



pecoSM

AN EXELON COMPANY

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Via e-Filing

June 29, 2026

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

SUBJECT: PECO Energy Company's 2026 Annual Depreciation Report (ADR) – Electric Operations
M-110550 F2025 ADR

Dear Secretary Homsher,

In accordance with Sections 73.3 and 73.4 of the Pennsylvania Public Utility Code, enclosed please find a copy of PECO Energy Company's ("PECO") 2026 Annual Depreciation Report for the year ended December 31, 2025. PECO is filing this report for its electric operations and filing a separate report for its gas operations to ensure that separate docket numbers are assigned for its electric and gas operations.

Thank you for your assistance in this matter and please direct any questions regarding the above to myself at 215-841-5777 or via email brendan.taylor@exeloncorp.com.

Sincerely,

Brendan J. Taylor
Vice President
Regulatory Policy & Strategy

Enclosures

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

PECO ENERGY COMPANY

2026 ANNUAL DEPRECIATION REPORT

PECO Energy Company
2026 Annual Depreciation Report
Executive Summary

Depreciation Methods

The depreciation methods utilized in the 2026 Annual Depreciation Report are consistent with those utilized in the 2025 Annual Depreciation Report. Such methods are as follows:

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

The Iowa curves for the Electric Distribution, Transmission, General, and Common accounts that are the basis of the Company's depreciation calculations were developed in the 2023 Service Life Study and filed in April 2025 in accordance with Section 73.5 of the Public Utility Code.

As of January 1, 2025, FERC Order 898 was implemented, requiring the establishment of distinct accounts related to software, hardware, and communication equipment. Previously, these accounts would be grouped into Electric – Intangible Plant, Account 303 (Miscellaneous Intangible Plant). Under the Order, depreciation related to software, hardware, and communication is now classified within Transmission (*351.1 Computer Hardware and 351.2 Computer Software*), Distribution (*363.1 Computer Hardware and 363.2 Computer Software*), and General Plant (*397.1 Communication Equipment and 397.2 Computer Software*).

Gas Plant - The remaining life method of depreciation is also used for gas plant. The life span procedure is applied to the liquefied propane plant (LPG) at Tilghman Street and the liquefied natural gas storage (LNG) plant at West Conshohocken. The average service life group procedure is applied to all other gas plant. The probable retirement dates and the Iowa curves were developed in the 2023 Service Life Study and filed in April 2025 in accordance with Section 73.5 of the Public Utility Code.

Net Negative Salvage Methodology

The remaining life technique of depreciation incorporates the recovery of net negative salvage through the depreciation accrual without any additional adjustments. Basically, depreciation expense is calculated by taking the value of plant in service less the book reserve, divided by the remaining life. Since salvage and removal cost are part of the book reserve, the unrecovered net negative salvage is recovered over the remaining life of the plant. This treatment was reviewed and found acceptable by the PAPUC in the Company's most recent electric and gas service life study filings, M-2025-3054816 and M-2025-3054824, respectively.

Depreciation Expense Comparison

Attachments A, B, and C provide a comparison of 2025, 2024, and 2023 depreciation expense by class of service, functional grouping, and plant account.

Attachment A - Electric Plant Depreciation Expense

The change in electric plant depreciation between 2025, 2024, and 2023 is primarily due to additions to plant in service as well as the new classification of accounts due to FERC 898.

Attachment B - Gas Plant Depreciation Expense

The change in gas plant depreciation between 2025, 2024, and 2023 is primarily due to additions to plant in service.

Attachment C - Common Plant Depreciation Expense

The increase in common plant depreciation between 2025 and 2024 is primarily due to additions to plant in service whereas the change between 2024 and 2023 is primarily due to software retirements to plant in service during the year.

