

May 30, 2024

Ms. Debbie-Anne A. Reese Acting 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 2024 Formula Rate Annual Update; Notice of Annual

Meeting

Dear Acting Secretary Reese,

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 Transmission Tariff ("PJM Tariff"). The 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>2</sup>

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

<sup>&</sup>lt;sup>1</sup> See PJM Interconnection, L.L.C., 169 FERC ¶ 61,186 (Dec. 5, 2019) (letter order accepting settlement and directing compliance filing); see also PJM Interconnection, L.L.C., FERC Docket No. ER17-1519-003 (Apr. 7, 2020) (letter order accepting compliance filing).

<sup>&</sup>lt;sup>2</sup> See PJM Tariff, Attachment H-7C, Sections II.B.-C.

As required by the Protocols, notice of an Annual Meeting to be held on June 28, 2024 is also being provided on the PJM website. The Annual Meeting will permit PECO to explain the Annual Update and True-Up Adjustment.

PECO has prepared the 2024 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 Monthly Deferred Tax Adjustment Charge ("MDTAC"), respectively, that will be used by PJM to determine charges for service to the PECO zone during the June 1, 2024 through May 31, 2025 rate period. Appendices 2A and 2B are the True-Up Calculations that provide the formula worksheets that reflect 2023 actuals and support the True-Up Adjustments for NITS and MDTAC, respectively. Appendix 3 includes the additional workpapers that, in accordance with Protocols, are 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 as follows:.

#### 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>3</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 "214.13-17, 19- 20.d for end of year, records for other months" to "214.12-16, 18- 19.d for end of year, records for other months".

#### B. Material Adjustments to the FERC Form No. 1

In accordance with Section II.F.7 of the Protocols, PECO confirms that the Annual Update information contains certain material adjustments to FERC Form No 1.<sup>4</sup> In accordance with FERC approval of the settlement in the Wages & Salaries ("W&S") Section 205 proceeding in Docket Numbers ER21-2965-000 and ER21-2965-01,<sup>5</sup> Section 2.2.1(g), PECO has made adjustments to reflect the movement of the full purchase price of the Kennett Square building,

<sup>&</sup>lt;sup>3</sup> PECO filed its FERC Form No. 1 on March 22, 2024, 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.

<sup>&</sup>lt;sup>4</sup> The "Land Held for Future Use" balance has been reduced by \$1,021,991 and \$234,299 as of December 31, 2022 and December 31, 2023, respectively, to exclude the asset retirement costs for the land. Other adjustments of \$11,231 were made to correct the Transmission portion of the Land Held for Future Use as reported in the FERC Form 1.

<sup>&</sup>lt;sup>5</sup> See PJM Interconnection, L.L.C. et al., 187 FERC ¶ 61,056 (order approving settlement) (2024).

related accumulated depreciation and depreciation expense, and maintenance costs for the Common portions of the building from Transmission to Common Plant.<sup>6</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:

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<sup>&</sup>lt;sup>6</sup> The Transmission Plant balance has been reduced by \$5,629,150 compared to the FERC Form 1 balance as of December 31, 2023, while the Common Plant balance has been increased by \$4,330,505. The Transmission Accumulated Depreciation balance has been reduced by \$600,601 compared to the FERC Form 1 balance as of December 31, 2023, while the Common Accumulated Depreciation balance has been increased by \$450,586. The monthly balances for January through November 2023 are not shown in the FERC Form 1 for Plant or Accumulated Depreciation. The Transmission O&M Expenses balance has been reduced by \$1,622,394 for 2023 compared to the FERC Form 1 balance for 2023, while the Outside Services Employed (Account 923) balance has been increased by \$1,391,492 compared to the FERC Form 1 balance for 2023. Depreciation expense and depreciation rates in Attachment 8 – Depreciation Rates, were not changed in the Annual Update due to the acceptance of PECO's depreciation rates in Docket No. ER24-1649-000, but a credit of \$135,894, which represents the 2023 impact on depreciation expense from the movement of the underlying asset from Transmission to Common, is reflected in the prior period adjustment amount in Attachment 3 – Project True-up in Appendix 1A, Populated Projected Net Revenue Requirement – NITS.

Honorable Debbie-Anne A. Reese, Acting Secretary May 30, 2024

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

In accordance with Sections II.F.11 and II.G.7 of the Protocols, PECO confirms there were no reorganization or merger transactions.

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

Very truly yours,

/s/ Lisa B. Luftig
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#### 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

For the 12 months ended 12/31/2024

Rate Formula Template Utilizing FERC Form 1 Data

#### PECO Energy Company

(3) (5) (1) (2) (4) Line Allocated Amount GROSS REVENUE REQUIREMENT (page 3, line 48) 248,367,861 2a Additional Annual Refund (from 2018 to 2021) Attachment 1, line 17, col 15a Total Allocator 100.00% 2 REVENUE CREDITS Attachment 5A, line 15 11,006,445 TP 11,006,445 3 NET REVENUE REQUIREMENT (line 1 minus lines 2 and 2a) 237,361,416 4 REGIONAL NET REVENUE REQUIREMENT Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14 30,260,024 Regional True-up Adjustment with Interest Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15 (149,274)REGIONAL NET REVENUE REQUIREMENT with TRUE-UP Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16 30,110,750 ZONAL NET REVENUE REQUIREMENT Attachment 1, line 17a, col. 14 less line 2 207,101,392 Zonal True-up Adjustment with Interest Attachment 1, line 17a, col. 15 1,961,956 8 ZONAL NET REVENUE REQUIREMENT with TRUE-UP Line 7 + Line 8 209,063,348 10 Competitive Bid Concessions Attachment 1, line 18, col. 13 1 CP from PJM in MW 8,163 11 Zonal Load 12 Network Integration Transmission Service rate for PECO Zone \$25,611 (line 9/11)

Attachment H-7

Formula Rate - Non-Levelized

Formula Rate - Non-Levelized For the 12 months ended 12/31/2024

Utilizing FERC Form 1 Data

PECO Energy Company (1) (2) (3) (4) (5) Transmission Line Source **Company Total** Allocator (Col 3 times Col 4) RATE BASE: GROSS PLANT IN SERVICE (Notes U and R) 205.46.g for end of year, records for other months Production NA 2,034,237,770 Attachment 4, Line 14, Col. (b) TP 100.00% 2,034,237,770 2 Transmission 207.75.g for end of year, records for other months 9,384,531,338 NA 0.00% Distribution W/SAttachment 4, Line 14, Col. (c) 12.35% 39,649,103 General 320,927,598 Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s) 269,949,314 DA 30,404,944 Intangible Attachment 4, Line 14, Col. (d) 905,511,930 W/S 12.35% 111,871,762 Common W/S12.35% (enter negative) Attach. 4E, Line 25, Col. (x) (602,486)(74,434)Costs To Achieve TOTAL GROSS PLANT (Sum of Lines 1 through 7) 12,914,555,465 GP= 17.16% 2,216,089,144 ACCUMULATED DEPRECIATION (Notes U and R) 10 219.20-24.c for end of year, records for other months NA 594,800,624 Attachment 8, Page 3, Line 10, Col. (E) 594,800,624 TP 100.00% 11 Transmission 219.26.c for end of year, records for other months 1,997,910,265 0.00% 12 Distribution NA 13 Attachment 8, Page 3, Line 11, Col. (E) 134,637,821 W/S 12.35% 16,633,873 General Attachment 8, Page 3, Line 16, Col. (E) and Col. (G) DA 19,149,356 14 Intangible 124,246,591 Attachment 8, Page 3, Line 12, Col. (E) 383,959,208 W/S12.35% 47,436,364 15 Common W/S 12.35% Costs To Achieve (enter negative) Attach. 4E, Line 39, Col. (x) (378,044)(46,706)16 17 TOTAL ACCUM. DEPRECIATION (Sum of Lines 10 through 16) 3,235,176,465 677,973,511 18 NET PLANT IN SERVICE 19 Production (line 1 minus line 10) (line 2 minus line 11) 1,439,437,146 1,439,437,146 20 Transmission (line 3 minus line 12) 21 Distribution 7,386,621,073 22 (line 4 minus line 13) 23,015,230 General 186,289,777 23 (line 5 minus line 14) 145,702,723 11,255,588 Intangible (line 6 minus line 15) 64,435,398 24 Common 521,552,722 25 Costs To Achieve (line 7 minus line 16) (224,442)(27,729)NP= 15.89% 1,538,115,633 26 TOTAL NET PLANT (Sum of Lines 19 through 25) 9,679,378,999 ADJUSTMENTS TO RATE BASE (Note R) 27 28 Account No. 281 (enter negative) Attachment 4, Line 28, Col. (d) (Notes B and X) Zero NA zero Attachment 4A, Line 28, Col. (e) (Notes B and X) Account No. 282 (enter negative) (247,443,668) TP 100.00% (247,443,668) 29 30 Account No. 283 (enter negative) Attachment 4A, Line 28, Col. (f) (Notes B and X) (13,446,923) TP 100.00% (13,446,923)TP 31 Account No. 190 Attachment 4A, Line 28, Col. (g) (Notes B and X) 21,500,321 100.00% 21,500,321 TP 31a Unamortized EDIT Balance - Protected Property (enter negative) Attachment 9 - EDIT, Line 22, Col. (n) (73,892,459)100.00% (73,892,459)TP 31b Unamortized EDIT Balance - Non-Protected Property (enter negative) Attachment 9 - EDIT, Line 23, Col. (n) (3,634,950)100.00% (3,634,950)TP 100.00% 31c Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative) Attachment 9 - EDIT, Line 26, Col. (n) Account No. 255 (enter negative) Attachment 4, Line 28, Col. (h) (Notes B and X) TP 100.00% 32 33 Unfunded Reserves (enter negative) Attachment 4, Line 31, Col. (h) (Note Y) (8,705,128)DA 100.00% (8,705,128) 34 **CWIP** Attachment 4, Line 14, Col. (e) DA 100.00% 35 Attachment 4, Line 28, Col. (i) 41,830,649 DA 100.00% 41,830,649 Pension Asset Attachment 4, Line 28, Col. (b) (Note T) Unamortized Regulatory Asset DA 100.00% Unamortized Abandoned Plant Attachment 4, Line 28, Col. (c) (Note S) 37 DA 100.00% **Outstanding Network Credits** 38 From PJM DA 100.00% 39 Less Accum. Deprec. associated with Facilities with Outstanding Network Credits From PJM DA 100.00% TOTAL ADJUSTMENTS (Sum of Lines 28 through 39) (283,792,156) (283,792,156) 41 LAND HELD FOR FUTURE USE Attachment 4, Line 14, Col. (f) (Note C) TP 100.00% 18,100,528 18,100,528 42 WORKING CAPITAL (Note D) 10,210,480 43 CWC 1/8\*(Page 3, Line 12 minus Page 3, Line 7) 30,264,711 TP 14,050,302 44 Materials & Supplies Attachment 4, Line 14, Col. (g) 14,050,302 100.00% Prepayments (Account 165) Attachment 4, Line 14, Col. (h) 1,850,198 DA 100.00% 1,850,198 45 TOTAL WORKING CAPITAL (Sum of Lines 43 through 45) 46,165,211 26,110,980 47 RATE BASE (Sum of Lines 26, 40, 41 & 46) 9,459,852,582 1,298,534,985

Formula Rate - Non-Levelized For the 12 months ended 12/31/2024

Utilizing FERC Form 1 Data PECO Energy Company

Line	(1)	(2)	(3)		(4)	(5) Transmission
No.		Source	Company Total	Allocator		(Col 3 times Col 4)
1	O&M Transmission	Attachment 5, Line 1, Col. (a)	257,422,799	TP	100.00%	257,422,799
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (a) Attachment 5, Line 1, Col. (b)	(14,503,936)	TP	100.00%	(14,503,936)
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)	(14,303,530)	TP	100.00%	(14,303,930)
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	(196,997,230)	TP	100.00%	(196,997,230)
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	185,768,805	DA	100.0070	21,761,923
6	Account 566	Transferred 52, 2me 15, con (a) and 2me 15, con (c)	100,700,000	5.1		21,701,525
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)	14,503,936	TP	100.00%	14,503,936
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	14,503,936			14,503,936
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	507,645	W/S	12.35%	62,717
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	(4,584,334)	W/S	12.35%	(566,373)
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	242,117,685			81,683,837
13	DEPRECIATION EXPENSE (Note U)	An 1 (5 V) (1 G1 (1)	20.540.206	TD	100.000	20.540.206
14	Transmission	Attachment 5, Line 1, Col. (g)	30,540,386	TP	100.00% 12.35%	30,540,386
15	General Intangible - Transmission	Attachment 5, Line 2, Col. (a) Attachment 5, Line 1, Col. (i)	21,994,425 4,654,544	W/S TP	12.35%	2,717,308 4,654,544
16	Intangible - Transmission Intangible - General	Attachment 5, Line 1, Col. (1) Attachment 5, Line 1, Col. (j)	4,054,544 4,180,796	W/S	12.35%	4,034,344 516,518
16a 16b	Intangible - Distribution	Attachment 5, Line 1, Col. (l) Attachment 5, Line 1, Col. (k)	10,236,364	NA	zero	510,516
17	Common - Electric	Attachment 5, Line 1, Col. (k) Attachment 5, Line 1, Col. (h)	49,367,764	W/S	12.35%	6,099,156
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(179,442)	W/S	12.35%	(22,169)
19	Amortization of Abandoned Plant	(Note S) Attachment 5, Line 2, Col. (b)	-	DA	100.00%	(22,105)
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	120,794,837			44,505,743
		,				, ,
21	TAXES OTHER THAN INCOME TAXES	(Note F)				
22	LABOR RELATED					
23	Payroll	Attachment 5, Line 2, Col. (c)	13,210,775	W/S	12.35%	1,632,129
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	-	W/S	12.35%	-
25	PLANT RELATED					
26	Property	Attachment 5, Line 2, Col. (e)	12,483,600	GP	17.16%	2,142,139
27	Excluded Taxes Per Attchment 5C Line 5	Attachment 5, Line 2, Col. (f)	165,367,640	NA CP	zero	450.252
28	Other Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (g) Attachment 5, Line 2, Col. (h)	2,671,109	GP GP	17.16% 17.16%	458,352
29	TOTAL OTHER TAXES		193,733,124	GP	17.10%	4,232,621
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	193,/33,124			4,232,021
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	0.2771			
34	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 15	0.2852			
35	FIT & SIT & P	(Note G)				
36						
37	1/(1 - T) = (T  from line  33)		1.3833			
38	Amortized Investment Tax Credit (enter negative)	Attachment 5, Line 2, Col. (i)	(2,315)			
39	Excess Deferred Income Taxes (enter negative)	Attachment 5, Line 2, Col. (j)	(4,003,899)			
40	Tax Effect of Permanent Differences Income Tax Calculation	Attachment 5, Line 2, Col. (k) (Note W)	303,149	NT A		27,588,588
41		(Line 34 times Line 47) (Line 37 times Line 38)	200,983,400	NA TP	100.00%	
42 43	ITC adjustment Excess Deferred Income Tax Adjustment	(Line 37 times Line 38) (Line 37 times Line 39)	(3,202) (5,538,440)	TP	100.00%	(3,202) (5,538,440)
43 44	Permanent Differences Tax Adjustment	(Line 37 times Line 39) (Line 37 times Line 40)	(3,338,440)	TP	100.00%	(5,338,440)
45	Total Income Taxes	(Sum of Lines 41 through 44)	195,861,092	**	100.00/0	22,466,280
73	Tom Heolie Tures	(Suit of Lines 11 through 177)	175,001,072			22,700,200
46	RETURN					
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	704,594,795	NA		96,718,314
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	(1,238,933)	DA	100.00%	(1,238,933)
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,455,862,600			248,367,861

(5)

7.45%

Formula Rate - Non-Levelized For the 12 months ended 12/31/2024

(2)

(Attachment 5, line 13)

(1)

18 Total

Utilizing FERC Form 1 Data PECO Energy Company

(3)

11,072,574,887

(4)

SUPPORTING CALCULATIONS AND NOTES TRANSMISSION PLANT INCLUDED IN ISO RATES Total Transmission plant 2,034,237,770 (Page 2, Line 2, Column 3) 2 Less Transmission plant excluded from PJM rates (Note H) Less Transmission plant included in OATT Ancillary Services (Note I) Transmission plant included in PJM rates 4 (Line 1 minus Lines 2 & 3) 2,034,237,770 5 Percentage of Transmission plant included in PJM Rates TP= 100.00% (Line 4 divided by Line 1) WAGES & SALARY ALLOCATOR (W&S) Form 1 Reference TP Allocation 354.20.b Electric Production - Utility 0.0% 7a Electric Production - Exelon Business Services Company 354-355 Footnotes 188,333 0.0% Electric Transmission - Utility 354.21.b 9,950,557 9,950,557 100.0% 354-355 Footnotes Electric Transmission - Exelon Business Services Company 100.0% 11,049,560 11,049,560 Electric Distribution - Utility 354.23.b 102,841,572 0.0% Electric Distribution - Exelon Business Services Company 354-355 Footnotes 6,550,028 0.0% Electric Other - Utility 10 354.24,25,26.b 37,003,739 0.0% W&S Allocator 10a Electric Other - Exelon Business Services Company (\$ / Allocation) 354-355 Footnotes 2,395,267 12.35% = WS11 Total (W& S Allocator is 1 if lines 7-10 are zero) (Sum of Lines 7 through 10) 169,979,056 21,000,117 12 RETURN (R) (Note V) \$ 13 Cost (Notes K, Q, & R) Weighted 14 Long Term Debt (Attachment 5, line 10 Notes Q & R) =WCLTD 15 5,142,110,917 46.44% 4.10% 1.90% (Attachment 5, line 11 Notes Q & R) Preferred Stock (112.3.c) 0.00% 0.00% 0.00% 16 (Attachment 5, line 12 Notes K, Q & R) 5,930,463,970 53.56% 10.35% 5.54% 17 Common Stock

For the 12 months ended 12/31/2024

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 Reserv

- 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 Pasarva
- 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.

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).

- 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 930.2 found at 323.192.b; include the costs related to Project Cancellation Fees and
- 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.
- 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 tax rate 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 expense by the amount of the expense multiplied by (T/1-T).

Inputs Required:

SIT = 21.00%

SIT = 8.49% (State Income Tax Rate or Composite SIT)

p = 0.00% (percent of federal income tax deductible for state purposes)

- 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 are those facilities are those 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 206 filing with FERC. The equity component of the capital structure will be capped at 55.75% and shall not be subject to change during the ROE Moratorium Period established under the Settlement Agreement in Docket No. ER17-1519. Thereafter, the cap shall be subject to change pursuant to sections 205 and 206 of the Federal Power Act.
- L Reserved
- M Reserved
- 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 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.
- 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
- V Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
- 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)	(3)	(4)
		Attachment H-7		
Line		Page, Line, Col.	Transmission	Allocator
No.				
1	Const. Transmission Plant. Total	August 11.7 or 2.15 or 2. cal. 5. (New A.)	2.024.227.770	
1	Gross Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A)	2,034,237,770	
2	Net Transmission Plant - Total	Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	1,439,437,146	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-7, p 3, line 12 col 5	81,683,837	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.04	0.04
7	Aillidal Ailocation I actor for Octivi	(line 3 divided by line 1 coi 3)	0.04	0.04
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach H-7, p 3, lines 15 to 18, col 5 (Note H)	13,965,357	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.01	0.01
		(======================================		
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-7, p 3, line 30 col 5	4,232,621	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00	0.00
		(==== , ===== , ==== ,		
9	Less Revenue Credits	Attach H-7, p 1, line 2 col 5	11,006,445	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	· · · · · · · · · · · · · · · · · · ·	-
11	Annual Allocation Factor for Expense	Sum of lines 4, 6, 8, and 10		0.05
	INCOME TAXES			
12	Total Income Taxes	Attach H-7, p 3, line 45 col 5	22,466,280	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.02	0.02
	RETURN			
14	Return on Rate Base	Attach H-7, p 3, lines 47 and 48a col 5	95,479,381	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.07	0.07
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	0.08	0.08

Page 1 of 2

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

	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(15a)	(16)
Line No.	Project Name	RTO Project Number or Zonal	Project	Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amort ization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Additional Refund (Note Q)	Net Rev Req
			(N	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)	(Attachment 2, Line 28 /100 * Col. 11 * Col. 6)	(Sum Col. 10 & 12)	(Note J)	(Sum Col. 10 & 12 Less Col. 13)	(Note F)		Sum Col. 14, 15 & 15(a) (Note G)
17a	Zonal	Zonal	\$	1,811,603,429	0.05	\$88,950,387	1,257,715,059	0.08	103,055,583	26,101,867	218,107,837	_	_	218,107,837	_	218,107,837	1,961,956	_	
17b	Center Point 500 kV Substation Addition	b0269	\$	34,383,863		\$1,688,260	25,282,819		2,071,642		4,351,009	_	_	4,351,009	_	4,351,009	(344,417)	-	4,006,593
17c	Center Point 230 kV Substation Addition	b0269.10	\$	17,191,931	0.05	\$844,130			1,035,821		2,175,505	_	-	2,175,505	_	2,175,505	446,303	_	2,621,807
17d	Richmond-Waneeta 230 kV Line Re-conductor	b1591	\$	4,605,741		\$226,144			308,282		635,015	-	-	635,015	-	635,015	139,138	-	774,153
17e	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	\$	1,535,247		\$75,381			102,761	\$ 33,530	211,672	-	-	211,672	-	211,672	(16,055)	-	195,617
17f	Whitpain 500 kV Circuit Breaker Addition	b0269.6	\$	3,258,302	0.05	\$159,984	2,388,675	0.08	195,725	\$ 56,484	412,193	-	-	412,193	-	412,193	4,552	-	416,745
17g	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	\$	4,456,731	0.05	\$218,827	3,191,127	0.08	261,477	\$ 75,459	555,763	-	-	555,763	-	555,763	6,508	-	562,272
17h	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2	\$	13,645,098	0.05	\$669,979	10,915,971	0.08	894,441	\$ 266,139	1,830,559	-	-	1,830,559	-	1,830,559	(83,144)	-	1,747,415
17i	Chichester-Linwood 230 kV Line Upgrades	b1900	\$	23,835,043	0.05	\$1,170,309	28,044,586	0.08	2,297,938	\$ 692,506	4,160,754	-	-	4,160,754	-	4,160,754	(305,286)	-	3,855,467
17j	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	\$	18,055,626	0.05	\$886,538	13,920,027	0.08	1,140,589	\$ 384,677	2,411,805	-	-	2,411,805	-	2,411,805	46,830	-	2,458,635
17k	Emilie 230-138 kV Transformer Addition	b2140	\$	16,739,503	0.05	\$821,916	13,833,335	0.08	1,133,486	\$ 331,358	2,286,760	-	-	2,286,760	-	2,286,760	44,582	-	2,331,341
171	Chichester-Saville 138 kV Line Re-conductor	b1182	\$	17,916,949	0.05	\$879,729	13,386,521	0.08	1,096,875	\$ 343,928	2,320,531	-	-	2,320,531	-	2,320,531	117	-	2,320,649
17m	Waneeta 230-138 kV Transformer Addition	b1717	\$	11,073,051	0.05	\$543,691	9,236,096	0.08	756,794	\$ 219,305	1,519,790	-	-	1,519,790	-	1,519,790	31,447	-	1,551,237
17n	Chichester 230-138 kV Transformer Addition	b1178	\$	8,328,580	0.05	\$408,936	6,369,294	0.08	521,892	\$ 150,614	1,081,442	-	-	1,081,442	-	1,081,442	15,427	-	1,096,870
17o	Bradford-Planebrook 230 kV Line Upgrades	ь0790	\$	1,712,754	0.05	\$84,097	1,380,918	0.08	113,151		229,902	-	-	229,902	-	229,902	3,588	-	233,490
17p	North Wales-Hartman 230 kV Line Re-conductor	b0506	\$	2,229,232	0.05	\$109,456	1,589,662	0.08	130,255	\$ 39,634	279,345	-	-	279,345	-	279,345	(2,491)	-	276,854
17q	North Wales-Whitpain 230 kV Line Re-conductor	b0505	\$	2,546,903	0.05	\$125,054	1,757,787	0.08	144,031	\$ 43,826	312,910	-	-	312,910	-	312,910	(3,575)	-	309,336
17r	Bradford-Planebrook 230 kV Line Upgrades	b0789	\$	2,359,200	0.05	\$115,838	1,883,929	0.08	154,367	\$ 44,549	314,753	-	-	314,753	-	314,753	4,818	-	319,570
17s	Planebrook 230 kV Capacitor Bank Addition	b0206	\$	3,631,396	0.05	\$178,303	2,393,874	0.08	196,151	\$ 56,607	431,061	-	-	431,061	-	431,061	3,172	-	434,232
17t	Newlinville 230 kV Capacitor Bank Addition	b0207	\$	4,811,873	0.05	\$236,265	3,259,343	0.08	267,066	\$ 77,072	580,404	-	-	580,404	-	580,404	4,821	-	585,225
17u	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	\$	2,699,444	0.05	\$132,544	1,857,811	0.08	152,227	\$ 43,931	328,701	-	-	328,701	-	328,701	2,913	-	331,614
17v	Chichester-Mickleton 230 kV Line Re-conductor	B0264	\$	2,221,241	0.05	\$109,064	1,474,400	0.08	120,810	\$ 36,760	266,635	-	-	266,635	-	266,635	(3,295)	-	263,340
17w	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	\$	1,723,078	0.05	\$84,604	1,640,484	0.08	134,419	\$ 42,772	261,794	-	-	261,794	-	261,794	1,426	-	263,221
17x	Elroy 500 kV Dynamic Reactive Device	b0287	\$	5,325,225	0.05	\$261,470	4,103,688	0.08	336,251	\$ 97,038	694,760	-	-	694,760	-	694,760	(51,315)	-	643,445
17y	Heaton 230 kV Capacitor Bank Addition	b0208	\$	4,315,230	0.05	\$211,879	2,922,940	0.08	239,502	\$ 69,118	520,499	-	-	520,499	-	520,499	(40,376)	-	480,123
17z	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	\$	13,038,203	0.05	\$640,181			1,007,087		1,937,902	-	-	1,937,902	-	1,937,902	(64,332)	-	1,873,570
17aa	Peach Bottom 500 kV Substation Upgrades	b2766.2	\$	994,895	0.05	\$48,850			77,038	\$ 22,673	148,560	-	-	148,560	-	148,560	9,370	-	157,930
18	Annual Totals			2,034,237,770			1,439,437,146		117,945,661	30,540,386	248,367,861		-	248,367,861	-	248,367,861	1,812,682	-	30,110,750

- Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
- Inclusive of any CWIP or unamortized abandoned 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 Abandoned Plant.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned 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
- True-Up Adjustment is calculated on the Attachment 3 Project True-up Schedule for the Rate Year
- G The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule 12 under the PJM OATT for each project.
- H 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.
- J 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
- K Requires approval by FERC of incentive return applicable to the specified project(s)
- M All transmission facilities reflected in the revenue requirement on Attachment H-7, page 1 line 3 are to be included in this 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
- O When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year.
- Zonal on line 17a refers to all projects not qualifying for regional recovery
- Q 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							1,298,534,985
2 100 Basis Point Incentive	Return						\$	
			\$	%		Cost	Weighted	
3 Long Term Debt	(Attachment H-7, Notes Q and R)		5,142,110,917	46.4%		4.10%	1.9%	
4 Preferred Stock	(Attachment H-7, Notes Q and R)	Cost = Attachment H-7, Page 4	-	0.0%		0.00%	0.0%	
5 Common Stock	(Attachment H-7, Notes K, Q and R)	Line 17, Cost plus .01	5,930,463,970	53.6%		11.35%	6.1%	
6 Total (sum lines 3-5)			11,072,574,887				8.0%	
7 100 Basis Point Incentive	Return multiplied by Rate Base (line 1 * line 6)							103,673,258.96
8 INCOME TAXES								
9 T=1 - {[(1 - SIT) * (1 -	FIT)] / (1 - SIT * FIT * p)) =		27.7071%					
10 $CIT=(T/1-T)*(1-(WC))$	(LTD/R) =		29.1822%					
WCLTD = Line 3								
-	as given in footnote K.		1 2022					
13 $1/(1-T) = (\text{from lin})$	·	Attachment II 7 Dage 2 Line 20	1.3833					
15 Excess Deferred Income T	Credit (266.8f) (enter negative)	Attachment H-7, Page 3, Line 38 Attachment H-7, Page 3, Line 39	(2,315) (4,003,899)					
16 Tax Effect of Permanent I	<del>-</del>	Attachment H-7, Page 3, Line 39 Attachment H-7, Page 3, Line 40	303,149					
17 Income Tax Calculation =	` '	rittaeimient 11 7,1 age 3, 2me 10	30,254,152		NA		30,254,152	
18 ITC adjustment (line 13 *			(3,202)		TP	100.0%	(3,202)	
19 Excess Deferred Income T	Fax Adjustment (line 13 * line 15)		(5,538,440)		TP	100.0%	(5,538,440)	
20 Permanent Differences Ta	x Adjustment (line 13 * 16)	_	419,335	_	TP	100.0%	419,335	
21 Total Income Taxes (sum	lines 17 - 20)		25,131,844				25,131,844	25,131,844
22 Return and Income Taxes	with 100 basis point increase in ROE	(Sum lines 7 & 21)						128,805,103
23 Return (Attach. H-7, pag	ge 3 line 47 col 5)							96,718,314
24 Income Tax (Attach. H-	,							22,466,280
	without 100 basis point increase in ROE	(Sum lines 23 & 24)					<u> </u>	119,184,594
	come Taxes for 100 basis point increase in ROE	(Line 22 - line 25)						9,620,509
27 Rate Base (line 1)	m 6 1001 :	1.11. D D.	<i>a</i> :					1,298,534,985
28 Incremental Return and In	come Taxes for 100 basis point increase in ROE divide	ded by Rate Base	(Line 26 / line 27)					0.0074

#### 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

181,252

## Attachment 3 Project True-Up PECO Energy Company

Zonal         Zonal         207,856,690         0.87         194,660,880         196,844,312         2,183,432         (417,654)         196,178         1,5           Center Point 500 kV Substation Addition         b0269         4,499,243         0.02         4,799,609         4,499,243         (300,366)         (9,612)         (34,439)         (34,439)         (4,806)         44,626         <			Revenue Req	uirement Projected		Actual Revenue				
PMP-reject Name	Rate Year being Trued-Up		For 1	Rate Year	Revenue Received <sup>3</sup>	Requirement (Note C)	Annual True-Up Calcula			
PMP-reject Name										
Project Number or   New Revenue   Requirement   Collection (P+E)   Prior Period   Adjustment   (15 mm)   (16 mm)	A	В	C		Е	F	G	Н	I	J
PIM Project Number or Net Revenue   Requirement   Requirement   Requirement   Requirement   Requirement   Requirement   Requirement   Collection (f)-(f)-(f)-(f)-(f)-(f)-(f)-(f)-(f)-(f)-				% of						
Project Name   Visual Requirement   Requir			Projected	Total	Revenue	Actual	Net		Interest	
Project Name		PJM Project								
Zonal   ZOTASS 6,90   O.87   194,660,880   196,844.312   2,184,822   (417,654)   106,178   1.0		Number or	Net Revenue	Revenue	Received	Net Revenue	Under/(Over)			Total True-
Center Point 300 kV Substation Addition  80260	· ·		•	1		•	` ' ' '	3		(G) + (H) -
Center Point 230 LV Substation Addition										1,9
Richmond-Wanceta 230 k Line Re-conductor bl398						· · ·				(3
Richmond-Waneta 230 kV Line Re-conductor   1598.8   218.669   0.00   222.651   218.669   (13.982)   (468)   (1.05)   (405)   (										4
Whitpain 500 kV Circuit Breaker Addition   bi0269.6   426.291   5.008   (911)   455   Elroy-Hosensco 500 kV Line Raing Increase   50171.1   574.948   0.00   567.862   574.948   7.086   (1.229)   651   Canden-Richmond 230 kV Line Raing Increase   51590.1 and b159   1.891.155   0.01   1.961.939   1.891.155   (70.784)   (4.046)   (8.314)   (1.229)   651   (1.229)   (					-	· ·			· ·	1
Elroy-Hosensack 500 kV Line Raining Increase			· · · · · · · · · · · · · · · · · · ·						* '	
Canadea Richmond 230 kV Line Rating Increase bi590. 1 and bi59 bi590. 1 and bi59 bi590. 1 and bi59 bi590. 1 and bi59 bi590. 4,279,802 bi790. 4,247,388 bi790. 4,492 bi790. 5,514,503 bi791. 4,683 bi79	-									
Chichester-Linwood 230 kV Line Upgrades   h1900   4.279,802   0.02   4.545,448   4.279,802   (265,646)   (9,114)   (30,526)   (6,114)   (30,526)   (7,144)   (1,144)	·					· ·				
Brym Mawr-Plymouth   13k V Line Rebuild   b0727   2,494,880   0.01   2,447,388   2,494,880   47,492   (5,344)   4,683   Emilie 230-138 kV Transformer Addition   b1182   2,2400,405   0.01   2,395,127   2,400,405   5,278   (5,173)   12   Waneeta 230-138 kV Transformer Addition   b1717   1,569,116   0.01   1,537,468   1,569,116   31,647   (3,345)   3,144   (1,615)   1,117,782   0.00   1,101,511   1,117,782   1,6271   (2,386)   1,543   Bradford-Planebrook 230 kV Line Upgrades   b0790   237,474   0.00   233,738   237,474   3,736   (507)   359   North Wales-Hurtiman 230 kV Line Re-conductor   b0506   289,065   0.00   326,450   323,936   (2,515)   (703)   (357)   Bradford-Planebrook 230 kV Line Upgrades   b0789   325,160   0.00   326,450   323,936   (2,515)   (703)   (357)   Bradford-Planebrook 230 kV Line Upgrades   b0789   325,160   0.00   320,130   325,160   5,030   (694)   482   Planebrook 230 kV Capacitor Bank Addition   b0206   446,6427   0.00   442,617   446,427   3,810   (955)   317   Newlinville 230 kV Capacitor Bank Addition   b0207   600,877   0.00   595,253   600,877   5,624   (1,285)   482   Chichester-Mickleton 230 kV Line Re-conductor   b0357   270,035   0.00   278,535   276,169   (2,366)   (599)   (329)   buckingham-Pleasant Valley 230 kV Line Re-conductor   b0357   270,035   0.00   278,535   276,169   (2,366)   (599)   (329)   buckingham-Pleasant Valley 230 kV Line Re-conductor   b0208   538,860   0.00   574,045   538,860   (3,5186)   (1,153)   (4,037)   Peach Bottom 500 kV Substation Upgrades   b2694   1,997,840   0.01   2,951,488   1,997,840   (53,648)   (4,252)   (6,433)   Peach Bottom 500 kV Substation Upgrades   b2766.2   153,173   0.00   144,414   153,173   8,759   (325)   937										
Emilie 230-138 kV Transformer Addition b2140 2,361,539 0.01 2,316,379 2,361,539 45,160 (5,036) 4,458 Chichester-Saville 138 kV Line Re-conductor b1182 2,400,405 0.01 1,2395,127 2,400,405 5,278 (5,173) 12 400,405 5,278 (5,										(
Chichester Saville 138 kV Line Re-conductor b1182 2,400,405 0.01 2,395,127 2,400,405 5,278 (5,173) 12 Wanceta 230-138 kV Transformer Addition b1177 1,569,116 0.01 1,537,468 1,569,116 31,647 (3,345) 3,144 (1,015) 11,17782 0.00 1,101,511 1,117,782 16,271 (2,386) 1,543 1,544 1,117,782 16,271 (2,386) 1,543 1,544 1,117,782 16,271 (2,386) 1,543 1,544 1,117,782 16,271 (2,386) 1,543 1,544 1,117,782 16,271 (2,386) 1,543 1,544 1,117,782 16,271 (2,386) 1,543 1,544 1,117,782 16,271 (2,386) 1,543 1,544 1,117,782 16,271 (2,386) 1,543 1,544 1,545 1,									· ·	
Waneeta 230-138 kV Transformer Addition         b1717         1,569,116         0.01         1,537,468         1,569,116         31,647         (3,345)         3,144           Chichester 230-138 kV Transformer Addition         b1178         1,117,782         0.00         1,101,511         1,117,782         16,271         (2,386)         1,543           Bradford-Planebrook 230 kV Line Uggrades         b0790         237,474         0.00         233,738         237,474         3,736         (507)         359           North Wales-Hartman 230 kV Line Re-conductor         b0506         289,065         0.00         290,680         289,065         (1,615)         (627)         (249)           North Wales-Hartman 230 kV Line Re-conductor         b0505         323,936         0.00         320,130         323,936         (2,515)         (703)         (357)           Parafford-Planebrook 230 kV Line Re-conductor         b0505         323,936         0.00         320,130         325,160         5,030         (694)         482           Planebrook 230 kV Capacitor Bank Addition         b0206         446,427         0.00         320,130         325,160         5,030         (694)         482           Planebrook 230 kV Capacitor Bank Addition         b0207         600,877         0.00         5										
Chichester 230-138 kV Transformer Addition b1178										
Bradford-Planebrook 230 kV Line Upgrades   0.790   237,474   0.00   233,738   237,474   3,736   (507)   359   North Wales-Hartman 230 kV Line Re-conductor   b0506   289,065   0.00   290,680   289,065   (1.615)   (627)   (249)										
North Wales-Hartman 230 kV Line Re-conductor b0506 289,065 0.00 290,680 289,065 (1,615) (627) (249) North Wales-Whitpain 230 kV Line Re-conductor b0505 323,936 0.00 326,450 323,936 (2,515) (703) (357) Bradford-Planebrook 230 kV Line Upgrades b0789 325,160 0.00 320,130 325,160 5.030 (694) 482 Planebrook 230 kV Capacitor Bank Addition b0206 446,427 0.00 442,617 446,427 3,810 (955) 317 Newlinville 230 kV Capacitor Bank Addition b0207 660,877 0.00 336,876 340,225 3,349 (728) Chichester-Mickleton 230 kV Series Reactor Addition b0209 340,225 0.00 336,876 340,225 3,349 (728) 291 Chichester-Mickleton 230 kV Line Re-conductor B0264 276,169 0.00 278,535 276,169 (2,366) (599) (329) Buckingham-Pleasant Valley 230 kV Line Re-conductor b0357 270,035 0.00 268,167 270,035 1,868 (584) 143 Elroy 500 kV Dynamic Reactive Device b0287 718,058 0.00 762,709 718,058 (44,651) (1,533) (5,131) Heaton 230 kV Capacitor Bank Addition b0208 538,860 0.00 574,045 538,860 (35,186) (1,153) (4,037) Peach Bottom 500 kV Substation Upgrades b2766.2 153,173 0.00 144,414 153,173 8,759 (325) 937									· ·	
North Wales-Whitpain 230 kV Line Re-conductor b0505 323,936 0.00 326,450 0.00 320,130 323,936 (2,515) (703) (357) Bradford-Planebrook 230 kV Line Upgrades b0789 325,160 0.00 320,130 325,160 5.030 (694) 482 Planebrook 230 kV Capacitor Bank Addition b0206 446,427 0.00 442,617 446,427 3,810 (955) 317 Newlinville 230 kV Capacitor Bank Addition b0207 600,877 0.00 595,253 600,877 5.624 (1,285) 482 Chichester-Mickleton 230 kV Series Reactor Addition b0209 340,225 0.00 336,876 340,225 3,349 (728) 291 Chichester-Mickleton 230 kV Line Re-conductor B0264 276,169 0.00 278,535 276,169 (2,366) (599) (329) Buckingham-Pleasant Valley 230 kV Line Re-conductor b0357 270,035 0.00 268,167 270,035 1,868 (584) 143 Elroy 500 kV Dynamic Reactive Device b0287 718,058 0.00 762,709 718,058 (44,651) (1,533) (5,131) Heaton 230 kV Capacitor Bank Addition b0208 538,860 0.00 574,045 538,860 (35,186) (1,153) (4,037) Peach Bottom 500-230 kV Transformer Rating Increase b2694 1,997,840 0.01 2,051,488 1,997,840 (53,648) (4,252) (6,433) Peach Bottom 500 kV Substation Upgrades b2766.2 153,173 0.00 144,414 153,173 8,759 (325) 937										
Bradford-Planebrook 230 kV Line Upgrades   b0789   325,160   0.00   320,130   325,160   5,030   (694)   482     Planebrook 230 kV Capacitor Bank Addition   b0206   446,427   0.00   442,617   446,427   3,810   (955)   317     Newlinville 230 kV Capacitor Bank Addition   b0207   600,877   0.00   595,253   600,877   5,624   (1,285)   482     Chichester-Mickleton 230 kV Series Reactor Addition   b0209   340,225   0.00   336,876   340,225   3,349   (728)   291     Chichester-Mickleton 230 kV Line Re-conductor   B0264   276,169   0.00   278,535   276,169   (2,366)   (599)   (329)     Buckingham-Pleasant Valley 230 kV Line Re-conductor   b0357   270,035   0.00   268,167   270,035   1,868   (584)   143     Elroy 500 kV Dynamic Reactive Device   b0287   718,058   0.00   762,709   718,058   (44,651)   (1,533)   (5,131)     Heaton 230 kV Capacitor Bank Addition   b0208   538,860   0.00   574,045   538,860   (35,186)   (1,153)   (4,037)     Peach Bottom 500-230 kV Transformer Rating Increase   b2694   1,997,840   0.01   2,051,488   1,997,840   (53,648)   (4,252)   (6,433)     Peach Bottom 500 kV Substation Upgrades   b2766.2   153,173   0.00   144,414   153,173   8,759   (325)   937									1 1	
Planebrook 230 kV Capacitor Bank Addition b0206 446,427 0.00 442,617 446,427 3,810 (955) 317 Newlinville 230 kV Capacitor Bank Addition b0207 660,877 0.00 595,253 600,877 5,624 (1,285) 482 Chichester-Mickleton 230 kV Series Reactor Addition b0209 340,225 0.00 336,876 340,225 3,349 (728) 291 Chichester-Mickleton 230 kV Line Re-conductor B0264 276,169 0.00 278,535 276,169 (2,366) (599) (329) Buckingham-Pleasant Valley 230 kV Line Re-conductor b0357 270,035 0.00 268,167 270,035 1,868 (584) 143 Elroy 500 kV Dynamic Reactive Device b0287 718,058 0.00 762,709 718,058 (44,651) (1,533) (5,131) Heaton 230 kV Capacitor Bank Addition b0208 538,860 0.00 574,045 538,860 (35,186) (1,153) (4,037) Peach Bottom 500-230 kV Transformer Rating Increase b2694 1,997,840 0.01 2,051,488 1,997,840 (53,648) (4,252) (6,433) Peach Bottom 500 kV Substation Upgrades b2766.2 153,173 0.00 144,414 153,173 8,759 (325) 937	•								, ,	
Newlinville 230 kV Capacitor Bank Addition b0207 600,877 600,877 0.00 595,253 600,877 5,624 (1,285) 482 Chichester-Mickleton 230 kV Series Reactor Addition b0209 340,225 0.00 336,876 340,225 3,349 (728) 291 Chichester-Mickleton 230 kV Line Re-conductor B0264 276,169 0.00 278,535 276,169 (2,366) (599) (329) Buckingham-Pleasant Valley 230 kV Line Re-conductor b0357 270,035 0.00 268,167 270,035 1,868 (584) 143 (1,533) (5,131) (5,131) (1,533) (5,131) (5,										
Chichester-Mickleton 230 kV Series Reactor Addition b0209 340,225 0.00 336,876 0.00 278,535 276,169 (2,366) (599) (329)										
Chichester-Mickleton 230 kV Line Re-conductor Buckingham-Pleasant Valley 230 kV Line Re-conductor Elroy 500 kV Dynamic Reactive Device Heaton 230 kV Capacitor Bank Addition Peach Bottom 500 kV Substation Upgrades  B0264  276,169  0.00  278,535  276,169  0.2366) (2,366) (599) (329)  278,535  276,169  270,035  1,868 (584)  143  (5,131)  (1,533) (5,131)  (4,037)  (4,037)  (4,037)  (4,037)  (5,131)  (5,131)  (6,433)  (6,433)  (6,433)  (6,433)  (1,534)  (1,535) (1,153) (										
Buckingham-Pleasant Valley 230 kV Line Re-conductor b0357 270,035 0.00 268,167 270,035 1,868 (584) 143 Elroy 500 kV Dynamic Reactive Device b0287 718,058 0.00 762,709 718,058 (44,651) (1,533) (5,131) Heaton 230 kV Capacitor Bank Addition b0208 538,860 0.00 574,045 538,860 (35,186) (1,153) (4,037) Peach Bottom 500-230 kV Transformer Rating Increase b2694 1,997,840 0.01 2,051,488 1,997,840 (53,648) (4,252) (6,433) Peach Bottom 500 kV Substation Upgrades b2766.2 153,173 0.00 144,414 153,173 8,759 (325) 937										
Elroy 500 kV Dynamic Reactive Device b0287 718,058 0.00 762,709 718,058 (44,651) (1,533) (5,131)   Heaton 230 kV Capacitor Bank Addition b0208 538,860 0.00 574,045 538,860 (35,186) (1,153) (4,037)   Peach Bottom 500-230 kV Transformer Rating Increase b2694 1,997,840 0.01 2,051,488 1,997,840 (53,648) (42,522) (6,433)   Peach Bottom 500 kV Substation Upgrades b2766.2 153,173 0.00 144,414 153,173 8,759 (325) 937									, ,	
Heaton 230 kV Capacitor Bank Addition b0208 538,860 0.00 574,045 538,860 (35,186) (1,153) (4,037) Peach Bottom 500-230 kV Transformer Rating Increase Peach Bottom 500 kV Substation Upgrades b2694 1,997,840 0.00 144,414 153,173 8,759 (325) 937										
Peach Bottom 500-230 kV Transformer Rating Increase Peach Bottom 500 kV Substation Upgrades b2694 b2766.2 153,173 0.00 144,414 153,173 (6,433) 937										
Peach Bottom 500 kV Substation Upgrades b2766.2 153,173 0.00 144,414 153,173 8,759 (325) 937										
Total Annual Revenue Requirements (Note A)  239,113,448  1.00  225,985,168  228,101,070  2,115,902  181,252  1,000	Peach Bottom 500 kV Substation Upgrades	b2766.2	153,173	0.00	144,414	153,173	8,759	(325)	937	
Total Annual Revenue Requirements (Note A) 239,113,448 1.00 225,985,168 228,101,070 2,115,902 181,252 1,					• • • • • • • • • • • • • • • • • • • •					
	Total Annual Revenue Requirements (Note A)		239,113,448	1.00	225,985,168	228,101,070	2,115,902		181,252	1,8

#### Notes:

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

Interest Income (Expense)

- 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	-	(484,472)	-	(484,472)

#### Notes:

- A For each project or Attachment H, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6. Column (I) adds the interest on the sum of Col. (G), (H), and (I).
- 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.

### Page 1 of 2

## Attachment 4 Rate Base Worksheet PECO Energy Company

Lina		Gross Plant In Service			CWIP	LHFFU	Working Capital			Accumulated Depreciation	
Line No	Month	Transmission	General	Common	<b>CWIP</b> in Rate Base	Held for Future Use	Materials & Supplies	Prepayments	Transmission	General	Common
	(a)	<b>(b)</b>	(c)	( <b>d</b> ) ( <b>Note J</b> )	(e)	<b>(f</b> )	<b>(g)</b>	(h) (Note K)	(i) ( <b>Note J</b> )	( <b>j</b> ) ( <b>Note J</b> )	(k) ( <b>Note J</b> )
	Attachment H, Page 2, Line No:	2	4	5	27	31	34	35	9	11	12
		207.59	207.00 207.00	Startin Oaks From No. 1, and			227 9 (227 16 - * Labor Dot's)		Projected monthly balances that are expected to be		Electric Oaks From No. 1
		207.58.g minus 207.57.g. Projected monthly balances	-	• • • • • • • • • • • • • • • • • • • •		214 12 16 19 10 16	227. 8. c + (227.16.c * Labor Ratio)		included in 219.25.c for end		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)		56 for end of year, records for	(Note C)	214.12-16, 18-19.d for end of	+ TLF for end of year, records for	111.57.c for end of year, records for other months	of year and records for other months (Note I)	-	page 356 for end of year,
1	December Prior Year	•		other months	(Note C)	year, records for other months	other months (Note L)		` '	records for other months	records for other months
		1,951,436,454		856,507,274		- 17,048,029 - 17,646,373					356,340,475
	January	1,969,180,976		871,785,541							360,483,013
	February	1,970,866,211		877,966,096		- 17,648,978					364,774,371
	March	1,988,886,089		882,057,989		- 17,770,711					369,438,877
	April	1,991,407,898		885,195,320		- 17,839,756					374,105,303
	May	2,044,954,522		910,997,175		- 19,021,632					378,881,355
	June	2,052,621,821		915,292,741		- 19,019,374					383,741,408
8	•	2,054,301,796		919,689,252		- 19,024,374					388,581,104
	August	2,055,991,076		923,403,335		- 19,041,983					393,442,978
	September	2,060,996,138		926,128,268		- 19,048,462					398,296,128
	October	2,087,282,786		928,021,246		- 19,049,514					403,055,858
	November	2,100,997,094		930,809,825		- 19,053,279					407,740,128
	December	2,116,168,153		943,801,032		- 14,094,401					412,499,647
14	Average of the 13 Monthly Balances	2,034,237,770	320,927,598	905,511,930	-	18,100,528	14,050,302	1,850,193	594,799,615	134,582,011	383,952,357

#### Adjustments to Rate Base

Line No	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 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		-	-				-	41,027,429
16	January		-	-				-	41,183,815
17	February			-				-	41,311,646
18	March		-	-				-	41,455,059
	April		-	-				-	41,581,109
20	May		-	-				-	41,719,092
21	June		-					-	41,845,143
22	July		-	-				-	41,954,970
23	August		-	-				-	42,080,972
24	September		-	-				-	42,210,932
25	October							-	42,349,988
26	November			-				-	42,476,128
27	December		-					-	42,602,157
28	Average of the 13 Monthly Balances			Zero	(247,443,668)	(13,446,923)	21,500,321	-	41,830,649
	(except ADIT which is the amount shown on Attachment	1.4.)							

