
	371 Installations on Customer Premises	13,772,383	(10,659,243)	13,772,383	(11,229,349)	13,772,383	(11,738,402)	13,772,383	(11,738,402)
	373 Street Lighting and Signal Systems	66,272,521	(33,923,120)	67,966,069	(35,026,513)	69,601,779	(36,322,912)	69,601,779	(36,322,912)
	374 Asset Retirement Costs for Distribution Plant	2,693,063	(2,140,683)	3,151,127	(2,220,319)	3,554,309	(2,312,391)	3,554,309	(2,312,391)
Electric - Distribution Total		8,859,033,732	(1,974,024,069)	9,625,395,065	(1,952,687,851)	10,893,095,627	(1,996,714,067)	10,893,095,627	(1,996,714,067)
Electric - General	389 Land and Land Rights	1,063,458	-	1,063,459	-	1,063,458	-	1,063,458	-
	390 Structures and Improvements	50,959,322	(16,135,347)	50,962,150	(16,992,049)	68,747,954	(17,633,629)	68,747,954	(17,633,629)
	391 Office Furniture and Equipment	30,577,692	(16,462,222)	44,770,924	(20,367,408)	1,115,463	(419,585)	1,115,463	(419,585)
	393 Stores Equipment	44,814	(25,487)	44,814	(29,371)	44,814	(33,249)	44,814	(33,249)
	394 Tools, Shop & Garage Equipment	53,043,736	(20,440,854)	60,925,669	(23,175,958)	68,030,499	(25,495,598)	68,030,499	(25,495,598)
	395 Laboratory Equipment	255,137	(224,618)	255,137	(236,031)	96,793	(88,567)	96,793	(88,567)
	397 Communication Equipment	183,070,400	(73,118,825)	185,225,633	(82,679,330)	23,234	(3,669,990)	23,234	(3,669,990)
	397.25 Cloud Service 5 Years					3,008,850	(1,768,901)	3,008,850	(1,768,901)
	397.1 Computer Hardware					6,976,089	(3,919,592)	6,976,089	(3,919,592)
	397.2 Computer Software					21,666,000	(16,809,821)	21,666,000	(16,809,821)
	397.3 Communication Equipment					29,930,606	(14,159,987)	29,930,606	(14,159,987)
	397.31 Smart Meter Communication Equipment					4,058,173	(1,197,148)	4,058,173	(1,197,148)
	398 Miscellaneous Equipment	712,105	134,413	1,504,545	94,523	1,987,146	555,074	1,987,146	555,074
	399.1 Asset Retirement Costs	1,958,394	(1,648,873)	2,295,262	(1,495,522)	2,419,827	(1,917,858)	2,419,827	(1,917,858)
Electric - General Plant Total		321,685,058	(127,921,813)	347,047,593	(144,881,146)	209,168,906	(86,558,851)	209,168,906	(86,558,851)
Electric - Intangible Plant	302 Franchises and Consents	162,934	-	162,934	-	162,934	-	162,934	-
	303 Miscellaneous Intangible Plant	163,321,704	(110,293,056)	211,123,072	(77,429,124)	6,913,700	-	6,913,700	-
PECO Electric - Intangible Plant Total		163,484,638	(110,293,056)	211,286,006	(77,429,124)	7,076,634	-	7,076,634	-
Electric - Transmission	350 Land and Land Rights	75,731,181	-	90,732,167	-	92,458,529	8	92,458,529	8
	351.1 Computer Hardware					10,088,645	(3,268,521)	10,088,645	(3,268,521)
	351.2 Computer Software					23,900,560	(22,214,397)	23,900,560	(22,214,397)
	351.3 Communication Equipment					26,276,988	(13,339,281)	26,276,988	(13,339,281)
	351.31 Smart Meter Communication Equipment					1,484,831	(1,129,191)	1,484,831	(1,129,191)
	352 Structures and Improvements	101,496,046	(27,664,488)	164,031,527	(29,793,983)	190,292,178	(20,573,808)	190,292,178	(20,573,808)
	353 Station Equipment	1,009,734,352	(242,459,216)	1,029,161,479	(253,539,932)	1,101,199,395	(265,263,898)	1,101,199,395	(265,263,898)
	354 Towers and Fixtures	291,315,755	(173,286,098)	293,428,632	(176,240,136)	299,463,098	(177,667,040)	299,463,098	(177,667,040)
	355 Poles and Fixtures	29,596,100	(3,764,115)	27,760,354	(4,205,583)	34,860,255	(7,218,984)	34,860,255	(7,218,984)
	356 Overhead Conductors and Devices	278,178,408	(96,515,582)	283,744,598	(98,834,107)	235,660,327	(98,001,538)	235,660,327	(98,001,538)
	357 Underground Conduit	42,173,393	(5,479,522)	50,750,476	(5,969,941)	51,143,879	(6,758,525)	51,143,879	(6,758,525)
	358 Underground Conductors & Devices	126,219,148	(50,873,313)	118,535,905	(51,539,432)	143,306,482	(53,254,564)	143,306,482	(53,254,564)
	359 Road and Trails	2,621,221	(2,193,335)	2,621,221	(2,221,765)	2,643,481	(2,250,378)	2,643,481	(2,250,378)
	359.1 Asset Retirement Costs for Transmission Plant	504,293	(63,402)	544,824	(107,009)	678,545	(161,791)	678,545	(161,791)
Electric - Transmission Total		1,957,569,897	(602,299,071)	2,061,311,183	(622,451,888)	2,213,457,193	(671,101,908)	2,213,457,193	(671,101,908)

Note: Amounts for Common Plant and Electric - General Plant are shown unallocated.

Q. SDR-COS-1-Elec

Please provide, in hard copy and on a computer disk, for each month of the most recent 10-year period, if available, for each rate class in the class cost of service study, the following:

- a. generation level demand coincident with the system peak
- b. generation level maximum class demand (i.e., non-coincident peak demand) for annual peak
- c. number of customers, and
- d. annual kWh at generation.

For the same period, provide:

- e. date, time and level of monthly peak demand for both PA jurisdiction and total Company system loads covered by an integrated dispatch and total of all classes covered by the cost-of-service study.

A. SDR-COS-1-Elec

The following attachments provide the requested information:

Attachment SDR-COS-1(a)
Attachment SDR-COS-1(b)
Attachment SDR-COS-1(c)
Attachment SDR-COS-1(d)
Attachment SDR-COS-1(e)

Part A - Peak (KW) by Rate Class - 1CP							
Date	R	RH	GS	PD	HT	EP	LIGHTING
Oct-15	1,379,947	291,573	1,068,213	57,402	1,851,838	116,076	35,213
Nov-15	1,723,435	548,688	1,099,426	56,565	1,814,055	116,662	34,305
Dec-15	1,702,817	443,429	1,129,894	56,478	1,796,873	134,010	35,009
Jan-16	2,010,655	845,223	1,327,462	62,468	1,963,337	107,034	39,272
Feb-16	2,110,009	872,440	1,258,057	60,691	1,929,004	110,389	41,521
Mar-16	1,610,575	552,923	1,142,530	56,751	1,837,895	107,637	6,352
Apr-16	1,258,001	632,061	1,113,917	58,372	1,904,012	126,080	6,106
May-16	2,564,939	397,914	1,436,366	70,399	2,145,918	134,702	6,171
Jun-16	2,872,098	432,920	1,472,161	70,797	2,165,490	128,936	6,233
Jul-16	3,337,846	469,978	1,879,038	83,208	2,446,883	138,042	5,972
Aug-16	3,337,066	471,513	1,905,210	86,889	2,436,010	120,817	6,373
Sep-16	3,284,006	463,864	1,754,961	82,079	2,379,658	129,709	6,093
Oct-16	1,509,849	249,582	1,437,755	66,313	2,099,098	115,268	6,276
Nov-16	1,645,027	538,931	1,186,510	56,129	1,889,184	117,861	5,757
Dec-16	2,014,493	889,121	1,419,824	61,131	2,047,702	143,812	35,670
Jan-17	2,093,673	891,695	1,327,598	60,067	1,937,938	151,686	39,164
Feb-17	1,932,636	760,141	1,190,149	53,298	1,852,310	150,608	41,982
Mar-17	1,855,748	758,162	1,190,787	55,062	1,915,235	99,692	28,502
Apr-17	1,441,396	259,736	1,231,235	58,329	1,984,278	141,918	6,150
May-17	2,650,011	400,484	1,611,741	73,471	2,242,887	78,092	5,977
Jun-17	3,350,911	493,800	1,622,036	73,604	2,230,019	136,253	6,147
Jul-17	3,547,555	512,386	1,546,608	72,427	2,356,885	99,550	5,668
Aug-17	3,067,990	443,613	1,732,264	76,420	2,436,665	94,196	6,103
Sep-17	2,719,918	399,081	1,657,772	75,170	2,311,575	109,518	6,026
Oct-17	1,917,368	292,350	1,477,425	67,312	2,296,820	99,109	5,986
Nov-17	1,586,522	466,969	1,137,473	52,963	1,880,382	104,258	5,451
Dec-17	2,349,184	1,066,855	1,243,098	52,384	1,795,249	96,385	33,576
Jan-18	2,302,391	1,123,188	1,427,936	58,235	2,043,880	106,085	36,617
Feb-18	1,862,122	817,629	1,293,226	54,702	1,916,411	114,023	36,107
Mar-18	1,799,604	678,506	1,085,850	50,667	1,804,472	88,382	25,797
Apr-18	1,184,635	531,422	1,225,186	56,627	1,904,664	97,316	5,973
May-18	2,238,414	362,025	1,411,946	64,193	2,192,374	115,453	5,663
Jun-18	3,228,692	479,081	1,571,289	70,964	2,292,500	108,448	5,889
Jul-18	3,820,494	556,906	1,561,662	72,136	2,338,043	96,205	5,570
Aug-18	3,543,991	498,940	1,837,727	79,586	2,462,461	88,418	5,829
Sep-18	3,503,085	493,288	1,851,385	81,590	2,581,302	91,475	5,756
Oct-18	1,952,798	300,949	1,477,629	63,213	2,256,752	103,874	5,673
Nov-18	1,850,387	702,879	1,167,794	50,411	1,912,891	133,042	5,537
Dec-18	1,773,827	624,626	1,239,716	52,114	1,949,856	114,880	33,025
Jan-19	2,175,274	1,079,106	1,386,744	55,656	1,995,715	130,482	36,396
Feb-19	1,784,544	1,164,059	1,461,002	58,860	1,965,733	132,057	13,210
Mar-19	1,885,940	822,726	1,277,423	52,409	1,919,847	114,276	5,982
Apr-19	1,278,411	586,599	1,108,045	48,601	1,819,232	109,519	5,935
May-19	2,099,048	318,278	1,625,107	67,282	2,300,993	78,455	5,735
Jun-19	2,987,327	429,585	1,611,744	63,564	2,220,037	104,959	5,687
Jul-19	4,100,660	597,358	1,452,876	65,060	2,139,800	66,718	5,844
Aug-19	2,979,268	420,646	1,828,454	73,173	2,300,468	69,956	5,900
Sep-19	2,842,577	422,326	1,527,151	65,197	2,263,870	100,579	5,603
Oct-19	2,506,080	374,099	1,602,509	64,738	2,165,244	85,576	5,992

Nov-19	1,741,711	629,605	1,138,024	46,971	1,714,287	89,673	31,658
Dec-19	2,023,675	778,546	1,257,069	50,265	1,791,198	95,438	32,149
Jan-20	1,566,521	889,522	1,332,766	52,806	1,955,455	91,852	12,427
Feb-20	1,467,116	794,638	1,248,207	50,291	1,882,976	86,608	13,846
Mar-20	1,320,151	610,788	1,138,559	48,027	1,790,362	83,481	6,106
Apr-20	1,194,974	415,001	894,735	38,833	1,552,889	33,667	5,985
May-20	2,242,753	364,908	1,118,603	49,097	1,839,151	46,153	5,602
Jun-20	3,319,377	496,749	1,323,995	56,524	1,994,486	46,668	6,011
Jul-20	3,936,848	573,449	1,483,729	61,105	1,997,280	89,696	5,798
Aug-20	3,578,746	527,556	1,432,485	58,188	2,034,823	95,297	6,055
Sep-20	2,625,904	380,876	1,500,763	58,377	2,095,524	84,108	5,564
Oct-20	1,440,240	280,062	994,150	42,039	1,733,367	83,949	30,182
Nov-20	1,819,448	590,766	1,018,152	40,724	1,627,317	76,583	32,845
Dec-20	2,331,088	852,920	1,075,245	42,946	1,712,888	91,525	31,558
Jan-21	2,058,682	835,193	1,190,462	44,467	1,703,470	72,841	35,457
Feb-21	2,141,760	824,072	1,054,973	41,823	1,672,559	95,394	36,294
Mar-21	1,496,546	716,822	1,253,969	48,823	1,818,243	68,542	6,071
Apr-21	1,593,071	299,627	1,026,119	43,175	1,831,090	66,881	6,114
May-21	2,528,012	391,910	1,456,900	55,059	2,049,867	67,221	5,646
Jun-21	3,927,463	568,355	1,623,284	61,840	2,226,094	66,194	5,886
Jul-21	3,667,978	533,402	1,560,369	59,821	2,160,806	77,148	5,853
Aug-21	3,644,451	521,392	1,701,478	65,054	2,226,765	68,401	5,825
Sep-21	2,736,380	396,128	1,610,528	63,497	2,257,105	92,739	5,780
Oct-21	1,922,742	317,531	1,178,311	49,124	1,964,465	99,595	5,950
Nov-21	1,851,137	577,448	1,021,376	41,034	1,619,993	86,267	23,701
Dec-21	1,911,555	609,604	1,108,940	42,518	1,660,964	95,208	30,181
Jan-22	1,744,160	1,088,548	1,359,034	48,564	1,900,263	77,812	12,735
Feb-22	1,672,406	1,026,279	1,315,462	47,466	1,894,426	75,547	13,039
Mar-22	1,856,516	723,407	1,039,823	40,974	1,616,521	53,972	44,055
Apr-22	1,375,599	254,477	1,159,577	42,690	1,798,441	67,258	5,763
May-22	3,324,839	498,389	1,457,861	54,966	2,117,764	85,803	5,872
Jun-22	2,933,593	436,949	1,472,350	53,496	2,015,791	61,630	5,985
Jul-22	3,489,464	491,520	1,755,337	63,120	2,249,051	72,258	5,643
Aug-22	3,814,764	537,940	1,745,289	63,908	2,323,100	91,543	6,016
Sep-22	2,615,611	393,210	1,345,342	52,250	1,968,135	107,071	5,790
Oct-22	1,493,855	361,286	889,136	37,874	1,544,402	85,615	29,922
Nov-22	1,504,901	734,421	1,161,341	44,308	1,795,980	85,233	5,420
Dec-22	2,379,247	1,042,092	1,194,490	41,731	1,585,702	72,418	30,273
Jan-23	1,746,888	565,820	1,131,040	42,773	1,721,590	95,063	33,652
Feb-23	2,000,724	878,869	1,229,520	44,390	1,716,587	108,395	33,246
Mar-23	1,785,908	623,066	1,034,739	40,277	1,662,326	65,719	24,342
Apr-23	1,594,502	288,169	1,158,919	44,420	1,791,302	85,795	5,783
May-23	1,739,971	299,970	1,174,514	44,213	1,798,665	86,962	5,839
Jun-23	2,477,125	386,786	1,403,907	50,686	1,985,273	81,487	6,032
Jul-23	3,601,870	522,434	1,538,941	57,149	2,127,163	88,096	5,666
Aug-23	2,871,717	410,414	1,614,743	57,957	2,250,526	80,096	6,002
Sep-23	3,388,691	478,686	1,794,443	65,195	2,357,772	72,240	5,886
Oct-23	1,791,432	290,555	1,320,909	49,306	2,005,477	78,528	6,051
Nov-23	1,858,419	644,590	1,151,168	43,053	1,807,635	86,835	5,445
Dec-23	1,916,324	614,074	1,107,092	39,854	1,620,860	90,855	30,015
Jan-24	2,029,584	853,402	1,305,707	45,402	1,796,420	117,108	32,833
Feb-24	1,495,506	738,312	1,192,367	43,928	1,783,425	87,064	10,182

Mar-24	1,425,281	654,530	1,130,262	42,235	1,631,675	90,469	4,543
Apr-24	1,888,435	322,089	1,169,688	44,427	1,955,763	82,614	5,390
May-24	2,310,683	368,003	1,330,157	51,993	2,086,310	89,140	5,506
Jun-24	3,505,769	514,410	1,460,432	58,095	2,193,748	82,391	7,010
Jul-24	3,992,158	569,578	1,696,539	62,725	2,245,543	79,257	5,687
Aug-24	3,574,486	510,944	1,638,217	62,942	2,357,947	82,362	6,111
Sep-24	2,595,983	400,741	1,079,601	45,233	1,796,781	51,013	5,720
Oct-24	1,398,309	255,808	1,059,342	41,379	1,743,445	98,012	5,743
Nov-24	1,620,172	520,806	1,069,995	39,222	1,701,331	86,871	6,370
Dec-24	1,860,488	1,060,443	1,370,060	44,049	1,812,526	88,001	5,449
Jan-25	1,962,544	1,196,630	1,524,479	51,421	1,975,489	118,539	5,464
Feb-25	1,795,353	989,624	1,351,617	47,457	1,937,053	111,821	12,686
Mar-25	1,540,145	747,830	1,179,030	43,410	1,827,355	94,125	5,511
Apr-25	1,310,990	562,955	1,110,992	38,539	1,657,599	102,241	6,211
May-25	1,706,116	296,555	1,218,172	41,521	1,788,004	96,613	5,243
Jun-25	4,007,744	584,624	1,606,611	55,471	2,044,013	75,331	5,701
Jul-25	3,789,000	549,690	1,575,088	56,194	2,122,649	95,342	5,514
Aug-25	3,116,789	447,460	1,669,912	55,947	2,316,476	70,104	5,797
Sep-25	2,248,498	347,858	1,376,490	47,895	1,954,549	99,030	5,325
Oct-25	1,638,686	270,843	1,220,312	44,148	1,899,461	68,045	5,621

Part B - Peak (KW) by Rate Class - NCP							
Date	R	RH	GS	PD	HT	EP	LIGHTING
Oct-15	1,605,056	533,597	1,373,339	70,421	2,081,316	151,094	45,461
Nov-15	1,761,445	594,107	1,291,908	67,261	2,064,008	143,971	46,050
Dec-15	1,961,156	574,013	1,276,851	65,367	1,951,554	159,103	37,700
Jan-16	2,199,594	1,013,870	1,561,829	71,925	2,103,579	162,480	39,919
Feb-16	2,110,009	1,147,132	1,507,644	69,371	2,056,348	153,387	42,092
Mar-16	1,715,264	685,846	1,379,359	66,380	2,033,592	149,647	53,270
Apr-16	1,559,479	640,484	1,377,108	67,324	2,111,144	139,976	51,726
May-16	2,689,585	415,661	1,658,394	80,615	2,278,588	146,993	51,774
Jun-16	2,872,098	437,120	1,726,995	82,713	2,393,248	147,672	60,650
Jul-16	3,397,901	497,519	1,913,656	86,249	2,565,752	148,169	56,806
Aug-16	3,872,977	559,229	1,926,793	87,708	2,555,966	155,771	59,824
Sep-16	3,414,206	492,344	1,915,050	89,759	2,526,525	155,730	45,499
Oct-16	1,797,857	472,948	1,560,289	72,654	2,171,133	149,319	48,526
Nov-16	1,788,239	594,885	1,283,418	62,495	1,998,510	138,193	42,947
Dec-16	2,170,027	970,674	1,558,157	67,728	2,097,700	150,938	37,529
Jan-17	2,210,845	1,069,010	1,589,273	69,214	2,094,408	163,341	40,325
Feb-17	1,932,636	810,687	1,440,600	64,215	1,998,195	157,595	43,605
Mar-17	1,939,632	869,169	1,476,942	65,374	2,086,250	159,079	51,583
Apr-17	1,716,758	465,013	1,421,723	67,027	2,230,328	141,918	52,911
May-17	2,693,888	424,035	1,761,172	82,146	2,397,770	141,238	52,181
Jun-17	3,441,622	510,537	1,836,286	81,527	2,460,552	155,452	58,330
Jul-17	3,547,555	512,386	1,889,922	83,086	2,569,692	137,723	55,335
Aug-17	3,189,730	471,133	1,830,708	81,403	2,520,703	136,809	57,948
Sep-17	2,870,752	441,473	1,780,426	82,180	2,491,999	143,288	45,209
Oct-17	2,206,010	367,641	1,592,772	74,030	2,366,387	135,647	43,516
Nov-17	1,752,701	666,093	1,300,424	60,072	2,134,720	113,087	40,011
Dec-17	2,379,311	1,076,429	1,468,585	63,749	2,111,395	124,881	34,110
Jan-18	2,396,006	1,269,481	1,575,186	66,343	2,164,864	130,209	37,535
Feb-18	1,932,722	917,612	1,454,504	62,492	2,074,899	126,629	37,815
Mar-18	1,875,873	690,894	1,386,912	61,210	2,007,720	124,791	46,768
Apr-18	1,616,927	597,222	1,295,472	59,212	1,979,999	122,360	47,879
May-18	2,489,398	390,705	1,592,906	71,154	2,371,481	129,998	50,478
Jun-18	3,294,874	495,200	1,793,687	77,761	2,459,274	120,192	52,680
Jul-18	3,820,494	556,906	1,903,671	82,042	2,556,788	115,153	52,870
Aug-18	3,651,901	528,342	1,944,201	84,890	2,636,777	119,250	54,236
Sep-18	3,583,074	516,725	1,963,624	86,306	2,667,923	118,735	42,351
Oct-18	2,136,326	453,954	1,588,979	70,695	2,425,035	129,844	40,695
Nov-18	1,929,527	843,605	1,363,552	57,693	2,009,038	137,692	39,413
Dec-18	2,066,786	813,890	1,387,511	59,746	2,061,706	131,058	34,147
Jan-19	2,310,233	1,293,982	1,624,523	63,676	2,087,731	144,024	36,610
Feb-19	2,083,119	1,185,811	1,637,432	64,783	2,072,466	141,428	38,021
Mar-19	1,933,240	912,707	1,467,769	59,837	2,051,574	129,009	48,621
Apr-19	1,521,293	600,641	1,279,340	55,549	2,063,512	133,681	48,582
May-19	2,262,449	382,719	1,668,426	70,070	2,325,156	122,235	49,051
Jun-19	3,052,500	452,737	1,728,832	67,104	2,359,360	131,704	50,917
Jul-19	4,100,660	597,358	1,892,428	75,173	2,475,051	111,407	29,968
Aug-19	3,337,554	490,590	1,831,501	73,356	2,385,657	112,317	54,180
Sep-19	2,853,395	435,123	1,748,097	72,772	2,367,167	116,634	40,966
Oct-19	2,645,793	413,197	1,749,730	71,520	2,304,905	110,331	42,493
Nov-19	1,787,354	723,383	1,340,570	54,496	1,881,599	103,445	42,116

Dec-19	2,049,174	908,189	1,480,519	57,837	1,954,622	104,828	33,936
Jan-20	1,964,854	889,522	1,437,221	56,976	2,004,261	98,910	34,561
Feb-20	1,791,483	916,127	1,374,028	54,569	1,938,096	94,964	39,720
Mar-20	1,731,531	654,743	1,249,100	51,751	1,833,800	98,141	47,205
Apr-20	1,558,851	505,764	904,720	39,099	1,563,563	42,644	46,578
May-20	2,321,091	433,137	1,176,939	50,679	1,896,434	50,355	43,867
Jun-20	3,329,610	503,663	1,509,696	61,485	2,118,390	60,527	51,972
Jul-20	3,955,972	579,399	1,714,087	67,263	2,234,183	111,591	51,236
Aug-20	3,734,690	549,762	1,651,317	65,022	2,245,853	109,477	51,971
Sep-20	2,739,766	414,028	1,539,761	60,793	2,103,005	102,039	39,064
Oct-20	1,551,855	498,864	1,160,251	47,517	1,847,558	106,686	41,561
Nov-20	1,819,448	683,255	1,177,545	47,242	1,786,792	88,214	42,953
Dec-20	2,340,716	869,809	1,269,995	47,399	1,795,247	91,525	33,948
Jan-21	2,221,842	883,219	1,382,674	49,725	1,857,742	75,268	35,711
Feb-21	2,194,390	875,163	1,350,158	50,207	1,834,852	95,394	40,799
Mar-21	1,862,973	773,135	1,294,348	50,372	1,818,243	76,971	45,208
Apr-21	1,704,389	596,269	1,283,894	51,722	1,985,302	75,712	45,256
May-21	2,991,578	467,297	1,514,053	58,408	2,093,139	77,822	45,423
Jun-21	3,927,463	570,327	1,816,624	67,136	2,374,115	82,196	48,269
Jul-21	3,686,743	538,640	1,748,321	65,896	2,342,208	91,897	49,955
Aug-21	3,732,644	542,546	1,785,641	69,371	2,411,790	93,927	50,270
Sep-21	2,903,910	432,804	1,658,547	66,791	2,317,963	111,930	39,532
Oct-21	2,020,613	344,115	1,358,586	55,723	2,072,664	122,164	39,472
Nov-21	1,851,137	641,519	1,232,002	47,350	1,803,474	103,380	38,750
Dec-21	2,007,123	750,518	1,285,688	48,981	1,838,593	97,214	32,208
Jan-22	2,247,870	1,088,548	1,458,596	52,082	1,925,767	124,010	34,196
Feb-22	2,005,569	1,026,279	1,405,918	85,872	1,927,677	91,668	41,319
Mar-22	1,856,516	780,573	1,311,838	50,176	1,829,034	98,563	45,308
Apr-22	1,580,771	475,493	1,253,351	45,670	1,852,800	91,530	44,382
May-22	3,346,050	507,233	1,642,855	60,570	2,237,451	95,829	44,864
Jun-22	3,079,020	465,121	1,591,423	57,098	2,134,397	100,362	48,360
Jul-22	3,902,968	567,613	1,805,569	65,104	2,349,539	113,912	48,515
Aug-22	3,814,764	547,020	1,845,093	66,531	2,392,024	125,447	49,570
Sep-22	2,921,277	432,095	1,518,070	58,502	2,143,162	119,300	38,616
Oct-22	1,522,598	435,936	1,145,508	46,188	1,824,190	115,239	39,028
Nov-22	1,940,300	734,421	1,239,813	48,415	1,831,672	116,525	37,105
Dec-22	2,379,247	1,180,290	1,316,759	48,335	1,834,070	115,517	32,595
Jan-23	1,840,319	667,321	1,298,973	47,752	1,838,922	108,419	34,011
Feb-23	2,006,045	1,005,330	1,327,427	48,456	1,840,936	119,063	40,934
Mar-23	1,785,908	672,895	1,284,076	47,502	1,864,883	114,168	43,996
Apr-23	1,715,176	503,841	1,299,970	49,129	1,888,053	103,306	43,772
May-23	1,759,227	359,562	1,324,785	48,880	1,938,985	102,328	44,654
Jun-23	2,539,458	402,273	1,524,050	55,338	2,147,946	99,975	47,370
Jul-23	3,601,870	522,434	1,731,588	61,666	2,302,128	96,138	48,733
Aug-23	3,011,827	454,733	1,633,330	59,357	2,291,625	97,378	48,981
Sep-23	3,578,440	527,084	1,818,882	67,759	2,416,494	101,302	38,682
Oct-23	1,868,326	378,172	1,414,854	54,031	2,060,933	91,767	38,863
Nov-23	1,946,679	720,729	1,268,327	47,573	1,874,356	88,851	36,752
Dec-23	1,961,374	669,951	1,301,457	48,090	1,814,398	90,855	32,338
Jan-24	2,146,761	988,940	1,454,244	50,336	1,905,347	117,108	33,391
Feb-24	1,800,796	748,897	1,280,432	46,641	1,837,211	97,137	29,323
Mar-24	1,749,683	654,530	1,206,819	45,684	1,741,105	93,335	41,569
Apr-24	2,063,549	498,029	1,324,679	49,381	2,024,141	96,388	41,598

May-24	2,617,243	405,385	1,391,919	54,721	2,118,735	100,040	42,585
Jun-24	3,701,377	535,057	1,629,502	61,866	2,302,394	95,196	47,200
Jul-24	4,070,958	587,171	1,795,876	66,188	2,353,822	105,004	45,053
Aug-24	3,661,494	537,659	1,682,735	64,600	2,393,275	104,325	45,054
Sep-24	2,595,983	400,741	1,367,080	53,262	2,009,656	97,833	35,647
Oct-24	1,520,689	396,692	1,225,839	46,560	1,911,827	100,344	36,006
Nov-24	1,763,976	601,720	1,238,373	47,733	1,919,492	102,909	37,232
Dec-24	2,250,054	1,095,609	1,391,543	46,287	1,866,123	97,255	29,381
Jan-25	2,341,521	1,232,991	1,578,820	52,563	1,998,987	126,065	31,756
Feb-25	2,125,546	989,624	1,478,216	51,168	1,970,646	118,887	32,822
Mar-25	1,928,372	747,830	1,259,579	46,924	1,861,564	114,577	37,796
Apr-25	1,568,980	562,955	1,278,804	44,396	1,800,262	115,751	38,559
May-25	1,918,434	323,253	1,369,613	47,548	1,912,412	103,763	35,948
Jun-25	4,030,305	592,122	1,796,705	62,135	2,356,395	118,176	43,510
Jul-25	3,854,952	563,111	1,762,543	61,088	2,363,175	109,817	43,484
Aug-25	3,480,721	515,201	1,688,883	56,807	2,316,579	102,044	44,122
Sep-25	2,513,614	383,644	1,457,019	50,787	2,051,852	137,941	34,593
Oct-25	1,881,349	399,925	1,328,315	48,311	2,013,406	96,746	36,356

Part C - Customer Numbers by Rate Class							
Date	R	RH	GS	PD	HT	EP	LIGHTING
Oct-15	1,263,245	178,516	149,188	478	2,642	5	12,821
Nov-15	1,264,099	178,779	149,286	476	2,639	5	12,816
Dec-15	1,265,406	179,065	149,326	475	2,644	5	12,817
Jan-16	1,267,470	179,481	149,422	473	2,641	5	12,808
Feb-16	1,268,685	179,984	149,542	473	2,642	5	12,806
Mar-16	1,269,453	180,387	149,508	472	2,647	5	12,797
Apr-16	1,270,128	180,656	149,537	472	2,643	5	12,786
May-16	1,269,747	180,550	149,607	471	2,644	5	12,789
Jun-16	1,269,060	180,369	149,632	470	2,644	5	12,777
Jul-16	1,269,215	180,370	149,667	471	2,641	5	12,773
Aug-16	1,270,200	180,535	149,748	470	2,653	5	12,779
Sep-16	1,270,972	180,616	149,760	467	2,654	5	12,768
Oct-16	1,272,197	180,820	149,881	467	2,653	5	12,764
Nov-16	1,273,478	181,083	150,038	467	2,653	5	12,757
Dec-16	1,275,091	181,533	150,257	466	2,657	5	12,752
Jan-17	1,276,457	182,091	150,376	464	2,655	5	12,742
Feb-17	1,277,513	182,428	150,523	462	2,666	5	12,717
Mar-17	1,278,971	182,887	150,698	460	2,667	5	12,712
Apr-17	1,279,966	183,127	150,795	458	2,670	5	12,710
May-17	1,279,636	183,155	150,756	454	2,677	5	12,700
Jun-17	1,278,927	183,046	150,888	456	2,677	5	12,691
Jul-17	1,278,845	182,964	150,874	454	2,672	5	12,684
Aug-17	1,280,096	183,058	150,999	455	2,677	5	12,670
Sep-17	1,280,927	183,126	151,071	454	2,684	5	12,537
Oct-17	1,282,393	183,298	151,193	452	2,687	5	12,538
Nov-17	1,283,944	183,681	151,489	450	2,689	5	12,459
Dec-17	1,285,838	184,006	151,676	450	2,688	5	12,431
Jan-18	1,287,236	184,461	151,804	448	2,689	5	12,429
Feb-18	1,288,096	185,027	151,963	447	2,692	5	12,389
Mar-18	1,289,240	185,345	152,049	447	2,694	5	12,384
Apr-18	1,290,090	185,513	152,139	447	2,701	5	12,368
May-18	1,289,812	185,403	152,186	442	2,700	5	12,370
Jun-18	1,289,753	185,343	152,266	441	2,700	5	12,368
Jul-18	1,289,909	185,243	152,322	441	2,701	5	12,367
Aug-18	1,290,585	185,302	152,317	440	2,711	5	12,356
Sep-18	1,291,517	185,448	152,361	438	2,713	5	12,357
Oct-18	1,293,110	185,654	152,610	436	2,714	5	12,359
Nov-18	1,294,136	185,895	152,743	436	2,710	5	12,363
Dec-18	1,295,028	186,220	152,918	436	2,710	5	12,353
Jan-19	1,296,752	186,630	153,030	434	2,714	5	12,359
Feb-19	1,297,736	186,925	153,082	432	2,712	5	12,399
Mar-19	1,299,075	187,244	153,165	428	2,709	5	12,402
Apr-19	1,299,979	188,018	153,326	425	2,704	5	12,410
May-19	1,299,661	188,054	153,435	423	2,711	5	12,423

