



May 30, 2023

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

**Re: PECO Energy Company
Docket No. ER17-1519
Informational Filing of 2023 Formula Rate Annual Update; Notice of Annual Meeting**

Dear Ms. Bose,

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

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

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

¹ See PJM Tariff, Attachment H-7C, Sections II.B.-C.

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

As required by the Protocols, notice of an Annual Meeting to be held on June 23, 2023 is also being provided on the PJM website. The Annual Meeting will permit PECO to explain and clarify the Annual Update and True-Up Adjustment and will provide interested parties an opportunity to seek information and clarifications about the Annual Update and True-up Adjustment.

PECO has prepared the 2023 Annual Update Information in a manner consistent with its Protocols, as set forth in Attachment H-7C of the PJM Tariff. Appendices 1A and 1B are the projected net revenue requirements for the Network Integration Transmission Service (“NITS”) and MDTAC, respectively, that will be used by PJM to determine charges for service to the PECO zone during the June 1, 2023 through May 31, 2024 rate period. Appendices 2A and 2B are the True-Up Calculations that provide the formula worksheets that reflect 2022 actuals and support the True-Up Adjustments for NITS and MDTAC, respectively. Appendix 3 includes the additional workpapers that, in accordance with Protocols, must be submitted with the Annual Update.

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

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

In accordance with Section II.F.6 of the Protocols, PECO has identified one change in the Formula References to the FERC Form No. 1.²

This change relates to the adjustment of lines associated with the calculation for Land Held for Future Use as a result of line adjustments to the FERC Form No. 1 page 214. Accordingly, the instruction for the calculation on Attachment 4- Rate Base, page 1 of 2, Column f of the Formula Rate has been updated from “214.10-15, 17- 18.d for end of year, records for other months” to “214.13-17, 19- 20.d for end of year, records for other months.”

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

B. Material Adjustments to the FERC Form No. 1

In accordance with Section II.F.7 of the Protocols, PECO confirms that the Annual Update Information contains no material adjustments to FERC Form No 1.³

C. Affiliate Cost Allocation

In accordance with Section II.F.8 of the Protocols, PECO is hereby providing information about affiliate cost allocation. Exelon Business Services Company (“EBSC”) offers a range of services to PECO and other affiliated members of the Exelon family of companies. Under the terms of the General Services Agreement (“GSA”) between PECO and the EBSC, which was approved in the PECO/Unicom merger proceeding with the Pennsylvania Public Utility Commission (“PA PUC”) at Docket No. A-110550F0147, the services furnished by the EBSC to PECO are to be billed at the EBSC’s cost. Direct charges are made for services where possible. Otherwise, costs are allocated to affiliates of EBSC on the basis of the allocation factors/methodologies identified in the attachment to the GSA, which were previously reviewed and approved by the U.S. Securities and Exchange Commission (“SEC”). Costs distributed to PECO are recorded to the appropriate expense accounts on PECO’s books. No changes to cost allocation methodologies were made from the prior year. Refer to page 429 of the FERC Form No. 1 for the magnitude of such costs that have been allocated or directly assigned to PECO and each affiliate by service category or function.

D. Accounting Changes

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

E. Items Included on a Non-Historical Cost Basis

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

- (1) Other Post-Employment Benefits (“OPEB”). PECO has made no change to OPEB costs reflected in the formula.

³ The “Land Held for Future Use” balance has been reduced by \$1,330,049 and \$1,065,199 as of December 31, 2021 and December 31, 2022, respectively, to exclude the asset retirement costs for the land.

F. Reorganization or Merger Transaction

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

On February 25, 2021, Exelon Generation submitted an application with the Federal Energy Regulatory Commission seeking authorization for a “spin off” transaction after which, if approved, Exelon Corporation and its remaining subsidiaries (including PECO) would retain no interest or affiliation with Exelon Generation. See *Exelon Generation Company, LLC and its Subsidiaries, Application for Authorization Under Section 203 of the Federal Power Act and Request for Expedited Consideration*, Docket No. EC21-57-000 (filed February 25, 2021). Exelon received approval from FERC on August 24, 2021, and completed the spin off transaction on February 1, 2022. See *Exelon Generation Company, LLC and its Subsidiaries, Notice of Consummation of Transaction*, Docket No. EC21-57-000 (filed February 8, 2022).

