

May 28, 2021

Ms. Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Room 1A Washington, DC 20426 *Via e-filing* 

### Re: PECO Energy Company Docket No. ER17-1519 Informational Filing of 2021 Formula Rate Annual Update; Notice of Annual Meeting

Dear Ms. Bose,

PECO Energy Company ("PECO") hereby submits electronically, for informational purposes, its Annual Update Information pursuant to the Formula Rate Implementation Protocols ("Protocols") of PECO contained in Attachment H-7C of the PJM Interconnection, L.L.C. Open Access Tariff ("Tariff"). Pursuant to the December 5, 2019 Order in the above-referenced docket and the Rules of Practice and Procedure of the Federal Energy Regulatory Commission ("Commission" or "FERC"), PECO Energy Company ("PECO") submitted its compliance filing with the Commission on January 2, 2020, which was accepted on April 7, 2020. The Formula Rate implementation protocols provide that:

On or before May 31 of each year, PECO shall provide its Annual Update and True-Up Adjustments to PJM Interconnection, L.L.C. ("PJM"), cause such information to be posted on the PJM website and OASIS, and file such information with the Federal Energy Regulatory Commission ("FERC") as an informational filing. Within five (5) days of such posting, PECO shall cause notice of such posting to be provided via an email exploder list. Interested Parties can subscribe to the exploder list on the PJM website. For purposes of these Protocols, the term Interested Party includes, but is not limited to, customers under the PJM Tariff, state utility regulatory commissions, the Organization of PJM States, Inc., consumer advocacy agencies, and state attorneys general.<sup>1</sup>

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Protocols. Thus, all interested parties should have ample notice of and access to the Annual Update Information. The Protocols provide specific procedures for notice, review, exchanges of information, and potential challenges to aspects of the Annual Update Information.

<sup>&</sup>lt;sup>1</sup> See PJM Tariff, Attachment H-7C, Sections II.B.-C.

As required by the Protocols, notice of an Annual Meeting to be held on June 25, 2021 is also being provided on the PJM website. The Annual Meeting will permit PECO to explain and clarify the Annual Update and True-Up Adjustment and will provide interested parties an opportunity to seek information and clarifications about the Annual Update and True-up Adjustment.

PECO has prepared the 2021 Annual Update Information in a manner consistent with its Protocols, as set forth in Attachment H-7C of the PJM Tariff. Appendices 1A and 1B are the projected net revenue requirements for the Network Integration Transmission Service ("NITS") and MDTAC, respectively, that will be used by PJM to determine charges for service to the PECO zone during the June 1, 2021 through May 31, 2022 rate period. Appendices 2A and 2B are the True-Up Calculations that provide the formula worksheets that reflect 2020 actuals and support the True-Up Adjustments for NITS and MDTAC, respectively. Appendix 3 is the additional workpapers that, in accordance with Protocols, must be submitted with Annual Update.

Sections II.F and II.G of the Protocols identify certain information that is to be provided in the Annual Update and projected net revenue requirement. This information is provided herein.

A. Changes to Formula References to the FERC Form No. 1

In accordance with Section II.F.6 of the Protocols, PECO has identified one change in the Formula References to the FERC Form No. 1.

This change relates to the adjustment of lines associated with the calculation for Land Held for Future Use as a result of line adjustments to the FERC Form No. 1 page 214. Accordingly, the instruction for the calculation on Attachment 4- Rate Base, page 1 of 2, Column f of the Formula Rate has been updated from "214.16,d, 214.17,d, 214.18,d, 214.20,d, 214.23,d, and 214.25,d for end of year, records for other months" to "214.26,d, 214.27,d, 214.28,d, 214.30,d, 214.33,d, 214.34,d, 214.36,d and 214.39,d for end of year, records for other months".

B. Material Adjustments to the FERC Form No. 1

In accordance with Section II.F.7 of the Protocols, PECO confirms that the Annual Update Information contains no material adjustments to FERC Form No 1.<sup>2</sup>

C. Affiliate Cost Allocation

In accordance with Section II.F.8 of the Protocols, PECO is hereby providing information about affiliate cost allocation. Exelon Business Services Company ("EBSC") offers a range of services to PECO and other affiliated members of the Exelon family of companies. Under the terms of the General Services Agreement ("GSA") between PECO and the EBSC, which was approved in the PECO/Unicom merger proceeding with the Pennsylvania Public Utility

<sup>&</sup>lt;sup>2</sup> "Land Held for Future Use" balance has been reduced by \$334,450 as of December 31, 2019 and \$1,095,750 as of December 31, 2020 to exclude the asset retirement costs for the land.

Commission ("PA PUC") at Docket No. A-110550F0147, the services furnished by the EBSC to PECO are to be billed at the EBSC's cost. Direct charges are made for services where possible. Otherwise, costs are allocated to affiliates of EBSC on the basis of the allocation factors/methodologies identified in the attachment to the GSA, which were previously reviewed and approved by the U.S. Securities and Exchange Commission ("SEC"). Costs distributed to PECO are recorded to the appropriate common Administrative & General expense accounts on PECO's books. No changes to cost allocation methodologies were made from the prior year. Refer to pages 429 and 429.1 of the FERC Form No. 1 for the magnitude of such costs that have been allocated or directly assigned to PECO and each affiliate by service category or function.

### D. Accounting Changes

In accordance with Sections II.F.9 and II.G.5 of the Protocols, PECO confirms that any accounting changes are discussed in applicable disclosure statements filed with the SEC or contained within PECO's FERC Form No. 1.

### E. Items Included on a Non-Historical Cost Basis

In accordance with Sections II.F.10 and II.G.6 of the Protocols, PECO has identified the following item included in the projected net revenue requirement that is on a non-historical cost basis:

- (1) Other Post-Employment Benefits ("OPEB"). PECO has made no change to OPEB costs reflected in the formula.
- F. Reorganization or Merger Transaction

In accordance with Sections II.F.11 and II.G.7 of the Protocols, PECO confirms there have been no reorganization or merger transactions approved.<sup>3</sup>

<sup>&</sup>lt;sup>3</sup> On February 25, 2021, Exelon Generation submitted an application with the Federal Energy Regulatory Commission seeking authorization for a "spin" transaction after which, if approved, Exelon Corporation and its remaining subsidiaries (including PECO) will retain no interest or affiliation with Exelon Generation. See Exelon Generation Company, LLC and its Subsidiaries, *Application for Authorization Under Section 203 of the Federal Power Act and Request for Expedited Consideration*, Docket No. EC-21-57-000 (filed February 25, 2021).

Thank you for your attention to this informational filing. Please direct any questions to the undersigned.

Very truly yours,

/s/ Jack R. Garfinkle Associate General Counsel

Enclosures

cc: All parties on Service Lists in Docket No. ER17-1519

Appendix 1A Populated Projected Net Revenue Requirement – NITS

## ATTACHMENT H-7A FORMULA RATE TEMPLATE

					page 1 of 5
	Attachment H-7 Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company		For the 12 months ended 12/31/2021
Line	(1)	(2)	(3)	(4)	(5) Allocated
No. 1 2a	GROSS REVENUE REQUIREMENT Additional Annual Refund (from 2018 to 2021)	(page 3, line 48) Attachment 1, line 17, col 15a	Tel		Amount 200,847,622 850,000
2	REVENUE CREDITS	Attachment 5A, line 15	Total 11,644,984	Allocator TP 100.00%	11,644,984
3	NET REVENUE REQUIREMENT	(line 1 minus lines 2 and 2a)			188,352,638
4 5 6	REGIONAL NET REVENUE REQUIREMENT Regional True-up Adjustment with Interest REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14 Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15 Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16			29,960,333 (514,646) 29,445,687
7 8 9	ZONAL NET REVENUE REQUIREMENT Zonal True-up Adjustment with Interest ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 17a, col. 14 less line 2 Attachment 1, line 17a, col. 15 Line 7 + Line 8			158,392,305 630,398 159,022,702
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13			-
11	Zonal Load	1 CP from PJM in MW			8,148
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)			\$19,517

			Utilizing FERC Form 1 Data PECO Energy Company			For the 12 months	chucu 12/51/20
	(1)	(2)	(3)		(4)	(5) Transmission	
Line		Source	Company Total	Allocat	or	(Col 3 times Col 4)	
No.	RATE BASE:						
1	GROSS PLANT IN SERVICE (Notes U and R)	205 AC - for and of every second, for other worth-		NT A			
1	Production Transmission	205.46.g for end of year, records for other months Attachment 4, Line 14, Col. (b)	1,749,823,734	NA TP	100.00%	1,749,823,734	
2	Distribution	207.75.g for end of year, records for other months	7,512,275,755	NA	0.00%	1,/49,823,/34	
4	General	Attachment 4, Line 14, Col. (c)	307,774,945	W/S	9.22%	28,379,966	
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	223,176,987	DA	9.2270	20,880,101	
6	Common	Attachment 4, Line 14, Col. (d)	777,473,500	W/S	9.22%	71,690,929	
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	(3,183,945)	W/S	9.22%	(293,592)	
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	10,567,340,976	GP=	17.70%	1,870,481,139	
9	ACCUMULATED DEPRECIATION (Notes U and R)						
10	Production	219.20-24.c for end of year, records for other months	-	NA		-	
11	Transmission	Attachment 8, Page 3, Line 10, Col. (E)	544,683,116	TP	100.00%	544,683,116	
12	Distribution	219.26.c for end of year, records for other months	1,886,657,512	NA	0.00%	-	
13	General	Attachment 8, Page 3, Line 11, Col. (E)	101,969,579	W/S	9.22%	9,402,628	
14	Intangible	Attachment 8, Page 3, Line 16, Col. (E) and Col. (G)	155,749,679	DA		18,326,786	
15	Common	Attachment 8, Page 3, Line 12, Col. (E)	348,304,893	W/S	9.22%	32,117,238	
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	(2,312,528)	W/S	9.22%	(213,239)	
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	3,035,052,250			604,316,528	
18 19	NET PLANT IN SERVICE Production	(line 1 minus line 10)					
20	Transmission	(line 2 minus line 10)	1,205,140,618			1,205,140,618	
20	Distribution	(line 2 minus line 11) (line 3 minus line 12)	5,625,618,243			1,203,140,018	
21	General	(line 4 minus line 12)	205,805,366			18,977,339	
23	Intangible	(line 5 minus line 14)	67,427,309			2,553,316	
24	Common	(line 6 minus line 15)	429,168,607			39,573,691	
25	Costs To Achieve	(line 7 minus line 16)	(871,417)			(80,353)	
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	7,532,288,727	NP=	16.81%	1,266,164,610	
27	ADJUSTMENTS TO RATE BASE (Note R)						
28	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero	-	
29	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	(216,837,256)	TP	100.00%	(216,837,256)	
30	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	(10,143,612)	TP	100.00%	(10,143,612)	
31	Account No. 190	Attachment 4A, Line 28, Col. (g) (Notes B and X)	11,776,884	TP	100.00%	11,776,884	
31a	Unamortized EDIT Balance - Protected Property (enter negative)	Attachment 9 - EDIT, Line 22, Col. (n)	(78,264,271)	TP	100.00%	(78,264,271)	
31b	Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 23, Col. (n)	(10,904,675)	TP	100.00%	(10,904,675)	
31c		Attachment 9 - EDIT, Line 26, Col. (n)	129,998	TP TP	100.00% 100.00%	129,998	
32 33	Account No. 255 (enter negative) Unfunded Reserves (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X) Attachment 4, Line 31, Col. (h) (Note Y)	(6,100,237)	DA	100.00%	(6,100,237)	
33	CWIP	Attachment 4, Line 31, Col. (n) (Note 1) Attachment 4, Line 14, Col. (e)	(0,100,257)	DA	100.00%	(0,100,237)	
35	Pension Asset	Attachment 4, Line 28, Col. (i)	27,715,110	DA	100.00%	27,715,110	
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (I) Attachment 4, Line 28, Col. (b) (Note T)	27,715,110	DA	100.00%	27,715,110	
37	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (b) (Note 1)	_	DA	100.00%	-	
38	Outstanding Network Credits	From PJM	-	DA	100.00%	-	
39	Less Accum. Deprec. associated with Facilities with Outstanding Network Credits	From PJM	-	DA	100.00%	-	
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	(282,628,059)			(282,628,059)	
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	10,489,663	TP	100.00%	10,489,663	
42	WORKING CAPITAL	(Note D)					
43	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	30,130,821			8,701,880	
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	10,794,289	TP	100.00%	10,794,289	
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	1,162,987	DA	100.00%	1,162,987	
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	42,088,096			20,659,155	
47	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	7,302,238,427			1,014,685,370	

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For the 12 months ended 12/31/2021

Formula Rate - Non-Levelized

	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company			For the 12 m
Line	(1)	(2)	(3)		(4)	(5) Transmission
No.		Source	Company Total	Allocate	or	(Col 3 times Col 4)
1	O&M Transmission	Attachment 5, Line 1, Col. (a)	206,204,601	TP	100.00%	206,204,601
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (b)	(12,292,850)	TP	100.00%	(12,292,850)
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)	( ) · )	TP	100.00%	-
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	(153,065,697)	TP	100.00%	(153,065,697)
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	186,364,361	DA		16,333,827
6	Account 566					
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	-	DA	100.00%	-
8	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col .(f)	12,292,850	TP	100.00%	12,292,850
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	12,292,850			12,292,850
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	1,543,300	W/S	9.22%	142,308
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	<u> </u>	W/S	9.22%	<u> </u>
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	241,046,565			69,615,039
13	DEPRECIATION EXPENSE (Note U)					
14	Transmission	Attachment 5, Line 1, Col. (g)	26,664,777	TP	100.00%	26,664,777
15	General	Attachment 5, Line 2, Col. (a)	19,912,049	W/S	9.22%	1,836,093
16	Intangible - Transmission	Attachment 5, Line 1, Col. (i)	3,856,500	TP	100.00%	3,856,500
16a	Intangible - General	Attachment 5, Line 1, Col. (j)	3,826,966	W/S	9.22%	352,885
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (k)	11,597,384	NA	zero	-
17	Common - Electric	Attachment 5, Line 1, Col. (h)	38,856,904	W/S	9.22%	3,583,000
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(640,257)	W/S	9.22%	(59,038)
19	Amortization of Abandoned Plant	(Note S) Attachment 5, Line 2, Col. (b)	<u> </u>	DA	100.00%	<u> </u>
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	104,074,323			36,234,217
21	TAXES OTHER THAN INCOME TAXES	(Note F)				
22	LABOR RELATED					
23	Payroll	Attachment 5, Line 2, Col. (c)	12,565,762	W/S	9.22%	1,158,690
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	-	W/S	9.22%	-
25	PLANT RELATED					
26	Property	Attachment 5, Line 2, Col. (e)	12,492,918	GP	17.70%	2,211,320
27	Excluded Taxes Per Attchment 5C Line 5	Attachment 5, Line 2, Col. (f)	138,105,314	NA	zero	-
28 29	Other Direct Delated Target to be Englished	Attachment 5, Line 2, Col. (g)	838,054	GP GP	17.70%	148,340
29 30	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	164,002,048	GP	17.70%	3,518,350
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	164,002,048			3,518,350
31	INTEREST ON NETWORK CREDITS	From PJM		DA	100.00%	-
32	INCOME TAXES	(Note G)				
33	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	WCLTD = Page 4, Line 19	0.2889			
34	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 15	0.3066			
35	FIT & SIT & P	(Note G)				
36						
37	1 / (1 - T) = (T  from line 33)		1.4063			
38	Amortized Investment Tax Credit (enter negative)	Attachment 5, Line 2, Col. (i)	(2,355)			
39	Excess Deferred Income Taxes (enter negative)	Attachment 5, Line 2, Col. (j)	(3,911,495)			
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	214,029			
41	Income Tax Calculation	(Line 34 times Line 47)	164,886,120	NA		22,911,815
42	ITC adjustment	(Line 37 times Line 38)	(3,312)	TP	100.00%	(3,312)
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	(5,500,788)	TP	100.00%	(5,500,788)
44	Permanent Differences Tax Adjustment	(Line 37 times Line 40)	300,992	TP	100.00%	300,992
45	Total Income Taxes	(Sum of Lines 41 through 44)	159,683,012			17,708,707
46	RETURN					
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	537,831,740	NA		74,734,618
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	(963,310)	DA	100.00%	(963,310)
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,205,674,378	DA	100.0070	200,847,622
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For the 12 months ended 12/31/2021

	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company		For the 12 months ended 12/31/2021
	(1)	(2)	(3)	(4)	(5)
		SUPPORTING CALCULATIONS AND NOTES			
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	(Page 2, Line 2, Column 3)			1,749,823,734
2	Less Transmission plant excluded from PJM rates	(Note H)			-
3	Less Transmission plant included in OATT Ancillary Services	(Note I)			-
4	Transmission plant included in PJM rates	(Line 1 minus Lines 2 & 3)			1,749,823,734
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)		TP=	100.00%
6	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$ TP	Allocation	
7	Electric Production	354.20.b	- 0.0%	-	
8	Electric Transmission Electric Distribution	354.21.b 354.23.b	13,919,867 102,646,282 0.0%	13,919,867	W&S Allocator
9 10	Electric Distribution Electric Other	354.23.6 354.24.25.26.b	102,646,282 0.0% 34,391,969 0.0%	-	(\$ / Allocation)
10	Total (W&S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)	150,958,118	13,919,867 =	$\frac{9.22\%}{9.22\%} = WS$
12	RETURN (R)	(Note V)			s
13				Cost	
14			\$ %	(Notes K, Q, & R)	Weighted
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	3,822,880,147 46.31%	3.90%	1.81% =WCLTD
16	Preferred Stock (112.3.c)	(Attachment 5, line 11 Notes Q & R)	- 0.00%	0.00%	0.00%
17 18	Common Stock Total	(Attachment 5, line 12 Notes K, Q & R) (Attachment 5, line 13)	4,432,826,541 53.69%	10.35%	<u>5.56%</u> 7.37% =R
18	1 0(2)	(Attachment 5, nne 15)	8,255,706,689		/.5/% =K

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Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company For the 12 months ended 12/31/2021

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General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

### A Reserved

- The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- C Reserved
- D Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 12, column 5 minus amortization of Regulatory Asset at page 3, line 7, column 5. For Prepayments, refer to Note K in Attachment 4.
- E Page 3, Line 5: Attachment 5B, Line 4 Exclude: (1) amortization of CAP Shopping and Seamless Moves; (2) amortization of DSP IV Admin Costs; (3) Miscellaneous Advertising; (4) SEPA Solar Power Study; (5) PSU Sponsorship; (6) EU IT Prepaid Meter Assess O&M; and (7) Customer Operations AMI/CI O&M. Include Communications, Public Advocacy and Corporate Relations and Government and Regulatory Affairs and Public Policy expenses listed in Account 923 found at Form 1 323.184.b.
  Attachment 5B, Lines, 11, and 12 Exclude EPRI Annual Membership Dues listed in Form 1 at 353.f, non-safety-related advertising included in Account 90.1 found at 323.191.b and Chamber of Commerce Dues and Civic Organization Expenses in Account 930.2 found at 323.192.b; include the costs related to Project Cancellation Fees and Remediation Expenditures (provided, that with regard to the Metal Bank Superfund).
  Attachment 5B, Line 9- include Regulatory Commission Expenses directly related to transmission service. ISO filines, or transmission siting iternized at 351.h., and exclude at 351.h.
- F Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- G The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax and p = "the percentage of federal income tax deductible for state income tax rate,". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.1) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income tax serves by the amount of the expense with the multiplied by (1/1-T).

Inputs Required:	FIT =	21.00%
	SIT=	9.99% (State Income Tax Rate or Composite SIT)
	p =	0.00% (percent of federal income tax deductible for state purposes)

- H Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- I Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- J Reserved
- K ROE will be supported in the original filing and no change in ROE may be made absent a Section 205 or Section 206 filing with FERC. The equity component of the capital structure will be capped at 55.75% and shall not be subject to change during the ROE Moratorium Period established under the Settlement Agreement in Docket No. ER17-1519. Thereafter, the cap shall be subject to change pursuant to sections 205 and 206 of the Federal Power Act.
- L Reserved
- M Reserved
- N All items related to Contributions in Aid of Construction (CIAC), including investment in CIAC and CIAC related ADIT, excess/(deficient) ADIT and amortization of excess/(deficient) ADIT shall be excluded from the formula rate.
- O Transmission-related ADIT, Excess/(Deficient) ADIT, and the amortization of Excess/(Deficient) ADIT shall be included in the formula rate except as noted in Notes N and P. For clarity of administration of the formula rate, this specifically includes (but is not limited to) transmission-related amounts related to Amortization of Book Premiums on Reacquired Debt, Pension Expense Provision, Loss on Reacquired Debt, FAS 112 and Electric Rate Case Expense Regulatory Asset Current.
- P ADIT, Excess/(Deficient) ADIT and the amortization of Excess/(Deficient) ADIT related to Accrued Benefits, Deferred Compensation, Vacation pay Change in Provision and Accrued Vacation shall be excluded from the formula rate.
- Q All ADIT-190, ADIT-282, and ADIT-283 amounts reflected on Attachment 4C must be based on a timing difference between book expense recognition and expense recognition for tax purposes.
- R Calculated using 13 month average balance, except ADIT.
- S Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until FERC explicitly approves recovery of the cost of abandoned plant pursuant to Section 205 of the FPA.
- T Recovery of Regulatory Asset is permitted only as specifically authorized pursuant to Section 205 or 206 of the FPA by FERC. Recovery of any regulatory assets not specifically identified in the initial version of this formula rate template approved by FERC in Docket No. ER17-1519-000 will require specific authorization from FERC.
- U Excludes Asset Retirement Obligation balances
- V Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
- W The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference. Items that can be included in formula for recovery are AFUDC Equity, Meals & Entertainment (50%), Memberships & Dues Not Deductible, Additional Compensation to Employee Stock, and Life Insurance Premiums. Items that can not be included in formula for recovery are Dividend Received Deductions, Equity in Earnings of Unconsol. Subs, and Other Perms (Rabbi Trust). Commission authorization is required in order to include any other permanent difference as an adjustment to the income tax allowance computation in the Formula Rate Template.
- X Calculated on Attachment 4A.
- Y Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4,
- no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.
- Z Amortization of Regulatory Asset for Environmental Remediation of Manufactured Gas Plants shall be excluded from the formula rate.

#### Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

### To be completed in conjunction with Attachment H-7.

	(1)	(2) Attachment H-7	(3)	(4)
Line No.		Attachment H=7 Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A) Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	1,749,823,734 1,205,140,618	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-7, p 3, line 12 col 5 (line 3 divided by line 1 col 3)	69,615,039 0.04	0.04
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	Attach H-7, p 3, lines 15 to 18, col 5 (Note H) (line 5 divided by line 1 col 3)	9,569,440 0.01	0.01
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-7, p 3, line 30 col 5 (line 7 divided by line 1 col 3)	3,518,350 0.00	0.00
9 10	Less Revenue Credits Annual Allocation Factor Revenue Credits	Attach H-7, p 1, line 2 col 5 (line 9 divided by line 1 col 3)	11,644,984	
11	Annual Allocation Factor for Expense	Sum of lines 4, 6, 8, and 10		0.05
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-7, p 3, line 45 col 5 (line 12 divided by line 2 col 3)	17,708,707 0.01	0.01
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-7, p 3, lines 47 and 48a col 5 (line 14 divided by line 2 col 3)	73,771,308 0.06	0.06
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	0.08	0.08

Page 1 of 2

### Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(15a)	(16)
Line No.	Project Name	RTO Project Number or Zonal	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amort ization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Additional Refund (Note Q)	Net Rev Req
												(Attachment 2, Line 28 /100 * Col. 11 * Col.			(Sum Col. 10 & 12			Sum Col. 14, 15 & 15(a)
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	6)	(Sum Col. 10 & 12)	(Note J)	Less Col. 13)	(Note F)	\$ (850,000)	(Note G)
17a	Zonal	Zonal	\$ 1,527,235,097		\$72,182,507		0.08	76,657,823	21,919,626	170,759,956	-	-	170,759,956	-	170,759,956	630,398	(722,667)	
17b	Center Point 500 kV Substation Addition	b0269	\$ 34,379,817		\$1,624,911		0.08	2,054,903	\$ 622,968	4,302,782	-	-	4,302,782	-	4,302,782	(1,168,883)	(18,210)	3,115,690
17c	Center Point 230 kV Substation Addition	b0269.10	\$ 17,189,909		\$812,456	\$ 13,535,456	0.08	1,027,452	\$ 311,484	2,151,391	-	-	2,151,391	-	2,151,391	1,592,777	(9,105)	3,735,063
17d	Richmond-Waneeta 230 kV Line Re-conductor	b1591	\$ 4,605,741		\$217,684		0.08	308,551	\$ 106,204	632,439	-	-	632,439	-	632,439	540,410	(2,677)	1,170,173
17e	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	\$ 1,535,247		\$72,561		0.08	102,850		210,813	-	· ·	210,813	-	210,813	(60,889)	(892)	149,032
17f	Whitpain 500 kV Circuit Breaker Addition	b0269.6	\$ 3,258,302		\$153,999		0.08	194,296	\$ 59,395	407,690	-	-	407,690	-	407,690	18,721	(1,725)	424,686
17g	Elroy-Hosensack 500 kV Line Rating Increase	60171.1	\$ 4,456,731		\$210,641		0.08	259,568	\$ 79,348	549,557	-	· ·	549,557	-	549,557	27,953	(2,326)	575,184
17h	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2	\$ 13,633,173		\$644,352		0.08	890,052	\$ 287,357	1,821,761	-	-	1,821,761	-	1,821,761	(295,503)	(7,710)	1,518,548
17i	Chichester-Linwood 230 kV Line Upgrades	b1900	\$ 23,835,043		\$1,126,528		0.08	2,290,318	\$ 747,532	4,164,378	-	· ·	4,164,378	-	4,164,378	(1,261,741)	(17,624)	2,885,013
17j	Bryn Mawr-Plymouth 138 kV Line Rebuild	60727	\$ 18,034,977		\$852,396		0.08	1,145,299	\$ 411,654	2,409,350	-	-	2,409,350	-	2,409,350	227,455	(10,197)	2,626,608
17k	Emilie 230-138 kV Transformer Addition	b2140	\$ 16,739,503		\$791,168		0.08	1,126,242		2,266,701	-	-	2,266,701	-	2,266,701	156,711	(9,593)	2,413,819
171	Chichester-Saville 138 kV Line Re-conductor	b1182	\$ 17,916,049		\$846,776		0.08	1,098,350		2,335,640	-	-	2,335,640	-	2,335,640	120,597	(9,885)	2,446,352
17m	Waneeta 230-138 kV Transformer Addition	b1717	\$ 11,067,795		\$523,103		0.08	751,200	\$ 230,410	1,504,713	-	-	1,504,713	-	1,504,713	108,596	(6,368)	1,606,941
17n	Chichester 230-138 kV Transformer Addition	b1178	\$ 8,327,675		\$393,595		0.08	518,028	\$ 158,365	1,069,988	-	· ·	1,069,988	÷	1,069,988	58,527	(4,528)	1,123,986
17o	Bradford-Planebrook 230 kV Line Upgrades	ь0790	\$ 1,712,754		\$80,951		0.08	112,325		227,612	-	· ·	227,612	÷	227,612	12,384	(963)	239,034
17p	North Wales-Hartman 230 kV Line Re-conductor	b0506	\$ 2,229,232		\$105,361		0.08	130,423		283,499	-	-	283,499	-	283,499	15,395	(1,200)	297,694
17q	North Wales-Whitpain 230 kV Line Re-conductor	b0505	\$ 2,546,903		\$120,376		0.08	144,217		317,354	-	-	317,354	-	317,354	14,878	(1,343)	330,888
17r	Bradford-Planebrook 230 kV Line Upgrades	b0789	\$ 2,359,200		\$111,504		0.08	153,240		311,588	-	· ·	311,588	-	311,588	16,879	(1,319)	327,149
17s	Planebrook 230 kV Capacitor Bank Addition	b0206	\$ 3,631,396	0.05	\$171,633	\$ 2,565,192	0.08	194,719	\$ 59,524	425,876	-	· ·	425,876	-	425,876	17,955	(1,802)	442,029
17t	Newlinville 230 kV Capacitor Bank Addition	60207	\$ 4,811,873		\$227,426		0.08	265,117		573,587	-	· ·	573,587	-	573,587	24,738	(2,427)	595,898
17u	Chichester-Mickleton 230 kV Series Reactor Addition	60209	\$ 2,699,444	0.05	\$127,585	\$ 1,990,766	0.08	151,115	\$ 46,195	324,896	-	· ·	324,896	-	324,896	14,196	(1,375)	337,717
17v	Chichester-Mickleton 230 kV Line Re-conductor	b0264	\$ 2,221,241	0.05	\$104,984	\$ 1,593,590	0.08	120,966	\$ 44,255	270,205	-	-	270,205		270,205	12,394	(1,144)	281,456
17w	Buckingham-Pleasant Valley 230 kV Line Re-conductor	ь0357	\$ 1,723,078	0.05	\$81,439	\$ 1,779,248	0.08	135,059	\$ 51,674	268,172	-	· ·	268,172	-	268,172	24,236	(1,135)	291,273
17x	Elroy 500 kV Dynamic Reactive Device	60287	\$ 5,325,225	0.05	\$251,689	\$ 4,397,370	0.08	333,796	\$ 102,040	687,525	-	-	687,525	-	687,525	(199,524)	(2,910)	485,091
17y	Heaton 230 kV Capacitor Bank Addition	60208	\$ 4,315,230	0.05	\$203,953	\$ 3,132,121	0.08	237,754	\$ 72,680	514,386	-	-	514,386	-	514,386	(150,374)	(2,177)	361,835
17z	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	\$ 13,038,203	0.05	\$616,231		0.08	999,735	\$ 292,734	1,908,701	-		1,908,701	-	1,908,701	(400,550)	(8,078)	1,500,074
17aa	Peach Bottom 500 kV Substation Upgrades	b2766.2	\$ 994,895	0.05	\$47,022	\$ 1,009,339	0.08	76,617	\$ 23,421	147,061	-	-	147,061	-	147,061	18,015	(622)	164,453
18	Annual Totals		1,749,823,734			1,205,140,618		91,480,016	26,664,777	200,847,622			200,847,622	-	200,847,622	115,751	(850,000)	29,445,687

Page 2 of 2

Notes:

A B

D

G H

К

М

N O

Gross Transmission Plant is that identified on page 2 line 2 of Attachment H Inclusive of any CWIP or transmitted abandoned plant included in rate base when anthorized by FERC order less any prefinded AFUDC, if applicable. Project Gross Plant is the total capital investment for the project calculated in the same nethod as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include Limmatrized Abandoned Plant. Project Gross Plant is due total capital investment for the project calculated in the same nethod as the gross plant does on the Date Limmatrized Abandoned Plant. Project Gross Plant does not include Limmatrized Abandoned Plant. Project Gross Plant does not include Limmatrized Abandoned Plant. Project Gross Plant does not reached Limmatrized Abandoned Plant. Project Gross Plant does not reached Limmatrized Abandoned Plant. Project Gross Plant does not calculate Limmatrized Abandoned Plant included in the Queon Expense includes and included in the Plant Date on Expense includes and included in the Plant Date on Expense includes and project. The Vise Rev Reg is the value to be used in the tract calculation under the applicable Schodula 12 under the PJN OATT for each project. The Total Groen, Itamagibee and tracket Date Depense calculates and dysterciation expense includes and any deprectiation expense functional project. The Competitive Revealed Plant balance is included in Net Plant, and Amorization of Abandoned Plant is included in the sense requirement is reduced from the celling rate Reguires approval by FERC of incentive return applicable to the specified project(i) All transmission Calculates Date and the Provide return applicable to the specified project(i) All transmission falls calculated in the revene requirement on Attachment PL spage 1 Lime 3 are to be included in this Attachment 1. Facilities are calculated on Attachment PL spage 1 Lime 3 are to be included in this Attachment

р

### 1 Rate Base Attachment H-7, Page 2 line 47, Col.5

2 100 Basis Point Incentive Return

2	100 Dasis I olin meentive Re	10111					J.	
						Cost		
				\$	%		Weighted	
3	Long Term Debt	(Attachment H-7, Notes Q and R)		3,822,880,147	46.3%	3.90%	1.8%	
4	Preferred Stock	(Attachment H-7, Notes Q and R)		-	0.0%	0.00%	0.0%	
			Cost = Attachment H-7, Page 4					
5	Common Stock	(Attachment H-7, Notes K, Q and R)	Line 17, Cost plus .01	4,432,826,541	53.7%	11.35%	6.1%	
6	Total (sum lines 3-5)			8,255,706,689			7.9%	
7	100 Basis Point Incentive Re	turn multiplied by Rate Base (line 1 * line 6)						80,182,878.45
8	INCOME TAXES							
9	T=1 - {[(1 - SIT) * (1 - FI	T)] / (1 - SIT * FIT * p) =		28.8921%				
10	CIT=(T/1-T) * (1-(WCLT	'D/R)) =		31.3353%				
11	WCLTD = Line 3							
12	and FIT, SIT & p are as	0						
13	( ) (	/		1.4063				
		Credit (266.8f) (enter negative)	Attachment H-7, Page 3, Line 38	(2,355)				
	Excess Deferred Income Tax		Attachment H-7, Page 3, Line 39	(3,911,495)				
	Tax Effect of Permanent Diff		Attachment H-7, Page 3, Line 40	214,029				
	Income Tax Calculation = lin			25,125,517	N		25,125,517	
	ITC adjustment (line 13 * lin			(3,312)			(3,312)	
		Adjustment (line 13 * line 15)		(5,500,788)	T		(5,500,788)	
	Permanent Differences Tax A	5		300,992	_ TI	P 100.0%	300,992	
21	Total Income Taxes (sum lin	es 17 - 20)		19,922,409			19,922,409	19,922,409
22	Return and Income Taxes wi	th 100 basis point increase in ROE	(Sum lines 7 & 21)					100,105,288
23	Return (Attach. H-7, page 2	3 line 47 col 5)						74,734,618
	Income Tax (Attach. H-7, 1							17,708,707
25	Return and Income Taxes wi	thout 100 basis point increase in ROE	(Sum lines 23 & 24)					92,443,325
		me Taxes for 100 basis point increase in ROE	(Line 22 - line 25)					7,661,963
	Rate Base (line 1)							1,014,685,370
28	Incremental Return and Inco	me Taxes for 100 basis point increase in ROE divid	ed by Rate Base	(Line 26 / line 27)	)			0.0076

### Notes:

A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual ROE incentive must be approved by the Commission. For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1 column 12.

B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-7 that are not the result of a timing difference

Page 1 of 1

\$

1,014,685,370

#### Attachment 3 Project True-Up PECO Energy Company

		]	Revenue Req	uirement Projected		Actual Revenue				
1	Rate Year being Trued-Up		For	Rate Year	Revenue Received3	Requirement (Note C)	Annual True-Up Calcul	ation		
2	0	ſ				• • •				
	A	В	С	D	E	F	G	Н	Ι	J
				% of						
			Projected	Total	Revenue	Actual	Net		Interest	
		PJM Project								
		Number or	Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
	Project Name	Zonal	Requirement <sup>1</sup>	Requirement		Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment 5	(Expense) <sup>4</sup>	(G) + (H) + (I)
. 3	Zonal	Zonal	168,264,467	0.85	155,169,326	155,873,311	703,985	(106,225)	32,638	630,398
3a	Center Point 500 kV Substation Addition	b0269	4,363,622	0.02	5,492,594	4,387,160	(1,105,434)	(2,932)	(60,517)	(1,168,883)
3b	Center Point 230 kV Substation Addition	b0269.10	2,181,811	0.01	681,800	2,193,580	1,511,779	(1,466)	82,463	1,592,777
3c	Richmond-Waneeta 230 kV Line Re-conductor	b1591	642,994	0.00	132,505	645,367	512,862	(431)	27,979	540,410
3d	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	214,331	0.00	272,715	215,122	(57,593)	(144)	(3,152)	(60,889)
3e	Whitpain 500 kV Circuit Breaker Addition	b0269.6	413,471	0.00	397,682	415,711	18,030	(278)	969	18,721
3f	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	557,201	0.00	533,517	560,397	26,880	(374)	1,447	27,953
3g	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b159	1,850,561	0.01	2,137,069	1,858,111	(278,958)	(1,246)	(15,299)	(295,503)
3h	Chichester-Linwood 230 kV Line Upgrades	b1900	4,247,424	0.02	5,438,522	4,244,974	(1,193,548)	(2,869)	(65,324)	(1,261,741)
3i	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	2,449,383	0.01	2,242,444	2,459,791	217,347	(1,668)	11,776	227,455
3j	Emilie 230-138 kV Transformer Addition	b2140	2,302,236	0.01	2,160,835	2,310,980	150,144	(1,547)	8,113	156,711
3k	Chichester-Saville 138 kV Line Re-conductor	b1182	2,373,027	0.01	2,268,414	2,384,373	115,959	(1,606)	6,244	120,597
31	Waneeta 230-138 kV Transformer Addition	b1717	1,528,353	0.01	1,429,967	1,533,968	104,000	(1,027)	5,622	108,596
3m	Chichester 230-138 kV Transformer Addition	b1178	1,085,691	0.01	1,034,722	1,090,948	56,226	(729)	3,030	58,527
3n	Bradford-Planebrook 230 kV Line Upgrades	b0790	231,085	0.00	220,146	232,045	11,898	(155)	641	12,384
30	North Wales-Hartman 230 kV Line Re-conductor	b0506	287,964	0.00	274,712	289,504	14,792	(194)	797	15,395
3p	North Wales-Whitpain 230 kV Line Re-conductor	b0505	322,228	0.00	309,767	324,092	14,325	(218)	770	14,878
3q	Bradford-Planebrook 230 kV Line Upgrades	b0789	316,309	0.00	301,445	317,662	16,218	(212)	874	16,879
3r	Planebrook 230 kV Capacitor Bank Addition	b0206	431,390	0.00	417,037	434,353	17,315	(290)	930	17,955
3s	Newlinville 230 kV Capacitor Bank Addition	b0207	581,196	0.00	561,122	584,970	23,848	(391)	1,281	24,738
3t	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	329,266	0.00	317,649	331,332	13,683	(221)	735	14,196
3u	Chichester-Mickleton 230 kV Line Re-conductor	B0264	274,229	0.00	264,021	275,959	11,938	(185)	642	12,394
3v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	273,414	0.00	250,682	273,848	23,166	(185)	1,255	24,236
3w	Elroy 500 kV Dynamic Reactive Device	b0287	697,665	0.00	889,704	700,979	(188,726)	(469)	(10,330)	(199,524)
3x	Heaton 230 kV Capacitor Bank Addition	b0208	521,210	0.00	666,833	524,594	(142,238)	(350)	(7,785)	(150,374)
3y	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	1,941,218	0.01	2,324,292	1,945,490	(378,802)	(1,010)	(20,738)	(400,550)
3z	Peach Bottom 500 kV Substation Upgrades	b2766.2	148,838	0.00	132,526	149,644	17,118	(36)	933	18,015
4	Total Annual Revenue Requirements (Note A)		198,830,583	1.00	186,322,050	186,558,267	236,217		5,993	115,751
4	Total Annual Revenue Requirements (Note A)		198,830,583	1.00	180,322,050	180,558,20/	230,217		5,995	115,/51
						Monthly Interest Rate			0.00	
						Interest Income (Expense)			5,993	
	Natari					interest meonie (Expense)			5,995	

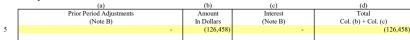
Notes: 1) From Attachment 1, line 17, col. 14 for the projection for the Rate Year. 2) From Attachment 1, line 17, col. 14, less col. 15(a) for each project and Attachment H-7, line 7 for zonal.

3) "Revenue Received" on line 3 Zonal, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and Vear for the project designated in Cols. A and B under PJM OATT Schedule 12 PECO Appendix and PECO Appendix A as reported on pages 328-330 of the Form No 1. The Revenue Received in Col. E excludes any True-Up revenues

4) Interest from Attachment 6.

5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

### **Prior Period Adjustments**



Notes:

- A For each project or Attachment H, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6. Column (I) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).
- B Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. Interest will be calculated for the prior period adjustment based on the FERC Refund interest rate specified in 18 CFR 35.19(a) for the period up to the date the projected rates went into effect. PECO will provide the supporting worksheet for the interest calculation when prior period adjustment is needed.

С The Actual Revenue Requirement in the True-up Adjustment calculation for years 2020 and later shall use the depreciation and amortization rates approved for use by the Commission when PECO performs the True-Up Adjustment.

#### Page 1 of 2

#### Attachment 4 Rate Base Worksheet PECO Energy Company

		Gross	Plant In Service		CWIP	LHFFU	Working Capital			Accumulated Depreciation	
Line No Attao	Month (a) achment H, Page 2, Line No:	Transmission (b) 2	General (c) 4	Common (d) (Note J) 5	CWIP in Rate Base (e) 27	Held for Future Use (f) 31	Materials & Supplies (g) 34	Prepayments (h) (Note K) 35	Transmission (i) (Note J) 9	General (j) (Note J) 11	Common (k) (Note J) 12
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g. for end of year and records for other months (Note I)		Electric Only, Form No 1, page 356 for end of year, records for other months	(Note C)	214.36,d and 214.39,d for end of	227. 8. c + (227.16.c * Labor Ratio) + TLF for end of year, records for other months (Note L)	111.57.c for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)		Electric Only, Form No 1, page 356 for end of year, records for other months
1 Dece	ember Prior Year	1,717,083,156				- 8,944,464				92,861,907	328,711,055
2 Janu		1,720,758,012		743,902,129		- 8,938,059					331,851,738
3 Febr	ruary	1,722,576,724		746,391,484		- 10,584,296					334,983,661
4 Marc	rch	1,725,041,853	305,155,297	751,948,076		- 10,653,663	10,657,331	784,360	537,798,865	97,549,113	338,132,950
5 Apri	il	1,729,202,668	305,815,724	754,694,792		- 10,662,696	10,681,791	835,784	540,068,749	99,074,503	341,300,546
6 May	v	1,732,146,981	306,492,850	757,806,373		- 10,751,146	10,688,839	1,483,762	542,341,182	100,582,476	344,463,363
7 June	e	1,742,129,703	307,163,714	787,526,143		- 10,581,993	10,809,427	1,141,062	544,622,060	102,073,555	347,809,464
8 July	(	1,749,194,024	307,852,820	790,503,382		- 10,553,084	10,912,011	562,294	546,915,544	103,548,242	351,344,476
9 Augu	gust	1,753,032,302	309,692,671	793,816,109		- 10,560,386	10,858,812	779,631	549,215,378	105,012,091	354,877,375
10 Sept	tember	1,761,943,717	310,560,755	798,523,356		- 10,552,898	10,937,792	970,222	551,523,424	106,466,265	358,393,483
11 Octo	ober	1,768,025,366	311,407,491	806,655,051		- 10,622,361	10,973,414	1,745,435	553,841,938	107,906,776	361,880,148
12 Nove	vember	1,773,646,710	312,171,261	809,973,949		- 11,439,623				109,333,587	365,354,707
	ember	1.852.927.322		824,313,323		- 11,520,953					368,859,569
14	Average of the 13 Monthly Balances		307,774,945	777,473,500	-	10,489,663					348,304,810

### Adjustments to Rate Base

Line Nc Month (a) Attachment H, Page 2, Line No:	Unamortized Regulatory Asset (b) 28	Unamortized Abandoned Plant (c) 29	Account No. 281 Accumulated Deferred Income Taxes (Note D) (d) 22	Account No. 282 Accumulated Deferred Income Taxes (Note D) (e) 23	Account No. 283 Accumulated Deferred Income Taxes (Note D) (f) 24	Account No. 190 Accumulated Deferred Income Taxes (Note D) (g) 25	Account No. 255 Accumulated Deferred Investment Credit (h) 26	Pension Asset (i) 27a
						Attachment 4A, line 34 for the		Transmission-Related
			projection and line 44 for the		projection and line 41 for the	projection and line 47 for the	Consistent with 266.8.b,	Pension Asset booked to
	Notes A & E	Notes B & F	true-up	the true-up	true-up	true-up	266.17.b, 267.8.h & 267.17.h	Account 186
15 December Prior Year							-	26,794,584
16 January							-	28,004,948
17 February							-	27,956,024
18 March							-	27,934,428
19 April							-	27,894,597
20 May							-	27,854,765
21 June							-	27,814,934
22 July							-	27,775,829
23 August							-	27,736,090
24 September							-	27,692,290
25 October								27,651,722
26 November								27,612,176
27 December							-	27,574,047
28 Average of the 13 Monthly Balances	-	-	Zero	(216,837,256)	(10,143,612)	11,776,884	-	27,715,110

(except ADIT which is the amount shown on Attachment 4A)

### Attachment 4 Rate Base Worksheet

Unfunded Reserves (Notes G & H) (a) (b) (c) (d) (c) (f) (g) (f) (g) (h) Page: Enter 1 if the accural account is included in the formula rate, reserved account, enter zero (0) if included in the (formula rate, reserved account, is NOT included in the ternsmission formula Allocation (Plant or Labor Annount Allocated, col. c x col. d x col. e x col. f x col. g	ge 2 of 2
Enter 1 if the accrual account Enter 1 if NOT in a trust or is included in the formula rate, reserved account, enter zero (0) enter (0) if 0 if the accrual Enter the percentage paid for by if included in a trust or reserved account is NOT included in the the transmission formula Allocation (Plant or Labor Amount Allocated, col. c x col. d	ge 2 of 2
Enter 1 if NOT in a trust or is included in the formula rate, reserved account, enter zero (0) enter (0) if O if the accrual Enter the percentage paid for by if included in a trust or reserved account is NOT included in the the transmission formula Allocation (Plant or Labor Amount Allocated, col. e x col. d	
reserved account, enter zero (0) enter (0) if O if the accrual Enter the percentage paid for by if included in a trust or reserved account is NOT included in the the transmission formula Allocation (Plant or Labor Amount Allocated, col. c x col. d	
if included in a trust or reserved account is NOT included in the the transmission formula Allocation (Plant or Labor Amount Allocated, col. c x col. d	
29 List of all reserves: Amount account formula rate customers Allocator) x col. e x col. f x col. g	
30a Environmental Liab - Superfund (1,361,030) 1.00 1.00 100% 9.22% (125,501)	
30b         Accrued Severance Plans         (786,402)         1.00         1.00         100%         9.22%         (72,514)	
30e Workers Compensation - short term (1,173,352) 1.00 1.00 100% 9.22% (108,195)	
30d Workers Compensation - long term (9,142,967) 1.00 1.00 100% 9.22% (843,074)	
30e Public claims - Short Term - 1.00 1.00 100% 9.22% -	
30f Public Claims - Long term (20,084,932) 1.00 1.00 100% 9.22% (1,852,034)	
30g Accrued Septa Railroad Rent - transmission - 1.00 1.00 100% 100.00% -	
30h AIP (23,157,235) 1.00 1.00 100% 9.22% (2,135,332)	
30i 401K Match (1,845,127) 1.00 1.00 100% 9.22% (170,139)	
30j Long-term incentive Plans (1,153,916) 1.00 1.00 100% 9.22% (106,403)	
30k Mgmt. Retiention Incentive Plan (214,960) 1.00 1.00 1.00 9.22% (19,822)	
301 Stock Comp (2,525,289) 1.00 1.00 100% 9.22% (232,857)	
30m Severance - Long Term (113,711) 1.00 1.00 100% 9.22% (10,485)	
30n Employer social security tax payable (4,596,906) 1.00 1.00 100% 9.22% (423,881)	
30x	
31 Total (66,155,826) (6,100,237)	

Notes:

A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.

Recovery of regulatory asset is infined to any regulatory assets automiced by FERC.
 B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and redits to not contain entiries for AFUDC for each CWIP rotect in rate base.

D ADDT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use lines 16, 19 and 36 of Attachment 4A to populate the average ADIT balance on line 28 above.

E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.

F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.

G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance offset by a balance sheet account). Each unfunded reserves will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals to the account that is recovered under the Formula Rate.

H Calculate using 13 month average balance, except ADIT. SERP will not be included as an unfunded reserve in the formula rate. Projected balances are for the calendar year the revenue under this formula beeins to be charged.

J Excludes ARO amounts.

K Total prepayments, including Fleet Activity, allocated to transmission as follows: (1) amounts solely related to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7), p. 4, line 11, column (5)); (4) amounts related to common labor or plant allocated using the wages and salaries allocator (Attachment H-7), p. 4, line 11, column (5)); multiplied by either common labor percent to electric (Attachment 7-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 356) as applicable depending upon the mature of the prepayment ire.

L TLF shall be equal to 50 percent of the lesser of (a) the transmission portion of FERC Form 1, page 227, line 5, column c per FERC Form No. 1) and (b) \$9 million. The TLF recovery percentage and cap will be subject to modification only through Commission authorization under section 206 of the Federal Power Act.