Jun-19	1,299,042	188,029	153,491	422	2,710	5	12,486
Jul-19	1,298,777	187,886	153,486	422	2,711	5	12,492
Aug-19	1,299,822	188,139	153,520	421	2,715	5	12,504
Sep-19	1,300,610	188,353	153,491	419	2,710	5	12,516
Oct-19	1,302,701	188,622	153,722	415	2,721	5	12,680
Nov-19	1,304,241	188,929	153,977	414	2,721	5	12,748
Dec-19	1,305,213	189,348	154,121	413	2,716	5	12,762
Jan-20	1,306,797	190,070	154,177	414	2,719	5	12,759
Feb-20	1,307,830	190,364	154,152	411	2,715	5	12,789
Mar-20	1,308,745	190,810	154,187	411	2,710	5	12,814
Apr-20	1,308,894	190,999	154,142	409	2,710	5	12,822
May-20	1,309,210	191,097	154,082	409	2,711	5	12,822
Jun-20	1,310,000	191,269	154,111	407	2,714	5	12,820
Jul-20	1,311,126	191,412	154,188	404	2,720	5	12,822
Aug-20	1,312,361	191,715	154,244	406	2,723	5	12,815
Sep-20	1,313,290	191,833	154,278	405	2,725	5	12,833
Oct-20	1,314,508	192,026	154,358	405	2,723	5	12,841
Nov-20	1,315,379	192,089	154,403	403	2,719	5	12,860
Dec-20	1,316,572	192,288	154,541	402	2,724	5	12,881
Jan-21	1,317,503	192,523	154,587	401	2,723	5	12,886
Feb-21	1,318,255	192,978	154,674	401	2,728	5	12,882
Mar-21	1,319,136	193,474	154,752	401	2,734	5	12,893
Apr-21	1,319,989	193,624	154,775	396	2,732	5	12,924
May-21	1,320,470	193,461	154,891	397	2,733	5	12,931
Jun-21	1,319,956	193,486	154,932	397	2,736	5	12,928
Jul-21	1,320,437	193,651	155,096	396	2,733	5	12,928
Aug-21	1,320,457	193,843	155,129	396	2,736	5	12,914
Sep-21	1,320,849	194,013	155,099	396	2,736	5	12,897
Oct-21	1,321,251	194,415	155,133	395	2,736	5	12,905
Nov-21	1,321,862	194,610	155,244	395	2,735	5	12,909
Dec-21	1,322,988	195,046	155,415	395	2,735	5	12,930
Jan-22	1,324,212	195,323	155,411	395	2,736	5	12,925
Feb-22	1,324,762	195,617	155,448	395	2,736	5	12,949
Mar-22	1,325,392	196,214	155,597	393	2,737	5	12,950
Apr-22	1,326,232	196,547	155,607	392	2,740	5	12,944
May-22	1,325,553	196,480	155,544	392	2,737	5	12,941
Jun-22	1,325,206	196,431	155,570	392	2,746	5	12,975
Jul-22	1,325,373	196,474	155,622	391	2,748	5	12,965
Aug-22	1,326,466	196,730	155,609	390	2,752	5	12,967
Sep-22	1,326,481	196,791	155,609	390	2,756	5	12,965
Oct-22	1,326,771	196,811	155,598	390	2,753	5	12,967
Nov-22	1,327,219	197,273	155,654	390	2,755	5	12,961
Dec-22	1,328,008	197,650	155,683	390	2,756	5	12,957
Jan-23	1,328,884	198,282	155,770	389	2,756	5	12,943
Feb-23	1,329,753	198,708	155,804	389	2,754	5	12,951
Mar-23	1,330,581	199,227	155,931	389	2,754	5	12,949
Apr-23	1,331,100	199,887	156,035	389	2,754	5	12,944

May-23	1,330,646	199,912	155,908	388	2,753	5	12,955
Jun-23	1,329,714	199,924	155,941	387	2,750	5	12,952
Jul-23	1,329,666	200,016	155,978	387	2,749	5	12,952
Aug-23	1,329,979	200,211	155,992	386	2,750	5	12,948
Sep-23	1,330,503	200,774	156,024	386	2,749	5	12,949
Oct-23	1,331,340	201,361	156,100	384	2,761	5	12,941
Nov-23	1,332,503	201,782	156,196	384	2,762	5	12,944
Dec-23	1,333,874	202,198	156,348	384	2,765	5	12,940
Jan-24	1,334,931	202,660	156,470	384	2,768	5	12,939
Feb-24	1,335,151	203,182	156,529	380	2,774	5	12,934
Mar-24	1,334,668	203,191	156,439	380	2,778	5	12,934
Apr-24	1,334,303	203,160	156,375	383	2,778	5	12,927
May-24	1,333,972	203,213	156,335	383	2,782	5	12,925
Jun-24	1,332,882	202,811	156,177	385	2,780	5	12,919
Jul-24	1,330,960	202,469	156,058	386	2,779	5	12,918
Aug-24	1,329,708	202,348	155,678	384	2,777	5	12,922
Sep-24	1,330,815	202,383	155,330	383	2,776	6	12,922
Oct-24	1,331,770	202,298	155,272	382	2,777	6	12,919
Nov-24	1,331,084	202,096	155,161	382	2,773	6	12,916
Dec-24	1,333,487	202,322	155,350	382	2,771	5	12,918
Jan-25	1,332,727	202,078	155,072	381	2,768	5	12,911
Feb-25	1,337,468	203,451	155,183	380	2,771	5	12,907
Mar-25	1,337,511	203,562	155,099	380	2,771	5	12,910
Apr-25	1,336,837	203,572	155,033	378	2,772	5	12,907
May-25	1,334,296	203,274	154,988	378	2,773	5	12,629
Jun-25	1,334,089	203,504	154,925	377	2,777	5	12,491
Jul-25	1,336,385	203,931	154,922	376	2,780	5	12,500
Aug-25	1,336,259	204,175	154,863	376	2,784	5	12,508
Sep-25	1,335,654	204,257	154,892	376	2,785	5	12,514
Oct-25	1,335,530	204,239	154,840	375	2,785	5	12,475

YEAR	Part D - Annual kWh by Rate Class						
	R	RH	GS	PD	HT	EP	LIGHTING
2015	11,986,777,578	3,045,008,326	8,955,851,099	498,002,269	15,390,159,140	718,346,431	225,703,354
2016	12,088,892,102	2,914,320,917	8,892,093,535	471,806,828	15,390,162,801	721,048,929	226,446,127
2017	11,457,175,787	2,834,477,322	8,706,049,796	444,025,929	15,491,975,696	640,689,169	220,698,065
2018	12,217,567,693	3,074,973,760	8,902,580,654	434,606,466	15,679,973,040	598,673,128	205,186,715
2019	11,997,372,754	3,003,025,989	8,778,820,809	402,881,467	15,062,661,482	574,401,002	199,016,961
2020	12,427,762,076	2,905,294,531	7,866,820,637	355,263,731	13,743,646,196	416,473,695	201,135,379
2021	12,584,629,031	2,982,876,756	8,273,449,093	355,957,939	14,147,292,421	431,846,052	195,363,307
2022	12,567,735,373	3,081,818,858	8,407,865,765	349,471,723	14,137,774,469	470,372,659	191,524,772
2023	11,699,776,632	2,719,724,185	8,035,921,452	336,132,010	13,781,034,156	450,877,794	189,533,759
2024	12,385,300,101	2,887,611,858	8,135,611,411	339,718,507	14,139,083,836	486,061,995	177,157,060

Part E - Monthly Peak Demand (MW)		
Date	HourEnding	PECO Monthly PeakDemand (MW)
10/28/2015	1900	4,800
11/23/2015	1900	5,393
12/21/2015	1800	5,299
1/19/2016	1900	6,355
2/15/2016	1900	6,382
3/3/2016	1900	5,315
4/6/2016	800	5,099
5/31/2016	1800	6,756
6/20/2016	1800	7,149
7/25/2016	1600	8,361
8/12/2016	1500	8,364
9/9/2016	1700	8,100
10/19/2016	1700	5,484
11/21/2016	1800	5,439
12/15/2016	1800	6,612
1/9/2017	1900	6,502
2/9/2017	1900	5,981
3/15/2017	2000	5,903
4/28/2017	1800	5,123
5/19/2017	1700	7,063
6/13/2017	1800	7,913
7/20/2017	1900	8,141
8/22/2017	1700	7,857
9/25/2017	1700	7,279
10/10/2017	1700	6,156
11/13/2017	1800	5,234
12/31/2017	1800	6,637
1/5/2018	1900	7,098
2/2/2018	1900	6,094
3/20/2018	2000	5,533
4/9/2018	900	5,006
5/29/2018	1800	6,390
6/18/2018	1800	7,757
7/2/2018	1900	8,451
8/29/2018	1700	8,517
9/6/2018	1700	8,608
10/10/2018	1700	6,161
11/15/2018	1800	5,823
12/5/2018	1800	5,788
1/30/2019	1900	6,859
2/1/2019	800	6,579
3/6/2019	1900	6,079
4/1/2019	800	4,956
5/29/2019	1600	6,495

6/28/2019	1700	7,423
7/21/2019	1800	8,428
8/19/2019	1500	7,678
9/4/2019	1800	7,227
10/2/2019	1700	6,804
11/13/2019	1900	5,392
12/19/2019	1900	6,028
1/21/2020	800	5,901
2/21/2020	800	5,544
3/2/2020	800	4,997
4/22/2020	1000	4,136
5/29/2020	1700	5,666
6/23/2020	1800	7,244
7/20/2020	1800	8,148
8/10/2020	1800	7,733
9/3/2020	1600	6,751
10/22/2020	1900	4,604
11/18/2020	1900	5,206
12/16/2020	1800	6,138
1/29/2021	1900	5,941
2/18/2021	1900	5,867
3/2/2021	900	5,409
4/29/2021	1900	4,866
5/26/2021	1700	6,555
6/30/2021	1800	8,479
7/7/2021	1800	8,065
8/12/2021	1700	8,233
9/15/2021	1600	7,162
10/4/2021	1800	5,538
11/29/2021	1900	5,221
12/20/2021	1800	5,459
1/27/2022	800	6,231
2/15/2022	800	6,045
3/28/2022	2100	5,375
4/14/2022	1700	4,704
5/31/2022	1800	7,545
6/17/2022	1700	6,980
7/21/2022	1600	8,126
8/9/2022	1700	8,583
9/1/2022	1800	6,487
10/4/2022	1900	4,442
11/21/2022	800	5,332
12/24/2022	1800	6,346
1/25/2023	1800	5,337
2/3/2023	1900	6,012
3/14/2023	2000	5,236
4/13/2023	1800	4,969

5/12/2023	1800	5,150
6/2/2023	1700	6,391
7/28/2023	1800	7,941
8/15/2023	1600	7,291
9/7/2023	1600	8,163
10/4/2023	1700	5,542
11/28/2023	1800	5,597
12/22/2023	1800	5,419
1/17/2024	1800	6,180
2/15/2024	800	5,351
3/1/2024	800	4,979
4/30/2024	1800	5,468
5/22/2024	1700	6,242
6/26/2024	1800	7,822
7/16/2024	1700	8,651
8/2/2024	1600	8,233
9/1/2024	1800	5,975
10/3/2024	1800	4,602
11/22/2024	1800	5,045
12/23/2024	900	6,241
1/22/2025	900	6,835
2/19/2025	800	6,246
3/3/2025	800	5,437
4/9/2025	800	4,790
5/2/2025	1800	5,152
6/24/2025	1800	8,379
7/30/2025	1800	8,193
8/13/2025	1600	7,682
9/5/2025	1700	6,080
10/6/2025	1700	5,147

- Q. SDR-COS-2-Elec Please provide workpapers showing the development of each allocator (for those not already provided elsewhere) and direct assignment in the class cost-of-service study. Provide descriptions of the methods, the underlying data and calculations that show development of the allocator or direct assignment from the raw data. For any normalization (e.g., weather) please provide description of the normalization and equations used.
- A. SDR-COS-2-Elec Refer to the Direct Testimony and exhibits of Company witness Jiang Ding, PECO Statement No. 8, for descriptions of the methods used in development for the allocators. Refer to Exhibit JD-7 for development of external allocators.

- Q. SDR-COS-3-Elec Please describe the functionalization of plant into two or more functional components (e.g., distribution plant into demand and customer components) and provide all workpapers supporting the separation. If divisions are made separating plant into sub classification (e.g., primary and secondary distribution), describe the basis for the separation and provide workpapers supporting the division.
- A. SDR-COS-3-Elec Refer to the Direct Testimony (PECO Statement No. 8) and accompanying exhibits of Company witness Jiang Ding for a description of the functionalization of plant and the classification of distribution plant into demand and customer components. Refer to Exhibit JD-7 accompanying Ms. Ding's Direct Testimony, for the development of the bases for functionalizing plant and classifying distribution plant.

Q. SDR-COS-4-Elec Please provide the analysis used to develop the class demands relied on in the preparation of the demand allocators for the class that are (or nearly are) 100 percent recorded by time of use. For other classes, provide explanation of method used to estimate class loads and supporting workpapers.

A. SDR-COS-4-Elec The demand allocators used in the cost allocation study are shown in the Direct Testimony of Jiang Ding at Statement No. 8, PECO Exhibit JD-7, page 15.

The loads used to develop the allocators were extracted from the hourly loads used to settle the PJM energy market in the PECO zone on a rate class basis. The loads cover the period from October 1, 2024 through September 30, 2025.

The loads used to settle the PJM energy market by class of service were primarily based on hourly metered usage by customer. Where hourly metered data was not available (e.g. unmetered services such as lighting), load shapes were used instead. A 2009 load study performed by DataRaker established the prevailing load shapes used by PECO for settlement.

See Attachment SDR-COS-4(a), which provides an overview of the DataRaker load study results.

Final Findings for PECO Load Study

September 2009



*Advanced analytic solutions that create value from smart metering
networks in electric, gas, and water.*

Summary

- DataRaker collected and analyzed interval data for PECO load research meters for the time period 4/1/08-3/31/09.
- DataRaker utilized the technique known as Ratio Expansion to estimate rate class hourly loads for seven tariff classes (R, RH, OP, GS No Demand, GS Demand, HT, PD). In addition, tariff class hourly loads were estimated for three of the tariff classes (GS Demand, HT, and PD) after eliminating all customers with demand greater than 500 kW.
- Because of the availability of AMR data collected on a daily interval for essentially all population meters, DataRaker used the ratio of hourly load to daily load to estimate the hourly loads for each tariff class. This resulted in excellent confidence intervals for the estimates.

Summary (continued)

- The study derived average use per customer by hour for the study period. Regression analysis was performed to derive weather response functions.
 - Weather Response Functions are the relationship between hourly load and weather, season, and day-type.

Sample Data Collection

- The sample interval data was collected by the AMR system using an approach known as “interval-lite”. This approach collects all available data for each sample point without reinforcing the AMR network. The result is more missing data than would be the case with the more expensive approach with network reinforcement. For this reason, the population was over sampled (by a factor of 4).
- For this study, DataRaker only used sample meters that had 90% of intervals collected (or 92% of intervals in the best 11 months).
 - Because of data problems and a small sample, meters that had 50% or more of intervals collected were used for Tariff Class OP
- Further, DataRaker only used sample meters that did not switch tariff class between sample design (January 08) and the end of the study (April 09).

Sample Size

Tariff	Original Design	Actual Meters	Quality Meters	Final Sample	< 500 kW
R	1846	1579	857	836	
RH	405	362	198	169	
GS	2140	1673	990	988 (51 No Demand)	962
OP		205	21	106	
HT		746	499	499	417
PD		159	109	109	106

- Original Design means sample design. This sample was stepped up about four times to reflect the fact that data was collected using “interval lite” approach.
- Actual Meters means actually put in field as interval
- Quality Meters means enough interval data collected
- Final Sample means used in study
- < 500 kW means used in study for additional tariff profiles

Resulting Average Confidence Intervals

Tariff	Average SE (%)	90%	95%
GS Dem	3.064045087	5.2	6.1
GS No Dem	9.327514662	15.8	18.7
OP	18.01368038	30.4	36.0
R	2.227425472	3.8	4.5
RH	4.874453731	8.2	9.7
HT	0.830865479	1.4	1.7
PD	2.745344853	4.6	5.5

- Example: Average 90% Confidence Interval for R is +/- 3.8%
- General target for 90% Confidence is 10% or less

Creating Weather Response Functions

- Model is created for each hour of day
- Data can use up to 4 Seasons
 - Winter (December – February)
 - Spring (March – May)
 - Summer (June – August)
 - Fall (September – November)
- Data can use up to 3 Day-types
 - Weekdays
 - Saturday
 - Sunday
- Modeling determines final structure

Impact of Different Weather Variables

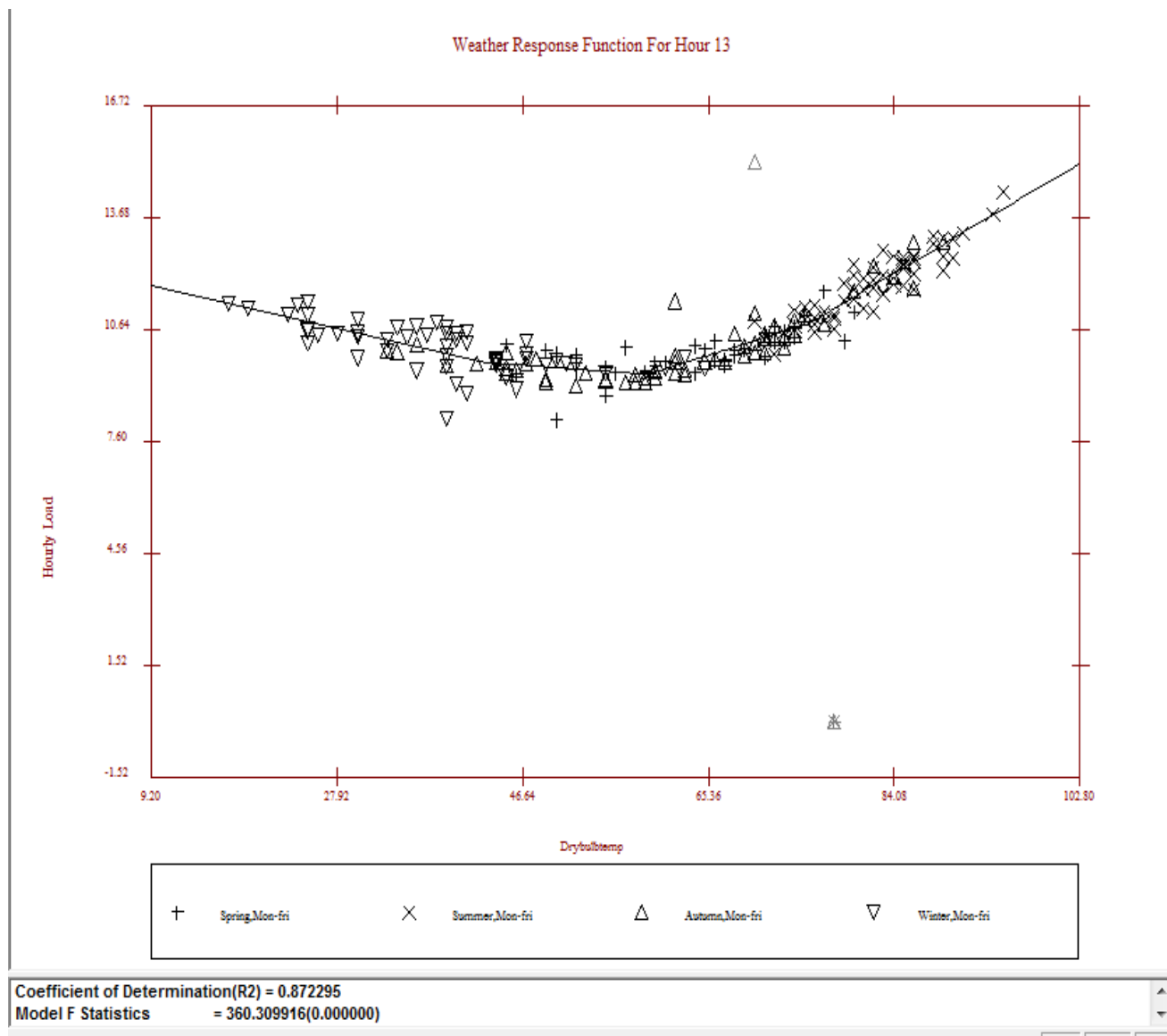
GS DEM			
Season	Temper APE	EffTemp APE	LagEfTp APE
Winter	3.0%	3.9%	3.6%
Spring	2.7%	2.8%	2.6%
Summer	2.7%	2.6%	2.4%
Fall	3.1%	3.2%	3.0%

R			
Season	Temper APE	EffTemp APE	LagEfTp APE
Winter	5.3%	5.9%	5.4%
Spring	5.7%	5.7%	5.0%
Summer	7.6%	7.3%	5.7%
Fall	6.1%	7.2%	6.1%

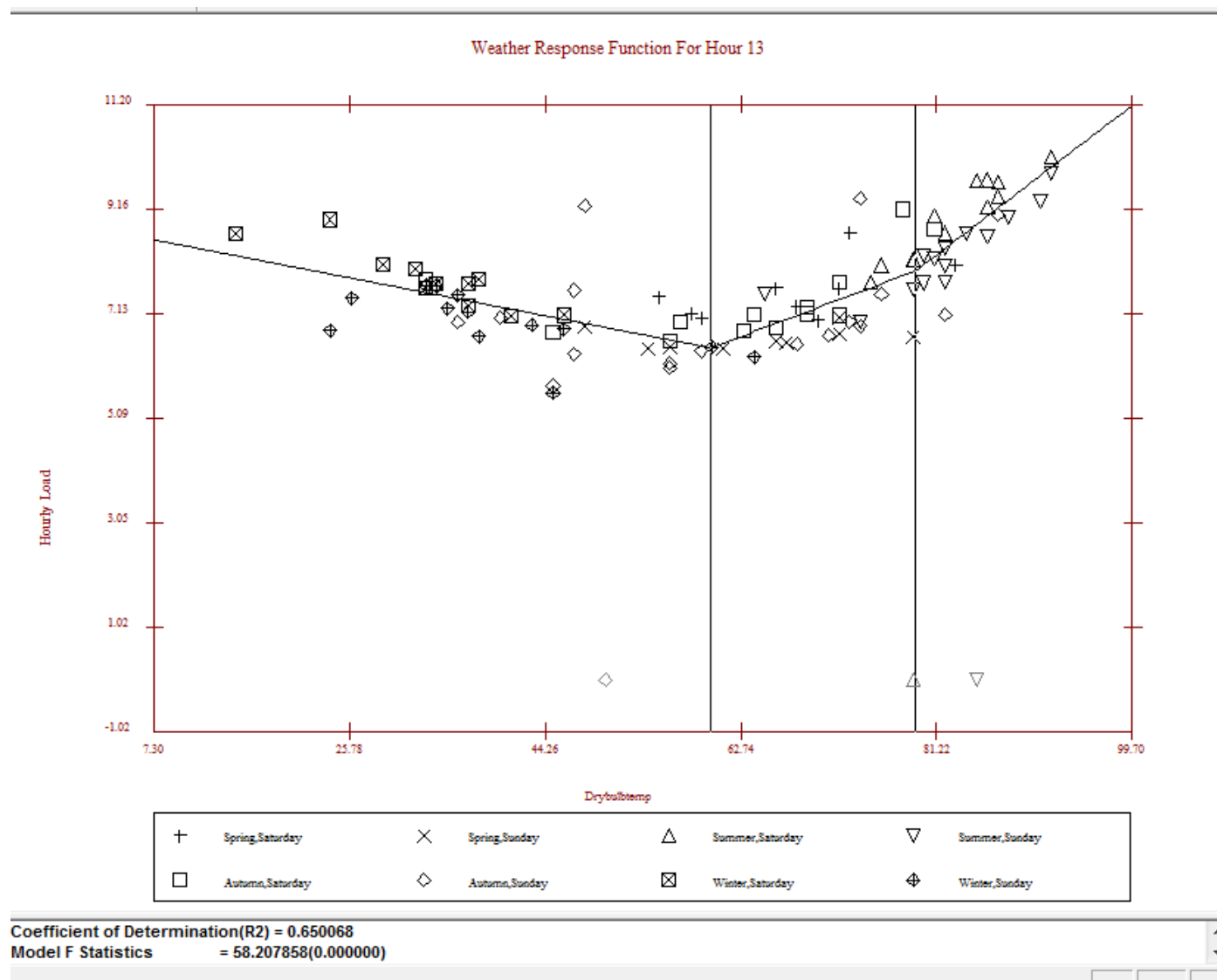
Lag Improves Results

- Effective Temperature includes Relative Humidity in summer, and Wind Speed in winter.
- Lag weighs current (.7), 24 hour prior (.2), and 48 hour prior (.1)
- Final weather variable varies by time of year:
 - Summer (June-September) – Lagged Effective Temperature
 - Non-Summer - Lagged Dry Bulb Temperature