ATTACHMENT A							
PECO ENERGY COMPANY							
2025 Annual Depreciation Report - Executive Summary							
Comparison of 2023 thru 2025 Depreciation Expense							
(in \$ thousands)							
			Depreciation Expense			2025 vs 2024	2025 vs 2024
Account	Account Description	2025	2024	2023	\$ Change	% Change	
ELECTRIC							
Intangible Plant							
303	Miscellaneous Intangible Plant	\$ 467	\$ 28,253	\$ 19,072	\$ (27,786)	-98.3%	
Total		\$ 467	\$ 28,253	\$ 19,072	\$ (27,786)	-98.3%	
Transmission Plant							
351.1	Computer Hardware	\$ 2,331	\$ 0	\$ 0	\$ 2,331	100.0%	
351.2	Computer Software	5,326	0	0	5,326	100.0%	
352	Structures and Improvements	3,614	2,861	1,911	754	26.4%	
353	Station Equipment	19,424	18,056	17,786	1,368	7.6%	
354	Towers and Fixtures	3,681	3,464	3,458	217	6.3%	
355	Poles and Fixtures	422	441	421	(20)	-4.5%	
356	Overhead Conductors, Devices	3,021	4,452	4,223	(1,431)	-32.1%	
357	Underground Conduit	789	658	633	131	19.9%	
358	Undergrmd Conductors, Devices	1,967	2,039	2,079	(72)	-3.5%	
359	Roads and Trails	29	28	28	0	0%	
Total		\$ 40,604	\$ 31,999	\$ 30,540	\$ 8,605	26.9%	
Distribution Plant							
361	Structures and Improvements	\$ 4,778	\$ 4,481	\$ 4,016	\$ 297	6.6%	
362	Station Equipment	22,823	22,605	21,678	218	1.0%	
363.1	Computer Hardware	4,473	0	0	4,473	100.0%	
363.2	Computer Software	32,919	0	0	32,919	100.0%	
364	Poles, Towers and Fixtures	31,606	26,712	23,978	4,894	18.3%	
365	Overhead Conductors, Devices	46,610	41,771	39,203	4,839	11.6%	
366	Underground Conduit	13,774	11,688	10,237	2,086	17.8%	
367	Undergrmd Conductors, Devices	43,593	39,292	35,397	4,301	10.9%	
368	Line Transformers	20,780	18,809	16,583	1,971	10.5%	
369	Services	8,383	8,546	8,372	(163)	-1.9%	
370	Meters	20,272	19,880	20,032	392	2.0%	
371	Installs on Customer Premiss	4	4	4	(0)	0%	
373	Street Lighting,Signal Systm	1,701	1,834	1,922	(133)	-7.2%	
399	ARC	(21)	(42)	(3)	21	-50.0%	
Total		\$ 251,696	\$ 195,582	\$ 181,419	\$ 56,114	28.7%	
General Plant							
390	Structures and Improvements	\$ 1,470	\$ 1,192	\$ 1,199	\$ 278	23.4%	
391	Office Furniture, Equipment	826	7,899	7,044	(7,072)	-89.5%	
393	Stores Equipment	4	4	4	(0)	-0.1%	
394	Tools, Shop, Garage Equipmnt	4,357	3,744	3,482	613	16.4%	
395	Laboratory Equipment	11	11	15	(1)	-4.7%	
397	Communication Equipment	897	10,222	10,277	(9,325)	-91.2%	
397.1	Communication Equipment Computer Hardware	1,215	0	0	1,215	100.0%	
397.2	Computer Software	6,894	0	0	6,894	100.0%	
398	Miscellaneous Equipment	158	98	61	60	61.3%	
399	ARC	0	0	0	0	0%	
Total		\$ 15,832	\$ 23,170	\$ 22,082	\$ (7,338)	-31.7%	
TOTAL ELECTRIC		\$ 308,600	\$ 279,004	\$ 253,113	\$ 29,595	10.6%	

Account	Account Description	2025	Depreciation Expense			2025 vs 2024	2025 vs 2024
			2024		2023	\$ Change	% Change
ELECTRIC							
Intangible Plant							
303	Miscellaneous Intangible Plant	\$ 467	\$ 28,253		\$ 19,072	\$ (27,786)	-98.3%
Total		\$ 467	\$ 28,253		\$ 19,072	\$ (27,786)	-98.3%
Transmission Plant							
351.1	Computer Hardware	\$ 2,331	\$ 0		\$ 0	\$ 2,331	100.0%
351.2	Computer Software	5,326	0		0	5,326	100.0%
352	Structures and Improvements	3,614	2,861		1,911	754	26.4%
353	Station Equipment	19,424	18,056		17,786	1,368	7.6%
354	Towers and Fixtures	3,681	3,464		3,458	217	6.3%
355	Poles and Fixtures	422	441		421	(20)	-4.5%
356	Overhead Conductors, Devices	3,021	4,452		4,223	(1,431)	-32.1%
357	Underground Conduit	789	658		633	131	19.9%
358	Undergrnd Conductors, Devices	1,967	2,039		2,079	(72)	-3.5%
359	Roads and Trails	29	28		28	0	0%
Total		\$ 40,604	\$ 31,999		\$ 30,540	\$ 8,605	26.9%
Distribution Plant							
361	Structures and Improvements	\$ 4,778	\$ 4,481		\$ 4,016	\$ 297	6.6%
362	Station Equipment	22,823	22,605		21,678	218	1.0%
363.1	Computer Hardware	4,473	0		0	4,473	100.0%
363.2	Computer Software	32,919	0		0	32,919	100.0%
364	Poles, Towers and Fixtures	31,606	26,712		23,978	4,894	18.3%
365	Overhead Conductors, Devices	46,610	41,771		39,203	4,839	11.6%
366	Underground Conduit	13,774	11,688		10,237	2,086	17.8%
367	Undergrnd Conductors, Devices	43,593	39,292		35,397	4,301	10.9%
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369	Services	8,383	8,546		8,372	(163)	-1.9%
370	Meters	20,272	19,880		20,032	392	2.0%
371	Installs on Customer Premiss	4	4		4	(0)	0%
373	Street Lighting,Signal Systm	1,701	1,834		1,922	(133)	-7.2%
399	ARC	(21)	(42)		(3)	21	-50.0%
Total		\$ 251,696	\$ 195,582		\$ 181,419	\$ 56,114	28.7%
General Plant							
390	Structures and Improvements	\$ 1,470	\$ 1,192		\$ 1,199	\$ 278	23.4%
391	Office Furniture, Equipment	826	7,899		7,044	(7,072)	-89.5%
393	Stores Equipment	4	4		4	(0)	-0.1%
394	Tools, Shop, Garage Equipmnt	4,357	3,744		3,482	613	16.4%
395	Laboratory Equipment	11	11		15	(1)	-4.7%
397	Communication Equipment	897	10,222		10,277	(9,325)	-91.2%
397.1	Communication Equipment Computer Hardware	1,215	0		0	1,215	100.0%
397.2	Computer Software	6,894	0		0	6,894	100.0%
398	Miscellaneous Equipment	158	98		61	60	61.3%
399	ARC	0	0		0	0	0%
Total		\$ 15,832	\$ 23,170		\$ 22,082	\$ (7,338)	-31.7%
TOTAL ELECTRIC		\$ 308,600	\$ 279,004		\$ 253,113	\$ 29,595	10.6%