								Allocation from Total To	Allocation from Electric to
		Allocation	Prior Year End Total	Current Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T	Electric (Note K)	Transmission (Note K)
	Facilities	Allocation To Transmission	\$ 131	\$ 131	7.10%	\$ 9	\$ 9	76.97%	9.22%
	Prepaid Commission - Distribution	Other	\$ 5,456	\$ 4,982	0.00%	\$-	\$ -	0.00%	0.00%
k3	Prepaid Commission - Transmission	100% Transmission	\$ 16,369		100.00%			100.00%	100.00%
k4	Fleet Activity	Allocation To Transmission	\$ 336,859		7.34%		\$ 26,676	79.65%	9.22%
k5	Membership dues	Other	s -	\$ 75,000	0.00%		\$ -	0.00%	0.00%
k6	IT License & Maintenance Agreements	Allocation To Transmission	\$ 338,557		7.10%		\$ 6,822	76.97%	9.22%
k7	IT License & Maintenance Agreements	Other	\$ 1,241,294	\$ 683,862	0.00%	\$-	\$ -	0.00%	0.00%
k8	Postage	Other	\$ 594,515	\$ 651,994	0.00%	s -	s -	0.00%	0.00%
k9	Prepaid Rent	100% Transmission	\$ 964,039	\$ 462,162	100.00%	\$ 964,039	\$ 462,162	100.00%	100.00%
k10	Prepaid Rent	Other	\$ 415,497	\$ 210,390	0.00%	s -	s -	0.00%	0.00%
k11	Prepaid gross receipts tax	Other	s -	\$ (165,458)	0.00%	s -	s -	0.00%	0.00%
k12	Prepaid property tax	Allocation To Transmission	s -	\$ 165,655	7.10%	s -	\$ 11,757	76.97%	9.22%
k13	PA Commission Fee	Other	\$ 4,427,073	\$ 4,900,164	0.00%		s -	0.00%	0.00%
k14	Retention Incentive	Allocation To Transmission	\$ 2,000	\$ 54,841	7.34%	\$ 147	\$ 4,028	79.65%	9.22%
k15	Marketing	Other	\$ 268,711	\$ 143,148	0.00%	s -	s -	0.00%	0.00%
k16	Voluntary Employees Beneficiary Association	I Allocation To Transmission	\$ 135,265	\$ 1,298,913	7.34%	\$ 9,935		79.65%	9.22%
k17	Equipment Maintenance	100% Transmission	\$ 10,076	\$ 6,717	100.00%	\$ 10,076	\$ 6,717	100.00%	100.00%
k18	Equipment Maintenance	Other	\$ 94,882	\$ 63,255	0.00%	s -	s -	0.00%	0.00%
k19	New Business	Other	\$ 3,050	\$ 8,224	0.00%	s -	s -	0.00%	0.00%
k20	Land Acquisitions	100% Transmission	\$ 18,294	\$ 57,242	100.00%	\$ 18,294	\$ 57,242	100.00%	100.00%
k21	Leases	Other	\$ 272,074	\$ 246,445	0.00%	s -	s -	0.00%	0.00%
k22	Matching Energy Assistance Fund Agency Fee	es Other	s -	\$ 130,075	0.00%	s -	s -	0.00%	0.00%
k23	Building Acquisition	Other	\$ 153,930	s -	0.00%		s -	0.00%	0.00%
k24	Building Acquisition	100% Transmission	\$ 102,620	s -	100.00%	\$ 102,620	s -	100.00%	100.00%
k25					0.00%				
Kxxx									
	Total Sum(lines K1 to Kxxx)		9,400,693	9,472,014		1,170,259	685,761		

Attachment 4A PECO Energy Company ADIT Worksheet for Projection

### For Projection Page 1 of 2

### Projection for the 12 months ended 12/31/2021

### ADIT for the Projection

	(a) Beginning Balance & Monthly Changes		(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1770 From Attach H	(i) Labor Related	From Attach H	(l) Total ADIT (d) x [(g)+(i)+(k)]
		ADIT- 282							Page 2, Line 18		Page 4, Line 16	
1	Balance	December	2020	100.00%	-	(204,512,756)	(204,512,756)	-	-	(32,036,440)	(2,954,084)	(207,466,840)
2	Increment	January	2021	91.78%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(168,046)
3	Increment	February	2021	84.11%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(154,000)
4	Increment	March	2021	75.62%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(138,450)
5	Increment	April	2021	67.40%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(123,401)
6	Increment	May	2021	58.90%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(107,850)
7	Increment	June	2021	50.68%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(92,801)
8	Increment	July	2021	42.19%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(77,251)
9	Increment	August	2021	33.70%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(61,700)
10	Increment	September	2021	25.48%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(46,652)
11	Increment	October	2021	16.99%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(31,101)
12	Increment	November	2021	8.77%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(16,052)
13	Increment	December	2021	0.27%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(502)
14	Sum Ties to I	December	2021	Balance	-	(206,699,235)	(206,699,235)	-	-	(32,152,022)	(2,964,742)	(208,484,646)
15	Increment	Not Subject to Proration	2021			(8,352,609)	(8,352,609)	-	-	-	-	(8,352,609)
16	Total					(215,051,845)	(215,051,845)	-	-	(32,152,022)	(2,964,742)	(216,837,256)
		ADIT-283										
17	Balance	December	2020		-	-	-	(6,136,756)	(1,086,242)	(97,024,112)	(8,946,606)	(10,032,847)
18 19	Balance	December	2021		-	-	-	(6,136,756)	(1,086,242)	(99,426,554)	(9,168,135)	(10,254,377)
19		Average			-	-	-	(6,136,756)	(1,086,242)	(98,225,333)	(9,057,370)	(10,143,612)
		ADIT-281										
20	Balance	December	2020		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
21	Balance	December	2021		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
22		Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
23	Balance	December	2020	100.00%	<u>.</u>	<u>_</u>	-	20,138,019	3,564,547	95,696,411	8,824,178	12,388,725
24	Increment	January	2020	91.78%	<u>.</u>	_	_		-	-	-	-
25	Increment	February	2021	84.11%	_				_			
26	Increment	March	2021	75.62%								
27	Increment	April	2021	67.40%					_			
28	Increment	May	2021	58.90%								
20	Increment	June	2021	50.68%				_			-	
30	Increment	July	2021	42.19%								
31	Increment	•	2021	33.70%	-			-	-		-	-
31	Increment	August September	2021	25.48%	-	_	_	-	-	-	-	_
32	Increment	October	2021	16.99%		-	-		-	-		
33 34	Increment	November	2021	8.77%					-	-		
34 35	Increment	December	2021 2021	8.77% 0.27%	-	-	-	-	2,336,422	05 744 502	e ene con	11,165,042
35 36	Sum Ties to I			0.27% Balance	-	-	-	13,199,686	2,330,422	95,744,592	8,828,621	11,776,884
50		ere are no items subject to pro			5 -							11,770,084

Line 36, If there are no items subject to proration, use average of lines 23 and 35

37 Total ADIT

(215,203,984)

### For True-Up Page 2 of 2

						PECO Energy Co	mpany					
ADIT for	True-Up				ADI	T Worksheet for	Frue-Up			Tru	e-Up for the 12 months	ended 12/31/2020
	(a) Balance	(b) Month	(c) Year	(d) Weighting for Projection	(e) Balance from ADIT BOY and ADIT EOY workpapers	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator <b>100%</b>	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1770 From Attach H	(i) Labor Related	(k) S/W Allocator (j) x Allocator 0.0922 From Attach H	(l) Total ADIT (d) x [(g)+(i)+(k)]
38 39 40	Balance Balance	ADIT- 282 December December Average	2019 2020		(1,261,244,192) (754,356,825) (1,007,800,508)	(200,390,143) (204,512,756) (202,451,449)	(202,451,449)	- -	Page 2, Line 18	(31,198,496) (32,036,440) (31,617,468)	Page 4, Line 16 (2,915,451)	(205,366,900)
41 42 43	Balance Balance	ADIT-283 December December Average	2019 2020		(129,949,790) (132,193,874) (131,071,832)	- - -	- - -	(6,106,670) (6,136,756) (6,121,713)	(1,080,916) (1,086,242) (1,083,579)	(104,384,871) (97,024,112) (100,704,492)	(9,625,342) (8,946,606) (9,285,974)	(10,369,553)
44 45 46	Balance Balance	ADIT-281 December December Average	2019 2020		Zero	Zero Zero Zero	Zero Zero Zero	Zero Zero Zero	Zero Zero Zero	Zero Zero Zero	Zero Zero Zero	Zero Zero Zero
47 48 49	Balance Balance	ADIT-190 December December Average	2019 2020		169,734,784 171,590,154 170,662,469	- - -	- - -	19,259,193 20,138,019 19,698,606	3,408,990 3,564,547 3,486,768	116,408,740 95,696,411 106,052,576	10,734,065 8,824,178 9,779,121	14,143,054 12,388,725 13,265,890

Note:

A Plant Related ADIT reflects the total Electric plant related ADIT from Attachment 4B and 4C, which is allocated to transmission in Column (i) with GP allocation factor.

# Attachment 4B PECO Energy Company

	Total	Or Other Related	Related	Related	Related	
	(1,261,244,192) (129,949,790)		(200,390,143)	(6,106,670)		(From line 17 for the column) (From line 29 for the column)
	(129,949,790) 169,734,784			(8,108,870) 19,259,193		(From line 5 for the column)
	(1,221,459,197)		(200,390,143)	13,152,523	(19,174,626)	
ut this attachment, a full and complete description nts exceeding \$100,000 will be listed separately.	of each item and justification for	he allocation to Columns C	C-F and each separate ADIT item	n will be listed. Dissimilar	items	
Α	в	С	D	E	F	G
(Attachment H-7 Notes P and Q)	Total	Gas, Prod Retail Or Other	Only Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
						Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cl
						through payments during each bi-weekly payroll. Any balance in the account at the end of the month would relate to the mon accrual that is recorded at the end of the month and reversed on the first calendar day of the next month. As such, there is a
D BENEFITS	429,824	429,824	-	-	-	timing difference.
CK OF NQSO EXPENSE	1,541,792	-	-	-		No current book activity, tax deducts as distributions are made from the trust - employees in all functions.
CK OF OTHER EQUITY COMP EXPENSE	1,122,149		-	-		Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions
ORGANIZATIONAL COSTS	-	-	-	-	-	Excluded because the underlying account(s) are not included in model Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection ef
BT - CHANGE IN PROVISION	15,150,483	15,150,483	-			abandoned. Relates to retail operations.
ABLE CARRYFORWARD	2,115,506	2,115,506	-	-	-	Excluded because the underlying account(s) are not included in model
IER ADVANCES - CONSTRUCTION	767,529	767,529	-	-	-	Excluded because the underlying account(s) are not included in model Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the
ED COMPENSATION	2,126,325	2,126,325	-			Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the Relates to all functions.
ED REVENUE	243,866	243,866	-	-	-	Excluded because the underlying account(s) are not included in model
	18,627	-	-	-	18,627	Employer provided benefits to former employees but before retirement.
LNOL	-		-	-	-	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable inc Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to
RO	5,603,925	5,603,925	-	-	-	ARO must be approved by FERC in order to include amounts.
	-	-	-	-	-	Excluded because the underlying account(s) are not included in model
VE PAY	11,559,004				11,559,004	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relate functions.
	11,559,004				11,557,004	
S AND DAMAGE PAYMENTS	-	-	-	-	-	Books records an estimated liability for injuries and damages; tax purposes a deduction is only taken when actual payments
R COSTS NC RED CHARGES - TAX REPAIRS BILL CREDIT-I	-		-	-	-	Excluded because the underlying account(s) are not included in model Excluded because the underlying account(s) are not included in model
TE MATERIALS PROVISION	530,272	530,272				Excluded because the underlying account(s) are not included in model Excluded because the underlying account(s) are not included in model
CURRENT	-	-	-	-	-	
Y COMMITMENT FEES	-	-	-	-	-	Debt related
OTHER NONCURRENT- RAILROAD LIABILITY	86,745 70,225	86,745	-	70.225	-	Excluded because the underlying account(s) are not included in model Related to reserve for required maintenance on right of ways.
JNEARNED REVENUE-DEFERRED RENTS	258,166			258,166		Rent expense deferred and amortized ratably for books, tax deduction when paid - used for all functions.
L TAXES	-	-	-	-	-	Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
LVANIA NOL	19,225,596	-		19,225,596	-	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable inc
LEVENCE DROUGHON						Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement ber
VEXPENSE PROVISION TACHMENT RESERVE			-		-	when the amounts are paid. Related to all functions. Excluded because the underlying account(s) are not included in model
						Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the an
TIREMENT BENEFITS	71,516,180	-	-	-	71,516,180	paid or contributed to a fund.
						Related to reserves associated with ongoing and/or pending litigation. These are not legal service fees, but accrual for possil
E FOR EMPLOYEE LITIGATIONS Current		-	-	-	-	payments upon resolution of ongoing litigation matters. Since we have accrued, but not yet paid, we have to book the tax res
LLED RESERVE	2,180,599	2,180,599	-	-		Retail related
FUND AILROAD RENT		-	-	-	-	Retail related Reserve for potential transmission rent expense
NCE PMTS CHANGE IN PROVISION	177,323		-		177,323	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
ON PAY CHANGE IN PROVISION TION MGMT ACCRUAL	902,265	902,265 2,636,769	-	-	-	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all fun Evaluated because the underlying account(a) are not included in model.
TION MOMT ACCRUAL	2,636,769	2,636,769	-	-	-	Excluded because the underlying account(s) are not included in model These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these
RS COMPENSATION RESERVE	8,151,016	-	-	-	8,151,016	deductible until paid. Related to all functions.
-224.01	146 414 107	32,774,108		19,553,987	94,086,091	
p234.8.b 8 109 Above if not separately removed	146,414,186 (23,320,598)	32,7/4,108 (1,292,743)	-	294,795	94,086,091 (22,322,649)	
106 Above if not separately removed						
	169,734,784	34,066,851	-	19,259,193	116,408,740	

4. ADIT items reated to abor, general pant, mangine pant, or common pant and not in Commus C & D are included in Comma F.
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

11 12

#### ADIT BOY Worksheet

#### PECO Energy Company

ADIT BOY Worksheet Page 2 of 3

	A ADIT- 282 (Attachment H-7 Notes N and Q)	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	
13b	Common	(29,107,226)	-	-	-	(29,107,226)	Included because plant in service is included in rate base.
13c	Distribution	(1,277,494,888)	(1,277,494,888)	-	-	-	Related to Distribution property.
13d	Electric General	(3,136,156)	-	-	-		Included because plant in service is included in rate base.
13e	Transmission	(235,859,579)	-	(235,859,579)	-	-	Included because plant in service is included in rate base.
13f							
13g							
13h							
14	Subtotal - p275.2.b	(1,545,597,849)	(1,277,494,888)	(235,859,579)	-	(32,243,382)	
15	Less FASB 109 Above if not separately removed	(284,353,657)	(247,839,335)	(35,469,436)	-	(1,044,886)	
16	Less FASB 106 Above if not separately removed						
17	Total (Line 14 - Line 15 - Line 16)	(1,261,244,192)	(1,029,655,553)	(200,390,143)	-	(31,198,496)	

Instructions for Account 282:

18 19 20 21 22 23 24

Instructions for Account 282: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 3. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to labor, general plant, intangible plant or common plant and not in Columns C & D are included in Column E 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

ADIT BOY Worksheet

PECO Energy Company

								ADIT BOY Worksheet Page 3 of 3
Α	В	С	D	E	F		G	
ADIT-283 (Attachment H-7 Notes O, P and Q)	Total	Gas, Prod	Only					
		Retail Or Other	Transmission	Plant	Labor			
		Related	Related	Related	Related	Justification		

25	ACT 129 SMART METER		-				Retail related
25a	ACCRECEIVABLE	(930.652)	(930,652)				Retail related
25b	AMORT-BK-PREMIUMS ON REACOD DEBT-9.5%	(269,975)	(750,052)		(269,975)		Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
25c	CAP FORGIVENESS REG ASSET	-		-	(_0,,,,,,)		Retail related
25d	CAP SHOPPING REG ASSET	-		-			Retail related
25e	DSP 2 - REGULATORY ASSET	(43,613)	(43.613)	-			Retail related
25f	ELEC RATE CASE EXP - REG ASSET	(142,257)	(142,257)	-	-		Retail related
25g	ENERGY EFFICIENCY REG ASSET	(60,561)	(60,561)	-			Retail related
25h	Gross Up on State Def Tax Adj- AMR Reg Asset	(192,532)	(192,532)	-			Retail related
25i	HOLIDAY PAY CHANGE IN PROVISION	(262,244)	-	-	-	(262,244)	The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
25j	OCI-Def FIT & SIT	-	-	-	-		Excluded because the underlying account(s) are not included in model
25k	OTHER CURRENT REG ASSET:	-	-	-	-	-	0
							Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred. Included in debt
251	LOSS OF REAQUIRED DEBT	(51,488)	-	-	(51,488)		capitalization ratio on Appendix A, line 111.
25m	VACATION ACCRUAL	(1,600,829)	(1,600,829)	-			Current portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
25n	SMART METER	(3,337,244)	(3,337,244)	-			Retail related
250	CAP SHOPPING REG ASSET - CURRENT	-		-			Retail related
25p	CAP FORGIVENESS REG ASSET - CURRENT	(1,015,422)	(1,015,422)	-	-		Retail related
25q	FAS 112	(206,973)	-	-	-	(206,973)	Employer provided benefits to former employees but before retirement.
							Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual
25r	PURTA	(67,403)	-	-	(67,403)		payments made Relates to all functions.
25s	ELEC RATE CASE EXP - REG ASSET - CURRENT	(142,257)	(142,257)	-	-		Retail related
							Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only
25t	SEAMLESS MOVES	(0)	-	-	-		when the amounts are paid. Retail related.
25u	OTHER CURRENT REG ASSET	-	-	-	-		Gas Related
							Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only
25v	PENSION EXPENSE PROVISION	(94,537,653)		-	-		when the amounts are paid. Related to all functions.
25w	RATE CHANGE REG ASSET	(6,167,317)	(6,167,317)	-	-		Gross up related to non-property tax rate change/TCJA
25x	STATE TAX RESERVE	(3,653,636)	-	-	(3,653,636)		The state income tax is cash basis
25y	ARO- Reg Asset	(5,140,850)	(5,140,850)	-	-		
25z	FERC 494 SETTLEMENT DECEMBER 2019	(557,890)	(557,890)	-	-		
25aa	TSC UNDER RECOVERY	(68,722)	(68,722)	-	-		Retail related
25ab	CLOUD COMPUTING	(941,505)	-	-	(941,537)		
25ac							
25ad							
25ae							
25af							
26	Subtotal - p276.9.b	(119,391,023)	(19,400,146)	-	(4,984,039)	(95,006,870)	
27	Less FASB 109 Above if not separately removed	10,558,767	58,135	-	1,122,631	9,378,001	
28	Less FASB 106 Above if not separately removed						
29	Total	(129,949,790)	(19,458,281)	-	(6,106,670)	(104,384,871)	

30 31 32 33 34 35 36

Instructions for Account 283: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant tother than general plant, intangible plant or common plant and not in Columns C & D are included in Column E 4. ADIT items related to Plant when items are included in taxable income in different periods than they are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

### Attachment 4C PECO Energy Comm

	ADIT EOY Worksheet					FECO Energy C	onpany
		Α	В	с	D	E	F
				Gas, Prod	Only		
				Retail Or Other	Transmission	Plant	Labor
			Total	Related	Related	Related	Related
			(751.25(.025)		004 510 550		
а	ADIT- 282		(754,356,825)		(204,512,756)	-	(32,036,440) (From line 17 for the column)
b	ADIT-283		(132,193,874)		-	(6,136,756)	(97,024,112) (From line 29 for the column)
с	ADIT-190		171,590,154		-	20,138,019	95,696,411 (From line 5 for the column)
d	Subtotal		(714,960,545)		(204,512,756)	14,001,263	(33,364,142) (Sum a - c)

### Line In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.

	with amounts exceeding \$100,000 will be listed separately. A	в	с	D	E	F	G
	ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod	Only			
1 la			Retail Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
1a 1b			Kelatea	Kelatea	Keiatea	Keiatea	эныңкшил
							Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through payments during
							each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that is recorded at the end of the month and
lc	Accrued Benefits	986,158	986,158	-		-	reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
ld	Employee Nonqualified Stock Plan	1,099,978	-	-	-	1,099,978	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
	11 C. D. 14014 (D. 10.10.10)	20.040.407	20.040.407				Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts abandoned. Relates to retail
le lf	Allowance for Doubtful Accounts (Bad Debt) Pennsylvania Charitable Contribution Carry-Forward, net of Federal	30,840,407 600,142	30,840,407 600,142			-	operations. Excluded because the underlying account(s) are not included in model
lg	Customer Advances for Construction	861,370	861,370	· · ·	-		Excluded because the underlying account(s) are not included in model Excluded because the underlying account(s) are not included in model
Ig	Customer Advances for Construction	801,370	801,370			-	Excluded because the undertying account(s) are not included in model. Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all
lh	Deferred Compensation	1.442.139	1.442.139				functions.
11	Deferred Revenue	448,761	448,761	-			Excluded because the underlying account(s) are not included in model
lj	Other Employee Provided Benefits	18.627	-	-			Employer provided benefits to former employees but before retirement.
							Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions. ARO must be
1k	Asset Retirement Costs	5,765,922	5,765,922				approved by FERC in order to include amounts.
11	Other Accrued Expenses	223,848	223,848	-	-	-	Accrued expenses recorded for book purposes not currently deductible for income tax purposes.
lm	Accrued Employee Bonus	13,427,614	-	-	-	13,427,614	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.
ln	Obsolete Materials	605,617	605,617	-	-		Excluded because the underlying account(s) are not included in model
10	Other Unearned Revenue - Deferred Rents	254,230	-	-	254,230		Rent expense deferred and amortized ratably for books, tax deduction when paid - used for all functions.
lp	Accrued Payroll Taxes	3,157,206	3,157,206	-			Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
lq	Pennsylvania Net Operating Loss, net of Federal.	19,883,789	-	-	19,883,789	-	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
							Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to a
lr	Post Retirement Benefits	70,973,363	-	-	-	70,973,363	fund.
							Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resoution of ongoing audit
1s	Accrued Sales and Use Taxes	1,193,842	1,193,842	-	-		examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
lt	Unbilled Revenue	1,169,951	1,169,951	-	-		Retail related
lu	Accrued Severance	203,242	-	-	-		Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
lv	Accrued Employee Vaction	938,510 7,521,851	938,510 7,521,851	-	-		Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
lw	Accrued Vegetation Management	/,521,851	/,521,851			-	Excluded because the underlying account(s) are not included in model These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until paid.
lx	Accrued Workers Compensation	9,973,587				0.072.597	I nese accounts are reserves for public claims, workers compensation and other nird party incidents. For ax purposes these are not deductible until paid. Related to all functions.
ly ly	Accrued workers Compensation	9,975,587		· · ·		9,9/3,38/	Related to an functions.
lz							
laa							
lab							
lac							
lad							
lae							
laf							
lag							
lah							
lai							
laj							
lak							
lal							
lam							
lan							
	Subtotal - p234.8.c	171,590,154	55,755,724		20,138,019	95,696,411	
23	Subtotal - p234.8.c Less FASB 109 Above if not separately removed	1/1,590,154	22,122,124		20,158,019	90,090,411	
3	Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	-				-	
5	Total (Line 2 - Line 3 - Line 4)	171,590,154	55,755,724		20,138,019	95.696.411	
2	Four (Line 2 - Line 9 - Line 4)	.71,570,154	55,155,124		20,150,017	55,070,411	

Instructions for Account 190: 6

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Instructions for Account 199: 1. ADT tiems related only to Non-Electric Operations (e.g., Ga, Water, Sewer) or Production are directly assigned to Column C 2. ADT it ems related only to Transmission are directly assigned to Column D 3. ADT it ems related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E 4. ADT it ems related to Plant other than general plant, intangible plant, interactive plant or common plant and not in Columns C & D are included in Column F 5. Dieferret incume taxes arise waite items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

9 10 11 12

ADIT EOY Worksheet Page 1 of 3

### ADIT EOY Worksheet

#### PECO Energy Company

### ADIT EOY Worksheet Page 2 of 3

A ADIT- 282 (Attachment H-7 Notes N and Q)	B Total	C Gas, Prod	D Only	E	F	G		
		Retail Or Other Related	Transmission Related	Plant Related	Labor Related	Justification		
Property Related ADIT, Excl. ARO	-	-	-	-	-			
Common	(28,920,413)	-	-	-	(28,920,413)	) Included because plant in service is included in rate base.		
Distribution	(487,974,579)	(487,974,579)	-	-	-	Related to Distribution property.		
Electric General	(3,116,028)	-	-	-	(3,116,028)	) Included because plant in service is included in rate base.		
Transmission	(234,345,806)	(29,833,050)	(204,512,756)	-	-	Included because plant in service is included in rate base.		
Other Flow-Through Items	(781,321,202)	(726,886,915)	(43,253,223)	(11,181,064)		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from		
Subtotal - p275.2.k	(1,535,678,027)	(1,244,694,544)	(247,765,979)	(11,181,064)	(32,036,440)			
Less FASB 109 Above if not separately removed	(781,321,202)	(726,886,915)	(43,253,223)					
Less FASB 106 Above if not separately removed								
Total (Line 14 - Line 15 - Line 16)	(754,356,825)	(517,807,629)	(204,512,756)		(32,036,440)			

18 19 20 21 22 23 24

Instructions for Account 282: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E 4. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in artes, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

### ADIT EOY Worksheet

#### PECO Energy Company

### ADIT EOY Worksheet Page 3 of 3

G

Α	в	с	D	E	F	
ADIT-283 (Attachment H-7 Notes O, P and Q)	Total	Gas, Prod	Only			
		Retail Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification

25a	AEC Receivable	(1.474.421)	(1.474.421)				Retail related
25b	Regulatory Asset (Covid)	(10.955,218)	(10,955,218)		-		Retail related
25c	Regulatory Asset (Covid)	(343,735)	(343,735)				Retain related
25d	Regulatory Asset (Electric Rate Case Costs)	(146.618)	(146.618)				Retail related
25e	Regulatory Asset (Energy Efficiency)	(60.561)	(60,561)				Retain related
25f	Regulatory Asset (AMR)	(192,498)	(192,498)				Retai related
25g	Regulatory Asset (Smart Meters)	(4,938,073)	(4.938.073)				Retai related
25h	Regulatory Asset (CAP Forgiveness)	(1,015,422)	(1,015,422)	-	-		Retail related
25i	Regulatory Asset (ARO)	(3,171,417)	(3,171,417)		-		Retail related
251	Regulatory Asset (Rate Change)	(6,177,151)	(6,177,151)	-			Retail related
25k	Regulatory Asset (Other)	(557,890)	(557,890)	-	-	-	Excluded because the underlying account(s) are not included in model
251	Loss on Reacquired Debt	(303,070)	-	-	(303.070)		Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
25m	Accrued Holiday Pay	(472,916)	-	-	-		The book expense on Jan 1 of calendar year, accelerated tax expense taken in previous calendar year. Related to all functions.
							Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments made. Relates to all
25n	PURTA	(67,403)	-	-	(67,403)		functions.
							Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are
250	PENSION EXPENSE PROVISION	(96,551,197)	-	-	-		paid. Related to all functions.
25p	Accrued State Income Tax Receivable	(3,651,206)	-	-	(3.651,206)	-	Accrued State Tax Receivable
25g	Cloud Computing	(2.115.077)	-	-	(2.115.077)	-	Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
25r	FAS 109 Regulatory Asset	(150,669,279)	-	-	(150,669,279)		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
25s							<u> </u>
25t							
25u							
25v							
25w							
25x							
25 y							
25z							
252 25aa							
25ab							
25ac							
25ad							
25ae							
25ac 25af							
2541							
26	Subtotal - p277.9.k	(282,863,152)	(29,033,005)	-	(156,806,035)	(97,024,112)	
27	Less FASB 109 Above if not separately removed	(150,669,279)	-	-	(150,669,279)	-	
28	Less FASB 106 Above if not separately removed	(100,007,277)			(200,007,277)		

30 31 32 33 34 35 36

Instructions for Account 283: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant other than general plant, instangle heat or common plant and not in Columns C & D are included in Column E 4. ADIT items related to labor, general plant, intangle plant, or common plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in artes, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

### PECO Energy Company

Attachment 4D - Intangible Plant Workpaper

	Total Intangible Plant (a)	(b)	(-)	(4)	(-)	(f)	(-)	(h)	(i)	Ø	(k)	(1)	(m)	(n)	(-)	(-)	(a)	(r)	(-)
	(a) Gross Plant	December Prior Year	(c) January	(d) February	(e) March	April	(g) May	June	July	(j) August	September	October	November	December		(p) Transmission		(r) S&W Allocation	(s) Total
2 3 4 5 6 7 8 9		26.528.479 10.967.791 1.486.450 2.231.348 2.231.349 25.210.995 5.2310.995 8.2310.145 8.7711.259 1.178.084	28,264,057 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 4,342	28,536,015 10,967,791 1,486,630 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 39,777	28,825,376 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 49,284	29,118,176 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 59,071	29,408,451 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 68,973	29,695,475 10,967,791 1,486,630 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 78,770	29,993,031 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 88,775	30,303,301 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 99,326	34,256,582 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 110,074	36,141,116 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 120,539	36,885,453 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 129,849	49,770,504 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,125 5,771,125 1,178,084 140,518	=average(b:n) 32, 132, 713, 714 10,967,791 1,486,430 2,231,384 29,204,029 52,318,9204,029 52,318,9204,029 53,718,054 5,771,259 1,178,084 76,100	10,967,791 5,771,259 1,178,084	1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 76,100	32,132,770	=sum(pr) 32,132,770 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 76,100
19 20 21	Total	217,496,596	219,236,516	219,543,909	219,842,777	220,145,364	220,445,542	220,742,362	221,049,923	221,370,744	225,334,773	227,229,772	227,983,419		223,176,987 Allocation Factor le - Transmission	17,917,135 100.00% 17,917,135	173,127,082 0.00%	32,132,770 9.22% 2,962,967	223,176,987 20,880,101
	(a) Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December		(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total
23 24 25 26 27 28 29 30	Accumulated Deprectation ImageNe - General INERC CIP - Intensmission IT NERC CIP - Intensmission IT DSP - Distribution IT Dissrisses Intelligence Data Analysis - Distribution IT Sustained Theory - Distribution IT Sustained Theory - Distribution IT Sustained Theory - Distribution IT Other - Transmission IT Other - Transmission IT Other - Distribution																		

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		PECO Energy Company																F	Page 2 of 2
	Att	achment 4D - Intangible Plai	nt Workpaper																5
	(a) Net Plant in Service Gross Plant Minus Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average =average(b:n)	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total =sum(p:r)
44	Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution	13,629,315 493,495 64,294	14,813,374 362,900 47,388	14,553,540 267,677 36,480	14,306,433 219,211 30,767	14,057,914 197,050 27,977	13,802,920 174,889 25,187	13,540,772 157,217 22,896	13,284,285 144,034 21,103	13,037,383 130,851 19,310	16,399,898 120,091 17,787	17,647,576 112,227 16,586	17,735,710 104,837 15,437	29,850,980 97,447 14,288	15,896,931 198,610 27,654	198,610	27,654	15,896,931	15,896,931 198,610 27,654
47 48	IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution	17,908,255 28,316,010 10,293,172	17,738,277 27,450,037 10,144,490	17,568,299 26,584,064 9,995,808	17,398,321 25,718,091 9,847,126	17,228,343 24,877,738 9,702,000	17,058,365 24,063,004 9,563,611	16,888,388 23,578,920 9,428,404	16,718,410 23,094,835 9,293,197	16,548,432 22,610,751 9,161,861	16,378,454 22,126,667 9,041,681	- 16,208,476 21,644,707 8,930,246	16,038,499 21,164,872 8,836,780	15,868,521 20,685,037 8,743,314	16,888,388 23,993,441 9,460,130		16,888,388 23,993,441 9,460,130		16,888,388 23,993,441 9,460,130
50 51	IT Other - Transmission IT Other - Transmission IT Business Intelligence Data Analysis - Transmission IT CIMS - Distribution	966,702	952,953 4,324	9,993,808 - 939,203 39,575	9,847,126 - 925,454 	9,702,000 - 911,704 58,046	9,363,611 - 897,955 67,415	9,428,404 - 884,205 76,596	9,293,197 - 870,455 85,903	9,161,861 - 856,706 95,670	9,041,081 - 842,956 105,546	8,930,246 - 829,207 115,050	8,836,780 - 815,457 123,316	8,743,314 - 801,708 132,859	9,460,130 - 884,205 73,309	884,205	73.309		9,480,130 - 884,205 73,309
53 54 55		-	-	-	-	-	-	-	-	-	-	-	-	-					-
56 57 58 59		-	-	-	-	-	-	-	-	-	-	-	-	-					-
60 61 62	Total	71,671,242	71,513,742	69,984,646	68,494,114	67,060,772	65,653,346	64,577,397	63,512,223	62,460,965	65,033,080	65,504,076	64,834,908	76,194,153	67,422,666 Allocation Factor	1,082,815 100.00%	50,442,921 0.00%	15,896,931 9.22%	67,422,666
63														Total Intangib	le - Transmission	1,082,815	-	1,465,858	2,548,673
	(a)	(b) Total T	(c) Transmission I	(d) Distribution S&	(e) W Allocation	(f) Total													
64	Depreciation Expense Intangible - General	3,826,959			3.826.959	=sum(c:e) 3.826.959													
65 66	IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution	2,132,098 290,457	2,132,098	290,457		2,132,098 290,457													
68 69	IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution	1,835,254 7,102,446 2,369,227		1,835,254 7,102,446 2,369,227		1,835,254 7,102,446 2,369,227													
72 73	IT Other - Transmission IT Business Intelligence Data Analysis - Transmission IT CIMS - Distribution	1,571,491 143,657	1,571,491 143,657			1,571,491 143,657													
74 75 76 77						-													
78 79 80		-				-													
81 82 83	Total	19,271,589 Allocation Factor	3,847,246 100.00%	11,597,384 0.00%	3,826,959 9.22%	19,271,589													
84	Tot	tal Intangible - Transmission	3,847,246	-	352,884	4,200,131													

### **PECO Energy Company**

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### Attachment 4E - Cost to Achieve Mergers (Note A)

	(a)	(b)	(c)	(d)	(e)	()	(	(x)
	O&M Cost To Achieve							
	FERC Account	Constellation Merger	PHI Merger				Т	otal
1	923	\$ -	\$	-			\$	-
2	926	\$ -	\$	-			\$	-
3	920		\$	-			\$	-
4							\$	-
5							\$	-
6							\$	-
7							\$	-
8							\$	-
9							\$	-
10							\$	-
11	Total	\$ -	\$	-			\$	-

### Capital Cost To Achieve included in the Electric Portion of Common Plant

	Capital Cost 10 Achieve included in the Electric Fortion of Common Flant			
	Gross Plant	Constellation Merger	PHI Merger	Total
12	December Prior Year	-	3,183,945	\$ 3,183,945
13	January	-	3,183,945	\$ 3,183,945
14	February	-	3,183,945	\$ 3,183,945
15	March	-	3,183,945	\$ 3,183,945
16	April	-	3,183,945	\$ 3,183,945
17	May	-	3,183,945	\$ 3,183,945
18	June	-	3,183,945	\$ 3,183,945
19	July	-	3,183,945	\$ 3,183,945
20	August	-	3,183,945	\$ 3,183,945
21	September	-	3,183,945	\$ 3,183,945
22	October	-	3,183,945	\$ 3,183,945
23	November	-	3,183,945	\$ 3,183,945
24	December	-	3,183,945	\$ 3,183,945
25	Average	-	3,183,945	3,183,945

	Accumulated Depreciation	Constellation Merger	PHI Merger		Total
26	December Prior Year	-	1,989,662	S	1,989,662
27	January	-	2,044,468	S	2,044,468
28	February	-	2,098,978	S	2,098,978
29	March	-	2,153,204	S	2,153,204
30	April	-	2,207,154	S	2,207,154
31	May	-	2,260,839	S	2,260,839
32	June	-	2,314,267	S	2,314,267
33	July	-	2,367,448	S	2,367,448
34	August	-	2,420,389	S	2,420,389
35	September	-	2,473,099	S	2,473,099
36	October	-	2,525,586	S	2,525,586
37	November	-	2,577,857	S	2,577,857
38	December	-	2,629,919	S	2,629,919
39	Average	-	2,312,528		2,312,528

### **PECO Energy Company**

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	Attachment 4E - Cost to Achieve N	Mergers (Note A)					
	(a)	(b)	(c)	(d)	(e)	()	(x)
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	Constellation Merger	PHI Merger				Total
40	December Prior Year	-	1,194,283	-	-	- 5	1,194,283
41	January	-	1,139,477	-	-	- 5	1,139,477
42	February	-	1,084,967	-	-	- 5	1,084,967
43	March	-	1,030,741	-	-	- 5	1,030,741
44	April	-	976,791	-	-	- 5	976,791
45	May	-	923,106	-	-	- 5	923,106
46	June	-	869,678	-	-	- 5	869,678
47	July	-	816,497	-	-	- 5	816,497
48	August	-	763,556	-	-	- 5	763,556
49	September	-	710,846	-	-	- 5	710,846
50	October	-	658,359	-	-	- 5	658,359
51	November	-	606,088	-	-	- 5	606,088
52	December	-	554,026	-	-	- 5	554,026
53	Average	-	871,417	-	-	-	871,417

	Depreciation (Monthly Change of Accumulated Depreciation from above)	Constellation Merger	PHI Merger	Total
54	January	-	54,805	\$ 54,805
55	February	-	54,510	\$ 54,510
56	March	-	54,226	\$ 54,226
57	April	-	53,951	\$ 53,951
58	May	-	53,685	\$ 53,685
59	June	-	53,428	\$ 53,428
60	July	-	53,180	\$ 53,180
61	August	-	52,941	\$ 52,941
62	September	-	52,710	\$ 52,710
63	October	-	52,487	\$ 52,487
64	November	-	52,271	\$ 52,271
65	December	-	52,063	\$ 52,063
66	Total	-	640,257	\$ 640,257

Note: A: Merger-related costs incurred during hold harmless period are to be excluded from rate unless approved by FERC order.

### Attachment 5 Attachment H-7, Pages 3 and 4, Worksheet PECO Energy Company

Line No	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	Accounts 561.4 and 561.8	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission	Depreciation Expense - Common	Depreciation Expense - Transmission Intangible	Depreciation Expense - General Intangible	Depreciation Expense - Distribution
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)
	Attachment H-7, Page 3, Line No.:	1	2	3		11	12	16				
	Form No. 1	321.112.b	321.97.b	321.96.b	321.88.b & 92.b	Portion of Account 566 (Attachment H-7 Notes T and Z)	Balance of Account 566	Attachment 8, Page 1, Line 11, Col J	Attachment 8, Page 2, Line 51, Col J	Attachment 8, Page 2, Line 10, Col J	Attachment 8, Page 2, Line 19, Col J	Attachment 8, Page 2, Line 22, Col J
1	Total	206,204,601	12,292,850	-	153,065,697	-	\$ 12,292,850	\$ 26,664,777	\$ 38,856,904	\$ 3,856,500	\$ 3,826,966	\$ 11,597,384
		Depreciation Expense - General	Amortization of Abandoned Plant	Labor Related Taxes	Labor Related Taxes to be Excluded	Plant Related Taxes	Excluded Taxes Per Attachment 5C Line 5	Other Included Taxes	Plant Related Taxes to be Excluded	Amortized Investment Tax Credit Consistent with (266.8.f & 266.17.f) - Transmission	Excess Deferred Income Tax Amortization - Transmission	Tax Effect of Permanent Differences - Transmission
		(a)	(b)	(c)	(d) (Note F)	(e)	(f)	(g)	(h) (Note F)	(i)	(j)	(k)
	Attachment H-7, Page 3, Line Number Form No. 1	17 Attachment 8, Page 1, Line 25, Col J	19 (Note S)	23 Attachment 5C Line 2	24 Attachment 5C Line 9	26 Attachment 5C Line 1	27 Attachment 5C Line 5	28 Attachment 5C Line 3	29 Attachment 5C Line 10	38 (Note E)	39 (Attachment H-7 Note G)	40 (Attachment H-7 Note W)
2	Total	\$ 19,912,049	<mark>\$ -</mark> \$	12,565,762	\$ -	\$ 12,492,918	\$ 138,105,314	\$ 838,054	\$ -	\$ 2,355	\$ 3,911,495	\$ 214,029

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### Attachment 5 Attachment H-7, Pages 3 and 4, Worksheet PECO Energy Company

3		Long Term Interest (117, sum of 6	2.c through 67.c), Excluding LVT Interest (Note G)		\$ 149,2	59,987
4		Preferred Dividends (118.29c) (po	sitive number)			-
5 6		Proprietary Capital Less Preferred Stock			4,434,9	53,389
7 8		Less Account 216.1 (enter negative Less Account 219.1 (enter negative	e)			26,847)
9		Common Stock (Sum o	of Line 5 - Line $6 + Line 7 + Line 8$ )		4,432,8	26,541
			ç	%	Cost	Weighted
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))	3,822,880,147	46.31%	3.90%	1.81% =WCLTD
11	Preferred Stock (Note B)	(Line 11, Col(\$) / Line 13, Col(\$))			-	0.00%
12	. ,	(Line 12, Col (\$) / Line 13, Col (\$))	4,432,826,541	53.69%	10.35%	5.56%
13	Total	(Sum of Lines 10-12)	8,255,706,689			7.37% =R

Notes:

A Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1.

B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1

C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above A cap on the equity percentage of PECO's capital structure shall be 55.75%.

ROE will be supported in the original filing and no change in ROE may be made absent FERC authorization pursuant to a section 205 or section 206.

D The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).

Sum of transmission related electric and common amortized investment tax credit amounts. Total electric amounts llocated to transmission as follows: (1) amounts solely related to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to transmission using the wages and salaries allocator (Attachme

F Labor and Plant related taxes due to merger are to be excluded consistent with hold harmless commitment.

G All short-term interest related expense will be removed from the formula rate template.

#### PECO Energy Company Attachment 5A - Revenue Credit Workpaper

1 2 3	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3) Rent from Electric Property - Transmission Related, Pass to Customers (Note 3) Total Rent Revenues Account 456 & 456.1 - Other Electric Revenues (Note 1)	(Sum Lines 1 to 2)	7,774,819 2,087,181 9,861,999
4	Schedule 1A		\$ 4,799,870
	Firm Point to Point Service revenues for which the load is not included in the divisor received by		
5	transmission owner		\$ 1,960,978
6	Revenues associated with transmission service not provided under the PJM OATT (Note 4)		-
7	Intercompany Professional Services		190,102
8	PJM Transitional Revenue Neutrality (Note 1)		-
9	PJM Transitional Market Expansion (Note 1)		-
10	Professional Services (Note 3)		-
11	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
12	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
13	Gross Revenue Credits	(Sum Lines 3, 4-12)	16,812,950
14	Less line 17g		(5,167,966)
15	Total Revenue Credits		11,644,984

### Revenue Adjustment to determine Revenue Credit

- 16a Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit in line 2; provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in Attachment H-7, page 1, line 11.
- 16b Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

16c

Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC 9 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmission use is 3/4 of the total department costs.

- 17a Revenues included in lines 1-11 which are subject to 50/50 sharing. 17b Costs associated with revenues in line 17a
- 17c Net Revenues (17a 17b)
- 17d 50% Stare of Net Revenues (17c / 2)
   17d 50% Stare of Net Revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue
- 17f Net Revenue Credit (17d + 17e)
- 17g Line 17f less line 17a 18

Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.

19 Reserved

20 Total Account 454, 456 and 456.1 21 Reserved

16,812,950

-

7.774.819 2,727,516

5,047,302

2,523,651

2,606,853

(5,167,966)

83,202

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### Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

22a 22b		Accounts booked to 920000 926000	Tot	tal Costs 647,226 255,080	Costs Allocation to Transmission (Note A) 75% 75%	Trar	usmission Costs 485,419 191,310	Allo	&W cation ctor 9.22% 9.22%		A&G
23	Total Lines 22		\$	902,305		\$	676,729			\$	33,202
	FERC Account 454	Total Amount		Other	100% Transmission	Р	lant Related	Labor	Related	Tot	al I
24a	Rent from Electric Distribution	\$ 13,150,884	ŝ	13,150,884							
24b	Rent from Electric Transmission	294,549			294,549						
24c	Tower Rentals and Land Leasing - Transmission	7,774,819			7,774,819						
24d	Tower Rentals and Land Leasing - Distribution	2,771,759		2,771,759							
24e	Intercompany Rent	2,739,129					2,739,129				
24f	Intercompany Rent - Transmission	1,307,790			1,307,790						
	Total Lines 24	\$ 28,038,930	ŝ	15,922,643	\$ 9,377,158	Ś	2,739,129	S	-		
	Allocation Factors		-	0%	100%	<u> </u>	17.70%		9.22%		
	Allocated Amount		\$	-	\$ 9,377,158	\$	484,842	\$	-	\$ 9,8	51,999
	FERC Account 456	Total Amount		Other	100% Transmission	P	lant Related	Labor	Related	Tot	al
25a	Decommissioning remittances to Generation	\$ (3,859,745)	\$	(3,859,745)							
25b	Mutual Assistance	3,817,229	\$	3,817,229							
25c	Make Ready	11,283,459	\$	11,283,459							
25d	Intercompany Billings - Transmission	177,907			177,907						
25e	Intercompany Billings - Labor Related	-							-		
25f	Intercompany Billings - Other	2,614,937		2,614,937							
25g	Other	714,095		620,045	-		41,545		52,505		
	Total Lines 25	\$ 14,747,882	\$	14,475,925	\$ 177,907	\$	41,545	\$	52,505		
	Allocation Factors			0%	100%		17.70%		9.22%		
	Allocated Amount		\$	-	\$ 177,907	\$	7,354	\$	4,841	\$ 1	0,102
	FERC Account 456.1	Total Amount		Other	100% Transmission	P	lant Related	Labor	Related	Tot	ıl
26a	Network Integration Credit	\$ 156,344,148	\$	156,344,148							
26b	Transmission Owner Scheduling Credits	4,799,870			\$ 4,799,870						
26c	Transmission Enhancement	31,152,724	\$	31,152,724							
26d	Revenue - Firm Point to Point	1,960,978			1,960,978						
26e	Other	1,542,621		1,542,621							
	Total Lines 26	\$ 195,800,341	\$	189,039,493		\$	-	\$	-		
	Allocation Factors			0%	100%		17.70%		9.22%		
	Allocated Amount		\$	-	\$ 6,760,848	\$	-	\$	-	\$ 6,7	50,848

Note A: Number of employees managing secondary transmission service contracts divided by number of employees managing transmission and distribution secondary service contracts.

Page 2 of 2

# PECO Energy Company Attachment 5B - A&G Workpaper

			(a)		(b)	(c)	(d)	(e)
			323.181.b to 323.1	96.b				
			Total		S&W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$ 29,310	886 \$	29,302,924		\$ 7,962	\$ -
2	Office Supplies and Expenses	921.0	11,159	759	11,159,759		-	-
3	Administrative Expenses Transferred-Credit	922.0		-	-		-	-
4	Outside Service Employed (Note E)	923.0	76,262	322	75,693,731		568,591	-
5	Property Insurance	924.0	570	370	-	570,370	-	-
6	Injuries and Damages	925.0	26,744	186	26,744,186		-	-
7	Employee Pensions and Benefits	926.0	25,497	480	25,497,480		-	-
8	Franchise Requirements	927.0		-	-		-	-
9	Regulatory Commission Expenses (Note E)	928.0	8,007	671	-		7,941,187	66,484
10	Duplicate Charges-Credit	929.0	(2,256	813)	(2,256,813)		-	-
11	General Advertising Expenses (Note E)	930.1	1,188	027	-		1,188,027	-
12	Miscellaneous General Expenses (Note E)	930.2	2,638	852	1,938,254		700,598	-
13	Rents	931.0		-	-		-	-
14	Maintenance of General Plant	935	7,241	621	7,241,621		-	-
15	Administrative & General - Total (Sum of lines 1-14)		\$ 186,364	361 \$	5 175,321,142	\$ 570,370	\$ 10,406,365	\$ 66,484
1.6					0.000/	15 500/	0.000/	100.000/
16			Allocation F		9.22%	17.70%	0.00%	
17			Transmission A	&G 1	16,166,385	100,959	-	66,484
18							Total <sup>2</sup>	\$16,333,827

Notes:

 $^{-1}$  Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.  $^2$  Sum of line 17, columns (b), (c), (d), (e).

### PECO Energy Company Attachment 5C - Taxes Other Than Income

Taxes	Other Than Income	Page 263 Col (i)
	Plant Related, Subject to Gross Plant Allocator	
1a	PA Real Estate Tax - 2020	7,122,521
1b	Property Tax Payable	5,370,397
1c		-,,-,-,-,
	Total Plant Related (Total Lines 1)	12,492,918
1	Total Flait Related (Total Lines 1)	12,492,918
-	Labor Related, Subject to Wages & Salary Allocator	
2a	Federal Unemployment	56,025
2b	Social Security	12,288,043
2c	PA Unemployment	221,694
2	Total Labor Related (Total Lines 2)	12,565,762
		,,
	Other Included, Subject to Gross Plant Allocator	
2		924 412
3a	State Use Taxes	834,412
3b	Miscellaneous Taxes	3,642
3c		
3	Total Other Included (Total Lines 3)	838,054
4	Total Included (Lines 1 to 3)	25,896,734
	Taxes Other Than Income Excluded Per Notes A to E	
£ .		(201.024)
5a	PA Gross Receipts Tax - 2019	(291,924)
5b	PA Gross Receipts Tax - 2020	135,682,362
5c	Sales Tax Payable	2,714,876
5	Total Excluded Taxes Other Than Income (Total Lines 5)	138,105,314
6	Total Taxes Other Than Income, Included and Excluded (Lines 4 and 5)	164,002,048
7	Total Taxes Other Income from p115.14.g	164,002,048
8	Difference (Line 6 - Line 7)	
Ũ		
	Items Included in Line 4, that Are To Be Excluded from Formula Per Attachment 5-P3 Support Note F (Enter No	agetive)
9a	items included in Ener 4, that Are 10 be excluded if on Formula 1 er Attachment 5-15 Support Note F (Enter N	-gauve)
9b		
9	Total Labor Related Taxes to be Excluded (Total Lines 9)	-
10a		
10b		
10	Total Plant Related Taxes to be Excluded (Total Lines 10)	-

### Criteria for Allocation:

А Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they shall not be included.