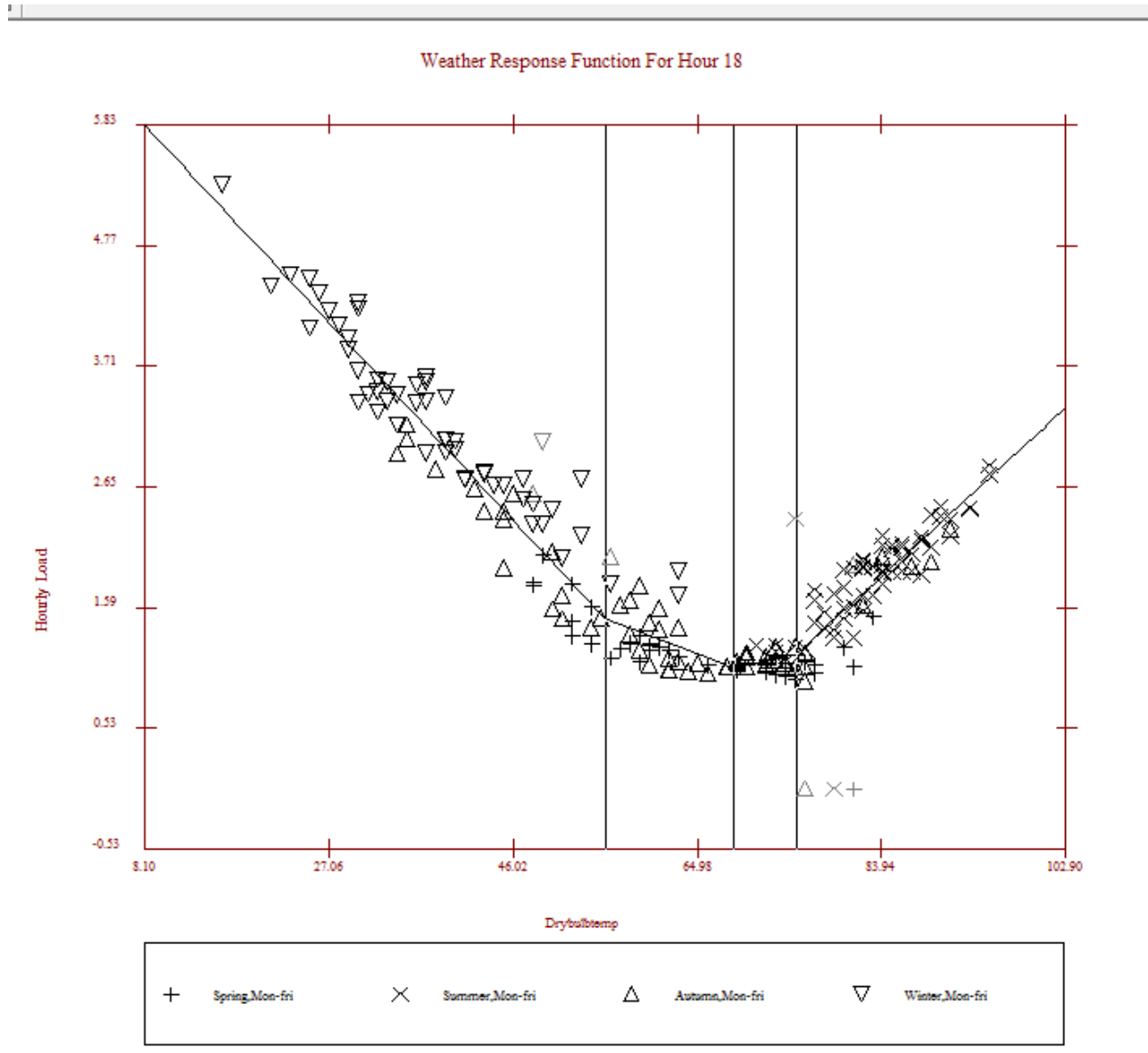
GS Demand - Weekdays



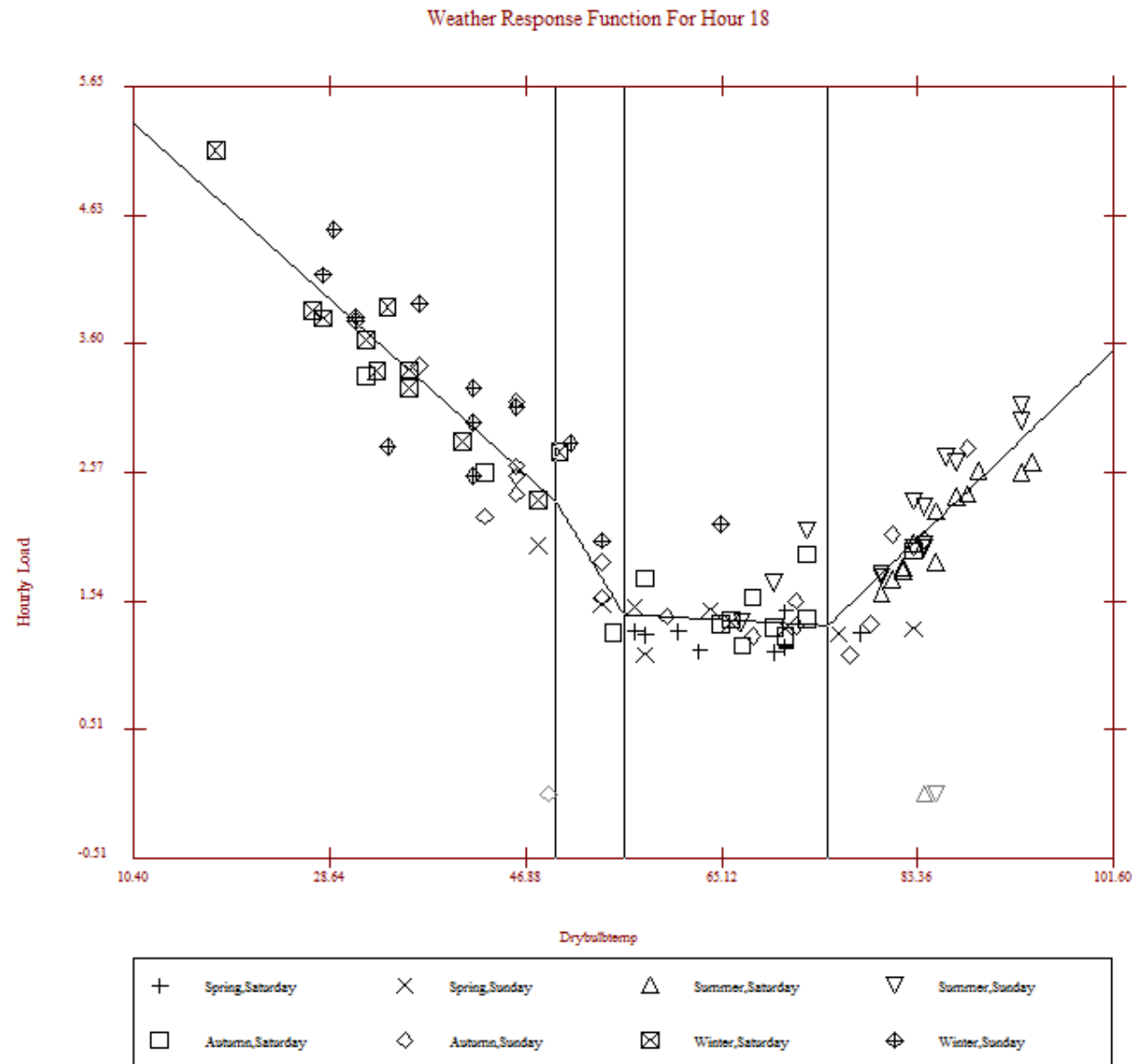
GS Demand – Saturdays and Sundays



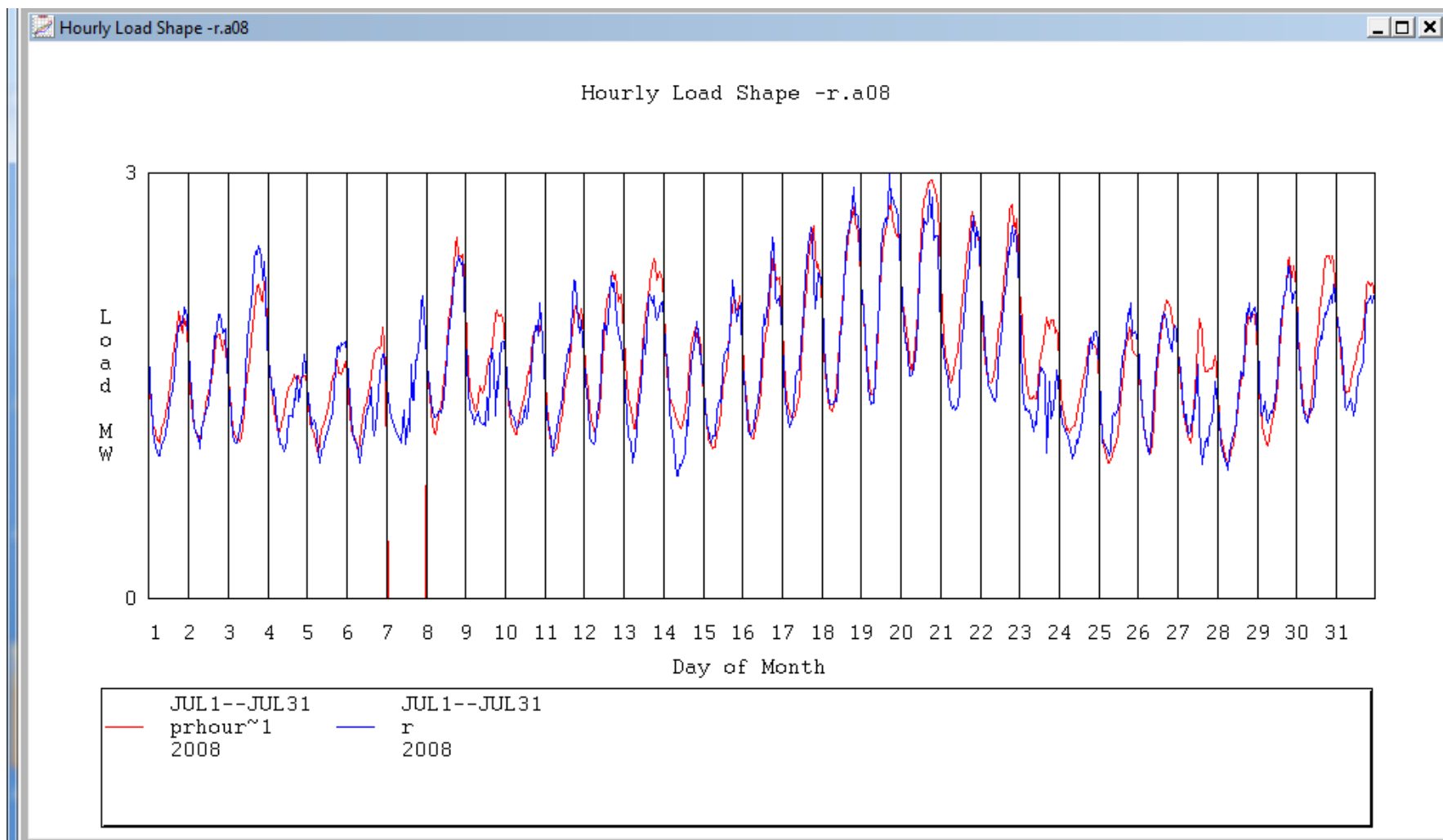
RH – Spring and Fall Weekdays are Different



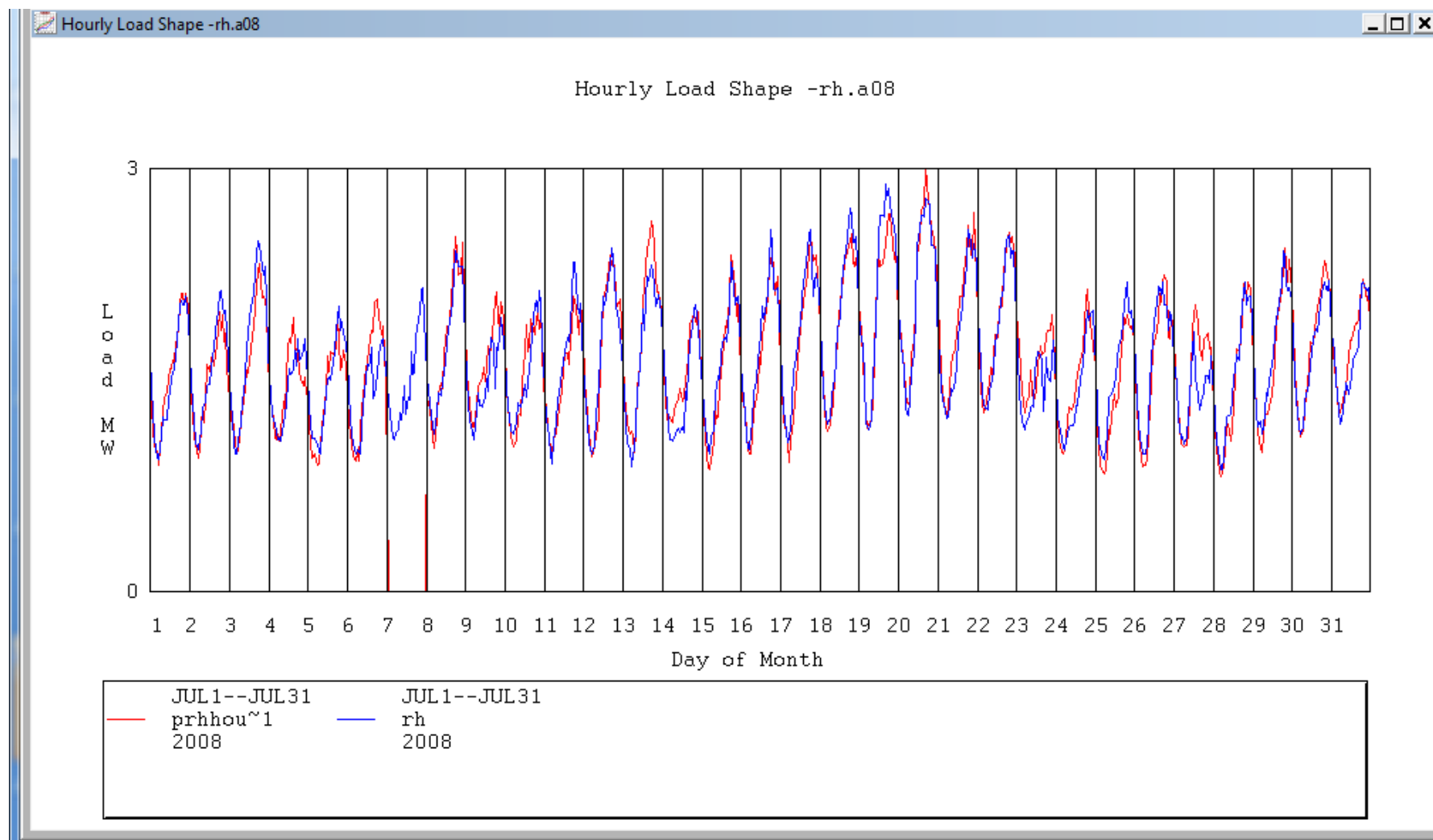
RH Winter Weekends are different



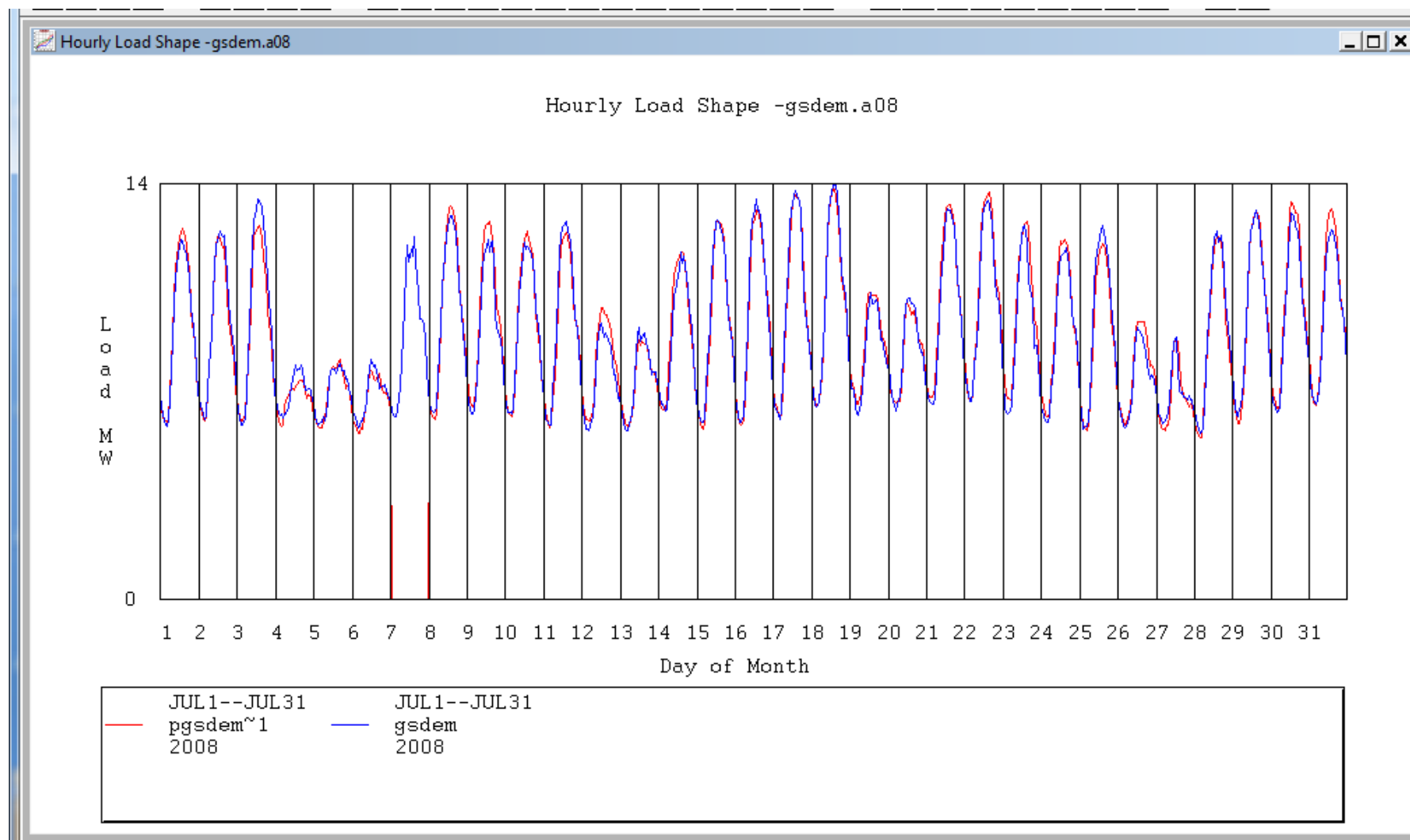
Backcast – R



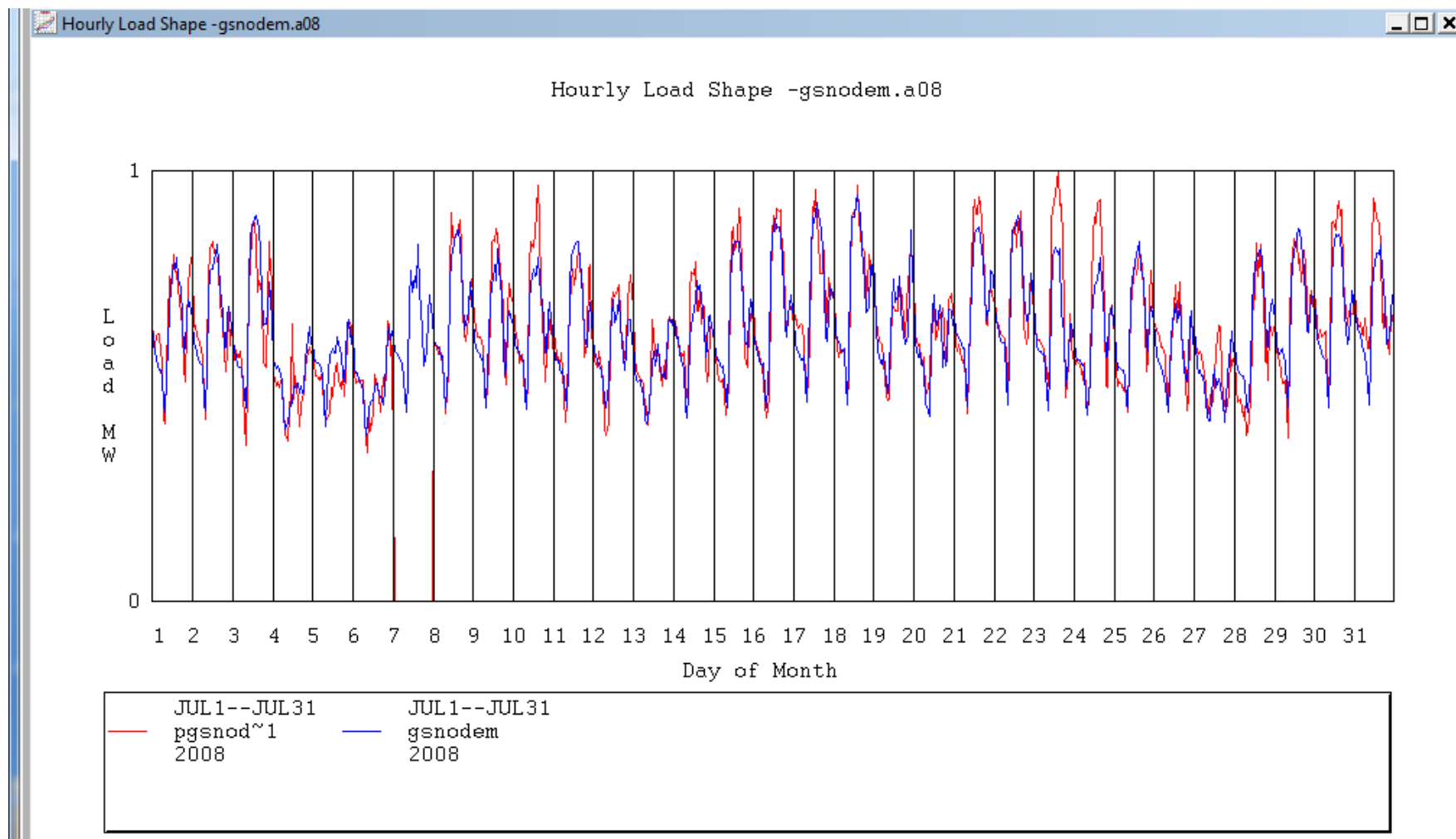
Backcast RH



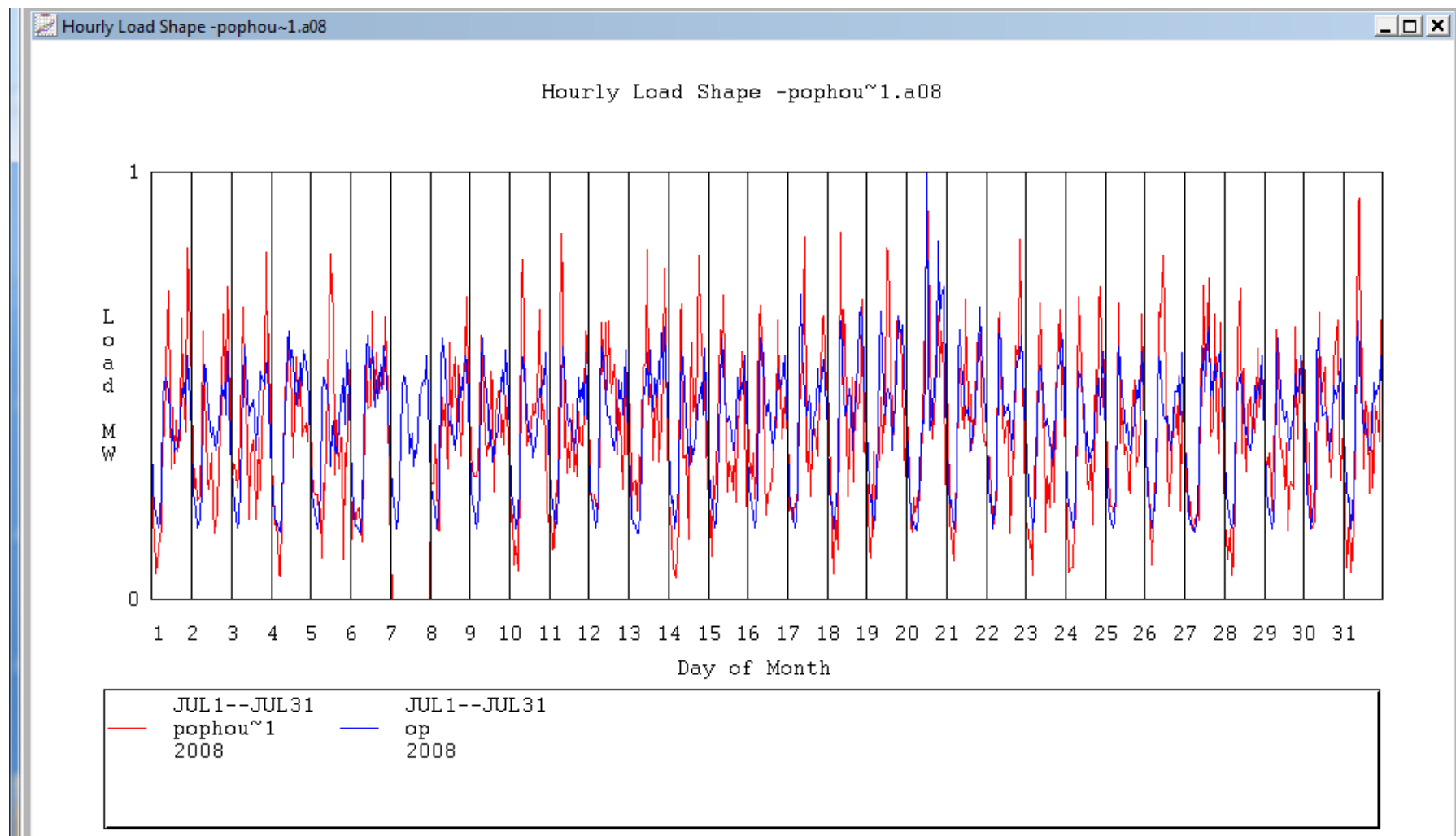
Backcast – GS Demand



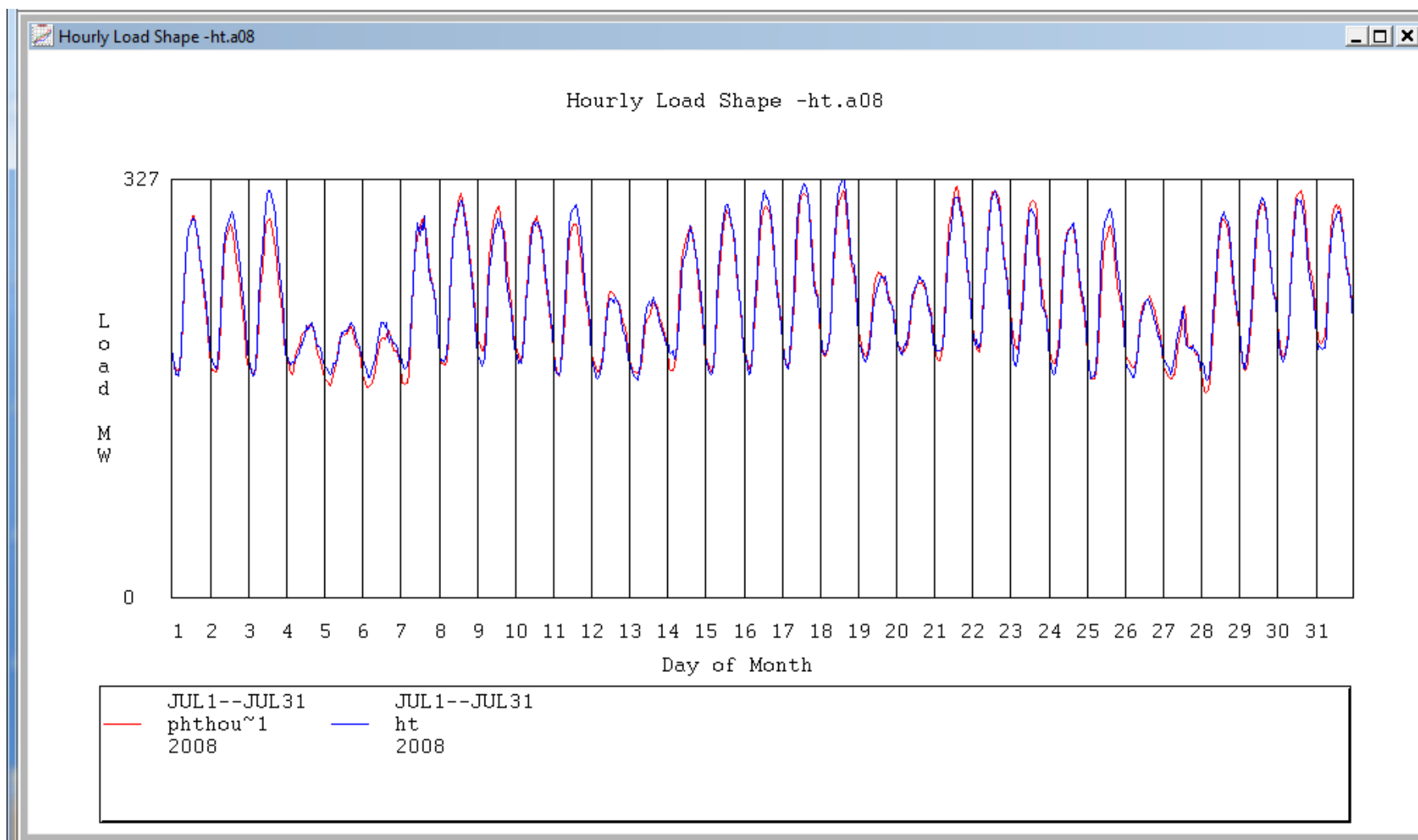
Backcast GS No Demand



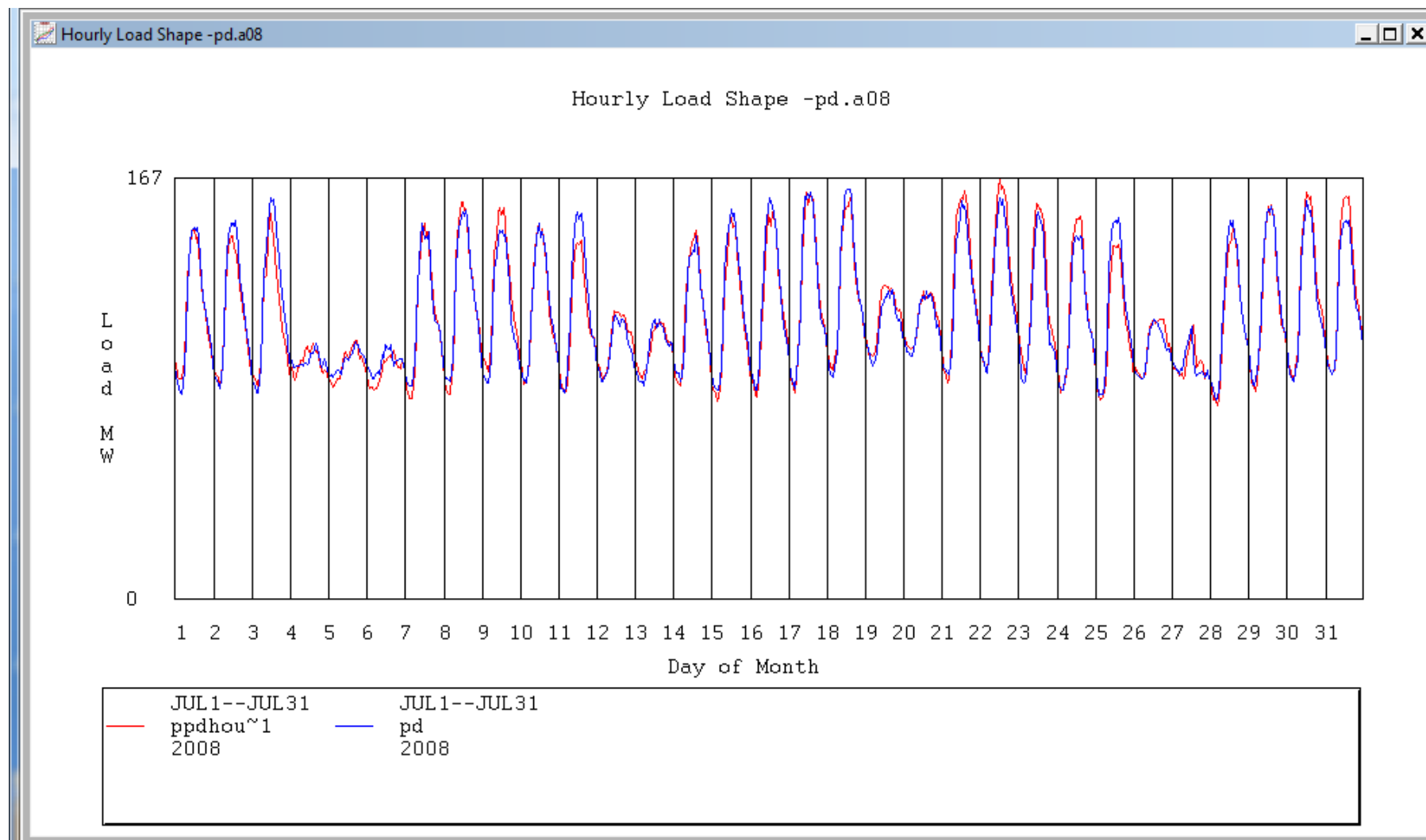
Backcast OP



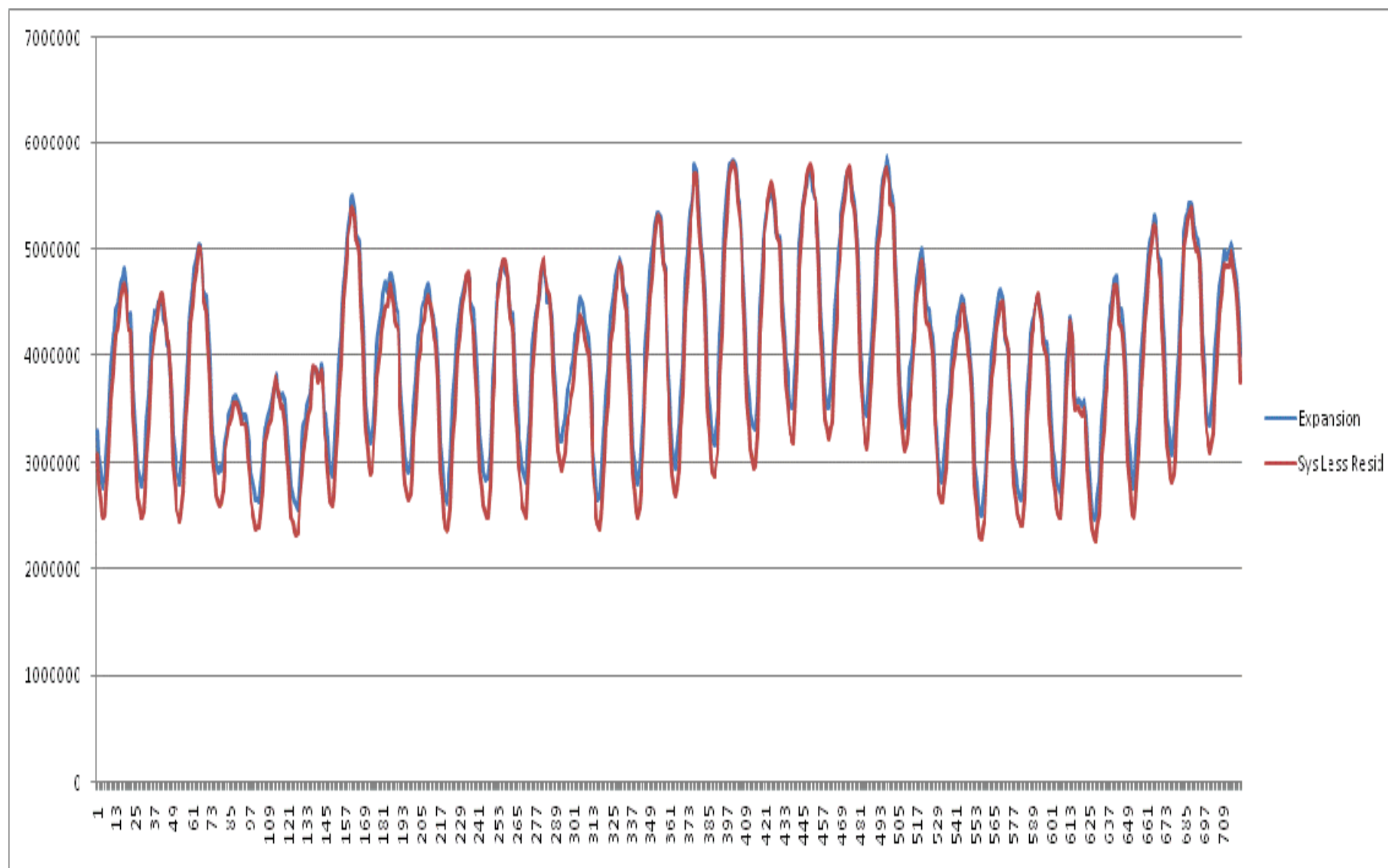
Backcast HT



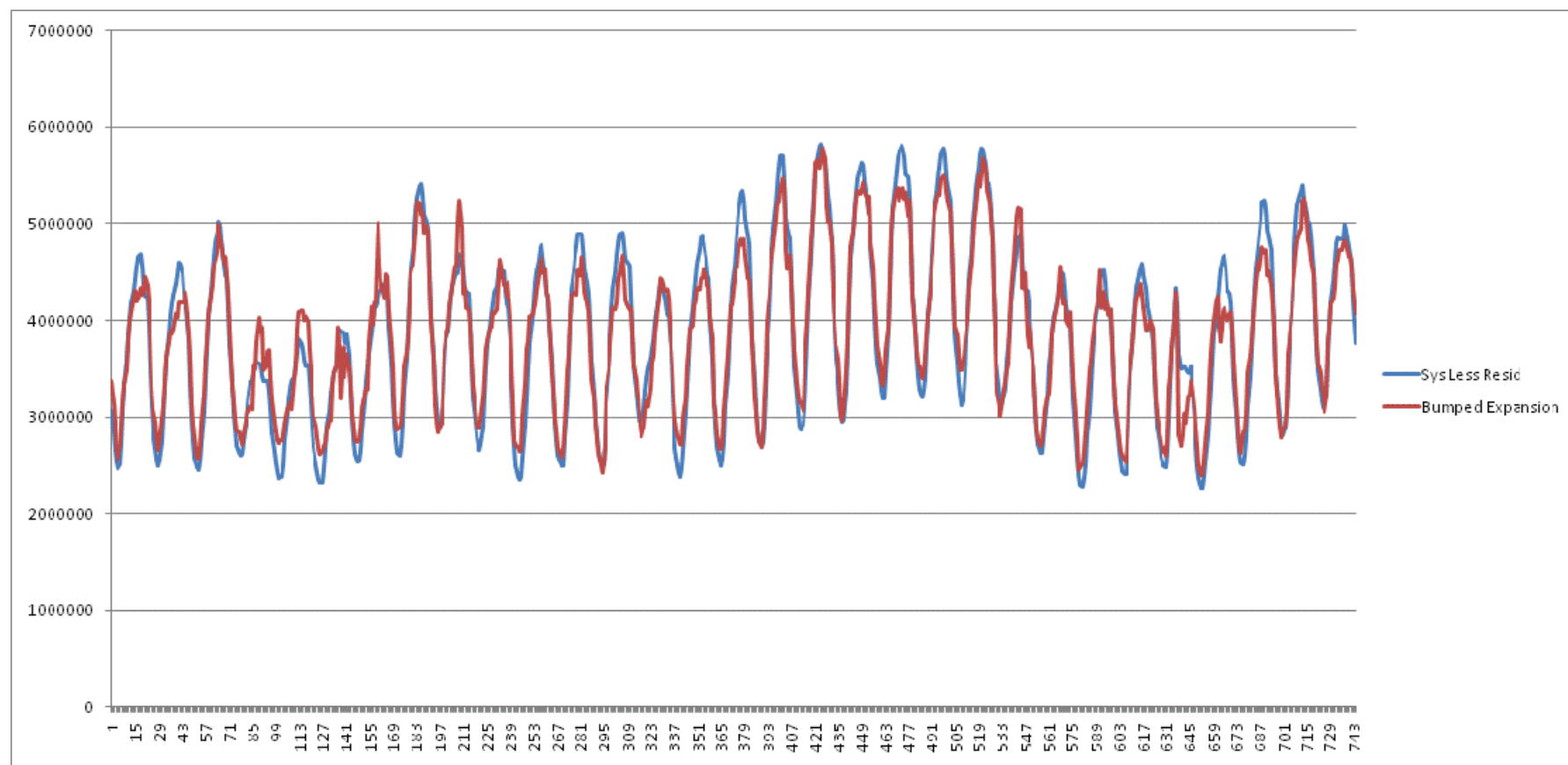
Backcast PD



System Reconciliation Using Customer Count – July 2008



System Reconciliation using Billing Data – July 2008



Deliverable

- DataRaker has delivered the WRFs and Load Shapes (hourly use per customer, 4/1/08-3/31/09) for 10 different groups of customers:
 - R
 - RH
 - OP
 - GS No Demand
 - GS Demand
 - GS Demand, <500 kW
 - HT
 - HT, <500 kW
 - PD
 - PD, <500 kW

SDR-COS-5-Elec
Joseph A. Bisti

Q. SDR-COS-5-Elec Please provide the most recent Annual Resource Planning Report prepared for the Company, and all cost analysis covering selection of alternative forms of generating capacity if not already provided therein.