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

Attachment 4
Rate Base Worksheet
PECO Energy Company

Unfunded Reserves (Notes G & H)

(a) (b) (c) (d) (e) (f) (g) (h) Page 2 of 2

Enter 1 if the accrual account is

29   List of all reserves:					Enter 1 if the accrual account is			
Second Performance   Second				Enter 1 if NOT in a trust or	included in the formula rate,			
Second Desired Plane   Second Desired Plane   Second Desired				reserved account, enter zero (0)	enter (0) if O if the accrual	Enter the percentage paid for by		
30a         Environmental Liab - Superfund         (1,330,079)         1.00         1.00         100%         12.35%         (164,32           30b         Accrued Severance Plans         (251,023)         1.00         1.00         100%         12.35%         (31,01           30c         Workers Compensation - short term         (1,077,719)         1.00         1.00         100%         12.35%         (927,41           30d         Workers Compensation - long term         (7,506,650)         1.00         1.00         100%         12.35%         (927,41           30e         Public Claims - Short Term         (790,130)         1.00         1.00         100%         12.35%         (97,61           30f         Accrued Septa Railroad Rent - transmission         -         1.00         1.00         100%         12.35%         (2,693,92           30f         AP         Accrued Septa Railroad Rent - transmission         -         1.00         1.00         100%         12.35%         (3,029,97           30i         AP         (40 K Match         (2,823,038)         1.00         1.00         100%         12.35%         (3,229,97           30i         Long-term incentive Plans         (1,029,591)         1.00         1.00         100%				if included in a trust or reserved	account is NOT included in the	the transmission formula		Amount Allocated, col. c x col. d x
30b         Accrued Severance Plans         (251,023)         1.00         1.00         100%         12.35%         (31,01           30c         Workers Compensation - Ison term         (1,077,719)         1.00         1.00         100%         12.35%         (323,44           30d         Workers Compensation - Ison term         (7,506,650)         1.00         1.00         100%         12.35%         (323,44           30e         Public claims - Short Term         (790,130)         1.00         1.00         100%         12.35%         (2,633,92           30f         Accrued Septa Railroad Rent - transmission         -         1.00         1.00         100%         12.35%         (2,693,92           30f         AIP         (24,525,224)         1.00         1.00         100%         12.35%         (3,029,97           30f         401K Match         (2,823,038)         1.00         1.00         100%         12.35%         (3,029,97           30f         Long-term incentive Plans         (1,029,591)         1.00         1.00         100%         12.35%         (3,712,20           30k         Mgmt. Retiention Incentive Plan         (4,9557)         1.00         1.00         100%         12.35%         (458,59	29 List of all reserves:		Amount	account	formula rate	customers	Allocation (Plant or Labor Allocator)	col. e x col. f x col. g
30c       Workers Compensation - short term       (1,077,719)       1.00       1.00       100%       12.35%       (133,14)         30d       Workers Compensation - long term       (7,506,650)       1.00       1.00       100%       12.35%       (927,41)         30e       Public claims - Short Term       (790,130)       1.00       1.00       100%       12.35%       (2,693,92)         30f       Public Claims - Long term       (21,805,119)       1.00       1.00       100%       12.35%       (2,693,92)         30g       Accrued Septa Railroad Rent - transmission       -       1.00       1.00       100%       12.35%       (3,029,97)         30i       AIP       (24,525,224)       1.00       1.00       100%       12.35%       (3,029,97)         30j       Long-term incentive Plans       (2,823,038)       1.00       1.00       100%       12.35%       (127,20)         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (6,12         30m       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59)         30m       Severance - Long Term       (4,681)       1.00       1.00	30a	Environmental Liab - Superfund	(1,330,079)	1.00	1.00	100%	12.35%	(164,325)
30d       Workers Compensation - long term       (7,506,650)       1.00       1.00       100%       12.35%       (927,41         30e       Public Claims - Short Term       (790,130)       1.00       1.00       100%       12.35%       (97,61         30f       Public Claims - Long term       (21,805,119)       1.00       1.00       100%       12.35%       (26,93)         30g       Accrued Septa Railroad Rent - transmission       -       1.00       1.00       100%       100.00%         30h       AIP       (24,525,224)       1.00       1.00       100%       12.35%       (3,029,97         30i       401K Match       (2,823,038)       1.00       1.00       100%       12.35%       (3,487,77         30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (3,487,77         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (6,12         30m       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30n       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57	30b	Accrued Severance Plans	(251,023)	1.00	1.00	100%	12.35%	(31,013)
30e       Public claims - Short Term       (790,130)       1.00       1.00       100%       12.35%       (97,61)         30f       Public Claims - Long term       (21,805,119)       1.00       1.00       100%       12.35%       (2,693,92)         30g       Accrued Septa Railroad Rent - transmission       -       1.00       1.00       100%       100.00%         30h       AIP       (24,525,224)       1.00       1.00       100%       12.35%       (3,029,97         30i       401K Match       (2,823,038)       1.00       1.00       100%       12.35%       (348,77         30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (127,20         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (6,12         30m       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (5,55,5         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (686,44         30c       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       1.00       100%       12.35	30c	Workers Compensation - short term	(1,077,719)	1.00	1.00	100%	12.35%	(133,147)
30f       Public Claims - Long term       (21,805,119)       1.00       1.00       100       100       10.00         30g       Accrued Septa Railroad Rent - transmission       -       1.00       1.00       100       1000       10000         30h       AIP       (24,525,224)       1.00       1.00       100       100%       12.35%       (3,029,97         30i       401 K Match       (2,823,038)       1.00       1.00       100%       12.35%       (348,77         30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (127,20         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (65,20         30m       Severace - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (57         30c       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (686,44         30c       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       1.00	30d	Workers Compensation - long term	(7,506,650)	1.00	1.00	100%	12.35%	(927,411)
30g       Accrued Septa Railroad Rent - transmission       -       1.00       1.00       100       100.00%         30h       AIP       (24,525,224)       1.00       1.00       100       12.35%       (3,029,97         30i       401K Match       (2,823,038)       1.00       1.00       100%       12.35%       (348,77         30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (127,20         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (652,20)         30m       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30n       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (57         30o       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       100%       12.35%       (686,44	30e	Public claims - Short Term	(790,130)	1.00	1.00	100%	12.35%	(97,617)
30h       AIP       (24,525,224)       1.00       1.00       100%       12.35%       (3,029,97         30i       401K Match       (2,823,038)       1.00       1.00       100%       12.35%       (348,77         30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (127,20         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (6,12         30l       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30m       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (686,44         30o       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       100%       12.35%       (686,44	30f	Public Claims - Long term	(21,805,119)	1.00	1.00	100%	12.35%	(2,693,920)
30i       401 K Match       (2,823,038)       1.00       1.00       100%       12.35%       (348,77         30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (127,20         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (6,12         30l       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30m       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (586,44         30o       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       100%       12.35%       (686,44	30g	Accrued Septa Railroad Rent - transmission	-	1.00	1.00	100%	100.00%	-
30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (127,20         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (6,12         30l       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30m       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (686,44         30o       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       100%       12.35%       (686,44	30h	AIP	(24,525,224)	1.00	1.00	100%	12.35%	(3,029,977)
30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       100       100%       12.35%       (6,12         30l       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30m       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (686,44         30o       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       100%       12.35%       (686,44	30i	401K Match	(2,823,038)	1.00	1.00	100%	12.35%	(348,773)
301       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30m       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (686,44         30o       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       100%       12.35%       (686,44	30j	Long-term incentive Plans	(1,029,591)	1.00	1.00	100%	12.35%	(127,201)
30m     Severance - Long Term     (4,681)     1.00     1.00     100%     12.35%     (57       30n     Employer social security tax payable     -     1.00     1.00     100%     12.35%       30o     Deferred Comp Plan - Level 2     (5,556,220)     1.00     1.00     100%     12.35%     (686,44	30k	Mgmt. Retiention Incentive Plan	(49,557)	1.00	1.00	100%	12.35%	(6,123)
30n     Employer social security tax payable     -     1.00     1.00     100%       30o     Deferred Comp Plan - Level 2     (5,556,220)     1.00     1.00     100%     12.35%       (686,44	301	Stock Comp	(3,711,972)	1.00	1.00	100%	12.35%	(458,597)
30o Deferred Comp Plan - Level 2 (5,556,220) 1.00 1.00 100% 12.35% (686,44	30m	Severance - Long Term	(4,681)	1.00	1.00	100%	12.35%	(578)
	30n	Employer social security tax payable	-	1.00	1.00	100%	12.35%	-
20-	30o	Deferred Comp Plan - Level 2	(5,556,220)	1.00	1.00	100%	12.35%	(686,445)
-	30x		-					-

Total (70,461,006)

#### Notes:

- A 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.
- 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.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory 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.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged.
- J Excludes ARO amounts.
- Total prepayments, including Fleet Activity, allocated to transmission as follows: (1) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7), p. 4, line 11, column (5)); (4) amounts related to common labor or plant allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by either common labor percent to electric (Attachment 7-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 356) as applicable depending upon the nature of the prepayment item.
- 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.

	- ···	Allocation	Prio	r Year End Total	Current Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T
k1	Facilities	Allocation To Transmission	\$	•	\$ 0	9.50%		0
k2	Prepaid Commission - Distribution	Other	\$	4,033		0.00%		T
k3	Prepaid Commission - Transmission	100% Transmission	\$	12,099		100.00%		
k4	Fleet Activity	Allocation To Transmission	\$	447,854		9.93%		
k5	Membership dues	Other	\$	(0)		0.00%		T
k6	IT License & Maintenance Agreements	Allocation To Transmission	\$	96,123		9.50%		
k7	IT License & Maintenance Agreements	100% Transmission	\$	9,762		100.00%		\$ 35,531
k8	IT License & Maintenance Agreements	Other	\$	202,933		0.00%		\$ -
k9	Postage	Other	\$	1,247,467	\$ 777,065	0.00%	\$	\$ <del>-</del>
k10	Prepaid Rent	100% Transmission	\$	1,055,540		100.00%		\$ 1,033,382
k11	Prepaid Rent	Other	\$	405,407	\$ 291,673	0.00%	\$	-
k12	Prepaid gross receipts tax	Other	\$	54,306	\$ 55,482	0.00%	- 3	-
k13	Prepaid property tax	Allocation To Transmission	\$	1,826,433	\$ 2,112,944	9.50%	\$ 173,590	\$ 200,821
k14	PA Commission Fee	Other	\$	4,817,348	\$ 5,369,999	0.00%	- :	-
k15	Retention Incentive	Allocation To Transmission	\$	72,695	\$ 56,374	9.93%	\$ 7,219	\$ 5,598
k16	Marketing	Other	\$	456,982	\$ 589,536	0.00%	\$	\$ -
k17	Voluntary Employees Beneficiary Association Plan	Allocation To Transmission	\$	2,394,276	\$ 4,878,615	9.93%	\$ 237,754	\$ 484,452
k18	Equipment Maintenance	100% Transmission	\$	-	\$ 21,645	100.00%	\$	\$ 21,645
k19	Equipment Maintenance	Other	\$	-	\$ 232,999	0.00%	\$	\$
k20	New Business	Other	\$	0	\$ 0	0.00%	\$ - 3	\$ -
k21	Land Acquisitions	Allocation To Transmission	\$	28,166	\$ 265,888	9.50%	\$ 2,677	\$ 25,271
k22	Distribution Substation - Philadelphia	Other	\$	1,704,844	\$ 393,530	0.00%	\$ - 3	\$ -
k23	Leases	Other	\$	193,972	\$ 168,252	0.00%	\$ - 3	\$ -
k24	Matching Energy Assistance Fund Agency Fees	Other	\$	86,716	\$ 86,716	0.00%	\$ - 3	\$ -
k25	Natural Gas Reliability Project	Other	\$	2,012,480	\$ -	0.00%	\$ - 3	-
k26	Commodity Charges	Other	\$	2,231,693		0.00%	\$ - 3	- -
k27	Lab Equipment	100% Transmission	\$		\$	100.00%		<del>-</del>
k28	Gas Training & Methods	Other	\$	443,285	\$ -	0.00%		- 5
k29	Energy Efficiency Phase IV Program Administration C		\$		\$ -	0.00%		
	<i>O</i> ,,					3,337		
Kxxx								
	Total Sum(lines K1 to Kxxx)			19,804,414	19,522,583		1,552,249	1,876,786

Electric (Note K)	Transmission (Note K)
76.93%	12.35%
0.00%	0.00%
100.00%	100.00%
80.38%	12.35%
0.00%	0.00%
76.93%	12.35%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
76.93%	12.35%
0.00%	0.00%
80.38%	12.35%
0.00%	0.00%
80.38%	12.35%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
76.93%	12.35%
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%

Allocation from Total To Allocation from Electric to

# Attachment 4A PECO Energy Company ADIT Worksheet for Projection

Projection for the 12 months ended 12/31/2024

#### **ADIT** for the Projection

	(a) Beginning Balance & Monthly Changes	(b) Month  ADIT- 282	(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 0.1716 From Attach H Page 2, Line 18	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.1235 From Attach H Page 4, Line 16	(l) Total ADIT (d) x [(g)+(i)+(k)]
1	Balance	December	2023	100.00%		(228,164,711)	(228,164,711)	_		(79,036,310)	(9,764,566)	(237,929,277)
2	Increment	January	2023	91.78%	- -	(228,104,711) $(250,295)$	(250,295)	-	-	(422,832)	(52,239)	(277,668)
2		•						-				
3	Increment Increment	February March	2024 2024	84.11% 75.62%	-	(250,295) (250,295)	(250,295) (250,295)	-	-	(422,832) (422,832)	(52,239) (52,239)	(254,460) (228,765)
5	Increment	April	2024	67.40%	-	(250,295)	(250,295)	-		(422,832)	(52,239)	(203,899)
6		May	2024	58.90%	-	(250,295)	(250,295)	-	-	(422,832)		(178,205)
7	Increment	•	2024	50.68%	-			-	-			
0	Increment	June	2024	42.19%	-	(250,295)	(250,295)	-	-	(422,832)	(52,239)	(153,339)
8	Increment	July		42.19% 33.70%	-	(250,295)	(250,295)	-	-	(422,832)	(52,239)	(127,644)
9	Increment	August	2024		-	(250,295)	(250,295)	-	-	(422,832)	(52,239)	(101,950)
10	Increment	September	2024	25.48%	-	(250,295)	(250,295)	-	-	(422,832)	(52,239)	(77,084)
11	Increment	October	2024	16.99%	-	(250,295)	(250,295)	-	-	(422,832)	(52,239)	(51,389)
12	Increment	November	2024	8.77%	-	(250,295)	(250,295)	-	-	(422,832)	(52,239)	(26,524)
13	Increment	December	2024	0.27%	-	(250,295)	(250,295)	-	-	(422,832)	(52,239)	(829)
14	Sum Ties to D		2024	Balance	-	(231,168,248)	(231,168,248)	-	-	(84,110,296)	(10,391,434)	(239,611,033)
15	Increment Total	Not Subject to Proration	2024			(7,832,635)	(7,832,635)	-	-	(94 110 206)	(10.201.424)	(7,832,635)
16	1 Otal	ADIT-283				(239,000,883)	(239,000,883)	-	-	(84,110,296)	(10,391,434)	(247,443,668)
17	Balance	December	2023			_	_	(7,615,073)	(1,306,718)	(97,528,212)	(12,049,154)	(13,355,872)
18	Balance	December	2024		<u>-</u>	_	_	(7,633,359)		(98,976,776)	(12,228,118)	(13,537,973)
19		Average	202.		-	-	-	(7,624,216)		(98,252,494)	(12,138,636)	(13,446,923)
		· ·										
		ADIT-281										
20	Balance	December	2023		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
21	Balance	December	2024		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
22		Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
23	Balance	December	2023	100.00%		775,303	775,303	80,872,539	13,877,424	24,270,600	2,998,519	17,651,246
24	Increment	January	2023	91.78%	-	775,505	773,303	60,672,339	13,677,424	24,270,000	2,990,319	17,031,240
25	Increment	February	2024	84.11%	-	-	-	-	-	-	<del>-</del>	-
26	Increment	March	2024	75.62%	-	-	-	-	-	-	-	-
20 27	_	April	2024	67.40%	-	-	-	-	-	-	<del>-</del>	-
28	Increment	May	2024	58.90%	-	-	-	-	-	-	<del>-</del>	-
	Increment	•	2024	50.68%	-	-	-	-	-	-	-	-
29	Increment	June			-	-	-	-	-	-	-	-
30	Increment	July	2024	42.19%	-	-	-	-	-	-	-	-
31	Increment	August	2024	33.70%	-	-	-	-	-	-	-	-
32	Increment	September	2024	25.48%	<del>-</del>	-	-	-	-	-	-	-
33	Increment	October	2024	16.99%	<u>-</u>	-	-	-	-	-	-	-
34	Increment	November	2024	8.77%	-	-	-	105.704.505	-	-	2.000.510	-
35	Increment	December	2024	0.27%	-	775,303	775,303	125,734,537	21,575,574	24,270,600	2,998,519	25,349,396
36	Sum Ties to E	December ere are no items subject to pro		Balance	-							21,500,321
	Line 30, II tile	are no nems subject to pro	manon, use ave	rage of filles 23 and 3.	J							

37 Total ADIT (239,390,270)

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

ADIT for True-Up for the 12 months ended 12/31/2023

38	(a) Balance Balance	(b) Month  ADIT- 282 December	(c) Year	3	(e) Balance om ADIT BOY d ADIT EOY workpapers  (882,920,761)	(f) 100% Transmission (223,048,726)	(g) 100% Allocator (f) x Allocator <b>100%</b>	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1716 From Attach H Page 2, Line 18	(j) Labor Related (78,339,924)	(k) S/W Allocator (j) x Allocator 0.1235 From Attach H Page 4, Line 16	(l) Total ADIT (d) x [(g)+(i)+(k)]
39	Balance	December	2023		(945,270,708)			_	_	(79,036,310)		
40	Bulance	Average	2023		(914,095,735)		(225,606,718)	-	-	(78,688,117)	(9,721,549)	(235,328,267)
41 42 43	Balance Balance	ADIT-283 December December Average	2022 2023		(131,954,660) (126,049,681) (129,002,170)	-	- - -	(5,887,940) (7,615,073) (6,751,507)	(1,010,348) (1,306,718) (1,158,533)	(100,570,139) (97,528,212) (99,049,175)	(12,424,970) (12,049,154) (12,237,062)	(13,395,595)
		ADIT-281										
44	Balance	December	2022	Zero		Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	2023	Zero		Zero	Zero	Zero	Zero	Zero	Zero	Zero
46	244440	Average	2020	Zero		Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
47	Balance	December	2022		167,538,158	-	-	27,460,888	4,712,185	36,551,405	4,515,755	9,227,940
48	Balance	December	2023		240,443,084	775,303	775,303	80,872,539	13,877,424	24,270,600	2,998,519	17,651,246
49		Average			203,990,621	387,652	387,652	54,166,714	9,294,804	30,411,002	3,757,137	13,439,593

Note:

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

								TIDIT BOT WORKSHEET
	$\mathbf{A}$	В	C	D	$\mathbf{E}$	F		Page 1 of 3
			Gas, Prod, Retail	Only Transmission	Plant	Labor		
		Total	Or Other 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)		
	In filling out this attachment, a full and complete description with amounts exceeding \$100,000 will be listed separately	3	for the allocation to Colu	ımns C-F and each separate ADIT	Titem will be listed. Diss	similar items		
	A	В	C	D	E	F	G	

	$\mathbf{A}$	В	C	D	E	F	${\sf G}$
Line	ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod	Only			
			Retail Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
			Remeu	Keimen	Remeu		·
							Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared
						1	through payments during each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end
1	Accrued Benefits	838,117	838,117	-	-	-	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
1a	Employee Nonqualified Stock Plan	1,188,185	(20,787)	-	_		Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
	Zimprojee i vonquiumiee zoon i ium	1,100,100	(==,,=,)			, ,	Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts
16	Allowance for Doubtful Accounts (Bad Debt)	24,418,376	24,418,376				abandoned. Relates to retail operations.
1b			, ,	<del>-</del>			*
lc	Pennsylvania Charitable Contribution Carry-Forward, net of Fe	165,657	165,657	-	-		Excluded because the underlying account(s) are not included in model
1d	Customer Advances for Construction	565,630	565,630	<u>-</u>	-		Excluded because the underlying account(s) are not included in model
							Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the
1e	Deferred Compensation	1,599,125	1,599,125	-	-		employees. Relates to all functions.
1f	Deferred Revenue	333,940	333,940	-	-	- 1	Excluded because the underlying account(s) are not included in model
1g	Other Employee Provided Benefits	54,975,074	54,975,074	-	-	_ ]	Employer provided benefits to former employees.
C	1 7	, ,	, ,				Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all
1h	Asset Retirement Costs	5,593,524	5,593,524	_	_		functions. ARO must be approved by FERC in order to include amounts.
1ii	Other Accrued Expenses	380,700	380,700				Accrued expenses recorded for book purposes not currently deductible for income tax purposes.
11	Outer Accruca Expenses	380,700	380,700				Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all
1.	A 15 1 D	10.020.201	540,005				
IJ	Accrued Employee Bonus	10,830,281	548,005	-	-	10,282,276	
1k	Obsolete Materials	666,233	666,233	-	-		Excluded because the underlying account(s) are not included in model
							Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the
11	Other Unearned Revenue - Deferred Rents	212,805	212,805	-	-		lease; Tax will recognize the rental income when the cash is received.
1m	Accrued Payroll Taxes	8,980	8,980	-	-	- 1	Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
1n	Pennsylvania Net Operating Loss, net of Federal.	2,641,925	2,641,925	-	-	_ ]	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
	J J J	, , ,	, ,				Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts
1o	Post Retirement Benefits	5,706,834	_	_	_		are paid or contributed to a fund.
10	1 OST Retirement Benefits	3,700,034					Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon
1	A1 C-11 II T	1 116 760	1 116 760				
lp	Accrued Sales and Use Taxes	1,116,769	1,116,769		-		resoution of ongoing audit examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
Iq	Unbilled Revenue	1,492,169	1,492,169	-	-		Retail related Retail related
1r	Accrued Severance	27,345	737	-	-		Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
1s	Accrued Employee Vacation	3,206,680	3,206,680	-	-		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	4,692,675	4,692,675	-	-	<b>-</b> []	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
1u	Accrued Workers Compensation	8,343,313	89,504	-	-	8,253,809	deductible until paid. Related to all functions.
1v	SEPTA Railroad Rent	125	28	-	97	- 1	Included because the related underlying liability is included in rate base.
1x							
1y							
1z							
l aa							
1ab							
1ac							
1ad							
1ae							
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•••							
2	Subtotal - p234.8.b	129,004,462	103,525,865		97	25,478,500	
3	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	_	_	_		_	
5	Total	167,538,158	103,525,865		27,460,888	36,551,405	
J	IVMI	107,330,130	103,323,003		27,400,000	30,331,403	

Instructions for Account 190:

<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>3.</sup> 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

<sup>4.</sup> ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F

<sup>5.</sup> 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 2 of 3

	A ADIT- 282 (Attachment H-7 Notes N and Q)	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G  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 base.
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.b	(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)	

#### 8 Instructions for Account 282:

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

							ADII BUY Worksneet
		_		-		<b></b>	Page 3 of 3
	A	В	C	D	E	F	$\mathbf{G}$
	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
25a	Regulatory Asset (Covid)	(4,366,210)	(4,366,210)	-	-	-	Retail related
25b	Regulatory Asset (DSP)	(452,132)	(452,132)	-	-	-	Retail related
25c	Regulatory Asset (Electric Rate Case Costs)	(185,692)	(185,692)	-	-	-	Retail related
25d	Regulatory Asset (Accrued Vacation)	(4,700,273)	(4,700,273)	-	-	-	Retail related
25e	Regulatory Asset (AMR)	(16)	(16)	-	-	-	Retail related
25f	Regulatory Asset (ARO)	(4,057,734)	(4,057,734)	-	-	-	Retail related
25g	Regulatory Asset (Rate Change)	(6,167,317)	(6,167,317)	-	-	_	Retail related
25h	Regulatory Asset (Other)	(1,527,525)	(1,527,525)	_	_		Retail related
25i	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 incurred.
25j	Accrued Holiday Pay	(105,550)	(10,730)		(100,000)		The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
231	Accided Holiday I ay	-	-		_		Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual
25k	PURTA						payments made. Relates to all functions.
23K	TUNIA	-	-		-		Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits
251	Described Francisco	(99.242.005)	(625.070)				
251	Pension Expense Provision	(88,343,095)	(625,979)	-	- (2.000.40.4)		only when the amounts are paid. Related to all functions.
25m	Accrued State Income Tax Receivable	(2,415,834)	(327,341)	-	(2,088,494)		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	(3,474,480)	(233,994)		(3,240,486)		purposes.
							Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded
25o	FAS 109 Regulatory Asset	(78,266,919)	-	-	(78,266,919)	-	from rate base.
25p							
25q							
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25x 25y							
25y 25z							
25z 25aa							
25ab							
25ac							
25ad							
25ae							
25af							
••••							
26	Subtotal - p276.9.b	(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)	

#### 30 **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
- 31 32 33 34 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

PECO Energy Company

E F ADIT EOY Worksheet

Page 1 of 3

		$\mathbf{A}$	В	$\mathbf{C}$	D	${f E}$	${f F}$
				Gas, Prod	Only		
				Retail Or Other	Transmission	Plant	Labor
			Total	Related	Related	Related	Related
a	ADIT- 282		(945,270,708)		(228,164,711)	-	(79,036,310) (From line 17 for the column)
b	ADIT-283		(126,049,681)		-	(7,615,073)	(97,528,212) (From line 29 for the column)
c	ADIT-190		240,443,084		775,303	80,872,539	24,270,600 (From line 5 for the column)
d	Subtotal		(830,877,305)		(227,389,408)	73,257,466	(152,293,922) (Sum a - c)

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

with amounts exceeding \$100,000 will be listed separately.	R	C	D	F	F	${f G}$
ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod	Only		ľ	
1211 170 (	20	Retail Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
						Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through payments during
						each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that is recorded at the end of the month
Accrued Benefits	1,301,838	1,301,838	-	-		and reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
Employee Nonqualified Stock Plan	962,357	-	-	-	962,357	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
	22.004.220	22.004.220				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 retain
Allowance for Doubtful Accounts (Bad Debt)	22,084,229	22,084,229	-	-	-	operations.
Pennsylvania Charitable Contribution Carry-Forward, net of Federal Customer Advances for Construction	6,778	6,778	-	-	-	Excluded because the underlying account(s) are not included in model  Excluded because the underlying account(s) are not included in model
Deferred Compensation	800,594 1,786,919	800,594 1,786,919	-	-	-	Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all
Deferred Revenue	397,089	397,089	-	-		Excluded because the underlying account(s) are not included in model
Other Employee Provided Benefits	59,467,606	59,467,606	-	-	<u> </u>	Employer provided benefits to former employees.
Other Employee Frovided Benefits	39,407,000	39,407,000	-	-		Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions. ARO must be
Asset Retirement Costs	5,055,701	5,055,701				approved by FERC in order to include amounts.
Other Accrued Expenses	545,525	545,525				Accrued expenses recorded for book purposes not currently deductible for income tax purposes.
Accrued Employee Bonus	14,337,385	-	-		14 337 385	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.
Obsolete Materials	849,902	74,598	775,303	_		Included because the related underlying liability is included in rate base.
Obsolete Materials	049,502	74,570	775,505			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
Other Unearned Revenue - Deferred Rents	209,536	209,536	_	_	_	rental income when the cash is received.
Accrued Payroll Taxes	203,550	-	_	-		Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
Pennsylvania Net Operating Loss, net of Federal.	43,155,798	35,701,975	-	7,453,823		PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
	10,200,120			.,,.		Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed t
Post Retirement Benefits	_	-	-	-	_	a fund.
						Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resoution of ongoing audit
Accrued Sales and Use Taxes	1,202,614	1,202,614	-	-	-	examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
Unbilled Revenue	1,228,263	1,228,263	-	-	-	Retail related
Accrued Severance	172,204	-	-	-	172,204	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
Accrued Employee Vacation	3,230,226	3,230,226	-	-	-	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
Accrued Vegetation Management	1,431,151	1,431,151	-	-	-	Excluded because the underlying account(s) are not included in model
						These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until paid.
Accrued Workers Compensation	8,375,517	-	-	-		Related to all functions.
SEPTA Railroad Rent	-	-	-	-		Included because the related underlying liability is included in rate base.
Corporate Alternative Minimum Tax Credit Carry-Forward	73,418,716	-	-	73,418,716		Electric portion included in rate base.
Environmental Liab - Superfund	423,137	-	-	-	- ,	Included because the related underlying liability is included in rate base.
Pennsylvania House Bill 1342 Rate Change	(9,998,102)	-	(91,422)	(7,453,823)	(2,452,857)	Unamortized Pennyslvania House Bill 1342 Rate Change (deficient)/excess deferred income taxes included above
	_					
Subtotal - p234.8.c	230,444,982	134,524,642	683,882	73,418,716	21,817,742	
Less FASB 109 Above if not separately removed	(9,998,102)	,- ,,	(91,422)	(7,453,823)	(2,452,857)	
Less FASB 106 Above if not separately removed	-	-	- (- , <del>-</del> )	-	-	
Total (Line 2 - Line 3 - Line 4)	240,443,084	134,524,642	775,303	80,872,539	24,270,600	

### 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
- 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 Page 2 of 3

	A ADIT- 282 (Attachment H-7 Notes N and Q)	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F  Labor Related Justification
13a	Property Related ADIT, Excl. ARO	-	-	-	-	
13b	Common	(71,348,835)	-	-	-	(71,348,835) Included because plant in service is included in rate base.
13c	Distribution	(638,069,687)	(638,069,687)	-	-	- Related to Distribution property.
13d	Electric General	(7,687,475)	-	-	-	(7,687,475) Included because plant in service is included in rate base.
13e	Transmission	(228,164,711)	-	(228,164,711)	-	- Included because plant in service is included in rate base.
13f	Other Flow-Through Items	(709,116,206)	(657,419,704)	(40,026,816)	(11,669,686)	- Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
13g	Pennsylvania House Bill 1342 Rate Change	30,345,216	-	30,345,216	-	- Unamortized Pennyslvania House Bill 1342 Rate Change (deficient)/excess deferred income taxes included above
13h						
•••						
14	Subtotal - p275.2.k	(1,624,041,698)	(1,295,489,391)	(237,846,311)	(11,669,686)	(79,036,310)
15	Less FASB 109 Above if not separately removed	(678,770,990)	(657,419,704)	(9,681,600)	(11,669,686)	
16	Less FASB 106 Above if not separately removed	-	-	-	-	
17	Total (Line 14 - Line 15 - Line 16)	(945,270,708)	(638,069,687)	(228,164,711)	-	(79,036,310)

**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 19

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

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 21

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

22 23 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

	A ADIT-283 (Attachment H-7 Notes O, P and Q)	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G  Justification
250	AEC Receivable	(9.004.711)	(8,906,711)				- Retail related
25a 25b	Regulatory Asset (Covid)	(8,906,711) (354,689)	(354,689)		-		- Retail related
25c	Regulatory Asset (COVID)  Regulatory Asset (DSP)	(403,613)	(403,613)	-	-		- Retail related
25d	Regulatory Asset (Electric Rate Case Costs)	(1,569)	(1,569)	-	-		- Retail related
25e	Regulatory Asset (Accrued Vacation)	-	-	-	-		- Retail related
25f	Regulatory Asset (AMR)	-	-	-	-		- Retail related
25g	Regulatory Asset (ARO)	(10,968,352)	(10,968,352)	-	-		- Retail related
25h	Regulatory Asset (Rate Change)	-	-	-	-		- Retail related
25i	Regulatory Asset (Other)	(271,462)	(271,462)	-	-		- Retail related
25j	Loss on Reacquired Debt	(179,949)	-	-	(179,949)		- Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
25k	Accrued Holiday Pay	(215,892)	-	-	-	(215,89	2) The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
251	DI IDELA						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
251	PURTA	-	-	-	-		- all functions.  Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are
25m	Pension Expense Provision	(97,312,319)				(07 212 21	9) paid. Related to all functions.
25m 25n	Accrued State Income Tax Receivable	(2,574,991)			(2,574,991)	(97,312,31	- Accrued State Tax Receivable
25n	Cloud Computing	(4,860,133)	-	-	(4,860,133)		- Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
230	Cloud Computing	(4,000,133)			(4,000,133)		included because the related underlying asset is included in rate base. Related to decelerated deductionity of these uniforms for any purposes.
25p	FAS 109 Regulatory Asset	(99,897,461)	_	-	(99,897,461)		- Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
25q	Pennsylvania House Bill 1342 Rate Change	11,658,865	-	-	830,703	10,828,16	2 Unamortized Pennyslvania House Bill 1342 Rate Change (deficient)/excess deferred income taxes included above
1		, ,			,	· · · · ·	
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z 25aa							
25aa 25ab							
25ac							
25ac 25ad							
25ae							
25af							
••••							
26	Subtotal - p277.9.k	(214,288,277)	(20,906,396)	-	(106,681,831)	(86,700,05	
27	Less FASB 109 Above if not separately removed	(88,238,596)	-	-	(99,066,758)	10,828,16	
28	Less FASB 106 Above if not separately removed	-	-	-	-		-
29	Total	(126,049,681)	(20,906,396)	-	(7,615,073)	(97,528,21	2)

#### 30 **Instructions for Account 283:**

- 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
   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

### Attachment 4D - Intangible Plant Workpaper

Page 1 of 2

	Total Intangible Plant																		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
	Gross Plant	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average	Transmission	Distribution	S&W Allocation	Total
1	Intangible - General	28 500 162	28,701,651	20 190 217	29,272,625	29,359,757	30,156,580	71,651,390	71,742,727	72,598,040	73,441,893	75,956,440	76,158,852	79,439,841	=average(b:n)			53,559,098	=sum(p:r) 53,559,098
	IT NERC CIP - Transmission	28,599,162 268,504	268,504	29,189,317 268,504	268,504	29,339,737	268,504	268,504	268,504	268,504	268,504	268,504	268,504	268,504	53,559,098 268,504	268,504		33,339,098	268,504
3	IT NERC CIP - Transmission  IT NERC CIP - Distribution	29,834	29,834	29,834	29,834	29,834	29,834	29,834	29,834	29,834	29,834	29,834	29,834	29,834	29,834	208,304	29,834		29,834
4	IT DSP - Distribution	2,133,371	2,133,371	2,133,371	2,133,371	2,133,371	2,133,371	2,133,371	2,133,371	2,133,371	2,133,371	2,133,371	2,133,371	2,133,371	2,133,371		2,133,371		2,133,371
5	IT Business Intelligence Data Analysis - Distribution	29,349,767	29,353,778	29,354,725	29,721,414	29,722,634	29,723,860	29,727,946	29,728,230	29,728,517	29,728,806	29,728,806	29,728,806	29,728,806	29,640,469		29,640,469		29,640,469
	IT Post 2010 and Other - Distribution	57,000,223	57,000,223	57,000,223	57,000,223	57,000,223	57,000,223	57,000,223	57,000,223	57,000,223	57,000,223	57,000,223	57,000,223	57,000,223	57,000,223		57,000,223		57,000,223
	IT Smart Meter - Distribution	22,584,312	22,584,312	22,584,312	22,584,312	22,584,312	22,584,312	22,584,312	22,584,312	22,584,312	22,584,312	22,584,312	22,584,312	22,584,312	22,584,312		22,584,312		22,584,312
8	IT Other - Transmission	22,326,171	22,326,171	22,326,171	22,326,171	22,326,171	22,326,171	22,326,171	22,326,171	22,326,171	22,326,171	22,326,171	22,326,171	22,326,171	22,326,171	22,326,171			22,326,171
9	IT Business Intelligence Data Analysis - Transmission	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292			1,193,292
10	IT CC&B Distribution	-	-	91,482,692	93,950,539	95,210,518	96,024,595	96,556,569	96,841,904	96,942,836	97,042,532	97,144,415	97,243,027	97,342,878	81,214,039		81,214,039		81,214,039
11																			-
12																			-
13																			-
14																			-
15																			-
16																			-
17 18																			-
19	Total	163,484,637	163,591,137	255,562,442	258,480,286	259,828,617	261,440,742	303,471,613	303,848,569	304,805,101	305,748,938	308,365,368	308,666,393	312,047,233	269,949,314	23,787,968	192,602,248	53,559,098	- 269,949,314
20	Total	103,484,037	103,391,137	255,502,442	230,400,200	239,828,017	201,440,742	303,471,013	303,646,309	304,803,101	303,746,936	306,303,306	308,000,393		Allocation Factor	100.00%	0.00%		209,949,314
21															le - Transmission	23,787,968	-	6,616,976	30,404,944
21														Total intanglo		23,707,700	_	0,010,770	30,404,244
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(0)	(p)	(q)	(r)	(s)
	(a) <b>Accumulated Depreciation</b>	(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	Average	(p) Transmission		(r) S&W Allocation	Total
22	Accumulated Depreciation	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average =average(b:n)	· * ·		S&W Allocation	Total =sum(p:r)
	Accumulated Depreciation  Intangible - General	December Prior Year 12,718,124	January 13,185,932	February 13,658,658	March 14,136,142	April 14,615,047	May 15,101,318	June 15,762,541	July 16,592,837	August 17,427,968	September 18,274,204	October 19,148,427	November 20,045,292	December 20,969,660	Average =average(b:n) 16,279,704	Transmission		, ,	Total =sum(p:r) 16,279,704
23	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission	December Prior Year  12,718,124 268,504	January 13,185,932 268,504	February  13,658,658 268,504	March 14,136,142 268,504	April 14,615,047 268,504	May 15,101,318 268,504	June 15,762,541 268,504	July 16,592,837 268,504	August 17,427,968 268,504	September 18,274,204 268,504	October  19,148,427 268,504	November 20,045,292 268,504	December 20,969,660 268,504	Average =average(b:n) 16,279,704 268,504	· * ·	Distribution	S&W Allocation	Total =sum(p:r) 16,279,704 268,504
23 24	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution	December Prior Year  12,718,124 268,504 29,834	January  13,185,932 268,504 29,834	February  13,658,658 268,504 29,834	March  14,136,142  268,504  29,834	April  14,615,047  268,504  29,834	May  15,101,318  268,504  29,834	June 15,762,541 268,504 29,834	July  16,592,837  268,504  29,834	August  17,427,968  268,504  29,834	September 18,274,204 268,504 29,834	October  19,148,427 268,504 29,834	November  20,045,292 268,504 29,834	December  20,969,660 268,504 29,834	Average =average(b:n) 16,279,704 268,504 29,834	Transmission	Distribution 29,834	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834
23 24 25	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution	December Prior Year  12,718,124 268,504 29,834 1,612,595	January  13,185,932 268,504 29,834 1,612,595	February  13,658,658 268,504 29,834 1,612,595	March  14,136,142  268,504  29,834  1,612,595	April  14,615,047  268,504  29,834  1,612,595	May  15,101,318  268,504  29,834  1,612,595	June  15,762,541  268,504  29,834  1,612,595	July  16,592,837  268,504  29,834  1,612,595	August  17,427,968  268,504  29,834  1,612,595	September 18,274,204 268,504 29,834 1,612,595	October  19,148,427 268,504 29,834 1,612,595	November  20,045,292 268,504 29,834 1,612,595	20,969,660 268,504 29,834 1,612,595	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595	Transmission	29,834 1,612,595	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595
23 24 25 26	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution	December Prior Year  12,718,124 268,504 29,834 1,612,595 24,364,475	January  13,185,932 268,504 29,834 1,612,595 24,538,280	February  13,658,658 268,504 29,834 1,612,595 24,673,900	March  14,136,142  268,504  29,834  1,612,595  24,811,708	April  14,615,047  268,504  29,834  1,612,595  24,951,707	May  15,101,318     268,504     29,834     1,612,595     25,091,721	June  15,762,541  268,504  29,834  1,612,595  25,231,766	July  16,592,837  268,504  29,834  1,612,595  25,371,837	August  17,427,968 268,504 29,834 1,612,595 25,511,912	September  18,274,204 268,504 29,834 1,612,595 25,651,990	October  19,148,427 268,504 29,834 1,612,595 25,792,070	November  20,045,292 268,504 29,834 1,612,595 25,932,149	20,969,660 268,504 29,834 1,612,595 26,072,229	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442	Transmission	29,834 1,612,595 25,230,442	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442
23 24 25 26 27	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution	December Prior Year  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065	February  13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748	May  15,101,318 268,504 29,834 1,612,595 25,091,721 44,413,642	June  15,762,541  268,504  29,834  1,612,595  25,231,766  44,994,536	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692	Transmission	29,834 1,612,595 25,230,442 44,895,692	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692
23 24 25 26 27 28	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution	12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065 15,212,440	February  13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960 15,244,038	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854 15,275,636	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748 15,307,234	May  15,101,318     268,504     29,834     1,612,595     25,091,721     44,413,642     15,338,832	June  15,762,541     268,504     29,834     1,612,595     25,231,766     44,994,536     15,370,430	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823     15,402,028	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698 15,433,626	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768 15,465,224	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838 15,496,822	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908 15,528,421	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978 15,560,019	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430	Transmission 268,504	29,834 1,612,595 25,230,442	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430
23 24 25 26 27 28 29	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution	December Prior Year  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065	February  13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748	May  15,101,318 268,504 29,834 1,612,595 25,091,721 44,413,642	June  15,762,541  268,504  29,834  1,612,595  25,231,766  44,994,536	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692	Transmission	29,834 1,612,595 25,230,442 44,895,692	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692
23 24 25 26 27 28 29 30	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission	December Prior Year  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065 15,212,440 14,265,902	February  13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960 15,244,038 14,629,976	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854 15,275,636 14,994,050	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748 15,307,234 15,358,123	May  15,101,318 268,504 29,834 1,612,595 25,091,721 44,413,642 15,338,832 15,722,197	June  15,762,541     268,504     29,834     1,612,595     25,231,766     44,994,536     15,370,430     16,086,271	July  16,592,837	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698 15,433,626 16,814,419	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768 15,465,224 17,178,493	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838 15,496,822 17,542,566	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908 15,528,421 17,906,640	December  20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978 15,560,019 18,270,714	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271	Transmission 268,504 16,086,271	29,834 1,612,595 25,230,442 44,895,692	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271
23 24 25 26 27 28 29 30	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission	December Prior Year  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065 15,212,440 14,265,902	13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960 15,244,038 14,629,976 735,973	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854 15,275,636 14,994,050 750,121	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748 15,307,234 15,358,123 764,269	May  15,101,318 268,504 29,834 1,612,595 25,091,721 44,413,642 15,338,832 15,722,197 778,417	June  15,762,541 268,504 29,834 1,612,595 25,231,766 44,994,536 15,370,430 16,086,271 792,564	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823     15,402,028     16,450,345     806,712	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698 15,433,626 16,814,419 820,860	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768 15,465,224 17,178,493 835,008	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838 15,496,822 17,542,566 849,156	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908 15,528,421 17,906,640 863,304	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978 15,560,019 18,270,714 877,452	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564	Transmission 268,504 16,086,271	29,834 1,612,595 25,230,442 44,895,692 15,370,430	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564
23 24 25 26 27 28 29 30 31 32 33	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission	December Prior Year  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065 15,212,440 14,265,902	13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960 15,244,038 14,629,976 735,973	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854 15,275,636 14,994,050 750,121	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748 15,307,234 15,358,123 764,269	May  15,101,318 268,504 29,834 1,612,595 25,091,721 44,413,642 15,338,832 15,722,197 778,417	June  15,762,541 268,504 29,834 1,612,595 25,231,766 44,994,536 15,370,430 16,086,271 792,564	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823     15,402,028     16,450,345     806,712	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698 15,433,626 16,814,419 820,860	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768 15,465,224 17,178,493 835,008	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838 15,496,822 17,542,566 849,156	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908 15,528,421 17,906,640 863,304	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978 15,560,019 18,270,714 877,452	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564	Transmission 268,504 16,086,271	29,834 1,612,595 25,230,442 44,895,692 15,370,430	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564
23 24 25 26 27 28 29 30 31 32 33 34	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission	December Prior Year  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065 15,212,440 14,265,902	13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960 15,244,038 14,629,976 735,973	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854 15,275,636 14,994,050 750,121	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748 15,307,234 15,358,123 764,269	May  15,101,318 268,504 29,834 1,612,595 25,091,721 44,413,642 15,338,832 15,722,197 778,417	June  15,762,541 268,504 29,834 1,612,595 25,231,766 44,994,536 15,370,430 16,086,271 792,564	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823     15,402,028     16,450,345     806,712	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698 15,433,626 16,814,419 820,860	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768 15,465,224 17,178,493 835,008	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838 15,496,822 17,542,566 849,156	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908 15,528,421 17,906,640 863,304	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978 15,560,019 18,270,714 877,452	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564	Transmission 268,504 16,086,271	29,834 1,612,595 25,230,442 44,895,692 15,370,430	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564
23 24 25 26 27 28 29 30 31 32 33 34 35	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission	December Prior Year  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065 15,212,440 14,265,902	13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960 15,244,038 14,629,976 735,973	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854 15,275,636 14,994,050 750,121	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748 15,307,234 15,358,123 764,269	May  15,101,318 268,504 29,834 1,612,595 25,091,721 44,413,642 15,338,832 15,722,197 778,417	June  15,762,541 268,504 29,834 1,612,595 25,231,766 44,994,536 15,370,430 16,086,271 792,564	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823     15,402,028     16,450,345     806,712	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698 15,433,626 16,814,419 820,860	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768 15,465,224 17,178,493 835,008	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838 15,496,822 17,542,566 849,156	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908 15,528,421 17,906,640 863,304	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978 15,560,019 18,270,714 877,452	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564	Transmission 268,504 16,086,271	29,834 1,612,595 25,230,442 44,895,692 15,370,430	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564
23 24 25 26 27 28 29 30 31 32 33 34 35 36	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission	December Prior Year  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065 15,212,440 14,265,902	13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960 15,244,038 14,629,976 735,973	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854 15,275,636 14,994,050 750,121	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748 15,307,234 15,358,123 764,269	May  15,101,318 268,504 29,834 1,612,595 25,091,721 44,413,642 15,338,832 15,722,197 778,417	June  15,762,541 268,504 29,834 1,612,595 25,231,766 44,994,536 15,370,430 16,086,271 792,564	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823     15,402,028     16,450,345     806,712	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698 15,433,626 16,814,419 820,860	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768 15,465,224 17,178,493 835,008	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838 15,496,822 17,542,566 849,156	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908 15,528,421 17,906,640 863,304	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978 15,560,019 18,270,714 877,452	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564	Transmission 268,504 16,086,271	29,834 1,612,595 25,230,442 44,895,692 15,370,430	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission	December Prior Year  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065 15,212,440 14,265,902	13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960 15,244,038 14,629,976 735,973	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854 15,275,636 14,994,050 750,121	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748 15,307,234 15,358,123 764,269	May  15,101,318 268,504 29,834 1,612,595 25,091,721 44,413,642 15,338,832 15,722,197 778,417	June  15,762,541 268,504 29,834 1,612,595 25,231,766 44,994,536 15,370,430 16,086,271 792,564	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823     15,402,028     16,450,345     806,712	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698 15,433,626 16,814,419 820,860	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768 15,465,224 17,178,493 835,008	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838 15,496,822 17,542,566 849,156	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908 15,528,421 17,906,640 863,304	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978 15,560,019 18,270,714 877,452	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564	Transmission 268,504 16,086,271	29,834 1,612,595 25,230,442 44,895,692 15,370,430	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission	December Prior Year  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065 15,212,440 14,265,902	13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960 15,244,038 14,629,976 735,973	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854 15,275,636 14,994,050 750,121	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748 15,307,234 15,358,123 764,269	May  15,101,318 268,504 29,834 1,612,595 25,091,721 44,413,642 15,338,832 15,722,197 778,417	June  15,762,541 268,504 29,834 1,612,595 25,231,766 44,994,536 15,370,430 16,086,271 792,564	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823     15,402,028     16,450,345     806,712	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698 15,433,626 16,814,419 820,860	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768 15,465,224 17,178,493 835,008	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838 15,496,822 17,542,566 849,156	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908 15,528,421 17,906,640 863,304	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978 15,560,019 18,270,714 877,452	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564	Transmission 268,504 16,086,271	29,834 1,612,595 25,230,442 44,895,692 15,370,430	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission IT CC&B Distribution	12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828 707,677	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065 15,212,440 14,265,902 721,825	13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960 15,244,038 14,629,976 735,973 381,178	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854 15,275,636 14,994,050 750,121 1,153,816	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748 15,307,234 15,358,123 764,269 1,941,987	May  15,101,318     268,504     29,834     1,612,595     25,091,721     44,413,642     15,338,832     15,722,197     778,417     2,738,800	June  15,762,541 268,504 29,834 1,612,595 25,231,766 44,994,536 15,370,430 16,086,271 792,564 3,541,222	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823     15,402,028     16,450,345     806,712     4,347,049	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698 15,433,626 16,814,419 820,860 5,154,485	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768 15,465,224 17,178,493 835,008 5,962,758	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838 15,496,822 17,542,566 849,156 6,771,870	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908 15,528,421 17,906,640 863,304 7,581,818	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978 15,560,019 18,270,714 877,452 8,392,592	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564 3,689,814	Transmission 268,504 16,086,271 792,564	29,834 1,612,595 25,230,442 44,895,692 15,370,430 3,689,814	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564 3,689,814
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission	12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828 707,677	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065 15,212,440 14,265,902 721,825	13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960 15,244,038 14,629,976 735,973	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854 15,275,636 14,994,050 750,121	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748 15,307,234 15,358,123 764,269	May  15,101,318 268,504 29,834 1,612,595 25,091,721 44,413,642 15,338,832 15,722,197 778,417	June  15,762,541 268,504 29,834 1,612,595 25,231,766 44,994,536 15,370,430 16,086,271 792,564	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823     15,402,028     16,450,345     806,712     4,347,049	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698 15,433,626 16,814,419 820,860	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768 15,465,224 17,178,493 835,008 5,962,758	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838 15,496,822 17,542,566 849,156	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908 15,528,421 17,906,640 863,304 7,581,818	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978 15,560,019 18,270,714 877,452 8,392,592	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564 3,689,814	Transmission 268,504 16,086,271 792,564	29,834 1,612,595 25,230,442 44,895,692 15,370,430 3,689,814	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission IT CC&B Distribution	12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828 707,677	January  13,185,932 268,504 29,834 1,612,595 24,538,280 42,090,065 15,212,440 14,265,902 721,825	13,658,658 268,504 29,834 1,612,595 24,673,900 42,670,960 15,244,038 14,629,976 735,973 381,178	March  14,136,142 268,504 29,834 1,612,595 24,811,708 43,251,854 15,275,636 14,994,050 750,121 1,153,816	April  14,615,047 268,504 29,834 1,612,595 24,951,707 43,832,748 15,307,234 15,358,123 764,269 1,941,987	May  15,101,318     268,504     29,834     1,612,595     25,091,721     44,413,642     15,338,832     15,722,197     778,417     2,738,800	June  15,762,541 268,504 29,834 1,612,595 25,231,766 44,994,536 15,370,430 16,086,271 792,564 3,541,222	July  16,592,837     268,504     29,834     1,612,595     25,371,837     45,561,823     15,402,028     16,450,345     806,712     4,347,049	August  17,427,968 268,504 29,834 1,612,595 25,511,912 46,083,698 15,433,626 16,814,419 820,860 5,154,485	September  18,274,204 268,504 29,834 1,612,595 25,651,990 46,573,768 15,465,224 17,178,493 835,008 5,962,758	October  19,148,427 268,504 29,834 1,612,595 25,792,070 47,063,838 15,496,822 17,542,566 849,156 6,771,870	November  20,045,292 268,504 29,834 1,612,595 25,932,149 47,553,908 15,528,421 17,906,640 863,304 7,581,818	20,969,660 268,504 29,834 1,612,595 26,072,229 48,043,978 15,560,019 18,270,714 877,452 8,392,592	Average =average(b:n) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564 3,689,814	Transmission  268,504  16,086,271 792,564  17,147,340 100.00%	29,834 1,612,595 25,230,442 44,895,692 15,370,430 3,689,814	S&W Allocation 16,279,704	Total =sum(p:r) 16,279,704 268,504 29,834 1,612,595 25,230,442 44,895,692 15,370,430 16,086,271 792,564 3,689,814