ATTACHMENT B						
PECO ENERGY COMPANY						
2025 Annual Depreciation Report - Executive Summary						
Comparison of 2023 thru 2025 Depreciation Expense						
(\$s in thousands)						
		Depreciation Expense			2025 vs 2024	2025 vs 2024
Account	Account Description	2025	2024	2023	\$ Change	% Change
GAS						
Intangible Plant						
1303	Miscellaneous Intangible Plant	\$ 6,552	\$ 6,602	\$ 2,682	\$ (50)	-0.8%
Total		\$ 6,552	\$ 6,602	\$ 2,682	\$ (50)	-0.8%
Production Plant						
1305	Structures and Improvements	\$ 32	\$ 31	\$ 30	\$ 1.7	5.6%
1311	Liquefied Petroleum Gas Eqp	151	140	140	11	8%
Total		\$ 183	\$ 170	\$ 170	\$ 13	8%
Storage Plant						
1361	Structures & Improvements	\$ 359	\$ 402	\$ 410	\$ (43)	-10.8%
1362	Gas Holders	9	10	10	(1)	-11%
1363	Gas Storage Equipment	4,733	5,189	2,213	(457)	-8.8%
Total		\$ 5,100	\$ 5,601	\$ 2,633	\$ (501)	-8.9%
Distribution Plant						
1375	Structures and Improvements	\$ 452	\$ 349	\$ 333	\$ 104	29.7%
1376	Gas Mains	37,012	32,163	29,404	4,850	15.1%
1377	Compressor Station Equipment	0	0	0	(0)	0%
1378	Measure & Regulate Sta Equip	594	530	506	64	12.0%
1379	City Gate Station	1,045	1,050	1,053	(5)	-0.4%
1380	Services	25,446	23,793	22,636	1,654	7.0%
1381	Meters	5,733	5,647	5,513	86	1.5%
1382	Meter Installations	5,287	5,158	4,865	129	2.5%
1387	Other Equipment	123	133	103	(10)	-7.6%
Total		\$ 75,692	\$ 68,821	\$ 64,414	\$ 6,870	10.0%
General Plant						
1390	Structures & Improvements	\$ 224	\$ 225	\$ 225	\$ (1)	0%
1391	Office Furniture & Equipment	838	484	855	354	73.2%
1394	Tools, Shop & Garage Equip	1,002	884	743	118	13.4%
1395	Laboratory Equipment	2	2	2	(0)	0%
1397	Communication Equipment	544	438	511	106	24.3%
1398	Miscellaneous Equipment	8	8	8	(0)	0%
1399	ARC	2	5	5	(3)	-54%
Total		\$2,619	\$2,044	\$2,348	\$575	28.1%
TOTAL GAS		\$90,147	\$83,239	\$72,247	\$6,907	8.3%

ATTACHMENT C						

PECO ENERGY COMPANY
2025 Annual Depreciation Report - Executive Summary
Comparison of 2023 thru 2025 Depreciation Expense
(in \$ thousands)

[illegible]

Comparative Analysis of Electric Utilities
Year Ending 12-31-2025
PECO Energy Company ADR 110550

INTANGIBLE PLANT			2025	2024	2023
Original Cost (Depreciable)	A		6,913,699	211,123,071	163,321,702
Book Accrued Depreciation	B		-	77,429,124	110,293,052
Book Reserve % of O. C.	C	= B/A	0.00%	36.67%	67.53%
Original Cost to Depreciate	D	= A-B	6,913,699	133,693,947	53,028,650
Annual Depreciation Expense	E		467,337	28,253,245	19,071,678
Annual % of O. C.		= E/A	6.76%	13.38%	11.68%

TRANSMISSION PLANT

Original Cost (Depreciable)	G		2,120,998,663	1,970,579,015	1,881,838,716
Book Accrued Depreciation	H		682,491,544	622,451,888	602,299,071
Book Reserve % of O. C.	I	= H/G	32.18%	31.59%	32.01%
Original Cost to Depreciate	J	= G-H	1,438,507,119	1,348,127,127	1,279,539,645
Annual Depreciation Expense	K		40,603,706	31,999,026	30,540,045
Annual % of O. C.		= K/G	1.91%	1.62%	1.62%