A. SDR-COS-5-Elec Please see Confidential Attachment SDR-COS-5(a) for the most recent Annual Resource Planning Report.

**THE ATTACHMENT IS CONFIDENTIAL AND IS
SUBMITTED ONLY IN THE NON-PUBLIC VERSION OF
THIS RESPONSE FILED WITH THE COMMISSION.**

Q. SDR-COS-6-Elec

For each customer taking interruptible service (do not identify customers by name), provide:

- a. the amount of interruptible capacity under contract,
- b. the amount of firm capacity under contract,
- c. the time, duration, and amount of capacity reduction # for each requested interruption for the most recent three-year period.
- d. The maximum load imposed by the customer on the Company during each requested interruption for the last three-year period, and
- e. If credit is awarded on a basis of actual interruption (as contrasted to a simple credit or reduced monthly charge for each kW of interruptible service), please provide the amount received for each requested interruption.

A. SDR-COS-6-Elec

PECO does not offer interruptible electric service at this time and therefore cannot provide answers to Subparts (a) through (e).

- Q. SDR-COS-7-Elec Please describe the generation planning criteria used by the Company. Provide any reports or documents that characterize the generation planning criteria.
- A. SDR-COS-7-Elec Not applicable. PECO does not own any generation assets but instead purchases power from wholesale generation suppliers or the PJM capacity and energy markets to serve its distribution service customers who receive default service.

- Q. SDR-COS-8-Elec Provide any documentation, workpapers, and analysis to support the functionalization and classification of distribution plant into demand and customer-related components.
- A. SDR-COS-8-Elec Refer to the Direct Testimony (PECO Statement No. 8) and accompanying exhibits of Company witness Jiang Ding, for a description of the functionalization of plant and the classification of distribution plant into demand and customer components. Refer to Exhibit JD-7, which shows the development of the bases for functionalizing and classifying plant.

- Q. SDR-COS-9-Elec Please provide historic period actual and forecasted test period monthly resource availability (including imports and exports) to meet demand. For each resource, provide monthly capability and disposition (e.g., available, down for maintenance, etc.). Show the amount and percentage of reserves for each month.
- A. SDR-COS-9-Elec Not applicable. PECO does not own any generation assets but instead purchases power from wholesale generation suppliers or the PJM capacity and energy markets to serve its distribution customers who receive default service.

Q. SDR-COS-10-Elec

If a weather normalization adjustment is made; please supply the following information regarding normal degree days and the Company's weather normalization adjustment;

- a. Which NOAA weather reporting station or stations were utilized?
- b. If more than one weather reporting station was used, provide the weighting applied to each station in arriving at the composite total.
- c. Supply the supporting NOAA data for normal degree days if the Company used anything other than the 30-year NOAA normals.

A. SDR-COS-10-Elec

- a. KPHL, Philadelphia International Airport.
- b. Only the Philadelphia weather reporting station was used.
- c. NOAA uses a 30-year normals period from 1991 to 2020, whereas the Company updates its 30-year weather normals period annually to include more recent information. PECO's electric sales forecast in this rate case utilizes 30-year weather normal assumptions based on weather data between 1994 to 2023. To estimate cooling usage, the Company uses THI Degree Days ("TDD") which are degree days based on a Temperature Humidity Index ("THI") where humidity becomes a factor when temperature rises above 58 degrees. See THI formula and degree day normals table below:

$$\text{THI} = \text{DB} - .55 \times (1 - \text{Hum}) \times (\text{DB} - 58)$$

Where:

DB is dry bulb temperature

Hum is relative humidity

Monthly Normal Degree Days Base 65 Fahrenheit

	NOAA 1991-2020		PECO 1994-2023	
	HDD	CDD	HDD	CDD
January	972	0	955	0
February	815	0	795	0
March	666	1	645	1
April	330	15	317	9
May	104	82	105	56
June	10	266	8	195
July	0	425	0	327
August	1	368	0	285
September	28	175	22	130
October	237	26	218	20
November	530	1	514	1
December	818	0	792	0
Annual	4,510	1,358	4,371	1,024

Q. SDR-COS-11-Elec Provide a typical customer demand and usage profile for each of your service offerings.

A. SDR-COS-11-Elec The following table provides average customer demand and usage profiles by rate class.

	Rate Class				
	Residential	Residential Heating	General Service	Primary Distribution	High Tension
Monthly Average Usage (kWh)	759	1,221	4,501	72,120	421,686
Average 1CP Demand (kW)	3.0	2.9	10.4	146.4	736.5
Average NCP Demand (kW)	3.0	6.1	11.6	163.9	851.5

Q. SDR-COS-12-Elec Under present and proposed rates, provide a bill comparison (with calculations) showing a typical commercial customer and industrial customer demand and usage charges under firm and interruptible service.

A. SDR-COS-12-Elec Please refer to the response to IV-D-2 for firm service bill comparisons.

The Company does not offer interruptible distribution rates.

- Q. SDR-COS-13-Elec Provide a bill frequency analysis for each customer class.
- A. SDR-COS-13-Elec Refer to the response to IV-C-1. PECO used projected billing determinants to prove out revenue for the fully projected future test year at existing and proposed rates.

Q. SDR-COS-14-Elec Does the Company have a design peak day? If so, explain in detail how the design peak day was calculated and supply the supporting calculations.

A. SDR-COS-14-Elec Yes. The Company has a peak design day and actual loads from the peak day each year are weather corrected for each substation and feeder. The weather correction is based on Cooling Degree Days and 90/10 weather or weather conditions that can be expected once in 10 years based on 30 years of historical weather data.

To determine the weather correction factor, substation peak loads are regressed against days with high Cooling Degrees for 3 years. Factors by customer class [Residential, Commercial or Industrial] served by the substation and their response to hot weather are included when developing the weather correction factor. For the feeders, weighted average customer class factors that were developed from the substation regression analysis are applied to each feeder. The actual peaks for each substation and feeder are corrected using the weather correction factor and then adjusted based on actual customer service requests, recent load growth or economic development in the area, load transfers between feeders and terminals, etc. to forecast peak demands for future years. Substation loads are forecast for 5 years in the future while feeder loads are forecast for 3 years in the future.

Shown below is an example of how the peak load is weather corrected and how new business requests and load transfers are used to forecast the peak load for future years.

Callowhill 4-5-6 13kV Substation	Amps					
2025 Peak	2969					
Weather Adjustment Factor	1					
2025 Weather Adjusted Peak	2969					
(2025 Peak X Weather Adjustment Factor)						
Callowhill 4-5-6 13kV Substation	2026	2027	2028	2029	2030	2031
Allowable Rating (Amps)	4551	4551	4551	4551	4551	4551
Previous Year's Weather Adjusted Peak (Amps)	2969	3250	3271	3291	3310	3330
New Business (Amps)	147	1	0	0	0	0
Load Transfers (Amps)	134	0	0	0	0	0
Forecast (Amps)	3250	3271	3291	3310	3330	3349
% Allowable	71	72	72	73	73	74

- . SDR-COS-15A-Elec Provide the Total and Peak day capacity (in MW) for the Company's system and provide the designated capacity.

- A. SDR-COS-15A-Elec The weather adjusted, forecasted summer 2026 peak of all 13 kV and 34 kV substations is 8,953 MVA. The total rating for these substations is 12,010 MVA. Based on these values, on a system wide basis, these substations are loaded to 75% of capacity. The weather adjusted, forecasted summer 2027 peak of all 13 kV and 34 kV substations is 9,251 MVA.

Q. SDR-COS-15B-Elec Also provide the amount of customers in each class and each customer's usage, by month, for the test year.

A. SDR-COS-15B-Elec

PECO Energy Company

Electric Customer Numbers at the End of Each Month

Year	Month	R	RH	SCI	LCI	RR	SL	Total
2026	1	1,341,272	206,305	155,024	3,156	5	10,350	1,716,112
2026	2	1,342,712	206,720	155,092	3,156	5	10,367	1,718,052
2026	3	1,342,813	207,076	155,141	3,156	5	10,380	1,718,571
2026	4	1,343,241	207,353	155,187	3,156	5	10,361	1,719,303
2026	5	1,341,276	207,224	155,164	3,156	5	10,329	1,717,154
2026	6	1,342,593	207,403	155,189	3,156	5	10,355	1,718,701
2026	7	1,342,330	207,303	155,209	3,156	5	10,345	1,718,348
2026	8	1,342,761	207,478	155,184	3,156	5	10,361	1,718,945
2026	9	1,343,021	207,650	155,136	3,156	5	10,354	1,719,322
2026	10	1,345,063	207,972	155,192	3,156	5	10,364	1,721,752
2026	11	1,344,918	208,226	155,305	3,156	5	10,364	1,721,974
2026	12	1,345,963	208,607	155,446	3,156	5	10,352	1,723,529

Average Electric Usage per Customer per Class at the End of Each Month (Kwh)

Year	Month	R	RH	SCI	LCI	RR	SL	Total
2026	1	784	2,050	4,523	374,202	9,594,044	1,113	1,990
2026	2	651	1,674	3,982	339,192	8,352,552	1,029	1,723
2026	3	618	1,368	4,001	360,490	9,092,232	1,033	1,704
2026	4	517	853	3,481	334,101	7,151,059	1,015	1,461
2026	5	573	700	3,674	355,425	6,417,359	1,058	1,543
2026	6	785	805	4,172	377,331	7,553,513	1,003	1,808
2026	7	1,021	970	4,701	414,246	7,856,252	1,079	2,129
2026	8	938	902	4,542	406,328	7,881,097	980	2,026
2026	9	657	691	4,005	365,608	7,842,621	999	1,658
2026	10	533	724	3,617	348,073	7,162,256	955	1,495
2026	11	592	1,098	3,664	339,503	6,956,051	1,048	1,574
2026	12	750	1,629	4,239	365,837	7,653,593	1,021	1,863

PECO Energy Company
Electric Customer Numbers at the End of Each Month

Year	Month	R	RH	SCI	LCI	RR	SL	Total
2027	1	1,346,052	209,056	155,544	3,156	5	10,375	1,724,188
2027	2	1,347,400	209,505	155,601	3,156	5	10,393	1,726,060
2027	3	1,348,129	209,861	155,650	3,156	5	10,406	1,727,207
2027	4	1,348,824	210,138	155,683	3,156	5	10,387	1,728,193
2027	5	1,347,593	210,008	155,646	3,156	5	10,355	1,726,763
2027	6	1,348,297	210,188	155,659	3,156	5	10,381	1,727,686
2027	7	1,347,939	210,088	155,668	3,156	5	10,370	1,727,226
2027	8	1,348,045	210,263	155,633	3,156	5	10,387	1,727,489
2027	9	1,347,871	210,434	155,575	3,156	5	10,380	1,727,421
2027	10	1,348,878	210,756	155,621	3,156	5	10,390	1,728,806
2027	11	1,348,613	211,011	155,723	3,156	5	10,390	1,728,898
2027	12	1,349,457	211,391	155,852	3,156	5	10,378	1,730,239

Average Electric Usage per Customer per Class at the End of Each Month (Kwh)

Year	Month	R	RH	SCI	LCI	RR	SL	Total
2027	1	783	2,022	4,543	379,260	9,567,408	1,065	1,995
2027	2	652	1,658	4,002	344,673	8,344,793	1,022	1,731
2027	3	620	1,349	4,025	367,570	9,104,747	1,020	1,715
2027	4	516	843	3,481	339,499	7,130,546	1,003	1,466
2027	5	572	702	3,664	360,926	6,394,141	1,042	1,546
2027	6	783	800	4,160	383,536	7,532,932	990	1,812
2027	7	1,017	962	4,679	420,235	7,822,244	1,062	2,129
2027	8	939	891	4,540	414,843	7,887,361	969	2,037
2027	9	657	684	3,993	373,463	7,833,048	985	1,666
2027	10	533	717	3,592	355,806	7,138,350	939	1,502
2027	11	595	1,096	3,660	351,570	6,980,524	1,039	1,595
2027	12	752	1,624	4,227	378,914	7,666,795	1,010	1,885

Q. SDR-COS-16-Elec Provide a detailed description of the various meters used to meter the Company's usage. Include the manufacturer's name, the average age, and the advantages of utilizing that type of meter. Has the Company utilized any type of remote metering? Please explain.

A. SDR-COS-16-Elec PECO currently utilizes two remote metering platforms: (1) Sensus FlexNet Advanced Metering Infrastructure ("Sensus AMI"); and (2) Itron MV-90 Automated Meter Reading ("MV-90 AMR"). The Sensus AMI platform is used to provide meter readings for nearly all of PECO's Electric Customers. The MV-90 AMR platform is currently serving less than 200 large Electric C&I customer meters (with demand >500kw) with unique electric service needs on a nightly basis via hardwired telephony network. PECO has installed meters from a variety of manufacturers.

The following list categorizes meters by their compatibility with a remote metering platform, including additional details such as the manufacturer, average age and the justification for selection.

Meters Compatible with the Sensus AMI platform, all include a FlexNet Communication Radio Module (except where noted). These meters were installed to meet the Act 129 Smart Meter requirements.

- Landis+Gyr Focus AXR and AXR-SD – These meters were purchased and installed between 2012 and 2022. Their average age is under 12 years. They have a fully electronic, solid-state design and serve residential and small commercial customers. The meter includes an internal service disconnect switch that is remotely operated via the AMI system. Installation of approximately 1.66 million meters was substantially complete as of November 2020. There is approximately 1.61 million meters remaining on system currently.

- Aclara I210+C – Purchase and installation of these meters began in 2017 and is ongoing. The average age is less than 7 years. They have a fully electronic, solid-state design and serve residential and small commercial customers. The meter includes an internal service disconnect switch that is remotely operated via the AMI system. The current population is approximately 115,000.
- Sensus IconA – Purchase and installation of these meters occurred between 2014 and 2022. Their average age is less than 10 years. They have a fully electronic, solid state design and serve residential and small commercial customers. A small population of approximately 12,000 of these meters are being used for large capacity residential applications (form 2SE class 320 meters). These meters do not have an internal service disconnect switch.
- Honeywell/Elster A3R – Purchase and installation of these meters took place between 2014 and 2025. Their average age is less than 10 years. Approximately 55,000 of these meters are used in commercial and industrial applications and about 12,000 meters are used in some specialized residential applications.
- Sensus Stratus – These meters were purchased and installed between 2019 and 2025. It includes an internal service disconnect switch that is remotely operated via the AMI system. PECO purchased and deployed these meters in small quantities for ongoing maintenance purposes. There are currently approximately 15,000 on the AMI system.
- Sensus Stratus IQ – These meters were purchased and installed between 2021 and 2025. It includes an internal service disconnect switch that is remotely operated via the AMI system. PECO purchased and deployed these meters in 2021 through early 2025 in small quantities for ongoing maintenance purposes. There are currently approximately 47,000 deployed on the AMI system.
- Sensus Stratus IQ+ – Purchase and installation of these meters began at PECO in February 2025 and is ongoing. It includes an internal service disconnect switch that is remotely operated via the AMI system. There are currently approximately 13,500 deployed on the AMI system.

Meters Compatible with the MV-90 AMR Platform. These meters do not include a Zigbee radio.

- Aclara/GE, KV2c – Purchase and installation of these meters began in 2012 and is ongoing. Their average age is 12 years. There are 13 of these meters currently in service.
- PSI/Siemens/L+G QUAD4 or MaxSys 2510 or MaxSys Elite or MaxC – This meter is a solid state meter used for large commercial & industrial customers. These meters were purchased and installed between 1994 and early 2000's. Their average age is 20 - 25 years. There are 162 of these meters currently in service.
- Honeywell/Elster, A3Q – Purchase and installation of these meters began in 2005 and is ongoing. Their average age is 13 years. There are 16 of these meters currently in service.

Q. SDR-DEP-1-Elec

Provide the following in a complete electronic format:

- a. The aged plant data necessary to complete a service life study based on Plant Mortality Data through the end of the historic test year.
- b. The data necessary to calculate annual and accrued depreciation as of the end of the historic and future test years.

A. SDR-DEP-1-Elec

- a. Refer to Attachment SDR-DEP-1(a) for aged plant data.
- b. Refer to Attachment V-A-3(a.2) for the annual and accrued depreciation as of the end of the historic and future test years.

Row Labels	utility_account	vintage	Sum of book_cost
PECO Common - General Plant	PEC 390 Structure Building	1892	59.47
		1914	1,588.23
		1922	232.91
		1924	5,737.55
		1925	5,336.67
		1927	13,978.16
		1931	403.82
		1933	25.47
		1937	121.50
		1938	7,744.68
		1941	1,241.54
		1942	3,689.29
		1944	394,951.08
		1946	1,117.60
		1947	293.41
		1948	238.29
		1949	53,333.88
		1950	3,326.06
		1951	9,776.19
		1952	63,709.35
		1953	68,568.16
		1954	1,140.54
		1955	35,011.77
		1956	862,705.64
		1957	43,187.33
		1958	114,683.49
		1959	505,826.47
		1960	9,394.26
		1961	780,686.82
		1962	3,851.71
		1963	97,986.97
		1965	197,803.91
		1966	6,331.24
		1967	420,333.08
		1968	2,449,298.41
		1969	14,064.74
		1970	3,264,369.95
		1971	5,390.69
		1972	23,968,107.97
		1973	7,013.49
		1974	48,177.77
		1975	74,766.72
		1976	88,703.47
		1977	24,655.53
		1978	358,408.13
		1979	28,985.86
		1980	279,776.88
		1981	934,042.51
		1982	260,996.02

	1983	999,317.22
	1984	1,618,631.56
	1985	386,193.81
	1986	877,537.55
	1987	1,574,111.47
	1988	1,008,092.40
	1989	341,008.61
	1990	1,458,405.71
	1991	2,413,547.19
	1992	3,947,749.38
	1993	5,893,706.75
	1994	2,884,444.16
	1995	20,413,624.77
	1996	2,758,233.32
	1997	4,929,158.95
	1998	40,446,678.49
	1999	1,817,757.87
	2000	417,130.00
	2001	761,041.52
	2002	2,521,195.66
	2003	18,221,840.72
	2004	1,561,304.03
	2005	1,110,152.99
	2006	172,301.52
	2007	1,048,513.47
	2008	5,234,014.96
	2009	6,359,827.58
	2010	6,084,995.37
	2011	2,802,971.34
	2012	3,574,003.83
	2013	6,051,741.04
	2014	2,558,289.44
	2015	1,454,400.87
	2016	1,757,235.96
	2017	7,434,414.59
	2018	2,657,722.71
	2019	11,604,639.27
	2020	10,463,213.98
	2021	7,140,318.16
	2022	8,145,693.60
	2023	12,041,899.03
	2024	3,931,989.61
	2025	843,367.67
PEC 390 Structure Building Sum		255,243,592.81
PEC 390 Structure Improvement	1930	122.02
	1938	565.66
	1949	3,074.95
	1951	6,728.02
	1952	215.78
	1953	5,347.57
	1954	851.95
	1955	374.73
	1956	146,770.03

1957	2,208.50
1959	241.99
1960	31,776.06
1961	18,060.62
1962	9,930.36
1963	4,947.03
1964	448.18
1965	33,160.95
1966	2,379.56
1967	166,731.08
1968	533,620.89
1969	6,091.39
1970	741,246.36
1971	7,760.17
1972	115,254.40
1973	2,565.04
1976	3,272.58
1977	5,452.78
1979	45,036.49
1980	27,682.13
1981	68,741.98
1982	13,411.13
1983	95,621.49
1984	58,626.46
1985	197,532.27
1986	17,516.56
1987	98,862.17
1988	613,900.00
1989	46,131.19
1990	172,412.47
1991	31,490.74
1992	107,977.99
1993	325,094.10
1994	161,127.01
1998	413,834.59
2001	54,017.71
2002	65,721.94
2003	2,478,202.38
2004	521,136.28
2005	197,391.41
2007	3,657,095.13
2008	1,381,374.64
2009	6,633,797.88
2010	17,699,423.56
2011	4,770.40
2012	1,163,120.99
2013	427,388.33
2014	1,951,994.20
2015	1,975,169.74
2016	1,749,015.68
2017	3,930,133.14
2018	4,550,501.41
2019	7,366,451.97

	2020	9,697,567.92
	2021	7,515,359.40
	2022	17,152,008.03
	2023	19,316,540.86
	2024	33,112,789.72
	2025	16,080,502.98
PEC 390 Structure Improvement Sum		163,025,673.12
PEC 390 Structure Special Purpos	1974	26,284.72
	1982	3,732.47
	1986	(6,356.20)
	1991	2,920.78
	2003	386,363.21
	2009	17,229.91
	2016	29,382.38
	2017	66,426.77
	2018	251,919.20
	2019	197,297.00
	2020	243,654.50
	2021	34,832.00
	2022	1,079,499.50
	2023	618,622.03
	2024	206,663.00
	2025	3,473,041.91
PEC 390 Structure Special Purpose Sum		6,631,513.18
PEC 391 Computer Equipment	2012	(2,682.00)
	2021	7,177,070.65
	2022	11,051,423.88
	2023	10,744,958.18
	2024	12,771,539.48
	2025	17,041,182.74
PEC 391 Computer Equipment Sum		58,783,492.93
PEC 391 Furniture and Appliances	2011	486,527.93
	2012	264,226.94
	2013	551,666.18
	2014	269,581.12
	2015	765,681.81
	2016	2,471,622.59
	2017	6,381,677.35
	2018	1,835,238.77
	2019	5,306,661.15
	2020	4,457,820.43
	2021	398,753.73
	2022	2,311,334.66
	2023	78,661.44
	2024	803,737.09
	2025	583,925.95
PEC 391 Furniture and Appliances Sum		26,967,117.14
PEC 391 Office Machines	2019	100,572.80
PEC 391 Office Machines Sum		100,572.80
PEC 392 Automobiles	2002	55,374.00
	2015	752.09
	2017	2,306.80
PEC 392 Automobiles Sum		58,432.89

PEC 392 Heavy Trucks	1992	(345,713.56)
	1994	38,737.84
	1997	100,042.29
	2004	(176,825.88)
	2006	(211.56)
	2008	164,916.80
	2009	80,990.10
	2010	1,353,178.94
	2011	767,988.80
	2012	1,008,168.58
	2013	5,892,594.07
	2014	9,862,282.17
	2015	3,358,434.56
	2016	9,193,523.00
	2017	7,617,326.79
	2018	4,552,920.78
	2019	13,483,377.98
	2020	5,257,912.78
	2021	9,812,135.57
	2022	8,442,335.45
	2023	12,089,440.87
	2024	15,647,912.00
	2025	11,431,180.20
PEC 392 Heavy Trucks Sum		119,632,648.57
PEC 392 Light Trucks	2005	(5,237.68)
	2006	(17,794.82)
	2007	(5,936.57)
	2008	(84,042.38)
	2009	(73,442.95)
	2010	25,414.32
	2012	29,431.19
	2013	20,936.19
	2014	1,614,429.26
	2015	1,552,740.69
	2016	5,341,276.44
	2017	3,181,566.99
	2018	2,353,731.70
	2019	4,314,339.78
	2020	3,531,877.71
	2021	6,684,602.07
	2022	3,765,352.71
	2023	5,981,898.90
	2024	10,901,910.70
	2025	5,645,221.43
PEC 392 Light Trucks Sum		54,758,275.68
PEC 392 Medium Trucks	2017	1,995,253.94
	2018	4,451,531.94
	2019	10,476,557.91
	2020	2,101,106.06
	2021	5,222,906.86
	2022	1,448,573.64
	2023	4,224,204.73
	2024	2,520,417.11

	2025	8,253,112.21
PEC 392 Medium Trucks Sum		40,693,664.40
PEC 392 Other transprtn (off road)	1946	920.22
	1962	57.56
	1965	84,406.50
	1972	17,323.55
	1973	3,536.26
	1974	3,888.93
	1983	2,890.72
	1992	6,119.39
	1993	27,544.80
	1994	20,914.19
	1995	70,184.76
	1996	28,685.34
	2002	1,122,108.73
	2003	75,707.23
	2005	273,257.40
	2006	906,063.59
	2007	218,596.62
	2008	(7,679.32)
	2009	231,325.16
	2010	280,071.99
	2011	5,537.55
	2012	248,450.64
	2014	322,483.80
	2015	200,945.00
	2016	125,532.09
	2018	118,132.30
	2019	10,000.00
	2020	880,312.65
	2021	382,589.00
	2022	200,469.85
	2023	92,545.00
	2024	304,526.64
	2025	679,935.66
PEC 392 Other transprtn (off road) Sum		6,937,383.80
PEC 392 Tractors	1995	177,146.57
	2002	44,306.19
	2009	57,897.77
	2023	24,728.70
	2024	177,661.46
PEC 392 Tractors Sum		481,740.69
PEC 392 Trailers	1960	5,673.50
	1961	3,539.00
	1962	972.68
	1963	1,026.82
	1966	3,152.61
	1967	23,398.38
	1968	1,170.97
	1969	11,345.85
	1970	27,731.60
	1971	6,644.50
	1972	4,524.32

	1973	67,709.54
	1974	814.23
	1975	25,351.71
	1976	1,544.50
	1978	14,407.27
	1988	9,324.38
	1994	(36,535.68)
	1995	65,367.52
	1996	180,164.09
	1997	232,446.39
	2000	54,695.32
	2001	3,706.93
	2002	174,201.67
	2003	23,049.70
	2004	9,379.42
	2005	23,623.28
	2006	50,554.48
	2007	581,861.13
	2008	(265,209.35)
	2009	7,165.37
	2010	207,484.86
	2011	11,336.50
	2012	98,806.05
	2013	70,130.41
	2014	303,236.60
	2015	445,680.25
	2016	850,547.86
	2017	666,229.90
	2018	369,084.30
	2019	32,124.54
	2020	243,537.12
	2021	238,124.45
	2022	124,663.73
	2023	357,463.00
	2024	527,386.87
	2025	842,740.94
PEC 392 Trailers Sum		6,701,379.51
PEC 393 Stores Equipment	2011	5,183.04
	2013	46,416.68
	2014	770.40
	2015	770.40
	2016	115,923.80
	2017	785.81
	2018	463,423.36
	2019	196,774.10
	2021	272,946.64
	2023	121,632.00
	2024	226,378.88
	2025	306,554.77
PEC 393 Stores Equipment Sum		1,757,559.88
PEC 394 Common Tools	2014	55,267.65
	2016	2,088.50
	2018	952,765.21

	2025	24,266.00
PEC 394 Common Tools Sum		1,034,387.36
PEC 394 Garage Equipment	2006	3,478.87
	2007	21,453.01
	2008	12,963.09
	2010	73,469.80
	2011	50,175.40
	2012	22,052.17
	2013	60,134.71
	2014	126,931.56
	2015	83,948.79
	2016	424,469.01
	2017	171,250.58
	2018	102,889.01
	2019	15,709.23
	2020	35,598.30
	2021	168,062.80
	2022	80,643.65
	2023	188,198.46
	2024	59,464.59
	2025	144,308.61
PEC 394 Garage Equipment Sum		1,845,201.64
PEC 396 Power Operated Equipment	1973	28,014.86
	1977	11,826.57
	1980	3,955.00
	1981	6,017.00
	1986	5,472.23
	1998	35,800.78
	2002	93,979.86
	2025	685,051.11
PEC 396 Power Operated Equipment Sum		870,117.41
PEC 397 Communication Equipment	1997	794,445.38
	1998	7,398,704.24
	1999	1,031,170.51
	2001	122,375.76
	2002	50,892.16
	2003	569,643.10
	2005	50,000.00
	2006	7,909,519.60
	2007	6,682,064.26
	2008	1,390,836.04
	2012	745,044.85
	2013	34,614.16
	2014	1,088,927.83
	2015	1,444,889.14
	2016	385,619.94
	2017	221,177.09
	2018	18,280,188.44
	2019	829,140.17
	2020	24,831,727.59
	2021	3,484,822.18
	2022	13,546,160.99
	2023	6,607,354.80

