

May 30, 2023

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 2023 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 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

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

procedures for notice, review, exchanges of information, and potential challenges to aspects of the Annual Update Information.

As required by the Protocols, notice of an Annual Meeting to be held on June 23, 2023 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 2023 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, 2023 through May 31, 2024 rate period. Appendices 2A and 2B are the True-Up Calculations that provide the formula worksheets that reflect 2022 actuals and support the True-Up Adjustments for NITS and MDTAC, respectively. Appendix 3 includes the additional workpapers that, in accordance with Protocols, must be submitted with the 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.<sup>2</sup>

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 "214.10-15, 17- 18.d for end of year, records for other months" to "214.13-17, 19- 20.d for end of year, records for other months."

<sup>&</sup>lt;sup>2</sup> PECO filed its FERC Form No. 1 on March 28, 2023, utilizing FERC's XBRL filing process. As a result of the 2022 XBRL system change, many of the Form No. 1 page references in Attachment H-7C have changed. For ease of review, PECO has included an updated list of page references in the XBRL update tab within Appendix 3 to this filing.

## 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>3</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 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 expense accounts on PECO's books. No changes to cost allocation methodologies were made from the prior year. Refer to page 429 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.

<sup>&</sup>lt;sup>3</sup> The "Land Held for Future Use" balance has been reduced by \$1,330,049 and \$1,065,199 as of December 31, 2021 and December 31, 2022, respectively, to exclude the asset retirement costs for the land.

## F. Reorganization or Merger Transaction

In accordance with Sections II.F.11 and II.G.7 of the Protocols, PECO provides the following information regarding reorganization or merger transactions during the year ended December 31, 2022:

On February 25, 2021, Exelon Generation submitted an application with the Federal Energy Regulatory Commission seeking authorization for a "spin off" transaction after which, if approved, Exelon Corporation and its remaining subsidiaries (including PECO) would 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. EC21-57-000 (filed February 25, 2021). Exelon received approval from FERC on August 24, 2021, and completed the spin off transaction on February 1, 2022. *See Exelon Generation Company, LLC and its Subsidiaries*, Notice of Consummation of Transaction, Docket No. EC21-57-000 (filed February 8, 2022).

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

Attachment H-7 Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2023

Line No.		(2)	(3)		(4)	(5) Allocated Amount
1 2a	GROSS REVENUE REQUIREMENT	(page 3, line 48) Attachment 1, line 17, col 15a	Total		Allocator	246,213,586
2	REVENUE CREDITS	Attachment 5A, line 15	11,737,440	TP	100.00%	11,737,440
3	NET REVENUE REQUIREMENT	(line 1 minus lines 2 and 2a)				234,476,146
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				31,647,723 2,774,841 34,422,564
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				202,828,424 17,300,686 220,129,110
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13				-
11	Zonal Load	1 CP from PJM in MW				8,583
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)				\$25,648

Formula Rate - Non-Levelized

Rate Formula Template

Utilizing FERC Form 1 Data

PECO Energy Company

(1) (2) (3) Source Company Total Line RATE BASE: GROSS PLANT IN SERVICE (Notes U and R) Production 205.46.g for end of year, records for other months 1.961.813.669 Transmission Attachment 4, Line 14, Col. (b) 207.75.g for end of year, records for other months Attachment 4, Line 14, Col. (c) 8,723,808,619 Distribution 351,752,649 General 275,224,376 Intangible Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s) Attachment 4, Line 14, Col. (d) 898,346,598 Common (enter negative) Attach. 4E, Line 25, Col. (x) Costs To Achieve (659,092) TOTAL GROSS PLANT (Sum of Lines 1 through 7) 12,210,286,819 ACCUMULATED DEPRECIATION (Notes U and R) 219.20-24.c for end of year, records for other months 10 Production Transmission Attachment 8, Page 3, Line 10, Col. (E) 575,947,251 Distribution 219.26.c for end of year, records for other months 1,957,166,579 13 General Attachment 8, Page 3, Line 11, Col. (E) 129,390,107 Attachment 8, Page 3, Line 16, Col. (E) and Col. (G) Attachment 8, Page 3, Line 12, Col. (E) (enter negative) Attach. 4E, Line 39, Col. (x) 174.313.811 14 Intangible 15 397.825.212 Common Costs To Achieve (212,772) TOTAL ACCUM. DEPRECIATION (Sum of Lines 10 through 16) 18 NET PLANT IN SERVICE 19 Production (line 1 minus line 10) 1,385,866,418 20 Transmission (line 2 minus line 11) Distribution (line 3 minus line 12) 6,766,642,040 (line 4 minus line 13) 222,362,542 General 23 Intangible (line 5 minus line 14) 100,910,566 24 Common (line 6 minus line 15) 500.521.385 Costs To Achieve 25 (line 7 minus line 16) (446.320) TOTAL NET PLANT (Sum of Lines 19 through 25) 8 975 856 632 27 ADJUSTMENTS TO RATE BASE (Note R) Account No. 281 (enter negative) Attachment 4, Line 28, Col. (d) (Notes B and X) (244,437,184) 29 Account No. 282 (enter negative) Attachment 4A, Line 28, Col. (e) (Notes B and X) (13,731,831) 9,103,108 30 31 Account No. 283 (enter negative) Attachment 4A, Line 28, Col. (f) (Notes B and X) Account No. 190 Attachment 4A, Line 28, Col. (g) (Notes B and X) Unamortized EDIT Balance - Protected Property (enter negative) Attachment 9 - EDIT, Line 22, Col. (n) (75,587,524) 31a Unamortized EDIT Balance - Non-Protected Property (enter negative) Attachment 9 - EDIT, Line 23, Col. (n) (6,058,154) Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative) Attachment 9 - EDIT, Line 26, Col. (n) 26,001 Attachment 4, Line 28, Col. (h) (Notes B and X) 32 Account No. 255 (enter negative) 33 34 Attachment 4, Line 31, Col. (h) (Note Y) Attachment 4, Line 14, Col. (e) (8,302,489) Unfunded Reserves (enter negative) CWIP Attachment 4, Line 28, Col. (i) 38,876,914 Pension Asset Unamortized Regulatory Asset Attachment 4, Line 28, Col. (b) (Note T) Unamortized Abandoned Plant Attachment 4, Line 28, Col. (c) (Note S) Outstanding Network Credits From PJM Less Accum. Deprec. associated with Facilities with Outstanding Network Credits TOTAL ADJUSTMENTS From PJM (Sum of Lines 28 through 39) (300,111,159) 41 LAND HELD FOR FUTURE USE Attachment 4, Line 14, Col. (f) (Note C) 20,150,881 42 WORKING CAPITAL (Note D) 1/8\*(Page 3, Line 12 minus Page 3, Line 7) Attachment 4, Line 14, Col. (g) 43 CWC 29 462 307 13,847,237 Materials & Supplies 44 Attachment 4, Line 14, Col. (h) 1,542,536 Prepayments (Account 165) TOTAL WORKING CAPITAL (Sum of Lines 43 through 45) 44,852,080 8,740,748,434 47 RATE BASE (Sum of Lines 26, 40, 41 & 46)

 $page\ 2\ of\ 5$  For the 12 months ended 12/31/2023

(5) Transmission

Allocator		(Col 3 times Col 4)
NA TP	100.000/	1.001.012.000
NA	100.00% 0.00%	1,961,813,669
W/S	12.37%	43,522,525
DA	12.5774	41,524,210
W/S	12.37%	111,152,858
W/S	12.37%	(81,550)
GP=	17.67%	2,157,931,712
NA TP	100.00%	575,947,251
NA	0.00%	3/3,94/,231
W/S	12.37%	16,009,500
DA		26,176,370
W/S	12.37%	49,223,106
W/S	12.37%	(26,326)
		667,329,900
		1,385,866,418
		27,513,025
		15,347,840
		61,929,753
		(55,223)
NP=	16.61%	1,490,601,812
NA	zero	
TP	100.00%	(244,437,184)
TP	100.00%	(13,731,831)
TP	100.00%	9,103,108
TP	100.00%	(75,587,524)
TP	100.00%	(6,058,154)
TP TP	100.00% 100.00%	26,001
DA	100.00%	(8,302,489)
DA	100.00%	(8,302,489)
DA	100.00%	38,876,914
DA	100.00%	
DA	100.00%	-
DA	100.00%	-
DA	100.00%	(300,111,159)
TP	100.00%	20,150,881
1P	100.00%	20,130,661
		10,964,680
TP	100.00%	13,847,237
DA	100.00%	1,542,536
		26,354,454
		1,236,995,987

(4)

Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company (1) (2) (3)

Line			
No.	_	Source	Company Total
	O&M		
1	Transmission	Attachment 5, Line 1, Col. (a)	255,556,968
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (b)	(15,804,081)
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)	_ ·
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	(187,214,036)
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	173,748,101
6	Account 566		
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	
8	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col .(f)	15,804,081
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	15.804.081
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	(1,168,826)
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	(5,223,752)
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	235,698,455
	TOTAL OWN	(build the state s	200,000,100
13	DEPRECIATION EXPENSE (Note U)		
14	Transmission	Attachment 5, Line 1, Col. (g)	28.441.461
15	General	Attachment 5, Line 2, Col. (a)	23,118,670
16	Intangible - Transmission	Attachment 5, Line 1, Col. (i)	4,721,512
16a	Intangible - General	Attachment 5, Line 1, Col. (i)	4.335.956
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (t) Attachment 5, Line 1, Col. (k)	10,206,298
17	Common - Electric	Attachment 5, Line 1, Col. (k) Attachment 5, Line 1, Col. (h)	44,111,519
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(190,796)
19	Amortization of Abandoned Plant	(Note S) Attachment 5, Line 2, Col. (b)	(190,796)
			111711701
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	114,744,621
21	TAVES OTHER THAN BLOOMS TAVES	AL . P	
21	TAXES OTHER THAN INCOME TAXES	(Note F)	
22 23	LABOR RELATED	4 . 1 (CT: ACI/)	12,587,087
	Payroll	Attachment 5, Line 2, Col. (c)	
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	(609)
25	PLANT RELATED		
26	Property	Attachment 5, Line 2, Col. (e)	12,958,320
27	Excluded Taxes Per Attchment 5C Line 5	Attachment 5, Line 2, Col. (f)	166,197,052
28	Other	Attachment 5, Line 2, Col. (g)	2,218,456
29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	<u> </u>
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	193,960,306
31	INTEREST ON NETWORK CREDITS	From PJM	
32	INCOME TAXES	(Note G)	
33	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	WCLTD = Page 4, Line 19	0.2810
34	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 15	0.2956
35	FIT & SIT & P	(Note G)	
36			
37	1/(1-T) = (T  from line  33)		1.3909
38	Amortized Investment Tax Credit (enter negative)	Attachment 5, Line 2, Col. (i)	(2,716)
39	Excess Deferred Income Taxes (enter negative)	Attachment 5, Line 2, Col. (j)	(4,157,427)
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	388,328
41	Income Tax Calculation	(Line 34 times Line 47)	191,375,023
42	ITC adjustment	(Line 37 times Line 38)	(3,777)
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	(5,782,404)
44	Permanent Differences Tax Adjustment	(Line 37 times Line 40)	540,110
45	Total Income Taxes	(Sum of Lines 41 through 44)	186,128,952
		- ·	
46	RETURN		
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	647,510,747
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	(1,211,216)
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,376,831,864
	,		

page 3 of 5

For the 12 months ended 12/31/2023

Allocator	(4)	(5) Transmission (Col 3 times Col 4)
TP	100.00%	255,556,968
TP	100.00%	(15,804,081)
TP	100.00%	(15,004,001)
TP	100.00%	(187,214,036)
DA	100.0070	20,165,466
DA	100.00%	-
TP	100.00%	15,804,081
*****	40.000	15,804,081
W/S	12.37%	(144,619)
W/S	12.37%	(646,337) 87,717,442
TP	100.00%	28,441,461
W/S	12.37%	2,860,484
TP	100.00%	4,721,512
W/S	12.37%	536,490
NA	zero	330,490
W/S	12.37%	5,457,940
W/S	12.37%	(23,607)
DA	100.00%	(23,007)
		41,994,280
W/S	12.37%	1,557,406
W/S	12.37%	(75)
GP	17.67%	2,290,132
NA CP	zero	202.040
GP GP	17.67% 17.67%	392,069
		4,239,532
DA	100.00%	-
NA		27,083,509
TP	100.00%	(3,777)
TP	100.00%	(5,782,404)
TP	100.00%	540,110
		21,837,438
NA		91,636,111
DA	100.00%	(1,211,216)
		240,213,380

(5)

7.41%

(4)

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

(3)

10,080,652,384

PECO Energy Company

(Attachment 5, line 13)

(2)

(1)

18 Total

SUPPORTING CALCULATIONS AND NOTES No. TRANSMISSION PLANT INCLUDED IN ISO RATES Total Transmission plant (Page 2, Line 2, Column 3) 1,961,813,669 Less Transmission plant excluded from PJM rates
Less Transmission plant included in OATT Ancillary Services
Transmission plant included in PJM rates (Note H) (Note I) 1,961,813,669 (Line 1 minus Lines 2 & 3) 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 354.20.b 354-355 Footnotes TP Allocation Electric Production - Utility Electric Production - Exelon Business Services Company 0.0% Electric Transmission - Utility 354.21.b 10,491,604 100.0% 10,491,604 9,583,782 98,513,399 6,728,538 35,155,380 Electric Transmission - Exelon Business Services Company 354-355 Footnotes 100.0% 9,583,782 354.23.b 354.355 Footnotes 354.24,25,26.b Electric Distribution - Utility 0.0% 9a Electric Distribution - Exelon Business Services Company
10 Electric Other - Utility
10a Electric Other - Exelon Business Services Company 0.0% 0.0% W&S Allocator 354-355 Footnotes 1,778,228 (\$ / Allocation) 11 Total (W& S Allocator is 1 if lines 7-10a are zero) (Sum of Lines 7 through 10a) 162,250,931 20,075,386 12 RETURN (R) (Note V) 13 14 Cost (Notes K, Q, & R) Weighted (Attachment 5, line 10 Notes Q & R) (Attachment 5, line 11 Notes Q & R) (Attachment 5, line 12 Notes K, Q & R) 15 16 17 Long Term Debt Preferred Stock (112.3.c) 4,624,803,224 45.88% =WCLTD 3.94% 1.81% 0.00% 0.00% 0.00% Common Stock 5,455,849,160 5.60%

Formula Rate - Non-Levelized Rate Formula Template For the 12 months ended 12/31/2023

Utilizing FERC Form 1 Data PECO Energy Company

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)

#### Notes:

#### A Reserve

B 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 Reserve

- 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.
- 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 expensess listed in Account 923 found at Form 1 323,184.b.

  Attachment 5B. Lines, 1, Line 12 Exclude: PSI Almanul Membership louse listed in Form 1 at 353.f. non-unit 1 at 353.f

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 323.19.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 wi regard to the 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).

- Attachment 5B, Line 9- include Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h., and exclude all other Regulatory Commission Expenses itemized at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate, and p = "the percentage of federal inco

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.

- 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).
- 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 at a generator substation on which there is no through-flow when the generator is shut down.
- J Reserved
- ROE will be supported in the original filing and no change in ROE may be made absent a Section 205 or Section 205 or 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.
- Reserved
- Reserved
  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.
- ADIT, Excess/(Deficient) ADIT and the amortizaiton 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.
- 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.
- 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.
- Excludes Asset Retirement Obligation balances

  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 Fate Template
- X Calculated on Attachment 4A.
- 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 Workshee PECO Energy Company

To be completed in conjunction with Attachment H-7

	(1)	(2)	(3)	(4)
Line No.		Attachment H-7 Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Tota Net Transmission Plant - Tota	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)	1,961,813,669 1,385,866,418	
3 4	O&M EXPENSE Total O&M Allocated to Transmissior Annual Allocation Factor for O&M	Attach H-7, p 3, line 12 col 5 (line 3 divided by line 1 col 3)	87,717,442 0.04	0.04
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, 1 & C Depreciation Expense Annual Allocation Factor for G, 1 & C Depreciation Expense	Attach H-7, p 3, lines 15 to 18, col 5 (Note H) (line 5 divided by line 1 col 3)	13,552,819 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)	4,239,532 0.00	0.00
9 10	Less Revenue Credit: Annual Allocation Factor Revenue Credit:	Attach H-7, p 1, line 2 col 5 (line 9 divided by line 1 col 3)	11,737,440	÷
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 Taxe	Attach H-7, p 3, line 45 col 5 (line 12 divided by line 2 col 3)	21,837,438 0.02	0.02
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)	90.424,895 0.07	0.07
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	0.08	0.08

# Attachment 1 Project Revenue Requirement Workshee 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 C	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/Amor tization 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						Sum Col. 14, 15 &
													/100 * Col. 11 * Col.			(Sum Col. 10 & 12			15(a)
			(No	te 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)		(Note G)
17a	Zonal	Zonal	S :	1,739,195,359		\$93,536,988		0.08	97,185,792	23,843,084	214,565,863	-	-	214,565,863	-	214,565,863	17,300,686	-	سسسا
17ь	Center Point 500 kV Substation Addition	b0269	S	34,382,507		\$1,849,152		0.08	2,095,605	\$ 600,067	4,544,824	-	-	4,544,824	-	4,544,824	522,977	-	5,067,801
17c	Center Point 230 kV Substation Addition	b0269.10	S	17,191,254		\$924,576		0.08	1,047,803		2,272,412	-	-	2,272,412	-	2,272,412	(223,712)		2,048,700
17d	Richmond-Waneeta 230 kV Line Re-conducto	b1591	S	4,605,741		\$247,705		0.08	312,504		664,238	-	-	664,238	-	664,238	(198,784)		465,454
17e	Richmond-Waneeta 230 kV Line Re-conducto	b1398.8	S	1,535,247		\$82,568		0.08	104,168		221,413	-	-	221,413	-	221,413	43,889	-	265,301
171	Whitpain 500 kV Circuit Breaker Addition	b0269.6	S	3,258,302		\$175,237		0.08	198,046	\$ 57,275	430,559	-	-	430,559 580 785	-	430,559	24,134 31,739	-	454,692
17g	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	S	4,456,731		\$239,691		0.08	264,578		580,785	-	-	580,785 1,916,845	-	580,785		-	612,524 2,177,977
17h	Camden-Richmond 230 kV Line Rating Increas	b1590.1 and b1590.2	S	13,641,102		\$733,642 \$1,281.891		0.08 0.08	905,469		1,916,845 4,333,384	-	-	1,916,845	-	1,916,845 4,333,384	261,132 852,831	-	2,177,977 5,186,215
1 /1	Chichester-Linwood 230 kV Line Upgrade:	Ь1900	3	23,835,043					2,327,465			-	-		-			-	
17j	Bryn Mawr-Plymouth 138 kV Line Rebuile Emilie 230-138 kV Transformer Addition	b0727 b2140	S	18,048,707 16,739,503	0.05 0.05	\$970,691 \$900,280		0.08 0.08	1,158,260 1,147,265		2,530,214 2,383,922	-	1	2,530,214 2,383,922	1	2,530,214 2,383,922	51,518 90,227	-	2,581,733 2,474,149
1 /K	Chichester-Saville 138 kV Line Re-conducto	b2140 b1182	5	17,916,290		\$900,280 \$963,570			1,147,265		2,383,922	-	-	2,383,922		2,383,922	117,631		2,474,149
17n	Wanceta 230-138 kV Transformer Addition	b1182 b1717	5	17,916,290		\$963,570 \$595,433		0.08	765.755		2,453,494 1,583,518	-	1	1,583,518	1	1,583,518	58,860	-	1,642,377
1 /m	Chichester 230-138 kV Transformer Addition	b1/1/ b1178	5	8,327,918		\$393,433 \$447,890		0.08	/65,/55 528,065		1,583,518	-		1,383,518		1,583,518	56,500		
1 /n	Bradford-Planebrook 230 kV Line Upgrades	b0790	5	1,712,754		\$447,890 \$92,115			528,065 114,493		239,719		-	239,719	1	1,128,674	11.853	-	1,185,175 251,571
170	North Wales-Hartman 230 kV Line Re-conducto	b0506	3	2,229,232		\$119,892		0.08	131,932		297.854		-	297,854		297.854	14,338		312,192
17p	North Wales-Whitpain 230 kV Line Re-conducto	b0505	3	2,546,903		\$136,977		0.08	145.885	\$ 50,898	333,760	-	-	333,760	-	333,760	17,500		351,260
17q	Bradford-Planebrook 230 kV Line Upgrades	b0789	5	2,340,903		\$126,882		0.08	156,197		328,252	-	-	328,252	-	328,252	16,360		344.612
170	Planebrook 230 kV Capacitor Bank Addition	b0206	5	3,631,396		\$195,303			198,477		451.180	-	-	451,180	-	451,180	27,524		478,704
175	Newlinville 230 kV Capacitor Bank Addition	b0207	5	4.811.873		\$258,791		0.08	270,234		607,176		-	607,176	-	607,176	36,268	1	643,444
170	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	Š	2,699,444		\$145,181			154,032	S 44,546	343.759			343,759		343,759	20,277		364,036
17u	Chichester-Mickleton 230 kV Line Re-conducto	b0264	Š	2,221,241		\$119,462		0.08	122,366		284,520		1	284,520		284,520	15,406		299,927
170	Buckingham-Pleasant Valley 230 kV Line Re-conducto	b0357	Š	1,723,078		\$92,670		0.08	136,311	\$ 49,555	278,536			278,536		278,536	5,937	_	284,473
17x	Elroy 500 kV Dynamic Reactive Device	b0287	Š	5.325.225		\$286,400			340,239		725.036		1	725,036		725,036	145,134		870,170
17v	Heaton 230 kV Capacitor Bank Addition	b0208	S	4.315.230		\$232,081		0.08	242.342	s 70.085	544,509			544,509		544,509	111,385		655,894
17z	Peach Bottom 500-230 kV Transformer Rating Increas	b2694	Š	13.038.203	0.05	\$701,218		0.08	1.019.031		2.014.953		1	2.014.953		2.014.953	628,310	1	2,643,262
17aa	Peach Bottom 500 kV Substation Upgrade:	b2766.2	S	994,895	0.05	\$53,507		0.08	78.096		154.188		_	154,188	_	154.188	35,608	_	189,796
	ордина		-	2,94,0,0	0.03	423,301	701,000	0.00	70,070	22,505	154,100			154,100		154,100	55,000		105,750
																			1
18	Annual Totals	·		1,961,813,669			1,385,866,418		112,262,332	28,441,461	246,213,586			246,213,586	-	246,213,586	20,075,527	-	34,422,564

- Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
  Inclusive of any CWIP or unamortized abundoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.

  Project Gross Plant is the total equal in westment for the project acticulated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.

- Project Gross Plant is the total capital investments for the project calculated in the same method 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 L'ammortized Abandoned Plant and excludes any regulatory asset, which are to be entered as separate line items. Project Offices from Expense is calculated on the Attachment Project Trave-Up Adjustment Interest to the Attachment Project Trave-Up Adjustment Interest Interest Interest Interest Interest Interest Interest Interest Interest Intere
- Zonal on line 17a refers to all projects not qualifying for regional recovery Additional refund \$850,00 per year for 2018-2021 and \$0 for 2022 and beyond.

#### Attachment 2 Incentive ROE PECO Energy Company

1 Rate Base	Attachment H-7, Page 2 line 47, Col.5						1,236,995,987
2 100 Basis Point Incentive R	Leturn				Cost	\$	
3 Long Term Debt	(Attachment H-7, Notes Q and R)	-	\$ 4,624,803,224	% 45.9%	3.94%	Weighted 1.8%	
4 Preferred Stock	(Attachment H-7, Notes Q and R)	Cost = Attachment H-7, Page 4	-	0.0%	0.00%	0.0%	
<ul><li>5 Common Stock</li><li>6 Total (sum lines 3-5)</li></ul>	(Attachment H-7, Notes K, Q and R)	Line 17, Cost plus .01	5,455,849,160 10,080,652,384	54.1%	11.35%	6.1% 7.9%	
7 100 Basis Point Incentive R	teturn multiplied by Rate Base (line 1 * line 6)						98,330,979.00
8 INCOME TAXES 9 T=1 - {[(1 - SIT) * (1 - FIT) * (1 -	"		28.1021% 30.2044%				
13 1/(1-T) = (from line 14 Amortized Investment Tax 15 Excess Deferred Income Ta 16 Tax Effect of Permanent Di	9) Credit (266.8f) (enter negative) axes (enter negative)	Attachment H-7, Page 3, Line 38 Attachment H-7, Page 3, Line 39 Attachment H-7, Page 3, Line 40	1.3909 (2,716) (4,157,427) 388,328				
<ul><li>17 Income Tax Calculation = 1</li><li>18 ITC adjustment (line 13 * li</li></ul>	ine 10 * line 7 ine 14) ax Adjustment (line 13 * line 15)	, , ,	29,700,273 (3,777) (5,782,404) 540,110	T T	NA PP 100.0% PP 100.0% PP 100.0%	29,700,273 (3,777) (5,782,404) 540,110	
21 Total Income Taxes (sum li		<del>-</del>	24,454,202		1 100.070	24,454,202	24,454,202
22 Return and Income Taxes w	with 100 basis point increase in ROE	(Sum lines 7 & 21)					122,785,181
23 Return (Attach. H-7, page 24 Income Tax (Attach. H-7, 25 Return and Income Taxes w		(Sum lines 23 & 24)					91,636,111 21,837,438 113,473,549
<ul><li>26 Incremental Return and Inc.</li><li>27 Rate Base (line 1)</li></ul>	ome Taxes for 100 basis point increase in ROE ome Taxes for 100 basis point increase in ROE divi	(Line 22 - line 25)	Line 26 / line 27)			_	9,311,632 1,236,995,987 0.0075

#### 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

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

	Rate Year being Trued-Up		Revenue Req	uirement Projected		Actual Revenue				
1	Rate Year being Trued-Up		For	Rate Year	Revenue Received <sup>3</sup>	Requirement (Note C)	Annual True-Up Calculat	tion		
2						•				
	A	В	C	D	E	F	G	H	I	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)4	(G) + (H) + (I)
3	Zonal	Zonal	202,295,482	0.86	174,150,740	190,583,654	16,432,914	(204,900)	1,072,672	17,300,686
3a	Center Point 500 kV Substation Addition	b0269	4,764,776	0.02	4,269,092	4,764,776	495,683	(5,132)	32,425	522,977
3b	Center Point 230 kV Substation Addition	b0269.10	2,382,388	0.01	2,589,663	2,382,388	(207,276)	(2,566)	(13,871)	(223,712)
3c	Richmond-Waneeta 230 kV Line Re-conductor	b1591	695,659	0.00	881,365	695,659	(185,707)	(752)	(12,325)	(198,784)
3d	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	231,886	0.00	190,468	231,886	41,418	(251)	2,721	43,889
3e	Whitpain 500 kV Circuit Breaker Addition	b0269.6	451,447	0.00	428,323	451,447	23,124	(486)	1,496	24,134
3f	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	609,186	0.00	578,759	609,186	30,427	(656)	1,968	31,739
3g	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590	2,006,979	0.01	1,759,870	2,006,979	247,110	(2,168)	16,191	261,132
3h	Chichester-Linwood 230 kV Line Upgrades	b1900	4,513,022	0.02	3,708,147	4,513,022	804,875	(4,921)	52,877	852,831
3i	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	2,651,897	0.01	2,600,704	2,651,897	51,193	(2,869)	3,194	51,518
3j	Emilie 230-138 kV Transformer Addition	b2140	2,495,077	0.01	2,407,748	2,495,077	87,329	(2,696)	5,594	90,227
3k	Chichester-Saville 138 kV Line Re-conductor	b1182	2,572,338	0.01	2,459,218	2,572,338	113,120	(2,782)	7,293	117,631
31	Waneeta 230-138 kV Transformer Addition	b1717	1,656,913	0.01	1,599,913	1,656,913	57,000	(1,790)	3,649	58,860
3m	Chichester 230-138 kV Transformer Addition	b1178	1,182,649	0.01	1,128,377	1,182,649	54,272	(1,275)	3,503	56,500
3n	Bradford-Planebrook 230 kV Line Upgrades	b0790	250,978	0.00	239,589	250,978	11,389	(271)	735	11,853
30	North Wales-Hartman 230 kV Line Re-conductor	b0506	312,449	0.00	298,662	312,449	13,787	(338)	889	14,338
3p	North Wales-Whitpain 230 kV Line Re-conductor	b0505	350,290	0.00	333,497	350,290	16,793	(379)	1,085	17,500
3q	Bradford-Planebrook 230 kV Line Upgrades	b0789	343,720	0.00	328,003	343,720	15,717	(371)	1,014	16,360
3r	Planebrook 230 kV Capacitor Bank Addition	b0206	473,862	0.00	447,535	473,862	26,327	(509)	1,707	27,524
3s	Newlinville 230 kV Capacitor Bank Addition	ь0207	637,427	0.00	602,722	637,427	34,704	(685)	2,249	36,268
3t	Chichester-Mickleton 230 kV Series Reactor Addition	ь0209	360,794	0.00	341,386	360,794	19,408	(388)	1,257	20,277
3u	Chichester-Mickleton 230 kV Line Re-conductor	B0264	298,791	0.00	284,018	298,791	14,774	(323)	955	15,406
3v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	ь0357	290,999	0.00	285,113	290,999	5,886	(318)	368	5,937
3w	Elroy 500 kV Dynamic Reactive Device	ь0287	759,620	0.00	622,665	759,620	136,955	(819)	8,999	145,134
3x	Heaton 230 kV Capacitor Bank Addition	ь0208	571,637	0.00	466,543	571,637	105,094	(615)	6,906	111,385
3y	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	2,104,624	0.01	1,512,990	2,104,624	591,634	(2,280)	38,956	628,310
3z	Peach Bottom 500 kV Substation Upgrades	b2766.2	161,040	0.00	127,465	161,040	33,574	(174)	2,208	35,608
	T-14 ID D		1.00	204,642,575	223,714,100	19,071,526		1,244,717	20,075,527	
4	Total Annual Revenue Requirements (Note A)		235,425,929	1.00	204,642,575	223,/14,100	19,0/1,526		1,244,/1/	20,075,527
						Monthly Interest Rate			0.0039	
						Interest Income (Expense)			1,244,717	
	N .					merest meome (Expense)			1,244,/1/	

Notes:

1) From Attachment 1, line 17, col. 14 for the projection for the Rate Year.

- 1) From Autachment 1, line 17, co. 1-4 (or up projection) for the Rate 1-early 2) From Attachment 1, line 17, co. 1-4 (or up projection) co. 13(a) for each project and Attachment H-7, line 7 for zonal.

  3) "Revenue Received" on line 3 Zonal, Co. (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, Co. (E), is the amount of revenue received for the True-Up Year for the project designated in Co.s. A and B under PJM OATT Schedule 12 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

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	-	(240,715)	-	(240,715)

- 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 3 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.
- C 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.

Attachment 4 Rate Base Worksheet PECO Energy Company

			Gross	Plant In Service		CWIP	LHFFU	Working Capital			Accumulated Depreciation	
Line No		Month (a) : 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)	Common (k) (Note J) 12
			207.58.g minus 207.57.g. Projected monthly balances the 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)	214.13-17, 19-20.d for end of year	227. 8. c + (227.16.c * Labor Ratio) + tr, TLF for end of year, records for other months (Note L)	111.57.c for end of year, records	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
1	December Prior Year		1,872,621,980		842.484.820	(Note C)	- 20,300,739		1,211,573		118,493,965	372,954,173
2	January		1,888,604,512		850,344,131		- 20,297,286		1,342,813		120,266,072	376,915,635
3	February		1,889,685,518		853,768,288		- 20,298,05		1,602,573		122,009,724	380,847,064
4	March		1,900,641,688		862,579,340		- 20,290,771		933,376		123,835,286	384,835,026
5	April		1,903,524,364	357,069,730	877,285,553		- 20,408,909	13,496,641	909,362	570,368,318	125,743,303	388,900,466
6	May		1,954,473,539	357,848,861	882,251,956		- 20,457,220		1,238,092		127,624,571	392,982,254
7	June		1,994,029,456		898,340,568		- 20,586,693		1,571,115		129,479,791	397,084,966
8	July		1,996,049,404	359,626,632	914,270,945		- 20,592,766		1,770,137		131,310,219	401,273,160
9	August		2,000,570,344		922,526,579		- 20,421,528		1,285,105		133,116,605	405,557,205
	September		2,006,067,307	361,259,985	929,418,820		- 20,427,345		1,338,717		134,899,982	410,170,824
	October		2,008,611,848		934,973,122		- 20,370,277		2,088,598		136,660,624	415,085,468
	November		2,010,903,927	362,637,280	939,889,790		- 20,461,82		1,692,189		138,399,096	420,019,903
	December		2,077,793,811		970,371,854		- 17,048,029		3,069,325		140,116,958	425,062,414
14		Average of the 13 Monthly Balances	1,961,813,669	351,752,649	898,346,598	-	20,150,88	1 13,847,237	1,542,536	575,945,979	129,381,246	397,822,197

#### Adjustments to Rate Base

Line N	c 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 e Attachment 4A, line 17 for the	Account No. 190 Accumulated Deferred Income Taxes (Note D) (g) 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 47 for the true-	Consistent with 266.8.b.	Pension Asset booked to
		Notes A & E	Notes B & F	true-up	true-up	up	up	266.17.b, 267.8.h & 267.17.h	Account 186
16 17 18 20 21 22 23 24 25 26 27	December Prior Year January February March April May June July August September October November December Average of the 13 Monthly Balances			Zero	(244,437,184	) (13,731,831)	9,103,108		38,834,572 38,938,822 39,044,482 39,145,938 39,279,405 39,385,229
20	(except ADIT which is the amount shown on Attachment 4A)			ZGO	(244,437,104	(13,731,031)	7,103,100		30,070,714

Attachment 4 Rate Base Worksheet PECO Energy Company

Unfunded Reserves (Notes G & H) (d) (f) Page 2 of 2 (g) Enter 1 if the accrual account is

			Enter 1 if NOT in a trust or	included in the formula rate,			
		ге	eserved account, enter zero (0)	enter (0) if O if the accrual			
		if	included in a trust or reserved	account is NOT included in the	Enter the percentage paid for by the		Amount Allocated, col. c x col. d x
29 List of all reserves:		Amount	account	formula rate	transmission formula customers	Allocation (Plant or Labor Allocator)	col. e x col. f x col. g
50a	Environmental Liab - Superfund	(1,213,286)	1.00	1.00	100%	12.37%	(150,120)
	Accrued Severance Plans	(278,122)	1.00	1.00	100%	12.37%	(34,412)
10c	Workers Compensation - short term	(1,137,393)	1.00	1.00	100%	12.37%	(140,730)
0d	Workers Compensation - long term	(8,083,892)	1.00	1.00	100%	12.37%	(1,000,224)
	Public claims - Short Term	(83,901)	1.00	1.00	100%	12.37%	(10,381)
80f	Public Claims - Long term	(21,063,148)	1.00	1.00	100%	12.37%	(2,606,153)
0g	Accrued Septa Railroad Rent - transmission		1.00	1.00	100%	100.00%	=
0h	AIP	(22,420,218)	1.00	1.00	100%	12.37%	(2,774,064)
30i	401K Match	(2,017,307)	1.00	1.00	100%	12.37%	(249,602)
30j	Long-term incentive Plans	(917,203)	1.00	1.00	100%	12.37%	(113,486)
0k	Mgmt. Retiention Incentive Plan	(176,155)	1.00	1.00	100%	12.37%	(21,796)
301	Stock Comp	(4,623,881)	1.00	1.00	100%	12.37%	(572,115)
0m	Severance - Long Term	-	1.00	1.00	100%	12.37%	
50n	Employer social security tax payable	0	1.00	1.00	100%	12.37%	0
0o	Deferred Comp Plan - Level 2	(5,086,897)	1.00	1.00	100%	12.37%	(629,404)
0x		- 1	-				

31 Total (67,101,403) (8,302,489)

#### Notes:

- Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- Recovery of ragulands y assets is immed to any regulancy assets adminized to any abandoned plant is climited to any abandoned plant is intended to any abandoned plant is climited to any abandoned plant is furnitied to any abandoned plant is furni (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 at
- 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.
- Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned pla
- 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 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 offsetting 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.