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

Very truly yours,

/s/ Jack R. Garfinkle
Associate General Counsel

Enclosures

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

Appendix 1A
Populated Projected Net Revenue Requirement – NITS

ATTACHMENT H-7A
FORMULA RATE TEMPLATE

Attachment H-7
Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2023

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 48)			246,213,586
2a	Additional Annual Refund (from 2018 to 2021)	Attachment 1, line 17, col 15a			-
			<u>Total</u>		
2	REVENUE CREDITS	Attachment 5A, line 15	11,737,440	<u>TP</u> <u>100.00%</u>	11,737,440
3	NET REVENUE REQUIREMENT	(line 1 minus lines 2 and 2a)			<u><u>234,476,146</u></u>
4	REGIONAL NET REVENUE REQUIREMENT	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14			31,647,723
5	Regional True-up Adjustment with Interest	Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15			2,774,841
6	REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16			34,422,564
7	ZONAL NET REVENUE REQUIREMENT	Attachment 1, line 17a, col. 14 less line 2			202,828,424
8	Zonal True-up Adjustment with Interest	Attachment 1, line 17a, col. 15			17,300,686
9	ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Line 7 + Line 8			220,129,110
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13			-
11	Zonal Load	1 CP from PJM in MW			8,583
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)			\$25,648

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2023

Line No.	(1) RATE BASE:	(2) Source	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
1	GROSS PLANT IN SERVICE (Notes U and R)				
1	Production	205.46 g for end of year, records for other months	-	NA	-
2	Transmission	Attachment 4, Line 14, Col. (b)	1,961,813,669	TP	100.00%
3	Distribution	207.75 g for end of year, records for other months	8,723,808,619	NA	0.00%
4	General	Attachment 4, Line 14, Col. (c)	351,752,649	W/S	12.37%
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	275,224,376	DA	
6	Common	Attachment 4, Line 14, Col. (d)	898,346,598	W/S	12.37%
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	(659,092)	W/S	12.37%
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	12,210,286,819	GP=	17.67%
9	ACCUMULATED DEPRECIATION (Notes U and R)				
10	Production	219.20-24.c for end of year, records for other months	-	NA	-
11	Transmission	Attachment 8, Page 3, Line 10, Col. (E)	575,947,251	TP	100.00%
12	Distribution	219.26.c for end of year, records for other months	1,957,166,579	NA	0.00%
13	General	Attachment 8, Page 3, Line 11, Col. (E)	129,390,107	W/S	12.37%
14	Intangible	Attachment 8, Page 3, Line 16, Col. (E) and Col. (G)	174,313,811	DA	
15	Common	Attachment 8, Page 3, Line 12, Col. (E)	397,825,212	W/S	12.37%
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	(212,772)	W/S	12.37%
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	3,234,430,188		
18	NET PLANT IN SERVICE				
19	Production	(line 1 minus line 10)	-		-
20	Transmission	(line 2 minus line 11)	1,385,866,418		1,385,866,418
21	Distribution	(line 3 minus line 12)	6,766,642,040		-
22	General	(line 4 minus line 13)	222,362,542		27,513,025
23	Intangible	(line 5 minus line 14)	100,910,566		15,347,840
24	Common	(line 6 minus line 15)	500,521,385		61,929,753
25	Costs To Achieve	(line 7 minus line 16)	(446,320)		(55,223)
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	8,975,856,632	NP=	16.61%
27	ADJUSTMENTS TO RATE BASE (Note R)				
28	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero
29	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	(244,437,184)	TP	100.00%
30	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	(13,731,831)	TP	100.00%
31	Account No. 190	Attachment 4A, Line 28, Col. (g) (Notes B and X)	9,103,108	TP	100.00%
31a	Unamortized EDIT Balance - Protected Property (enter negative)	Attachment 9 - EDIT, Line 22, Col. (n)	(75,587,524)	TP	100.00%
31b	Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 23, Col. (n)	(6,058,154)	TP	100.00%
31c	Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative)	Attachment 9 - EDIT, Line 26, Col. (n)	26,001	TP	100.00%
32	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	TP	100.00%
33	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	(8,302,489)	DA	100.00%
34	CWIP	Attachment 4, Line 14, Col. (c)	-	DA	100.00%
35	Pension Asset	Attachment 4, Line 28, Col. (i)	38,876,914	DA	100.00%
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	-	DA	100.00%
37	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)	-	DA	100.00%
38	Outstanding Network Credits	From PJM	-	DA	100.00%
39	Less Accum. Deprec. associated with Facilities with Outstanding Network Credits	From PJM	-	DA	100.00%
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	(300,111,159)		(300,111,159)
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	20,150,881	TP	100.00%
42	WORKING CAPITAL	(Note D)			
43	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	29,462,307		10,964,680
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	13,847,237	TP	100.00%
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	1,542,536	DA	100.00%
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	44,852,080		26,354,454
47	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	8,740,748,434		1,236,995,987