	2024	2,798,927.25
	2025	2,240,476.07
PEC 397 Communication Equipment Sum		102,538,721.55
PEC 397 Communictn Eqp-Fiber C	2003	45,272.10
	2016	36,528.99
	2019	17,024,200.56
	2020	8,029,621.07
PEC 397 Communictn Eqp-Fiber Optic Sum		25,135,622.72
PEC 398 Miscellaneous Equipmen	2011	22,622.02
	2012	67,989.42
	2014	497,037.52
	2015	16,773.27
	2017	57,233.54
	2024	27,520.00
	2025	162,638.68
PEC 398 Miscellaneous Equipment Sum		851,814.45
PECO Common - General Plant Sum		874,048,912.53
PECO Electric - Distribution Plant PEE 361 Structure Building	1914	21,463.87
	1915	344.55
	1917	254,105.24
	1918	66.74
	1920	145.31
	1922	1,380.97
	1923	3,520.69
	1924	310.90
	1925	97,171.71
	1926	4,708.30
	1927	13,204.02
	1928	10,857.09
	1929	146,884.59
	1930	33,218.55
	1931	59,891.58
	1932	58,766.49
	1933	1,441.27
	1934	1,538.78
	1935	450.53
	1936	155.83
	1937	192.77
	1938	7,686.96
	1939	1,939.31
	1940	966.48
	1941	6,324.74
	1942	181,957.61
	1943	17,500.54
	1944	54,196.88
	1945	12.29
	1946	1,659.88
	1947	455,686.27
	1948	50,088.61
	1949	80,606.51
	1950	120,293.57
	1951	20,570.54
	1952	22,178.19

1953	86,858.76
1954	180,877.62
1955	73,108.65
1956	254,814.52
1957	75,076.75
1958	191,783.83
1959	11,849.38
1960	145,950.83
1961	186,413.55
1962	57,790.11
1963	174,856.36
1964	44,432.38
1965	31,142.18
1966	1,195,531.29
1967	80,746.34
1968	54,377.34
1969	38,692.92
1970	122,038.33
1971	523,445.14
1972	262,754.84
1973	136,413.39
1974	131,000.14
1975	392,534.02
1976	865.85
1977	5,800.88
1978	20,072.11
1979	407,887.30
1980	7,044.16
1981	5,164.79
1982	12,034.87
1983	14,035.39
1984	36,883.47
1985	15,923.41
1986	23,936.32
1987	23,981.75
1988	1,994,091.07
1989	279,366.38
1990	36,244.13
1992	62,655.11
1994	31,229.19
1997	31,727.85
2002	834,575.20
2003	396,812.17
2004	1,457,028.26
2005	588,114.85
2006	1,396,335.35
2007	12,573,409.96
2008	1,331,699.19
2009	414,252.98
2010	1,228,790.63
2011	2,865,361.67
2012	479,255.97
2013	20,051.10

	2014	5,023,991.61
	2015	4,654,143.77
	2016	492,336.05
	2017	6,166,563.79
	2018	734,512.43
	2020	476,381.61
	2021	2,322,853.64
	2022	236,968.86
	2023	19,993,985.68
	2024	1,016,338.84
	2025	168,822.89
PEE 361 Structure Building Sum		74,065,507.36
PEE 361 Structure Improvement	1913	37.99
	1914	1,362.23
	1916	233.39
	1917	70,747.33
	1922	647.97
	1923	6,977.37
	1924	665.83
	1925	3,881.25
	1926	76,358.38
	1927	74,419.49
	1928	26,375.73
	1929	29,980.95
	1930	15,308.21
	1931	31,118.56
	1932	12,850.46
	1935	2,263.71
	1938	1,174.78
	1939	1,188.34
	1940	3,567.85
	1941	2,415.31
	1942	110,903.67
	1943	26,825.30
	1944	27,919.32
	1945	3,770.49
	1946	17,020.59
	1947	528,224.27
	1948	29,475.83
	1949	115,675.05
	1950	64,717.67
	1951	57,426.24
	1952	78,380.95
	1953	84,794.90
	1954	188,561.47
	1955	314,011.42
	1956	586,416.46
	1957	368,294.95
	1958	273,911.23
	1959	208,361.19
	1960	311,440.44
	1961	271,955.74
	1962	101,864.61

1963	780,617.59
1964	344,915.19
1965	241,685.11
1966	121,993.30
1967	523,312.82
1968	218,516.51
1969	1,037,951.40
1970	989,631.97
1971	1,906,699.87
1972	1,051,708.70
1973	345,915.67
1974	308,036.25
1975	1,007,123.64
1976	21,336.60
1977	3,548.17
1978	30,259.44
1979	838,809.59
1980	79,258.20
1981	247,181.87
1982	25,546.41
1983	3,337.00
1985	220,081.39
1986	41,827.17
1987	562,481.20
1988	805,088.75
1989	1,840,452.27
1990	415,886.28
1991	1,456,144.41
1992	849,593.77
1993	603,045.10
1994	307,138.32
1995	148,970.24
1996	397,668.07
1997	15,070.57
1998	48,230.25
1999	116,951.93
2000	130,331.23
2002	412,903.82
2003	229,552.32
2004	216,462.79
2005	149,362.35
2007	374,500.14
2008	1,108,095.78
2009	1,443,004.18
2010	1,970,618.42
2011	5,921,643.47
2012	1,510,825.56
2013	1,437,708.54
2014	1,083,819.69
2015	5,480,823.24
2016	1,505,888.33
2017	11,787,344.67
2018	21,466,146.12

	2019	12,557,534.31
	2020	8,292,518.43
	2021	7,243,518.75
	2022	8,859,050.87
	2023	4,641,511.99
	2024	22,441,019.32
	2025	24,831,463.83
PEE 361 Structure Improvement Sum		167,183,190.09
PEE 361 Structure Special Purpos	1914	12,596.32
	1915	81.14
	1917	112,012.84
	1922	581.79
	1925	90,505.14
	1926	1,000.38
	1927	152.25
	1928	23.19
	1929	21.17
	1931	34.79
	1933	1,311.32
	1938	106.31
	1941	905.71
	1943	46.53
	1944	48,177.28
	1947	1,671,448.81
	1948	46,130.51
	1949	53,189.47
	1950	41,133.88
	1951	977.68
	1952	2,030.52
	1953	57,703.79
	1954	138,403.13
	1955	95,822.02
	1956	790.26
	1957	66,639.52
	1958	50,561.06
	1959	21,867.60
	1960	805.77
	1961	199,270.26
	1962	58,483.32
	1963	138,862.25
	1964	6,367.40
	1965	4,336.77
	1966	311.29
	1967	1,012.35
	1969	6,107.59
	1970	929.33
	1971	3.89
	1972	3,199.73
	1974	18,341.61
	1975	9,139.06
	1981	262,019.52
	1984	44,507.87
	1986	40,562.54

1988	642,393.03
1990	359,687.95
1991	33,083.11
1992	22,362.00
1993	27,423.75
1994	32,662.30
1995	160,894.08
1996	1,375,252.73
1997	60,260.97
1998	570,768.25
2004	52,933.57
2009	8,591.34
2010	213,369.56
2011	1,892,748.89
2015	1,305,484.25
2016	1,113,050.43
2018	1,581,896.40
2019	919,811.95
2023	56,345.93
PEE 361 Structure Special Purpose Sum	13,737,535.45
PEE 362 Act129 CVR Sub Equip 2011	939,827.98
PEE 362 Act129 CVR Sub Equip Sum	939,827.98
PEE 362 Station Equipment 1916	17,838.35
1917	1,947.98
1919	411.69
1920	53,240.49
1921	2,234.81
1922	3,113.78
1923	697,041.90
1924	685,250.09
1925	252,977.82
1926	70,262.93
1927	31,061.52
1928	43,100.31
1929	1,036,556.77
1930	218,534.87
1931	207,328.14
1932	1,720,162.62
1933	6,370.47
1934	8.44
1936	761.04
1937	34,827.39
1938	34,226.60
1939	63,135.60
1940	79,675.98
1941	150,745.19
1942	1,121,645.31
1943	222,390.20
1944	346,932.71
1945	878,733.15
1946	167,261.16
1947	3,991,689.12
1948	591,468.84

1949	1,489,228.62
1950	1,579,416.93
1951	1,568,442.97
1952	1,185,600.59
1953	3,258,332.20
1954	3,451,541.43
1955	2,651,663.64
1956	5,088,629.77
1957	3,626,207.25
1958	5,349,449.41
1959	4,754,130.02
1960	5,038,282.39
1961	5,060,579.98
1962	3,138,437.23
1963	5,623,396.22
1964	4,157,036.27
1965	3,357,665.76
1966	3,856,699.95
1967	6,478,168.28
1968	7,184,316.86
1969	14,447,786.44
1970	11,175,958.03
1971	15,896,598.88
1972	15,594,631.56
1973	7,409,853.38
1974	14,926,072.34
1975	9,190,995.37
1976	536,368.70
1977	2,816,458.10
1978	1,188,880.66
1979	3,886,900.46
1980	2,375,914.45
1981	4,704,599.88
1982	1,615,013.90
1983	3,954,658.94
1984	7,815,179.86
1985	6,535,149.94
1986	7,079,100.57
1987	14,928,825.91
1988	26,142,091.83
1989	29,292,668.93
1990	35,949,667.24
1991	24,146,521.67
1992	32,928,870.35
1993	28,252,551.10
1994	6,888,075.19
1995	15,263,154.67
1996	18,314,471.31
1997	7,418,585.74
1998	28,574,472.92
1999	12,544,472.32
2000	10,816,892.57
2001	31,266,090.97

2002	7,272,767.21
2003	13,802,701.85
2004	16,797,886.87
2005	10,017,797.61
2006	31,306,817.38
2007	31,775,764.62
2008	39,369,334.63
2009	28,316,098.83
2010	26,147,149.31
2011	49,571,569.87
2012	16,607,402.19
2013	19,209,140.72
2014	28,709,379.22
2015	36,576,807.13
2016	42,908,510.49
2017	37,294,736.12
2018	38,052,154.85
2019	46,897,545.13
2020	14,719,267.64
2021	63,728,781.53
2022	56,989,070.71
2023	15,801,795.92
2024	40,183,838.33
2025	62,211,871.26
PEE 362 Station Equipment Sum	1,318,773,884.64
PEE 364 Poles, Towers and Fixtur	(20,888.12)
1924	0.26
1928	0.97
1929	0.62
1930	0.88
1931	0.93
1932	0.94
1933	0.55
1934	0.94
1935	0.72
1936	0.72
1937	0.87
1938	0.95
1939	(9,403.11)
1941	60,955.14
1942	3.30
1943	12.22
1944	24.95
1945	51.32
1946	206.03
1947	816.58
1948	1,592.20
1949	(1,634.27)
1950	5,200.53
1951	8,425.52
1953	17,837.24
1954	28,218.60
1955	47,456.91
1956	

1957	58,286.28
1958	531,802.69
1959	106,410.78
1960	293,531.46
1961	323,042.46
1962	204,841.63
1963	232,579.87
1964	280,845.71
1966	252,556.21
1967	342,694.15
1968	515,031.67
1969	1,047,308.93
1970	1,150,384.95
1971	864,276.16
1972	965,223.93
1973	1,320,036.18
1974	1,652,820.36
1975	1,194,770.12
1976	1,213,726.08
1977	1,588,372.71
1978	1,747,325.99
1979	1,702,815.65
1980	1,896,543.18
1981	2,244,777.62
1982	2,776,247.42
1983	2,817,667.62
1984	4,073,954.50
1985	5,514,707.18
1986	6,321,280.37
1987	7,992,310.10
1988	7,259,287.60
1989	9,115,441.86
1990	8,287,343.65
1991	6,640,367.43
1992	9,319,973.19
1993	10,275,390.38
1994	7,695,471.75
1995	7,892,121.81
1996	14,004,925.82
1997	10,641,093.57
1998	13,334,274.63
1999	17,263,515.64
2000	6,702,163.68
2001	32,760,107.90
2002	23,673,512.78
2003	25,190,470.49
2004	9,387,856.27
2005	19,421,183.79
2006	18,993,880.04
2007	14,567,355.53
2008	18,926,309.79
2009	14,021,569.83
2010	21,572,583.44

2011	24,925,852.40
2012	21,000,073.54
2013	19,588,234.45
2014	25,219,932.97
2015	23,707,472.71
2016	24,596,248.72
2017	28,692,031.75
2018	51,836,918.61
2019	71,385,361.18
2020	104,447,817.46
2021	106,273,038.30
2022	103,547,618.72
2023	115,137,987.68
2024	171,013,737.88
2025	244,105,339.86
PEE 364 Poles, Towers and Fixtures Sum	1,513,788,923.45
PEE 365 Act129 CVR OH Cndctr 2010	403,973.73
2011	471,953.24
PEE 365 Act129 CVR OH Cndctrs Sum	875,926.97
PEE 365 Overhead Cndctr & Dev 1931	0.99
1932	0.60
1933	0.95
1934	0.99
1935	0.97
1936	0.99
1937	0.94
1938	1.30
1939	251.77
1940	221.71
1941	(74,190.42)
1942	60,749.79
1943	725.40
1944	1,422.23
1945	1,852.11
1946	4,082.60
1947	4,819.30
1948	7,406.77
1949	31,490.88
1950	47,192.85
1951	93,220.46
1952	14,734.80
1953	30,136.25
1954	20,770.97
1955	66,409.41
1956	193,889.99
1957	252,200.56
1958	344,890.77
1959	599,166.47
1960	903,028.78
1961	1,685,930.05
1962	1,249,549.04
1963	1,785,533.84
1964	2,303,998.17

1965	1,266,334.48
1966	1,506,157.91
1967	1,728,388.61
1968	2,042,651.85
1969	4,384,390.85
1970	4,503,015.84
1971	3,192,731.68
1972	2,993,069.80
1973	4,127,223.11
1974	4,338,581.22
1975	2,825,831.93
1976	3,101,428.28
1977	2,885,084.93
1978	3,454,632.45
1979	4,113,183.85
1980	4,896,364.28
1981	4,721,052.58
1982	4,584,912.59
1983	4,565,495.54
1984	6,492,976.38
1985	7,264,677.07
1986	8,915,522.54
1987	12,951,172.84
1988	12,513,393.80
1989	20,071,997.61
1990	17,208,738.65
1991	12,338,249.73
1992	17,257,892.84
1993	19,068,205.78
1994	18,257,075.65
1995	24,296,234.54
1996	33,396,729.98
1997	20,281,897.72
1998	31,526,965.64
1999	16,939,575.39
2000	2,728,992.28
2001	20,785,671.05
2002	22,785,440.44
2003	18,697,136.81
2004	10,032,712.92
2005	58,703,068.28
2006	33,988,515.06
2007	38,446,990.60
2008	49,135,944.12
2009	42,254,102.58
2010	45,261,833.19
2011	48,453,147.47
2012	44,160,536.53
2013	34,526,617.26
2014	70,125,585.79
2015	51,796,165.18
2016	55,878,960.20
2017	69,321,607.90

	2018	94,524,534.87
	2019	142,920,418.15
	2020	161,951,108.22
	2021	137,270,537.34
	2022	116,931,404.54
	2023	141,484,533.45
	2024	181,336,431.29
	2025	249,082,186.58
PEE 365 Overhead Cndctrs & Devices Sum		2,296,225,512.32
PEE 366 Undergrnd Conduit & Ma	1905	1,695,819.83
	1906	52,446.92
	1907	63,981.82
	1908	93,271.09
	1909	35,146.79
	1910	52,293.35
	1911	293,453.81
	1912	85,898.93
	1913	202,546.71
	1914	89,064.14
	1915	12,299.29
	1916	89,969.59
	1917	90,239.35
	1918	57,949.16
	1919	241,336.23
	1920	148,087.81
	1921	188,900.03
	1922	209,566.31
	1923	440,874.03
	1924	988,360.86
	1925	1,019,632.41
	1926	901,135.79
	1927	1,755,452.05
	1928	1,437,438.95
	1929	295,419.51
	1930	626,120.99
	1931	851,743.90
	1932	626,883.53
	1933	692,905.78
	1934	760,234.75
	1935	133,353.91
	1936	94,157.26
	1937	49,937.65
	1938	54,057.71
	1939	48,773.60
	1940	46,219.64
	1941	400,706.07
	1942	1,281,434.02
	1943	52,593.72
	1944	94,831.54
	1945	127,880.51
	1946	147,120.33
	1947	2,213,346.63
	1948	1,626,730.23

1949	1,608,264.52
1950	2,021,530.73
1951	2,281,532.98
1952	745,109.48
1953	964,799.98
1954	1,326,228.51
1955	1,063,049.53
1956	2,834,838.46
1957	1,602,259.22
1958	801,895.36
1959	1,573,175.64
1960	1,516,965.88
1961	2,318,337.63
1962	1,936,978.84
1963	2,387,384.15
1964	4,404,686.40
1965	3,801,501.65
1966	3,475,677.96
1967	5,105,900.68
1968	6,382,438.96
1969	6,958,541.09
1970	9,164,071.60
1971	6,492,579.51
1972	5,293,139.58
1973	3,725,989.86
1974	4,413,254.63
1975	2,371,880.20
1976	4,620,718.23
1977	1,359,461.10
1978	1,022,580.20
1979	1,981,957.02
1980	1,957,782.65
1981	2,589,226.72
1982	2,313,960.49
1983	2,623,086.44
1984	3,112,032.26
1985	2,721,517.00
1986	2,930,811.93
1987	6,185,356.43
1988	5,166,294.14
1989	5,738,595.42
1990	17,849,264.43
1991	4,232,276.74
1992	3,727,785.56
1993	7,752,378.52
1994	3,394,664.90
1995	5,296,555.91
1996	5,181,217.19
1997	5,520,689.99
1998	3,093,997.13
1999	2,533,030.48
2000	920,025.69
2001	14,912,361.98

2002	7,191,906.69
2003	9,066,237.42
2004	4,264,440.62
2005	5,709,279.58
2006	5,012,269.99
2007	11,779,923.05
2008	4,875,730.60
2009	12,643,517.96
2010	7,734,063.82
2011	16,307,541.79
2012	7,897,304.95
2013	8,836,861.73
2014	14,048,903.74
2015	20,327,061.55
2016	26,523,441.74
2017	14,756,825.37
2018	29,007,752.14
2019	51,146,680.45
2020	34,644,981.62
2021	60,334,275.80
2022	88,072,637.99
2023	85,686,956.33
2024	112,003,294.79
2025	172,215,563.13
PEE 366 Undergrnd Conduit & Manhole Surr	1,035,866,710.96
PEE 367 Undergrnd Cndctrs & De	193.15
1924	13,207.40
1925	16,448.56
1926	20,739.32
1927	23,685.05
1928	25,867.68
1929	37,568.50
1930	30,685.95
1931	21,527.67
1932	21,311.40
1933	18,623.60
1934	4,207.59
1935	1,774.67
1936	16,085.96
1937	14,003.00
1938	14,901.76
1939	3,063.38
1940	67,867.28
1941	17,995.19
1944	30,846.29
1945	29,894.58
1946	44,216.71
1947	333,404.94
1948	874,252.21
1949	666,921.30
1950	848,191.05
1951	282,956.58
1952	413,610.76
1953	

1954	57,283.79
1955	673,695.66
1956	1,607,086.09
1957	1,110,560.72
1958	383,937.56
1959	802,036.32
1960	819,702.14
1961	1,266,292.35
1962	1,074,741.04
1963	963,726.77
1964	5,111,613.40
1965	1,714,238.21
1966	2,231,538.56
1967	2,455,596.84
1968	2,179,954.69
1969	3,234,520.79
1970	3,503,536.89
1971	4,278,811.29
1972	4,211,785.96
1973	4,640,513.45
1974	5,546,978.30
1975	3,433,191.41
1976	4,353,899.60
1977	4,976,052.56
1978	5,172,252.84
1979	6,306,794.05
1980	5,903,801.66
1981	6,937,600.21
1982	5,807,414.06
1983	9,489,760.52
1984	9,046,290.97
1985	10,393,779.24
1986	11,250,180.03
1987	13,741,657.29
1988	17,259,162.77
1989	19,240,434.91
1990	22,901,991.40
1991	13,662,300.40
1992	12,875,810.96
1993	16,856,233.14
1994	9,445,221.48
1995	8,281,108.17
1996	14,837,819.02
1997	13,933,689.35
1998	11,351,115.64
1999	8,889,966.22
2000	7,307,296.83
2001	35,411,035.53
2002	22,447,307.55
2003	22,784,271.50
2004	6,519,868.53
2005	48,723,887.35
2006	40,506,606.31

2007	52,570,703.78
2008	43,466,747.70
2009	54,358,358.05
2010	33,765,424.69
2011	51,012,480.48
2012	34,867,880.64
2013	42,985,618.82
2014	43,765,455.45
2015	54,104,626.71
2016	69,132,386.34
2017	60,320,354.97
2018	74,636,277.72
2019	92,012,791.25
2020	85,101,671.29
2021	147,858,981.39
2022	150,871,732.33
2023	172,301,927.99
2024	227,731,744.89
2025	190,544,538.95
PEE 367 Undergrnd Cndctrs & Devices Sum	2,183,219,707.29
PEE 368 Line Transformers	
1941	23.85
1942	24.51
1945	246.61
1946	3,377.46
1947	11,258.65
1948	19,122.34
1949	31,936.94
1950	45,309.66
1951	82,078.88
1952	127,870.10
1953	172,181.45
1954	270,912.41
1955	361,647.75
1956	458,545.61
1957	376,118.79
1958	351,454.33
1959	405,743.74
1960	541,553.31
1961	439,250.50
1962	414,800.27
1963	615,750.49
1964	498,665.30
1965	563,241.23
1966	997,421.66
1967	2,009,969.42
1968	4,326,640.51
1969	6,446,564.39
1970	4,443,223.90
1971	2,560,743.46
1972	2,766,272.96
1973	4,410,100.42
1974	4,419,947.30
1975	1,934,052.64

1976	1,313,522.75
1977	2,420,548.23
1978	3,896,230.27
1979	3,494,728.72
1980	3,181,088.27
1981	3,728,705.83
1982	4,537,413.46
1983	4,156,248.44
1984	6,770,008.97
1985	9,725,958.82
1986	10,252,758.18
1987	10,717,084.32
1988	12,384,584.25
1989	17,234,155.93
1990	14,584,657.07
1991	8,648,949.81
1992	8,846,846.88
1993	8,957,354.97
1994	11,480,591.52
1995	13,068,299.54
1996	7,165,395.08
1997	11,959,841.29
1998	10,812,422.17
1999	9,511,196.46
2001	24,977,546.87
2002	11,099,659.91
2003	3,968,336.68
2004	10,554,364.40
2005	13,829,987.18
2006	7,527,786.77
2007	11,518,853.70
2008	10,941,545.22
2009	9,301,302.30
2010	12,383,146.71
2011	13,781,085.43
2012	13,435,696.61
2013	14,130,868.68
2014	20,370,094.07
2015	16,300,407.73
2016	20,054,660.88
2017	17,502,420.40
2018	25,415,744.13
2019	33,997,533.99
2020	40,776,454.06
2021	40,190,950.76
2022	56,631,863.09
2023	66,151,487.98
2024	101,706,641.99
2025	86,843,392.13
PEE 368 Line Transformers Sum	922,346,473.74
PEE 369 Aerial Services	
1952	48,886.92
1953	16,123.33
1954	3,246.81

1955	255,761.40
1956	391,738.40
1957	364,702.91
1958	409,480.34
1959	412,026.33
1960	361,325.63
1961	409,032.60
1962	463,630.23
1963	564,484.86
1964	658,757.18
1965	459,423.20
1966	648,052.84
1967	621,870.45
1968	689,823.98
1969	949,402.51
1970	893,303.39
1971	731,033.96
1972	824,982.39
1973	958,960.23
1974	1,073,807.11
1975	1,061,459.67
1976	1,050,421.72
1977	1,195,746.37
1978	1,217,525.77
1979	1,219,286.20
1980	1,448,176.05
1981	958,426.44
1982	1,324,686.87
1983	1,294,566.66
1984	1,582,067.95
1985	1,487,522.59
1986	1,733,279.20
1987	1,867,991.10
1988	1,971,557.66
1989	2,287,403.05
1990	1,891,924.55
1991	1,478,388.21
1992	1,490,622.60
1993	1,659,659.89
1994	1,531,412.30
1995	3,093,911.78
1996	1,390,104.90
1997	3,151,814.65
1998	2,687,424.27
1999	3,001,300.75
2000	2,082,343.08
2001	8,450,488.90
2002	7,556,262.74
2003	4,191,370.52
2004	5,600,875.05
2005	5,942,287.89
2006	5,281,704.59
2007	4,110,704.49

	2008	4,813,570.49
	2009	4,786,511.33
	2010	4,362,780.76
	2011	3,949,864.47
	2012	3,739,045.76
	2013	3,843,890.03
	2014	4,550,493.10
	2015	4,305,557.58
	2016	6,213,548.52
	2017	6,217,258.02
	2018	6,584,127.10
	2019	6,654,985.85
	2020	7,431,712.93
	2021	7,553,838.59
	2022	6,704,368.61
	2023	7,986,407.13
	2024	8,876,129.01
	2025	10,521,441.55
PEE 369 Aerial Services Sum		207,598,106.29
PEE 369 Underground Services	1940	4,172.48
	1941	7,695.85
	1942	3,641.39
	1943	897.59
	1944	3,220.66
	1945	4,074.22
	1946	14,361.81
	1947	17,599.36
	1948	25,992.67
	1949	37,524.93
	1952	40,015.59
	1953	98,619.75
	1954	86,401.30
	1955	61,905.96
	1956	85,560.54
	1957	73,911.66
	1958	63,381.10
	1959	92,902.71
	1960	161,955.85
	1961	177,917.89
	1962	156,087.69
	1963	103,912.28
	1964	146,474.35
	1965	230,300.74
	1966	243,776.15
	1967	204,340.89
	1968	270,434.78
	1969	267,667.53
	1970	297,600.40
	1971	440,276.27
	1972	621,549.46
	1973	1,568,102.31
	1974	1,466,250.87
	1975	1,387,187.57

1976	2,041,063.46
1977	2,502,993.61
1978	4,220,686.34
1979	4,431,379.67
1980	4,960,549.41
1981	4,919,108.40
1982	2,959,005.67
1983	5,716,449.47
1984	7,522,683.16
1985	7,901,957.96
1986	9,684,839.52
1987	11,210,956.24
1988	11,324,807.79
1989	10,653,466.35
1990	10,358,401.62
1991	7,557,890.95
1992	8,412,483.54
1993	10,170,281.75
1994	5,390,277.76
1995	9,627,664.27
1996	3,950,625.85
1997	9,477,049.75
1998	5,664,064.25
1999	9,384,663.10
2000	1,214,463.23
2001	11,318,219.23
2002	11,344,607.47
2003	8,134,082.98
2004	1,418,272.87
2005	11,633,417.12
2006	6,510,992.71
2007	4,966,318.76
2008	4,826,305.30
2009	3,795,818.03
2010	1,818,071.27
2011	6,133,588.30
2012	1,117,712.27
2013	1,432,453.51
2014	1,734,984.60
2015	1,501,082.20
2016	2,822,703.08
2017	1,851,722.99
2018	3,232,466.76
2019	2,241,288.22
2020	1,450,322.75
2021	3,120,118.74
2022	3,232,903.63
2023	1,757,454.59
2024	1,756,385.16
2025	2,397,768.53
PEE 369 Underground Services Sum	281,272,588.79
PEE 370 AMI Mtr NonRcv	
2012	8,179,212.01
2013	38,386,996.72

PEE 370 AMI Mtr NonRcv Sum		46,566,208.73
PEE 370 Mtr UD PA	2012	3,248.52
	2013	67,146,073.66
	2014	85,541,676.45
	2015	28,563,212.56
	2016	4,638,105.90
PEE 370 Mtr UD PA Sum		185,892,317.09
PEE 370 Smart Meters LCI	2013	(29,444.80)
	2014	(137,483.35)
	2015	1,962,083.41
	2016	945,347.00
	2017	7,917,444.79
	2018	774,200.64
	2019	335,340.12
	2020	451,354.44
	2021	852,193.01
	2022	949,842.33
	2023	1,014,688.81
	2024	989,953.09
	2025	2,767,786.42
PEE 370 Smart Meters LCI Sum		18,793,305.91
PEE 370 Smart Meters RES	2011	2,278,641.25
	2012	13,367,352.70
	2013	14,326,539.52
	2014	1,019,504.43
	2015	6,721,072.59
	2016	4,457,058.95
	2017	8,430,576.58
	2018	4,514,121.31
	2019	3,218,865.20
	2020	6,702,589.62
	2021	3,543,326.58
	2022	5,690,000.46
	2023	5,402,365.05
	2024	7,831,867.49
	2025	17,589,444.31
PEE 370 Smart Meters RES Sum		105,093,326.04
PEE 370 Smart Meters SCI	2011	26,849.22
	2012	80,241.11
	2013	2,712,390.21
	2014	6,933,683.09
	2015	1,810,993.51
	2016	48,040.91
	2017	304,643.70
	2018	494,444.30
	2019	370,985.62
	2020	887,914.23
	2021	201,553.84
	2022	154,726.56
	2023	146,357.83
	2024	114,649.17
	2025	471,799.75
PEE 370 Smart Meters SCI Sum		14,759,273.05

PEE 370.1 Meter Transformers	2013	239,279.78
	2014	482,213.62
	2015	1,038,877.16
	2016	244,754.76
	2017	385,988.50
	2018	391,031.11
	2019	411,632.70
	2020	310,553.45
	2021	252,974.55
	2022	904,766.52
	2023	704,656.54
	2024	866,436.62
	2025	486,316.45
	PEE 370.1 Meter Transformers Sum	6,719,481.76
PEE 371 Installs on Customers Prem	1994	19,065.30
	1995	36,305.98
	1996	24,135.77
	1997	51,638.40
	1998	742,575.59
	1999	156,401.81
PEE 371 Installs on Customers Prem Sum		1,030,122.85
PEE 373 Aerial Street Lighting	1985	44.35
	1986	29.02
	1995	6,929.16
	1996	7,030.31
	1997	18,300.46
	1998	387,337.71
	1999	46,885.03
	2000	17,997.64
	2001	263,211.51
	2002	88,670.62
	2003	23,255.91
	2004	2,710.27
	2005	5,961.55
	2006	5,217.85
	2007	13,046.78
	2008	105,614.33
	2009	54,982.92
	2010	159,995.81
	2011	80,406.72
	2012	95,433.01
	2013	112,626.96
	2014	81,365.89
	2015	98,033.38
	2016	74,242.06
	2017	92,620.65
	2018	31,468.47
	2019	133,226.85
	2020	26,519.75
	2021	1,023.98
	2022	1,514.33
	2023	401.59
	2024	548.63