### PECO Energy Company

Attachment 4D - Intangible Plant Workpaper

	(a) Net Plant in Service Gross Plant Minus Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average =average(b:n)	(p) Transmission I	(q) Distribution	(r) S&W Allocation	(s) Total =sum(p:r)
43	Intangible - General	15,881,038	15,515,719	15,530,659	15,136,482	14,744,710	15,055,262	55,888,849	55,149,889	55,170,072	55,167,688	56,808,012	56,113,560	58,470,181	37,279,394			37,279,394	37,279,394
44	IT NERC CIP - Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
45	IT NERC CIP - Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
46	IT DSP - Distribution	520,776	520,776	520,776	520,776	520,776	520,776	520,776	520,776	520,776	520,776	520,776	520,776	520,776	520,776		520,776		520,776
47	IT Business Intelligence Data Analysis - Distribution	4,985,292	4,815,498	4,680,825	4,909,706	4,770,927	4,632,139	4,496,180	4,356,393	4,216,605	4,076,816	3,936,737	3,796,657	3,656,577	4,410,027		4,410,027		4,410,027
48	IT Post 2010 and Other - Distribution	15,491,052	14,910,158	14,329,264	13,748,370	13,167,476	12,586,582	12,005,688	11,438,400	10,916,525	10,426,455	9,936,385	9,446,315	8,956,245	12,104,532		12,104,532		12,104,532
49	IT Smart Meter - Distribution	7,403,470	7,371,872	7,340,274	7,308,676	7,277,078	7,245,480	7,213,881	7,182,283	7,150,685	7,119,087	7,087,489	7,055,891	7,024,293	7,213,881		7,213,881		7,213,881
	IT Other - Transmission	8,424,343	8,060,269	7,696,195	7,332,121	6,968,048	6,603,974	6,239,900	5,875,826	5,511,752	5,147,678	4,783,605	4,419,531	4,055,457	6,239,900	6,239,900			6,239,900
51	IT Business Intelligence Data Analysis - Transmission	485,616	471,468	457,320	443,172	429,024	414,876	400,728	386,580	372,432	358,284	344,136	329,988	315,840	400,728	400,728			400,728
52	IT CC&B Distribution	-	-	91,101,514	92,796,723	93,268,531	93,285,794	93,015,347	92,494,855	91,788,351	91,079,774	90,372,545	89,661,210	88,950,286	77,524,225		77,524,225		77,524,225
53		-	-	-	-	-	-	-	-	-	-	-	-	-					-
54		-	-	-	-	-	-	-	-	-	-	-	-	-					-
55		-	-	-	-	-	-	-	-	-	-	-	-	-					-
56		-	-	-	-	-	-	-	-	-	-	-	-	-					-
57		-	-	-	-	-	-	-	-	-	-	-	-	-					-
58		-	-	-	-	-	-	-	-	-	-	-	-	-					-
59		-	-	-	-	-	-	-	-	-	-	-	-	-					-
60		-	-	-	-	-	-	-	-	-	-	-	-	-	117 -00 1-0	10 20	101 ==0 110	25 25 20 4	-
61	Total	53,191,586	51,665,759	141,656,826	142,196,026	141,146,568	140,344,882	179,781,349	177,405,003	175,647,199	173,896,559	173,789,684	171,343,928	171,949,654	145,693,463	6,640,628	101,773,442		145,693,463
62 63															Allocation Factor e - Transmission	100.00% 6,640,628	0.00%	12.35% 4,605,695	11,246,322

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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	4,180,781			4,180,781	4,180,781
65	IT NERC CIP - Transmission	17,442	17,442			17,442
66	IT NERC CIP - Distribution	1,938		1,938		1,938
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	7,801,121		7,801,121		7,801,121
70	IT Smart Meter - Distribution	379,177		379,177		379,177
71	IT Other - Transmission	4,470,595	4,470,595			4,470,595
72	IT Business Intelligence Data Analysis - Transmission	166,497	166,497			166,497
73	IT CC&B Distribution	-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80		-				-
81		-				-
82	Total	19,071,678	4,654,533	10,236,364	4,180,781	19,071,678
83		Allocation Factor	100.00%	0.00%	12.35%	
84		Total Intangible - Transmission	4,654,533	-	516,516	5,171,049

Page 1 of 2

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

\$ - \$ - \$ 4,324,801 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Fotal 4,324,801 259,533 4,584,334  Fotal 598,389 598,931 599,438
\$ - \$ - \$ 4,324,801 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	4,324,801 259,533 - - - - - - 4,584,334 Fotal 598,389 598,931 599,438
S	259,533 4,584,334  Fotal 598,389 598,931 599,438
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - 4,584,334 Fotal 598,389 598,931 599,438
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Γotal 598,389 598,931 599,438
S   S   S   S   S   S   S   S   S   S	Γotal 598,389 598,931 599,438
S   S   S   S   S   S   S   S   S   S	Γotal 598,389 598,931 599,438
S	Γotal 598,389 598,931 599,438
\$ 10           Capital Cost To Achieve included in the Electric Portion of Common Plant         Constellation Merger         PHI Merger         Separation           12         December Prior Year         -         -         -         598,389         \$           13         January         -         -         -         598,931         \$           14         February         -         -         599,438         \$           15         March         -         -         599,980         \$           16         April         -         -         -         600,505         \$	Γotal 598,389 598,931 599,438
\$ 10           Capital Cost To Achieve included in the Electric Portion of Common Plant         Constellation Merger         PHI Merger         Separation           12         December Prior Year         -         -         -         598,389         \$           13         January         -         -         -         598,931         \$           14         February         -         -         599,438         \$           15         March         -         -         599,980         \$           16         April         -         -         -         600,505         \$	Γotal 598,389 598,931 599,438
Total   Total   S	Γotal 598,389 598,931 599,438
Total         \$ - \$ 4,584,334         \$           Capital Cost To Achieve included in the Electric Portion of Common Plant         Constellation Merger         PHI Merger         Separation           12         December Prior Year         598,389         \$           13         January         - 598,931         \$           14         February         - 599,438         \$           15         March         - 599,980         \$           16         April         - 600,505         \$	Γotal 598,389 598,931 599,438
Capital Cost To Achieve included in the Electric Portion of Common Plant           Gross Plant         Constellation Merger         PHI Merger         Separation           12         December Prior Year         -         -         598,389         \$           13         January         -         -         598,931         \$           14         February         -         -         599,438         \$           15         March         -         -         599,980         \$           16         April         -         -         600,505         \$	Γotal 598,389 598,931 599,438
Gross Plant         Constellation Merger         PHI Merger         Separation         Toler           12         December Prior Year         -         -         598,389         \$           13         January         -         -         598,931         \$           14         February         -         -         599,438         \$           15         March         -         -         599,980         \$           16         April         -         -         600,505         \$	598,389 598,931 599,438
Gross Plant         Constellation Merger         PHI Merger         Separation         Toler           12         December Prior Year         -         -         598,389         \$           13         January         -         -         598,931         \$           14         February         -         -         599,438         \$           15         March         -         -         599,980         \$           16         April         -         -         600,505         \$	598,389 598,931 599,438
13 January       -       -       598,931       \$         14 February       -       -       599,438       \$         15 March       -       -       599,980       \$         16 April       -       -       600,505       \$	598,931 599,438
14       February         15       March         16       April             -       -         599,438       \$         599,980       \$         -       -       600,505         \$       \$	599,438
15 March       -       -       599,980       \$         16 April       -       -       600,505       \$	
16 April 600,505 \$	500.000
	599,980
17 May 601 047	600,505
	601,047
18 June 601,572 \$	601,572
19 July 602,114 \$	602,114
20 August 602,656 \$	602,656
21 September 603,180 \$	603,180
22 October 603,722 \$	603,722
23 November 610,121 \$	610,121
24 December 610,663 \$	610,663
25 Average - 602,486	602,486
Accumulated Depreciation Constellation Merger PHI Merger Separation	Γotal
Accumulated Depreciation  Constellation Merger PHI Merger Separation  December Prior Year  Constellation Merger PHI Merger Separation  5  5  5  5  5  5  5  7  7  7  7  7  7	288,800
27 January 303,150 \$	303,150
28 February 317,502 \$	317,502
29 March 332,652 \$	332,652
30 April 347,779 \$	347,779
31 May 362,883 \$	362,883
32 June 377,984 \$	377,984
33 July 393,055 \$	393,055
34 August 408,099 \$	408,099
35 September - 423,124 \$	423,124
36 October - 438,131 \$	438,131
37 November - 453,170 \$	453,170
38 December 468,242 \$	468,242
	378,044

### **PECO Energy Company**

		8, 1						
							Pag	e 2 of 2
	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	-		- 309,589	-	-	\$	309,589
41	January	-		- 295,781	-	-	\$	295,781
42	February	-		- 281,936	-	-	\$	281,936
43	March	-		- 267,328	-	-	\$	267,328
44	April	-		- 252,726	-	-	\$	252,726
45	May	-		- 238,164	-	-	\$	238,164
46	June	-		- 223,587	-	-	\$	223,587
47	July	-		- 209,058	-	-	\$	209,058
48	August	-		- 194,557	-	-	\$	194,557
49	September	-		- 180,056	-	-	\$	180,056
50	October	-		- 165,591	-	-	\$	165,591
51	November	-		- 156,951	-	-	\$	156,951
52	December	-		- 142,421	-	-	\$	142,421
53	Average	-		- 224,442	-	-		224,442
	Depreciation (Monthly Change of Accumulated Depreciation from above)	Constellation Merger	PHI Merger					Total
54	January	-		- 14,350			\$	14,350
55	February	-		- 14,352			\$	14,352
56	March	-		- 15,150			\$	15,150
57	April	-		- 15,127			\$	15,127
58	May	-		- 15,105			\$	15,105
59	June	-		- 15,101			\$	15,101
60	July	-		- 15,071			\$	15,071
61	August	-		- 15,044			\$	15,044
62	September	-		- 15,025			\$	15,025
63	October	-		- 15,007			\$	15,007
64	November	-		- 15,039			\$	15,039
65	December	-		- 15,072			\$	15,072
66	Total	-		- 179,442			\$	179,442

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	o. 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	257,422,799	14,503,936	-	196,997,230	-	\$ 14,503,936	\$ 30,540,386	\$ 49,367,764	\$ 4,654,544	\$ 4,180,796	\$ 10,236,364
		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	\$ 21,994,425	\$ -	\$ 13,210,775	5 \$ -	\$ 12,483,600	\$ 165,367,640	\$ 2,671,109	\$ -	\$ 2,315	\$ 4,003,899	\$ 303,149

## 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)	210,911,589
4	Preferred Dividends (118.29c) (positive number)	-
5	Proprietary Capital	5,933,992,271
6	Less Preferred Stock	-
7	Less Account 216.1 (enter negative) (Note D)	-
8	Less Account 219.1 (enter negative)	(3,528,301)
9	Common Stock (Sum of Line 5 - Line 6 + Line 7 + Line 8)	5,930,463,970

					Cost	
			\$	%		Weighted
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))	5,142,110,917	46.44%	4.10%	1.90% =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 (\$))	5,930,463,970	53.56%	10.35%	5.54%
13	Total	(Sum of Lines 10-12)	11,072,574,887			7.45% = 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
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above A cap on the equity percentage of PECO's capital structure shall be 55.75%.

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

- D The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).
- Sum of transmission related electric and common amortized investment tax credit amounts. Total electric amounts solely related to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), 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.

#### 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)	9,626,874 1,227,612 10,854,486
4	Schedule 1A Firm Point to Point Service revenues for which the load is not included in the divisor received		\$ 4,778,726
5	by transmission owner		\$ 1,748,242
6 7	Revenues associated with transmission service not provided under the PJM OATT (Note 4) Intercompany Professional Services		(66,137)
8	PJM Transitional Revenue Neutrality (Note 1)		-
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)		-
		(2 7 2 4 4 2 )	15.015.015
13 14	Gross Revenue Credits Less line 17g	(Sum Lines 3, 4-12)	17,315,317 (6,308,871)
15	Total Revenue Credits		11,006,445
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.		-
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.		
17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		9,626,874
17b 17c	Costs associated with revenues in line 17a Net Revenues (17a - 17b)		3,261,769 6,365,105
17d	50% Share of Net Revenues (17c / 2)		3,182,552
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account		135,450
17f	to the transmission service at issue. Net Revenue Credit (17d + 17e)		3,318,002
17g	Line 17f less line 17a		(6,308,871)
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.		-
19	Reserved		-
20 21	Total Account 454, 456 and 456.1 Reserved		17,315,317

Page 1 of 2

#### Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

					Costs Allocation to Transmission (Note		S&W Allocation		ts Recovered rough A&G
	Cost Item	Accounts booked to	То	otal Costs	A)	Transmission Costs			Costs
22a		920000	10	821,286	75%	615,964	12.35%		101,466
22b		926000		275,071	75%		12.35%		33,984
				,,					22,22
23	Total Lines 22		\$	1,096,357		\$ 822,268		\$	135,450
	FERC Account 454	Total Amount		Other	100% Transmission	Plant Related	Labor Related		Total
24a	Rent from Electric Distribution	\$ 14,087,584	\$	14,087,584					
24b	Rent from Electric Transmission	264,640			264,640				
24c	Tower Rentals and Land Leasing - Transmission	9,626,874			9,626,874				
24d	Tower Rentals and Land Leasing - Distribution	2,626,782		2,626,782					
24e	Intercompany Rent	5,582,597				5,582,597			
24f	Intercompany Rent - Transmission	5,019			5,019				
24g	Intercompany Rent - Distribution	434,270		434,270					
	Total Lines 24	\$ 32,627,766	\$	17,148,636	\$ 9,896,533	\$ 5,582,597	\$ -		
	Allocation Factors			0%	100%	17.16%	12.35%		
	Allocated Amount		\$	-	\$ 9,896,533	\$ 957,953	\$ -	\$	10,854,486
	FERC Account 456	Total Amount		Other	100% Transmission	Plant Related	Labor Related		Total
25a	Decommissioning remittances to Generation	\$ (4,213,220)	-	(4,213,220)					
25b	Mutual Assistance	-	\$	-					
25c	Make Ready	3,575,715	\$	3,575,715					
25d	Intercompany Billings - Transmission	5,879			5,879				
25e	Intercompany Billings - Labor Related	-					-		
25f	Intercompany Billings - Other	1,431,681		1,431,681					
25g	Other	6,032,555		6,087,897	(75,470)	20,128	-		
	Total Lines 25	\$ 6,832,610	\$	6,882,073					
	Allocation Factors			0%				_	
	Allocated Amount		\$	-	\$ (69,591)	\$ 3,454	\$ -	\$	(66,137)
	FERC Account 456.1	Total Amount		Other	100% Transmission	Plant Related	Labor Related		Total
26a	Network Integration Credit	\$ 207,383,800	\$	207,383,800					
26b	Transmission Owner Scheduling Credits	4,778,726		· · · · · · · · · · · · · · · · · · ·	\$ 4,778,726				•
26c	Transmission Enhancement	31,324,288	\$	31,324,288					
26d	Revenue - Firm Point to Point	1,748,242			1,748,242				
26e	Other	1,017,715		1,017,715					
•••	Total Lines 26	\$ 246,252,772	\$	239,725,804	\$ 6,526,968	\$ -	\$ -	-	
	Allocation Factors	Ψ 2π0,232,112	Ψ	0%	100%	17.16%	12.35%	$\vdash$	
	Allocated Amount		\$	-	\$ 6,526,968		\$ -	\$	6,526,968
	Anocaica Amount		LΨ		Ψ 0,520,700	Ψ	Ψ -	LΨ	5,520,700

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	Sa	&W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	28,386,332	\$	28,386,332		-	-
2	Office Supplies and Expenses	921.0		6,136,454		6,136,454		-	-
3	Administrative Expenses Transferred-Credit	922.0		-		-		-	-
4	Outside Service Employed (Note E)	923.0		98,198,911		98,198,911		-	-
5	Property Insurance	924.0		856,060		-	856,060	-	-
6	Injuries and Damages	925.0		17,417,682		17,417,682		-	-
7	Employee Pensions and Benefits	926.0		17,303,049		17,303,049		-	-
8	Franchise Requirements	927.0		-		-		-	-
9	Regulatory Commission Expenses (Note E)	928.0		7,775,509		-		7,712,250	63,259
10	Duplicate Charges-Credit	929.0		(1,474,862)		(1,474,862)		-	-
11	General Advertising Expenses (Note E)	930.1		1,769,629		-		1,769,629	-
12	Miscellaneous General Expenses (Note E)	930.2		2,922,952		1,999,566		923,386	-
13	Rents	931.0		-		-		-	-
14	Maintenance of General Plant	935		6,477,089		6,477,089		-	-
15	Administrative & General - Total (Sum of lines 1-14)		\$	185,768,805	\$	174,444,221	\$ 856,060	\$ 10,405,265	\$ 63,259
1.0				Alleredien Feet		12 250/	17 170/	0.000/	100.000
16			_	Allocation Factor		12.35%	17.16%	0.00%	100.00%
17				Γransmission A&G <sup>1</sup>		21,551,767	146,897		63,259
18								Total <sup>2</sup>	\$21,761,923

Notes:

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	12,483,600
1	Total Plant Related (Total Lines 1)	12,483,600
	Labor Polated Subject to Wages & Salam Allogator	
2a	Labor Related, Subject to Wages & Salary Allocator Federal Unemployment Tax	55,879
2a 2b	Pennsylvania Unemployment Tax	230,732
2c	Payroll Taxes	12,924,164
	1 dyfoli 1 dxcs	12,924,104
2	Total Labor Related (Total Lines 2)	13,210,775
	Other Included, Subject to Gross Plant Allocator	
3a	Use Tax	2,624,646
3b	Miscellaneous Tax	46,463
3c		,
3	Total Other Included (Total Lines 3)	2,671,109
4	Total Included (Lines 1 to 3)	28,365,484
	Taxes Other Than Income Excluded Per Notes A to E	
5a	PA Gross Receipts Tax	165,647,443
5b	Sales Tax	(279,803)
5c	Suice Tux	(217,003)
5	Total Excluded Taxes Other Than Income (Total Lines 5)	165,367,640
6	Total Taxes Other Than Income, Included and Excluded (Lines 4 and 5)	193,733,124
7	Total Taxes Other Income from p115.14.g	193,733,124
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	
9b		
9	Total Labor Related Taxes to be Excluded (Total Lines 9)	-
10a		
10a		
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 Page 1 of 1

	Month (Note A)	FERC Monthly Interest Rate
1	January	0.0054
2	February	0.0048
3	March	0.0054
4	April	0.0062
5	May	0.0064
6	June	0.0062
7	July	0.0068
8	August	0.0068
9	September	0.0066
10	October	0.0071
11	November	0.0069
12	December	0.0071
13	January	0.0072
14	February	0.0068
15	March	0.0072
16	April	0.0070
17	May	0.0072
18 Average of lines 1-17 above		0.0065

 $<sup>\</sup>frac{\text{Note:}}{A} \text{ The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.}$ 

19 20	Year	2023				
20	A	В	С	D	Е	F
	Project Name	RTO Project Number or Zonal	Amount	17 Months	Monthly Interest Rate	Interest
			Attachment 3,		Line 18	Col. C x Col D
21	71	Zonel	Col. G + Col H	17	above 0.0065	x Col E
21 21a	Zonal Center Point 500 kV Substation Addition	Zonal b0269	1,765,778 (309,978)	17 17	0.0065	196,178 (34,439)
21a	Center Point 300 kV Substation Addition  Center Point 230 kV Substation Addition	b0269.10	401,676	17	0.0065	44,626
21c	Richmond-Waneeta 230 kV Line Re-conductor	b1591	125,226	17	0.0065	13,913
21d	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	(14,449)	17	0.0065	(1,605)
21e	Whitpain 500 kV Circuit Breaker Addition	b0269.6	4,097	17	0.0065	455
	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	5,858	17	0.0065	651
21g	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2		17	0.0065	(8,314)
21h	Chichester-Linwood 230 kV Line Upgrades	b1900	(274,760)	17	0.0065	(30,526)
21i	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	42,148	17	0.0065	4,683
	Emilie 230-138 kV Transformer Addition	b2140	40,124	17	0.0065	4,458
21k	Chichester-Saville 138 kV Line Re-conductor	b1182	106	17	0.0065	12
211	Waneeta 230-138 kV Transformer Addition	b1717	28,302	17	0.0065	3,144
	Chichester 230-138 kV Transformer Addition	b1178	13,885	17	0.0065	1,543
21n	Bradford-Planebrook 230 kV Line Upgrades	b0790	3,229	17	0.0065	359
21o	North Wales-Hartman 230 kV Line Re-conductor	b0506	(2,242)	17	0.0065	(249)
21p	North Wales-Whitpain 230 kV Line Re-conductor	b0505	(3,217)	17	0.0065	(357)
•	Bradford-Planebrook 230 kV Line Upgrades	b0789	4,336	17	0.0065	482
21r	Planebrook 230 kV Capacitor Bank Addition	b0206	2,854	17	0.0065	317
21s	Newlinville 230 kV Capacitor Bank Addition	b0207	4,339	17	0.0065	482
21t	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	2,621	17	0.0065	291
21u	Chichester-Mickleton 230 kV Line Re-conductor	B0264	(2,965)	17	0.0065	(329)
21v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	1,284	17	0.0065	143
21w	Elroy 500 kV Dynamic Reactive Device	b0287	(46,184)	17	0.0065	(5,131)
	Heaton 230 kV Capacitor Bank Addition	b0208	(36,338)	17	0.0065	(4,037)
21y	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	(57,900)	17	0.0065	(6,433)
21z	Peach Bottom 500 kV Substation Upgrades	b2766.2	8,433	17	0.0065	937

## **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

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)	(c)	(d)
	PECO Total		Electric
		Portion not	Col. (c) x Electric
		Capitalized	Labor in Note B
	1,066,173	679,716	546,331
		48,132	38,686
Line 1 minus line 2			507,645

\$	
180,874,844	80.38%
46,975,102	
227,849,946	
48,477,736	19.62%
7,151,152	
55,628,888	
283,478,834	

## 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 12/31/2023		FY 2023
2		Electric Transmission								
3	352	Structures and Improvements	N/A	N/A	N/A	1.8831%	101,496,047	27,664,488	73,831,559	1,911,272
4	353	Station Equipment	N/A	N/A	N/A	1.7615%	1,009,734,354	242,459,218	767,275,136	17,786,471
5	354	Towers and Fixtures	N/A	N/A	N/A	1.1872%	291,315,752	173,286,098	118,029,654	3,458,501
6	355	Poles and Fixtures	N/A	N/A	N/A	1.4216%	29,596,100	3,764,115	25,831,985	420,738
7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.5183%	278,178,409	96,515,583	181,662,826	4,223,583
8	357	Underground Conduit	N/A	N/A	N/A	1.5000%	42,173,393	5,479,522	36,693,871	632,601
9	358	Underground Conductors and Devices	N/A	N/A	N/A	1.6472%	126,219,148	50,873,313	75,345,835	2,079,082
10	359	Roads and Trails	N/A	N/A	N/A	1.0735%	2,621,221	2,193,334	427,887	28,139
11							1,881,334,424	602,235,671	1,279,098,753	30,540,386
12		Electric General								
13	390	Structures and Improvements	45	S0	42.10	2.3537%	50,959,325	16,135,347	34,823,978	1,199,430
14	391.1	Office Furniture and Equipment - Office Machines	10	SQ	6.22	0.0000%	-	(388)	34,023,770	1,177,430
15	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	9.63	6.5953%	966,762	360,648	606,114	63,761
16	391.3	Office Furniture and Equipment - Computers	5	SQ	2.72	23.2806%	29,610,931	16,250,802	13,360,129	6,893,602
17	391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ	2.72	0.0000%	-	(148,840)	148,840	-
18	393	Stores Equipment	15	SQ	9.50	8.9929%	44,813	25,487	19,326	4,030
19	394	Tools, Shop, Garage Equipment	15	SQ	9.38	6.5649%	53,043,737	20,440,854	32,602,883	3,482,268
20	395.1	Laboratory Equipment - Testing	20	SQ	2.74	5.2196%	255,136	225,431	29,705	13,317
21	395.2	Laboratory Equipment - Meters	15	SQ	<u>-</u>	0.0000%	, -	(813)	813	<del>-</del>
22	397	Communication Equipment	20	L3	14.57	5.3231%	143,293,824	51,874,660	91,419,164	7,627,674
23	397.1	Communication Equipment - Smart Meters	15	S2	7.50	6.6604%	39,776,578	21,244,165	18,532,413	2,649,279
24	398	Miscellaneous Equipment	15	SQ	4.59	8.5751%	712,105	(134,413)	846,518	61,064
25				-			318,663,211	126,272,940	192,390,271	21,994,425

## 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%	-	_	<u>-</u>	_
3	303	Software - Transmission 3-year Life (Note 10)	3	N/A	N/A	N/A			_	_
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	19.5668%	23,787,968	15,143,838	8,644,130	4,654,544
6	303	Software - Transmission 5 year Life (Note 10)	7	N/A	N/A	N/A	23,767,766	-	0,044,130	4,054,544
7	303	Software - Transmission 7-year Life (Note 10)	10	N/A	N/A	N/A			-	-
0		Software - Transmission 10-year Life (Note 10) Software - Transmission 13-year Life (Note 10)	10	N/A N/A		N/A N/A	-	<del>-</del>	-	-
8	303	·	15		N/A		-	-	-	-
10	303	Software - Transmission 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	4 6 7 4 7 4 4
10							23,787,968	15,143,838	8,644,130	4,654,544
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	25.2269%	1,008,694	722,425	286,269	254,462
	303	Software - Electric General 4-year Life (Note 10)	4	N/A	N/A N/A	N/A	1,000,094	722,423	280,209	234,402
13			4			14.3153%	27 427 522	11 005 600	-	2.026.224
14	303	Software - Electric General 7-year Life (Note 10)		N/A	N/A		27,427,533	11,995,699	15,431,834	3,926,334
15	303	Software - Electric General 7-year Life (Note 10)	10	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 19	303	Software - Electric General 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	4 400 200
19							28,436,227	12,718,124	15,718,103	4,180,796
20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A	88,731,183	60,778,232	27,952,951	10,236,364
21	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	22,366,324	21,652,857	713,467	Zero
22	303	Regulatory Initiatives/Dept Charged to Reg 1 kiset	11/11	17/11	17/11	14/11	111,097,507	82,431,089	28,666,418	10,236,364
							111,077,507	02,431,007	20,000,410	10,230,304
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	23.3381%	6,468,852	3,328,482	3,140,370	1,509,707
26	303	Software - 4-year Life (Note 10)	1	N/A	N/A	N/A	-	3,320,102	5,140,570	1,505,707
27	303	Software - 4-year Life (Note 10) Software - 5-year Life (Note 10)	<del>1</del> 5	N/A	N/A	12.3138%	244,972,722	176,688,683	68,284,039	30,165,451
28		Software - 7-year Life (Note 10)	7	N/A	N/A	N/A	244,712,122	170,000,003	00,204,039	30,103,431
	303	•	10				-	<del>-</del>	-	-
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		<del>-</del>	-	-
32	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	146,689	146,689	-	Zero
33	390	Structures and Improvements	55	R1	42.10	1.7845%	285,411,412	58,507,008	226,904,404	5,093,167
34	391.1	Office Furniture and Equipment - Office Machines	10	SQ	6.22	13.0876%	77,371	19,703	57,668	10,126
35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	9.63	7.9896%	20,465,002	4,141,377	16,323,625	1,635,072
36	391.3	Office Furniture and Equipment - Computers	5	SQ	2.72	18.4655%	34,555,705	15,775,475	18,780,230	6,380,884
37	392.1	Transportation Equipment - Automobiles	6	L3	1.84	N/A	51,966	54,594	(2,628)	Zero
38	392.2	Transportation Equipment - Light Trucks	12	S4	7.12	N/A	35,696,454	16,578,998	19,117,456	Zero
39	392.3	Transportation Equipment - Heavy Trucks	14	R4	8.15	N/A	83,245,960	37,249,325	45,996,635	Zero
40	392.4	Transportation Equipment - Tractors	11	L2	1.58	N/A	324,188	257,652	66,536	Zero
41	392.5	Transportation Equipment - Trailers	14	L1.5	8.06	N/A	4,300,039	2,589,929	1,710,110	Zero
42	392.6	Transportation Equipment - Other Vehicles	15	L2	7.70	N/A	4,639,822	3,374,296	1,265,526	Zero
43	392.7	Transportation Equipment - Medium Trucks	Q	I. 4	4.94	N/A	23,017,560	10,198,213	12,819,347	Zero
44	393	Stores Equipment	15	SQ	9.50	7.7509%	1,030,563	288,116	742,447	79,878
			15		9.30	0.0000%	1,030,303			19,010
45	394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ	10.00		777.006	(1,042)	1,042	- 50.010
46	394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ	10.28	6.5396%	777,086	281,946	495,140	50,818
47	394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ	11.21	N/A	1,185,933	458,414	727,519	Zero
48	396	Power Operated Equipment	12	R1.5	1.12	N/A	142,372	142,294	78	Zero
49	397	Communication Equipment	20	L3	14.57	4.4218%	99,011,435	29,715,998	69,295,437	4,378,088
50	398	Miscellaneous Equipment	15	SQ	4.59	7.0456%	916,514	645,268	271,246	64,574
51							846,437,645	360,441,418	485,996,227	49,367,764

## Page 3 of 4 **PECO Energy Company**

12.35%

12.35%

100.00%

12.35%

0.00%

16,633,873

47,436,364

17,138,074

2,011,282

19,149,356

Current Year **Total Cumulative** Difference Transmission

(J)=(F)+(H)

(839)

(974)

0

9,271

(12,171)

re
(839)
(99,615)
(7,920)
9,271
1
-

134,637,821

383,959,208

17,138,074

16,279,711

90,828,806

124,246,591

(55,811)

(6,851)

9,266

(7)

9,259 \$

134,582,011

383,952,357

17,147,340

16,279,704

90,828,806 \$

124,255,850 \$

\$

\$

\$

Electric General

Total Intangible

Common - Electric

Intangible - General

Intangible - Transmission

Intangible - Distribution

9

11

12

13

15

17

**Attachment 8 - Depreciation and Amortization** 

### 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.
- 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.
- 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.
- Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Reserved
- Reserved
- At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- 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 the plant absent Commission approval or acceptance. The combined amortization expense for all intangible plant shall be the sum of each individual plant balance amortized over the life of each individual plant established in this manner.
- 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

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

EDIT Amoutization Amount (Note	(a)	(b	))	(c)		(d)	(e)		(f)		(g)		(h)		(i)	(j)		(k)		(1)		(m)	(n)
<b>EDIT Amortization Amount (Note</b>	<b>C</b> )	Janu	ıary	February	I	March	April		May		June		July	Αι	ugust	Septemb	r	October	N	ovember	De	ecember	Total
1 Protected Property			-						·			_							_				
2 Transmission		\$ 11	3,404	\$ 113,404	\$	113,404 \$	\$ 113,	104 \$	113,404	\$	113,404	\$	113,404	\$	113,404	\$ 113,4	)4 \$	113,404	\$	113,404	\$	113,404 \$	1,360,850
3 General		\$ 7	6,008	\$ 76,008	\$	76,008 \$	\$ 76,	008 \$	76,008	\$	76,008	\$	76,008	\$	76,008	\$ 76,0	)8 \$	76,008	\$	76,008	\$	76,008 \$	912,091
4 Transmission Allocation % (Att I	H-7 P4, L11, Col 5)		2.35%	t 0.200	Ф	0.200 #	t o	<b>3</b> 00	0.200	Ф	0.200	Ф	0.200	Ф	0.200	ф 0. <b>2</b>	νο Φ	0.200	ф	0.200	Ф	0.200	112 605
5 Allocated to Transmission		\$	9,390	\$ 9,390	\$	9,390 \$	<b>9</b> ,	390 \$	9,390	\$	9,390	\$	9,390	\$	9,390	\$ 9,3	90 \$	9,390	\$	9,390	\$	9,390 \$	112,685
6 Common (To Be Split TDG)		\$ 9	04,008	\$ 94,008	\$	94,008 \$	\$ 94,	008 \$	94,008	\$	94,008	\$	94,008	\$	94,008	\$ 94,0	)8 \$	94,008	\$	94,008	\$	94,008 \$	1,128,093
•	* Electric Factor in FERC Form 1 P356)		9.50%	t 0.025	Φ	0.025	t o	)25 ¢	0.025	¢.	0.025	¢.	0.025	¢.	0.025	Φ ΩΩ	) F	0.025	Ф	0.025	Ф	9.025 ¢	107.219
8 Allocated to Transmission		<b>&gt;</b>	8,935	\$ 8,935	\$	8,935 \$	<b>&gt;</b> 8,	935 \$	8,935	<b>3</b>	8,935	<b>3</b>	8,935	<b>&gt;</b>	8,935	\$ 8,9	35 \$	8,935	<b>&gt;</b>	8,935	<b>3</b>	8,935 \$	107,218
9 Total Protected Property		\$ 13	31,729	\$ 131,729	\$	131,729 \$	\$ 131,	729 \$	131,729	\$	131,729	\$	131,729	\$	131,729	\$ 131,7	29 \$	131,729	\$	131,729	\$	131,729 \$	1,580,752
10 Non-Protected Property (Note A)		\$ 20	01,929	\$ 201,929	\$	201,929 \$	\$ 201,	929 \$	201,929	\$	201,929	\$	201,929	\$	201,929	\$ 201,9	29 \$	201,929	\$	201,929	\$	201,929 \$	2,423,147
11 Non-Protected, Non-Property - Pension	n Asset (Note A)	\$	- 5	\$ -	\$	- \$	\$	- \$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	- \$	-
12 Non-Protected, Non-Property - Non-Po		\$	- 3	\$ -	\$	- \$	\$	- \$		\$	-	\$		\$	-	\$ -	\$	-	\$	-	\$	- \$	-
13 Total Non-Protected, Non-Property (N	ote A)	\$	- :	<b>-</b>	\$	- \$	<b>5</b>	- \$	-	\$	-	\$	-	\$	-	<b>&gt;</b> -	\$	-	\$	-	\$	- \$	-

## **EDIT Balance (Notes C and D)**

14	Protected Property	December Prior	Year January	February	March	April	May	June	July	August	September	October	November	December	Prior and Current December Average
15		\$ 73,618	, <mark>852</mark> 73,505,448	73,392,044	73,278,640	73,165,235	73,051,831	72,938,427	72,825,023	72,711,619	72,598,215	72,484,811	72,371,407	72,258,002	72,938,427
16 17	General Transmission Allocation %		,258 .35% 1,298,250	1,222,243	1,146,235	1,070,228	994,220	918,213	842,205	766,197	690,190	614,182	538,175	462,167	918,213
18	Allocated to Transmission	\$ 169	,783 160,393	151,002	141,612	132,222	122,831	113,441	104,050	94,660	85,270	75,879	66,489	57,099	113,441
19 20	, ,	\$ 9,40	,328 9,314,320 .50%	9,220,313	9,126,305	9,032,297	8,938,289	8,844,282	8,750,274	8,656,266	8,562,258	8,468,251	8,374,243	8,280,235	8,844,282
21	Allocated to Transmission	\$ 894	,200 885,265	876,330	867,395	858,460	849,526	840,591	831,656	822,721	813,786	804,851	795,917	786,982	840,591
22	Total Protected Property	\$ 74,682	,835 74,551,105	74,419,376	74,287,647	74,155,917	74,024,188	73,892,459	73,760,729	73,629,000	73,497,271	73,365,541	73,233,812	73,102,083	73,892,459
23	Non-Protected Property (Note A)	\$ 4,840	,523 4,644,594	4,442,665	4,240,736	4,038,807	3,836,878	3,634,950	3,433,021	3,231,092	3,029,163	2,827,234	2,625,305	2,423,376	3,634,950
	Non-Protected, Non-Property - Pension Asset (Note A)	\$		-	-	-	-	-	-	-	-	-	-	-	-
	Non-Protected, Non-Property - Non-Pension Asset (Note A Total Non-Protected, Non-Property (Note A)	\$		-	-	-	-	-	-	-	-	-	-	- -	-

EDIT data, including EDIT amortization amount and balance, for Protected, Non-Protected Property and Non-Protected, Non-Protec \$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-Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution (Line 16): \$1,683,749; Protecte Property (Line 26): (\$260,021).

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

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.

- The data of the annual amortization amount and balance are from PECO's Tax Accounting records.
- EDIT balance was reclassified from ADIT to EDIT in December 2017.

## PECO Energy Company

Accumulated Deferred Income Taxes Remeasurement
Attachment 9A - Deficient / (Excess) Deferred Income Taxes Worksheet

Debt - Change in Provision  ritable Carryforward  tomer Advances - Construction  terred Compensation  terred Revenue  S 112  teral NOL  47 ARO  ss Up-Bill E Credit  entive Pay	Description  (B)  Accrued Benefits Addback of NQSO Expense Addback of OtherEquity Comp Expense Amort-Organizational Costs Bad Debt - Change in Provision Charitable Carryforward Customer Advances - Construction Deferred Compensation Deferred Revenue FAS 112 Federal NOL FIN 47 ARO Gross Up-Bill E Credit Incentive Pay Injuries and Damage Payments Merger Costs	Category  (C)  Non-Property Protected Property Non-Property	Federal Gross Timing Difference  (D)  \$ 3,426,731	Federal ADIT @ 35%  (E) = (D) * 35%  1,199,356 2,650,851 1,761,802 - 19,453,185 4,504,616 247,394	State ADIT (F) 342,330 756,629 502,869 - 5,552,495	FIT on SIT  (G) = (F) * 35% (F)  \$ (119,816) \$ (264,820) (176,004)	Total ADIT $H = (E) + (F) + (G)$	Federal Gross Timing Difference (I)	Federal ADIT @ 21% (J) = (I) * 21%	State ADIT (K)	FIT on SIT (L) = (K) * 21% (	Total	Rate Change Deferred Tax Impact (N) = (H) - (M)	Non-Recoverable (O)	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B,C)	Transmission Allocated Deficient / (Excess) ADIT Balance (U) = (Q) * (T)
rued Benefits Iback of NQSO Expense Iback of OtherEquity Comp Expense ort-Organizational Costs I Debt - Change in Provision ritable Carryforward tomer Advances - Construction erred Compensation erred Revenue I 112 eral NOL I 47 ARO I 47 ARO I 58 Up-Bill E Credit I 58 Entive Pay I 68 I 69 I 70 I I 70 I 70	Addback of NQSO Expense Addback of OtherEquity Comp Expense Amort-Organizational Costs Bad Debt - Change in Provision Charitable Carryforward Customer Advances - Construction Deferred Compensation Deferred Revenue FAS 112 Federal NOL FIN 47 ARO Gross Up-Bill E Credit Incentive Pay Injuries and Damage Payments	Non-Property Non-Property Non-Property Non-Property Non-Property Non-Property Non-Property Non-Property Non-Property Property Non-Property	7,573,861 5,033,720 - 55,580,528 12,870,332 706,841 10,603,527	2,650,851 1,761,802 - 19,453,185 4,504,616 247,394	756,629 502,869 - 5,552,495	(264,820)	1 401 071	,					\-'/ \ <del></del> / \ <sup>±</sup> !	(0)	<b>(P)</b>	(Q) = (N) - (O) - (P)	( <b>R</b> )	<b>(S)</b>	( - )	, , , , , , ,
lback of NQSO Expense lback of OtherEquity Comp Expense ort-Organizational Costs Debt - Change in Provision ritable Carryforward tomer Advances - Construction erred Compensation erred Revenue S 112 eral NOL 47 ARO ss Up-Bill E Credit entive Pay ries and Damage Payments erger Costs erred Charges - Tax Repairs Bill Credit-Dist solete Materials Provision	Addback of NQSO Expense Addback of OtherEquity Comp Expense Amort-Organizational Costs Bad Debt - Change in Provision Charitable Carryforward Customer Advances - Construction Deferred Compensation Deferred Revenue FAS 112 Federal NOL FIN 47 ARO Gross Up-Bill E Credit Incentive Pay Injuries and Damage Payments	Non-Property Non-Property Non-Property Non-Property Non-Property Non-Property Non-Property Non-Property Non-Property Property Non-Property	7,573,861 5,033,720 - 55,580,528 12,870,332 706,841 10,603,527	2,650,851 1,761,802 - 19,453,185 4,504,616 247,394	756,629 502,869 - 5,552,495	(264,820)	1 401 071					, , , , , , , ,		` ,	` ,		` ,	`,	, ,	
t-Organizational Costs Debt - Change in Provision Table Carryforward The Advances - Construction The Compensation The Revenue The Compensation	Amort-Organizational Costs Bad Debt - Change in Provision Charitable Carryforward Customer Advances - Construction Deferred Compensation Deferred Revenue FAS 112 Federal NOL FIN 47 ARO Gross Up-Bill E Credit Incentive Pay Injuries and Damage Payments	Non-Property Non-Property Non-Property Non-Property Non-Property Non-Property Non-Property Protected Property	55,580,528 12,870,332 706,841 10,603,527	19,453,185 4,504,616 247,394	5,552,495	71.72.70.73	1,421,871 3,142,660	\$ 3,426,731 7,573,861	\$ 719,614 1,590,511	342,330 756,629	\$ (71,889) \$ (158,892)	990,055 2,188,247	\$ 431,816 954,413	\$ - -	\$ - -	\$ 431,816 954,413	100% Distribution A&G Ratio	No Yes	0.000% 9.700%	\$ -92,578
table Carryforward mer Advances - Construction red Compensation red Revenue 12 al NOL 7 ARO Up-Bill E Credit tive Pay es and Damage Payments er Costs red Charges - Tax Repairs Bill Credit-Dist ette Materials Provision	Charitable Carryforward Customer Advances - Construction Deferred Compensation Deferred Revenue FAS 112 Federal NOL FIN 47 ARO Gross Up-Bill E Credit Incentive Pay Injuries and Damage Payments	Non-Property Non-Property Non-Property Non-Property Non-Property Protected Property	12,870,332 706,841 10,603,527	4,504,616 247,394		-	2,088,667	5,033,720	1,057,081	502,869	(105,602)	1,454,347	634,319	- -	<del>-</del> -	634,319	N/A	Yes No	9.700% 0.000%	61,529
red Compensation red Revenue 112 ral NOL 7 ARO 1 Up-Bill E Credit tive Pay es and Damage Payments er Costs red Charges - Tax Repairs Bill Credit-Dist	Deferred Compensation Deferred Revenue FAS 112 Federal NOL FIN 47 ARO Gross Up-Bill E Credit Incentive Pay Injuries and Damage Payments	Non-Property Non-Property Non-Property Protected Property	10,603,527		1,920,307	(1,943,373) (672,107)	23,062,307 5,752,815	55,580,528 12,870,332	11,671,911 2,702,770	5,552,495 1,920,307	(1,166,024) (403,264)	16,058,382 4,219,812	7,003,925 1,533,003	7,003,925 1,533,003	-	- -	N/A N/A	No No	0.000% 0.000%	-
ral NOL 47 ARO s Up-Bill E Credit ntive Pay ies and Damage Payments ger Costs rred Charges - Tax Repairs Bill Credit-Dist blete Materials Provision	Deferred Revenue FAS 112 Federal NOL FIN 47 ARO Gross Up-Bill E Credit Incentive Pay Injuries and Damage Payments	Non-Property Non-Property Protected Property	891.167	3,711,234	70,613 1,059,292	(24,715) (370,752)	293,293 4,399,774	706,841 10,603,527	148,437 2,226,741	70,613 1,059,292	(14,829) (222,451)	204,221 3,063,582	89,072 1,336,193	-	- -	89,072 1,336,193	100% Distribution 100% Distribution	No No	0.000% 0.000%	-
eral NOL 47 ARO ss Up-Bill E Credit entive Pay ries and Damage Payments rger Costs erred Charges - Tax Repairs Bill Credit-Dist solete Materials Provision	Federal NOL FIN 47 ARO Gross Up-Bill E Credit Incentive Pay Injuries and Damage Payments	Protected Property	838,834	311,909 293,592	89,028 83,800	(31,160) (29,330)	369,777 348,062	891,167 838,834	187,145 176,155	89,028 83,800	(18,696) (17,598)	257,477 242,357	112,300 105,705	-	- -	112,300 105,705	100% Distribution A&G Ratio	No Yes	0.000% 9.700%	10,25
entive Pay ries and Damage Payments rger Costs erred Charges - Tax Repairs Bill Credit-Dist rolete Materials Provision	Gross Up-Bill E Credit Incentive Pay Injuries and Damage Payments	Non-Property	21,797,137	7,628,998	<del>-</del>	-	7,628,998	21,797,137	4,577,399	<del>-</del>	-	4,577,399	3,051,599	2 140 666	-	3,051,599	Plant	No No	0.000%	-
ries and Damage Payments rger Costs erred Charges - Tax Repairs Bill Credit-Dist colete Materials Provision	Injuries and Damage Payments	Non-Property	24,994,573	8,748,100	2,496,958	(873,935)	10,371,123	24,994,573	5,248,860	2,496,958	(524,361)	7,221,457	3,149,666	3,149,666	-	-	100% Distribution N/A	No No	0.000% 0.000%	-
erred Charges - Tax Repairs Bill Credit-Dist	Merger Costs	Non-Property Non-Property	42,658,321	14,930,412	4,261,566	(1,491,548)	17,700,431	42,658,321	8,958,247	4,261,566	(894,929)	12,324,885	5,375,546	- -	- -	5,375,546 -	A&G Ratio N/A	Yes No	9.700% 0.000%	521,42
solete Materials Provision	Deferred Charges - Tax Repairs Bill Credit-Dist	Non-Property Non-Property	36,672,820 0	12,835,487	3,663,615	(1,282,265) (0)	15,216,837 0	36,672,820 0	7,701,292	3,663,615 0	(769,359) (0)	10,595,548 0	4,621,289 0	4,621,289	- -	- 0	N/A 100% Distribution	No No	0.000% 0.000%	-
er Current	Obsolete Materials Provision Other Current	Non-Property Non-Property	1,733,789 1,102,751	606,826 385,963	173,206 110,165	(60,622) (38,558)	719,410 457,570	1,733,789 1,102,751	364,096 231,578	173,206 110,165	(36,373) (23,135)	500,928 318,608	218,482 138,962	-	-	218,482 138,962	100% Distribution 100% Distribution	No No	0.000% 0.000%	-
ility Commitment Fees	Facility Commitment Fees	Non-Property	-	-	-	(36,336)	-	-	-	-	(23,133)	-	-	- -	-	-	Plant	No	0.000%	-
es & Other P Liability Reg Asset	Fines & Other MGP Liability Reg Asset	Non-Property Non-Property	7,960,954	2,786,334	- 795,299	(278,355)	3,303,278	7,960,954	1,671,800	795,299	(167,013)	2,300,087	1,003,192	- -	-	1,003,192		No No	0.000% 0.000%	-
P Reserve-Current er Current Reg Asset	MGP Reserve-Current Other Current Reg Asset	Non-Property Non-Property	5,982,000 20,258,526	2,093,700 7,090,484	597,602 2,023,827	(209,161) (708,339)	2,482,141 8,405,972	5,982,000 20,258,526	1,256,220 4,254,290	597,602 2,023,827	(125,496) (425,004)	1,728,325 5,853,114	753,816 2,552,858	- -	-	753,816 2,552,858		No No	0.000% 0.000%	-
er Noncurrent- Railroad Liability er Unearned Revenue-Deferred Rents	Other Noncurrent- Railroad Liability Other Unearned Revenue-Deferred Rents	Non-Property Non-Property	1,072,962	- 375,537	- 107,189	(37,516)	- 445,210	- 1,072,962	225,322	- 107,189	(22,510)	310,001	135,208	-	- -	- 135,208	Plant Plant	No No	0.000% 0.000%	-
roll Taxes nsylvania NOL	Payroll Taxes Pennsylvania NOL	Non-Property Non-Property		-	9,763,899	(3,417,365)	6,346,535	-	-	9,763,899	(2,050,419)	7,713,480	(1,366,946)	-	-	- (1,366,946)	A&G Ratio	No Vos	0.000% 8.778%	- (119,98
sion Expense Provision	Pension Expense Provision	Non-Property	-	-	-	(5,417,303)	-	-	1	9,703,899	(2,030,419)	-	(1,300,940)	-	-	(1,300,940)	A&G Ratio	No	0.000%	(119,9
e Attachment Reserve t Retirement Benefits	Pole Attachment Reserve Post Retirement Benefits	Non-Property Non-Property	319,254,558	111,739,095	31,893,530	- (11,162,736)	132,469,890	319,254,558	67,043,457	31,893,530	- (6,697,641)	92,239,346	40,230,544	- -	-	- 40,230,544		No Yes	0.000% 9.636%	3,876,5
bi Trust & Maxi Flat Income erve For Employee Litigations	Rabbi Trust & Maxi Flat Income Reserve For Employee Litigations	Non-Property 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 100% Distribution	No No	0.000% 0.000%	
162(m) - Excess Officers Comp - Temp 263A - Inventory Adjustment	Sec 162(m) - Excess Officers Comp - Temp Sec 263A - Inventory Adjustment	Non-Property Non-Property	(2,221,283) 2,452,335	(777,449) 858,317	(221,906) 244,988	77,667 (85,746)	(921,688) 1,017,560	(2,221,283) 2,452,335	(466,469) 514,990	(221,906) 244,988	46,600 (51,448)	(641,775) 708,531	(279,913) 309,029	-	-	(279,913) 309,029	A&G Ratio 100% Gas	No No	0.000% 0.000%	
Unbilled Reserve	SA Unbilled Reserve	Non-Property	15,440,812	5,404,284	1,542,537	(539,888)	6,406,934	15,440,812	3,242,571	1,542,537	(323,933)	4,461,175	1,945,759	- -	-	1,945,759	100% Distribution	No	0.000%	
CA Refund TA Railroad Rent	SECA Refund SEPTA Railroad Rent	Non-Property Non-Property	-	-	- -	-	-	-	-	- -	-	-	-	- -	-	<del>-</del> -	N/A 100% Distribution	No No	0.000% 0.000%	
erance PMTS Change in Provision attention Pay Change in Provision	Severance PMTS Change in Provision Vacation Pay Change in Provision	Non-Property Non-Property	248,687 4,064,328	87,041 1,422,515	24,844 406,026	(8,695) (142,109)	103,189 1,686,432	248,687 4,064,328	52,224 853,509	24,844 406,026	(5,217) (85,266)	71,851 1,174,270	31,338 512,162	-	-	31,338 512,162	A&G Ratio 100% Distribution	Yes No	9.755% 0.000%	3,0
retation MGMT Accrual rkers Compensation Reserve	Vegetation MGMT Accrual Workers Compensation Reserve	Non-Property Non-Property	5,402,597 43,592,914	1,890,909 15,257,520	539,719 4,354,932	(188,902) (1,524,226)	2,241,727 18,088,226	5,402,597 43,592,914	1,134,545 9,154,512	539,719 4,354,932	(113,341) (914,536)	1,560,924 12,594,908	680,803 5,493,318	- -	-	680,803 5,493,318	100% Distribution A&G Ratio	No Yes	0.000% 9.700%	532.8
al FERC Account 190			\$ 649,841,629 \$	227,444,570 \$	73,140,105	\$ (25,599,037) \$	274,985,638	\$ 649,841,629	\$ 136,466,742 \$	73,140,105	\$ (15,359,422) \$	194,247,425	\$ 80,738,213 #	\$ 16,288,641 #	+ \$ -	# \$ 64,449,572	•		_	\$ 4,978,
RC Account 282 (Note A)																				
perty Related ADIT, Excl. ARO - Federal amon	Property Related ADIT, Excl. ARO - Federal Common	Protected Property	\$ (85,010,674) \$	\$ (29,753,736) \$	-	\$ - \$	(29,753,736)	\$ (85,010,674)	\$ (17,852,242) \$	-	\$ - \$	(17,852,242)	\$ (11,901,494)	\$ -	\$ -	\$ (11,901,494)	Plant	Yes	7.715%	\$ (918,1
ribution - Electric etric General	Distribution - Electric Electric General	Protected Property Protected Property	(2,276,638,656) (12,026,776)	(796,823,530) (4,209,371)	- -	- -	(796,823,530) (4,209,371)	(2,276,638,656) (12,026,776)	(478,094,118) (2,525,623)	- -	-	(478,094,118) (2,525,623)	(318,729,412) (1,683,749)	-	-	(318,729,412) (1,683,749)		No Yes	0.000% 9.881%	(166,30
nsmission ribution - Gas	Transmission Distribution - Gas	Protected Property	(569,476,514) (924,863,699)	(199,316,780) (323,702,295)	-	-	(199,316,780) (323,702,295)	(569,476,514) (924,863,699)	(119,590,068) (194,221,377)	-	-	(119,590,068) (194,221,377)	(79,726,712) (129,480,918)	-	-	(79,726,712)	100% Transmission	Yes	100.000%	(79,726,7
		Protected Property	(924,863,699)	(323,702,293)	-	-	(323,702,293)	(924,803,099)	(194,221,377)	-	-	(194,221,377)	(129,480,918)	<del>-</del>	-	(129,480,918)	Plant	NO	0.000%	-
nmon	Property Related ADIT, Excl. ARO - Federal Common	Unprotected Property	14,122,236	4,942,782	-	-	4,942,782	14,122,236	2,965,669	-	-	2,965,669	1,977,113	-	-	1,977,113		No	0.000%	-
ribution - Electric etric General	Distribution - Electric Electric General	Unprotected Property Unprotected Property	(349,743,572) 73,003	(122,410,250) 25,551	-	- -	(122,410,250) 25,551	(349,743,572) 73,003	(73,446,150) 15,331	-	-	(73,446,150) 15,331	(48,964,100) 10,220	- -	-	(48,964,100) 10,220		No No	0.000% 0.000%	-
nsmission nsmission - CIAC	Transmission Transmission - CIAC	Unprotected Property Unprotected Property	(157,866,616) 21,063,877	(55,253,315) 7,372,357	- -	- -	(55,253,315) 7,372,357	(157,866,616) 21,063,877	(33,151,989) 4,423,414	-	-	(33,151,989) 4,423,414	(22,101,326) 2,948,943	-	-	(22,101,326) 2,948,943		Yes No	100.000% 0.000%	(22,101,3
ribution - 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)		No	0.000%	
	Property Related ADIT, Excl. ARO - State				1 212 510	(450, 200)	052.151			1 212 510	(277, 522)	1.024.005	(102.756)			(102.75.6)	DI.		0.0000	
nmon ribution - Electric	Common Distribution - Electric	Unprotected Property Unprotected Property		-	1,312,540 (22,172,084)	(459,389) 7,760,229	853,151 (14,411,854)	-	-	1,312,540 (22,172,084)	(275,633) 4,656,138	1,036,907 (17,515,946)	(183,756) 3,104,092	-	-	(183,756) 3,104,092	Plant	No No	0.000% 0.000%	-
etric General nsmission	Electric General Transmission	Unprotected Property Unprotected Property		-	7,603 (36,703,612)	(2,661) 12,846,264	4,942 (23,857,348)	-	-	7,603 (36,703,612)	(1,597) 7,707,759	6,006 (28,995,853)	(1,064) 5,138,506	-	-	(1,064) 5,138,506		No Yes	0.000% 100.000%	5,138,5
nsmission - CIAC ribution - Gas	Transmission - CIAC Distribution - Gas	Unprotected Property Unprotected Property			2,112,411 (10,558,443)	(739,344) 3,695,455	1,373,067 (6,862,988)			2,112,411 (10,558,443)	(443,606) 2,217,273	1,668,805 (8,341,170)	(295,738) 1,478,182	-	-	(295,738) 1,478,182	Plant	No No	0.000% 0.000%	
	Other Flow-through	Unprotected Property	(1.962.869.054)	(687,004,169)	(478,101,449)	167,335,507	(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%	
al FERC Account 282	outer 110% unough	onprotected Property	\$ (6,411,006,228) \$	(2,243,852,180) \$	(544,103,034)	, ,	(2,597,519,152)	\$ (6,411,006,228)		(544,103,034)	, ,	(1,776,152,705)	\$ (821,366,447)	\$ -	\$ (207,867,465)	\$ (613,498,983)		1.0	_	\$ (97,774,0
RC Account 283 (Note A) C129 Smart Meter	ACT 129 Smart Meter	Non-Property	\$ (24,804,411) \$	S (8,681,544) <b>\$</b>	(2,477,961)	\$ 867,286 \$	(10,292,218)	\$ (24,804,411)	\$ (5,208,926) \$	(2,477,961)	\$ 520,372 \$	(7,166,515)	\$ (3,125,703)	\$ -	\$ -	\$ (3,125,703)	100% Distribution	No	0.000%	\$
C Receivable or Reacqd Debt-9.5%	AEC Receivable Amort-BK-Premiums on Reacqd Debt-9.5%	Non-Property Non-Property	(4,056,846) (1,746,005)	(1,419,896) (611,102)	(405,279) (174,426)	141,848 61,049	(1,683,327) (724,478)	(4,056,846) (1,746,005)	(851,938) (366,661)	(405,279) (174,426)	85,109 36,629	(1,172,108) (504,457)	(511,219) (220,021)	-	-	(511,219) (220,021)		No Yes	0.000% 9.700%	(21,3
Forgiveness Reg Asset	CAP Forgiveness Reg Asset	Non-Property	(7,289,034)	(2,551,162)	(728,174)	254,861	(3,024,475)	(7,289,034)	(1,530,697)	(728,174)	152,917	(2,105,955)	(918,520)	-	-	(918,520)	100% Distribution	No	0.000%	(21,
P Shopping Reg Asset P 2 - Regulatory Asset	CAP Shopping Reg Asset DSP 2 - Regulatory Asset	Non-Property Non-Property	(258,131)	(90,346)	(25,787)	9,026	(107,108)	(258,131)	(54,208)	(25,787)	5,415	(74,580)	(32,528)	-	-	(32,528)	100% Distribution 100% Distribution	No No	0.000% 0.000%	
Rate Case EXP - Reg Asset gy Efficiency Reg Asset	Elec Rate Case EXP - Reg Asset Energy Efficiency Reg Asset	Non-Property Non-Property	(67,717) (688,709)	(23,701) (241,048)	(6,765) (68,802)	2,368 24,081	(28,098) (285,770)	(67,717) (688,709)	(14,221) (144,629)	(6,765) (68,802)	1,421 14,448	(19,565) (198,983)	(8,533) (86,787)	-	-	(8,533) (86,787)	100% Distribution 100% Distribution	No No	0.000% 0.000%	
109 Non TCJA 109 TCJA	FAS 109 Non TCJA FAS 109 NonTCJA	Non-Property Non-Property	(1,699,831,031)	(594,940,861)	(169,813,120)	59,434,592	(705,319,389)	(1,699,831,031) 1,394,047,651	(356,964,516) 292,750,007	(169,813,120) 139,265,360	35,660,755 (29,245,726)	(491,116,881) 402,769,641	(214,202,507) (402,769,641)	-	(214,202,507) (402,769,641)	-	N/A N/A	No No	0.000% 0.000%	
Rate Case - Reg Asset	Gas Rate Case - Reg Asset Gross Up on State Def Tax Adj- AMR Reg Asset	Non-Property	(142,280)	(49,798)	(14,214)	4,975	(59,037)	(142,280)	(29,879)	(14,214)	2,985	(41,108)	(17,929)	-	-	(17,929)		No	0.000% 0.000%	
day Pay Change in Provision	Holiday Pay Change in Provision	Non-Property Non-Property	-		- -	- -	-	-	-	- -	- -	- -	- -	-	- -	-	A&G Ratio	No	0.000%	
Def FIT & SIT of Reaquired Debt	OCI-Def FIT & SIT Loss of Reaquired Debt	Non-Property Non-Property	-	-	-	-	-	- -		- -	-		- -	- -	-	- -	100% Distribution Plant	No No	0.000% 0.000%	
ation Accrual rt Meter	Vacation Accrual Smart Meter	Non-Property Non-Property	-		-	- -	- -	-		-	- -	- -	- -	-	-	- -	A&G Ratio 100% Distribution	No No	0.000% 0.000%	
Shopping Reg Asset - Current	CAP Shopping Reg Asset - Current CAP Forgiveness Reg Asset - Current	Non-Property Non-Property	-	-	-	-	-		-	-	-	-	-	-	-	-	100% Distribution 100% Distribution	No No	0.000% 0.000% 0.000%	
112	FAS 112	Non-Property	-		-	-	-	-		-	-	- -	-	- -	-	- -	A&G Ratio	No	0.000%	
TA	Elec Rate Case Exp - Reg Asset - Current PURTA	Non-Property Non-Property	- -	-		-	- -	- -	1	- -	- -	- -	- -	- -	- -	- -	100% Distribution 100% Distribution	No No	0.000% 0.000%	
nless Moves ion Expense Provision	Seamless Moves Pension Expense Provision	Non-Property Non-Property	(363,402,672)	(127,190,935)	(36,303,927)	- 12,706,374	- (150,788,488)	(363,402,672)	(76,314,561)	(36,303,927)	- 7,623,825	- (104,994,663)	- (45,793,824)	(26,878,090)	-	- (18,915,734)	A&G Ratio	No Yes	0.000% 23.487%	(4,442,
Chance Reg Asset Tax Reserve	Rate Chance Reg Asset State Tax Reserve	Non-Property Non-Property	(18,710,444)	(6,548,655)	- -	- -	(6,548,655)	(18,710,444)	(3,929,193)	-	- - -	(3,929,193)	(2,619,462)	- -	-	(2,619,462)	100% Distribution	No Yes	0.000% 9.702%	(254,
O- Reg Asset al FERC Account 283	ARO- Reg Asset	Non-Property	(23,136,166) \$ (2,144,133,446) \$	(8,097,658) (750,446,706) \$	(2,311,303) (212,329,758)	808,956 <b>\$ 74,315,415 \$</b>	(9,600,005) (888,461,049)	(23,136,166) \$ (750,085,795)	(4,858,595)	(2,311,303) (73,064,398)	\$ 485,374 \$ 15,343,523 \$	(6,684,524) (215,238,891)	(2,915,481) \$ (673,222,158) #	(2,915,481) \$ (29,793,571) #	(616,972,149)		100% Distribution	No	0.000%	\$ (4,718,
nd Total		-	\$ (7,905,298,046) <b>\$</b>		(683,292,687)			\$ (6,511,250,395)					\$ (1,413,850,392)	\$ (13,504,930)	\$ (824,839,614)				_	\$ (97,514,
		•															•		=	
															Protected Property	\$ (538,470,685)				\$ (80,811,2
															Unprotected Property	(71,976,698) 34 941 535				(16,962,8 260,0
															Non-Property <b>Total Unprotected</b>	34,941,535 \$ (37,035,163)	_		-	\$ (16,702,
														<del></del>	-	\$ (575,505,848)	_			\$ (97,514