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2023

Line No.	(1)	(2) Source	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)	
	O&M					
1	Transmission	Attachment 5, Line 1, Col. (a)	255,556,968	TP	100.00%	255,556,968
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (b)	(15,804,081)	TP	100.00%	(15,804,081)
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)	-	TP	100.00%	-
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	(187,214,036)	TP	100.00%	(187,214,036)
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	173,748,101	DA		20,165,466
6	Account 566					
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	-	DA	100.00%	-
8	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col. (f)	15,804,081	TP	100.00%	15,804,081
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	15,804,081			15,804,081
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	(1,168,826)	W/S	12.37%	(144,619)
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	(5,223,752)	W/S	12.37%	(646,337)
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	<u>235,698,455</u>			<u>87,717,442</u>
	DEPRECIATION EXPENSE (Note U)					
14	Transmission	Attachment 5, Line 1, Col. (g)	28,441,461	TP	100.00%	28,441,461
15	General	Attachment 5, Line 2, Col. (a)	23,118,670	W/S	12.37%	2,860,484
16	Intangible - Transmission	Attachment 5, Line 1, Col. (i)	4,721,512	TP	100.00%	4,721,512
16a	Intangible - General	Attachment 5, Line 1, Col. (j)	4,335,956	W/S	12.37%	536,490
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (k)	10,206,298	NA	zero	-
17	Common - Electric	Attachment 5, Line 1, Col. (h)	44,111,519	W/S	12.37%	5,457,940
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(190,796)	W/S	12.37%	(23,607)
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)	<u>114,744,621</u>			<u>41,994,280</u>
	TAXES OTHER THAN INCOME TAXES					
22	LABOR RELATED					
23	Payroll	Attachment 5, Line 2, Col. (c)	12,587,087	W/S	12.37%	1,557,406
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	(609)	W/S	12.37%	(75)
25	PLANT RELATED					
26	Property	Attachment 5, Line 2, Col. (e)	12,958,320	GP	17.67%	2,290,132
27	Excluded Taxes Per Attachment 5C Line 5	Attachment 5, Line 2, Col. (f)	166,197,052	NA	zero	-
28	Other	Attachment 5, Line 2, Col. (g)	2,218,456	GP	17.67%	392,069
29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	-	GP	17.67%	-
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	<u>193,960,306</u>			<u>4,239,532</u>
31	INTEREST ON NETWORK CREDITS	From PIM	-	DA	100.00%	-
	INCOME TAXES					
33	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p))	(Note G)				
34	WCLTD = Page 4, Line 19		0.2810			
35	R = Page 4, Line 15		0.2956			
36	CIT=(T/1-T) * (1-(WCLTD/R)) = FIT & SIT & P	(Note G)				
37	1 / (1 - T) = (T from line 33)		1.3909			
38	Amortized Investment Tax Credit (enter negative)	Attachment 5, Line 2, Col. (i)	(2,716)			
39	Excess Deferred Income Taxes (enter negative)	Attachment 5, Line 2, Col. (j)	(4,157,427)			
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	388,328			
41	Income Tax Calculation	(Line 34 times Line 47)	191,375,023	NA		27,083,509
42	ITC adjustment	(Line 37 times Line 38)	(3,777)	TP	100.00%	(3,777)
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	(5,782,404)	TP	100.00%	(5,782,404)
44	Permanent Differences Tax Adjustment	(Line 37 times Line 40)	540,110	TP	100.00%	540,110
45	Total Income Taxes	(Sum of Lines 41 through 44)	<u>186,128,952</u>			<u>21,837,438</u>
46	RETURN					
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	647,510,747	NA		91,636,111
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	(1,211,216)	DA	100.00%	(1,211,216)
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	<u>1,376,831,864</u>			<u>246,213,586</u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2023