в

С

- Allocator. If the taxes are 100% recovered at retail they shall not be included. Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they shall not be included. Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator. Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above. Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year. D
- Е

Attachment 6 True-Up Interest Rate PECO Energy Company

Page 1 of 1

FERC Monthly Interest Rate Month (Note A) 0.0042 1 January 2 3 February 0.0039 March 0.0042 4 5 April 0.0039 May 0.0040 6 7 June 0.0039 July 0.0029 8 August 0.0029 9 September 0.0028 10 11 12 13 14 15 16 October 0.0028 November 0.0027 December 0.0028 January 0.0028 February 0.0025 March 0.0028 April May 0.0027 17 0.0028 18 Average of lines 1-17 above 0.0032

 $\frac{Note:}{A} \label{eq:Note:A} The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.$ 

	А	В	С	D	Е	F
		RTO Project			Monthly Interest	
Project 1	lame	Number or Zonal	Amount	17 Months	Rate	Interest
			Attachment 3,		Line 18	Col. C x Col
			Col. G + Col H		above	x Col E
1 Zonal		Zonal	597,760	17	0.0032	32,63
	oint 500-230 kV Substa		(1,108,366)	17	0.0032	(60,51
	oint 500-230 kV Substa		1,510,313	17	0.0032	82,46
	nd-Waneeta 230 kV Line		512,431	17	0.0032	27,97
	nd-Waneeta 230 kV Line		(57,736)	17	0.0032	(3,15
	n 500 kV Circuit Breake		17,752	17	0.0032	96
	osensack 500 kV Line R		26,506	17	0.0032	1,44
		Ratins b1590.1 and b1590.2	(280,204)	17	0.0032	(15,29
	er-Linwood 230 kV Lin		(1,196,417)	17	0.0032	(65,32
	wr-Plymouth 138 kV Li		215,679	17	0.0032	11,71
	30-138 kV Transformer		148,598	17	0.0032	8,1
	er-Saville 138 kV Line		114,353	17	0.0032	6,24
	230-138 kV Transform		102,974	17	0.0032	5,62
	er 230-138 kV Transfor		55,497	17	0.0032	3,03
	d-Planebrook 230 kV Li		11,743	17	0.0032	64
	ales-Hartman 230 kV L		14,598	17	0.0032	79
	ales-Whitpain 230 kV I		14,107	17	0.0032	71
	I-Planebrook 230 kV Lii		16,005	17	0.0032	8
	ook 230 kV Capacitor Ba		17,025	17	0.0032	93
	ille 230 kV Capacitor B		23,458	17	0.0032	1,21
	er-Mickleton 230 kV Se		13,461	17	0.0032	7.
	er-Mickleton 230 kV Li		11,752	17	0.0032	64
	ham-Pleasant Valley 230		22,981	17	0.0032	1,2:
	0 kV Dynamic Reactive		(189,194)	17	0.0032	(10,3)
	30 kV Capacitor Bank		(142,589)	17	0.0032	(7,78
	ottom 500-230 kV Trans		(379,812)	17	0.0032	(20,7)
Iz Peach B	ottom 500 kV Substation	1 Upgr b2766.2	17,082	17	0.0032	93

## Attachment 7 PBOPs PECO Energy Company

	<u>Calculation of PBOP Expenses</u> (a)		(b) PECO Total	(c)	(d) Electric
1 2	Total PBOP expenses allowed (Note A) Total PBOP Expenses in A&G in the current year		1,066,173	Portion not Capitalized 679,716 (1,257,843)	Col. (c) x Electric Labor in Note B 541,406 (1,001,894)
3	PBOP Adjustment	Line 1 minus line 2			1,543,300

## Notes:

A The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.

		\$ 9	0%
В	Electric Labor (354.28.b)	182,842,035	79.65%
	Gas Labor sum (355.62.b)	46,709,857	20.35%
	Total	229,551,892	

C The Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result, the portion not capitalized is calculated as labor expensed divided by total labor. Page 1 of 1

## PECO Energy Company Attachment 8 - Depreciation and Amortization

	(A)	(B)	(C) Estimated	(D) Mortality	(E) Weighted Average	(F) Depreciation /	(G) Gross Depreciable Plant (Year End Balance)	(H) Accumulated Depreciation	(I) Net Depreciable Plant	(J) Depreciation Expense
	Number	Plant Type	Life	Curve	Remaining Life	Amortization Rate	s	\$	\$	s
		JF -	Note 1	Note 1	Note 2		Note 4	Note 4	(I)=(G)-(H)	(J)=(F)*(G)
1								As of 12/31/2020		FY 2020
2		Electric Transmission								
3	352	Structures and Improvements	N/A	N/A	N/A	1.8687%	86,575,570	22,711,201	63,864,369	1,617,838
4	353	Station Equipment	N/A	N/A	N/A	1.7478%	930,674,778	207,257,221	723,417,557	16,266,334
5	354	Towers and Fixtures	N/A	N/A	N/A	1.1927%	289,112,769	163,700,536	125,412,233	3,448,248
6	355	Poles and Fixtures	N/A	N/A	N/A	1.2786%	22,958,500	2,582,382	20,376,118	293,547
7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.5445%	200,804,906	86,799,073	114,005,833	3,101,432
8	357	Underground Conduit	N/A	N/A	N/A	1.6009%	15,920,550	4,364,906	11,555,644	254,872
9	358	Underground Conductors and Devices	N/A	N/A	N/A	1.5896%	104,078,519	46,620,264	57,458,255	1,654,432
10	359	Roads and Trails	N/A	N/A	N/A	1.1028%	2,545,719	2,115,088	430,631	28,074
11							1,652,671,311	536,150,671	1,116,520,640	26,664,777
12		Electric General								
12	390	Structures and Improvements	45	S0	30.73	2.5812%	50,717,034	13,005,391	37,711,643	1,309,108
13	391.1	Office Furniture and Equipment - Office Machines	10	SQ	1.50	10.5126%	83,462	74,560	8,902	8,774
15	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	9.93	4.9888%	732,053	184,428	547,625	36,521
16	391.3	Office Furniture and Equipment - Computers	5	SQ	2.78	15.8019%	37,750,186	15,810,603	21,939,583	5,965,247
17	391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ	2.78	290.0453%	77,250	(431,349)	508,599	224,060
18	393	Stores Equipment	15	SQ	8.32	8.6809%	46,470	15,050	31,420	4,034
19	394	Tools, Shop, Garage Equipment	15	SQ	9.35	6.5890%	42,354,024	13,840,146	28,513,878	2,790,707
20	395.1	Laboratory Equipment - Testing	20	SQ	5.74	4.3003%	311,026	241,285	69,741	13,375
21	395.2	Laboratory Equipment - Meters	15	sõ	2.50	6.4479%	101,382	88,361	13,021	6,537
22	397	Communication Equipment	20	L3	13.90	5.3368%	129,360,908	34,906,481	94,454,427	6,903,733
23	397.1	Communication Equipment - Smart Meters	15	S2	8.86	6.4827%	40,575,481	15,864,862	24,710,619	2,630,387
24	398	Miscellaneous Equipment	15	SQ	0.57	12.7286%	153,725	23,413	130,312	19,567
25							302,263,001	93,623,231	208,639,770	19,912,049

## PECO Energy Company Attachment 8 - Depreciation and Amortization

1		Electric Intangible								
2	303	Software - Transmission 2-year Life (Note 10)	2	N/A	N/A	27.3897%	5,771,259	5,771,259	-	1,580,731
3	303	Software - Transmission 3-year Life (Note 10)	3	N/A	N/A	N/A	<u> </u>		-	-
4	303	Software - Transmission 4-year Life (Note 10)	4	N/A	N/A	N/A	-	-	-	-
5	303	Software - Transmission 5-year Life (Note 10)	5	N/A	N/A	18.7368%	12,145,989	10,685,678	1,460,311	2,275,770
6	303	Software - Transmission 7-year Life (Note 10)	7	N/A	N/A	N/A	<u> </u>		-	-
7	303	Software - Transmission 10-year Life (Note 10)	10	N/A	N/A	N/A	_	_	-	-
8	303	Software - Transmission 13-year Life (Note 10)	13	N/A	N/A	N/A	_	_	-	-
9	303	Software - Transmission 15-year Life (Note 10)	15	N/A	N/A	N/A	_	_	-	-
10							17,917,248	16,456,937	1,460,311	3,856,500
										<u>.</u>
11	303	Software - Electric General 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-	-
12	303	Software - Electric General 3-year Life (Note 10)	3	N/A	N/A	33.3327%	245,309	85,177	160,132	81,768
13	303	Software - Electric General 4-year Life (Note 10)	4	N/A	N/A	N/A	-	-	-	-
14	303	Software - Electric General 5-year Life (Note 10)	5	N/A	N/A	14.3383%	26,120,236	12,813,988	13,306,248	3,745,198
15	303	Software - Electric General 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-	-
16	303	Software - Electric General 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-	-
17	303	Software - Electric General 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-	-
18	303	Software - Electric General 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	-
19							26,365,545	12,899,165	13,466,380	3,826,966
20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A	154,269,457	104,863,716	49,405,741	11,597,384
21	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	18,781,412	11,605,536	7,175,876	Zero
22							173,050,869	116,469,252	56,581,617	11,597,384
22										
23	202	Common General - Electric		27/1	27/1	27/1				
24	303	Software - 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-	-
25	303	Software - 3-year Life (Note 10)	3	N/A	N/A	16.4566%	1,196,154	214,079	982,075	196,846
26	303	Software - 4-year Life (Note 10)	4	N/A	N/A	N/A	-	-	-	-
27	303	Software - 5-year Life (Note 10)	5	N/A	N/A	9.8153%	241,701,760	182,470,301	59,231,459	23,723,753
28	303	Software - 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-	-
29	303	Software - 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-	-
30	303	Software - 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-	-
31	303	Software - 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	-
32	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	146,766	146,766	-	Zero
33	390	Structures and Improvements	55	R1	36.49	1.7771%	239,102,868	61,197,029	177,905,839	4,249,097
34	391.1	Office Furniture and Equipment - Office Machines	10	SQ	7.99	10.4616%	99,440	6,757	92,683	10,403
35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	11.17	7.0705%	17,760,843	2,541,656	15,219,187	1,255,780
36	391.3	Office Furniture and Equipment - Computers	5	SQ	2.58	18.8147%	30,225,045	15,095,127	15,129,918	5,686,752
37	392.1	Transportation Equipment - Automobiles	6	L3	3.25	N/A	72,076	71,731	345	Zero
38	392.2	Transportation Equipment - Light Trucks	12	S4	7.49	N/A	28,609,323	13,008,008	15,601,315	Zero
39	392.3	Transportation Equipment - Heavy Trucks	14	R4	8.55	N/A	70,881,264	29,082,197	41,799,067	Zero
40	392.4	Transportation Equipment - Tractors	11	L2	2.15	N/A	215,016	215,699	(683)	Zero
41	392.5	Transportation Equipment - Trailers	14	L1.5	9.13	N/A	3,782,722	2,037,935	1,744,787	Zero
42	392.6	Transportation Equipment - Other Vehicles	15	L2	5.70	N/A	4,836,991	3,226,966	1,610,025	Zero
43	392.7	Transportation Equipment -Medium Trucks	8	L4	7.01	N/A	14,859,467	3,465,323	11,394,144	Zero
44	393	Stores Equipment	15	SQ	8.82	6.5573%	1,314,148	398,451	915,697	86,173
45	394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ	2.50	93.7374%	8,942	(7,754)	16,696	8,382
46	394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ	13.02	6.6084%	785,807	137,322	648,485	51,929
47	394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ	10.45	N/A	1,511,628	692,670	818,958	Zero
48	396	Power Operated Equipment	12	R1.5	2.47	N/A	142,446	141,304	1,142	Zero
49	397	Communication Equipment	20	L3	12.69	4.5672%	77,150,818	19,157,610	57,993,208	3,523,632
50	398	Miscellaneous Equipment	15	SQ	7.33	6.7131%	955,698	488,221	467,477	64,157
51				× ×			735,359,222	333,787,398	401,571,824	38,856,904
							· · · ·	i 4	· · · ·	

## PECO Energy Company Attachment 8 - Depreciation and Amortization

		Current Year Depr./Amor. Exp Per Formula Total Company	Current Year Depr./Amor. Exp Per FF1 / Atta 4D for Intangible Total Company	Total Company	Allocation % To Transmission	Current Year Difference Allocated To Transmission	Prior Year Total Cumulative Difference Total Company	Prior Year Total Cumulative Difference Transmission	Current Year Total Cumulative Difference Total Company	Current Year Total Cumulative Difference Transmission
		(B)	(C)	(D)=(B)-(C)	(E)	(F)=(D)*(E)	(G)	(H)	(I)=(D)+(G)	(J)=(F)+(H)
1	Transmission	\$ 26,664,77	7 \$ 26,664,888	(111)	100.00%	(111)	(1,607)	(1,607)	(1,718)	(1,718)
2	Electric General	\$ 19,912,04	9 \$ 19,912,062	(13)	9.22%	(1)	44	4	30	3
3	Common - Electric	\$ 38,856,90	4 \$ 38,856,761	143	9.22%	13	(154)	(15)	(11)	(2)
4	Intangible - Transmission	\$ 3,856,50	0 \$ 3,847,246	9,254	100.00%	9,254	16	16	9,270	9,270
5	Intangible - General	\$ 3,826,96	6 \$ 3,826,959	7	9.22%	1	(4)	(0)	3	0
6	Intangible - Distribution	\$ 11,597,38	4 \$ 11,597,384	. <u>-</u>	0.00%	-	-	-	-	-
7										
8	Accumulative Depreciation									
			Average Accumulative	Total Cumulative	Adjusted Average	Allocation %	Adjusted Average			
			Depr./Amor. Per Book	Adjustment	Accumulative Depr./Amor.	To Transmission	Accumulative Depr./Amor.			
9			Total Company	Total Company	Total Company		Transmission			
10	Transmission		\$ 544,681,453	(1,663)	544,683,116	100.00%	544,683,116			
11	Electric General		\$ 101,969,616		101,969,579	9.22%	9,402,628			
10			¢ 240.204.010	(02)	2 40 20 4 002	0.000/	22 117 220			

12	Common - Electric	\$ 348,304,810	(82)	348,304,893	9.22%	32,117,238
13	Intangible - Transmission	\$ 16,834,320	4,643	16,829,677	100.00%	16,829,677
14	Intangible - General	\$ 16,235,840	(1)	16,235,840	9.22%	1,497,109
15	Intangible - Distribution	\$ 122,684,161 \$	-	122,684,161	0.00%	-
16	Total Intangible	\$ 155,754,321 \$	4,642 \$	155,749,679	\$	18,326,786
17						

#### Notes:

- Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance. The depreciation / amortization expense is calculated separately for each row. 1
- 2 For Electric General and Common General plant, except FERC account 303, Column (E) is the remaining life of the assets in the account for each vintage (amount of plant added in each year is a vintage) weighted by the gross plant balance of each account or subaccount. The remaining life for each vintage is equal to the area under the Mortality Curve specified in Columns (C) and (D) using a half year convention for the first year placed in service. The weighted remaining life is calculated once a year at the beginning of the year.
- 3 For FERC accounts 303, 352 through 359 and 390 through 398, Column F is fixed and cannot be changed absent Commission approval or acceptance.
- Column (G) is the depreciable amount of gross plant investment reported in the annual FERC Form No. 1 filing on pages 207 (Electric) and 356 (Common) by account or subaccount. Column (H) is the accumulated depreciation by account or subaccount. 4
- Column (I) is the end of year depreciable net plant in the account or subaccount. 5
- 6 Reserved
- 7 Reserved
- At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount. 8
- The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above. 9
- 10 The life of each software or other intangible plant will be estimated at the time the plant is placed into service, and will not change over the life of the plant absent. The combined amortization expense for all intangible plant shall be the sum of each individual plant balance amortized over the life of each individual plant established in this manner.
- 11 The depreciation expenses related to Common General Electric reflect electric common plant. The depreciation expenses associated with Transportation Equipment and Power Operated Tools are excluded from Account 403 and directly assigned to the functional O&M and capital accounts based on use.

							ergy Company								<i>(</i> )
	EDIT Amortization Amount (Note C)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)
1	Protected Property		January	February	March	April	May	June	July	August	September	October	November	December	Total
2	Transmission		\$ 123,015	\$ 123,015 \$	123,015 \$	123,015 \$	123,015 \$	123,015 \$	123,015 \$	123,015	\$ 123,015 \$	123,015	\$ 123,015	\$ 123,015	\$ 1,476,181
3 4 5	General Transmission Allocation % (Att H-7 P4, L11, C Allocated to Transmission	ol 5)	\$ 6,840 9.22% \$ 631		6,840 \$ 631 \$	6,840 \$ 631 \$	6,840 \$ 631 \$	6,840 \$ 631 \$	6,840 \$	6,840 S					
6	Common (To Be Split TDG)		\$ 66.348		66,348 \$	66.348 \$	66,348 \$	66,348 \$	66,348 \$	66,348					
7 8	Transmission Allocation % (L 4 * Electric Factor Allocated to Transmission	or in FERC Form 1 P356			4,709 \$	4,709 \$	4,709 \$	4,709 \$	4,709 \$	4,709					
9	Total Protected Property		\$ 128,355	\$ 128,355 \$	128,355 \$	128,355 \$	128,355 \$	128,355 \$	128,355 \$	128,355	\$ 128,355 \$	128,355	\$ 128,355	\$ 128,355	\$ 1,540,258
10	Non-Protected Property (Note A)		\$ 201,938 5	\$ 201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938	\$ 201,938 \$	201,938	\$ 201,938	\$ 201,938	\$ 2,423,260
12	Non-Protected, Non-Property - Pension Asset (Note A) Non-Protected, Non-Property - Non-Pension Asset (Note A Total Non-Protected, Non-Property (Note A)	)	\$ 74,045 \$ (78,380) \$ (4,335) \$	\$ (78,380) \$	74,045 \$ (78,380) \$ (4,335) \$	74,045 \$ (78,380) \$ (4,335) \$	74,045 \$ (78,380) \$ (4,335) \$	74,045 \$ (78,380) \$ (4,335) \$	74,045 \$ (78,380) \$ (4,335) \$	74,045 (78,380) (4,335)	\$ (78,380) \$	(78,380)	\$ (78,380)	\$ (78,380)	\$ (940,563)
14	EDIT Balance (Notes C and D) Protected Pronerty	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Prior and Current December Average
14	Transmission	\$ 78,106,166	77,983,151	77,860,136	77,737,121	77,614,106	77,491,091	77,368,076	77,245,060	77,122,045	76,999,030	76,876,015	76,753,000	76,629,985	77,368,076
16 17	General Transmission Allocation %	\$ 1,497,758 9.22%		1,484,077	1,477,237	1,470,396	1,463,556	1,456,715	1,449,875	1,443,035	1,436,194	1,429,354	1,422,513	1,415,673	1,456,715
18	Allocated to Transmission	\$ 138,108	137,478	136,847	136,216	135,585	134,955	134,324	133,693	133,062	132,432	131,801	131,170	130,539	134,324
19	Common (To Be Split TDG)	\$ 11,132,584	11,066,236	10,999,889	10,933,541	10,867,193	10,800,846	10,734,498	10,668,151	10,601,803	10,535,455	10,469,108	10,402,760	10,336,412	10,734,498
20	Transmission Allocation %	7.10%													
	Transmission Allocation % Allocated to Transmission	7.10% \$ 790,126	785,417	780,708	775,999	771,290	766,581	761,872	757,163	752,454	747,745	743,036	738,327	733,618	761,872
20 21				780,708 78,777,690	775,999 78,649,336	771,290 78,520,981	766,581 78,392,626	761,872 78,264,271	757,163 78,135,916	752,454 78,007,562	747,745 77,879,207	743,036 77,750,852	738,327 77,622,497	733,618 77,494,142	761,872 78,264,271
20 21 22	Allocated to Transmission	\$ 790,126	785,417 78,906,045												

#### Attachment 9 Excess / (Deficient) Deferred Income Taxes (Note B and Attachment H-7 Notes N, O and P) PECO Energy Company

Notes: А

в

Protected:	ARAM
Non-Protected Property:	7 years
Non-Protected, Non-Property:	5 years

The Non-Protected Property EDIT balance shall be fully amortized by the end of 2024 and the Non-Protected, non-Property EDIT balance shall be fully amortized by the end of 2022.

С The data of the annual amortization amount and balance are from PECO's Tax Accounting records.

D EDIT balance was reclassified from ADIT to EDIT in December 2017.

EDIT data, including EDIT amortization amount and balance, for Protected, Non-Protected Property and Non-Protected, Non-Property shall reflect the Transmission portion of EDIT amounts. The amounts and categorization of these balances as of December 31, 2017 is: Protected Property - Transmission (Line 15): \$79,726,712; Protected Property - Electric General to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property (Line 26): (\$260,021). The amortization schedule of the EDIT balance related to Tax Cuts and Job Act of 2017 shall be consistent with the following periods:

# PECO Energy Company Accumulated Deferred Income Taxes Remeasurement Attachment 9A - Deficient / (Excess) Deferred Income Taxes Worksheet

Federal ADIT State Total Federal Gross Federal ADIT State Total Rate Change Axet (Liability Deficient / (Exces) Jurisdiction Electric			r		ADIT Dec D-4	e Change (Decombor 31, 201	7)			ADIT Bost Dat	Change (Docomt '	31 2017)				Deficient / (F	a) Deferred Income T	(December 21 2017)			
			l		ADII - Pre Kat	e Change (December 31, 201	/)		AD11 - FOM Rate Change (December 51, 2017)					Deficient / (Excess) Deferred Income Taxes (December 31, 2017)					Transmission		
	d Description De	Description	Category	Federal Gross Timing Difference	(a) 35%			ADIT		Federal ADIT @ 21%			ADIT	Deferred Tax Impact	Non-Recoverable	Asset / Liability	Deficient / (Excess) ADIT Balance			Allocator (Note B,C)	Allocated Deficient / (Excess) ADIT Balance
		(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35% (F	I = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(K)	(L) = (K) * 21% (N	(I) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)
	Account 190 (Note A) d Benefits Ac	Accrued Benefits	Non-Property	\$ 3,426,731 \$	1,199,356 \$	342,330 S	(119,816) \$		\$ 3,426,731 \$	719,614 \$	342,330 \$	(71,889) \$	990,055	\$ 431,816	S -	s -		100% Distribution	No	0.000% 9.700%	\$ 92,57
	k of OtherEquity Comp Expense Ad	Addback of NQSO Expense Addback of OtherEquity Comp Expense	Non-Property	5,033,720	2,650,851 1,761,802	756,629 502,869	(264,820) (176,004)	3,142,660 2,088,667	5,033,720	1,057,081	756,629 502,869	(158,892) (105,602)	2,188,247 1,454,347	954,413 634,319		1.1	954,413 634,319	A&G Ratio A&G Ratio	Yes Yes	9,700%	92,57
	Organizational Costs An bt - Change in Provision Ba	Amort-Organizational Costs Bad Debt - Change in Provision	Non-Property Non-Property	55,580,528	19,453,185	5,552,495	(1,943,373)	23,062,307	55,580,528	11,671,911	5,552,495	(1,166,024)	16,058,382	7,003,925	7,003,925		1	N/A N/A	No No	0.000%	
	ble Carryforward Ch	Charitable Carryforward	Non-Property	12.870.332	4,504,616	1,920,307	(672.107)	5,752,815	12.870.332	2,702,770	1.920.307	(403 264)	4.219.812	1.533.003	1,533,003		89.077	N/A 100% Distribution	No	0.000%	:
	d Compensation De	Deferred Compensation	Non-Property	10,603,527	3,711,234	1,059,292	(370,752)	4,399,774	10,603,527	2,226,741	1,059,292	(222,451)	3,063,582	1,336,193			1,336,193	100% Distribution	No	0.000%	
	2 FA	FAS 112	Non-Property Non-Property	979 974	293 592	89,028	(31,160) (29,330)	348.062	020 024	176 155	89,028 83,800	(18,696) (17,598)	242 357	105 705		1.1	105 705	100% Distribution A&G Ratio	No Yes	0.000% 9.700%	10,25
	ARO FE	FIN 47 ARO		21,797,137 24,994,573	7,628,998 8,748,100	2.496.958	(873,935)	7,628,998	21,797,137 24,994,573	4,577,399 5,248,860	2,496,958	(524.361)	4,577,399 7,221,457	3,051,599 3,149,666	3,149,666	1.1	3,051,599	Plant 100% Distribution	No No	0.000%	-
	Jp-Bill E Credit Gr	Gross Up-Bill E Credit	Non-Property														5 275 546	N/A	No	0.000% 9.700%	521,42
	and Damage Payments Inj	Injuries and Damage Payments	Non-Property														5,575,540	N/A	No	0.000%	
	Costs Ma d Charges - Tax Repairs Bill Credit-Dist De	Merger Costs Deferred Charges - Tax Repairs Bill Credit-Dist	Non-Property Non-Property	0	0	0	(0)	0	0	0	0	m	0	0	4,621,289	1.1	- 0	100% Distribution	No	0.000% 0.000%	
	te Materials Provision Ob Current Ot	Obsolete Materials Provision Other Current	Non-Property Non-Property	1,733,789		173,206	(60,622) (38,558)		1,733,789			(36,373) (23,135)		218,482 138,962	1.1	1.1			No No	0.000%	-
	Commitment Fees Fa	Facility Commitment Fees	Non-Property		-		(((((((((((((((((((((((((((((((((((((((						-				-	Plant	No	0.000% 0.000% 0.000%	
	iability Reg Asset Me	MGP Liability Reg Asset	Non-Property	7,960,954	2,786,334	795,299	(278,355)	3,303,278	7,960,954	1,671,800	795,299	(167,013)	2,300,087	1,003,192		1.1	1,003,192	100% Gas	No	0.000%	
	ieserve-Current M4 Current Reg Asset Ot	MGP Reserve-Current Dther Current Reg Asset	Non-Property Non-Property	5,982,000 20,258,526	2,093,700 7,090,484	597,602 2,023,827	(209,161) (708,339)	2,482,141 8,405,972	5,982,000 20,258,526	1,256,220 4,254,290	597,602 2,023,827	(125,496) (425,004)	1,728,325 5,853,114	753,816 2,552,858	1.1	1.1	753,816 2,552,858		No	0.000% 0.000% 0.000%	
	Koncurrent- Railroad Liability Ot Incarmed Revenue-Deferred Rents Ot	Other Noncurrent- Railroad Liability Other Unearned Revenue-Deferred Rents	Non-Property Non-Property	the second se								-			1.1	1.1		Plant Plant	No	0.000%	
Normation in the state in	Taxes Pa	Payroll Taxes	Non-Property	1,012,02	-	-		-	-			-				-	-		No	0.000% 8.778%	(119,98
	Expense Provision Pe	Pension Expense Provision	Non-Property			9,703,899	(3,417,305)	0,340,535		1	9,703,899	(2,050,419)		(1,300,940)	1		(1,300,946)		No	0.000%	(119,98
And state in the state in	tachment Reserve Po tirement Benefits Po	Pole Attachment Reserve Post Retirement Benefits	Non-Property Non-Property	319,254,558	111,739,095	31,893,530	(11,162,736)	132,469,890	319,254,558	67,043,457	31,893,530	(6,697,641)	92,239,346	40,230,544	1.1	1	40,230,544		No Yes	0.000% 9.636% 0.000%	3,876,50
<pre>     Algebra is algebra</pre>	Frust & Maxi Flat Income Ra	Rabbi Trust & Maxi Flat Income Reserve For Employee Litizations	Non-Property Non-Property	(152,696)	(53,444)	(15,254)			(152,696)	(32,066)	(15,254)	3,203		(19,242)	(19,242)			N/A	No	0.000%	-
Normalization       Normalinternal dinternal dinternal distribution       Normaliza	2(m) - Excess Officers Comp - Temp Se	Sec 162(m) - Excess Officers Comp - Temp	Non-Property	(2,221,283)		(221,906)	77,667		(2,221,283)									A&G Ratio	No	0.000%	
Normalization       Normalinternal dinternal dinternal distribution       Normaliza	nilled Reserve SA	SA Unbilled Reserve		2,452,335 15,440,812	858,317 5,404,284	244,988 1,542,537	(85,746) (539,888)	6,406,934	2,452,335 15,440,812	514,990 3,242,571	244,988 1,542,537	(323,933)	4,461,175	309,029 1,945,759	1.1	1.1	309,029 1,945,759	100% Distribution	No	0.000%	-
Name of the stateName of the stateNa	Refund SE Railroad Rent SE	SECA Refund SEPTA Railroad Rent	Non-Property Non-Property								1.1				1.1	1.1		100% Distribution	No No	0.000%	-
Norman         Norma         Andal         Andal <t< td=""><td></td><td></td><td>Non-Property</td><td>248,687</td><td>87,041</td><td></td><td>(8,695)</td><td></td><td></td><td>52,224</td><td>24,844</td><td>(5,217)</td><td></td><td>31,338</td><td></td><td></td><td>31,338</td><td>A&amp;G Ratio</td><td>Yes</td><td>0.000% 9.755% 0.000%</td><td>3,05</td></t<>			Non-Property	248,687	87,041		(8,695)			52,224	24,844	(5,217)		31,338			31,338	A&G Ratio	Yes	0.000% 9.755% 0.000%	3,05
A bit of the state of the	tion MGMT Accrual Ve	Vegetation MGMT Accrual	Non-Property	5,402,597	1,890,909	539,719		2,241,727	5,402,597	1,134,545	539,719	(113,341)	1,560,924	680,803		1	680,803	100% Distribution	No	0.000% 9.700%	
<pre>Marka marka m</pre>	s Compensation Reserve Wo FERC Account 190	Workers Compensation Reserve	Non-Property	\$ 649,841,629 \$	227,444,570 \$	4,354,932 73,140,105 \$	(1,524,226) (25,599,037) \$	274,985,638	\$ 649,841,629 \$	9,154,512 6 136,466,742 \$	4,354,932 73,140,105 \$	(15,359,422) \$	194,247,425	\$ 80,738,213	\$ 16,288,641	s -	\$ 64,449,572	A&G Ratio	Yes	9.700%	532,85 \$ 4,978,21
New	A																				
		Property Related ADIT, Excl. ARO - Federal			20202.220			(20.752.73()	e (05.010.670) e				(17.052.242)	(1) (0) (0)			6 (1) 601 4045			7.715%	\$ (918,17
	n Co ition - Electric Di	Lommon Distribution - Electric	Protected Property	(2,276,638,656)	(796,823,530)	- 5	- 5	(796,823,530)	(2,276,638,656)	(478,094,118)	- 3	- 5	(478,094,118)	(318,729,412)	s -	s -	(318,729,412)	Plant		0.000%	
Sector 100 million mill			Protected Property Protected Property	(12,026,776) (569,476,514)	(4,209,371) (199,316,780)			(4,209,371) (199,316,780)	(12,026,776) (569,476,514)	(2,525,623) (119,590,068)	1.1		(2,525,623) (119,590,068)		1.1	1.1	(1,683,749) (79,726,712)		Yes	9.881%	(166,36) (79,726,71)
	ition - Gas Di	Distribution - Gas	Protected Property	(924,863,699)	(323,702,295)			(323,702,295)	(924,863,699)	(194,221,377)			(194,221,377)	(129,480,918)				Plant	No	100.000% 0.000%	
Barbar																					
	ition - Electric Di	Distribution - Electric	Unprotected Property	(349,743,572)	(122,410,250)			(122.410.250)	(349,743,572)	(73,446,150)	1.1		(73.446.150)	(48,964,100)		1.1	(48,964,100)	Plant Plant	No	0.000%	
And       Bander, de	General Ele ission Tr		Unprotected Property Unprotected Property	73,003	25,551			25,551	73,003	15,331	1.1		15,331 (33,151,989)	10,220	1.1	1.1	10,220 (22 101 326)	Plant 100% Transmission	No Yes	0.000%	(22,101,32)
<pre>And the the the the the the the the the the</pre>	ission - CIAC Tra	Transmission - CIAC	Unprotected Property	21,063,877	7,372,357			7,372,357	21,063,877	4,423,414			4,423,414	2,948,943			2,948,943	Plant	No	100.000% 0.000% 0.000%	-
manual			Cuprotected Property	(107,709,784)	(37,715,424)			(37,719,424)	(107,709,784)	(22,031,055)			(22,031,055)	(15,087,770)			(13,087,770)	Flain	140	0.000 %	-
Bind			Unprotected Property			1,312,540	(459,389)	853,151			1,312,540	(275,633)	1,036,907	(183,756)			(183,756)	Plant	No	0.000%	
	ition - Electric Dis General Electric	Distribution - Electric Electric General	Unprotected Property			(22,172,084)	7,760,229	(14,411,854)			(22,172,084)	4,656,138		3,104,092			3,104,092		No	0.000%	
norm	ission Tr	Transmission	Unprotected Property			(36,703,612)	12,846,264	(23,857,348)			(36,703,612)	7,707,759	(28,995,853)	5,138,506			5,138,506	100% Transmission	Yes	100.000%	5,138,50
Tart Part Arrows 1000       Tart Part Arrows 1000       Control 10000       Control 1000       Control		Transmission - CIAC Distribution - Gas					(739,344) 3,695,455		1.1					(295,738) 1,478,182	1.1	1.1			No	0.000%	
11       11 <td< td=""><td></td><td>Other Flow-through</td><td>Unprotected Property</td><td>(1,962,869,054)</td><td>(687,004,169)</td><td></td><td>167,335,507</td><td>(997,770,110)</td><td>(1,962,869,054)</td><td>(412,202,501)</td><td></td><td></td><td>(789,902,646)</td><td>(207,867,465)</td><td></td><td>(207,867,465)</td><td><u> </u></td><td>Plant</td><td>No</td><td>0.000%</td><td>s (97.774.07</td></td<>		Other Flow-through	Unprotected Property	(1,962,869,054)	(687,004,169)		167,335,507	(997,770,110)	(1,962,869,054)	(412,202,501)			(789,902,646)	(207,867,465)		(207,867,465)	<u> </u>	Plant	No	0.000%	s (97.774.07
ACT 12 State       Number       Number<				\$ (6,411,006,228) \$	(2,243,852,180) \$	(544,103,034) \$	190,436,062 \$	(2,597,519,152)	\$ (6,411,006,228) \$	i (1,346,311,308) \$	(544,103,034) \$	114,261,637 \$	(1,776,152,705)	\$ (821,366,447)	s -	\$ (207,867,465)	\$ (613,498,983)				\$ (97,774,07.
And Process	Account 283 (Note A) 29 Smart Meter AC	ACT 129 Smart Meter	Non-Property	\$ (24,804,411) \$	(8,681,544) \$	(2,477,961) \$	867,286 \$	(10,292,218)	\$ (24,804,411) \$	(5,208,926) \$	(2,477,961) \$	520,372 \$	(7,166,515)	\$ (3,125,703)	S -	s -	\$ (3,125,703)	100% Distribution	No	0.000%	s
CM       CM <th< td=""><td></td><td>Amort-BK-Premiume on Rescod Dabt-0 5%</td><td>Non-Property</td><td>(1.746.005)</td><td>(611,102)</td><td>(174,426)</td><td>61.049</td><td>(724,478)</td><td>(1.746.005)</td><td>(366,661)</td><td></td><td>36.629</td><td>(504,457)</td><td>(220.021)</td><td>1.1</td><td>1.1</td><td>(220.021)</td><td>Plant</td><td>Yes</td><td>9,700%</td><td>(21,34</td></th<>		Amort-BK-Premiume on Rescod Dabt-0 5%	Non-Property	(1.746.005)	(611,102)	(174,426)	61.049	(724,478)	(1.746.005)	(366,661)		36.629	(504,457)	(220.021)	1.1	1.1	(220.021)	Plant	Yes	9,700%	(21,34
DB 1       End 2       End 4	orgiveness Reg Asset C/ topping Reg Asset C/	CAP Forgiveness Reg Asset CAP Shopping Reg Asset	Non-Property Non-Property	(1,201,100.1)	(0,000,000)										1.1			100% Distribution	No	0.000% 0.000% 0.000%	
Important         Important <t< td=""><td>Regulatory Asset     DS     ta Care EXP - Reg Areat     El</td><td></td><td>Non-Property</td><td>(258,131) (67,717)</td><td></td><td>(6.765)</td><td>2 368</td><td>(28.098)</td><td>(67 717)</td><td>(14.221)</td><td>(6.765)</td><td>1.421</td><td>(19.565)</td><td>(8 533)</td><td>1</td><td>1</td><td>(8,533)</td><td>100% Distribution 100% Distribution</td><td>No No</td><td>0.000%</td><td></td></t<>	Regulatory Asset     DS     ta Care EXP - Reg Areat     El		Non-Property	(258,131) (67,717)		(6.765)	2 368	(28.098)	(67 717)	(14.221)	(6.765)	1.421	(19.565)	(8 533)	1	1	(8,533)	100% Distribution 100% Distribution	No No	0.000%	
JAC       IAC       I	Efficiency Reg Asset En	Energy Efficiency Reg Asset	Non-Property Non-Property	((00.700)	(241,048)	(68,802)	24,081	(285,770)	(688,709)	(144,629)	(68,802)	14,448	(198,983)	(86,787)		(214 202 507)			No	0.000%	
Gene Up size DFTa. Adj ARR Page Am       Non-Paperty			Non-Property						1.394.047.651	292.750.007	139.265.360	(29,245,726)	402,769,641	(402,769,641)				N/A	No	0.000%	
India for Came Provise       I	te Case - Reg Asset Ga Jp on State Def Tax Adj- AMR Reg Asset Gr	lias Rate Case - Reg Asset Gross Up on State Def Tax Adj- AMR Reg Asset	Non-Property Non-Property	(142,280)	(49,798)	(14,214)	4,975	(59,037)	(142,280)	(29,879)	(14,214)	2,985	(41,108)	(17,929)	1.1	1	(17,929)	N/A	No No	0.000% 0.000% 0.000%	
Los of Required Defs       Non-Property   <	Pay Change in Provision Ho	Holiday Pay Change in Provision	Non-Property Non-Property									:			1.1			A&G Ratio	No	0.000%	
Same Merr	Reaquired Debt Lo	Loss of Reaquired Debt	Non-Property				-	-				-	-	-			-	Plant	No	0.000%	
PAN III       PAN IIII       PAN IIII       PAN IIII       PAN IIII       PAN IIII       PAN IIII       PAN IIIII       PAN IIIII       PAN IIIII       PAN IIIII       PAN IIIIII       PAN IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	datar Sn	Smart Motor	Non-Property			1.1			1.1		1			-	1.1			100% Distribution	No	0.000%	
PAN III       PAN IIII       PAN IIII       PAN IIII       PAN IIII       PAN IIII       PAN IIII       PAN IIIII       PAN IIIII       PAN IIIII       PAN IIIII       PAN IIIIII       PAN IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	topping Reg Asset - Current CA projveness Reg Asset - Current CA	CAP Shopping Reg Asset - Current CAP Forgiveness Reg Asset - Current	Non-Property Non-Property									:	:		1.1			100% Distribution 100% Distribution	No No	0.000% 0.000% 0.000%	
Same Sum	2 FA	FAS 112					-	-				-	-	-			-	A&G Ratio	No	0.000%	
Same Sum	L PL	PURTA	Non-Property Non-Property	1		1.1	-	-	1		1				1	1	:	100% Distribution	No	0.000% 0.000% 0.000%	
ARD-leg.vect       ARD-leg.vect       Non-frometry       (2.11,261/0)       (XV/CSD)       (2.11,21/0)       (0.05/05)       (2.11,21/0)       (0.05/05)       (2.11,21/0)       (0.05/05)       (2.11,21/0)       (0.05/05)       (0.01/05)       (2.11,21/0)       (0.05/05)       (0.01/05)	ss Moves Se Expense Provision Pe	Seamless Moves Pension Expense Provision	Non-Property	(363,402,672)	(127,190,935)	(36,303,927)	12,706,374	(150,788,488)	(363,402,672)	(76,314,561)	(36,303,927)	7,623,825	(104,994,663)	(45,793,824)	(26,878,090)	1	(18,915.734)	A&G Ratio	No Yes	23.487%	(4,442,70
ARD-leg.vect       ARD-leg.vect       Non-frometry       (2.11,261/0)       (XV/CSD)       (2.11,21/0)       (0.05/05)       (2.11,21/0)       (0.05/05)       (2.11,21/0)       (0.05/05)       (2.11,21/0)       (0.05/05)       (0.01/05)       (2.11,21/0)       (0.05/05)       (0.01/05)	hance Reg Asset Ra	Rate Chance Reg Asset	Non-Property Non-Property	(18 710 444)	(6.548.655)			(6.548.655)	(18 710 444)	(3 979 193)			(3.979.193)	(2.619.462)	-		(2.619.462)		No Ves	0.000% 9.702%	(254,14
Grand Total S (7,985,298,046) S (2,766,584,316) S (653,292,057) S 239,152,440 S (2,216,984,56) S (651,293,957) S (1,367,362,583) S (144,073,217) S (14,245,79 S (1,797,144,17) S (1,413,884,392) S (15,044,50) S (15,044,50) S (15,045,50) S (15	Reg Asset AF	ARO- Reg Asset	Non-Property	(23,136,166)	(8,097,658)	(2,311,303)		(9,600,005)	(23,136,166)	(4,858,595)	(2,311,303)	485,374	(6,684,524)	(2,915,481)	(2,915,481)	e (/1/ 000 1 ····			No	0.000%	(254,14) - 
Protected Property \$ (538,470,685) Linprotected Property (71,976,698)				• (					• (								• (				s (4,718,19) s (97,514,05)
Lapotocical Property (11.976.698)	i i dali			<u>3 (7,905,298,046) S</u>	(2,/06,854,316) \$	(083,292,087) \$	239,152,440 \$	(3,210,994,503)	3 (0,511,250,395) \$	(1,367,362,583) \$	(544,027,527) \$	114,245,739 \$	(1,/9/,144,1/1)	3 (1,413,850,392)	3 (13,504,930)	3 (824,839,614)	3 (5/5,505,848)				a (97,514,05
																Protected Property	\$ (538,470,685)				\$ (80,811,25
Non-Property 34,941,555																					(16,962,82
																					260,02
Total Unpretected \$ (37,035,163)																				_	\$ (16,702,80
Total Deficient/(Excess)ADIT <u>\$ (375,595,848)</u>															Tota	Deficient / (Excess)ADIT	\$ (575,505,848)				\$ (97,514,05)

In secondary with ASC 740, deferred an asset: and liabilities are adjusted (or encounce) for the effect of the change in tax law (including tax rotec) in the period that the change is exacted. Adjustments are recorded in the appropriate deferred income tax balance bard accounts [30, 212, 222 and 233) based on that emire of the trumperory difference and the related changing intra taw or direct sub later. See the first of changes in a probable that the first of a faute increase or decrease in taxes papels resulting from acting and a minimum state of the related value of the regulatory state of the related value of the Regulatory states). A concentre 340, 000 are paped breaking from acting a regulatory are of the related value of the Regulatory states). A concentre 340, 000 are paped from the result of a faute increase or decrease in taxes papels resulting from acting a concentre. The appropriate, fast the results of the Regulatory states) concentre from or passed through to contomers through finar energy and the results of the Regulatory states) (and t

2. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

Notes

- A Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will have been directed for amerization eash your absent andie alguments, tax return amondements, or a change in IRS guidance. Any resulting endange will be pointering the desists for the change.
- B The allocation percentage in Column T are based on the applicable percentages at the date of the rate change.
- C The allocation factors for lines 45 and 47 are subject to the change as reflected in Attachment 9 Excess / (Deficient) Deferred Income Taxes, lines 17 and 20.

#### Attachment 10 Pension Asset Discount Worksheet PECO Energy Company

1 13 Month Average Pension Asset (Note A)

#### Source 27,715,110 (Attachment 4, line 28(i))

2 3 4	Net ADIT Balance Prior Year ADIT Related to Transmission Pension Asset Current Year ADIT Related to Transmission Pension Asset Average ADIT Balance Related to Transmission Pension Asset	(8,717,329) (Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator) (8,902,998) (Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator) (8,810,163) (Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	\$ (2,221,352) (Attachment 9 line 24 "Average")
6	Net Pension Asset	\$ 16,683,595 (Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset	1,605,516 (Line 6 times Attachment H-7 page 3, line 34, col (3) times (1+Attachment H-7 page 4, line 18, col (5))
8	Times Pension Discount %	60%
9	ATRR Discount on Net Pension Asset	\$ 963,310 (Line 7 times Line 8)

Note: A: PECO's transmission-related Pension Asset balance is capped at \$33 million. Such limit may only be changed pursuant to a section 205 or 206 filing.

# Attachment 11 Cost of Capital PECO Energy Company

Line	
	Long Term Interest (117, lines 62 through 67), Excluding LVT Interest
1	Interest on Long-Term Debt (427)
2	Amort. of Debt Disc. and Expense (428)
3	Amortization of Loss on Reacquired Debt (428.1)
4	(Less) Amort. of Premium on Debt-Credit (429)

- (Less) Amort. of Premum on Lebel-Rotid (427)
   (Less) Amort. of Premum on Lebel-Rotid (427)
   (Less) Amort. Companies (430)
   Interest on Debt to Amore. Companies (430)
   (Less) Short-term Interest (Line 1 + Line 2 + Line 3 Line 4 Line 5 + Line 6 Line 7)
   Total Long Term Interest (Line 1 + Line 2 + Line 3 Line 4 Line 5 + Line 6 Line 7)

#### 13-Month Average Balance of Long-term Debt,

	Long -term Debt (112, Lines 18 through 21)	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
9	Bonds (221)	3,450,000,000	3,450,000,000	3,450,000,000	3,450,000,000	3,450,000,000	3,450,000,000	3,800,000,000	3,800,000,000	3,800,000,000	3,800,000,000	3,800,000,000	3,800,000,000	3,800,000,000	3,638,461,538
10	(Less) Reacquired Bonds (222)						100 C 100			100 C 100					-
	Advances from Associated Companies (223)	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609
12	Other Long-Term Debt (224)						100 C			100 C					
13	Total (Line 9 - Line 10 + Line 11 + Line 12)	\$ 3,634,418,609 \$	3,634,418,609 \$	3,634,418,609 \$	3,634,418,609 \$	3,634,418,609 \$	3,634,418,609 \$	3,984,418,609 \$	3,984,418,609 \$	3,984,418,609 \$	3,984,418,609 \$	3,984,418,609 \$	3,984,418,609 \$	3,984,418,609 \$	3,822,880,147

134,629,303 2,506,452 208,682

11,916,544 994 \$149,259,987

	Proprietary Capital (112, line 2 through 15)														
14	Common stock issued (201)	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251
15	Preferred Stock (204) (112.3.c) (5-P3 Support Note B)		-	-						-					-
16	Capital Stock Subscribed (202, 205)					100 C 100	100 C 100			100 C 100	-				-
17	Stock Liability for Conversion (203, 206)	-				100 C 100					-		-		-
18	Premium on Capital Stock (207)	-				100 C 100					-		-		-
19	Other Paid-in Capital (208-211)	1,343,450,423	1,343,450,423	1,343,450,423	1,574,450,423	1,574,450,423	1,574,450,423	1,574,450,423	1,574,450,423	1,574,450,423	1,591,124,952	1,591,124,952	1,591,124,952	1,591,124,952	1,526,273,355
20	Installments Received on Capital Stock (212)	-				100 C 100					-		-		-
21	(Less) Discount on Capital Stock (213)					100 C 100					-		-		-
22	(Less) Capital Stock Expense (214)	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742	86,742
23	Retained Earning s(215, 215.1, 216)	4,643,271,373	4,706,457,259	4,763,103,923	4,713,235,525	4,725,540,324	4,752,360,584	4,671,068,440	4,743,765,063	4,774,041,856	4,740,142,528	4,768,752,826	4,804,128,412	4,796,604,471	4,738,651,737
24	Unappropriated Undistributed Subsidiary Earnings (216.1)	(3,233,925,200)	(3,239,497,307)	(3,244,486,218)	(3,248,765,821)	(3,236,403,786)	(3,240,544,412)	(3,252,535,280)	(3,259,377,340)	(3,262,230,152)	(3,268,849,943)	(3,271,955,845)	(3,276,151,345)	(3,280,486,128)	(3,255,016,060)
25	(Less) Reacquired Capital Stock (217)					100 C 100					-		-		-
26	Noncorporate Proprietorship (Non-major only) (218)	-		-		100 C 100	100 C 100	-	-	100 C 100 C	-				-
27	Accumulated other Comprehensive Income (219)	2,298,082	2,298,082	2,298,082	1,711,703	1,687,070	1,687,070	2,259,218	1,648,207	1,648,207	2,798,793	2,187,782	2,187,782	2,938,935	2,126,847
	Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18 + Line 19														
28	+ Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 + Line 26 + Line 27)	4,178,012,187	\$4,235,625,966	\$4,287,283,719	\$4,463,549,339	\$4,488,191,540	\$4,510,871,175	\$4,418,160,310	\$4,483,403,863	\$4,510,827,843	\$4,488,133,839	\$4,513,027,225	\$4,544,207,310	\$4,533,099,739	4,434,953,389
	Preferred Stock (line 15)	\$ - 5	- 5	- S	- s	- S	- S	- S	- S	- 5	- \$	- 5	- 5	- 5	-
30	Common Stock (line 28 - line 29)	\$ 4,178,012,187 \$	4,235,625,966 \$	4,287,283,719 \$	4,463,549,339 \$	4,488,191,540 \$	4,510,871,175 \$	4,418,160,310 \$	4,483,403,863 \$	4,510,827,843 \$	4,488,133,839 \$	4,513,027,225 \$	4,544,207,310 \$	4,533,099,739 \$	4,434,953,389

Appendix 1B Populated Projected Net Revenue Requirement – MDTAC

# ATTACHMENT H-7B MDTAC FORMULA RATE TEMPLATE

CALCULATION OF MONTHLY AMORTIZED REGULATORY ASSET TO BE RECOVERED						
1	Annual Revenue Requirement on	Attachment 1 - Revenue Requirement				
	Regulatory Asset Amortization	Line 3	\$1,183,568			
2	True-up Adjustment with Interest	Attachment 2 - True-Up Line 24	(\$1,614,667)			
	Net Annual Revenue Requirement					
3	on Regulatory Asset Amortization					
	with True-up	Line 1 + line 2	(\$431,099)			
	Net Monthly Revenue Requirement					
4	on Regulatory Asset Amortization					
	with True-up	Line 3 / 12	-\$35,925			

# PECO Energy Company Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3) Amortization For the 12 months ended 12/31/2020

1 SFA	AS 109 Reg Asset Amortization (Notes A and B)	\$ 1,183,568
2 Oth	ner Tax Adjustments (Note C)	\$ -
3 Ad	justed Total	\$ 1,183,568

Notes:

- (A) All items are associated with ratemaking flow through requirements(B) Additional detail is provided on page 2 of this exhibit(C) Amortization of FAS 109 Regulatory Asset.