DISTRIBUTION PLANT

Original Cost (Depreciable)	M		10,836,598,615	9,570,492,489	8,804,874,673
Book Accrued Depreciation	N		2,065,680,615	1,952,698,476	1,974,034,695
Book Reserve % of O. C.	O	= N/M	19.06%	20.40%	22.42%
Original Cost to Depreciate	P	= M-N	8,770,918,000	7,617,794,013	6,830,839,978
Annual Depreciation Expense	Q		251,696,225	195,581,765	181,419,200
Annual % of O. C.		= Q/M	2.32%	2.04%	2.06%

GENERAL PLANT

Original Cost (Depreciable)	S		208,105,450	345,984,136	320,621,603
Book Accrued Depreciation	T		87,163,833	144,881,147	127,921,814
Book Reserve % of O. C.	U	= T/S	41.88%	41.88%	39.90%
Original Cost to Depreciate	V	= S-T	120,941,617	201,102,989	192,699,789
Annual Depreciation Expense	W		15,832,358	23,170,142	22,082,035
Annual % of O. C.		= W/S	7.61%	6.70%	6.89%

ALLOCATED COMMON PLANT
(including Transportation)

Original Cost (Depreciable)	Y		903,676,807	823,375,117	831,992,185
Book Accrued Depreciation	Z		341,366,506	303,145,328	353,709,073
Book Reserve % of O. C.	AA	= Z/Y	37.78%	36.82%	42.51%
Original Cost to Depreciate	AB	= Y-Z	562,310,301	520,229,789	478,283,112
Annual Depreciation Expense	AC		61,879,735	58,394,072	59,335,595
Annual % of O. C.		= AC/Y	6.85%	7.09%	7.13%

TOTAL COMPANY

Original Cost (Depreciable)	AE	= A+G+M+S+Y	14,076,293,234	12,921,553,828	12,002,648,879
Book Accrued Depreciation	AF	= B+H+N+T+Z	3,176,702,498	3,100,605,963	3,168,257,705
Book Reserve % of O. C.	AG	= AF/AE	22.57%	24.00%	26.40%
Original Cost to Depreciate	AH	= AE-AF	10,899,590,736	9,820,947,865	8,834,391,174
Annual Depreciation Expense	AI	= E+K+Q+W+AC	370,479,360	337,398,250	312,448,553
Annual % of O. C.		= AI/AE	2.63%	2.61%	2.60%

NON-DEPRECIABLE PLANT

Land and Land Rights - Electric	AK		150,018,999	146,698,200	130,953,695
Land and Land Rights - Allocated Common	AJ		5,260,763	5,109,176	5,124,355
Intangible Property - Electric	X		162,934	162,934	162,934
Intangible Property - Allocated Common	R		526,202	511,391	511,552
Total Non-Depreciable Plant	AL	= AK+AJ+X+R	155,968,898	152,481,701	136,752,536

Plant Held for Future Use

Plant Held for Future Use - Electric	L		81,355,452	45,117,203	41,829,197
Plant Held for Future Use - Allocated Common	F		18,435,149	13,345,724	3,475,763
Total Plant Held for Future Use	AM	= L+F	99,790,601	58,462,927	45,304,960

TOTAL PLANT IN SERVICE = AE+AL+AM

14,332,052,734 13,132,498,456 12,184,706,374

Comparative Analysis of Gas Utilities
Year Ending 12-31-2025
PECO Energy Company ADR 122300