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	(Page 2, Line 2, Column 3)			1,961,813,669
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)			1,961,813,669
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	-	0.0%	-
8	Electric Transmission - Utility	354.21.b	10,491,604	100.0%	10,491,604
8a	Electric Transmission - Exelon Business Services Company	354-355 Footnotes	9,583,782	100.0%	9,583,782
9	Electric Distribution - Utility	354.23.b	98,513,399	0.0%	-
9a	Electric Distribution - Exelon Business Services Company	354-355 Footnotes	6,728,538	0.0%	-
10	Electric Other - Utility	354.24,25,26.b	35,155,380	0.0%	-
10a	Electric Other - Exelon Business Services Company	354-355 Footnotes	1,778,228	0.0%	-
11	Total (W & S Allocator is 1 if lines 7-10a are zero)	(Sum of Lines 7 through 10a)	162,250,931		20,075,386
					W&S Allocator (\$ / Allocation) 12.37% = WS
12	RETURN (R)	(Note V)			\$
13					
14			\$	%	Cost (Notes K, Q, & R)
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	4,624,803,224	45.88%	1.81%
16	Preferred Stock (112.3.c)	(Attachment 5, line 11 Notes Q & R)	-	0.00%	0.00%
17	Common Stock	(Attachment 5, line 12 Notes K, Q & R)	5,455,849,160	54.12%	10.35%
18	Total	(Attachment 5, line 13)	10,080,652,384		7.41% =R