# True-Up with Interest PECO Energy Company

			FERC Monthly
		Month (Note A)	Interest Rate
1		January	0.0042
2		February	0.0039
3		March	0.0042
4		April	0.0039
5		May	0.0040
6		June	0.0039
7		July	0.0029
8		August	0.0029
9		September	0.0028
10		October	0.0028
11		November	0.0027
12		December	0.0028
13		January	0.0028
14		February	0.0025
15		March	0.0028
16		April	0.0027
17		May	0.0028
18	Average of lines 1-17 above		0.0032

# Notes:

А	The FERC Quarterly Interest Rate in column [A] is the interest applicable to	the Month indicated.
19	Actual Revenue Requirement	1,183,568
20	Revenue Received	2,714,639
21	Net Under/(Over) Collection (Line 19 - Line 20)	(1,531,071)
22	17 Months	17
23	Interest (Line 18*Line 21*Line 22)	(83,596)
24	Total True-up	(1,614,667)

PECO Energy Company Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3)								
	December 31, 2019 thr	ough December 31, 2020						
	12/31/2019	Activity	12/31/2020					
TRANSMISSION ONLY								
Repair Allowance	7,416,764	(63,527)	7,353,236					
Federal and State Flow Through	20,957,035	(247,200)	20,709,836					
Excess Deferreds/pre-1981 Deferreds	15,334,003	(519,988)	14,814,015					
Other	380,096	(3,960)	376,136					
Total	44,087,898	(834,674)	43,253,223					
COMMON (TO BE SPLIT TDG)								
Repair Allowance	-	-	-					
Federal and State Flow Through	7,442,640	(17,993)	7,424,647					
Excess Deferreds/pre-1981 Deferreds	2,573,842	(64,956)	2,508,886					
Other	1,271,349	(23,818)	1,247,531					
Total	11,287,831	(106,767)	11,181,064					

		olumn 5 * Common Allocation Fa	actor in FERC
7.10% Form 1	Juge 330)		
-	-	-	
528,235	(1,277)	526,958	
182,676	(4,610)	178,066	
90,233	(1,690)	88,542	
801,144	(7,578)	793,566	
•	7.10% Form 1 j - 528,235 182,676 90,233	7.10%         Form 1 page 356)           528,235         (1,277)           182,676         (4,610)           90,233         (1,690)	528,235         (1,277)         526,958           182,676         (4,610)         178,066           90,233         (1,690)         88,542

ELECTRIC GENERAL (TO BE SPLIT TD)			
Repair Allowance	9,115	(73)	9,042
Federal and State Flow Through	876,110	8,308	884,418
Excess Deferreds/pre-1981 Deferreds	141,929	(1,213)	140,717
Other	2,367	(64)	2,303
Total	1,029,522	6,958	1,036,480

Transmission Allocation %	9.22% Source	: Attachment H-7A, page 4, lin	e 11, column 5
Repair Allowance	840	(7)	834
Federal and State Flow Through	80,786	766	81,552
Excess Deferreds/pre-1981 Deferreds	13,087	(112)	12,976
Other	218	(6)	212
Total	94,932	642	95,574

Repair Allowance	7,417,604	(63,534)	7,354,070
Federal and State Flow Through	21,566,056	(247,711)	21,318,346
Excess Deferreds/pre-1981 Deferreds	15,529,766	(524,710)	15,005,057
Other	470,547	(5,656)	464,891
Total	44,983,974	(841,610)	44,142,364
SFAS 109 + Gross-up	63,261,570	(1,183,568)	62,078,002
2010 Transmission Tax Adjustments b/f gross-up	-	-	-
2010 Transmission Tax Adjustments + gross-up	-	-	-
Total Transmission SFAS 109	63,261,570	(1,183,568)	62,078,002
Gross-up Factor			
Federal Income Tax Rate	21.000%		
State Income Tax Rate	9.990%		
Composite Rate = $F+S(1-F)$	28.892%		
Gross-up Factor = $1/(1-CR)$	140.631%		

State Income Tax Rate	9.99
Composite Rate = $F+S(1-F)$	28.892
Gross-up Factor = $1/(1-CR)$	140.63

Incl

Appendix 2A 2020 True Up Adjustment Calculation – NITS

# ATTACHMENT H-7A FORMULA RATE TEMPLATE

					page 1 of 5
	Attachment H-7 Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data <b>PECO Energy Company</b>		For the 12 months ended 12/31/2020
<b>.</b>	(1)	(2)	(3)	(4)	(5)
Line No.					Allocated Amount
1 2a	GROSS REVENUE REQUIREMENT Additional Annual Refund (from 2018 to 2021)	(page 3, line 48) Attachment 1, line 17, col 15a	T - 1		199,072,090 850,000
2	REVENUE CREDITS	Attachment 5A, line 15	Total 11,663,824	Allocator TP 100.00%	11,663,824
3	NET REVENUE REQUIREMENT	(line 1 minus lines 2 and 2a)			186,558,267
4	REGIONAL NET REVENUE REQUIREMENT	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14			30.684,956
5	Regional True-up Adjustment with Interest	Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15			(20,233)
6	REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16			30,664,723
7	ZONAL NET REVENUE REQUIREMENT	Attachment 1, line 17a, col. 14 less line 2			155,873,311
8	Zonal True-up Adjustment with Interest	Attachment 1, line 17a, col. 15			(106,225)
9	ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Line 7 + Line 8			155,767,086
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13			-
11	Zonal Load	1 CP from PJM in MW			8,148
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)			\$19,117

	romula Kale - Ivon-Levelized		Utilizing FERC Form 1 Data PECO Energy Company			For the 12 months e	nded 12/31/20
	(1)	(2)	(3)		(4)	(5) Transmission	
Line		Source	Company Total	Allocate	or	(Col 3 times Col 4)	
No.							
,	GROSS PLANT IN SERVICE (Notes U and R)	205 AC - for and of one around for other months		NA			
1	Production Transmission	205.46.g for end of year, records for other months	1,701,185,631	NA TP	100.00%	1,701,185,631	
2	Distribution	Attachment 4, Line 14, Col. (b) 207.75.g for end of year, records for other months	6,979,726,224	NA	0.00%	1,701,185,051	
4	General	Attachment 4, Line 14, Col. (c)	289,111,175	W/S	9.22%	26,658,978	
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	191,707,700	DA	9.2276	19,845,082	
6	Common	Attachment 4, Line 14, Col. (d)	701,404,667	W/S	9.22%	64,676,612	
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	(3,183,945)	W/S	9.22%	(293,592)	
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	9,859,951,452	GP=	18.38%	1,812,072,711	
0		(Sull of Elles 1 through 7)	3,035,551,452	01	10.5070	1,012,072,711	
9	ACCUMULATED DEPRECIATION (Notes U and R)						
10	Production	219.20-24.c for end of year, records for other months	-	NA		-	
11	Transmission	Attachment 8, Page 3, Line 10, Col. (E)	525,086,000	TP	100.00%	525,086,000	
12	Distribution	219.26.c for end of year, records for other months	1,796,538,812	NA	0.00%	-	
13	General	Attachment 8, Page 3, Line 11, Col. (E)	88,106,012	W/S	9.22%	8,124,266	
14	Intangible	Attachment 8, Page 3, Line 16, Col. (E) and Col. (G)	137,248,811	DA		15,945,077	
15	Common	Attachment 8, Page 3, Line 12, Col. (E)	315,931,537	W/S	9.22%	29,132,087	
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	(1,650,807)	W/S	9.22%	(152,221)	
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	2,861,260,366			578,135,209	
18	NET PLANT IN SERVICE						
19	Production	(line 1 minus line 10) (line 2 minus line 11)	-			-	
20 21	Transmission Distribution	(line 2 minus line 11) (line 3 minus line 12)	1,176,099,631 5,183,187,412			1,176,099,631	
21	General	(line 4 minus line 12)	201,005,162			18,534,711	
22	Intangible	(line 5 minus line 14)	54,458,889			3,900,004	
23	Common	(line 6 minus line 15)	385,473,130			35,544,526	
24	Costs To Achieve	(line 7 minus line 16)	(1,533,138)			(141,371)	
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	6,998,691,086	NP=	17.63%	1,233,937,501	
20		(buill of Eliles 1) unough 25)	0,000,001,000		1110070	1,255,557,551	
27	ADJUSTMENTS TO RATE BASE (Note R)						
28	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero	-	
29	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	(205,366,900)	TP	100.00%	(205,366,900)	
30	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	(10,411,029)	TP	100.00%	(10,411,029)	
31	Account No. 190	Attachment 4A, Line 28, Col. (g) (Notes B and X)	13,399,353	TP	100.00%	13,399,353	
31a		Attachment 9 - EDIT, Line 22, Col. (n)	(78,264,271)	TP	100.00%	(78,264,271)	
31b	Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 23, Col. (n)	(10,904,675)	TP	100.00%	(10,904,675)	
31c		Attachment 9 - EDIT, Line 26, Col. (n)	129,998	TP	100.00%	129,998	
32	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	- (( 100 237)	TP	100.00%	-	
33 34	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	(6,100,237)	DA	100.00%	(6,100,237)	
	CWIP Denvice Accet	Attachment 4, Line 14, Col. (e)	27.715.110	DA DA	100.00% 100.00%	27.715.110	
35 36	Pension Asset Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (i) Attachment 4, Line 28, Col. (b) (Note T)	27,715,110	DA DA	100.00%	27,715,110	
30	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (b) (Note 1) Attachment 4, Line 28, Col. (c) (Note S)	-	DA	100.00%	-	
38	Outstanding Network Credits	From PJM		DA	100.00%		
39	Less Accum. Deprec. associated with Facilities with Outstanding Network Credits	From PJM		DA	100.00%	_	
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	(269,802,652)	Dir	10010070	(269,802,652)	
		(B+>)	(,,,			()	
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	10,489,663	TP	100.00%	10,489,663	
42	WORKING CAPITAL	(Note D)					
43	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	30,130,821			8,702,363	
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	10,794,289	TP	100.00%	10,794,289	
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	1,162,987	DA	100.00%	1,162,987	
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	42,088,096			20,659,638	
			( 701 4( ( ) 0 )			005 204 151	
47	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	6,781,466,194			995,284,151	

Rate Formula Template

Formula Rate - Non-Levelized

page 2 of 5

For the 12 months ended 12/31/2020

	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company			For the 12 mc
	(1)	(2)	(3)		(4)	(5)
Line No.	_	Source	<b>Company Total</b>	Allocate	or	Transmission (Col 3 times Col 4)
1	O&M Transmission	Attachment 5, Line 1, Col. (a)	206,204,601	TD	100.00%	206,204,601
2	Transmission Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (a) Attachment 5, Line 1, Col. (b)	(12,292,850)	TP TP	100.00%	(12,292,850)
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)	(12,2)2,000)	TP	100.00%	(12,2)2,050)
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	(153,065,697)	TP	100.00%	(153,065,697)
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	186,364,361	DA		16,337,692
6	Account 566					
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	-	DA	100.00%	-
8	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col .(f)	12,292,850	TP	100.00%	12,292,850
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	12,292,850			12,292,850
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	1,543,300	W/S	9.22%	142,308
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	-	W/S	9.22%	
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	241,046,565			69,618,904
13	DEPRECIATION EXPENSE (Note U)					
14	Transmission	Attachment 5, Line 1, Col. (g)	26,664,777	TP	100.00%	26,664,777
15	General	Attachment 5, Line 2, Col. (a)	19,912,049	W/S	9.22%	1,836,093
16	Intangible - Transmission	Attachment 5, Line 1, Col. (i)	3,856,500	TP	100.00%	3,856,500
16a	Intangible - General	Attachment 5, Line 1, Col. (j)	3,826,966	W/S	9.22%	352,885
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (k)	11,597,384	NA	zero	-
17	Common - Electric	Attachment 5, Line 1, Col. (h)	38,856,904	W/S	9.22%	3,583,000
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(669,268)	W/S	9.22%	(61,713)
19	Amortization of Abandoned Plant	(Note S) Attachment 5, Line 2, Col. (b)	-	DA	100.00%	-
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	104,045,312			36,231,541
21	TAXES OTHER THAN INCOME TAXES	(Note F)				
22	LABOR RELATED		10 575 570		0.000/	1 150 (00
23	Payroll	Attachment 5, Line 2, Col. (c)	12,565,762	W/S	9.22%	1,158,690
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	-	W/S	9.22%	-
25 26	PLANT RELATED	Attachment 5, Line 2, Col. (e)	12,492,918	GP	18.38%	2,295,962
26	Property Excluded Taxes Per Attchment 5C Line 5	Attachment 5, Line 2, Col. (e)	138,105,314	NA	18.58% zero	2,293,962
27	Other	Attachment 5, Line 2, Col. (1) Attachment 5, Line 2, Col. (g)	838,054	GP	18.38%	154,018
28 29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (g)	858,054	GP	18.38%	154,018
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	164,002,048	01	18.5676	3,608,671
31	INTEREST ON NETWORK CREDITS	From PJM		DA	100.00%	
				DA	100.0076	
32	INCOME TAXES	(Note G)				
33	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	WCLTD = Page 4, Line 19	0.2889			
34	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 15	0.3066			
35	FIT & SIT & P	(Note G)				
36						
37	1/(1 - T) = (T  from line  33)		1.4063			
38 39	Amortized Investment Tax Credit (enter negative)	Attachment 5, Line 2, Col. (i)	(2,355)			
39 40	Excess Deferred Income Taxes (enter negative) Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (j)	(3,911,495)			
		Attachment 5, Line 2, Col. (k) (Note W)	214,029	27.4		22,472,721
41 42	Income Tax Calculation	(Line 34 times Line 47) (Line 37 times Line 38)	153,126,970	NA TP	100.00%	22,473,731
42	ITC adjustment	(Line 37 times Line 38) (Line 37 times Line 39)	(3,312)	TP	100.00%	(3,312)
43	Excess Deferred Income Tax Adjustment Permanent Differences Tax Adjustment	(Line 37 times Line 39) (Line 37 times Line 40)	(5,500,788) 300,992	TP	100.00%	(5,500,788) 300,992
44	Total Income Taxes	(Sum of Lines 41 through 44)	147,923,863	IP	100.00%	17,270,624
		(can or blass in anough ++)	177,723,003			17,270,024
46 47	RETURN Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	499,475,304	NA		73,305,660
-4/	Rate base times resulti	(1 age 2, Line 4/ unies rage 4, Line 10)	477,473,304	INA		/3,203,000
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	(963,310)	DA	100.00%	(963,310)
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,155,529,782			199,072,090

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For the 12 months ended 12/31/2020

	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company		For the 12 months ended 12/31/2020
	(1)	(2)	(3)	(4)	(5)
		SUPPORTING CALCULATIONS AND NOTES			
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	(Page 2, Line 2, Column 3)			1,701,185,631
2	Less Transmission plant excluded from PJM rates	(Note H)			-
3	Less Transmission plant included in OATT Ancillary Services	(Note I)			
4	Transmission plant included in PJM rates	(Line 1 minus Lines 2 & 3)	-		1,701,185,631
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)		TP=	100.00%
6	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$ TP	Allocation	
7	Electric Production	354.20.b	- 0.0%		
8	Electric Transmission	354.21.b	13,919,867 100.0%	13,919,867	
9	Electric Distribution Electric Other	354.23.b 354.24.25.26.b	102,646,282 0.0% 34,391,969 0.0%	-	W&S Allocator
10 11	Total (W& S Allocator is 1 if lines 7-10 are zero)	354.24,25,26.6 (Sum of Lines 7 through 10)	34,391,969 150,958,118	13,919,867 =	$\frac{(\$ / \text{Allocation})}{9.22\%} = WS$
11	I otal (w& S Allocator Is I II lines /-10 are zero)	(Sum of Lines / through 10)	150,958,118	13,919,807 =	$9.227_0 = WS$
12	RETURN (R)	(Note V)			\$
13				Cost	
14			\$ %	(Notes K, Q, & R)	Weighted
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	3,822,880,147 46.31%	3.90%	1.81% =WCLTD
16	Preferred Stock (112.3.c)	(Attachment 5, line 11 Notes Q & R)	- 0.00%	0.00%	0.00%
17	Common Stock	(Attachment 5, line 12 Notes K, Q & R)	4,432,826,541 53.69%	10.35%	5.56%
18	Total	(Attachment 5, line 13)	8,255,706,689		7.37% =R

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Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company page 5 of 5

For the 12 months ended 12/31/2020

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#) References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

A Reserved

- The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- C Reserved
- D Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 12, column 5 minus amortization of Regulatory Asset at page 3, line 7, column 5. For Prepayments, refer to Note K in Attachment 4.
- E Page 3, Line 5: Attachment 5B, Line 4 Exclude: (1) amortization of CAP Shopping and Seamless Moves; (2) amortization of DSP IV Admin Costs; (3) Miscellaneous Advertising; (4) SEPA Solar Power Study; (5) PSU Sponsorship; (6) EU IT Prepaid Meter Assess O&M; and (7) Customer Operations AMI/CI O&M. Include Communications, Public Advocacy and Corporate Relations and Government and Regulatory Affairs and Public Policy expenses listed in Account 923 found at Form 1 323.184.b. Attachment 5B, Lines, 11, and 12 - Exclude EPRI Annual Membership Dues listed in Form 1 at 353.f, non-safety-related advertising included in Account 930.1 found at 323.191.b and Chamber of Commerce Dues and Civic Organization Expenses in Account 930.2 found at 323.192.b; include the costs related to Project Cancellation Fees and Remediation contractors related to Metal Bank Superfund, PECO must include as a credit any receipts received from the EPA and/or obtained through litigation with the remediation contractors related to Metal Bank Superfund, PECO must include as a credit any receipts received from the EPA and/or obtained through litigation with metametiated to Metal Bank Superfund). Attachment 5B, Line 9- include Regulatory Commission Expenses directly related to transmission service. ISO filines, or transmission strive. ISO filines, or transmission strive.
- F Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- G The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income tax expenses by the amount of the expense multiplied by (T/1-T).

Inputs Required:	FIT =	21.00%
	SIT=	9.99% (State Income Tax Rate or Composite SIT)
	p =	0.00% (percent of federal income tax deductible for state purposes)

H Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).

- I Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- J Reserved
- K ROE will be supported in the original filing and no change in ROE may be made absent a Section 205 or Section 206 filing with FERC. The equity component of the capital structure will be capped at 55.75% and shall not be subject to change during the ROE Moratorium Period established under the Settlement Agreement in Docket No. ER17-1519. Thereafter, the cap shall be subject to change pursuant to sections 205 and 206 of the Federal Power Act.
- L Reserved
- M Reserved
- N All items related to Contributions in Aid of Construction (CIAC), including investment in CIAC and CIAC related ADIT, excess/(deficient) ADIT and amortization of excess/(deficient) ADIT shall be excluded from the formula rate.
- O Transmission-related ADIT, Excess/(Deficient) ADIT, and the amortization of Excess/(Deficient) ADIT shall be included in the formula rate except as noted in Notes N and P. For clarity of administration of the formula rate, this specifically includes (but is not limited to) transmission-related amounts related to Amortization of Book Premiums on Reacquired Debt. Pension Expense Provision. Loss on Reacquired Debt. FAS 112 and Electric Rate Case Expense – Regulatory Asset – Current.
- P ADIT, Excess/(Deficient) ADIT and the amortization of Excess/(Deficient) ADIT related to Accrued Benefits, Deferred Compensation, Vacation pay Change in Provision and Accrued Vacation shall be excluded from the formula rate
- Q All ADIT-190, ADIT-282, and ADIT-283 amounts reflected on Attachment 4C must be based on a timing difference between book expense recognition and expense recognition for tax purposes.
- R Calculated using 13 month average balance, except ADIT.
- S Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until FERC explicitly approves recovery of the cost of abandoned plant pursuant to Section 205 of the FPA.
- T Recovery of Regulatory Asset is permitted only as specifically authorized pursuant to Section 205 or 206 of the FPA by FERC. Recovery of any regulatory assets not specifically identified in the initial version of this formula rate template approved by FERC in Docket No. ER17-1519-000 will require specific authorization from FERC.
- U Excludes Asset Retirement Obligation balances
- V Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
- W The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference. Items that can be included in formula for recovery are AFUDC Equity, Meals & Entertainment (50%), Memberships & Dues Not Deductible, Additional Compensation to Employee Stock, and Life Insurance Premiums. Items that can not be included in formula for recovery are Dividend Received Deductions, Equity in Earnings of Unconsol. Subs, and Other Perms (Rabbi Trust). Commission authorization is required in order to include any other permanent difference as an adjustment to the income tax allowance computation in the Formula Rate Template.
- X Calculated on Attachment 4A.
- Y Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4,
- no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.
- Z Amortization of Regulatory Asset for Environmental Remediation of Manufactured Gas Plants shall be excluded from the formula rate.

#### Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

#### To be completed in conjunction with Attachment H-7.

	(1)	(2) Attachment H-7	(3)	(4)
Line No.		Attachment H-/ Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A) Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	1,701,185,631 1,176,099,631	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-7, p 3, line 12 col 5 (line 3 divided by line 1 col 3)	69,618,904 0.04	0.04
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	Attach H-7, p 3, lines 15 to 18, col 5 (Note H) (line 5 divided by line 1 col 3)	9,566,764 0.01	0.01
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-7, p 3, line 30 col 5 (line 7 divided by line 1 col 3)	3,608,671 0.00	0.00
9 10	Less Revenue Credits Annual Allocation Factor Revenue Credits	Attach H-7, p 1, line 2 col 5 (line 9 divided by line 1 col 3)	11,663,824	-
11	Annual Allocation Factor for Expense	Sum of lines 4, 6, 8, and 10		0.05
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-7, p 3, line 45 col 5 (line 12 divided by line 2 col 3)	17,270.624 0.01	0.01
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-7, p 3, lines 47 and 48a col 5 (line 14 divided by line 2 col 3)	72,342,350 0.06	0.06
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	0.08	0.08

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#### Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(15a)	(16)
Line No.	Project Name	RTO Project Number or Zonal	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amort ization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Additional Refund (Note Q)	Net Rev Req
												(Attachment 2, Line 28 /100 * Col. 11 * Col.			(Sum Col. 10 & 12			Sum Col. 14, 15 & 15(a)
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	6)	(Sum Col. 10 & 12)	(Note J)	Less Col. 13)	(Note F)	\$ (850,000)	(Note G)
170	Zonal	Zonal	\$ 1,478,598,438	0.05	\$71,961,330	\$ 976,107,953	0.08	74,374,598	21,919,626	168.255.554	-		168,255,554		168.255.554	(106,225)	(718,419)	
17b	Center Point 500 kV Substation Addition	b0269	\$ 34,380,112		\$1,673,232	\$ 27,689,098	0.08	2.109.772	\$ 622,968	4,405,972	-		4,405,972	-	4,405,972	(2,932)	(18,813)	4,384,228
17c	Center Point 230 kV Substation Addition	b0269.10	\$ 17,190,056	0.05	\$836.616	\$ 13,844,549	0.08	1.054.886	\$ 311,484	2.202.986			2.202.986	-	2.202.986	(1,466)	(9,406)	2,192,114
17d	Richmond-Waneeta 230 kV Line Re-conductor	b1591	\$ 4,605,741	0.05	\$224,155		0.08	317.775	\$ 106,204	648,135			648,135	-	648,135	(431)	(2,767)	644,936
17e	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	\$ 1,535,247	0.05	\$74,718		0.08	105.925		216.045			216.045	-	216.045	(144)	(922)	214,979
17f	Whitpain 500 kV Circuit Breaker Addition	b0269.6	\$ 3,258,302	0.05	\$158,577	\$ 2,618,565	0.08	199,522	\$ 59,395	417,494			417,494	-	417,494	(278)	(1,783)	415,433
17g	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	\$ 4,456,731	0.05	\$216,903	\$ 3,498,245	0.08	266,549	\$ 79,348	562,800	-	-	562,800	-	562,800	(374)	(2,403)	560,023
17h	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2	\$ 13,634,041	0.05	\$663,550	\$ 12,010,916	0.08	915,172	\$ 287,357	1,866,079	-		1,866,079	-	1,866,079	(1,246)	(7,968)	1,856,865
17i	Chichester-Linwood 230 kV Line Upgrades	b1900	\$ 23,835,043	0.05	\$1,160,018		0.08	2,355,627	\$ 747,532	4,263,177	-	-	4,263,177	-	4,263,177	(2,869)	(18,203)	4,242,105
17j	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	\$ 18,036,480	0.05	\$877,810		0.08	1,180,874	\$ 411,654	2,470,339	-	-	2,470,339	-	2,470,339	(1,668)	(10,548)	2,458,124
17k	Emilie 230-138 kV Transformer Addition	b2140	\$ 16,739,503	0.05	\$814,688		0.08	1,156,910	\$ 349,291	2,320,890	-		2,320,890	-	2,320,890	(1,547)	(9,910)	2,309,433
171	Chichester-Saville 138 kV Line Re-conductor	b1182	\$ 17,916,132	0.05	\$871,953		0.08	1,132,130	\$ 390,515	2,394,598	-	-	2,394,598	-	2,394,598	(1,606)	(10,224)	2,382,767
17m	Waneeta 230-138 kV Transformer Addition	b1717	\$ 11,068,177	0.05	\$538,673		0.08	771,463	\$ 230,410	1,540,546	-		1,540,546	-	1,540,546	(1,027)	(6,578)	1,532,941
17n	Chichester 230-138 kV Transformer Addition	b1178	\$ 8,327,759	0.05	\$405,300		0.08	531,960	\$ 158,365	1,095,626	-	-	1,095,626	-	1,095,626	(729)	(4,678)	1,090,218
17o	Bradford-Planebrook 230 kV Line Upgrades	b0790	\$ 1,712,754	0.05	\$83,357		0.08	115,346	\$ 34,337	233,040	-		233,040	-	233,040	(155)	(995)	231,890
17p	North Wales-Hartman 230 kV Line Re-conductor	b0506	\$ 2,229,232	0.05	\$108,494		0.08	134,537	\$ 47,715	290,746	-	-	290,746	-	290,746	(194)	(1,241)	289,310
17q	North Wales-Whitpain 230 kV Line Re-conductor	b0505	\$ 2,546,903	0.05	\$123,954		0.08	148,766	\$ 52,761	325,482	-		325,482	-	325,482	(218)	(1,390)	323,874
17r	Bradford-Planebrook 230 kV Line Upgrades	b0789	\$ 2,359,200	0.05	\$114,819		0.08	157,361	\$ 46,844	319,025	-	-	319,025	-	319,025	(212)	(1,362)	317,450
17s	Planebrook 230 kV Capacitor Bank Addition	b0206	\$ 3,631,396	0.05	\$176,735		0.08	199,956	\$ 59,524	436,215	-		436,215	-	436,215	(290)	(1,863)	434,063
17t	Newlinville 230 kV Capacitor Bank Addition	b0207	\$ 4,811,873	0.05	\$234,187		0.08	272,247	\$ 81,045	587,479	-	-	587,479	-	587,479	(391)	(2,508)	584,580
17u	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	\$ 2,699,444		\$131,378		0.08	155,180	\$ 46,195	332,753	-		332,753	-	332,753	(221)	(1,421)	331,111
17v	Chichester-Mickleton 230 kV Line Re-conductor	b0264	\$ 2,221,241	0.05	\$108,105		0.08	124,782	\$ 44,255	277,142	-		277,142	-	277,142	(185)	(1,183)	275,774
17w	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	\$ 1,723,078		\$83,860		0.08	139,489	\$ 51,674	275,023	-		275,023	-	275,023	(185)	(1,174)	273,664
17x	Elroy 500 kV Dynamic Reactive Device	b0287	\$ 5,325,225	0.05	\$259,171		0.08	342,774		703,984	-	-	703,984	-	703,984	(469)	(3,006)	700,510
17y	Heaton 230 kV Capacitor Bank Addition	b0208	\$ 4,315,230	0.05	\$210,016		0.08	244,148	\$ 72,680	526,844	-	-	526,844	-	526,844	(350)	(2,250)	524,244
17z	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	\$ 13,038,203	0.05	\$634,551	\$ 13,472,623	0.08	1,026,547	\$ 292,734	1,953,833	-	-	1,953,833	-	1,953,833	(1,010)	(8,342)	1,944,480
17aa	Peach Bottom 500 kV Substation Upgrades	b2766.2	\$ 990,089	0.05	\$48,186	\$ 1,032,582	0.08	78,678	\$ 23,421	150,285	-	-	150,285	-	150,285	(36)	(642)	149,608
18	Annual Totals		1,701,185,631			1,176,099,631		89,612,974	26,664,777	199,072,090		-	199,072,090	-	199,072,090	(126,458)	(850,000)	30,664,723

Notes:

A B

D

G H

К

М

N O

Gross Transmission Plant is that identified on page 2 line 2 of Attachment H Inclusive of any CWIP or transmitted abandoned plant included in rate base when anthorized by FERC order less any prefinded AFUDC, if applicable. Project Gross Plant is the total capital investment for the project calculated in the same nethod as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include Limmatrized Abandoned Plant. Project Gross Plant is due total capital investment for the project calculated in the same nethod as the gross plant does on the Date Limmatrized Abandoned Plant. Project Gross Plant does not include Limmatrized Abandoned Plant. Project Gross Plant does not include Limmatrized Abandoned Plant. Project Gross Plant does not reached Limmatrized Abandoned Plant. Project Gross Plant does not reached Limmatrized Abandoned Plant. Project Gross Plant does not calculate Limmatrized Abandoned Plant Project Gross Plant does not calculate Limmatrized Abandoned Plant Project Gross Plant does not calculate and the transmitter and project the applicable. The Visc Date Registing is abandoned on Depresent in calculation and the applicable for the Rave Yisc Depresent does not calculate the applicable Schodula 12 under the PJN OATT for each project. The Total Grossmith reduction in revenues requirement of Abandoned Plant is included in Depresent. The Competitive Reduction is revenues, if any, that the company agered to, for instance, to be selected to build facilities as the result of a competitive process and equals the annual revenue requirement is reduced from the celling rate Requires approval by FERC or incertive return applicable to the specified project(i) All transmission Calculated in the revenue requirement on Atandoned Plant is included in this Attachment 11. Facilities that provide Wholesale Distribution for the revenue requirement on Atandoned Plant is provided for in the Protocols, the differ

р

Page 2 of 2

#### Attachment 2 Incentive ROE PECO Energy Company

#### Page 1 of 1

\$

#### 1 Rate Base Attachment H-7, Page 2 line 47, Col.5

2 100 Basis Point Incentive Return

-							\$	
						Cost		
				\$	%		Weighted	
3	Long Term Debt	(Attachment H-7, Notes Q and R)		3,822,880,147	46.3%	3.90%	1.8%	
4	Preferred Stock	(Attachment H-7, Notes Q and R)		-	0.0%	0.00%	0.0%	
			Cost = Attachment H-7, Page 4					
5	Common Stock	(Attachment H-7, Notes K, Q and R)	Line 17, Cost plus .01	4,432,826,541	53.7%	11.35%	6.1%	
6	Total (sum lines 3-5)			8,255,706,689			7.9%	
7	100 Basis Point Incentive Re	turn multiplied by Rate Base (line 1 * line 6)						78,649,747.52
		· · · · · · · · · · · · · · · · · · ·						
8	INCOME TAXES							
9	T=1 - {[(1 - SIT) * (1 - FI	T)] / (1 - SIT * FIT * p) =		28.8921%				
10	CIT=(T/1-T) * (1-(WCL7	(D/R) =		31.3353%				
11	WCLTD = Line 3							
12	and FIT, SIT & p are as	given in footnote K.						
13	1/(1 - T) = (from line  9)	) ))		1.4063				
14	Amortized Investment Tax C	redit (266.8f) (enter negative)	Attachment H-7, Page 3, Line 38	(2,355)				
15	Excess Deferred Income Tax	es (enter negative)	Attachment H-7, Page 3, Line 39	(3,911,495)				
16	Tax Effect of Permanent Dif	ferences (Note B)	Attachment H-7, Page 3, Line 40	214,029				
17	Income Tax Calculation = lin	ne 10 * line 7		24,645,106	NA		24,645,106	
18	ITC adjustment (line 13 * lin	e 14)		(3,312)	TP	100.0%	(3,312)	
19	Excess Deferred Income Tax	Adjustment (line 13 * line 15)		(5,500,788)	TP	100.0%	(5,500,788)	
	Permanent Differences Tax A			300,992	TP	100.0%	300,992	
21	Total Income Taxes (sum lin	es 17 - 20)		19,441,999	-		19,441,999	19,441,999
		,						
22	Return and Income Taxes wi	th 100 basis point increase in ROE	(Sum lines 7 & 21)					98,091,746
23	Return (Attach. H-7, page 2	3 line 47 col 5)						73,305,660
24	Income Tax (Attach. H-7, 1	page 3 line 45 col 5)						17,270,624
25	Return and Income Taxes wi	thout 100 basis point increase in ROE	(Sum lines 23 & 24)					90,576,284
26	Incremental Return and Incor	me Taxes for 100 basis point increase in ROE	(Line 22 - line 25)					7,515,463
27	Rate Base (line 1)	-	. ,					995,284,151
28	Incremental Return and Incor	me Taxes for 100 basis point increase in ROE divid	ed by Rate Base	(Line 26 / line 27)				0.0076
		•	-	. ,				

Notes:

A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual ROE incentive must be approved by the Commission. For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1 column 12.

B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-7 that are not the result of a timing difference

995,284,151

#### Attachment 3 Project True-Up PECO Energy Company

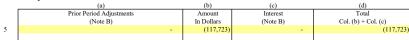
		Г	Revenue Rec	uirement Projected		Actual Revenue				
1	Rate Year being Trued-Up		For	Rate Year	Revenue Received <sup>3</sup>	Requirement (Note C)	Annual True-Up Calcula	ation		
2										
	A	В	С	D % of	E	F	G	Н	1	J
			Projected	% of Total	Revenue	Actual	Net		Interest	
		PJM Project	Tiojecieu	Total	Revenue	Actual	INCL		interest	
		Number or	Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
	Project Name	Zonal	Requirement1	Requirement		Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment 5	(Expense)4	(G) + (H) + (I)
3	Zonal	Zonal	requirement	ree un entent		recquirement	concetion (1) (2)	(98,887)	(7,337)	(106,225)
3a	Center Point 500 kV Substation Addition	b0269						(2,729)	(203)	(2,932)
3a 3b	Center Point 230 kV Substation Addition	b0269.10						(1,365)	(101)	(1,466)
3c 3d	Richmond-Waneeta 230 kV Line Re-conductor	b1591						(401)	(30)	(431)
3d	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8						(134)	(10)	(144)
3e	Whitpain 500 kV Circuit Breaker Addition	b0269.6						(259)	(19)	(278)
3f	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1						(349)	(26)	(374)
3g	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590	.2					(1,160)	(86)	(1,246)
3h	Chichester-Linwood 230 kV Line Upgrades	b1900						(2,671)	(198)	(2,869)
3i 3j 3k	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727						(1,553)	(115)	(1,668)
3j	Emilie 230-138 kV Transformer Addition	b2140						(1,440)	(107)	(1,547)
3k	Chichester-Saville 138 kV Line Re-conductor	b1182						(1,495)	(111)	(1,606)
31	Waneeta 230-138 kV Transformer Addition	b1717 b1178						(956)	(71)	(1,027)
3m	Chichester 230-138 kV Transformer Addition Bradford-Planebrook 230 kV Line Upgrades	b1178 b0790						(679) (145)	(50) (11)	(729) (155)
3n 30	North Wales-Hartman 230 kV Line Conductor	b0790 b0506						(145) (181)	(11) (13)	(155) (194)
3p	North Wales-Whitpain 230 kV Line Re-conductor	b0505						(203)	(15)	(218)
30 30	Bradford-Planebrook 230 kV Line Upgrades	b0505						(198)	(15)	(213)
3q 3r	Planebrook 230 kV Capacitor Bank Addition	b0206						(270)	(13)	(290)
36	Newlinville 230 kV Capacitor Bank Addition	b0200						(364)	(20)	(391)
3s 3t	Chichester-Mickleton 230 kV Series Reactor Addition	b0209						(206)	(15)	(221)
3u	Chichester-Mickleton 230 kV Line Re-conductor	B0264						(172)	(13)	(185)
3v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357						(172)	(13)	(185)
3w	Elroy 500 kV Dynamic Reactive Device	b0287						(436)	(32)	(469)
3x	Heaton 230 kV Capacitor Bank Addition	b0208						(326)	(24)	(350)
3у	Peach Bottom 500-230 kV Transformer Rating Increase	b2694						(940)	(70)	(1,010)
3z	Peach Bottom 500 kV Substation Upgrades	b2766.2						(33)	(2)	(36)
4	Total Annual Revenue Requirements (Note A)		-	-		-	-		(8,735)	(126,458)
						Monthly Interest Rate			0.00	
						Interest Income (Expense)			(8,735)	
	Neters					(			(0,700)	

3 3 3

Notes:
1) From Attachment 1, line 17, col. 14 for the projection for the Rate Year.
2) From Attachment 1, line 17, col. 14, less col. 15(a) for each project and Attachment H-7, line 7 for zonal.
3) "Revenue Received" on line 3 Zonal, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the amount of revenue received for the True-Up Year for the project designated in Cols. A and B under PJM OATT Schedule 12 PECO Appendix and PECO Appendix A as reported on pages 328-330 of the Form No 1. The Revenue Received in Col. E excludes any True-Up revenues

5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

#### Prior Period Adjustments



Notes:

- A For each project or Attachment H, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6. Column (I) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).
- B Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. Interest will be calculated for the prior period adjustment based on the FERC Refund interest rate specified in 18 CFR 35.19(a) for the period up to the date the projected rates went into effect. PECO will provide the supporting worksheet for the interest calculation when prior period adjustment is needed.
- С The Actual Revenue Requirement in the True-up Adjustment calculation for years 2020 and later shall use the depreciation and amortization rates approved for use by the Commission when PECO performs the True-Up Adjustment.

#### Page 1 of 2

#### Attachment 4 Rate Base Worksheet PECO Energy Company

	Gross	Plant In Service		CWIP	LHFFU	Working Capital			Accumulated Depreciation	
ne Io Month (a) Attachment H, Page 2, Line No:	Transmission (b) 2	General (c) 4	Common (d) (Note J) 5	CWIP in Rate Base (e) 27	Held for Future Use (f) 31	Materials & Supplies (g) 34	Prepayments (h) (Note K) 35	<b>Transmission</b> (i) (Note J) 9	General (j) (Note J) 11	Common (k) (Note J) 12
	207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)		Electric Only, Form No 1, page 356 for end of year, records for other months	(Note C)	214.26,d, 214.27,d, 214.28,d, 214.30,d, 214.33,d, 214.34,d, 214.36,d and 214.39,d for end of year, records for other months	227. 8. c + (227.16.c * Labor Ratio) + TLF for end of year, records for other months (Note L)	111.57.c for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)		Electric Only, Form No page 356 for end of year records for other month
1 December Prior Year	1,694,670,228	283,844,048	676,822,483		- 8,944,464	11,025,145	1,170,259	521,171,515	84,322,356	299,627,14
2 January	1,697,647,650	284,291,888	679,978,732		- 8,938,059	10,752,363	1,377,200	521,855,853	85,890,246	303,154,1
3 February	1,697,511,833	285,603,992	680,121,872		- 10,584,296	10,696,658	1,430,945	521,104,920	86,345,043	305,901,0
4 March	1,696,995,000	286,556,945	689,367,451		- 10,653,663	10,657,331	784,360	520,982,592	87,672,285	309,752,0
5 April	1,696,315,086	287,798,023	689,095,821		- 10,662,696	10,681,791	835,784	522,103,430	89,192,026	312,689,
May	1,701,784,888	287,118,884	692,013,023		- 10,751,146	10,688,839	1,483,762	523,586,365	88,475,496	316,608
June	1,701,694,894	287,692,923	710,122,008		- 10,581,993	10,809,427	1,141,062	525,333,255	89,815,205	317,135
July	1,701,872,337	281,575,516	708,147,562		- 10,553,084	10,912,011	562,294	526,716,473	85,122,837	316,493
August	1,699,570,598	282,676,517	709,639,956		- 10,560,386	10,858,812	779,631	526,339,408	86,522,786	320,138
) September	1,699,655,834	294,843,195	708,455,345		- 10,552,898	10,937,792	970,222	527,618,368	87,862,512	322,662
October	1,699,883,692	295,883,203	716,268,619		- 10,622,361	10,973,414	1,745,435	528,570,080	89,735,635	326,442
November	1,710,728,004	297,233,679	717,126,474		- 11,439,623		2,152,111	529,718,400		327,793
December	1,717,083,156				- 11,520,953			530,995,723		328,711
Average of the 13 Monthly Balances		289,111,175		-	10,489,663		1,162,987			315,931

#### Adjustments to Rate Base

Line Nc Attachment	Month (a) : H, Page 2, Line No:	Unamortized Regulatory Asset (b) 28	Unamortized Abandoned Plant (c) 29	Account No. 281 Accumulated Deferred Income Taxes (Note D) (d) 22 Attachment 4A, line 20 for the	Income Taxes (Note D) (e) 23	Account No. 283 Accumulated Deferred Income Taxes (Note D) (f) 24 Attachment 4A, line 17 for the	Account No. 190 Accumulated Deferred Income Taxes (Note D) (2) 25 Attachment 4A, line 34 for the	Account No. 255 Accumulated Deferred Investment Credit (h) 26	Pension Asset (i) 27a Transmission-Related
				projection and line 44 for the		projection and line 41 for the	projection and line 47 for the	Consistent with 266.8.b,	Pension Asset booked to
		Notes A & E	Notes B & F	true-up	the true-up	true-up	true-up	266.17.b, 267.8.h & 267.17.h	Account 186
15 December F	Prior Year							-	26,794,584
16 January								-	28,004,948
17 February								-	27,956,024
18 March								-	27,934,428
19 April								-	27,894,597
20 May								-	27,854,765
21 June								-	27,814,934
22 July								-	27,775,829
23 August								-	27,736,090
24 September									27,692,290
25 October									27,651,722
26 November									27,612,176
27 December									27,574,047
	the 13 Monthly Balances	-	-	Zero	(205,366,900)	(10,411,029)	13,399,353	-	27,715,110

(except ADIT which is the amount shown on Attachment 4A)

#### Attachment 4 Rate Base Worksheet

				PECO Energy Company				
Unfunded Rese	erves (Notes G & H)							
	(a) (b)	(c)	(d)	(e)	(f)	(g)	(h)	Page 2 of 2
				Enter 1 if the accrual account				
			Enter 1 if NOT in a trust or	is included in the formula rate,				
			reserved account, enter zero (0)	enter (0) if O if the accrual	Enter the percentage paid for by			
			if included in a trust or reserved	account is NOT included in the	the transmission formula	Allocation (Plant or Labor	Amount Allocated, col. c x col. d	
29 List of all reserves:		Amount	account	formula rate	customers	Allocator)	x col. e x col. f x col. g	
30a	Environmental Liab - Superfund	(1,361,030)	1.00		100%	9.22%	(125,501)	
30b	Accrued Severance Plans	(786,402)	1.00	1.00	100%	9.22%	(72,514)	
30c	Workers Compensation - short term	(1,173,352)	1.00	1.00	100%	9.22%	(108,195)	
30d	Workers Compensation - long term	(9,142,967)	1.00	1.00	100%	9.22%	(843,074)	
30e	Public claims - Short Term	-	1.00		100%	9.22%		
30f	Public Claims - Long term	(20,084,932)	1.00		100%	9.22%	(1,852,034)	
30g	Accrued Septa Railroad Rent - transmission	-	1.00		100%	100.00%	-	
30h	AIP	(23,157,235)	1.00		100%	9.22%	(2,135,332)	
30i	401K Match	(1,845,127)	1.00		100%	9.22%	(170,139)	
30j	Long-term incentive Plans	(1,153,916)	1.00		100%	9.22%	(106,403)	
30k	Mgmt. Retiention Incentive Plan	(214,960)	1.00		100%	9.22%	(19,822)	
301	Stock Comp	(2,525,289)	1.00		100%	9.22%	(232,857)	
30m	Severance - Long Term	(113,711)	1.00		100%	9.22%	(10,485)	
30n	Employer social security tax payable	(4,596,906)	1.00	1.00	100%	9.22%	(423,881)	
30x		-					<u> </u>	
21	T - 1	((( )55 020)					(( 100 227)	
31	Total	(66,155,826)					(6,100,237)	

Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.

B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (iii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.

D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use lines 16, 19 and 36 of Attachment 4A to populate the average ADIT balance on line 28 above.

E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.

F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.

G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to account shat are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offset ting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.

H Calculate using 13 month average balance, except ADIT. SERP will not be included as an unfunded reserve in the formula rate.
 I Projected balances are for the calendar year the revenue under this formula begins to be charged.

Excludes ARO amounts.

Notes

K Total prepayments, including Fleet Activity, allocated to transmission as follows: (1) amounts solely related to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocater (Attachment H-7), p. 4, line 11, column (5)); (4) amounts related to common labor or plant allocated using the wages and salaries allocator (Attachment H-7), p. 4, line 11, column (5)), multiplied by either common labor percent to electric (Attachment 7-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 356) as applicable depending upon the nature of the prepayment item.

L TLF shall be equal to 50 percent of the lesser of (a) the transmission portion of FERC Form 1, page 227, line 5, column e per FERC Form No. 1) and (b) \$9 million. The TLF recovery percentage and cap will be subject to modification only through Commission authorization under section 206 of the Federal Power Act.