INTANGIBLE PLANT			2025	2024	2023
Original Cost (Depreciable)	A		50,570,102	50,170,838	19,925,640
Book Accrued Depreciation	B		17,285,747	14,193,789	11,058,570
Book Reserve % of O. C.	C	= B/A	34.18%	28.29%	55.50%
Original Cost to Depreciate	D	= A-B	33,284,355	35,977,049	8,867,070
Annual Depreciation Expense	E		6,552,222	6,602,486	2,681,730
Annual % of O. C.		= E/A	12.96%	13.16%	13.46%
PRODUCTION PLANT					
Original Cost (Depreciable)	F		15,677,375	15,566,749	15,559,112
Book Accrued Depreciation	G		13,952,270	13,768,953	13,598,462
Book Reserve % of O. C.	H	= G/F	89.00%	88.45%	87.40%
Original Cost to Depreciate	I	= F-G	1,725,105	1,797,796	1,960,650
Annual Depreciation Expense	J		183,317	170,491	170,349
Annual % of O. C.		= J/F	1.17%	1.10%	1.09%
STORAGE PLANT					
Original Cost (Depreciable)	K		131,456,305	130,592,602	132,352,291
Book Accrued Depreciation	L		35,119,941	30,019,995	32,140,385
Book Reserve % of O. C.	M	= L/K	26.72%	22.99%	24.28%
Original Cost to Depreciate	N	= K-L	96,336,364	100,572,607	100,211,906
Annual Depreciation Expense	O		5,099,945	5,600,891	2,633,408
Annual % of O. C.		= O/K	3.88%	4.29%	1.99%
DISTRIBUTION PLANT					
Original Cost (Depreciable)	P		4,404,080,439	4,007,860,157	3,698,877,165
Book Accrued Depreciation	Q		952,707,705	906,561,981	864,092,919
Book Reserve % of O. C.	S	= Q/P	21.63%	22.62%	23.36%
Original Cost to Depreciate	T	= P-Q	3,451,372,734	3,101,298,176	2,834,784,246
Annual Depreciation Expense	U		75,691,764	68,821,397	64,414,355
Annual % of O. C.		= U/P	1.72%	1.72%	1.74%
GENERAL PLANT					
Original Cost (Depreciable)	V		42,027,854	39,123,436	34,636,300
Book Accrued Depreciation	W		17,556,078	17,614,859	15,717,006
Book Reserve % of O. C.	X	= W/V	41.77%	45.02%	45.38%
Original Cost to Depreciate	Y	= V-W	24,471,776	21,508,577	18,919,294
Annual Depreciation Expense	Z		2,619,497	2,044,204	2,347,627
Annual % of O. C.		= Z/V	6.23%	5.23%	6.78%
ALLOCATED COMMON PLANT					
Original Cost (Depreciable)	AA		259,206,744	266,860,931	269,307,287
Book Accrued Depreciation	AB		97,916,091	98,251,262	114,491,978
Book Reserve % of O. C.	AC	= AB/AA	37.78%	36.82%	42.51%
Original Cost to Depreciate	AD	= AA-AB	161,290,653	168,609,669	154,815,309
Annual Depreciation Expense	AE		17,749,315	18,925,877	19,206,320
Annual % of O. C.		= AE/AA	6.85%	7.09%	7.13%
TOTAL COMPANY			2025	2024	2023
Original Cost (Depreciable)	AF	= A+F+K+P+V+AA	4,903,018,819	4,510,174,713	4,170,657,795
Book Accrued Depreciation	AG	= B+G+L+Q+W+AB	1,134,537,832	1,080,410,839	1,051,099,320
Book Reserve % of O. C.	AH	= AG/AF	23.14%	23.95%	25.20%
Original Cost to Depreciate	AI	= AF-AG	3,768,480,987	3,429,763,874	3,119,558,475
Annual Depreciation Expense	AJ	= E+J+O+U+Z+AE	107,896,060	102,165,346	91,453,790
Annual % of O. C.		= AJ/AF	2.20%	2.27%	2.19%
NON-DEPRECIABLE PLANT					
Land and Land Rights - Gas	AK		5,825,040	3,950,481	3,930,468
Land and Land Rights - Common	AL		1,508,974	1,655,915	1,658,701
Intangible Property - Gas	AM		50,033	50,033	50,033
Intangible Property - Common	AN		150,934	165,745	165,584
Total Non-Depreciable Plant	AO	= AK+AL+AM+AN	7,534,981	5,822,174	5,804,786
Plant Held for Future Use					
Plant Held for Future Use - Gas			-	1,858,000.00	1,858,000.00
Plant Held for Future Use - Allocated Common	AP		4,400,541.52	2,213,288.75	1,042,322.25
Total Plant Held for Future Use	AQ	= AP	4,400,541.52	4,071,288.75	2,900,322.25
TOTAL PLANT IN SERVICE			4,914,954,341	4,520,068,176	4,179,362,904

PECO ENERGY
Development of Factors for Allocation of Common Plant - 2025
Data as of December 31, 2024

	Plant in Service @ 12/31/2024	Total Revenue YTD Dec 2024	Total Customers Month-end Dec 24
Electric	\$ 12,231,375,882	\$ 3,253,574,090	1,702,465
Gas	4,236,556,875	647,425,430	553,721
Subtotal	\$ 16,467,932,756	\$ 3,900,999,520	2,256,186
Common	1,096,648,314		
Total	\$ 17,564,581,070	\$ 3,900,999,520	2,256,186

Allocation Factors:	Plant in Service	Total Revenue	Total Customers	2025
Electric	74.27%	83.40%	75.46%	77.71%
Gas	25.73%	16.60%	24.54%	22.29%
Total	100.00%	100.00%	100.00%	100.00%