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2023

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 Reserved
 - 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.
 - E Page 3, Line 5: Attachment 5B, Line 4 - Exclude: (1) amortization of CAP Shopping and Seamless Moves; (2) amortization of DSP IV Admin Costs; (3) Miscellaneous Advertising; (4) SEPA Solar Power Study; (5) PSU Sponsorship; (6) EU IT Prepaid Meter Assess O&M; and (7) Customer Operations AMI/CI O&M. Include Communications, Public Advocacy and Corporate Relations and Government and Regulatory Affairs and Public Policy expenses listed in Account 923 found at Form 1 323.184.b. Attachment 5B, Lines, 11, and 12 - Exclude EPRI Annual Membership Dues listed in Form 1 at 353.f, non-safety-related advertising included in Account 930.1 found at 323.191.b and Chamber of Commerce Dues and Civic Organization Expenses in Account 930.2 found at 323.192.b; include the costs related to Project Cancellation Fees and Remediation Expenditures (provided, that with regard to the Metal Bank Superfund, PECO must include as a credit any receipts received from the EPA and/or obtained through litigation with the remediation contractors related to Metal Bank Superfund). Attachment 5B, Line 9- include Regulatory Commission Expenses 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.
 - G The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T).
- | | | |
|------------------|-------|---|
| Inputs Required: | FIT = | 21.00% |
| | 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).
 - I Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
 - J Reserved
 - K ROE will be supported in the original filing and no change in ROE may be made absent a Section 205 or Section 206 filing with FERC. The equity component of the capital structure will be capped at 55.75% and shall not be subject to change during the ROE Moratorium Period established under the Settlement Agreement in Docket No. ER17-1519. Thereafter, the cap shall be subject to change pursuant to sections 205 and 206 of the Federal Power Act.
 - L Reserved
 - M Reserved
 - N All items related to Contributions in Aid of Construction (CIAC), including investment in CIAC and CIAC related ADIT, excess/(deficient) ADIT and amortization of excess/(deficient) ADIT shall be excluded from the formula rate.
 - O Transmission-related ADIT, Excess/(Deficient) ADIT, and the amortization of Excess/(Deficient) ADIT shall be included in the formula rate except as noted in Notes N and P. For clarity of administration of the formula rate, this specifically includes (but is not limited to) transmission-related amounts related to Amortization of Book Premiums on Reacquired Debt, Pension Expense Provision, Loss on Reacquired Debt, FAS 112 and Electric Rate Case Expense – Regulatory Asset – Current.
 - P ADIT, Excess/(Deficient) ADIT and the amortization of Excess/(Deficient) ADIT related to Accrued Benefits, Deferred Compensation, Vacation pay Change in Provision and Accrued Vacation shall be excluded from the formula rate.
 - Q All ADIT-190, ADIT-282, and ADIT-283 amounts reflected on Attachment 4C must be based on a timing difference between book expense recognition and expense recognition for tax purposes.
 - R Calculated using 13 month average balance, except ADIT.
 - S Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until FERC explicitly approves recovery of the cost of abandoned plant pursuant to Section 205 of the FPA.
 - T Recovery of Regulatory Asset is permitted only as specifically authorized pursuant to Section 205 or 206 of the FPA by FERC. Recovery of any regulatory assets not specifically identified in the initial version of this formula rate template approved by FERC in Docket No. ER17-1519-000 will require specific authorization from FERC.
 - U Excludes Asset Retirement Obligation balances
 - V Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
 - W The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference. Items that can be included in formula for recovery are AFUDC Equity, Meals & Entertainment (50%), Memberships & Dues Not Deductible, Additional Compensation to Employee Stock, and Life Insurance Premiums. Items that can not be included in formula for recovery are Dividend Received Deductions, Equity in Earnings of Unconsol. Subs, and Other Perms (Rabbi Trust). Commission authorization is required in order to include any other permanent difference as an adjustment to the income tax allowance computation in the Formula Rate Template.
 - X Calculated on Attachment 4A.
 - Y Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.
 - Z Amortization of Regulatory Asset for Environmental Remediation of Manufactured Gas Plants shall be excluded from the formula rate.