										Allocation from Total To	Allocation from Total To A	Allocation from Total To Allocation	Allocation from Total To Allocation fro	Allocation from Total To Allocation from	Allocation from Total To Allocation from Elec
		Allocation	1	rior Year End Total	Current Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T		Electric (Note K)					
	Facilities	Allocation To Transmission	\$	131		7.10%		\$ 9			76.97%				
	Prepaid Commission - Distribution	Other	\$	5,456	\$ 4,982	0.00%		\$ -			0.00%				
	Prepaid Commission - Transmission	100% Transmission	\$	16,369	\$ 14,946	100.00%					100.00%				
k4	Fleet Activity	Allocation To Transmission	\$	336,859	\$ 363,202	7.34%		\$ 26,676			79.65%				
	Membership dues	Other	\$	-	\$ 75,000	0.00%		\$ -			0.00%				
	IT License & Maintenance Agreements	Allocation To Transmission	\$	338,557	\$ 96,123	7.10%		\$ 6,822			76.97%				
	IT License & Maintenance Agreements	Other	\$	1,241,294		0.00%	s -	\$ -			0.00%				
	Postage	Other	\$	594,515		0.00%	s -	\$ -			0.00%				
	Prepaid Rent	100% Transmission	\$	964,039	\$ 462,162	100.00%	\$ 964,039	\$ 462,162			100.00%				
k10	Prepaid Rent	Other	\$	415,497	\$ 210,390	0.00%		\$ -			0.00%				
	Prepaid gross receipts tax	Other	\$	-	\$ (165,458)	0.00%		\$ -			0.00%				
	Prepaid property tax	Allocation To Transmission	\$	-	\$ 165,655	7.10%		\$ 11,757			76.97%				
k13	PA Commission Fee	Other	\$	4,427,073		0.00%		s -			0.00%				
k14	Retention Incentive	Allocation To Transmission	\$	2,000	\$ 54,841	7.34%		\$ 4,028			79.65%				
	Marketing	Other	\$	268,711		0.00%		\$ -			0.00%				
k16	Voluntary Employees Beneficiary Association	I Allocation To Transmission	\$	135,265		7.34%				79.65	79.65%	79.65%	79.65%	79.65%	79.65%
	Equipment Maintenance	100% Transmission	\$	10,076		100.00%	\$ 10,076	\$ 6,717			100.00%				
k18	Equipment Maintenance	Other	\$	94,882	\$ 63,255	0.00%	s -	s -		0.00	0.00%	0.00%	0.00%	0.00%	0.00%
k19	New Business	Other	\$	3,050	\$ 8,224	0.00%	s -	s -		0.00	0.00%	0.00%	0.00%	0.00%	0.00%
k20	Land Acquisitions	100% Transmission	\$	18,294		100.00%	\$ 18,294	\$ 57,242			100.00%				
k21	Leases	Other	\$	272,074	\$ 246,445	0.00%	s -	s -		0.00	0.00%	0.00%	0.00%	0.00%	0.00%
k22	Matching Energy Assistance Fund Agency Fee	es Other	\$	-	\$ 130,075	0.00%	s -	s -		0.00	0.00%	0.00%	0.00%	0.00%	0.00%
k23	Building Acquisition	Other	\$	153,930	s -	0.00%	s -	\$ -		0.00	0.00%	0.00%	0.00%	0.00%	0.00%
k24	Building Acquisition	100% Transmission	\$	102,620	s -	100.00%	\$ 102,620	\$ -		100.00	100.00%	100.00%	100.00%	100.00%	100.00% 1
k25						0.00%									
Kxx															
	Total Sum(lines K1 to Kxxx)			9,400,693	9,472,014		1,170,259	685,761							

Attachment 4A PECO Energy Company ADIT Worksheet for Projection

#### For Projection Page 1 of 2

#### Projection for the 12 months ended 12/31/2020

#### ADIT for the Projection

	(a) Beginning Balance & Monthly Changes	(b) Month <i>ADIT- 282</i>	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator <b>100%</b>	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1838 From Attach H Page 2, Line 18	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.0922 From Attach H Page 4, Line 16	(l) Total ADIT (d) x [(g)+(i)+(k)]
1	Balance	December	2019	100.00%	<u>.</u>	(204,512,756)	(204,512,756)	_		(32,036,440)	(2,954,084)	(207,466,840)
2	Increment	January	2020	91.78%		(209,280)	(209,280)	_	_	(77,939)	(7,187)	(198,675)
3	Increment	February	2020	84.11%		(209,280)	(209,280)			(77,939)	(7,187)	(182,069)
4	Increment	March	2020	75.62%		(209,280)	(209,280)	_	_	(77,939)	(7,187)	(163,684)
5	Increment	April	2020	67.40%	<u>.</u>	(209,280)	(209,280)	_	_	(77,939)	(7,187)	(145,893)
6	Increment	May	2020	58.90%	<u>.</u>	(209,280)	(209,280)	_	_	(77,939)	(7,187)	(127,508)
7	Increment	June	2020	50.68%		(209,280)	(209,280)	_	_	(77,939)	(7,187)	(109,716)
8	Increment	July	2020	42.19%	<u>.</u>	(209,280)	(209,280)	_	_	(77,939)	(7,187)	(91,331)
9	Increment	August	2020	33.70%	<u>.</u>	(209,280)	(209,280)	_	_	(77,939)	(7,187)	(72,946)
10	Increment	September	2020	25.48%	<u>.</u>	(209,280)	(209,280)	_	_	(77,939)	(7,187)	(55,155)
11	Increment	October	2020	16.99%		(209,280)	(209,280)			(77,939)	(7,187)	(36,770)
12	Increment	November	2020	8.77%		(209,280)	(209,280)		_	(77,939)	(7,187)	(18,978)
13	Increment	December	2020	0.27%		(209,280)	(209,280)		_	(77,939)	(7,187)	(593)
15	Sum Ties to E		2020	Balance	-	(207,024,115)	(207,024,115)	_	-	(32,971,713)	(3,040,326)	(208,670,158)
15	Increment	Not Subject to Proration	2020	Duluite		(7,334,377)	(7,334,377)	_	_	-	(3,010,520)	(7,334,377)
16	Total	rior Bubjeet to Frontation	2020			(214,358,492)	(214,358,492)	-		(32,971,713)	(3,040,326)	(216,004,535)
		ADIT-283				(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			(=_;, , -;, -;, ,	(0,0.0,0=0)	(,,
17	Balance	December	2019		-	-	-	(6,136,756)	(1,127,820)	(97,024,112)	(8,946,606)	(10,074,425)
18	Balance	December	2020		-	-	-	(4,790,923)	(880,481)	(106,347,739)	(9,806,338)	(10,686,819)
19		Average			-	-	-	(5,463,839)	(1,004,150)	(101,685,926)	(9,376,472)	(10,380,622)
		ADIT-281										
20	Balance	December	2019		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
21	Balance	December	2020		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
22		Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
23	Balance	December	2019	100.00%		-	-	20,138,019	3,700,987	95,696,411	8,824,178	12,525,165
24	Increment	January	2020	91.78%	-	_	_		-	-		-
25	Increment	February	2020	84.11%	<u>_</u>		_		_	_	_	_
26	Increment	March	2020	75.62%	_			_	-	_		-
27	Increment	April	2020	67.40%	<u>_</u>		_		_	_	_	_
28	Increment	May	2020	58.90%	<u>_</u>		_		_	_	_	_
29	Increment	June	2020	50.68%	<u>.</u>	<u>_</u>	_	_	_	_	_	
30	Increment	July	2020	42.19%	_	_						
31	Increment	August	2020	33.70%								
32	Increment	September	2020	25.48%								
33	Increment	October	2020	16.99%								
33	Increment	November	2020	8.77%	-	_						
34	Increment	December	2020	0.27%		-		23,998,409	4,410,454	107,996,505	9.958.371	14,368,825
35	Sum Ties to E			Balance	-	-	-	25,770,409	4,410,454	107,990,505	2,258,571	13,446,995
50		ere are no items subject to pro			-							15,440,795

Line 36, If there are no items subject to proration, use average of lines 23 and 35

37 Total ADIT

(212,938,162)

#### For True-Up Page 2 of 2

						DECO E						Page 2 of 2
						PECO Energy Co T Worksheet for						
ADIT for	True-Up						rite op			Tru	e-Up for the 12 months	ended 12/31/2020
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) (Note A)	(i)	(j)	(k)	(1)
	Balance	Month	Year	Weighting	Balance	100%	100% Allocator	Plant	GP Allocator	Labor	S/W Allocator	Total
				for Projection	from ADIT BOY and ADIT EOY	Transmission	(f) x Allocator 100%	Related	(h) x Allocator 0,1838	Related	(j) x Allocator 0.0922	ADIT (d) x [(g)+(i)+(k)]
					workpapers				From Attach H		From Attach H	(-) - [(8) (-) (-)]
		ADIT- 282							Page 2, Line 18		Page 4, Line 16	
38 39	Balance Balance	December December	2019 2020		(1,261,244,192) (754,356,825)	(200,390,143) (204,512,756)		-	-	(31,198,496) (32,036,440)		
40	Balance	Average	2020		(1,007,800,508)	(202,451,449)	(202,451,449)	-	-	(31,617,468)	(2,915,451)	(205,366,900)
		-										
		ADIT-283										
41	Balance	December	2019		(129,949,790)	-	-	(6,106,670)	(1, 122, 291)	(104,384,871)	(9,625,342)	
42	Balance	December	2020		(132,193,874)	-	-	(6,136,756)	(1,127,820)	(97,024,112)	(8,946,606)	
43		Average			(131,071,832)	-	-	(6,121,713)	(1,125,055)	(100,704,492)	(9,285,974)	(10,411,029)
		ADIT-281										
44	Balance	December	2019		Zero	Zero	Zero		Zero	Zero	Zero	Zero
45 46	Balance	December	2020		Zero Zero	Zero Zero	Zero Zero		Zero Zero	Zero Zero	Zero Zero	Zero Zero
40		Average			Zelo	Zeio	Zeio	Zelo	Zelo	Zelo	Zeio	Zero
47	Balance	ADIT-190 December	2019		169,734,784	-	-	19,259,193	3,539,476	116,408,740	10,734,065	14,273,540
47	Balance	December	2019		171,590,154	-	-	20,138,019	3,700,987	95,696,411	8,824,178	12,525,165
49		Average			170,662,469	-	-	19,698,606	3,620,231	106,052,576	9,779,121	13,399,353

Note:

A Plant Related ADIT reflects the total Electric plant related ADIT from Attachment 4B and 4C, which is allocated to transmission in Column (i) with GP allocation factor.

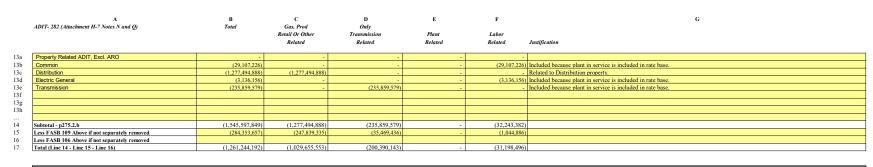
# Attachment 4B PECO Energy Company

	ADIT BOY Worksheet				PECO Energy Compan	iy	
							ADIT BOY Worksheet
	Α	в	C Gas. Prod. Retail	D Only Transmission	E Plant	F Labor	Page 1 of 3
		Total	Or Other Related	Related	Related	Related	
а	ADIT- 282	(1,261,244,192)		(200,390,143)			(From line 17 for the column)
b	ADIT-283	(129,949,790)		-	(6,106,670)		(From line 29 for the column)
c d	ADIT-190 Subtotal	169,734,784 (1,221,459,197)		(200,390,143)	19,259,193 13,152,523	(19,174,626)	(From line 5 for the column)
u	In filling out this attachment, a full and complete description of ea		he allocation to Columns C				
	with amounts exceeding \$100,000 will be listed separately.	,,					
Line	A ADIT-190 (Attachment H-7 Notes P and Q)	В	с	D	E	F	G
Line	AD11-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod Retail Or Other	Only Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
							Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared
							through payments during each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end
1	ACCRUED BENEFITS	429,824	429,824				accrual that is recorded at the end of the month and reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
1 1a	ADDBACK OF NQSO EXPENSE	1,541,792		-		1,541,792	No current book activity, tax deducts as distributions are made from the trust - employees in all functions.
1b	ADDBACK OF OTHER EQUITY COMP EXPENSE	1,122,149	-	-	-		Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
1c	AMORT-ORGANIZATIONAL COSTS	-	-	-	-	-	Excluded because the underlying account(s) are not included in model Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts
1d	BAD DEBT - CHANGE IN PROVISION	15,150,483	15,150,483		_	-	abandoned. Relates to retail operations.
1e	CHARITABLE CARRYFORWARD	2,115,506	2,115,506	-	-	-	Excluded because the underlying account(s) are not included in model
1f	CUSTOMER ADVANCES - CONSTRUCTION	767,529	767,529	-	-	-	Excluded because the underlying account(s) are not included in model Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees.
1g	DEFERRED COMPENSATION	2,126,325	2,126,325		-	-	Book records estimated accrued compensation, tax deducts only upon the retirement of other separation from service by the employees. Relates to all functions.
1h	DEFERRED REVENUE	243,866	243,866	-	-	-	Excluded because the underlying account(s) are not included in model
li	FAS 112	18,627	-	-	-	18,627	Employer provided benefits to former employees but before retirement.
1j	FEDERAL NOL				_	-	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
.,							Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions.
1k	FIN 47 ARO	5,603,925	5,603,925	-	-	-	ARO must be approved by FERC in order to include amounts.
11		-	-	-	-	-	Excluded because the underlying account(s) are not included in model Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all
1m	INCENTIVE PAY	11,559,004	-	-	-	11,559,004	functions.
ln l-	INJURIES AND DAMAGE PAYMENTS MERGER COSTS NC	-	-	-	-	-	Books records an estimated liability for injuries and damages; tax purposes a deduction is only taken when actual payments are made.
10 1p	DEFFERRED CHARGES - TAX REPAIRS BILL CREDIT-DIST					-	Excluded because the underlying account(s) are not included in model Excluded because the underlying account(s) are not included in model
1q	OBSOLETE MATERIALS PROVISION	530,272	530,272	-	-	-	Excluded because the underlying account(s) are not included in model
lr	OTHER CURRENT	-	-	-	-	-	
ls lt	FACILITY COMMITMENT FEES FINES & OTHER	86,745	86,745			-	Debt related Excluded because the underlying account(s) are not included in model
1u	OTHER NONCURRENT- RAILROAD LIABILITY	70,225	-		70,225		Related to reserve for required maintenance on right of ways.
1v	OTHER UNEARNED REVENUE-DEFERRED RENTS	258,166	-	-	258,166		Rent expense deferred and amortized ratably for books, tax deduction when paid - used for all functions.
1w	PAYROLL TAXES			-	-	-	Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
1x	PENNSYLVANIA NOL	19,225,596			19,225,596	-	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
							Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only
1y 1z	PENSION EXPENSE PROVISION POLE ATTACHMENT RESERVE	-		-		-	when the amounts are paid. Related to all functions. Excluded because the underlying account(s) are not included in model
12	TOLE ATTACIMENT RESERVE						Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are
laa	POST RETIREMENT BENEFITS	71,516,180	-	-	-	71,516,180	paid or contributed to a fund.
							Related to reserves associated with ongoing and/or pending litigation. These are not legal service fees, but accrual for possible liability
1ab	RESERVE FOR EMPLOYEE LITIGATIONS Current	-	-	-	_	-	payments upon resolution of ongoing litigation matters. Since we have accrued, but not yet paid, we have to book the tax reserve.
lac	SA UNBILLED RESERVE	2,180,599	2,180,599	-	-	-	Retail related
1ad 1ae	SECA REFUND SEPTA RAILROAD RENT	-	-	-	-		Retail related Reserve for notential transmission rant expense
lae laf	SEVERANCE PMTS CHANGE IN PROVISION	177,323	-	-	-	177,323	Reserve for potential transmission rent expense Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
lag	VACATION PAY CHANGE IN PROVISION VEGETATION MGMT ACCRUAL	902,265 2,636,769	902,265 2,636,769	-	-	-	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
lah	VEGETATION MOMT ACCRUAL	2,636,769	2,636,769	-	-	-	Excluded because the underlying account(s) are not included in model These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not
1ai	WORKERS COMPENSATION RESERVE	8,151,016	-	-	-	8,151,016	deductible until paid. Related to all functions.
1aj							
1ak 1al							
lam							
lan							
2	Subtotal - p234.8.b	146.414.186	32,774,108		19,553,987	94,086,091	
3	Less FASB 109 Above if not separately removed	(23,320,598)	(1,292,743)	-	294,795	(22,322,649)	
4	Less FASB 106 Above if not separately removed	100 204 201	24.000 000		10.250.105	116 400 510	
5	Total	169,734,784	34,066,851	-	19,259,193	116,408,740	
6	Instructions for Account 190: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, W	latan Caman) an Buada at	no dimentity assigned ( - C - )-	C			
8	<ol> <li>ADIT items related only to Non-Electric Operations (e.g., Gas, V</li> <li>ADIT items related only to Transmission are directly assigned to</li> </ol>		re unectiy assigned to Colu				
9	3. ADIT items related to Plant other than general plant, intangible	plant or common plant and no					
10 11	4. ADIT items related to labor, general plant, intangible plant, or c				in the ADIT is set to be the t	in the form 1	
11	5. Deferred income taxes arise when items are included in taxable in the associated ADIT amount shall be excluded	come in anterent periods that	a cucy are included in rates,	therefore if the item giving rise t	to the ADTI is not included i	m the formula,	

#### ADIT BOY Worksheet

#### PECO Energy Company

ADIT BOY Worksheet Page 2 of 3



18 Instructions for Account 282:

19 . ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

20 2. ADIT items related only to Transmission are directly assigned to Column D

21 22 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, 23

24 the associated ADIT amount shall be excluded ADIT BOY Worksheet

PECO Energy Company

								ADIT BOY Worksheet Page 3 of 3
Α	в	С	D	E	F		G	
ADIT-283 (Attachment H-7 Notes O, P and Q)	Total	Gas, Prod	Only					
		Retail Or Other	Transmission	Plant	Labor			
		Related	Related	Related	Related	Justification		

25	ACT 129 SMART METER						Retail related
25a	AEC RECEIVABLE	(930,652)	(930,652)				Retail related
25a 25b	ABCCRECEIVABLE AMORT-BK-PREMIUMS ON REACOD DEBT-9.5%	(269,975)	(930,032)		(269,975)		Recard related Book recardializes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
	CAP FORGIVENESS REG ASSET	(209,975)	-	-	(209,975)		Book recapitalizes costs incurred to refere or reacquire deor issuances. Tax deducts diese costs when incurred. Retail related
	CAP FORGIVENESS REG ASSET	-	-		-		Retail related
25a 25e	DSP 2 - REGULATORY ASSET	(43.613)	(43,613)		-		Retail related
	ELEC RATE CASE EXP - REG ASSET	(142,257)	(142,257)		-		Retail related
		(142,257) (60,561)	(142,257) (60,561)	-	-		Retail related
25g	ENERGY EFFICIENCY REG ASSET			-	-		
25h	Gross Up on State Def Tax Adj- AMR Reg Asset	(192,532)	(192,532)	-	-		Retail related
25i	HOLIDAY PAY CHANGE IN PROVISION	(262,244)	-	-	-		The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
25j	OCI-Def FIT & SIT	-	-	-	-	-	Excluded because the underlying account(s) are not included in model
25k	OTHER CURRENT REG ASSET:	-	-	-	-	-	
							Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred. Included in debt
251	LOSS OF REAQUIRED DEBT	(51,488)	-	-	(51,488)	-	capitalization ratio on Appendix A, line 111.
25m	VACATION ACCRUAL	(1,600,829)	(1,600,829)	-	-		Current portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
25n	SMART METER	(3,337,244)	(3,337,244)	-	-		Retail related
	CAP SHOPPING REG ASSET - CURRENT	-	-	-	-		Retail related
25p	CAP FORGIVENESS REG ASSET - CURRENT	(1,015,422)	(1,015,422)	-	-		Retail related
25q	FAS 112	(206,973)	-	-	-		Employer provided benefits to former employees but before retirement.
							Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments
25r	PURTA	(67,403)	-	-	(67,403)	-	made Relates to all functions.
25s	ELEC RATE CASE EXP - REG ASSET - CURRENT	(142,257)	(142,257)	-	-	-	Retail related
							Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only
25t	SEAMLESS MOVES	(0)	-	-	-	(0)	when the amounts are paid. Retail related.
25u	OTHER CURRENT REG ASSET	-	-	-	-	-	Gas Related
							Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only
25v	PENSION EXPENSE PROVISION	(94,537,653)	-	-			when the amounts are paid. Related to all functions.
25w	RATE CHANGE REG ASSET	(6,167,317)	(6,167,317)	-			Gross up related to non-property tax rate change/TCJA
25x	STATE TAX RESERVE	(3,653,636)	(0,101,011)		(3,653,636)		The state income tax is cash basis
25x	ARO- Reg Asset	(5,140,850)	(5,140,850)		(5,055,050)		
25 y	FERC 494 SETTLEMENT DECEMBER 2019	(557,890)	(557,890)				
252 25aa	TSC UNDER RECOVERY	(68,722)	(68,722)				Retail related
25ab	CLOUD COMPUTING	(941,505)	(00,722)		(941,537)	-	Retail related
25ab 25ac	CLOUD COMPUTING	(941,505)	-		(941,557)		
25ad							
25ae							
25af							
	Subtotal - p276.9.b	(119,391,023)	(19,400,146)	-	(4,984,039)	(95,006,870)	
	Less FASB 109 Above if not separately removed	10,558,767	58,135	-	1,122,631	9,378,001	
	Less FASB 106 Above if not separately removed						
29	Total	(129,949,790)	(19,458,281)	-	(6,106,670)	(104,384,871)	

Instructions for Account 283:

30 31 32 33 34 35 36

Instructions for Account 283: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 3. ADIT items related to allow item items are related balant data and the plant or common plant and not in Columns C & D are included in Column E 4. ADIT items related to labor, general plant, intangible plant or common plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

## Attachment 4C PECO Energy Comm

	ADIT EOY Worksheet		PECO Energy Company								
		А	в	С	D	Е	F				
				Gas, Prod	Only						
				Retail Or Other	Transmission	Plant	Labor				
			Total	Related	Related	Related	Related				
а	ADIT- 282		(754,356,825)		(204,512,756)		(32,036,440) (From line 17	for the column)			
ь	ADIT-283		(132,193,874)		-	(6,136,756)	(97,024,112) (From line 29	for the column)			
с	ADIT-190		171,590,154		-	20,138,019	95,696,411 (From line 5 f	or the column)			
d	Subtotal		(714,960,545)		(204,512,756)	14,001,263	(33,364,142) (Sum a - c)				

## Line In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.

with amounts exceeding \$100,000 will be listed separately.						
A	в	С	D	E	F	G
ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod	Only			
		Retail Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
						Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through payments during
						each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that is recorded at the end of the month a
Accrued Benefits	986.158	986.158				reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
Employee Nongualified Stock Plan	1.099.978	-		-	1.099.978	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
					.,,	Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts abandoned. Relates to reta
Allowance for Doubtful Accounts (Bad Debt)	30,840,407	30,840,407				rectain our des restances in a second des and a second des and a second des and a second des and a second des a
Pennsylvania Charitable Contribution Carry-Forward, net of Federal	600,142	600,142	-	-		Excluded because the underlying account(s) are not included in model
Customer Advances for Construction	861,370	861,370				Excluded because the underlying account(s) are not included in model
Customer ratalities for Construction	001270	001,570				
Deferred Compensation	1,442,139	1,442,139				Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all funct
Deferred Revenue	448,761	448,761	-	_		Excluded because the underlying account(s) are not included in model
Other Employee Provided Benefits	18,627	110,701	-	-	18 627	Employer provided benefits to former employees but before retirement.
Caller Employee Fronded Denemo	10,027				10,027	Accurated of future removal/retirements. Book recognized the expense estimate accural, tax recognizes when paid. Related to all functions. ARO must be
Asset Retirement Costs	5,765,922	5,765,922				approved by FERC in order to include amounts.
Other Accrued Expenses	223,848	223,848				Accrued expenses recorded for book purposes not currently deductible for income tax purposes.
Accrued Employee Bonus	13.427.614	223,040		-	13 427 614	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.
Obsolete Materials	605.617	605.617		-		Book records an accuar in ming year on estimated payous, tax reverses the accuar and deducts the actuar part out. Relates to an functions. Excluded because the underlying account(s) are not included in model
Obsolete Materials Other Unearned Revenue - Deferred Rents	254,230	005,017		254,230		Excluder because the underlying account(s) are not included in model. Rent expense deferred and amortized ratably for books, tax deduction when paid - used for all functions.
Accrued Pavroll Taxes	3,157,206	3,157,206		234,230		Refire expense element and anothized rationy for books, tax decurrent on when paid or used for an infinite dors. Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
Pennsylvania Net Operating Loss, net of Federal.	19,883,789	3,137,200		19,883,789		Book records a payrou tax accruat; tax reverses the accruat and deduces the actual amount pad out. Relates to an functions. PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
Pennsylvania Net Operating Loss, net of rederal.	19,885,789			19,885,789		PECO is in a net operating loss situation, incretore, losses are carried forward unit statent insiste car in the applied to taxable income. Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed
Post Retirement Benefits	70,973,363	-	-	-	70,973,363	
						Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resoution of ongoing audit
Accrued Sales and Use Taxes	1,193,842	1,193,842	-	-		examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
Unbilled Revenue	1,169,951	1,169,951	-	-		Retail related
Accrued Severance	203,242	-	-	-	203,242	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
Accrued Employee Vaction	938,510	938,510	-	-	-	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
Accrued Vegetation Management	7,521,851	7,521,851	-	-		Excluded because the underlying account(s) are not included in model
						These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until paid.
Accrued Workers Compensation	9,973,587	-	-	-	9,973,587	Related to all functions.
Subtotal - p234.8.c	- 171,590,154	55,755,724		20,138,019	95,696,411	
Less FASB 109 Above if not separately removed		55,755,724		20,138,019	95,696,411	
		55,755,724 - - 55,755,724	 	20,138,019	95,696,411 - 95,696,411	

6

8

Instructions for Account 190: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E 4. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in areas, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

9 10 11 12

ADIT EOY Worksheet Page 1 of 3

#### ADIT EOY Worksheet

PECO Energy Company

# ADIT EOY Worksheet Page 2 of 3

A ADIT- 282 (Attachment H-7 Notes N and Q)	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G
Property Related ADIT, Excl. ARO	-		-	-	-	
Common	(28,920,413)	-	-	-	(28,920,413)	Included because plant in service is included in rate base.
Distribution	(487,974,579)	(487,974,579)	-	-	-	Related to Distribution property.
Electric General	(3,116,028)	-	-	-	(3,116,028)	Included because plant in service is included in rate base.
Transmission	(234,345,806)	(29,833,050)	(204,512,756)	-	-	Included because plant in service is included in rate base.
Other Flow-Through Items	(781,321,202)	(726,886,915)	(43,253,223)	(11,181,064)		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
Subtotal - p275.2.k	(1,535,678,027)	(1,244,694,544)	(247,765,979)	(11,181,064)	(32,036,440)	
Less FASB 109 Above if not separately removed	(781,321,202)	(726,886,915)	(43,253,223)	(11,181,064)	-	
Less FASB 106 Above if not separately removed						
Total (Line 14 - Line 15 - Line 16)	(754,356,825)	(517,807,629)	(204,512,756)	-	(32,036,440)	

18 19 20 21 22 23 24

Instructions for Account 282: 1. ADIT items related only to Yon-Electric Operations (e.g., Gax, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E 4. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in areas, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

#### ADIT EOY Worksheet

#### PECO Energy Company

# ADIT EOY Worksheet Page 3 of 3

G

А	в	С	D	E	F	
ADIT-283 (Attachment H-7 Notes O, P and Q)	Total	Gas, Prod	Only			
		Retail Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification

25a	AEC Receivable	(1,474,421)	(1,474,421)		-	- Retail related
25b	Regulatory Asset (Covid)	(10,955,218)	(10,955,218)		-	- Retail related
25c	Regulatory Asset (DSP)	(343,735)	(343,735)		-	- Retail related
25d	Regulatory Asset (Electric Rate Case Costs)	(146,618)	(146,618)	-	-	- Retail related
25e	Regulatory Asset (Energy Efficiency)	(60,561)	(60,561)		-	- Retail related
25f	Regulatory Asset (AMR)	(192,498)	(192,498)	-	-	- Retail related
25g	Regulatory Asset (Smart Meters)	(4,938,073)	(4,938,073)		-	- Retail related
25h	Regulatory Asset (CAP Forgiveness)	(1,015,422)	(1,015,422)		-	- Retail related
25i	Regulatory Asset (ARO)	(3,171,417)	(3,171,417)		-	- Retail related
25j	Regulatory Asset (Rate Change)	(6,177,151)	(6,177,151)		-	- Retail related
25k	Regulatory Asset (Other)	(557,890)	(557,890)	-	-	<ul> <li>Excluded because the underlying account(s) are not included in model</li> </ul>
251	Loss on Reacquired Debt	(303,070)	-	-	(303,070)	<ul> <li>Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.</li> </ul>
25m	Accrued Holiday Pay	(472,916)	-	-	-	(472,916) The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
						Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments made. Relates to all
25n	PURTA	(67,403)	-	-	(67,403)	- functions.
						Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are
250	PENSION EXPENSE PROVISION	(96,551,197)	-		-	(96,551,197) paid. Related to all functions.
25p	Accrued State Income Tax Receivable	(3,651,206)	-	-	(3,651,206)	Accrued State Tax Receivable
25g	Cloud Computing	(2,115,077)	-	-	(2,115,077)	<ul> <li>Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax purposes.</li> </ul>
25r	FAS 109 Regulatory Asset	(150,669,279)	-		(150,669,279)	<ul> <li>Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.</li> </ul>
25s						
25t						
25u						
25v						
25w						
25 x						
25y						
25y 25z						
25z						
25aa 25ab						
25ab 25ac						
25ad 25ae						
25af						
		(202.0(2.152)	(20.022.005)		(15( 00( 025)	(07.001.110)
26	Subtotal - p277.9.k	(282,863,152)	(29,033,005)		(156,806,035)	(97,024,112)
27	Less FASB 109 Above if not separately removed	(150,669,279)		· ·	(150,669,279)	
28	Less FASB 106 Above if not separately removed	(122.102.07.0	(20.022.005)		(( 12( 250)	(07.004.110)
29	Total	(132,193,874)	(29,033,005)		(6,136,756)	(97,024,112)

30 31 32 33 34 35 36

Instructions for Account 283: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant other than general plant, intangible plants or common plant and not in Columns C & D are included in Column E 4. ADIT items related to plant other than general plant, intangible plant, or common plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in artes, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

#### PECO Energy Company

#### Attachment 4D - Intangible Plant Workpaper

otal Intangible Plant (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(1)	(m)	(n)	(0)	(p)	(q)	(r)	
Gross Plant	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average =average(b:n)	Transmission	Distribution	S&W Allocation	=51
ingible - General	17,881,251	18,128,835	16,495,675	22,415,211	22,542,939	23,137,378	22,472,736	22,472,733	22,485,466	27,907,216	23,034,533	23,510,175	26,528,479	22,231,741			22,231,741	2
NERC CIP - Transmission	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791			1
NERC CIP - Distribution	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430		1,486,430		
DSP - Distribution	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384		2,231,384		
Business Intelligence Data Analysis - Distribution	26,991,446	27,037,221	26,994,840	27,778,257	27,778,290	27,778,349	28,196,364	28,196,364	28,196,364	28,765,537	28,765,537	28,765,537	29,204,029	28,034,472		28,034,472		2
Post 2010 and Other - Distribution	30,137,375	30,137,375	31,770,188	31,770,188	31,770,188	31,770,188	29,884,885	29,884,885	29,884,885	30,234,296	30,653,358	35,633,858	52,318,995	32,757,743		32,757,743		3
Smart Meter - Distribution	86,110,083	86,110,083	86,110,083	86,110,083	86,110,083	88,000,467	87,809,167	87,810,145	87,810,145	87,810,145	87,810,145	87,810,145	87,810,145	87,170,840		87,170,840		8
Other - Transmission	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259			
Business Intelligence Data Analysis - Transmission	947,199	951,976	947,553	1,029,304	1,029,307	1,029,313	1,072,933	1,072,933	1,072,933	1,132,327	1,132,327	1,132,327	1,178,084	1,056,040	1,056,040			
Total	182.524.219	182,822,353	182,775,203	189,559,907	189.687.671	192,172,560	189,892,950	189,893,925	189,906,657	196,306,386	191.852.765	197,308,907	217,496,596	191,707,700	17,795,090	151,680,869	22,231,741	19
														Allocation Factor	100.00%	0.00%		
													Total Intangibl	le - Transmission	17,795,090	-	2,049,992	1
(a)	(b)	(c)	(d)	(c)	(f)	(g)	(h)	(i)	(i)	(k)	(1)	(m)	(n)	(0)	(p)	(q)	(r)	
Accumulated Depreciation	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average =average(b:n)	Transmission		S&W Allocation	=s
angible - General	9.817.212	10.080.546	10.334.084	10,618,735	10.947.285	11.281.304	10.880.796	11,209,850	11.540.011	11.869.431	12.192.145	12.532.973	12.899.164	-average(0.11) 11.246.426			11,246,426	
NERC CIP - Transmission	8.342.199	8,524,468	8,706,738	8,889,007	9,071,277	9,253,546	9,435,816	9,618,086	9,800,355	9,982,625	10,164,894	10,328,785	10,474,297	9,430,161	9,430,161			
NERC CIP - Distribution						1.255.256	1.279.971	1,304,686	1.329,402	1.354.117	1,378,832	1,401,505	1 100 100					
	1,131,680	1.156.395	1.181.110	1.205.825	1.230.541								1.422.137	1.279.343		1.279.343		
DSP - Distribution		1,156,395 2,231,384	1,181,110 2,231,384	1,205,825 2,231,384	1,230,541 2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	1,279,343 2,231,384		1,279,343 2,231,384		
	1,131,680																	
<sup>°</sup> DSP - Distribution <sup>°</sup> Business Intelligence Data Analysis - Distribution <sup>°</sup> Post 2010 and Other - Distribution	1,131,680 2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384		2,231,384		
Business Intelligence Data Analysis - Distribution	1,131,680 2,231,384 7,148,207	2,231,384 7,480,934	2,231,384 7,813,681	2,231,384 8,151,002	2,231,384 8,493,220	2,231,384 8,835,438	2,231,384 9,180,337	2,231,384 9,527,950	2,231,384 9,875,563	2,231,384 10,226,970	2,231,384 10,582,223	2,231,384 10,937,476	2,231,384 11,295,774	2,231,384 9,196,060		2,231,384 9,196,060		2 7
Business Intelligence Data Analysis - Distribution Post 2010 and Other - Distribution Smart Meter - Distribution	1,131,680 2,231,384 7,148,207 20,319,087	2,231,384 7,480,934 20,591,353	2,231,384 7,813,681 21,058,991	2,231,384 8,151,002 21,347,083	2,231,384 8,493,220 21,629,266	2,231,384 8,835,438 21,905,540	2,231,384 9,180,337 21,537,669	2,231,384 9,527,950 21,782,522	2,231,384 9,875,563 22,022,284	2,231,384 10,226,970 22,259,869	2,231,384 10,582,223 22,549,265	2,231,384 10,937,476 23,502,316	2,231,384 11,295,774 24,002,985	2,231,384 9,196,060 21,885,248	5,345,678	2,231,384 9,196,060 21,885,248		2
Business Intelligence Data Analysis - Distribution Post 2010 and Other - Distribution Smart Meter - Distribution Other - Transmission	1,131,680 2,231,384 7,148,207 20,319,087 75,341,753	2,231,384 7,480,934 20,591,353 75,588,105	2,231,384 7,813,681 21,058,991 75,807,967	2,231,384 8,151,002 21,347,083 75,997,693	2,231,384 8,493,220 21,629,266 76,174,958	2,231,384 8,835,438 21,905,540 76,386,521	2,231,384 9,180,337 21,537,669 76,383,934	2,231,384 9,527,950 21,782,522 76,575,402	2,231,384 9,875,563 22,022,284 76,767,071	2,231,384 10,226,970 22,259,869 77,498,099	2,231,384 10,582,223 22,549,265 77,150,018	2,231,384 10,937,476 23,502,316 77,341,491	2,231,384 11,295,774 24,002,985 77,516,972	2,231,384 9,196,060 21,885,248 76,502,306	5,345,678 136,848	2,231,384 9,196,060 21,885,248		27
Business Intelligence Data Analysis - Distribution Post 2010 and Other - Distribution Smart Meter - Distribution Other - Transmission	1,131,680 2,231,384 7,148,207 20,319,087 75,341,753 4,190,529	2,231,384 7,480,934 20,591,353 75,588,105 4,453,984	2,231,384 7,813,681 21,058,991 75,807,967 4,717,439	2,231,384 8,151,002 21,347,083 75,997,693 4,980,894	2,231,384 8,493,220 21,629,266 76,174,958 5,244,349	2,231,384 8,835,438 21,905,540 76,386,521 5,507,804	2,231,384 9,180,337 21,537,669 76,383,934 5,771,259	2,231,384 9,527,950 21,782,522 76,575,402 5,771,259	2,231,384 9,875,563 22,022,284 76,767,071 5,771,259	2,231,384 10,226,970 22,259,869 77,498,099 5,771,259	2,231,384 10,582,223 22,549,265 77,150,018 5,771,259	2,231,384 10,937,476 23,502,316 77,341,491 5,771,259	2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	2,231,384 9,196,060 21,885,248 76,502,306 5,345,678		2,231,384 9,196,060 21,885,248		27
Business Intelligence Data Analysis - Distribution Post 2010 and Other - Distribution Smart Meter - Distribution Other - Transmission	1,131,680 2,231,384 7,148,207 20,319,087 75,341,753 4,190,529	2,231,384 7,480,934 20,591,353 75,588,105 4,453,984	2,231,384 7,813,681 21,058,991 75,807,967 4,717,439	2,231,384 8,151,002 21,347,083 75,997,693 4,980,894	2,231,384 8,493,220 21,629,266 76,174,958 5,244,349	2,231,384 8,835,438 21,905,540 76,386,521 5,507,804	2,231,384 9,180,337 21,537,669 76,383,934 5,771,259	2,231,384 9,527,950 21,782,522 76,575,402 5,771,259	2,231,384 9,875,563 22,022,284 76,767,071 5,771,259	2,231,384 10,226,970 22,259,869 77,498,099 5,771,259	2,231,384 10,582,223 22,549,265 77,150,018 5,771,259	2,231,384 10,937,476 23,502,316 77,341,491 5,771,259	2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	2,231,384 9,196,060 21,885,248 76,502,306 5,345,678		2,231,384 9,196,060 21,885,248		27
Business Intelligence Data Analysis - Distribution Post 2010 and Other - Distribution Smart Meter - Distribution Other - Transmission	1,131,680 2,231,384 7,148,207 20,319,087 75,341,753 4,190,529	2,231,384 7,480,934 20,591,353 75,588,105 4,453,984	2,231,384 7,813,681 21,058,991 75,807,967 4,717,439	2,231,384 8,151,002 21,347,083 75,997,693 4,980,894	2,231,384 8,493,220 21,629,266 76,174,958 5,244,349	2,231,384 8,835,438 21,905,540 76,386,521 5,507,804	2,231,384 9,180,337 21,537,669 76,383,934 5,771,259	2,231,384 9,527,950 21,782,522 76,575,402 5,771,259	2,231,384 9,875,563 22,022,284 76,767,071 5,771,259	2,231,384 10,226,970 22,259,869 77,498,099 5,771,259	2,231,384 10,582,223 22,549,265 77,150,018 5,771,259	2,231,384 10,937,476 23,502,316 77,341,491 5,771,259	2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	2,231,384 9,196,060 21,885,248 76,502,306 5,345,678		2,231,384 9,196,060 21,885,248		2
Business Intelligence Data Analysis - Distribution Post 2010 and Other - Distribution Smart Meter - Distribution Other - Transmission	1,131,680 2,231,384 7,148,207 20,319,087 75,341,753 4,190,529	2,231,384 7,480,934 20,591,353 75,588,105 4,453,984	2,231,384 7,813,681 21,058,991 75,807,967 4,717,439	2,231,384 8,151,002 21,347,083 75,997,693 4,980,894	2,231,384 8,493,220 21,629,266 76,174,958 5,244,349	2,231,384 8,835,438 21,905,540 76,386,521 5,507,804	2,231,384 9,180,337 21,537,669 76,383,934 5,771,259	2,231,384 9,527,950 21,782,522 76,575,402 5,771,259	2,231,384 9,875,563 22,022,284 76,767,071 5,771,259	2,231,384 10,226,970 22,259,869 77,498,099 5,771,259	2,231,384 10,582,223 22,549,265 77,150,018 5,771,259	2,231,384 10,937,476 23,502,316 77,341,491 5,771,259	2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	2,231,384 9,196,060 21,885,248 76,502,306 5,345,678		2,231,384 9,196,060 21,885,248		27
Business Intelligence Data Analysis - Distribution Post 2010 and Other - Distribution Smart Meter - Distribution Other - Transmission	1,131,680 2,231,384 7,148,207 20,319,087 75,341,753 4,190,529	2,231,384 7,480,934 20,591,353 75,588,105 4,453,984	2,231,384 7,813,681 21,058,991 75,807,967 4,717,439	2,231,384 8,151,002 21,347,083 75,997,693 4,980,894	2,231,384 8,493,220 21,629,266 76,174,958 5,244,349	2,231,384 8,835,438 21,905,540 76,386,521 5,507,804	2,231,384 9,180,337 21,537,669 76,383,934 5,771,259	2,231,384 9,527,950 21,782,522 76,575,402 5,771,259	2,231,384 9,875,563 22,022,284 76,767,071 5,771,259	2,231,384 10,226,970 22,259,869 77,498,099 5,771,259	2,231,384 10,582,223 22,549,265 77,150,018 5,771,259	2,231,384 10,937,476 23,502,316 77,341,491 5,771,259	2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	2,231,384 9,196,060 21,885,248 76,502,306 5,345,678		2,231,384 9,196,060 21,885,248		27
Business Intelligence Data Analysis - Distribution Post 2010 and Other - Distribution Smart Meter - Distribution Other - Transmission	1,131,680 2,231,384 7,148,207 20,319,087 75,341,753 4,190,529	2,231,384 7,480,934 20,591,353 75,588,105 4,453,984	2,231,384 7,813,681 21,058,991 75,807,967 4,717,439	2,231,384 8,151,002 21,347,083 75,997,693 4,980,894	2,231,384 8,493,220 21,629,266 76,174,958 5,244,349	2,231,384 8,835,438 21,905,540 76,386,521 5,507,804	2,231,384 9,180,337 21,537,669 76,383,934 5,771,259	2,231,384 9,527,950 21,782,522 76,575,402 5,771,259	2,231,384 9,875,563 22,022,284 76,767,071 5,771,259	2,231,384 10,226,970 22,259,869 77,498,099 5,771,259	2,231,384 10,582,223 22,549,265 77,150,018 5,771,259	2,231,384 10,937,476 23,502,316 77,341,491 5,771,259	2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	2,231,384 9,196,060 21,885,248 76,502,306 5,345,678		2,231,384 9,196,060 21,885,248		27
Business Intelligence Data Analysis - Distribution Post 2010 and Other - Distribution Smart Meter - Distribution Other - Transmission	1,131,680 2,231,384 7,148,207 20,319,087 75,341,753 4,190,529	2,231,384 7,480,934 20,591,353 75,588,105 4,453,984	2,231,384 7,813,681 21,058,991 75,807,967 4,717,439	2,231,384 8,151,002 21,347,083 75,997,693 4,980,894	2,231,384 8,493,220 21,629,266 76,174,958 5,244,349	2,231,384 8,835,438 21,905,540 76,386,521 5,507,804	2,231,384 9,180,337 21,537,669 76,383,934 5,771,259	2,231,384 9,527,950 21,782,522 76,575,402 5,771,259	2,231,384 9,875,563 22,022,284 76,767,071 5,771,259	2,231,384 10,226,970 22,259,869 77,498,099 5,771,259	2,231,384 10,582,223 22,549,265 77,150,018 5,771,259	2,231,384 10,937,476 23,502,316 77,341,491 5,771,259	2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	2,231,384 9,196,060 21,885,248 76,502,306 5,345,678		2,231,384 9,196,060 21,885,248		2
Business Intelligence Data Analysis - Distribution Post 2010 and Other - Distribution	1,131,680 2,231,384 7,148,207 20,319,087 75,341,753 4,190,529	2,231,384 7,480,934 20,591,353 75,588,105 4,453,984	2,231,384 7,813,681 21,058,991 75,807,967 4,717,439	2,231,384 8,151,002 21,347,083 75,997,693 4,980,894	2,231,384 8,493,220 21,629,266 76,174,958 5,244,349	2,231,384 8,835,438 21,905,540 76,386,521 5,507,804	2,231,384 9,180,337 21,537,669 76,383,934 5,771,259	2,231,384 9,527,950 21,782,522 76,575,402 5,771,259	2,231,384 9,875,563 22,022,284 76,767,071 5,771,259	2,231,384 10,226,970 22,259,869 77,498,099 5,771,259	2,231,384 10,582,223 22,549,265 77,150,018 5,771,259	2,231,384 10,937,476 23,502,316 77,341,491 5,771,259	2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	2,231,384 9,196,060 21,885,248 76,502,306 5,345,678		2,231,384 9,196,060 21,885,248		27
Business Intelligence Data Analysis - Distribution Poot 2010 and Other - Distribution Smart Meter - Distribution Other - Transmission Business Intelligence Data Analysis - Transmission	1.131.680 2.231.344 7.148.207 20.319.087 75.341.753 4.190.259 67.725	2,231,384 7,480,934 20,591,353 75,588,105 4,453,984 78,350	2,231,384 7,813,681 21,058,991 75,807,967 4,717,439 88,977	2,231,384 8,151,002 21,347,083 75,997,693 4,980,894 100,081	2,231,384 8,493,220 21,629,266 76,174,958 5,244,349 111,696	2,231,384 8,835,438 21,905,540 76,386,521 5,507,804 123,312	2,231,384 9,180,337 21,537,669 76,383,934 5,771,259 135,207	2,231,384 9,527,950 21,782,522 76,575,402 5,771,259 147,385	2,231,384 9,875,563 22,022,284 76,767,071 5,771,259 159,563	2,231,384 10,226,970 22,259,869 77,498,099 5,771,259 172,138	2,231,384 10,582,223 22,549,265 77,150,018 5,771,259 185,113	2,231,384 10,937,476 23,502,316 77,341,491 5,771,259 198,089	2,231,384 11,295,774 24,002,978 77,516,972 5,771,259 211,382	2,231,384 9,196,060 21,885,248 76,502,306 5,345,678 136,848	136,848	2,231,384 9,196,060 21,885,248 76,502,306		277
Business Intelligence Data Analysis - Distribution Post 2010 and Other - Distribution Smart Meter - Distribution Other - Transmission	1.131.680 2.231.344 7.148.207 20.319.087 75.341.753 4.190.259 67.725	2,231,384 7,480,934 20,591,353 75,588,105 4,453,984	2,231,384 7,813,681 21,058,991 75,807,967 4,717,439	2,231,384 8,151,002 21,347,083 75,997,693 4,980,894	2,231,384 8,493,220 21,629,266 76,174,958 5,244,349	2,231,384 8,835,438 21,905,540 76,386,521 5,507,804	2,231,384 9,180,337 21,537,669 76,383,934 5,771,259	2,231,384 9,527,950 21,782,522 76,575,402 5,771,259	2,231,384 9,875,563 22,022,284 76,767,071 5,771,259	2,231,384 10,226,970 22,259,869 77,498,099 5,771,259	2,231,384 10,582,223 22,549,265 77,150,018 5,771,259	2,231,384 10,937,476 23,502,316 77,341,491 5,771,259	2,231,384 11,295,774 24,002,985 77,516,972 5,771,259 211,382	2,231,384 9,196,060 21,885,248 76,502,306 5,345,678 136,848	136,848	2,231,384 9,196,060 21,885,248 76,502,306	11,246,426	27
Business Intelligence Data Analysis - Distribution Poot 2010 and Other - Distribution Smart Meter - Distribution Other - Transmission Business Intelligence Data Analysis - Transmission	1.131.680 2.231.344 7.148.207 20.319.087 75.341.753 4.190.259 67.725	2,231,384 7,480,934 20,591,353 75,588,105 4,453,984 78,350	2,231,384 7,813,681 21,058,991 75,807,967 4,717,439 88,977	2,231,384 8,151,002 21,347,083 75,997,693 4,980,894 100,081	2,231,384 8,493,220 21,629,266 76,174,958 5,244,349 111,696	2,231,384 8,835,438 21,905,540 76,386,521 5,507,804 123,312	2,231,384 9,180,337 21,537,669 76,383,934 5,771,259 135,207	2,231,384 9,527,950 21,782,522 76,575,402 5,771,259 147,385	2,231,384 9,875,563 22,022,284 76,767,071 5,771,259 159,563	2,231,384 10,226,970 22,259,869 77,498,099 5,771,259 172,138	2,231,384 10,582,223 22,549,265 77,150,018 5,771,259 185,113	2,231,384 10,937,476 23,502,316 77,341,491 5,771,259 198,089	2,231,384 11,295,774 24,002,985 77,516,972 5,771,259 211,382	2,231,384 9,196,060 21,885,248 76,502,306 5,345,678 136,848	136,848	2,231,384 9,196,060 21,885,248 76,502,306	11,246,426	

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PECO	Energy	Company	

Attachment 4D - Intangible Plant Workpaper (a) (b) (c) (d) (e) (f) (g) (h) (i) July (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) Total Net Plant in Service December Prior Year March April May June September October November December Transmission Distribution S&W Allocation January February August Average Gross Plant Minus Accumulated Depreciation =average(b:n) =sum(p:r) 10,985,315 
 43
 Intangible - General

 44
 IT NERC CIP - Transmission

 45
 IT NERC CIP - Distribution
 8.064.039 8.048.288 6.161.591 11,796,477 11,595,654 11,856,074 11,591,940 11,262,884 10,945,454 16,037,785 10,842,388 10,977,201 13,629,315 10,985,315 10.985.315 2,625,593 354,751 2,443,323 330,036 2,261,054 305,320 2,078,784 280,605 1,896,514 255,890 1,714,245 231,175 1,531,975 206,459 1,349,706 181,744 1,167,436 157,029 985,167 132,313 802,897 107,598 639,006 84,925 493,495 64,294 1,537,630 207,088 1,537,630 207,088 1,537,630 207,088 46 IT DSP - Distribution
 47 IT Business Intelligence Data Analysis - Distribution 19,843,239 19,556,287 19,181,159 19,627,255 19,285,070 18,942,911 19,016,027 18,668,414 18,320,801 18,538,567 18,183,314 17,828,061 17,908,255 18,838,412 18,838,412 18,838,412 48 IT Post 2010 and Other - Distribution 49 IT Smart Meter - Distribution 9,818,288 10,768,330 9,546,022 10,521,978 10,711,197 10,302,115 10,423,105 10,112,390 10,140,922 9,935,125 9,864,648 11,613,946 8.347.216 8.102.363 7.862.601 7.974.427 8,104,093 10,660,127 12.131.542 28,316,010 10,293,172 10,872,495 10,668,533 10.872.495 10,872,495 10,668,533 11,425,233 11,234,742 11,043,073 10,312,046 10,468,654 10,668,533 50 IT Other - Transmission 51 IT Business Intelligence Data Analysis - Transmission 1,580,730 879,474 1,317,275 873,626 1,053,820 858,576 790,365 929,222 526,910 917,611 263,455 906,001 425,581 919,192 425,581 1,838,385 425.581 937,727 925,548 913,370 960,190 947,214 934,239 966,702 919,192 919,192 52 53 54 55 56 57 58 59 60 61 Total 53,934,444 52.636.835 50.834.832 56.038.203 54,553,696 55,392,454 53,056,577 51,725,401 50,409,765 54,940,495 49,647,631 53,063,628 71,671,242 54,454,246 2.882.404 41,505,720 10.985.315 55,373,439 62 63 Allocation Factor 100.00% 0.00% 9.22% 1,012,957 Total Intangible - Transmission 2,882,404 3,895,361

	(a)	(b)	(c)	(d)	(c)	(f)
		Total	Transmission	Distribution	S&W Allocation	Total
	Depreciation Expense					=sum(c:e)
64	Intangible - General	3,826,959			3,826,959	3,826,959
65	IT NERC CIP - Transmission	2,132,098	2,132,098			2,132,098
66	IT NERC CIP - Distribution	290,457		290,457		290,457
67	IT DSP - Distribution	-		-		-
68	IT Business Intelligence Data Analysis - Distribution	1,835,254		1,835,254		1,835,254
69	IT Post 2010 and Other - Distribution	7,102,446		7,102,446		7,102,446
70	IT Smart Meter - Distribution	2,369,227		2,369,227		2,369,227
71	IT Other - Transmission	1,571,491	1,571,491			1,571,491
72	IT Business Intelligence Data Analysis - Transmission	143,657	143,657			143,657
73		-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80		-				-
81		-				-
82	Total	19,271,589	3,847,246	11,597,384	3,826,959	19,271,589
83		Allocation Factor	100.00%	0.00%	9.22%	
84		Total Intangible - Transmission	3,847,246	-	352,884	4,200,131

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#### **PECO Energy Company**

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#### Attachment 4E - Cost to Achieve Mergers (Note A)

	(a)	(b)	(c)	(d)	(e)	()	(	(x)
	O&M Cost To Achieve							
	FERC Account	Constellation Merger	PHI Merger				Т	otal
1	923	s -	\$	-			\$	-
2	926	S -	\$	-			\$	-
3	920		\$	-			\$	-
4							\$	-
5							\$	-
6							\$	-
7							\$	-
8							\$	-
9							\$	-
10							\$	-
11	Total	\$ -	\$	-			\$	-

#### Capital Cost To Achieve included in the Electric Portion of Common Plant

	Capital Cost 10 Achieve included in the Electric Portion of Common Plant			
	Gross Plant	Constellation Merger	PHI Merger	Total
12	December Prior Year	-	3,183,945	\$ 3,183,945
13	January	-	3,183,945	\$ 3,183,945
14	February	-	3,183,945	\$ 3,183,945
15	March	-	3,183,945	\$ 3,183,945
16	April	-	3,183,945	\$ 3,183,945
17	May	-	3,183,945	\$ 3,183,945
18	June	-	3,183,945	\$ 3,183,945
19	July	-	3,183,945	\$ 3,183,945
20	August	-	3,183,945	\$ 3,183,945
21	September	-	3,183,945	\$ 3,183,945
22	October	-	3,183,945	\$ 3,183,945
23	November	-	3,183,945	\$ 3,183,945
24	December	-	3,183,945	\$ 3,183,945
25	Average	-	3,183,945	3,183,945

	Accumulated Depreciation	Constellation Merger	PHI Merger		Total
26	December Prior Year	-	1,320,394	1	\$ 1,320,394
27	January	-	1,370,755	1	\$ 1,370,755
28	February	-	1,419,543	1	\$ 1,419,543
29	March	-	1,477,610	5	\$ 1,477,610
30	April	-	1,538,869	5	\$ 1,538,869
31	May	-	1,594,246	5	\$ 1,594,246
32	June	-	1,648,220		\$ 1,648,220
33	July	-	1,699,540	5	\$ 1,699,540
34	August	-	1,758,203	5	\$ 1,758,203
35	September	-	1,814,179	5	\$ 1,814,179
36	October	-	1,884,687		\$ 1,884,687
37	November	-	1,944,579	5	\$ 1,944,579
38	December	-	1,989,662	5	\$ 1,989,662
39	Average	-	1,650,807		1,650,807

#### **PECO Energy Company**

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	Attachment 4E - Cost to Achieve M	lergers (Note A)					
	(a)	(b)	(c)	(d)	(e)	()	(x)
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	Constellation Merger	PHI Merger				Total
40	December Prior Year	-	1,863,551	-	-	-	\$ 1,863,551
41	January	-	1,813,190	-	-	-	\$ 1,813,190
42	February	-	1,764,402	-	-	-	\$ 1,764,402
43	March	-	1,706,335	-	-	-	\$ 1,706,335
44	April	-	1,645,076	-	-	-	\$ 1,645,076
45	May	-	1,589,699	-	-	-	\$ 1,589,699
46	June	-	1,535,725	-	-	-	\$ 1,535,725
47	July	-	1,484,405	-	-	-	\$ 1,484,405
48	August	-	1,425,742	-	-	-	\$ 1,425,742
49	September	-	1,369,766	-	-	-	\$ 1,369,766
50	October	-	1,299,258	-	-	-	\$ 1,299,258
51	November	-	1,239,366	-	-	-	\$ 1,239,366
52	December	-	1,194,283	-	-	-	\$ 1,194,283
53	Average	-	1,533,138	-	-	-	1,533,138

	Depreciation (Monthly Change of Accumulated Depreciation from above)	Constellation Merger	PHI Merger	Total
54	January	-	50,361	\$ 50,361
55	February	-	48,788	\$ 48,788
56	March	-	58,067	\$ 58,067
57	April	-	61,259	\$ 61,259
58	May	-	55,376	\$ 55,376
59	June	-	53,974	\$ 53,974
60	July	-	51,320	\$ 51,320
61	August	-	58,664	\$ 58,664
62	September	-	55,975	\$ 55,975
63	October	-	70,509	\$ 70,509
64	November	-	59,892	\$ 59,892
65	December	-	45,083	\$ 45,083
66	Total	-	669,268	\$ 669,268

Note: A: Merger-related costs incurred during hold harmless period are to be excluded from rate unless approved by FERC order.