	2025	1,272.67
PEE 373 Aerial Street Lighting Sum		2,037,926.17
PEE 373 Private Outdoor Lighting	1965	839.66
	1966	7,471.52
	1967	8,736.44
	1968	9,204.50
	1969	11,545.02
	1970	14,916.81
	1971	28,007.23
	1972	55,121.13
	1973	95,181.47
	1974	93,741.83
	1975	85,636.53
	1976	116,014.53
	1977	100,033.87
	1978	90,886.18
	1979	102,910.86
	1980	68,989.98
	1981	85,402.36
	1982	103,329.24
	1983	93,250.15
	1984	90,923.20
	1985	177,432.44
	1986	139,650.24
	1987	162,745.82
	1988	247,965.27
	1989	178,106.10
	1990	218,921.68
	1991	137,323.13
	1992	123,795.25
	1993	165,557.05
	1994	65,942.84
	1995	153,962.44
	1996	145,037.08
	1997	354,735.94
	1998	1,030,878.48
	1999	795,348.18
	2000	8,020.39
	2001	96.72
	2002	7.10
	2003	(6.52)
PEE 373 Private Outdoor Lighting Sum		5,367,662.14
PEE 373 Street Lighting&Signal S	1961	5,003.12
	1962	15,769.90
	1963	11,202.41
	1964	1,107.14
	1965	13,662.20
	1966	13,049.48
	1967	8,845.65
	1968	7,931.38
	1969	9,781.49
	1970	20,482.96
	1971	70,668.95

1972	112,714.96
1973	82,594.97
1974	85,413.45
1975	91,144.30
1976	157,796.24
1977	223,265.51
1978	159,736.53
1979	216,359.40
1980	171,044.12
1981	152,138.63
1982	285,526.93
1983	473,495.21
1984	492,099.98
1985	539,168.24
1986	122,694.37
1987	227,252.88
1988	412,592.46
1989	248,086.11
1990	377,071.48
1991	320,999.75
1992	258,992.18
1993	269,907.08
1994	373,625.75
1995	1,598,304.21
1996	1,652,501.26
1997	3,645,993.04
1998	10,485,869.73
1999	8,071,254.23
2000	37,616.13
2001	1,754,510.40
2002	378,693.49
2003	1,403,564.37
2004	589,606.09
2005	325,858.21
2006	142,770.12
2007	102,985.21
2008	140,976.14
2009	219,477.69
2010	337,220.03
2011	398,816.16
2012	545,526.93
2013	357,114.67
2014	359,670.19
2015	396,050.55
2016	377,755.24
2017	2,446,697.42
2018	355,628.98
2019	364,888.20
2020	374,544.96
2021	510,223.67
2022	588,493.84
2023	449,601.08
2024	635,245.49

	2025	622,024.70
PEE 373 Street Lighting&Signal Sys Sum		45,700,707.64
PEE 373 Underground Street light	1914	0.46
	1915	0.36
	1916	0.80
	1917	0.56
	1918	0.95
	1919	0.89
	1971	0.81
	1974	0.40
	1978	0.73
	1979	0.90
	1980	0.36
	1981	1.38
	1982	42.43
	1983	76.08
	1984	95.82
	1985	220.84
	1986	195.92
	1987	181.33
	1988	102.64
	1989	574.49
	1990	1,508.24
	1991	1,590.47
	1992	1,471.74
	1993	1,203.86
	1994	482.57
	1995	6,512.69
	1996	13,413.98
	1997	6,414.88
	1998	36,854.58
	1999	5,067.29
	2000	323.35
	2001	5,188.01
	2002	4,192.52
	2003	923.67
	2004	5.86
	2005	3.27
	2006	3,711.72
	2007	15,321.53
	2008	50,934.26
	2009	55,836.98
	2010	63,875.99
	2011	94,996.40
	2012	176,733.86
	2013	123,864.15
	2014	196,638.19
	2015	274,705.40
	2016	488,344.28
	2017	4,129,011.20
	2018	1,079,873.25
	2019	1,183,674.68
	2020	1,013,939.74

		2021	1,363,504.09
		2022	1,514,234.38
		2023	1,414,693.50
		2024	1,578,344.57
		2025	1,586,589.46
	PEE 373 Underground Street lighting Sum		16,495,482.76
PEE 363.30 Comm Equip - Dist		2010	20,500,134.90
		2011	1,422,152.95
		2012	173,892.01
		2013	4,914,219.82
		2014	20,472,018.45
		2015	3,769,197.57
		2016	5,486,219.31
		2017	1,628,448.18
		2018	3,415,442.44
		2019	9,942,472.11
		2020	2,078,458.19
		2021	7,251,239.60
		2022	5,009,908.70
		2023	2,285,861.32
		2024	1,451,799.24
		2025	3,109,047.23
	PEE 363.30 Comm Equip - Dist Sum		92,910,512.02
PEE 363.10 Computer HW - Dist		2021	3,369,671.43
		2022	2,315,245.38
		2023	616,654.83
		2024	10,596,683.11
		2025	2,422,447.73
	PEE 363.10 Computer HW - Dist Sum		19,320,702.48
PEE 363.31 SM Comm Equip - Dist		2011	22,148,342.67
		2013	1,512,204.37
		2014	309,276.33
		2016	379,839.55
		2017	6,511,622.72
		2020	3,427,896.98
		2021	1,082,746.24
		2025	227,200.92
	PEE 363.31 SM Comm Equip - Dist Sum		35,599,129.78
	PEE 363.32 Fib Op Comm Equip - 2023		7,380,403.91
	PEE 363.32 Fib Op Comm Equip - Dist Sum		7,380,403.91
PECO Electric - Distribution Plant Sum			10,619,560,457.66
PECO Electric - General Plant	PEE 390 Structure Building	1927	5,751.36
		1929	3,686.49
		1946	19,578.90
		1955	1,717,071.01
		1956	10,888.67
		1957	1,041.76
		1958	433,575.57
		1959	10,994.85
		1960	832.85
		1961	140.98
		1962	270.60
		1964	35,896.35

1966	417.33
1967	2,284.74
1968	2,467.97
1969	2,566,977.14
1970	975.83
1972	3,323.20
1973	5,437.20
1974	859,613.13
1976	1,405.70
1978	5,143.42
1979	37,527.60
1980	495,093.52
1981	96,736.57
1982	208,167.92
1983	63,093.28
1984	361,380.48
1985	330,523.51
1986	1,023,111.92
1987	209,343.05
1988	726,378.66
1989	558,360.36
1990	176,600.25
1991	1,028.95
1992	2,714,746.99
1993	2,117,287.09
1994	200,335.31
1995	87,740.90
1996	37,470.65
1997	533,722.47
1998	5,149,515.88
1999	499,294.52
2001	672,471.52
2002	150,399.48
2003	2,522,867.16
2004	21,898.76
2005	248,118.40
2006	229,769.87
2007	386,939.74
2008	187,650.44
2009	579,745.89
2010	5,967,295.81
2011	564,024.67
2012	12,136.00
2013	553,357.27
2014	375,211.85
2015	529,747.05
2016	171,037.62
2017	369,858.88
2018	83,562.51
2019	26,735.73
2020	209,180.04
2021	293,433.40
2023	235,452.71

	2024	35,960.00
	2025	17,890,067.59
PEE 390 Structure Building Sum		53,632,157.32
PEE 390 Structure Improvement	1929	3,845.98
	1931	1,075.45
	1935	50.25
	1941	129.90
	1948	215.87
	1949	13,572.45
	1950	5,950.18
	1951	1,377.12
	1952	981.95
	1954	959.98
	1955	34,722.12
	1957	116.83
	1958	56,041.60
	1959	7,153.55
	1960	5,495.60
	1961	10,555.16
	1963	12,410.81
	1966	6,733.38
	1968	9,046.24
	1969	258,607.30
	1970	2,557.67
	1971	27,057.89
	1973	2,666.52
	1974	243,726.75
	1975	3,532.85
	1979	11,904.06
	1980	19,800.02
	1981	23,642.38
	1982	151,694.96
	1983	61,328.89
	1984	21,055.19
	1985	273,484.62
	1986	293,401.67
	1987	77,637.20
	1989	3,619.54
	1990	166,002.81
	1992	9,921.89
	1993	182,906.37
	1994	36,244.22
	1995	41,355.67
	2002	22,081.77
	2003	1,266,401.28
	2004	79,047.00
	2009	6,022.83
	2011	1,956,235.90
	2012	2,698,712.28
	2014	1,560,365.71
	2015	1,484,728.71
	2016	764,677.80
	2017	1,071,459.81

	2019	129,854.62
	2020	910,443.58
	2021	331,147.85
	2023	38,967.26
	2024	40,599.65
	2025	413,684.76
PEE 390 Structure Improvement Sum		14,857,013.70
PEE 390 Structure Special Purpos	1978	7,385.00
	1995	31,767.52
	2020	25,336.76
	2023	194,294.07
PEE 390 Structure Special Purpose Sum		258,783.35
PEE 391 Furniture and Appliance:	2012	1,193.88
	2013	11,777.35
	2015	252,830.77
	2016	145,009.33
	2018	58,420.87
	2020	181,647.76
	2021	75,998.40
	2022	71,991.62
	2023	89,002.87
	2024	64,753.13
	2025	162,836.53
PEE 391 Furniture and Appliances Sum		1,115,462.51
PEE 393 Stores Equipment	2013	44,814.19
PEE 393 Stores Equipment Sum		44,814.19
PEE 394 Smart Meter Tools	2013	175,156.95
PEE 394 Smart Meter Tools Sum		175,156.95
PEE 394 Tools, Shop & Garage Eq	2011	2,711,264.82
	2012	1,690,962.99
	2013	2,448,896.56
	2014	3,347,957.09
	2015	3,157,790.51
	2016	4,440,979.77
	2017	4,759,315.83
	2018	3,579,047.00
	2019	3,395,255.01
	2020	5,486,383.02
	2021	5,304,356.38
	2022	4,886,735.66
	2023	4,930,556.69
	2024	6,884,887.23
	2025	10,830,953.35
PEE 394 Tools, Shop & Garage Equip Sum		67,855,341.91
PEE 395 Laboratory Equip - Testir	2006	6,644.07
	2007	90,148.95
PEE 395 Laboratory Equip - Testing Sum		96,793.02
PEE 397 Communication Equipme	2025	23,234.16
PEE 397 Communication Equipment Sum		23,234.16
PEE 398 Miscellaneous Equipmen	2020	204,570.31
	2021	367,584.54
	2022	192,508.43
	2023	49,778.97

	2024	690,102.69
	2025	482,600.56
PEE 398 Miscellaneous Equipment Sum		1,987,145.50
PEE 397.30 Comm Equip - Gen	2010	1,077,244.95
	2011	14,558,785.75
	2014	2,136,176.44
	2015	1,378,285.83
	2016	2,908,972.63
	2017	92,853.48
	2018	2,834,919.93
	2019	2,647,382.36
	2020	728,410.80
	2021	223,790.21
	2023	464,021.56
	2024	663,142.67
	2025	216,619.31
PEE 397.30 Comm Equip - Gen Sum		29,930,605.92
PEE 397.10 Computer HW - Gen	2021	427,985.52
	2022	4,113,832.61
	2023	1,712,984.80
	2024	247,288.34
	2025	473,998.12
PEE 397.10 Computer HW - Gen Sum		6,976,089.39
PEE 397.31 SM Comm Equip - Ger	2018	373,868.88
	2019	1,391,380.61
	2020	1,030,505.70
	2024	293,975.04
	2025	968,442.90
PEE 397.31 SM Comm Equip - Gen Sum		4,058,173.13
PECO Electric - General Plant Sum		181,010,771.05
Grand Total		11,674,620,141.24

- Q. SDR-DEP-2-Elec Please explain and provide all the workpapers and supporting calculations showing how the book reserve as of the end of the historic test year was brought forward to determine the book reserve as of the end of the future test year.
- A. SDR-DEP-2-Elec Refer to PECO's response to V-A-3 and Attachments V-A-3(a.2) and V-A-3(a.3) for a roll forward of the book reserve as of the end of the historic test year to the end of the future test year, as well as applicable explanations.

Q. SDR-DEP-3-Elec

Provide:

- a. A detailed explanation describing how the rate of depreciation was calculated.
- b. The most recent depreciation study performed.
- c. Provide the service life calculations for each account.
- d. Provide the depreciation study filed in the last base rate proceeding. Also provide the service life calculations for each account.
- e. A detailed Schedule depicting the accounts with service life changes from the last service life study to the present service life study.

A. SDR-DEP-3-Elec

- a. Refer to the Direct Testimony of Mariana Hufford, Statement No. 4, Exhibit MH-4, which is PECO's 2023 Depreciation Study Calculated Annual Depreciation Accruals Related to Electric and Common Plant as of December 31, 2023 (filed in 2025).
- b. Refer to the Direct Testimony of Mariana Hufford, Statement No. 4, Exhibit MH-4, which is PECO's 2023 Depreciation Study Calculated Annual Depreciation Accruals Related to Electric and Common Plant as of December 31, 2023 (filed in 2025).
- c. Refer to the Direct Testimony of Mariana Hufford, Statement No. 4, Exhibit MH-4, Part VII, for service life calculations by account.
- d. Refer to the Direct Testimony of Mariana Hufford, Exhibit MH-4 which is PECO's 2023 Electric and Common Service Life Study.
- e. Refer to Attachment SDR-DEP-3(e), which identifies the accounts with service life changes from the last service life study to the current service life study.

Utility Account	2018 Service Life Study - Average Service Life	2023 Service Life Study - Average Service Life	Change
362 Station Equipment	53	55	2
364 Poles, Towers and Fixtures	53	50	(3)
365 Overhead Conductors & Devices	52	50	(2)
367 Underground Conductors & Devices	54	53	(1)
368 Line Transformers	47	46	(1)
369.1 Aerial Services	53	55	2
369.2 Underground Services	55	60	5
371 Installations on Customer Premises	36	37	1
373 Street Lighting & Signal Systems	24	28	4
373.1 Aerial Street Lighting	24	28	4
373.2 Underground Street Lighting	24	28	4
373.3 Private Outdoor Lighting	24	28	4

* 371.1 was not included in the 2018 or 2023 studies and will continue to depreciate over the 2013 average service life.

**Utility Accounts 363.1, 363.3, 363.31, and 363.32 were created in 2025 due to implementation of FERC898. Therefore these groups' naming conventions were not included in the 2023 Service Life Study. Given that these accounts had plant balances in 2025, we utilized the Pre-FERC898 accounts for the 2018 and 2023 Service Life Study Average Service Lives, noting no change.

Q. SDR-DEP-4-Elec

- a. Please explain the basis for and provide all supporting documentation for the next salvage estimate for the test year.
- b. Provide a detailed schedule, by month, listing the net salvage calculations (i.e. cost of removal less gross salvage = net salvage) for the last five years.
- c. Provide the Company's definition of cost of removal and salvage.

A. SDR-DEP-4-Elec

- a. The 2026 and 2027 net salvage amounts are based on a three-year average from 2023-2025. In addition, please refer to the Company's response to II-D-13 for the net salvage estimate for the test year.
- b. Refer to Attachments SDR-DEP-4(b.1-b.5), which shows the 2021-2025 net salvage (net of cost of removal) that is closed to the Accumulated Reserve.
- c. Definitions per Exelon Finance Policy Capitalization - Property, Plant and Equipment Accounting Policy, Pages 3-4:
 - "Removal: The cost of demolishing, dismantling, tearing down, or removing property units is considered removal costs. Costs include direct labor costs, transportation costs, disposal costs, and certain other indirect costs associated with removing property units from service. The removal of property units are capitalized as removal costs."
 - "Salvage: The amount received for property units retired, less any costs incurred in connection with the sale or in preparing the property for sale are considered salvage. The scrapping or salvaging of property units taken out of service will be recorded as a credit to the salvage account within accumulated depreciation."

func_class_id	depr_group_id	Values	gl_post_mo_yr												Grand Total
			1/1/2021	2/1/2021	3/1/2021	4/1/2021	5/1/2021	6/1/2021	7/1/2021	8/1/2021	9/1/2021	10/1/2021	11/1/2021	12/1/2021	
Common	PECO Common 3901 PA	Sum of Total COR	(5,721)	(422)			(9,568)	(299,497)		(4,410)	(4,555)	(6,157)		(663)	(330,994)
		Sum of salvage_cash	-	-			-	-		-	-	-		-	-
		Sum of Net Salvage	(5,721)	(422)			(9,568)	(299,497)		(4,410)	(4,555)	(6,157)		(663)	(330,994)
	PECO Common 3902 PA	Sum of Total COR	(15,176)		(25,984)					(3,480)				(96,383)	(141,024)
		Sum of salvage_cash	-		-					-				-	-
		Sum of Net Salvage	(15,176)		(25,984)					(3,480)				(96,383)	(141,024)
	PECO Common 3912 PA	Sum of Total COR	(87,526)			(7,945)	(624,669)			(211)	(206,783)			(40,498)	(967,633)
		Sum of salvage_cash	-			-	-			-	-			-	-
		Sum of Net Salvage	(87,526)			(7,945)	(624,669)			(211)	(206,783)			(40,498)	(967,633)
	PECO Common 3922 PA	Sum of Total COR			(1,440)			264			(810)			(10)	(1,996)
		Sum of salvage_cash			-			247,850			-			-	247,850
		Sum of Net Salvage			(1,440)			248,114			(810)			(10)	245,854
	PECO Common 3923 PA	Sum of Total COR		(900)			(450)				(2,070)			(900)	(4,320)
		Sum of salvage_cash		-			-	455,570			-			-	455,570
		Sum of Net Salvage		(900)			(450)	455,120			(2,070)			(900)	451,250
	PECO Common 3924 PA	Sum of Total COR						36,000							36,000
		Sum of salvage_cash						36,000							36,000
	PECO Common 3925 PA	Sum of Total COR						-							-
		Sum of salvage_cash						90						90	90
		Sum of Net Salvage						90						90	90
	PECO Common 3926 PA	Sum of Total COR			(90)			(360)			(270)				(720)
		Sum of salvage_cash			-			20,590			-				20,590
		Sum of Net Salvage			(90)			20,230			(270)				19,870
	PECO Common 3970 PA	Sum of Total COR					(12,824)								(12,824)
		Sum of salvage_cash					-								-
		Sum of Net Salvage					(12,824)								(12,824)
Common Sum of Total COR			(108,422)	(422)	(28,414)	(7,945)	(647,061)	(300,043)		(8,102)	(214,489)	(6,157)		(138,455)	(1,459,510)
Common Sum of salvage_cash			-	-	-	-	-	760,100		-	-	-		-	760,100
Common Sum of Net Salvage			(108,422)	(422)	(28,414)	(7,945)	(647,061)	460,057		(8,102)	(214,489)	(6,157)		(138,455)	(699,410)
Electric - General Plant	PECO Elec 3979 SM Comm Equip PA	Sum of Total COR					(17,496)	(188,019)	(15,430)		(16,958)			(44,096)	(282,000)
		Sum of salvage_cash					-	-	-		-			-	-
		Sum of Net Salvage					(17,496)	(188,019)	(15,430)		(16,958)			(44,096)	(282,000)
	PECO Electric 3901 PA	Sum of Total COR						(87,111)				(1,407)			(88,518)
		Sum of salvage_cash						-			-			-	-
		Sum of Net Salvage						(87,111)				(1,407)			(88,518)
	PECO Electric 3902 PA	Sum of Total COR					(3,047)							(60,223)	(63,269)
		Sum of salvage_cash					-				-			-	-
		Sum of Net Salvage					(3,047)							(60,223)	(63,269)
	PECO Electric 3970 PA	Sum of Total COR			(36,852)	(4,661)	(2,444)	(136)	(1,537)	0	(129,198)	(2,301)	(262)	(395)	(177,787)
		Sum of salvage_cash			-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage			(36,852)	(4,661)	(2,444)	(136)	(1,537)	0	(129,198)	(2,301)	(262)	(395)	(177,787)
Electric - General Plant Sum of Total COR					(36,852)	(4,661)	(22,987)	(275,267)	(16,967)	0	(146,156)	(3,708)	(262)	(104,714)	(611,574)
Electric - General Plant Sum of salvage_cash					-	-	-	-	-	-	-	-	-	-	-
Electric - General Plant Sum of Net Salvage					(36,852)	(4,661)	(22,987)	(275,267)	(16,967)	0	(146,156)	(3,708)	(262)	(104,714)	(611,574)
Electric - Transmission Plant	PECO Electric 3521 PA	Sum of Total COR							(1,024)						(1,024)
		Sum of salvage_cash							-					-	-
		Sum of Net Salvage							(1,024)						(1,024)
	PECO Electric 3522 PA	Sum of Total COR	(116)			(2,747)									(2,863)
		Sum of salvage_cash	-			-								-	-
		Sum of Net Salvage	(116)			(2,747)									(2,863)
	PECO Electric 3530 PA	Sum of Total COR	(80,596)	(6,629)	(20,981)	(59,222)	(325,126)	(198,811)	(21,237)	(124,246)	(41,262)	(47,603)	(158,027)	(124,402)	(1,208,141)
		Sum of salvage_cash	-	-	-	1,014	708	1,271	-	5,435	947	1,256	-	58,701	69,331
		Sum of Net Salvage	(80,596)	(6,629)	(20,981)	(58,208)	(324,417)	(197,541)	(21,237)	(118,811)	(40,315)	(46,347)	(158,027)	(65,701)	(1,138,810)
	PECO Electric 3560 PA	Sum of Total COR	(9,321)						(6,258)		(23,873)				(39,453)
		Sum of salvage_cash	-						-		-			-	-
		Sum of Net Salvage	(9,321)						(6,258)		(23,873)				(39,453)
Electric - Transmission Plant Sum of Total COR			(90,032)	(6,629)	(20,981)	(61,970)	(325,126)	(198,811)	(28,519)	(124,246)	(65,135)	(47,603)	(158,027)	(124,402)	(1,251,480)
Electric - Transmission Plant Sum of salvage_cash			-	-	-	1,014	708	1,271	-	5,435	947	1,256	-	58,701	69,331
Electric - Transmission Plant Sum of Net Salvage			(90,032)	(6,629)	(20,981)	(60,956)	(324,417)	(197,541)	(28,519)	(118,811)	(64,188)	(46,347)	(158,027)	(65,701)	(1,182,150)
Electric - Distribution Plant	PECO Elec 3640 PA LTIP	Sum of Total COR					(141,282)								(141,282)
		Sum of salvage_cash					233								233
		Sum of Net Salvage					(141,050)								(141,050)
	PECO Elec 3650 PA LTIP	Sum of Total COR					(195,104)								(195,104)
		Sum of salvage_cash					321								321
		Sum of Net Salvage					(194,783)								(194,783)
	PECO Elec 3707 SM RES PA	Sum of Total COR				(22,234)	(6,655)	(24,700)	(22,412)	(21,533)	(36,267)	(34,958)	(47,688)	(10,778)	(227,225)
		Sum of salvage_cash				-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage				(22,234)	(6,655)	(24,700)	(22,412)	(21,533)	(36,267)	(34,958)	(47,688)	(10,778)	(227,225)
	PECO Electric 3601 PA	Sum of Total COR					-								-
		Sum of salvage_cash			(198)										(198)
		Sum of Net Salvage			(198)										(198)
	PECO Electric 3611 PA	Sum of Total COR			(64,699)				(9,397)						(74,096)
		Sum of salvage_cash			198				-						198
		Sum of Net Salvage			(64,501)				(9,397)						(73,898)
	PECO Electric 3612 PA	Sum of Total COR	(30,237)		(3,031)	(5,983)	(3,485)	556	(51,221)	(52,858)		(347,337)	(1,323)		(494,920)
		Sum of salvage_cash	-		-	-	10	-	-	-		1,710	-		1,720
		Sum of Net Salvage	(30,237)		(3,031)	(5,983)	(3,475)	556	(51,221)	(52,858)		(345,627)	(1,323)		(493,200)

PECO Electric 3620 PA	Sum of Total COR	(102,120)	(8,522)	(37,774)	(88,783)	(47,979)	(24,468)	(93,118)	(296,296)	(19,634)	(98,501)	(301,575)	(841)	(1,119,609)
	Sum of salvage_cash	398	-	-	-	140	-	-	-	-	-	-	-	538
	Sum of Net Salvage	(101,722)	(8,522)	(37,774)	(88,783)	(47,839)	(24,468)	(93,118)	(296,296)	(19,634)	(98,501)	(301,575)	(841)	(1,119,071)
PECO Electric 3640 PA	Sum of Total COR	(116,793)	(1,788,698)	(1,262,709)	(1,507,969)	(1,172,147)	(1,446,124)	(1,129,035)	(2,353,599)	(1,682,108)	(1,239,891)	(803,903)	(987,252)	(15,490,228)
	Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-	1,827
	Sum of Net Salvage	(116,793)	(1,788,698)	(1,262,709)	(1,507,969)	(1,172,147)	(1,446,124)	(1,129,035)	(2,353,599)	(1,682,108)	(1,239,891)	(803,903)	(987,252)	(15,488,401)
PECO Electric 3650 PA	Sum of Total COR	(38,650)	(1,561,879)	(700,984)	(1,306,394)	(680,266)	(723,019)	(672,018)	(4,482,775)	(3,019,823)	(1,697,169)	(797,872)	(1,442,533)	(17,123,381)
	Sum of salvage_cash	-	-	-	-	-	239,141	-	-	2,088	-	-	-	241,229
	Sum of Net Salvage	(38,650)	(1,561,879)	(700,984)	(1,306,394)	(680,266)	(483,878)	(672,018)	(4,482,775)	(3,017,734)	(1,697,169)	(797,872)	(1,442,533)	(16,882,152)
PECO Electric 3660 PA	Sum of Total COR	(6,593)	(274,561)	(430,028)	(216,390)	(168,433)	(168,057)	(347,078)	(311,671)	(282,080)	(275,762)	(127,849)	(144,381)	(2,752,884)
	Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	(6,593)	(274,561)	(430,028)	(216,390)	(168,433)	(168,057)	(347,078)	(311,671)	(282,080)	(275,762)	(127,849)	(144,381)	(2,752,884)
PECO Electric 3670 PA	Sum of Total COR	(82,719)	(1,266,393)	(504,136)	(1,119,795)	(1,089,998)	(842,408)	(1,031,432)	(678,616)	(1,536,020)	(739,324)	(546,319)	(890,222)	(10,327,381)
	Sum of salvage_cash	-	-	-	-	-	239,141	-	-	979	-	-	-	240,120
	Sum of Net Salvage	(82,719)	(1,266,393)	(504,136)	(1,119,795)	(1,089,998)	(603,267)	(1,031,432)	(678,616)	(1,535,042)	(739,324)	(546,319)	(890,222)	(10,087,261)
PECO Electric 3680 PA	Sum of Total COR	-	(4,630)	(31,405)	(25,893)	(76)	(44,415)	(3)	-	(28,591)	(24,451)	-	(24,009)	(183,474)
	Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	(4,630)	(31,405)	(25,893)	(76)	(44,415)	(3)	-	(28,591)	(24,451)	-	(24,009)	(183,474)
PECO Electric 3691 PA	Sum of Total COR	-	(37,334)	(102,854)	(17,733)	(18,433)	(84,965)	(18,687)	(6,984)	(98,254)	(9,493)	(7,175)	(99,049)	(500,962)
	Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	(37,334)	(102,854)	(17,733)	(18,433)	(84,965)	(18,687)	(6,984)	(98,254)	(9,493)	(7,175)	(99,049)	(500,962)
PECO Electric 3692 PA	Sum of Total COR	-	(2,625)	(38,780)	(2,048)	(7,044)	(68,715)	-	(1,530)	(55,554)	(121)	(358)	(37,330)	(214,105)
	Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	(2,625)	(38,780)	(2,048)	(7,044)	(68,715)	-	(1,530)	(55,554)	(121)	(358)	(37,330)	(214,105)
PECO Electric 3730 PA	Sum of Total COR	-	(2,702)	(354)	(573)	(1,949)	(1,305)	(829)	(394)	(1,590)	(877)	(415)	(2,021)	(13,008)
	Sum of salvage_cash	-	-	-	-	-	-	8,667	-	-	-	-	-	8,667
	Sum of Net Salvage	-	(2,702)	(354)	(573)	(1,949)	(1,305)	7,838	(394)	(1,590)	(877)	(415)	(2,021)	(4,341)
PECO Electric 3731 PA	Sum of Total COR	-	(1,413)	(982)	(2,034)	(1,869)	(15)	-	(1,530)	(550)	(121)	(351)	(8)	(8,872)
	Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	(1,413)	(982)	(2,034)	(1,869)	(15)	-	(1,530)	(550)	(121)	(351)	(8)	(8,872)
PECO Electric 3732 PA	Sum of Total COR	-	(8,036)	(10,828)	(1,878)	(16,898)	(9,253)	(21,373)	(9,157)	(8,356)	(3,620)	(10,081)	(11,118)	(110,598)
	Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	(8,036)	(10,828)	(1,878)	(16,898)	(9,253)	(21,373)	(9,157)	(8,356)	(3,620)	(10,081)	(11,118)	(110,598)
Electric - Distribution Plant Sum of Total COR		(377,112)	(4,956,792)	(3,188,564)	(4,317,706)	(3,551,618)	(3,436,888)	(3,396,604)	(8,216,944)	(6,768,827)	(4,471,626)	(2,644,910)	(3,649,541)	(48,977,131)
Electric - Distribution Plant Sum of salvage_cash		398	-	-	-	704	478,282	8,667	-	4,894	1,710	-	-	494,656
Electric - Distribution Plant Sum of Net Salvage		(376,714)	(4,956,792)	(3,188,564)	(4,317,706)	(3,550,913)	(2,958,607)	(3,387,937)	(8,216,944)	(6,763,932)	(4,469,915)	(2,644,910)	(3,649,541)	(48,482,475)
Total Sum of Total COR		(575,566)	(4,963,843)	(3,274,811)	(4,392,282)	(4,546,791)	(4,211,010)	(3,442,090)	(8,349,292)	(7,194,606)	(4,529,093)	(2,803,198)	(4,017,112)	(52,299,695)
Total Sum of salvage_cash		398	-	-	1,014	1,413	1,239,652	8,667	5,435	5,841	2,966	-	58,701	1,324,087
Total Sum of Net Salvage		(575,168)	(4,963,843)	(3,274,811)	(4,391,268)	(4,545,379)	(2,971,357)	(3,433,423)	(8,343,857)	(7,188,765)	(4,526,127)	(2,803,198)	(3,958,411)	(50,975,608)