To be completed in conjunction with Attachment H-7

Line No.	(1)	(2) Attachment H-7 Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A)	1,961,813,669	
2	Net Transmission Plant - Total	Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	1,385,866,418	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-7, p 3, line 12 col 5	87,717,442	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 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)	13,552,819	
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	4,239,532	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00	0.00
9	Less Revenue Credit	Attach H-7, p 1, line 2 col 5	11,737,440	
10	Annual Allocation Factor Revenue Credit	(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	21,837,438	
13	Annual Allocation Factor for Income Tax	(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	90,424,895	
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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(15a)	(16)
Line No.	RTO Project Name	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/Amortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Additional Refund (Note Q)	Net Rev Req
		(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	\$ 1,739,195,359	0.05	\$93,536,988	\$ 1,199,748,145	0.08	97,185,792	\$ 23,843,084	214,565,863	-	-	-	214,565,863	-	17,300,686	-
17b	Center Point 500 kV Substation Additor	b0269	\$ 34,882,507	0.05	\$1,849,152	\$ 25,870,022	0.08	2,095,605	\$ 600,067	4,544,824	-	-	-	4,544,824	-	522,977	5,067,801
17c	Center Point 230 kV Substation Additor	b0269.10	\$ 17,191,254	0.05	\$924,576	\$ 12,935,011	0.08	1,047,803	\$ 300,031	2,272,412	-	-	-	2,272,412	-	(223,712)	2,048,700
17d	Richmond-Waaneeta 230 kV Line Re-conducto	b1591	\$ 4,605,741	0.05	\$247,705	\$ 3,857,830	0.08	312,504	\$ 104,029	664,238	-	-	-	664,238	-	(198,784)	465,454
17e	Richmond-Waaneeta 230 kV Line Re-conducto	b1398.8	\$ 1,535,247	0.05	\$82,568	\$ 1,285,943	0.08	104,168	\$ 34,676	221,413	-	-	-	221,413	-	(43,889)	265,301
17f	Whitpain 500 kV Circuit Breaker Additor	b0269.6	\$ 3,258,302	0.05	\$175,237	\$ 2,444,861	0.08	198,046	\$ 57,275	430,559	-	-	-	430,559	-	24,134	454,692
17g	Eloy-Hosensack 500 kV Line Rating Increas	b0171.1	\$ 4,456,731	0.05	\$239,691	\$ 3,266,187	0.08	264,578	\$ 76,516	580,785	-	-	-	580,785	-	31,739	612,524
17h	Camden-Richmond 230 kV Line Rating Increas	b1590.1 and b1590.2	\$ 13,641,102	0.05	\$733,642	\$ 11,177,915	0.08	905,469	\$ 277,733	1,916,845	-	-	-	1,916,845	-	261,132	2,177,977
17i	Chichester-Linwood 230 kV Line Upgrade	b1900	\$ 23,835,043	0.05	\$1,281,891	\$ 28,732,307	0.08	2,327,465	\$ 724,028	4,333,384	-	-	-	4,333,384	-	852,831	5,186,215
17j	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	\$ 18,048,707	0.05	\$970,691	\$ 14,298,600	0.08	1,158,260	\$ 401,263	2,530,214	-	-	-	2,530,214	-	51,518	2,581,733