#### Attachment 5 Attachment H-7, Pages 3 and 4, Worksheet PECO Energy Company

Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	Accounts 561.4 and 561.8	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission	Depreciation Expense - Common	Depreciation Expense - Transmission Intangible	Depreciation Expense - General Intangible	Depreciation Expense - Distribution
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H-7, Page 3, Line No.:	1	2	3		11	12	16				
	Form No. 1	321.112.b	321.97.b	321.96.b	321.88.b & 92.b	Portion of Account 566 (Attachment H-7 Notes T and Z)	Balance of Account 566	Attachment 8, Page 1, Line 11, Col J	Attachment 8, Page 2, Line 51, Col J	Attachment 8, Page 2, Line 10, Col J	e Attachment 8, Page 2, Line 19, Col J	Attachment 8, Page 2, Line 22, Col J
1	Total	206,204,601	12,292,850	-	153,065,697	-	\$ 12,292,850	\$ 26,664,777	\$ 38,856,904	\$ 3,856,500	\$ 3,826,966	\$ 11,597,384
		Depreciation Expense - General	Amortization of Abandoned Plant	Labor Related Taxes	Labor Related Taxes to be Excluded	Plant Related Taxes	Excluded Taxes Per Attachment 5C Line 5	Other Included Taxes	Plant Related Taxes to be Excluded	Amortized Investment Tax Credit Consistent with (266.8.f & 266.17.f) - Transmission	Excess Deferred Income Tax Amortization - Transmission	Tax Effect of Permanent Differences - Transmission
		(a)	(b)	(c)	(d) (Note F)	(e)	(f)	(g)	(h) (Note F)	(i)	(j)	(k)
		Attachment 8, Page 1, Line	19	23	24	26 Attachment 5C Line		28	29	38	39 (Attachment H-7	40 (Attachment H-7
2	Form No. 1 Total	25, Col J \$ 19,912,049	(Note S) \$ - \$	Attachment 5C Line 2	Attachment 5C Line 9	1 \$ 12,492,918	Line 5 \$ 138,105,314	Attachment 5C Line 3 \$ 838,054	Attachment 5C Line 10	(Note E) \$ 2,355	Note G)	Note W)

Page 1 of 2

#### Attachment 5 Attachment H-7, Pages 3 and 4, Worksheet PECO Energy Company

3		Long Term Interest (117, sun	n of 62.c through 67.c), Excludi	ng LVT Interest (Note G)		<u>\$</u> 149,2	259,987
4		Preferred Dividends (118.290	c) (positive number)				-
5 6 7 8 9		Proprietary Capital Less Preferred Stock Less Account 216.1 (enter ne Less Account 219.1 (enter ne Common Stock (S		+ Line 8)		4,434,5 (2,1 4,432,5	.26,847)
10		(100% - Line 11, Col (%) - Line 12, Col (%))	-	\$ 3,822,880,147	% 46.31%	Cost 3.90%	Weighted 1.81% =WCLTD
11 12 13	Preferred Stock (Note B) Common Stock (Note C) Total	(Line 11, Col (\$) / Line 13, Col (\$)) (Line 12, Col (\$) / Line 13, Col (\$)) (Sum of Lines 10-12)	-	4,432,826,541 8,255,706,689	53.69%	10.35%	0.00% 5.56% 7.37% =R

Notes:

A Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1.

B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1

C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above A cap on the equity percentage of PECO's capital structure shall be 55.75%.

ROE will be supported in the original filing and no change in ROE may be made absent FERC authorization pursuant to a section 205 or section 206.

D The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).

Sum of transmission related electric and common amortized investment tax credit amounts. Total electric amounts solely related to transmission as follows: (1) amounts solely related to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to transmission using the wages and salaries allocator (At

F Labor and Plant related taxes due to merger are to be excluded consistent with hold harmless commitment.

G All short-term interest related expense will be removed from the formula rate template.

Page 2 of 2

#### PECO Energy Company ent 5A - Revenue Credit Workpaper Attack

1 2 3	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3) Rent from Electric Property - Transmission Related, Pass to Customers (Note 3) Total Rent Revenues Account 456 & 456.1 - Other Electric Revenues (Note 1)	(Sum Lines 1 to 2)	7,774,819 2,105,739 9,880,558
4	Schedule 1A		\$ 4,799,870
	Firm Point to Point Service revenues for which the load is not included in the divisor received by		
5	transmission owner		\$ 1,960,978
6	Revenues associated with transmission service not provided under the PJM OATT (Note 4)		-
7	Intercompany Professional Services		190,383
8	PJM Transitional Revenue Neutrality (Note 1)		-
9	PJM Transitional Market Expansion (Note 1)		-
10	Professional Services (Note 3)		-
11	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
12	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
13	Gross Revenue Credits	(Sum Lines 3, 4-12)	16,831,789
14	Less line 17g		(5,167,966)
15	Total Revenue Credits		11,663,824

#### Revenue Adjustment to determine Revenue Credit

- 16a Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit in line 2; provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in Attachment H-7, page 1, line 11.
- 16b Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

16c

Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC 9 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmission use is 3/4 of the total department costs.

- 17a Revenues included in lines 1-11 which are subject to 50/50 sharing.
- 17b Costs associated with revenues in line 17a 17c Net Revenues (17a - 17b)
- 17d 50% Share of Net Revenues (17c / 2)
   17e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue
- 17f Net Revenue Credit (17d + 17e)
- 17g Line 17f less line 17a 18

Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.

19 Reserved

20 Total Account 454, 456 and 456.1 21 Reserved

16,831,789

-

7.774.819 2,727,516

5,047,302

2,523,651

2,606,853

(5.167.966)

83,202

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#### Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

22b	Cost Item Administrative and General Salaries Employee Pensions and Benefits	Accounts booked to 920000 926000	To	tal Costs 647,226 255,080	Costs Allocation to Transmission (Note A) 75% 75%	Trai	nsmission Costs 485,419 191,310			Costs Recovered Through A&G Costs 59,681 23,521
23	Total Lines 22		\$	902,305		\$	676,729			\$ 83,202
	FERC Account 454	Total Amount		Other	100% Transmission	P	lant Related	Labor Rela	ted	Total
	Rent from Electric Distribution	\$ 13,150,884	\$	13,150,884						
24b	Rent from Electric Transmission	294,549			294,549					
	Tower Rentals and Land Leasing - Transmission	7,774,819			7,774,819					
24d	Tower Rentals and Land Leasing - Distribution	2,771,759		2,771,759						
24e	Intercompany Rent	2,739,129					2,739,129			
24f	Intercompany Rent - Transmission	1,307,790			1,307,790					
	Total Lines 24	\$ 28,038,930	\$	15,922,643	\$ 9,377,158	\$	2,739,129	s -		
	Allocation Factors			0%	100%		18.38%	9.2	2%	
	Allocated Amount		s	-	\$ 9,377,158	s	503,400	s .		\$ 9,880,558
	FERC Account 456	Total Amount		Other	100% Transmission	P	lant Related	Labor Rela	ted	Total
25a	Decommissioning remittances to Generation	\$ (3,859,745)	s	(3,859,745)						
	Mutual Assistance	3,817,229	ŝ	3,817,229						
	Make Ready	11,283,459	ŝ	11,283,459						
25d	Intercompany Billings - Transmission	177,907	~	11,200,100	177,907				-	
25u	Intercompany Billings - Labor Related				111,001					
25f	Intercompany Billings - Other	2,614,937		2,614,937					-	
	Other	714,095		620,045			41,545	52,5	05	
. 0	oner	/14,075		020,045			41,545	52,0	05	
	Total Lines 25	\$ 14,747,882	s	14,475,925	\$ 177,907	s	41,545	\$ 52,5	05	
	Allocation Factors	3 14,/4/,002	3	0%	3 177,907	->	18.38%		2%	
	Allocated Amount		s	0/8	\$ 177,907	s	7,635			\$ 190,383
	Allocated Amount		3	-	\$ 177,907	3	/,033	\$ 4,0	41	\$ 190,383
	FERC Account 456.1	Total Amount		Other	100% Transmission	L D	lant Related	Labor Rela	tad	Total
26a	Network Integration Credit	\$ 156,344,148	s	156.344.148	100% Transmission	P	Tant Related	Labor Rela	tea	Totai
	Transmission Owner Scheduling Credits	\$ 156,344,148 4,799,870	3	100,044,148	\$ 4,799,870	-			-	
	Transmission Owner Scheduling Credits	31,152,724	s	31,152,724	\$ 4,/99,8/0	-			-+	
26c			3	31,132,724	1.060.070	-			-	
26d	Revenue - Firm Point to Point Other	1,960,978 1,542,621	-	1.542.621	1,960,978	-			_	
	Uther	1,542,621		1,542,621		-			-	
	m - 11' - 0'	6 105 000 241	0	100.020.402	\$ 6.760.848	6		s .	-	
	Total Lines 26	\$ 195,800,341	\$	189,039,493		15	-			
	Allocation Factors		-	0%	100%		18.38%		2%	
	Allocated Amount		\$	-	\$ 6,760,848	\$	-	\$ .	·	\$ 6,760,848

Note A: Number of employees managing secondary transmission service contracts divided by number of employees managing transmission and distribution secondary service contracts.

Page 2 of 2

# PECO Energy Company Attachment 5B - A&G Workpaper

			323	(a) .181.b to 323.196.b		(b)	(c)		(d)		(e)
				Total	S&	W Allocation	Gross Plant Allocation	Nor	-Recoverable	Dire	ctly Assigned
1	Administrative and General Salaries	920.0	\$	29,310,886	\$	29,302,924		\$	7,962	\$	-
2	Office Supplies and Expenses	921.0		11,159,759		11,159,759			-		-
3	Administrative Expenses Transferred-Credit	922.0		-		-			-		-
4	Outside Service Employed (Note E)	923.0		76,262,322		75,693,731			568,591		-
5	Property Insurance	924.0		570,370		-	570,370		-		-
6	Injuries and Damages	925.0		26,744,186		26,744,186			-		-
7	Employee Pensions and Benefits	926.0		25,497,480		25,497,480			-		-
8	Franchise Requirements	927.0		- i i i -		-			-		-
9	Regulatory Commission Expenses (Note E)	928.0		8,007,671		-			7,941,187		66,484
10	Duplicate Charges-Credit	929.0		(2,256,813)		(2,256,813)			- 1		-
11	General Advertising Expenses (Note E)	930.1		1,188,027		-			1,188,027		-
12	Miscellaneous General Expenses (Note E)	930.2		2,638,852		1,938,254			700,598		-
13	Rents	931.0		-		-			-		-
14	Maintenance of General Plant	935		7,241,621		7,241,621			-		-
15	Administrative & General - Total (Sum of lines 1-14)		\$	186,364,361	\$	175,321,142	\$ 570,370	\$	10,406,365	\$	66,484
16				Allocation Factor		9.22%	18.38%		0.00%		100.00%
17			]	Fransmission A&G <sup>1</sup>		16,166,385	104,823		-		66,484
18									Total <sup>2</sup>		\$16,337,692
NT - 4											. , ,

Notes: <sup>1</sup> Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

<sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).

#### PECO Energy Company Attachment 5C - Taxes Other Than Income

Taxes	Oth	er Than Income		age 263 Col (i)
	Plan	t Related, Subject to Gross Plant Allocator		
1a		PA Real Estate Tax - 2020		7,122,521
1b		Property Tax Payable		5,370,397
1c				-,,
1	Tota	l Plant Related (Total Lines 1)		12,492,918
	Lab	or Related, Subject to Wages & Salary Allocator		
2a		Federal Unemployment		56,025
2b		Social Security	1	2,288,043
2c		PA Unemployment		221,694
2	Tota	al Labor Related (Total Lines 2)	1	2,565,762
	Oth	ny Included Subject to Cross Plant Allocator		
2	Oth	er Included, Subject to Gross Plant Allocator State Use Taxes		024 412
3a 3b		State Use Taxes Miscellaneous Taxes		834,412
		Miscenareous Taxes		3,642
3c				
 3	Tots	l Other Included (Total Lines 3)		838,054
5	100			050,051
4	Tota	al Included (Lines 1 to 3)	2	5,896,734
	Tax	es Other Than Income Excluded Per Notes A to E		
5a		PA Gross Receipts Tax - 2019		(291,924)
5b		PA Gross Receipts Tax - 2020	13	5,682,362
5c		Sales Tax Payable		2,714,876
		Sales fax fayable		2,714,070
5	Tota	I Excluded Taxes Other Than Income (Total Lines 5)	13	8,105,314
6	Tota	al Taxes Other Than Income, Included and Excluded (Lines 4 and 5)	16	4,002,048
7	Tota	Il Taxes Other Income from p115.14.g	16	4,002,048
8		Difference (Line 6 - Line 7)		-
	Item	is Included in Line 4, that Are To Be Excluded from Formula Per Attachment 5-P3 Support Note F (Enter N	egative)	
9a				
9b				
9		Total Labor Related Taxes to be Excluded (Total Lines 9)		-
10				
10a				
10b				
 10		Total Plant Related Taxes to be Excluded (Total Lines 10)		
10		Total Flant Related Taxes to be Excluded (Total Lines 10)		-

#### Criteria for Allocation:

A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they shall not be included.

- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.

E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

#### Attachment 6 True-Up Interest Rate PECO Energy Company

			FERC	
			Monthly	
		Month (Note A)	Interest Rate	
1		January	0.0044	
2		February	0.0040	
3		March	0.0044	
4		April	0.0045	
5		May	0.0046	
6		June	0.0045	
7		July	0.0047	
8		August	0.0047	
9		September	0.0045	
10		October	0.0046	
11		November	0.0045	
12		December	0.0046	
13		January	0.0042	
14		February	0.0039	
15		March	0.0042	
16		April	0.0039	
17		May	0.0040	
18	Average of lines 1-17 above		0.0044	

Note:

A The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

2020 19 Year 20 В D Е F А С Monthly RTO Project Interest Project Name Number or Zonal 17 Months Rate Interest Amount Col. C x Col D Attachment 3. Line 18 Col. G + Col Habove x Col E 21 Zonal Zonal (98,887) 17 0.0044 (7,337) Center Point 500-230 kV Substation Ac b0269 21a (2,729) 17 0.0044 (203) 21b Center Point 500-230 kV Substation Ac b0269.10 (1,365) 17 0.0044 (101) 21c Richmond-Waneeta 230 kV Line Re-co b1591 (401) 17 0.0044 (30) Richmond-Waneeta 230 kV Line Re-co b1398.8 (134) 17 0.0044 (10) 21d Whitpain 500 kV Circuit Breaker Addit b0269.6 (259) 21e 17 0.0044 (19) Elroy-Hosensack 500 kV Line Rating It b0171.1 (349) 21f 17 0.0044 (26) 21g Camden-Richmond 230 kV Line Ratins b1590.1 and b1590.2 (1,160)17 0.0044 (86)Chichester-Linwood 230 kV Line Upgr b1900 (2,671) 0.0044 (198) 21h 17 (1.553) 21i Bryn Mawr-Plymouth 138 kV Line Ret b0727 17 0.0044 (115)(1,440) 17 0 0044 (107)21j Emilie 230-138 kV Transformer Additi b2140 17 21k Chichester-Saville 138 kV Line Re-con/b1182 (1,495) 0.0044 (111)211 Waneeta 230-138 kV Transformer Add b1717 (956) 17 0.0044 (71) 21m Chichester 230-138 kV Transformer Ac b1178 (679) 17 0.0044 (50) 21n Bradford-Planebrook 230 kV Line Upg b0790 (145) 17 0.0044 (11) North Wales-Hartman 230 kV Line Re- b0506 (181) 17 0.0044 21o (13)North Wales-Whitpain 230 kV Line Re b0505 17 0.0044 21p (203) (15) Bradford-Planebrook 230 kV Line Upg b0789 (198) 17 0.0044 21q (15)Planebrook 230 kV Capacitor Bank Ad b0206 (270) 17 0.0044 (20) 21r Newlinville 230 kV Capacitor Bank Ad b0207 (364) 17 0.0044 (27) 21s Chichester-Mickleton 230 kV Series Re b0209 17 (206)0 0044 (15) 21t 0.0044 21u Chichester-Mickleton 230 kV Line Re-(B0264 (172)17 (13)17 0.0044 21v Buckingham-Pleasant Valley 230 kV Li b0357 (172) (13) 21w Elroy 500 kV Dynamic Reactive Devic b0287 (436) 17 0.0044 (32) 21x Heaton 230 kV Capacitor Bank Additic b0208 (326) 17 0.0044 (24) Peach Bottom 500-230 kV Transformer b2694 (940) 17 0.0044 (70) 21y 21z Peach Bottom 500 kV Substation Upgr: b2766.2 (33) 17 0.0044 (2)

#### Attachment 7 PBOPs PECO Energy Company

<u>Calculation of PBOP Expenses</u> (a)	_	(b) PECO Total	(c)	(d) Electric
			Portion not Capitalized	Col. (c) x Electric Labor in Note B
Total PBOP expenses allowed (Note A)		1,066,173	679,716	541,406
Total PBOP Expenses in A&G in the current year			(1,257,843)	(1,001,894)
PBOP Adjustment	Line 1 minus line 2			1,543,300

#### Notes:

1 2

3

A The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.

		\$ %	<b>o</b>
В	Electric Labor (354.28.b)	182,842,035	79.65%
	Gas Labor sum (355.62.b)	46,709,857	20.35%
	Total	229,551,892	

C The Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result, the portion not capitalized is calculated as labor expensed divided by total labor. Page 1 of 1

#### PECO Energy Company Attachment 8 - Depreciation and Amortization

	(A)	(B)	(C)	(D)	(E)	(F)	(G) Gross Depreciable	(H) Accumulated	(I) Net Depreciable	(J) Depreciation
	Number	Plant Type	Estimated Life	Mortality Curve	Weighted Average Remaining Life	Depreciation / Amortization Rate	Plant (Year End Balance)	Depreciation	Plant	Expense
	Inumber	Fiant Type	Note 1	Note 1	Note 2	Amortization Kate	Note 4	Note 4	• (I)=(G)-(H)	• (J)=(F)*(G)
			11010 1	11010 1	11010 2					(0) $(1)$ $(0)$
1								As of 12/31/2020		FY 2020
2		Electric Transmission								
3	352	Structures and Improvements	N/A	N/A	N/A	1.8687%	86,575,570	22,711,201	63,864,369	1,617,838
4	353	Station Equipment	N/A	N/A	N/A	1.7478%	930,674,778	207,257,221	723,417,557	16,266,334
5	354	Towers and Fixtures	N/A	N/A	N/A	1.1927%	289,112,769	163,700,536	125,412,233	3,448,248
6	355	Poles and Fixtures	N/A	N/A	N/A	1.2786%	22,958,500	2,582,382	20,376,118	293,547
7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.5445%	200,804,906	86,799,073	114,005,833	3,101,432
8	357	Underground Conduit	N/A	N/A	N/A	1.6009%	15,920,550	4,364,906	11,555,644	254,872
9	358	Underground Conductors and Devices	N/A	N/A	N/A	1.5896%	104,078,519	46,620,264	57,458,255	1,654,432
10	359	Roads and Trails	N/A	N/A	N/A	1.1028%	2,545,719	2,115,088	430,631	28,074
11							1,652,671,311	536,150,671	1,116,520,640	26,664,777
10										
12	390	Electric General	45	50	30.73	2 59120/	50 717 024	12 005 201	27 711 (42	1 200 100
13	390 391.1	Structures and Improvements Office Furniture and Equipment - Office Machines	45	S0 SQ	30.73	2.5812% 10.5126%	50,717,034 83,462	13,005,391 74,560	37,711,643 8,902	1,309,108
14	391.1 391.2	Office Furniture and Equipment - Furnitures and Fixtures	10		9.93	4.9888%	732,053	184,428	8,902 547,625	8,774 36,521
15	391.2 391.3	Office Furniture and Equipment - Computers	15	SQ SQ	2.78	4.9888%	37,750,186	15,810,603	21,939,583	5,965,247
10	391.3	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ	2.78	290.0453%	77,250	(431,349)	21,939,383	224,060
18	391.4	Stores Equipment	15	SQ SQ	8.32	8.6809%	46,470	(431,349) 15,050	31,420	4,034
10	393	Tools, Shop, Garage Equipment	15	SQ	9.35	6.5890%	42.354.024	13,840,146	28,513,878	2,790,707
20	395.1	Laboratory Equipment - Testing	20	SQ	5.74	4.3003%	311,026	241,285	69,741	13.375
20	395.2	Laboratory Equipment - Testing	15	SQ	2.50	6.4479%	101,382	88,361	13,021	6,537
21	393.2	Communication Equipment	20	13	13.90	5.3368%	129,360,908	34,906,481	94,454,427	6,903,733
22	397.1	Communication Equipment - Smart Meters	15	S2	8.86	6.4827%	40,575,481	15,864,862	24,710,619	2,630,387
23	398	Miscellaneous Equipment	15	SQ	0.57	12.7286%	153,725	23,413	130.312	2,030,387
24	570	miseenaneous Equipment	15	5V C	0.57	12./200/0	302,263,001	93,623,231	208.639.770	19,912,049

#### PECO Energy Company Attachment 8 - Depreciation and Amortization

2         81         Nutures - Tourness 2-ges Ide (No. 10)         1         NA	1		Electric Intangible								
3       3.6)       3.6)       3.6)       N.N.       N.N. <t< td=""><td>2</td><td>303</td><td></td><td>2</td><td>N/A</td><td>N/A</td><td>27.3897%</td><td>5,771,259</td><td>5,771,259</td><td>-</td><td>1.580.731</td></t<>	2	303		2	N/A	N/A	27.3897%	5,771,259	5,771,259	-	1.580.731
	3			3				<u> </u>		-	-
5     910     Schwar-Tennamous, Synu Li, Yoke TJ     5     NA     NA     10.745,99     10.455,97     1.46,11     2.257,70       8     910     Schwar-Tennamous, Synu Li, Yoke TJ     10     NA     NA <td>4</td> <td>303</td> <td></td> <td>4</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>_</td> <td>-</td> <td>-</td> <td>-</td>	4	303		4	N/A	N/A	N/A	_	-	-	-
6       93       Solver-Transmort Syst.LL (Nov.19)       7       NA       NA <td>5</td> <td>303</td> <td></td> <td>5</td> <td>N/A</td> <td></td> <td></td> <td>12,145,989</td> <td>10,685,678</td> <td>1,460,311</td> <td>2,275,770</td>	5	303		5	N/A			12,145,989	10,685,678	1,460,311	2,275,770
7       80       Solves-: Transistic Upsurf (Not 10)       10       NA       NA<	6			7	N/A	N/A		<u> </u>		-	-
8       8/8       Software incarance light of (bit II)       13       NA       N	7			10				_	-	-	-
	8			13				_	-	-	-
	9							_	-	-	-
1         9.8         Software - Extras (Sacat 2)-year Life (Note 10)         2         NA         NA <th< td=""><td>10</td><td></td><td></td><td></td><td></td><td></td><td></td><td>17.917.248</td><td>16.456.937</td><td>1,460,311</td><td>3,856,500</td></th<>	10							17.917.248	16.456.937	1,460,311	3,856,500
											-,
	11	303	Software - Electric General 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-	-
13       38.       Solvers-Excite Grand Lyser II (Note 10)       4       NA       <	12			3				245,309	85,177	160,132	81,768
	13			4	N/A	N/A				-	-
15       303       Software - Exteric Guardi Tyrac Life (Note 10)       7       NA				5				26,120,236	12,813,988	13.306.248	3,745,198
$  \begin{array}{ccccccccccccccccccccccccccccccccccc$	15			7						-	-
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$				10				_	-	-	-
18       0.01       Software - Fluence General LSyear Life (Note 10)       15       NA       NA <td></td> <td></td> <td></td> <td>13</td> <td></td> <td></td> <td></td> <td>_</td> <td>-</td> <td>-</td> <td>-</td>				13				_	-	-	-
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $								_	-	-	-
9.03         Software - Flexibility of thegad in Reg Asset         NA         NA <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>26,365,545</td><td>12,899,165</td><td>13,466,380</td><td>3,826,966</td></t<>								26,365,545	12,899,165	13,466,380	3,826,966
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$											
2         115.469.369         116.469.352         5.581.617         11.597.384           23         Software - Syme Life (Note 10)         2         N/A         N/A <td< td=""><td>20</td><td>303</td><td>Software - Electric Distribution</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>154,269,457</td><td>104,863,716</td><td>49,405,741</td><td>11,597,384</td></td<>	20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A	154,269,457	104,863,716	49,405,741	11,597,384
Zommon General - Electric         Common General - Electric         Common General - Electric         Common General - Electric         Common General - Electric           24         303         Software - 2-year Life (Vole 10)         2         N/A         N/A         N/A         N/A         I/A         I/A         I/A         I/A         I/A         I/A         I/A         I/A         N/A         I/A         I/A <td< td=""><td></td><td>303</td><td>Regulatory Initiatives/Depr Charged to Reg Asset</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>18,781,412</td><td>11,605,536</td><td>7,175,876</td><td>Zero</td></td<>		303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	18,781,412	11,605,536	7,175,876	Zero
24803Software -2-year Life (Note 10)2N/AN/AN/A	22							173,050,869	116,469,252		11,597,384
24803Software -2-year Life (Note 10)2N/AN/AN/A											
25303Software - Syear Life (Note 10)3N/AN/AN/AI/6.4566%1/1.9(5/3)21.4079982.075196.8467303Software - Syear Life (Note 10)5N/AN/AN/A9.8153%241.701.7605.92.23,15923.723,7538303Software - Syear Life (Note 10)7N/AN/AN/A7303Software - Dysear Life (Note 10)10N/AN/AN/A <t< td=""><td>23</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	23										
26 $303$ $50hwac + 4yac Life (Note 10)$ $4$ $NA$	24	303		2		N/A		-	-	-	-
2730350 software - $5^{1}$ sex Life (Note 10)5N/AN/AN/A9.815%241,701,760182,476,30159,231,45923,723,73328303Software - 10 year Life (Note 10)10N/AN/AN/A<	25	303	Software - 3-year Life (Note 10)	3	N/A	N/A	16.4566%	1,196,154	214,079	982,075	196,846
28       303       Software - 7, year Life (Note 10)       7       N/A	26	303	Software - 4-year Life (Note 10)	4	N/A	N/A	N/A	-	-	-	-
29       303       Software : loyar Life (Note 10)       10       N/A       N/A       N/A       -       -       -       -         30       303       Software : Loyar Life (Note 10)       13       N/A       N/A       N/A       -       -       -         31       303       Software : Loyar Life (Note 10)       15       N/A       N/A       N/A       -       -       -       -         32       303       Software : Loyar Life (Note 10)       15       N/A       N/A       N/A       -	27	303	Software - 5-year Life (Note 10)	5	N/A	N/A	9.8153%	241,701,760	182,470,301	59,231,459	23,723,753
30350hware - 13-year Life (Note 10)13NANANANANA13303Software - 13-year Life (Note 10)15NANANANA32303Regulatory Initiatives/Depr Charged to Reg AssetN/AN/AN/AN/A146,766146,766146,766	28	303	Software - 7-year Life (Note 10)	7	N/A	N/A	N/A			-	-
30350hware - 13-year Life (Note 10)13NANANANANA13303Software - 13-year Life (Note 10)15NANANANA32303Regulatory Initiatives/Depr Charged to Reg AssetN/AN/AN/AN/A146,766146,766146,766	29	303	Software - 10-year Life (Note 10)	10	N/A	N/A	N/A	_	-	-	-
11       303       Software - 15-year Life (Note 10)       15       NA       NA       NA       NA       NA       NA       -	30	303		13		N/A	N/A	_	-	-	-
3230Regulatory Initiatives/Dept Charged to Reg AssetN/AN/AN/AN/AN/AN/AN/AN/A146,766146,706 $\cdot$ $\cdot$ Zero33390Structures and Inprovements55R136.491.770239,102,68661,97029,26310,40335391.2Office Furniture and Equipment - Office Machines15SQ7.9910,4616%99,4406,75792,68310,40335391.2Office Furniture and Equipment - Furnitures and Extrures5SQ2.5818,8147%30,225,04515,095,12715,229,1871,258,75737392.1Transportation Equipment - Automobiles61.33.227.070,8432,506,75213,006,0015,01,1312.866,75238392.2Transportation Equipment - I-dipt Trucks14R48.55N/A7.207,671,7313.445Zero39392.3Transportation Equipment - Trucks14R48.55N/A7.08,81,26429,082,19741,799,067Zero40392.5Transportation Equipment - Traiters14L1.59.13N/A3.782,7222.037,9951.744,778Zero41392.5Transportation Equipment - Traiters15L25.70N/A4.836,9673.266,5231.194,104Zero42392.6Transportation Equipment - Construction Tools15SQ2.509.573,7341.314,148398,451915,6078.812	31			15				_	-	-	-
33390Structure's and Improvements55R136.49 $1.771\%$ 239,102,868 $61,197,029$ $177,905,839$ $4,239,097$ 34391.1Office Furniture and Equipment - Office Machines10SQ7.99 $10.4616\%$ $99,440$ $6,757$ $92,683$ $10,403$ 35391.2Office Furniture and Equipment - Immitures and Fixtures15SQ $11.17$ $7.005\%$ $7.760,843$ $2,541,656$ $15,219,187$ $1,255,780$ 36391.3Office Furniture and Equipment - Computers5SQ $2.58$ $18.8147\%$ $30.225,045$ $15,095,127$ $15,129,918$ $5,686,752$ 37392.1Transportation Equipment - Automobils6L3 $32.52$ $NA$ $72,076$ $71,731$ $345$ Zero38392.2Transportation Equipment - Light Tracks12S4 $7.49$ N/A $28,609,323$ $13,008,008$ $15,601,315$ Zero39392.3Transportation Equipment - Tracks11L2 $2.15$ N/A $215,016$ $215,669$ $(6.83)$ Zero41392.5Transportation Equipment - Trailers14L1.5 $9.13$ N/A $3,782,722$ $2,037,935$ $1,744,787$ Zero42392.6Transportation Equipment - Trailers15L2 $5,70$ N/A $4,385,991$ $3,252,966$ $1,610,025$ Zero43392.7Transportation Equipment - Construction Tools15SQ $8.22$ $6,573\%$ $1,314,148$ $398,451$ </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>146.766</td> <td>146,766</td> <td>-</td> <td>Zero</td>								146.766	146,766	-	Zero
34391.1Office Furniture and Equipment - Office Machines10SQ7.9910.4616%9.9,4406.7579.2,68310.03335391.2Office Furniture and Equipment - Furnitures and Fixtures15SQ11.177.0705%17,700,8432,540,5515,219,1871,25,78036391.3Office Furniture and Equipment - Computers5SQ2,5818,8147%17,00,225,04515,095,12715,129,9185,566,75237392.1Transportation Equipment - Automobiles6L33,25N/A7,20,767,17,113,45Zeroo38392.2Transportation Equipment - Light Trucks12S47,49N/A28,60,32313,008,00815,60,1315Zeroo40392.4Transportation Equipment - Tractors11L22,15N/A21,50,16215,699(683)Zeroo41392.5Transportation Equipment - Medium Trucks15L25,70N/A3,782,7222,0351,744,787Zeroo43392.7Transportation Equipment - Outer Vehicles15L25,70N/A4,836,9913,226,9661,610,025Zeroo43392.7Transportation Equipment - Construction Tools15SQ2,509,37374%8,942(7,754)1,66,968,82245394.1Tools, Shop, Garage Equipment - Construction Tools15SQ2,509,37374%8,942(7,754)16,6968,38246394.2 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>177.905.839</td> <td></td>										177.905.839	
153391.2Office Furniture and Equipment - Furnitures and Fixtures15SQ11.177.0705%17.760.8432.541.65615.219.1871.255.78036391.3Office Furniture and Equipment - Computers5SQ2.5818.8147%30.225.04515.095.12715.095.12715.129.9185.686.75237392.1Transportation Equipment - Light Trucks6L33.25NA7.207671.7313.45Zero38392.2Transportation Equipment - Light Trucks12S47.49NA28.609.32313.008.00815.601.315Zero39392.4Transportation Equipment - Tracks14R48.55NA215.0162.1980.683Zero40392.4Transportation Equipment - Tracks11L22.15NA215.0162.1590.683Zero41392.5Transportation Equipment - Trailers14L1.59.13NA3.782.7222.037.9351.744.78Zero42392.6Transportation Equipment - Medium Trucks8L47.01NA4.485.94673.465.32311.394.144Zero43392.7Transportation Equipment - Construction Tools15SQ2.5093.737.4%8.942(7.754)16.6968.82244393Stores Equipment - Construction Tools15SQ2.5093.737.4%8.942(7.754)16.6968.82245394.1Tools, Shop, Garage Equipment										· · ·	
36 $391.3$ Office Furniture and Equipment - Computers $5$ $SQ$ $2.58$ $18.8147%$ $30.225,045$ $15,095,127$ $15,129,918$ $5,686,752$ $37$ $392.1$ Transportation Equipment - Automobiles $6$ $L3$ $3.25$ $NA$ $72,076$ $71,731$ $345$ $Zero$ $39$ $392.3$ Transportation Equipment - Leavy Trucks $14$ $R4$ $8.55$ $N/A$ $70,881,264$ $29,082,197$ $41,799,067$ $Zero$ $40$ $392.4$ Transportation Equipment - Tractors $11$ $L2$ $2.15$ $NA$ $215,016$ $210,909$ $(683)$ $Zero$ $41$ $392.4$ Transportation Equipment - Tractors $11$ $L2$ $2.15$ $NA$ $215,016$ $210,935$ $174,478$ $Zero$ $42$ $392.6$ Transportation Equipment - Other Vehicles $15$ $L2$ $5.70$ $N/A$ $4836,991$ $3,226,966$ $1,610,025$ $Zero$ $43$ $392.7$ Transportation Equipment - Medium Trucks $8$ $L4$ $7.01$ $NA$ $4836,991$ $3,226,966$ $1,610,025$ $Zero$ $43$ $392.7$ Transportation Equipment - Construction Tools $15$ $SQ$ $2.50$ $93,7374%$ $8,942$ $(7,754)$ $16,696$ $8,382$ $45$ $394.1$ Tools, Shop, Garage Equipment - Construction Tools $15$ $SQ$ $2.50$ $93,7374%$ $8,942$ $(7,754)$ $16,696$ $8,382$ $46$ $394.2$ Tools, Shop, Garage Equipment - Construction Tools $15$ <td></td> <td>-</td>											-
37 $392.1$ Transportation Equipment - Automobiles $6$ $L3$ $3.25$ $N/A$ $72,076$ $71,731$ $345$ $Zero$ $38$ $392.2$ Transportation Equipment - Light Trucks $12$ $S4$ $7.49$ $N/A$ $22,609,323$ $13,008,008$ $15,601,315$ $Zero$ $39$ $392.3$ Transportation Equipment - Heavy Trucks $14$ $R4$ $8.55$ $N/A$ $70,881,264$ $29,082,197$ $41,799,067$ $Zero$ $40$ $392.4$ Transportation Equipment - Traitors $11$ $L2$ $2.15$ $N/A$ $215,016$ $216,099$ $(683)$ $Zero$ $41$ $392.5$ Transportation Equipment - Traitors $14$ $L1.5$ $9,13$ $N/A$ $3,782,722$ $2,037,935$ $1,744,787$ $Zero$ $42$ $392.6$ Transportation Equipment - Other Vehicles $15$ $L2$ $5.70$ $N/A$ $4,836,991$ $3,226,626$ $1,904,144$ $Zero$ $43$ $392.7$ Transportation Equipment - Construction Tools $8$ $L4$ $7.01$ $N/A$ $4,836,991$ $3,226,926$ $1,904,144$ $Zero$ $44$ $393$ Stores Equipment - Construction Tools $15$ $SQ$ $8.82$ $6.5573%$ $1,314,148$ $398,451$ $915,697$ $86,173$ $45$ $394.1$ Tools, Shop, Garage Equipment - Construction Tools $15$ $SQ$ $3.22$ $6.6084%$ $78,807$ $137,322$ $648,485$ $51,929$ $47$ $394.3$ Tools, Shop, Garage Equipment - Construction Tools $15$				5							
38392.2Transportation Equipment - Light Trucks12S47.49N/A28,609,32313,008,00815,601,315Zero39392.3Transportation Equipment - Tractors14R48.55N/A70,881,26429,082,19741,799,067Zero40392.4Transportation Equipment - Tractors11L22.15N/A215,016215,69941,799,067Zero41392.5Transportation Equipment - Traiters14L1.59.13N/A3,782,7222,037,9351,744,787Zero42392.6Transportation Equipment - Other Vehicles15L25.70N/A4,836,9913,226,9661,610,025Zero43392.7Transportation Equipment - Medium Trucks8L47.01N/A4,836,99473,465,53311,304,144Zero44393Stores Equipment - Construction Tools15SQ8.826.5573%1,314,148398,451915,69786,17345394.1Tools, Shop, Garage Equipment - Construction Tools15SQ2.5093,7374%8,942(7,754)16,6968,38246394.2Tools, Shop, Garage Equipment - Common Tools15SQ10.045N/A1,511,628692,67081,898Zero47394.3Tools, Shop, Garage Equipment - Common Tools15SQ10.045N/A1,511,628692,670648,898Zero48396Power Operated Equipment - Garage Equi				6							
39392.3Transportation Equipment - Heavy Trucks14R48.55N/A70,881,26429,082,19741,799,067Zero40392.4Transportation Equipment - Tractors11L22.15N/A215,016215,609(683)Zero41392.5Transportation Equipment - Other Vehicles14L1.59.13N/A3,782,7222,037,9351,744,787Zero42392.6Transportation Equipment - Other Vehicles15L25.70N/A4,885,9913,262,0661,610,025Zero43392.7Transportation Equipment - Medium Trucks8L47.01N/A14,859,4673,465,32311,394,144Zero44393Stores Equipment - Construction Tools15SQ8.826,573%1,314,148398,451915,69786,17345394.1Tools, Shop, Garage Equipment - Common Tools15SQ2.5093,7374%8,942(7,7,54)16,6968,38247394.3Tools, Shop, Garage Equipment - Common Tools15SQ2.5093,7374%8,942(7,7,54)16,6968,38247394.3Tools, Shop, Garage Equipment - Common Tools15SQ2.606.084%78,580713,322648,48551,92947394.3Tools, Shop, Garage Equipment - Common Tools15SQ2.67N/A1,511,628692,670818,958Zero48396Power Operated Equipment - Garage Equipm				12							
40 $392.4$ Transportation Equipment - Tractors11L2 $2.15$ N/A $215,016$ $215,699$ $(683)$ Zero41 $392.5$ Transportation Equipment - Trailers14 $L1.5$ $9.13$ N/A $3,782,722$ $2,037,935$ $1,744,787$ Zero42 $392.6$ Transportation Equipment - Other Vehicles15L2 $5.70$ N/A $4,836,991$ $3,226,966$ $1,610,025$ Zero43 $392.7$ Transportation Equipment - Other Vehicles8L4 $7.01$ N/A $4,836,991$ $3,226,966$ $1,610,025$ Zero43 $392.7$ Transportation Equipment - Construction Trucks8L4 $7.01$ N/A $4,836,991$ $3,226,966$ $1,610,025$ Zero44 $393$ Stores EquipmentStores Equipment15SQ $8.82$ $6.573\%$ $1,314,148$ $398,451$ $995,697$ $86,173$ 45 $394.1$ Tools, Shop, Garage Equipment - Construction Tools15SQ $2.50$ $93.737\%$ $8,942$ $(7,754)$ $16,696$ $8,382$ 46 $394.2$ Tools, Shop, Garage Equipment - Common Tools15SQ $13.02$ $6.6084\%$ $785,807$ $137,322$ $648,485$ $51,929$ 47 $394.3$ Tools, Shop, Garage Equipment20SQ $10.45$ N/A $1,511,628$ $692,670$ $818,958$ Zero48 $396$ Power Operated Equipment12R1.5 $2.47$ N/A $142,446$ $141,304$ $1,142$ Zero											
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42 $392.6$ Transportation Equipment - Other Vehicles $15$ $L2$ $5.70$ $N/A$ $4,836,991$ $3,226,966$ $1,610,025$ Zero $43$ $392.7$ Transportation Equipment - Medium Trucks $8$ $L4$ $7.01$ $N/A$ $14,859,467$ $3,465,323$ $11,394,144$ Zero $44$ $393$ Stores Equipment - Construction Tools $15$ $SQ$ $8.82$ $6.5573%$ $1,314,148$ $398,451$ $915,697$ $86,173$ $45$ $394.1$ Tools, Shop, Garage Equipment - Construction Tools $15$ $SQ$ $2.50$ $93.7374%$ $8.942$ $(7,754)$ $16,696$ $8,382$ $46$ $394.2$ Tools, Shop, Garage Equipment - Construction Tools $15$ $SQ$ $2.50$ $93.7374%$ $8.942$ $(7,754)$ $16,696$ $8,382$ $47$ $394.3$ Tools, Shop, Garage Equipment - Gorage Equipment $20$ $SQ$ $10.45$ $N/A$ $1,511,628$ $692,670$ $818,458$ $51,929$ $47$ $394.3$ Tools, Shop, Garage Equipment - Garage Equipment $20$ $SQ$ $10.45$ $N/A$ $1,511,628$ $692,670$ $818,458$ $2roo$ $48$ $396$ Power Operated Equipment $20$ $R1.5$ $2.69$ $17.4$ $142,446$ $141,304$ $11,142$ Zero $49$ $397$ Communication Equipment $20$ $L3$ $12.69$ $4.5672%$ $77,150,818$ $915,75,610$ $57,993,208$ $3,523,632$ $50$ $398$ Miscellancous Equipment $15$ $SQ$				11							
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44 $393$ Stores Equipment $15$ $SQ$ $8.82$ $6.573%$ $1,314,148$ $398,451$ $915,697$ $86,173$ $45$ $394.1$ Tools, Shop, Garage Equipment - Construction Tools $15$ $SQ$ $2.50$ $93.737%$ $8,942$ $(7,754)$ $16,696$ $8,382$ $46$ $394.2$ Tools, Shop, Garage Equipment - Common Tools $15$ $SQ$ $13.02$ $6.6084%$ $785,807$ $137,322$ $648,485$ $51,929$ $47$ $394.3$ Tools, Shop, Garage Equipment - Garage Equipment $20$ $SQ$ $10.45$ $N/A$ $1,511,628$ $692,670$ $818,958$ Zero $48$ $396$ Power Operated Equipment $12$ $R1.5$ $2.47$ $N/A$ $142,446$ $141,304$ $1,142$ Zero $49$ $397$ Communication Equipment $20$ $L3$ $12.69$ $4.5672%$ $77,150,818$ $19,157,610$ $57,993,208$ $3,523,632$ $50$ $398$ Miscellaneous Equipment $15$ $SQ$ $7.33$ $6.7131%$ $955,698$ $488,221$ $467,477$ $64,157$				13						· · ·	
45 $394.1$ Tools, Shop, Garage Equipment - Construction Tools $15$ $SQ$ $2.50$ $93.7374%$ $8,942$ $(7,754)$ $16,696$ $8,382$ $46$ $394.2$ Tools, Shop, Garage Equipment - Common Tools $15$ $SQ$ $13.02$ $6.6084%$ $785,807$ $137,322$ $648,485$ $51,929$ $47$ $394.3$ Tools, Shop, Garage Equipment - Garage Equipment $20$ $SQ$ $10.45$ $N/A$ $1,511,628$ $692,670$ $818,958$ $Zero$ $48$ $396$ Power Operated Equipment $12$ $R1.5$ $2.47$ $N/A$ $142,446$ $141,304$ $1,142$ $Zero$ $49$ $397$ Communication Equipment $20$ $L3$ $12.69$ $4.5672%$ $77,150,818$ $19,157,610$ $57,993,208$ $3,523,632$ $50$ $398$ Miscellaneous Equipment $15$ $SQ$ $7.33$ $6.7131%$ $955,698$ $488,221$ $467,477$ $64,157$				8							
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48       396       Power Operated Equipment       12       R1.5       2.47       N/A       142,446       141,304       1,142       Zero         49       397       Communication Equipment       20       L3       12.69       4.5672%       77,150,818       19,157,610       57,993,208       3,523,632         50       398       Miscellaneous Equipment       15       SQ       7.33       6.7131%       955,698       488,221       467,477       64,157										-	
49397Communication Equipment20L312.694.5672%77,150,81819,157,61057,993,2083,523,63250398Miscellaneous Equipment15SQ7.336.7131%955,698488,221467,47764,157											
50       398       Miscellaneous Equipment       15       SQ       7.33       6.7131%       955,698       488,221       467,477       64,157										-	
<u>735,359,222</u> <u>333,787,398</u> <u>401,571,824</u> <u>38,856,904</u>		398	Miscellaneous Equipment	15	SQ	7.33	6.7131%				
	51							735,359,222	333,787,398	401,571,824	38,856,904