func_class_id	depr_group_id	Values	gl_post_mo_yr	1/1/2022	2/1/2022	3/1/2022	4/1/2022	5/1/2022	6/1/2022	7/1/2022	8/1/2022	9/1/2022	10/1/2022	11/1/2022	12/1/2022	Grand Total
Common	PECO Common 3901 PA	Sum of COR total		(720,168)				(1,590)	(145,103)		(18,561)	(962,826)	(635,456)		(11,664)	(2,495,369)
		Sum of salvage_cash		-				-	-		-	-	-		-	-
		Sum of Net Salvage		(720,168)				(1,590)	(145,103)		(18,561)	(962,826)	(635,456)		(11,664)	(2,495,369)
	PECO Common 3902 PA	Sum of COR total		(1,690,329)				(6,416)							(7,239)	(1,703,984)
		Sum of salvage_cash		-				-							-	-
		Sum of Net Salvage		(1,690,329)				(6,416)							(7,239)	(1,703,984)
	PECO Common 3912 PA	Sum of COR total		(566,804)												(566,804)
		Sum of salvage_cash		-				-							-	-
		Sum of Net Salvage		(566,804)				-							-	(566,804)
	PECO Common 3921 PA	Sum of COR total							-							-
		Sum of salvage_cash		-					8,000							8,000
		Sum of Net Salvage		-					8,000							8,000
	PECO Common 3922 PA	Sum of COR total				(1,100)			(1,080)			(1,755)		(765)		(4,700)
		Sum of salvage_cash		-		-			683,950			169,550		57,875		911,375
		Sum of Net Salvage		-	(1,100)				682,870			167,795		57,110		906,675
	PECO Common 3923 PA	Sum of COR total				(1,150)			(90)			(1,145)		(755)		(3,140)
		Sum of salvage_cash		-		-			753,290			108,270		218,625		1,080,185
		Sum of Net Salvage		-	(1,150)				753,200			107,125		217,870		1,077,045
	PECO Common 3925 PA	Sum of COR total							-			-				-
		Sum of salvage_cash		-					-			800				800
		Sum of Net Salvage		-					-			800				800
	PECO Common 3926 PA	Sum of COR total				(90)			-			-				(90)
		Sum of salvage_cash		-		-			67,200							67,200
		Sum of Net Salvage		-	(90)				67,200							67,110
	PECO Common 3943 PA	Sum of COR total							(80)							(80)
		Sum of salvage_cash		-		-			16,260							16,260
		Sum of Net Salvage		-					16,180							16,180
	PECO Common 3970 PA	Sum of COR total		(173,769)												(173,769)
		Sum of salvage_cash		-		-			-							-
		Sum of Net Salvage		(173,769)					-							(173,769)
Common Sum of COR total					(2,340)		(8,006)	(146,353)		(18,561)	(965,726)	(635,456)		(20,423)	(4,947,936)	
Common Sum of salvage_cash					-		-	1,528,700		-	278,620	-		276,500	2,083,820	
Common Sum of Net Salvage				(3,151,071)	(2,340)			(8,006)	1,382,347		(18,561)	(687,106)	(635,456)		256,077	(2,864,116)
Electric - General I	PECO Elec 3979 SM Comm Equip PA	Sum of COR total				(17,633)			(276,174)			(107,598)		(47,286)		(448,691)
		Sum of salvage_cash		-		-			-			-		-		-
		Sum of Net Salvage		-	(17,633)				(276,174)			(107,598)		(47,286)		(448,691)
	PECO Electric 3913 PA	Sum of COR total			(111,928)											(111,928)
		Sum of salvage_cash		-	-				-			-				-
		Sum of Net Salvage		-	(111,928)				-			-				(111,928)
	PECO Electric 3970 PA	Sum of COR total		(750)	(540)	(441)	(923)	(1,791)	(6,136)	(5,566)	(1,717)	(3,885)	(1,427)	(19,272)	(743)	(43,192)
		Sum of salvage_cash		-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage		(750)	(540)	(441)	(923)	(1,791)	(6,136)	(5,566)	(1,717)	(3,885)	(1,427)	(19,272)	(743)	(43,192)
	PECO Electric 3980 PA	Sum of COR total						(9,680)	-						(245,045)	(254,725)
		Sum of salvage_cash		-	-	-	-	-	-			-	-	-	-	-
		Sum of Net Salvage		-	-	-	-	(9,680)	-			-	-	-	(245,045)	(254,725)
Electric - General Plant Sum of COR total				(750)	(112,468)	(18,074)	(923)	(11,471)	(282,310)	(5,566)	(1,717)	(111,483)	(1,427)	(19,272)	(293,075)	(858,536)
Electric - General Plant Sum of salvage_cash				-	-	-	-	-	-	-	-	-	-	-	-	-
Electric - General Plant Sum of Net Salvage				(750)	(112,468)	(18,074)	(923)	(11,471)	(282,310)	(5,566)	(1,717)	(111,483)	(1,427)	(19,272)	(293,075)	(858,536)
Non-utility	PECO Electric 1211 PA	Sum of COR total							-							-
		Sum of salvage_cash		-		38,664			18,477							57,141
		Sum of Net Salvage		-		38,664			18,477							57,141
Non-utility Sum of COR total								-								-
Non-utility Sum of salvage_cash						38,664			18,477							57,141
Non-utility Sum of Net Salvage						38,664			18,477							57,141
Electric - Transmis	PECO Electric 3522 PA	Sum of COR total				(33,798)				(14,483)					(3,813)	(52,094)
		Sum of salvage_cash		-		804			-	-		-			804	-
		Sum of Net Salvage		-		(32,994)			-	(14,483)		-			(3,813)	(51,290)
	PECO Electric 3530 PA	Sum of COR total		(25,844)	(76,143)	(453,495)	(495,303)	(216,185)	(152,585)		(35,068)	(62,821)	(147,126)	(958,925)	(85,958)	(2,709,454)
		Sum of salvage_cash		-	-	5,559	13,566	2,060	33,916		7,282	-	11,642	7,094		81,118
		Sum of Net Salvage		(25,844)	(76,143)	(447,936)	(481,737)	(214,125)	(118,670)		(27,786)	(62,821)	(135,484)	(951,832)	(85,958)	(2,628,335)
	PECO Electric 3540 PA	Sum of COR total											(344,533)			(344,533)
		Sum of salvage_cash		-		-			-			5,013				5,013
		Sum of Net Salvage		-		-			-			(339,519)				(339,519)
	PECO Electric 3550 PA	Sum of COR total						(1,683)						(47)		(1,730)
		Sum of salvage_cash		-		-		-	-					482		482
		Sum of Net Salvage		-		-		(1,683)	-					434		(1,249)
	PECO Electric 3560 PA	Sum of COR total						(47,620)					(31,218)	(153,082)		(231,919)
		Sum of salvage_cash		-		-		-	-				-	5,964		5,964
		Sum of Net Salvage		-		-		(47,620)	-			(31,218)	(147,118)			(225,955)
	PECO Electric 3580 PA	Sum of COR total							(919)							(919)
		Sum of salvage_cash		-		-			-							-
		Sum of Net Salvage		-		-			(919)							(919)
	PECO Electric 3590 PA	Sum of COR total												(13,324)		(13,324)
		Sum of salvage_cash		-		-			-							-
		Sum of Net Salvage		-		-			-						(13,324)	(13,324)
Electric - Transmission Plant Sum of COR total				(25,844)	(76,143)	(487,292)	(495,303)	(265,489)	(153,504)	(14,483)	(35,068)	(62,821)	(522,877)	(1,125,378)	(89,771)	(3,353,972)
Electric - Transmission Plant Sum of salvage_cash				-	-	6,362	13,566	2,060	33,916	-	7,282	-	16,655	13,539	-	93,380
Electric - Transmission Plant Sum of Net Salvage				(25,844)	(76,143)	(480,930)	(481,737)	(263,428)	(119,589)	(14,483)	(27,786)	(62,821)	(506,221)	(1,111,839)	(89,771)	(3,260,592)
Electric - Distributi	PECO Elec 3640 PA LTIP	Sum of COR total									(3,239)	(60,694)				(63,933)
		Sum of salvage_cash		-		-			-		-	-				-
		Sum of Net Salvage		-		-			-		(3,239)	(60,694)				(63,933)
	PECO Elec 3660 PA LTIP	Sum of COR total									(28,177)	(33,222)				(61,399)
		Sum of salvage_cash		-		-			-		-	-				-
		Sum of Net Salvage		-		-			-		(28,177)	(33,222)				(61,399)
	PECO Elec 3660 PA LTIP	Sum of COR total									(14,249)					(14,249)

[illegible]

func_class_id	depr_group_id	Values	gl_post_mo_yr	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023	6/1/2023	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023	12/1/2023	Grand Total
Common	PECO Common 3901 PA	Sum of COR total	(9,227)		(60,670)	(43,351)					(60,449)	(270,442)	(2,802,603)		(42)	(3,246,784)
		Sum of salvage_cash	-		-	-					-	-	-		-	-
		Sum of Net Salvage	(9,227)		(60,670)	(43,351)					(60,449)	(270,442)	(2,802,603)		(42)	(3,246,784)
	PECO Common 3902 PA	Sum of COR total	(1,590)		(306,100)	(5,038)			(2,371)	(181,408)		(270,442)	(2,802,603)			(503,634)
		Sum of salvage_cash	-		-	-			-	-			(7,127)			
		Sum of Net Salvage	(1,590)		(306,100)	(5,038)			(2,371)	(181,408)			(7,127)			(503,634)
	PECO Common 3912 PA	Sum of COR total			(376,238)			(16,892)					(553,782)		(12)	(946,924)
		Sum of salvage_cash			-			-					-		-	-
		Sum of Net Salvage			(376,238)			(16,892)					(553,782)		(12)	(946,924)
	PECO Common 3913 PA	Sum of COR total							(25,230)				(55,210)			(80,441)
		Sum of salvage_cash							-				-		-	-
		Sum of Net Salvage							(25,230)				(55,210)			(80,441)
	PECO Common 3922 PA	Sum of COR total			(585)			(650)				(1,127)			(70)	(2,432)
		Sum of salvage_cash			105,900			-				289,720			450	396,070
		Sum of Net Salvage			105,315			(650)				288,593			380	393,638
	PECO Common 3923 PA	Sum of COR total			(565)			(1,625)				(1,690)			(520)	(4,400)
		Sum of salvage_cash			55,750			-				336,530			81,250	473,530
		Sum of Net Salvage			55,185			(1,625)				334,840			80,730	469,130
	PECO Common 3925 PA	Sum of COR total													-	-
		Sum of salvage_cash													11,300	11,300
		Sum of Net Salvage													11,300	11,300
	PECO Common 3926 PA	Sum of COR total			-				(65)							(65)
		Sum of salvage_cash			100			-								100
		Sum of Net Salvage			100			(65)								35
	PECO Common 3970 PA	Sum of COR total							(1,865)							(1,865)
		Sum of salvage_cash								-						-
		Sum of Net Salvage								(1,865)						(1,865)
Common Sum of COR total			(10,817)		(744,158)	(48,388)	(16,892)	(31,806)	(181,408)	(60,449)	(273,259)	(3,418,722)		(644)	(4,786,544)	
Common Sum of salvage_cash			-		161,750	-	-	-	-	-	-	626,250			93,000	881,000
Common Sum of Net Salvage			(10,817)		(582,408)	(48,388)	(16,892)	(31,806)	(181,408)	(60,449)	(352,991)	(3,418,722)			92,356	(3,905,544)
Electric - Distribution Plant	PECO Elec 3640 PA LTIP	Sum of COR total								(21,157)				(2,257)		(23,415)
		Sum of salvage_cash								-				-		-
		Sum of Net Salvage								(21,157)				(2,257)		(23,415)
	PECO Elec 3650 PA LTIP	Sum of COR total		(4,875)	0									(2,635)		(7,510)
		Sum of salvage_cash		-	-									-		-
		Sum of Net Salvage		(4,875)	0										(2,635)	
	PECO Elec 3670 PA LTIP	Sum of COR total												(48,207)		(48,207)
		Sum of salvage_cash												-		-
		Sum of Net Salvage												(48,207)		(48,207)
	PECO Elec 3707 SM RES PA	Sum of COR total		(21,597)	(15,260)	(15,548)	(12,501)	(13,480)	(12,501)	(14,168)	(23,801)	(25,368)	(20,120)	(24,119)		(198,463)
		Sum of salvage_cash														-
		Sum of Net Salvage		(21,597)	(15,260)	(15,548)	(12,501)	(13,480)	(12,501)	(14,168)	(23,801)	(25,368)	(20,120)	(24,119)		(198,463)
	PECO Electric 3611 PA	Sum of COR total				(64,681)				(27,279)						(801,321)
		Sum of salvage_cash				-				-						20,386
		Sum of Net Salvage				(64,681)				(27,279)						(780,935)
	PECO Electric 3612 PA	Sum of COR total		(11,304)	(113,045)	(13,202)	(44,937)	(2,651)	(235,430)	(29,897)	(3,434)	(570,129)				(1,024,028)
		Sum of salvage_cash		-	-	-	-	-	2,637	-	-	17,856				20,493
		Sum of Net Salvage		(11,304)	(113,045)	(13,202)	(44,937)	(2,651)	(232,794)	(29,897)	(3,434)	(552,273)				(1,003,535)
	PECO Electric 3620 PA	Sum of COR total	(88,338)	(174,316)	(526,364)	(116,679)	(132,496)	(160,136)	(139,617)	(92,220)	(357,769)	(1,418,752)		(825,854)	(61,362)	(4,093,902)
		Sum of salvage_cash	-	-	-	-	-	-	(259)	-	-	30,740		-		30,481
		Sum of Net Salvage	(88,338)	(174,316)	(526,364)	(116,679)	(132,496)	(160,136)	(139,876)	(92,220)	(357,769)	(1,388,012)		(825,854)	(61,362)	(4,063,420)
	PECO Electric 3640 PA	Sum of COR total	(136,939)	(1,416,663)	(1,417,432)	(1,137,724)	(1,041,892)	(1,318,447)	(1,134,207)	(935,783)	(930,213)	(801,162)	(1,279,026)	(1,515,668)		(13,605,155)
		Sum of salvage_cash				899				-						899
		Sum of Net Salvage	(136,939)	(1,416,663)	(1,417,432)	(1,136,825)	(1,041,892)	(1,318,447)	(1,134,207)	(935,783)	(930,213)	(801,162)	(1,279,026)	(1,515,668)		(13,604,256)
	PECO Electric 3650 PA	Sum of COR total	(186,878)	(1,189,065)	(1,575,697)	(1,075,917)	(979,145)	(1,302,730)	(1,468,306)	(975,239)	(1,241,189)	(1,421,204)	(1,784,950)	(2,169,592)		(15,369,913)
		Sum of salvage_cash	-	-	162,144	1,054	-	-	-	382,160	-	-	-	140,216		685,574
		Sum of Net Salvage	(186,878)	(1,189,065)	(1,413,553)	(1,074,862)	(979,145)	(1,302,730)	(1,468,306)	(975,239)	(859,029)	(1,421,204)	(1,784,950)	(2,029,376)		(14,684,338)
	PECO Electric 3660 PA	Sum of COR total	(5,836)	(379,559)	(407,594)	(267,119)	(165,842)	(812,211)	(167,810)	(180,946)	(144,147)	(827,575)	(203,208)	(403,345)		(3,965,191)
		Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-		-
		Sum of Net Salvage	(5,836)	(379,559)	(407,594)	(267,119)	(165,842)	(812,211)	(167,810)	(180,946)	(144,147)	(827,575)	(203,208)	(403,345)		(3,965,191)
	PECO Electric 3670 PA	Sum of COR total	(283,155)	(1,755,195)	(2,671,676)	(1,209,704)	(1,163,709)	(2,189,695)	(1,192,859)	(1,175,257)	(2,556,725)	(2,250,785)	(4,475,528)	(1,641,630)		(22,565,918)
		Sum of salvage_cash	-	-	162,144	-	-	-	-	-	382,160	-	-	140,216		684,520
		Sum of Net Salvage	(283,155)	(1,755,195)	(2,509,532)	(1,209,704)	(1,163,709)	(2,189,695)	(1,192,859)	(1,175,257)	(2,174,566)	(2,250,785)	(4,475,528)	(1,501,413)		(21,881,399)
	PECO Electric 3680 PA	Sum of COR total	(426)	(10,703)	(148,832)	(17,449)	(60,109)	(27,008)	(103,440)	(175,743)	(200,048)	(230,735)	(606,968)	(270,748)		(1,852,210)
		Sum of salvage_cash	-		-	-	-	-	-	-	-	-	-	-		-
		Sum of Net Salvage	(426)	(10,703)	(148,832)	(17,449)	(60,109)	(27,008)	(103,440)	(175,743)	(200,048)	(230,735)	(606,968)	(270,748)		(1,852,210)
	PECO Electric 3691 PA	Sum of COR total		(18,915)	(120,793)	(10,023)	(10,836)	(86,772)	(12,384)	(8,583)	(57,792)	(14,451)	(13,260)	(78,369)		(432,177)
		Sum of salvage_cash														-
		Sum of Net Salvage		(18,915)	(120,793)	(10,023)	(10,836)	(86,772)	(12,384)	(8,583)	(57,792)	(14,451)	(13,260)	(78,369)		(432,177)
	PECO Electric 3692 PA	Sum of COR total	(2,371)	(45,856)	(2,616)	(4,122)	(50,039)	(4,027)	(1,475)	(46,767)	(5,967)	(43,001)	(43,144)			(249,383)
		Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-			-
		Sum of Net Salvage	(2,371)	(45,856)	(2,616)	(4,122)	(50,039)	(4,027)	(1,475)	(46,767)	(5,967)	(43,001)	(43,144)			(249,383)
	PECO Electric 3730 PA	Sum of COR total	(1,351)	(751)	(331)	(504)	(948)	(88)	(670)	(855)	(1,624)	(18,257)	(38,669)			(64,048)
		Sum of salvage_cash	-	-	-	2,407	-	-	-	-	-	-	-			2,407
		Sum of Net Salvage	(1,351)	(751)	(331)	(504)	(948)	(88)	(670)	(855)	(1,624)	(18,257)	(38,669)			(61,641)
	PECO Electric 3731 PA	Sum of COR total		(169)	(462)	(0)			(2,006)	(389)	(320)	(1,035)	(589)		(1,000)	(5,970)
		Sum of salvage_cash		-	-	-	-	-	-	-	-	-	-		-	-
		Sum of Net Salvage		(169)	(462)	(0)			(2,006)	(389)	(320)	(1,035)	(589)		(1,000)	(5,970)
	PECO Electric 3732 PA	Sum of COR total		(169)	(462)	(0)			(2,006)	(389)	(320)	(1,035)	(589)		(1,000)	(5,970)
		Sum of salvage_cash		-	-	-	-	-	-	-	-	-	-		-	-
		Sum of Net Salvage		(169)	(462)	(0)			(2,006)	(389)	(320)	(1,035)	(589)		(1,000)	(5,970)
	PECO Electric 3979 SM Comm Equip PA	Sum of COR total			(14,338)	(11,301)	(14,790)	(9,394)	(9,335)	(6,812)	(6,349)	(13,499)	(7,862)		(2,635)	(107,140)
		Sum of salvage_cash			-	-	-	-	-	-	-	-	-		-	-
		Sum of Net Salvage			(14,338)	(11,301)	(14,790)	(9,394)	(9,335)	(6,812)	(6,349)	(13,499)	(7,862)		(2,635)	(107,140)
Electric - Distribution Plant Sum of COR total			(701,574)	(4,996,908)	(7,058,099)	(3,942,293)	(3,630,881)	(5,973,509)	(4,503,168)	(3,624,461)	(5,569,410)	(8,291,649)	(9,331,722)	(6,250,279)		(63,873,952)
Electric - Distribution Plant Sum of salvage_cash			-	-	324,288	1,953	2,407	-	2,378	-	764,319	68,982	-	280,433		1,444,760
Electric - Distribution Plant Sum of Net Salvage			(701,574)	(4,996,908)	(6,733,811)	(3,940,341)	(3,628,474)	(5,973,509)	(4,500,790)	(3,624,461)	(4,805,090)	(8,222,666)	(9,331,722)	(5,969,847)		(62,429,192)
Electric - General Plant	PECO Elec 3979 SM Comm Equip PA	Sum of COR total			(43,031)			(2,948)	(23,150)		(52,590)		(28,306)			(150,024)

PECO Electric 3901 PA	Sum of COR total	(10,422)								(77,028)			(87,450)
	Sum of salvage_cash	-								-			-
	Sum of Net Salvage	(10,422)								(77,028)			(87,450)
PECO Electric 3970 PA	Sum of COR total	(16,980)	(10,750)	(9,160)	(7,131)	(7,619)	(6,517)	(2,498)	(2,777)	(168,285)	(269,306)	(30,924)	(34,724)
	Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	(16,980)	(10,750)	(9,160)	(7,131)	(7,619)	(6,517)	(2,498)	(2,777)	(168,285)	(269,306)	(30,924)	(34,724)
Electric - General Plant Sum of COR total		(16,980)	(10,750)	(62,612)	(7,131)	(10,567)	(29,667)	(2,498)	(2,777)	(220,876)	(374,640)	(30,924)	(34,724)
Electric - General Plant Sum of salvage_cash		-	-	-	-	-	-	-	-	-	-	-	-
Electric - General Plant Sum of Net Salvage		(16,980)	(10,750)	(62,612)	(7,131)	(10,567)	(29,667)	(2,498)	(2,777)	(220,876)	(374,640)	(30,924)	(34,724)
Electric - Transmission Plant													
PECO Electric 3521 PA	Sum of COR total	(42,092)	(10,802)								(85,717)		(138,611)
	Sum of salvage_cash	-	-								7,263		7,263
	Sum of Net Salvage	(42,092)	(10,802)								(78,454)		(131,348)
PECO Electric 3522 PA	Sum of COR total		(69,566)			(1,875)					(60,623)		(132,065)
	Sum of salvage_cash		-			-					-		-
	Sum of Net Salvage		(69,566)			(1,875)					(60,623)		(132,065)
PECO Electric 3523 PA	Sum of COR total							(45,246)					(45,246)
	Sum of salvage_cash							525					525
	Sum of Net Salvage							(44,721)					(44,721)
PECO Electric 3530 PA	Sum of COR total	(49,821)	(5,689)	(280,973)	(683,081)	(363,580)	(204,409)	(86,524)	(9,812)	(82,167)	(399,419)	(55,922)	(2,221,399)
	Sum of salvage_cash	-	-	(1,018)	22,354	7,773	819	930	-	-	-	-	30,858
	Sum of Net Salvage	(49,821)	(5,689)	(281,991)	(660,727)	(355,807)	(203,591)	(85,594)	(9,812)	(82,167)	(399,419)	(55,922)	(2,190,541)
PECO Electric 3540 PA	Sum of COR total											(190,322)	(190,322)
	Sum of salvage_cash											-	-
	Sum of Net Salvage											(190,322)	(190,322)
PECO Electric 3560 NJ	Sum of COR total										(540,805)		(540,805)
	Sum of salvage_cash										-		-
	Sum of Net Salvage										(540,805)		(540,805)
PECO Electric 3560 PA	Sum of COR total						(1,304)						(1,304)
	Sum of salvage_cash						-						-
	Sum of Net Salvage						(1,304)						(1,304)
PECO Electric 3570 PA	Sum of COR total				(6,642)							(104)	(6,746)
	Sum of salvage_cash				-							-	-
	Sum of Net Salvage				(6,642)							(104)	(6,746)
PECO Electric 3580 PA	Sum of COR total	(341,313)			(665,874)							(10,447)	(1,017,634)
	Sum of salvage_cash	-			-							-	-
	Sum of Net Salvage	(341,313)			(665,874)							(10,447)	(1,017,634)
Electric - Transmission Plant Sum of COR total		(433,227)	(86,058)	(280,973)	(1,355,597)	(365,455)	(205,714)	(131,770)	(9,812)	(82,167)	(1,086,564)	(246,245)	(4,294,133)
Electric - Transmission Plant Sum of salvage_cash		-	-	(1,018)	22,354	7,773	819	1,455	-	-	7,263	-	38,646
Electric - Transmission Plant Sum of Net Salvage		(433,227)	(86,058)	(281,991)	(1,333,243)	(357,682)	(204,895)	(130,315)	(9,812)	(82,167)	(1,079,301)	(246,245)	(4,255,487)
Non-utility													
PECO Non Utility 1214 PA	Sum of COR total			(88,598)									(88,598)
	Sum of salvage_cash			-									-
	Sum of Net Salvage			(88,598)									(88,598)
Non-utility Sum of COR total				(88,598)									(88,598)
Non-utility Sum of salvage_cash				-									-
Non-utility Sum of Net Salvage				(88,598)									(88,598)
Total Sum of COR total		(1,162,598)	(5,093,715)	(8,234,440)	(5,353,410)	(4,023,795)	(6,240,695)	(4,818,844)	(3,697,499)	(6,145,712)	(13,171,575)	(9,608,891)	(6,296,198)
Total Sum of salvage_cash		-	-	485,020	24,307	10,180	819	3,833	-	1,390,569	76,245	373,433	2,364,405
Total Sum of Net Salvage		(1,162,598)	(5,093,715)	(7,749,420)	(5,329,103)	(4,013,615)	(6,239,877)	(4,815,011)	(3,697,499)	(4,755,142)	(13,095,330)	(9,608,891)	(71,482,967)

		gl_post_mo_yr													
func_class_id	depr_group_id	Values	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	Grand Total
Common	PECO Common 3901 PA	Sum of COR Total	(52,102)	(9,041)	(49,048)		(210)	(2,934,984)		(93,460)		(317,022)		(400,867)	(3,856,735)
		Sum of salvage_cash	-	-	-		-	-		-		-		-	-
		Sum of Net Salvag	(52,102)	(9,041)	(49,048)		(210)	(2,934,984)		(93,460)		(317,022)		(400,867)	(3,856,735)
	PECO Common 3902 PA	Sum of COR Total		(871,752)				(764,104)	(24,473)	(8,446)		(1,084,531)		(21,517)	(2,774,823)
		Sum of salvage_cash		-				-	-	-		-		-	-
		Sum of Net Salvage		(871,752)				(764,104)	(24,473)	(8,446)		(1,084,531)		(21,517)	(2,774,823)
	PECO Common 3912 PA	Sum of COR Total	(127)				(62)	(821)	(19,276)					(99)	(20,384)
		Sum of salvage_cash	-				-	-	-					-	-
		Sum of Net Salvag	(127)				(62)	(821)	(19,276)					(99)	(20,384)
	PECO Common 3913 PA	Sum of COR Total	(52,391)									(87,581)			(139,972)
		Sum of salvage_cash	-									-		-	-
		Sum of Net Salvag	(52,391)									(87,581)			(139,972)
	PECO Common 3922 PA	Sum of COR Total			(620)			(8,045)			(16,045)			(4,795)	(29,505)
		Sum of salvage_cash			70,100			314,350			454,100			117,100	955,650
		Sum of Net Salvage			69,480			306,305			438,055			112,305	926,145
	PECO Common 3923 PA	Sum of COR Total			(570)			(4,610)			(5,935)			(7,200)	(18,315)
		Sum of salvage_cash			52,600			180,750			136,400			168,200	537,950
		Sum of Net Salvage			52,030			176,140			130,465			161,000	519,635
	PECO Common 3924 PA	Sum of COR Total												(430)	(430)
		Sum of salvage_cash												10,000	10,000
		Sum of Net Salvage												9,570	9,570
	PECO Common 3925 PA	Sum of COR Total						(315)			(630)			(430)	(1,375)
		Sum of salvage_cash						2,400			7,100			3,100	12,600
		Sum of Net Salvage						2,085			6,470			2,670	11,225
	PECO Common 3926 PA	Sum of COR Total						(315)							(315)
		Sum of salvage_cash						700						700	700
		Sum of Net Salvage						385							385
	PECO Common 3943 PA	Sum of COR Total													(4,575)
		Sum of salvage_cash													14,775
		Sum of Net Salvage													10,200
Common Sum of COR Total			(104,620)	(880,792)	(50,238)		(272)	(3,713,194)	(43,749)	(101,906)	(22,610)	(1,489,134)		(439,914)	(6,846,429)
Common Sum of salvage_cash			-	-	122,700		-	498,200	-	-	597,600	-		313,175	1,531,675
Common Sum of Net Salvage			(104,620)	(880,792)	72,462		(272)	(3,214,994)	(43,749)	(101,906)	574,990	(1,489,134)		(126,739)	(5,314,754)
Electric - Distribu	PECO Elec 3640 PA LTIP	Sum of COR Total					(111,684)	(0)							(111,684)
		Sum of salvage_cash					-	-						-	-
		Sum of Net Salvage					(111,684)	(0)						-	(111,684)
	PECO Elec 3650 PA LTIP	Sum of COR Total				(5,964)	(89,223)								(95,188)
		Sum of salvage_cash				-	-							-	-
		Sum of Net Salvage				(5,964)	(89,223)							-	(95,188)
	PECO Elec 3707 SM RES PA	Sum of COR Total		(11,666)	(21,607)	(22,305)	(15,485)	(25,197)	(11,300)	(17,282)	(18,501)	(22,909)	(56,408)	(54,469)	(277,128)
		Sum of salvage_cash		-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage		(11,666)	(21,607)	(22,305)	(15,485)	(25,197)	(11,300)	(17,282)	(18,501)	(22,909)	(56,408)	(54,469)	(277,128)
	PECO Electric 3611 PA	Sum of COR Total	(31,584)						(31,677)		(62,058)	(14,926)			(140,245)
		Sum of salvage_cash	-						-		-	-		-	-
		Sum of Net Salvag	(31,584)						(31,677)		(62,058)	(14,926)			(140,245)
	PECO Electric 3612 PA	Sum of COR Total	(25,376)			(16,414)			(27,107)	(115,456)	(140,773)		(98,847)		(423,974)
		Sum of salvage_cash	-			-			-	2,072	-		-		2,072
		Sum of Net Salvag	(25,376)			(16,414)			(27,107)	(113,383)	(140,773)		(98,847)		(421,901)
	PECO Electric 3620 PA	Sum of COR Total	(2,530)	(2,405,541)	(52,227)	(365,881)	(603,591)	(19)	(172,238)	(566,821)	(1,352,616)	(52,104)	(381,442)	(226,758)	(6,181,768)
		Sum of salvage_cash	-	14,737	-	5,159	56,203	-	-	12,358	122,791	-	(121)	862	211,989
		Sum of Net Salvag	(2,530)	(2,390,804)	(52,227)	(360,722)	(547,388)	(19)	(172,238)	(554,462)	(1,229,825)	(52,104)	(381,563)	(225,896)	(5,969,778)
	PECO Electric 3640 PA	Sum of COR Total	(129,826)	(1,395,610)	(1,554,627)	(1,260,563)	(1,311,415)	(1,450,500)	(1,924,100)	(1,382,623)	(2,159,297)	(1,653,555)	(1,091,122)	(1,814,756)	(17,127,996)
		Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvag	(129,826)	(1,395,610)	(1,554,627)	(1,260,563)	(1,311,415)	(1,450,500)	(1,924,100)	(1,382,623)	(2,159,297)	(1,653,555)	(1,091,122)	(1,814,756)	(17,127,996)
	PECO Electric 3650 PA	Sum of COR Total	(249,243)	(1,456,233)	(1,268,813)	(1,894,343)	(1,364,287)	(1,413,812)	(2,624,228)	(1,226,392)	(3,348,309)	(1,390,505)	(1,417,010)	(2,782,571)	(20,435,745)
		Sum of salvage_cash	-	-	56,383	-	-	154,248	-	-	139,993	-	93,104	443,728	-
		Sum of Net Salvag	(249,243)	(1,456,233)	(1,212,430)	(1,894,343)	(1,364,287)	(1,259,564)	(2,624,228)	(1,226,392)	(3,208,316)	(1,390,505)	(1,417,010)	(2,689,467)	(19,992,017)
	PECO Electric 3660 PA	Sum of COR Total	(20,629)	(533,227)	(289,103)	(196,573)	(155,966)	(378,111)	(261,890)	(410,721)	(451,723)	(378,792)	(455,870)	(193,312)	(3,725,918)
		Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvag	(20,629)	(533,227)	(289,103)	(196,573)	(155,966)	(378,111)	(261,890)	(410,721)	(451,723)	(378,792)	(455,870)	(193,312)	(3,725,918)
	PECO Electric 3670 PA	Sum of COR Total	(318,486)	(2,608,383)	(2,146,836)	(2,599,852)	(2,838,446)	(1,798,056)	(1,528,117)	(2,692,109)	(2,042,346)	(1,930,294)	(1,935,540)	(1,229,502)	(23,667,967)
		Sum of salvage_cash	-	-	56,383	-	-	154,248	-	-	139,993	-	93,104	443,728	-
		Sum of Net Salvag	(318,486)	(2,608,383)	(2,090,453)	(2,599,852)	(2,838,446)	(1,643,808)	(1,528,117)	(2,692,109)	(1,902,353)	(1,930,294)	(1,935,540)	(1,136,397)	(23,224,238)
	PECO Electric 3680 PA	Sum of COR Total	(19,544)	(118,838)	(146,023)	(105,594)	(152,489)	(65,446)	(424,632)	(393,937)	(736,280)	(343,770)	(200,217)	(389,890)	(3,096,661)
		Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvag	(19,544)	(118,838)	(146,023)	(105,594)	(152,489)	(65,446)	(424,632)	(393,937)	(736,280)	(343,770)	(200,217)	(389,890)	(3,096,661)
	PECO Electric 3691 PA	Sum of COR Total	(20,127)	(108,555)	(21,007)	(16,760)	(16,760)	(84,389)	(13,388)	(16,671)	(68,854)	(14,942)	(20,616)	(109,357)	(494,666)
		Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage	(20,127)	(108,555)	(21,007)	(16,760)	(16,760)	(84,389)	(13,388)	(16,671)	(68,854)	(14,942)	(20,616)	(109,357)	(494,666)