TYPE	Plant Category	FERC ACCT	Acct Description	Asset Balance at 12/31/2025	Less: Non Depreciable	Depreciable Asset Balance 12/31/2025	Reserve - 12/31/2025	Net Plant
COMMON	General Plant	301	Organization	677,136	(677,136)	0	0	0
COMMON	General Plant	303	Software	288,497,728		288,497,728	173,818,162	114,679,566
COMMON	General Plant	303	Regulatory Initiatives/Depr charged to Reg Asset	0		0	0	0
COMMON	General Plant	389	Land and Land Rights	6,769,737	(6,769,737)			0
COMMON	General Plant	390	Structures and Improvements	424,900,779		424,900,779	74,484,956	350,415,823
COMMON	General Plant	391	Office Furniture and Equipment	85,851,183		85,851,183	34,081,362	51,769,821
COMMON	General Plant	392	Transportation Equipment	229,263,526		229,263,526	104,226,835	125,036,691
COMMON	General Plant	393	Stores Equipment	1,757,560		1,757,560	478,873	1,278,687
COMMON	General Plant	394	Tools, Shop, Garage Equipmnt	2,879,589		2,879,589	1,223,333	1,656,256
COMMON	General Plant	396	Power Operated Equipment	870,117		870,117	268,306	601,811
COMMON	General Plant	397	Communication Equipment	127,674,344		127,674,344	50,186,749	77,487,595
COMMON	General Plant	398	Miscellaneous Equipment	851,814		851,814	874,064	(22,250)
COMMON	General Plant	399.1	ARC	336,911		336,911	(360,043)	696,954
COMMON PLANT GRAND TOTAL				1,170,330,424	(7,446,873)	1,162,883,551	439,282,597	723,600,954
GAS	Intangible Plant	G302	Franchises & Consents	50,033	(50,033)	0	0	0
GAS	Intangible Plant	G303	Intangible Property	50,570,102		50,570,102	17,285,747	33,284,355
GAS	Intangible Plant	G303	Regulatory Initiatives/Depr charged to Reg Asset	0		0	0	0
Intangible Plant				50,620,135	(50,033)	50,570,102	17,285,747	33,284,355
GAS	Production Plant	G305	Structures and Improvements	1,225,274		1,225,274	936,707	288,567
GAS	Production Plant	G311	Liquefied Petroleum Gas Eqp	14,452,101		14,452,101	13,015,563	1,436,538
Production Plant				15,677,375	0	15,677,375	13,952,270	1,725,105
GAS	Storage	G360	Land and Land Rights	15,923	(15,923)	0	0	0
GAS	Storage	G361	Structures & Improvements	15,193,063		15,193,063	8,341,787	6,851,276
GAS	Storage	G362	Gas Holders	7,083,540		7,083,540	6,917,029	166,511
GAS	Storage	G363	Gas Storage Equipment	109,179,702		109,179,702	19,861,125	89,318,577
Storage				131,472,228	(15,923)	131,456,305	35,119,941	96,336,364
GAS	Distribution Plant	G374	Land and Land Rights	5,809,117	(5,809,117)	0	0	0
GAS	Distribution Plant	G375	Structures and Improvements	27,472,913		27,472,913	7,028,930	20,443,983
GAS	Distribution Plant	G376	Gas Mains	2,436,767,193		2,436,767,193	424,261,247	2,012,505,946
GAS	Distribution Plant	G377	Compressor Station Equipment	0		0	0	0
GAS	Distribution Plant	G378	Measure & Regulate Sta Equip	32,353,976		32,353,976	7,158,548	25,195,428
GAS	Distribution Plant	G379	City Gate Station	82,238,928		82,238,928	27,821,792	54,417,136
GAS	Distribution Plant	G380	Services	1,355,291,169		1,355,291,169	319,074,106	1,036,217,063
GAS	Distribution Plant	G381	Meters	178,948,732		178,948,732	89,231,592	89,717,140
GAS	Distribution Plant	G382	Meter Installations	288,570,328		288,570,328	75,857,421	212,712,907
GAS	Distribution Plant	G387	Other Equipment	2,681,086		2,681,086	1,644,766	1,036,320
GAS	ARC	G388	ARC	(243,886)		(243,886)	629,303	(873,189)
Distribution Plant				4,409,889,556	(5,809,117)	4,404,080,439	952,707,705	3,451,372,734
GAS	General Plant	G390	Structures & Improvements	10,682,726		10,682,726	3,804,574	6,878,152
GAS	General Plant	G391	Office Furniture & Equipment	3,784,966		3,784,966	1,105,581	2,679,385
GAS	General Plant	G394	Tools, Shop & Garage Equip	20,998,503		20,998,503	7,503,858	13,494,645
GAS	General Plant	G395	Laboratory Equipment	37,658		37,658	18,492	19,166
GAS	General Plant	G397	Communication Equipment	6,351,958		6,351,958	4,999,605	1,352,353
GAS	General Plant	G398	Miscellaneous Equipment	127,264		127,264	76,359	50,905
GAS	General Plant	G399	Other Tangible Property	0		0	0	0
GAS	General Plant	G399.1	ARC	44,779		44,779	47,609	(2,830)
General Plant				42,027,854	0	42,027,854	17,556,078	24,471,776
GAS PLANT GRAND TOTAL				4,649,687,148	(5,875,073)	4,643,812,075	1,036,621,741	3,607,190,334
ELECTRIC	INTANGIBLE PLANT	E302	Franchises & Consents	162,934	(162,934)	0	0	0
ELECTRIC	INTANGIBLE PLANT	E303	Miscellaneous Intangible Plant	6,913,699		6,913,699	0	6,913,699
ELECTRIC	INTANGIBLE PLANT	E303	Regulatory Initiatives/Depr charged to Reg Asset	0		0	0	0
Intangible Plant Total				7,076,633	(162,934)	6,913,699	0	6,913,699
ELECTRIC	Transmission Plant	E350	Land and Land Rights	92,458,531	(92,458,531)	0	0	0
ELECTRIC	Transmission Plant	E351.1	Computer Hardware	10,088,645		10,088,645	3,268,523	6,820,122