  Projected balances are for the calendar year the revenue under this formula begins to be charged.
- 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,
- 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 205 or section 205 o

		Allocation	Prior	Year End Total	Current Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T
kl	Facilities	Allocation To Transmission	\$	131	\$ 0	9.62%	13 \$	0
k2	Prepaid Commission - Distribution	Other	\$	4,507	\$ 4,033	0.00%	- S	-
k3	Prepaid Commission - Transmission	100% Transmission	\$	13,522	\$ 12,099	100.00%	13,522 \$	12,099
k4	Fleet Activity	Allocation To Transmission	\$	392,773	\$ 447,854	9.65%	37,900 \$	43,215
k5	Membership dues	Other	\$	(0)	\$ (0)	0.00%	- S	-
k6	IT License & Maintenance Agreements	Allocation To Transmission	\$	96,123	\$ 96,123	9.62%	9,252 \$	9,252
k7	IT License & Maintenance Agreements	100% Transmission	\$	24,619	\$ 9,762	100.00%	24,619 \$	9,762
k8	IT License & Maintenance Agreements	Other	\$	834,544		0.00%		-
k9	Postage	Other	\$	727,298		0.00%		-
k10	Prepaid Rent	100% Transmission	\$	926,323	\$ 1,055,034	100.00%	926,323 \$	1,055,034
k11	Prepaid Rent	Other	\$	324,039	\$ 405,912	0.00%	- S	-
k12	Prepaid gross receipts tax	Other	\$	1,235,324	\$ 1,251,867	0.00%	- S	-
k13	Prepaid property tax	Allocation To Transmission	\$	68,460		9.62%		44,654
k14	PA Commission Fee	Other	\$	5,219,782	\$ 4,817,348	0.00%		-
k15	Retention Incentive	Allocation To Transmission	\$	23,571		9.65%		7,015
k16	Marketing	Other	\$	0		0.00%		-
k17	Voluntary Employees Beneficiary Association Plan	Allocation To Transmission	\$	1,850,331		9.65%		249,751
k18	Equipment Maintenance	100% Transmission	\$	3,359		100.00%		-
	Equipment Maintenance	Other	\$	31,627	s -	0.00%		-
k20	New Business	Other	\$	0	\$ 0	0.00%	- S	-
	Land Acquisitions	100% Transmission	\$	9,174		100.00%		1,448,446
	Distribution Substation - Philadelphia	Other	\$		\$ 259,399	0.00%		-
k23	Leases	Other	\$	221,037	s -	0.00%		-
	Matching Energy Assistance Fund Agency Fees	Other	\$	130,075		0.00%		-
k25	Natural Gas Reliability Project	Other	\$	1,257,800	\$ 2,012,480	0.00%	- S	-
k26	Commodity Charges	Other	\$	1,335,177		0.00%		-
k27	Lab Equipment	100% Transmission	\$	-	\$ 190,097	100.00%		190,097
k28	Gas Training & Methods	Other	\$	-	\$ 443,285	0.00%		-
k29	Energy Efficiency Phase IV Program Administration Costs	Other	\$	1,120,944	s -	0.00%	- S	-
Kxxx								
	Total Sum(lines K1 to Kxxx)			15,850,540	19,804,414		1,211,573	3,069,325

Electric (Note K) 77.79%	Transmission (Note K)
77.79%	
	12.379
0.00%	0.009
100.00%	100.009
77.99%	12.379
0.00%	0.009
77.79%	12.379
100.00%	100.009
0.00%	0.009
0.00%	0.009
100.00%	100.009
0.00%	0.009
0.00%	0.009
77.79%	12.379
0.00%	0.009
77.99%	12.379
0.00%	0.009
77.99%	12.379
100.00%	100.009
0.00%	0.009
0.00%	0.009
100.00%	100.009
0.00%	0.009
0.00%	0.009
0.00%	0.009
0.00%	0.009
0.00%	0.009
100.00%	100.009
0.00%	0.009
0.00%	0.009

Allocation from Total To Allocation from Electric to

# Attachment 4A PECO Energy Company ADIT Worksheet for Projection

Projection for the 12 months ended 12/31/2023

#### ADIT for the Projection

	(a) Beginning Balance & Monthly Changes	(b) Month	(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 0.1767 From Attach H	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.1237 From Attach H	(1) Total ADIT (d) x [(g)+(i)+(k)]
	Changes	ADIT- 282							Page 2, Line 18		Page 4, Line 16	
1	Balance	December	2022	100.00%	-	(223,048,726)	(223,048,726)	-	-	(78,339,924)	(9,693,037)	(232,741,763)
2	Increment	January	2023	91.78%	-	(285,752)	(285,752)	-	-	(645,591)	(79,879)	(335,580)
3	Increment	February	2023	84.11%	-	(285,752)	(285,752)	-	-	(645,591)	(79,879)	(307,531)
4	Increment	March	2023	75.62%	-	(285,752)	(285,752)	-	-	(645,591)	(79,879)	(276,478)
5	Increment	April	2023	67.40%	-	(285,752)	(285,752)	-	-	(645,591)	(79,879)	(246,426)
6	Increment	May	2023	58.90%	-	(285,752)	(285,752)	-	-	(645,591)	(79,879)	(215,372)
7	Increment	June	2023	50.68%	-	(285,752)	(285,752)	-	-	(645,591)	(79,879)	(185,320)
8	Increment	July	2023	42.19%	-	(285,752)	(285,752)	-	-	(645,591)	(79,879)	(154,267)
9	Increment	August	2023	33.70%	-	(285,752)	(285,752)	-	-	(645,591)	(79,879)	(123,213)
10	Increment	September	2023	25.48%	-	(285,752)	(285,752)	-	-	(645,591)	(79,879)	(93,161)
11	Increment	October	2023	16.99%	-	(285,752)	(285,752)	-	-	(645,591)	(79,879)	(62,107)
12	Increment	November	2023	8.77%	-	(285,752)	(285,752)	-	-	(645,591)	(79,879)	(32,055)
13	Increment	December	2023	0.27%	-	(285,752)	(285,752)	-	-	(645,591)	(79,879)	(1,002)
14	Sum Ties to I		2023	Balance	-	(226,477,755)	(226,477,755)	-	-	(86,087,022)	(10,651,589)	(234,774,274)
15	Increment	Not Subject to Proration	2023			(9,662,909)	(9,662,909)	-	-	-	-	(9,662,909)
16	Total	(D.T.T. 202				(236,140,664)	(236,140,664)	-	-	(86,087,022)	(10,651,589)	(244,437,184)
17	Balance	ADIT-283 December	2022					(E 997 040)	(1.040.570)	(100 570 120)	(12.442.502)	(12.494.171)
18	Balance	December	2022		-	-	-	(5,887,940) (5,887,940)	(1,040,579) (1,040,579)	(100,570,139) (104,573,345)	(12,443,592) (12,938,910)	(13,484,171) (13,979,490)
19	Balance	Average	2023			-	-	(5,887,940)	(1,040,579)	(102,571,742)	(12,691,251)	(13,731,831)
								(2,007,510)	(-,, )	(,,)	(,,,	(10,701,001)
		ADIT-281										
20	Balance	December	2022		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
21	Balance	December	2023		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
22		Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
23	Balance	December	2022	100.00%		_	_	27,460,888	4,853,180	36,551,405	4,522,523	9,375,703
24	Increment	January	2023	91.78%	_	_	_	,,	-	-		-,
25	Increment	February	2023	84.11%	_	_	_	_	_	_	_	_
26	Increment	March	2023	75.62%	_	_	_	_	_	_	_	_
27	Increment	April	2023	67.40%	_	_	_	_	_	_	_	_
28	Increment	May	2023	58.90%	_	_	_	_	_	_	_	_
29	Increment	June	2023	50.68%	_	_	_	_	_	_	_	_
30	Increment	July	2023	42.19%	_	_	_	_	_	_	_	_
31	Increment	August	2023	33.70%	_	_	_	_	_	_	_	_
32	Increment	September	2023	25.48%	_	_	_	_	_	_		_
33	Increment	October	2023	16.99%	_	_	_	_	_	_		_
34	Increment	November	2023	8.77%	_	_	_	_	_	_		_
35	Increment	December	2023	0.27%	_		_	27,460,888	4,853,180	32,145,126	3,977,332	8,830,512
36	Sum Ties to I			Balance	-			,,,,,,	.,,100	,,.20	0,5.7,002	9,103,108
		ere are no items subject to pr			35							-,,

37 Total ADIT (249,065,907)

#### PECO Energy Company ADIT Worksheet for True-Up

ADIT for True-Up

True-Up for the 12 months ended 12/31/2022

	(a) Balance	(b) Month	(c) Year	(d) Weighting for Projection	(e Bala from AD and ADI workp	ince IT BOY T EOY	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1767 From Attach H Page 2, Line 18	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.1237 From Attach H Page 4, Line 16	(l) Total ADIT (d) x [(g)+(i)+(k)]
38	Balance	December	2021		(78	85,416,583)	(212,180,461)		_	rage 2, Line 16	(32,167,980)	rage 4, Line 10	
39	Balance	December	2022			82,920,761)	(223,048,726)		_	_	(78,339,924)		
40		Average				34,168,672)	(217,614,594)	(217,614,594)	-	-	(55,253,952)	(6,836,598)	(224,451,192)
41 42 43	Balance Balance	ADIT-283 December December Average	2021 2022		(13	34,328,547) 31,954,660) 33,141,603)	- - -	- - -	(5,358,814) (5,887,940) (5,623,377)	(947,067) (1,040,579) (993,823)	(98,523,873) (100,570,139) (99,547,006)	(12,190,406) (12,443,592) (12,316,999)	(13,310,822)
		ADIT-281											
44	Balance	December	2021		Zero		Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	2022		Zero		Zero	Zero	Zero	Zero	Zero	Zero	Zero
46		Average			Zero		Zero	Zero	Zero	Zero	Zero	Zero	Zero
47	Dalamas	ADIT-190	2021		1/	(1.654.667			14.517.641	2.565.712	92 490 960	10 220 127	12 904 920
47 48	Balance Balance	December December	2021			61,654,667 67,538,158	-	-	14,517,641 27,460,888	2,565,712 4,853,180	83,480,860 36,551,405	10,329,127 4,522,523	12,894,839 9,375,703
49	Datance	Average	2022			64,596,413	-	-	20,989,264	3,709,446	60,016,132	7,425,825	11,135,271
NT 4													

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.

ADIT BOY Worksheet ADIT BOY Worksheet Page 1 of 3

	A	В	c	D	E	F	
		Total	Gas, Prod, Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	
			Or Other Retated		Keiuteu		
a	ADIT- 282	(785,416,583)		(212,180,461)	-		(From line 17 for the column)
b	ADIT-283	(134,328,547)		-	(5,358,814)	(98,523,873)	(From line 29 for the column)
c	ADIT-190	161,654,667		-	14,517,641	83,480,860	(From line 5 for the column)
d	Subtotal	(758,090,463)		(212,180,461)	9,158,827	(47,210,993)	(Sum a - c)
	In filling out this attachment, a full and complete description with amounts exceeding \$100,000 will be listed separately.		r the allocation to Col	umns C-F and each separate ADI	T item will be listed. Dis	similar items	

	with amounts exceeding \$100,000 will be listed separately.	В	C	D	E	E.	G
Line	ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod	Only	L	r	ŭ
			Retail Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
			Retateu	Keiuieu	Keimen	Keiaiea	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 reversed on the first calendar day of the next month. As such, there is a book to
1	ACCRUED BENEFITS	824,506	824,506	-	-	-	tax timing difference.
1a	Employee Nonqualified Stock Plan	1,538,511	-	-	-	1,538,511	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
1b	Allowance for Doubtful Accounts (Bad Deb)	27,726,030	27,726,030				abandoned. Relates to retail operations.
1c	Pennsylvania Charitable Contribution Carry-Forward, net of Fe	106,894	106,894	-	-	-	Excluded because the underlying account(s) are not included in model
1d	Customer Advances for Construction	502,803	502,803	-	-		Excluded because the underlying account(s) are not included in model
1e	Deferred Compensation	2.025.843	2.025.843				Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all functions.
1f	Deferred Revenue	276,622	276,622		-		Excluded because the underlying account(s) are not included in model
1g	Other Employee Provided Benefits	10,235,693	10,235,693	-	-	-	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
1 h 1 i	Asset Retirement Costs Other Accrued Expenses	6,633,234 666,108	6,633,234 666,108	-	-	-	functions. ARO must be approved by FERC in order to include amounts.  Accrued expenses recorded for book purposes not currently deductible for income tax purposes.
11	Other Accrued Expenses	000,108	000,108	-	-		Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all
1j	Accrued Employee Bonus	12,248,950	-	-	-	12,248,950	functions.
1k	Obsolete Materials	609,523	609,523	-	-		Excluded because the underlying account(s) are not included in model
11	Other Unearned Revenue - Deferred Rents	259,456	259,456				Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the lease; Tax will recognize the rental income when the cash is received.
11 1m	Accrued Payroll Taxes	1,579,543	1,579,543	-			Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
			1,012,010				
1n	Pennsylvania Net Operating Loss, net of Federal.	14,517,641	-	-	14,517,641	-	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
1.	Post Retirement Benefits	60,009,623				60,000,622	Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to a fund.
10	Post Retirement Benefits	00,009,023	-	-	-	60,009,623	Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon
1p	Accrued Sales and Use Taxes	2,346,114	2,346,114		-		resoution of ongoing audit examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
1q	Unbilled Revenue	3,529,757	3,529,757		-		Retail related
1r	Accrued Severance	127,662	-	-	-	127,662	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
1s	Accrued Employee Vacation	2,704,761	2,704,761	_	_		Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
1t	Accrued Vegetation Management	3,629,280	3,629,280	-	-	-	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
lu lv	Accrued Workers Compensation	9,556,114	-	-	-	9,556,114	deductible until paid. Related to all functions.
1 V							
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1y							
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2	Subtotal - p234.8.b	161,654,667	63,656,167	-	14.517.641	83,480,860	
3	Less FASB 109 Above if not separately removed		-	-	-	-	
4	Less FASB 106 Above if not separately removed	422.284.275		-	11.000.00	00.100.000	
5	Total	161,654,667	63,656,167	-	14,517,641	83,480,860	
6 7 8 9 10 11	Instructions for Account 190:  1. ADIT items related only to Non-Electric Operations (e.g., Gas, N  2. ADIT items related only to Transmission are directly assigned to  3. ADIT items related to Plant other than general plant, intangible  4. ADIT items related to labor, general plant, intangible plant, or  5. Deferred income taxes arise when items are included in taxable in	o Column D plant or common plant and common plant and not in Co	not in Columns C & D are lumns C & D are included	included in Column E in Column F	rise to the ADIT is not inc	cluded in the formula,	
12	the associated ADIT amount shall be excluded						
	t .						

	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  Justification
13a	Property Related ADIT, Excl. ARO	=	-	-	-	-	
13b	Common	(29,039,158)	-	-	-	(29,039,158)	Included because plant in service is included in rate base.
13c	Distribution	(541,068,142)	(541,068,142)	-	-		Related to Distribution property.
13d	Electric General	(3,128,822)	-	-	-		Included because plant in service is included in rate base.
13e	Transmission	(212,180,461)	-	(212,180,461)			Included because plant in service is included in rate base.
13f	Other Flow-Through Items	(840,147,375)	(785,703,068)	(42,336,396)	(12,107,911)		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base
13g							
13h							
14	Subtotal - p275.2.b	(1,625,563,958)	(1,326,771,210)	(254,516,857)	(12,107,911)		
15	Less FASB 109 Above if not separately removed	(840,147,375)	(785,703,068)	(42,336,396)	(12,107,911)	-	
16	Less FASB 106 Above if not separately removed	-		-			
17	Total (Line 14 - Line 15 - Line 16)	(785,416,583)	(541,068,142)	(212,180,461)	-	(32,167,980)	

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 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

							Page 3 of 3
	A	В	C	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	AEC Receivable	(2,179,551)	(2.179.551)				Retail related
25a 25a	Regulatory Asset (Covid)	(2,179,331)	(2,179,551)	-	-		Retail related  Retail related
25a 25b	Regulatory Asset (Covid) Regulatory Asset (DSP)	(9,704,485)	(9,704,485)	-	-		Retail related Retail related
25c	Regulatory Asset (DSF)  Regulatory Asset (Electric Rate Case Costs)	(320,463)	(320,463)	•	-	·	Retail related  Retail related
25d	Regulatory Asset (Electric Rate Case Costs)  Regulatory Asset (Accrued Vacation)	(5,454,344)	(5,454,344)	•	-	·	Retail related  Retail related
25e	Regulatory Asset (AMR)	(16)	(16)		-		Retail related  Retail related
25f	Regulatory Asset (ARO)	(4,579,653)	(4,579,653)		-		Retail related
25g	Regulatory Asset (Rate Change)	(6,167,317)	(6,167,317)	-			Retail related
25h	Regulatory Asset (Other)	(1,573,065)	(1,573,065)	-			Retail related
25i	Loss on Reacquired Debt	(233,202)	(1,575,005)	-	(233,202)		Excluded because the underlying account(s) are not included in model
25i	Accrued Holiday Pay	2.811			(233,202)	2.811	Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
20)	Treer ded Tremday 1 dy	2,011				2,011	Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual
25k	PURTA	(111,533)			(111,533)		payments made. Relates to all functions.
201	TORIN	(111,555)			(111,555)		Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits
251	Pension Expense Provision	(98,526,684)	_	_	_	(98.526.684)	only when the amounts are paid. Related to all functions.
25m	Accrued State Income Tax Receivable	(2,308,743)			(2,308,743)	(/ 0,0=0,00 )	Accrued State Tax Receivable
		(2,000,10)			(=,000,10)		Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax
25n	Cloud Computing	(2,705,336)	-	_	(2,705,336)		purposes.
	1 8	( ///			( // // // // // // // // // // // // //		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded
25o	FAS 109 Regulatory Asset	(179,893,092)	-	_	(179,893,092)		from rate base.
25p		\			(,,		
25q							
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
		(244.224.620)	(20.445.000)		(40.5.054.00.0)	(00 #88 0#8)	
26	Subtotal - p276.9.b	(314,221,639)	(30,445,860)	-	(185,251,906)	(98,523,873)	
27	Less FASB 109 Above if not separately removed	(179,893,092)	-	-	(179,893,092)	-	
28 29	Less FASB 106 Above if not separately removed	(124.220.547)	(30,445,860)		(5,358,814)	(98,523,873)	
29	Total	(134,328,547)	(30,445,860)	-	(5,358,814)	(98,523,873)	

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 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 EOY Worksheet

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ADIT EOY Worksheet

C Gas, Prod Retail Or Other Related D Only Transmission Related Plant Related Labor Related Total  $\begin{array}{ll} (78,339,924) & (From line 17 \ for the \ column) \\ (100,570,139) & (From line 29 \ for the \ column) \\ 36,551,405 & (From line 5 \ for the \ column) \\ (142,358,658) & (Sum a - c) \end{array}$ (882,920,761) (131,954,660) 167,538,158 (847,337,263) ADIT- 282 ADIT-283 (223,048,726) (5,887,940) ADIT-190 27,460,888 21,572,948 (223,048,726)

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 with amounts exceeding \$100,000 will be listed separately

1	A ADIT-190 (Attachment H-7 Notes P and Q)	B Total	C Gas, Prod Retail Or Other	D Only Transmission	E Plant	F Labor	G  Justification
la lb			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 duri
							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
le ld	Accrued Benefits Employee Nonqualified Stock Plan	838,117 1,188,185	838,117 (20,787)	-	-	1 200 072	and reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.  Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all function
10	Employee Nonqualified Stock Plan	1,188,183	(20,787)	-	-	1,208,972	BOOK expense recorded when stock is granted, tax expense when stock is issued at market price - employees in air function.  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 re
le	Allowance for Doubtful Accounts (Bad Debt)	24.418.376	24,418,376	_	_	_	operations.
1f	Pennsylvania Charitable Contribution Carry-Forward, net of Feder	165,657	165,657	-	-	-	Excluded because the underlying account(s) are not included in mode
lg	Customer Advances for Construction	565,630	565,630	-	-	-	Excluded because the underlying account(s) are not included in mode
							Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to
1h	Deferred Compensation	1,599,125	1,599,125	-	-	-	functions.
li lj	Other Employee Provided Benefit:	333,940 54,975,074	54,975,074	-	-	-	Excluded because the underlying account(s) are not included in mode  Employer provided benefits to former employees but before retiremen
1)	Other Employee Frovided Benefit:	34,973,074	34,973,074	-	-		Lampinger provided ordering to former employees but before remember.  Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions. ARO must
1k	Asset Retirement Costs	5,593,524	5,593,524	_	_		approved by FERC in order to include amounts.
11	Other Accrued Expenses	380,700	380,700	-	-		Accrued expenses recorded for book purposes not currently deductible for income tax purpose
lm	Accrued Employee Bonus	10,830,281	548,005	-	-	10,282,276	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functic
ln	Obsolete Materials	666,233	666,233	-	-	-	Excluded because the underlying account(s) are not included in mode
							Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the lease; Tax will recognize
lo	Other Unearned Revenue - Deferred Rents Accrued Payroll Taxes	212,805	212,805 8,980	-	-	-	rental income when the cash is received.
lp	Pennsylvania Net Operating Loss, net of Federal	8,980 2,641,925	2,641,925	-	-	-	Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functio PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable incon
lq	Pennsylvania Net Operating Loss, net of Pederal	2,041,923	2,041,723	-	-		Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed
lr.	Post Retirement Benefits	5,706,834	_	_	_	5,706,834	
		2,7 0 0,00 7				-,, -,,,	Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resoution of ongoing at
ls	Accrued Sales and Use Taxes	1,116,769	1,116,769	-	-	-	examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
1t	Unbilled Revenue	1,492,169	1,492,169	-	-	-	Retail related
lu	Accrued Severance	27,345	737	-	-	26,607	Book records an accrual; tax takes the deduction when actually paid. Relates to all functior
lv	Accrued Employee Vacation Accrued Vegetation Management	3,206,680 4,692,675	3,206,680 4,692,675	-	-	-	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functio  Excluded because the underlying account(s) are not included in mode
lw	Accrued Vegetation Management	4,692,675	4,692,675	-	-	-	EXCIUDED because the underlying account(s) are not included in most.  These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until party incidents.
1x	Accrued Workers Compensation	8,343,313	89,504	_	_	8.253.809	Related to all functions.
ly	SEPTA Railroad Rent	125	28	-	97		Included because the related underlying liability is included in rate bas
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lan							
		-					· ·
2	Subtotal - p234.8.c	129,004,462 (38,533,696)	103,525,865	-	(27,460,791)	25,478,500 (11,072,905)	
3	Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(38,333,696)	-	-	(27,460,791)	(11,072,905)	
5	Total (Line 2 - Line 3 - Line 4)	167,538,158	103.525.865		27.460.888	36,551,405	
-	(	107,550,150	100,020,000	- 1	27,100,000	50,551,705	

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 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

	$\Lambda$ 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  Justification
13a	Property Related ADIT, Excl. ARO	-	_		-	_	
	Common	(70,720,183)	-	-	-	(70,720,183)	Included because plant in service is included in rate basi
13c	Distribution	(581,532,111)	(581,532,111)	-	-		Related to Distribution property
13d	Electric General	(7,619,741)	-	-	-	(7,619,741)	Included because plant in service is included in rate basi
13e	Transmission	(192,701,389)	-	(192,701,389)	-		Included because plant in service is included in rate base.
13f 13g	Other Flow-Through Items	(653,281,123)	(600,618,826)	(40,789,251)	(11,873,046)	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base
13h							
	Subtotal - p275.2.k	(1,505,854,547)	(1,182,150,937)	(233,490,640)	(11,873,046)	(78,339,924)	
15	Less FASB 109 Above if not separately removed	(622,933,786)	(600,618,826)	(10,441,914)	(11,873,046)	-	
	Less FASB 106 Above if not separately removed	-	-	-	-	-	
17	Total (Line 14 - Line 15 - Line 16)	(882,920,761)	(581,532,111)	(223,048,726)	-	(78,339,924)	

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 Bant, 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 EOY Worksheet Page 3 of 3

	A	В	c	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
25a	AEC Receivable	(2,833,439)	(2,833,439)	-			Retail related
25b	Regulatory Asset (Covid)	(4,366,210)	(4,366,210)		_		Retail related
25c	Regulatory Asset (DSP)	(452,132)	(452,132)		_		Retail related
25d	Regulatory Asset (Electric Rate Case Costs	(185,692)	(185,692)		_		Retail related
25e	Regulatory Asset (Accrued Vacation	(4,700,273)	(4,700,273)		_		Retail related
25f	Regulatory Asset (AMR	(16)	(16)	-	-		Retail related
25g	Regulatory Asset (ARO)	(4.057,734)	(4.057,734)	_			Retail related
25h	Regulatory Asset (Rate Change)	(6,167,317)	(6,167,317)	_			Retail related
25i	Regulatory Asset (Other)	(1,527,525)	(1,527,525)				Retail related
25j	Loss on Reacquired Debt	(185,536)	(18,930)		(166,606)		Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurre
25k	Accrued Holiday Pay	(185,550)	(10,730)		(100,000)		The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functio
2.JK	Accraca Holiday Faj		-	-			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
251	PURTA						all functions.
231	TORIA			_			Book acrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts
25m	Pension Expense Provision	(88,343,095)	(625,979)			(97 717 116)	paid. Related to all functions.
25m	Accrued State Income Tax Receivable	(2,415,834)	(327,341)	-	(2,088,494)		parti. Accrued State Tax Receivable
25n 25o	Cloud Computing	(3,474,480)	(233,994)	-	(3,240,486)		Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax purpos
	FAS 109 Regulatory Asse	(78,266,919)	(233,994)	-	(78,266,919)	<u>-</u>	Included because the related underlying asset is included in rate base. Related to accelerated deductioniny of mese amounts for tax purpos.  Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate b
25p	rAS 109 Regulatory Asse	(/8,200,919)	-	-	(78,266,919)	<u>-</u>	Accumulated Deferred income Taxes attributable to income tax related regulatory assets and habitities. This balance is excluded from rate b
25q							
26-							
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
26	Subtotal - p277.9.k	(196,976,202)	(25,496,581)	-	(83,762,505)	(87,717,116)	
27	Less FASB 109 Above if not separately removed	(65,021,542)	-	-	(77,874,565)	12,853,023	
28	Less FASB 106 Above if not separately removed	V. 7. 7. 7. 7	-	-		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
29	Total	(131,954,660)	(25,496,581)	-	(5,887,940)	(100,570,139)	

- 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 plant or common plant and not in Columns C & D are included in Column E

  4. ADIT items related to blabor, general plant, intangible plant or common plant and not in Columns C & D are included in Column E

  4. ADIT items related to blabor, 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 intangible 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

### PECO Energy Company

### Attachment 4D - Intangible Plant Workpaper

Total Intangible Plant  (a)  Gross Plant  Intangible - General  I Intangible - General  I IN SER CUP - Transmission  3 IT NEEC CUP - Transmission  5 IT Bussiness Intelligence Data Analysis - Distribution  6 IT Post 200 and Other - Distribution  7 IT Smart Meter - Distribution  8 IT Other - Transmission  9 IT Bussiness Intelligence Data Analysis - Transmission  10 IT CC&B - Distribution  11  12  13  14  15  16	(b) December Prior Year  34,190,767  10,967,791  1,486,430  3,064,625  29,349,767  57,747,226  69,824,645  22,326,171  1,193,292	(c) January 36,545,284 10,967,791 1,486,430 3,064,625 29,408,264 57,747,226 69,824,645 22,326,171 1,193,292	(d) February 37,306,087 10,967,791 1,486,6430 3,064,625 29,467,089 57,747,226 69,824,645 22,326,171 1,193,292	(c) March 38.376.478 10.967.791 1.486.430 3.064.625 29.256.245 57.747.226 69.824.645 22.326.171 1.193.292	(f) April 39,157,772 10,967,791 1,486,430 3,064,625 29,585,733 57,747,226 69,824,645 22,326,171 1,193,292	(g) May 40,320,928 10,967,791 1,486,430 3,064,625 29,645,555 7,747,226 69,824,645 22,326,171 1,193,292	(h) June 42,265,538 10,967,791 1,486,430 3,064,625 29,705,714 57,747,226 69,824,645 22,326,171 1,193,292	(i) July 76,166,303 10,967,791 1,486,430 3,064,625 29,766,210 57,747,226 69,824,645 22,326,171 1,193,292	(j) August 77,042,531 10,967,791 1,486,430 3,064,625 29,827,046 57,747,226 69,824,645 22,326,171 1,193,292	(k) September 77,921,365 10,967,791 1,486,430 3,064,625 29,888,224 57,747,226 69,824,645 22,326,171 1,193,292 66,709,331	(l) October 78,719,829 10,967,791 1,486,430 3,064,625 29,949,745 57,747,226 69,824,645 22,326,171 1,193,292 69,559,577	(m) November 79,628,013 10,967,791 1,486,430 3,064,625 30,011,611 57,747,226 69,824,645 22,326,171 1,193,292 72,389,361	(n) December 81,711,408 10,967,791 1,486,430 3,064,625 30,073,825 57,747,226 69,824,645 22,326,171 1,193,292 77,768,928	(o) Average =average(b:n) 56,873,254 10,967,791 1,486,430 3,064,625 29,708,079 57,747,226 69,824,645 22,326,171 1,193,292 22,032,861	(p) Transmission 10,967,791 22,326,171 1,193,292	(q) Distribution 1,486,430 3,064,625 29,708,079 57,747,26 69,824,645 22,032,861		(s) Total =sum(p:r) 56,873,254 10,967,791 1,486,430 3,064,625 29,708,079 57,747,226 69,824,645 22,332,61,71 1,193,292 22,032,861
17 18 19 Total 20 21 Accumulated Depreciation	230,150,716  (b)  December Prior Year	232,563,730 (c) January	233,383,358 (d) February	234,512,905 (c) March	235,353,687 (f) April	236,576,665 (g) May	238,581,433 (h) June	272,542,695 (i) July	273,479,759 (j) August	341,129,102 (k) September	344,839,334 (l) October	348,639,167 (m) November		275,224,376 Allocation Factor e - Transmission (o) Average	34,487,255 100.00% 34,487,255 (p) Transmission	(q)	56,873,254 6 12.37% 7,036,955 (r) S&W Allocation	275,224,376 41,524,210 (s) Total
22 Intangible - General 23 IT NERC CIP - Transmission 24 IT NERC CIP - Distribution 25 IT DSP - Distribution 26 IT Day - Distribution 27 IT Past 2010 and Other - Distribution 28 IT Smart Meter - Distribution 29 IT Other - Transmission 30 IT Business Intelligence Data Analysis - Transmission 31 IT CC&B - Distribution 32 33 34 34 35 36 37 38 38	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999 9,431,234 541,180	20,621,732 10,954,825 1,484,990 2,377,201 20,171,499 37,311,869 62,073,597 9,804,152 555,257	21,131,872 10,959,300 1,485,487 2,377,201 20,345,664 37,829,623 62,105,195 10,177,070 569,334	21,649,466 10,963,775 1,485,984 2,377,201 20,520,531 38,347,376 62,136,793 10,549,988 583,411	22,173,081 10,966,235 1,486,257 2,377,201 20,696,104 38,865,130 62,168,391 10,922,906 597,489	22,703,130 10,966,679 1,486,307 2,377,201 20,872,388 39,382,883 62,199,989 11,295,824 611,566	23,247,174 10,967,124 1,486,356 2,377,201 21,049,386 39,900,637 62,231,587 11,668,742 625,643	23,944,757 10,967,569 1,486,406 2,377,201 21,227,103 40,418,391 62,263,185 12,041,660 639,720	24,789,172 10,967,791 1,486,430 2,377,201 21,405,542 40,936,144 62,294,783 12,414,578 653,798	25,605,340 10,967,791 1,486,430 2,377,201 21,584,708 41,453,898 62,326,381 12,787,496 667,875 277,956	26,392,048 10,967,791 1,486,430 2,377,201 21,764,604 41,971,651 62,357,979 13,160,414 681,952 845,743	27,181,914 10,967,791 1,486,430 2,377,201 21,945,234 42,489,405 62,389,577 13,533,332 696,029 1,437,197	28,013,741 10,967,791 1,486,430 2,377,201 22,126,604 43,007,158 62,421,175 13,901,828 710,106 2,062,856	=average(b.n) 23,659,256 10,964,216 1,486,033 2,377,201 21,054,415 39,900,637 62,231,587 11,668,402 625,643 355,673	10,964,216 11,668,402 625,643	1,486,033 2,377,201 21,054,415 39,900,637 62,231,587 355,673		=sum(p:r) 23,659,256 10,964,216 1,486,033 2,377,201 21,054,415 39,900,637 62,231,587 11,668,402 625,643 355,673
40 Total 41 42	163,735,500	165,355,122	166,980,746	168,614,525	170,252,794	171,895,968	173,553,851	175,365,992	177,325,440	179,535,076	182,005,814	184,504,111		174,323,064 Allocation Factor e - Transmission	23,258,261 100.00% 23,258,261	127,405,547	23,659,256 12.37% 2,927,371	174,323,064 26,185,632

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## PECO Energy Company

#### Attachment 4D - Intangible Plant Workpaper

	(a) Net Plant in Service	(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	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total
	Gross Plant Minus Accumulated Depreciation														=average(b:n)				=sum(p:r)
43	Intangible - General	14,073,871	15,923,551	16,174,215	16,727,012	16,984,691	17,617,798	19,018,364	52,221,547	52,253,359	52,316,025	52,327,782	52,446,100	53,697,667	33,213,999			33,213,999	33,213,999
44	IT NERC CIP - Transmission	17,442	12,967	8,492	4,017	1,557	1,112	667	222	-	-	-	-	-	3,575	3,575			3,575
45	IT NERC CIP - Distribution	1,938	1,441	944	446	173	124	74	25	-	-	-	-	-	397		397		397
46	IT DSP - Distribution	687,424	687,424	687,424	687,424	687,424	687,424	687,424	687,424	687,424	687,424	687,424	687,424	687,424	687,424		687,424		687,424
47	IT Business Intelligence Data Analysis - Distribution	9,351,734	9,236,765	9,121,425	9,005,714	8,889,629	8,773,167	8,656,328	8,539,107	8,421,504	8,303,517	8,185,142	8,066,377	7,947,221	8,653,664		8,653,664		8,653,664
48	IT Post 2010 and Other - Distribution	20,953,110	20,435,357	19,917,603	19,399,850	18,882,096	18,364,342	17,846,589	17,328,835	16,811,082	16,293,328	15,775,575	15,257,821	14,740,067	17,846,589		17,846,589		17,846,589
49	IT Smart Meter - Distribution	7,782,646	7,751,048	7,719,450	7,687,852	7,656,254	7,624,656	7,593,058	7,561,460	7,529,862	7,498,264	7,466,666	7,435,068	7,403,470	7,593,058		7,593,058		7,593,058
50	IT Other - Transmission	12,894,937	12,522,019	12,149,101	11,776,183	11,403,265	11,030,347	10,657,429	10,284,511	9,911,593	9,538,675	9,165,757	8,792,839	8,424,343	10,657,769	10,657,769			10,657,769
51	IT Business Intelligence Data Analysis - Transmission	652,112	638,035	623,958	609,881	595,804	581,726	567,649	553,572	539,495	525,418	511,340	497,263	483,186	567,649	567,649			567,649
52	IT CC&B - Distribution	-	-	-	-	-	-	-	-	-	66,431,375	68,713,835	70,952,164	75,706,071	21,677,188		21,677,188		21,677,188
53		-	-	-	-	-	-	-	-	-		· · · ·	· · · · ·						
54		-	-	-	-	-	-	-	-	-	-	-	-	-					-
55		-	-	-	-	-	-	-	-	-	-	-	-	-					-
56		-	-	-	-	-	-	-	-	-	-	-	-	-					-
57		-	-	-	-	-	-	-	-	-	-	-	-	-					-
58		-	-	-	-	-	-	-	-	-	-	-	-	-					-
59		-	-	-	-	-	-	-	-	-	-	-	-	-					-
60		-	-	-	-	-	-	-	-	-	-	-	-	-					-
61	Total	66,415,215	67,208,608	66,402,612	65,898,379	65,100,892	64,680,696	65,027,582	97,176,703	96,154,319	161,594,026	162,833,520	164,135,056	169,089,450	100,901,312	11,228,994	56,458,320	33,213,999	100,901,312
62															Allocation Factor	100.00%	0.00%	12.37%	
63														Total Intangibl	e - Transmission	11,228,994	-	4,109,584	15,338,578

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	(a)	(b) Total	(c) Transmission	(d) Distribution	(e) S&W Allocation	(f) Total
	Depreciation Expense	10111	runsinision	Distribution	Dec 11 7 thousands	=sum(c:e)
64	Intangible - General	4,335,964			4,335,964	4,335,964
65	IT NERC CIP - Transmission	80,005	80,005			80,005
66	IT NERC CIP - Distribution	12,350		12,350		12,350
67	IT DSP - Distribution	-		-		-
68	IT Business Intelligence Data Analysis - Distribution	2,054,128		2,054,128		2,054,128
69	IT Post 2010 and Other - Distribution	7,264,993		7,264,993		7,264,993
70	IT Smart Meter - Distribution	874,827		874,827		874,827
71	IT Other - Transmission	4,475,017	4,475,017			4,475,017
72	IT Business Intelligence Data Analysis - Transmission	166,497	166,497			166,497
73		-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80		-				-
81		-				-
82	Total	19,263,780	4,721,519	10,206,298	4,335,964	19,263,780
83		Allocation Factor	100.00%	0.00%	12.37%	
84		Total Intangible - Transmission	4,721,519	-	536,491	5,258,010

		Attachment 4E - Cost to Achieve Me						
		(a)	(b)	(c)	(d)	(e)	()	(x)
	O&M Cost To Achieve							
	FERC Account		Constellation Merger	PHI Merger	Separation			Total
1		923	\$ -	\$ -	\$ 4,488,703			\$ 4,488,703
2		926	\$ -	\$ -	\$ 784			\$ 784
3	,	920		\$ -	\$ 734,265			\$ 734,265
4 5								\$ - \$ -
6								\$ - \$ -
7								\$ -
8								\$ -
9								\$ -
10								\$ -
11	Total		\$ -	s -	\$ 5,223,752			\$ 5,223,752
	Capital Cost To Achieve included in the Electri	c Portion of Common Plant						
	Gross Plant		Constellation Merger	PHI Merger	Separation			Total
12	December Prior Year		-	-	544,955			\$ 544,955
13	January		-	-	544,955			\$ 544,955
14	February		-	-	570,403			\$ 570,403
15	March		-	-	570,403			\$ 570,403
16	April		-	-	570,403			\$ 570,403
17	May		-	-	570,403			\$ 570,403
18	June		-	-	570,403			\$ 570,403
19	July		-	-	570,403			\$ 570,403
20	August September		-	-	583,144 583,144			\$ 583,144 \$ 583,144
21 22	October		-	-	583,144			\$ 583,144 \$ 583,144
23	November		-	-	975,920			\$ 975,920
24	December				1,330,506			\$ 1,330,506
25	Average		_		659,092			659,092
20	Tretage				033,032			000,002
	Accumulated Depreciation		Constellation Merger	PHI Merger	Separation			Total
26	December Prior Year		-	-	114,739			\$ 114,739
27	January		-	-	146,356			\$ 146,356
28	February		-	-	159,480			\$ 159,480
29	March		-	-	172,816			\$ 172,816
30	April		-	-	186,152			\$ 186,152
31	May		-	-	199,488			\$ 199,488
32	June		-	-	212,824			\$ 212,824
33	July		-	-	226,160			\$ 226,160
34	August		-	-	239,602			\$ 239,602
35	September		-	-	253,151			\$ 253,151
36	October		-	-	266,699			\$ 266,699
37 38	November December		-	-	283,031			\$ 283,031 \$ 305,534
39			-	-	305,534			,
39	Average		-	-	212,772			212,772

### **PECO Energy Company**

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\$

190,796

Attachment 4E - Cost to Achieve Mergers (Note A) (c) (x) Constellation Merger PHI Merger Net Plant = Gross Plant Minus Accumulated Depreciation from above Total 40 December Prior Year 430,217 430,217 398,600 398,600 41 January 42 February 410,924 410,924 43 March 397,588 397,588 44 April 384,252 384,252 45 May 370,915 370,915 46 June 357,579 357,579 47 July 344,243 344,243 48 August 343,542 343,542 49 September 329,993 329,993 50 October 316,445 316,445 51 November 692,888 692,888 52 December 1,024,972 1,024,972 446,320 446,320 53 Average Depreciation (Monthly Change of Accumulated Depreciation from above) Constellation Merger PHI Merger Total 54 January 31,617 31,617 55 February 13,124 13,124 56 13,336 13,336 57 April 13,336 13,336 May 13,336 13,336 59 13,336 13,336 June 60 July 13,336 13,336 61 August 13,442 13,442 62 September 13,548 \$ 13,548 63 October 13,548 \$ 13,548 64 November 16,332 \$ 16,332 65 December 22,503 \$ 22,503

190,796

#### Note

66 Total

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	Attachment 8, Page 2, Line 19, Col J	Attachment 8, Page 2, Line 22, Col J
1	Total	255,556,968	15,804,081	-	187,214,036	-	\$ 15,804,081	\$ 28,441,461	\$ 44,111,519	\$ 4,721,512	\$ 4,335,956	\$ 10,206,298
		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	\$ 23,118,670	\$ - \$	12,587,087	\$ (609)	\$ 12,958,320	\$ 166,197,052	\$ 2,218,456	\$ -	\$ 2,716	\$ 4,157,427	\$ 388,328

\$

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

3	Long Term Interest (117, sum of 62.c through 67.c), Excluding LVT Interest (Note G)	182,089,846
4	Preferred Dividends (118.29c) (positive number)	
5	Proprietary Capital	5,458,591,830
6	Less Preferred Stock	-
7	Less Account 216.1 (enter negative) (Note D)	-
8	Less Account 219.1 (enter negative)	(2,742,670)
9	Common Stock (Sum of Line 5 - Line 6 + Line 7 + Line 8)	5,455,849,160

					Cost	
			\$	%		Weighted
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))	4,624,803,224	45.88%	3.94%	1.81% =WCLTD
11	Preferred Stock (Note B)	(Line 11, Col (\$) / Line 13, Col (\$))	=	-	=	0.00%
12	Common Stock (Note C)	(Line 12, Col (\$) / Line 13, Col (\$)	5,455,849,160	54.12%	10.35%	5.60%
13	Total	(Sum of Lines 10-12)	10,080,652,384			7.41% =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 amount 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)), multiplied by common utility plant percent to electric (per FF1 page 356).
- 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.