## Instruction

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.

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

Notes

- A Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.
- B The allocation percentage in Column T are based on the applicable percentages at the date of the rate change.
- C The allocation factors for lines 45 and 47 are subject to the change as reflected in Attachment 9 Excess / (Deficient) Deferred Income Taxes, lines 17 and 20.

## Attachment 10 Pension Asset Discount Worksheet PECO Energy Company

1	13 Month Average Pension Asset (Note A)		33,000,000 (Attachment 4, line 28(i))
	Net ADIT Balance		
2	Prior Year ADIT Related to Transmission Pension Asset		(10,837,039) (Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator)
3	Current Year ADIT Related to Transmission Pension Asset		(12,022,482) (Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator)
4	Average ADIT Balance Related to Transmission Pension Asset		(11,429,760) (Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	\$	- (Attachment 9 line 24 "Average")
6	Net Pension Asset	\$	21,570,240 (Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset		2,064,888 (Line 6 times Attachment H-7 page 3, line 34, col (3) times (1+Attachment H-7 page 4, line 18, col (5))
8	Times Pension Discount %		60%
0	ATRID D' A NA R	Ф	1 220 022 (4) (7) (1) (0)
9	ATRR Discount on Net Pension Asset	\$	1,238,933 (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

Line | Long Term Interest (117, lines 62 through 67), Excluding LVT Interest | Interest on Long-Term Debt (427) | 196,492,497 | 2 Amort. of Debt Disc. and Expense (428) | 2,393,465 | 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) | 12,631,556 | 680,275 | 10 al Long Term Interest (Line 1 + Line 2 + Line 3 - Line 4 - Line 5 + Line 6 - Line 7) | \$210,911,589

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

	13-Month Average Balance of Long-term Debt,														
	Long -term Debt (112, Lines 18 through 21)	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
9	Bonds (221)	4,675,000,000	4,675,000,000	4,675,000,000	4,675,000,000	4,675,000,000	4,675,000,000	5,200,000,000	5,200,000,000	5,200,000,000	5,200,000,000	5,200,000,000	5,200,000,000	5,200,000,000	4,957,692,308
10	(Less) Reacquired Bonds (222)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Advances from Associated Companies (223)	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609
12	Other Long-Term Debt (224)	-	- -	-	-	-	-	-	- -	-	- -	-	-	- · · · · · · · · · · · · · · · · · · ·	-
13	<b>Total (Line 9 - Line 10 + Line 11 + Line 12)</b>	4,859,418,609 \$	4,859,418,609 \$	4,859,418,609 \$	4,859,418,609 \$	4,859,418,609 \$	4,859,418,609 \$	5,384,418,609 \$	5,384,418,609 \$	5,384,418,609 \$	5,384,418,609 \$	5,384,418,609 \$	5,384,418,609 \$	5,384,418,609 \$	5,142,110,917
	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)	2,278,856,118	2,278,856,118	2,278,856,118	2,608,856,118	2,608,856,118	2,608,856,118	2,608,856,118	2,608,856,118	2,608,856,118	2,627,435,471	2,627,435,471	2,627,435,471	2,627,435,471	2,538,418,996
20	Installments Received on Capital Stock (212)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	5,232,620,194	5,296,605,791	5,356,883,829	5,308,699,327	5,343,143,484	5,385,503,192	5,316,133,686	5,391,846,503	5,425,253,052	5,372,624,836	5,411,100,238	5,478,508,359	5,436,967,566	5,365,837,697
24	Unappropriated Undistributed Subsidiary Earnings (216.1)	(3,373,506,846)	(3,377,385,675)	(3,381,259,062)	(3,385,114,692)	(3,388,986,629)	(3,392,815,169)	(3,396,653,235)	(3,400,532,699)	(3,404,424,826)	(3,408,281,569)	(3,412,208,300)	(3,416,088,731)	(3,419,975,569)	(3,396,710,231)
25	(Less) Reacquired Capital Stock (217)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Noncorporate Proprietorship (Non-major only) (218)	-	-	-	-	-	-	-	-	-	-	-	-	-	2.520.201
27	Accumulated other Comprehensive Income (219)	2,176,348	3,906,269	3,906,269	2,338,033	4,059,239	4,059,239	2,570,939	4,292,145	4,292,145	2,883,081	4,604,288	4,604,288	2,175,627	3,528,301
	Total Decemiotomy Comital (Line 14   Line 15   Line 16   Line 17   Line 19   Line														
28	Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18 + Line 19 + Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 + Line 26 + Line 27)	5,563,063,323	\$5,624,900,011	\$5,681,304,663	\$5,957,696,294	\$5,989,989,721	\$6,028,520,889	\$5,953,825,016	\$6,027,379,576	\$6,056,893,998	\$6,017,579,328	\$6,053,849,206	\$6,117,376,896	\$6,069,520,605	5,933,992,271
28 29	Preferred Stock (line 15) \$	5,505,005,525 - <b>\$</b>	ф	ф	Φ.	Φ.	Φ.	Φ.	ф	ф	ф	ф	ф	ф	5,755,772,211
29 30	Common Stock (line 28 - line 29)	5,563,063,323 \$	- \$ 5,624,900,011 \$	- \$ 5,681,304,663 \$	- 5 5,957,696,294 \$	- \$ 5,989,989,721 \$	- \$ 6,028,520,889 \$	- \$ 5,953,825,016 \$	- \$ 6,027,379,576 \$	- \$ 6,056,893,998 \$	- \$ 6,017,579,328 \$	- \$ 6,053,849,206 \$	- \$ 6,117,376,896 \$	- \$ 6,069,520,605 \$	5,933,992,271
30	Common Stock (mic 20 - mic 27)	5,505,005,545 <b>\$</b>	3,027,700,011 B	3,001,304,003 \$	3,731,070,47 <b>4</b> \$	3,303,303,121 \$	U,U2U,32U,009 \$	3,733,023,010 \$	U,U21,313,31U \$	0,030,073,770 \$	U,U11,319,320 \$	0,055,047,200 B	0,117,570,090 ф	0,007,320,003 \$	3,733,774,411

Appendix 1B Populated Projected Net Revenue Requirement – MDTAC

## ATTACHMENT H-7B MDTAC FORMULA RATE TEMPLATE

CAL	CALCULATION OF MONTHLY AMORTIZED REGULATORY ASSET TO BE RECOVERED											
1	Annual Revenue Requirement on	Attachment 1 - Revenue Requirement										
1	Regulatory Asset Amortization	Line 3	\$1,085,942									
2	True-up Adjustment with Interest	Attachment 2 - True-Up Line 24	(\$804,235)									
	Net Annual Revenue Requirement											
3	on Regulatory Asset Amortization											
	with True-up	Line 1 + line 2	\$281,707									
	Net Monthly Revenue Requirement											
4	on Regulatory Asset Amortization											
	with True-up	Line 3 / 12	\$23,476									

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

## For the 12 months ended 12/31/2024

1	SFAS 109 Reg Asset Amortization (Notes A and B)	\$ 1,085,942
2	Other Tax Adjustments (Note C)	\$ -
3	Adjusted Total	\$ 1.085.942

## 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	0.0054
2		February	0.0048
3		March	0.0054
4		April	0.0062
5		May	0.0064
6		June	0.0062
7		July	0.0068
8		August	0.0068
9		September	0.0066
10		October	0.0071
11		November	0.0069
12		December	0.0071
13		January	0.0072
14		February	0.0068
15		March	0.0072
16		April	0.0070
17		May	0.0072
18	Average of lines 1-17 above		0.0065
Notes:	The FERC Quarterly Interest Rate in column [A	a] is the interest applicable t	o the Month indicate
19	Actual Revenue Requirement		1,091,902

19	Actual Revenue Requirement	1,091,902
20	Revenue Received	1,815,720
21	Net Under/(Over) Collection (Line 19 - Line 20)	(723,818)
22	17 Months	17
23	Interest (Line 18*Line 21*Line 22)	(80,416)
24	Total True-up	(804,235)

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

	42/24/2022	A of:it	42/24/2024
TRANSMISSION ONLY	12/31/2023	Activity	12/31/2024
Repair Allowance	7,165,703	(142,945)	7,022,758
Federal and State Flow Through	19,980,098	76,541	20,056,639
Excess Deferreds/pre-1981 Deferreds	13,279,003	(682,520)	12,596,482
Other		(13,510)	
Total	364,447	No. 1	350,937
oun	40,789,251	(762,435)	40,026,816
OMMON (TO BE SPLIT TDG)			
Repair Allowance	-	-	-
Federal and State Flow Through	7,378,151	(27,072)	7,351,079
Excess Deferreds/pre-1981 Deferreds	2,341,029	(97,732)	2,243,296
Other	1,185,982	(35,836)	1,150,146
Total	10,905,162	(160,640)	10,744,521
		achment H-7A, page 4, line 11	, column 5 * Comm
Transmission Allocation % Lepair Allowance	9.50% For	m 1 page 356)	
dederal and State Flow Through	701,245	(2,573)	698,672
Excess Deferreds/pre-1981 Deferreds	222,499	(9,289)	213,211
Other	112,720	(3,406)	109,314
Total	1,036,464	(15,268)	1,021,196
	1,000,101	(13,200)	1,021,130
LECTRIC GENERAL (TO BE SPLIT TD)			
Repair Allowance	8,705	(258)	8,448
Federal and State Flow Through	851,285	(42,322)	808,962
xcess Deferreds/pre-1981 Deferreds	122,609	(16,801)	105,808
Other	2,067	(165)	1,902
<u> </u>		(165) (59,546)	1,902 925,120
ransmission Allocation %	2,067 984,666 12.35% Sou	(59,546) arce: Attachment H-7A, page 4	925,120 I, line 11, column 5
Transmission Allocation % Repair Allowance	2,067 984,666 12.35% Sou 1,075	(59,546)  arce: Attachment H-7A, page 4 (32)	925,120 925,120 925,120 925,120
Fransmission Allocation % Repair Allowance Federal and State Flow Through	2,067 984,666 12.35% Sou 1,075 105,172	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229)	925,120 1, line 11, column 5 1,044 99,944
Fransmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds	2,067 984,666  12.35% Sou 1,075 105,172 15,148	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076)	925,120 1, line 11, column 5 1,044 99,944 13,072
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20)	925,120  9, line 11, column 5 1,044 99,944 13,072 235
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other	2,067 984,666  12.35% Sou 1,075 105,172 15,148	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076)	925,120 1, line 11, column 5 1,044 99,944 13,072
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20)	925,120  9, line 11, column 5 1,044 99,944 13,072 235
Transmission Allocation % Repair Allowance Rederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357)	925,120  7, line 11, column 5 1,044 99,944 13,072 235 114,294
Transmission Allocation % Repair Allowance Tederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Repair Allowance	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20)	925,120  9, line 11, column 5 1,044 99,944 13,072 235
Fransmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Fotal  Fransmission Summary Repair Allowance Federal and State Flow Through	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357)	925,120  9, line 11, column 5 1,044 99,944 13,072 235 114,294  7,023,802
Transmission Allocation %  Lepair Allowance Lederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other  Total  Transmission Summary Lepair Allowance Lederal and State Flow Through Excess Deferreds/pre-1981 Deferreds	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357)	925,120  7, line 11, column 5 1,044 99,944 13,072 235 114,294  7,023,802 20,855,254 12,822,765
Fransmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Fotal  Fransmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514	(59,546)  (77.357)  (142,977) (68,739 (693,885)	925,120  9, line 11, column 5 1,044 99,944 13,072 235 114,294  7,023,802 20,855,254
Transmission Allocation % Repair Allowance Tederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Repair Allowance Tederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423	(59,546)  (77,357)  (142,977) (68,739 (693,885) (16,937)	925,120  7, line 11, column 5 1,044 99,944 13,072 235 114,294  7,023,802 20,855,254 12,822,765 460,486
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Fransmission Summary Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  FFAS 109 + Gross-up	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366	(59,546)  (77,357)  (142,977) (68,739 (693,885) (16,937) (785,059)	925,120  9, line 11, column 5 1,044 99,944 13,072 235 114,294  7,023,802 20,855,254 12,822,765 460,486 41,162,307
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  FAS 109 + Gross-up	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366	(59,546)  (77,357)  (142,977) (68,739 (693,885) (16,937) (785,059)	925,120  9, line 11, column 5 1,044 99,944 13,072 235 114,294  7,023,802 20,855,254 12,822,765 460,486 41,162,307
Fransmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Fotal  Fransmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Fotal  Fransmission Tax Adjustments b/f gross-up 2010 Transmission Tax Adjustments + gross-up	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366  58,024,185	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357)  (142,977) 68,739 (693,885) (16,937) (785,059) (1,085,942)	7,023,802 20,855,254 12,822,765 460,486 41,162,307
Transmission Allocation %  Lepair Allowance ederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Lepair Allowance ederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  FAS 109 + Gross-up  O10 Transmission Tax Adjustments b/f gross-up O10 Transmission Tax Adjustments + gross-up	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366 58,024,185	(59,546)  (77,357)  (142,977) (68,739 (693,885) (16,937) (785,059)	925,120  9, line 11, column 5 1,044 99,944 13,072 235 114,294  7,023,802 20,855,254 12,822,765 460,486 41,162,307
Fransmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Fransmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Fransmission Tax Adjustments b/f gross-up 2010 Transmission Tax Adjustments + gross-up Fotal Transmission Tax Adjustments + gross-up Fotal Transmission SFAS 109  Foress-up Factor	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366  58,024,185	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357)  (142,977) 68,739 (693,885) (16,937) (785,059) (1,085,942)	7,023,802 20,855,254 12,822,765 460,486 41,162,307
Cransmission Allocation %  Repair Allowance Rederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Cotal  Cransmission Summary Repair Allowance Rederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Cotal  FAS 109 + Gross-up  O10 Transmission Tax Adjustments b/f gross-up O10 Transmission Tax Adjustments + gross-up Cotal Transmission SFAS 109  Cross-up Factor Rederal Income Tax Rate	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366 58,024,185	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357)  (142,977) 68,739 (693,885) (16,937) (785,059) (1,085,942)	7,023,802 20,855,254 12,822,765 460,486 41,162,307
Fransmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Fotal  Fransmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Fotal  FAS 109 + Gross-up  FOTAL OF Transmission Tax Adjustments b/f gross-up FOTAL OT Transmission Tax Adjustments + gross-up FoTAL Transmission Tax Adjustments + gross-up FOTAL Transmission SFAS 109  FOTAL TRANSMISSION SFAS 109	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366  58,024,185  58,024,185	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357)  (142,977) 68,739 (693,885) (16,937) (785,059) (1,085,942)	7,023,802 20,855,254 12,822,765 460,486 41,162,307
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  SFAS 109 + Gross-up  2010 Transmission Tax Adjustments b/f gross-up 2010 Transmission Tax Adjustments + gross-up Total Transmission SFAS 109  Gross-up Factor Federal Income Tax Rate State Income Tax Rate Composite Rate = F+S(1-F) Gross-up Factor = 1/(1-CR)	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366 58,024,185	(59,546)  arce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357)  (142,977) 68,739 (693,885) (16,937) (785,059) (1,085,942)	7,023,802 20,855,254 12,822,765 460,486 41,162,307

Incl

Appendix 2A 2023 True Up Adjustment Calculation – NITS

## ATTACHMENT H-7A FORMULA RATE TEMPLATE

For the 12 months ended 12/31/2023

Rate Formula Template Utilizing FERC Form 1 Data

## PECO Energy Company

	(1)	(2)	(3)		(4)	(5)
Line						Allocated
No.						Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 48)				239,113,448
2a	Additional Annual Refund (from 2018 to 2021)	Attachment 1, line 17, col 15a				-
			Total	Allocator		
2	REVENUE CREDITS	Attachment 5A, line 15	11,012,378	TP	100.00%	11,012,378
3	NET REVENUE REQUIREMENT	(line 1 minus lines 2 and 2a)				228,101,070
4	REGIONAL NET REVENUE REQUIREMENT	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14				31,256,758
5	Regional True-up Adjustment with Interest	Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15				(49,054)
6	REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16				31,207,704
7	ZONAL NET REVENUE REQUIREMENT	Attachment 1, line 17a, col. 14 less line 2				196,844,312
8	Zonal True-up Adjustment with Interest	Attachment 1, line 17a, col. 15				(299,524)
9	ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Line 7 + Line 8				196,544,787
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13				-
11	Zonal Load	1 CP from PJM in MW				8,163
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)				\$24,078

Attachment H-7

Formula Rate - Non-Levelized

1,196,246,584

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

Utilizing FERC Form 1 Data

PECO Energy Company (1) (2) (3) (4) (5) Transmission Line Source **Company Total** Allocator (Col 3 times Col 4) RATE BASE: GROSS PLANT IN SERVICE (Notes U and R) 205.46.g for end of year, records for other months Production NA Attachment 4, Line 14, Col. (b) 1,904,467,331 TP 100.00% 1,904,467,331 2 Transmission 207.75.g for end of year, records for other months 8,574,945,771 NA 0.00% Distribution W/S39,820,595 Attachment 4, Line 14, Col. (c) 12.35% General 322,315,687 Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s) 209,668,778 DA 35,208,647 Intangible Attachment 4, Line 14, Col. (d) 846,067,716 W/S 12.35% 104,527,707 Common W/S12.35% (enter negative) Attach. 4E, Line 25, Col. (x) (578,452)(71,465)Costs To Achieve TOTAL GROSS PLANT (Sum of Lines 1 through 7) 11,856,886,831 GP= 17.58% 2,083,952,816 ACCUMULATED DEPRECIATION (Notes U and R) 10 219.20-24.c for end of year, records for other months NA 568,643,099 Attachment 8, Page 3, Line 10, Col. (E) 568,643,099 TP 100.00% 11 Transmission 219.26.c for end of year, records for other months 1,886,834,318 0.00% 12 Distribution NA 13 Attachment 8, Page 3, Line 11, Col. (E) 123,152,393 W/S 12.35% 15,214,902 General Attachment 8, Page 3, Line 16, Col. (E) and Col. (G) DA 22,263,803 14 Intangible 151,755,907 Attachment 8, Page 3, Line 12, Col. (E) 375,024,899 W/S12.35% 46,332,571 15 Common W/S 12.35% Costs To Achieve (enter negative) Attach. 4E, Line 39, Col. (x) (202,157)(24,976)16 17 TOTAL ACCUM. DEPRECIATION (Sum of Lines 10 through 16) 3,105,208,459 652,429,400 18 NET PLANT IN SERVICE 19 Production (line 1 minus line 10) (line 2 minus line 11) 1,335,824,232 1,335,824,232 20 Transmission (line 3 minus line 12) 21 Distribution 6,688,111,453 22 (line 4 minus line 13) 24,605,693 General 199,163,293 57,912,870 23 (line 5 minus line 14) 12,944,844 Intangible (line 6 minus line 15) 58,195,136 24 Common 471,042,818 25 Costs To Achieve (line 7 minus line 16) (376,295)(46,489)NP= 16.36% 26 TOTAL NET PLANT (Sum of Lines 19 through 25) 8,751,678,371 1,431,523,416 ADJUSTMENTS TO RATE BASE (Note R) 27 28 Account No. 281 (enter negative) Attachment 4, Line 28, Col. (d) (Notes B and X) Zero NA zero Attachment 4A, Line 28, Col. (e) (Notes B and X) Account No. 282 (enter negative) (235,328,267) TP 100.00% (235,328,267) 29 30 Account No. 283 (enter negative) Attachment 4A, Line 28, Col. (f) (Notes B and X) (13,423,699)TP 100.00% (13,423,699)TP 31 Account No. 190 Attachment 4A, Line 28, Col. (g) (Notes B and X) 13,665,068 100.00% 13,665,068 TP 31a Unamortized EDIT Balance - Protected Property (enter negative) Attachment 9 - EDIT, Line 22, Col. (n) (73,892,459)100.00% (73,892,459)TP 31b Unamortized EDIT Balance - Non-Protected Property (enter negative) Attachment 9 - EDIT, Line 23, Col. (n) (3,634,950)100.00% (3,634,950)TP 100.00% 31c Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative) Attachment 9 - EDIT, Line 26, Col. (n) Account No. 255 (enter negative) Attachment 4, Line 28, Col. (h) (Notes B and X) TP 100.00% 32 33 Unfunded Reserves (enter negative) Attachment 4, Line 31, Col. (h) (Note Y) (8,705,128)DA 100.00% (8,705,128) 34 **CWIP** Attachment 4, Line 14, Col. (e) DA 100.00% 35 Attachment 4, Line 28, Col. (i) 41,830,649 DA 100.00% 41,830,649 Pension Asset Attachment 4, Line 28, Col. (b) (Note T) Unamortized Regulatory Asset DA 100.00% Unamortized Abandoned Plant Attachment 4, Line 28, Col. (c) (Note S) 37 DA 100.00% **Outstanding Network Credits** 38 From PJM DA 100.00% 39 Less Accum. Deprec. associated with Facilities with Outstanding Network Credits From PJM DA 100.00% TOTAL ADJUSTMENTS (Sum of Lines 28 through 39) (279,488,785) (279,488,785) 41 LAND HELD FOR FUTURE USE Attachment 4, Line 14, Col. (f) (Note C) TP 100.00% 18,100,528 18,100,528 42 WORKING CAPITAL (Note D) 43 CWC 1/8\*(Page 3, Line 12 minus Page 3, Line 7) 30,264,711 10,210,925 TP 14,050,302 44 Materials & Supplies Attachment 4, Line 14, Col. (g) 14,050,302 100.00% Prepayments (Account 165) Attachment 4, Line 14, Col. (h) 1,850,198 DA 100.00% 1,850,198 45 TOTAL WORKING CAPITAL (Sum of Lines 43 through 45) 46,165,211 26,111,425 47 RATE BASE (Sum of Lines 26, 40, 41 & 46) 8,536,455,326

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

Utilizing FERC Form 1 Data PECO Energy Company

	(1)	(2)	(3)		(4)	
Line No.		Source	Company Total	Allocator		<b>Transmission</b> (Col 3 times Col 4)
	O&M					
1	Transmission	Attachment 5, Line 1, Col. (a)	257,422,799	TP	100.00%	257,422,799
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (b)	(14,503,936)	TP	100.00%	(14,503,936)
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)	(196,997,230)	TP	100.00%	(196,997,230)
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	185,768,805	DA		21,765,487
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)	14,503,936	TP	100.00%	14,503,936
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	14,503,936			14,503,936
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	507,645	W/S	12.35%	62,717
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	(4,584,334)	W/S	12.35%	(566,373)
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	242,117,685			81,687,400
13	DEPRECIATION EXPENSE (Note U)					
14	Transmission	Attachment 5, Line 1, Col. (g)	30,540,386	TP	100.00%	30,540,386
15	General	Attachment 5, Line 2, Col. (a)	21,994,425	W/S	12.35%	2,717,308
16	Intangible - Transmission	Attachment 5, Line 1, Col. (i)	4,654,544	TP	100.00%	4,654,544
16a	Intangible - General	Attachment 5, Line 1, Col. (j)	4,180,796	W/S	12.35%	516,518
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (k)	10,236,364	NA	zero	- -
17	Common - Electric	Attachment 5, Line 1, Col. (h)	49,367,764	W/S	12.35%	6,099,156
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(175,330)	W/S	12.35%	(21,661)
19	Amortization of Abandoned Plant	(Note S) Attachment 5, Line 2, Col. (b)	-	DA	100.00%	
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	120,798,948			44,506,251
21	TAXES OTHER THAN INCOME TAXES	(Note F)				
22	LABOR RELATED					
23	Payroll	Attachment 5, Line 2, Col. (c)	13,210,775	W/S	12.35%	1,632,129
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	- -	W/S	12.35%	· · · · -
25	PLANT RELATED					
26	Property	Attachment 5, Line 2, Col. (e)	12,483,600	GP	17.58%	2,194,103
27	Excluded Taxes Per Attchment 5C Line 5	Attachment 5, Line 2, Col. (f)	165,367,640	NA	zero	, , , , , , , , , , , , , , , , , , ,
28	Other	Attachment 5, Line 2, Col. (g)	2,671,109	GP	17.58%	469,471
29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	, , , <u>-</u>	GP	17.58%	, -
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	193,733,124			4,295,704
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	0.2810			
34	CIT=(T/1-T)*(1-(WCLTD/R)) =	R = Page 4, Line 15	0.2909			
35	FIT & SIT & P	(Note G)				
36	4.774 TD (TD C 11 20)					
37	1/(1-T) = (T  from line  33)		1.3909			
38	Amortized Investment Tax Credit (enter negative)	Attachment 5, Line 2, Col. (i)	(2,315)			
39	Excess Deferred Income Taxes (enter negative)	Attachment 5, Line 2, Col. (j)	(4,003,899)			
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	303,149			
41	Income Tax Calculation	(Line 34 times Line 47)	184,961,158	NA —		25,919,324
42	ITC adjustment	(Line 37 times Line 38)	(3,220)	TP	100.00%	(3,220)
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	(5,568,868)	TP	100.00%	(5,568,868)
44	Permanent Differences Tax Adjustment	(Line 37 times Line 40)	421,638	TP	100.00%	421,638
45	Total Income Taxes	(Sum of Lines 41 through 44)	179,810,709			20,768,875
46	RETURN					
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	635,817,730	NA		89,099,604
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	(1,244,385)	DA	100.00%	(1,244,385)
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,371,033,810			239,113,448

(5)

Formula Rate - Non-Levelized

For the 12 months ended 12/31/2023

Utilizing FERC Form 1 Data

(3)

(4)

PECO Energy Company

(2)

(1)

		SUPPORTING CALCULATIONS AND NOTES					
Line							
No.	TRANSMISSION PLANT INCLUDED IN ISO RATES						
1	Total Transmission plant	(Page 2, Line 2, Column 3)				1,904,467,331	
2	Less Transmission plant excluded from PJM rates	(Note H)				-	
3	Less Transmission plant included in OATT Ancillary Services	(Note I)				-	_
4	Transmission plant included in PJM rates	(Line 1 minus Lines 2 & 3)				1,904,467,331	
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)			TP=	100.00%	
6	WAGES & SALARY ALLOCATOR (W&S)						
		Form 1 Reference	\$	TP	Allocation		
7	Electric Production - Utility	354.20.b	-	0.0%	-		
7a	Electric Production - Exelon Business Services Company	354-355 Footnotes	188,333	0.0%	-		
8	Electric Transmission - Utility	354.21.b	9,950,557	100.0%	9,950,557		
8a	Electric Transmission - Exelon Business Services Company	354-355 Footnotes	11,049,560	100.0%	11,049,560		
9	Electric Distribution - Utility	354.23.b	102,841,572	0.0%	-		
9a	Electric Distribution - Exelon Business Services Company	354-355 Footnotes	6,550,028	0.0%	-		
10	Electric Other - Utility	354.24,25,26.b	37,003,739	0.0%	-	W&S Allocator	
10a	Electric Other - Exelon Business Services Company	354-355 Footnotes	2,395,267		<u> </u>	(\$ / Allocation)	_
11	Total (W& S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)	169,979,056		21,000,117	12.35%	= WS
12	RETURN (R)	(Note V)				\$	
13	KLTUKIV (K)	(Note Y)			Cost	Ψ	-
14			\$	%	(Notes K, Q, & R)	Weighted	
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	5,142,110,917	46.44%	4.10%	1.90%	=WCLTD
15	Preferred Stock (112.3.c)	(Attachment 5, line 10 Notes Q & R)  (Attachment 5, line 11 Notes Q & R)	3,142,110,917	0.00%	0.00%	0.00%	-WCLID
17	Common Stock	(Attachment 5, line 11 Notes Q & R) (Attachment 5, line 12 Notes K, Q & R)	5,930,463,970	53.56%	10.35%	5.54%	
18	Total	(Attachment 5, line 12 Notes R, Q & R)  (Attachment 5, line 13)	11,072,574,887	33.3070	10.55 /0	7.45%	<b>-</b> =R
10	Total	(Attachment 3, mile 13)	11,072,374,007			7. <del>4</del> 370	-11

For the 12 months ended 12/31/2023

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 Reserv

- 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 Reserved
- D Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 12, column 5 minus amortization of Regulatory Asset at page 3, line 7, column 5. For Prepayments, refer to Note K in Attachment 4.

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).

- 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 930.2 found at 323.192.b; include the costs related to Project Cancellation Fees and
- 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.
- 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 tax rate 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 expense by the amount of the expense multiplied by (T/1-T).

Inputs Required:

FIT =

SIT=

8.99% (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 are those facilities are those 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 206 filing with FERC. The equity component of the capital structure will be capped at 55.75% and shall not be subject to change during the ROE Moratorium Period established under the Settlement Agreement in Docket No. ER17-1519. Thereafter, the cap shall be subject to change pursuant to sections 205 and 206 of the Federal Power Act.
- L Reserved
- M Reserved
- All items related to Contributions in Aid of Construction (CIAC), including investment in CIAC and CIAC related ADIT, excess/(deficient) ADIT and amortization of excess/(deficient) ADIT shall be excluded from the formula rate.
- O Transmission-related ADIT, Excess/(Deficient) ADIT, and the amortization of Excess/(Deficient) ADIT shall be included in the formula rate except as noted in Notes N and P. For clarity of administration of the formula rate, this specifically includes (but is not limited to) transmission-related amounts related to Amortization of Book Premiums on Reacquired Debt, Pension Expense Provision, Loss on Reacquired Debt, FAS 112 and Electric Rate Case Expense Regulatory Asset Current.
- P ADIT, Excess/(Deficient) ADIT and the 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
- V Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
- 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)	(3)	(4)
Line No.		Attachment H-7 Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A) Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	1,904,467,331 1,335,824,232	
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)	81,687,400 0.04	0.04
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	Attach H-7, p 3, lines 15 to 18, col 5 (Note H) (line 5 divided by line 1 col 3)	13,965,865 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)	4,295,704 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)	11,012,378	-
11	Annual Allocation Factor for Expense	Sum of lines 4, 6, 8, and 10		0.05
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-7, p 3, line 45 col 5 (line 12 divided by line 2 col 3)	20,768,875 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)	87,855,219 0.07	0.07
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	0.08	0.08

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## Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(15a)	(16)
Line No.	Project Name	RTO Project Number or Zonal	Project	t Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amort ization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Additional Refund (Note Q)	Net Rev Req
			(1	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)	(Attachment 2, Line 28 /100 * Col. 11 * Col. 6)	(Sum Col. 10 & 12)	(Note J)	(Sum Col. 10 & 12 Less Col. 13)	(Note F)		Sum Col. 14, 15 & 15(a) (Note G)
17a	Zonal	Zonal	\$	1,681,849,021	0.05	\$88,265,665	1,149,699,649	0.08	93,489,158	26,101,867	207,856,690	_	_	207,856,690	_	207,856,690	(299,524)	_	
17b	Center Point 500 kV Substation Addition	b0269	\$	34,382,507		\$1,804,440	25,870,586		2,103,697		4,499,243	-	_	4,499,243	_	4,499,243	(7,055)	-	4,492,188
17c	Center Point 230 kV Substation Addition	b0269.10	\$	17,191,254		\$902,220	, , ,	0.08	1,051,848		2,249,622	-	_	2,249,622	_	2,249,622	(3,527)	_	2,246,094
17d	Richmond-Waneeta 230 kV Line Re-conductor	b1591	\$	4,605,741		\$241,715		0.08	313,704		656,008	-	_	656,008	_	656,008	(1,030)	_	654,978
17e	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	\$	1,535,247		\$80,572			104,568	The state of the s	218,669	-	-	218,669	-	218,669	(343)	-	218,326
17f	Whitpain 500 kV Circuit Breaker Addition	b0269.6	\$	3,258,302	0.05	\$171,000	2,444,861	0.08	198,807	\$ 56,484	426,291	-	-	426,291	-	426,291	(668)	-	425,622
17g	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	\$	4,456,731	0.05	\$233,895	3,266,187	0.08	265,594	\$ 75,459	574,948	-	-	574,948	-	574,948	(902)	-	574,046
17h	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2	\$	13,641,102	0.05	\$715,903	11,179,975	0.08	909,113	\$ 266,139	1,891,155	-	-	1,891,155	-	1,891,155	(2,972)	-	1,888,183
17i	Chichester-Linwood 230 kV Line Upgrades	b1900	\$	23,835,043	0.05	\$1,250,895	28,732,307	0.08	2,336,401	\$ 692,506	4,279,802	-	-	4,279,802	-	4,279,802	(6,682)	-	4,273,120
17j	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	\$	18,048,707	0.05	\$947,220	14,301,986	0.08	1,162,983	\$ 384,677	2,494,880	-	-	2,494,880	-	2,494,880	(3,926)	-	2,490,954
17k	Emilie 230-138 kV Transformer Addition	b2140	\$	16,739,503	0.05	\$878,511	14,162,865	0.08	1,151,670	\$ 331,358	2,361,539	-	-	2,361,539	-	2,361,539	(3,694)	-	2,357,845
171	Chichester-Saville 138 kV Line Re-conductor	b1182	\$	17,916,290	0.05	\$940,271	13,726,750	0.08	1,116,207	\$ 343,928	2,400,405	-	-	2,400,405	-	2,400,405	(3,809)	-	2,396,596
17m	Waneeta 230-138 kV Transformer Addition	b1717	\$	11,071,290	0.05	\$581,036	9,454,142	0.08	768,775	\$ 219,305	1,569,116	-	-	1,569,116	-	1,569,116	(2,453)	-	1,566,663
17n	Chichester 230-138 kV Transformer Addition	b1178	\$	8,327,918	0.05	\$437,060	6,519,094	0.08	530,108	\$ 150,614	1,117,782	-	-	1,117,782	-	1,117,782	(1,751)	-	1,116,031
17o	Bradford-Planebrook 230 kV Line Upgrades	b0790	\$	1,712,754	0.05	\$89,888	1,413,399	0.08	114,932	\$ 32,654	237,474	-	-	237,474	-	237,474	(372)	-	237,102
17p	North Wales-Hartman 230 kV Line Re-conductor	b0506	\$	2,229,232	0.05	\$116,993	1,628,681	0.08	132,438		289,065	-	-	289,065	-	289,065	(463)	-	288,603
17q	North Wales-Whitpain 230 kV Line Re-conductor	b0505	\$	2,546,903	0.05	\$133,665	1,800,932	0.08	146,445	\$ 43,826	323,936	-	-	323,936	-	323,936	(519)	-	323,417
17r	Bradford-Planebrook 230 kV Line Upgrades	b0789	\$	2,359,200	0.05	\$123,814	1,928,241	0.08	156,797	\$ 44,549	325,160	-	-	325,160	-	325,160	(509)	-	324,651
17s	Planebrook 230 kV Capacitor Bank Addition	b0206	\$	3,631,396	0.05	\$190,580	2,450,182	0.08	199,239	\$ 56,607	446,427	-	-	446,427	-	446,427	(702)	-	445,725
17t	Newlinville 230 kV Capacitor Bank Addition	b0207	\$	4,811,873	0.05	\$252,533	3,336,007	0.08	271,271	\$ 77,072	600,877	-	-	600,877	-	600,877	(944)	-	599,933
17u	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	\$	2,699,444	0.05	\$141,670	1,901,509	0.08	154,623	\$ 43,931	340,225	-	-	340,225	-	340,225	(534)	-	339,691
17v	Chichester-Mickleton 230 kV Line Re-conductor	B0264	\$	2,221,241	0.05	\$116,574 <b>\$</b>	1,510,590	0.08	122,835	\$ 36,760	276,169	-	-	276,169	-	276,169	(442)	-	275,727
17w	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	\$	1,723,078	0.05	\$90,429	1,682,741	0.08	136,834	\$ 42,772	270,035	-	-	270,035	-	270,035	(431)	-	269,604
17x	Elroy 500 kV Dynamic Reactive Device	b0287	\$	5,325,225	0.05	\$279,475	4,200,213	0.08	341,545	\$ 97,038	718,058	-	-	718,058	-	718,058	(1,125)	-	716,934
17y	Heaton 230 kV Capacitor Bank Addition	b0208	\$	4,315,230	0.05	\$226,469	2,991,692	0.08	243,273	\$ 69,118	538,860	-	-	538,860	-	538,860	(846)	-	538,013
17z	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	\$	13,038,203	0.05	\$684,262	12,579,831		1,022,944		1,997,840	-	-	1,997,840	-	1,997,840	(3,116)	-	1,994,724
17aa	Peach Bottom 500 kV Substation Upgrades	b2766.2	\$	994,895	0.05	\$52,213			78,287	\$ 22,673	153,173	-	-	153,173	-	153,173	(238)	-	152,934
18	Annual Totals			1,904,467,331			1,335,824,232		108,624,094	30,540,386	239,113,448		_	239,113,448	-	239,113,448	(348,578)	-	31,207,704

- Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
- Inclusive of any CWIP or unamortized abandoned 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 Abandoned Plant.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned 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
- True-Up Adjustment is calculated on the Attachment 3 Project True-up Schedule for the Rate Year
- G The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule 12 under the PJM OATT for each project.
- H 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.
- J 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
- K Requires approval by FERC of incentive return applicable to the specified project(s)
- M All transmission facilities reflected in the revenue requirement on Attachment H-7, page 1 line 3 are to be included in this 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
- O When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year.
- Zonal on line 17a refers to all projects not qualifying for regional recovery
- Q 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							1,196,246,584
2 100 Basis Point Incentive l	Return						\$	
			\$	%		Cost	Weighted	
3 Long Term Debt	(Attachment H-7, Notes Q and R)		5,142,110,917	46.4%	_	4.10%	1.9%	
4 Preferred Stock	(Attachment H-7, Notes Q and R)	Cost = Attachment H-7, Page 4	-	0.0%		0.00%	0.0%	
5 Common Stock	(Attachment H-7, Notes K, Q and R)	Line 17, Cost plus .01	5,930,463,970	53.6%		11.35%	6.1%	
6 Total (sum lines 3-5)		-	11,072,574,887				8.0%	
7 100 Basis Point Incentive l	Return multiplied by Rate Base (line 1 * line 6)							95,506,692.79
8 INCOME TAXES								
	$FIT$ )] / (1 - $SIT * FIT * p$ )} =		28.1021%					
10 $CIT = (T/1-T) * (1-(WC)$	LTD/R)) =		29.7609%					
$11 \qquad \text{WCLTD} = \text{Line } 3$	on siven in factuate V							
12 and FIT, SIT & p are a $1/(1 - T) = (\text{from line})$	9		1.3909					
· · · · · · · · · · · · · · · · · · ·	Credit (266.8f) (enter negative)	Attachment H-7, Page 3, Line 38	(2,315)					
15 Excess Deferred Income T		Attachment H-7, Page 3, Line 39	(4,003,899)					
16 Tax Effect of Permanent D		Attachment H-7, Page 3, Line 40	303,149					
17 Income Tax Calculation =	line 10 * line 7	_	28,423,607		NA		28,423,607	
18 ITC adjustment (line 13 * 1			(3,220)		TP	100.0%	(3,220)	
	ax Adjustment (line 13 * line 15)		(5,568,868)		TP	100.0%	(5,568,868)	
20 Permanent Differences Tax		-	421,638	_	TP	100.0%	421,638	22 252 155
21 Total Income Taxes (sum l	lines 17 - 20)		23,273,157				23,273,157	23,273,157
22 Return and Income Taxes	with 100 basis point increase in ROE	(Sum lines 7 & 21)						118,779,850
23 Return (Attach. H-7, pag	ge 3 line 47 col 5)							89,099,604
24 Income Tax (Attach. H-7	7, page 3 line 45 col 5)							20,768,875
	without 100 basis point increase in ROE	(Sum lines 23 & 24)						109,868,479
	come Taxes for 100 basis point increase in ROE	(Line 22 - line 25)						8,911,372
27 Rate Base (line 1)	T f 100 h ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	J. J.L., D. 4. D	(Line 26 / 1 27)					1,196,246,584
28 Incremental Return and Inc	come Taxes for 100 basis point increase in ROE dividence.	ied by Kate Base	(Line 26 / line 27)					0.0074

## 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

			quirement Projected		Actual Revenue				
Rate Year being Trued-Up		For	Rate Year	Revenue Received <sup>3</sup>	Requirement (Note C)	Annual True-Up Calculat	tion	1	
A	В	С	D	Е	F	G	Н	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
Project Name	Zonal	Requirement <sup>1</sup>	Requirement		Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment <sup>5</sup>	(Expense) <sup>4</sup>	(G) + (H)
Zonal	Zonal						(280,953)	(18,571)	
Center Point 500 kV Substation Addition	b0269						(6,617)	(437)	
Center Point 230 kV Substation Addition	b0269.10						(3,309)	(219)	
Richmond-Waneeta 230 kV Line Re-conductor	b1591						(966)	(64)	
Richmond-Waneeta 230 kV Line Re-conductor	b1398.8						(322)	(21)	
Whitpain 500 kV Circuit Breaker Addition	b0269.6						(627)	(41)	
Elroy-Hosensack 500 kV Line Rating Increase	b0171.1						(846)	(56)	
Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2	2					(2,787)	(184)	
Chichester-Linwood 230 kV Line Upgrades	b1900						(6,268)	(414)	
Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727						(3,683)	(243)	
Emilie 230-138 kV Transformer Addition	b2140						(3,465)	(229)	
Chichester-Saville 138 kV Line Re-conductor	b1182						(3,573)	(236)	
Waneeta 230-138 kV Transformer Addition	b1717						(2,301)	(152)	
Chichester 230-138 kV Transformer Addition	b1178						(1,642)	(109)	
Bradford-Planebrook 230 kV Line Upgrades	b0790						(349)	(23)	
North Wales-Hartman 230 kV Line Re-conductor	b0506						(434)	(29)	
North Wales-Whitpain 230 kV Line Re-conductor	b0505						(486)	(32)	
Bradford-Planebrook 230 kV Line Upgrades	b0789						(477)	(32)	
Planebrook 230 kV Capacitor Bank Addition	b0206						(658)	(44)	
Newlinville 230 kV Capacitor Bank Addition	b0207						(885)	(59)	
Chichester-Mickleton 230 kV Series Reactor Addition	b0209						(501)	(33)	
Chichester-Mickleton 230 kV Line Re-conductor	B0264						(415)	(27)	
Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357						(404)	(27)	
Elroy 500 kV Dynamic Reactive Device	b0287						(1,055)	(70)	
Heaton 230 kV Capacitor Bank Addition	b0208						(794)	(52)	
Peach Bottom 500-230 kV Transformer Rating Increase	b2694						(2,923)	(193)	
Peach Bottom 500 kV Substation Upgrades	b2766.2						(224)	(15)	
Total Annual Revenue Requirements (Note A)					_	-		(21,612)	

Monthly Interest Rate Interest Income (Expense) 0.0039 (21,612)

Notes:

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

2) From Attachment 1, line 17, col. 14, less col. 15(a) for each project and Attachment H-7, line 7 for zonal.