17k	Emilie 230-138 kV Transformer Additor	b2140	\$ 16,739,503	0.05	\$900,280	\$ 14,162,865	0.08	1,147,265	\$ 336,377	2,383,922	-	-	-	2,383,922	-	90,227	2,474,149
17l	Chichester-Saville 138 kV Line Re-conducto	b1182	\$ 17,916,290	0.05	\$963,570	\$ 13,726,558	0.08	1,111,922	\$ 378,002	2,453,494	-	-	-	2,453,494	-	117,631	2,571,125
17m	Waaneeta 230-138 kV Transformer Additor	b1717	\$ 11,071,290	0.05	\$595,433	\$ 9,453,163	0.08	765,755	\$ 222,329	1,583,518	-	-	-	1,583,518	-	58,860	1,642,377
17n	Chichester 230-138 kV Transformer Additor	b1178	\$ 8,327,918	0.05	\$447,890	\$ 6,518,907	0.08	528,065	\$ 152,719	1,128,674	-	-	-	1,128,674	-	56,500	1,185,175
17o	Bradford-Plainsbrook 230 kV Line Upgrade	b0790	\$ 1,712,754	0.05	\$92,115	\$ 1,413,399	0.08	114,493	\$ 33,111	239,719	-	-	-	239,719	-	11,853	251,571
17p	North Wales-Hartman 230 kV Line Re-conducto	b0506	\$ 2,229,232	0.05	\$119,892	\$ 1,628,681	0.08	131,932	\$ 46,030	297,854	-	-	-	297,854	-	14,338	312,192
17q	North Wales-Whitpain 230 kV Line Re-conducto	b0505	\$ 2,546,903	0.05	\$136,977	\$ 1,800,932	0.08	145,885	\$ 50,898	333,760	-	-	-	333,760	-	17,500	351,260
17r	Bradford-Plainsbrook 230 kV Line Upgrade	b0789	\$ 2,359,200	0.05	\$126,882	\$ 1,928,241	0.08	156,197	\$ 45,172	328,252	-	-	-	328,252	-	16,360	344,612
17s	Plainsbrook 230 kV Capacitor Bank Additor	b0206	\$ 3,631,396	0.05	\$195,303	\$ 2,450,182	0.08	198,477	\$ 57,400	451,180	-	-	-	451,180	-	27,524	478,704
17t	Newlinville 230 kV Capacitor Bank Additor	b0207	\$ 4,811,873	0.05	\$258,791	\$ 3,336,007	0.08	218,204	\$ 78,152	607,176	-	-	-	607,176	-	36,268	643,444
17u	Chichester-Mickleton 230 kV Series Reactor Additor	b0209	\$ 2,699,444	0.05	\$145,181	\$ 1,901,509	0.08	154,032	\$ 44,546	343,759	-	-	-	343,759	-	20,277	364,036
17v	Chichester-Mickleton 230 kV Line Re-conducto	b0264	\$ 2,221,241	0.05	\$119,462	\$ 1,510,590	0.08	122,366	\$ 42,693	284,520	-	-	-	284,520	-	15,406	299,927
17w	Backingham-Pleasant Valley 230 kV Line Re-conducto	b0357	\$ 1,723,078	0.05	\$92,670	\$ 1,632,741	0.08	136,311	\$ 49,555	278,536	-	-	-	278,536	-	5,937	284,473
17x	Eloy 500 kV Dynamic Reactive Device	b0287	\$ 5,325,225	0.05	\$286,400	\$ 4,200,213	0.08	340,239	\$ 98,397	725,036	-	-	-	725,036	-	145,134	870,170
17y	Heaton 230 kV Capacitor Bank Additor	b0208	\$ 4,315,230	0.05	\$232,081	\$ 2,991,692	0.08	242,342	\$ 70,085	544,509	-	-	-	544,509	-	111,385	655,894
17z	Peach Bottom 500-230 kV Transformer Rating Increas	b2694	\$ 13,038,203	0.05	\$701,218	\$ 12,579,831	0.08	1,019,031	\$ 294,704	2,014,953	-	-	-	2,014,953	-	628,310	2,643,262
17aa	Peach Bottom 500 kV Substation Upgrade	b2766.2	\$ 553,895	0.05	\$53,507	\$ 964,085	0.08	78,096	\$ 22,585	154,188	-	-	-	154,188	-	35,608	189,796
18	Annual Total:		1,961,813,669			1,385,866,418		112,262,332	28,441,461	246,213,586				246,213,586		20,075,527	34,422,564