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#### 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)		8,957,773 1,009,479 9,967,252
4	Schedule 1A		s	4,962,519
5	Firm Point to Point Service revenues for which the load is not included in the divisor received by transmission owner		s	2,621,471
6	Revenues associated with transmission service not provided under the PJM OATT (Note 4)			88,397
8	Intercompany Professional Services PJM Transitional Revenue Neutrality (Note 1)			- 88,397
9 10	PJM Transitional Market Expansion (Note 1) Professional Services (Note 3)			
11 12	Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)			
13	Gross Revenue Credits	(Sum Lines 3, 4-12)		17,639,639
14 15	Less line 17g Total Revenue Credits			(5,902,199) 11,737,440
16a	Revenue Adjustment to determine Revenue Credit 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.  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.			
16e	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 ¶ 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.			8,957,773
17b 17c	Costs associated with revenues in line 17a Net Revenues (17a - 17b)			3,125,916 5,831,857
17d 17e	50% Share of Net Revenues (17c/2) Costs associated with revenues in line 17a that are included in FERC accounts recovered			2,915,929
1/6	through the formula times the allocator used to functionalize the amounts in the FERC account			139,645
17f 17g 18	to the transmission service at issue.  Net Revenue Credit (17d + 17e)  Line 17f less line 17a			3,055,574 (5,902,199)
20	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 21	Total Account 454, 456 and 456.1 Reserved			17,639,639

#### Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

	Administrative and General Salaries	Accounts booked to 920000 926000	То	otal Costs 834,638 293,988	Costs Allocation to Transmission (Note A) 75% 75%	Tı	ransmission Costs 625,978 220,491	S&W Allocation Factor 12.37% 12.37%	Th	ts Recovered rough A&G Costs 103,270 36,375
23	Total Lines 22		\$	1,128,626		\$	846,469		\$	139,645
						Τ				
	FERC Account 454	Total Amount		Other	100% Transmission	_	Plant Related	Labor Related	l	Total
24a	Rent from Electric Distribution	\$ 13,859,701	\$	13,859,701		_				
24b	Rent from Electric Transmission	264,492			264,492					
24c	Tower Rentals and Land Leasing - Transmission	8,957,773			8,957,773	_				
24d	Tower Rentals and Land Leasing - Distribution	2,704,194		2,704,194		_				
	Intercompany Rent	4,187,069				_	4,187,069			
	Intercompany Rent - Transmission	5,003			5,003	+			-	
24g	Intercompany Rent - Distribution	432,903		432,903		+			-	
	m · I V · A ·			4 5 00 5 800			4.40#.0.00		-	
	Total Lines 24	\$ 30,411,136	\$	16,996,798	\$ 9,227,269 100%	\$	4,187,069 17.67%	\$ -		
	Allocation Factors		S	0%		0				0.067.252
	Allocated Amount		3	-	\$ 9,227,269	\$	739,983	\$ -	\$	9,967,252
	FERC Account 456	Total Amount	_	Other	100% Transmission	т	Plant Related	Labor Related	1	Total
25a	Decommissioning remittances to Generation	\$ (3,859,745)	S	(3,859,745)		+	riant Keiateu	Labor Keratec		Total
25b	Mutual Assistance	573,824		573,824		+			1	
25c	Make Ready	6,412,668	S	6,412,668		+			1	
	Intercompany Billings - Transmission	7,783	~	0,112,000	7,783	+			1	
	Intercompany Billings - Labor Related	.,,,,,,			.,	+				
25f	Intercompany Billings - Other	1,462,236		1,462,236		+				
25g	Other	9,377,262		9,279,821	77.002		20,439	-		
8		.,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	Т	,			
	Total Lines 25	\$ 13,974,029	S	13,868,805	\$ 84,785	S	20,439	S -		
	Allocation Factors			0%		ó	17.67%	12.37%	ó	
	Allocated Amount		S	-	\$ 84,785	\$	3,612	\$ -	\$	88,397
						•				•
	FERC Account 456.1	Total Amount		Other	100% Transmission	П	Plant Related	Labor Related	1	Total
26a	Network Integration Credit	\$ 183,191,340	\$	183,191,340						
26b	Transmission Owner Scheduling Credits	4,962,519			\$ 4,962,519					
26c	Transmission Enhancement	30,491,835	\$	30,491,835						
26d	Revenue - Firm Point to Point	2,621,471			2,621,471					
26e	Other	2,167,177		2,167,177						
	Total Lines 26	\$ 223,434,342	\$			\$		S -		
	Allocation Factors		L	0%	100%	ó	17.67%	12.37%	ó	
	Allocated Amount		\$	-	\$ 7,583,990	\$	-	\$ -	\$	7,583,990

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

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

			323.	(a) 181.b to 323.196.b		<b>(b)</b>	(c)	(d)	(e)
				Total	S&	&W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	25,437,587	\$	25,437,587		-	-
2	Office Supplies and Expenses	921.0		5,463,868		5,463,868		-	-
3	Administrative Expenses Transferred-Credit	922.0		-		_		-	-
4	Outside Service Employed (Note E)	923.0		90,757,414		90,751,574		5,840	-
5	Property Insurance	924.0		873,644		_	873,644	-	-
6	Injuries and Damages	925.0		11,662,276		11,662,276		-	-
7	Employee Pensions and Benefits	926.0		19,596,579		19,596,579		-	-
8	Franchise Requirements	927.0		-		_		-	-
9	Regulatory Commission Expenses (Note E)	928.0		8,428,031		_		8,371,946	56,085
10	Duplicate Charges-Credit	929.0		(1,253,867)		(1,253,867)		-	-
11	General Advertising Expenses (Note E)	930.1		2,221,816		- '		2,221,816	-
12	Miscellaneous General Expenses (Note E)	930.2		3,644,226		2,703,271		940,955	-
13		931.0		-		_		-	-
14	Maintenance of General Plant	935		6,916,527		6,916,527		-	-
15	Administrative & General - Total (Sum of lines 1-14)		\$	173,748,101	\$	161,277,814	\$ 873,644	\$ 11,540,558	\$ 56,085
16				Allocation Factor		12.37%	17.67%	0.00%	100.00%
17			Т	ransmission A&G 1		19,954,982	154,400	_	56,085
18				ranomission raco		17,754,702	13-1,100	Total <sup>2</sup>	\$20,165,466
NI-4-								Total	Ψ20,103,400

Notes:

1 Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

<sup>&</sup>lt;sup>2</sup> 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 1b 1c	Property Tax	12,958,320
1	Total Plant Related (Total Lines 1)	12,958,320
	Labor Related, Subject to Wages & Salary Allocator	
2a	Federal Unemployment Tax	56,287
2b	Pennsylvania Unemployment Tax	215,778
2c	Payroll Taxes	12,315,022
2	Total Labor Related (Total Lines 2)	12,587,087
	Other Included, Subject to Gross Plant Allocator	
3a	Use Tax	2,150,330
3b 3c	Miscellaneous Tax	68,126
3	Total Other Included (Total Lines 3)	2,218,456
4	Total Included (Lines 1 to 3)	27,763,863
	Taxes Other Than Income Excluded Per Notes A to E	
5a	PA Gross Receipts Tax	165,930,089
5b 5c	Sales Tax	266,963
5	Total Excluded Taxes Other Than Income (Total Lines 5)	166,197,052
6	Total Taxes Other Than Income, Included and Excluded (Lines 4 and 5	193,960,915
7	Total Taxes Other Income from p115.14.g	193,960,915
8	Difference (Line 6 - Line 7)	-
	Items Included in Line 4, that Are To Be Excluded from Formula Per Attachment 5-P3 Support Note F (Enter N	Negative
9a 9b	Payroll Tax to be Excluded	(609)
9	Total Labor Related Taxes to be Excluded (Total Lines 9)	(609)
10a 10b		
10	Total Plant 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	0.0028
2		February	0.0025
3		March	0.0028
4		April	0.0027
5		May	0.0028
6		June	0.0027
7		July	0.0031
8		August	0.0031
9		September	0.0030
10		October	0.0042
11		November	0.0040
12		December	0.0042
13		January	0.0054
14		February	0.0048
15		March	0.0054
16		April	0.0062
17		May	0.0064
18	Average of lines 1-17 above		0.0039

# 18 Average of lines 1-17 above

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

19 20	Year	2022				
20	A	В	С	D	Е	F
	Project Name	RTO Project Number or Zonal	Amount Attachment 3, Col. G + Col H	17 Months	Monthly Interest Rate Line 18 above	Interest Col. C x Col D x Col E
21	Zonal	Zonal	16,228,014	17	0.0039	1,072,672
21a	Center Point 500-kV Substation Addition	b0269	490,551	17	0.0039	32,425
21b	Center Point 230 kV Substation Addition	b0269.10	(209,842)	17	0.0039	(13,871)
21c	Richmond-Waneeta 230 kV Line Re-conductor	b1591	(186,459)	17	0.0039	(12,325)
21d	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	41,167	17	0.0039	2,721
21e	Whitpain 500 kV Circuit Breaker Addition	b0269.6	22,638	17	0.0039	1,496
21f	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	29,771	17	0.0039	1,968
21g		b1590.1 and b1590.2	244,941	17	0.0039	16,191
21h	Chichester-Linwood 230 kV Line Upgrades	b1900	799,954	17	0.0039	52,877
21i	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	48,324	17	0.0039	3,194
	Emilie 230-138 kV Transformer Addition	b2140	84,633	17	0.0039	5,594
	Chichester-Saville 138 kV Line Re-conductor	b1182	110,338	17	0.0039	7,293
211	Waneeta 230-138 kV Transformer Addition	b1717	55,210	17	0.0039	3,649
	Chichester 230-138 kV Transformer Addition	b1178	52,997	17	0.0039	3,503
21n	Bradford-Planebrook 230 kV Line Upgrades	b0790	11,118	17	0.0039	735
	North Wales-Hartman 230 kV Line Re-conductor	b0506	13,449	17	0.0039	889
21p	North Wales-Whitpain 230 kV Line Re-conductor	b0505	16,415	17	0.0039	1,085
21q		b0789	15,346	17	0.0039	1,014
21r	Planebrook 230 kV Capacitor Bank Addition	b0206	25,818	17 17	0.0039	1,707
21s 21t	Newlinville 230 kV Capacitor Bank Addition Chichester-Mickleton 230 kV Series Reactor Addition	b0207 b0209	34,019 19,020	17	0.0039 0.0039	2,249 1,257
21t	Chichester-Mickleton 230 kV Line Re-conductor	B0264	14,451	17	0.0039	955
21u 21v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	5,569	17	0.0039	368
	Elroy 500 kV Dynamic Reactive Device	b0337	136,136	17	0.0039	8.999
21 w	Heaton 230 kV Capacitor Bank Addition	b0208	104,479	17	0.0039	6,906
21x	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	589,354	17	0.0039	38,956
	Peach Bottom 500 kV Substation Upgrades	b2766.2	33,400	17	0.0039	2,208
			22,.00	• /	3.3337	_,

### **Calculation of PBOP Expenses**

(a)

- 1 Total PBOP expenses allowed (Note A)
- 2 Total PBOP Expenses in A&G in the current year
- 3 PBOP Adjustment

### 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.
- B Electric Labor Utility (354.28.b)
  Electric Labor Exelon Business Services Company (354-355 Footnotes)
  Electric Labor Total
  Gas Labor sum Utility (355.62.b)

Gas Labor - Exelon Business Services Company (354-355 Footnotes)

Gas Labor Total

Total

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

### Attachment 7 PBOPs PECO Energy Company

Page 1 of 1

	(b) PECO Total	(c)	(d) Electric
		Portion not Capitalized	Col. (c) x Electric Labor in Note B
	1,066,173	679,716	530,093
		2,178,453	1,698,919
Line 1 minus line 2			(1,168,826)

\$	
173,473,556	77.99%
173,473,556	
48,964,310	22.01%
48,964,310	
222,437,866	

# PECO Energy Company Attachment 8 - Depreciation and Amortization

	(A)	(B)	(C)	(D)	(E)	(F)	(G) Gross Depreciable	(H) Accumulated	(I) Net Depreciable	(J) Depreciation
			Estimated	Mortality	Weighted Average	Depreciation /	Plant (Year End Balance)	Depreciation	Plant	Expense
	Number	Plant Type	Life	Curve	Remaining Life	Amortization Rate	\$	\$	\$	\$
			Note 1	Note 1	Note 2		Note 4	Note 4	(I)=(G)-(H)	(J)=(F)*(G)
1								As of 12/31/2022		FY 2022
2		Electric Transmission								
3	352	Structures and Improvements	N/A	N/A	N/A	1.8377%	98,888,971	26,227,287	72,661,684	1,817,283
4	353	Station Equipment	N/A	N/A	N/A	1.7475%	1,000,281,910	230,804,211	769,477,699	17,479,926
5	354	Towers and Fixtures	N/A	N/A	N/A	1.1890%	291,484,462	170,186,636	121,297,826	3,465,750
6	355	Poles and Fixtures	N/A	N/A	N/A	1.5259%	25,237,463	3,343,387	21,894,076	385,098
7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.2718%	262,950,725	92,958,094	169,992,631	3,344,207
8	357	Underground Conduit	N/A	N/A	N/A	1.5950%	15,920,550	4,873,438	11,047,112	253,933
9	358	Underground Conductors and Devices	N/A	N/A	N/A	1.5666%	105,923,028	49,928,925	55,994,103	1,659,390
10	359	Roads and Trails	N/A	N/A	N/A	1.3117%	2,734,844	2,165,196	569,648	35,873
11							1,803,421,953	580,487,174	1,222,934,779	28,441,461
12		Electric General								
13	390	Structures and Improvements	45	S0	41.74	2.3773%	50,428,733	15,224,390	35,204,343	1,198,842
14	391.1	Office Furniture and Equipment - Office Machines	10	SQ	5.99	0.0000%	-	(1,103)	1,103	-
15	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	10.24	6.5806%	882,269	296,888	585,381	58,059
16	391.3	Office Furniture and Equipment - Computers	5	SQ	2.57	21.0055%	38,795,544	20,637,275	18,158,269	8,149,198
17	391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ	2.57	161.6052%	77,250	(157,004)	234,254	124,840
18	393	Stores Equipment	15	SQ	8.78	8.6766%	46,470	23,114	23,356	4,032
19	394	Tools, Shop, Garage Equipment	15	SQ	9.61	6.5332%	49,557,514	17,480,023	32,077,491	3,237,692
20	395.1	Laboratory Equipment - Testing	20	SQ	3.74	4.2929%	311,025	268,003	43,022	13,352
21	395.2	Laboratory Equipment - Meters	15	SQ	0.50	0.0000%	-	(2,308)	2,308	-
22	397	Communication Equipment	20	L3	14.62	5.3300%	142,161,590	46,807,226	95,354,364	7,577,213
23	397.1	Communication Equipment - Smart Meters	15	S2	8.20	6.7852%	39,930,264	18,898,576	21,031,688	2,709,348
24	398	Miscellaneous Equipment	15	SQ	5.51	7.3474%	627,366	(245,380)	872,746	46,095
25							322,818,025	119,229,700	203,588,325	23,118,670

### 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	0.0000%	_	_	_	_
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	13.6906%	34,487,255	21,188,593	13,298,662	4,721,512
6	303	Software - Transmission 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-	1,721,312
7	303	Software - Transmission 10-year Life (Note 10)	10	N/A	N/A	N/A	_	<u>-</u>	_	_
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	_	<u>-</u>	_	_
10	202	Soloware Transmission to year 2016 (1.606-10)	10	1,111	1771	1771	34,487,255	21,188,593	13,298,662	4,721,512
							5 1,107,255	21,100,370	10,270,002	1,721,012
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	29.8423%	1,008,694	467,963	540,731	301,017
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	12.2200%	33,019,138	19,648,933	13,370,205	4,034,939
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							34,027,832	20,116,896	13,910,936	4,335,956
20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A	137,670,658	103,190,278	34,480,380	10,206,298
21	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A N/A	N/A	23,802,036	19,239,734	4,562,302	Zero
22	303	Regulatory illitiatives/Dept Charged to Reg Asser	1 <b>V/A</b>	IV/A	IN/A	1N/A	161,472,694	122,430,012	39,042,682	10,206,298
							101,472,094	122,430,012	39,042,082	10,200,298
23		Common General - Electric								
24	303	Software - 2-year Life (Note 10)	2	N/A	N/A	N/A	_	<u>-</u>	_	_
25	303	Software - 3-year Life (Note 10)	3	N/A	N/A	28.3741%	3,602,168	1,839,105	1,763,063	1,022,083
26	303	Software - 4-year Life (Note 10)	4	N/A	N/A	N/A	5,002,100	-	-	1,022,003
27	303	Software - 5-year Life (Note 10)	5	N/A	N/A	9.3228%	279,388,789	208,097,371	71,291,418	26,046,858
28	303	Software - 7-year Life (Note 10)	7	N/A	N/A	N/A	217,586,767	200,077,371	71,271,410	20,040,030
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 N/A	N/A N/A	-	-	-	-
	303	• • • • • • • • • • • • • • • • • • • •	N/A	N/A N/A	N/A N/A	N/A N/A	149 220	149.220	-	7
32		Regulatory Initiatives/Depr Charged to Reg Asset					148,329	148,329	207.759.592	Zero
33	390	Structures and Improvements	55	R1	41.74	1.7557%	267,728,341	59,969,759	207,758,582	4,700,506
34	391.1	Office Furniture and Equipment - Office Machines	10	SQ	5.99	15.3122%	82,013	13,462	68,551	12,558
35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	10.24	8.1943%	19,828,597	3,942,736	15,885,861	1,624,815
36	391.3	Office Furniture and Equipment - Computers	5	SQ	2.57	20.4157%	30,928,269	14,042,949	16,885,320	6,314,223
37	392.1	Transportation Equipment - Automobiles	6	L3	2.10	N/A	52,547	57,188	(4,641)	Zero
38	392.2	Transportation Equipment - Light Trucks	12	S4	7.31	N/A	32,746,527	15,128,517	17,618,010	Zero
39	392.3	Transportation Equipment - Heavy Trucks	14	R4	8.33	N/A	77,662,775	34,815,476	42,847,299	Zero
40	392.4	Transportation Equipment - Tractors	11	L2	1.77	N/A	217,307	229,351	(12,044)	Zero
41	392.5	Transportation Equipment - Trailers	14	L1.5	8.48	N/A	4,092,098	2,434,860	1,657,238	Zero
42	392.6	Transportation Equipment - Other Vehicles	15	L2	7.92	N/A	4,619,699	3,241,801	1,377,898	Zero
43	392.7	Transportation Equipment -Medium Trucks	8	L4	5.74	N/A	20,444,587	7,660,911	12,783,676	Zero
44	393	Stores Equipment	15	SQ	8.78	8.8260%	1,012,667	275,766	736,901	89,378
45	394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ	0.50	0.0000%	-	(2,991)	2,991	-
46	394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ	11.28	6.5401%	785,773	233,712	552,061	51,390
47	394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ	10.51	N/A	1,395,679	617,603	778,076	Zero
48	396	Power Operated Equipment	12	R1.5	1.06	N/A	143,963	143,764	199	Zero
49	397	Communication Equipment	20	L3	14.62	4.6045%	90,851,603	25,919,784	64,931,819	4,183,262
50	398	Miscellaneous Equipment	15	SQ	5.51	6.9958%	949,805	610,231	339,574	66,446
51							836,681,536	379,419,684	457,261,852	44,111,519
									-	

## Page 3 of 4 PECO Energy Company Attachment 8 - Depreciation and Amortization

	Depr Pe	rrent Year r./Amor. Exp er Formula al Company	Depr.// / Atta	Current Year Amor. Exp Per FF1 4D for Intangible otal Company	Current Year Difference 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)
Transmission	¢	28,441,461	¢	28,441,276	185	100.00%	185	(1 265)	(1.265)	(1.180)	(1,180)
	3							(1,365)	(1,365)	(1,180)	* * * *
Electric General	\$	23,118,670	\$	23,124,961	(6,291)	12.37%	(778)	(5,715)	(569)	(12,006)	(1,347)
Common - Electric	\$	44,111,519	\$	44,117,052	(5,533)	12.37%	(685)	(249)	(25)	(5,782)	(710)
Intangible - Transmission	\$	4,721,512	\$	4,721,519	(7)	100.00%	(7)	9,267	9,267	9,260	9,260
Intangible - General	\$	4,335,956	\$	4,335,964	(7)	12.37%	(1)	(7)	(1)	(14)	(2)

		Per Formula Total Company (B)	/ Atta 4D for Intangible Total Company (C)	Total Company (D)=(B)-(C)	(E)	To Transmission  (F)=(D)*(E)	Difference Total Company (G)	Difference Transmissio (H)
1	Transmission	\$ 28,441,461	\$ 28,441,276	185	100.00%	185	(1,365)	
2	Electric General	\$ 23,118,670	\$ 23,124,961	(6,291)	12.37%	(778)	(5,715)	
3	Common - Electric	\$ 44,111,519	\$ 44,117,052	(5,533)	12.37%	(685)	(249)	
4	Intangible - Transmission	\$ 4,721,512	\$ 4,721,519	(7)	100.00%	(7)	9,267	
5	Intangible - General	\$ 4,335,956	\$ 4,335,964	(7)	12.37%	(1)	(7)	
6 7	Intangible - Distribution	\$ 10,206,298	\$ 10,206,298	-	0.00%	-	-	
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		\$ 575,945,979	(1,272)	575,947,251	100.00%	575,947,251	
11	Electric General		\$ 129,381,246	(8,861)		12.37%	, ,	
12	Common - Electric		\$ 397,822,197	(3,016)		12.37%		
13	Intangible - Transmission		\$ 23,258,261	9,264	23,248,997	100.00%		
14	Intangible - General		\$ 23,659,256		23,659,266	12.37%		
15	Intangible - Distribution		\$ 127,405,547		127,405,547	0.00%		
16 17 18 19 20 21 22 23 24	Total Intangible		\$ 174,323,064	\$ 9,253	\$ 174,313,811		\$ 26,176,370	

### 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.
- 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.
- 4 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.
- 5 Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Reserved
- Reserved
- 8 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.
- 9 The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above.
- 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 each individual plant established in this manner.
- The depreciation expenses related to Common General 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.

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

							P	ECO Energy	Company												
	(a)		(b)		(c)	(d)		(e)	(f)		(g)	(h)		(i)	(j)		(k)	(1)		(m)	(n)
	EDIT Amortization Amount (Note C)																				
			January	F	ebruary	March		April	May		June	July		August	September	•	October	Novembe	: I	December	Total
1	Protected Property	6	145 210	6	145.219	145 210	6	145 210 6	145 210	•	145 210 6	145.01	0 6	145 210	e 145 210	6	145 210	0 145 21	0 6	145 210 @	1.742.622
2	Transmission	\$	145,219	\$	145,219	145,219	3	145,219 \$	145,219	3	145,219 \$	145,21	9 \$	145,219	\$ 145,219	3	145,219	\$ 145,21	19 \$	145,219 \$	1,742,632
3	General	\$	1,121	\$	1,121	1,121	\$	1,121 \$	1,121	\$	1,121 \$	1,12	1 \$	1,121	\$ 1,121	\$	1,121	\$ 1,12	21 \$	1,121 \$	13,453
4	Transmission Allocation % (Att H-7 P4, L11, Col 5)		12.37%																		
5	Allocated to Transmission	\$	139	\$	139 5	139	\$	139 \$	139	\$	139 \$	13	9 \$	139	\$ 139	\$	139	\$ 13	89 \$	139 \$	1,665
6	Common (To Be Split TDG)	\$	36,252	\$	36,252	36,252	\$	36,252 \$	36,252	\$	36,252 \$	36,25	2 \$	36,252	\$ 36,252	\$	36,252	\$ 36,25	2 \$	36,252 \$	435,023
7	Transmission Allocation % (L 4 * Electric Factor in FERC Form 1 P356)		9.62%																		
8	Allocated to Transmission	\$	3,489	\$	3,489	3,489	\$	3,489 \$	3,489	\$	3,489 \$	3,48	9 \$	3,489	\$ 3,489	\$	3,489	\$ 3,48	89 \$	3,489 \$	41,871
9	Total Protected Property	\$	148,847	\$	148,847	148,847	\$	148,847 \$	148,847	\$	148,847 \$	148,84	7 \$	148,847	\$ 148,847	\$	148,847	\$ 148,84	7 \$	148,847 \$	1,786,168
10	Non-Protected Property (Note A)	\$	201,938	\$	201,938	201,938	\$	201,938 \$	201,938	\$	201,938 \$	201,93	8 \$	201,938	\$ 201,938	\$	201,938	\$ 201,93	8 \$	201,938 \$	2,423,262
11	Non-Protected, Non-Property - Pension Asset (Note A)	\$	74,045	\$	74,045	74,045	\$	74,045 \$	74,045	\$	74,045 \$	74,04	5 \$	74,045	\$ 74,045	\$	74,045	\$ 74,04	15 \$	74,008 \$	888,503
12	Non-Protected, Non-Property - Non-Pension Asset (Note A)	\$	(78,380)	\$	(78,380) 5	(78,380)	\$	(78,380) \$	(78,380)	\$	(78,380) \$	(78,38	0) \$	(78,380)	\$ (78,380)	\$	(78,380)	\$ (78,38	(0) \$	(78,322) \$	(940,505)
13	Total Non-Protected, Non-Property (Note A)	\$	(4,335)	\$	(4,335) 5	(4,335)	\$	(4,335) \$	(4,335)	\$	(4,335) \$	(4,33	5) \$	(4,335)	\$ (4,335)	\$	(4,335)	\$ (4,33	35) \$	(4,314) \$	(52,002)

### EDIT Balance (Notes C and D)

14 <b>E</b>	Protected Property	December Prior Yea	r January	February	March	April	May	June	July	August	September	October	November	December	Prior and Current December Average
15	Transmission	\$ 75,361,4	4 75,216,265	75,071,045	74,925,826	74,780,607	74,635,387	74,490,168	74,344,949	74,199,729	74,054,510	73,909,291	73,764,071	73,618,852	74,490,168
16 17	General Transmission Allocation %	\$ 1,387,7 12.3		1,385,469	1,384,348	1,383,227	1,382,106	1,380,985	1,379,863	1,378,742	1,377,621	1,376,500	1,375,379	1,374,258	1,380,985
18	Allocated to Transmission	\$ 171,7	2 171,563	171,425	171,286	171,147	171,009	170,870	170,731	170,592	170,454	170,315	170,176	170,038	170,870
19 20	Common (To Be Split TDG) Transmission Allocation %	\$ 9,843,3. 9.6		9,770,847	9,734,595	9,698,343	9,662,091	9,625,840	9,589,588	9,553,336	9,517,084	9,480,832	9,444,580	9,408,328	9,625,840
21	Allocated to Transmission	\$ 947,4	2 943,933	940,443	936,954	933,465	929,976	926,486	922,997	919,508	916,019	912,530	909,040	905,551	926,486
22 <b>T</b>	otal Protected Property	\$ 76,480,6	8 76,331,761	76,182,914	76,034,066	75,885,219	75,736,372	75,587,524	75,438,677	75,289,830	75,140,982	74,992,135	74,843,288	74,694,441	75,587,524
23 N	ion-Protected Property (Note A)	\$ 7,269,7	5 7,067,847	6,865,908	6,663,970	6,462,031	6,260,093	6,058,154	5,856,216	5,654,277	5,452,339	5,250,400	5,048,462	4,846,523	6,058,154
25 N	ion-Protected, Non-Property - Pension Asset (Note A) ion-Protected, Non-Property - Non-Pension Asset (Note A 'Otal Non-Protected, Non-Property (Note A)	\$ 888,50 \$ (940,50 \$ (52,00	5) (862,125)	740,413 (783,745) (43,332)	666,368 (705,364) (38,996)	592,323 (626,984) (34,661)	518,278 (548,604) (30,326)	444,233 (470,224) (25,991)	370,188 (391,843) (21,655)	296,143 (313,463) (17,320)	222,098 (235,083) (12,985)	148,053 (156,703) (8,650)	74,008 (78,322) (4,314)	- - -	444,252 (470,253) (26,001)

### Notes

EDIT data, including EDIT amounts and categorization amount and balance, for Protected, Non-Protected Property and Non-Protected, Non-Protected 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 - Common to be allocated between Distribution, Transmission and Gas (Line 19): \$11,901,494; Non-Protected Property (Line 23): \$16,962,821; Non-Protected Non-Property (Line 26): (\$260,021).

B The amortization schedule of the EDIT balance related to Tax Cuts and Job Act of 2017 shall be consistent with the following periods:

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.

C 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.

Part					ADET Box Do	to Channa (Barranh	21 2017)			ADET Bear	ata Characa (Barana)	21 2017)				Deficient / (Conse	s) Deferred Income Taxe	(D			
Part					ADII - Pre Ra	te Change (Decemb	er 31, 2017)			ADII - Post B	are Change (Decemb	cr 31, 2017)				Deticient / (Exces	s) Deserved Income Taxe	(December 31, 2017)	1		Transmission
The column   The				Federal Gross	Federal ADIT	State		Total	Federal Gross	Federal ADIT	State		Total	Rate Change		Asset / Liability	Defining ((Enemy)	Jurisdiction	Electric	Allocator	Allocated Deficient / (Excess
Second column	rtailed Description (A)	Description (B)		Timing Difference (D)					Timing Difference (I)	(a) 21% (J) = (I) * 21%					Non-Recoverable (O)	Deferred Taxes (P)	(Q) = (N) - (O) - (P)		Transmission (S)		ADIT Balance (U) = (Q) * (T)
Selection of the control of the cont	IRC Account 190 (Note A)																				
Series of the se	crued Benefits		Non-Property												s -	\$ -			No	0.000%	S 92,5
Series of the control	deback of OtherEquity Comp Expense			7,573,861 5,033,720	2,650,831 1,761,802	756,629 502,869	(264,820) (176,004)	3,142,660 2,088,667	7,573,861 5,033,720	1,590,511	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	Yes	9.700%	92,5 61,5
Series of the control	nort-Organizational Costs	Amort-Organizational Costs	Non-Property		10 150 105		0.040.000	22 0/2 202				0.100.000	17 000 000	2 002 025			-	N/A	No	0.000%	
The state of the s				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			N/A	No No	0.000%	
The state of the s	stomer Advances - Construction	Customer Advances - Construction	Non-Property	706,841	247,394		(24,715)	293,293	706,841	148,437		(14,829)	204,221	89,072			89,072	100% Distribution	No No	0.000%	
Self-like with the self-like wit	ferred Revenue	Deferred Revenue		891,167	311,909		(31,160)			187,145		(18,696)		112,300				100% Distribution	No	0.000%	
Series of the se	S 112 Seed NOI	FAS 112 Fodoral NOI	Non-Property Protected Property	838,834 21,797,137			(20,000)		838,834 21,797,137		83,800	(,)	242,357 4 577 999					A&G Ratio	Yes No	9.700%	10
Series of the se	N 47 ARO	FIN 47 ARO	Non-Property	24,994,573		2,496,958	(873,935)		24,994,573	5,248,860	2,496,958	(524,361)	7,221,457	3,149,666	3,149,666		-	100% Distribution	No	0.000%	
THE THE PARTY OF T	ous Up-Bill E Credit centive Pay	Gross Up-Bill E Credit 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	1		5,375,546	N/A A&G Ratio	No Yes	9,700%	52
Seminar semina	rics and Damage Payments	Injuries and Damage Payments	Non-Property		10.000.000		0.000.000	15.01.000					10.005.510	4 (24 200			-	N/A	No	0.000%	
THE WAS NOT THE WA	erred Charges - Tax Repairs Bill Credit-Dist	Merger Costs Deferred Charges - Tax Repairs Bill Credit-Dist	Non-Property Non-Property	0			(0)	0	0		0	(0)	0		4,621,289	1	. 0	100% Distribution	No No	0.000%	
Series of the se	olete Materials Provision	Obsolete Materials Provision	Non-Property	1,733,789	606,826	173,206	(60,622)				173,206	(36,373)	500,928	218,482				100% Distribution	No	0.000%	
**************************************	lity Commitment Fees	Facility Commitment Fees		1,102,751	383,963	110,165	(38,338)	437,370	1,102,751	231,5/8	110(165	(23,133)	318,008	138,962	1		138,962	Plant	No.	0.000%	
The control of the co	s & Other	Fines & Other	Non-Property	7,040,064	2.796.224	204 200	(228.260)	2 202 279	7,040,064	1 671 900	205 200	(167.013)	2 200 027	1 002 102			1 000 100	100% Distribution	No No	0.000%	
Second column   Second colum	P Reserve-Current	MGP Reserve-Current	Non-Property	5 982 000	2.093,700	597.607	(209.161)	2.482.141	5 982 000	1.256.220	597.602	(125,496)	1 728 325	753,816			753,816	100% Gas	No	0.000%	
Separate sep	er Current Reg Asset	Other Current Reg Asset	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			2,552,858		No No	0.000%	
Sample Sa	er Unearned Revenue-Deferred Rents	Other Unearned Revenue-Deferred Rents	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			135,208	Plant	No	0.000%	
Selection of the property of t						9,763,890	(3.417.365)	6.346.535			9.763,899	(2.050,419)	7,713,480	(1.366.946)			(1.364.946)	Plant	No Yes	8,778%	a
The stands of th	sion Expense Provision	Pension Expense Provision	Non-Property				(				-	(4,4,4,4,4)		(1,000,000)			(.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	A&G Ratio	No	0.000%	(11
The part of the	Retirement Benefits	Post Retirement Benefits		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			40,230.544	N/A A&G Ratio	No Yes	9.636%	3,83
Scheller Sch	thi Treat & Mari Flat Income	Rabbi Trust & Maxi Flat Income	Non-Property	(152,696)	(53,444)	(15,254)	5,339	(63,359)	(152,696)	(32,066)	(15,254)	3,203	(44,117)	(19,242)	(19,242)			N/A	No	0.000%	3,0
Calcal Calcal   Calcal Calca		Sec 162(m) - Excess Officers Comp - Temp	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		(279,913)	A&G Ratio	No No	0.000%	
The control of the co	c 263A - Inventory Adjustment	Sec 263A - Inventory Adjustment	Non-Property			244,988			2,452,335		244,988	(51,448)							No	0.000%	
The state of the s	CA Refund			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)	4,461,173	1,945,759			1,943,759	N/A	No No		
The section of the part of the	EPTA Railroad Rent	SEPTA Reviewed Rent	Non-Property															100% Distribution	No	0.000%	
Part	Vacation Pay Change in Provision	Vacation Pay Change in Provision	Non-Property	4,064,328	1,422,515	406,026	(142,109)	1,686,432	4,064,328	853,509	406,026	(85,266)	1,174,270	512,162	1	1	512,162	100% Distribution	Yes No	0.000%	
The control of the co	egetation MGMT Accrual	Vegetation MGMT Accreal	Non-Property	5,402,597	1,890,909	539,719	(188,902)	2,241,727	5,402,597	1,134,545	539,719	(113,341)	1,560,924	680,803			680,803	100% Distribution		0.000%	49
The section of the se	Total FERC Account 190	workers Compensation Reserve	Non-Property			73,140,168			\$ 649,841,629					S 80,738,213	\$ 16,288,641	s -	\$ 64,449,572	ARG RIBO	144	9.700%	\$ 4,97
The section of the se																					
Second Column   Col	ERC Account 282 (Note A)																				
Company   Comp	reporty Related ADIT, Excl. ARO - Federal orange	Common	Protected Property	\$ (85,010,674)	s (29,753,736) S		s - s	(29,753,736)	\$ (85,010,674)	S (17,852,242) 5		s - s	(17.852.242)	\$ (11,901,494)	s .	s -	\$ (11,901,494)	Plant	Yes	7.715%	S (91
The state of the s	Distribution - Electric	Distribution - Electric		(2.276.638.656)	(796.823.530)				(2.276.638.656)	(478,094,118)				(318,729,412)			(318,729,412)	Plant	No	0.000%	(16
The section of the se	Franchission	Transmission	Protected Property	(569,476,514)	(199,316,780)		- :	(199,316,780)	(569,476,514)	(119,590,068)			(119,590,068)	(79,726,712)	1		(79,726,712)	100% Transmission		100.000%	(79,72
Company   Comp	Distribution - Gas	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)			(129,480,918)	Plant	No	0.000%	
March   Marc	roperty Related ADIT, Excl. ARO - Federal	Property Related ADIT, Excl. ARO - Federal																			
Semination of Se	Distribution - Electric	Common Distribution - Electric	Unprotected Property	(349.743.572)	(122.410.250)			(122.410.250)	(349.743.577)	(73.446.150)			(73.446.150)	(48 964 100)			(48 964 100)	Plant	No No	0.000%	
The second secon	Hectric General	Electric General	Unprotected Property	73,003	25,551		-	25,551	73,003	15,331		-	15,331	10,220			10,220	Plant	No	0.000%	
The Marked Marke	Fransmission - CIAC	Transmission - CIAC	Unprotected Property	21,063,877	7,372,357	1.0		7,372,357	21.063.872	4.423.414	1		4.423.414	2.948,943	1		2.948,943	Plant	Yes No	0.000%	(22,10
Carlot Ca	Distribution - Gas	Distribution - Gas	Unprotected Property	(107,769,784)	(37,719,424)		-	(37,719,424)	(107,769,784)	(22,631,655)		-	(22,631,655)	(15,087,770)			(15,087,770)	Plant	No	0.000%	
Company   Comp	roperty Related ADIT, Excl. ARO - State	Property Related ADIT, Excl. ARO - State																			
See	Common Visibation Electric	Common Distribution Electric	Unprotected Property			1,312,540	(459,389)				1,312,540	(275,633)					(183,756)	Plant	No No		
Companies   Comp		Electric General	Unprotected Property					4.947				(1.597)	6.006	(1.064)			(1.064)	Plant	No No	0.000%	
Companies   Comp	Transmission Transmission CIAC	Transmission CIAC	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%	5,13
Processed Section   Proc	Distribution - Gas	Distribution - Gas	Unprotected Property			(10,558,443)	3,695,455	(6,862,988)			(10,558,443)	2,217,273	(8,341,170)	1,478,182			1,478,182	Plant	No	0.000%	
Classified   Cla	Other Flow-through	Other Flow-through	Unprotected Property	(1,962,869,054)	(687,004,169)	(478,101,449)		(997,770,110)	(1,962,869,054)	(412,202,501)	(478,101,449)	100,401,304	(789,902,646)	(207,867,465)		(207,867,465)		Plant	No	0.000%	
12   Standarder	Total FERC Account 282			\$ (6,411,006,228)	S (2,243,852,180) S	(544,183,834)	S 190,436,862 S	(2,597,519,152)	\$ (6,411,006,228)	s (1,346,311,308) :	(544,183,834)	S 114,261,637 S	(1,776,152,705)	\$ (821,366,447)		\$ (207,867,465)	\$ (613,498,983)				S (97,77
The second of th	ERC Account 283 (Note A)																				
The second of th	ICT 129 Smart Meter IEC Receivable		Non-Property Non-Property										(7,166,515)	S (3,125,703) (511,219)	2 .	2 -			No No	0.000%	
2-2 England part of the Carlot		Amort RK Premiums on Reword Debt 9 5%		(1,746,005)	(611,102)	(174,426)	61,049	(724,478)	(1,746,005)	(366,661)	(174,426)	36,629	(504,457)	(220.021)			(220.021)	Plant	Yes	9.700%	(2
2-2 England part of the Carlot	AP Porgoveness Reg Asset  AP Shopping Reg Asset	CAP Forgiveness Reg Asset  CAP Shopping Reg Asset	Non-Property				-		-						1			100% Distribution	No.	0.000%	
1990   1990	ISP 2 - Regulatory Asset	DSP 2 - Regulatory Asset	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	No	0.000%	
1990   1990	nergy Efficiency Reg Asset	Energy Efficiency Reg Asset	Non-Property	(688,709)	(241,048)	(68,802)	24,081	(285,770)	(688,709)	(144,629)	(68,802)	14,448	(198,983)	(86,787)				100% Distribution	No.	0.000%	
	AS 109 Non TCIA AS 100 TCIA	FAS109 Non TCJA	Non-Property	(1,699,831,031)	(594,940,861)	(169,813,120)	59,434,592	(705,319,389)	(1.699.831.031)	(356.964.516)		35,660,755	(491,116,881)	(214.202.507)		(214,202,507)		N/A	No No	0.000%	
	ias Rate Case - Rev Asset	Gov Rate Cone - Ren Asset	Non-Property	(142,280)	(49,798)	(14,214)	4,975	(59,037)			(14,214)					(402,/09/041)	(17,929)	100% Gas	No No	0.000%	
Second Control   Seco	irous Up on State Def Tax Act- AMR Reg Asset	Gross Up on State Def Tax Act- AMR Reg Asset	Non-Property				-					-					-	N/A A RC Resis	No No	0.000%	
Second   Column   C	CI-Del FIT & SIT	OCI-Del FIT & SIT	Non-Property															100% Distribution	No	0.000%	
The Park of the Control of the Park	cox of Reaquired Debt	Loss of Reaquired Debt	Non-Property				-					-					-	Plant A RC Resis	No No	0.000%	
Palegraph for Automate Cold Suppring lay and Count of Manager Suppring From Count Of Manager	most Mater	Smart Meter	Non-Property															100% Distribution	No	0.000%	
	AP Shopping Reg Asset - Current	CAP Shopping Reg Asset - Current	Non-Property															100% Distribution	No No	0.000%	
File	AS 112	FAS 112	Non-Property															A&G Ratio	No	0.000%	
Second	URTA	PURTA	Non-Property			-	-		-	-	-	-	-	-	-	-	-		No No	0.000%	
Classic Region   Control Region   Cont	earnless Moves	Seamless Moves	Non-Property															A&G Ratio	No	0.000%	
Table   San Tabl						(36,303,927)	12,706,374		-		(36,303,927)	7,623,825		_	(26,878,090)			100% Distribution	Yex No	0.000%	(4,44)
\$ (\$4,44,03,444) \$ (**4,44,03,44) \$ (**4,44,034) \$	tate Tax Reserve	State Tax Reserve	Non-Property	(18,710,444)	(6,548,655)			(6,548,655)	(18,710,444)	(3,929,193)							(2,619,462)	A&G Ratio	Yes	9.702%	(25
*** TOMANNAMO S ANNAMO S ANNAM	RO- Reg Asset otal FERC Account 280	ARO- Reg Amet	Non-Property	(23,136,166) S (2,144,133,446)	(8,097,658) \$ (750,446,706) \$	(2,311,303)	808,956 \$ 74,315,415 \$	(9,600,005) (888,461,049)	(23,136,166) S (750,085,795)	(4,858,595) S (157,518,017)	(2,311,303)	485,374 \$ 15,343,523 \$	(6,684,524) (215,238,891)	(2,915,481) S (673,222,158)	(2,915,481) S (29,793,571)	s (616,972.149)	S (26,456.438)	100% Distribution	No	0.000%	\$ (4,71
Protected Departs   \$ (133,470,65)   \$ (00)   \$ (133,470,65)   \$ (00)   \$ (133,470,65)																					
Capromised Property   C74,576,685   C84,				a (7,915,29K,846)	a (2,786,834,316) \$	(683,272,687)	a 239,152,449 S	(3,210,994,563)	a (9,511,230,395)	a (1,367,362,583) !	(544,827,327)	e 114,445,739 S	(1,777,144,171)	a (1,413,898,392)	a (13,394,930)	a (824,059,614)	a (5/3,565,848)				a (97,5)
Capromised Property   C74,576,685   C84,																Protected Property	S (538,470.685)				S (80,81
Non-broporty         34,941,915           Tend Experienced         \$ (27,053,56)         \$ (66, 60, 60, 60, 60, 60, 60, 60, 60, 60,																					(16.9
Tend Experienced         5         (37,000,103)         5         (10,000,103)																					(16,96

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 their items. Balances associated with the tax rate change will not be adjusted (except for americation each year) absent antial adjustments, tax return assendentes, or a change in IRS paradone. Any restuding engine will be promundly disclosed including the basis for the change.
- $B \qquad \text{The allocation percentage in Column T are based on the applicable percentages at the date of the rate change.} \\$
- 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)	33,000,000 (Attachment 4, line 28(i))
	Net ADIT Balance	
2	Prior Year ADIT Related to Transmission Pension Asset	(12,190,754) (Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator)
3	Current Year ADIT Related to Transmission Pension Asset	(10,853,281) (Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator)
4	Average ADIT Balance Related to Transmission Pension Asset	(11,522,018) (Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	\$ (444,252) (Attachment 9 line 24 "Average")
6	Net Pension Asset	\$ 21,033,731 (Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset	2,018,694 (Line 6 times Attachment H-7 page 3, line 34, col (3) times (1+Attachment H-7 page 4, line 18, col (4) times (1+Attachment H-7 page 4, line 18, col (4) times (1+Attachment H-7 page 4, line 18, col (4) times (1+Attachment H-7 page 4, line 18, col (4) times (1+Attachment H-7 page 4, line 18, col (4) times (1+Attachment H-7 page 4, line 18, col (4) times (1+Attachment H-7 page 4, line 18, col (4) times (1+Attachment H-7 page 4, line 18, col (4) times (1+Attachment H-
8	Times Pension Discount %	60%
9	ATRR Discount on Net Pension Asset	\$ 1,211,216 (Line 7 times Line 8)

Source

### 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

3-Month Average Balance of Long-term Debt.