3) "Revenue Received" on line 3 Zonal, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the amount of revenue received for the True-Up Year for the project designated in Cols. A and B under PJM OATT Schedule 12 PECO Appendix 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)	$\operatorname{Col.}(b) + \operatorname{Col.}(c)$
5	-	(326,966)	-	(326,966)

## Notes:

- A For each project or Attachment H, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6. Column (I) adds the interest on the sum of Col. (G), (H), and (I).
- 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

T. San		Gross Plant In Service		CWIP	LHFFU	Working Capital			Accumulated Depreciation		
Line No	Month	Transmission	General	Common	<b>CWIP in Rate Base</b>	Held for Future Use	Materials & Supplies	Prepayments	Transmission	General	Common
	(a)	<b>(b)</b>	(c)	(d) (Note J)	(e)	<b>(f)</b>	<b>(g)</b>	(h) ( <b>Note K</b> )	(i) ( <b>Note J</b> )	(j) (Note J)	(k) (Note J)
Attachment	H, Page 2, Line No:	2	4	5	27	31	34	35	9	11	12
									Projected monthly balances		
									that are expected to be		
		207.58.g minus 207.57.g. Projected monthly balances 20	•	• • • • • • • • • • • • • • • • • • • •			227. 8. c + (227.16.c * Labor Ratio)		included in 219.25.c for end		Electric Only, Form No 1,
		that are the amounts expected to be included in 207.58.g en	•	• • • • • • • • • • • • • • • • • • •		214.12-16, 18-19.d for end of	+ TLF for end of year, records for	111.57.c for end of year, records	•	•	page 356 for end of year,
		for end of year and records for other months (Note I)		other months	(Note C)	year, records for other months	other months (Note L)	for other months	months (Note I)	records for other months	records for other months
<ol> <li>December P</li> </ol>	rior Year	1,867,311,661	323,881,481	833,170,809		- 17,048,029					368,831,013
2 January		1,863,647,197	324,336,424	842,854,869		- 17,646,373					374,026,113
3 February		1,864,015,068	325,178,170	844,001,308		- 17,648,978					378,863,788
4 March		1,864,254,921	326,058,603	847,126,939		- 17,770,711	13,452,603	1,261,354	565,269,101	123,895,764	382,473,105
5 April		1,863,394,897	326,758,621	854,482,434		- 17,839,756	13,609,951	2,097,495	5 564,271,218	125,839,783	387,374,624
6 May		1,912,557,951	327,163,346	856,619,501		- 19,021,632	13,731,955	1,644,522	2 565,383,946	127,482,664	392,168,892
7 June		1,919,570,858	328,480,597	859,255,133		- 19,019,374	14,091,457	1,812,626	566,826,529	129,195,702	395,366,570
8 July		1,920,546,770	317,141,510	865,091,851		- 19,024,374	14,133,179	2,159,750	569,182,839	119,009,551	394,988,021
9 August		1,921,751,281	317,482,717	867,690,742		- 19,041,983	14,172,347	1,647,103	571,675,840	120,795,745	400,073,674
10 September		1,927,198,181	317,694,750	812,758,422		- 19,048,462	14,111,912	2,395,770	573,633,491	121,748,538	344,696,231
11 October		1,939,009,593	317,880,185	824,320,518		- 19,049,514	14,573,641	2,349,412	574,817,466	122,088,243	347,559,319
12 November		1,943,380,476	318,320,860	835,000,513		- 19,053,279	14,629,183	1,876,500	576,833,614	123,800,850	352,472,797
13 December		1,951,436,454	319,726,663	856,507,274		- 14,094,401	14,572,737	1,876,786	578,736,642	125,425,395	356,340,475
14	Average of the 13 Monthly Balances		322,315,687	846,067,716	-	18,100,528		1,850,198			375,018,048

## Adjustments to Rate Base

Line No	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	ŕ	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	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		-					-	41,027,429
16	January		-					-	41,183,815
17	February		-					-	41,311,646
18	March		-					-	41,455,059
-	April		-					-	41,581,109
20	May		-					-	41,719,092
21 .	June		_					-	41,845,143
22 .	July							-	41,954,970
23	August		-					-	42,080,972
24	September		-					-	42,210,932
25	October							-	42,349,988
26	November							-	42,476,128
27	December							-	42,602,157
	Average of the 13 Monthly Balances	-	-	Zero	(235,328,267)	(13,423,699)	13,665,068	-	41,830,649
	(			<u> </u>	<u> </u>	<u> </u>	<del></del>	<u> </u>	-

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

Attachment 4
Rate Base Worksheet
PECO Energy Company

Unfunded Reserves (Notes G & H)

(a) (b) (c) (d) (e) (f) (g) (h) Page 2 of 2

Enter 1 if the accrual account is

29   List of all reserves:					Enter 1 if the accrual account is			
Second Performance   Second				Enter 1 if NOT in a trust or	included in the formula rate,			
Second Desired Plane   Second Desired Plane   Second Desired				reserved account, enter zero (0)	enter (0) if O if the accrual	Enter the percentage paid for by		
30a         Environmental Liab - Superfund         (1,330,079)         1.00         1.00         100%         12.35%         (164,32           30b         Accrued Severance Plans         (251,023)         1.00         1.00         100%         12.35%         (31,01           30c         Workers Compensation - short term         (1,077,719)         1.00         1.00         100%         12.35%         (927,41           30d         Workers Compensation - long term         (7,506,650)         1.00         1.00         100%         12.35%         (927,41           30e         Public Claims - Short Term         (790,130)         1.00         1.00         100%         12.35%         (97,61           30f         Accrued Septa Railroad Rent - transmission         -         1.00         1.00         100%         12.35%         (2,693,92           30f         AP         Accrued Septa Railroad Rent - transmission         -         1.00         1.00         100%         12.35%         (3,029,97           30i         AP         (40 K Match         (2,823,038)         1.00         1.00         100%         12.35%         (3,229,97           30i         Long-term incentive Plans         (1,029,591)         1.00         1.00         100%				if included in a trust or reserved	account is NOT included in the	the transmission formula		Amount Allocated, col. c x col. d x
30b         Accrued Severance Plans         (251,023)         1.00         1.00         100%         12.35%         (31,01           30c         Workers Compensation - Ison term         (1,077,719)         1.00         1.00         100%         12.35%         (323,44           30d         Workers Compensation - Ison term         (7,506,650)         1.00         1.00         100%         12.35%         (323,44           30e         Public claims - Short Term         (790,130)         1.00         1.00         100%         12.35%         (2,633,92           30f         Accrued Septa Railroad Rent - transmission         -         1.00         1.00         100%         12.35%         (2,693,92           30f         AIP         (24,525,224)         1.00         1.00         100%         12.35%         (3,029,97           30f         401K Match         (2,823,038)         1.00         1.00         100%         12.35%         (3,029,97           30f         401K Match         (2,823,038)         1.00         1.00         100%         12.35%         (3,712,72           30f         401K Match         (3,711,972)         1.00         1.00         100%         12.35%         (458,59           30f	29 List of all reserves:		Amount	account	formula rate	customers	Allocation (Plant or Labor Allocator)	col. e x col. f x col. g
30c       Workers Compensation - short term       (1,077,719)       1.00       1.00       100%       12.35%       (133,14)         30d       Workers Compensation - long term       (7,506,650)       1.00       1.00       100%       12.35%       (927,41)         30e       Public claims - Short Term       (790,130)       1.00       1.00       100%       12.35%       (2,693,92)         30f       Public Claims - Long term       (21,805,119)       1.00       1.00       100%       12.35%       (2,693,92)         30g       Accrued Septa Railroad Rent - transmission       -       1.00       1.00       100%       12.35%       (3,029,97)         30i       AIP       (24,525,224)       1.00       1.00       100%       12.35%       (3,029,97)         30j       Long-term incentive Plans       (2,823,038)       1.00       1.00       100%       12.35%       (127,20)         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (6,12         30m       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59)         30m       Severance - Long Term       (4,681)       1.00       1.00	30a	Environmental Liab - Superfund	(1,330,079)	1.00	1.00	100%	12.35%	(164,325)
30d       Workers Compensation - long term       (7,506,650)       1.00       1.00       100%       12.35%       (927,41         30e       Public Claims - Short Term       (790,130)       1.00       1.00       100%       12.35%       (97,61         30f       Public Claims - Long term       (21,805,119)       1.00       1.00       100%       12.35%       (26,93)         30g       Accrued Septa Railroad Rent - transmission       -       1.00       1.00       100%       100.00%         30h       AIP       (24,525,224)       1.00       1.00       100%       12.35%       (3,029,97         30i       401K Match       (2,823,038)       1.00       1.00       100%       12.35%       (3,487,77         30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (3,487,77         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (6,12         30m       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30n       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57	30b	Accrued Severance Plans	(251,023)	1.00	1.00	100%	12.35%	(31,013)
30e       Public claims - Short Term       (790,130)       1.00       1.00       100%       12.35%       (97,61)         30f       Public Claims - Long term       (21,805,119)       1.00       1.00       100%       12.35%       (2,693,92)         30g       Accrued Septa Railroad Rent - transmission       -       1.00       1.00       100%       100.00%         30h       AIP       (24,525,224)       1.00       1.00       100%       12.35%       (3,029,97         30i       401K Match       (2,823,038)       1.00       1.00       100%       12.35%       (348,77         30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (127,20         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (6,12         30m       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (5,55,50         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (686,44         30c       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       1.00       100%       12.3	30c	Workers Compensation - short term	(1,077,719)	1.00	1.00	100%	12.35%	(133,147)
30f       Public Claims - Long term       (21,805,119)       1.00       1.00       100       100       10.00         30g       Accrued Septa Railroad Rent - transmission       -       1.00       1.00       100       1000       10000         30h       AIP       (24,525,224)       1.00       1.00       100       100%       12.35%       (3,029,97         30i       401 K Match       (2,823,038)       1.00       1.00       100%       12.35%       (348,77         30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (127,20         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (65,20         30m       Severace - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (57         30c       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (686,44         30c       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       1.00	30d	Workers Compensation - long term	(7,506,650)	1.00	1.00	100%	12.35%	(927,411)
30g       Accrued Septa Railroad Rent - transmission       -       1.00       1.00       100       100.00%         30h       AIP       (24,525,224)       1.00       1.00       100       12.35%       (3,029,97         30i       401K Match       (2,823,038)       1.00       1.00       100%       12.35%       (348,77         30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (127,20         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (652,20)         30m       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30n       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (57         30o       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       100%       12.35%       (686,44	30e	Public claims - Short Term	(790,130)	1.00	1.00	100%	12.35%	(97,617)
30h       AIP       (24,525,224)       1.00       1.00       100%       12.35%       (3,029,97         30i       401K Match       (2,823,038)       1.00       1.00       100%       12.35%       (348,77         30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (127,20         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (6,12         30l       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30m       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (686,44         30o       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       100%       12.35%       (686,44	30f	Public Claims - Long term	(21,805,119)	1.00	1.00	100%	12.35%	(2,693,920)
30i       401 K Match       (2,823,038)       1.00       1.00       100%       12.35%       (348,77         30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (127,20         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (6,12         30l       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30m       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (586,44         30o       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       100%       12.35%       (686,44	30g	Accrued Septa Railroad Rent - transmission	-	1.00	1.00	100%	100.00%	-
30j       Long-term incentive Plans       (1,029,591)       1.00       1.00       100%       12.35%       (127,20         30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       1.00       100%       12.35%       (6,12         30l       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30m       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (686,44         30o       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       100%       12.35%       (686,44	30h	AIP	(24,525,224)	1.00	1.00	100%	12.35%	(3,029,977)
30k       Mgmt. Retiention Incentive Plan       (49,557)       1.00       100       100%       12.35%       (6,12         30l       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30m       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (686,44         30o       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       100%       12.35%       (686,44	30i	401K Match	(2,823,038)	1.00	1.00	100%	12.35%	(348,773)
301       Stock Comp       (3,711,972)       1.00       1.00       100%       12.35%       (458,59         30m       Severance - Long Term       (4,681)       1.00       1.00       100%       12.35%       (57         30n       Employer social security tax payable       -       1.00       1.00       100%       12.35%       (686,44         30o       Deferred Comp Plan - Level 2       (5,556,220)       1.00       1.00       100%       12.35%       (686,44	30j	Long-term incentive Plans	(1,029,591)	1.00	1.00	100%	12.35%	(127,201)
30m     Severance - Long Term     (4,681)     1.00     1.00     100%     12.35%     (57       30n     Employer social security tax payable     -     1.00     1.00     100%     12.35%       30o     Deferred Comp Plan - Level 2     (5,556,220)     1.00     1.00     100%     12.35%     (686,44	30k	Mgmt. Retiention Incentive Plan	(49,557)	1.00	1.00	100%	12.35%	(6,123)
30n     Employer social security tax payable     -     1.00     1.00     100%       30o     Deferred Comp Plan - Level 2     (5,556,220)     1.00     1.00     100%     12.35%       (686,44	301	Stock Comp	(3,711,972)	1.00	1.00	100%	12.35%	(458,597)
30o Deferred Comp Plan - Level 2 (5,556,220) 1.00 1.00 100% 12.35% (686,44	30m	Severance - Long Term	(4,681)	1.00	1.00	100%	12.35%	(578)
	30n	Employer social security tax payable	-	1.00	1.00	100%	12.35%	-
20-	30o	Deferred Comp Plan - Level 2	(5,556,220)	1.00	1.00	100%	12.35%	(686,445)
-	30x		-					-

Total (70,461,006)

## Notes:

- A 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.
- 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.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory 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.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged.
- J Excludes ARO amounts.
- Total prepayments, including Fleet Activity, allocated to transmission as follows: (1) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7), p. 4, line 11, column (5)); (4) amounts related to common labor or plant allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by either common labor percent to electric (Attachment 7-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 356) as applicable depending upon the nature of the prepayment item.
- 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.

	- ···	Allocation	Prio	r Year End Total	Current Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T
k1	Facilities	Allocation To Transmission	\$	•	\$ 0	9.50%		0
k2	Prepaid Commission - Distribution	Other	\$	4,033		0.00%		T
k3	Prepaid Commission - Transmission	100% Transmission	\$	12,099		100.00%		
k4	Fleet Activity	Allocation To Transmission	\$	447,854		9.93%		
k5	Membership dues	Other	\$	(0)		0.00%		T
k6	IT License & Maintenance Agreements	Allocation To Transmission	\$	96,123		9.50%		
k7	IT License & Maintenance Agreements	100% Transmission	\$	9,762		100.00%		\$ 35,531
k8	IT License & Maintenance Agreements	Other	\$	202,933		0.00%		-
k9	Postage	Other	\$	1,247,467	\$ 777,065	0.00%	\$	\$ <del>-</del>
k10	Prepaid Rent	100% Transmission	\$	1,055,540		100.00%		\$ 1,033,382
k11	Prepaid Rent	Other	\$	405,407	\$ 291,673	0.00%	\$	-
k12	Prepaid gross receipts tax	Other	\$	54,306	\$ 55,482	0.00%	- 3	-
k13	Prepaid property tax	Allocation To Transmission	\$	1,826,433	\$ 2,112,944	9.50%	\$ 173,590	\$ 200,821
k14	PA Commission Fee	Other	\$	4,817,348	\$ 5,369,999	0.00%	- :	-
k15	Retention Incentive	Allocation To Transmission	\$	72,695	\$ 56,374	9.93%	\$ 7,219	\$ 5,598
k16	Marketing	Other	\$	456,982	\$ 589,536	0.00%	\$	\$ -
k17	Voluntary Employees Beneficiary Association Plan	Allocation To Transmission	\$	2,394,276	\$ 4,878,615	9.93%	\$ 237,754	\$ 484,452
k18	Equipment Maintenance	100% Transmission	\$	-	\$ 21,645	100.00%	\$	\$ 21,645
k19	Equipment Maintenance	Other	\$	-	\$ 232,999	0.00%	\$	\$
k20	New Business	Other	\$	0	\$ 0	0.00%	\$ - 3	\$ -
k21	Land Acquisitions	Allocation To Transmission	\$	28,166	\$ 265,888	9.50%	\$ 2,677	\$ 25,271
k22	Distribution Substation - Philadelphia	Other	\$	1,704,844	\$ 393,530	0.00%	\$ - 3	\$ -
k23	Leases	Other	\$	193,972	\$ 168,252	0.00%	\$ - 3	\$ -
k24	Matching Energy Assistance Fund Agency Fees	Other	\$	86,716	\$ 86,716	0.00%	\$ - 3	\$ -
k25	Natural Gas Reliability Project	Other	\$	2,012,480	\$ -	0.00%	\$ - 3	-
k26	Commodity Charges	Other	\$	2,231,693		0.00%	\$ - 3	- -
k27	Lab Equipment	100% Transmission	\$		\$	100.00%		<del>-</del>
k28	Gas Training & Methods	Other	\$	443,285	\$ -	0.00%		- 5
k29	Energy Efficiency Phase IV Program Administration C		\$		\$ -	0.00%		
	<i>O</i> ,,,					3,337		
Kxxx								
	Total Sum(lines K1 to Kxxx)			19,804,414	19,522,583		1,552,249	1,876,786

Electric (Note K)	Transmission (Note K)
76.93%	12.35%
0.00%	0.00%
100.00%	100.00%
80.38%	12.35%
0.00%	0.00%
76.93%	12.35%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
76.93%	12.35%
0.00%	0.00%
80.38%	12.35%
0.00%	0.00%
80.38%	12.35%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
76.93%	12.35%
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%

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 ADIT- 282	(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 0.1758 From Attach H Page 2, Line 18	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.1235 From Attach H Page 4, Line 16	(l) Total ADIT (d) x [(g)+(i)+(k)]
1	Balance	December	2022	100.00%	-	(228,164,711)	(228,164,711)	-	-	(79,036,310)		(237,929,277)
2	Increment	January	2023	91.78%	-	(133,990)	(133,990)	-	-	(7,819)	(966)	
3	Increment	February	2023	84.11%	-	(133,990)	(133,990)	-	-	(7,819)	(966)	(113,511)
4	Increment	March	2023	75.62%	-	(133,990)	(133,990)	-	-	(7,819)	(966)	
5	Increment	April	2023	67.40%	-	(133,990)	(133,990)	-	-	(7,819)	(966)	(90,957)
6	Increment	May	2023	58.90%	-	(133,990)	(133,990)	-	-	(7,819)	(966)	(79,495)
7	Increment	June	2023	50.68%	-	(133,990)	(133,990)	-	-	(7,819)	(966)	(68,402)
8	Increment	July	2023	42.19%	-	(133,990)	(133,990)	-	-	(7,819)	(966)	(56,940)
9	Increment	August	2023	33.70%	-	(133,990)	(133,990)	-	-	(7,819)	(966)	(45,478)
10	Increment	September	2023	25.48%	-	(133,990)	(133,990)	-	-	(7,819)	(966)	(34,386)
11	Increment	October	2023	16.99%	-	(133,990)	(133,990)	-	-	(7,819)	(966)	(22,924)
12	Increment	November	2023	8.77%	-	(133,990)	(133,990)	-	-	(7,819)	(966)	(11,832)
13	Increment	December	2023	0.27%	-	(133,990)	(133,990)	-	-	(7,819)	(966)	(370)
14	Sum Ties to I	December	2023	Balance	-	(229,772,590)	(229,772,590)	-	-	(79,130,136)	(9,776,158)	(238,679,484)
15	Increment	Not Subject to Proration	2023			(3,219,663)	(3,219,663)	-	-	-	-	(3,219,663)
16	Total					(232,992,253)	(232,992,253)	-	-	(79,130,136)	(9,776,158)	(241,899,147)
		ADIT-283										
17	Balance	December	2022		-	-	-	(7,615,073)		(97,528,212)	(12,049,154)	
18	Balance	December	2023		-	-	-	(5,358,814)			(12,403,229)	(13,345,088)
19		Average			-	-	-	(6,486,944)	(1,140,138)	(98,961,188)	(12,226,192)	(13,366,330)
		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%	_	775,303	775,303	80,872,539	14,214,065	24,270,600	2,998,519	17,987,887
24	Increment	January	2022	91.78%	-	775,505	773,303	60,672,339	14,214,003	24,270,000	2,990,319	17,907,007
25	Increment	February	2023	84.11%	-	-	-	-	-	-	-	-
25 26	Increment	March	2023	75.62%	-	-	-	-	-	-	-	-
27	Increment	April	2023	67.40%	-	-	-	-	-	-	-	-
28	Increment	May	2023	58.90%	-	-	-	-	-	-	-	-
29	_	June	2023	50.68%	-	-	-	-	-	-	-	-
30	Increment	July	2023	42.19%	-	-	-	-	-	-	-	-
31	Increment	•	2023	33.70%	-	-	-	-	-	-	-	-
	Increment	August	2023		-	-	-	-	-	-	-	-
32	Increment	September		25.48% 16.00%	-	-	-	-	-	-	-	-
33	Increment	October	2023	16.99% 8.77%	-	-	-	-	-	-	-	-
34 35	Increment	November	2023	8.77%	-	-	-	10 100 245	1 702 625	62 204 124	7 010 450	0.611.004
35 36	Increment Sum Ties to I	December	2023 2023	0.27% Balance	-		-	10,199,345	1,792,625	63,284,134	7,818,459	9,611,084 13,799,485
30		pecember are are no items subject to pro			- 5							13,779,403
	2.110 50, 11 tile	are no nome subject to pro-	cracion, abo ave	-1.50 of filles 25 and 5.	_							

37 Total ADIT (241,465,991)

## PECO Energy Company ADIT Worksheet for True-Up

ADIT for True-Up for the 12 months ended 12/31/2023

38	(a) Balance Balance	(b) Month  ADIT- 282 December	(c) Year	3	(e) Balance from ADIT BOY and ADIT EOY workpapers  (882,920,761)	(f) 100% Transmission (223,048,726)	(g) 100% Allocator (f) x Allocator 100%	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1758 From Attach H Page 2, Line 18	(j) Labor Related (78,339,924)	(k) S/W Allocator (j) x Allocator 0.1235 From Attach H Page 4, Line 16	(l) Total ADIT (d) x [(g)+(i)+(k)]
39	Balance	December	2023		(945,270,708)	(228,164,711)		-	-	(79,036,310)		
40		Average			(914,095,735)	(225,606,718)	(225,606,718)	-	-	(78,688,117)	(9,721,549)	(235,328,267)
41 42 43	Balance Balance	ADIT-283 December December Average	2022 2023		(131,954,660) (126,049,681) (129,002,170)	- - -	- - -	(5,887,940) (7,615,073) (6,751,507)	(1,034,858) (1,338,417) (1,186,637)	(100,570,139) (97,528,212) (99,049,175)	(12,424,970) (12,049,154) (12,237,062)	
		ADIT-281										
44	Balance	December	2022	Ze	<b>.</b> 0	Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	2023	Ze	·O	Zero	Zero	Zero	Zero	Zero	Zero	Zero
46		Average		Ze	0	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
47	Balance	December	2022		167,538,158	-	-	27,460,888	4,826,494	36,551,405	4,515,755	9,342,249
48	Balance	December	2023		240,443,084	775,303	775,303	80,872,539	14,214,065	24,270,600	2,998,519	17,987,887
49		Average			203,990,621	387,652	387,652	54,166,714	9,520,279	30,411,002	3,757,137	13,665,068

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

								TIDIT BOT WORKSHEET
	$\mathbf{A}$	В	C	D	$\mathbf{E}$	F		Page 1 of 3
			Gas, Prod, Retail	Only Transmission	Plant	Labor		
		Total	Or Other 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)		
	In filling out this attachment, a full and complete description with amounts exceeding \$100,000 will be listed separately	3	for the allocation to Colu	ımns C-F and each separate ADIT	Titem will be listed. Diss	similar items		
	A	В	C	D	E	F	G	

	$\mathbf{A}$	В	C	D	E	F	${\sf G}$
Line	ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod	Only			
			Retail Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
			Remeu	Keimen	Remeu		·
							Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared
						1	through payments during each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end
1	Accrued Benefits	838,117	838,117	-	-	-	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
1a	Employee Nonqualified Stock Plan	1,188,185	(20,787)	-	_		Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
	Zimprojee i vonquiumiee zoon i ium	1,100,100	(==,,=,)			, ,	Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts
16	Allowance for Doubtful Accounts (Bad Debt)	24,418,376	24,418,376				abandoned. Relates to retail operations.
1b			, ,	<del>-</del>			*
lc	Pennsylvania Charitable Contribution Carry-Forward, net of Fe	165,657	165,657	-	-		Excluded because the underlying account(s) are not included in model
1d	Customer Advances for Construction	565,630	565,630	<u>-</u>	-		Excluded because the underlying account(s) are not included in model
							Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the
1e	Deferred Compensation	1,599,125	1,599,125	-	-		employees. Relates to all functions.
1f	Deferred Revenue	333,940	333,940	-	-	- 1	Excluded because the underlying account(s) are not included in model
1g	Other Employee Provided Benefits	54,975,074	54,975,074	-	-	_ ]	Employer provided benefits to former employees.
C	1 7	, ,	, ,				Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all
1h	Asset Retirement Costs	5,593,524	5,593,524	_	_		functions. ARO must be approved by FERC in order to include amounts.
1ii	Other Accrued Expenses	380,700	380,700				Accrued expenses recorded for book purposes not currently deductible for income tax purposes.
11	Outer Accruca Expenses	380,700	380,700				Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all
1.	A 15 1 D	10.020.201	540,005				
IJ	Accrued Employee Bonus	10,830,281	548,005	-	-	10,282,276	
1k	Obsolete Materials	666,233	666,233	-	-		Excluded because the underlying account(s) are not included in model
							Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the
11	Other Unearned Revenue - Deferred Rents	212,805	212,805	-	-		lease; Tax will recognize the rental income when the cash is received.
1m	Accrued Payroll Taxes	8,980	8,980	-	-	- 1	Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
1n	Pennsylvania Net Operating Loss, net of Federal.	2,641,925	2,641,925	-	-	_ ]	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
	J J J	, , ,	, ,				Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts
1o	Post Retirement Benefits	5,706,834	_	_	_		are paid or contributed to a fund.
10	1 OST Retirement Benefits	3,700,034					Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon
1	A1 C-11 II T	1 116 760	1 116 760				
lp	Accrued Sales and Use Taxes	1,116,769	1,116,769		-		resoution of ongoing audit examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
Iq	Unbilled Revenue	1,492,169	1,492,169	-	-		Retail related Retail related
1r	Accrued Severance	27,345	737	-	-		Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
1s	Accrued Employee Vacation	3,206,680	3,206,680	-	-		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	4,692,675	4,692,675	-	-	<b>-</b> []	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
1u	Accrued Workers Compensation	8,343,313	89,504	-	-	8,253,809	deductible until paid. Related to all functions.
1v	SEPTA Railroad Rent	125	28	-	97	- 1	Included because the related underlying liability is included in rate base.
1x							
1y							
1z							
l aa							
1ab							
1ac							
1ad							
1ae							
1af							
1ag							
1ah							
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laj Lak							
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1an							
•••							
2	Subtotal - p234.8.b	129,004,462	103,525,865		97	25,478,500	
3	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	_	_	_		_	
5	Total	167,538,158	103,525,865		27,460,888	36,551,405	
J	IVMI	107,330,130	103,323,003		27,400,000	30,331,403	

Instructions for Account 190:

<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>3.</sup> 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

<sup>4.</sup> ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F

<sup>5.</sup> 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 2 of 3

	A ADIT- 282 (Attachment H-7 Notes N and Q)	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G  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 base.
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.b	(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)	

## 8 Instructions for Account 282:

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

							Page 3 of 3
	<b>A</b>	В	C	D	E	F	${f G}$
	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
25a 25a	Regulatory Asset (Covid)	(4,366,210)	(4,366,210)	-	-		Retail related
25a 25b	Regulatory Asset (Covid)  Regulatory Asset (DSP)	(452,132)	(452,132)		-		Retail related
25c	Regulatory Asset (Electric Rate Case Costs)	(185,692)	(185,692)	<u> </u>	-		Retail related
25d	Regulatory Asset (Accrued Vacation)	(4,700,273)	(4,700,273)	_	_		Retail related
25e	Regulatory Asset (AMR)	(16)	(16)	-	_		Retail related
25f	Regulatory Asset (ARO)	(4,057,734)	(4,057,734)	_	-		Retail related
25g	Regulatory Asset (Rate Change)	(6,167,317)	(6,167,317)	_	-		Retail related
25h	Regulatory Asset (Other)	(1,527,525)	(1,527,525)	-	-		Retail related
25i	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 incurred.
25j	Accrued Holiday Pay	-	-	-	-		The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
3	, ,						Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual
25k	PURTA	-	-	_	-		payments made. Relates to all functions.
							Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits
251	Pension Expense Provision	(88,343,095)	(625,979)	-	-		only when the amounts are paid. Related to all functions.
25m	Accrued State Income Tax Receivable	(2,415,834)	(327,341)	-	(2,088,494)		Accrued State Tax Receivable
25n	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
							Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded
25o	FAS 109 Regulatory Asset	(78,266,919)	-	-	(78,266,919)	-	from rate base.
25p							
25q							
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
••••							
		(107.057.302)	(05.40 (501)		(00.500.505)	(05.545.44.5)	
26	Subtotal - p276.9.b	(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	(101.054.660)	(05.406.504)	-	(F 00F 0 40)	(100 550 100)	
29	Total	(131,954,660)	(25,496,581)		(5,887,940)	(100,570,139)	

## **Instructions for Account 283:**

<sup>31</sup> 1. 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>3.</sup> 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

<sup>32</sup> 33 34 35 36

<sup>5.</sup> 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

E F ADIT EOY Worksheet

Page 1 of 3

		$\mathbf{A}$	В	$\mathbf{C}$	D	${f E}$	${f F}$
				Gas, Prod	Only		
				Retail Or Other	Transmission	Plant	Labor
			Total	Related	Related	Related	Related
a	ADIT- 282		(945,270,708)		(228,164,711)	-	(79,036,310) (From line 17 for the column)
b	ADIT-283		(126,049,681)		-	(7,615,073)	(97,528,212) (From line 29 for the column)
c	ADIT-190		240,443,084		775,303	80,872,539	24,270,600 (From line 5 for the column)
d	Subtotal		(830,877,305)		(227,389,408)	73,257,466	(152,293,922) (Sum a - c)

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

with amounts exceeding \$100,000 will be listed separately.	R	C	D	F.	F	${f G}$
ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod	Only	Ľ	r	
11211 150 (11111011111111111111111111111111	20	Retail Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
						Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through payments during
						each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that is recorded at the end of the month
Accrued Benefits	1,301,838	1,301,838	-	-		and reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
Employee Nonqualified Stock Plan	962,357	-	-	-	962,357	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
						Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts abandoned. Relates to retain
Allowance for Doubtful Accounts (Bad Debt)	22,084,229	22,084,229	-	-	-	operations.
Pennsylvania Charitable Contribution Carry-Forward, net of Federal	6,778	6,778	-	-	-	Excluded because the underlying account(s) are not included in model
Customer Advances for Construction	800,594	800,594	-	-	-	Excluded because the underlying account(s) are not included in model
Deferred Compensation	1,786,919	1,786,919	-	-	-	Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all
Deferred Revenue	397,089	397,089	-	-	-	Excluded because the underlying account(s) are not included in model
Other Employee Provided Benefits	59,467,606	59,467,606	-	-	-	Employer provided benefits to former employees.
	5 055 501	5.055.501				Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions. ARO must be
Asset Retirement Costs	5,055,701	5,055,701	-	-	-	approved by FERC in order to include amounts.
Other Accrued Expenses	545,525	545,525	-	-	-	Accrued expenses recorded for book purposes not currently deductible for income tax purposes.
Accrued Employee Bonus	14,337,385	-	-	-		Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.
Obsolete Materials	849,902	74,598	775,303	-		Included because the related underlying liability is included in rate base.
	200.526	200 526				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
Other Unearned Revenue - Deferred Rents	209,536	209,536	-	-		rental income when the cash is received.
Accrued Payroll Taxes	- 42.155.700	25.701.075	-	7 452 022		Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
Pennsylvania Net Operating Loss, net of Federal.	43,155,798	35,701,975	-	7,453,823	-	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
						Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to
Post Retirement Benefits	-	-	-	-	-	a fund.  Polated to recovere associated with nonding sales and use tay audits. This is an exercal for nessible liability nevernants upon resoution of anguing audit
	1 202 614	1 202 614				Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resoution of ongoing audit
Accrued Sales and Use Taxes	1,202,614	1,202,614	-	-	-	examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
Unbilled Revenue	1,228,263	1,228,263	-	-		Retail related  Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
Accrued Severance	172,204	2 220 226	-	-		Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
Accrued Employee Vacation	3,230,226	3,230,226	-	-	<u>-</u>	Excluded because the underlying account(s) are not included in model
Accrued Vegetation Management	1,431,151	1,431,151	-	-	-	These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until paid.
Accrued Workers Compensation	8,375,517				0 275 517	Related to all functions.
SEPTA Railroad Rent	8,373,317	-	-	-		Included because the related underlying liability is included in rate base.
Corporate Alternative Minimum Tax Credit Carry-Forward	73,418,716	-	-	73,418,716		Electric portion included in rate base.
Environmental Liab - Superfund	423,137	-	-	75,416,710		Included because the related underlying liability is included in rate base.
Pennsylvania House Bill 1342 Rate Change	(9,998,102)	-	(91,422)	(7,453,823)	- ,	Unamortized Pennyslvania House Bill 1342 Rate Change (deficient)/excess deferred income taxes included above
Pellisylvania nouse biii 1542 Kate Change	(9,998,102)	-	(91,422)	(7,433,623)	(2,432,637)	Onamortized I chirystvania House Biii 1342 Rate Change (deficient)/excess deferred income taxes included above
	-					
Subtotal - p234.8.c	230,444,982	134,524,642	683,882	73,418,716	21,817,742	
Less FASB 109 Above if not separately removed	(9,998,102)	-	(91,422)	(7,453,823)	(2,452,857)	
Less FASB 106 Above if not separately removed	-	-	-	-	-	
Total (Line 2 - Line 3 - Line 4)	240,443,084	134,524,642	775,303	80,872,539	24,270,600	

## 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
- 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 Page 2 of 3

	A ADIT- 282 (Attachment H-7 Notes N and Q)	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F  Labor Related Justification
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-
13b	Common	(71,348,835)	-	-	-	(71,348,835) Included because plant in service is included in rate base.
13c	Distribution	(638,069,687)	(638,069,687)	-	-	- Related to Distribution property.
13d	Electric General	(7,687,475)	-	-	-	(7,687,475) Included because plant in service is included in rate base.
13e	Transmission	(228,164,711)	-	(228,164,711)	-	- Included because plant in service is included in rate base.
13f	Other Flow-Through Items	(709,116,206)	(657,419,704)	(40,026,816)	(11,669,686)	- Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
13g	Pennsylvania House Bill 1342 Rate Change	30,345,216	-	30,345,216	-	- Unamortized Pennyslvania House Bill 1342 Rate Change (deficient)/excess deferred income taxes included above
13h						
•••						
14	Subtotal - p275.2.k	(1,624,041,698)	(1,295,489,391)	(237,846,311)	(11,669,686)	(79,036,310)
15	Less FASB 109 Above if not separately removed	(678,770,990)	(657,419,704)	(9,681,600)	(11,669,686)	
16	Less FASB 106 Above if not separately removed	-	-	-	-	
17	Total (Line 14 - Line 15 - Line 16)	(945,270,708)	(638,069,687)	(228,164,711)	-	(79,036,310)

**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 19

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

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 21

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

22 23 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

	A ADIT-283 (Attachment H-7 Notes O, P and Q)	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G  Justification
250	AEC Receivable	(9 004 711)	(8,906,711)				- Retail related
25a 25b	Regulatory Asset (Covid)	(8,906,711)	(354,689)		-		- Retail related
25c	Regulatory Asset (CoVId)  Regulatory Asset (DSP)	(403,613)	(403,613)	-	-		- Retail related
25d	Regulatory Asset (Electric Rate Case Costs)	(1,569)	(1,569)	-	-		- Retail related
25e	Regulatory Asset (Accrued Vacation)	-	-	-	-		- Retail related
25f	Regulatory Asset (AMR)	-	-	-	-		- Retail related
25g	Regulatory Asset (ARO)	(10,968,352)	(10,968,352)	-	-		- Retail related
25h	Regulatory Asset (Rate Change)	-	-	-	-		- Retail related
25i	Regulatory Asset (Other)	(271,462)	(271,462)	-	-		- Retail related
25j	Loss on Reacquired Debt	(179,949)	-	-	(179,949)		- Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
25k	Accrued Holiday Pay	(215,892)	-	-	-	(215,89	(2) The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
2.51	DIVIDITA						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
251	PURTA	-	-	-	-		- all functions.  Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are
25m	Pension Expense Provision	(97,312,319)				(07 212 21	9) paid. Related to all functions.
25m 25n	Accrued State Income Tax Receivable	(2,574,991)			(2,574,991)	(97,312,31	- Accrued State Tax Receivable
250	Cloud Computing	(4,860,133)	-	-	(4,860,133)		- Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
230	Cloud Computing	(4,000,133)			(4,000,133)		included because the related underlying asset is included in rate base. Related to decelerated deductionity of these uniforms for any purposes.
25p	FAS 109 Regulatory Asset	(99,897,461)	_	-	(99,897,461)		- Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
25q	Pennsylvania House Bill 1342 Rate Change	11,658,865	-	-	830,703	10,828,16	2 Unamortized Pennyslvania House Bill 1342 Rate Change (deficient)/excess deferred income taxes included above
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25r							
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25x							
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25z 25aa							
25aa 25ab							
25ac							
25ac 25ad							
25ae							
25af							
26	Subtotal - p277.9.k	(214,288,277)	(20,906,396)		(106,681,831)	(86,700,05	
27	Less FASB 109 Above if not separately removed	(88,238,596)	-	-	(99,066,758)	10,828,16	
28	Less FASB 106 Above if not separately removed	-	-	-	-		-
29	Total	(126,049,681)	(20,906,396)	-	(7,615,073)	(97,528,21	2)

## 30 **Instructions for Account 283:**

- 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
   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

# Attachment 4D - Intangible Plant Workpaper

Page 1 of 2

	Total Intangible Plant																		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
	Gross Plant	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average	Transmission	Distribution	S&W Allocation	Total
1	Intangible - General	34,190,767	34,797,222	34,763,747	33,235,020	33,578,484	33,580,180	34,182,625	34,935,694	35,054,317	23,317,999	26,961,353	27,371,035	28,599,162	=average(b:n) 31,889,816			31,889,816	=sum(p:r) 31,889,816
	IT NERC CIP - Transmission	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	10,967,791	268,504	268,504	268,504	268,504	7,675,703	7,675,703		31,007,010	7,675,703
	IT NERC CIP - Distribution	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	29,834	29,834	29,834	29,834	1,038,247	7,073,703	1,038,247		1,038,247
	IT DSP - Distribution	3,064,625	3,064,625	3,064,625	3,064,625	3,064,625	3,064,625	3,064,625	3,064,625	3,064,625	2,133,371	2,133,371	2,133,371	2,133,371	2,778,086		2,778,086		2,778,086
	IT Business Intelligence Data Analysis - Distribution	29,349,767	29,349,767	29,349,767	29,349,767	29,349,767	29,349,767	29,349,767	29,349,767	29,349,767	29,349,767	29,349,767	29,349,767	29,349,767	29,349,767		29,349,767		29,349,767
	IT Post 2010 and Other - Distribution	57,747,225	57,747,226	57,747,226	59,128,221	59,156,702	59,160,137	59,216,142	59,217,680	59,268,868	56,441,326	56,441,326	56,441,326	57,000,223	58,054,895		58,054,895		58,054,895
7	IT Smart Meter - Distribution	69,824,645	69,824,645	69,824,645	69,824,645	69,824,645	69,824,645	69,824,645	69,824,645	69,824,645	22,584,312	22,584,312	22,584,312	22,584,312	55,289,158		55,289,158		55,289,158
8	IT Other - Transmission	22,326,171	22,326,171	22,326,171	22,478,763	22,481,910	22,482,289	22,488,478	22,488,648	22,494,304	22,326,171	22,326,171	22,326,171	22,326,171	22,399,814	22,399,814			22,399,814
9	IT Business Intelligence Data Analysis - Transmission	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292	1,193,292			1,193,292
10																			-
11																			-
12																			-
13																			-
14																			-
15																			-
16																			-
17																			-
18	Total	220 150 715	220 757 171	220 722 606	220 729 556	221 102 649	221 100 159	221 772 707	222 529 572	222 704 041	157,644,577	161 297 021	161 607 612	162 494 627	209,668,778	21 269 910	146 510 152	21 000 016	200 669 779
19 20	Total	230,150,715	230,757,171	230,723,696	230,728,556	231,103,648	231,109,158	231,773,797	232,528,573	232,704,041	157,044,577	161,287,931	161,697,613	163,484,637	Allocation Factor	31,268,810 100.00%	146,510,152 0.00%	31,889,816 12.35%	209,668,778
21															le - Transmission	31,268,810	0.00%	3,939,838	35,208,647
<i>Z</i> 1														I Otal Ilitaligio	ic - mansimission	31,200,010	-	3,333,030	33,200,047
														C					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)			(p)	(q)	(r)	
	(a) <b>Accumulated Depreciation</b>	(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
	Accumulated Depreciation	* *	January	February	March	April	May	June	July	August	September	October	November	(n) December	(o) Average =average(b:n)	-		S&W Allocation	(s) Total =sum(p:r)
22	Accumulated Depreciation  Intangible - General	December Prior Year 20,116,896	January 20,478,025	February 20,841,973	March 20,982,822	April 21,333,252	May 21,685,380	June 22,040,480	July 22,402,251	August 22,517,565	September 11,825,760	October 12,102,316	November 12,406,227	(n) December 12,718,124	(o) Average =average(b:n) 18,573,159	Transmission		* *	(s) Total =sum(p:r) 18,573,159
22 23	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission	December Prior Year  20,116,896 10,950,349	January 20,478,025 10,954,825	February 20,841,973 10,959,300	March 20,982,822 10,963,775	April 21,333,252 10,966,235	May 21,685,380 10,966,679	June 22,040,480 10,967,124	July 22,402,251 10,967,569	August  22,517,565 10,967,791	September 11,825,760 268,504	October  12,102,316 268,504	November 12,406,227 268,504	(n) December 12,718,124 268,504	(o) Average =average(b:n) 18,573,159 7,672,128	-	Distribution	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128
22 23 24	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution	December Prior Year  20,116,896 10,950,349 1,484,492	January 20,478,025 10,954,825 1,484,990	February  20,841,973 10,959,300 1,485,487	March 20,982,822 10,963,775 1,485,984	April 21,333,252 10,966,235 1,486,257	May 21,685,380 10,966,679 1,486,307	June 22,040,480 10,967,124 1,486,356	July 22,402,251 10,967,569 1,486,406	August  22,517,565 10,967,791 1,486,430	September  11,825,760 268,504 29,834	October  12,102,316 268,504 29,834	November  12,406,227 268,504 29,834	(n) December  12,718,124 268,504 29,834	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850	Transmission	Distribution 1,037,850	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850
22 23 24 25	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution	20,116,896 10,950,349 1,484,492 2,377,201	January  20,478,025 10,954,825 1,484,990 2,391,089	February  20,841,973 10,959,300 1,485,487 2,404,976	March  20,982,822 10,963,775 1,485,984 2,418,863	April 21,333,252 10,966,235 1,486,257 2,432,751	May 21,685,380 10,966,679 1,486,307 2,446,638	June 22,040,480 10,967,124 1,486,356 2,460,525	July  22,402,251 10,967,569 1,486,406 2,474,413	August  22,517,565 10,967,791 1,486,430 2,488,300	September  11,825,760 268,504 29,834 1,570,933	October  12,102,316 268,504 29,834 1,584,821	November  12,406,227 268,504 29,834 1,598,708	(n) December  12,718,124 268,504 29,834 1,612,595	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986	Transmission	1,037,850 2,173,986	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986
22 23 24 25 26	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution	December Prior Year  20,116,896 10,950,349 1,484,492 2,377,201 19,998,033	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514	May 21,685,380 10,966,679 1,486,307 2,446,638 21,817,384	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995	September  11,825,760 268,504 29,834 1,570,933 23,272,865	October  12,102,316     268,504     29,834     1,584,821 23,636,735	November  12,406,227 268,504 29,834 1,598,708 24,000,605	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254	Transmission	1,037,850 2,173,986 22,181,254	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254
22 23 24 25 26 27	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377	Transmission	1,037,850 2,173,986 22,181,254 40,124,377	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377
22 23 24 25 26 27 28	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100	Transmission 7,672,128	1,037,850 2,173,986 22,181,254	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100
22 23 24 25 26 27 28 29	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999 9,431,234	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597 9,804,152	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195 10,177,070	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793 10,573,029	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391 10,948,353	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989 11,323,710	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587 11,699,130	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185 12,074,611	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783 12,450,150	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048 12,787,496	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646 13,160,414	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244 13,533,332	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885	Transmission 7,672,128 11,681,885	1,037,850 2,173,986 22,181,254 40,124,377	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885
22 23 24 25 26 27 28 29 30	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100	Transmission 7,672,128	1,037,850 2,173,986 22,181,254 40,124,377	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100
22 23 24 25 26 27 28 29 30 31	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999 9,431,234	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597 9,804,152	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195 10,177,070	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793 10,573,029	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391 10,948,353	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989 11,323,710	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587 11,699,130	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185 12,074,611	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783 12,450,150	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048 12,787,496	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646 13,160,414	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244 13,533,332	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885	Transmission 7,672,128 11,681,885	1,037,850 2,173,986 22,181,254 40,124,377	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885
22 23 24 25 26 27 28 29 30 31 32	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999 9,431,234	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597 9,804,152	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195 10,177,070	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793 10,573,029	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391 10,948,353	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989 11,323,710	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587 11,699,130	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185 12,074,611	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783 12,450,150	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048 12,787,496	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646 13,160,414	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244 13,533,332	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885	Transmission 7,672,128 11,681,885	1,037,850 2,173,986 22,181,254 40,124,377	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885
22 23 24 25 26 27 28 29 30 31 32 33	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999 9,431,234	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597 9,804,152	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195 10,177,070	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793 10,573,029	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391 10,948,353	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989 11,323,710	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587 11,699,130	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185 12,074,611	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783 12,450,150	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048 12,787,496	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646 13,160,414	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244 13,533,332	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885	Transmission 7,672,128 11,681,885	1,037,850 2,173,986 22,181,254 40,124,377	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885
22 23 24 25 26 27 28 29 30 31 32 33 34	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999 9,431,234	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597 9,804,152	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195 10,177,070	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793 10,573,029	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391 10,948,353	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989 11,323,710	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587 11,699,130	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185 12,074,611	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783 12,450,150	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048 12,787,496	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646 13,160,414	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244 13,533,332	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885	Transmission 7,672,128 11,681,885	1,037,850 2,173,986 22,181,254 40,124,377	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885
22 23 24 25 26 27 28 29 30 31 32 33	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999 9,431,234	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597 9,804,152	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195 10,177,070	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793 10,573,029	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391 10,948,353	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989 11,323,710	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587 11,699,130	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185 12,074,611	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783 12,450,150	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048 12,787,496	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646 13,160,414	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244 13,533,332	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885	Transmission 7,672,128 11,681,885	1,037,850 2,173,986 22,181,254 40,124,377	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885
22 23 24 25 26 27 28 29 30 31 32 33 34 35	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999 9,431,234	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597 9,804,152	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195 10,177,070	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793 10,573,029	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391 10,948,353	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989 11,323,710	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587 11,699,130	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185 12,074,611	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783 12,450,150	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048 12,787,496	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646 13,160,414	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244 13,533,332	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885	Transmission 7,672,128 11,681,885	1,037,850 2,173,986 22,181,254 40,124,377	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999 9,431,234	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597 9,804,152	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195 10,177,070	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793 10,573,029	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391 10,948,353	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989 11,323,710	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587 11,699,130	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185 12,074,611	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783 12,450,150	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048 12,787,496	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646 13,160,414	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244 13,533,332	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885	Transmission 7,672,128 11,681,885	1,037,850 2,173,986 22,181,254 40,124,377	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999 9,431,234	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597 9,804,152	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195 10,177,070	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793 10,573,029	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391 10,948,353	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989 11,323,710	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587 11,699,130	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185 12,074,611	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783 12,450,150	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048 12,787,496	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646 13,160,414	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244 13,533,332	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885	Transmission 7,672,128 11,681,885	1,037,850 2,173,986 22,181,254 40,124,377	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Accumulated Depreciation  Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission	20,116,896 10,950,349 1,484,492 2,377,201 19,998,033 36,794,116 62,041,999 9,431,234	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597 9,804,152 555,055	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195 10,177,070	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793 10,573,029 582,804	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391 10,948,353	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989 11,323,710	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587 11,699,130	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185 12,074,611 638,303	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783 12,450,150 652,178	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048 12,787,496 666,052	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646 13,160,414 679,927	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244 13,533,332	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885	Transmission 7,672,128 11,681,885	1,037,850 2,173,986 22,181,254 40,124,377 47,696,100	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission	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	January  20,478,025 10,954,825 1,484,990 2,391,089 20,361,903 37,513,474 62,073,597 9,804,152 555,055	February  20,841,973 10,959,300 1,485,487 2,404,976 20,725,774 38,232,833 62,105,195 10,177,070 568,929	March  20,982,822 10,963,775 1,485,984 2,418,863 21,089,644 39,160,724 62,136,793 10,573,029 582,804	April 21,333,252 10,966,235 1,486,257 2,432,751 21,453,514 39,901,857 62,168,391 10,948,353 596,679	May  21,685,380 10,966,679 1,486,307 2,446,638 21,817,384 40,643,288 62,199,989 11,323,710 610,554	June  22,040,480 10,967,124 1,486,356 2,460,525 22,181,254 41,385,286 62,231,587 11,699,130 624,428	July  22,402,251 10,967,569 1,486,406 2,474,413 22,545,124 42,127,842 62,263,185 12,074,611 638,303	August  22,517,565 10,967,791 1,486,430 2,488,300 22,908,995 42,870,920 62,294,783 12,450,150 652,178	September  11,825,760 268,504 29,834 1,570,933 23,272,865 40,087,024 15,086,048 12,787,496 666,052	October  12,102,316 268,504 29,834 1,584,821 23,636,735 40,426,020 15,117,646 13,160,414 679,927	November  12,406,227 268,504 29,834 1,598,708 24,000,605 40,964,339 15,149,244 13,533,332 693,802	(n) December  12,718,124 268,504 29,834 1,612,595 24,364,475 41,509,171 15,180,842 13,901,828 707,677	(o) Average =average(b:n) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885 624,428	Transmission 7,672,128  11,681,885 624,428	1,037,850 2,173,986 22,181,254 40,124,377 47,696,100	S&W Allocation 18,573,159	(s) Total =sum(p:r) 18,573,159 7,672,128 1,037,850 2,173,986 22,181,254 40,124,377 47,696,100 11,681,885 624,428