ELECTRIC	Transmission Plant	E351.2	Computer Software	23,900,560		23,900,560	22,214,397	1,686,163
ELECTRIC	Transmission Plant	E351.3	Communication Equipment	27,761,819		27,761,819	14,512,255	13,249,564
ELECTRIC	Transmission Plant	E352	Structures and Improvements	190,292,179		190,292,179	28,074,976	162,217,203
ELECTRIC	Transmission Plant	E353	Station Equipment	1,101,199,397		1,101,199,397	268,625,347	832,574,050
ELECTRIC	Transmission Plant	E354	Towers and Fixtures	299,463,095		299,463,095	177,667,041	121,796,054
ELECTRIC	Transmission Plant	E355	Poles and Fixtures	34,860,255		34,860,255	7,238,775	27,621,480
ELECTRIC	Transmission Plant	E356	Overhead Conductors, Devices	235,660,327		235,660,327	98,385,743	137,274,584
ELECTRIC	Transmission Plant	E357	Underground Conduit	51,143,879		51,143,879	6,758,525	44,385,354
ELECTRIC	Transmission Plant	E358	Undergrnd Conductors, Devices	143,306,482		143,306,482	53,333,793	89,972,689
ELECTRIC	Transmission Plant	E359	Roads and Trails	2,643,481		2,643,481	2,250,378	393,103
ELECTRIC	Transmission Plant	E359.1	ARC	678,543		678,543	161,791	516,752
Transmission Plant Total				2,213,457,193	(92,458,531)	2,120,998,662	682,491,544	1,438,507,118
ELECTRIC	Distribution Plant	E360	Land and Land Rights	56,497,009	(56,497,009)	0	310,217	(310,217)
ELECTRIC	Distribution Plant	E361	Structures and Improvements	254,986,230		254,986,230	53,848,560	201,137,670
ELECTRIC	Distribution Plant	E362	Station Equipment	1,318,773,883		1,318,773,883	509,781,149	808,992,734
ELECTRIC	Distribution Plant	E362	Regulatory Initiatives/Depr Charged to Reg Asset	938,828		938,828	339,152	600,676
ELECTRIC	Distribution Plant	E363.1	Computer Hardware	19,320,702		19,320,702	8,321,084	10,999,619
ELECTRIC	Distribution Plant	E363.2	Computer Software	188,080,675		188,080,675	49,976,535	138,104,140
ELECTRIC	Distribution Plant	E363.3	Communication Equipment	135,890,046		135,890,046	59,188,134	76,701,912
ELECTRIC	Distribution Plant	E364	Poles, Towers and Fixtures	1,516,508,187		1,516,508,187	43,986,542	1,472,521,645
ELECTRIC	Distribution Plant	E365	Overhead Conductors, Devices	2,298,944,779		2,298,944,779	310,937,744	1,988,007,035
ELECTRIC	Distribution Plant	E365	Regulatory Initiatives/Depr Charged to Reg Asset	875,927		875,927	290,307	585,620
ELECTRIC	Distribution Plant	E366	Underground Conduit	1,036,818,483		1,036,818,483	199,034,772	837,783,711
ELECTRIC	Distribution Plant	E367	Undergrnd Conductors, Devices	2,188,130,692		2,188,130,692	173,944,196	2,014,186,496
ELECTRIC	Distribution Plant	E368	Line Transformers	923,706,109		923,706,109	157,717,030	765,989,079
ELECTRIC	Distribution Plant	E369	Services	488,870,695		488,870,695	212,160,809	276,709,886
ELECTRIC	Distribution Plant	E370	Meters	377,823,909		377,823,909	235,485,564	142,338,345
ELECTRIC	Distribution Plant	E371	Installs on Customer Premiss	1,030,123		1,030,123	984,130	45,993
ELECTRIC	Distribution Plant	E371	Regulatory Initiatives/Depr Charged to Reg Asset	12,742,260		12,742,260	10,754,272	1,987,988
ELECTRIC	Distribution Plant	E373	Street Lighting,Signal Systm	69,601,779		69,601,779	36,308,027	33,293,752
ELECTRIC	Distribution Plant	E374	ARC	3,554,308		3,554,308	2,312,391	1,241,917
Distribution Plant Total				10,893,095,624	(56,497,009)	10,836,598,615	2,065,680,615	8,770,918,000
ELECTRIC	General Plant	E389	Land and Land Rights	1,063,459	(1,063,459)	0	0	0
ELECTRIC	General Plant	E390	Structures and Improvements	68,747,957		68,747,957	17,669,761	51,078,196
ELECTRIC	General Plant	E391	Office Furniture, Equipment	1,115,464		1,115,464	419,585	695,879
ELECTRIC	General Plant	E393	Stores Equipment	44,813		44,813	33,249	11,564
ELECTRIC	General Plant	E394	Tools, Shop, Garage Equipmnt	68,030,498		68,030,498	25,578,401	42,452,097
ELECTRIC	General Plant	E395	Laboratory Equipment	96,792		96,792	88,567	8,225
ELECTRIC	General Plant	E397	Communication Equipment	0		0	0	0
ELECTRIC	General Plant	E397.1	Computer Hardware	6,999,326		6,999,326	7,589,582	(590,256)
ELECTRIC	General Plant	E397.2	Computer Software	24,674,849		24,674,849	18,578,721	6,096,128
ELECTRIC	General Plant	E397.3	Communication Equipment	33,988,779		33,988,779	15,499,542	18,489,237
ELECTRIC	General Plant	E398	Miscellaneous Equipment	1,987,146		1,987,146	(211,432)	2,198,578
ELECTRIC	General Plant	E399.1	ARC	2,419,826		2,419,826	1,917,858	501,968
General Plant Total				209,168,909	(1,063,459)	208,105,450	87,163,833	120,941,617
ELECTRIC PLANT GRAND TOTAL				13,322,798,359	(150,181,933)	13,172,616,426	2,835,335,992	10,337,280,434
TOTAL				19,142,815,931	(163,503,879)	18,979,312,052	4,311,240,330	14,668,071,722