	13-Month Average Balance of Long-term Debt,															
	Long -term Debt (112, Lines 18 through 21)	Dec	ember Prior Year 4.250,000,000	January 4,250,000,000	February 4.250.000.000	March 4,250,000,000	April 4,250,000,000	May 4 600 000 000	June 4,250,000,000	July 4,250,000,000	August 4,675,000,000	September 4,675,000,000	October 4.675,000,000	November 4.675,000,000	December 4.675,000,000	13-Month Average 4,440,384,615
9	Bonds (221) (Less) Reacquired Bonds (222)		4,250,000,000		4,250,000,000			4,600,000,000					4,675,000,000	4,675,000,000	4,675,000,000	4,440,384,615
10	(Less) Reacquired Bonds (222) 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
11	Other Long-Term Debt (224)		184,418,009	184,418,009	184,418,009	184,418,009	184,418,009	184,418,009	184,418,009	184,418,009	184,418,009	184,418,009	184,418,009	184,418,009	184,418,009	184,418,009
13			4.434.418.609 S	4.434.418.609 S	4.434.418.609 S	4.434.418.609 S	4.434.418.609 S	4.784.418.609 S	4.434.418.609 S	4,434,418,609 S	4,859,418,609 S	4,859,418,609 S	4.859.418.609 S	4,859,418,609 S	4,859,418,609 S	4.624.803.224
13	Total (Line 9 - Line 10 + Line 11 + Line 12)	3	4,434,418,609 5	4,434,418,609 5	4,434,418,009 3	4,434,418,009 3	4,434,418,009 3	4,784,418,009 3	4,434,418,609 3	4,434,418,609 5	4,059,410,009 5	4,859,418,009 5	4,859,418,009 5	4,859,418,009 5	4,859,418,009 3	4,024,803,224
	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)															-
17	Stock Liability for Conversion (203, 206)															-
18	Premium on Capital Stock (207)															-
19	Other Paid-in Capital (208-211)		2,005,297,231	2,005,297,231	2,005,297,231	2,232,297,231	2,232,297,231	2,232,297,231	2,232,297,231	2,232,297,231	2,232,297,231	2,278,856,118	2,278,856,118	2,278,856,118	2,278,856,118	2,194,238,427
20	Installments Received on Capital Stock (212)		-	-	-	-	-	-		-		-		-	4.0	-
21	(Less) Discount on Capital Stock (213)															-
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)		5,006,722,006	5,101,256,132	5,166,721,137	5,124,899,948	5,173,696,849	5,222,396,014	5,170,176,694	5,207,763,214	5,281,152,352	5,217,487,679	5,251,403,619	5,300,952,887	5,232,620,194	5,189,019,133
24	Unappropriated Undistributed Subsidiary Earnings (216.1)		(3,327,073,851)	(3,330,971,372)	(3,334,848,971)	(3,338,724,873)	(3,342,640,551)	(3,346,477,657)	(3,350,342,113)	(3,354,211,022)	(3,358,060,914)	(3,361,886,777)	(3,365,824,437)	(3,369,667,425)	(3,373,506,846)	(3,350,325,909)
25	(Less) Reacquired Capital Stock (217)															-
26	Noncorporate Proprietorship (Non-major only) (218)															
27	Accumulated other Comprehensive Income (219)	_	3,914,962	2,938,936	2,938,936	3,622,448	2,655,115	2,655,115	3,230,074	2,262,740	2,262,740	2,977,323	2,009,989	2,009,989	2,176,348	2,742,670
	Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18 + Line 1															
20	Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 + Line 26 + Line 27)	9	5.111.777.856	\$5,201,438,435	\$5,263,025,840	\$5,445,012,263	\$5,488,926,152	\$5,533,788,212	\$5,478,279,394	\$5.511.029.672	\$5,580,568,918	00.000.001.001	65 500 272 700	\$5,635,069,078	\$5,563,063,323	5,458,591,830
28	Preferred Stock (line 15)											\$5,560,351,851	\$5,589,362,798			5,458,591,830
29	Common Stock (line 28 - line 29)	,	5.111.777.856 S	- S 5,201,438,435 S	- S 5,263,025,840 S	- S 5,445,012,263 S	- S 5,488,926,152 S	- S 5,533,788,212 S	- \$ 5,478,279,394 \$	- S 5.511.029.672 S	- S 5,580,568,918 S	5.560.351.851 S	- S 5,589,362,798 S	- S 5,635,069,078 S	- \$ 5,563,063,323 \$	5,458,591,830
30	Common Stock (time 28 - time 29)	3	5,111,///,856 \$	5,201,438,435 \$	5,205,025,840 \$	5,445,012,263	5,466,920,152 \$	5,555,788,212 \$	5,476,279,394 \$	5,511,029,672 \$	5,580,508,918 \$	3,200,051,851 \$	5,589,562,798 \$	5,055,069,078 \$	5,565,063,323 \$	5,458,591,830

Appendix 1B Populated Projected Net Revenue Requirement – MDTAC

## ATTACHMENT H-7B MDTAC FORMULA RATE TEMPLATE

CAL	CULATION OF MONTHLY AM	ORTIZED REGULATORY ASSET	TO BE RECOVERED
1	Annual Revenue Requirement on Regulatory Asset Amortization	Attachment 1 - Revenue Requirement Line 3	\$2,183,331
2	True-up Adjustment with Interest	Attachment 2 - True-Up Line 24	\$1,021,750
3	Net Annual Revenue Requirement on Regulatory Asset Amortization with True-up	Line 1 + line 2	\$3,205,081
4	Net Monthly Revenue Requirement on Regulatory Asset Amortization with True-up	Line 3 / 12	\$267,090

### PECO Energy Company

### Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3) Amortization

### For the 12 months ended 12/31/2022

1	SFAS 109 Reg Asset Amortization (Notes A and B)	\$ 2,183,331
2	Other Tax Adjustments (Note C)	\$ -
3	Adjusted Total	\$ 2,183,331

### 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

		Month (Note A)	FERC Monthly Interest Rate	
1		January	0.0028	
2		February	0.0025	
3		March	0.0028	
4		April	0.0027	
5		May	0.0028	
6		June	0.0027	
7		July	0.0031	
8		August	0.0031	
9		September	0.0030	
10		October	0.0042	
11		November	0.0040	
12		December	0.0042	
13		January	0.0054	
14		February	0.0048	
15		March	0.0054	
16		April	0.0062	
17		May	0.0064	
18	Average of lines 1-17 above		0.0039	
Notes:	The FERC Quarterly Interest Rate in column [A	] is the interest applicable t	o the Month indica	ıted.
19	Actual Revenue Requirement		2,210,508	
20	Revenue Received		1,252,108	
21	Net Under/(Over) Collection (Line 19 - Line	20)	958,400	
22	17 Months		17	
23	Interest (Line 18*Line 21*Line 22)		63,350	
24	Total True-up		1,021,750	

# PECO Energy Company Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3) December 31, 2021 through December 31, 2022

	12/31/2021	Activity	12/31/2022
TRANSMISSION ONLY	7,283,457	(117,753)	7,165,703
Repair Allowance Tederal and State Flow Through	20,438,305	(458,207)	19,980,098
eccera and state Flow Through	14,242,847	(963,845)	13,279,003
ther	371,787	(7,339)	364,447
tal	42,336,396	(1,547,145)	40,789,251
MMON (TO BE SPLIT TDG)			
pair Allowance			-
deral and State Flow Through	7,404,883	(26,732)	7,378,151
ccess Deferreds/pre-1981 Deferreds ther	2,437,536 1,221,369	(96,507) (35,387)	2,341,029 1,185,982
otal	11,063,788	(158,626)	10,905,162
	,,	(	-,,
4H		(Attachment H-7A, page 4, line 11	, column 5 * Common
ansmission Allocation %	9.62%	Form 1 page 356)	
pair Allowance deral and State Flow Through	712,720	(2,573)	- 710,147
scess Deferreds/pre-1981 Deferreds	234,613	(2,373) (9,289)	225,324
ther	117,557	(3,406)	114,151
otal	1,064,889	(15,268)	1,049,621
	,,,	(1)	,, ,,,
ECTRIC GENERAL (TO BE SPLIT TD)			
epair Allowance	8,962	(257)	8,705
deral and State Flow Through	893,544	(42,259)	851,285
ccess Deferreds/pre-1981 Deferreds	139,385	(16,776)	122,609
her <i>tal</i>	2,232 1,044,123	(165)	2,067 984,666
	,, ,	(.,,	,,,,,,
	12.279/	C	4 F - 11 - 1 - 5
		Source: Attachment H-7A, page 4	
pair Allowance	1,109	(32)	1,077
pair Allowance deral and State Flow Through	1,109 110,559	(32) (5,229)	1,077 105,330
oair Allowance leral and State Flow Through cess Deferreds/pre-1981 Deferreds	1,109	(32)	1,077
epair Allowance ederal and State Flow Through ccess Deferreds/pre-1981 Deferreds ther	1,109 110,559 17,246	(32) (5,229) (2,076)	1,077 105,330 15,170
epair Allowance ederal and State Flow Through xcess Deferreds/pre-1981 Deferreds ther	1,109 110,559 17,246 276	(32) (5,229) (2,076) (20)	1,077 105,330 15,170 256
pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her	1,109 110,559 17,246 276	(32) (5,229) (2,076) (20)	1,077 105,330 15,170 256
epair Allowance ederal and State Flow Through ccess Deferreds/pre-1981 Deferreds ther	1,109 110,559 17,246 276	(32) (5,229) (2,076) (20)	1,077 105,330 15,170 256
epair Allowance ederal and State Flow Through ccess Deferreds/pre-1981 Deferreds ther otal	1,109 110,559 17,246 276 129,190	(32) (5,229) (2,076) (20) (7,357)	1,077 105,330 15,170 256 121,833
epair Allowance deral and State Flow Through teess Deferreds/pre-1981 Deferreds her total  ansmission Summary epair Allowance	1,109 110,559 17,246 276 129,190	(32) (5,229) (2,076) (20) (7,357)	1,077 105,330 15,170 256 121,833
epair Allowance deral and State Flow Through scess Deferreds/pre-1981 Deferreds ther total  ransmission Summary epair Allowance deral and State Flow Through	1,109 110,559 17,246 276 129,190 7,284,565 21,261,583	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009)	1,077 105,330 15,170 256 121,833 7,166,780 20,795,574
pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her tal  ansmission Summary pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds	1,109 110,559 17,246 276 129,190 7,284,565 21,261,583 14,494,706	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009) (975,209)	1,077 105,330 15,170 256 121,833 7,166,780 20,795,574 13,519,497
pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her total  ansmission Summary pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her	1,109 110,559 17,246 276 129,190 7,284,565 21,261,583	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009)	1,077 105,330 15,170 256 121,833 7,166,780 20,795,574
pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her total  ansmission Summary pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her	1,109 110,559 17,246 276 129,190 7,284,565 21,261,583 14,494,706 489,620 43,530,475	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009) (975,209) (10,766) (1,569,769)	1,077 105,330 15,170 256 121,833 7,166,780 20,795,574 13,519,497 478,854 41,960,705
pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds ner tal  ansmission Summary pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds ner tal	1,109 110,559 17,246 276 129,190 7,284,565 21,261,583 14,494,706 489,620	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009) (975,209) (10,766)	1,077 105,330 15,170 256 121,833 7,166,780 20,795,574 13,519,497 478,854
pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her total  ansmission Summary pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her total  AS 109 + Gross-up	1,109 110,559 17,246 276 129,190 7,284,565 21,261,583 14,494,706 489,620 43,530,475 60,544,848	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009) (975,209) (10,766) (1,569,769)	1,077 105,330 15,170 256 121,833 7,166,780 20,795,574 13,519,497 478,854 41,960,705
pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her total  ansmission Summary pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her total  AS 109 + Gross-up  10 Transmission Tax Adjustments b/f gross-up	1,109 110,559 17,246 276 129,190 7,284,565 21,261,583 14,494,706 489,620 43,530,475	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009) (975,209) (10,766) (1,569,769)	1,077 105,330 15,170 256 121,833 7,166,780 20,795,574 13,519,497 478,854 41,960,705
epair Allowance deral and State Flow Through teess Deferreds/pre-1981 Deferreds ther outal  ansmission Summary epair Allowance deral and State Flow Through teess Deferreds/pre-1981 Deferreds ther otal  FAS 109 + Gross-up	1,109 110,559 17,246 276 129,190 7,284,565 21,261,583 14,494,706 489,620 43,530,475 60,544,848	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009) (975,209) (10,766) (1,569,769)	1,077 105,330 15,170 256 121,833 7,166,780 20,795,574 13,519,497 478,854 41,960,705
epair Allowance deral and State Flow Through teess Deferreds/pre-1981 Deferreds her intal  ansmission Summary epair Allowance deral and State Flow Through teess Deferreds/pre-1981 Deferreds her intal  AS 109 + Gross-up  110 Transmission Tax Adjustments b/f gross-up 110 Transmission Tax Adjustments + gross-up	1,109 110,559 17,246 276 129,190 7,284,565 21,261,583 14,494,706 489,620 43,530,475 60,544,848	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009) (975,209) (10,766) (1,569,769)	1,077 105,330 15,170 256 121,833 7,166,780 20,795,574 13,519,497 478,854 41,960,705
pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her tal  ansmission Summary pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her tal  AS 109 + Gross-up  10 Transmission Tax Adjustments b/f gross-up 10 Transmission Tax Adjustments + gross-up	1,109 110,559 17,246 276 129,190  7,284,565 21,261,583 14,494,706 489,620 43,530,475  60,544,848	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009) (975,209) (10,766) (1,569,769) (2,183,331)	1,077 105,330 15,170 256 121,833  7,166,780 20,795,574 13,519,497 478,854 41,960,705 58,361,517
ransmission Allocation % epair Allowance ederal and State Flow Through xcess Deferreds/pre-1981 Deferreds ther otal  ransmission Summary epair Allowance ederal and State Flow Through xcess Deferreds/pre-1981 Deferreds ther otal  FAS 109 + Gross-up  D10 Transmission Tax Adjustments b/f gross-up D10 Transmission Tax Adjustments + gross-up otal Transmission SFAS 109	1,109 110,559 17,246 276 129,190 7,284,565 21,261,583 14,494,706 489,620 43,530,475 60,544,848	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009) (975,209) (10,766) (1,569,769) (2,183,331)	1,077 105,330 15,170 256 121,833  7,166,780 20,795,574 13,519,497 478,854 41,960,705 58,361,517
pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds ner tal  ansmission Summary pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds ner tal  AS 109 + Gross-up 10 Transmission Tax Adjustments b/f gross-up 10 Transmission Tax Adjustments + gross-up tal Transmission Tax Adjustments + gross-up tal Transmission SFAS 109	1,109 110,559 17,246 276 129,190 7,284,565 21,261,583 14,494,706 489,620 43,530,475 60,544,848	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009) (975,209) (10,766) (1,569,769) (2,183,331)	1,077 105,330 15,170 256 121,833  7,166,780 20,795,574 13,519,497 478,854 41,960,705 58,361,517
pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her total  ansmission Summary pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds her total  AS 109 + Gross-up  10 Transmission Tax Adjustments b/f gross-up 110 Transmission Tax Adjustments + gross-up total Transmission SFAS 109  total Transmission SFAS 109  total Transmission Tax Rate deral Income Tax Rate ate Income Tax Rate	1,109 110,559 17,246 276 276 129,190  7,284,565 21,261,583 14,494,706 489,620 43,530,475 60,544,848  60,544,848	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009) (975,209) (10,766) (1,569,769) (2,183,331)	1,077 105,330 15,170 256 121,833  7,166,780 20,795,574 13,519,497 478,854 41,960,705 58,361,517
epair Allowance ederal and State Flow Through xcess Deferreds/pre-1981 Deferreds ther ther total  ransmission Summary epair Allowance ederal and State Flow Through xcess Deferreds/pre-1981 Deferreds ther total  FAS 109 + Gross-up  D10 Transmission Tax Adjustments b/f gross-up D10 Transmission Tax Adjustments + gross-up total Transmission SFAS 109	1,109 110,559 17,246 276 129,190 7,284,565 21,261,583 14,494,706 489,620 43,530,475 60,544,848	(32) (5,229) (2,076) (20) (7,357) (117,785) (466,009) (975,209) (10,766) (1,569,769) (2,183,331)	1,077 105,330 15,170 256 121,833  7,166,780 20,795,574 13,519,497 478,854 41,960,705 58,361,517

Incl

Appendix 2A 2022 True Up Adjustment Calculation – NITS

## ATTACHMENT H-7A FORMULA RATE TEMPLATE

For the 12 months ended 12/31/2022

Attachment H-7 Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data

PECO Energy Company

(1) (2) (3) (4) (5) Allocated Line Amount GROSS REVENUE REQUIREMENT (page 3, line 48) 235,425,929 2a Additional Annual Refund (from 2018 to 2021) Attachment 1, line 17, col 15a Allocator 2 REVENUE CREDITS Attachment 5A, line 15 11,711,828 11,711,828 3 NET REVENUE REQUIREMENT (line 1 minus lines 2 and 2a) 223,714,100 4 REGIONAL NET REVENUE REQUIREMENT Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14 33,130,446 Regional True-up Adjustment with Interest Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15 (35,815) 6 REGIONAL NET REVENUE REQUIREMENT with TRUE-UP Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16 33,094,631 7 ZONAL NET REVENUE REQUIREMENT Attachment 1, line 17a, col. 14 less line 2 190,583,654 Zonal True-up Adjustment with Interest Attachment 1, line 17a, col. 15 (204,900) ZONAL NET REVENUE REQUIREMENT with TRUE-UP Line 7 + Line 8 190,378,754 9 10 Competitive Bid Concessions Attachment 1, line 18, col. 13 1 CP from PJM in MW 8,583 12 Network Integration Transmission Service rate for PECO Zone (line 9/11) \$22,182 Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2022

	(1)	(2)	(3)	(4)		(5) Transmission
Line		Source	Company Total	Allocator	•	(Col 3 times Col 4)
No.	RATE BASE:					
1	GROSS PLANT IN SERVICE (Notes U and R) Production	205.46.g for end of year, records for other months	-	NA		
2	Transmission	Attachment 4, Line 14, Col. (b)	1,802,344,010	TP	100.00%	1,802,344,010
3	Distribution	207.75.g for end of year, records for other months	7,961,686,427	NA	0.00%	-
4	General	Attachment 4, Line 14, Col. (c)	319,434,695	W/S	12.37%	39,523,809
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	233,258,580	DA		40,914,492
6	Common	Attachment 4, Line 14, Col. (d)	802,590,000	W/S	12.37%	99,304,848
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	(439,533)	W/S	12.37%	(54,384)
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	11,118,874,178	GP=	17.83%	1,982,032,775
9	ACCUMULATED DEPRECIATION (Notes U and R)					
10	Production	219.20-24.c for end of year, records for other months	and the second second	NA		-
11	Transmission	Attachment 8, Page 3, Line 10, Col. (E)	554,469,101	TP	100.00%	554,469,101
12	Distribution	219.26.c for end of year, records for other months	1,853,444,594	NA	0.00%	
13	General	Attachment 8, Page 3, Line 11, Col. (E)	112,135,428	W/S	12.37%	13,874,571
14	Intangible	Attachment 8, Page 3, Line 16, Col. (E) and Col. (G)	163,110,609	DA	40.000	23,494,915
15 16	Common Costs To Achieve	Attachment 8, Page 3, Line 12, Col. (E) (enter negative) Attach. 4E, Line 39, Col. (x)	356,891,657 (58,561)	W/S W/S	12.37% 12.37%	44,158,377
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	3,039,992,830	W/S	12.37%	(7,246) 635,989,718
1 /	TOTAL ACCUM. DEFRECIATION	(Sum of Lines to through 10)	3,039,992,030			033,969,716
18	NET PLANT IN SERVICE					
19	Production	(line 1 minus line 10)	-			-
20	Transmission	(line 2 minus line 11)	1,247,874,909			1,247,874,909
21 22	Distribution General	(line 3 minus line 12) (line 4 minus line 13)	6,108,241,832 207,299,267			25,649,238
23	Intangible	(line 4 minus line 13) (line 5 minus line 14)	70,147,971			25,649,238 17,419,577
24	Common	(line 6 minus line 15)	445,698,343			55,146,471
25	Costs To Achieve	(line 7 minus line 16)	(380,972)			(47,138)
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	8,078,881,349	NP=	16.66%	1,346,043,057
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)	(224,451,192)	TP	100.00%	(224,451,192)
30	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	(13,319,413)	TP	100.00%	(13,319,413)
31	Account No. 190	Attachment 4A, Line 28, Col. (g) (Notes B and X)	11,167,338	TP	100.00%	11,167,338
31a	Unamortized EDIT Balance - Protected Property (enter negative)	Attachment 9 - EDIT, Line 22, Col. (n)	(75,587,524)	TP	100.00%	(75,587,524)
31b	Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 23, Col. (n)	(6,058,154)	TP	100.00%	(6,058,154)
31c	Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative)	Attachment 9 - EDIT, Line 26, Col. (n)	26,001	TP	100.00%	26,001
32	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	TP	100.00%	-
33	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	(8,302,489)	DA	100.00%	(8,302,489)
34	CWIP	Attachment 4, Line 14, Col. (e)		DA	100.00%	
35	Pension Asset	Attachment 4, Line 28, Col. (i)	38,876,914	DA	100.00%	38,876,914
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	-	DA	100.00%	-
37 38	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S) From PJM		DA DA	100.00% 100.00%	-
38 39	Outstanding Network Credits Less Accum. Deprec. associated with Facilities with Outstanding Network Credi	From PJM		DA DA	100.00%	-
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	(277,648,519)	DA	100.0076	(277,648,519)
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	20,150,881	TP	100.00%	20,150,881
42	WORKING CAPITAL	(Note D)				
43	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	29,462,307			10,964,847
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	13,847,237	TP	100.00%	13,847,237
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	1,542,536	DA	100.00%	1,542,536
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	44,852,080			26,354,621
47	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	7,866,235,791			1,114,900,039

For the 12 months ended 12/31/2022

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

	(1)	(2)	(3)		(4)	(5)
Line No.	_	Source	Company Total	Allocator		Transmission (Col 3 times Col 4)
	O&M					
1	Transmission	Attachment 5, Line 1, Col. (a)	255,556,968	TP	100.00%	255,556,968
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (b)	(15,804,081)	TP	100.00%	(15,804,081)
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)	(187,214,036)	TP	100.00%	(187,214,036)
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	173,748,101	DA		20,166,801
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)	15,804,081	TP	100.00%	15,804,081
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	15,804,081			15,804,081
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	(1,168,826)	W/S	12.37%	(144,619)
11	Less O&M Cost to Achieve Included in O&M Above (enter negative	Attachment 4E, Line 11, Col. (x)	(5,223,752)	W/S	12.37%	(646,337)
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	235,698,455			87,718,776
13	DEPRECIATION EXPENSE (Note U)					
14	Transmission	Attachment 5, Line 1, Col. (g)	28,441,461	TP	100.00%	28,441,461
15	General	Attachment 5, Line 2, Col. (a)	23,118,670	W/S	12.37%	2,860,484
16	Intangible - Transmission	Attachment 5, Line 1, Col. (i)	4,721,512	TP	100.00%	4,721,512
16a	Intangible - General	Attachment 5, Line 1, Col. (j)	4,335,956	W/S	12.37%	536,490
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (k)	10,206,298	NA	zero	-
17	Common - Electric	Attachment 5, Line 1, Col. (h)	44,111,519	W/S	12.37%	5,457,940
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(109,600)	W/S	12.37%	(13,561)
19	Amortization of Abandoned Plan	(Note S) Attachment 5, Line 2, Col. (b)	<u> </u>	DA	100.00%	<u> </u>
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	114,825,817			42,004,326
21	TAXES OTHER THAN INCOME TAXES	(Note F)				
22	LABOR RELATED					
23	Payroll	Attachment 5, Line 2, Col. (c)	12,587,087	W/S	12.37%	1,557,406
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	(609)	W/S	12.37%	(75)
25	PLANT RELATED					
26	Property	Attachment 5, Line 2, Col. (e)	12,958,320	GP	17.83%	2,309,929
27	Excluded Taxes Per Attchment 5C Line 5	Attachment 5, Line 2, Col. (f)	166,197,052	NA	zero	-
28	Other	Attachment 5, Line 2, Col. (g)	2,218,456	GP	17.83%	395,458
29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	-	GP	17.83%	-
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	193,960,306			4,262,719
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	0.3072			
35	FIT & SIT & P	(Note G)	0.5072			
36	111 66 511 66 1	(1.000 0)				
37	1/(1-T) = (T  from line  33)		1.4063			
38	Amortized Investment Tax Credit (enter negative)	Attachment 5, Line 2, Col. (i)	(2,716)			
39	Excess Deferred Income Taxes (enter negative)	Attachment 5, Line 2, Col. (i)	(4,157,427)			
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	388,328			
41	Income Tax Calculation	(Line 34 times Line 47)	179,036,790	NA		25,375,304
42	ITC adjustment	(Line 37 times Line 38)	(3,819)	TP	100.00%	(3,819)
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	(5,846,646)	TP	100.00%	(5,846,646)
44	Permanent Differences Tax Adjustmen	(Line 37 times Line 49)	546,111	TP	100.00%	546,111
45	Total Income Taxes	(Sum of Lines 41 through 44)	173,732,436	11	100.0070	20,070,950
46	DETUDN					
46 47	RETURN Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	582,727,240	NA		82,591,298
						. , ,
48a 48	Net Pension Asset ATRR Discount (enter negative) REVENUE REQUIREMENT	Attachment 10, Line 9	(1,222,140) 1,299,722,113	DA	100.00%	(1,222,140) 235,425,929
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,477,/44,113			250,420,929

Formula Rate - Non-Levelized

Rate Formula Template

Utilizing FERC Form 1 Data

PECO Energy Company

For the 12 months ended 12/31/2022

(1) (2) (3) (4) (5)

		SUPPORTING CALCULATIONS AND NOTES				
No. 1 2 3 4	TRANSMISSION PLANT INCLUDED IN ISO RATES Total Transmission plant Less Transmission plant excluded from PJM rates Less Transmission plant included in OATT Ancillary Services Transmission plant included in PJM rates	(Page 2, Line 2, Column 3) (Note H) (Note I) (Line 1 minus Lines 2 & 3)	-			1,802,344,010 
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	6	TP	Allocation	
7 7a 8 8a 9 9a 10 10a	Electric Production - Utility Electric Production - Exclon Business Services Company Electric Transmission - Utility Electric Transmission - Exclon Business Services Company Electric Distribution - Utility Electric Distribution - Exclon Business Services Company Electric Other - Utility Electric Other - Exclon Business Services Company Total (W& S Allocator is 1 if lines 7-10 are zero)	354.20.b 354.355 Footnotes 354.21.b 354.355 Footnotes 354.23.b 354.355 Footnotes 354.23.b 354.355 Footnotes 354.24,25.26.b 354.355 Footnotes (Sum of Lines 7 through 10)	10,491,604 9,583,782 98,513,399 6,728,538 35,155,380 1,778,228	0.0% 0.0% 100.0% 100.0% 0.0% 0.0% 0.0%	- 10,491,604 9,583,782 - - - 20,075,386	W&S Allocator (\$ / Allocation)  12.37% = WS
12 13 14 15 16 17	RETURN (R)  Long Term Debt Preferred Stock (112.3.c) Common Stock Total	(Note V)  (Attachment 5, line 10 Notes Q & R) (Attachment 5, line 11 Notes Q & R) (Attachment 5, line 12 Notes K, Q & R) (Attachment 5, line 13)	\$ 4,624,803,224 5,455,849,160 10,080,652,384	% 45.88% 0.00% 54.12%	Cost (Notes K, Q, & R) 3.94% 0.00% 10.35%	Weighted   =WCLTD   0.00%   5.60%   -7.41%   =R

For the 12 months ended 12/31/2022

Formula Rate - Non-Levelized
Rate Formula Template
Utilizing FERC Form 1 Data

PECO Energy Company

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)

### Notes

A Res

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 Reserve
- 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 Expenditures (provided, that with regard to the 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).

    Attachment 5B, Line 9 Include Regulatory Commission Expenses (interestly related to transmission service, ISO filings, or transmission siting itemized 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.
- 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 Taxes reduce income tax expenses by the amount of the expense by the amount of the expenses by the amount of the expense by the amount of the expenses by the amount of the expenses by the amount of the expense by the amount of the expenses by the amount of the expense by the amount of the expenses by the

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).
- 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 Reserve
- 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.
- Reserved
- M Reserved
- 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.
- 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 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 amortizaiton 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.
- Calculated using 13 month average balance, except ADIT.
- 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.
- 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. Excludes Asset Retirement Obligation balance
- 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 her
- 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.		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)	1,802,344,010 1,247,874,909	
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)	87,718,776 0.05	0.05
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)	13,562,865 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)	4,262,719 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)	11,711,828	-
11	Annual Allocation Factor for Expense	Sum of lines 4, 6, 8, and 10		0.06
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)	20,070,950 0.02	0.02
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)	81,369,157 0.07	0.07
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	0.08	0.08

### 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	Proj	ject 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/Amor tization 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 2)						Sum Col. 14, 15 &
													/100 * Col. 11 * Col.			(Sum Col. 10 & 12			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)		(Note G)
17a	Zonal	Zonal	S	1,579,744,631		\$92,509,052	1,057,240,062	0.08	85,943,346	23,843,084	202,295,482	-	-	202,295,482	-	202,295,482	(204,900)	-	
17b	Center Point 500 kV Substation Addition	b0269	S	34,380,762		\$2,013,320	26,465,508	0.08	2,151,389		4,764,776	-	-	4,764,776	-	4,764,776	(5,132)	-	4,759,644
17c	Center Point 230 kV Substation Addition	b0269.10	S	17,190,381		\$1,006,660	13,232,754	0.08	1,075,694		2,382,388	-	-	2,382,388	-	2,382,388	(2,566)	-	2,379,822
17d	Richmond-Waneeta 230 kV Line Re-conductor	b1591	S	4,605,741		\$269,710	3,960,131	0.08	321,920		695,659	-	-	695,659	-	695,659	(752)	-	694,907
17e	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	S	1,535,247		\$89,903	1,320,044	0.08	107,307		231,886	-	-	231,886	-	231,886	(251)	-	231,636
17f	Whitpain 500 kV Circuit Breaker Addition	b0269.6	S	3,258,302		\$190,805	2,501,740	0.08	203,367		451,447	-	-	451,447	-	451,447	(486)	-	450,960
17g	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	S	4,456,731		\$260,984	3,342,174	0.08	271,686	\$ 76,516	609,186	-	-	609,186	-	609,186	(656)	-	608,530
17h	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2	S	13,635,957	0.06	\$798,515	11,449,476	0.08	930,731	\$ 277,733	2,006,979	-	-	2,006,979	-	2,006,979	(2,168)	-	2,004,811
17i	Chichester-Linwood 230 kV Line Upgrades	Ь1900	S	23,835,043		\$1,395,768	29,440,486	0.08	2,393,226		4,513,022	-	-	4,513,022	-	4,513,022	(4,921)	-	4,508,101
17j	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	S	18,039,799		\$1,056,402	14,690,965	0.08	1,194,233		2,651,897	-	-	2,651,897	-	2,651,897	(2,869)	-	2,649,028
17k	Emilie 230-138 kV Transformer Addition	b2140	S	16,739,503	0.06	\$980,257	14,496,729	0.08	1,178,443	\$ 336,377	2,495,077	-	-	2,495,077	-	2,495,077	(2,696)	-	2,492,381
171	Chichester-Saville 138 kV Line Re-conductor	b1182	S	17,916,294	0.06	\$1,049,169	14,087,380	0.08	1,145,167		2,572,338	-	-	2,572,338	-	2,572,338	(2,782)		2,569,556
17m	Waneeta 230-138 kV Transformer Addition	b1717	S	11,069,022		\$648,196	9,673,816	0.08	786,387	\$ 222,329	1,656,913	-	-	1,656,913	-	1,656,913	(1,790)	-	1,655,123
17n	Chichester 230-138 kV Transformer Addition	Ь1178	S	8,327,922	0.06	\$487,679	6,670,546	0.08	542,251	\$ 152,719	1,182,649	-	-	1,182,649	-	1,182,649	(1,275)	-	1,181,374
17o	Bradford-Planebrook 230 kV Line Upgrades	ь0790	S	1,712,754		\$100,298	1,446,282	0.08	117,569		250,978	-	-	250,978	-	250,978	(271)	-	250,707
17p	North Wales-Hartman 230 kV Line Re-conductor	b0506	S	2,229,232		\$130,543	1,671,490	0.08	135,876		312,449	-	-	312,449	-	312,449	(338)	-	312,111
17q	North Wales-Whitpain 230 kV Line Re-conductor	ь0505	S	2,546,903	0.06	\$149,145	1,848,269	0.08	150,246	\$ 50,898	350,290	-	-	350,290	-	350,290	(379)	-	349,911
17r	Bradford-Planebrook 230 kV Line Upgrades	ь0789	S	2,359,200	0.06	\$138,154	1,973,101	0.08	160,394	\$ 45,172	343,720	-	-	343,720	-	343,720	(371)	-	343,349
17s	Planebrook 230 kV Capacitor Bank Addition	b0206	S	3,631,396		\$212,653	2,507,184	0.08	203,810		473,862	-	-	473,862	-	473,862	(509)	-	473,353
17t	Newlinville 230 kV Capacitor Bank Addition	ь0207	S	4,811,873		\$281,781	3,413,619	0.08	277,494		637,427	-	-	637,427	-	637,427	(685)	-	636,741
17u	Chichester-Mickleton 230 kV Series Reactor Addition	ь0209	S	2,699,444		\$158,078	1,945,747	0.08	158,170		360,794	-	-	360,794	-	360,794	(388)	-	360,406
17v	Chichester-Mickleton 230 kV Line Re-conductor	b0264	S	2,221,241		\$130,075	1,550,295	0.08	126,024		298,791	-	-	298,791	-	298,791	(323)	-	298,469
17w	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	S	1,723,078		\$100,903	1,728,878	0.08	140,541		290,999	-	-	290,999	-	290,999	(318)	-	290,681
17x	Elroy 500 kV Dynamic Reactive Device	ь0287	S	5,325,225		\$311,842	4,297,930	0.08	349,380		759,620	-	-	759,620	-	759,620	(819)	-	758,800
17y	Heaton 230 kV Capacitor Bank Addition	ь0208	S	4,315,230		\$252,698	3,061,293	0.08	248,853		571,637	-	-	571,637	-	571,637	(615)	-	571,022
17z	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	S	13,038,203		\$763,511	12,872,498	0.08	1,046,409	\$ 294,704	2,104,624	-	-	2,104,624	-	2,104,624	(2,280)	-	2,102,343
17aa	Peach Bottom 500 kV Substation Upgrades	b2766.2	S	994,895	0.06	\$58,261	986,514	0.08	80,194	\$ 22,585	161,040	-	-	161,040	-	161,040	(174)	-	160,865
18	Annual Totals			1.802.344.010		l l	1.247.874.909		101.440.107	28,441,461	235.425.929		-	235,425,929	-	235,425,929	(240,715)	-	33,094,631

- Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
  Inclusive of any CWIP or unamortized abundoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
  Project Gross Plant is the total capital investment for the project calculated in the same method 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 Unamortized Abundoned Plant.

- Gross plant does not include Unamortized Ahandoned Plant.

  Project Net Plant in the Project Gross Plant Alectrified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Ahandoned Plant and excludes any regulatory asset, which are to be entered as separate line items. Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant Trans-Up Adjustment is calculated on the Attachment 3 project Trans-Up Schoolable (Fee Depreciation Expense). The Very The Net Rev Reg is the value to be used in the rate calculation under the applicable Schedule 12 under the PIAN OATT for each project.

  The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

  The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.

  The Competitive Bid Concession is the reduction in revenue; if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate Requires approval by FERC of incentive return applicable to the specified project(s).