# PECO Energy Company

Attachment 4D - Intangible Plant Workpaper

		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(0)	(p)	(q)	(r)	(s)
	Net Plant in Service Gross Plant Minus Accumulated Depreciation	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average =average(b:n)	Transmission I	distribution	S&W Allocation	Total
13	Intangible - General	14,073,871	14,319,197	13,921,774	12,252,199	12,245,233	11,894,800	12,142,144	12,533,443	12 536 753	11,492,239	14,859,037	14,964,808	15,881,038	13,316,657			13,316,657	=sum(p:r) 13,316,657
	IT NERC CIP - Transmission	17,442	12,967	8,492	4,017	1,557	1,112	667	12,333,443	12,330,733	11,492,239	14,039,037	14,904,606	13,001,030	3,575	3,575		13,310,037	3,575
	IT NERC CIP - Transmission  IT NERC CIP - Distribution	1,938	1,441	944	4,017	173	1,112	74	25	-	-	-	-	-	3,373	3,373	397		3,373
	IT DSP - Distribution	687,424	673,537	659,649	645,762	631,875	617,987	604,100	590,213	576,325	562,438	548,551	534,663	520,776	604,100		604,100		604,100
	IT Business Intelligence Data Analysis - Distribution	9,351,734	8,987,864	8,623,994	8,260,123	7,896,253	7,532,383	7,168,513	6,804,643	6,440,773	6,076,902	5,713,032	5,349,162	4,985,292	7,168,513		7,168,513		7,168,513
	IT Post 2010 and Other - Distribution		20,233,752	19,514,393		19,254,845	18,516,849			16,397,948				4,983,292 15,491,052			17,930,518		17,930,518
	IT Smart Meter - Distribution	20,953,109	7,751,048	7,719,450	19,967,497 7,687,852		7,624,656	17,830,856	17,089,838		16,354,303	16,015,307	15,476,987		17,930,518				
		7,782,646	, ,	, ,		7,656,254		7,593,058	7,561,460	7,529,862	7,498,264	7,466,666	7,435,068	7,403,470	7,593,058	10.717.020	7,593,058		7,593,058
	IT Other - Transmission	12,894,937	12,522,019	12,149,101	11,905,734	11,533,557	11,158,579	10,789,348	10,414,037	10,044,154	9,538,675	9,165,757	8,792,839	8,424,343	10,717,929	10,717,929			10,717,929
	IT Business Intelligence Data Analysis - Transmission	652,112	638,238	624,363	610,488	596,614	582,739	568,864	554,989	541,115	527,240	513,365	499,490	485,616	568,864	568,864			568,864
52 52		-	-	-	-	-	-	-	-	-	-	-	-	-					-
53		-	-	-	-	-	-	-	-	-	-	-	-	-					-
54		-	-	-	-	-	-	-	-	-	-	-	-	-					-
55		-	-	-	-	-	-	-	-	-	-	-	-	-					-
56		-	-	-	-	-	-	-	-	-	-	-	-	-					-
57		-	-	-	-	-	-	-	-	-	-	-	-	-					-
58		-	-	-	-	-	-	-	-	-	-	-	-	-					-
59		-	-	-	-	-	-	-	-	-	-	-	-	-					-
60			-	-	-	-	-	-	-	-	-	-	-	-					-
61	Total	66,415,214	65,140,062	63,222,159	61,334,118	59,816,359	57,929,229	56,697,625	55,548,869	54,066,929	52,050,061	54,281,714	53,053,018	53,191,586	57,903,611	11,290,368	33,296,586		57,903,611
62															Allocation Factor	100.00%	0.00%		
63														Total Intangible	e - Transmission	11,290,368	-	1,645,211	12,935,579

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	(a)	(b)	(c)	(d)	(e)	(f)
		Total	Transmission	Distribution	S&W Allocation	Total
	<b>Depreciation Expense</b>					=sum(c:e)
64	Intangible - General	4,180,781			4,180,781	4,180,781
65	IT NERC CIP - Transmission	17,442	17,442			17,442
66	IT NERC CIP - Distribution	1,938		1,938		1,938
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	7,801,121		7,801,121		7,801,121
70	IT Smart Meter - Distribution	379,177		379,177		379,177
71	IT Other - Transmission	4,470,595	4,470,595			4,470,595
72	IT Business Intelligence Data Analysis - Transmission	166,497	166,497			166,497
73		-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80		-				-
81		-				-
82	Total	19,071,678	4,654,533	10,236,364	4,180,781	19,071,678
83		Allocation Factor	100.00%	0.00%	12.35%	
84		Total Intangible - Transmission	4,654,533	-	516,516	5,171,049

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

	(a)	(b)	(c)	(d)	(e)	()		(x)
	O&M Cost To Achieve							
	FERC Account	Constellation Merger	PHI Merger	Separation				Total
1	923	\$ -	\$ -	\$ 4,324,801			\$	4,324,801
2	920	\$ -	\$ -	\$ 259,533			\$	259,533
3							\$	-
4							\$	-
5							\$	-
6							\$	-
7							\$	-
8							\$	-
9							\$	-
10							\$	-
11	Total	\$ -	\$ -	\$ 4,584,334			\$	4,584,334
	Capital Cost To Achieve included in the Electric Portion of Common Plant							
	Gross Plant	Constellation Merger	PHI Merger	Separation				Total
12	December Prior Year	-	-	538,931			\$	538,931
13	January	-	-	538,931			\$	538,931
14	February	-	-	574,946			\$	574,946
15	March	-	-	574,942			\$	574,942
16	April	-	-	574,942			\$	574,942
17	May	-	-	574,942			\$	574,942
18	June	-	-	574,942			\$	574,942
19	July	-	-	574,942			\$	574,942
20	August	-	-	598,527			\$	598,527
21	September	-	-	598,527			\$	598,527
22	October	-	-	598,527			\$	598,527
23	November	-	-	598,389			\$	598,389
24	December	-	-	598,389			\$	598,389
25	Average	-	-	578,452				578,452
			D.W. 1. 6	a :				m . 1
26	Accumulated Depreciation	Constellation Merger	PHI Merger	Separation			ф	Total
26	December Prior Year	-	-	,			\$	113,470
27	January	-	-	,			\$	127,416
28	February	-	-	1 .2,			\$	142,464
29	March	-	-				\$	157,247
30	April	-	-	171,967			\$	171,967
31	May	-	-	107,073			\$	187,873
32	June	-	-	,			\$	202,328
33	July	-	-	217,132			\$	217,132
34	August	-	-	233,886			\$	233,886
35	September	-	-	217,810			\$	247,340
36	October	-	-	,			\$	262,219
37	November	-	-	275,501			\$	275,904
38	December	-	-	,			\$	288,800
39	Average	-	-	202,157				202,157

# **PECO Energy Company**

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							Pag	e 2 of 2
	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	-		- 425,461	-	-	\$	425,461
41	January	-		- 411,515	-	-	\$	411,515
42	February	-		- 432,482	-	-	\$	432,482
43	March	-		- 417,695	-	-	\$	417,695
44	April	-		- 402,975	-	-	\$	402,975
45	May	-		- 387,070	-	-	\$	387,070
46	June	-		- 372,614	-	-	\$	372,614
47	July	-		- 357,810	-	-	\$	357,810
48	August	-		- 364,642	-	-	\$	364,642
49	September	-		- 351,188	-	-	\$	351,188
50	October	-		- 336,309	-	-	\$	336,309
51	November	-		- 322,485	-	-	\$	322,485
52	December	-		- 309,589	-	-	\$	309,589
53	Average	-		- 376,295	-	-		376,295
	Depreciation (Monthly Change of Accumulated Depreciation from above)	Constellation Merger	PHI Merger					Total
54	January	-		- 13,946			\$	13,946
55	February	-		- 15,048			\$	15,048
56	March	-		- 14,784			\$	14,784
57	April	-		- 14,720			\$	14,720
58	May	-		- 15,905			\$	15,905
59	June	-		- 14,455			\$	14,455
60	July	-		- 14,804			\$	14,804
61	August	-		- 16,754			\$	16,754
62	September	-		- 13,454			\$	13,454
63	October	-		- 14,879			\$	14,879
64	November	-		- 13,685			\$	13,685
65	December	-		- 12,897			\$	12,897
66	Total	-		- 175,330			\$	175,330

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	o. 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	257,422,799	14,503,936	-	196,997,230	-	\$ 14,503,936	\$ 30,540,386	\$ 49,367,764	\$ 4,654,544	\$ 4,180,796	\$ 10,236,364
		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	\$ 21,994,425	\$ -	\$ 13,210,775	5 \$ -	\$ 12,483,600	\$ 165,367,640	\$ 2,671,109	\$ -	\$ 2,315	\$ 4,003,899	\$ 303,149

# 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)	210,911,589
4	Preferred Dividends (118.29c) (positive number)	-
5	Proprietary Capital	5,933,992,271
6	Less Preferred Stock	-
7	Less Account 216.1 (enter negative) (Note D)	-
8	Less Account 219.1 (enter negative)	(3,528,301)
9	Common Stock (Sum of Line 5 - Line 6 + Line 7 + Line 8)	5,930,463,970

					Cost	
			\$	%		Weighted
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))	5,142,110,917	46.44%	4.10%	1.90% =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 (\$))	5,930,463,970	53.56%	10.35%	5.54%
13	Total	(Sum of Lines 10-12)	11,072,574,887			7.45% = 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
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above A cap on the equity percentage of PECO's capital structure shall be 55.75%.

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

- D The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).
- Sum of transmission related electric and common amortized investment tax credit amounts. Total electric amounts solely related to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), 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.

# 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)		9,626,874 1,250,850 10,877,724
4	Schedule 1A		\$	4,778,726
5	Firm Point to Point Service revenues for which the load is not included in the divisor received by transmission owner		\$	1,748,242
6	Revenues associated with transmission service not provided under the PJM OATT (Note 4)		Ψ	(66,053)
7 8	Intercompany Professional Services PJM Transitional Revenue Neutrality (Note 1)			(00,033)
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 14	Gross Revenue Credits Less line 17g	(Sum Lines 3, 4-12)		17,338,639 (6,326,260)
15	Total Revenue Credits			11,012,378
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.			-
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.			
17a 17b 17c 17d	Revenues included in lines 1-11 which are subject to 50/50 sharing.  Costs associated with revenues in line 17a  Net Revenues (17a - 17b)  50% Share of Net Revenues (17c / 2)  Costs associated with revenues in line 17a that are included in FERC accounts recovered			9,626,874 3,296,547 6,330,327 3,165,163
17e	through the formula times the allocator used to functionalize the amounts in the FERC account			135,450
	to the transmission service at issue.  Net Revenue Credit (17d + 17e)  Line 17f less line 17a			3,300,613 (6,326,260)
	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			17,338,639

Page 1 of 2

### Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

					Costs Allocation to Transmission (Note		S&W Allocation		ts Recovered rough A&G
	Cost Item	Accounts booked to	Tot	tal Costs	A)	Transmission Costs	Factor		Costs
22a	Administrative and General Salaries	920000		821,286	75%	615,964	12.35%		101,466
22b	Employee Pensions and Benefits	926000		275,071	75%	206,303	12.35%		33,984
23	Total Lines 22		\$	1,096,357		\$ 822,268		\$	135,450
	FERC Account 454	Total Amount		Other	100% Transmission	Plant Related	Labor Related		Total
24a	Rent from Electric Distribution	\$ 14,087,584	\$	14,087,584					
24b	Rent from Electric Transmission	264,640			264,640				
24c	Tower Rentals and Land Leasing - Transmission	9,626,874			9,626,874				
24d	Tower Rentals and Land Leasing - Distribution	2,626,782		2,626,782					
24e	Intercompany Rent	5,582,597				5,582,597			
24f	Intercompany Rent - Transmission	5,019			5,019				
24g	Intercompany Rent - Distribution	434,270		434,270					
	Total Lines 24	\$ 32,627,766	\$	17,148,636		\$ 5,582,597			
	Allocation Factors			0%	100%	17.58%	12.35%		
	Allocated Amount		\$	-	\$ 9,896,533	\$ 981,191	\$ -	\$	10,877,724
	FERC Account 456	Total Amount		Other	100% Transmission	Plant Related	Labor Related		Total
	Decommissioning remittances to Generation	\$ (4,213,220)		(4,213,220)					
25b	Mutual Assistance	-	\$						
25c	Make Ready	3,575,715	\$	3,575,715	7.050				
25d	Intercompany Billings - Transmission	5,879			5,879				
25e	Intercompany Billings - Labor Related	-					-		
25f	Intercompany Billings - Other	1,431,681		1,431,681					
25g	Other	6,032,555		6,087,897	(75,470)	20,128	-		
•••	m . 1 V	Φ (022 (10	Φ.	6.002.052	Φ (60.501)	Φ 20.120	Φ.		
	Total Lines 25	\$ 6,832,610	\$	6,882,073					
	Allocation Factors		Φ.	0%	100%			_	(66.052)
	Allocated Amount		\$	-	\$ (69,591)	\$ 3,538	\$ -	\$	(66,053)
	FERC Account 456.1	Total Amount	1	Other	100% Transmission	Plant Related	Labor Related	1	Total
26a	Network Integration Credit	\$ 207,383,800	\$	207,383,800					10141
26b	Transmission Owner Scheduling Credits	4,778,726	<b>-</b>	_0.,000,000	\$ 4,778,726				
26c	Transmission Enhancement	31,324,288	\$	31,324,288	,,,,,,,,				
26d	Revenue - Firm Point to Point	1,748,242	<del>                                     </del>	- ,= - <b>,=</b> - <b>,=</b> - 3	1,748,242				
26e	Other	1,017,715		1,017,715	-,. · -,- · <b>-</b>				
		,,.		, .,.					
	Total Lines 26	\$ 246,252,772	\$	239,725,804	\$ 6,526,968	\$ -	\$ -		
	Allocation Factors	, , , , , , , ,	Ė	0%	100%	17.58%	12.35%		
	Allocated Amount		\$	-	\$ 6,526,968		\$ -	\$	6,526,968

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

			(a) 323.181.b to 323.196.b			(b)	(c)	(d)	(e)
				Total	S&	W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	28,386,332	\$	28,386,332		-	-
2	Office Supplies and Expenses	921.0		6,136,454		6,136,454		-	-
3	Administrative Expenses Transferred-Credit	922.0		-		-		-	-
4	Outside Service Employed (Note E)	923.0		98,198,911		98,198,911		-	-
5	Property Insurance	924.0		856,060		-	856,060	-	-
6	Injuries and Damages	925.0		17,417,682		17,417,682		-	-
7	Employee Pensions and Benefits	926.0		17,303,049		17,303,049		-	-
8	Franchise Requirements	927.0		-		-		-	-
9	Regulatory Commission Expenses (Note E)	928.0		7,775,509		-		7,712,250	63,259
10	Duplicate Charges-Credit	929.0		(1,474,862)		(1,474,862)		-	-
11	General Advertising Expenses (Note E)	930.1		1,769,629		-		1,769,629	-
12	Miscellaneous General Expenses (Note E)	930.2		2,922,952		1,999,566		923,386	-
13	Rents	931.0		-		-		-	-
14	Maintenance of General Plant	935		6,477,089		6,477,089		-	-
15	Administrative & General - Total (Sum of lines 1-14)		\$	185,768,805	\$	174,444,221	\$ 856,060	\$ 10,405,265	\$ 63,259
16				Allocation Factor		12.35%	17.58%	0.00%	100.00%
17			T	ransmission A&G 1		21,551,767	150,460	_	63,259
18						, , , = -	,	Total <sup>2</sup>	\$21,765,487

Notes:

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									
	Plant Related, Subject to Gross Plant Allocator								
1a 1b 1c	Property Tax	12,483,600							
1	Total Plant Related (Total Lines 1)	12,483,600							
	Labor Related, Subject to Wages & Salary Allocator								
2a	Federal Unemployment Tax	55,879							
2b	Pennsylvania Unemployment Tax	230,732							
2c	Payroll Taxes	12,924,164							
2	Total Labor Related (Total Lines 2)	13,210,775							
	Other Included, Subject to Gross Plant Allocator								
3a	Use Tax	2,624,646							
3b	Miscellaneous Tax	46,463							
3c		10,103							
3	Total Other Included (Total Lines 3)	2,671,109							
4	Total Included (Lines 1 to 3)	28,365,484							
	Taxes Other Than Income Excluded Per Notes A to E								
5a	PA Gross Receipts Tax	165,647,443							
5b	Sales Tax	(279,803)							
5c	Suice Tun	(21),003)							
5	Total Excluded Taxes Other Than Income (Total Lines 5)	165,367,640							
6	Total Taxes Other Than Income, Included and Excluded (Lines 4 and 5)	193,733,124							
7	Total Taxes Other Income from p115.14.g	193,733,124							
8	Difference (Line 6 - Line 7)	193,733,124							
0	Difference (Line 0 - Line 1)	-							
	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	<b>3</b> /							
9b									
9	Total Labor Related Taxes to be Excluded (Total Lines 9)	-							
100									
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 Page 1 of 1

	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

 $<sup>\</sup>frac{\text{Note:}}{A} \text{ The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.}$ 

19 20	Year	2023				
20	A	В	С	D	Е	F
	Project Name	RTO Project Number or Zonal	Amount	17 Months	Monthly Interest Rate	Interest
			Attachment 3, Col. G + Col H		Line 18 above	Col. C x Col D x Col E
21	Zonal	Zonal	(280,953)	17	0.0039	(18,571)
21a	Center Point 500 kV Substation Addition	b0269	(6,617)	17	0.0039	(437)
21b	Center Point 230 kV Substation Addition	b0269.10	(3,309)	17	0.0039	(219)
21c	Richmond-Waneeta 230 kV Line Re-conductor	b1591	(966)	17	0.0039	(64)
	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	(322)	17	0.0039	(21)
21e	Whitpain 500 kV Circuit Breaker Addition	b0269.6	(627)	17	0.0039	(41)
	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	(846)	17	0.0039	(56)
	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2	, ,	17	0.0039	(184)
21h	Chichester-Linwood 230 kV Line Upgrades	b1900	(6,268)	17	0.0039	(414)
21i	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	(3,683)	17	0.0039	(243)
21j	Emilie 230-138 kV Transformer Addition	b2140	(3,465)	17	0.0039	(229)
21k	Chichester-Saville 138 kV Line Re-conductor	b1182	(3,573)	17	0.0039	(236)
211	Waneeta 230-138 kV Transformer Addition	b1717	(2,301)	17	0.0039	(152)
21m	Chichester 230-138 kV Transformer Addition	b1178	(1,642)	17	0.0039	(109)
21n	Bradford-Planebrook 230 kV Line Upgrades	b0790	(349)	17	0.0039	(23)
21o	North Wales-Hartman 230 kV Line Re-conductor	b0506	(434)	17	0.0039	(29)
21p	North Wales-Whitpain 230 kV Line Re-conductor	b0505	(486)	17	0.0039	(32)
21q	Bradford-Planebrook 230 kV Line Upgrades	ь0789	(477)	17	0.0039	(32)
21r	Planebrook 230 kV Capacitor Bank Addition	b0206	(658)	17	0.0039	(44)
21s	Newlinville 230 kV Capacitor Bank Addition	b0207	(885)	17	0.0039	(59)
21t	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	(501)	17	0.0039	(33)
21u	Chichester-Mickleton 230 kV Line Re-conductor	B0264	(415)	17	0.0039	(27)
21v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	(404)	17	0.0039	(27)
21w	Elroy 500 kV Dynamic Reactive Device	b0287	(1,055)	17	0.0039	(70)
	Heaton 230 kV Capacitor Bank Addition	b0208	(794)	17	0.0039	(52)
-	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	(2,923)	17	0.0039	(193)
21z	Peach Bottom 500 kV Substation Upgrades	b2766.2	(224)	17	0.0039	(15)



#### **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

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)	(c)	(d)
	PECO Total		Electric
		Portion not	Col. (c) x Electric
		Capitalized	Labor in Note B
	1,066,173	679,716	546,331
		48,132	38,686
Line 1 minus line 2			507,645

\$	
180,874,844	80.38%
46,975,102	
227,849,946	
48,477,736	19.62%
7,151,152	
55,628,888	
283,478,834	

# PECO Energy Company Attachment 8 - Depreciation and Amortization

Number   Plant Type   Life   Ouve   Remaining Life   Amoritacion Rate   S   S   S   S		(A)	(B)	(C)	(D)	(E)	(F)	(G) Gross Depreciable	(H) Accumulated	(I) Net Depreciable	(J) Depreciation
Note		Numban	Dlant Time	Estimated	Mortality	Weighted Average	Depreciation /	Plant (Year End Balance)	Depreciation	Plant	Expense
Electric Transmission		Number	Plant Type				Amortization Rate	DI-4- 4	DI-4- 4	<b>D</b> (C) (H)	(I) (E)*(C)
Pletric Transmission				Note 1	Note 1	Note 2		Note 4	Note 4	(I)=(G)-(H)	$(J)=(F)^*(G)$
3   52   Sunctures and Improvements	1								As of 12/31/2023		FY 2023
4   353   Station Equipment	2		Electric Transmission							•	
4   353   Station Equipment   N/A   N/A   N/A   N/A   1.7615%   1.009,734,354   2.12,450,218   767,275,136   17,786,40   7,866,40   7,866,40	3	352	Structures and Improvements	N/A	N/A	N/A	1.8831%	101,496,047	27,664,488	73,831,559	1,911,272
5         354         Towers and Fixtures         N/A         N/A         N/A         1.1872%         29.1,315.752         173.286,098         118.09.654         3.488.05           6         355         Poles and Fixtures         N/A         N/A         N/A         N/A         1.4216%         29.596,100         3.764,115         25.819.65         42.073           7         356         Overhead Conductors and Devices         N/A         N/A         N/A         N/A         N/A         1.5183%         278,178,409         96.515,583         181,602,805         4.223,88           8         357         Underground Conductors and Devices         N/A         N/A         N/A         N/A         N/A         N/A         1.5000%         42,173,393         5,479,522         36,693,871         622,09           9         358         Underground Conductors and Devices         N/A         N/A         N/A         N/A         1.0735%         16,173,409         96,515,833         181,602,805         42,23,88           10         359         Roads and Trails         1.084         N/A         N/A         N/A         N/A         N/A         1.0735%         16,167,804         50,253,331         37,593,837         28,135         29,179,873         3	4		1	N/A		N/A	1.7615%			•	17,786,471
Foundation   Policy of the Communication   Policy of the Communi	5		1 1	N/A	N/A	N/A	1.1872%	291,315,752		· · · · · · · · · · · · · · · · · · ·	3,458,501
7   356   Overhead Conductors and Devices   N/A   N/A   N/A   1.5183%   278,178,409   96,515.583   181,602.826   4.223.828   8.357   Underground Conductors and Devices   N/A   N/A   N/A   N/A   1.5000%   4.217.393   5.479.522   36,693.871   632,60     9   358   Underground Conductors and Devices   N/A   N/A   N/A   N/A   1.0735%   2.631.291   2.193.334   477.887   281.31     1	6	355	Poles and Fixtures	N/A	N/A	N/A	1.4216%			· · · · · · · · · · · · · · · · · · ·	420,738
8   357   Underground Conduit	7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.5183%	278,178,409		181,662,826	4,223,583
State   Stat	8	357	Underground Conduit	N/A	N/A	N/A	1.5000%	42,173,393	5,479,522	36,693,871	632,601
No.	9	358		N/A	N/A	N/A	1.6472%	126,219,148		75,345,835	2,079,082
Electric General	10	359	Roads and Trails	N/A	N/A	N/A	1.0735%	2,621,221	2,193,334	427,887	28,139
13   390   Structures and Improvements   45   S0   42.10   2.3537%   50,959,325   16,135,347   34,823,978   1,199,430     14   391.1   Office Furniture and Equipment - Office Machines   10   SQ   6.22   0.0000%   -   (388)   388   -     15   391.2   Office Furniture and Equipment - Furnitures and Fixtures   15   SQ   9.63   6.5953%   966,762   360,648   606,114   63,761     16   391.3   Office Furniture and Equipment - Computers   5   SQ   2.72   2.32806%   29,610,931   16,250,802   13,360,129   6,893,601     17   391.4   Office Furniture and Equipment - Smart Meter Comp. Equip.   5   SQ   2.72   0.0000%   -   (148,840)   148,840   -     18   393   Stores Equipment   Stores Equipment   15   SQ   9.50   8.9929%   44,813   2.5487   19,326   4,03     19   394   Tools, Shop, Garage Equipment   20   SQ   2.74   5.2196%   53,043,737   20,440,854   32,602,883   3,482,236     20   395.1   Laboratory Equipment - Testing   20   SQ   2.74   5.2196%   255,136   225,131   29,705   13,317     21   395.2   Laboratory Equipment - Meters   15   SQ   1.3   14.57   5.3231%   143,293,824   51,874,660   91,491,164   7,627,674     23   397.1   Communication Equipment - Smart Meters   15   SQ   4.59   8.5751%   571,2105   (134,413)   846,518   61,066     24   398   Miscellaneous Equipment - Smart Meters   15   SQ   4.59   8.5751%   712,105   (134,413)   846,518   61,066     24   398   Miscellaneous Equipment - Smart Meters   15   SQ   4.59   8.5751%   712,105   (134,413)   846,518   61,066     25   36,048   39,776,578   3	11							1,881,334,424	602,235,671	1,279,098,753	30,540,386
13   390   Structures and Improvements   45   S0   42.10   2.3537%   50,959,325   16,135,347   34,823,978   1,199,430     14   391.1   Office Furniture and Equipment - Office Machines   10   SQ   6.22   0.0000%   -   (388)   388   -     15   391.2   Office Furniture and Equipment - Furnitures and Fixtures   15   SQ   9.63   6.5953%   966,762   360,648   606,114   63,761     16   391.3   Office Furniture and Equipment - Computers   5   SQ   2.72   2.32806%   29,610,931   16,250,802   13,360,129   6,893,601     17   391.4   Office Furniture and Equipment - Smart Meter Comp. Equip.   5   SQ   2.72   0.0000%   -   (148,840)   148,840   -     18   393   Stores Equipment   Stores Equipment   15   SQ   9.50   8.9929%   44,813   2.5487   19,326   4,03     19   394   Tools, Shop, Garage Equipment   20   SQ   2.74   5.2196%   53,043,737   20,440,854   32,602,883   3,482,236     20   395.1   Laboratory Equipment - Testing   20   SQ   2.74   5.2196%   255,136   225,131   29,705   13,317     21   395.2   Laboratory Equipment - Meters   15   SQ   1.3   14.57   5.3231%   143,293,824   51,874,660   91,491,164   7,627,674     23   397.1   Communication Equipment - Smart Meters   15   SQ   4.59   8.5751%   571,2105   (134,413)   846,518   61,066     24   398   Miscellaneous Equipment - Smart Meters   15   SQ   4.59   8.5751%   712,105   (134,413)   846,518   61,066     24   398   Miscellaneous Equipment - Smart Meters   15   SQ   4.59   8.5751%   712,105   (134,413)   846,518   61,066     25   36,048   39,776,578   3											
14 391.1 Office Furniture and Equipment - Office Machines 10 SQ 6.22 0.0000% - (388) 388 - (389) 391.2 Office Furniture and Equipment - Furnitures and Fixtures 15 SQ 9.63 6.5953% 966,762 360,648 606,114 63,761 63,761 63,91.3 Office Furniture and Equipment - Computers 5 SQ 2.72 23,2806% 29,610,931 16,250,802 13,360,129 6,893,602 17 391.4 Office Furniture and Equipment - Smart Meter Comp. Equip. 5 SQ 2.72 0.0000% 16,250,002 148,840 148,840 148,840 148,840 148,840 19,326 4,033 189 19 394 70018, Shop, Garage Equipment 15 SQ 9.50 8,9929% 44,813 25,487 19,326 4,03 19 395.1 Laboratory Equipment - Testing 20 SQ 2.74 5,2196% 53,043,737 20,440,854 32,602,883 3,482,268 19,52 Laboratory Equipment - Meters 15 SQ - 0.0000% 18,13 18,317 12,22 397 Communication Equipment - Meters 15 SQ 1,330 14,57 5,3231% 143,293,824 51,874,660 91,419,164 7,627,675 12,33 397.1 Communication Equipment - Smart Meters 15 SQ 4.59 8,5751% 712,105 (134,413) 846,518 61,064 10,064 11,064	12		Electric General								
15 391.2 Office Furniture and Equipment - Furnitures and Fixtures 15 SQ 9.63 6.5953% 966,762 360,648 606,114 63,761 16 391.3 Office Furniture and Equipment - Computers 5 SQ 2.72 23.2806% 29,610,931 16,25802 13,360,129 6,893,602 17 391.4 Office Furniture and Equipment - Smart Meter Comp. Equip. 5 SQ 2.72 0.0000% - (148,840) 148,840 - (188,840) 1	13		1	45				50,959,325	16,135,347	34,823,978	1,199,430
16 391.3 Office Furniture and Equipment - Computers 5 SQ 2.72 23.2806% 29,610,931 16,250,802 13,360,129 6,893,602 17 391.4 Office Furniture and Equipment - Smart Meter Comp. Equip. 5 SQ 2.72 0.0000% - (148,840) 148,840 - (148,840) 148,840 - (148,840) 148,840 - (148,840) 148,840 148,938	14		* *	10				-		388	-
17       391.4       Office Furniture and Equipment - Smart Meter Comp. Equip.       5       SQ       2.72       0.0000%       -       (148,840)       148,840       -         18       393       Stores Equipment       15       SQ       9.50       8.9929%       44,813       25,487       19,326       4,03         19       394       Tools, Shop, Garage Equipment       15       SQ       9.38       6.5649%       53,043,737       20,440,854       32,602,883       3,482,268         20       395.1       Laboratory Equipment - Testing       20       SQ       2.74       5.2196%       255,136       225,431       29,705       13,317         21       395.2       Laboratory Equipment - Meters       15       SQ       -       0.0000%       -       (813)       813       -         22       397       Communication Equipment       SQ       L3       14,57       5.3231%       143,293,824       51,874,660       91,419,164       7,627,674         23       397.1       Communication Equipment - Smart Meters       15       SQ       7,50       6.6604%       39,776,578       21,244,165       18,532,413       2,649,279         24       398       Miscellaneous Equipment       15	15			15						606,114	63,761
18         393         Stores Equipment         15         SQ         9.50         8.9929%         44,813         25,487         19,326         4,03           19         394         Tools, Shop, Garage Equipment         15         SQ         9.38         6.5649%         53,043,737         20,440,854         32,602,883         3,482,268           20         395.1         Laboratory Equipment - Testing         20         SQ         2.74         5.2196%         255,136         225,431         29,705         13,317           21         395.2         Laboratory Equipment - Meters         15         SQ         -         0.0000%         -         (813)         813         -           22         397         Communication Equipment         20         L3         14.57         5.3231%         143,293,824         51,874,660         91,419,164         7,627,674           23         397.1         Communication Equipment - Smart Meters         15         S2         7.50         6.6604%         39,776,578         21,244,165         18,532,413         2,649,279           24         398         Miscellaneous Equipment         15         SQ         4.59         8.5751%         712,105         (134,413)         846,518         61,064 <td>16</td> <td></td> <td>Office Furniture and Equipment - Computers</td> <td>5</td> <td>_</td> <td></td> <td>23.2806%</td> <td>29,610,931</td> <td>16,250,802</td> <td>13,360,129</td> <td>6,893,602</td>	16		Office Furniture and Equipment - Computers	5	_		23.2806%	29,610,931	16,250,802	13,360,129	6,893,602
19       394       Tools, Shop, Garage Equipment       15       SQ       9.38       6.5649%       53,043,737       20,440,854       32,602,883       3,482,268         20       395.1       Laboratory Equipment - Testing       20       SQ       2.74       5.2196%       255,136       225,431       29,705       13,317         21       395.2       Laboratory Equipment - Meters       15       SQ       -       0.0000%       -       (813)       813       -         22       397       Communication Equipment       20       L3       14.57       5.3231%       143,293,824       51,874,660       91,419,164       7,627,674         23       397.1       Communication Equipment - Smart Meters       15       SQ       7.50       6.6604%       39,776,578       21,244,165       18,532,413       2,649,279         24       398       Miscellaneous Equipment       15       SQ       4.59       8.5751%       712,105       (134,413)       846,518       61,064	17	391.4	* * * * * * * * * * * * * * * * * * *	5				-	(148,840)	148,840	-
20       395.1       Laboratory Equipment - Testing       20       SQ       2.74       5.2196%       255,136       225,431       29,705       13,317         21       395.2       Laboratory Equipment - Meters       15       SQ       -       0.0000%       -       (813)       813       -         22       397       Communication Equipment       20       L3       14.57       5.3231%       143,293,824       51,874,660       91,419,164       7,627,674         23       397.1       Communication Equipment - Smart Meters       15       S2       7.50       6.6604%       39,776,578       21,244,165       18,532,413       2,649,279         24       398       Miscellaneous Equipment       15       SQ       4.59       8.5751%       712,105       (134,413)       846,518       61,064	18		1 1	13				•		19,326	4,030
21       395.2       Laboratory Equipment - Meters       15       SQ       -       0.0000%       -       (813)       813       -         22       397       Communication Equipment       20       L3       14.57       5.3231%       143,293,824       51,874,660       91,419,164       7,627,674         23       397.1       Communication Equipment - Smart Meters       15       S2       7.50       6.6604%       39,776,578       21,244,165       18,532,413       2,649,279         24       398       Miscellaneous Equipment       15       SQ       4.59       8.5751%       712,105       (134,413)       846,518       61,064	19		Tools, Shop, Garage Equipment				6.5649%			32,602,883	3,482,268
22       397       Communication Equipment       20       L3       14.57       5.3231%       143,293,824       51,874,660       91,419,164       7,627,674         23       397.1       Communication Equipment - Smart Meters       15       S2       7.50       6.6604%       39,776,578       21,244,165       18,532,413       2,649,279         24       398       Miscellaneous Equipment       15       SQ       4.59       8.5751%       712,105       (134,413)       846,518       61,064	20		Laboratory Equipment - Testing	20	_	2.74		255,136		29,705	13,317
23       397.1       Communication Equipment - Smart Meters       15       S2       7.50       6.6604%       39,776,578       21,244,165       18,532,413       2,649,279         24       398       Miscellaneous Equipment       15       SQ       4.59       8.5751%       712,105       (134,413)       846,518       61,064	21				_			-		813	-
24 398 Miscellaneous Equipment 15 SQ 4.59 8.5751% 712,105 (134,413) 846,518 61,064	22	397		20		14.57	5.3231%	143,293,824	51,874,660	91,419,164	7,627,674
	23		* *							• • •	2,649,279
<u>318,663,211</u>		398	Miscellaneous Equipment	15	SQ	4.59	8.5751%	•	· /	,	61,064
	25							318,663,211	126,272,940	192,390,271	21,994,425

# 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%	-	_	<u>-</u>	_
3	303	Software - Transmission 3-year Life (Note 10)	3	N/A	N/A	N/A			_	_
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	19.5668%	23,787,968	15,143,838	8,644,130	4,654,544
6	303	Software - Transmission 5 year Life (Note 10)	7	N/A	N/A	N/A	23,767,766	-	0,044,130	4,054,544
7	303	Software - Transmission 7-year Life (Note 10)	10	N/A	N/A	N/A			-	-
0		Software - Transmission 10-year Life (Note 10) Software - Transmission 13-year Life (Note 10)	10	N/A N/A		N/A N/A	-	<del>-</del>	-	-
8	303	·	15		N/A		-	-	-	-
10	303	Software - Transmission 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	4 6 7 4 7 4 4
10							23,787,968	15,143,838	8,644,130	4,654,544
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	25.2269%	1,008,694	722,425	286,269	254,462
	303	Software - Electric General 4-year Life (Note 10)	4	N/A	N/A N/A	N/A	1,000,094	722,423	280,209	234,402
13			4			14.3153%	- 27 427 522	11 005 600	-	2.026.224
14	303	Software - Electric General 7-year Life (Note 10)		N/A	N/A		27,427,533	11,995,699	15,431,834	3,926,334
15	303	Software - Electric General 7-year Life (Note 10)	10	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 19	303	Software - Electric General 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	4 400 200
19							28,436,227	12,718,124	15,718,103	4,180,796
20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A	88,731,183	60,778,232	27,952,951	10,236,364
21	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	22,366,324	21,652,857	713,467	Zero
22	303	Regulatory Initiatives/Dept Charged to Reg 1 kiset	11/11	17/11	17/11	14/11	111,097,507	82,431,089	28,666,418	10,236,364
							111,077,507	02,431,007	20,000,410	10,230,304
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	23.3381%	6,468,852	3,328,482	3,140,370	1,509,707
26	303	Software - 4-year Life (Note 10)	1	N/A	N/A	N/A	-	3,320,102	5,140,570	1,505,707
27	303	Software - 4-year Life (Note 10) Software - 5-year Life (Note 10)	<del>1</del> 5	N/A	N/A	12.3138%	244,972,722	176,688,683	68,284,039	30,165,451
28		Software - 7-year Life (Note 10)	7	N/A	N/A	N/A	244,712,122	170,000,003	00,204,039	30,103,431
	303	•	10				-	<del>-</del>	-	-
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		<del>-</del>	-	-
32	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	146,689	146,689	-	Zero
33	390	Structures and Improvements	55	R1	42.10	1.7845%	285,411,412	58,507,008	226,904,404	5,093,167
34	391.1	Office Furniture and Equipment - Office Machines	10	SQ	6.22	13.0876%	77,371	19,703	57,668	10,126
35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	9.63	7.9896%	20,465,002	4,141,377	16,323,625	1,635,072
36	391.3	Office Furniture and Equipment - Computers	5	SQ	2.72	18.4655%	34,555,705	15,775,475	18,780,230	6,380,884
37	392.1	Transportation Equipment - Automobiles	6	L3	1.84	N/A	51,966	54,594	(2,628)	Zero
38	392.2	Transportation Equipment - Light Trucks	12	<b>S</b> 4	7.12	N/A	35,696,454	16,578,998	19,117,456	Zero
39	392.3	Transportation Equipment - Heavy Trucks	14	R4	8.15	N/A	83,245,960	37,249,325	45,996,635	Zero
40	392.4	Transportation Equipment - Tractors	11	L2	1.58	N/A	324,188	257,652	66,536	Zero
41	392.5	Transportation Equipment - Trailers	14	L1.5	8.06	N/A	4,300,039	2,589,929	1,710,110	Zero
42	392.6	Transportation Equipment - Other Vehicles	15	L2	7.70	N/A	4,639,822	3,374,296	1,265,526	Zero
43	392.7	Transportation Equipment - Medium Trucks	Q	I. 4	4.94	N/A	23,017,560	10,198,213	12,819,347	Zero
44	393	Stores Equipment	15	SQ	9.50	7.7509%	1,030,563	288,116	742,447	79,878
			15		9.30	0.0000%	1,030,303			19,010
45	394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ	10.00		777.006	(1,042)	1,042	- 50.010
46	394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ	10.28	6.5396%	777,086	281,946	495,140	50,818
47	394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ	11.21	N/A	1,185,933	458,414	727,519	Zero
48	396	Power Operated Equipment	12	R1.5	1.12	N/A	142,372	142,294	78	Zero
49	397	Communication Equipment	20	L3	14.57	4.4218%	99,011,435	29,715,998	69,295,437	4,378,088
50	398	Miscellaneous Equipment	15	SQ	4.59	7.0456%	916,514	645,268	271,246	64,574
51							846,437,645	360,441,418	485,996,227	49,367,764

# Page 3 of 4 PECO Energy Company

Current Year

Prior Year

Prior Year

Current Year

Current Year

# PECO Energy Company Attachment 8 - Depreciation and Amortization

Allocation %

Current Year

Current Year

Current Year

		Pe	./Amor. Exp r Formula ıl Company	Depr./Amor. Exp Per FF1 / Atta 4D for Intangible Total Company	Difference Total Company	To Transmission	Difference Allocated To Transmission	Total Cumulative Difference Total Company	Total Cumulative Difference Transmission	Total Cumulative Difference Total Company	Total Cumulative Difference Transmission
			(B)	(C)	(D)=(B)-(C)	(E)	(F)=(D)*(E)	(G)	(H)	(I)=(D)+(G)	(J)=(F)+(H)
											(020)
1	Transmission	\$	30,540,386		341	100.00%	341	(1,180)	(1,180)	(839)	(839)
2	Electric General	\$	21,994,425	\$ 22,082,034	(87,609)	12.35%	(10,824)	(12,006)	(1,347)	(99,615)	(12,171)
3	Common - Electric	\$	49,367,764	\$ 49,369,902	(2,138)	12.35%	(264)	(5,782)	(710)	(7,920)	(974)
4	Intangible - Transmission	\$	4,654,544	\$ 4,654,533	11	100.00%	11	9,260	9,260	9,271	9,271
5	Intangible - General	\$	4,180,796	\$ 4,180,781	15	12.35%	2	(14)	(2)	1	0
6	Intangible - Distribution	\$	10,236,364	\$ 10,236,364	-	0.00%	-	-	-	-	-
7											
8	Accumulative Depreciation										
				Average Accumulative	Total Cumulative	Adjusted Average	Allocation %	Adjusted Average			
				Depr./Amor. Per Book	Adjustment	Accumulative Depr./Amor.	To Transmission	Accumulative Depr./Amor.			
9				Total Company	Total Company	Total Company		Transmission			
10	Transmission			\$ 568,642,090	(1,009)	568,643,099	100.00%	568,643,099			
11	Electric General			\$ 123,096,583	(55,811)	123,152,393	12.35%	15,214,902			
12	Common - Electric			\$ 375,018,048	(6,851)	375,024,899	12.35%	46,332,571			
13	Intangible - Transmission			\$ 19,978,442	9,266	19,969,176	100.00%	19,969,176			
14	Intangible - General			\$ 18,573,159	(7)	18,573,166	12.35%	2,294,628			
15	Intangible - Distribution			\$ 113,213,566 \$ 151,765,167		113,213,566	0.00%				
16	Total Intangible			\$ 151,765,167	\$ 9,259	\$ 151,755,907		\$ 22,263,803			

#### 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.
- 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.
- 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.
- Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Reserved
- Reserved
- At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- 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 the plant absent Commission approval or acceptance. The combined amortization expense for all intangible plant shall be the sum of each individual plant balance amortized over the life of each individual plant established in this manner.
- 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

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

EDIT Amoutization Amount (Note	(a)	(b	))	(c)		(d)	(e)		(f)		(g)		(h)		(i)	(j)		(k)		(1)		(m)	(n)
<b>EDIT Amortization Amount (Note</b>	<b>C</b> )	Janu	ıary	February	I	March	April		May		June		July	Αι	ugust	Septemb	r	October	N	ovember	De	ecember	Total
1 Protected Property			-						·			_							_				
2 Transmission		\$ 11	3,404	\$ 113,404	\$	113,404 \$	\$ 113,	104 \$	113,404	\$	113,404	\$	113,404	\$	113,404	\$ 113,4	)4 \$	113,404	\$	113,404	\$	113,404 \$	1,360,850
3 General		\$ 7	6,008	\$ 76,008	\$	76,008 \$	\$ 76,	008 \$	76,008	\$	76,008	\$	76,008	\$	76,008	\$ 76,0	)8 \$	76,008	\$	76,008	\$	76,008 \$	912,091
4 Transmission Allocation % (Att I	H-7 P4, L11, Col 5)		2.35%	t 0.200	Ф	0.200 #	t o	<b>3</b> 00	0.200	Ф	0.200	Ф	0.200	Ф	0.200	ф 0. <b>2</b>	νο Φ	0.200	ф	0.200	Ф	0.200 A	112 605
5 Allocated to Transmission		\$	9,390	\$ 9,390	\$	9,390 \$	<b>9</b> ,	390 \$	9,390	\$	9,390	\$	9,390	\$	9,390	\$ 9,3	90 \$	9,390	\$	9,390	\$	9,390 \$	112,685
6 Common (To Be Split TDG)		\$ 9	04,008	\$ 94,008	\$	94,008 \$	\$ 94,	008 \$	94,008	\$	94,008	\$	94,008	\$	94,008	\$ 94,0	)8 \$	94,008	\$	94,008	\$	94,008 \$	1,128,093
•	* Electric Factor in FERC Form 1 P356)		9.50%	t 0.025	Φ	0.025	t o	)25	0.025	¢.	0.025	¢.	0.025	¢.	0.025	Φ ΩΩ	) F	0.025	Ф	0.025	Ф	9.025 ¢	107.219
8 Allocated to Transmission		<b>&gt;</b>	8,935	\$ 8,935	\$	8,935 \$	<b>&gt;</b> 8,	935 \$	8,935	<b>3</b>	8,935	<b>3</b>	8,935	<b>&gt;</b>	8,935	\$ 8,9	35 \$	8,935	<b>&gt;</b>	8,935	<b>3</b>	8,935 \$	107,218
9 Total Protected Property		\$ 13	31,729	\$ 131,729	\$	131,729 \$	\$ 131,	729 \$	131,729	\$	131,729	\$	131,729	\$	131,729	\$ 131,7	29 \$	131,729	\$	131,729	\$	131,729 \$	1,580,752
10 Non-Protected Property (Note A)		\$ 20	01,929	\$ 201,929	\$	201,929 \$	\$ 201,	929 \$	201,929	\$	201,929	\$	201,929	\$	201,929	\$ 201,9	29 \$	201,929	\$	201,929	\$	201,929 \$	2,423,147
11 Non-Protected, Non-Property - Pension	n Asset (Note A)	\$	- 3	\$ -	\$	- \$	\$	- \$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	- \$	-
12 Non-Protected, Non-Property - Non-Po		\$	- 3	\$ -	\$	- \$	\$	- \$		\$	-	\$		\$	-	\$ -	\$	-	\$	-	\$	- \$	-
13 Total Non-Protected, Non-Property (N	ote A)	\$	- :	<b>-</b>	\$	- \$	<b>5</b>	- \$	-	\$	-	\$	-	\$	-	<b>&gt;</b> -	\$	-	\$	-	\$	- \$	-

### **EDIT Balance (Notes C and D)**

14	Protected Property	December Prior	Year January	February	March	April	May	June	July	August	September	October	November	December	Prior and Current December Average
15		\$ 73,618	, <mark>852</mark> 73,505,448	73,392,044	73,278,640	73,165,235	73,051,831	72,938,427	72,825,023	72,711,619	72,598,215	72,484,811	72,371,407	72,258,002	72,938,427
16 17	General Transmission Allocation %		,258 .35% 1,298,250	1,222,243	1,146,235	1,070,228	994,220	918,213	842,205	766,197	690,190	614,182	538,175	462,167	918,213
18	Allocated to Transmission	\$ 169	,783 160,393	151,002	141,612	132,222	122,831	113,441	104,050	94,660	85,270	75,879	66,489	57,099	113,441
19 20	, ,	\$ 9,40	,328 9,314,320 .50%	9,220,313	9,126,305	9,032,297	8,938,289	8,844,282	8,750,274	8,656,266	8,562,258	8,468,251	8,374,243	8,280,235	8,844,282
21	Allocated to Transmission	\$ 894	,200 885,265	876,330	867,395	858,460	849,526	840,591	831,656	822,721	813,786	804,851	795,917	786,982	840,591
22	Total Protected Property	\$ 74,682	,835 74,551,105	74,419,376	74,287,647	74,155,917	74,024,188	73,892,459	73,760,729	73,629,000	73,497,271	73,365,541	73,233,812	73,102,083	73,892,459
23	Non-Protected Property (Note A)	\$ 4,840	,523 4,644,594	4,442,665	4,240,736	4,038,807	3,836,878	3,634,950	3,433,021	3,231,092	3,029,163	2,827,234	2,625,305	2,423,376	3,634,950
	Non-Protected, Non-Property - Pension Asset (Note A)	\$		-	-	-	-	-	-	-	-	-	-	-	-
	Non-Protected, Non-Property - Non-Pension Asset (Note A Total Non-Protected, Non-Property (Note A)	\$		-	-	-	-	-	-	-	-	-	-	- -	-

EDIT data, including EDIT amortization amount and balance, for Protected, Non-Protected Property and Non-Protected, Non-Protec \$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-Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution (Line 16): \$1,683,749; Protecte Property (Line 26): (\$260,021).