PECO Electric 3692 PA	Sum of COR Total	(5,264)	(70,631)	(745)	(10,165)	(76,107)	(1,182)	(1)	(73,825)	(4,376)	(72)	(64,554)	(306,922)
	Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	(5,264)	(70,631)	(745)	(10,165)	(76,107)	(1,182)	(1)	(73,825)	(4,376)	(72)	(64,554)	(306,922)
PECO Electric 3730 PA	Sum of COR Total	(1,323)	(1,805)	(2,703)	(2,413)	(1,826)	(813)	(985)	(1,088)	(1,131)	(460)	(1,354)	(15,900)
	Sum of salvage_cash	-	-	-	31,378	-	-	-	-	-	596	-	31,974
	Sum of Net Salvage	(1,323)	(1,805)	(2,703)	28,965	(1,826)	(813)	(985)	(1,088)	(1,131)	136	(1,354)	16,074
PECO Electric 3731 PA	Sum of COR Total	(1,488)	(904)	(745)	(1,895)	(9)	(21)	(0)	-	-	(72)	(397)	(5,529)
	Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	(1,488)	(904)	(745)	(1,895)	(9)	(21)	(0)	-	-	(72)	(397)	(5,529)
PECO Electric 3732 PA	Sum of COR Total	(15,881)	(5,622)	(11,555)	(11,402)	(9,657)	(12,150)	(6,525)	(6,334)	(15,435)	(6,057)	(6,184)	(106,803)
	Sum of salvage_cash	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	(15,881)	(5,622)	(11,555)	(11,402)	(9,657)	(12,150)	(6,525)	(6,334)	(15,435)	(6,057)	(6,184)	(106,803)
Electric - Distribution Plant Sum of COR Total		(797,219)	(8,573,582)	(5,666,752)	(6,504,245)	(6,685,222)	(5,303,129)	(7,032,844)	(6,829,523)	(10,462,004)	(5,822,739)	(5,663,732)	(76,214,094)
Electric - Distribution Plant Sum of salvage_cash		-	14,737	112,766	5,159	87,581	308,496	-	14,431	402,777	-	475	1,133,492
Electric - Distribution Plant Sum of Net Salvage		(797,219)	(8,558,844)	(5,553,986)	(6,499,086)	(6,597,641)	(4,994,633)	(7,032,844)	(6,815,092)	(10,059,228)	(5,822,739)	(5,663,257)	(75,080,602)
Electric - Genera PECO Electric 3901 PA	Sum of COR Total								(23,097)		(3,275)		(26,372)
	Sum of salvage_cash								-		-		-
	Sum of Net Salvage								(23,097)		(3,275)		(26,372)
PECO Electric 3902 PA	Sum of COR Total								(166,505)			(26,828)	(193,332)
	Sum of salvage_cash								-			-	-
	Sum of Net Salvage								(166,505)			(26,828)	(193,332)
PECO Electric 3913 PA	Sum of COR Total								(68,056)				(68,056)
	Sum of salvage_cash								-			-	-
	Sum of Net Salvage								(68,056)				(68,056)
PECO Electric 3940 PA	Sum of COR Total								(41,527)				(41,527)
	Sum of salvage_cash								-			-	-
	Sum of Net Salvage								(41,527)				(41,527)
PECO Electric 3970 PA	Sum of COR Total	(4,379)	(2,257)	(5,457)	(11,293)	(8,245)	(7,991)	(6,455)	(13,228)	(39,259)	(16,751)	(7,619)	(122,932)
	Sum of salvage_cash								-		68	-	68
	Sum of Net Salvage	(4,379)	(2,257)	(5,457)	(11,293)	(8,245)	(7,991)	(6,455)	(13,228)	(39,259)	(16,683)	(7,619)	(122,864)
PECO Electric 3980 PA	Sum of COR Total												(58,261)
	Sum of salvage_cash												-
	Sum of Net Salvage												(58,261)
Electric - General Plant Sum of COR Total		(4,379)	(2,257)	(5,457)	(69,554)	(8,245)	(117,574)	(196,056)	(13,228)	(39,259)	(20,026)	(34,446)	(510,480)
Electric - General Plant Sum of salvage_cash											68		68
Electric - General Plant Sum of Net Salvage		(4,379)	(2,257)	(5,457)	(69,554)	(8,245)	(117,574)	(196,056)	(13,228)	(39,259)	(19,958)	(34,446)	(510,412)
Electric - Transm PECO Electric 3530 PA	Sum of COR Total	(83,343)	(156,420)	(37,343)	(7,573)	(149,156)	(68,361)	(49,964)	(280,275)	(183,808)	(256,131)	(347,214)	(1,725,823)
	Sum of salvage_cash	893	(546)	-	-	-	-	-	(761)	6,978	2,157	(1,980)	6,742
	Sum of Net Salvage	(82,449)	(156,966)	(37,343)	(7,573)	(149,156)	(68,361)	(49,964)	(281,036)	(176,830)	(253,974)	(349,195)	(1,719,081)
PECO Electric 3540 PA	Sum of COR Total						(47,646)		(54,010)				(101,656)
	Sum of salvage_cash						-		-				-
	Sum of Net Salvage						(47,646)		(54,010)				(101,656)
PECO Electric 3560 NJ	Sum of COR Total						(876,503)						(876,503)
	Sum of salvage_cash						-						-
	Sum of Net Salvage						(876,503)						(876,503)
PECO Electric 3560 PA	Sum of COR Total	(39,653)	(572,981)		(11,193)				(145,942)		(8,054)		(777,824)
	Sum of salvage_cash	-	-		-				-		-		-
	Sum of Net Salvage	(39,653)	(572,981)		(11,193)				(145,942)		(8,054)		(777,824)
PECO Electric 3570 PA	Sum of COR Total											(112,016)	(112,016)
	Sum of salvage_cash											901	901
	Sum of Net Salvage											(111,115)	(111,115)
PECO Electric 3580 PA	Sum of COR Total	(797,489)										(340,118)	(1,137,607)
	Sum of salvage_cash	-										2,735	2,735
	Sum of Net Salvage	(797,489)										(337,384)	(1,134,873)
Electric - Transmission Plant Sum of COR Total		(122,996)	(1,526,890)	(37,343)	(7,573)	(160,350)	(992,510)	(49,964)	(334,285)	(329,750)	(256,131)	(355,269)	(558,367)
Electric - Transmission Plant Sum of salvage_cash		893	(546)	-	-	-	-	-	(761)	6,978	2,157	(1,980)	3,635
Electric - Transmission Plant Sum of Net Salvage		(122,102)	(1,527,436)	(37,343)	(7,573)	(160,350)	(992,510)	(49,964)	(335,046)	(322,772)	(253,974)	(357,249)	(554,732)
Non-utility PECO Electric 1211 PA	Sum of COR Total								-				-
	Sum of salvage_cash								1,538,810		54,446		1,593,256
	Sum of Net Salvage								1,538,810		54,446		1,593,256
PECO Electric 1212 PA	Sum of COR Total								-				-
	Sum of salvage_cash								68,496				68,496
	Sum of Net Salvage								68,496				68,496
Non-utility Sum of COR Total									-				-
Non-utility Sum of salvage_cash									1,538,810		54,446		1,661,752
Non-utility Sum of Net Salvage									1,538,810		54,446		1,661,752
Total Sum of COR Total		(1,024,834)	(10,985,643)	(5,756,590)	(6,517,274)	(6,915,397)	(10,017,078)	(7,244,132)	(7,461,770)	(10,827,592)	(7,607,263)	(6,039,027)	(88,302,431)
Total Sum of salvage_cash		893	14,191	235,466	5,159	87,581	806,696	-	1,552,480	1,075,850	56,603	(1,438)	4,337,363
Total Sum of Net Salvage		(1,023,941)	(10,971,451)	(5,521,124)	(6,512,115)	(6,827,816)	(9,210,382)	(7,244,132)	(5,909,291)	(9,751,742)	(7,550,660)	(6,040,465)	(83,965,068)

Product Class	depr_group_id	Values	gl_post_mo_yr	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025	12/1/2025	Grand Total	
Common	PECO Common 3901 PA	Sum of COR total		(354,820)	0	(6,980)	(236,875)	(0)	13,992	24,794	-	(15,609)	(17,525)	(145,744)	(29,529)	(768,296)	
		Sum of Salvage		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage		(354,820)	0	(6,980)	(236,875)	(0)	13,992	24,794	-	(15,609)	(17,525)	(145,744)	(29,529)	(768,296)	-
	PECO Common 3902 PA	Sum of COR total		(1,446,415)	(10,943)	(818,325)	47,728	(21,975)	(28,307)	(8,117)	84,612	(8,072)	(33,282)	88,836	(676)	(2,154,935)	
		Sum of Salvage		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage		(1,446,415)	(10,943)	(818,325)	47,728	(21,975)	(28,307)	(8,117)	84,612	(8,072)	(33,282)	88,836	(676)	(2,154,935)	-
	PECO Common 3912 PA	Sum of COR total		(108,983)	-	(11,964)	(1,411)	(9,654)	(5,798)	-	-	-	(5,770)	14,205	-	(129,374)	
		Sum of Salvage		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage		(108,983)	-	(11,964)	(1,411)	(9,654)	(5,798)	-	-	-	(5,770)	14,205	-	(129,374)	-
	PECO Common 3913 PA	Sum of COR total		(69,785)	-	0	(0)	-	(385,000)	(8,149)	(8,151)	-	3,087	-	-	(467,998)	
		Sum of Salvage		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage		(69,785)	-	0	(0)	-	(385,000)	(8,149)	(8,151)	-	3,087	-	-	(467,998)	-
	PECO Common 3921 PA	Sum of COR total		(3)	-	(235)	-	-	-	-	-	3	-	-	-	(235)	
		Sum of Salvage		13	-	950	(0)	-	-	-	-	(13)	-	-	-	-	950
		Sum of Net Salvage		11	-	715	(0)	-	-	-	-	(11)	-	-	-	-	715
	PECO Common 3922 PA	Sum of COR total		(3)	-	(6,890)	-	-	(10,575)	-	-	(8,448)	-	137,010	(1,601)	109,494	
		Sum of Salvage		13	-	240,600	(0)	-	268,300	-	-	114,987	-	-	21,300	-	645,200
		Sum of Net Salvage		11	-	233,710	(0)	-	257,725	-	-	106,539	-	137,010	19,699	-	754,694
	PECO Common 3923 PA	Sum of COR total		(3)	-	(11,770)	-	-	(6,390)	-	-	(8,536)	-	137,010	(1,190)	109,122	
		Sum of Salvage		13	-	256,150	(0)	-	122,250	-	-	195,703	-	-	36,290	-	610,406
		Sum of Net Salvage		11	-	244,380	(0)	-	115,860	-	-	187,167	-	137,010	35,100	-	719,528
	PECO Common 3924 PA	Sum of COR total		(3)	-	-	-	-	-	-	-	(1)	-	137,010	-	137,007	
		Sum of Salvage		13	-	0	(0)	-	-	-	-	3	-	-	-	-	16
		Sum of Net Salvage		11	-	0	(0)	-	-	-	-	2	-	137,010	-	-	137,023
	PECO Common 3925 PA	Sum of COR total		(3)	-	(350)	-	-	(1,290)	-	-	(317)	-	137,010	-	135,051	
		Sum of Salvage		13	-	350	(0)	-	6,400	-	-	319	-	-	-	-	7,082
		Sum of Net Salvage		11	-	0	(0)	-	5,110	-	-	2	-	137,010	-	-	142,133
	PECO Common 3926 PA	Sum of COR total		(3)	-	(430)	-	-	(430)	-	-	(441)	-	137,010	-	135,707	
		Sum of Salvage		13	-	1,500	(0)	-	9,374	-	-	(7,822)	-	-	-	-	3,066
		Sum of Net Salvage		11	-	1,070	(0)	-	8,944	-	-	(8,262)	-	137,010	-	-	138,773
	PECO Common 3970 PA	Sum of COR total		(23,587)	-	-	-	-	-	-	-	-	-	-	-	(23,587)	
		Sum of Salvage		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage		(23,587)	-	-	-	-	-	-	-	-	-	-	-	-	(23,587)
	PECO Common 3980 PA	Sum of COR total		-	-	(8,000)	1,120	-	(487)	-	(1,538)	-	-	-	-	(8,905)	
		Sum of Salvage		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage		-	-	(8,000)	1,120	-	(487)	-	(1,538)	-	-	-	-	-	(8,905)
Common Sum of COR total			(2,003,605)	(10,943)	(864,944)	(189,437)	(31,628)	(424,285)	8,528	74,924	(41,419)	(53,489)	642,349	(32,996)	(2,926,947)		
Common Sum of Salvage			80	-	499,550	(0)	-	406,324	-	-	303,176	-	-	57,590	-	1,266,720	
Common Sum of Net Salvage			(2,003,525)	(10,943)	(365,394)	(189,437)	(31,628)	(17,961)	8,528	74,924	261,757	(53,489)	642,349	24,594	(1,660,227)	-	
Non-utility	PECO Electric 1211 PA	Sum of COR total		(22)	-	-	-	-	-	-	-	-	-	-	(314)	(336)	
		Sum of Salvage		-	-	2,259,979	-	-	15,428	-	-	-	-	-	-	314	2,275,721
		Sum of Net Salvage		(22)	-	2,259,979	-	-	15,428	-	-	-	-	-	-	-	2,275,385
	PECO Electric 1212 PA	Sum of COR total		-	-	-	-	-	-	-	-	-	-	-	-	-	
		Sum of Salvage		-	-	-	-	-	-	-	-	-	-	-	20,100	-	20,100
		Sum of Net Salvage		-	-	-	-	-	-	-	-	-	-	-	20,100	-	20,100
Non-utility Sum of COR total			(22)	-	-	-	-	-	-	-	-	-	-	-	(314)	(336)	
Non-utility Sum of Salvage			-	-	2,259,979	-	-	15,428	-	-	-	-	-	-	20,414	2,295,821	
Non-utility Sum of Net Salvage			(22)	-	2,259,979	-	-	15,428	-	-	-	-	-	-	20,100	2,295,485	
Electric - Transm	PECO Electric 3521 PA	Sum of COR total		(7,366,993)	(3,098)	(43,380)	(22,005)	18,525	(2,848)	(52)	2,528	(8,119)	-	(2,458)	-	(7,427,899)	
		Sum of Salvage		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage		(7,366,993)	(3,098)	(43,380)	(22,005)	18,525	(2,848)	(52)	2,528	(8,119)	-	(2,458)	-	-	(7,427,899)
	PECO Electric 3522 PA	Sum of COR total		(933,785)	(7,018)	(2,718)	(7,152)	(28,731)	(2,109)	(3,346)	(23,770)	162,741	(46)	(10,445)	(274)	(856,654)	
		Sum of Salvage		30,760	-	-	-	-	-	-	-	(5,583)	-	-	(279)	-	24,898
		Sum of Net Salvage		(903,025)	(7,018)	(2,718)	(7,152)	(28,731)	(2,109)	(3,346)	(23,770)	157,158	(46)	(10,445)	(553)	-	(831,756)
	PECO Electric 3523 PA	Sum of COR total		(118,425)	-	-	-	-	-	-	-	-	-	-	-	(118,425)	
		Sum of Salvage		8,461	-	-	-	-	-	-	-	-	-	-	-	-	8,461
		Sum of Net Salvage		(109,964)	-	-	-	-	-	-	-	-	-	-	-	-	(109,964)
	PECO Electric 3530 PA	Sum of COR total		(2,953,914)	(134,463)	(254,484)	(50,481)	(217,498)	(146,268)	(100,888)	(161,982)	(278,178)	(283,969)	(225,344)	(174,483)	(4,981,953)	
		Sum of Salvage		(2,506)	-	-	2,668	-	-	-	14,001	-	5,583	-	-	1,755	21,502
		Sum of Net Salvage		(2,956,420)	(134,463)	(254,484)	(47,812)	(217,498)	(146,268)	(86,886)	(161,982)	(272,595)	(283,969)	(225,344)	(172,728)	-	(4,960,451)
	PECO Electric 3540 PA	Sum of COR total		(1,946,751)	2,028	(1,269)	(1,678)	-	-	-	-	-	-	-	-	(1,947,671)	
		Sum of Salvage		132,978	-	-	16,789	-	-	-	-	-	-	-	-	-	149,767
		Sum of Net Salvage		(1,813,773)	2,028	(1,269)	15,111	-	-	-	-	-	-	-	-	-	(1,797,904)
	PECO Electric 3550 PA	Sum of COR total		(8,007)	-	-	1,678	(8,175)	-	-	-	-	-	-	(4,934)	(19,439)	
		Sum of Salvage		16,789	-	-	(16,789)	-	-	-	-	-	-	-	-	(351)	(351)
		Sum of Net Salvage		8,781	-	-	(15,111)	(8,175)	-	-	-	-	-	-	-	(5,285)	(19,790)
	PECO Electric 3560 NJ	Sum of COR total		-	-	-	-	-	-	(34,241)	-	-	(1,746,615)	-	-	(1,780,856)	
		Sum of Salvage		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage		-	-	-	-	-	-	(34,241)	-	-	-	(1,746,615)	-	-	(1,780,856)

PECO Electric 3560 PA	Sum of COR total	(1,281,979)	(186,174)	(289,616)	(792,494)	(307,377)	43,767	210,585	(194,622)	(16,097)	1,527,814	(4,881)	(69,621)	(1,360,694)
	Sum of Salvage	47,434	-	-	-	-	-	-	-	-	-	-	(1,404)	46,030
	Sum of Net Salvage	(1,234,545)	(186,174)	(289,616)	(792,494)	(307,377)	43,767	210,585	(194,622)	(16,097)	1,527,814	(4,881)	(71,025)	(1,314,663)
PECO Electric 3580 PA	Sum of COR total	(167,878)	-	-	-	-	-	-	-	(33,162)	(2,476)	(429)	(43,162)	(247,106)
	Sum of Salvage	7,830	-	-	-	-	-	-	-	-	-	-	-	7,830
	Sum of Net Salvage	(160,047)	-	-	-	-	-	-	-	(33,162)	(2,476)	(429)	(43,162)	(239,276)
PECO Elec 351.3 PA-T	Sum of COR total	-	(496)	-	(566)	(1,382)	(2,345)	(6,370)	(3,649)	(23,478)	(5,791)	(202)	-	(44,279)
	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	(496)	-	(566)	(1,382)	(2,345)	(6,370)	(3,649)	(23,478)	(5,791)	(202)	-	(44,279)
Electric - Transmission Sum of COR total		(14,777,731)	(328,724)	(591,964)	(872,131)	(543,822)	(108,841)	69,713	(384,216)	(176,464)	(528,770)	(249,349)	(292,677)	(18,784,975)
Electric - Transmission Sum of Salvage		241,745	-	-	2,668	-	-	14,001	-	-	-	-	(279)	258,136
Electric - Transmission Sum of Net Salvage		(14,535,986)	(328,724)	(591,964)	(869,463)	(543,822)	(108,841)	83,715	(384,216)	(176,464)	(528,770)	(249,349)	(292,956)	(18,526,839)
Electric - Distrib	Sum of COR total	-	-	-	-	-	-	-	-	(200,392)	(1,524,681)	-	-	(1,725,073)
PECO Elec 3640 PA LTII	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	-	-	-	-	-	-	-	(200,392)	(1,524,681)	-	-	(1,725,073)
PECO Elec 3650 PA LTII	Sum of COR total	-	-	-	-	(288)	-	-	(702)	(984)	-	-	(46,146)	(48,120)
	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	-	-	-	(288)	-	-	(702)	(984)	-	-	(46,146)	(48,120)
PECO Elec 3660 PA LTII	Sum of COR total	-	-	-	-	(9,578)	-	-	-	-	-	-	-	(9,578)
	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	-	-	-	(9,578)	-	-	-	-	-	-	-	(9,578)
PECO Elec 3670 PA LTII	Sum of COR total	-	-	-	-	-	-	-	(23,592)	-	-	-	-	(23,592)
	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	-	-	-	-	-	-	(23,592)	-	-	-	-	(23,592)
PECO Elec 3707 SM RES PA	Sum of COR total	(207,782)	(81,975)	(45,929)	(56,229)	(97,424)	(49,865)	(81,121)	(69,316)	(67,469)	(64,703)	(67,433)	(56,490)	(945,734)
	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	(207,782)	(81,975)	(45,929)	(56,229)	(97,424)	(49,865)	(81,121)	(69,316)	(67,469)	(64,703)	(67,433)	(56,490)	(945,734)
PECO Electric 3611 PA	Sum of COR total	(1,829,639)	(78,805)	(31,700)	35,442	(59,053)	(8,928)	(33,273)	(10,859)	(11,470)	(29,432)	(4,621)	4,560	(2,057,779)
	Sum of Salvage	-	(403)	-	-	-	-	-	-	-	5,776	-	279	5,652
	Sum of Net Salvage	(1,829,639)	(78,805)	(31,700)	35,038	(59,053)	(8,928)	(33,273)	(10,859)	(11,470)	(23,655)	(4,621)	4,839	(2,052,128)
PECO Electric 3612 PA	Sum of COR total	(1,127,996)	(42,996)	(14,344)	(903)	(60,306)	(48,508)	145,881	(20,133)	(77,755)	(103,254)	(69,070)	(35,145)	(1,454,530)
	Sum of Salvage	11,194	-	-	403	-	-	14,806	-	-	-	-	-	26,403
	Sum of Net Salvage	(1,116,802)	(42,996)	(14,344)	(500)	(60,306)	(48,508)	160,687	(20,133)	(77,755)	(103,254)	(69,070)	(35,145)	(1,428,127)
PECO Electric 3620 PA	Sum of COR total	(20,790,545)	(1,735,890)	(1,337,722)	(930,366)	(575,179)	(566,798)	77,670	(320,848)	(982,169)	5,905,908	(742,599)	(786,346)	(22,784,885)
	Sum of Salvage	245,054	-	(0)	1,772	1,883	-	(27,091)	(0)	-	(24,737)	1,466	-	198,347
	Sum of Net Salvage	(20,545,491)	(1,735,890)	(1,337,722)	(928,594)	(573,297)	(566,798)	50,579	(320,848)	(982,169)	5,881,171	(741,133)	(786,346)	(22,586,538)
PECO Electric 3640 PA	Sum of COR total	(15,399,238)	(3,540,433)	(2,663,013)	(1,151,756)	(1,540,292)	(5,683,259)	(2,375,511)	(245,534)	(166,094)	(1,619,846)	(2,045,503)	(2,486,888)	(38,917,367)
	Sum of Salvage	566	-	-	-	-	-	-	-	-	1,417	-	-	1,983
	Sum of Net Salvage	(15,398,672)	(3,540,433)	(2,663,013)	(1,151,756)	(1,540,292)	(5,683,259)	(2,375,511)	(245,534)	(166,094)	(1,618,428)	(2,045,503)	(2,486,888)	(38,915,383)
PECO Electric 3650 PA	Sum of COR total	(13,087,411)	(2,763,632)	(1,759,011)	(975,521)	(868,692)	(4,972,431)	(1,095,940)	(1,014,404)	(1,297,953)	(5,016,161)	788,806	(1,462,902)	(33,525,253)
	Sum of Salvage	-	79,422	-	-	-	261,123	1,466	-	286,248	(1,466)	89,493	-	716,780
	Sum of Net Salvage	(13,087,411)	(2,763,632)	(1,679,589)	(975,521)	(868,692)	(4,711,309)	(1,094,474)	(1,014,404)	(1,011,705)	(5,015,667)	787,339	(1,373,409)	(32,808,473)
PECO Electric 3660 PA	Sum of COR total	(3,363,055)	(178,915)	(317,816)	135,355	(63,593)	(158,437)	83,446	(299,301)	177,523	(124,241)	(14,834)	(133,830)	(4,257,697)
	Sum of Salvage	-	-	-	-	-	-	-	-	-	1,701	-	-	1,701
	Sum of Net Salvage	(3,363,055)	(178,915)	(317,816)	135,355	(63,593)	(158,437)	83,446	(299,301)	177,523	(122,539)	(14,834)	(133,830)	(4,255,995)
PECO Electric 3670 PA	Sum of COR total	(17,037,347)	(1,400,990)	(2,237,501)	(2,768,081)	(2,022,615)	(1,947,850)	(2,140,447)	(1,670,237)	(1,843,668)	(1,714,859)	(840,879)	(836,087)	(36,460,561)
	Sum of Salvage	-	79,422	-	-	-	261,123	-	-	286,248	11,767	-	89,493	728,052
	Sum of Net Salvage	(17,037,347)	(1,400,990)	(2,158,079)	(2,768,081)	(2,022,615)	(1,686,728)	(2,140,447)	(1,670,237)	(1,557,420)	(1,703,092)	(840,879)	(746,594)	(35,732,509)
PECO Electric 3680 PA	Sum of COR total	(1,571,163)	(96,814)	(291,195)	(1,121,260)	(481,168)	(340,705)	(747,341)	(139,724)	(647,683)	(2,620,227)	1,379,893	(153,737)	(6,831,124)
	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	(1,571,163)	(96,814)	(291,195)	(1,121,260)	(481,168)	(340,705)	(747,341)	(139,724)	(647,683)	(2,620,227)	1,379,893	(153,737)	(6,831,124)
PECO Electric 3691 PA	Sum of COR total	-	(36,151)	(92,297)	(13,471)	(23,563)	(100,838)	(16,599)	(14,926)	(114,691)	(28,599)	(21,625)	(94,521)	(557,281)
	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	(36,151)	(92,297)	(13,471)	(23,563)	(100,838)	(16,599)	(14,926)	(114,691)	(28,599)	(21,625)	(94,521)	(557,281)
PECO Electric 3692 PA	Sum of COR total	-	(1,113)	(97,372)	(0)	(119)	(64,152)	-	(16)	(36,934)	(2,948)	(44)	(50,692)	(253,391)
	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	(1,113)	(97,372)	(0)	(119)	(64,152)	-	(16)	(36,934)	(2,948)	(44)	(50,692)	(253,391)
PECO Electric 3730 PA	Sum of COR total	(8,706)	(3,788)	(453)	-	(1,089)	(112)	(447)	(331)	(118)	8,203	(445)	(938)	(8,223)
	Sum of Salvage	14,884	-	-	-	-	-	-	-	-	-	-	-	14,884
	Sum of Net Salvage	6,178	(3,788)	(453)	-	(1,089)	(112)	(447)	(331)	(118)	8,203	(445)	(938)	6,661
PECO Electric 3731 PA	Sum of COR total	-	(1,113)	(2,217)	(0)	(21)	(15)	-	(9)	(2)	(3)	(8)	(198)	(3,586)
	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	(1,113)	(2,217)	(0)	(21)	(15)	-	(9)	(2)	(3)	(8)	(198)	(3,586)
PECO Electric 3732 PA	Sum of COR total	-	(9,235)	(7,543)	(5,553)	(9,893)	(3,150)	(7,003)	(7,810)	(5,441)	(8,372)	(8,604)	(11,585)	(84,191)
	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	-	(9,235)	(7,543)	(5,553)	(9,893)	(3,150)	(7,003)	(7,810)	(5,441)	(8,372)	(8,604)	(11,585)	(84,191)
PECO Elec 363.3 PA-D	Sum of COR total	(65,897)	(44,215)	(30,380)	(12,320)	(48,609)	(35,629)	(10,679)	(16,041)	(21,758)	(9,140)	(3,378)	-	(298,045)
	Sum of Salvage	-	-	-	-	-	-	-	-	3,581	-	-	-	3,581
	Sum of Net Salvage	(65,897)	(44,215)	(30,380)	(12,320)	(48,609)	(35,629)	(10,679)	(16,041)	(18,177)	(9,140)	(3,378)	-	(294,465)
PECO Elec 363.31 SM Comm E P	Sum of COR total	(27)	(33)	59	-	-	-	-	-	-	-	-	(70,772)	(70,772)
	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sum of Net Salvage	(27)	(33)	59	-	-	-	-	-	-	-	-	(70,772)	(70,772)
Electric - Distribution Sum of COR total		(74,422,883)	(10,037,774)	(8,942,362)	(6,882,665)	(5,825,194)	(13,993,658)	(6,226,313)	(3,848,420)	(5,291,343)	(6,964,973)	(1,656,108)	(6,225,093)	(150,316,784)

Electric - Distribution	Sum of Salvage	271,698	-	158,844	1,772	1,883	522,245	(10,819)	(0)	572,496	(0)	-	179,264	1,697,383
Electric - Distribution	Sum of Net Salvage	(74,151,185)	(10,037,774)	(8,783,518)	(6,880,893)	(5,823,311)	(13,471,413)	(6,237,132)	(3,848,420)	(4,718,847)	(6,964,973)	(1,656,108)	(6,045,828)	(148,619,401)
Electric - General	PECO Electric 3901 PA	Sum of COR total	(33,696)	-	-	-	-	-	(120,673)	-	-	-	-	(154,368)
		Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage	(33,696)	-	-	-	-	-	(120,673)	-	-	-	-	(154,368)
	PECO Electric 3902 PA	Sum of COR total	(19,986)	(2,003)	(0)	(234)	-	(1,479)	(1,479)	(9,043)	(325)	(784)	(798)	(36,131)
		Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage	(19,986)	(2,003)	(0)	(234)	-	(1,479)	(1,479)	(9,043)	(325)	(784)	(798)	(36,131)
	PECO Electric 3903 PA	Sum of COR total	(20,702)	-	-	-	-	-	20,702	-	-	-	-	-
		Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage	(20,702)	-	-	-	-	-	20,702	-	-	-	-	-
	PECO Electric 3912 PA	Sum of COR total	-	-	-	-	-	-	-	-	(305)	-	-	(305)
		Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage	-	-	-	-	-	-	-	-	(305)	-	-	(305)
	PECO Electric 3940 PA	Sum of COR total	(82,803)	-	-	-	-	-	-	-	-	-	-	(82,803)
		Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage	(82,803)	-	-	-	-	-	-	-	-	-	-	(82,803)
	PECO Electric 3980 PA	Sum of COR total	(554,411)	(12,904)	(12,870)	(1)	(1,392)	(943)	-	-	(13,938)	(11,195)	(11,254)	(618,908)
		Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage	(554,411)	(12,904)	(12,870)	(1)	(1,392)	(943)	-	-	(13,938)	(11,195)	(11,254)	(618,908)
	PECO Elec 397.3 PA-Gen	Sum of COR total	-	(81,502.38)	(4,778.91)	31,758.92	(16.53)	-	(1,407.56)	(1,796.68)	7,869.48	-	-	(49,874)
		Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage	-	(81,502.38)	(4,778.91)	31,758.92	(16.53)	-	(1,407.56)	(1,796.68)	7,869.48	-	-	(49,874)
	PECO Elec 397.31 SM Comm Eq P	Sum of COR total	-	(50,830)	-	-	-	(57,445)	(3,424)	6,386	-	(61)	(2,230)	(107,605)
		Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Sum of Net Salvage	-	(50,830)	-	-	-	(57,445)	(3,424)	6,386	-	(61)	(2,230)	(107,605)
Electric - General	Sum of COR total	(711,597)	(147,239)	(17,649)	31,525	(1,408)	(58,388)	(4,903)	(96,472)	(10,840)	(6,699)	(13,379)	(12,943)	(1,049,993)
Electric - General	Sum of Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric - General	Sum of Net Salvage	(711,597)	(147,239)	(17,649)	31,525	(1,408)	(58,388)	(4,903)	(96,472)	(10,840)	(6,699)	(13,379)	(12,943)	(1,049,993)
Total Sum of COR total		(91,945,269)	(10,495,251)	(10,416,919)	(7,912,708)	(6,402,052)	(14,585,172)	(6,152,975)	(4,254,184)	(5,520,065)	(7,553,931)	(1,276,486)	(6,564,022)	(173,079,035)
Total Sum of Salvage		513,522	-	2,918,373	4,440	1,883	943,998	3,183	(0)	875,672	(0)	-	256,989	5,518,060
Total Sum of Net Salvage		(91,431,746)	(10,495,251)	(7,498,546)	(7,908,268)	(6,400,169)	(13,641,175)	(6,149,792)	(4,254,184)	(4,644,393)	(7,553,931)	(1,276,486)	(6,307,033)	(167,560,975)