  All transmission facilities reflected in the revenue requirement of Attachment 1. Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11

  When an updated revenue requirement requirement in Page 1 line 3 are to be included in the Attachment 11 when an updated revenue requirement requirement in Page 1 line 3 are to be included in the Attachment 11 when an updated revenue requirement of Attachment 12 page 1 line 3 are to be incl

### Attachment 2 Incentive ROE PECO Energy Company

1 Rate Base	Attachment H-7, Page 2 line 47, Col.5							1,114,900,039
2 100 Basis Point Incentive	Return						\$	
			\$	%	Cost		Veighted	
3 Long Term Debt	(Attachment H-7, Notes Q and R)	-	4,624,803,224	45.9%	3.94%	_	1.8%	
4 Preferred Stock	(Attachment H-7, Notes Q and R)		-,024,003,224	0.0%	0.00%		0.0%	
4 Treferred Stock	(Attachment 11-7, Notes Q and R)	Cost = Attachment H-7, Page 4	_	0.070	0.007	U .	0.070	
5 Common Stock	(Attachment H-7, Notes K, Q and R)	Line 17, Cost plus .01	5,455,849,160	54.1%	11.359	%	6.1%	
6 Total (sum lines 3-5)	(Trademinent 177, Trotes 12, Q and 10)		10,080,652,384	31.170	11.55		7.9%	
,	Return multiplied by Rate Base (line 1 * line 6)		10,000,032,301				7.570	88,625,358.07
, 100 Busis I olik illeciki ve	rectain manaphed by reace Base (mile 1 - mile b)							00,025,550.07
8 INCOME TAXES								
	- FIT)] / (1 - SIT * FIT * p) =		28.8921%					
10 CIT=(T/1-T) * (1-(Wo	7- 1		31.3985%					
11 WCLTD = Line 3	"							
12 and FIT, SIT & p are	as given in footnote K.							
13 $1/(1-T) = (\text{from li})$	ne 9)		1.4063					
14 Amortized Investment Ta	x Credit (266.8f) (enter negative)	Attachment H-7, Page 3, Line 38	(2,716)					
15 Excess Deferred Income	Taxes (enter negative)	Attachment H-7, Page 3, Line 39	(4,157,427)					
16 Tax Effect of Permanent	Differences (Note B)	Attachment H-7, Page 3, Line 40	388,328					
17 Income Tax Calculation	= line 10 * line 7		27,827,024		NA		27,827,024	
18 ITC adjustment (line 13 *	line 14)		(3,819)		TP 100.0	9%	(3,819)	
19 Excess Deferred Income	Tax Adjustment (line 13 * line 15)		(5,846,646)		TP 100.0	9%	(5,846,646)	
20 Permanent Differences T		_	546,111	_	TP 100.0	9%	546,111	
21 Total Income Taxes (sum	lines 17 - 20)		22,522,670				22,522,670	22,522,670
22 Return and Income Taxes	with 100 basis point increase in ROE	(Sum lines 7 & 21)						111,148,028
23 Return (Attach. H-7, pa	ge 3 line 47 col 5)							82,591,298
24 Income Tax (Attach. H	-7, page 3 line 45 col 5)							20,070,950
25 Return and Income Taxes	without 100 basis point increase in ROE	(Sum lines 23 & 24)						102,662,248
26 Incremental Return and I	ncome Taxes for 100 basis point increase in ROE	(Line 22 - line 25)					_	8,485,780
27 Rate Base (line 1)								1,114,900,039
28 Incremental Return and I	ncome Taxes for 100 basis point increase in ROE divi	ded 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

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

		Г	Revenue Rec	uirement Projected		Actual Revenue				
1	Rate Year being Trued-Up			Rate Year	Revenue Received <sup>3</sup>	Requirement (Note C)	Annual True-Up Calcul	ation		
2	rate real semigrated op	H	101	Tuto I cui		requirement (rote c)	riman riae op careas		1	
	A	В	C	D	E	F	G	H	I	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						(195,796)	(9,104)	(204,900)
3a	Center Point 500 kV Substation Addition	b0269						(4,904)	(228)	(5,132)
3b	Center Point 230 kV Substation Addition	b0269.10						(2,452)	(114)	(2,566)
3c	Richmond-Waneeta 230 kV Line Re-conductor	b1591						(719)	(33)	(752)
3d	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8						(240)	(11)	(251)
3e	Whitpain 500 kV Circuit Breaker Addition	b0269.6						(465)	(22)	(486)
3f	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1						(627)	(29)	(656)
3g	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590	0.2					(2,072)	(96)	(2,168)
3h	Chichester-Linwood 230 kV Line Upgrades	b1900						(4,702)	(219)	(4,921)
3i	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727						(2,741)	(127)	(2,869)
3j	Emilie 230-138 kV Transformer Addition	b2140						(2,577)	(120)	(2,696)
3k	Chichester-Saville 138 kV Line Re-conductor	b1182						(2,659)	(124)	(2,782)
31	Waneeta 230-138 kV Transformer Addition Chichester 230-138 kV Transformer Addition	b1717 b1178						(1,710)	(80)	(1,790)
3m	Bradford-Planebrook 230 kV Line Upgrades	b0790						(1,218) (259)	(57) (12)	(1,275) (271)
3n 3o	North Wales-Hartman 230 kV Line Re-conductor	b0506						(323)	(15)	(338)
	North Wales-Whitpain 230 kV Line Re-conductor	b0505						(362)	(17)	(379)
3p 3q	Bradford-Planebrook 230 kV Line Upgrades	b0789						(354)	(17)	(371)
3r	Planebrook 230 kV Capacitor Bank Addition	b0206						(486)	(23)	(509)
3s	Newlinville 230 kV Capacitor Bank Addition	b0207						(655)	(30)	(685)
3t	Chichester-Mickleton 230 kV Series Reactor Addition	b0209						(371)	(17)	(388)
3u	Chichester-Mickleton 230 kV Line Re-conductor	B0264						(308)	(14)	(323)
3v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357						(303)	(14)	(318)
3w	Elroy 500 kV Dynamic Reactive Device	b0287						(783)	(36)	(819)
3x	Heaton 230 kV Capacitor Bank Addition	ь0208						(587)	(27)	(615)
3y	Peach Bottom 500-230 kV Transformer Rating Increase	b2694						(2,179)	(101)	(2,280)
3z	Peach Bottom 500 kV Substation Upgrades	b2766.2						(167)	(8)	(174)
i.	15							\ · · /	(-/	( ' )
4	Total Annual Revenue Requirements (Note A)			-	-	-	-		(10,696)	(240,715)
						Monthly Interest Det			0.0027	
						Monthly Interest Rate Interest Income (Expense)			(10,696)	
						micresi mcome (Expense)			(10,090)	

- 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. [6], 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 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

	(a)	(B)	(c)	(a)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5		(230,019)	-	(230,019)

- 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.

  C 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.

### Attachment 4 Rate Base Worksheet PECO Energy Company

Line		Gross P	lant In Service		CWIP	LHFFU	Working Capital			Accumulated Depreciation	
No	Month (a) ttachment 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)	General (j) (Note J) 11	Common (k) (Note J) 12
									Projected monthly balances that are expected to be		
		207.58.g minus 207.57.g. Projected monthly balances				214.13-17, 19-20.d for end of	227. 8. c + (227.16.c * Labor Ratio)		included in 219.25.c for end	210.20 - 6 1 -6	Electric Only, Form No 1,
		that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)		other months	(Note C)		+ TLF for end of year, records for other months (Note L)	for other months		records for other months	page 356 for end of year, records for other months
1 D	ecember Prior Year	1,780,075,787	313,881,247	788,532,691	(Note C)	- 20,300,739	14,085,407	1,211,573		104,906,165	341,860,632
	nuary	1,780,723,111	315,088,965	788,032,680		- 20,297,286	13,438,850	1,342,813		106,810,293	342,124,495
	ebruary	1,780,520,442	316,599,642	789,484,442		- 20,298,053	13,152,454	1,602,573		108,699,851	346,452,417
4 M	farch	1,781,174,438	317,645,301	792,869,678		- 20,290,778	13,205,652	933,376	551,741,147	110,553,927	349,342,995
	pril	1,784,226,803	322,178,107	798,360,089		- 20,408,909	13,496,641	909,362	552,339,188	112,419,636	353,805,007
6 M	lay	1,790,978,583	323,682,431	800,426,900		- 20,457,220	13,243,426	1,238,092	553,290,135	114,319,204	358,089,499
7 Ju		1,795,030,949	325,386,942	799,772,279		- 20,586,692	15,976,092	1,571,115		115,958,133	358,348,566
8 Ju		1,797,434,768	317,348,002	796,598,635		- 20,592,766	13,346,619	1,770,137		109,434,117	356,485,351
	ugust	1,799,941,910	317,486,657	802,842,459		- 20,421,528	13,745,027	1,285,105		111,299,650	360,921,560
	eptember	1,803,250,268	318,229,800	805,242,558		- 20,427,345	13,756,350	1,338,717		113,095,461	363,012,521
11 0		1,803,285,614	319,437,487	805,477,450		- 20,370,277	14,038,166	2,088,598		114,939,266	365,962,687
	ovember	1,861,207,480	321,804,974	823,545,319		- 20,461,827	14,116,687	1,692,189		116,715,712	370,192,436
	ecember	1,872,621,980	323,881,481	842,484,820		- 17,048,029	14,412,712	3,069,325		118,493,965	372,954,173
14	Average of the 13 Monthly Balances	s 1,802,344,010	319,434,695	802,590,000	-	20,150,881	13,847,237	1,542,536	554,467,829	112,126,568	356,888,641

### Adjustments to Rate Base

Line N	to 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
		Notes A & E	Notes B & F	Attachment 4A, line 20 for the projection and line 44 for the true-up			Attachment 4A, line 34 for the projection and line 47 for the true- up	Consistent with 266.8.b, 266.17.b, 267.8.h & 267.17.h	Transmission-Related Pension Asset booked to Account 186
15	December Prior Year							-	37,264,893
	January							-	37,310,382
	February							-	38,560,713
18	March							-	38,686,109
	April							-	38,834,572
	May							-	38,938,822
	June							-	39,044,482
	July							-	39,145,938
	August							-	39,279,405
24								-	39,385,229
	October							-	39,486,310
	November							-	39,595,351
27								<u> </u>	39,867,682
28	Average of the 13 Monthly Balances	-	-	Zero	(224,451,192)	(13,319,413)	11,167,338	-	38,876,914
	(except ADIT which is the amount shown on Attachmen	nt 4A)							

Attachment 4 Rate Base Worksheet PECO Energy Company

Unfunded Reserves (Notes G & H) (d) (e) Enter 1 if the accrual account Page 2 of 2

		T-	to 1 SENIOT in a tour to the	included in the formula rate.			
					Enter the percentage paid for by		
		if ine	luded in a trust or reserved acc				Amount Allocated, col. c x col.
29 List of all reserves:		Amount	account	formula rate	customers	Allocation (Plant or Labor Allocator	x col. e x col. f x col. g
30a	Environmental Liab - Superfund	(1,213,286)	1.00	1.00	100%	12.37%	(150,120
30b	Accrued Severance Plans	(278,122)	1.00	1.00	100%	12.37%	(34,412
30c	Workers Compensation - short term	(1,137,393)	1.00	1.00	100%	12.37%	(140,730
30d	Workers Compensation - long term	(8,083,892)	1.00	1.00	100%	12.37%	(1,000,224
30e	Public claims - Short Term	(83,901)	1.00	1.00	100%	12.37%	(10,381
30f	Public Claims - Long term	(21,063,148)	1.00	1.00	100%	12.37%	(2,606,153
30g	Accrued Septa Railroad Rent - transmission	- · · · · · · · · · · · · · · · · · · ·	1.00	1.00	100%	100.00%	
30h	AIP	(22,420,218)	1.00	1.00	100%	12.37%	(2,774,064
30i	401K Match	(2,017,307)	1.00	1.00	100%	12.37%	(249,602
30j	Long-term incentive Plans	(917,203)	1.00	1.00	100%	12.37%	(113,486
30k	Mgmt. Retiention Incentive Plan	(176,155)	1.00	1.00	100%	12.37%	(21,796
301	Stock Comp	(4,623,881)	1.00	1.00	100%	12.37%	(572,115
30m	Severance - Long Term	_	1.00	1.00	100%	12.37%	
30n	Employer social security tax payable	0	1.00	1.00	100%	12.37%	
30o	Deferred Comp Plan - Level 2	(5,086,897)	1.00	1.00	100%	12.37%	(629,404
30x							

(67,101,403) (8,302,489) Total

- 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; (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 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.
- 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.

  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 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 offsetting 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.
- Projected balances are for the calendar year the revenue under this formula begins to be charged.
- Excludes ARO amounts
- K Total prepayments, including Fleet Activity, allocated to transmission as follows: (1) 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) amounts related to common labor or plant allocated using the wages and salaries allocated (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
- 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 205 or section 205 or section 206 of the Federal Power Act.

k2 P. k3 P. k4 F. k5 M. k6 II	racilities Prepaid Commission - Distribution Prepaid Commission - Transmission Fleet Activity Membership dues	Allocation To Transmission Other 100% Transmission Allocation To Transmission	\$ 4,50 \$ 13,52		0 4,033	9.62%		\$ 0
k3 P k4 F k5 M k6 II	Prepaid Commission - Transmission Fleet Activity Membership dues	100% Transmission	\$ 13,52		4.022			
k4 F k5 M k6 I1	Fleet Activity Membership dues				4,055	0.00%	S -	\$ -
k5 M k6 I7	Membership dues	Allocation To Transmission			12,099	100.00%		
k6 I7			\$ 392,77		447,854	9.65%		\$ 43,215
		Other		0) \$	(0)	0.00%		\$ -
	T License & Maintenance Agreements	Allocation To Transmission	\$ 96,12		96,123	9.62%		
	T License & Maintenance Agreements	100% Transmission	\$ 24,61	9 \$	9,762	100.00%		\$ 9,762
k8 I7	T License & Maintenance Agreements	Other	\$ 834,54		202,933	0.00%		\$ -
k9 P	Postage	Other	\$ 727,29	8 \$	1,247,467	0.00%	S -	\$ -
k10 P	Prepaid Rent	100% Transmission	\$ 926,32		1,055,034	100.00%		\$ 1,055,034
k11 P	Prepaid Rent	Other	\$ 324,03		405,912	0.00%		\$ -
k12 P	Prepaid gross receipts tax	Other	\$ 1,235,32	4 \$	1,251,867	0.00%	s -	\$ -
k13 P	Prepaid property tax	Allocation To Transmission	\$ 68,46	0 \$	463,940	9.62%	\$ 6,589	\$ 44,654
k14 P.	PA Commission Fee	Other	\$ 5,219,78	2 \$	4,817,348	0.00%	S -	\$ -
k15 R	Retention Incentive	Allocation To Transmission	\$ 23,57	1 \$	72,695	9.65%	\$ 2,275	\$ 7,015
k16 N	Marketing	Other	\$	0 \$	456,982	0.00%	s -	\$ -
k17 V	Voluntary Employees Beneficiary Association Plan	Allocation To Transmission	\$ 1,850,33	1 \$	2,588,248	9.65%	\$ 178,546	\$ 249,751
k18 E	Equipment Maintenance	100% Transmission	\$ 3,35	9 \$	-	100.00%	\$ 3,359	\$ -
k19 E	Equipment Maintenance	Other	\$ 31,62	7 \$	-	0.00%	s -	\$ -
k20 N	New Business	Other	\$	0 \$	0	0.00%	s -	\$ -
k21 L	and Acquisitions	100% Transmission	\$ 9,17	4 \$	1,448,446	100.00%	\$ 9,174	\$ 1,448,446
k22 D	Disribution Substation - Philadelphia	Other	\$ -	\$	259,399	0.00%	s -	\$ -
k23 L	eases	Other	\$ 221,03	7 \$	-	0.00%	s -	\$ -
k24 N	Matching Energy Assitance Fund Agency Fees	Other	\$ 130,07	5 \$	86,716	0.00%	S -	\$ -
k25 N	Natural Gas Reliability Project	Other	\$ 1,257,80	0 \$	2,012,480	0.00%	s -	\$ -
k26 C	Commodity Charges	Other	\$ 1,335,17	7 \$	2,231,693	0.00%	S -	\$ -
k27 L	ab Equipment	100% Transmission	s -	\$	190,097	100.00%	s -	\$ 190,097
k28 G	Gas Training & Methods	Other	s -	\$	443,285	0.00%	s -	\$ -
k29 E	Energy Efficiency Phase IV Program Administration C	Other	\$ 1,120,94	4 \$	-	0.00%	S -	\$ -
Kxxx								
T	Total Sum(lines K1 to Kxxx)		15,850,54	0	19,804,414		1,211,573	3,069,325

Allocation from Total To	Allocation from Electric to
Electric (Note K)	Transmission (Note K)
77.79%	12.37%
0.00%	0.00%
100.00%	100.00%
77.99%	12.37%
0.00%	0.00%
77.79%	12.37%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
77.79%	12.37%
0.00%	0.00%
77.99%	12.37%
0.00%	0.00%
77.99%	12.37%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%

# Attachment 4A PECO Energy Company ADIT Worksheet for Projection

Projection for the 12 months ended 12/31/2022

### ADIT for the Projection

	(a) Beginning Balance & Monthly	(b) Month	(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 0.1783	(j) Labor Related		(l) Total ADIT (d) x [(g)+(i)+(k)]
	Changes	ADIT- 282							From Attach H Page 2, Line 18		From Attach H Page 4, Line 16	
1	Balance	December	2021	100.00%	_	(223,048,726)	(223,048,726)	_	1 age 2, Line 16	(78,339,924)	(9,693,037)	(232,741,763)
2	Increment	January	2022	91.78%	_	(133,990)	(133,990)	_	_	(7,819)	(967)	(123,865)
3	Increment	February	2022	84.11%	_	(133,990)	(133,990)	_	_	(7,819)	(967)	(113,512)
4	Increment	March	2022	75.62%	_	(133,990)	(133,990)	_	_	(7,819)	(967)	(102,050)
5	Increment	April	2022	67.40%	_	(133,990)	(133,990)	_	_	(7,819)	(967)	(90,958)
6	Increment	May	2022	58.90%	_	(133,990)	(133,990)	_	_	(7,819)	(967)	(79,495)
7	Increment	June	2022	50.68%	_	(133,990)	(133,990)	_	_	(7,819)	(967)	(68,403)
8	Increment	July	2022	42.19%	_	(133,990)	(133,990)	_	_	(7,819)	(967)	(56,941)
9	Increment	August	2022	33.70%	_	(133,990)	(133,990)	_	_	(7,819)	(967)	(45,479)
10	Increment	September	2022	25.48%	_	(133,990)	(133,990)	_	_	(7,819)	(967)	(34,386)
11	Increment	October	2022	16.99%	_	(133,990)	(133,990)	_	_	(7,819)	(967)	(22,924)
12	Increment	November	2022	8.77%	_	(133,990)	(133,990)	_	_	(7,819)	(967)	(11,832)
13	Increment	December	2022	0.27%	_	(133,990)	(133,990)	_	_	(7,819)	(967)	(370)
14	Sum Ties to E		2022	Balance	-	(224,656,605)	(224,656,605)	_	-	(78,433,750)	(9,704,646)	(233,491,977)
15	Increment	Not Subject to Proration	2022			(3,219,663)	(3,219,663)	-	-	-	-	(3,219,663)
16	Total	,				(227,876,268)	(227,876,268)	-	-	(78,433,750)	(9,704,646)	(236,711,640)
		ADIT-283										
17	Balance	December	2021		-	-	-	(5,887,940)	(1,049,575)	(100,570,139)	(12,443,592)	(13,493,167)
18	Balance	December	2022		-	-	-	(5,358,814)	(955,254)	(100,394,165)	(12,421,818)	(13,377,072)
19		Average			-	-	-	(5,623,377)	(1,002,414)	(100,482,152)	(12,432,705)	(13,435,119)
		ADIT-281										
20	Balance	ADI1-281 December	2021		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
20	Balance	December	2021		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
22	Багапсе	Average	2022		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
22		Average			Zeio	Zeio	Zeio	Zeio	Zeio	Zeio	Zeio	Zeio
		ADIT-190										
23	Balance	December	2021	100.00%	-	-	-	27,460,888	4,895,134	36,551,405	4,522,523	9,417,657
24	Increment	January	2022	91.78%	-	-	-	-	-	-	-	-
25	Increment	February	2022	84.11%	-	-	-	-	-	-	-	-
26	Increment	March	2022	75.62%	-	-	-	-	-	-	-	-
27	Increment	April	2022	67.40%	-	-	-	-	-	-	-	-
28	Increment	May	2022	58.90%	-	-	-	-	-	-	-	-
29	Increment	June	2022	50.68%	-	-	-	-	-	-	-	-
30	Increment	July	2022	42.19%	-	-	-	-	-	-	-	-
31	Increment	August	2022	33.70%	-	-	-	-	-	-	-	-
32	Increment	September	2022	25.48%	-	-	-	-	-	-	-	-
33	Increment	October	2022	16.99%	-	-	-	-	-	-	-	-
34	Increment	November	2022	8.77%	-	-	-	-	-	-	-	-
35	Increment	December	2022	0.27%	-	-	-	10,199,345	1,818,119	63,284,134	7,830,176	9,648,295
36	Sum Ties to I			Balance	-							9,532,976
	Line 36, If the	ere are no items subject to pr	oration, use av	erage of lines 23 and 3	5							

## PECO Energy Company ADIT Worksheet for True-Up

ADIT for True-Up True-Up for the 12 months ended 12/31/2022

	(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 100%	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1783 From Attach H Page 2, Line 18	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.1237 From Attach H Page 4, Line 16	(l) Total ADIT (d) x [(g)+(i)+(k)]
38	Balance	December	2021		(785,416,583	(212,180,461)		_	-	(32,167,980)		
39	Balance	December	2022		(882,920,76			_	_	(78,339,924)		
40		Average			(834,168,672		(217,614,594)	-	-	(55,253,952)	(6,836,598)	(224,451,192)
41 42 43	Balance Balance	ADIT-283 December December Average	2021 2022		(134,328,54° (131,954,666 (133,141,60°	-	- - -	(5,358,814) (5,887,940) (5,623,377)	(955,254) (1,049,575) (1,002,414)	(98,523,873) (100,570,139) (99,547,006)	(12,190,406) (12,443,592) (12,316,999)	(13,319,413)
44	Balance	ADIT-281 December	2021		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	2021		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
46	Balance	Average	2022		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
47	Balance	ADIT-190 December	2021		161,654,667			14 517 641	2 597 901	92 490 970	10 220 127	12.017.010
47	Balance	December	2021		167,538,158		-	14,517,641 27,460,888	2,587,891 4,895,134	83,480,860 36,551,405	10,329,127 4,522,523	12,917,019 9,417,657
49	Datailce	Average	2022		164,596,413		-	20,989,264	3,741,513	60,016,132	4,322,323 7,425,825	11,167,338

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.

ADIT BOY Worksheet

ADIT BOY Worksheet

Page 1 of 3

	A	В	C	D	E	F
			Gas, Prod, Retail	Only Transmission	Plant	Labor
		Total	Or Other Related	Related	Related	Related
a	ADIT- 282	(785,416,583)		(212,180,461)	-	(32,167,980) (From line 17 for the column)
b	ADIT-283	(134,328,547)		-	(5,358,814)	(98,523,873) (From line 29 for the column)
c	ADIT-190	161,654,667		-	14,517,641	83,480,860 (From line 5 for the column)
d	Subtotal	(758,090,463)		(212,180,461)	9,158,827	(47,210,993) (Sum a - c)
	In filling out this attachment, a full and c	complete description of each item and justification for th	e allocation to Column	is C-F and each separate ADIT item	will be listed. Dissimilar	items

with amounts exceeding \$100,000 will be listed separately. E Line ADIT-190 (Attachment H-7 Notes P and O) Total Gas, Prod Only Retail Or Other Transmission Plant Lahor 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 ayments during each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that corded 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 ACCRUED BENEFITS lifference. 824.506 824,506 Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all function la imployee Nonqualified Stock Plan 1.538.51 1,538,51 1.538.511 Retail bad debt. For book, expense taken as it's identified: tax deduction not taken until fully written-off and all collection efforts 27,726,030 27,726,030 Allowance for Doubtful Accounts (Bad Deb) excluded because the underlying account(s) are not included in mod Pennsylvania Charitable Contribution Carry-Forward, net of Fe excluded because the underlying account(s) are not included in mod 1d Customer Advances for Construction 502,803 502,803 Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employee 2,025,843 2.025.843 Deferred Compensation Relates to all functions. Excluded because the underlying account(s) are not included in mod Deferred Revenue 276,622 10,235,693 Other Employee Provided Benefits 10,235,693 imployer provided benefits to former employees but before retiremen lg Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all function ARO must be approved by FERC in order to include amounts. 16 Asset Retirement Costs 6 633 234 6 633 234 Accrued expenses recorded for book purposes not currently deductible for income tax purposes li Other Accrued Expenses 666,108 666,108 Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all ccrued Employee Bonus 12,248,950 609,523 609,523 excluded because the underlying account(s) are not included in mod Obsolete Materials attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the lease; T 259 456 11 Other Unearned Revenue - Deferred Rents 259 456 will recognize the rental income when the cash is received. Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all function 1.579.543 1m Accrued Payroll Taxes PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable incom 14,517,641 14,517,641 14,517,641 ln Pennsylvania Net Operating Loss, net of Federal Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to a fund. Post Retirement Benefits 60,009,623 60,009,623 Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resoution of Accrued Sales and Use Taxes 2.346,114 2.346.114 ongoing audit examinations. Since we have accrued, but not yet paid, we have to book the tax reserve. Unbilled Revenue Book records an accrual; tax takes the deduction when actually paid. Relates to all function 2,704,761 Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all function Accrued Employee Vacation Accrued Vegetation Management 3,629,280 xcluded because the underlying account(s) are not included in mod nese accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not 9,556,114 9,556,114 1n ccrued Workers Compensation deductible until paid. Related to all functions. 1v 1z Laa lab lac lad lae laf lag lah lai lak Lal lam lan 161,654,667 Subtotal - p234.8.b 161,654,66 14,517,641 Less FASB 109 Above if not separately removed

14,517,641

83,480,860

6 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
- 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 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,

161,654,667

161,654,667

12 the associated ADIT amount shall be excluded

Less FASB 106 Above if not separately removed

	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 Justification
13a	Property Related ADIT, Excl. ARO	-	-	-	-		
13b	Common	(29,039,158)	-	-	-		Included because plant in service is included in rate bas
13c	Distribution	(541,068,142)	(541,068,142)	-	-		Related to Distribution property
13d	Electric General	(3,128,822)	-	-	-		Included because plant in service is included in rate bas
13e	Transmission	(212,180,461)	-	(212,180,461)	-		Included because plant in service is included in rate base.
13f 13g	Other Flow-Through Items	(840,147,375)	(785,703,068)	(42,336,396)	(12,107,911)		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rebase
13h							
14	Subtotal - p275.2.b	(1,625,563,958)	(1,326,771,210)	(254,516,857)	(12,107,911)	(32,167,980)	
15	Less FASB 109 Above if not separately removed	(840,147,375)	(785,703,068)	(42,336,396)	(12,107,911)	-	
16	Less FASB 106 Above if not separately removed	-		-	-	-	
17	Total (Line 14 - Line 15 - Line 16)	(785,416,583)	(541,068,142)	(212,180,461)	-	(32,167,980)	

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

1. ADIT items related only to Tamansision are directly assigned to Column D

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

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

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 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

							Page 3 of 3
	A	В	C	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
25a	AEC Receivable	(2,179,551)	(2,179,551)	-	-	-	Retail related
25a	Regulatory Asset (Covid)	(9,704,485)	(9,704,485)	-	-	-	Retail related
25b	Regulatory Asset (DSP)	(466,966)	(466,966)	-	-	-	Retail related
25c	Regulatory Asset (Electric Rate Case Costs)	(320,463)	(320,463)	-	-	-	Retail related
25d	Regulatory Asset (Accrued Vacation)	(5,454,344)	(5,454,344)	-	-	-	Retail related
25e	Regulatory Asset (AMR)	(16)	(16)	-	-		Retail related
25f	Regulatory Asset (ARO)	(4,579,653)	(4,579,653)	-	-		Retail related
25g	Regulatory Asset (Rate Change)	(6,167,317)	(6,167,317)		-		Retail related
25h	Regulatory Asset (Other)	(1,573,065)	(1,573,065)	-	-		Retail related
25i	Loss on Reacquired Debt	(233,202)	-	-	(233,202)		Excluded because the underlying account(s) are not included in mod
25j	Accrued Holiday Pay	2,811	-	-	-		Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred
							Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments
25k	PURTA	(111,533)	-	-	(111,533)		made. Relates to all functions.
							Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only
251	Pension Expense Provision	(98,526,684)	-		-		when the amounts are paid. Related to all functions.
25m	Accrued State Income Tax Receivable	(2,308,743)	-	-	(2,308,743)		Accrued State Tax Receivable
							Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax
25n	Cloud Computing	(2,705,336)	-	-	(2,705,336)		purposes.
							Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from re
25o	FAS 109 Regulatory Asset	(179,893,092)	-	-	(179,893,092)	-	base.
25p							
25q							
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
26	Subtotal - p276.9.b	(314,221,639)	(30,445,860)	-	(185,251,906)	(98,523,873)	
27	Less FASB 109 Above if not separately removed	(179,893,092)	-		(179,893,092)	-	
28	Less FASB 106 Above if not separately removed		-	-	-	-	
29	Total	(134,328,547)	(30,445,860)		(5,358,814)	(98,523,873)	

Instructions for Account 283:

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 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 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

PECO Energy Company ADIT EOY Worksheet

ADIT EOY Worksheet D Page 1 of 3

			Gas, Prod	Only		
			Retail Or Other	Transmission	Plant	Labor
		Total	Related	Related	Related	Related
a	ADIT- 282	(882,920,761)		(223,048,726)	-	(78,339,924) (From line 17 for the column)
b	ADIT-283	(131,954,660)		-	(5,887,940)	(100,570,139) (From line 29 for the column)
c	ADIT-190	167,538,158		-	27,460,888	36,551,405 (From line 5 for the column)
d	Subtotal	(847,337,263)		(223,048,726)	21,572,948	(142,358,658) (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.

1.0   1.0		with amounts exceeding \$100,000 will be listed separately.			D	_	F G
		A	В	c	-	E	F G
Part	1	ADIT-190 (Attachment H-7 Notes P and Q)	Total			DI	later.
Acons de Marche  Annue de Control (Control (Cont	10						
Formula   Process   Proc				Reinien	Ketatea	Ketatea	Retated
Accord Districts    Accord Districts   15,111	10						Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleaned through payments during
Common   C							
Per	1c	Accrued Benefits	838.117	838.117	_	_	
Allerence for Induffit Accounts (Bud Dale)					-	-	1,208,972 Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functio
Foundation Charable Controllation Controllation Controllation Controllation Charable Security Controllation and Controllation Controllation (Controllation Controllation)   1,000			, , , , , ,	( -7,7			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
Continue Advances for Construction	1e	Allowance for Doubtful Accounts (Bad Debt)	24,418,376	24,418,376	-		- operations.
Deferral Compensation	1f	Pennsylvania Charitable Contribution Carry-Forward, net of Federal	165,657	165,657	-		
Principal Componentials   1,994,125   1,994,125   5   5   5   5   5   5   5   5   5	1g	Customer Advances for Construction	565,630	565,630	-	-	Excluded because the underlying account(s) are not included in mode
Differed Benerols							
Other Employee Provided Benefits   \$5,975,074   \$5,975,074   \$4,975,	1h				-	-	
Accord February   Control of Nature renoval victoriuments. Book recognized the openese column according to a proposed by page of the Control of Nature renoval victoriuments. Book recognized the control of Nature renoval victoriuments. Book recognized the control of Nature renoval victorium according to a paper of the Nature renoval victorium acco	li				-	-	
1.   Asset Retirement Costs	1j	Other Employee Provided Benefits	54,975,074	54,975,074	-	-	
1							
Acres   Employee Boss   10,830,281   545,095   .   10,227   Book records an accordant of thing year on criminated payonic, its reverse the accordant and deducts the actual paid out. Relation so all function.					-	-	
Choolees Materials  Choole					-	-	
Description   Content					-	-	
Once   Universide Revenue   Deferred Rems   212,005   212,005   5   5   5   5   5   5   5   5   5	ln	Obsolete Materials	666,233	666,233	-	-	
Acroned Paywell Taxes							
Pamplystain Not Operating Loss, not of Federal.   2,641,925   2,641,925					-	-	
Book accurate anticipated post retriement roses based on actuarial analysis. Tax deducts retriement benefits only when the amounts are paid or contribute and the amounts are paid or contribute. It is belief Revenue 1,492,169 1,195,169 - CONTRIBUTE Accurace (1,492,169 1,492,16					-	-	
Post Retriement Benefits	lq	Pennsylvania Net Operating Loss, net of Federal.	2,641,925	2,641,925	-	-	
Related for severes associated with pending sales and use tax audits. This is an accural for possible liability payments upon resoution of ongoing audit and severe composition of ongoing audit part of the severe composition of ongoing audit and severe composition of ongoing audit and severe composition of ongoing audit part of the severe composition of ongoing audit and severe composition and severe composition of ongoing audit and severe composition of ongoing audit and severe composition and severe composition of ongoing audit and severe composition of ongoing audit and severe composition of ongoing audit and severe composition and severe composition of ongoing audit and severe composition and severe composition of ongoing audit and severe composition and severe composition of ongoing audit and severe composition and severe composi							
Accrued Sales and Use Taxes	lr	Post Retirement Benefits	5,706,834	-	-		
1			1.116.760	1.116.760			
Accrued Severance					-		
Accrued Employee Vecation					-		
Accrued Vegetation Management					-		
X   Accrued Workers Compensation   8,343,313   89,504   8,253,809   Related to all functions.   Related to all functions   Rela					-		
No.   Accorded Workers Compensation   S.343,313   S.95,64   S.253,809   Related to all functions.	1 W	Accided Vegetation Management	4,092,073	4,092,073	-		
SEPTA Raliroad Rent	1v	Accrued Workers Compensation	8 3/13 313	80 504			
						07	
In		SEFTA Namodu Nett	123	20	-		- Included occurs the related anderlying memory is included in the out.
Subtat   -     -							
Included							
Subtral - p234.kc							
Subtotal - p234.8c							
In							
In							
Subtotal - p234.k.c   129,004.462   103,525,865   97   25,478,500   14,072,905	lag						
1aj	lah						
lak         Inm         Inm <td>lai</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	lai						
Ial	laj						
Iam	lak						
In	lal						
Company   Comp	lam						
2 Subtotal - p.234.8.c 129,004.462 103,525,865 - 97 25,478,500  3 Less FASB 100 Above if not separately removed (38,533,696) - (27,460,791) (11,072,905)  4 Less FASB 100 Above if not separately removed	lan						
1 Less FASB 109 Above if not separately removed     (38,533,696)     - (27,460,791)     (11,072,905)       4 Less FASB 106 Above if not separately removed			-				
Less FASB 106 Above if not separately removed				103,525,865	-		
	3		(38,533,696)	-	-	(27,460,791)	(11,072,905)
5 Total (Line 2 - Line 3 - Line 4) 167.538.158 103.525.865 - 27.460.888 36.551.405	4		-	-	-	-	-
100,000,000	5	Total (Line 2 - Line 3 - Line 4)	167,538,158	103,525,865	-	27,460,888	36,551,405

<sup>1.</sup> ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

<sup>2.</sup> ADIT items related only to Transmission are directly assigned to Column D

<sup>10</sup> 

<sup>2.</sup> ADJT 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. ADJT items related to Plant other than general plant, intangible plant, or common plant and not in Columns C & D are included in Column E
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 ADJT is not included in the formula,

<sup>11</sup> 12 the associated ADIT amount shall be excluded

	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  Justification
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	
13b	Common	(70,720,183)	-	-	-		Included because plant in service is included in rate base
13c	Distribution	(581,532,111)	(581,532,111)	-	-		Related to Distribution property
13d	Electric General	(7,619,741)	-	-	-		Included because plant in service is included in rate bas
13e	Transmission	(192,701,389)	-	(192,701,389)	-	-	Included because plant in service is included in rate base.
13f 13g	Other Flow-Through Items	(653,281,123)	(600,618,826)	(40,789,251)	(11,873,046)	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base
13h							
14	Subtotal - p275.2.k	(1,505,854,547)	(1,182,150,937)	(233,490,640)	(11,873,046)	(78,339,924)	
15	Less FASB 109 Above if not separately removed	(622,933,786)	(600,618,826)	(10,441,914)	(11,873,046)	-	
16	Less FASB 106 Above if not separately removed	-	-	-			
17	Total (Line 14 - Line 15 - Line 16)	(882,920,761)	(581,532,111)	(223,048,726)	-	(78,339,924)	

20

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 C

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. Defenced interpretable 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,

21 22 23 24 the associated ADIT amount shall be excluded

ADIT EOY Worksheet Page 3 of 3

	A ADIT-283 (Attachment H-7 Notes O, P and Q)	B Total	C Gas, Prod	D Only	E	F	G
			Retail Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
25a	AEC Receivable	(2,833,439)	(2,833,439)	-	-		Retail related
25b	Regulatory Asset (Covid)	(4,366,210)	(4,366,210)	-	-		Retail related
25c	Regulatory Asset (DSP)	(452,132)	(452,132)	-	-	-	Retail related
25d	Regulatory Asset (Electric Rate Case Costs)	(185,692)	(185,692)	-	-	-	Retail related
25e	Regulatory Asset (Accrued Vacation)	(4,700,273)	(4,700,273)	-	-	-	Retail related
25f	Regulatory Asset (AMR)	(16)	(16)	-	-	-	Retail related
25g	Regulatory Asset (ARO	(4,057,734)	(4,057,734)	-	-	-	Retail related Retail related
25h	Regulatory Asset (Rate Change)	(6,167,317)	(6,167,317)	-	-	-	Retail related
25i	Regulatory Asset (Other)	(1,527,525)	(1,527,525)	-	(166,600)		
25j	Loss on Reacquired Debt	(185,536)	(18,930)	-	(166,606)		Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurre
25k	Accrued Holiday Pay	-	-	-	-		The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functio
251	DUDE.						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 functions.
251	PURTA	-	-	-	-		
25	n . n . n	(00.242.005)	((25.070)			(02.212.110)	Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are paid. Related to all functions.
25m	Pension Expense Provision  Accrued State Income Tax Receivable	(88,343,095) (2,415,834)	(625,979)	-	(2.000.404)		Accrued State Tax Receivable
25n			(327,341)	-	(2,088,494)		Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax purpos
25o	Cloud Computing	(3,474,480)	(233,994)	-	(3,240,486)	-	included because the related underlying asset is included in rate base. Related to accelerated deductionity of these amounts for tax purpos
25p	FAS 109 Regulatory Asset	(78,266,919)			(78,266,919)		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
25q	The toy regulately reser	(70,200,717)			(10,200,717)		80007,
234							
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
26	Subtotal - p277.9.k	(196,976,202)	(25,496,581)	-	(83,762,505)	(87,717,116)	
27	Less FASB 109 Above if not separately removed	(65,021,542)	-	-	(77,874,565)	12,853,023	
28	Less FASB 106 Above if not separately removed	-	-	-			
29	Total	(131,954,660)	(25,496,581)	-	(5,887,940)	(100,570,139)	

<sup>30</sup> 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 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 E

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

# PECO Energy Company

# Attachment 4D - Intangible Plant Workpaper

	Total Intangible Plant (a) Gross Plant	(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)
2 3 4 5 6 7 8	Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission	24,625,173 10,967,791 1,486,430 2,231,384 29,349,767 40,500,859 87,461,108 28,097,430 1,193,292	37,397,843 10,967,791 1,486,430 2,231,384 29,349,767 40,500,860 87,461,108 28,097,430 1,193,292	27,585,355 10,967,791 1,486,430 2,365,939 29,349,767 52,213,704 87,461,108 28,097,430 1,193,292	27,782,555 10,967,791 1,486,430 2,381,108 29,349,767 52,213,704 87,461,108 28,097,430 1,193,292	28,557,187 10,967,791 1,486,430 3,081,704 29,349,767 55,583,041 87,461,108 28,097,430 1,193,292	29,422,459 10,967,791 1,486,430 3,064,725 29,349,767 57,486,065 87,461,108 28,097,430 1,193,292	30,796,338 10,967,791 1,486,430 3,065,407 29,349,767 57,765,283 69,824,645 22,326,171 1,193,292	30,789,594 10,967,791 1,486,430 3,064,625 29,349,767 57,752,653 69,824,645 22,326,171 1,193,292	30,816,764 10,967,791 1,486,430 3,064,625 29,349,767 57,747,226 69,824,645 22,326,171 1,193,292	31,075,721 10,967,791 1,486,430 3,064,625 29,349,767 57,747,226 69,824,645 22,326,171 1,193,292	31,095,322 10,967,791 1,486,430 3,064,625 29,349,767 57,747,226 69,824,645 22,326,171 1,193,292	31,293,153 10,967,791 1,486,430 3,064,625 29,349,767 57,747,226 69,824,645 22,326,171 1,193,292	34,190,767 10,967,791 1,486,430 3,064,625 29,349,767 57,747,226 69,824,645 22,326,171 1,193,292	=average(b:n) 30.417.556 10.967.791 1.486.430 2.831.493 29.349.767 54.057.869 77.964.551 24.989.829 1,193.292	10,967,791 24,989,829 1,193,292	1,486,430 2,831,493 29,349,767 54,057,869 77,964,551	30,417.556	=sum(pr) 30,417,556 10,967,791 1,486,430 2,831,493 29,349,767 54,057,869 77,964,551 24,989,829 1,193,292
18 19 20 21	Total	225,913,236	238,685,906	240,720,818	240,933,187	245,777,752	248,529,069	226,775,126	226,754,970	226,776,713	227,035,670	227,055,271	227,253,101		233,258,580 Allocation Factor le - Transmission	37,150,913 100.00% 37,150,913	165,690,111 0.00% -	30,417,556 12.37% 3,763,579	233,258,580
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
	Accumulated Depreciation	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average	Transmission		S&W Allocation	Total
23 24 25 26 27 28 29	Accumulated Depreciation  In Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission	December Prior Year  15,901,195 10,870,344 1,472,142 2,231,384 15,631,591 28,456,692 78,803,635 10,993,304 374,683		February  16,480,370 10,885,125 1,474,440 2,232,505 16,359,332 29,889,788 78,977,721 11,461,533 402,432														\$&W Allocation 17,918,078	Total =sum(p:r) 17,918,078 10,912,250 1,478,724 2,294,731 17,814,812 32,530,466 69,795,886 9,916,983 457,931