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

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.

- The data of the annual amortization amount and balance are from PECO's Tax Accounting records.
- EDIT balance was reclassified from ADIT to EDIT in December 2017.

## PECO Energy Company

Accumulated Deferred Income Taxes Remeasurement
Attachment 9A - Deficient / (Excess) Deferred Income Taxes Worksheet

				ADIT - Pro Dot	e Change (Decembe	er 31, 2017)			ts and Jobs Act of 2	ate Change (Decembe	er 31, 2017)				Deficient / (Evens	s) Deferred Income Taxes	(December 31 2017	)		
				ADII - HE Kat	e Change (Decembe	£1 31, 2017)			ADII - I USI N	ate Change (Decembe	1 31, 2017)				Income Tax Regulatory	Total	(December 31, 2017)	)		Transmission Allocated
Detailed Description (A)	Description (B)	Category (C)	Federal Gross Timing Difference (D)	Federal ADIT @ 35% (E) = (D) * 35%	State ADIT (F)	FIT on SIT (G) = (F) * 35% (1	Total ADIT $H) = (E) + (F) + (G)$	Federal Gross Timing Difference (I)	Federal ADIT @ 21% (J) = (I) * 21%	State ADIT (K)	FIT on SIT (L) = (K) * 21%	Total ADIT $(M) = (J) + (K) + (L)$	Rate Change Deferred Tax Impact (N) = (H) - (M)	Non-Recoverable (O)	Asset / Liability Deferred Taxes (P)	Deficient / (Excess) ADIT Balance (Q) = (N) - (O) - (P)	Jurisdiction Allocator (R)	Electric Transmission (S)	Allocator (Note B,C) (T)	Deficient / (Excess)  ADIT Balance  (U) = (Q) * (T)
ERC Account 190 (Note A) ccrued Benefits	Accrued Benefits	Non-Property	\$ 3,426,731	\$ 1,199,356 \$	342,330	\$ (119,816) \$	1,421,871	\$ 3,426,731	\$ 719,614	342,330	\$ (71,889) \$	990,055	\$ 431,816	\$ -	\$ -	\$ 431,816	100% Distribution	No	0.000%	\$
ddback of NQSO Expense	Addback of NQSO Expense Addback of OtherEquity Comp Expense	Non-Property Non-Property	7,573,861 5,033,720	2,650,851 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 1,057,081	756,629 502,869	(158,892) (105,602)	2,188,247 1,454,347	954,413 634,319	- -	-	954,413 634,319	A&G Ratio A&G Ratio	Yes Yes	9.700% 9.700%	92,578 61,529
mort-Organizational Costs	Amort-Organizational Costs	Non-Property	-	-	-	· · · · · · · · · · · · · · · · · · ·	-	-	-	-	-	-	-	7,002,025	-	-	N/A	No	0.000%	-
ad Debt - Change in Provision haritable Carryforward	Bad Debt - Change in Provision Charitable Carryforward	Non-Property Non-Property	55,580,528 12,870,332	19,453,185 4,504,616	5,552,495 1,920,307	(1,943,373) (672,107)	23,062,307 5,752,815	55,580,528 12,870,332	11,671,911 2,702,770	5,552,495 1,920,307	(1,166,024) (403,264)	16,058,382 4,219,812	7,003,925 1,533,003	7,003,925 1,533,003	-	- -	N/A N/A	No No	0.000% 0.000%	-
Sustomer Advances - Construction Deferred Compensation	Customer Advances - Construction Deferred Compensation	Non-Property Non-Property	706,841 10,603,527	247,394 3,711,234	70,613 1,059,292	(24,715) (370,752)	293,293 4,399,774	706,841 10,603,527	148,437 2,226,741	70,613 1,059,292	(14,829) (222,451)	204,221 3,063,582	89,072 1,336,193	- -	- -	89,072 1,336,193	100% Distribution 100% Distribution	No No	0.000% 0.000%	-
Deferred Revenue AS 112	Deferred Revenue FAS 112	Non-Property Non-Property	891,167 838,834	311,909 293,592	89,028 83,800	(31,160) (29,330)	369,777 348,062	891,167 838,834	187,145 176,155	89,028 83,800	(18,696) (17,598)	257,477 242,357	112,300 105,705	- -	-	112,300 105,705	100% Distribution A&G Ratio	No Yes	0.000% 9.700%	10,253
ederal NOL IN 47 ARO	Federal NOL FIN 47 ARO	Protected Property Non-Property	21,797,137 24,994,573	7,628,998 8,748,100	2,496,958	(873,935)	7,628,998 10,371,123	21,797,137 24,994,573	4,577,399 5,248,860	2,496,958	(524,361)	4,577,399 7,221,457	3,051,599 3,149,666	- 3,149,666	1	3,051,599	Plant 100% Distribution	No No	0.000% 0.000%	, - -
ross Up-Bill E Credit	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	-	-	- 5,375,546	N/A A&G Ratio	No	0.000% 9.700%	- 521.429
njuries and Damage Payments	Injuries and Damage Payments	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	521,42
Aerger Costs Deferred Charges - Tax Repairs Bill Credit-Dist	Merger Costs Deferred Charges - Tax Repairs Bill Credit-Dist	Non-Property Non-Property	36,672,820 0	12,835,487	3,663,615 0	(1,282,265) (0)	15,216,837 0	36,672,820 0	7,701,292	3,663,615	(769,359) (0)	10,595,548 0	4,621,289 0	4,621,289	Ţ.,	0	N/A 100% Distribution	No No	0.000% 0.000%	-
Obsolete Materials Provision Other Current	Obsolete Materials Provision Other Current	Non-Property Non-Property	1,733,789 1,102,751	606,826 385,963	173,206 110,165	(60,622) (38,558)	719,410 457,570	1,733,789 1,102,751	364,096 231,578	173,206 110,165	(36,373) (23,135)	500,928 318,608	218,482 138,962	- -	-	218,482 138,962	100% Distribution 100% Distribution	No No	0.000% 0.000%	-
acility Commitment Fees ines & Other	Facility Commitment Fees Fines & Other	Non-Property Non-Property	- -		-	-	-	- -		- -	-	-	-	-	-	- -	Plant 100% Distribution	No No	0.000% 0.000%	-
IGP Liability Reg Asset IGP Reserve-Current	MGP Liability Reg Asset MGP Reserve-Current	Non-Property Non-Property	7,960,954 5,982,000	2,786,334 2,093,700	795,299 597,602	(278,355) (209,161)	3,303,278 2,482,141	7,960,954 5,982,000	1,671,800 1,256,220	795,299 597,602	(167,013) (125,496)	2,300,087 1,728,325	1,003,192 753,816	-	-	1,003,192 753,816	100% Gas 100% Gas	No No	0.000% 0.000%	-
other 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	100% Distribution	No	0.000%	-
Other Noncurrent- Railroad Liability Other Unearned Revenue-Deferred Rents	Other Noncurrent- Railroad Liability Other Unearned Revenue-Deferred Rents	Non-Property Non-Property	1,072,962	375,537	107,189	(37,516)	445,210	1,072,962	225,322	107,189	(22,510)	310,001	135,208	-	-	135,208	Plant Plant	No No	0.000% 0.000%	-
ayroll Taxes ennsylvania NOL	Payroll Taxes Pennsylvania NOL	Non-Property Non-Property	-	-	9,763,899	(3,417,365)	6,346,535	- -	-	- 9,763,899	(2,050,419)	7,713,480	(1,366,946)	- -		- (1,366,946)	A&G Ratio Plant	No Yes	0.000% 8.778%	- (119,98
ension Expense Provision ole Attachment Reserve	Pension Expense Provision Pole Attachment Reserve	Non-Property Non-Property	- -	-	- -	-	-	- -	-	- -	-	-	-	- -	-	- -	A&G Ratio N/A	No No	0.000% 0.000%	-
ost Retirement Benefits abbi Trust & Maxi Flat Income	Post Retirement Benefits Rabbi Trust & Maxi Flat Income	Non-Property	319,254,558 (152,696)	111,739,095 (53,444)	31,893,530 (15,254)	(11,162,736) 5,339	132,469,890 (63,359)	319,254,558 (152,696)	67,043,457 (32,066)	31,893,530 (15,254)	(6,697,641) 3,203	92,239,346 (44,117)	40,230,544 (19,242)	- (19,242)	-	40,230,544	A&G Ratio N/A	Yes	9.636% 0.000%	3,876,50
eserve For Employee Litigations	Reserve For Employee Litigations	Non-Property Non-Property	-	-	-	-	-	-	-	-	-	-	-	(19,242)	-	-	100% Distribution	No	0.000%	-
ec 162(m) - Excess Officers Comp - Temp ec 263A - Inventory Adjustment	Sec 162(m) - Excess Officers Comp - Temp Sec 263A - Inventory Adjustment	Non-Property Non-Property	(2,221,283) 2,452,335	(777,449) 858,317	(221,906) 244,988	77,667 (85,746)	(921,688) 1,017,560	(2,221,283) 2,452,335	(466,469) 514,990	(221,906) 244,988	46,600 (51,448)	(641,775) 708,531	(279,913) 309,029	-	-	(279,913) 309,029	A&G Ratio 100% Gas	No No	0.000% 0.000%	-
A Unbilled Reserve ECA Refund	SA Unbilled Reserve SECA Refund	Non-Property Non-Property	15,440,812	5,404,284	1,542,537	(539,888)	6,406,934	15,440,812	3,242,571	1,542,537	(323,933)	4,461,175	1,945,759	-	-	1,945,759 -	100% Distribution N/A	No No	0.000% 0.000%	-
EPTA Railroad Rent everance PMTS Change in Provision	SEPTA Railroad Rent Severance PMTS Change in Provision	Non-Property Non-Property	- 248,687	- 87,041	- 24,844	- (8,695)	- 103,189	- 248,687	52,224	- 24,844	(5,217)	- 71,851	31,338		1	- 31,338	100% Distribution A&G Ratio	No Ves	0.000% 9.755%	3,05
acation 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	-	-	512,162	100% Distribution	No	0.000%	-
egetation MGMT Accrual Vorkers Compensation Reserve	Vegetation MGMT Accrual Workers Compensation Reserve	Non-Property Non-Property	5,402,597 43,592,914	1,890,909 15,257,520 \$ <b>227,444,570</b> \$	539,719 4,354,932 73,140,105	(188,902) (1,524,226) <b>\$</b> (25,599,037) \$	2,241,727 18,088,226 <b>274,985,638</b>	5,402,597 43,592,914 \$ <b>649,841,629</b>	1,134,545 9,154,512 \$ 136,466,742 \$	539,719 4,354,932 73,140,105	(113,341) (914,536) (15,359,422)	1,560,924 12,594,908 <b>194,247,425</b>	680,803 5,493,318 <b>\$ 80,738,213</b>	- - # \$ 16,288,641	-	680,803 5,493,318 # <b>64,449,572</b>	100% Distribution A&G Ratio	No Yes	0.000% 9.700%	532,85
otal FERC Account 190			\$ 649,841,629	<b></b> /,,e/\	76,210,200	(22,655,000)	27.19.00,000	¢ 0.5,6.12,625	1200,1000,712	75,210,200	(20,000), 122)	12 1,2 11,120	, so,.es, <u>-</u> 10	Σ ( <b>1</b> Σ	. •	# \$ 64,449,572				\$ 4,978,
ERC Account 282 (Note A)  Operty Related ADIT, Excl. ARO - Federal  mmon	Property Related ADIT, Excl. ARO - Federal Common	Protected Property	\$ (85,010,674)	\$ (29,753,736) \$	-	\$ - \$	(29,753,736)	\$ (85,010,674)	\$ (17,852,242)	- :	\$ - \$	(17,852,242)		\$ -	\$ -	\$ (11,901,494)		Yes	7.715%	\$ (918,1
vistribution - Electric lectric General	Distribution - Electric Electric General	Protected Property Protected Property	(2,276,638,656) (12,026,776)	(796,823,530) (4,209,371)	-	-	(796,823,530) (4,209,371)	(2,276,638,656) (12,026,776)	(478,094,118) (2,525,623)	-	- -	(478,094,118) (2,525,623)	(318,729,412) (1,683,749)	- -	1	(318,729,412) (1,683,749)		No Yes	0.000% 9.881%	- (166,36
ransmission vistribution - Gas	Transmission Distribution - Gas	Protected Property Protected Property	(569,476,514) (924,863,699)	(199,316,780) (323,702,295)	- -	- -	(199,316,780) (323,702,295)	(569,476,514) (924,863,699)	(119,590,068) (194,221,377)	- -	-	(119,590,068) (194,221,377)	(79,726,712) (129,480,918)	-	-	(79,726,712) (129,480,918)		Yes No	100.000% 0.000%	(79,726,712
roperty Related ADIT, Excl. ARO - Federal	Property Related ADIT, Excl. ARO - Federal		(= 1,===,===,	(==,:=,=,=,=,			(,,,	(==,,==,,==,,	(,,,-			(,,,	(,,			(,,,				
fommon	Common Distribution - Electric	Unprotected Property	14,122,236 (349,743,572)	4,942,782 (122,410,250)	-	-	4,942,782	14,122,236 (349,743,572)	2,965,669	-	-	2,965,669	1,977,113	-	-	1,977,113	Plant	No	0.000%	-
Pistribution - Electric lectric General	Electric General	Unprotected Property Unprotected Property	73,003	25,551	-	- -	(122,410,250) 25,551	73,003	(73,446,150) 15,331	-	- -	(73,446,150) 15,331	(48,964,100) 10,220	-	Ī.,	(48,964,100) 10,220	Plant	No No	0.000% 0.000%	-
ransmission ransmission - CIAC	Transmission Transmission - CIAC	Unprotected Property Unprotected Property	(157,866,616) 21,063,877	(55,253,315) 7,372,357	- -	-	(55,253,315) 7,372,357	(157,866,616) 21,063,877	(33,151,989) 4,423,414	-	-	(33,151,989) 4,423,414	(22,101,326) 2,948,943	-	-	(22,101,326) 2,948,943	100% Transmission Plant	Yes No	100.000% 0.000%	(22,101,32
istribution - 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%	-
roperty Related ADIT, Excl. ARO - State	Property Related ADIT, Excl. ARO - State Common	Unprotected Property		_	1,312,540	(459,389)	853,151	_	_	1,312,540	(275,633)	1,036,907	(183,756)	_	_	(183,756)	Plant	No	0.000%	_
Distribution - Electric	Distribution - Electric Electric General	Unprotected Property Unprotected Property		-	(22,172,084) 7,603	7,760,229 (2,661)	(14,411,854) 4,942	-	-	(22,172,084) 7,603	4,656,138 (1,597)	(17,515,946)	3,104,092 (1,064)	-	-	3,104,092 (1,064)	Plant	No No	0.000% 0.000%	-
lectric General ransmission	Transmission	Unprotected Property		-	(36,703,612)	12,846,264	(23,857,348)	- -		(36,703,612)	7,707,759	6,006 (28,995,853)	5,138,506	-	1	5,138,506	Plant 100% Transmission	Yes	100.000%	5,138,50
ransmission - CIAC vistribution - Gas	Transmission - CIAC Distribution - Gas	Unprotected Property Unprotected Property		-	2,112,411 (10,558,443)	(739,344) 3,695,455	1,373,067 (6,862,988)	-	-	2,112,411 (10,558,443)	(443,606) 2,217,273	1,668,805 (8,341,170)	(295,738) 1,478,182	- -	-	(295,738) 1,478,182		No No	0.000% 0.000%	-
Other Flow-through	Other Flow-through	Unprotected Property	(1,962,869,054)	(687,004,169)	(478,101,449)	167,335,507	(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%	-
Total FERC Account 282 ERC Account 283 (Note A)			\$ (6,411,006,228)	\$ (2,243,852,180) \$	(544,103,034)	\$ 190,436,062 \$	(2,597,519,152)	\$ (6,411,006,228)	\$ (1,346,311,308) \$	(544,103,034)	\$ 114,261,637	(1,776,152,705)	\$ (821,366,447)	\$ -	\$ (207,867,465)	\$ (613,498,983)				\$ (97,774,0
CT 129 Smart Meter EC Receivable mort-BK-Premiums on Reacqd Debt-9.5%	ACT 129 Smart Meter AEC Receivable Amort-BK-Premiums on Reacqd Debt-9.5%	Non-Property Non-Property Non-Property	\$ (24,804,411) \$ (4,056,846) (1,746,005)	\$ (8,681,544) \$ (1,419,896) \$ (611,102)	(2,477,961) (405,279) (174,426)	\$ 867,286 \$ 141,848 61,049	(10,292,218) (1,683,327) (724,478)	\$ (24,804,411) (4,056,846) (1,746,005)	\$ (5,208,926) \$ (851,938) (366,661)	(2,477,961) (405,279) (174,426)	\$ 520,372 \$ 85,109 36,629	(7,166,515) (1,172,108) (504,457)	\$ (3,125,703) (511,219) (220,021)	\$ - -	\$ - -	\$ (3,125,703) (511,219) (220,021)	100% Distribution 100% Distribution Plant	No No Vas	0.000% 0.000% 9.700%	\$ - (21,34
AP Forgiveness Reg Asset	CAP Forgiveness Reg Asset	Non-Property	(7,289,034)	(2,551,162)	(728,174)	254,861	(3,024,475)	(7,289,034)	(1,530,697)	(728,174)	152,917	(2,105,955)	(918,520)	-	-	(918,520)	100% Distribution	No	0.000%	(21,3-
AP Shopping Reg Asset SP 2 - Regulatory Asset	CAP Shopping Reg Asset DSP 2 - Regulatory Asset	Non-Property Non-Property	(258,131)	(90,346)	(25,787)	9,026	(107,108)	(258,131)	(54,208)	(25,787)	5,415	(74,580)	(32,528)	-	-	(32,528)	100% Distribution 100% Distribution	No No	0.000% 0.000%	-
lec Rate Case EXP - Reg Asset nergy Efficiency Reg Asset	Elec Rate Case EXP - Reg Asset Energy Efficiency Reg Asset	Non-Property Non-Property	(67,717) (688,709)	(23,701) (241,048)	(6,765) (68,802)	2,368 24,081	(28,098) (285,770)	(67,717) (688,709)	(14,221) (144,629)	(6,765) (68,802)	1,421 14,448	(19,565) (198,983)	(8,533) (86,787)	- -	-	(8,533) (86,787)	100% Distribution 100% Distribution	No No	0.000% 0.000%	-
AS109 Non TCJA AS 109 TCJA	FAS109 Non TCJA FAS 109 NonTCJA	Non-Property Non-Property	(1,699,831,031)	(594,940,861)	(169,813,120)	59,434,592	(705,319,389)	(1,699,831,031) 1,394,047,651	(356,964,516) 292,750,007	(169,813,120) 139,265,360	35,660,755 (29,245,726)	(491,116,881) 402,769,641	(214,202,507) (402,769,641)	-	(214,202,507) (402,769,641)	- -	N/A N/A	No No	0.000% 0.000%	-
has Rate Case - Reg Asset hross Up on State Def Tax Adj- AMR Reg Asset	Gas Rate Case - Reg Asset Gross Up on State Def Tax Adj- AMR Reg Asset	Non-Property Non-Property	(142,280)	(49,798)	(14,214)	4,975	(59,037)	(142,280)	(29,879)	(14,214)	2,985	(41,108)	(17,929)	-	-	(17,929)	100% Gas N/A	No No	0.000% 0.000%	-
oliday Pay Change in Provision	Holiday Pay Change in Provision	Non-Property	- -	-	- -	-	-	-	-	-	-	-	-	-	-	- -	A&G Ratio	No	0.000%	-
CI-Def FIT & SIT ss of Reaquired Debt	OCI-Def FIT & SIT Loss of Reaquired Debt	Non-Property Non-Property	<del>-</del> -	-	-	-	-	- -	-	-	-	-	-	-	-	- -	100% Distribution Plant	No No	0.000% 0.000%	-
acation Accrual nart Meter	Vacation Accrual Smart Meter	Non-Property Non-Property	- -	-	-	-	-	- -	-	- -	-	-	-	-	-	- -	A&G Ratio 100% Distribution	No No	0.000% 0.000%	-
AP Shopping Reg Asset - Current AP Forgiveness Reg Asset - Current	CAP Shopping Reg Asset - Current CAP Forgiveness Reg Asset - Current	Non-Property Non-Property	-		-	-	-	-		- -	-	-	-	-	-	-	100% Distribution 100% Distribution	No No	0.000% 0.000%	-
AS 112	FAS 112	Non-Property	-	-	-	-	-		-	-	-	- -	- -	-	-	- -	A&G Ratio	No No	0.000%	-
lec Rate Case Exp - Reg Asset - Current URTA	Elec Rate Case Exp - Reg Asset - Current PURTA	Non-Property Non-Property	-		-	-	- -		-	-	-	-	-	- -	-	- -	100% Distribution 100% Distribution	No	0.000% 0.000%	-
eamless Moves ension Expense Provision	Seamless Moves Pension Expense Provision	Non-Property Non-Property	(363,402,672)	(127,190,935)	(36,303,927)	12,706,374	(150,788,488)	(363,402,672)	(76,314,561)	(36,303,927)	7,623,825	(104,994,663)	(45,793,824)	(26,878,090)	-	- (18,915,734)	A&G Ratio A&G Ratio	No Yes	0.000% 23.487%	(4,442,70
ate Chance Reg Asset tate Tax Reserve	Rate Chance Reg Asset State Tax Reserve	Non-Property Non-Property	(18,710,444)	(6,548,655)	-	-	(6,548,655)	(18,710,444)	(3,929,193)	-	-	(3,929,193)	(2,619,462)			(2,619,462)	100% Distribution A&G Ratio	No Yes	0.000% 9.702%	(254,14
RO- Reg Asset Total FERC Account 283	ARO- Reg Asset	Non-Property	(23,136,166) \$ (2,144,133,446) \$	(8,097,658) \$ (750,446,706) \$	(2,311,303) (212,329,758)	808,956	(9,600,005) (888,461,049)	(23,136,166) \$ (750,085,795)	(4,858,595)	(2,311,303) (73,064,398)	485,374 <b>15,343,523</b> \$	(6,684,524) (215,238,891)	(2,915,481) \$ (673,222,158) #	(2,915,481) # \$ (29,793,571)	# \$ (616,972,149)	-	100% Distribution	No	0.000%	\$ (4,718,1
Grand Total			\$ (7,905,298,046)	\$ (2,766,854,316) \$	(683,292,687)	\$ 239,152,440 \$	(3,210,994,563)	\$ (6,511,250,395)	\$ (1,367,362,583) \$	(544,027,327)	\$ 114,245,739	(1,797,144,171)	\$ (1,413,850,392)	\$ (13,504,930)	\$ (824,839,614)	\$ (575,505,848)				\$ (97,514,0
															Protected Property	\$ (538,470,685)				\$ (80,811,2:
															Unprotected Property	(71,976,698)				(16,962,82
															Non-Property <b>Total Unprotected</b>	\$ (37,035,163)				\$ (16,702,8
															Tom Onbroncien	+ (31,033,103)				_ (10,704,0

# Instruction

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.

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

Notes

- A Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.
- B The allocation percentage in Column T are based on the applicable percentages at the date of the rate change.
- C The allocation factors for lines 45 and 47 are subject to the change as reflected in Attachment 9 Excess / (Deficient) Deferred Income Taxes, lines 17 and 20.

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

1	13 Month Average Pension Asset (Note A)		33,000,000 (Attachment 4, line 28(i))
	Net ADIT Balance		
2	Prior Year ADIT Related to Transmission Pension Asset		(10,837,039) (Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator)
3	Current Year ADIT Related to Transmission Pension Asset		(12,022,482) (Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator)
4	Average ADIT Balance Related to Transmission Pension Asset		(11,429,760) (Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	\$	- (Attachment 9 line 24 "Average")
	Net Dennien Acces	¢.	21.570.240 (Line 1 whee Line 4 whee Line 5)
6	Net Pension Asset	<b>3</b>	21,570,240 (Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset		2,073,975 (Line 6 times Attachment H-7 page 3, line 34, col (3) times (1+Attachment H-7 page 4, line 18, col (5))
8	Times Pension Discount %		60%
9	ATRR Discount on Net Pension Asset	\$	1,244,385 (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

Line | Long Term Interest (117, lines 62 through 67), Excluding LVT Interest | Interest on Long-Term Debt (427) | 196,492,497 | 2 Amort. of Debt Disc. and Expense (428) | 2,393,465 | 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) | 12,631,556 | 680,275 | 10 al Long Term Interest (Line 1 + Line 2 + Line 3 - Line 4 - Line 5 + Line 6 - Line 7) | \$210,911,589

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

	13-Month Average Balance of Long-term Debt,														
	Long -term Debt (112, Lines 18 through 21)	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
9	Bonds (221)	4,675,000,000	4,675,000,000	4,675,000,000	4,675,000,000	4,675,000,000	4,675,000,000	5,200,000,000	5,200,000,000	5,200,000,000	5,200,000,000	5,200,000,000	5,200,000,000	5,200,000,000	4,957,692,308
10	(Less) Reacquired Bonds (222)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Advances from Associated Companies (223)	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609	184,418,609
12	Other Long-Term Debt (224)	-	- -	-	-	-	-	-	- -	-	- -	-	-	- · · · · · · · · · · · · · · · · · · ·	-
13	<b>Total (Line 9 - Line 10 + Line 11 + Line 12)</b>	4,859,418,609 \$	4,859,418,609 \$	4,859,418,609 \$	4,859,418,609 \$	4,859,418,609 \$	4,859,418,609 \$	5,384,418,609 \$	5,384,418,609 \$	5,384,418,609 \$	5,384,418,609 \$	5,384,418,609 \$	5,384,418,609 \$	5,384,418,609 \$	5,142,110,917
	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)	2,278,856,118	2,278,856,118	2,278,856,118	2,608,856,118	2,608,856,118	2,608,856,118	2,608,856,118	2,608,856,118	2,608,856,118	2,627,435,471	2,627,435,471	2,627,435,471	2,627,435,471	2,538,418,996
20	Installments Received on Capital Stock (212)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	5,232,620,194	5,296,605,791	5,356,883,829	5,308,699,327	5,343,143,484	5,385,503,192	5,316,133,686	5,391,846,503	5,425,253,052	5,372,624,836	5,411,100,238	5,478,508,359	5,436,967,566	5,365,837,697
24	Unappropriated Undistributed Subsidiary Earnings (216.1)	(3,373,506,846)	(3,377,385,675)	(3,381,259,062)	(3,385,114,692)	(3,388,986,629)	(3,392,815,169)	(3,396,653,235)	(3,400,532,699)	(3,404,424,826)	(3,408,281,569)	(3,412,208,300)	(3,416,088,731)	(3,419,975,569)	(3,396,710,231)
25	(Less) Reacquired Capital Stock (217)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Noncorporate Proprietorship (Non-major only) (218)	-	-	-	-	-	-	-	-	-	-	-	-	-	2.520.201
27	Accumulated other Comprehensive Income (219)	2,176,348	3,906,269	3,906,269	2,338,033	4,059,239	4,059,239	2,570,939	4,292,145	4,292,145	2,883,081	4,604,288	4,604,288	2,175,627	3,528,301
	Total Decemiotomy Comital (Line 14   Line 15   Line 16   Line 17   Line 19   Line														
28	Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18 + Line 19 + Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 + Line 26 + Line 27)	5,563,063,323	\$5,624,900,011	\$5,681,304,663	\$5,957,696,294	\$5,989,989,721	\$6,028,520,889	\$5,953,825,016	\$6,027,379,576	\$6,056,893,998	\$6,017,579,328	\$6,053,849,206	\$6,117,376,896	\$6,069,520,605	5,933,992,271
28 29	Preferred Stock (line 15) \$	5,505,005,525 - <b>\$</b>	ф	ф	Φ.	Φ.	Φ.	Φ.	ф	ф	ф	ф	ф	ф	5,755,772,211
29 30	Common Stock (line 28 - line 29)	5,563,063,323 \$	- \$ 5,624,900,011 \$	- \$ 5,681,304,663 \$	- 5 5,957,696,294 \$	- \$ 5,989,989,721 \$	- \$ 6,028,520,889 \$	- \$ 5,953,825,016 \$	6,027,379,576 \$	- \$ 6,056,893,998 \$	- \$ 6,017,579,328 \$	- \$ 6,053,849,206 \$	- \$ 6,117,376,896 \$	- \$ 6,069,520,605 \$	5,933,992,271
30	Common Stock (mic 20 - mic 27)	5,505,005,545 <b>\$</b>	3,027,700,011 B	3,001,304,003 \$	3,731,070,47 <b>4</b> \$	3,303,303,121 \$	U,U2U,32U,009 \$	3,733,023,010 \$	U,U21,313,31U \$	0,030,073,770 \$	U,U11,319,320 \$	0,055,047,200 B	0,117,570,090 ф	0,007,320,003 \$	3,733,774,411

Appendix 2B 2023 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	Attachment 1 - Revenue Requirement	
1	Regulatory Asset Amortization	Line 3	\$1,091,908
2	True-up Adjustment with Interest	Attachment 2 - True-Up Line 24	\$0
	Net Annual Revenue Requirement		
3	on Regulatory Asset Amortization		
	with True-up	Line 1 + line 2	\$1,091,908
	Net Monthly Revenue Requirement		
4	on Regulatory Asset Amortization		
	with True-up	Line 3 / 12	\$90,992

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

### For the 12 months ended 12/31/2023

1	SFAS 109 Reg Asset Amortization (Notes A and B)	\$ 1,091,908
2	Other Tax Adjustments (Note C)	\$ -
3	Adjusted Total	\$ 1.091.908

#### 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:		

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

19	Actual Revenue Requirement	
20	Revenue Received	
21	Net Under/(Over) Collection (Line 19 - Line 20)	-
22	17 Months	17
23	Interest (Line 18*Line 21*Line 22)	-
24	Total True-up	-

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

	December 31, 2022 through	•	
	12/31/2022	Activity	12/31/2023
ANSMISSION ONLY			
Repair Allowance	7,165,703	(142,945)	7,022,758
Federal and State Flow Through	19,980,098	76,541	20,056,639
Excess Deferreds/pre-1981 Deferreds	13,279,003	(682,520)	12,596,482
Other	364,447	(13,510)	350,937
otal	40,789,251	(762,435)	40,026,816
OMMON (TO BE SPLIT TDG)			
epair Allowance	-	_	-
Federal and State Flow Through	7,378,151	(27,072)	7,351,079
Excess Deferreds/pre-1981 Deferreds	2,341,029	(97,732)	2,243,296
Other	1,185,982	(35,836)	1,150,146
Total	10,905,162	(160,640)	10,744,521
	(Att	achment H-7A, page 4, line 11	, column 5 * Comm
Fransmission Allocation %		m 1 page 356)	
epair Allowance	701.045	(0.572)	-
Federal and State Flow Through	701,245	(2,573)	698,672
Excess Deferreds/pre-1981 Deferreds	222,499	(9,289)	213,211
Other <b>Total</b>	112,720 1,036,464	(3,406) (15,268)	109,314 1,021,196
viui	1,030,404	(13,208)	1,021,190
LECTRIC GENERAL (TO BE SPLIT TD)			
Repair Allowance	8,705	(258)	8,448
Federal and State Flow Through	851,285	(42,322)	808,962
Excess Deferreds/pre-1981 Deferreds	122,609	(16,801)	105,808
r r			
Other			1,902
	2,067 984,666	(165) (59,546)	1,902 925,120
ransmission Allocation %	2,067 984,666 12.35% Sou	(165) (59,546) rce: Attachment H-7A, page 4	925,120 1, line 11, column 5
Transmission Allocation % Repair Allowance	2,067 984,666 12.35% Sou 1,075	(165) (59,546) rce: Attachment H-7A, page 4 (32)	925,120 1, line 11, column 5 1,044
Fransmission Allocation % Repair Allowance Federal and State Flow Through	2,067 984,666 12.35% Sou 1,075 105,172	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229)	925,120 9, line 11, column 5 1,044 99,944
Transmission Allocation % Repair Allowance Tederal and State Flow Through Excess Deferreds/pre-1981 Deferreds	2,067 984,666  12.35% Sou 1,075 105,172 15,148	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076)	925,120 9, line 11, column 5 1,044 99,944 13,072
Transmission Allocation % Repair Allowance Tederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20)	925,120  9, line 11, column 5 1,044 99,944 13,072 235
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other	2,067 984,666  12.35% Sou 1,075 105,172 15,148	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076)	925,120 9, line 11, column 5 1,044 99,944 13,072
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20)	925,120  9, line 11, column 5 1,044 99,944 13,072 235
Transmission Allocation % Repair Allowance Tederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357)	925,120 9, line 11, column 5 1,044 99,944 13,072 235 114,294
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Repair Allowance	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357)	925,120  9, line 11, column 5 1,044 99,944 13,072 235 114,294
Transmission Allocation %  Lepair Allowance Lederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other  Transmission Summary Lepair Allowance Lederal and State Flow Through	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357)	925,120  9, line 11, column 5 1,044 99,944 13,072 235 114,294  7,023,802 20,855,254
ransmission Allocation % epair Allowance ederal and State Flow Through scess Deferreds/pre-1981 Deferreds ther otal  ransmission Summary epair Allowance ederal and State Flow Through scess Deferreds/pre-1981 Deferreds	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357) (142,977) 68,739 (693,885)	925,120  9, line 11, column 5 1,044 99,944 13,072 235 114,294  7,023,802 20,855,254 12,822,765
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357)	925,120  9, line 11, column 5 1,044 99,944 13,072 235 114,294  7,023,802 20,855,254
Transmission Allocation % Repair Allowance Gederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Repair Allowance Gederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357) (142,977) 68,739 (693,885) (16,937)	925,120  9, line 11, column 5 1,044 99,944 13,072 235 114,294  7,023,802 20,855,254 12,822,765 460,486
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  SFAS 109 + Gross-up	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357) (142,977) 68,739 (693,885) (16,937) (785,059)	7,023,802 20,855,254 12,822,765 460,486 41,162,307
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  SFAS 109 + Gross-up	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357) (142,977) 68,739 (693,885) (16,937) (785,059) (1,091,908)	7,023,802 20,855,254 12,822,765 460,486 41,162,307
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Cransmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  SFAS 109 + Gross-up	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357) (142,977) 68,739 (693,885) (16,937) (785,059)	7,023,802 20,855,254 12,822,765 460,486 41,162,307
ransmission Allocation % epair Allowance ederal and State Flow Through excess Deferreds/pre-1981 Deferreds ther ther total  ransmission Summary epair Allowance ederal and State Flow Through ederal and State Flow Through excess Deferreds/pre-1981 Deferreds ther ther total  FAS 109 + Gross-up  O10 Transmission Tax Adjustments b/f gross-up O10 Transmission Tax Adjustments + gross-up	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357) (142,977) 68,739 (693,885) (16,937) (785,059) (1,091,908)	7,023,802 20,855,254 12,822,765 460,486 41,162,307
Transmission Allocation % Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Cransmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  FAS 109 + Gross-up  1010 Transmission Tax Adjustments b/f gross-up 1010 Transmission Tax Adjustments + gross-up Total Transmission SFAS 109  Gross-up Factor	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366  58,342,964	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357) (142,977) 68,739 (693,885) (16,937) (785,059) (1,091,908)	7,023,802 20,855,254 12,822,765 460,486 41,162,307
Transmission Allocation % Lepair Allowance ederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Lepair Allowance ederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  FAS 109 + Gross-up  O10 Transmission Tax Adjustments b/f gross-up O10 Transmission Tax Adjustments + gross-up Total Transmission SFAS 109  Cross-up Factor ederal Income Tax Rate	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366 58,342,964  58,342,964  21.000%	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357) (142,977) 68,739 (693,885) (16,937) (785,059) (1,091,908)	7,023,802 20,855,254 12,822,765 460,486 41,162,307
Transmission Allocation % Repair Allowance Rederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  Transmission Summary Repair Allowance Rederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total  FAS 109 + Gross-up  010 Transmission Tax Adjustments b/f gross-up 010 Transmission Tax Adjustments + gross-up Total Transmission SFAS 109  Gross-up Factor Rederal Income Tax Rate Rate Income Tax Rate	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366  58,342,964  21.000% 8.990%	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357) (142,977) 68,739 (693,885) (16,937) (785,059) (1,091,908)	7,023,802 20,855,254 12,822,765 460,486 41,162,307
Cransmission Allocation %  Lepair Allowance Lederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Cotal  Cransmission Summary Lepair Allowance Lederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Cotal  FAS 109 + Gross-up  O10 Transmission Tax Adjustments b/f gross-up O10 Transmission Tax Adjustments + gross-up Cotal Transmission SFAS 109  Cross-up Factor Lederal Income Tax Rate	2,067 984,666  12.35% Sou 1,075 105,172 15,148 255 121,651  7,166,779 20,786,514 13,516,650 477,423 41,947,366 58,342,964  58,342,964  21.000%	(165) (59,546) rce: Attachment H-7A, page 4 (32) (5,229) (2,076) (20) (7,357) (142,977) 68,739 (693,885) (16,937) (785,059) (1,091,908)	7,023,802 20,855,254 12,822,765 460,486 41,162,307

Incl

Appendix 3
Additional Workpapers Required by the Protocols

Supporting documentation and workpapers for Attachment H-7A, Attachment 3 Project True-Up will include for each new Schedule 12 tariffed project listed individually on letter-denominated Line 3 entries documentation of:

(1) the month in which project construction began and the date upon which the project (or first operationally in service portion of the project) was placed in service,

(2) the current budgeted project costs as listed on the PJM website, and

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

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

(1) each Schedule 12 project listed individually on letter-denominated Line 3 entries and (2) the sum of the non-Schedule 12 projects included in the Attachment H-7A, Attachment 3, Line 3 Zonal entry.

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

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

						Budgeted	
			RTO Project	Construction	Placed in	costs per PJM	12/31/22 Plant
Lin	e No.	Project Name	Number	start date	Service date	website	in service

N/A No new, individually listed Schedule 12 tariffed projects in FY 2023

### End-of-month gross plant balances for the 13-month period December 2022-December 2023:

Zonal

Due to at Nove	DTO Duele of November on 7	D = 00	1 00	F-1-00	M 00	A 00	M 00	I 00	1-1-00	A 00	0 00	0-4-00	Name OO	D 00
Project Name	RTO Project Number or Zonal	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Center Point 500 kV Substation Addition	b0269	34,382,507	34,383,863	34,383,863	34,383,863	34,383,863	34,383,863	34,383,863	34,383,863	34,383,863	34,383,863	34,383,863	34,383,863	34,383,863
Center Point 230 kV Substation Addition	b0269.10	17,191,254	17,191,931	17,191,931	17,191,931	17,191,931	17,191,931	17,191,931	17,191,931	17,191,931	17,191,931	17,191,931	17,191,931	17,191,931
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)	13,641,102	13,645,098	13,645,098	13,645,098	13,645,098	13,645,098	13,645,098	13,645,098	13,645,098	13,645,098	13,645,098	13,645,098	13,645,098
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	18,048,707	18,055,627	18,055,627	18,055,627	18,055,627	18,055,627	18,055,627	18,055,627	18,055,627	18,055,627	18,055,627	18,055,627	18,055,627
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	17,916,290	17,916,949	17,916,949	17,916,949	17,916,949	17,916,949	17,916,949	17,916,949	17,916,949	17,916,949	17,916,949	17,916,949	17,916,949
Waneeta 230-138 kV Transformer Addition	b1717	11,071,290	11,073,052	11,073,052	11,073,052	11,073,052	11,073,052	11,073,052	11,073,052	11,073,052	11,073,052	11,073,052	11,073,052	11,073,052
Chichester 230-138 kV Transformer Addition	b1178	8,327,918	8,328,580	8,328,580	8,328,580	8,328,580	8,328,580	8,328,580	8,328,580	8,328,580	8,328,580	8,328,580	8,328,580	8,328,580
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	on 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-cond	uct b0357	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 Incr	ea:b2694	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
. 3			·	•	·	•	•		•	•	•	•	•	

1,826,353,111 1,829,094,302 1,829,703,668 1,830,402,177 1,830,582,954 1,880,060,624 1,887,642,508 1,888,031,837 1,889,619,895 1,875,988,972 1,889,701,856 1,895,497,260 1,906,535,707