## PECO Energy Company Attachment 8 - Depreciation and Amortization

		Current Year Depr./Amor. Exp Per Formula Total Company (B)	Current Year Depr./Amor. Exp Per FF1 / Atta 4D for Intangible Total Company (C)	Current Year Difference Total Company (D)=(B)-(C)	Allocation % To Transmission (E)	Current Year Difference Allocated To Transmission (F)=(D)*(E)	Prior Year Total Cumulative Difference Total Company (G)	Prior Year Total Cumulative Difference Transmission (H)	Current Year Total Cumulative Difference Total Company (I)=(D)+(G)	Current Year Total Cumulative Difference Transmission (J)=(F)+(H)
1	Transmission	\$ 26,664,777	\$ 26,664,888	(111)	100.00%	(111)	(1,607)	(1,607)	(1,718)	(1,718)
2	Electric General	\$ 19,912,049			9.22%	(1)		4	30	3
3	Common - Electric	\$ 38,856,904		143	9.22%	13	(154)	(15)	(11)	(2)
4	Intangible - Transmission	\$ 3,856,500	\$ 3,847,246		100.00%	9,254	16	16	9,270	9,270
5	Intangible - General	\$ 3,826,966		7	9.22%	1	(4)	(0)	3	0
6	Intangible - Distribution	\$ 11,597,384		-	0.00%	-	-	-	-	-
7	8	,,	* ,							
8	Accumulative Depreciation									
	<b>r</b>		Average Accumulative	Total Cumulative	Adjusted Average	Allocation %	Adjusted Average			
			Depr./Amor. Per Book	Adjustment	Accumulative Depr./Amor.	To Transmission	Accumulative Depr./Amor.			
9			Total Company	Total Company	Total Company		Transmission			
10	Transmission		\$ 525,084,337	(1,663)	525,086,000	100.00%	525,086,000			
11	Electric General		\$ 88,106,050		88,106,012	9.22%				
12	Common - Electric		\$ 315,931,455	(82)	315,931,537	9.22%				
13	Intangible - Transmission		\$ 14,912,686	4,643	14,908,043	100.00%				
14	Intangible - General		\$ 11,246,426	(1)	11,246,427	9.22%	1,037,034			
15	Intangible - Distribution		\$ 111,094,341		111,094,341	0.00%	-			
	m · · · · · · · · · · · · · · · · · · ·									

4,642 \$

137,248,811

Intangible - Distribution Total Intangible \$ \$ 111,094,341 \$ 137,253,454 \$

16 17

Prior Year	Current Year	Current Year
Total Cumulative	Total Cumulative	Total Cumulative
Difference	Difference	Difference
Transmission	Total Company	Transmission
(H)	(I)=(D)+(G)	(J)=(F)+(H)
(1.607)	(1.718)	(1,718)

15,945,077

\$

#### Notes:

- Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance. The depreciation / amortization expense is calculated separately for each row. 1
- 2 For Electric General and Common General plant, except FERC account 303, Column (E) is the remaining life of the assets in the account for each vintage (amount of plant added in each year is a vintage) weighted by the gross plant balance of each account or subaccount. The remaining life of the assets in the account for each vintage (amount of plant added in each year is a vintage) weighted by the gross plant balance of each account of plant added in each year is a vintage). Mortality Curve specified in Columns (C) and (D) using a half year convention for the first year placed in service. The weighted remaining life is calculated once a year at the beginning of the year.
- 3 For FERC accounts 303, 352 through 359 and 390 through 398, Column F is fixed and cannot be changed absent Commission approval or acceptance.
- Column (G) is the depreciable amount of gross plant investment reported in the annual FERC Form No. 1 filing on pages 207 (Electric) and 356 (Common) by account or subaccount. Column (H) is the accumulated depreciation by account or subaccount. 4
- Column (I) is the end of year depreciable net plant in the account or subaccount. 5
- 6 Reserved
- 7 Reserved
- At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount. 8
- The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above. 9
- 10 The life of each software or other intangible plant will be estimated at the time the plant is placed into service, and will not change over the life of the plant absent. The combined amortization expense for all intangible plant shall be the sum of each individual plant balance amortized over the life of each individual plant established in this manner.
- 11 The depreciation expenses related to Common General Electric reflect electric common plant. The depreciation expenses associated with Transportation Equipment and Power Operated Tools are excluded from Account 403 and directly assigned to the functional O&M and capital accounts based on use.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)
EDIT Amortization Amount (Note C)		January	February	March	April	May	June	July	August	September	October	November	December	Total
1 Protected Property 2 Transmission		\$ 123,015	\$ 123,015 \$	123,015 \$	\$ 123,015	\$ 123,015 \$	123,015 \$	123,015 \$	123,015	123,015	123,015	\$ 123,015 \$	123,015	\$ 1,476,181
3 General		\$ 6.840	\$ 6.840 \$	6.840 \$	\$ 6,840	\$ 6.840 \$	6.840 \$	6,840 \$	6,840	6.840 5	6.840	§ 6.840 §	6.840	\$ 82.085
4 Transmission Allocation % (Att H-7 P4, I 5 Allocated to Transmission	11, Col 5)	9.22% \$ 631	\$ 631 \$				631 \$	631 \$						
		\$ 66.348		66,348 \$			66.348 \$	66,348 \$	66,348					
6 Common (To Be Split TDG) 7 Transmission Allocation % (L 4 * Electric	Factor in FERC Form 1 P35	5) 7.10%												
8 Allocated to Transmission		\$ 4,709				\$ 4,709 \$	4,709 \$	4,709 \$	,		.,,		,	
9 Total Protected Property		\$ 128,355	\$ 128,355 \$	128,355 \$	\$ 128,355	\$ 128,355 \$	128,355 \$	128,355 \$	128,355 \$	128,355	128,355	\$ 128,355	128,355	\$ 1,540,258
10 Non-Protected Property (Note A)		\$ 201,938	\$ 201,938 \$	201,938 \$	\$ 201,938	\$ 201,938 \$	201,938 \$	201,938 \$	201,938	201,938	201,938	\$ 201,938 \$	201,938	\$ 2,423,260
11 Non-Protected, Non-Property - Pension Asset (Note		\$ 74,045 \$ (78,380)		74,045			74,045 \$ (78,380) \$	74,045 \$	74,045					
12         Non-Protected, Non-Property - Non-Pension Asset (N           13         Total Non-Protected, Non-Property (Note A)	lote A)	\$ (78,380) \$ (4,335)					(78,380) \$	(78,380) \$ (4,335) \$	(78,380) 5 (4,335) 5					
EDIT Balance (Notes C and D)														
	December Prior Yea	January	February	March	April	Мау	June	July	August	September	October	November	December	Prior and Current December Average
EDIT Balance (Notes C and D)           14         Protected Property           15         Transmission	December Prior Yea \$ 78,106,16	,	February 77,860,136	March 77,737,121	April 77,614,106	May 77,491,091	June 77,368,076	July 77,245,060	August 77,122,045	September 76,999,030	October 76,876,015	November 76,753,000	December 76,629,985	
14     Protected Property       15     Transmission       16     General	\$ 78,106,16 \$ 1,497,75	5 77,983,151 3 1,490,918	,		-				0	•				December Average
14     Protected Property       15     Transmission	\$ 78,106,16	5 77,983,151 3 1,490,918	77,860,136	77,737,121	77,614,106	77,491,091	77,368,076	77,245,060	77,122,045	76,999,030	76,876,015	76,753,000	76,629,985	December Average 77,368,076
14     Protected Property       15     Transmission       16     General       17     Transmission Allocation %	\$ 78,106,16 \$ 1,497,75 9.22	5 77,983,151 3 1,490,918 3 137,478	77,860,136 1,484,077	77,737,121 1,477,237	77,614,106	77,491,091 1,463,556	77,368,076 1,456,715	77,245,060	77,122,045 1,443,035	76,999,030 1,436,194	76,876,015 1,429,354	76,753,000 1,422,513	76,629,985 1,415,673	December Average 77,368,076 1,456,715
14     Protected Property       15     Transmission       16     General       17     Transmission Allocation %       18     Allocated to Transmission       19     Common (To Be Split TDG)       20     Transmission Allocation %	\$ 78,106,16 \$ 1,497,75 9,22 \$ 138,10 \$ 11,132,58 7,10	5 77,983,151 3 1,490,918 3 137,478 4 11,066,236	77,860,136 1,484,077 136,847 10,999,889	77,737,121 1,477,237 136,216 10,933,541	77,614,106 1,470,396 135,585 10,867,193	77,491,091 1,463,556 134,955 10,800,846	77,368,076 1,456,715 134,324 10,734,498	77,245,060 1,449,875 133,693 10,668,151	77,122,045 1,443,035 133,062 10,601,803	76,999,030 1,436,194 132,432 10,535,455	76,876,015 1,429,354 131,801 10,469,108	76,753,000 1,422,513 131,170 10,402,760	76,629,985 1,415,673 130,539 10,336,412	December Average 77,368,076 1,456,715 134,324 10,734,498
Protected Property       15     Transmission       16     General       17     Transmission Allocation %       18     Allocated to Transmission       19     Common (To Be Split TDG)       20     Transmission Allocation %       21     Allocated to Transmission	\$         78,106,16           \$         1,497,75           9,22         \$         138,10           \$         11,132,58         7.10           \$         790,12         \$	5 77,983,151 3 1,490,918 3 137,478 4 11,066,236 5 785,417	77,860,136 1,484,077 136,847 10,999,889 780,708	77,737,121 1,477,237 136,216 10,933,541 775,999	77,614,106 1,470,396 135,585 10,867,193 771,290	77,491,091 1,463,556 134,955 10,800,846 766,581	77,368,076 1,456,715 134,324 10,734,498 761,872	77,245,060 1,449,875 133,693 10,668,151 757,163	77,122,045 1,443,035 133,062 10,601,803 752,454	76,999,030 1,436,194 132,432 10,535,455 747,745	76,876,015 1,429,354 131,801 10,469,108 743,036	76,753,000 1,422,513 131,170 10,402,760 738,327	76,629,985 1,415,673 130,539 10,336,412 733,618	December Average 77,368,076 1,456,715 134,324 10,734,498 761,872
14       Protected Property         15       Transmission         16       General         17       Transmission Allocation %         18       Allocated to Transmission         19       Common (To Be Split TDG)         20       Transmission Allocation %         21       Allocated to Transmission         22       Total Protected Property	\$         78,106,16           \$         1,497,75         9,22           \$         138,10         \$         138,10           \$         11,132,58         7.10         \$         790,12         \$         790,034,40           \$         79,034,40         \$         79,034,40         \$         <	5 77,983,151 8 1,490,918 8 137,478 4 11,066,236 5 785,417 0 78,906,045	77,860,136 1,484,077 136,847 10,999,889 780,708 78,777,690	77,737,121 1,477,237 136,216 10,933,541 775,999 78,649,336	77,614,106 1,470,396 135,585 10,867,193 771,290 78,520,981	77,491,091 1,463,556 134,955 10,800,846 766,581 78,392,626	77,368,076 1,456,715 134,324 10,734,498 761,872 78,264,271	77,245,060 1,449,875 133,693 10,668,151 757,163 78,135,916	77,122,045 1,443,035 133,062 10,601,803 752,454 78,007,562	76,999,030 1,436,194 132,432 10,535,455 747,745 77,879,207	76,876,015 1,429,354 131,801 10,469,108 743,036 77,750,852	76,753,000 1,422,513 131,170 10,402,760 738,327 77,622,497	76,629,985 1,415,673 130,539 10,336,412 733,618 77,494,142	December Average 77,368,076 1,456,715 134,324 10,734,498 761,872 78,264,271
Protected Property       15     Transmission       16     General       17     Transmission Allocation %       18     Allocated to Transmission       19     Common (To Be Split TDG)       20     Transmission Allocation %       21     Allocated to Transmission	\$         78,106,16           \$         1,497,75         9,22           \$         138,10         \$         138,10           \$         11,132,58         7.10         \$         790,12         \$         790,12         \$         79,034,40         \$         12,116,30         \$         12,116,30         \$         \$         12,116,30         \$ <th>5 77,983,151 8 1,490,918 8 137,478 4 11,066,236 5 78,5417 0 78,906,045 5 11,914,367</th> <th>77,860,136 1,484,077 136,847 10,999,889 780,708</th> <th>77,737,121 1,477,237 136,216 10,933,541 775,999</th> <th>77,614,106 1,470,396 135,585 10,867,193 771,290</th> <th>77,491,091 1,463,556 134,955 10,800,846 766,581</th> <th>77,368,076 1,456,715 134,324 10,734,498 761,872</th> <th>77,245,060 1,449,875 133,693 10,668,151 757,163</th> <th>77,122,045 1,443,035 133,062 10,601,803 752,454</th> <th>76,999,030 1,436,194 132,432 10,535,455 747,745 77,879,207 10,298,860</th> <th>76,876,015 1,429,354 131,801 10,469,108 743,036</th> <th>76,753,000 1,422,513 131,170 10,402,760 738,327</th> <th>76,629,985 1,415,673 130,539 10,336,412 733,618</th> <th>December Average 77,368,076 1,456,715 134,324 10,734,498 761,872</th>	5 77,983,151 8 1,490,918 8 137,478 4 11,066,236 5 78,5417 0 78,906,045 5 11,914,367	77,860,136 1,484,077 136,847 10,999,889 780,708	77,737,121 1,477,237 136,216 10,933,541 775,999	77,614,106 1,470,396 135,585 10,867,193 771,290	77,491,091 1,463,556 134,955 10,800,846 766,581	77,368,076 1,456,715 134,324 10,734,498 761,872	77,245,060 1,449,875 133,693 10,668,151 757,163	77,122,045 1,443,035 133,062 10,601,803 752,454	76,999,030 1,436,194 132,432 10,535,455 747,745 77,879,207 10,298,860	76,876,015 1,429,354 131,801 10,469,108 743,036	76,753,000 1,422,513 131,170 10,402,760 738,327	76,629,985 1,415,673 130,539 10,336,412 733,618	December Average 77,368,076 1,456,715 134,324 10,734,498 761,872
14       Protected Property         15       Transmission         16       General         17       Transmission Allocation %         18       Allocated to Transmission         19       Common (To Be Split TDG)         20       Transmission Allocation %         21       Allocated to Transmission         22       Total Protected Property	\$         78,106,16           \$         78,106,16           \$         1,497,75           \$         1,38,10           \$         138,10           \$         11,132,58           \$         710           \$         790,12           \$         79,034,40           \$         12,116,30           \$         2,665,62	<ul> <li>77,983,151</li> <li>1,490,918</li> <li>137,478</li> <li>11,066,236</li> <li>785,417</li> <li>78,906,045</li> <li>11,914,367</li> <li>2,591,577</li> </ul>	77,860,136 1,484,077 136,847 10,999,889 780,708 78,777,690	77,737,121 1,477,237 136,216 10,933,541 775,999 78,649,336	77,614,106 1,470,396 135,585 10,867,193 771,290 78,520,981	77,491,091 1,463,556 134,955 10,800,846 766,581 78,392,626	77,368,076 1,456,715 134,324 10,734,498 761,872 78,264,271	77,245,060 1,449,875 133,693 10,668,151 757,163 78,135,916	77,122,045 1,443,035 133,062 10,601,803 752,454 78,007,562	76,999,030 1,436,194 132,432 10,535,455 747,745 77,879,207	76,876,015 1,429,354 131,801 10,469,108 743,036 77,750,852	76,753,000 1,422,513 131,170 10,402,760 738,327 77,622,497	76,629,985 1,415,673 130,539 10,336,412 733,618 77,494,142	December Average 77,368,076 1,456,715 134,324 10,734,498 761,872 78,264,271

#### Attachment 9 Excess / (Deficient) Deferred Income Taxes (Note B and Attachment H-7 Notes N, O and P) PECO Energy Company

Notes: А

в

Protected:	ARAM
Non-Protected Property:	7 years
Non-Protected Non-Property:	5 wears

Non-Protected, Non-Property: 5 years The Non-Protected Property EDIT balance shall be fully amortized by the end of 2024 and the Non-Protected, non-Property EDIT balance shall be fully amortized by the end of 2022.

С The data of the annual amortization amount and balance are from PECO's Tax Accounting records.

D EDIT balance was reclassified from ADIT to EDIT in December 2017.

EDIT data, including EDIT amortization amount and balance, for Protected, Non-Protected Property and Non-Protected, Non-Property shall reflect the Transmission portion of EDIT amounts. The amounts and categorization of these balances as of December 31, 2017 is: Protected Property - Transmission (Line 15): \$79,726,712; Protected Property - Electric General to be allocated between Distribution and Transmission (Line 16): \$16,863,749; Protected Property (Line 26): (\$260,021). The amortization schedule of the EDIT balance related to Tax Cuts and Job Act of 2017 shall be consistent with the following periods:

## PECO Energy Company Accumulated Deferred Income Taxes Remeasurement Attachment 9A - Deficient / (Excess) Deferred Income Taxes Worksheet

		[		ADIT - Pre Rate	Change (December 31	, 2017)			ADIT - Post Ra	te Change (December 3	, 2017)				Deficient / (Exces	s) Deferred Income Taxes (D	ecember 31, 2017)				
					State			Federal Gross	Federal ADIT						Income Tax Regulatory Asset / Liability	Total	Jurisdiction	Electric	Allocator	Transmission Allocated Deficient / (Excess)	ed
Detailed Description (A)	Description (B)	Category (C)	Federal Gross Timing Difference (D)	Federal ADIT (a) 35% (E) = (D) * 35%	ADIT (F)	FIT on SIT (G) = (F) * 35%	Total ADIT H) = (E) + (F) + (G)	Timing Difference (I)	(J) = (I) * 21%	ADIT (K)	FIT on SIT (L) = (K) * 21%	Total ADIT M) = (J) + (K) + (L)	Rate Change Deferred Tax Impact (N) = (H) - (M)	Non-Recoverable (O)	Deferred Taxes (P)	Deficient / (Excess) ADIT Balance (Q) = (N) - (Q) - (P)	Allocator (R)	Transmission (S)	(Note B,C) (T)	ADIT Balance (U) = (Q) * (T)	
FERC Account 190 (Note A)																					
Accrued Benefits Addback of NQSO Expense	Accrued Benefits Addback of NQSO Expense	Non-Property Non-Property	\$ 3,426,731 \$ 7,573,861	\$ 1,199,356 <b>\$</b> 2,650,851	342,330 \$ 756,629	(119,816) \$ (264,820)	1,421,871 3,142,660	\$ 3,426,731 7,573,861	719,614 \$ 1,590,511	342,330 756,629	(71,889) \$ (158,892)	990,055 2,188,247	\$ 431,816 954,413	s -	s -	\$ 431,816 954,413	100% Distribution A&G Ratio	No Yes	0.000% 9.700%	\$ · · · · · · · · · · · · · · · · · · ·	78
Addback of OtherEquity Comp Expense Amort-Organizational Costs	Addback of OtherEquity Comp Expense Amort-Organizational Costs	Non-Property Non-Property Non-Property	5,033,720	1,761,802	502,869	(176,004)	2,088,667	5,033,720	1,057,081	502,869	(105,602)	1,454,347	634,319	1		634,319	A&G Ratio N/A N/A	Yes No	9.700% 0.000%	61,529	.9
Amort-Organizational Costs Bad Debt - Change in Provision Charitable Carryforward	Amort-Organizational Costs Bad Debt - Change in Provision Charitable Carryloyward		55,580,528 12,870,332	19,453,185 4,504,616	5,552,495 1,920,307	(1,943,373) (672,107)	23,062,307 5,752,815	55,580,528 12,870,332	11,671,911 2,702,770	5,552,495 1,920,307	(1,166,024) (403,264)	16,058,382 4,219,812	7,003,925	7,003,925			N/A N/A	No	0.000% 0.000% 0.000%		
Customer Advances - Construction	Customer Advances - Construction	Non-Property Non-Property	706.841	247 394	70.613	(24,715)	293 293	706,841	148.437	70.613	(14,829) (222,451)	204.221	89.072	-		89,072	100% Distribution	No	0.000%	-	
Deferred Compensation Deferred Revenue	Deferred Compensation Deferred Revenue		10,603,527 891,167	3,711,234 311,909	1,059,292 89,028	(370,752) (31,160)	4,399,774 369,777	10,603,527 891,167	2,226,741 187,145	1,059,292 89,028	(18,696)	3,063,582 257,477	1,336,193 112,300	1	1	1,336,193 112,300	100% Distribution 100% Distribution	No	0.000%		
FAS 112 Federal NOL FIN 47 ARO	FAS 112 Federal NOL	Non-Property Protected Property	838,834 21,797,137	293,592 7,628,998 8,748,100	83,800	(29,330)	348,062 7,628,998	838,834 21,797,137	176,155 4,577,399	83,800	(17,598)	242,357 4,577,399 7,221,457	105,705 3,051,599			105,705 3,051,599	A&G Ratio Plant	Yes No	9.700% 0.000%	10,253	3
FIN 47 ARO Gross Up-Bill E Credit	FIN 47 ARO Gross Up-Bill E Credit		24,994,573	8,748,100	2,496,958	(873,935)	10,371,123	24,994,573	5,248,860	2,496,958	(524,361)	7,221,457	3,149,666	3,149,666		· · ·	100% Distribution N/A	No	0.000%		
Incentive Pay	Incentive Pay	Non-Property Non-Property	42,658,321	14,930,412	4,261,566	(1,491,548)	17,700,431	42,658,321	8,958,247	4,261,566	(894,929)	12,324,885	5,375,546			5,375,546	A&G Ratio	Yes	0.000% 9.700% 0.000%	521,429	:9
Injuries and Damage Payments Merger Costs	Injuries and Damage Payments Merger Costs	Non-Property Non-Property	36,672,820	12,835,487	3,663,615	(1,282,265)	15,216,837	36,672,820	7,701,292	3,663,615	(769,359)	10,595,548	4,621,289	4,621,289	1.1		N/A N/A	No	0.000%		
Deferred Charges - Tax Repairs Bill Credit-Dist Obsolete Materials Provision	Deferred Charges - Tax Repairs Bill Credit-Dist Obsolete Materials Provision	Non-Property Non-Property	0 1,733,789	0 606,826	0 173,206	(0) (60,622)	0 719,410	0 1,733,789	0 364,096	0 173,206	(0) (36,373)	0 500,928	0 218,482	1.1	1.1	0 218,482	100% Distribution 100% Distribution	No No	0.000%		
Other Current Facility Commitment Fees	Other Current Facility Commitment Fees	Non-Property Non-Property	1,733,789 1,102,751	385,963	110,165	(38,558)	457,570	1,733,789 1,102,751	231,578	173,206 110,165	(23,135)	318,608	138,962	100 C		138,962	100% Distribution Plant	No	0.000%		
Fines & Other	Fines & Other	Non-Property															100% Distribution	No	0.000%		
MGP Liability Reg Asset MGP Reserve-Current	MGP Liability Reg Asset MGP Reserve-Current	Non-Property Non-Property	7,960,954 5,982,000	2,786,334 2,093,700	795,299 597,602	(278,355) (209,161)	3,303,278 2,482,141	7,960,954 5,982,000	1,671,800 1,256,220	795,299 597,602	(167,013) (125,496)	2,300,087 1,728,325	1,003,192 753,816	1.1	1 - C	1,003,192 753,816	100% Gas 100% Gas	No	0.000% 0.000%		
Other Current Reg Asset Other Noncurrent- Railroad Liability	Other Current Reg Asset Other Noncurrent- Railroad Liability	Non-Property Non-Property	20,258,526	7,090,484	2,023,827	(708,339)	8,405,972	20,258,526	4,254,290	2,023,827	(425,004)	5,853,114	2,552,858	1.1	1.1	2,552,858	100% Distribution Plant	No No	0.000%		
Other Unearned Revenue-Deferred Rents Payroll Taxes	Other Unearned Revenue-Deferred Rents Pavroll Taxes	Non-Property Non-Property	1,072,962	375,537	107,189	(37,516)	445,210	1,072,962	225,322	107,189	(22,510)	310,001	135,208	100 C		135,208	Plant A&G Ratio	No	0.000%		
Pennsylvania NOL	Pennsylvania NOL	Non-Property			9,763,899	(3,417,365)	6,346,535			9,763,899	(2,050,419)	7,713,480	(1,366,946)			(1,366,946)	Plant	Yes	8.778%	(119,987	<i>,</i> 7)
Pension Expense Provision Pole Attachment Reserve	Pension Expense Provision Pole Attachment Reserve	Non-Property Non-Property	1	1	1			1.1		1				1		:	A&G Ratio N/A	No No	0.000%		
Post Retirement Benefits Rabbi Trust & Maxi Flat Income	Post Retirement Benefits Rabbi Trust & Maxi Flat Income	Non-Property Non-Property	319,254,558 (152,696)	111,739,095 (53,444)	31,893,530 (15,254)	(11,162,736) 5,339	132,469,890 (63,359)	319,254,558 (152,696)	67,043,457 (32,066)	31,893,530 (15,254)	(6,697,641) 3,203	92,239,346 (44,117)	40,230,544 (19,242)	(19,242)		40,230,544	A&G Ratio N/A	Yes No	9.636% 0.000%	3,876,502	2
Reserve For Employee Litigations Sec 162(m) - Excess Officers Comp - Temp	Reserve For Employee Litigations Sec 162(m) - Excess Officers Comp - Temp	Non-Property Non-Property	(2.221.283)	(777,449)	(221,906)	77.667	(921.688)	(2.221.283)	(466,469)	(221,906)	46,600	(641,775)	(279.913)	(1,144)		(279.913)	100% Distribution A&G Ratio	No	0.000%	-	
Sec 263A - Inventory Adjustment	Sec 263A - Inventory Adjustment	Non-Property	(2,221,283) 2,452,335 15,440,812	858,317	(221,906) 244,988 1,542,537	(85,746)	(921,688) 1,017,560 6,406,934	(2,221,283) 2,452,335 15,440,812	(466,469) 514,990 3,242,571	(221,906) 244,988 1,542,537	46,600 (51,448) (323,933)	(641,775) 708,531 4,461,175	(279,913) 309,029 1,945,759		1	(279,913) 309,029 1,945,759	100% Gas	No	0.000% 0.000%		
SA Unbilled Reserve	SA Unbilled Reserve SECA Rafind	Non-Property Non-Property	15,440,812	5,404,284	1,542,537	(539,888)	6,406,934	15,440,812	3,242,571	1,542,537	(323,933)	4,461,175	1,945,759	1		1,945,759	100% Distribution N/A	No	0.000%		
SEPTA Railroad Rent Severance PMTS Change in Provision	SEPTA Railroad Rent Severance PMTS Change in Provision	Non-Property Non-Property	248,687	87,041	24,844	(8,695)	103,189	248,687	52,224	24,844	(5,217)	71,851	31,338			31,338	100% Distribution A&G Ratio	No Yes	0.000% 9.755%	3,057	57
Vacation Pay Change in Provision Vegetation MGMT Accrual	Vacation Pay Change in Provision Vegetation MGMT Accrual	Non-Property Non-Property	4,064,328 5,402,597	1,422,515	406,026	(142,109) (188,902)	1,686,432 2.241,727	4,064,328 5,402,597	853,509 1 134 545	406,026	(85,266) (113,341)	1,174,270 1,560,924	512,162 680,803			512,162 680,803	100% Distribution 100% Distribution	No	0.000%	-	
Workers Compensation Reserve	Workers Compensation Reserve	Non-Property	43,592,914 \$ 649,841,629 \$	1,890,909 15,257,520 8 227,444,570 \$	4,354,932	(158,902) (1,524,226) (25,599,037) \$	2,241,727 18,088,226 274,985,638	43,592,914	9,154,512	4,354,932	(113,341) (914,536) (15,359,422) \$	12,594,908 194,247,425	\$ 80,738,213			5,493,318 \$ 64,449,572	A&G Ratio	Yes	9.700%	532,852 \$ 4,978,213	52
Total FERC Account 190			\$ 649,841,629 \$	s 227,444,570 s	73,140,105 \$	(25,599,037) \$	274,985,638	\$ 649,841,629	136,466,742 \$	73,140,105	(15,359,422) \$	194,247,425	\$ 80,738,213	\$ 16,288,641	s -	\$ 64,449,572				\$ 4,978,213	3
FERC Account 282 (Note A)																					
Property Related ADIT, Excl. ARO - Federal Common	Property Related ADIT, Excl. ARO - Federal Common	Protected Property	\$ (85,010,674) \$	\$ (29,753,736) <b>\$</b>	- s	- 5	(29,753,736)	\$ (85,010,674)	(17,852,242) \$		- \$	(17,852,242)	\$ (11,901,494)	s -	s -	\$ (11,901,494)	Plant	Yes	7.715%	\$ (918,175	75)
Distribution - Electric Electric General	Distribution - Electric Electric General	Protected Property Protected Property	(2,276,638,656) (12,026,776)	(796,823,530) (4,209,371)	1.1		(796,823,530) (4,209,371)	(2,276,638,656) (12,026,776)	(478,094,118)	100 C		(478,094,118)	(318,729,412) (1.683,749)	1.1	1 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (	(318,729,412) (1,683,749)	Plant Plant	No Yes	0.000% 9.881%	(166.365	
Transmission Distribution - Gas	Transmission Distribution - Gas	Protected Property Protected Property	(569,476,514) (924,863,699)	(199,316,780) (323,702,295)		-	(199,316,780) (323,702,295)	(569,476,514) (924,863,699)	(119,590,068) (194,221,377)		-	(119,590,068) (194,221,377)	(79,726,712) (129,480,918)			(79,726,712) (129,480,918)	100% Transmission Plant	Yes	100.000%	(79,726,712	:2)
		Protected Property	(924,803,099)	(323,702,295)			(323,702,295)	(924,803,099)	(194,221,377)		-	(194,221,377)	(129,480,918)			(129,480,918)	Plant	NO	0.000%		
Property Related ADIT, Excl. ARO - Federal Common	Property Related ADIT, Excl. ARO - Federal Common	Unprotected Property	14,122,236	4,942,782			4,942,782	14,122,236	2,965,669			2,965,669	1,977,113			1,977,113	Plant	No	0.000%		
Distribution - Electric Electric General	Distribution - Electric Electric General	Unprotected Property Unprotected Property	(349,743,572) 73,003	(122,410,250)	1.1		(122,410,250)	(349,743,572) 73.003	(73,446,150) 15,331	100 C		(73,446,150) 15,331	(48,964,100)	1.1	1 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (	(48,964,100)	Plant Plant	No	0.000%		
Transmission Transmission - CIAC	Transmission Transmission - CIAC	Unprotected Property Unprotected Property	(157,866,616) 21,063,877	(55,253,315) 7,372,357		-	(55,253,315) 7,372,357	(157,866,616) 21,063,877	(33,151,989) 4,423,414		-	(33,151,989) 4,423,414	(22,101,326) 2,948,943			(22,101,326) 2,948,943	100% Transmission Plant	Yes	100.000% 0.000%	(22,101,326	:6)
Distribution - Gas	Distribution - Gas	Unprotected Property	(107,769,784)	(37,719,424)		-	(37,719,424)	(107,769,784)	4,423,414 (22,631,655)		-	(22,631,655)	(15,087,770)		1 - C	2,948,943 (15,087,770)	Plant	No	0.000%		
Property Related ADIT, Excl. ARO - State	Property Related ADIT, Excl. ARO - State																				
Common Distribution - Electric	Common Distribution - Electric	Unprotected Property			1,312,540	(459,389) 7 760 229	853,151 (14,411,854)	1.1		1,312,540	(275,633) 4,656,138	1,036,907 (17,515,946)	(183,756) 3,104,092	1.1	1 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (	(183,756) 3 104 092	Plant Plant	No	0.000%		
Electric General Transmission	Common Distribution - Electric Electric General Transmission	Unprotected Property Unprotected Property Unprotected Property			(22,172,084) 7,603	(2,661) 12,846,264	(14,411,834) 4,942 (23,857,348)			(22,172,084) 7,603 (36,703,612)	4,030,138 (1,597) 7,707,759	(17,515,946) 6,006 (28,995,853)	(1,064) 5,138,506			(1,064) 5,138,506	Plant 100% Transmission	No	0.000%	5 130 SOC	~
Transmission - CIAC		Unprotected Property			(36,703,612) 2,112,411	(739,344)	(23,857,348) 1,373,067 (6,862,988)	1.1		(36,703,612) 2,112,411 (10,558,443)	(443,606) 2,217,273	(28,995,853) 1,668,805 (8,341,170)	5,138,506 (295,738) 1,478,182	1.1		(295,738)	Plant Plant	Yes No	0.000%	5,138,506	8
Distribution - Gas	Distribution - Gas	Unprotected Property			(10,558,443)	3,695,455	(6,862,988)	1. A				(8,341,170)				1,478,182		No			
Other Flow-through Total FERC Account 282	Other Flow-through	Unprotected Property	(1,962,869,054) \$ (6,411,006,228) \$	(687,004,169) \$ (2,243,852,180) \$	(478,101,449) (544,103,034) \$	167,335,507 190,436,062 \$	(997,770,110) (2,597,519,152)	(1,962,869,054) \$ (6,411,006,228)	(412,202,501) (1,346,311,308) \$	(478,101,449) (544,103,034)	100,401,304 114,261,637 \$	(789,902,646) (1,776,152,705)	(207,867,465) \$ (821,366,447)	s -	(207,867,465) \$ (207,867,465)	\$ (613,498,983)	Plant	No	0.000%	\$ (97,774,073	/3)
FERC Account 283 (Note A)																					
ACT 129 Smart Meter AEC Receivable	ACT 129 Smart Meter AEC Receivable	Non-Property Non-Property	\$ (24,804,411) (4,056,846)	(1,419,896)	(2,477,961) \$ (405,279)	867,286 \$ 141,848	(10,292,218) (1,683,327)	\$ (24,804,411) (4,056,846)	(5,208,926) \$ (851,938)	(2,477,961) (405,279)	520,372 \$ 85,109	(7,166,515) (1,172,108)	\$ (3,125,703) (511,219)	s -	5 -	\$ (3,125,703) (511,219)	100% Distribution 100% Distribution	No No	0.000%	s -	-
Amort-BK-Premiume on Rescod Debt-9 5%	Amort-BK-Premiume on Rescod Debt-9 5%	Non-Property Non-Property	(1,746,005) (7,289,034)	(611,102) (2,551,162)	(174,426) (728,174)	61,049 254,861	(724,478) (3,024,475)	(1,746,005) (7,289,034)	(366,661) (1.530,697)	(174,426) (728,174)	36,629 152,917	(504,457) (2,105,955)	(220,021) (918,520)			(220,021) (918,520)	Plant 100% Distribution	Yes No	9.700%	(21,342	2)
CAP Forgiveness Reg Asset CAP Shopping Reg Asset DSP 2 - Regulatory Asset	CAP Forgiveness Reg Asset CAP Shopping Reg Asset DSP 2 - Regulatory Asset	Non-Property Non-Property	(258,131)	(90,346)	(25,787)	9,026	(107,108)	(258,131)	(54,208)	(25,787)	5,415	(74,580)	(32,528)			(32,528)	100% Distribution 100% Distribution	No	0.000%		
		Non-Property	(67.717)	(23.701)	(6.765)	2,368	(28.098)	(67.717)	(14.221)	(6.765)	1 421	(19.565)	(8 533)			(8.533)	100% Distribution	No	0.000%		
Energy Efficiency Reg Asset FAS109 Non TCJA	Energy Efficiency Reg Asset FAS109 Non TCJA	Non-Property Non-Property	(688,709) (1,699,831,031)	(241,048) (594,940,861)	(68,802) (169,813,120)	24,081 59,434,592	(285,770) (705,319,389)	(688,709) (1,699,831,031)	(144,629) (356,964,516)	(68,802) (169,813,120)	14,448 35,660,755	(198,983) (491,116,881)	(86,787) (214,202,507)	1	(214,202,507)	(86,787)	100% Distribution N/A	No No	0.000%		
FAS 109 TCJA Gar Rate Care - Reg Arret	EAS 100 NonTCIA		(142,280)	(49,798)	(14,214)	4,975	(59,037)	1,394,047,651 (142,280)	292,750,007 (29,879)	139,265,360 (14,214)	(29,245,726) 2,985	402,769,641 (41,108)	(402,769,641) (17,929)		(402,769,641)	. (17,929)	N/A 100% Gas	No No	0.000%	-	
Gross Up on State Def Tax Adj- AMR Reg Asset Holiday Pay Change in Provision	Gas Rate Case - Reg Asset Gross Up on State Def Tax Adj- AMR Reg Asset Holiday Pay Change in Provision	Non-Property Non-Property Non-Property	(1.12,230)		-			(11,200)		-		()	(,			(,	N/A A&G Ratio	No	0.000%	-	
OCI-Def FIT & SIT	OCLD#FEIT & SIT	Non-Property	1		1			1		1					1	1	100% Distribution	No	0.000%		
Loss of Reaquired Debt Vacation Accrual	Loss of Reaquired Debt Vacation Accrual	Non-Property Non-Property		1 I I I I I I I I I I I I I I I I I I I						1				1		:	Plant A&G Ratio	No	0.000%		
Smart Meter CAP Shopping Reg Asset - Current		Non-Property									:	-				:	100% Distribution 100% Distribution	No No	0.000%	-	
CAP Forgiveness Reg Asset - Current	CAP Shopping Reg Asset - Current CAP Forgiveness Reg Asset - Current	Non-Property Non-Property										-					100% Distribution	No	0.000%		
FAS 112 Elec Rate Case Exp - Reg Asset - Current	FAS 112 Else Bate Core Energie Bate Areat, Compart	Non-Property Non-Property Non-Property	1		1.1	-		1.1		1		-		1			A&G Ratio 100% Distribution	No	0.000%		
PURTA Seamless Moves	PURTA Seamless Moves				1	-				1	-		-			:	100% Distribution A&G Ratio	No No	0.000%	-	
Paneion Expanse Provision	Pension Expense Provision	Non-Property Non-Property Non-Property	(363,402,672)	(127,190,935)	(36,303,927)	12,706,374	(150,788,488)	(363,402,672)	(76,314,561)	(36,303,927)	7,623,825	(104,994,663)	(45,793,824)	(26,878,090)		(18,915,734)	A&G Ratio 100% Distribution	Yes	23.487%	(4,442,703	13)
Rate Chance Reg Asset State Tax Reserve	Pension Expense Provision Rate Chance Reg Asset State Tax Reserve	Non-Property	(18,710,444)	(6,548,655)			(6,548,655)	(18,710,444)	(3,929,193)	1		(3,929,193)	(2,619,462)		1	(2,619,462)	A&G Ratio	No Yes	0.000% 9.702%	(254,146	16)
ARO- Reg Asset Total FERC Account 283	ARO- Reg Asset	Non-Property	(23,136,166) \$ (2,144,133,446) \$	(8,097,658) (750,446,706) \$	(2,311,303) (212,329,758) \$	808,956 74,315,415 \$	(9,600,005) (888,461,049)	(23,136,166) \$ (750,085,795)	(4,858,595) (157,518,017) \$	(2,311,303) (73,064,398)	485,374 15,343,523 \$	(6,684,524) (215,238,891)	(2,915,481) \$ (673,222,158)	(2,915,481) \$ (29,793,571)	\$ (616,972,149)		100% Distribution	No	0.000%	\$ (4,718,192	
Grand Total			\$ (7,905,298,046) \$	§ (2,766,854,316) §	(683,292,687) \$	239,152,440 \$	(3,210,994,563)	\$ (6,511,250,395)	i (1,367,362,583) \$	(544,027,327)	114,245,739 \$	(1,797,144,171)	\$ (1,413,850,392)	\$ (13,504,930)	\$ (824,839,614)	\$ (575,505,848)				\$ (97,514,052	<u>(2)</u>
															Protected Property					\$ (80,811,252	
															Unprotected Property	(71,976,698)				(16,962,821	
															Non-Property Total Unprotected	34,941,535 \$ (37,035,163)				260,021 \$ (16,702,800	
																					_
														1	Total Deficient / (Excess)ADIT					\$ (97,514,052	-21

In accordance with ASC 740, deferred as anet, and liabilities are adjusted (re-measured) for the effect of the charge in text law (including tax nates) in the period that the change is enated. Adjustments are recorded in the appropriate deferred income tax balance short accounts (Accounts 190, 281, 223 and 223) based on the nature of the temperary difference and the related classification requirements of the accounts. If a second of account on expected at zinto by a regulator, it is proble that the effect of a function across or decrease in taxes payable resulting from a change in tax low or rates will be recovered from or passed through to customer through future rates, are playable resulting the recovered in the recovered from or passed through to customer through future rates, are playable resulting the recovered in the recovered from or passed through to customers through future rates, are playable resulting the recovered in the recovered from or passed through to customers through future rates, are playable resulting the recovered in the recovered from the passed through to customers through future rates. The areotrization of deficient and accoss defered income taxes that will be recovered from or passed through to customers through future rates. The temperature results is recovered in the recovered from or passed through to customers through future rates are playable resulting as a structure of the temperature of temperature of the temperature of the temperature of the temperature of the temperature of t

2. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

Notes

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A Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with rospect to that items. Balances associated with the tax rate change will not be adjusted (except for anontrazion end year) absent and adjustments, tax return amendments, or a change in IRS padance. Any resulting change will be protected will require the start of the s

B The allocation percentage in Column T are based on the applicable percentages at the date of the rate change.

C The allocation factors for lines 45 and 47 are subject to the change as reflected in Attachment 9 – Excess / (Deficient) Deferred Income Taxes, lines 17 and 20.

#### Attachment 10 Pension Asset Discount Worksheet PECO Energy Company

1 13 Month Average Pension Asset (Note A)

#### Source 27,715,110 (Attachment 4, line 28(i))

2 3 4	Net ADIT Balance Prior Year ADIT Related to Transmission Pension Asset Current Year ADIT Related to Transmission Pension Asset Average ADIT Balance Related to Transmission Pension Asset	(8,717,329) (Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator) (8,902,998) (Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator) (8,810,163) (Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	\$ (2,221,352) (Attachment 9 line 24 "Average")
6	Net Pension Asset	\$ 16,683,595 (Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset	1,605,516 (Line 6 times Attachment H-7 page 3, line 34, col (3) times (1+Attachment H-7 page 4, line 18, col (5))
8	Times Pension Discount %	60%
9	ATRR Discount on Net Pension Asset	\$ 963,310 (Line 7 times Line 8)

Note: A: PECO's transmission-related Pension Asset balance is capped at \$33 million. Such limit may only be changed pursuant to a section 205 or 206 filing.

# Attachment 11 Cost of Capital

PECO	Compan

Line		
	Long Term Interest (117, lines 62 through 67), Excluding LVT Interest	
1	Interest on Long-Term Debt (427)	134,629,303
2	Amort. of Debt Disc. and Expense (428)	2,506,452
3	Amortization of Loss on Reacquired Debt (428.1)	208,682
4	(Less) Amort. of Premium on Debt-Credit (429)	
5	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)	
6	Interest on Debt to Assoc. Companies (430)	11,916,544
7	(Less) Short-term Interest (5-P3 Support Note G)	994
8	Total Long Term Interest (Line 1 + Line 2 + Line 3 - Line 4 - Line 5 + Line 6 - Line 7)	\$149,259,987

#### 13-Month Average Balance of Long-term Debt,

15         Predering Stock (204) (112.3) (15-73 Sugnet Note B)           16         Capital Stock Shorthedel (2014)           17         Stock Lability for Conversion (201, 306)           18         Premium or capital Stock (207)	3,004,251 1,423,004,251 1,423,004,251 1,423	1,423,004,251
15         Predmed Stack (269) (112.3) (5475 Signed Note B)           16         Capital Socie (269) (112.3) (5475 Signed Note B)           17         Stack Maintrife (Capital Capital	3,004,251 1,423,004,251 1,423,004,251 1,423	1,423,004,251
16         Capital Stock Subscripted (202, 205)           7         Stock Linking for Conversion (203, 206)           18         Pennium ac Capital Stock (207)           19         Other Pain-Capital (205-211)           19         Stock Linking Capital (205-211)           19         Other Pain-Capital (205-211)           19         Stock Stock (207)		
17         Stock Liability for Conversion (20), 206)           18         Premium on Capital Societ (20)           19         Other Painta Capital Societ (20)           19         Other Painta Capital Societ (20)           19         Other Painta Capital Societ (20)		
18 Premium ac Capital Stock (207) 19 Other Paintain Capital Stock (207) 19 Other Paintain Capital (2082) 1.574,459,023 1.574,574,574,574,574,574,574,574,574,574,	the second se	
19 Other Paid-in Capital (208-211) 1,343,450,423 1,343,450,423 1,343,450,423 1,574,450 1,574,570 1,574,570 1,574,570 1,570	the second se	
	the second se	
20 Installments Received on Conital Stock (212)	1,124,952 1,591,124,952 1,591,124,952 1,526	1,526,273,355
	the second se	
21 (Less) Discount on Capital Stock (213)	the second se	
22 (Less) Capital Stock Expense (214) 86,742 86,742 86,742 86,742 86,742 86,742 86,742 86,742 86,742 86,742 86,742 86,742 86,742	86,742 86,742 86,742	86,742
	8,752,826 4,804,128,412 4,796,604,471 4,738	4,738,651,737
24         Unappropriated Undistributed Subsidiary Earnings (216.1)         (3,239,497,307)         (3,244,486,218)         (3,248,765,821)         (3,236,403,786)         (3,240,544,412)         (3,252,355,280)         (3,269,377,340)         (3,268,849,943)	1,955,845) (3,276,151,345) (3,280,486,128) (3,255	(3,255,016,060)
25 (Less) Reacquired Capital Stock (217)	the second se	
26 Noncorporate Proprietorship (Non-mijor only) (218)	the second se	
27 Accumulated other Comprehensive Income (219) 2,298,082 2,298,082 2,298,082 1,711,703 1,687,070 2,259,218 1,648,207 1,648,207 2,798,793	2,187,782 2,938,935 2	2,126,847

	Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18 + Line 1	9														
28	+ Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 + Line 26 + Line 27)		4,178,012,187	\$4,235,625,966	\$4,287,283,719	\$4,463,549,339	\$4,488,191,540	\$4,510,871,175	\$4,418,160,310	\$4,483,403,863	\$4,510,827,843	\$4,488,133,839	\$4,513,027,225	\$4,544,207,310	\$4,533,099,739	4,434,953,389
29	Preferred Stock (line 15)	s	- \$	- \$	- 5	- 5	- \$	- 5	- \$	- S	- \$	- S	- \$	- 5	- \$	
30	Common Stock (line 28 - line 29)	s	4,178,012,187 \$	4,235,625,966 S	4,287,283,719 \$	4,463,549,339 \$	4,488,191,540 \$	4,510,871,175 \$	4,418,160,310 \$	4,483,403,863 \$	4,510,827,843 \$	4,488,133,839 \$	4,513,027,225 \$	4,544,207,310 \$	4,533,099,739 \$	4,434,953,389

Appendix 2B 2020 True Up Adjustment Calculation – MDTAC

## ATTACHMENT H-7B MDTAC FORMULA RATE TEMPLATE

CALCULATION OF MONTHLY AMORTIZED REGULATORY ASSET TO BE RECOVERED						
1	Annual Revenue Requirement on	Attachment 1 - Revenue Requirement				
1	Regulatory Asset Amortization	Line 3	\$1,183,568			
2	True-up Adjustment with Interest	Attachment 2 - True-Up Line 24	\$0			
	Net Annual Revenue Requirement					
3	on Regulatory Asset Amortization					
	with True-up	Line 1 + line 2	\$1,183,568			
	Net Monthly Revenue Requirement					
4	on Regulatory Asset Amortization					
	with True-up	Line 3 / 12	\$98,631			

# PECO Energy Company Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3) Amortization For the 12 months ended 12/31/2020

1 SFA	AS 109 Reg Asset Amortization (Notes A and B)	\$ 1,183,568
2 Oth	ner Tax Adjustments (Note C)	\$ -
3 Ad	justed Total	\$ 1,183,568

Notes:

- (A) All items are associated with ratemaking flow through requirements(B) Additional detail is provided on page 2 of this exhibit(C) Amortization of FAS 109 Regulatory Asset.

### True-Up with Interest PECO Energy Company

			FERC Monthly
		Month (Note A)	Interest Rate
1		January	0.0044
2		February	0.0040
3		March	0.0044
4		April	0.0045
5		May	0.0046
6		June	0.0045
7		July	0.0047
8		August	0.0047
9		September	0.0045
10		October	0.0046
11		November	0.0045
12		December	0.0046
13		January	0.0042
14		February	0.0039
15		March	0.0042
16		April	0.0039
17		May	0.0040
18	Average of lines 1-17 above		0.0044

## Notes:

The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated. А 19 Actual Revenue Requirement 20 **Revenue Received** 21 Net Under/(Over) Collection (Line 19 - Line 20) -22 17 Months 17 23 Interest (Line 18\*Line 21\*Line 22) -24 Total True-up \_

#### PECO Energy Company Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3) December 31, 2019 through December 31, 2020

	12/31/2019	Activity	12/31/2020
TRANSMISSION ONLY		,	
Repair Allowance	7,416,764	(63,527)	7,353,236
Federal and State Flow Through	20,957,035	(247,200)	20,709,836
Excess Deferreds/pre-1981 Deferreds	15,334,003	(519,988)	14,814,015
Other	380,096	(3,960)	376,136
Total	44,087,898	(834,674)	43,253,223
COMMON (TO BE SPLIT TDG)			
Repair Allowance	-	-	-
Federal and State Flow Through	7,442,640	(17,993)	7,424,647
Excess Deferreds/pre-1981 Deferreds	2,573,842	(64,956)	2,508,886
Other	1,271,349	(23,818)	1,247,531

		(Attachment H-7A, page 4, line 11	, column 5 * Common Allocation Factor
Transmission Allocation %	7.10%	in FERC Form 1 page 356)	
Repair Allowance	-	-	-
Federal and State Flow Through	528,235	(1,277)	526,958
Excess Deferreds/pre-1981 Deferreds	182,676	(4,610)	178,066
Other	90,233	(1,690)	88,542
Total	801,144	(7,578)	793,566

#### ELECTRIC GENERAL (TO BE SPLIT TD)

Incl

Repair Allowance	9,115	(73)	9,042
Federal and State Flow Through	876,110	8,308	884,418
Excess Deferreds/pre-1981 Deferreds	141,929	(1,213)	140,717
Other	2,367	(64)	2,303
Total	1,029,522	6,958	1,036,480

Transmission Allocation %	9.22% Soi	urce: Attachment H-7A, page 4, lin	ne 11, column 5
Repair Allowance	840	(7)	834
Federal and State Flow Through	80,786	766	81,552
Excess Deferreds/pre-1981 Deferreds	13,087	(112)	12,976
Other	218	(6)	212
Total	94,932	642	95,574

Transmission Summary			
Repair Allowance	7,417,604	(63,534)	7,354,070
Federal and State Flow Through	21,566,056	(247,711)	21,318,346
Excess Deferreds/pre-1981 Deferreds	15,529,766	(524,710)	15,005,057
Other	470,547	(5,656)	464,891
Total	44,983,974	(841,610)	44,142,364
SFAS 109 + Gross-up	63,261,570	(1,183,568)	62,078,002
2010 Transmission Tax Adjustments b/f gross-up	-	-	-
2010 Transmission Tax Adjustments + gross-up	-	-	-
Total Transmission SFAS 109	63,261,570	(1,183,568)	62,078,002
Gross-up Factor			

21.000%
9.990%
28.892%
140.631%

Appendix 3 Additional Workpapers Required by the Protocols Supporting documentation and workpapers for Attachment H-7A, Attachment 3 Project True-Up will include for each new Schedule 12 tariffed project listed individually on letter-denominated Line 3 entries documentation of: (1) the month in which project construction began and the date upon which the project (or first operationally in service portion of the project) was placed in service, (2) the current budgeted project costs as listed on the PJM website, and

(3) the costs cleared to plant in service as of December 31 of the True-Up Year.