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# PECO Energy Company

# Attachment 4D - Intangible Plant Workpaper

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
	Net Plant in Service	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average	Transmission 1	Distribution	S&W Allocation	Total
	Gross Plant Minus Accumulated Depreciation														=average(b:n)				=sum(p:r)
43	Intangible - General	8,723,977	21,134,465	11,104,985	10,965,323	11,419,334	11,932,702	12,942,461	12,563,395	12,217,220	12,102,157	11,746,163	11,567,169	14,073,871	12,499,479			12,499,479	12,499,479
44	IT NERC CIP - Transmission	97,447	90,057	82,666	75,545	68,693	61,841	54,989	48,137	41,285	34,433	27,580	21,917	17,442	55,541	55,541			55,541
45	IT NERC CIP - Distribution	14,288	13,139	11,990	10,870	9,778	8,687	7,595	6,504	5,413	4,321	3,230	2,435	1,938	7,707		7,707		7,707
46	IT DSP - Distribution		-	133,434	146,233	814,605	783,606	770,414	755,757	741,890	728,023	715,199	701,311	687,424	536,761		536,761		536,761
47	IT Business Intelligence Data Analysis - Distribution	13,718,176	13,354,306	12,990,436	12,626,565	12,262,695	11,898,825	11,534,955	11,171,085	10,807,215	10,443,344	10,079,474	9,715,604	9,351,734	11,534,955		11,534,955		11,534,955
48	IT Post 2010 and Other - Distribution	12,044,167	11,337,305	22,323,916	21,712,048	24,429,660	25,637,014	25,295,536	24,563,189	24,104,046	23,118,722	22,399,226	21,938,298	20,953,110	21,527,403		21,527,403		21,527,403
49	IT Smart Meter - Distribution	8,657,473	8,568,289	8,483,387	8,398,485	8,313,583	8,228,681	8,143,779	8,058,877	7,973,975	7,908,068	7,861,156	7,814,244	7,782,646	8,168,665		8,168,665		8,168,665
50	IT Other - Transmission	17,104,126	17,007,942	16,635,897	16,251,200	15,878,282	15,505,364	15,132,446	14,759,528	14,120,781	14,013,692	13,640,774	13,002,027	12,894,937	15,072,846	15,072,846			15,072,846
51	IT Business Intelligence Data Analysis - Transmission	818,609	804,735	790,860	776,985	763,110	749,236	735,361	721,486	707,611	693,737	679,862	665,987	652,112	735,361	735,361			735,361
52		-	-	-	-	-	-	-	-	-	-	-	-	-					-
53		-	-	-	-	-	-	-	-	-	-	-	-	-					-
54		-	-	-	-	-	-	-	-	-	-	-	-	-					-
55		-	-	-	-	-	-	-	-	-	-	-	-	-					-
56		-	-	-	-	-	-	-	-	-	-	-	-	-					-
57			-	-	-	-	-	-	-	-	-	-	-	-					-
58			-	-	-	-	-	-	-	-	-	-	-	-					-
59			-	-	-	-	-	-	-	-	-	-	-	-					-
60			-	-	-	-	-	-	-	-	-	-	-	-					-
61	Total	61,178,264	72,310,238	72,557,572	70,963,255	73,959,741	74,805,955	74,617,536	72,647,958	70,719,437	69,046,496	67,152,664	65,428,993	66,415,215	70,138,717	15,863,748	41,775,491	12,499,479	70,138,717
62															Allocation Factor	100.00%	0.00%	12.37%	
63														Total Intangible	le - Transmission	15,863,748	-	1.546.567	17,410,314

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	(a)	(b)	(c)	(d)	(e)	(f)
		Total	Transmission	Distribution	S&W Allocation	Total
	Depreciation Expense					=sum(c:e)
64	Intangible - General	4,335,964			4,335,964	4,335,964
65	IT NERC CIP - Transmission	80,005	80,005			80,005
66	IT NERC CIP - Distribution	12,350		12,350		12,350
67	IT DSP - Distribution	-		-		-
68	IT Business Intelligence Data Analysis - Distribution	2,054,128		2,054,128		2,054,128
69	IT Post 2010 and Other - Distribution	7,264,993		7,264,993		7,264,993
70	IT Smart Meter - Distribution	874,827		874,827		874,827
71	IT Other - Transmission	4,475,017	4,475,017			4,475,017
72	IT Business Intelligence Data Analysis - Transmission	166,497	166,497			166,497
73		-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80		-				-
81		-				-
82	Total	19,263,780	4,721,519	10,206,298	4,335,964	19,263,780
83		Allocation Factor	100.00%	0.00%		
84		Total Intangible - Transmission	4,721,519	-	536,491	5,258,010

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

	Attachment 4E - Cost to Achieve Me						
	(a)	(b)	(c)	(d)	(e)	()	(x)
	O&M Cost To Achieve						
	FERC Account	Constellation Merger	PHI Merger	Separation			Total
1	923	S -	\$ -	\$ 4,488,703			\$ 4,488,703
2	926	s -	\$	\$ 784			\$ 784
3	920		s -	\$ 734,265			\$ 734,265
4				,			\$ _
5							\$ _
6							\$
7							\$ -
8							\$ -
9							\$ -
							-
10			_				\$ -
11	Total	s -	\$	\$ 5,223,752			\$ 5,223,752
	Capital Cost To Achieve included in the Electric Portion of Common Plant						
	Gross Plant	Constellation Merger	PHI Merger	Separation			Total
12	December Prior Year	-		,			\$ 43,354
13	January	-		43,354			\$ 43,354
14	February	-		468,498			\$ 468,498
15	March	-		488,712			\$ 488,712
16	April	-		498,826			\$ 498,826
17	May	-		497,197			\$ 497,197
18	June	-		498,055			\$ 498,055
19	July	-		498,055			\$ 498,055
20	August	-		498,055			\$ 498,055
21	September	-	-	544,955			\$ 544,955
22	October	-		544,955			\$ 544,955
23	November	-		544,955			\$ 544,955
24	December	-		544,955			\$ 544,955
25	Average	-		439,533			439,533
	Accumulated Depreciation	Constellation Merger	PHI Merger	Separation			Total
26	December Prior Year						\$ 5,138
27	January	-		5,975			\$ 5,975
28	February	-		12,765			\$ 12,765
29	March	_		19,304			\$ 19,304
30	April	-		32,680			\$ 32,680
31	May	_					\$ 45,889
32	June			59,151			\$ 59,151
33	July			65,517			\$ 65,517
34				79,836			\$ 79,836
	August	-					\$
35	September	-		75,502			93,382
36	October	-		107,165			\$ 107,165
37	November	-		115,717			\$ 119,747
38	December	-		114,739			\$ 114,739
39	Average	-	-	58,561			58,561

# **PECO Energy Company**

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Attachment 4E - Cost to Achieve 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	-	-	38,216	-	-	\$	38,216
41	January	-	-	37,379	-	-	\$	37,379
42	February	-	-	455,733	-	-	\$	455,733
43	March	-	-	469,408	-	-	\$	469,408
44	April	-	-	466,146	-	-	\$	466,146
45	May	-	-	451,308	-	-	\$	451,308
46	June	-	-	438,905	-	-	\$	438,905
47	July	=	-	432,538	-	-	\$	432,538
48	August	-	-	418,220	-	-	\$	418,220
49	September	-	-	451,573	-	-	\$	451,573
50	October	-	-	437,790	-	-	\$	437,790
51	November	-	-	425,208	-	-	\$	425,208
52	December	-	-	430,217	-	-	\$	430,217
53	Average	-	-	380,972	-	-		380,972
		G (III)	DI II A C					Total
£ 1	Depreciation (Monthly Change of Accumulated Depreciation from above)	Constellation Merger	PHI Merger	927				
54	January	-	-	837			\$	837
55	February	-	-	6,791			\$	6,791
56 57	March	-	-	6,539			\$ \$	6,539
58	April May	-	-	13,376 13,209			\$	13,376 13,209
59	June	-	-				\$	13,261
60	July	-	-	13,261 6,366			\$	6,366
61	•	-	-	14,319			\$	14,319
62	August September	-	-	13,547			\$	13,547
63	October	-	-	13,783			\$	13,783
64	November	-	-	12,583			\$	12,583
65	December	-	-	(5,009)			\$	(5,009)
66	Total	-	-	109,600			\$	109,600
00	Total	-	-	109,600			Þ	109,000

### 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	Attachment 8, Page 2, Line 19, Col J	Attachment 8, Page 2, Line 22, Col J
1	Total	255,556,968	15,804,081	-	187,214,036	-	\$ 15,804,081	\$ 28,441,461	\$ 44,111,519	\$ 4,721,512	\$ 4,335,956	\$ 10,206,298
		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
	Attachment H-7, Page 3, Line Number	(a) 17 Attachment 8, Page 1, Line	(b) 19	(c) 23	(d) (Note F) 24	(e) 26 Attachment 5C Line	(f) 27 Attachment 5C	(g) 28	(h) (Note F) 29	(i) 38	(j) 39 (Attachment H-7	(k) 40 (Attachment H-7
	Form No. 1	25, Col J	(Note S)	Attachment 5C Line 2	Attachment 5C Line 9	1	Line 5	Attachment 5C Line 3	Attachment 5C Line 10	(Note E)	Note G)	Note W)
2	Total	\$ 23,118,670	\$ - 5	12,587,087	\$ (609)	\$ 12,958,320	\$ 166,197,052	\$ 2,218,456	\$ -	\$ 2,716	\$ 4,157,427	\$ 388,328

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

3	Long Term Interest (117, sum of 62.c through 67.e), Excluding LVT Interest (Note G)	182,089,846
4	Preferred Dividends (118.29c) (positive number)	
5	Proprietary Capital	5,458,591,830
6	Less Preferred Stock	-
7	Less Account 216.1 (enter negative) (Note D)	-
8	Less Account 219.1 (enter negative)	(2,742,670)
9	Common Stock (Sum of Line 5 - Line 6 + Line 7 + Line 8)	5,455,849,160

					Cost	
			\$	%		Weighted
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))	4,624,803,224	45.88%	3.94%	1.81% =WCLTD
11	Preferred Stock (Note B)	(Line 11, Col (\$) / Line 13, Col (\$))	-	-	=	0.00%
12	Common Stock (Note C)	(Line 12, Col (\$) / Line 13, Col (\$))	5,455,849,160	54.12%	10.35%	5.60%
13	Total	(Sum of Lines 10-12)	10,080,652,384			7.41% =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.e & d, 12.e & d, and 16.e & 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.
- 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 amount allocated to transmission allocated 100% to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3)

  E 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)), multiplied by common utility plant percent to electric (per FF1 page 356).
- 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.

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# PECO Energy Company Attachment 5A - Revenue Credit Workpaper

,	Account 454 - Rent from Electric Property		0.057.772
2 3	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	(Sum Lines 1 to 2)	8,957,773 1,015,876 9,973,649
	Account 456 & 456.1 - Other Electric Revenues (Note 1)		
4	Schedule 1A		\$ 4,962,519
5	Firm Point to Point Service revenues for which the load is not included in the divisor received by transmission owner		\$ 2,621,471
6	Revenues associated with transmission service not provided under the PJM OATT (Note 4)		-
7 8	Intercompany Professional Services PJM Transitional Revenue Neutrality (Note 1)		88,428
9 10	PJM Transitional Market Expansion (Note 1) Professional Services (Note 3)		
11 12	Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
13	Gross Revenue Credits	(Sum Lines 3, 4-12)	17,646,067
14 15	Less line 17g Total Revenue Credits		(5,934,239) 11,711,828
	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 ¶ 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.		
	Revenues included in lines 1-11 which are subject to 50/50 sharing.		8,957,773
17c	Costs associated with revenues in line 17a Net Revenues (17a - 17b)		3,189,995 5,767,778
17d 17e	50% Share of Net Revenues (17c / 2) Costs associated with revenues in line 17a that are included in FERC accounts recovered		2,883,889
	through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		139,645
17f 17g 18	Net Revenue Credit (17d + 17e) Line 17f less line 17a		3,023,534 (5,934,239)
	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		17,646,067
21	Reserved		

### Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

	Cost Item Administrative and General Salaries Employee Pensions and Benefits	Accounts booked to 920000 926000	То	stal Costs 834,638 293,988		ote	Transmission Costs 625,978 220,491	S&W Allocation Factor 12.37 12.37	T %	osts Recovered hrough A&G Costs 103,270 36,375
	Total Lines 22		\$	1,128,626			\$ 846,469		\$	139,645
			T							
	FERC Account 454	Total Amount		Other	100% Transmissi	on	Plant Related	Labor Relate	ed	Total
	Rent from Electric Distribution	\$ 13,859,701	\$	13,859,701						
24b	Rent from Electric Transmission	264,492			264,49					
24c	Tower Rentals and Land Leasing - Transmission	8,957,773			8,957,7	73				
24d	Tower Rentals and Land Leasing - Distribution	2,704,194		2,704,194						
24e	Intercompany Rent	4,187,069	L				4,187,069			
	Intercompany Rent - Transmission	5,003			5,00	)3				
24g	Intercompany Rent - Distribution	432,903	_	432,903						
			<u>L</u>							
	Total Lines 24	\$ 30,411,136	\$	16,996,798	\$ 9,227,20		\$ 4,187,069	s -		
	Allocation Factors		Щ.	0%	10		17.83%	12.37		
	Allocated Amount		\$	-	\$ 9,227,26	59	\$ 746,380	\$ -	\$	9,973,649
	FERC Account 456	Total Amount	_	Other	100% Transmissi	1	Plant Related	Labor Relate		Total
25a	Decommissioning remittances to Generation	\$ (3,859,745)	S	(3,859,745)	100/6 Halishiissi	311	rialit Kelateu	Labor Kerate	u	1 Otal
25h	Mutual Assistance	573,824	\$	573,824					-	
25c	Make Ready	6,412,668	\$	6,412,668					_	
	Intercompany Billings - Transmission	7,783	J.	0,412,008	7,7	23			+	
	Intercompany Billings - Transmission  Intercompany Billings - Labor Related	7,765	-		7,71	,,,			+	
25f	Intercompany Billings - Cabor Related	1,462,236	-	1,462,236		$\dashv$			+	
25g	Other	9,377,262		9,279,821	77.0	)2	20,439	-	_	
2.7g	Ould	7,511,202	-	7,277,021	77,01	12	20,437		_	
	Total Lines 25	\$ 13,974,029	s	13,868,805	\$ 84,78	35	\$ 20,439	S -	+	
	Allocation Factors	,,	Ť	0%	10		17.83%	12.37	%	
	Allocated Amount		S		\$ 84,78	35	\$ 3,644	S -	S	88,428
			1.7		0.,	-	,	-		,
	FERC Account 456.1	Total Amount	Т	Other	100% Transmissi	on	Plant Related	Labor Relate	ed	Total
26a	Network Integration Credit	\$ 183,191,340	\$	183,191,340						
26b	Transmission Owner Scheduling Credits	4,962,519			\$ 4,962,5	19				
26c	Transmission Enhancement	30,491,835	\$	30,491,835						
26d	Revenue - Firm Point to Point	2,621,471			2,621,4	71				
26e	Other	2,167,177		2,167,177						
	Total Lines 26	\$ 223,434,342	\$	215,850,352				\$ -		
	Allocation Factors		1	0%	10	)%	17.83%	12.37	%	
	Allocated Amount	1	S	-	\$ 7,583,99	00	S -	S -	S	7,583,990

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

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

			32	3.181.b to 323.196.b		,				,
				Total	S&	W Allocation	Gross Plant Allocation	Non	-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	25,437,587	\$	25,437,587			-	-
2	Office Supplies and Expenses	921.0		5,463,868		5,463,868			-	-
3	Administrative Expenses Transferred-Credit	922.0		-		-			-	-
4	Outside Service Employed (Note E)	923.0		90,757,414		90,751,574			5,840	-
5	Property Insurance	924.0		873,644		-	873,644		-	-
6	Injuries and Damages	925.0		11,662,276		11,662,276			-	-
7	Employee Pensions and Benefits	926.0		19,596,579		19,596,579			-	-
8	Franchise Requirements	927.0		-		-			-	-
9	Regulatory Commission Expenses (Note E)	928.0		8,428,031		-			8,371,946	56,085
10	Duplicate Charges-Credit	929.0		(1,253,867)		(1,253,867)			-	-
11	General Advertising Expenses (Note E)	930.1		2,221,816		-			2,221,816	-
12	Miscellaneous General Expenses (Note E)	930.2		3,644,226		2,703,271			940,955	-
13	Rents	931.0		-		-			-	-
14	Maintenance of General Plant	935		6,916,527		6,916,527			-	-
15	Administrative & General - Total (Sum of lines 1-14)		\$	173,748,101	\$	161,277,814	\$ 873,644	\$	11,540,558	\$ 56,085
16				Allocation Factor		12.37%	17.83%		0.00%	100.00%
17				Transmission A&G 1		19,954,982	155,734		-	56,085
18									Total <sup>2</sup>	\$20,166,801

(a)

(b)

(c)

(d)

(e)

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

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

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

Taxes	s Other Than Income	Page 263 Col (i)
	Plant Related, Subject to Gross Plant Allocator	
1a	Property Tax	12,958,320
1b		,,
1c		
1	Total Plant Related (Total Lines 1)	12,958,320
1	Total Fiant Related (Total Lines I)	12,736,320
	Labor Delated Cubicat to Wages & Colore Allegator	
	Labor Related, Subject to Wages & Salary Allocator	56 205
2a	Federal Unemployment Tax	56,287
2b	Pennsylvania Unemployment Tax	215,778
2c	Payroll Taxes	12,315,022
2	Total Labor Related (Total Lines 2)	12,587,087
	Od. I I I I G I W G . W . All . A	
	Other Included, Subject to Gross Plant Allocator	2 150 220
3a	Use Tax	2,150,330
3b	Miscellaneous Tax	68,126
3c		
3	Total Other Included (Total Lines 3)	2,218,456
4	Total Included (Lines 1 to 3)	27,763,863
_	Taxes Other Than Income Excluded Per Notes A to E	
5a	PA Gross Receipts Tax	165,930,089
5b	Sales Tax	266,963
5c		
5	Total Excluded Taxes Other Than Income (Total Lines 5)	166,197,052
6	Total Taxes Other Than Income, Included and Excluded (Lines 4 and 5)	193,960,915
7	Total Taxes Other Income from p115.14.g	193,960,915
8	Difference (Line 6 - Line 7)	-
	Items Included in Line 4, that Are To Be Excluded from Formula Per Attachment 5-P3 Support Note F (Enter	Negative)
9a	Payroll Tax to be Excluded	(609)
9b		
9	Total Labor Related Taxes to be Excluded (Total Lines 9)	(609)
	` '/	(333)
10a		
10b		
10	Total Plant 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.
- 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

	Month (Note A)	FERC Monthly Interest Rate
1	January	0.0028
2	February	0.0025
3	March	0.0028
4	April	0.0027
5	May	0.0028
6	June	0.0027
7	July	0.0028
8	August	0.0028
9	September	0.0027
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

0.0027

Note:

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

19 20	Year	2022				
20	A	В	С	D	Е	F
	Project Name	RTO Project Number or Zonal	Amount Attachment 3,	17 Months	Monthly Interest Rate Line 18	Interest Col. C x Col D x
			Col. G + Col H		above	Col E
21	Zonal	Zonal	(195,796)	17	0.0027	(9,104)
21a	Center Point 500-kV Substation Addition	b0269	(4,904)	17	0.0027	(228)
21b	Center Point 230 kV Substation Addition	b0269.10	(2,452)	17	0.0027	(114)
21c	Richmond-Waneeta 230 kV Line Re-conductor	b1591	(719)	17	0.0027	(33)
21d	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	(240)	17	0.0027	(11)
21e	Whitpain 500 kV Circuit Breaker Addition	b0269.6	(465)	17	0.0027	(22)
21f	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	(627)	17	0.0027	(29)
21g		b1590.1 and b1590.2	(2,072)	17	0.0027	(96)
21h	Chichester-Linwood 230 kV Line Upgrades	b1900	(4,702)	17	0.0027	(219)
21i	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	(2,741)	17	0.0027	(127)
21j	Emilie 230-138 kV Transformer Addition	b2140	(2,577)	17	0.0027	(120)
	Chichester-Saville 138 kV Line Re-conductor	b1182	(2,659)	17	0.0027	(124)
211	Waneeta 230-138 kV Transformer Addition	b1717	(1,710)	17	0.0027	(80)
21m		b1178	(1,218)	17	0.0027	(57)
21n	Bradford-Planebrook 230 kV Line Upgrades	ь0790	(259)	17	0.0027	(12)
21o	North Wales-Hartman 230 kV Line Re-conductor	b0506	(323)	17	0.0027	(15)
21p	North Wales-Whitpain 230 kV Line Re-conductor	b0505	(362)	17	0.0027	(17)
21q	Bradford-Planebrook 230 kV Line Upgrades	ь0789	(354)	17	0.0027	(16)
21r	Planebrook 230 kV Capacitor Bank Addition	b0206	(486)	17	0.0027	(23)
21s	Newlinville 230 kV Capacitor Bank Addition	b0207	(655)	17	0.0027	(30)
21t	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	(371)	17	0.0027	(17)
21u	Chichester-Mickleton 230 kV Line Re-conductor	B0264	(308)	17	0.0027	(14)
21v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	(303)	17	0.0027	(14)
21w	3	ь0287	(783)	17	0.0027	(36)
21x	Heaton 230 kV Capacitor Bank Addition	b0208	(587)	17	0.0027	(27)
21y	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	(2,179)	17	0.0027	(101)
21z	Peach Bottom 500 kV Substation Upgrades	b2766.2	(167)	17	0.0027	(8)
•••						

# **Calculation of PBOP Expenses**

(a)

- 1 Total PBOP expenses allowed (Note A)
- 2 Total PBOP Expenses in A&G in the current year
- 3 PBOP Adjustment

# Notes:

- 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 Electric Labor Utility (354.28.b)

Electric Labor - Exelon Business Services Company (354-355 Footnotes)

Electric Labor Total

Gas Labor sum - Utility (355.62.b)

Gas Labor - Exelon Business Services Company (354-355 Footnotes)

Gas Labor Total

Total

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.

# Attachment 7 PBOPs PECO Energy Company

48,964,310

222,437,866

Page 1 of 1

	(b) PECO Total	(c)	(d) Electric
	1.077.172	Portion not Capitalized	Col. (c) x Electric Labor in Note B
	1,066,173	679,716 2,178,453	530,093 1,698,919
Line 1 minus line 2			(1,168,826)
\$			
173,473,556	77.99%		
173,473,556			
48,964,310	22.01%		

# 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
	Number	Train Type	Note 1	Note 1	Note 2	Amortization Rate	Note 4	Note 4	(I)=(G)-(H)	(J)=(F)*(G)
			1,000 1	11000 1	11000 2				(1) (3) (11)	(*) (1) (3)
1								As of 12/31/2022		FY 2022
2		<b>Electric Transmission</b>							•	
3	352	Structures and Improvements	N/A	N/A	N/A	1.8377%	98,888,971	26,227,287	72,661,684	1,817,283
4	353	Station Equipment	N/A	N/A	N/A	1.7475%	1,000,281,910	230,804,211	769,477,699	17,479,926
5	354	Towers and Fixtures	N/A	N/A	N/A	1.1890%	291,484,462	170,186,636	121,297,826	3,465,750
6	355	Poles and Fixtures	N/A	N/A	N/A	1.5259%	25,237,463	3,343,387	21,894,076	385,098
7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.2718%	262,950,725	92,958,094	169,992,631	3,344,207
8	357	Underground Conduit	N/A	N/A	N/A	1.5950%	15,920,550	4,873,438	11,047,112	253,933
9	358	Underground Conductors and Devices	N/A	N/A	N/A	1.5666%	105,923,028	49,928,925	55,994,103	1,659,390
10	359	Roads and Trails	N/A	N/A	N/A	1.3117%	2,734,844	2,165,196	569,648	35,873
11							1,803,421,953	580,487,174	1,222,934,779	28,441,461
12		Electric General								
13	390	Structures and Improvements	45	S0	41.74	2.3773%	50,428,733	15,224,390	35,204,343	1,198,842
14	391.1	Office Furniture and Equipment - Office Machines	10	SQ	5.99	0.0000%	-	(1,103)	1,103	-
15	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	10.24	6.5806%	882,269	296,888	585,381	58,059
16	391.3	Office Furniture and Equipment - Computers	5	SQ	2.57	21.0055%	38,795,544	20,637,275	18,158,269	8,149,198
17	391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ	2.57	161.6052%	77,250	(157,004)	234,254	124,840
18	393	Stores Equipment	15	SQ	8.78	8.6766%	46,470	23,114	23,356	4,032
19	394	Tools, Shop, Garage Equipment	15	SQ	9.61	6.5332%	49,557,514	17,480,023	32,077,491	3,237,692
20	395.1	Laboratory Equipment - Testing	20	SQ	3.74	4.2929%	311,025	268,003	43,022	13,352
21	395.2	Laboratory Equipment - Meters	15	SQ	0.50	0.0000%	-	(2,308)	2,308	-
22	397	Communication Equipment	20	L3	14.62	5.3300%	142,161,590	46,807,226	95,354,364	7,577,213
23	397.1	Communication Equipment - Smart Meters	15	S2	8.20	6.7852%	39,930,264	18,898,576	21,031,688	2,709,348
24	398	Miscellaneous Equipment	15	SQ	5.51	7.3474%	627,366	(245,380)	872,746	46,095
25							322,818,025	119,229,700	203,588,325	23,118,670

# PECO Energy Company Attachment 8 - Depreciation and Amortization

1	1		Electric Intangible								
1   10   Suffrage - Transmission - Spear Life (Spean III   1   1   1   1   1   1   1   1   1	2	303		2.	N/A	N/A	0.0000%	_	_	_	_
4   No.	3			3				<u>-</u>	<del>-</del>	_	_
3   30   Software - Transmission System 16 (1960)   3   NA	4		• • • • • • • • • • • • • • • • • • • •	4				_	_	-	_
6   80   Software - Transmissor Figure 1 in Probate 1   1	5			5				34,487,255	21,188,593	13.298.662	4.721.512
7   00   Software - Immuniscrate Depart Life Depart II   10   NA   NA   NA   NA   NA   NA   NA   N	6	303	Software - Transmission 7-year Life (Note 10)	7	N/A	N/A	N/A			-	-
No.   Surfaces - Trenumenter Légar Lég (Note 1)   Surface - Parient Assert Légar Lég (Note 1)   Surface - Parient Légar L	7	303		10	N/A	N/A	N/A	<u>-</u>	<u>-</u>	-	-
No.   Software   Exercis General 2-year Life (No. 18)	8	303	Software - Transmission 13-year Life (Note 10)	13	N/A	N/A	N/A	<u>-</u>	-	-	-
1   30   Software - Electric General 2 year 1 ife (Note 10   2   N/A   N/A   N/A   2048225   1,006,644   45,055   540,721   30,017   30,	9	303		15	N/A	N/A	N/A	<u>-</u>	-	-	-
12   303   Software - Electric Georgia Sysperal (Ed. Onto) (1)   1   NA   NA   NA   NA   NA   NA   NA	10							34,487,255	21,188,593	13,298,662	4,721,512
12   303   Software - Electric Georgia Sysperal (Ed. Onto) (1)   1   NA   NA   NA   NA   NA   NA   NA											
18   303   Sufrence - Fleeric feeral Ayes   Tile (Note 10)				2						-	-
4   303   Software - Electric General Syerary Life (Note 10)   7   NA   NA   NA   NA   NA   NA   NA				3				1,008,694	467,963	540,731	301,017
Software   Software				4				-	-	-	-
Solution				5				33,019,138	19,648,933	13,370,205	4,034,939
1				7				<del>-</del>	-	-	-
Solit   Soli								<del>-</del>	-	-	-
10								-	-	-	-
10   10   10   10   10   10   10   10		303	Software - Electric General 15-year Life (Note 10)	15	N/A	N/A	N/A		20.117.007	- 12 010 027	4 225 056
Part	19							34,027,832	20,116,896	13,910,936	4,335,956
Part	20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A	137.670.658	103,190,278	34.480.380	10.206.298
Common General - Electric											
Common General - Electric											
24   303   Software -2-year Life (Note 10)									, ,	,	, ,
25   303   Software 3-year Life (Note 10)	23		Common General - Electric								
26   303   Software -4-year Life (Note 10)   5   N/A   N/A   N/A   9.322896   279,388,789   208,097,371   71,291,418   26,046,888   28   303   Software -7-year Life (Note 10)   10   N/A   N/	24	303	Software - 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-	-
27   303   Software - 5-year Life (Note 10)   7   N/A   N/A   9.3228%   27.9388,789   208,097.371   71.291.418   26,046,888   28   303   Software - 10-year Life (Note 10)   7   N/A   N/A   N/A   N/A   N/A   1   1   1   1   1   1   1   1   1	25	303	Software - 3-year Life (Note 10)	3	N/A	N/A	28.3741%	3,602,168	1,839,105	1,763,063	1,022,083
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 - 10-year Life (Note 10)         10         N/A         N/A         N/A         N/A         -<	27	303	Software - 5-year Life (Note 10)	5	N/A	N/A	9.3228%	279,388,789	208,097,371	71,291,418	26,046,858
30   30   30   50   50   50   50   50	28	303		7	N/A	N/A	N/A	-	-	-	-
31   303   Software - 15-year Life (Note 10)   15   N/A	29	303	Software - 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-	-
32   303   Regulatory Initiatives/Depr Charged to Reg Asset   N/A   N/A   N/A   148,329   143,329   . Zero   37   390   Structures and Equipment - Office Machines   10   SQ   5.99   15.3122%   82,013   13,462   68,551   12,558   12,558   13,140   14,140	30	303	Software - 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-	-
3   390   Structures and Improvements   55   R1   41,74   1,755%   267,728,341   59,99,759   207,758,852   4,700,506   391,1   Office Furniture and Equipment - Office Machines   15   SQ   10,24   8,1943%   19,828,597   3,942,736   15,885,861   1,628,815   1,628,815   391,2   Office Furniture and Equipment - Furnitures and Fixtures   15   SQ   10,24   8,1943%   19,828,597   3,942,736   15,885,861   1,628,815   391,2   Transportation Equipment - Furnitures and Fixtures   5   SQ   2,57   20,415%   30,928,269   14,042,949   16,885,320   6,142,23   392,21   Transportation Equipment - Automobiles   6   6   L3   2,100   N/A   52,547   57,188   (4,641)   Zero   39,928,290   392,23   Transportation Equipment - Furnitures   11   L2   S4   R4   R4   R4   R4   R4   R4   R4	31	303	Software - 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	-
34   391.1   Office Furniture and Equipment - Office Machines   10   SQ   5.99   15.3122%   82.013   13.462   68.551   12.588     391.2   Office Furniture and Equipment - Furnitures and Fixtures   15   SQ   10.24   8.1943%   19.828,597   3.942,736   15.885,861   15.885,861   16.24,815     391.3   Office Furniture and Equipment - Computers   5   SQ   2.57   20.4157%   30.928,269   14.042,949   16.885,320   6.314,223     392.1   Transportation Equipment - Light Trucks   12   S4   7.31   N/A   52.547   57.188   (4.641)   Zero     392.3   Transportation Equipment - Heavy Trucks   14   R4   8.33   N/A   77.662,775   34.815,476   42.847,299   Zero     40   392.4   Transportation Equipment -	32	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	148,329	148,329	-	Zero
35   391.2   Office Furniture and Equipment - Furnitures and Fixtures   15   SQ   10.24   8.1943%   19,828,597   3,942,736   15,885,861   1,624,815   391.3   Office Furniture and Equipment - Computers   5   SQ   2.57   20,4157%   30,928,269   14,042,949   16,885,320   63,142,23   392.1   Transportation Equipment - Automobiles   6   L3   2.10   N/A   5.5,47   5.11,88   (4,641)   Zero   39.22   Transportation Equipment - Light Trucks   12   S4   7.31   N/A   32,746,527   15,128,517   17,618,010   Zero   39.23   Transportation Equipment - Heavy Trucks   14   R4   8.33   N/A   77,602,775   34,815,476   42,847,299   Zero   4.10   392.4   Transportation Equipment - Trailers   14   L1.5   8.48   N/A   4.092,098   2,434,860   1,657,238   Zero   4.2   392.6   Transportation Equipment - Medium Trucks   15   L2   7.92   N/A   4.092,098   2,434,860   1,657,238   Zero   4.2   392.7   Transportation Equipment - Medium Trucks   15   SQ   8.78   8.8260%   1.012,667   275,766   736,901   89,378   4.3   392.7   Transportation Equipment - Construction Tools   15   SQ   8.78   8.8260%   1.012,667   275,766   736,901   89,378   4.3   394.3   Tools, Shop, Garage Equipment - Construction Tools   15   SQ   11.28   6.5401%   7.504, N/A   1.395,679   617,603   778,076   Zero   4.3   394.3   Tools, Shop, Garage Equipment - Construction Tools   15   SQ   1.12   6.5401%   7.504, N/A   1.395,679   617,603   778,076   Zero   4.3   394.3   Tools, Shop, Garage Equipment - Construction Tools   15   SQ   1.12   6.5401%   7.504, N/A   1.395,679   617,603   778,076   Zero   4.4   394.3   Tools, Shop, Garage Equipment - Common Tools   15   SQ   1.12   6.5401%   7.504, N/A   1.395,679   617,603   778,076   Zero   4.4   394.3   Tools, Shop, Garage Equipment - Carage Equipment   20   SQ   1.51   N/A   1.395,679   617,603   778,076   Zero   4.4   394.3   Tools, Shop, Garage Equipment - Carage Equipment   20   SQ   1.51   1.66   N/A   1.395,679   617,603   778,076   Zero   4.4   394.3   Tools, Shop, Garage Equipment - Garage Equipment   20   SQ   1.51	33	390	Structures and Improvements	55	R1	41.74	1.7557%	267,728,341	59,969,759	207,758,582	4,700,506
36   391.3   Office Furniture and Equipment - Computers   5   SQ   2.57   20.4157%   30,928,269   14,042,949   16,885,320   6,314,223     37   392.1   Transportation Equipment - Light Trucks   6   L3   2.10   N/A   32,746,527   15,128,187   17,618,010   Zero     38   392.2   Transportation Equipment - Light Trucks   12   S4   7.31   N/A   32,746,527   15,128,187   17,618,010   Zero     39   392.3   Transportation Equipment - Heavy Trucks   14   R4   R4   R4   R4   R4   R4   R4	34	391.1	Office Furniture and Equipment - Office Machines	10	SQ	5.99	15.3122%	82,013	13,462	68,551	12,558
37   392.1   Transportation Equipment - Automobiles   6   L3   2.10   N/A   3.52,547   5.7,188   (4,641)   Zero	35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	10.24	8.1943%	19,828,597	3,942,736	15,885,861	1,624,815
38         392.2         Transportation Equipment - Light Trucks         12         S4         7.31         N/A         32,746,527         15,128,517         17,618,010         Zero           39         392.3         Transportation Equipment - Heavy Trucks         14         R4         8.33         N/A         77,662,775         34,815,476         42,847,299         Zero           40         392.4         Transportation Equipment - Trailers         11         L2         1.77         N/A         217,307         229,351         (12,044)         Zero           41         392.5         Transportation Equipment - Trailers         14         L1.5         8.48         N/A         4,092,098         2,434,860         1,657,238         Zero           42         392.6         Transportation Equipment - Other Vehicles         15         L2         7.92         N/A         4,619,699         3,241,801         1,377,898         Zero           43         392.7         Transportation Equipment - Medium Trucks         8         L4         5.74         N/A         20,444,587         7,660,911         12,783,676         Zero           44         393         Stores Equipment         5         SQ         8.78         8.8260%         1,012,667         275,76	36	391.3	Office Furniture and Equipment - Computers	5	SQ	2.57	20.4157%	30,928,269	14,042,949	16,885,320	6,314,223
39   392.3   Transportation Equipment - Heavy Trucks   14   R4   R4   R4   R4   R4   R4   R4	37	392.1	Transportation Equipment - Automobiles	6	L3	2.10	N/A	52,547	57,188	(4,641)	Zero
40       392.4       Transportation Equipment - Tractors       11       L2       1.77       N/A       217,307       229,351       (12,044)       Zero         41       392.5       Transportation Equipment - Trailers       14       L1.5       8.48       N/A       4,092,098       2,434,860       1,657,238       Zero         42       392.6       Transportation Equipment - Other Vehicles       15       L2       7.92       N/A       4,619,699       3,241,801       1,377,898       Zero         43       392.7       Transportation Equipment - Medium Trucks       8       L4       5.74       N/A       20,444,587       7,60,911       12,783,676       Zero         44       393       Stores Equipment - Medium Trucks       15       SQ       8.78       8.8260%       1,012,667       275,766       736,901       89,378         45       394.1       Tools, Shop, Garage Equipment - Construction Tools       15       SQ       0.50       0.0000%       -       (2,991)       2,991       -         46       394.2       Tools, Shop, Garage Equipment - Common Tools       15       SQ       11.28       6.5401%       785,773       233,712       552,061       51,390         47       394.3       Tools,	38	392.2	Transportation Equipment - Light Trucks	12	S4	7.31	N/A	32,746,527	15,128,517	17,618,010	Zero
41       392.5       Transportation Equipment - Trailers       14       L1.5       8.48       N/A       4,092,098       2,434,860       1,657,238       Zero         42       392.6       Transportation Equipment - Other Vehicles       15       L2       7.92       N/A       4,619,699       3,241,801       1,377,898       Zero         43       392.7       Transportation Equipment - Medium Trucks       8       L4       5.74       N/A       20,444,587       7,660,911       12,783,676       Zero         44       393       Stores Equipment       15       SQ       8.78       8.8260%       1,012,667       275,766       736,901       89,378         45       394.1       Tools, Shop, Garage Equipment - Construction Tools       15       SQ       0.50       0.000%       -       (2,991)       2,991       -         46       394.2       Tools, Shop, Garage Equipment - Common Tools       15       SQ       11.28       6.5401%       785,773       233,712       552,061       51,390         47       394.3       Tools, Shop, Garage Equipment - Garage Equipment       20       SQ       10.51       N/A       1,395,679       617,603       778,076       Zero         48       396       Power Ope	39	392.3	Transportation Equipment - Heavy Trucks	14	R4	8.33	N/A	77,662,775	34,815,476	42,847,299	Zero
41       392.5       Transportation Equipment - Trailers       14       L1.5       8.48       N/A       4,092,098       2,434,860       1,657,238       Zero         42       392.6       Transportation Equipment - Other Vehicles       15       L2       7.92       N/A       4,619,699       3,241,801       1,377,898       Zero         43       392.7       Transportation Equipment - Medium Trucks       8       L4       5.74       N/A       20,444,587       7,660,911       12,783,676       Zero         44       393       Stores Equipment       15       SQ       8.78       8.260%       1,012,667       275,766       736,901       89,378         45       394.1       Tools, Shop, Garage Equipment - Construction Tools       15       SQ       0.50       0.000%       -       (2,991)       2.991       -         46       394.2       Tools, Shop, Garage Equipment - Common Tools       15       SQ       11.28       6.5401%       785,773       233,712       552,061       51,390         47       394.3       Tools, Shop, Garage Equipment - Garage Equipment       20       SQ       10.5       N/A       1,395,679       617,603       778,076       Zero         48       396       Power Opera	40	392.4	Transportation Equipment - Tractors	11	L2	1.77	N/A	217,307	229,351	(12,044)	Zero
42       392.6       Transportation Equipment - Other Vehicles       15       L2       7.92       N/A       4,619,699       3,241,801       1,377,898       Zero         43       392.7       Transportation Equipment - Medium Trucks       8       L4       5.74       N/A       20,444,587       7,660,911       12,783,676       Zero         44       393       Stores Equipment       15       SQ       8.78       8.8260%       1,012,667       275,766       736,901       89,378         45       394.1       Tools, Shop, Garage Equipment - Construction Tools       15       SQ       0.50       0.0000%       -       (2,991)       2,991       -         46       394.2       Tools, Shop, Garage Equipment - Common Tools       15       SQ       11.28       6.5401%       785,773       233,712       552,061       513,900         47       394.3       Tools, Shop, Garage Equipment - Garage Equipment       20       SQ       10.51       N/A       1,395,679       617,603       778,076       Zero         48       396       Power Operated Equipment       12       R1.5       1.06       N/A       143,963       143,764       19       Zero         49       397       Communication Equipment	41	392.5		14	L1.5	8.48	N/A	4,092,098			
43       392.7       Transportation Equipment - Medium Trucks       8       L4       5.74       N/A       20,444,587       7,660,911       12,783,676       Zero         44       393       Stores Equipment       15       SQ       8.78       8.8260%       1,012,667       275,766       736,901       89,378         45       394.1       Tools, Shop, Garage Equipment - Construction Tools       15       SQ       0.50       0.0000%       -       (2,991)       2,991       -         46       394.2       Tools, Shop, Garage Equipment - Common Tools       15       SQ       11.28       6.5401%       785,773       233,712       552,061       51,390         47       394.3       Tools, Shop, Garage Equipment - Garage Equipment       20       SQ       10.51       N/A       1,395,679       617,603       778,076       Zero         48       396       Power Operated Equipment       12       R1.5       1.06       N/A       143,963       143,764       19       Zero         49       397       Communication Equipment       20       L3       14.62       4.6045%       90,851,603       25,919,784       64,931,819       4,183,262         50       398       Miscellaneous Equipment	42			15	L2	7.92	N/A	4,619,699	3,241,801		Zero
44       393       Stores Equipment       15       SQ       8.78       8.8260%       1,012,667       275,766       736,901       89,378         45       394.1       Tools, Shop, Garage Equipment - Construction Tools       15       SQ       0.50       0.0000%       -       (2,991)       2,991       -         46       394.2       Tools, Shop, Garage Equipment - Common Tools       15       SQ       11.28       6.5401%       785,773       233,712       552,061       51,390         47       394.3       Tools, Shop, Garage Equipment - Garage Equipment       20       SQ       10.51       N/A       1,395,679       617,603       778,076       Zero         48       396       Power Operated Equipment       12       R1.5       1.06       N/A       143,963       143,764       199       Zero         49       397       Communication Equipment       20       L3       14.62       4.6045%       90,851,603       25,919,784       64,931,819       4,183,262         50       398       Miscellaneous Equipment       15       SQ       5.51       6.9958%       949,805       610,231       339,574       66,446	43	392.7	Transportation Equipment -Medium Trucks	8	L4	5.74	N/A	20,444,587	7,660,911	12,783,676	Zero
45       394.1       Tools, Shop, Garage Equipment - Construction Tools       15       SQ       0.50       0.0000%       -       (2,991)       2,991       -         46       394.2       Tools, Shop, Garage Equipment - Common Tools       15       SQ       11.28       6.5401%       785,773       233,712       552,061       51,390         47       394.3       Tools, Shop, Garage Equipment - Garage Equipment - Garage Equipment       20       SQ       10.51       N/A       1,395,679       617,603       778,076       Zero         48       396       Power Operated Equipment       12       R1.5       1.06       N/A       143,963       143,764       199       Zero         49       397       Communication Equipment       20       L3       14.62       4.6045%       90,851,603       25,919,784       64,931,819       4,183,262         50       398       Miscellaneous Equipment       15       SQ       5.51       6.9958%       949,805       610,231       339,574       66,446	44			15	SQ		8.8260%				
46       394.2       Tools, Shop, Garage Equipment - Common Tools       15       SQ       11.28       6.5401%       785,773       233,712       552,061       51,390         47       394.3       Tools, Shop, Garage Equipment - Garage Equipment       20       SQ       10.51       N/A       1,395,679       617,603       778,076       Zero         48       396       Power Operated Equipment       12       R1.5       1.06       N/A       143,963       143,764       199       Zero         49       397       Communication Equipment       20       L3       14.62       4.6045%       90,851,603       25,919,784       64,931,819       4,183,262         50       398       Miscellaneous Equipment       15       SQ       5.51       6.9958%       949,805       610,231       339,574       66,446	45			15			0.0000%				-
47       394.3       Tools, Shop, Garage Equipment - Garage Equipment - Garage Equipment       20       SQ       10.51       N/A       1,395,679       617,603       778,076       Zero         48       396       Power Operated Equipment       12       R1.5       1.06       N/A       143,963       143,764       199       Zero         49       397       Communication Equipment       20       L3       14.62       4.6045%       90,851,603       25,919,784       64,931,819       4,183,262         50       398       Miscellaneous Equipment       15       SQ       5.51       6.9958%       949,805       610,231       339,574       66,446		394.2		15			6.5401%	785,773			51,390
48     396     Power Operated Equipment     12     R1.5     1.06     N/A     143,963     143,764     199     Zero       49     397     Communication Equipment     20     L3     14.62     4.6045%     90,851,603     25,919,784     64,931,819     4,183,262       50     398     Miscellaneous Equipment     15     SQ     5.51     6.9958%     949,805     610,231     339,574     66,446		394.3		20							
49       397       Communication Equipment       20       L3       14.62       4.6045%       90,851,603       25,919,784       64,931,819       4,183,262         50       398       Miscellaneous Equipment       15       SQ       5.51       6.9958%       949,805       610,231       339,574       66,446											
50 398 Miscellaneous Equipment 15 SQ 5.51 6.9958% 949,805 610,231 339,574 66,446											
			1 1		`						
											<u> </u>