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

	A A A A A A A A A A A A A A A A A A A
Upgrade Pymouth Meeling 230 K breakers #215	A
Add capacitors in north Philadelphia - Woodburne b0043 2 1,736,497 Add capacitors in north Philadelphia - Woodburne b0043 2 1,736,497 Add capacitors in north Philadelphia - Woodburne b0043 2 1,736,497 Add capacitors in north Philadelphia - Woodburne b0044 5 1,525,737 Add capacitors in north Philadelphia - Woodburne b0004 5 1,525,737 Add capacitors in north Philadelphia - Wordburne b0004 5 1,525,737 Add a pacitor at 1,525,7	A A A A A A A A A
Add capacitors in north Philadelphia - North Wales Paplace Richmond 68/KV breaker #20 with 40,000 A	A A A A A A A A
Replace Richmond 68/KV breaker #20 with 40,000 A	A A A A A A A A
Jumper out Richmond 69KV breaker #10	A A A A A A A A
Replace Richmond 68fV breaker #120 with 40,000 A	A A A A A A
Circuit Breaker Upgrades at Whitpain - 230kV bus breakers #125 and #215   50175   50	A A A A A
Replace Whitpain 230kV circuit breaker #105         01180         -           Replace Whitpain 230kV circuit breaker #1105         00182         -           Upgrade Pymouth Meeting 230kV circuit breaker #125         00182         -           Install three 28.8MVAR capacitors at Planebrock 35kV substation         00265         3,631,396           Replace kwo wave traps and ammeter at Peach Bottom, and two wave traps and ammeter at Newlinville 230kV         00266         23,283           Upgrade North Wales breaker #105         00269 7         -           Upgrade Waneata 230 kV breaker *286*         02698 8         -           Install 161MVAR capacitor at Warrington 230 kV substation         00280 1         2,784,541           Install 161MVAR capacitor at Warrington 34kV substation         00280 2         3,506,480           Install 28.8MVAR capacitor at Warrington 34kV substation         00280 3         74,589           Install 39. Ferry 230kV - Replace terminal equipment 220-89 line         00351         6,675           Tunnel - Grays Ferry 230kV - Replace terminal equipment 220-27 line         00351         2,545           Install 39 reactors on both lines from Eddystone - Lianerch         00351         0352         2,545           Install 16 entities second 230/1/35kV transformer in parallel with existing transformer at Plymouth Meeting         00353         752,100           <	A A A A A
Replace Whitpain 230kV circuit breaker #1105         b0181         -           Upgrade Plymouth Meeting 230kV circuit breaker #125         b0182         -           Install three 28.6MVAR capacitors at Planebrook 35kV substation         b0266         238,283           Replace two wave traps and ammeter at Peach Bottom, and two wave traps and ammeter at Newlinville 230kV         b0268         238,283           Upgrade Waneste 230 kV breaker #105         b0269.7         -           Upgrade Waneste 230 kV breaker 285'         b0260.1         2,784,541           Install 161MVAR capacitor at Warrington 230 kV substation         b0280.1         2,784,541           Install 161MVAR capacitor at Warrington 34kV substation         b0280.3         745,859           Install 28.8MVAR capacitor at Waverly 13.8kV substation         b0280.3         745,859           Install 28.8MVAR capacitor at Waverly 13.8kV substation         b0280.3         745,859           Install 38.6MVAR capacitor at Waverly 13.8kV substation         b0280.3         745,859           Install 38.6MVAR capacitor at Waverly 13.8kV substation         b0280.3         745,859           Install 38.6MVAR capacitor at Waverly 13.8kV substation         b0280.3         745,859           Install 56.MVAR capacitor at Waverly 13.8kV substation         b0280.3         74,859           Install 57.MVAR capacitor at Waverly 13.8kV substation </td <td>A A A A</td>	A A A A
Upgrade Plymouth Meeting 230kV circuit breaker #125   b0265   3,831,396     Replace two wave traps and ammeter at Peach Bottom, and two wave traps and ammeter at Newlinville 230kV substations   b0266   238,283     Upgrade North Wales breaker #105   b02697	A A A A
Install Il three '28 MWAR capacitors at Planebrook 35kV substation         00205         3,631,396           Replace two wave traps and ammeter at Peach Bottom, and two wave traps and ammeter at Newlinville 230kV substations         b0266         238,283           Upgrade North Wales breaker #105         b0269,7         -           Upgrade Waneeta 230 kV breaker '285'         b0269,8         -           Install 161MVAR capacitor at Warrington 230 kV substation         b0280,1         2,784,541           Install 161MVAR capacitor at Warrington 34kV substation         b0280,2         3,506,480           Install 181MVAR capacitor at Warrington 34kV substation         b0280,3         745,859           Install 181MVAR capacitor at Warrington 34kV substation         b0280,4         -           Install 38 MVAR capacitor at Warrington 34kV substation         b0280,4         -           Install 38 MVAR capacitor at Warrington 4kV substation         b0280,3         745,859           Install 38 MVAR capacitor at Warrington 5kV substation         b0351         6,751           Tunnel - Grays Ferry 230kV - Replace terminal equipment 220-89 line         b0351         6,751           Tunnel - Partish 230kV - Replace terminal equipment 220-27 line         b0352         8,251,051           Replace Whitpain 230 kV breaker 135         b0353         752,100           Replace Whitpain 230 kV breaker 136 <td>A A A</td>	A A A
substations         b0266         238,283           Upgrade North Wales breaker #105         b0269.7         -           Upgrade Waneeta 230 kV breaker '285'         b0269.8         -           Install 161MVAR capacitor at Warrington 230 kV substation         b0280.1         2,784,541           Install 128 MVAR capacitor at Warrington 34kV substation         b0280.2         3,506,480           Install 128 MVAR capacitor at Warrington 34kV substation         b0280.3         745,859           Install 128 MVAR capacitor at Warrington 34kV substation         b0280.4         -           Tunnel - Parrish 230kV - Replace terminal equipment 220-89 line         b0351         26,751           Tunnel - Parrish 230kV - Replace terminal equipment 220-27 line         b0352         25,452           Install identical second 230/138kV transformer in parallel with existing transformer at Plymouth Meeting         b0353.3         752,100           Replace Whitpain 230 kV breaker 135         b0353.3         752,100           Eddystone - Island Rd Upgrade line terminal equipment(CB # 235, three disconnect switches and two CTs) - new emergency rating of 1411 MVA, same impedance data         b0354         -           Install SPS at Chichester         b0438         1,026,041         -           Whitpain PRA 500/230kV Transformer         b0443         -           Replace station cable at Hartman on th	A A A
Upgrade Wanetek #105	A A A
Upgrade         Waneeta 230 kV breaker '285'         -           Install 161MVAR capacitor at Warrington 230 kV substation         b0280.1         2,784,541           Install 161MVAR capacitor at Warrington 34kV substation         b0280.2         3,506,480           Install 188MVAR capacitor at Warrington 34kV substation         b0280.3         745,859           Install 18MVAR capacitor at Warrington 34kV substation         b0280.4         -           Tunnel - Grays Ferry 230kV - Replace terminal equipment 220-89 line         b0351         26,751           Tunnel - Parrish 230kV - Replace terminal equipment 220-27 line         b0352         25,452           Install 3% reactors on both lines from Eddystone - Lianerch         b0353.1         1,274,337           Install identical second 230/138kV transformer in parallel with existing transformer at Plymouth Meeting         b0353.3         752,100           Replace Whitipain 230 kV breaker 145         b0353.4         52,100           Eddystone - Island Rd Upgrade line terminal equipment (CB # 235, three disconnect switches and two CTs) - new emergency rating of 1411 MVA, same impedance data         b0354         -           Install SPS at Chichester         b0413         -         -           Whitpain PRA 500/230kV Transformer         b0443         -           Replace Station cable at Harman on the Warrington - Hartman 230 kV circuit         b0509.1	A A A
Install 161MVAR capacitor at Warrington 230 kV substation         b0280.1         2,784,541           Install 161MVAR capacitor at Bradford 230 kV substation         b0280.2         3,506,480           Install 28.8MVAR capacitor at Warrington 34kV substation         b0280.3         745,889           Install 18MVAR capacitor at Waverly 13.8kV substation         b0280.4         -           Tunnel - Grays Ferry 230kV - Replace terminal equipment 220-27 line         b0351         26,751           Tunnel - Parrish 230kV - Replace terminal equipment 220-27 line         b0352         25,452           Install 3% reactors on both lines from Eddystone - Lianerch         b0353.1         1,274,337           Install 28cbord 230/138kV transformer in parallel with existing transformer at Plymouth Meeting         b0353.2         8,251,031           Replace Whitpain 230 kV breaker 145         b0353.3         752,100           Eddystone - Island Rd Upgrade line terminal equipment (CB # 235, three disconnect switches and two CTs) - rew emergency rating of 1411 MVA, same impedance data         b0354         -           Install SPS at Chichester         b0413         -         -           Whitpain PRA 500/230kV Transformer         b0438         1,026,041           Peach Bottom PRA 500/230kV Transformer         b0443         -           Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit         b0509,9	A A A
Install 28.8MVAR capacitor at Warrington 34kV substation         b0280.3         745,859           Install 18MVAR capacitor at Waverly 13.8kV substation         b0280.4         -           Tunnel - Grays Ferry 230kV - Replace terminal equipment 220-89 line         b0351         26,751           Tunnel - Parrish 230kV - Replace terminal equipment 220-27 line         b0352         25,452           Install 3% reactors on both lines from Eddystone - Lianerch         b0353.1         1,274,337           Install identical second 230/138kV transformer in parallel with existing transformer at Plymouth Meeting         b0352.2         8,251,051           Replace Whitpain 230 kV breaker 135         b0353.3         752,100           Replace Whitpain 230 kV breaker 145         b0353.4         752,100           Eddystone - Island Rd Upgrade line terminal equipment (CB # 235, three disconnect switches and two CTs)- new emergency rating of 1411 MVA, same impedance data         b0354         -           Install SPS at Chichester         b0413         -           Whitpain PRA 500/230kV Transformer         b0438         1,026,041           Peach Bottom PRA 500/230kV Transformer         b0443         -           Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit         b0508.1         23,428           Jarrett - Heaton - Upgrade 230kV b breaker '335'         b0829.5         -	A A
Install 18MVAR capacitor at Waverly 13.8kV substation	A A
Tunnel - Grays Ferry 230kV - Replace terminal equipment 220-89 line         b0351         26,751           Tunnel - Parrish 230kV - Replace terminal equipment 220-27 line         b0352         25,452           Install 3% reactors on both lines from Eddystone - Lianerch         b0353.1         1,274,337           Install identical second 230/138kV transformer in parallel with existing transformer at Plymouth Meeting         b0353.2         8,251,051           Replace Whitpain 230 kV breaker 135         b0353.3         752,100           Replace Whitpain 230 kV breaker 145         b0353.4         752,100           Eddystone - Island Rd Upgrade line terminal equipment (CB # 235, three disconnect switches and two CTs)- new emergency rating of 1411 MVA, same impedance data         b0354         -           Install SPS at Chichester         b0413         -           Whitpain PRA 500/230kV Transformer         b0443         -           Peach Bottom PRA 500/230kV Transformer         b0443         -           Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit         b0508.1         23,428           Jarrett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)         b0509         309,935           Replace Plymouth Meeting 230 kV breaker '335'         b0829.5         -           Install a 72 30/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus         b0842         10,850,110 </td <td>A A</td>	A A
Tunnel - Parrish 230kV - Replace terminal equipment 220-27 line         b0352         25,452           Install 3% reactors on both lines from Eddystone - Lianerch         b0353.1         1,274,337           Install identical second 230/138kV transformer in parallel with existing transformer at Plymouth Meeting         b0353.2         8,251,051           Replace Whitpain 230 kV breaker 135         b0353.3         752,100           Replace Whitpain 230 kV breaker 145         b0353.4         752,100           Eddystone - Island Rd Upgrade line terminal equipment (CB # 235, three disconnect switches and two CTs) - rew emergency rating of 1411 MVA, same impedance data         b0354         -           Install SPS at Chichester         b0413         -           Whitpain PRA 500/230kV Transformer         b0438         1,026,041           Peach Bottom PRA 500/230kV Transformer         b0443         -           Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit         b0508.1         23,428           Jarrett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)         b0509         309,935           Replace Plymouth Meeting 230 kV breaker '335'         b0829.5         -           Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus         b0842         10,550,11           Replace Breaker #115 at Printz 230 kV substation         b0843         5,870,803	A
Install 3% reactors on both lines from Eddystone - Lianerch         b0353.1         1,274,337           Install identical second 230/138kV transformer in parallel with existing transformer at Plymouth Meeting         b0353.2         8,251,051           Replace Whitpain 230 kV breaker 135         b0353.3         752,100           Replace Whitpain 230 kV breaker 145         b0353.4         752,100           Eddystone - Island Rd Upgrade line terminal equipment(CB # 235, three disconnect switches and two CTs) - new emergency rating of 1411 MVA, same impedance data         b0354         -           Install SPS at Chichester         b0413         -           Whitpain PRA 500/230kV Transformer         b0443         -           Replace Station cable at Hartman on the Warrington - Hartman 230 kV circuit         b0508.1         23,428           Jarrett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)         b0509         309,935           Replace Plymouth Meeting 230 kV breaker '335'         b0829.5         -           Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus         b0842         10,850,110           Replace Heaton 138kV breaker '150'         b0842.1         241,114           Install 2 ness at Stion cable at Whitpain and Jarrett substations on the Jarrett - Whitpain 230 kV circuit 220-52         b0920         87,803           Replace Breaker #115 at Printz 230 kV substation         b101	A
Replace Whitpain 230 kV breaker 135       50353.3       752,100         Replace Whitpain 230 kV breaker 145       b0353.4       752,100         Eddystone - Island Rd Upgrade line terminal equipment (CB # 235, three disconnect switches and two CTs) - new emergency rating of 1411 MVA, same impedance data       b0354       -         Install SPS at Chichester       b0413       -         Whitpain PRA 500/230kV Transformer       b0438       1,026,041         Peach Bottom PRA 500/230kV Transformer       b0443       -         Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit       b0508.1       23,428         Jarrett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)       b0509       309,935         Replace Plymouth Meeting 230 kV breaker '335'       b0829.5       -         Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus       b0842       10,850,110         Replace Heaton 138kV breaker '150'       b0842.1       241,114         Install a 75 MVAR CAP at Llanerch 138 kV bus       b0843       5,870,803         Replace Breaker #115 at Printz 230 kV substation       b0843       5,870,803         Replace Breaker #125 at Printz 230 kV substation       b1015.1       24,621         Replace Breaker #125 at Printz 230 kV substation       b1015.2       24,621         Install 2 new 230 kV breaker '	A
Replace Whitpain 230 kV breaker 145       b0353.4       752,100         Eddystone - Island Rd Upgrade line terminal equipment(CB # 235, three disconnect switches and two CTs) - new emergency rating of 1411 MVA, same impedance data       b0354       -         Install SPS at Chichester       b0413       -         Whitpain PRA 500/230kV Transformer       b0438       1,026,041         Peach Bottom PRA 500/230kV Transformer       b0443       -         Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit       b0508.1       23,428         Jarrett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)       b0509       309,935         Replace Plymouth Meeting 230 kV breaker '335'       b0829.5       -         Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus       b0842       10,850,110         Replace Heaton 138kV breaker '150'       b0842.1       241,114         Install a 75 MVAR CAP at Llanerch 138 kV bus       b0842.1       241,114         Install a 75 MVAR CAP at Llanerch 138 kV bus       b0843       5,870,803         Replace Breaker #115 at Printz 230 kV substation       b1015.1       24,621         Replace Breaker #125 at Printz 230 kV substation       b1015.2       24,621         Install 2 new 230 kV breaker' 325'       b1073       2,359,200         Upgrade Richmond 230 kV breaker '190	A
Eddystone - Island Rd Upgrade line terminal equipment (CB # 235, three disconnect switches and two CTs) - new emergency rating of 1411 MVA, same impedance data       b0354       - lnstall SPS at Chichester       b0413       - Whitpain PRA 500/230kV Transformer       b0438       1,026,041         Whitpain PRA 500/230kV Transformer       b0443       - Peach Bottom PRA 500/230kV Transformer       b0443       - Peach Bottom PRA 500/230kV Transformer       b0443       - Peach Bottom PRA 500/230kV Transformer       b0508.1       23,428         Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit       b0508.1       23,428         Jarrett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)       b0509       309,935         Replace Plymouth Meeting 230 kV breaker '335'       b0829.5       - Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus       b0842.1       10,850,110         Replace Heaton 138kV breaker '150'       b0842.1       0842.1       241,114         Install a 75 MVAR CAP at Llanerch 138 kV bus       b0843       5,870,808         Replace Breaker #115 at Printz 230 kV substation son the Jarrett - Whitpain 230 kV circuit 220-52       b0920       87,808         Replace Breaker #125 at Printz 230 kV substation       b1015.1       24,621         Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9       b1073       2,359,200	A
new emergency rating of 1411 MVA, same impedance data       b0354       -         Install SPS at Chichester       b0413       -         Whitpain PRA 500/230kV Transformer       b0438       1,026,041         Peach Bottom PRA 500/230kV Transformer       b0443       -         Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit       b0509       309,935         Jarrett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)       b0509       309,935         Replace Plymouth Meeting 230 kV breaker '335'       b0829.5       -         Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus       b0842       10,850,110         Replace Heaton 138kV breaker '150'       b0842.1       241,114         Install a 75 MVAR CAP at Llanerch 138 kV bus       b0843       5,870,803         Replace Breaker #115 at Printz 230 kV substation son the Jarrett - Whitpain 230 kV circuit 220-52       b0920       87,808         Replace Breaker #115 at Printz 230 kV substation       b1015.1       24,621         Replace Breaker #125 at Printz 230 kV substation       b1015.2       b1015.2         Upgrade Richmond 230 kV breaker '525'       b1176.1       36,862         Replace Emilie 138 kV breaker '190'       b1156.1       51,879	A
Install SPS at Chichester	A
Peach Bottom PRA 500/230kV Transformer         b0443         -           Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit         b0508.1         23,428           Jarrett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)         b0509         309,935           Replace Plymouth Meeting 230 kV breaker '335'         b0829.5         -           Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus         b0842         10,850,110           Replace Heaton 138kV breaker '150'         b0842.1         241,114           Install a 75 MVAR CAP at Llanerch 138 kV bus         b0843         5,870,803           Replace station cable at Whitpain and Jarrett substations on the Jarrett - Whitpain 230 kV circuit 220-52         b0920         87,808           Replace Breaker #115 at Printz 230 kV substation         b1015.1         24,621           Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9         b1073         2,359,200           Upgrade Richmond 230 kV breaker '525'         b1156.1         36,862           Replace Emilie 138 kV breaker '190'         b1156.12         913,027	A
Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit       b0508.1       23,428         Jarrett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)       b0509       309,935         Replace Plymouth Meeting 230 kV breaker '335'       b0829.5       -         Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus       b0842       10,850,110         Replace Heaton 138kV breaker '150'       b0842.1       241,114         Install a 75 MVAR CAP at Llanerch 138 kV bus       b0843       5,870,803         Replace station cable at Whitpain and Jarrett substations on the Jarrett - Whitpain 230 kV circuit 220-52       b0920       87,808         Replace Breaker #115 at Printz 230 kV substation       b1015.1       24,621         Replace Breaker #125 at Printz 230 kV substation       b1015.2       24,621         Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9 transformer)       b1073       2,359,200         Upgrade Richmond 230 kV breaker '525'       b1156.1       36,862         Replace Emilie 138 kV breaker '190'       b1156.12       913,027	A
Jarrett - Heaton - Upgrade 230kV line terminal equipment (220-51 line)       b0509       309,935         Replace Plymouth Meeting 230 kV breaker '335'       b0829.5       -         Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus       b0842       10,850,110         Replace Heaton 138kV breaker '150'       b0842.1       241,114         Install a 75 MVAR CAP at Llanerch 138 kV bus       b0843       5,870,803         Replace station cable at Whitpain and Jarrett substations on the Jarrett - Whitpain 230 kV circuit 220-52       b0920       87,808         Replace Breaker #115 at Printz 230 kV substation       b1015.1       24,621         Replace Breaker #125 at Printz 230 kV substation       b1015.2       24,621         Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9       b1073       2,359,200         Upgrade Richmond 230 kV breaker '525'       b1156.1       36,862         Replace Emilie 138 kV breaker '190'       b1156.12       913,027	A
Replace Plymouth Meeting 230 kV breaker '335'       b0829.5       -         Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus       b0842       10,850,110         Replace Heaton 138kV breaker '150'       b0842.1       241,114         Install a 75 MVAR CAP at Llanerch 138 kV bus       b0843       5,870,803         Replace station cable at Whitpain and Jarrett substations on the Jarrett - Whitpain 230 kV circuit 220-52       b0920       87,808         Replace Breaker #115 at Printz 230 kV substation       b1015.1       24,621         Replace Breaker #125 at Printz 230 kV substation       b1015.2       24,621         Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9       b1073       2,359,200         Upgrade Richmond 230 kV breaker '525'       b1156.1       36,862         Replace Emilie 138 kV breaker '190'       b1156.12       913,027	A
Install a 2nd 230/138 kV XFMR and 35 MVAR CAP at Heaton 138 kV bus       b0842       10,850,110         Replace Heaton 138kV breaker '150'       b0842.1       241,114         Install a 75 MVAR CAP at Llanerch 138 kV bus       b0843       5,870,803         Replace station cable at Whitpain and Jarrett substations on the Jarrett - Whitpain 230 kV circuit 220-52       b0920       87,808         Replace Breaker #115 at Printz 230 kV substation       b1015.1       24,621         Replace Breaker #125 at Printz 230 kV substation Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9       b1073       2,359,200         Upgrade Richmond 230 kV breaker '525'       b1156.1       36,862         Replace Emilie 138 kV breaker '190'       b1156.12       913,027	^
Replace Heaton 138kV breaker '150'       b0842.1       241,114         Install a 75 MVAR CAP at Llanerch 138 kV bus       b0843       5,870,803         Replace station cable at Whitpain and Jarrett substations on the Jarrett - Whitpain 230 kV circuit 220-52       b0920       87,808         Replace Breaker #115 at Printz 230 kV substation       b1015.1       24,621         Replace Breaker #125 at Printz 230 kV substation       b1015.2       24,621         Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9       b1073       2,359,200         Upgrade Richmond 230 kV breaker '525'       b1156.1       36,862         Replace Emilie 138 kV breaker '190'       b1156.12       913,027	
Install a 75 MVAR CAP at Llanerch 138 kV bus Replace station cable at Whitpain and Jarrett substations on the Jarrett - Whitpain 230 kV circuit 220-52 Replace Breaker #115 at Printz 230 kV substation Replace Breaker #125 at Printz 230 kV substation Replace Breaker #125 at Printz 230 kV substation Breaker #125 at Printz 230 kV substation Breaker #125 at Printz 230 kV substation Breaker #125 at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9  transformer) Breaker #125 at Printz 230 kV breaker '525'	
Replace Breaker #115 at Printz 230 kV substation       b1015.1       24,621         Replace Breaker #125 at Printz 230 kV substation       b1015.2       24,621         Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9       b1073       2,359,200         Upgrade Richmond 230 kV breaker '525'       b1156.1       36,862         Replace Emilie 138 kV breaker '190'       b1156.12       913,027	
Replace Breaker #125 at Printz 230 kV substation       b1015.2       24,621         Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9       b1073       2,359,200         Upgrade Richmond 230 kV breaker '525'       b1156.1       36,862         Replace Emilie 138 kV breaker '190'       b1156.12       913,027	
Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9 transformer)       b1073       2,359,200         Upgrade Richmond 230 kV breaker '525'       b1156.1       36,862         Replace Emilie 138 kV breaker '190'       b1156.12       913,027	
transformer)       b1073       2,359,200         Upgrade Richmond 230 kV breaker '525'       b1156.1       36,862         Replace Emilie 138 kV breaker '190'       b1156.12       913,027	
Upgrade Richmond 230 kV breaker '525'       b1156.1       36,862         Replace Emilie 138 kV breaker '190'       b1156.12       913,027	
· ·	
Ungrade Richmond 230 kV hreaker '/15'	
· ·	Α
Upgrade Richmond 230 kV breaker '475'       b1156.3       2,908         Upgrade Richmond 230 kV breaker '575'       b1156.4       29,209	
Upgrade Richmond 230 kV breaker '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 51180.2 255,514	
Install 230/138 kV transformer at Eddystone b1181 3,064,183	
Replace 230/69 kV transformer #6 at Cromby. Add two 50 MVAR 230 kV banks at Cromby b1183 10,821,904	
Add 138 kV breakers at Cromby, Perkiomen, and North Wales. Add a 35 MVAR capacitor at Perkiomen 138	
kV b1184 4,990,213 Upgrade Eddystone 230 kV breaker #365 b1185 -	^
Upgrade Eddystone 230 kV breaker #365 b1185 - Upgrade Eddystone 230 kV breaker #785 b1186 372,437	Α
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 b1720  255,349	
Increase the rating of the Waneeta - Tuna 138 kV circuit by replacing two 138 kV CTs at Waneeta b1721 16,371	
Increase the normal rating of the Cedarbrook - Whitemarsh 69 kV circuit by changing the CT ratio and replacing : b1722 16,550 Install 39 MVAR capacitor at Cromby 138 kV bus b1768 4,809,675	
Replace Waneeta 138 kV breaker '15' with 63 kA rated breaker b2130 668,084	
Replace Waneeta 138 kV breaker '35' with 63 kA rated breaker b2131 522,525	
Replace Waneeta 138 kV breaker '895' with 63 kA rated breaker b2133 417,640	
Replace two sections of conductor inside Richmond substation b2145 - Install a second Eddystone 230/138 kV transformer b222 20,342,771	Α
Replace the Eddystone 138 kV #205 breaker with 63kA breaker b2222.1 20,342,771	
Increase Rating of Eddystone #415 138kV Breaker b2222.2 b222.2 b222.2 b222.2	
50 MVAR reactor at Buckingham 230 kV b2236 5,578,133	
Replace Whitpain 230 kV breaker '155' with 80kA breaker 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 Whitpain 230 kV breaker '175' with 80kA breaker 463,898 Replace terminal equipment inside Chichester substation on the 220-36 (Chichester – Eddystone) 230 kV line b2549 306,063	
Replace terminal equipment inside Chichester substation on the 220-05 (Chichester – Eddystone) 230 kV line – b2549    Replace terminal equipment inside Nottingham substation on the 220-05 (Nottingham – Daleville – Bradford) 230 b2550    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 -	Δ
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 235 with 63kA breaker 5260 440,571  Replace the Plymouth Meeting 230kV "325" with 63kA breaker 52861 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 Physician 230kV '125' breaker with 63kA breaker b2926 250,055	
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 514,727	
Linwood Substation 230 kV breaker replacement b2985 2,152,989	
Croyden-Burlington 230kv Line Re-conductor b3335 1,174,002	
Total 135,726,617	

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> (D)	Total Transmission (Columns A+B+C+D) (E)	Distribution / Other <sup>5</sup> (F)	FERC Form 1 <sup>6</sup> (Columns E+F) (G)
1	Income Taxes - Federal (409.1)	Pg. 114-117, Line 15	24,991,561	-	-	-	24,991,561	37,976,760	62,968,321
2	- Other (409.1)	Pg. 114-117, Line 16	-	-	-	-	-	-	-
3	Provision for Deferred Income Taxes (410.1)	Pg. 114-117, Line 17	13,880,522	-	785,059	250,385	14,915,966	72,672,536	87,588,502
4	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	Pg. 114-117, Line 18	12,829,212	4,003,899	-	-	16,833,111	109,728,973	126,562,084
5	Investment Tax Credit Adj Net (411.4)	Pg. 114-117, Line 19	(2,315)	-	-	-	(2,315)	(24,920)	(27,235)
6	Total - Income Tax Expense / (Benefit)		26,040,556	(4,003,899)	785,059	250,385	23,072,101	895,403	23,967,504

#### 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>lt;sup>6</sup>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 2023 Exelon Service Company Allocated Costs to PECO

FERC Account	Description	Cost Type	For the 12 months ended December 31, 2023
ICE CHEET			2000
NCE SHEET			
107*	Construction work in progress	General and Administrative	2,875,282
107*	Construction work in progress	IT and Telecommunications	113,343,084
107* 107*	Construction work in progress	Other Miscellaneous Expenses Security Services	806,306
107*	Construction work in progress  Construction work in progress	Supply Services	1,180,432 1,660,658
107	Construction work in progress	HR Services	1,000,038
		Total	119,867,060
100			200.000
108	Accumulated provision for depreciation of utility plant (Major only)	General and Administrative	230,673
108	Accumulated provision for depreciation of utility plant (Major only)	IT and Telecommunications	126,988
108 108	Accumulated provision for depreciation of utility plant (Major only)  Accumulated provision for depreciation of utility plant (Major only)	Other Miscellaneous Expenses Supply Services	67,775 176,871
108	Accumulated provision for depreciation of utility plant (iviajor only)	Total	602,308
163	Stores expense undistributed (Major only)	Supply Services	2,205,609
184	Deferred Charges - Undistributed Charges	IT and Telecommunications	94,690
ЛЕ STATEMEN	т		
426.1*	Donations	Communication Services	532,631
426.1*	Donations	Financial Services	1,482
426.1*	Donations	General and Administrative	(6,835
426.1*	Donations	HR Services	12,782
426.1*	Donations	IT and Telecommunications	12,782
426.1*	Donations	Other Miscellaneous Expenses	46
426.1*	Donations	Reg & Govt Affair Services	29,664
426.1*	Donations	Security Services	29,664
426.1*	Donations	Supply Services	4,955
720.1	55	Total	574,886
426.3*	Penalties	Communication Services	29
426.3*	Penalties	Contracting Expenses	420,739
426.3*	Penalties	Financial Services	(1
		Total	420,767
426.4*	Expenditures for certain civic, political and related activities	Communication Services	67,735
426.4*	Expenditures for certain civic, political and related activities	Financial Services	9,289
426.4*	Expenditures for certain civic, political and related activities	Reg & Govt Affair Services	66,103
		Total	143,127
426.5*	Other deductions	General and Administrative	378,107
426.5*	Other deductions	Legal Services	2,536,226
426.5*	Other deductions	Reg & Govt Affair Services	82,400
426.5*	Other deductions	Supply Services	(22
		Total	2,996,710
557*	Other expenses	IT and Telecommunications	1,020,474
557*	Other expenses  Other expenses	Supply Services	1,020,474
	·	Total	1,020,319
			8,975,873.58
F.C.0	Operation cupomission and analysis =	(_Onoral and // discussioners	× 4 /5 × / 4 5 ×
560 560	Operation supervision and engineering Operation supervision and engineering	General and Administrative Supply Services	
560 560	Operation supervision and engineering Operation supervision and engineering	Supply Services  Total	13.37 <b>8,975,887</b>
560	Operation supervision and engineering	Supply Services Total	13.37 <b>8,975,887</b>
	·	Supply Services  Total  Supply Services	13.37 <b>8,975,887</b> 783
560	Operation supervision and engineering	Supply Services Total	13.37 <b>8,975,887</b> 783
560	Operation supervision and engineering	Supply Services  Total  Supply Services	13.37 <b>8,975,887</b>
562 563	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)	Supply Services  Total  Supply Services  Total  Supply Services	13.37 <b>8,975,887</b> 783 <b>783</b>
560 562 563 566	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)	Supply Services  Total  Supply Services  Total  Supply Services  General and Administrative	13.37 <b>8,975,887</b> 783 <b>783</b> 7 2,683,667
562 563 566 566	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)  Miscellaneous transmission expenses (Major only)	Supply Services  Total  Supply Services  Total  Supply Services  General and Administrative IT and Telecommunications	13.37 8,975,887 783 783 7 2,683,667 7,791,832
562 563 566 566 566	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)  Miscellaneous transmission expenses (Major only)  Miscellaneous transmission expenses (Major only)	Supply Services  Total  Supply Services  Total  Supply Services  General and Administrative IT and Telecommunications Security Services	13.37 <b>8,975,887</b> 783 <b>783</b> 7 2,683,667 7,791,832 140,883
562 563 566 566	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)  Miscellaneous transmission expenses (Major only)	Supply Services  Total  Supply Services  Total  Supply Services  General and Administrative IT and Telecommunications	13.37 <b>8,975,887</b> 783 <b>783</b>
562 563 566 566 566 566	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)	Supply Services  Total  Supply Services  Total  Supply Services  General and Administrative IT and Telecommunications Security Services Supply Services Total	13.37 8,975,887 783 783 783 7 2,683,667 7,791,832 140,883 (1,503 10,614,879
562 563 566 566 566	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)  Miscellaneous transmission expenses (Major only)  Miscellaneous transmission expenses (Major only)	Supply Services  Total  Supply Services  Total  Supply Services  General and Administrative IT and Telecommunications Security Services Supply Services Total  Supply Services	13.37 8,975,887 783 783 7 2,683,667 7,791,832 140,883 (1,503) 10,614,879
562 563 566 566 566 566	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)	Supply Services  Total  Supply Services  Total  Supply Services  General and Administrative IT and Telecommunications Security Services Supply Services Total	13.37 8,975,887 783 783 783 7 2,683,667 7,791,832 140,883 (1,503 10,614,879
562 563 566 566 566 566	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)	Supply Services  Total  Supply Services  Total  Supply Services  General and Administrative IT and Telecommunications Security Services Supply Services Total  Supply Services	13.37 <b>8,975,887</b> 783 <b>783</b> 7  2,683,667  7,791,832  140,883  (1,503
562 563 566 566 566 566 566	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)  Maintenance of structures (Major only)	Supply Services  Total  Supply Services  Total  Supply Services  General and Administrative IT and Telecommunications Security Services Supply Services Total  Supply Services  Total	13.37 8,975,887 783 783 783 7 2,683,667 7,791,832 140,883 (1,503) 10,614,879 (793) (793)
560 562 563 566 566 566 566 569	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)  Maintenance of structures (Major only)  Maintenance of computer hardware.	Supply Services  Total  Supply Services  Total  Supply Services  General and Administrative IT and Telecommunications Security Services Supply Services Total  Supply Services Total  IT and Telecommunications Total	13.37 8,975,887 783 783 783 783 7 2,683,667 7,791,832 140,883 (1,503) 10,614,879 (793) (793) 72,714
562 563 566 566 566 566 566	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)  Maintenance of structures (Major only)	Supply Services  Total  Supply Services  Total  Supply Services  General and Administrative IT and Telecommunications Security Services Supply Services Total  Supply Services Total	13.37 8,975,887 783 783 783 783 783 783 10,614,879 (793 (793 72,714
560 562 563 566 566 566 566 569 569.1	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)  Maintenance of structures (Major only)  Maintenance of computer hardware.	Supply Services Total  Supply Services Total  Supply Services  General and Administrative IT and Telecommunications Security Services Supply Services Total  Supply Services Total  IT and Telecommunications Total  IT and Telecommunications Total	13.37 8,975,887 783 783 783 783 2,683,667 7,791,832 140,883 (1,503) 10,614,879 (793) (793) 72,714 72,714 72,714
560 562 563 566 566 566 566 569	Operation supervision and engineering  Station expenses (Major only)  Overhead line expense (Major only)  Miscellaneous transmission expenses (Major only)  Maintenance of structures (Major only)  Maintenance of computer hardware.	Supply Services Total  Supply Services Total  Supply Services  General and Administrative IT and Telecommunications Security Services Supply Services Total  Supply Services Total  IT and Telecommunications Total	13.37 8,975,887 783 783 783 783 783 783 783 783 77,791,832 140,883 (1,503) 10,614,879 (793) (793) 72,714 72,714

570	Maintenance of station equipment (Major only)	IT and Telecommunications	32
570	Maintenance of station equipment (Major only)	Supply Services  Total	50,927 <b>50,959</b>
571 571	Maintenance of overhead lines (Major only)  Maintenance of overhead lines (Major only)	IT and Telecommunications Supply Services	3 5,260
3/1	Walletiance of overhead lines (Wajor Only)	Total	5,262
572 572	Maintenance of underground lines (Major only)  Maintenance of underground lines (Major only)	IT and Telecommunications	(7 (1 179
3/2	Maintenance of underground lines (Major Only)	Supply Services  Total	(1,178 <b>(1,184</b>
			· · ·
573	Maintenance of miscellaneous transmission plant (Major only)	General and Administrative	35,862
573	Maintenance of miscellaneous transmission plant (Major only)  Maintenance of miscellaneous transmission plant (Major only)	IT and Telecommunications	14
573	Maintenance of miscenaneous transmission plant (Major only)	Supply Services  Total	26,470 <b>62,347</b>
			0_,0
580	Operation Supervising & Engineering	Supply Services	1
F02*	Chatian average (Maior agle)	IT and Tale communications	1
582* 582*	Station expenses (Major only) Station expenses (Major only)	IT and Telecommunications Supply Services	1 934
552		Total	935
583*	Overhead line expenses (Major only)	IT and Telecommunications	8,558
583*	Overhead line expenses (Major only)	Supply Services	59,531
		Total	68,090
584*	Underground line expenses (Major only)	IT and Telecommunications	4,279
584*	Underground line expenses (Major only)	Supply Services	19,468
		Total	23,746
	Maria	,	
586* 586*	Meter expenses	IT and Telecommunications Supply Services	1,453,176
586*	Meter expenses	Supply Services  Total	3,964 <b>1,457,140</b>
		Total	1,437,140
587*	Customer installations expenses	IT and Telecommunications	23
587*	Customer installations expenses	Supply Services	54,802
		Total	54,825
F00*	Missallanaava distributian ayraasa	Conoral and Administrative	22.026
588* 588*	Miscellaneous distribution expenses Miscellaneous distribution expenses	General and Administrative IT and Telecommunications	22,026 44,369,619
588*	Miscellaneous distribution expenses	Supply Services	14,009
		Total	44,405,654
591*	Maintenance of structures (Major only)	Other Miscellaneous Expenses	19,092
592*	Maintenance of station equipment (Major only)	IT and Telecommunications	32
592*	Maintenance of station equipment (Major only)	Supply Services	80,064
		Total	80,095
593*	Maintenance of overhead lines (Major only)	IT and Telecommunications	72,712
593*	Maintenance of overhead lines (Major only)	Supply Services  Total	358,573 <b>431,285</b>
		Total	431,263
594*	Maintenance of underground lines (Major only)	IT and Telecommunications	76
594*	Maintenance of underground lines (Major only)	Supply Services	179,442
		Total	179,518
595*	Maintenance of line transformers	IT and Telecommunications	2
595*	Maintenance of line transformers	Supply Services	2 5,299
333		Total	5,299 5,301
596*	Maintenance of street lighting and signal systems	IT and Telecommunications	4
596*	Maintenance of street lighting and signal systems	Supply Services	11,037
		Total	11,041
598*	Maintenance of miscellaneous distribution plant	IT and Telecommunications	1,719,096
598*	Maintenance of miscellaneous distribution plant	Supply Services	39,078
	<u> </u>	Total	1,758,174
0.41*	Operation labor and expenses	IT and Talacara reconstrations	
841* 841*	Operation labor and expenses Operation labor and expenses	IT and Telecommunications Supply Services	1
0-11	- paramata and and expenses	Total	2
			_
843.1*	Maintenance supervision and engineering	IT and Telecommunications	2
843.1*	Maintenance supervision and engineering	Supply Services	1
		Total	3
843.2*	Maintenance of structures and improvements	IT and Telecommunications	48
843.2*	Maintenance of structures and improvements	Other Miscellaneous Expenses	5,297
843.2*	Maintenance of structures and improvements	Supply Services	40
		Total	5,385
874*	Mains and services expenses	IT and Telecommunications	6,357
874* 874*	Mains and services expenses  Mains and services expenses	Supply Services	6,357 3,907
5, 4		Total	10,265
875*	Measuring and regulation station expenses - General	IT and Telecommunications	896
875*	Measuring and regulation station expenses - General	Supply Services	598
		Total	1,494
878*	Meter and house regulator expenses	IT and Telecommunications	171 050
ለ/ለ"	ivieter and nouse regulator expenses	ii and rejecommunications	171,856
0.0			

878*	Meter and house regulator expenses	Supply Services	25	G
		Total	171,881	
879*	Customer installations expenses	IT and Telecommunications	2,257	Н
879*	Customer installations expenses	Supply Services	1,653	G
		Total	3,910	
880*	Other eveness	IT and Telecommunications	10,732,306	ш
880*	Other expenses Other expenses	Legal Services	23,563	
880*	Other expenses	Security Services	803,719	
880*	Other expenses	Supply Services	1	
		Total	11,559,589	
887*	Maintenance of mains	IT and Telecommunications	9,637	H
887*	Maintenance of mains	Supply Services	6,659	
		Total	16,297	
000*	Maintagana of managing and managhting station assistances. Canada		722	
889* 889*	Maintenance of measuring and regulating station equipment - General Maintenance of measuring and regulating station equipment - General	IT and Telecommunications Supply Services	722 361	
003	Maintenance of measuring and regulating station equipment. General	Total	1,083	
			·	
892*	Maintenance of services	IT and Telecommunications	879	
892*	Maintenance of services	Supply Services	719	G
		Total	1,598	
893*	Maintenance of meters and house regulators	IT and Telecommunications	77	Н
893*	Maintenance of meters and house regulators	Supply Services	63	G
		Total	140	
004*	Maintenance of other equipment	IT and Tolocommunications	100.070	<u>u</u>
894*	Maintenance of other equipment	IT and Telecommunications  Total	190,970 <b>190,970</b>	п
		i otai	130,310	
903*	Customer records and collection expenses	General and Administrative	290,087	E
903*	Customer records and collection expenses	IT and Telecommunications	18,816,707	
903*	Customer records and collection expenses	Supply Services  Total	158 19,106,953	G
		iotai	19,100,955	
905*	Miscellaneous customer accounts expenses (Major only)	IT and Telecommunications	2,019,882	н
905*	Miscellaneous customer accounts expenses (Major only)	Supply Services	81	G
		Total	2,019,963	
908*	Customer assistance expenses (Major only)	General and Administrative	2,074	F
908*	Customer assistance expenses (Major only)  Customer assistance expenses (Major only)	IT and Telecommunications	1,580,263	
	, , , , , , , , , , , , , , , , , , , ,	Total	1,582,337	
1				
910*	Miscellaneous customer service and informational expenses	IT and Telecommunications	28,308	<b>н</b> 
923	Outside services employed	Communication Services	1,268,619	В
923	Outside services employed	Contracting Expenses	4,399,320	
923	Outside services employed	Financial Services	19,637,172	Α
923	Outside services employed	General and Administrative	17,888,597	
923	Outside services employed Outside services employed	HR Services IT and Telecommunications	9,881,826 28,184,037	
923 923	Outside services employed  Outside services employed	Legal Services	9,277,776	
923	Outside services employed	Other Miscellaneous Expenses	1,145,029	
923	Outside services employed	Reg & Govt Affair Services	1,309,446	L
923	Outside services employed	Security Services	10,580,737	
923	Outside services employed	Supply Services	430,421	G
		Total	104,002,979	
924	Property insurance	Communication Services	351,194	В
924	Property insurance	Financial Services	649,949	
		Total	1,001,143	
025	Injuries and damages	Communication Comits	60.400	D
925 925	Injuries and damages Injuries and damages	Communication Services IT and Telecommunications	68,180 6,062	
925	Injuries and damages	Legal Services	(1,260)	
		Total	72,982	
926	Employee pensions and benefits	Supply Services	40	G
930.1*	General advertising expenses	Communication Services	96,358	B
930.1*	General advertising expenses	General and Administrative	(783)	
930.1*	General advertising expenses	HR Services	2,642	
930.1*	Constraint advantages according	IT and Telecommunications	502	Н
	General advertising expenses	Tatal	98,718	
	General advertising expenses	Total		
935			6	G
935	Maintenance of general plant	Supply Services	6	G
935		Supply Services  Financial Services (A)	20,297,892	To 'F.14 Reconciliation to FF1'
935		Supply Services  Financial Services (A)  Communication Services (B)	20,297,892 2,384,746	To 'F.14 Reconciliation to FF1' To 'F.14 Reconciliation to FF1'
935		Supply Services  Financial Services (A)  Communication Services (B)  HR Services (C)	20,297,892 2,384,746 9,898,547	To 'F.14 Reconciliation to FF1' To 'F.14 Reconciliation to FF1' To 'F.14 Reconciliation to FF1'
935		Supply Services  Financial Services (A)  Communication Services (B)  HR Services (C)  Legal Services (D)	20,297,892 2,384,746 9,898,547 11,836,305	To 'F.14 Reconciliation to FF1'
935		Supply Services  Financial Services (A)  Communication Services (B)  HR Services (C)  Legal Services (D)  General and Administrative (E)	20,297,892 2,384,746 9,898,547 11,836,305 33,374,630	To 'F.14 Reconciliation to FF1'
935		Supply Services  Financial Services (A)  Communication Services (B)  HR Services (C)  Legal Services (D)	20,297,892 2,384,746 9,898,547 11,836,305 33,374,630 12,705,739	To 'F.14 Reconciliation to FF1'
935		Supply Services  Financial Services (A)  Communication Services (B)  HR Services (C)  Legal Services (D)  General and Administrative (E)  Security Services (F)	20,297,892 2,384,746 9,898,547 11,836,305 33,374,630 12,705,739 5,399,080	To 'F.14 Reconciliation to FF1'
935		Financial Services (A) Communication Services (B) HR Services (C) Legal Services (D) General and Administrative (E) Security Services (F) Supply Services (G) IT and Telecommunications (H) Reg & Govt Affair Services (I)	20,297,892 2,384,746 9,898,547 11,836,305 33,374,630 12,705,739 5,399,080 231,974,794 1,487,613	To 'F.14 Reconciliation to FF1'
935		Financial Services (A) Communication Services (B) HR Services (C) Legal Services (D) General and Administrative (E) Security Services (F) Supply Services (G) IT and Telecommunications (H) Reg & Govt Affair Services (J)	20,297,892 2,384,746 9,898,547 11,836,305 33,374,630 12,705,739 5,399,080 231,974,794 1,487,613 4,820,058	To 'F.14 Reconciliation to FF1'
935		Financial Services (A) Communication Services (B) HR Services (C) Legal Services (D) General and Administrative (E) Security Services (F) Supply Services (G) IT and Telecommunications (H) Reg & Govt Affair Services (I)	20,297,892 2,384,746 9,898,547 11,836,305 33,374,630 12,705,739 5,399,080 231,974,794 1,487,613 4,820,058 2,043,546	To 'F.14 Reconciliation to FF1'

**NOTE:** The table above includes all costs charged to PECO by Exelon Business Services Company ("BSC") in 2023. Costs charged to PECO's balance sheet accounts by BSC are ultimately recorded to the appropriate income statement accounts in the periods in which those costs are realized.

\* Excluded from the formula

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

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.

2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".

3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

where amounts billed to or received from the associated (armiated) company a	are based on an allocation process, e	skpiaiii iii a iootiiote.	
ne No.			
Non-power Goods or Services Provided by Affiliate			
Financial Services (Direct)	Exelon BSC	923, 924	3,621,517
Financial Services (Indirect)	Exelon BSC	Various	16,676,374
Communication Services (Direct)	Exelon BSC	923	8,654
Communication Services (Indirect)	Exelon BSC	Various	2,376,092
Human Resources Services (Direct)	Exelon BSC	923, 930	10,387,064
Human Resources Services (Indirect)	Exelon BSC	Various	(488,516)
Legal Governance Services (Direct)	Exelon BSC	923	2,368,529
Legal Governance Services (Indirect)	Exelon BSC	Various	9,467,776
Executive Services (Direct)	Exelon BSC	923	66,669
Executive Services (Indirect)	Exelon BSC	Various	10,560,500
BSC Commercial Operation Group Services (Direct)	Exelon BSC	920	14,962
BSC Commercial Operation Group Services (Indirect)	Exelon BSC	923	182,967
Real Estate Services (Indirect)	Exelon BSC	Various	2,043,546
Security Services (Direct)	Exelon BSC	923	(189)
Security Services (Indirect)	Exelon BSC	Various	12,705,928
BSC Exelon Utility (Direct)	Exelon BSC	560, 923	1,100,107
BSC Exelon Utility (Indirect)	Exelon BSC	Various	21,449,426
Supply Services (Direct)	Exelon BSC	Various	211,427
Supply Services (Indirect)	Exelon BSC	Various	5,187,653
IT Non Telecommunications Services (Direct)	Exelon BSC	Various	68,081,368
IT Non Telecommunications Services (Indirect)	Exelon BSC	Various	163,893,425
Regulatory and Government Affairs Services (Direct)	Exelon BSC	923	(360)
Regulatory and Government Affairs Services (Indirect)	Exelon BSC	Various	1,487,973

# Exelon Business Services Company

BSC Other Services (Indirect)

FERC Form 60

Schedule XVII

		1			1				
	Schedule XVII - Analysis of Billing - Associate Companies (Account 457)								
	1.For services rendered to associate companies (Account 457), list all of the associate companies.								
Line No.	Name of Associate Company	Account 457.1 Direct Costs Charged	Account 457.2 Indirect Costs Charged	Account 457.3 Compensation For Use of Capital	Total Amount Billed				
	(a)	(b)	(c)	(d)	(e)				
1	Atlantic City Electric Co.	31,195,103	75,079,799	542,551	106,817,453				
2	ATNP Finance Company	18,734			18,734				
3	Baltimore Gas and Electric Company	121,927,756	189,042,507	1,732,864	312,703,127				
4	Commonwealth Edison Company	178,791,182	478,556,826	3,975,272	661,323,280				
5	Delmarva Power & Light Co.	23,375,162	91,842,865	649,824	115,867,851				
6	Exelon Corporation	465,165	7,655,709	202,167	8,323,041				
7	Exelon Enterprises Company,LLC	15,543			15,543				
8	Exelon Transmission Company, LLC	5,667			5,667				
9	Exelorate Enterprises, LLC	(154)		0	(154				
10	PECO Energy Company	85,859,936	248,663,156	1,699,857	336,222,949				
11	PEPCO Holdings Inc.	59,018	5,807,413	158,845	6,025,276				
12	PHI Service Company.	9,547,282	21,275,864	271,276	31,094,422				
13	Potomac Electric Power Co.	28,278,929	143,729,247	1,082,008	173,090,184				

Exelon BSC

Various

4,820,058

336,222,949 **To FERC Form 60** 

To FF1

	From FF1	From F.14 Attachment	Difference
Financial Services (A)	20,297,892	20,297,892	-
Communication Services (B)	2,384,746	2,384,746	-
HR Services (C)	9,898,547	9,898,547	(0.0)
Legal Services (D)	11,836,305	11,836,305	-
General and Administrative (E)	33,374,630	33,374,630	-
Security Services (F)	12,705,739	12,705,739	-
Supply Services (G)	5,399,080	5,399,080	0.6
IT and Telecommunications (H)	231,974,793	231,974,794	(0.6)
Reg & Govt Affair Services (I)	1,487,613	1,487,613	-
Contracting Expenses (J)	4,820,058	4,820,058	(0.0)
Other Miscellaneous Expenses (K)	2,043,546	2,043,546	-
	336,222,949	336,222,949	(0.0)
•			

	Date of Report: 03/22/2024	Year/Period of Report End of: 2023/ Q4
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#### TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

- 1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
  2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
  3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

3. W	Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.					
Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)		
1	Non-power Goods or Services Provided by Affiliated					
2	Financial Services (Direct)	Exelon BSC	923, 924	3,621,517		
3	Financial Services (Indirect)	Exelon BSC	Various	16,676,374		
4	Communication Services (Direct)	Exelon BSC	923	8,654		
5	Communication Services (Indirect)	Exelon BSC	Various	2,376,092		
6	Human Resources Services (Direct)	Exelon BSC	923, 930	10,387,064		
7	Human Resources Services (Indirect)	Exelon BSC	Various	(488,516)		
8	Legal Governance Services (Direct)	Exelon BSC	923	2,368,529		
9	Legal Governance Services (Indirect)	Exelon BSC	Various	9,467,776		
10	Executive Services (Direct)	Exelon BSC	923	66,669		
11	Executive Services (Indirect)	Exelon BSC	Various	10,560,500		
12	BSC Commercial Operation Group Services (Direct)	Exelon BSC	920	14,962		
13	BSC Commercial Operation Group Services (Indirect)	Exelon BSC	923	182,967		
14	Real Estate Services (Indirect)	Exelon BSC	Various	2,043,546		
15	Security Services (Direct)	Exelon BSC	923	(189)		
16		Exelon BSC		12,705,928		
	Security Services (Indirect)		Various			
17	BSC Exelon Utility (Direct)	Exelon BSC	560, 923	1,100,107		
18	BSC Exelon Utility (Indirect)	Exelon BSC	Various	21,449,426		
19	Supply Services (Direct)	Exelon BSC	Various	211,427		
20	Supply Services (Indirect)	Exelon BSC	Various	5,187,653		
21	IT Non Telecommunications Services (Direct)	Exelon BSC	Various	68,081,368		
22	IT Non Telecommunications Services (Indirect)	Exelon BSC	Various	163,893,425		
23	Regulatory and Government Affairs Services (Direct)	Exelon BSC	923	(360)		
24	Regulatory and Government Affairs Services (Indirect)	Exelon BSC	Various	1,487,973		
25	BSC Other Services (Indirect)	Exelon BSC		4,820,058		
			Various			
26	Information Technology	BGE	Various	527,994		
27	Information Technology	ComEd	Various	241,558		
28	Information Technology	PHISCO	107, 588	77,396		
29	Mutual Assistance	ComEd	593	6,560,895		
30	Customer Operations	PHISCO	903	8,379		
31	Field Operations	BGE	583	29,750		
32	Legal Department Services  Audit Services	ComEd	923 923	45,042 8,436		
34	Other Services	BGE	920, 923, 930	7,268		
35	Materials	ACE	154	610,225		
36	Materials	DPL	154	3,032		
37	Materials	BGE	154	150,699		
38	Materials	ComEd	154	24,556		
39	Materials	Pepco	154	9,387		
40	Transmission System Operations	ComEd	560, 566	109,570		
41	Extra-High Voltage (EHV) Trans Agreement	DPL	567	143,526		
19						
20	Non-power Goods or Services Provided for Affiliated					
21	Real Estate Services	Exelon BSC	454, 493	7,055,780		
22	Information Technology	ACE	456	6,839		
23	Information Technology	BGE	456	16,036		
24	Information Technology	ComEd	456, 495, 923	204,607		
25	Information Technology	DPL Person	456	6,585		
26 27	Information Technology Information Technology	Pepco Exelon BSC	456 454, 442	11,233 499,577		
28	Mutual Assistance	ACE	442, 456	1,120,966		
29	Human Resources Services	BGE	495	45,461		
30	Human Resources Services	PHISCO	495	45,947		
31	Accounting Services	BGE	456, 495	66,136		
32	Materials	Pepco	154	4,518		
33	Materials	ACE	154	258,563		
34	Extra-High Voltage (EHV) Trans Agreement	ACE	442, 454, 456	29,448		
35	Extra-High Voltage (EHV) Trans Agreement	DPL	454	36,492		
36	Extra-High Voltage (EHV) Trans Agreement	Рерсо	454	54,288		
42						

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

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

Project Description	RTO Number	Original In-Service Cost	In-Service Year
Croyden-Burlington 230kv Line Re-conductor	b3335	\$ 1,174,002	2023

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	2023 AFUDC Equity Originations <sup>1</sup> (A)	2023 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	-	-	-	9.50%	-	-
2	Distribution	(14,670,361)	4,185,671	(10,484,690)	0.00%	-	-
3	Electric General	-	-	-	12.35%	-	-
4	Gas	-	749,706	749,706	0.00%	-	-
5	Transmission	-	890,984	890,984	100%	-	890,984
6	Total _	(14,670,361)	5,826,361	(8,844,000)		-	890,984
7	Marginal Tax Rate					28.10%	28.10%
8	Income Tax Expense / (Benef	fit)				-	250,385

#### Notes:

<sup>&</sup>lt;sup>1</sup>Represents 2023 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 12/31/2023

AS UI 12/31/2023			Transmission	F.18 FF1 Page tab, line 5; see notes of FF1	Capital Split with 50% recovery up	F.18 FF1 Page tab; line 8 of FF1	Transmission M&S 13 Month Average to
Line #	Desc	ription	M&S Total	Capital Split	to \$9M (Note L)	O&M Split	Attachment 4
1	December	2022	22,281,960	15,738,496	7,869,248	6,543,464	14,412,712
2	January	2023	22,012,958	17,176,499	8,588,249	4,836,460	13,424,709
3	February	2023	22,525,929	17,576,765	8,788,382	4,949,164	13,737,547
4	March	2023	22,058,697	17,212,188	8,606,094	4,846,509	13,452,603
5	April	2023	22,316,707	17,413,511	8,706,755	4,903,196	13,609,952
6	May	2023	22,516,761	17,569,611	8,784,805	4,947,150	13,731,955
7	June	2023	23,173,570	18,082,112	9,000,000	5,091,457	14,091,457
8	July	2023	23,363,466	18,230,287	9,000,000	5,133,179	14,133,179
9	August	2023	23,541,737	18,369,390	9,000,000	5,172,347	14,172,347
10	September	2023	23,266,668	18,154,756	9,000,000	5,111,912	14,111,912
11	October	2023	25,368,209	19,794,568	9,000,000	5,573,641	14,573,641
12	November	2023	25,621,007	19,991,824	9,000,000	5,629,183	14,629,183
13	December	2023	25,364,097	19,791,360	9,000,000	5,572,737	14,572,737
Total				F.18 FF1 Page tab, line 5; se notes of FF1		F.18 FF1 Page tab; line 8 of FF1	14,050,303

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.

Protoc	col F.18									
	of Respondent: Energy Company	rt is: o Original Resubmission			Date of Report: 03/22/2024		Year/Period of Report End of: 2023/ Q4			
			MAT	ERIALS AND	SUPPLI	ES				
2. G	1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.  2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.									
Line No.	Account (a)		Balance Beginnir (b)	ng of Year	'	Balance End o	f Year	Dep	artment or Departmen (d)	Material
1	Fuel Stock (Account 151)			1,615,952			1,527,460	Gas		
2	Fuel Stock Expenses Undistributed (Account 152	)								
3	Residuals and Extracted Products (Account 153)									
4	Plant Materials and Operating Supplies (Account	154)								
5	Assigned to - Construction (Estimated)			42,962,754			56,175,932	Electric	& Gas	
6	Assigned to - Operations and Maintenance									
7	Production Plant (Estimated)									
8	Transmission Plant (Estimated)		From F.18 Summary	6,543,464	From	F.18 Summary	5,572,737	Electric		
9	Distribution Plant (Estimated)			2,985,135			5,370,136	Electric	& Gas	
10	Regional Transmission and Market Operation Pla (Estimated)	nt								
11	Assigned to - Other (provide details in footnote)									
12	TOTAL Account 154 (Enter Total of lines 5 thru 11	)		52,491,353			67,118,805			
13	Merchandise (Account 155)									
14	Other Materials and Supplies (Account 156)									
15	Nuclear Materials Held for Sale (Account 157) (Note to Gas Util)	ot applic								
16	Stores Expense Undistributed (Account 163)									
17										
18										
19										
20	TOTAL Materials and Supplies			54,107,305			68,646,265			
FOOTNOTE DATA										
(a) Con	(a) Concept: PlantMaterialsAndOperatingSuppliesConstruction									
Assigned	to Construction 2022:									
	26,839,912									

384,346 42,962,754

35,044,501 19,791,360

1,340,071 56,175,932

From F.18 Summary

Gas Total

Gas Total

Assigned to Construction 2023: Distribution Transmission

(b) Concept: PlantMaterialsAndOperatingSuppliesConstruction

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	C122 C193	354.20.b	354-355.20.b
•	Transmission Labor	Attachment H-7	C195	354.21.b	354-355.20.b 354-355.21.b
5	Distribution Labor	Attachment H-7	C193	354.23.b	354-355.23.b
6	Customer Accounts, Customer Service and	Attaciiiieiit n-7	C197	334.23.0	334-333.23.D
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		Attachment H-7		323.184.b	320-323.184.b
	Outside Services Employed		B233-K233 (Note)		
10	EPRI Dues	Attachment H-7	B233-K233 (Note)	353.f	352-353.f
11	Non-Safety-Related Advertising Chamber of Commerce and Civic	Attachment H-7	B233-K233 (Note)	323.191.b	320-323.191.b
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)	351.h.	350-351.h.
14	Amortized Investment Tax Credit	Attachment H-7	B235-K235 (Note)	266.8.f	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	I10	111.57.c	110-111.57.c
					266-267.8.b, 266-267.17.b, 266-
18	Accumulated Deferred Investment Credit	4- Rate Base	130	266.8.b, 266.17.b, 267.8.h & 267.17.h	267.8.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	p276-277.9.b
21	ADIT - 282	4C - ADIT EOY	B108	p275.2.k	p274-275.2.k
22	ADIT - 283	4C - ADIT EOY	B168	p277.9.k	p276-277.9.k
23	Transmission O&M Expenses	5-P3 Support	C9	321.112.b	320-323.112.b
24	Misc. Trans. Exp. (Acct 566)	5-P3 Support	D9	321.97.b	320-323.97.b
25	Acct 565	5-P3 Support	E9	321.96.b	320-323.96.b
26	Accts 561.4 and 561.8	5-P3 Support	F9	321.88.b & 92.b	320-323.88.b & 92.b
27	Amortized Investment Tax Credit	5-P3 Support	K15	266.8.f & 266.17.f	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 & d
31	Preferred Stock	5-P3 Support	B49 (Note)	page 112 line 3.c & d	page 112-113 line 3.c & d
			- 10 (1100)	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	TOTI	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
	Electric Plant				
39	Common Plant	8 - Depreciation Rate		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 2 through 15
43	Preferred Stock	11 - Cost of Capital	B29	112.3.c	112-113.3.c
44	Amortized Investment Tax Credit	2-Incentive ROE	B14	266.8f	266-267.8f