PECO Energy - Non-Depreciable Plant at 12-31-2025

Description	Utility Account	Common	Electric	Gas	Grand Total
Utility Intangible Acct	301	677,136			677,136
Utility Intangible Acct	302		162,934	50,033	212,967
Utility Land Acct	350		92,458,531		92,458,531
Utility Land Acct	360		56,497,009	15,923	56,512,932
Utility Land Acct	374			5,809,117	5,809,117
Utility Land Acct	389	6,769,737	1,063,459		7,833,196
	Grand Total	7,446,873	150,181,933	5,875,073	163,503,879

PECO Energy						
Book Life (Average Service Life) by FERC Account						
Product	FERC	Life(Yrs)				
Electric	303	5				
Electric	351.1	5				
Electric	351.2	5				
Electric	351.3	20				
Electric	351.31	15				
Electric	352	50				
Electric	353	58				
Electric	354	70				
Electric	355	65				
Electric	356	62				
Electric	357	65				
Electric	358	60				
Electric	359	50				
Electric	361	50				
Electric	362	53				
Electric	363.1	5				
Electric	363.2	5				
Electric	363.3	20				
Electric	363.31	15				
Electric	363.32	20				
Electric	364	53				
Electric	365	52				
Electric	366	70				
Electric	367	54				
Electric	368	47				
Electric	369.1	53				
Electric	369.2	55				
Electric	370.1	35				
Electric	370.7	15				
Electric	370.8	15				
Electric	370.9	15				
Electric	371	37				
Electric	371.1	15				
Electric	373	24				
Electric	373.1	24				
Electric	373.2	24				
Electric	373.3	24				
Electric	390	45				
Electric	391.1	10				
Electric	391.2	15				
Electric	393	15				
Electric	394	15				
Electric	395.1	20				
Electric	395.2	15				
Electric	397.1	5				
Electric	397.2	5				
Electric	397.3	20				
Electric	397.31	15				
Electric	398	15				
Gas	3050	2034	Probable retirement year used to develop rate			
Gas	3053	2034	Probable retirement year used to develop rate			
Gas	3110	2034	Probable retirement year used to develop rate			
Gas	361	2047	Probable retirement year used to develop rate			
Gas	3620	2047	Probable retirement year used to develop rate			
Gas	3630	2047	Probable retirement year used to develop rate			
Gas	3631	2047	Probable retirement year used to develop rate			
Gas	3632	2047	Probable retirement year used to develop rate			
Gas	3633	2047	Probable retirement year used to develop rate			
Gas	3634	2047	Probable retirement year used to develop rate			
Gas	3635	2047	Probable retirement year used to develop rate			
Gas	375	53				
Gas	3761	68				
Gas	3762	60				
Gas	3763	60				
Gas	3780	55				
Gas	3790	55				
Gas	3801	35				
Gas	3802	56				
Gas	3810	40				
Gas	3811	20				
Gas	3820	55				
Gas	3870	22				
Gas	390	45				
Gas	3911	10				
Gas	3912	15				
Gas	3913	5				
Gas	3940	20				
Gas	3950	15				
Gas	3970	7				
Gas	3980	15				
Common	303	5				
Common	390	53				
Common	3911	10				
Common	3912	15				
Common	3913	5				
Common	3921	6				
Common	3922	12				
Common	3923	14				
Common	3924	11				
Common	3925	15				
Common	3926	16				
Common	3927	8				
Common	3930	15				
Common	3941	15				
Common	3942	15				
Common	3943	20				
Common	3961	12				
Common	3970	20				
Common	3980	15				