# Page 3 of 4 PECO Energy Company Attachment 8 - Depreciation and Amortization

Prior Year

Total Cumulative

Difference

Transmission

(H)

(1,365)

(569)

(25)

(1)

9,267

Current Year

Total Cumulative

Difference

Total Company

(I)=(D)+(G)

(1,180)

(12,006) (5,782)

9,260

(14)

Current Year

Total Cumulative Difference

Transmission

(J)=(F)+(H)

(1,180)

(1,347)

(710)

9,260

(2)

		Depr Per	rent Year (Amor. Exp Formula Company (B)	/ Att	Current Year  ./Amor. Exp Per FF1 ta 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)
1	Transmission	\$	28,441,461	\$	28,441,276	185	100.00%	185	(1,365)
2	Electric General	\$	23,118,670	\$	23,124,961	(6,291)	12.37%	(778)	(5,715)
3	Common - Electric	\$	44,111,519	\$	44,117,052	(5,533)	12.37%	(685)	(249)
4	Intangible - Transmission	\$	4,721,512	\$	4,721,519	(7)	100.00%	(7)	9,267
5	Intangible - General	\$	4,335,956	\$	4,335,964	(7)	12.37%	(1)	(7)
6	Intangible - Distribution	\$	10,206,298	\$	10,206,298	-	0.00%	-	-
7									
8	Accumulative Depreciation								
				Averag	ge Accumulative	Total Cumulative	Adjusted Average	Allocation %	Adjusted Average
				Depr./A	Amor. Per Book	Adjustment	Accumulative Depr./Amor.	To Transmission	Accumulative Depr./Amor.
9				-	Total Company	Total Company	Total Company		Transmission
						- *			
10	Transmission			\$	554,467,829	(1,272)	554,469,101	100.00%	554,469,101
11	Electric General			\$	112,126,568	(8,861)	112,135,428	12.37%	13,874,571
12	Common - Electric			\$	356,888,641	(3,016)	356,891,657	12.37%	44,158,377
13	Intangible - Transmission			\$	21,287,165	9,264	21,277,901	100.00%	21,277,901
14	Intangible - General			\$	17,918,078	(10)	17,918,088	12.37%	2,217,014
15	Intangible - Distribution			\$	123,914,620		123,914,620	0.00%	-
16	Total Intangible			\$	163,119,863	\$ 9,253	\$ 163,110,609		\$ 23,494,915

# 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.
- 2 For Electric General and Common General plant, except FERC account 303, Column (E) is the remaining life of the assets in the 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.
- 4 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.
- 5 Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Reserved
- 7 Reserved
- 8 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.
- 9 The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above.
- 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 each individual plant established in this manner.
- 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.

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

							PECO Energ	y Company								
		(a)	(b	)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)
	EDIT Amortization Amount (Note C)															
			Janu	ıary	February	March	April	May	June	July	August	September	October	November	December	Total
1	Protected Property														_	
2	Transmission		\$ 1	145,219 \$	145,219	3 145,219	\$ 145,219 \$	145,219 \$	145,219	\$ 145,219 \$	145,219	\$ 145,219 \$	145,219	\$ 145,219	\$ 145,219	\$ 1,742,632
3	0 1		S	1.121 \$	1 121 4	1 121	e 1121 e	1 121 4	1 101 4	6 1 121 6	1 121		1 101	6 1 121	6 1 121	6 12.452
3 4	General Transmission Allocation % (Att H-7 P4, L11, Col 5)		2	1,121 \$	1,121	1,121	\$ 1,121 \$	1,121	1,121	\$ 1,121 \$	1,121	\$ 1,121 \$	1,121	\$ 1,121	\$ 1,121	\$ 13,453
5	Allocated to Transmission		S	139 \$	139 5	3 139	\$ 139 \$	139 5	139	S 139 S	139	\$ 139 \$	139	\$ 139	\$ 139	\$ 1,665
3	Anocated to Transmission		J	139 3	139	, 139	ā 139 ā	139	139	g 159 s	139	g 139 g	139	\$ 139	3 139	3 1,005
6	Common (To Be Split TDG)		\$	36,252 \$	36,252	36,252	\$ 36,252 \$	36,252	36,252	\$ 36,252 \$	36,252	\$ 36,252 \$	36,252	\$ 36,252	\$ 36,252	\$ 435,023
7	Transmission Allocation % (L 4 * Electric Factor in	FERC Form 1 P356		9.62%												
8	Allocated to Transmission		\$	3,489 \$	3,489 \$	3,489	\$ 3,489 \$	3,489 \$	3,489	\$ 3,489 \$	3,489	\$ 3,489 \$	3,489	\$ 3,489	\$ 3,489	\$ 41,871
9	Total Protected Property		\$ 1	48,847 \$	148,847	148,847	\$ 148,847 \$	148,847	148,847	\$ 148,847 \$	148,847	\$ 148,847 \$	148,847	\$ 148,847	\$ 148,847	\$ 1,786,168
10	Non-Protected Property (Note A)		\$ 2	201,938 \$	201,938	201,938	\$ 201,938 \$	201,938	201,938	\$ 201,938 \$	201,938	\$ 201,938 \$	201,938	\$ 201,938	\$ 201,938	\$ 2,423,262
11	Non-Protected, Non-Property - Pension Asset (Note A)		S	74,045 \$	74.045	74,045	\$ 74,045 \$	74,045	74,045	\$ 74.045 S	74.045	\$ 74,045 <b>\$</b>	74,045	\$ 74,045	\$ 74,008	\$ 888,503
12	Non-Protected, Non-Property - Non-Pension Asset (Note A)	`		(78,380) \$				(78,380)								
13		,	S	(4,335) \$				(4,335) \$								
				(.,)	( ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	( ,,,,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(1,000)	( ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	( (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(1,000)	( (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	( (,,===)	(.,)	· (,)
	EDIT Balance (Notes C and D)															
																Prior and Current
		December Prior Year	Janu	1057	February	March	April	May	June	July	August	September	October	November	December	December Average
14	Protected Property	December 11101 Tear	Janic	iai y	reducing	Maich	April	iviay	June	July	August	September	October	November	December	December Average
15	Transmission	\$ 75,361,484	75.2	216,265	75,071,045	74,925,826	74,780,607	74,635,387	74,490,168	74,344,949	74,199,729	74,054,510	73,909,291	73,764,071	73,618,852	74,490,168
			,	,	,,	, ,,,,,	, ,	,,	,,	,,	,,	,,	,,	,,	,,	, ,, ., ., .,
16	General	\$ 1,387,711	1,3	886,590	1,385,469	1,384,348	1,383,227	1,382,106	1,380,985	1,379,863	1,378,742	1,377,621	1,376,500	1,375,379	1,374,258	1,380,985
17	Transmission Allocation %	12.37%	,													
18	Allocated to Transmission	\$ 171,702	1	171,563	171,425	171,286	171,147	171,009	170,870	170,731	170,592	170,454	170,315	170,176	170,038	170,870
	a a summa	0.042.254			0.000.040	0.504.505	0.500.040	0.660.004	0.625.040	0.500.500	0.550.005	0.515.004	0.400.022	0.444.500	0.400.220	0.625.040
19	Common (To Be Split TDG) Transmission Allocation %	\$ 9,843,351		807,099	9,770,847	9,734,595	9,698,343	9,662,091	9,625,840	9,589,588	9,553,336	9,517,084	9,480,832	9,444,580	9,408,328	9,625,840
20 21	Allocated to Transmission	9.62% \$ 947,422		943,933	940,443	936,954	933,465	929,976	926,486	922,997	919,508	916,019	912,530	909,040	905,551	926,486
21	Allocated to Transmission	3 947,422	,	943,933	940,443	930,934	933,403	929,976	920,480	922,997	919,308	910,019	912,550	909,040	905,551	920,480
22	Total Protected Property	\$ 76,480,608	76.3	31,761	76,182,914	76,034,066	75,885,219	75,736,372	75,587,524	75,438,677	75,289,830	75,140,982	74,992,135	74,843,288	74,694,441	75,587,524
		- 70,130,000	, 0,2	,,,,,	. 5,102,711	. 5,05 1,000	. 5,005,217	, , ,	. 5,507,524	. 5, 150,017	. 5,207,050	75,110,702	,,,,,,,,,,,,	, 1,0 15,250	. 1,02 1, 171	,5,50,,524
23	Non-Protected Property (Note A)	\$ 7,269,785	7,0	067,847	6,865,908	6,663,970	6,462,031	6,260,093	6,058,154	5,856,216	5,654,277	5,452,339	5,250,400	5,048,462	4,846,523	6,058,154
24	Non-Protected, Non-Property - Pension Asset (Note A)	\$ 888,503		314,458	740,413	666,368	592,323	518,278	444,233	370,188	296,143	222,098	148,053	74,008	-	444,252
25	Non-Protected, Non-Property - Non-Pension Asset (Note A	\$ (940,505	(8	362,125)	(783,745)	(705,364)	(626,984)	(548,604)	(470,224)	(391,843)	(313,463)	(235,083)	(156,703)	(78,322)	-	(470,253)

## Notes:

EDIT data, including EDIT amortization amount and balance, for Protected, Non-Protected Property and Non-Protected, Non-Protected Property and Non-Protected Property and Non-Protected Property and Non-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).

(30,326)

(25,991)

(21,655)

(17,320)

(12,985)

(8,650)

(4,314)

(26,001)

(34,661)

B The amortization schedule of the EDIT balance related to Tax Cuts and Job Act of 2017 shall be consistent with the following period

(52,002)

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

26 Total Non-Protected, Non-Property (Note A)

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 20.

(47,667)

(43,332)

(38,996)

C The data of the annual amortization amount and balance are from PECO's Tax Accounting record:

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

Part					ADET Box Do	to Channa (Barranh	21 2017)			ADET Bear	ata Characa (Baranah	21 2017)				Deficient / (Conse	s) Deferred Income Taxe	(D			
Part					ADII - Pre Ra	te Change (Decemb	er 31, 2017)			ADII - Post B	are Change (Decemb	cr 31, 2017)				Deticient / (Exces	s) Deserved Income Taxe	(December 31, 2017)	1		Transmission
The column   The				Federal Gross	Federal ADIT	State		Total	Federal Gross	Federal ADIT	State		Total	Rate Change		Asset / Liability	Defining ((Enemy)	Jurisdiction	Electric	Allocator	Allocated Deficient / (Excess
Second column	rtailed Description (A)	Description (B)		Timing Difference (D)					Timing Difference (I)	(a) 21% (J) = (I) * 21%					Non-Recoverable (O)	Deferred Taxes (P)	(Q) = (N) - (O) - (P)		Transmission (S)		ADIT Balance (U) = (Q) * (T)
Selection of the control of the cont	IRC Account 190 (Note A)																				
Series of the se	crued Benefits		Non-Property												s -	\$ -			No	0.000%	S 92,5
Series of the control	deback of OtherEquity Comp Expense			7,573,861 5,033,720	2,650,831 1,761,802	756,629 502,869	(264,820) (176,004)	3,142,660 2,088,667	7,573,861 5,033,720	1,590,511	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	Yes	9.700%	92,5 61,5
Series of the control	nort-Organizational Costs	Amort-Organizational Costs	Non-Property		10 150 105			22 0/2 202				0.100.000	17 000 000	2 002 025	2002.004		-	N/A	No	0.000%	
The state of the s				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			N/A	No.	0.000%	
The state of the s	stomer Advances - Construction	Customer Advances - Construction	Non-Property	706,841	247,394		(24,715)	293,293	706,841	148,437		(14,829)	204,221	89,072			89,072	100% Distribution	No No	0.000%	
Self-like with the self-like wit	ferred Revenue	Deferred Revenue		891,167	311,909		(31,160)			187,145		(18,696)		112,300				100% Distribution	No	0.000%	
Series of the se	S 112 Seed NOI	FAS 112 Fodoral NOI	Non-Property Protected Property	838,834 21,797,137			(20,000)		838,834 21,797,137		83,800	(,)	242,357 4 577 999					A&G Ratio	Yes No	9.700%	10
Series of the se	N 47 ARO	FIN 47 ARO	Non-Property	24,994,573		2,496,958	(873,935)		24,994,573	5,248,860	2,496,958	(524,361)	7,221,457	3,149,666	3,149,666		-	100% Distribution	No	0.000%	
THE THE PARTY OF T	ous Up-Bill E Credit centive Pay	Gross Up-Bill E Credit 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	1		5,375,546	N/A A&G Ratio	No Yes	9,700%	52
Seminar semina	rics and Damage Payments	Injuries and Damage Payments	Non-Property		10.000.000		0.000.000	15.01.000					10.005.510	4 (24 200			-	N/A	No	0.000%	
THE WAS NOT THE WA	erred Charges - Tax Repairs Bill Credit-Dist	Merger Costs Deferred Charges - Tax Repairs Bill Credit-Dist	Non-Property Non-Property	0		0	(0)	0	0		0	(0)	0		4,621,289	1	. 0	100% Distribution	No No	0.000%	
Series of the property of the	olete Materials Provision	Obsolete Materials Provision	Non-Property	1,733,789	606,826	173,206	(60,622)				173,206	(36,373)	500,928	218,482				100% Distribution	No	0.000%	
**************************************	lity Commitment Fees	Facility Commitment Fees		1,102,751	383,963	110,165	(38,338)	437,370	1,102,751	231,5/8	110(165	(23,133)	318,008	138,962	1		138,962	Plant	No.	0.000%	
The control of the co	s & Other	Fines & Other	Non-Property	7,040,064	2.796.224	204 200	(279.360)	2 202 279	7,040,064	1 671 900	205 200	(167.013)	2 200 027	1 002 102			1 000 100	100% Distribution	No No	0.000%	
Second column   Second colum	P Reserve-Current	MGP Reserve-Current	Non-Property	5 982 000	2.093,700	597.607	(209.161)	2.482.141	5 982 000	1.256.220	597.602	(125,496)	1 728 325	753,816			753,816	100% Gas	No	0.000%	
Separate sep	er Current Reg Asset	Other Current Reg Asset	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			2,552,858		No No	0.000%	
Sample Sa	er Unearned Revenue-Deferred Rents	Other Unearned Revenue-Deferred Rents	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			135,208	Plant	No	0.000%	
Selection of the property of t						9,763,890	(3.417.365)	6.346.535			9.763,899	(2.050,419)	7,713,480	(1.366.946)			(1.364.946)	Plant	No Yes	8,778%	a
The stands of th	sion Expense Provision	Pension Expense Provision	Non-Property				(				-	(4,4,4,4,4)		(1,000,000)			(.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	A&G Ratio	No	0.000%	(11
The part of the	Retirement Benefits	Post Retirement Benefits		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			40,230.544	N/A A&G Ratio	No Yes	9.636%	3,83
Scheller Sch	thi Treat & Mari Flat Income	Rabbi Trust & Maxi Flat Income	Non-Property	(152,696)	(53,444)	(15,254)	5,339	(63,359)	(152,696)	(32,066)	(15,254)	3,203	(44,117)	(19,242)	(19,242)			N/A	No	0.000%	3,0
Calcal Calcal   Standar		Sec 162(m) - Excess Officers Comp - Temp	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		(279,913)	A&G Ratio	No No	0.000%	
The control of the co	c 263A - Inventory Adjustment	Sec 263A - Inventory Adjustment	Non-Property			244,988			2,452,335		244,988	(51,448)							No	0.000%	
The state of the s	CA Refund			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)	4,461,173	1,945,759			1,943,759	N/A	No No		
The section of the part of the	EPTA Railroad Rent	SEPTA Reviewed Rent	Non-Property															100% Distribution	No	0.000%	
Part	Vacation Pay Change in Provision	Vacation Pay Change in Provision	Non-Property	4,064,328	1,422,515	406,026	(142,109)	1,686,432	4,064,328	853,509	406,026	(85,266)	1,174,270	512,162	1	1	512,162	100% Distribution	Yes No	0.000%	
The control of the co	egetation MGMT Accreal	Vegetation MGMT Accreal	Non-Property	5,402,597	1,890,909	539,719	(188,902)	2,241,727	5,402,597	1,134,545	539,719	(113,341)	1,560,924	680,803			680,803	100% Distribution		0.000%	49
The section of the se	Total FERC Account 190	workers Compensation Reserve	Non-Property			73,140,168			\$ 649,841,629					S 80,738,213	\$ 16,288,641	s -	\$ 64,449,572	ARG RIBO	144	9.700%	\$ 4,97
The section of the se																					
Second Column   Col	ERC Account 282 (Note A)																				
Company   Comp	reporty Related ADIT, Excl. ARO - Federal orange	Common	Protected Property	\$ (85,010,674)	s (29.753,736) S		s - s	(29,753,736)	\$ (85,010,674)	S (17,852,242) 5		s - s	(17.852.242)	\$ (11,901,494)	s .	s -	\$ (11,901,494)	Plant	Yes	7.715%	S (91
The state of the s	Distribution - Electric	Distribution - Electric		(2.276.638.656)	(796.823.530)				(2.276.638.656)	(478,094,118)				(318,729,412)			(318,729,412)	Plant	No	0.000%	(16
The section of the se	Franchission	Transmission	Protected Property	(569,476,514)	(199,316,780)		- :	(199,316,780)	(569,476,514)	(119,590,068)			(119,590,068)	(79,726,712)	1		(79,726,712)	100% Transmission		100.000%	(79,72
Comparison   Com	Distribution - Gas	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)			(129,480,918)	Plant	No	0.000%	
March   Marc	roperty Related ADIT, Excl. ARO - Federal	Property Related ADIT, Excl. ARO - Federal																			
Semination of Se	Distribution - Electric	Common Distribution - Electric	Unprotected Property	(349.743.572)	(122.410.250)			(122.410.250)	(349.743.577)	(73.446.150)			(73.446.150)	(48 964 100)			(48 964 100)	Plant	No No	0.000%	
The second secon	Hectric General	Electric General	Unprotected Property	73,003	25,551		-	25,551	73,003	15,331		-	15,331	10,220			10,220	Plant	No	0.000%	
The Marked Marke	Fransmission - CIAC	Transmission - CIAC	Unprotected Property	21,063,877	7,372,357	1.0		7,372,357	21.063.872	4.423.414	1		4.423.414	2.948,943	1		2.948,943	Plant	Yes No	0.000%	(22,10
Carlot Ca	Distribution - Gas	Distribution - Gas	Unprotected Property	(107,769,784)	(37,719,424)		-	(37,719,424)	(107,769,784)	(22,631,655)		-	(22,631,655)	(15,087,770)			(15,087,770)	Plant	No	0.000%	
Company   Comp	roperty Related ADIT, Excl. ARO - State	Property Related ADIT, Excl. ARO - State																			
See	Common Visibation Electric	Common Distribution Electric	Unprotected Property			1,312,540	(459,389)				1,312,540	(275,633)					(183,756)	Plant	No No		
Companies   Comp		Electric General	Unprotected Property					4.947				(1.597)	6.006	(1.064)			(1.064)	Plant	No No	0.000%	
Companies   Comp	Transmission Transmission CIAC	Transmission CIAC	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%	5,13
Processed Section   Proc	Distribution - Gas	Distribution - Gas	Unprotected Property			(10,558,443)	3,695,455	(6,862,988)			(10,558,443)	2,217,273	(8,341,170)	1,478,182			1,478,182	Plant	No	0.000%	
Classified   Cla	Other Flow-through	Other Flow-through	Unprotected Property	(1,962,869,054)	(687,004,169)	(478,101,449)		(997,770,110)	(1,962,869,054)	(412,202,501)	(478,101,449)	100,401,304	(789,902,646)	(207,867,465)		(207,867,465)		Plant	No	0.000%	
12   Standarder	Total FERC Account 282			\$ (6,411,006,228)	S (2,243,852,180) S	(544,183,834)	S 190,436,862 S	(2,597,519,152)	\$ (6,411,006,228)	s (1,346,311,308) :	(544,183,834)	S 114,261,637 S	(1,776,152,705)	\$ (821,366,447)		\$ (207,867,465)	\$ (613,498,983)				S (97,77
The second of th	ERC Account 283 (Note A)																				
The second of th	ICT 129 Smart Meter IEC Receivable		Non-Property Non-Property										(7,166,515)	S (3,125,703) (511,219)	2 .	2 -			No No	0.000%	
2-2 England part of the Carlot		Amort RK Premiums on Reword Debt 9 5%		(1,746,005)	(611,102)	(174,426)	61,049	(724,478)	(1,746,005)	(366,661)	(174,426)	36,629	(504,457)	(220.021)			(220.021)	Plant	Yes	9.700%	(2
2-2 England part of the Carlot	AP Porgoveness Reg Asset  AP Shopping Reg Asset	CAP Forgiveness Reg Asset  CAP Shopping Reg Asset	Non-Property				-		-						1			100% Distribution	No.	0.000%	
1990   1990	ISP 2 - Regulatory Asset	DSP 2 - Regulatory Asset	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	No	0.000%	
1990   1990	nergy Efficiency Reg Asset	Energy Efficiency Reg Asset	Non-Property	(688,709)	(241,048)	(68,802)	24,081	(285,770)	(688,709)	(144,629)	(68,802)	14,448	(198,983)	(86,787)				100% Distribution	No.	0.000%	
	AS 109 Non TCIA AS 100 TCIA	FAS109 Non TCJA	Non-Property	(1,699,831,031)	(594,940,861)	(169,813,120)	59,434,592	(705,319,389)	(1.699.831.031)	(356.964.516)		35,660,755	(491,116,881)	(214.202.507)		(214,202,507)		N/A	No No	0.000%	
	ias Rate Case - Rev Asset	Gov Rate Cone - Ren Asset	Non-Property	(142,280)	(49,798)	(14,214)	4,975	(59,037)			(14,214)					(402,/09/041)	(17,929)	100% Gas	No No	0.000%	
Second Control   Seco	irous Up on State Def Tax Act- AMR Reg Asset	Gross Up on State Def Tax Act- AMR Reg Asset	Non-Property				-					-					-	N/A A RC Resis	No No	0.000%	
Second   Column   C	CI-Del FIT & SIT	OCI-Del FIT & SIT	Non-Property															100% Distribution	No	0.000%	
The Park of the Control of the Park	oss of Reaquired Debt	Loss of Reaquired Debt	Non-Property				-					-					-	Plant A RC Resis	No No	0.000%	
Palegraph for Author Court   Court Suppose for Author Court Suppose for Author Court   Court Suppose for Author Cour	most Mater	Smart Meter	Non-Property															100% Distribution	No	0.000%	
	AP Shopping Reg Asset - Current	CAP Shopping Reg Asset - Current	Non-Property															100% Distribution	No No	0.000%	
File	AS 112	FAS 112	Non-Property															A&G Ratio	No	0.000%	
Second	URTA	PURTA	Non-Property			-	-		-	-	-	-	-	-	-	-	-		No No	0.000%	
Company   Comp	earnless Moves	Seamless Moves	Non-Property															A&G Ratio	No	0.000%	
Table   Section   Sectio						(36,303,927)	12,706,374		-		(36,303,927)	7,623,825		_	(26,878,090)			100% Distribution	Yex No	0.000%	(4,44)
\$ (\$4,44,03,444) \$ (**4,44,03,44) \$ (**4,44,034) \$	tate Tax Reserve	State Tax Reserve	Non-Property	(18,710,444)	(6,548,655)			(6,548,655)	(18,710,444)	(3,929,193)							(2,619,462)	A&G Ratio	Yes	9.702%	(25
*** TOMANNAMO S ANNAMO S ANNAM	RO- Reg Asset otal FERC Account 280	ARO- Reg Amet	Non-Property	(23,136,166) S (2,144,133,446)	(8,097,658) \$ (750,446,706) \$	(2,311,303)	808,956 \$ 74,315,415 \$	(9,600,005) (888,461,049)	(23,136,166) S (750,085,795)	(4,858,595) S (157,518,017)	(2,311,303)	485,374 \$ 15,343,523 \$	(6,684,524) (215,238,891)	(2,915,481) S (673,222,158)	(2,915,481) S (29,793,571)	s (616,972.149)	S (26,456.438)	100% Distribution	No	0.000%	\$ (4,71
Protected Departs   \$ (133,470,65)																					
Capromical Property   C74,576,689   C84,				a (7,915,29K,846)	a (2,786,834,316) \$	(683,272,687)	a 239,152,449 S	(3,210,994,563)	a (9,511,230,395)	a (1,367,362,583) !	(544,827,327)	e 114,445,739 S	(1,777,144,171)	a (1,413,898,392)	a (13,394,930)	a (824,059,614)	a (5/3,565,848)				a (97,5)
Capromical Property   C74,576,689   C84,																Protected Property	S (538,470.685)				S (80,81
Non-broporty         34,941,515           Tetal Experienced         \$ (27,053,545)         \$ (46,																					(16.9
Tend Experienced         5         (37,000,103)         5         (10,000,103)																					(16,96

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 their items. Balances associated with the tax rate change will not be adjusted (except for americation each year) absent antial adjustments, tax return assendentes, or a change in IRS paradone. Any restuding engine will be promundly disclosed including the basis for the change.
- $B \qquad \text{The allocation percentage in Column T are based on the applicable percentages at the date of the rate change.} \\$
- 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)		33,000,000 (Attachment 4, line 28(i))
	Net ADIT Balance		
2	Prior Year ADIT Related to Transmission Pension Asset		(12,190,754) (Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator)
3	Current Year ADIT Related to Transmission Pension Asset		(10,853,281) (Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator)
4	Average ADIT Balance Related to Transmission Pension Asset		(11,522,018) (Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	\$	(444,252) (Attachment 9 line 24 "Average")
6	Net Pension Asset	\$	21,033,731 (Line 1 plus Line 4 plus Line 5)
_			
7	100% of ATRR on Net Pension Asset		2,036,900 (Line 6 times Attachment H-7 page 3, line 34, col (3) times (1+Attachment H-7 page 4, line 18, col (5))
0	T' D' 10'		600/
8	Times Pension Discount %		60%
0	ATRR Discount on Net Pension Asset	•	1.222.140 (Line 7 times Line 8)
7	ATRA Discount on Net Fension Asset	Ф	1,222,140 (Line / times Line 6)

Source

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 filling.

Attachment 11 Cost of Capital PECO Energy Company

	Long Term Interest (117, lines 62 through 67), Excluding LVT Interest	
1	Interest on Long-Term Debt (427)	167,787,602
2	Amort. of Debt Disc. and Expense (428)	2,305,806
3	Amortization of Loss on Reacquired Debt (428.1)	74,346
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)	11,922,092
7	(Less) Short-term Interest (5-P3 Support Note G)	
8	Total Long Term Interest (Line 1 + Line 2 + Line 3 - Line 4 - Line 5 + Line 6 - Line 7)	\$182,089,846

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

9 10 11 12 13	Lang. derm Debt (112, Lines 18 through 21) Bonds (221) (Lew) Recognized Bonds (222) Advances from Associated Companies (223) Advances from Associated Companies (223) Other Long-Term Debt (224) Total (Line 9 – Line 10 + Line 11 + Line 12)	Dece \$	mber Prior Year 4,250,000,000 184,418,609 4,434,418,609 S	January 4,250,000,000 	February 4,250,000,000 	March 4,250,000,000 184,418,609 4,434,418,609 \$	April 4,250,000,000 184,418,609 4,434,418,609 \$	May 4,600,000,000 184,418,609 4,784,418,609 \$	June 4,250,000,000 184,418,609 4,434,418,609 \$	July 4,250,000,000 184,418,609 4,434,418,609 \$	August 4,675,000,000 184,418,609 4,859,418,609 \$	September 4,675,000,000 - 184,418,609 - 4,859,418,609 \$	October 4,675,000,000 184,418,609 4,859,418,609 5	November 4,675,000,000 	December 4,675,000,000 184,418,609 4,859,418,609 \$	13-Month Average 4,440,384,615 184,418,609 4,624,803,224
	Proprietary Capital (112, line 2 through 15)															
14			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			1,423,004,231	1,423,004,231	1,423,004,231	1,423,004,231	1,423,004,231	1,423,004,231	1,423,004,231	1,423,004,231	1,423,004,231	1,423,004,231	1,423,004,231	1,423,004,231	1,423,004,231	1,423,004,231
16	Capital Stock Subscribed (202, 205)															-
17	Stock Liability for Conversion (203, 206)															-
18																
19	Other Paid-in Capital (208-211)		2.005.297.231	2.005.297.231	2.005.297.231	2.232.297.231	2.232.297.231	2.232.297.231	2.232.297.231	2,232,297,231	2,232,297,231	2.278.856.118	2.278.856.118	2.278.856.118	2.278.856.118	2.194.238.427
20	Installments Received on Capital Stock (212)		2,003,297,231	2,003,297,231	2,003,291,231	2,232,291,231	2,232,271,231	2,232,291,231	2,232,297,231	2,232,277,231	2,232,297,231	2,270,030,110	2,270,030,110	2,270,030,110	2,270,030,110	2,174,238,427
21	(Less) Discount on Capital Stock (213)															
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)		5.006.722.006	5,101,256,132	5,166,721,137	5,124,899,948	5,173,696,849	5.222.396.014	5,170,176,694	5.207.763.214	5,281,152,352	5.217.487.679	5,251,403,619	5,300,952,887	5.232.620.194	5,189,019,133
24	Unappropriated Undistributed Subsidiary Earnings (216.1)		(3.327.073.851)	(3.330.971.372)	(3,334,848,971)	(3,338,724,873)	(3.342.640.551)	(3.346,477,657)	(3.350.342.113)	(3.354.211.022)	(3,358,060,914)	(3,361,886,777)	(3,365,824,437)	(3,369,667,425)	(3,373,506,846)	(3,350,325,909)
25			(5,527,675,651)	(5,556,571,572)	(5,554,040,571)	(3,330,724,073)	(5,542,646,551)	(3,340,477,037)	(5,556,542,115)	(5,554,211,022)	(3,330,000,314)	(5,501,000,777)	(3,303,024,437)	(3,303,007,423)	(3,373,300,040)	(3,330,323,707)
26	Noncorporate Proprietorship (Non-major only) (218)															
27			3.914.962	2.938.936	2.938.936	3.622.448	2,655,115	2,655,115	3 230 074	2.262.740	2.262.740	2,977,323	2.009.989	2.009.989	2,176,348	2.742.670
28 29 30	Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18 + Line 1 Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 + Line 26 + Line 27) Preferred Stock (line 15)	19 \$ \$	5,111,777,856 - \$ 5,111,777,856 \$	\$5,201,438,435 - \$ 5,201,438,435 \$	\$5,263,025,840 - \$ 5,263,025,840 \$	\$5,445,012,263 - \$ 5,445,012,263 \$	\$5,488,926,152 - \$ 5,488,926,152 \$	\$5,533,788,212 - \$ 5,533,788,212 \$	\$5,478,279,394 - \$ 5,478,279,394 \$	\$5,511,029,672 - \$ 5,511,029,672 \$	\$5,580,568,918 - \$ 5,580,568,918 \$	\$5,560,351,851 - \$ 5,560,351,851 \$	\$5,589,362,798 - \$ 5,589,362,798 \$	\$5,635,069,078 - \$ 5,635,069,078 \$	\$5,563,063,323 - \$ 5,563,063,323 \$	5,458,591,830 - 5,458,591,830

Appendix 2B 2022 True Up Adjustment Calculation – MDTAC

# ATTACHMENT H-7B MDTAC FORMULA RATE TEMPLATE

CAL	CULATION OF MONTHLY AM	ORTIZED REGULATORY ASSET	TO BE RECOVERED
1	Annual Revenue Requirement on Regulatory Asset Amortization	Attachment 1 - Revenue Requirement Line 3	\$2,207,588
2	True-up Adjustment with Interest	Attachment 2 - True-Up Line 24	\$0
3	Net Annual Revenue Requirement on Regulatory Asset Amortization with True-up	Line 1 + line 2	\$2,207,588
4	Net Monthly Revenue Requirement on Regulatory Asset Amortization with True-up	Line 3 / 12	\$183,966

# PECO Energy Company Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3) Amortization

# For the 12 months ended 12/31/2022

1	SFAS 109 Reg Asset Amortization (Notes A and B)	\$ 2,207,588
2	Other Tax Adjustments (Note C)	\$ -
3	Adjusted Total	\$ 2,207,588

# 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

		Month (Note A)	FERC Monthly Interest Rate
1		January	0.0028
2		February	0.0025
3		March	0.0028
4		April	0.0027
5		May	0.0028
6		June	0.0027
7		July	0.0028
8		August	0.0028
9		September	0.0027
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		0.0027
Notes:	The FERC Quarterly Interest Rate in column [A]	is the interest applicable	to the Month indicate
19 20 21	Actual Revenue Requirement Revenue Received Net Under/(Over) Collection (Line 10 Line)	20)	
22 23	Net Under/(Over) Collection (Line 19 - Line 2) 17 Months Interest (Line 18*Line 21*Line 22)	20)	- 17 -