For the True-Up Year plus the preceding December, supporting documentation in electronic spreadsheet format will also include end-of-month gross plant balances for:

(1) each Schedule 12 project listed individually on letter-denominated Line 3 entries and

(2) the sum of the non-Schedule 12 projects included in the Attachment H-7A, Attachment 3, Line 3 Zonal entry.

In addition, PECO will provide a workpaper that lists the original in-service cost for each Schedule 12 tariffed project that is 100% allocated to PECO;

#### New Schedule 12 tarriffed projects listed individually:

					Budgeted	
		RTO Project	Construction	Placed in Service	costs per PJM	12/31/20 Plant
Line No.	Project Name	Number	start date	date	website	in service

N/A No New Schedule 12 tariffed projects in FY 2020

End-of-month gross plant balances for the 12-month period December 2019- December 2020:

Project Name	RTO Project Number or Zonal	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Center Point 500 kV Substation Addition	b0269	34,380,112	34,379,817	34,379,817	34,379,817	34,379,817	34,379,817	34,379,817	34,379,817	34,379,817	34,379,817	34,379,817	34,379,817	34,379,817
Center Point 230 kV Substation Addition	b0269.10	17,190,056	17,189,909	17,189,909	17,189,909	17,189,909	17,189,909	17,189,909	17,189,909	17,189,909	17,189,909	17,189,909	17,189,909	17,189,909
Richmond-Waneeta 230 kV Line Re-conductor	b1591	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741	4,605,741
Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247	1,535,247
Whitpain 500 kV Circuit Breaker Addition	b0269.6	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302	3,258,302
Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731
Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2 (cancelled b1398.6)	13,634,041	13,633,173	13,633,173	13,633,173	13,633,173	13,633,173	13,633,173	13,633,173	13,633,173	13,633,173	13,633,173	13,633,173	13,633,173
Chichester-Linwood 230 kV Line Upgrades	b1900	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043
Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	18,036,480	18,034,977	18,034,977	18,034,977	18,034,977	18,034,977	18,034,977	18,034,977	18,034,977	18,034,977	18,034,977	18,034,977	18,034,977
Emilie 230-138 kV Transformer Addition	b2140	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503
Chichester-Saville 138 kV Line Re-conductor	b1182	17,916,132	17,916,049	17,916,049	17,916,049	17,916,049	17,916,049	17,916,049	17,916,049	17,916,049	17,916,049	17,916,049	17,916,049	17,916,049
Waneeta 230-138 kV Transformer Addition	b1717	11,068,177	11,067,795	11,067,795	11,067,795	11,067,795	11,067,795	11,067,795	11,067,795	11,067,795	11,067,795	11,067,795	11,067,795	11,067,795
Chichester 230-138 kV Transformer Addition	b1178	8,327,759	8,327,675	8,327,675	8,327,675	8,327,675	8,327,675	8,327,675	8,327,675	8,327,675	8,327,675	8,327,675	8,327,675	8,327,675
Bradford-Planebrook 230 kV Line Upgrades	b0790	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754
North Wales-Hartman 230 kV Line Re-conductor	b0506	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232
North Wales-Whitpain 230 kV Line Re-conductor	b0505	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903
Bradford-Planebrook 230 kV Line Upgrades	b0789	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200
Planebrook 230 kV Capacitor Bank Addition	b0206	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396
Newlinville 230 kV Capacitor Bank Addition	b0207	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873
Chichester-Mickleton 230 kV Series Reactor Addition	b0209	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444
Chichester-Mickleton 230 kV Line Re-conductor	b0264	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241
Buckingham-Pleasant Valley 230 kV Line Re-conductor		1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078	1,723,078
Elroy 500 kV Dynamic Reactive Device	b0287	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225	5,325,225
Heaton 230 kV Capacitor Bank Addition	b0208	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230	4,315,230
Peach Bottom 500-230 kV Transformer Rating Increase		13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203	13,038,203
Peach Bottom 500 kV Substation Upgrades	b2766.2	985,461	988,532	987,333	987,026	990,089	994,630	994,895	994,895	994,895	994,895	994,895	994,895	994,895
	Zonal	1,580,005,926	1,583,343,579	1,583,188,133	1,584,239,607	1,583,657,805	1,589,384,257	1,590,999,095	1,590,430,387	1,588,368,959	1,590,026,187	1,590,621,097	1,601,712,898	1,611,164,665

#### Protocol F.3

Schedule 12 tarriffed projects that are 100% allocated to PECO:

Project Description	RTO Number	Original In-Service Cost	Notes
Upgrade two 230 kV breakers at Whitpain #235 and #325	b0005	-	Α
Upgrade Plymouth Meeting 230 kV breakers #215	b0022	-	Α
Add capacitors in north Philadelphia - Buckingham	b0043.1	1,232,268	
Add capacitors in north Philadelphia - Woodburne	b0043.2	1,736,497	
Add capacitors in north Philadelphia - North Wales	b0043.3	1,525,973	
Replace Richmond 69KV breaker #20 with 40,000 A	b0044	-	Α
Jumper out Richmond 69KV breaker #40	b0045	-	Α
Replace Richmond 69KV breaker #120 with 40,000 A	b0047	-	Α
Add a new Roxborough 69kV breaker (#215)	b0059	42,984	
Circuit Breaker Upgrades at Whitpain - 230kV bus breakers #125 and #215	b0175	-	Α
Replace Whitpain 230kV circuit breaker #165	b0180	-	Α
Replace Whitpain 230kV circuit breaker #J105	b0181	-	Α
Upgrade Plymouth Meeting 230kV circuit breaker #125	b0182	-	Α
Install three 28.8MVAR capacitors at Planebrook 35kV substation	b0205	3,631,396	
Replace two wave traps and ammeter at Peach Bottom, and two wave traps and ammeter at Newlinville 230kV			
substations	b0266	238,283	
Upgrade North Wales breaker #105	b0269.7	-	Α
Jpgrade Waneeta 230 kV breaker '285'	b0269.8	-	Α
nstall 161MVAR capacitor at Warrington 230 kV substation	b0280.1	2,784,541	
nstall 161MVAR capacitor at Bradford 230 kV substation	b0280.2	3,506,480	
nstall 28.8MVAR capacitor at Warrington 34kV substation	b0280.3	745,859	
Install 18MVAR capacitor at Waverly 13.8kV substation	b0280.4	-	Α
Tunnel - Grays Ferry 230kV - Replace terminal equipment 220-89 line	b0351	26,751	
Tunnel - Parrish 230kV - Replace terminal equipment 220-27 line	b0352	25,452	
nstall 3% reactors on both lines from Eddystone - Lianerch	b0353.1	1,274,337	
nstall identical second 230/138kV transformer in parallel with existing transformer at Plymouth Meeting	b0353.2	8,251,051	
Replace Whitpain 230 kV breaker 135	b0353.3	752,100	
Replace Whitpain 230 kV breaker 145	b0353.4	752,100	
Eddystone - Island Rd Upgrade line terminal equipment(CB # 235, three disconnect switches and two CTs) - nev	w		
emergency rating of 1411 MVA, same impedance data	b0354	-	Α
nstall SPS at Chichester	b0413	-	Α
Whitpain PRA 500/230kV Transformer	b0438	1,026,041	
Peach Bottom PRA 500/230kV Transformer	b0443	-	Α
Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit	b0508.1	23,428	
Jarrett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)	b0509	309,935	
Replace Plymouth Meeting 230 kV breaker '335'	b0829.5	-	Α
Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus	b0842	10,850,110	
Replace Heaton 138kV breaker '150'	b0842.1	241,114	
Install a 75 MVAR CAP at Llanerch 138 kV bus	b0843	5,870,803	
Replace station cable at Whitpain and Jarrett substations on the Jarrett - Whitpain 230 kV circuit 220-52	b0920	87,808	
Replace Breaker #115 at Printz 230 kV substation	b1015.1	24,621	
Replace Breaker #125 at Printz 230 kV substation	b1015.2	24,621	

Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9			
transformer)	b1073	2,359,200	
Upgrade Richmond 230 kV breaker '525'	b1156.1	36,862	
Replace Emilie 138 kV breaker '190'	b1156.12	913,027	_
Upgrade Richmond 230 kV breaker '415'	b1156.2	-	Α
Upgrade Richmond 230 kV breaker '475'	b1156.3	2,908	
Upgrade Richmond 230 kV breaker '575'	b1156.4	29,209	
Upgrade Richmond 230 kV breaker '185'	b1156.5	582	_
Upgrade Richmond 230 kV breaker '285'	b1156.6	-	Α
Upgrade Waneeta 230 kV breaker '85'	b1156.7	595,249	
Replace Waneeta 230 kV breaker '425'	b1156.8	1,482,474	
Replace Emilie 230 kV breaker '815'	b1156.9	443,960	
Replace terminal equipment at Eddystone and Saville. Replace underground section of the line	b1179	3,239,637	
Replace terminal equipment at Chichester	b1180.1	255,514	
Replace terminal equipment at Chichester	b1180.2	255,514	
Install 230/138 kV transformer at Eddystone	b1181	3,064,183	
Replace 230/69 kV transformer #6 at Cromby. Add two 50 MVAR 230 kV banks at Cromby	b1183	10,821,904	
Add 138 kV breakers at Cromby, Perkiomen, and North Wales. Add a 35 MVAR capacitor at Perkiomen 138 kV	b1184	4,990,213	
Upgrade Eddystone 230 kV breaker #365	b1185	-	Α
Upgrade Eddystone 230 kV breaker #785	b1186	372,437	
Reconductor the PECO portion of the Burlington - Croydon circuit, replace some towers, and replace aerial wire		,	
Croydon.	b1197	1,550,007	
Replace terminal equipment including station cable, disconnects and relay at Conowingo 230 kV station	b1198	282,071	
Upgrade Printz 230 kV breaker '225'	b1338	252,355	
Upgrade Printz 230 kV breaker '315'	b1339	617,757	
Upgrade Printz 230 kV breaker '215'	b1340	448,523	
Reconductor the Crescentville - Foxchase 138 kV circuit	b1718	1,095,241	
Reconductor the Foxchase - Bluegrass 138 kV circuit	b1719	1,067,669	
Increase the effective rating of the Eddystone 230/138 kV transformer by replacing a circuit breaker at Eddyston	e b1720	255,349	
Increase the rating of the Waneeta - Tuna 138 kV circuit by replacing two 138 kV CTs at Waneeta	b1721	16,371	
Increase the normal rating of the Cedarbrook - Whitemarsh 69 kV circuit by changing the CT ratio and replacing	stat b1722	16,550	
Install 39 MVAR capacitor at Cromby 138 kV bus	b1768	4,809,675	
Replace Waneeta 138 kV breaker 15' with 63 kA rated breaker	b2130	668,084	
Replace Waneeta 138 kV breaker '35' with 63 kA rated breaker	b2131	522,525	
Replace Waneeta 138 kV breaker '895' with 63 kA rated breaker	b2133	417,640	
Replace two sections of conductor inside Richmond substation	b2145	-	Α
Install a second Eddystone 230/138 kV transformer	b2222	20,342,771	
Replace the Eddystone 138 kV #205 breaker with 63kA breaker	b2222.1	272,372	
Increase Rating of Eddystone #415 138kV Breaker	b2222.2	425,581	
50 MVAR reactor at Buckingham 230 kV	b2236	5,578,133	
Replace Whitpain 230 kV breaker '155' with 80kA breaker	b2527	509,794	
Replace Whitpain 230 kV breaker '525' with 80kA breaker	b2528	474,748	
Replace Whitpain 230 kV breaker '175' with 80kA breaker	b2529	463,898	
Replace terminal equipment inside Chichester substation on the 220-36 (Chichester – Eddystone) 230 kV line	b2549	306,063	
Replace terminal equipment inside Nottingham substation on the 220-05 (Nottingham – Daleville – Bradford) 23(		12,913	
Replace terminal equipment inside Llanerch substation on the 130-45 (Eddystone to Llanerch) 138 kV line	b2551	249,700	
Replace the Peach Bottom 500 kV '#225' breaker with a 63kA breaker	b2572	772,840	
• • • • • • • • • • • • • • • • • • • •			

Reconductor the Emilie - Falls 138 kV line, and and replace station cable and relay	b2774	5.399.046	
Reconductor the Falls - U.S. Steel 138 kV line	b2775	95,316	
Replace the Waneeta 230kV "285" with 63kA breaker	b2850		Α
Replace the Chichester 230kV "195" with 63kA breaker	b2852	- 1	в
Replace the North Philadelphia 230kV "CS 775" with 63kA breaker	b2854	2,123,320	
Replace the North Philadelphia 230kV "CS 885" with 63kA breaker	b2855	2,158,251	
Replace the Parrish 230kV "CS 715" with 63kA breaker	b2856	1,490,758	
Replace the Plymouth Meeting 230kV "215" with 63kA breaker	b2859	374,445	
Replace the Plymouth Meeting 230kV "235" with 63kA breaker	b2860	440,571	
Replace the Plymouth Meeting 230kV "325" with 63kA breaker	b2861	394,525	
Replace the Grays Ferry 230kV "705" with 63kA breaker	b2862	598,664	
Replace the Grays Ferry 230kV "985" with 63kA breaker	b2863		Α
Replace the Grays Ferry 230kV "775" with 63kA breaker	b2864	629,876	
Replace the Chichester 230kV '215' breaker with 63kA breaker	b2926	1,720,636	
Replace the Plymouth Meeting 230kV '125' breaker with 63kA breaker	b2927	359,055	
Total	-	131,060,517	

Notes: A: Work was completed and the cost included as part of another Schedule 12 tariffed project 100% allocated to PECO and as such, the cost for this project is not being presented separately.

**B:** No field work was required for this project.

#### Protocol F.4

Provide supporting documentation for Attachment H-7B that will include workpapers showing that the income tax/(credit) for excess deferred income taxes is only related to the current year and reconciling input balances to the appropriate FERC Form No. 1 data

Income Tax Expense PECO Energy Company

Line	Title of Account	FERC Form 1 Reference	Transmission <sup>1</sup> (A)	TCJA Related FAS109 Amortization <sup>2</sup> (B)	MDTAC <sup>3</sup> (C)	AFUDC Equity <sup>4</sup> (D)	Total Transmission (Columns A+B+C+D) (E)	Distribution / Other <sup>5</sup> (F)	FERC Form 1 <sup>6</sup> (Columns E+F) (G)
1	Income Taxes - Federal (409.1)	Pg. 114, Line 15	8,856,589		-	-	8,856,589	(13,911,581)	(5,054,992)
2	- Other (409.1)	Pg. 114, Line 16	-		-	-	-	-	
3	Provision for Deferred Income Taxes (410.1)	Pg. 114, Line 17	17,027,675		841,610	188,864	18,058,149	66,508,802	84,566,950
4	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	Pg. 114, Line 18	4,645,913	3,911,495	-	404,220	8,961,628	80,765,704	89,727,332
5	Investment Tax Credit Adj Net (411.4)	Pg. 114, Line 19	(2,355)	-	-	-	(2,355)	(104,932)	(107,287)
6	Total - Income Tax Expense / (Benefit)		21,235,996	(3,911,495)	841,610	(215,356)	17,950,755	(28,273,416)	(10,322,661)

Notes:

<sup>1</sup>Represents the income tax accrual attributable to transmission related activity.

<sup>2</sup>Represents the current year amortization of excess deferred taxes attributable to the Tax Jobs & Cuts Act (TCJA).

<sup>3</sup>Represents the current year reversal / amortization of income tax regulatory assets / liabilities (i.e. Excess Deferred Taxes [Non-TCJA]), Repair Allowance and Federal and State Flow Through).

<sup>4</sup>Represents the current year origination and reversal of income tax regulatory asset / liabilities attributable to AFUDC Equity.

<sup>5</sup>Represents income tax accrual attributable to distribution and other related activity

6Represents total income tax accrual reflected on the FERC Form 1.

Include a workpaper with a breakdown of all Service Company costs allocated to and incurred by PECO and recognized in its Annual FERC Form No. 1, including costs recorded in Account 923. This breakdown will show the Service Company costs allocated to and incurred at PECO by FERC Account and expense item, and will be reconciled to both Exelon Business Services Company (BSC)'s Annual Form 60, Schedule XVII – Analysis of Billing – Associate Companies (Account 457), Line 31 (or the equivalent line number should that line number change) in addition to the inputs included in the annual transmission formula rate template

PECO Energy 2020 Exelon Service Company Allocated Costs to PECO

FERC Account	Description	Cost Type	For the 12 months ended December 31, 2020
BALANCE SHEET			December 31, 2020
107*	Construction work in progress	General and Administrative	4,017,141
107*	Construction work in progress	IT and Telecommunications	68,804,463
107*	Construction work in progress	Other Miscellaneous Expenses	329,286
107*	Construction work in progress	Security Services	288,890
107*	Construction work in progress	Supply Services	1,064,452
		Total	74,504,232
108	Accumulated provision for depreciation of utility plant (Major only)	General and Administrative	12,019
108	Accumulated provision for depreciation of utility plant (Major only)	IT and Telecommunications	30,235
108	Accumulated provision for depreciation of utility plant (Major only)	Other Miscellaneous Expenses	63,708
108	Accumulated provision for depreciation of utility plant (Major only)	Supply Services	113,244
		Total	219,206
163	Stores expense undistributed (Major only)	Supply Services	2,003,341
184^	Clearing accounts (Major only)	IT and Telecommunications	3,348
			3,5+0
INCOME STATEN	1ENT		
426.1*	Donations	Communication Services	448,156
426.1*	Donations	Financial Services	1,566
426.1*	Donations	General and Administrative	183,405
426.1*	Donations	HR Services	95
426.1*	Donations	Legal Services	2,697
426.1*	Donations	Reg & Govt Affair Services	17,263
		Total	653,181
426.3*	Penalties	Contracting Expenses	15
426.3*	Penalties	Financial Services	15,642
426.3*	Penalties	HR Services	99
		Total	15,756
426.4*	Expenditures for certain civic, political and related activities	Communication Services	64,027
426.4*	Expenditures for certain civic, political and related activities	Financial Services	3,890
426.4*	Expenditures for certain civic, political and related activities	General and Administrative	(48)
426.4*	Expenditures for certain civic, political and related activities	Reg & Govt Affair Services	141,881
12011	Expenditures for certain evic, pointed and related activities	Total	209,750
426.5*	Other deductions	Communication Services	37,058
426.5*	Other deductions	IT and Telecommunications	198,578
426.5*	Other deductions	Legal Services	150,869
		Total	386,505
557*	Other expenses	IT and Telecommunications	889,744
557*	Other expenses	Supply Services	101
		Total	889,845
500	Occurties and a size and a size and a size a size of a size a size of a size	General and Administrative	2.004.200
560	Operation supervision and engineering	General and Administrative	2,064,300
562	Station expenses (Major only)	Supply Services	141
502			141
563	Overhead line expense (Major only)	Supply Services	10
566	Miscellaneous transmission expenses (Major only)	General and Administrative	70,981
566	Miscellaneous transmission expenses (Major only)	IT and Telecommunications	6,875,526
566	Miscellaneous transmission expenses (Major only)	Security Services	180,263
566	Miscellaneous transmission expenses (Major only)	Supply Services	95
		Total	7,126,864
569	Maintenance of structures (Major only)	Supply Services	513
569.1	Maintonanas of computer bardunas	IT and Telecommunications	57,782
509.1	Maintenance of computer hardware.	Ti and Telecommunications	57,782
569.2	Maintenance of computer software.	IT and Telecommunications	57,782
505.2			57,702
569.3	Maintenance of communication equipment	IT and Telecommunications	57,782
570	Maintenance of station equipment (Major only)	IT and Telecommunications	54
570	Maintenance of station equipment (Major only)	Supply Services	39,669
		Total	39,723
571	Maintenance of overhead lines (Major only)	Supply Services	3,523
672	Matatanana of underground lines (Mester set 3	esselves 1	
572	Maintenance of underground lines (Major only)	Supply Services	2,148

pply Services16,729GTotal28,981pply Services151Gmunications46,222Hpply Services27,333GTotal73,555Hmunications1,476,852Hpply Services2,377GTotal36,160,812Hpply Services26,362GTotal36,217,287GTotal36,217,287GTotal36,217,287GTotal36,217,287Hpply Services26,362GTotal224,447Kpply Services26,362GTotal36,217,287Hpply Services26,362Gmunications392,887Hpply Services27,7434Gpply Services3,838Gopply Services3,838Gpply Services3,838Gpply Services3,838Gopply Services3,838Gpply Services3,616Gpply Services3,616Gpply Services3,616Gpply Services3,638Gpply Services3,616Gpply Services3,638Gpply Services3,616Gpply Services3,616Gpply Services3,616Gpply Services3,616Gpply Services3,616Gpply Services3,616 <t< th=""><th>General and Administrative Supply Services</th><th>Maintenance of miscellaneous transmission plant (Major only) Maintenance of miscellaneous transmission plant (Major only)</th></t<>	General and Administrative Supply Services	Maintenance of miscellaneous transmission plant (Major only) Maintenance of miscellaneous transmission plant (Major only)
28,98:	Total	
15:	Supply Services	Station expenses (Major only)
46,222	IT and Telecommunications	Overhead line expenses (Major only)
	Supply Services	Overhead line expenses (Major only)
/3,55	Iotai	
	IT and Telecommunications	Underground line expenses (Major only)
		Underground line expenses (Major only)
	IT and Telecommunications Supply Services	Meter expenses Meter expenses
		Weter expenses
38 35	Supply Services	Customer installations expenses
50,55	Supply Scivices	
	General and Administrative IT and Telecommunications	Miscellaneous distribution expenses
	Supply Services	Miscellaneous distribution expenses Miscellaneous distribution expenses
		······
224.44	Other Miscellaneous Expenses	Maintenance of structures (Major only)
	Supply Services	Maintenance of structures (Major only)
224,449	Total	
96,914	Supply Services	Maintenance of station equipment (Major only)
202.00	IT and Talacamanusiasticas	Maintenance of everhead lines (Maior only)
	IT and Telecommunications Supply Services	Maintenance of overhead lines (Major only) Maintenance of overhead lines (Major only)
		· · · · · ·
141,314	Supply Services	Maintenance of underground lines (Major only)
3,838	Supply Services	Maintenance of line transformers
6,416	Supply Services	Maintenance of street lighting and signal systems
1 391 430	IT and Telecommunications	Maintenance of miscellaneous distribution plant
	Supply Services	Maintenance of miscellaneous distribution plant
1,414,18	Total	
(	Supply Services	Liquefied petroleum gas expenses
(	Supply Services	Maintenance of structures and improvements
		Maintenance of production equipment
(	Supply Services	Operation supervision and engineering
10	Supply Services	Operation labor and expenses
3:	Supply Services	Maintenance supervision and engineering
60.024	Other Miscellaneous Expenses	Maintenance of structures and improvements
245	Supply Services	Maintenance of structures and improvements
60,268	Total	
354	Supply Services	Operation supervision and engineering
11	IT and Telecommunications	Distribution load dispatching
23,458	Supply Services	Mains and services expenses
3,690	Supply Services	Measuring and regulation station expenses - General
100 84	IT and Telecommunications	Meter and house regulator expenses
	Supply Services	Meter and house regulator expenses
109,90	Total	
8,906	Supply Services	Customer installations expenses
	IT and Telecommunications Supply Services	Other expenses Other expenses
		· · ·
	Supply Services	Maintenance of mains
62,869		
		Maintenance of measuring and regulating station equipment - General
	Supply Services	
2,300	Supply Services Supply Services	Maintenance of services
2,300	Supply Services	
2,300		Maintenance of services Maintenance of meters and house regulators
2,300 2,723 823	Supply Services	

_				
902*	Meter reading expenses	IT and Telecommunications	848	н
903*	Customer records and collection expenses	IT and Telecommunications	10,467,900	
903*	Customer records and collection expenses	Supply Services	(10)	G
		Total	10,467,890	
905*	Miscellaneous customer accounts expenses (Major only)	IT and Telecommunications	1,605,045	н
908*	Customer assistance expenses (Major only)	General and Administrative	91,546	E
908*	Customer assistance expenses (Major only)	IT and Telecommunications Total	267,608 359,153	н
910*	Miscellaneous customer service and informational expenses	IT and Telecommunications	417,464	н
920	Administrative and general salaries	Supply Services	(19,692)	G
923	Outside services employed	Communication Services	1,215,450	В
923	Outside services employed	Contracting Expenses	3,908,872	J
923	Outside services employed	Financial Services	15,296,776	Α
923	Outside services employed	General and Administrative	11,939,094	E
923	Outside services employed	HR Services	6,994,076	с
923	Outside services employed	IT and Telecommunications	21,069,074	н
923	Outside services employed	Legal Services	7,521,136	D
923	Outside services employed	Other Miscellaneous Expenses	439,992	к
923	Outside services employed	Reg & Govt Affair Services	1,651,324	I
923	Outside services employed	Security Services	7,215,757	F
923	Outside services employed	Supply Services	107,907	
		Total	77,359,458	
924	Property insurance	Financial Services	667,049	A
925	Injuries and damages	Communication Services	8,248	В
926	Employee pensions and benefits	Supply Services	28	G
020.1*	Consult of wething any second	Communication Comisso	224 454	P
930.1*	General advertising expenses	Communication Services	224,454	
930.1*	General advertising expenses	Financial Services	112	
930.1*	General advertising expenses	General and Administrative	31,161	
930.1*	General advertising expenses	HR Services	1,086	
930.1*	General advertising expenses	IT and Telecommunications	438	
930.1*	General advertising expenses	Legal Services	8,098	
930.1*	General advertising expenses	Other Miscellaneous Expenses	627	
930.1*	General advertising expenses	Security Services	56	
930.1*	General advertising expenses	Supply Services	56	G
		Total	266,089	
932	Maintenance of general plant	IT and Telecommunications	239	н
935	Maintenance of general plant	IT and Telecommunications	1,399	н
935	Maintenance of general plant	Supply Services		G
		Total	1,408	
		Financial Services (A)		To 'F.14 Reconciliation to
				To 'F.14 Reconciliation to
		Communication Services (B)	1,997,393	TO F.14 Reconciliation to
		Communication Services (B) HR Services (C)	,,	
			6,995,356	To 'F.14 Reconciliation to
		HR Services (C)	6,995,356 7,682,800	To 'F.14 Reconciliation to To 'F.14 Reconciliation to
		HR Services (C) Legal Services (D)	6,995,356 7,682,800 18,451,961	To 'F.14 Reconciliation to To 'F.14 Reconciliation to To 'F.14 Reconciliation to
		HR Services (C) Legal Services (D) General and Administrative (E)	6,995,356 7,682,800 18,451,961 7,684,966	To 'F.14 Reconciliation to To 'F.14 Reconciliation to To 'F.14 Reconciliation to To 'F.14 Reconciliation to
		HR Services (C) Legal Services (D) General and Administrative (E) Security Services (F)	6,995,356 7,682,800 18,451,961 7,684,966 4,095,981	To 'F.14 Reconciliation to To 'F.14 Reconciliation to To 'F.14 Reconciliation to To 'F.14 Reconciliation to To 'F.14 Reconciliation to
		HR Services (C) Legal Services (D) General and Administrative (E) Security Services (F) Supply Services (G)	6,995,356 7,682,800 18,451,961 7,684,966 4,095,981 157,873,524	To 'F.14 Reconciliation to To 'F.14 Reconciliation to
		HR Services (C) Legal Services (D) General and Administrative (E) Security Services (F) Supply Services (G) IT and Telecommunications (H)	6,995,356 7,682,800 18,451,961 7,684,966 4,095,981 157,873,524 1,810,468	To 'F.14 Reconciliation to To 'F.14 Reconciliation to
		HR Services (C) Legal Services (D) General and Administrative (E) Security Services (F) Supply Services (G) IT and Telecommunications (H) Reg & Govt Affair Services (I)	6,995,356 7,682,800 18,451,961 7,684,966 4,095,981 157,873,524 1,810,468 3,908,886	To F.14 Reconciliation to To F.14 Reconciliation to

NOTE: The table above includes all costs charged to PECO by Exelon Business Services Company ("BSC") in 2020. Costs charged to PECO's balance sheet accounts by BSC are ultimately recorded to the appropriate income statement accounts in the periods in which those costs are realized.

\* Excluded from the formula

^ The amounts in this FERC Account are further allocated to various expense and capital accounts based on the nature of the work performed.

#### FERC Form 1 Page 429 - BSC Provided Costs Only from 'F.14 FF1 Page'

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report balance the information called for concerning all non-nonce pools or services neetined from or provided to associated (affiliated) compares to a second and services. The good or service must be specific. 2. The reporting threaded for providing upprocess 1553(200). The threshold applies the neuronal amount billed to an associated affiliated compares to an advance must be specific. In nature, Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general". 2. Where annual balled to or neered efficient for the associated difficulted compares the state of an advancement process, explain in a forbode.

ine No.				
Non-power Goods or Services Provided by Affiliate				
Financial Services (Direct)	Exelon BSC	923, 924	4,228,093	Α
Financial Services (Indirect)	Exelon BSC	Various	11,756,941	Α
Communication Services (Direct)	Exelon BSC	923	800	в
Communication Services (Indirect)	Exelon BSC	Various	1,996,593	в
Human Resources Services (Direct)	Exelon BSC	923	6,924,291	С
Human Resources Services (Indirect)	Exelon BSC	Various	71,065	С
Legal Governance Services (Direct)	Exelon BSC	923	1,837,295	D
Legal Governance Services (Indirect)	Exelon BSC	Various	5,845,505	D
Executive Services (Direct)	Exelon BSC	Various	4,537	E
Executive Services (Indirect)	Exelon BSC	Various	6,045,439	E
BSC Commercial Operation Group Services (Direct)	Exelon BSC	Various	25,789	Ε
BSC Commercial Operation Group Services (Indirect)	Exelon BSC	923	338,107	E
Real Estate Services (Direct)	Exelon BSC	Various	393,131	К
Real Estate Services (Indirect)	Exelon BSC	923	724,955	к
Security Services (Indirect)	Exelon BSC	Various	7,684,966	F
BSC Exelon Utility (Direct)	Exelon BSC	566, 923	120,830	E
BSC Exelon Utility (Indirect)	Exelon BSC	Various	11,917,259	E
Supply Services (Direct)	Exelon BSC	Various	252,270	G
Supply Services (Indirect)	Exelon BSC	Various	3,843,711	G
IT Non Telecommunications Services (Direct)	Exelon BSC	Various	68,545,225	н
IT Non Telecommunications Services (Indirect)	Exelon BSC	Various	89,328,299	н
Regulatory and Government Affairs Services (Indirect)	Exelon BSC	Various	1,810,468	1
BSC Other Services (Indirect)	Exelon BSC	Various	3,908,886	J -
			227,604,454	To F

			0.11
	From FF1	From F.14 Attachment	Difference
Financial Services (A)	15,985,034	15,985,034	-
Communication Services (B)	1,997,393	1,997,393	-
HR Services (C)	6,995,356	6,995,356	-
Legal Services (D)	7,682,800	7,682,800	-
General and Administrative (E)	18,451,961	18,451,961	-
Security Services (F)	7,684,966	7,684,966	0.00
Supply Services (G)	4,095,981	4,095,981	(0.00)
IT and Telecommunications (H)	157,873,524	157,873,524	0.00
Reg & Govt Affair Services (I)	1,810,468	1,810,468	-
Contracting Expenses (J)	3,908,886	3,908,886	-
Other Miscellaneous Expenses (K)	1,118,085	1,118,085	-
	227,604,454	227,604,454	(0.00)

Exelon Business Services Company

FERC Form 60

Schedule XVII

Line	Name of Associate Company	Account 457.1	Account 457.2	Account 457.3	Total Amount Billed
No.		Direct Costs Charged	Indirect Costs Charged	Compensation For Use of Capital	
1	Adwin Realty Company	-	-	-	-
2	Aerolab Enterprises, LLC	9,064,414	-	-	9,064,414
3	AllEnergy Gas & Electric Marketing Company, LLC	-		-	-
4	Atlantic City Electric Co.	19,669,600	65,562,113	23,611	85,255,324
	Aguify	1,832,997	-	-	1,832,997
5	ATNP Finance Company	2,681	-	-	2.681
6	Baltimore Gas and Electric Company	163,174,533	139.843.989	73.070	303,091,592
7	BGE Home Products & Services, LLC	1,500,027	-	-	1,500,027
8	CE Gas Choice. Inc.	-			-
9	CER Generation LLC (Hillabee)	235,420			235,420
10	Cltn Battery Utility, LLC	200, 120			
11	CNE Gas Holdings, Inc.				
12	Colorado Bend II Power, LLC.				
13	Commonwealth Edison Company	160.252.602	311,546,148	173.147	471,971,897
14	Commonwealth Edison Company of Indiana, Inc.	-	-	-	-
15	Constell Engy Chtrl & Dsp LLC.	-	-	-	
16	Constellation Energy Comm Grp.	52,813,570	1.407.589		54,221,159
17	Constellation Energy Nuclear Group, LLC (dba CENG, LLC)	3.738.272	1,407,309		3.738.272
18	Constellation Mystic Pwr, LLC	(527)			(527)
19	Constellation NewEnergy, Inc	54.847.441	1.554.803		56.402.244
20	Constellation Nuclear. LLC	34,047,441	1,004,000		30,402,244
20	Constellation Power Source Gen.	150.132			150.132
22	Constellation Power, Inc.	150,152	67,391	-	67,391
23	Constellation Solar Holdings, LLC.	-	-	-	-
	Criterion Power Partners LLC	-	-	-	-
24	Data Center Enterprises, LLC	1,421,404	-	-	1,421,404
25	Delmarva Power & Light Co.	27,222,633	77,579,997	27,505	104,830,135
	Distrigas of Massachusetts LLC	228,200	-	-	228,200
26	ENEH Services LLC	-	•	-	-
27	Exelon Corporation	1,556,782	9,388,184	17,315	10,962,281
28	Exelon Energy Company	-	-	-	-
29	Exelon Enterprises Company,LLC	4,082	-	-	4,082
30	Exelon Framingham, LLC	164	-	-	164
31	Exelon Generation Company, LLC	245,483,554	264,413,992	373,052	510,270,598
32	Exelon Generation Finance Company, LLC	3,167	-	-	3,167
33	Exelon Generation Limited	-	-	-	-
34	Exelon Generation Texas Power, LLC.	-	-	-	-
35	ExGen Handley Power, LLC	-	-	-	-
36	Exelon New Boston, LLC	-	-	-	-
37	Exelon New England Holdings, LLC	-	-	-	-
38	Exelon Nuclear Partners, LLC.	-	-	-	-
39	Exelon Nuclear Security, LLC.	-	-	-	-
40	Exelon Nuclear Texas Holdings, LLC	-	-	-	

	5 ·	0.005			0.005	1
41	Exelon PowerLabs, LLC	2,365	-	-	2,365	-
42	Exelon Services Inc.	-	-		-	-
43	Exelon Solar Chicago, LLC	15,824	-	-	15,824	
44	Exelon Transmission Company, LLC	66,096	-	-	66,096	
45	Exelon West Medway, LLC	1,613	-	-	1,613	
46	Exelon West Medway II, LLC	88,967			88,967	
47	Exelon Wind, LLC	1,913,486	-	-	1,913,486	
48	Exelon Wyman, LLC	11	-	-	11	
49	ExTex LaPorte Limited Partnership	-	-	-	-	
50	ExTex Retail Services Company, LLC	-	-	-	-	
51	EZEV Enterprise, LLC	74,111	-	-	74,111	
52	F&M Holdings Company, LLC	-	-	-	-	
53	Handsome Lake Energy, LLC	-	-		-	
54	Navasota Old Energy LP (Quail Run)	-			-	
55	Navasota Whrtn EnrgyLP(CO Bnd).	-	-	-	-	
56	NuStart Energy Development, LLC	-	-	-	-	
57	PECO Energy Company	82,332,261	145,200,201	71,992	227,604,454	From FF
58	PECO Energy Power Company	-	-	-	-	
59	PEPCO Holdings Inc.	474,852	5,668,562	10,521	6,153,935	
60	PHI Service Company.	5,810,901	18,918,326	11,847	24,741,074	
61	Potomac Electric Power Co.	20,330,003	120,106,655	46,393	140,483,051	1
62	RITELine Illinois, LLC	-	-	-	-	1
63	RITELine Transmission Development, LLC	-	-	-	-	
64	Star Electricity, Inc.	-	-	-	-	1
	Steer	3,451,546	-	-	3,451,546	1
65	Susquehanna Electric Company	-	-	-	-	1
66	Susquehanna Power Company	-	-	-	-	1
67	Wolf Hollow II Power, LLC.	-	-	-	-	1
		857,783,141	1,161,259,542	828,453	2,019,849,587	1

#### Protocol F.14

	e of Respondent O Energy Company	(1)	port Is: An Original	Date of Report (Mo, Da, Yr)	End of	d of Report 2020/Q4
		(2)	A Resubmission	11	-	
2. The an atte	TRANS, port below the information called for concerning is e reporting threshold for reporting purposes is \$2 associated/affiliated company for non-power goo empt to include or aggregate amounts in a nonsp here amounts billed to or received from the assoc	all non-po 50,000. T ods and se ecific cate	he threshold applies to the a rvices. The good or service gory such as "general".	ved from or provided to annual amount billed to must be specific in natu	associated (affiliated the respondent or bill ure. Respondents sho	ed to ould not
ine No.	Description of the Non-Power Good or Serv (a)		Nan Associate Con	ne of d/Affiliated npany b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by A	filiated		117. 117.		
2	Financial Services (Direct)			Exelon BSC	923, 924	4,228,0
3	Financial Services (Indirect)			Exelon BSC	Various	11,756,9
4	Communication Services (Direct)			Exelon BSC	923	ł
5	Communication Services (Indirect)			Exelon BSC	Various	1,996,
6	Human Resources Services (Direct)			Exelon BSC	923	6,924,
7	Human Resources Services (Indirect)			Exelon BSC	Various	71,
8	Legal Governance Services (Direct)			Exelon BSC	923	1,837,
9	Legal Governance Services (Indirect)			Exelon BSC	Various	5,845,
10	Executive Services (Direct)			Exelon BSC	Various	4,
11	Executive Services (Indirect)			Exelon BSC	Various	6,045,-
12	BSC Commercial Operation Group Services (Di	rect)		Exelon BSC	Various	25,
13	BSC Commercial Operation Group Services (Inc	direct)		Exelon BSC	923	338,
14	Real Estate Services (Direct)			Exelon BSC	Various	393,
15	Real Estate Services (Indirect)			Exelon BSC	923	724,
16	Security Services (Indirect)			Exelon BSC	Various	7,684,
17	BSC Exelon Utility (Direct)			Exelon BSC	566, 923	120,
18	BSC Exelon Utility (Indirect)			Exelon BSC	Various	11,917,
19	Supply Services (Direct)			Exelon BSC	Various	252,2
20	Non-power Goods or Services Provided for A	Affiliate			1	
21	Real Estate Services			Exelon BSC	454, 493	4,174,4
22	Real Estate Services			Exelon Generation	454	681,
23	Information Technology		_	ACE	456, 495	24,0
24	Information Technology			BGE	456, 495	226.
25	Information Technology			ComEd	456, 495	343,0
26	Information Technology			DPL	456, 495	31,4
27	Information Technology			Pepco	456, 495	43,
28	Human Resources Services			Exelon Generation	456	58,
29	Mutual Assistance			ComEd	456	1,710,0
30	Claims Services			Exelon Generation	Various	934.
31	Corrective, Predictive, and Preventative Maint			Exelon Generation	456	19,1
32	Corrective, Predictive, and Preventative Maint			DPL	456	91.4
33	Training Services			Exelon Generation	493	8,0
0.010				-	150 105	
34	Legislative Services			Exelon Generation	456, 495	121,0
35	Meter Services			Exelon Generation	456, 495	18,0
100	Transmission Line Agreements		-	ACE	454, 456	29,4
37	Transmission Line Agreements			DPL	454, 456	36,4
38	Transmission Line Agreements			Pepco	454, 456	54,1
39	Accounting Services			BGE	456, 495	74,8
40	Call Center Services			ComEd	456	23,4
41	Materials			DPL	Various	7,:
42	Materials			Pepco	Various	9,3
1	Non-power Goods or Services Provided by A	Affiliated				
2	Supply Services (Indirect)			Exelon BSC	Various	3,843,7

FERC FORM NO. 1 (New) FERC FORM NO. 1-F (New)

	e of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	t Year/Perio End of	d of Report 2020/Q4
PEC	O Energy Company	(2) A Resubmission	11	End of	2020101
		CTIONS WITH ASSOCIATED (A			36
2. Th an att	port below the information called for concerning a e reporting threshold for reporting purposes is \$20 associated/affiliated company for non-power goo empt to include or aggregate amounts in a nonspe here amounts billed to or received from the associ	50,000. The threshold applies to the ds and services. The good or service crific category such as "general".	ne annual amount billed t rice must be specific in n	to the respondent or bill ature. Respondents sho	ed to ould not
Line No.	Description of the Non-Power Good or Serv (a)	Assoc	Name of iated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
3	IT Non Telecommunications Services (Direct)		Exelon BSC	Various	68,545,225
4	IT Non Telecommunications Services (Indirect)		Exelon BSC	Various	89,328,299
5	Regulatory and Government Affairs Serv (Indired	rt)	Exelon BSC	Various	1,810,468
6	BSC Other Services (Indirect)		Exelon BSC	Various	3,908,886
7	Calibration Testing		Exelon Power Labs	Various	751,278
8	Inspection Services		Exelon Clearsight	Various	97,935
9	Information Technology		BGE	920	582,484
10	Information Technology		ComEd	920	457,074
11	Information Technology		PHISCO	107, 588	31,765
12	Mutual Assistance		ACE	583, 584, 593	104
13	Mutual Assistance		BGE	583, 584, 593, 107,	262,985
14	Mutual Assistance		ComEd	593	9,727,741
15	Mutual Assistance		DPL	583, 584, 593, 107,	488,946
16	Mutual Assistance		PHISCO	583, 584, 593, 107,	11,156
17	Supply		BGE	920	-25
18	Rent		Exelon Generation	567	141,037
19	Transmission Line Agreements		DPL	567	287,052
20	Non-power Goods or Services Provided for A	ffiliate		0.0	
21	Consulting Services		Exelon Corporation	456	364
1	Non-power Goods or Services Provided by A	ffiliated		897	
2	Corrective, Predictive, and Preventative Maint		Exelon Generation	107, 108.1	17,407
3	Materials		ACE	107, 108.1, 154	1,826
4	Materials		DPL	154	5,573

#### FERC FORM NO. 1 (New) FERC FORM NO. 1-F (New)

#### Page 429.1

	e of Respondent O Energy Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Perio End of	2020/Q4
	TRANS	ACTIONS WITH ASSOCIATED (A	AFFILIATED) COMPANIES	3	7
			he annual amount hilled to	the respondent or hill	led to
an	e reporting threshold for reporting purposes is \$2 associated/affiliated company for non-power go empt to include or aggregate amounts in a nonsp ere amounts billed to or received from the assoc	ods and services. The good or services and services. The good or services and se	vice must be specific in nat	ure. Respondents sh	ould not
an	associated/affiliated company for non-power go	ods and services. The good or sen pecific category such as "general". ciated (affiliated) company are bas Assoc	vice must be specific in nat	ure. Respondents sh	ould not

#### Include a workpaper that lists the original in-service cost for each new Schedule 12 tariffed project that is 100% allocated to PECO

New Schedule 12 tarriffed projects that are 100% allocated to PECO:

Project Description	RTO Number	Original In-Service Cost	In-Service Year
Replace the Grays Ferry 230kV "705" with 63kA breaker	b2862	\$ 598,664	2020
Replace the Grays Ferry 230kV "775" with 63kA breaker	b2864	629,876	2020

Include a workpaper that identifies and describes the amount of book depreciation expense associated with AFUDC Equity and its impact on income tax expense. The work paper will be taken directly from PECO's tax accounting records, namely the widely-used PowerTax tax depreciation and deferred tax software

#### AFUDC Equity PECO Energy Company

Line	Line of Business	2020 AFUDC Equity Originations <sup>1</sup> (A)	2020 AFUDC Equity Reversals <sup>1</sup> (B)	Total AFUDC Equity Activity (Columns A+B) (C)	Transmission Allocation (D)	Transmission Allocation (Originations) (Columns A * D) (E)	Transmission Allocation (Reversals) (Columns B * D) (F)
1	Common	-	-	-	7.10%	-	-
2	Distribution	(11,870,101)	2,733,148	(9,136,953)	0.00%	-	-
3	Electric General	-	-	-	9.22%	-	-
4	Gas	(4,019,581)	1,613,552	(2,406,029)	0.00%	-	-
5	Transmission	(1,399,069)	653,688	(745,381)	100%	(1,399,069)	653,688
6	Total	(17,288,751)	5,000,388	(12,288,363)		(1,399,069)	653,688
7	Marginal Tax Rate					28.89%	28.89%
8	Income Tax Expense / (Ben	efit)				(404,220)	188,864

#### Notes:

<sup>1</sup>Represents 2020 AFUDC Equity Originations and Reversals (pre-tax) by Line of Business.

Include a workpaper that exhibits the 13-month average balances with regard to the references to page 227 of the FERC Form No. 1 in column g (Materials and Supplies) to Attachment 4 of the Formula Rate Template, for (i) line 8, (ii) the transmission amount used from line 5 and (iii) line 16. In addition, this workpaper shall provide the calculation as described in Note L of Attachment 4 showing the 50% discount and cap for line 5 and the labor ratio multiplied by line 16 for each month.

#### PECO M&S As of 12/31/2020

Line #	Desc	cription	Transmission M&S Total		Capital Split with 50% recovery up to \$9M (Note L)	F.18 FF1 Page tab; line 8 of FF1 O&M Split	Transmission M&S 13 Month Average to Attachment 4
1	December	2019	15,045,584	8,040,878	4,020,439	7,004,706	11,025,145
2	January	2020	15,296,240	9,087,753	4,543,877	6,208,487	10,752,363
3	February	2020	15,216,994	9,040,672	4,520,336	6,176,322	10,696,658
4	March	2020	15,161,048	9,007,433	4,503,717	6,153,615	10,657,331
5	April	2020	15,195,844	9,028,106	4,514,053	6,167,738	10,681,791
6	May	2020	15,205,870	9,034,063	4,517,031	6,171,807	10,688,839
7	June	2020	15,377,418	9,135,982	4,567,991	6,241,436	10,809,427
8	July	2020	15,523,354	9,222,685	4,611,343	6,300,669	10,912,011
9	August	2020	15,447,673	9,177,722	4,588,861	6,269,951	10,858,812
10	September	2020	15,560,029	9,244,475	4,622,237	6,315,554	10,937,792
11	October	2020	15,610,704	9,274,582	4,637,291	6,336,123	10,973,414
12	November	2020	14,967,155	8,892,238	4,446,119	6,074,917	10,521,036
13	December	2020	15,379,849	9,137,427	4,568,713	6,242,422	10,811,136
Total				F.18 FF1 Page t line 5; see note of FF1		F.18 FF1 Page tab; line 8 of FF1	10,794,289

Note L From Attachment 4: TLF shall be equal to 50 percent of the lesser of (a) the transmission portion of FERC Form 1, page 227, line 5, column c per FERC Form No. 1) and (b) \$9 million. The TLF recovery percentage and cap will be subject to modification only through Commission authorization under section 205 or section 206 of the Federal Power Act.

#### Protocol F.18

		Port Is: An Original A Resubmission	(Mo, Da, Yr)	Year/Period of Report End of 2020/Q4
	MAT	ERIALS AND SUPPLIES		
estim 2. Gi <sup>.</sup> variou	or Account 154, report the amount of plant materials and op ates of amounts by function are acceptable. In column (d), we an explanation of important inventory adjustments durin us accounts (operating expenses, clearing accounts, plant, ing, if applicable.	designate the department or de g the year (in a footnote) showin	partments which use the class g general classes of material	s of material. and supplies and the
.ine No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	1,628,987	1,620,394	Gas
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	24,099,796	28,263,466	Electric & Gas
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	From F.18 Summary	From F.18 Summary	
8	Transmission Plant (Estimated)	7,004,706	6,242,422	Electric
9	Distribution Plant (Estimated)	3,898,241	2,775,281	Electric & Gas
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	35,002,743	37,281,169	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	36,631,730	38,901,563	
-	me of Respondent	This Report is: (1) X An Original (2) A Resubmission	(Mo, Da, Yr)	ear/Period of Report

#### Schedule Page: 227 Line No.: 5 Column: b Assigned to Construction 2019:

15,737,	,126
8,040,	,878 From F.18 Summary
321.	.792
24,099,	,796
Line No.: 5	Column: c
):	
18,901,	,256
9,137,	.427 From F.18 Summary
224	783
28,263,	,466
	15,737 8,040 321 24,099 Line No.: 5 2: 18,901 9,137 224

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