24

Total True-up

# PECO Energy Company Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3) December 31, 2021 through December 31, 2022

			12/31/2022
	12/31/2021	Activity	12/31/2022
TRANSMISSION ONLY			
Repair Allowance	7,283,457	(117,753)	7,165,703
Federal and State Flow Through	20,438,305	(458,207)	19,980,098
Excess Deferreds/pre-1981 Deferreds	14,242,847	(963,845)	13,279,003
ther	371,787	(7,339)	364,447
otal	42,336,396	(1,547,145)	40,789,251
OMBAON (TO BE CRY IT TO C)			
OMMON (TO BE SPLIT TDG)			
pair Allowance			
deral and State Flow Through	7,404,883	(26,732)	7,378,151
xcess Deferreds/pre-1981 Deferreds	2,437,536	(96,507)	2,341,029
her	1,221,369	(35,387)	1,185,982
al	11,063,788	(158,626)	10,905,162
		chment H-7A, page 4, line 11,	column 5 * Commo
nsmission Allocation %	9.62% Form	n 1 page 356)	
ir Allowance	-	-	-
eral and State Flow Through	712,720	(2,573)	710,147
cess Deferreds/pre-1981 Deferreds	234,613	(9,289)	225,324
ner	117,557	(3,406)	114,151
al	1,064,889	(15,268)	1,049,621
ECTRIC GENERAL (TO BE SPLIT TD)			
pair Allowance	8,962	(257)	8,705
leral and State Flow Through	893,544	(42,259)	851,285
cess Deferreds/pre-1981 Deferreds	139,385	(16,776)	122,609
			0.007
	2,232	(165)	2,067
ner	2,232 1,044,123	(165) (59,457)	2,067 984,666
ner Ital	1,044,123		984,666
tal  ansmission Allocation % pair Allowance	1,044,123 12.37% 1,109	(59,457) rce: Attachment H-7A, page 4, (32)	984,666 , line 11, column 5 1,077
ner  tal  unsmission Allocation %  pair Allowance deral and State Flow Through	1,044,123 12.37% Sour 1,109 110,559	(59,457) rce: Attachment H-7A, page 4,	984,666 , line 11, column 5
unsmission Allocation % pair Allowance leral and State Flow Through	1,044,123 12.37% 1,109	(59,457) rce: Attachment H-7A, page 4, (32)	984,666 , line 11, column 5 1,077
nsmission Allocation % rair Allowance real and State Flow Through ess Deferreds/pre-1981 Deferreds	1,044,123 12.37% Sour 1,109 110,559	(59,457) rce: Attachment H-7A, page 4, (32) (5,229)	984,666 , line 11, column 5 1,077 105,330
nsmission Allocation % air Allowance eral and State Flow Through ess Deferreds/pre-1981 Deferreds er	1,044,123  12.37% Sour 1,109 110,559 17,246	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076)	984,666  line 11, column 5 1,077 105,330 15,170
er  al  nsmission Allocation %  air Allowance eral and State Flow Through ess Deferreds/pre-1981 Deferreds er	1,044,123  12.37% Sow 1,109 110,559 17,246 276	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20)	984,666 , line 11, column 5 1,077 105,330 15,170 256
er  al  nsmission Allocation %  air Allowance eral and State Flow Through ess Deferreds/pre-1981 Deferreds er	1,044,123  12.37% Sow 1,109 110,559 17,246 276	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20)	984,666 , line 11, column 5 1,077 105,330 15,170 256
ner  tal  tansmission Allocation % pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds ner tal	1,044,123  12.37% Sow 1,109 110,559 17,246 276	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20)	984,666 , line 11, column 5 1,077 105,330 15,170 256
nsmission Allocation %  Dair Allowance Ideral and State Flow Through Desess Deferreds/pre-1981 Deferreds Deferreds Deferreds Deferreds	1,044,123  12.37% Sow 1,109 110,559 17,246 276	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20)	984,666 , line 11, column 5 1,077 105,330 15,170 256
ner tal unsmission Allocation %	1,044,123  12.37% Sour 1,109 110,559 17,246 276 129,190	(59,457)  cce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20) (7,357)	984,666  line 11, column 5 1,077 105,330 15,170 256 121,833
insmission Allocation % Dair Allowance I and State Flow Through I beferreds/pre-1981 Deferreds I beferreds I beferreds or all beferreds I beferreds or all before the state of	1,044,123  12.37% Sour 1,109 110,559 17,246 276 129,190	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20) (7,357)	984,666  Iline 11, column 5 1,077 105,330 15,170 256 121,833
ers al  Insmission Allocation % Dear Allowance Insmission Summary Dear Allowance D	1,044,123  12.37% Sour  1,109 110,559 17,246 276 129,190  7,284,565 21,261,583	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20) (7,357)  (117,785) (466,009)	984,666  , line 11, column 5 1,077 105,330 15,170 256 121,833  7,166,780 20,795,574
er nal  nsmission Allocation %  vair Allowance eral and State Flow Through ess Deferreds/pre-1981 Deferreds er al  nsmission Summary vair Allowance eral and State Flow Through ess Deferreds/pre-1981 Deferreds	1,044,123  12.37% Sour  1,109 110,559 17,246 276 129,190  7,284,565 21,261,583 14,494,706	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20) (7,357)  (117,785) (466,009) (975,209)	984,666  Jine 11, column 5 1,077 105,330 15,170 256 121,833  7,166,780 20,795,574 13,519,497
er and ansmission Allocation % air Allowance eral and State Flow Through ess Deferreds/pre-1981 Deferreds er all assmission Summary air Allowance eral and State Flow Through ess Deferreds/pre-1981 Deferreds	1,044,123  1,044,123  1,109  110,559  17,246  276  129,190  7,284,565  21,261,583  14,494,706  489,620	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20) (7,357)  (117,785) (466,009) (975,209) (10,766)	984,666  , line 11, column 5 1,077 105,330 15,170 256 121,833  7,166,780 20,795,574 13,519,497 478,854
asmission Allocation % air Allowance real and State Flow Through ess Deferreds/pre-1981 Deferreds er al asmission Summary air Allowance real and State Flow Through essnission Deferreds/pre-1981 Deferreds eral and State Flow Through essnission Summary	1,044,123  1,044,123  1,109  110,559  17,246  276  129,190  7,284,565  21,261,583  14,494,706  489,620	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20) (7,357)  (117,785) (466,009) (975,209) (10,766)	984,666  , line 11, column 5 1,077 105,330 15,170 256 121,833  7,166,780 20,795,574 13,519,497 478,854
nusmission Allocation % pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds deral and State Flow Through cess Deferreds/pre-1981 Deferreds deral and State Flow Through dess Deferreds/pre-1981 Deferreds deral	1,044,123  12.37% Sour  1,109 110,559 17,246 276 129,190  7,284,565 21,261,583 14,494,706 489,620 43,530,475  61,217,494	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20) (7,357)  (117,785) (466,009) (975,209) (10,766) (1,569,769)	984,666  line 11, column 5 1,077 105,330 15,170 256 121,833  7,166,780 20,795,574 13,519,497 478,854 41,960,705
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msmission Allocation % pair Allowance deral and State Flow Through deess Deferreds/pre-1981 Deferreds deral dear and state Flow Through dear and State Flow Through dear and State Flow Through dear Allowance	1,044,123  12.37% Sour  1,109 110,559 17,246 276 129,190  7,284,565 21,261,583 14,494,706 489,620 43,530,475  61,217,494	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20) (7,357)  (117,785) (466,009) (975,209) (10,766) (1,569,769)	984,666  line 11, column 5 1,077 105,330 15,170 256 121,833  7,166,780 20,795,574 13,519,497 478,854 41,960,705
nsmission Allocation % air Allowance eral and State Flow Through ess Deferreds/pre-1981 Deferreds er al  nsmission Summary air Allowance eral and State Flow Through ess Deferreds/pre-1981 Deferreds er al  AS 109 + Gross-up 0 Transmission Tax Adjustments b/f gross-up 0 Transmission Tax Adjustments + gross-up al Transmission SFAS 109	1,044,123  12.37% Sour 1,109 110,559 17,246 276 129,190  7,284,565 21,261,583 14,494,706 489,620 43,530,475 61,217,494	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20) (7,357)  (117,785) (466,009) (975,209) (10,766) (1,569,769)  (2,207,588)	984,666  Iline 11, column 5 1,077 105,330 15,170 256 121,833  7,166,780 20,795,574 13,519,497 478,854 41,960,705 59,009,907
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msmission Allocation % pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds teral msmission Summary pair Allowance deral and State Flow Through cess Deferreds/pre-1981 Deferreds teral and State Flow Through cess Deferreds/pre-1981 Deferreds teral AS 109 + Gross-up 10 Transmission Tax Adjustments b/f gross-up 10 Transmission Tax Adjustments + gross-up	1,044,123  1,044,123  1,109 110,559 17,246 276 129,190  7,284,565 21,261,583 14,494,706 489,620 43,530,475  61,217,494  61,217,494	(59,457)  rce: Attachment H-7A, page 4, (32) (5,229) (2,076) (20) (7,357)  (117,785) (466,009) (975,209) (10,766) (1,569,769)  (2,207,588)	984,666  Iline 11, column 5 1,077 105,330 15,170 256 121,833  7,166,780 20,795,574 13,519,497 478,854 41,960,705 59,009,907

Incl

Appendix 3
Additional Workpapers Required by the Protocols

# Protocol F.3

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:

- (2) the sum of the non-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	costs per PJM	12/31/22 Plant
Line No.	Project Name	Number	start date	Service date	website	in service

N/A No New Schedule 12 tariffed projects in FY 2022

# Protocol F.3

End-of-month gross plant balances for the 13-month period December 2021-December 2022:

Project Name	RTO Project Number or Zonal	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Center Point 500 kV Substation Addition	b0269	34,380,762	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507
Center Point 230 kV Substation Addition	b0269.10	17,190,381	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254
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)	13,635,957	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102
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	18,039,799	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707
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	17,916,294	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290
Waneeta 230-138 kV Transformer Addition	b1717	11,069,022	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290
Chichester 230-138 kV Transformer Addition	b1178	8,327,922	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918
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-conduct		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 Increa		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	994,895	994,895	994,895	994,895	994,895	994,895	994,895	994,895	994,895	994,895	994,895	994,895	994,895
	Zonal	1,737,184,014	1,739,480,341	1,738,430,112	1,739,656,744	1,744,045,133	1,751,345,832	1,749,926,833	1,750,942,479	1,754,242,690	1,757,972,003	1,758,188,266	1,818,663,086	1,833,036,429

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

Project Description	RTO Number	Original In-Service Cost	N
grade two 230 kV breakers at Whitpain #235 and #325	b0005	-	
grade Plymouth Meeting 230 kV breakers #215	b0022	-	
d capacitors in north Philadelphia - Buckingham	b0043.1	1,232,268	
d capacitors in north Philadelphia - Woodburne	b0043.2	1,736,497	
d capacitors in north Philadelphia - North Wales	b0043.3	1,525,973	
place Richmond 69KV breaker #20 with 40,000 A	b0044	,, ,	
mper out Richmond 69KV breaker #40	b0045	-	
place Richmond 69KV breaker #120 with 40,000 A	b0047	<u>-</u>	
d a new Roxborough 69kV breaker (#215)	b0059	42,984	
cuit Breaker Upgrades at Whitpain - 230kV bus breakers #125 and #215	b0175	.2,00 .	
place Whitpain 230kV circuit breaker #165	b0180	_	
place Whitpain 230kV circuit breaker #J105	b0181	_	
grade Plymouth Meeting 230kV circuit breaker #125	b0181	_	
tall three 28.8MVAR capacitors at Planebrook 35kV substation	b0102 b0205	3,631,396	
place two wave traps and ammeter at Peach Bottom, and two wave traps and ammeter at Newlinville 230k		3,031,330	
istations	b0266	238,283	
grade North Wales breaker #105	b0266 b0269.7	230,203	
,		-	
grade Waneeta 230 kV breaker '285'	b0269.8 b0280.1	2 794 544	
all 161MVAR capacitor at Warrington 230 kV substation		2,784,541	
all 161MVAR capacitor at Bradford 230 kV substation	b0280.2	3,506,480	
all 28.8MVAR capacitor at Warrington 34kV substation	b0280.3	745,859	
all 18MVAR capacitor at Waverly 13.8kV substation	b0280.4	-	
nel - Grays Ferry 230kV - Replace terminal equipment 220-89 line	b0351	26,751	
nel - Parrish 230kV - Replace terminal equipment 220-27 line	b0352	25,452	
all 3% reactors on both lines from Eddystone - Lianerch	b0353.1	1,274,337	
all identical second 230/138kV transformer in parallel with existing transformer at Plymouth Meeting	b0353.2	8,251,051	
place Whitpain 230 kV breaker 135	b0353.3	752,100	
place Whitpain 230 kV breaker 145	b0353.4	752,100	
systone - Island Rd Upgrade line terminal equipment(CB # 235, three disconnect switches and two CTs) -			
ergency rating of 1411 MVA, same impedance data	b0354	-	
all SPS at Chichester	b0413	-	
tpain PRA 500/230kV Transformer	b0438	1,026,041	
ch Bottom PRA 500/230kV Transformer	b0443	-	
place station cable at Hartman on the Warrington - Hartman 230 kV circuit	b0508.1	23,428	
ett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)	b0509	309,935	
lace Plymouth Meeting 230 kV breaker '335'	b0829.5	-	
all a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus	b0842	10,850,110	
lace Heaton 138kV breaker '150'	b0842.1	241,114	
all a 75 MVAR CAP at Llanerch 138 kV bus	b0843	5,870,803	
place station cable at Whitpain and Jarrett substations on the Jarrett - Whitpain 230 kV circuit 220-52	b0920	87,808	
place Breaker #115 at Printz 230 kV substation	b1015.1	24,621	
place Breaker #125 at Printz 230 kV substation	b1015.2	24,621	
all 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9			
nsformer)	b1073	2,359,200	
grade Richmond 230 kV breaker '525'	b1156.1	36.862	
place Emilie 138 kV breaker '190'	b1156.12	913,027	
grade Richmond 230 kV breaker '415'	b1156.2	-	
grade Richmond 230 kV breaker '475'	b1156.3	2,908	
grade 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	
·	b1180.2		
Install 230/138 kV transformer at Eddystone  Replace 330/69 kV transformer #6 at Cramby, Add two 50 MV/AB 330 kV banks at Cramby	b1183	3,064,183	
Replace 230/69 kV transformer #6 at Cromby. Add two 50 MVAR 230 kV banks at Cromby	D1183	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			
at 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 Eddystone		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 s		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	b2133	417,040	Α
·	b2222	20 242 774	^
Install a second Eddystone 230/138 kV transformer		20,342,771	
Replace the Eddystone 138 kV #205 breaker with 63kA breaker	b2222.1 b2222.2	272,372	
Increase Rating of Eddystone #415 138kV Breaker		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) 230		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	-	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
Replace the Whitpain 230 kV breaker "125" with a 63 kA breaker.	b3120	824.382
Upgrade the Richmond 69 kV breaker "140" with 40 kA breaker	b3146	514.727
Linwood Substation 230 kV breaker replacement	b2985	2,152,989
Total	•	134.552.615

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.



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>	Total Transmission (Columns A+B+C+D) (E)	Distribution / Other <sup>5</sup> (F)	FERC Form 1 <sup>6</sup> (Columns E+F)
1	Income Taxes - Federal (409.1)	Pg. 114-117, Line 15	10,667,209				10,667,209	13,710,941	24,378,150
2	- Other (409.1)	Pg. 114-117, Line 16	-	-					
3	Provision for Deferred Income Taxes (410.1)	Pg. 114-117, Line 17	10,816,664		1,569,769	304,505	12,690,939	75,818,912	88,509,851
4	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	Pg. 114-117, Line 18	173,045	4,157,427		1,273,866	5,604,337	45,988,316	51,592,653
5	Investment Tax Credit Adj Net (411.4)	Pg. 114-117, Line 19	(2,716)				(2,716)	(66,281)	(68,997)
6	Total - Income Tax Expense / (Benefit)		21,308,112	(4,157,427)	1,569,769	(969,360)	17,751,095	43,475,256	61,226,351

### Notes:

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

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

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

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

 $<sup>^{\</sup>rm 6}\textsc{Represents}$  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
2022 Exelon Service Company Allocated Costs to PECO

	FERC Account	Description	Cost Type	For the 12 months ended December 31, 2022
BALAN	CE SHEET			
	107*	Construction work in progress	General and Administrative	1,908,781
	107*	Construction work in progress	IT and Telecommunications	109,920,946
	107*	Construction work in progress	Other Miscellaneous Expenses	178,656
	107*	Construction work in progress	Security Services	477,134
	107*	Construction work in progress	Supply Services	1,594,719
			Total	114,080,235
	108	Accumulated provision for depreciation of utility plant (Major only)	General and Administrative	132,769
	108	Accumulated provision for depreciation of utility plant (Major only)	IT and Telecommunications	93,407
	108	Accumulated provision for depreciation of utility plant (Major only)	Other Miscellaneous Expenses	10,840
	108	Accumulated provision for depreciation of utility plant (Major only)	Supply Services	(0)
			Total	237,016
	162	Channel and distributed (Administration)	Comple Comitee	1.062.204
	163	Stores expense undistributed (Major only)	Supply Services	1,963,284
	182	Other Regulatory Assets	IT and Telecommunications	31,538
INICONA				32,233
INCOM	E STATEME	NI		
	408.1*	Tax othr than inc tax, Utility	Communication Services	(88)
	408.1*	Tax othr than inc tax, Utility	Reg & Govt Affair Services	(13,064)
			Total	(13,151)
	426.1*	Donations	Communication Services	- 1
	426.1*	Donations	Financial Services	-
			Total	-
_	426.3*	Penalties	Communication Services	-
	426.3*	Penalties	Financial Services	-
			Total	-
	426.4*	Expenditures for certain civic, political and related activities	Communication Services	88
	426.4*	Expenditures for certain civic, political and related activities	General and Administrative	- 1
	426.4*	Expenditures for certain civic, political and related activities	Reg & Govt Affair Services	13,064
		F	Total	13,151
			. 500	
	426.5*	Other deductions	General and Administrative	5,180
	426.5*	Other deductions	Legal Services	3,962,122
	426.5*	Other deductions	Supply Services	-
	.20.5		Total	3,967,302
			iotai	3,307,302

El	ectric expenses	Supply Services	(42)
0	ther expenses	IT and Telecommunications	796,012
0	peration supervision and engineering	General and Administrative	8,033,948
Lo	oad Disp Monitor Opr Tran Sys	Other Miscellaneous Expenses	
St	ration expenses (Major only)	Supply Services	
0	verhead line expense (Major only)	Supply Services	
	adaman dia amana (Adaina ada)	Cumply Camilana	
U	nderground line expenses (Major only)	Supply Services	-
N	liscellaneous transmission expenses (Major only)	Communication Services	-
M	liscellaneous transmission expenses (Major only)	General and Administrative	2,542,505
M	liscellaneous transmission expenses (Major only)	IT and Telecommunications	6,988,052
N	liscellaneous transmission expenses (Major only)	Security Services	172,111
M	liscellaneous transmission expenses (Major only)	Supply Services	-
		Total	9,702,669
N	laintenance of structures (Major only)	Supply Services	-
N	laintenance of computer hardware.	IT and Telecommunications	64,501
N	laintenance of computer software.	IT and Telecommunications	64,501
			C4 F01
	laintenance of communication equipment	IT and Telecommunications	64,501
IV	laintenance of communication equipment	Supply Services Total	64,501
		. 514.	0.,001
N	laintenance of station equipment (Major only)	Supply Services	
N	laintenance of overhead lines (Major only)	Supply Services	
	deinter and the second lines (Adeing and A	County Comitons	
IV	laintenance of underground lines (Major only)	Supply Services	
N	laintenance of miscellaneous transmission plant (Major only)	General and Administrative	(38,552)
N	laintenance of miscellaneous transmission plant (Major only)	Supply Services	-
		Total	(38,552)
St	ation expenses (Major only)	Supply Services	-
0	verhead line expenses (Major only)	IT and Telecommunications	4,481
	verhead line expenses (Major only) verhead line expenses (Major only)	Supply Services	4,481
U	verneau line expenses (iviajoi only)	Total	4,481
	nderground line expenses (Major only)	IT and Telecommunications	2,240
U	nderground line expenses (Major only)	Supply Services	0
		Total	2,240
N	leter expenses	IT and Telecommunications	1,432,433

587*	Customer installations expenses	Supply Services	-
588*	Miscellaneous distribution expenses	General and Administrative	16,613
588*	Miscellaneous distribution expenses	IT and Telecommunications	42,887,561
588*	Miscellaneous distribution expenses	Supply Services	42 004 214
		Total	42,904,216
591*	Maintenance of structures (Major only)	Other Miscellaneous Expenses	343,342
592*	Maintenance of station equipment (Major only)	Supply Services	-
593*	Maintenance of overhead lines (Major only)	IT and Telecommunications	38,085
593*	Maintenance of overhead lines (Major only)	Supply Services	30,003
333	Maintenance of overhead lines (Major Only)	Total	38,085
594*	Maintenance of underground lines (Major only)	Supply Services	
595*	Maintenance of line transformers	Supply Services	-
596*	Maintenance of street lighting and signal systems	Supply Services	-
598*	Maintenance of miscellaneous distribution plant	IT and Telecommunications	1,553,26
598*	Maintenance of miscellaneous distribution plant	Supply Services	-
		Total	1,553,265
717*	Liquefied petroleum gas expenses	Supply Services	
	d	отру, от же	
741*	Maintenance of structures and improvements	Supply Services	-
742*	Maintenance of production equipment	Supply Services	-
840*	Operation supervision and engineering	Supply Services	
841*	Operation labor and expenses	Supply Services	-
843.1*	Maintenance supervision and engineering	Supply Services	
843.2*	Maintenance of structures and improvements	Other Miscellaneous Expenses	89,75
843.2*	Maintenance of structures and improvements	Supply Services	-
		Total	89,75
870*	Operation supervision and engineering	Supply Services	
874*	Mains and services expenses	Supply Services	
875*	Measuring and regulation station expenses - General	Supply Services	
878*	Meter and house regulator expenses	IT and Telecommunications	174,12
878*	Meter and house regulator expenses	Supply Services	-
		Total	174,125

070*	6	Const. Const.	
879*	Customer installations expenses	Supply Services	
880*	Other expenses	IT and Telecommunications	8,901,402
880*	Other expenses	Legal Services	88,690
880*	Other expenses	Security Services	227,025
880*	Other expenses	Supply Services	-
000		Total	9,217,117
887*	Maintenance of mains	Supply Services	
		1,17	
888*	Maintenance of comp station equipment	IT and Telecommunications	-
889*	Maintenance of measuring and regulating station equipment - General	Supply Services	-
892*	Maintenance of services	Supply Services	
893*	Maintenance of meters and house regulators	Supply Services	-
894*	Maintenance of other equipment	IT and Telecommunications	169,401
894*	Maintenance of other equipment	Supply Services	-
		Total	169,401
902*	Meter reading expenses	Supply Services	
903*	Customer records and collection expenses	General and Administrative	260,564
903*	Customer records and collection expenses	IT and Telecommunications	15,181,529
903*	Customer records and collection expenses	Supply Services	-
	·	Total	15,442,093
905*	Miscellaneous customer accounts expenses (Major only)	IT and Telecommunications	1,791,723
905*	Miscellaneous customer accounts expenses (Major only)	Supply Services	-,:,:
		Total	1,791,72
908*	Customer assistance expenses (Major only)	General and Administrative	73
908*	Customer assistance expenses (Major only)	IT and Telecommunications	742,961
		Total	743,033
910*	Miscellaneous customer service and informational expenses	IT and Telecommunications	103,253
920	Administrative and general salaries	Communication Services	(575
920	Administrative and general salaries	Contracting Expenses	-
920	Administrative and general salaries	General and Administrative	-
920	Administrative and general salaries	Supply Services	945,336
		Total	944,76
921	Office supplies & expenses	IT and Telecommunications	
921	Office supplies & expenses	Supply Services	(7
	· · · · · · · · · · · · · · · · · · ·	Total	(7

923	Outside services employed	Communication Services	2,865,209	В
923	Outside services employed	Contracting Expenses	3,702,295	J
923	Outside services employed	Financial Services	21,541,890	A
923	Outside services employed	General and Administrative	16,527,567	E
923	Outside services employed	HR Services	8,862,591	С
923	Outside services employed	IT and Telecommunications	25,702,223	Н
923	Outside services employed	Legal Services	9,230,577	D
923	Outside services employed	Other Miscellaneous Expenses	398,995	К
923	Outside services employed	Reg & Govt Affair Services	723,576	1
923	Outside services employed	Security Services	9,755,224	F
923	Outside services employed	Supply Services	596,674	G
	• •	Total	99,906,822	-
924	Property insurance	Communication Services	-	В
924	Property insurance	Financial Services	-	A
		Total	-	ı
925	Injuries and damages	Communication Services		В
925	Injuries and damages	Other Miscellaneous Expenses	-	К
323	injunes and damages	Total	_	. <sup>K</sup>
926	Employee pensions and benefits	Communication Services	-	В
926	Employee pensions and benefits	Supply Services	-	G
		Total	-	
930.1*	General advertising expenses	Communication Services	-	В
930.1*	General advertising expenses	Financial Services	-	Α
930.1*	General advertising expenses	General and Administrative	-	E
930.1*	General advertising expenses	Legal Services	-	D
		Total	-	ı
935	Maintenance of general plant	Supply Services		G
		Financial Services (A)	21,541,890	To 'F.14 Reconciliation to
		Communication Services (B)	2,864,634	To 'F.14 Reconciliation to
		HR Services (C)	8,862,591	To 'F.14 Reconciliation to
		Legal Services (D)	13,281,389	To 'F.14 Reconciliation to
		General and Administrative (E)	29,389,448	To 'F.14 Reconciliation to
		Security Services (F)	10,631,493	To 'F.14 Reconciliation to
		Supply Services (G)		To 'F.14 Reconciliation to
		IT and Telecommunications (H)		To 'F.14 Reconciliation to
		Reg & Govt Affair Services (I)	•	To 'F.14 Reconciliation to
		Contracting Expenses (J)		To 'F.14 Reconciliation to
		Other Miscellaneous Expenses (K)		To 'F.14 Reconciliation to
		Total BSC Costs	313,827,051	To 'F.14 Reconciliation to

**NOTE**: The table above includes all costs charged to PECO by Exelon Business Services Company ("BSC") in 2022. 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.

<sup>\*</sup> Excluded from the formula

Protocol F.14

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

### TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report believ the Information called for concerning all non-power goods or services received from or provided to associated (inflative) companies.
2. The queried previeted for reporting proposes \$1,000,000. The threshold appeals to the arrunal amount belief to the reporting report

no.		1.7.			
Non-power Goods or Ser	vices Provided by Affiliate				
Financial Services (Direct)		Exelon BSC	923	3,900,639	Α
Financial Services (Indirect)		Exelon BSC	Various	17,641,251	Α
Communication Services (Dir	ect)	Exelon BSC	923	6,101	В
Communication Services (Ind	irect)	Exelon BSC	Various	2,858,534	В
Human Resources Services (	Direct)	Exelon BSC	923	9,454,807	С
Human Resources Services (	Indirect)	Exelon BSC	923	(592,216)	C
Legal Governance Services (I	Direct)	Exelon BSC	923	2,751,427	D
Legal Governance Services (I	ndirect)	Exelon BSC	Various	10,529,962	D
Executive Services (Direct)		Exelon BSC			E
Executive Services (Indirect)		Exelon BSC	Various	7,564,171	E
BSC Commercial Operation 0	Broup Services (Direct)	Exelon BSC	923	33,843	E
BSC Commercial Operation 0	Broup Services (Indirect)	Exelon BSC	923	489,359	E
Real Estate Services (Direct)		Exelon BSC	Various	99,554	K
Real Estate Services (Indirect	0	Exelon BSC	Various	922,033	K
Security Services (Indirect)		Exelon BSC	Various	10,631,493	F
BSC Exelon Utility (Direct)		Exelon BSC	Various	291,128	E
BSC Exelon Utility (Indirect)		Exelon BSC	Various	21,010,947	E
Supply Services (Direct)		Exelon BSC	Various	500,626	G
Supply Services (Indirect)		Exelon BSC	Various	4,599,381	G
IT Non Telecommunications 3	Services (Direct)	Exelon BSC	Various	68,761,591	H
IT Non Telecommunications 3	Services (Indirect)	Exelon BSC	Various	147,946,548	H
Regulatory and Government A	Affairs Services (Indirect)	Exelon BSC	Various	723,576	1
BSC Other Services (Indirect)		Exelon BSC	Various	3,702,295	J
				313,827,051	To FERC Fo

Exelon Business Services Company FERC Form 60 Schedule XVII

20 Easter Hear England Hotologia, LLC 27 Easter Presentation LLC 22 Easter Hammanian Continuity, LLC 23 Easter West Martinia, LLC

25 Easter Word, LLC 25 Easter Wyman, LLC 26 Eastering Enterprises, LLC 27 PECC Enterprises

28 PEPCO residings to.
28 PH Service Company
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21 MITTING THE PROPERTY OF STREET

UPor services randored to associate compenha (Account 457), fol all of the associate compenha. Name of Related in Company (8) 1 Allertic Dig Dectric Co. 34.791,798 75,806,900 6.000 2 ATM Program Company 143.004.100 183,176,811 It Bullmare Gas and Destric Company 4 BOE Home Products & Services, LLC 190,075 8 COT Conscion LLC (Hibbar) 441,750,756 190.451,466 8 Commenced Editor Company Constalation Emergy Committee
 Constalation Emergy Nuclear Group, LLC 68th CENG, LLC:
 Constalation NewEmergs for 3,466,175 47.13 4.892.798 152,600 10 Committee Press Inc.
11 Constitution Gaze No.
12 Detracte Press A Light Co.
13 Detracte Press A Light Co.
13 Detracte Message LLC
14 Seeins Description 11.5 7.860 28.179.260 30.379.036 1,865,663 18 Easter Corporates
10 Comm Enterprise Company LLC
17 Easter Florengham, LLC
18 Easter Harmston Company LLC
19 Easter Hard States LLC 45.080.573 ASSESSE DA.042

Schedule XVX - Analysis of Billing - Associate Companies (Account 457)

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To FF1

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51,393,216

146.870

	From FF1	From F.14 Attachment	Difference
Financial Services (A)	21,541,890	21,541,890	(0.00)
Communication Services (B)	2,864,634	2,864,634	-
HR Services (C)	8,862,591	8,862,591	-
Legal Services (D)	13,281,389	13,281,389	-
General and Administrative (E)	29,389,448	29,389,448	-
Security Services (F)	10,631,493	10,631,493	0.00
Supply Services (G)	5,100,007	5,100,007	0.00
IT and Telecommunications (H)	216,708,140	216,708,140	-
Reg & Govt Affair Services (I)	723,576	723,576	-
Contracting Expenses (J)	3,702,295	3,702,295	(0.00)
Other Miscellaneous Expenses (K)	1,021,587	1,021,587	- 1
	313,827,051	313.827.051	_



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# Protocol F.15

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	Origina	al In-Service Cost	In-Service Year
Linwood Substation 230 kV breaker replacement	b2985	\$	2,152,989	2022

# Protocol F.16

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	2022 AFUDC Equity Originations <sup>1</sup> (A)	2022 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	-	-	-	9.62%	-	-
2	Distribution	(11,621,626)	3,215,101	(8,406,525)	0.00%	-	-
3	Electric General	-	-	-	12.37%	-	-
4	Gas	(4,507,965)	(1,043,946)	(5,551,911)	0.00%	-	-
5	Transmission	(4,409,045)	1,053,940	(3,355,105)	100%	(4,409,045)	1,053,940
6	Total	(20,538,636)	3,225,095	(17,313,541)		(4,409,045)	1,053,940
7	Marginal Tax Rate					28.89%	28.89%
8	Income Tax Expense / (Bene	fit)				(1,273,866)	304,505

# Notes:

<sup>&</sup>lt;sup>1</sup>Represents 2022 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 12/31/2022

					Capital Split with	F.18 FF1 Page tab; line 8 of FF1	Transmission M&S 13 Month
			Transmission		50% recovery up		Average to
Line #	Des	cription	M&S Total	Capital Split	to \$9M (Note L)	O&M Split	Attachment 4
1	December	2021	20,367,251	12,563,689	6,281,845	7,803,562	14,085,407
2	January	2022	20,776,375	14,675,051	7,337,525	6,101,324	13,438,850
3	February	2022	20,333,609	14,362,310	7,181,155	5,971,299	13,152,454
4	March	2022	20,415,852	14,420,401	7,210,201	5,995,451	13,205,651
5	April	2022	20,865,720	14,738,158	7,369,079	6,127,562	13,496,641
6	May	2022	20,474,251	14,461,651	7,230,825	6,012,601	13,243,426
7	June	2022	24,698,935	17,445,686	8,722,843	7,253,249	15,976,092
8	July	2022	20,633,786	14,574,335	7,287,168	6,059,451	13,346,618
9	August	2022	21,249,724	15,009,393	7,504,696	6,240,331	13,745,027
10	September	2022	21,267,229	15,021,757	7,510,879	6,245,472	13,756,350
11	October	2022	21,702,915	15,329,497	7,664,748	6,373,418	14,038,166
12	November	2022	21,824,308	15,415,241	7,707,621	6,409,067	14,116,688
13	December	2022	22,281,960	15,738,496	7,869,248	6,543,464	14,412,712
otal				F.18 FF1 Page 1 line 5; see note of FF1	· 1	F.18 FF1 Page tab; line 8 of FF1	13,847,237

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.

*EUU Energy Company		is report is:   ☑ An Onginal   ☑ A Resubmission	Date of Report. 12/31/2022	Year/Ferrod of Report End of 2022/ Q4
		MATERIALS AND SUP	PLIES	
2	For Account 154; report the amount of plant materials and operating sa repartments which use the class of meterial lave an explanation of experiant eventory adjustments during the year expanately debit or credits to ste			unction are acceptable. In column (d), designate the department or eperases, cleaning accounts, paint, etc.) affected debited or credited. Show
Line No	Account (at	Batance Beginning of Year	Balance End of Year	Department or Departments which the Material (d)
	Fuel Stock (Account 151)	1.015.852	1,015,952	Ges
	Fuel Stock Expenses Undistributed (Account 152)			
	Residuals and Extracted Products (Account 153)			
	Plant Materia's and Operating Supplies (Account 154)	1		
	Assigned to - Construction (Estimatest)	-34,547,013	*42,962,754	Electric & Gas
L	Assigned to - Operations and Maintenance			
	Production Plant (Estimated)	From F.18 Summary	From F.18 Sur	nmary
	Fransmission Plant (Estimated)	7,803,562	6.543.464	Electric
	Distribution Plant (Estimated)	2,784,627	2,985,135	Electric & Gm
Ü	Regional Transmission and Market Operation Plant (Estimated)			
48	Assigned to - Other (provide details in footnote)			
2	TOTAL Account 154 (Enter Total of lines 5 thru 11)	45.135,802	.52,491,353	
3	Merchandise (Account 155)			
ě	Other Malerials and Supplies (Account 150)			
5	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas U	0		
0	Stores Expense Undistributed (Account 163)			
2				
8				
19				
ø:	TOTAL Materials and Supplies.	46,751,754	54.TII7.305	1

# FERC FORM No. 1 (REV. 12-06)

Name of Respondent PECO Energy Company

# Page 227

Date of Report 12/31/2022 Year:Period of Report End of 2022: Q4

+OUTNOTE DATE		
(g) Concept: PlantAfeterialsAndCoveratingSuppliesConstruction		
Assigned to Construction 2021: Distribution Teamination Gas Team	*	21,791,316 12,563,669 192,709
Total	E .	34,547,613
(b) Concept: PlantMaterialsAndOperatingSuppliesConstruction		
Assugated to Construction 2668 (Construction 2668) Transcription Construction 2668 (Construction Construction Construction Construction Construction Construction Construction Construction Construction Construction Cons	8	26,439,912 15,734,495 284,396
Gab Tintel	1	42.962.75+

From F.18 Summary

From F.18 Summary

This report is

(1) 🖸 An Organal (2) 🗆 A Resubmission

Identify any changes in the formula references (page and line numbers) to the FERC Form No. 1

Item	Description	Tab/Attachment	Cell Reference	Existing FERC Form 1 Reference	Updated FERC Form 1 Reference
1	Production Plant	Attachment H-7	C46	205.46.g	204-207.46.g
2	Distribution Plant	Attachment H-7	C48	207.75.g	204-207.75.g
3	Misc. Trans. Exp. (Acct 566)	Attachment H-7	C122	321.97.b	320-323.97.b
4	Production Labor	Attachment H-7	C193	354.20.b	354-355.20.b
5	Transmission Labor	Attachment H-7	C195	354.21.b	354-355.21.b
6	Distribution Labor	Attachment H-7	C197	354.23.b	354-355.23.b
	Customer Accounts, Customer Service and				
7	Information and Sales Labor	Attachment H-7	C199	354.24,25,26.b	354-355.24,25,26.b
8	Preferred Stock	Attachment H-7	B208	112.3.c	112-113.3.c
9	Outside Services Employed	Attachment H-7	B233-K233 (Note)	323.184.b	320-323.184.b
10	EPRI Dues	Attachment H-7	B233-K233 (Note)	353.f	352-353.f
11	Non-Safety-Related Advertising	Attachment H-7	B233-K233 (Note)	323.191.b	320-323.191.b
	Chamber of Commerce and Civic		, ,		
12	Organization Expenses	Attachment H-7	B233-K233 (Note)	323.192.b	320-323.192.b
13	Regulatory Commission Expenses	Attachment H-7	B233-K233 (Note)		350-351.h.
14	Amortized Investment Tax Credit	Attachment H-7	B235-K235 (Note)		266-267.8.f
15	Transmission Plant	4- Rate Base	C10	207.58.g, 207.57.g.	204-207.58.g, 204-207.57.g.
16	General Plant	4- Rate Base	D10	207.99.g, 207.98.g	204-207.99.g, 204-207.98.g
17	Prepayments	4- Rate Base	110	111.57.c	110-111.57.c
17	rrepayments	4 Nate base	110	111.57.0	266-267.8.b, 266-267.17.b, 266-267.
18	Accumulated Deferred Investment Credit	4- Rate Base	130	266.8.b, 266.17.b, 267.8.h & 267.17.h	& 266-267.17.h
19	ADIT - 282	4B - ADIT BOY	B113	p275.2.b	p274-275.2.b
20	ADIT - 283	4B - ADIT BOY	B174	p276.9.b	p274-273.2.b
21	ADIT - 283 ADIT - 282	4C - ADIT EOY	B108	p275.2.k	p274-275.2.k
22	ADIT - 282 ADIT - 283	4C - ADIT EOY	B168	p273.2.k p277.9.k	p274-273.2.k p276-277.9.k
23	Transmission O&M Expenses	5-P3 Support	C9	321.112.b	320-323.112.b
23	Misc. Trans. Exp. (Acct 566)	• • •	D9	321.112.0 321.97.b	320-323.112.b 320-323.97.b
25	Acct 565	5-P3 Support	E9	321.96.b	320-323.96.b
25 26	Accts 561.4 and 561.8	5-P3 Support		321.88.b & 92.b	320-323.88.b & 92.b
26		5-P3 Support	F9	266.8.f & 266.17.f	
	Amortized Investment Tax Credit	5-P3 Support	K15		266-267.8.f & 266-267.17.f
28	Long Term Interest	5-P3 Support	D29	117 sum of 62.c through 67.c	114-117 sum of 62.c through 67.c
29	Preferred Dividends	5-P3 Support	D31	118.29c	118-119.29c
30	Debt	5-P3 Support	B48 (Note)	page 112 lines 18.c & d to 21.c & d	page 112-113 lines 18.c & d to 21.c &
31	Preferred Stock	5-P3 Support	B49 (Note)	page 112 line 3.c & d	page 112-113 line 3.c & d
				page 112 lines 3.c & d, 12.c & d, and 16.c	page 112-113 lines 3.c & d, 12.c & d,
32	Equity	5-P3 Support	B50 (Note)	& d	and 16.c & d
33	Subsidiary Earnings	5-P3 Support	B53 (Note)	112.12.c	112-113.12.c
34	A&G	5B - A&G	E7 . ,	323.181.b to 323.196.b	320-323.181.b to 320-323.196.b
35	ТОТІ	5C - Other Taxes	E4-E5	Page 263 Col (I)	Page 262-263 Col (L)
36	TOTI	5C - Other Taxes	B40	115.14.g	p114-117.14.g
37	Electric Labor	7 - PBOP	B19	354.28.b	354-355.28.b
38	Gas Labor	7 - PBOP	B22	355.62.b	354-355.62.b
55	Electric Plant				
39	Common Plant	8 - Depreciation Rat	e:C142	pages 207 and 356	pages 204-207 and 356
40	Long Term Interest	11 - Cost of Capital	B5	117, lines 62 through 67	114-117 lines 62 through 67
41	Long-Term Debt	11 - Cost of Capital	B17	112, lines 18 through 21	112-113, lines 18 through 21
42	Proprietary Capital	11 - Cost of Capital	B27	112, lines 2 through 15	112-113, lines 16 through 21 112-113, lines 2 through 15
43	Preferred Stock	11 - Cost of Capital	B29	112, mes 2 through 13	112-113, illes 2 tillough 13
44	Amortized Investment Tax Credit	2-Incentive ROE	B14	266.8f	266-267.8f