Notes:
A Cross Transmission Plant is that identified on page 2 line 2 of Attachment H
B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
C 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.
D Gross plant does not include Unamortized Abandoned Plant
E 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.
F 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
G True-Up Adjustment is calculated on the Attachment 3 Project True-up Schedule for the Rate Year
H 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.
I 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.
J The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense
K 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
L Requires approval by FERC of incentive return applicable to the specified projects
M All transmission facilities reflected in the revenue requirement on Attachment H-7, page 1 line 3 are to be included in this Attachment
N 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
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 recov
P over the remaining months of the Rate Year
Q Zonal on line 17a refers to all projects not qualifying for regional recovery
R Additional refund \$850,000 per year for 2018-2021 and \$0 for 2022 and beyond.

Attachment 3
Project True-Up
PECO Energy Company

Rate Year being True-Up	Revenue Requirement Projected For Rate Year		Revenue Received ¹	Actual Revenue Requirement (Note C)	Annual True-Up Calculation					
	A	B	E	F	G	H	I	J		
	Project Name	PJM Project Number or Zonal	Projected Net Revenue Requirement ¹	% of Total Revenue Requirement	Revenue Received	Actual Net Revenue Requirement ²	Net Under/(Over) Collection (F)-(E)	Prior Period Adjustment ⁵	Interest Income (Expense) ⁴	Total True-Up (G) + (H) + (I)
3	Zonal	Zonal	202,295,482	0.86	174,150,740	190,583,654	16,432,914	(204,900)	1,072,672	17,300,686
3a	Center Point 500 kV Substation Addition	b0269	4,764,776	0.02	4,269,092	4,764,776	495,683	(5,132)	32,425	522,977
3b	Center Point 230 kV Substation Addition	b0269.10	2,382,388	0.01	2,589,663	2,382,388	(207,276)	(2,566)	(13,871)	(223,712)
3c	Richmond-Waneta 230 kV Line Re-conductor	b1591	695,659	0.00	881,365	695,659	(185,707)	(752)	(12,325)	(198,784)
3d	Richmond-Waneta 230 kV Line Re-conductor	b1398.8	231,886	0.00	190,468	231,886	41,418	(251)	2,721	43,889
3e	Whitpain 500 kV Circuit Breaker Addition	b0269.6	451,447	0.00	428,323	451,447	23,124	(486)	1,496	24,134
3f	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	609,186	0.00	578,759	609,186	30,427	(656)	1,968	31,739
3g	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b159	2,006,979	0.01	1,759,870	2,006,979	247,110	(2,168)	16,191	261,132
3h	Chichester-Linwood 230 kV Line Upgrades	b1900	4,513,022	0.02	3,708,147	4,513,022	804,875	(4,921)	52,877	852,831
3i	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	2,651,897	0.01	2,600,704	2,651,897	51,193	(2,869)	3,194	51,518
3j	Emilie 230-138 kV Transformer Addition	b2140	2,495,077	0.01	2,407,748	2,495,077	87,329	(2,696)	5,594	90,227
3k	Chichester-Saville 138 kV Line Re-conductor	b1182	2,572,338	0.01	2,459,218	2,572,338	113,120	(2,782)	7,293	117,631
3l	Waneta 230-138 kV Transformer Addition	b1717	1,656,913	0.01	1,599,913	1,656,913	57,000	(1,790)	3,649	58,860
3m	Chichester 230-138 kV Transformer Addition	b1178	1,182,649	0.01	1,128,377	1,182,649	54,272	(1,275)	3,503	56,500
3n	Bradford-Planebrook 230 kV Line Upgrades	b0790	250,978	0.00	239,589	250,978	11,389	(271)	735	11,853
3o	North Wales-Hartman 230 kV Line Re-conductor	b0506	312,449	0.00	298,662	312,449	13,787	(338)	889	14,338
3p	North Wales-Whitpain 230 kV Line Re-conductor	b0505	350,290	0.00	333,497	350,290	16,793	(379)	1,085	17,500
3q	Bradford-Planebrook 230 kV Line Upgrades	b0789	343,720	0.00	328,003	343,720	15,717	(371)	1,014	16,360
3r	Planebrook 230 kV Capacitor Bank Addition	b0206	473,862	0.00	447,535	473,862	26,327	(509)	1,707	27,524
3s	Newlinville 230 kV Capacitor Bank Addition	b0207	637,427	0.00	602,722	637,427	34,704	(685)	2,249	36,268
3t	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	360,794	0.00	341,386	360,794	19,408	(388)	1,257	20,277
3u	Chichester-Mickleton 230 kV Line Re-conductor	B0264	298,791	0.00	284,018	298,791	14,774	(323)	955	15,406
3v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	290,999	0.00	285,113	290,999	5,886	(318)	368	5,937
3w	Elroy 500 kV Dynamic Reactive Device	b0287	759,620	0.00	622,665	759,620	136,955	(819)	8,999	145,134
3x	Heaton 230 kV Capacitor Bank Addition	b0208	571,637	0.00	466,543	571,637	105,094	(615)	6,906	111,385
3y	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	2,104,624	0.01	1,512,990	2,104,624	591,634	(2,280)	38,956	628,310
3z	Peach Bottom 500 kV Substation Upgrades	b2766.2	161,040	0.00	127,465	161,040	33,574	(174)	2,208	35,608
4	Total Annual Revenue Requirements (Note A)		235,425,929	1.00	204,642,575	223,714,100	19,071,526		1,244,717	20,075,527
									0.0039	
									1,244,717	

Notes:

- From Attachment 1, line 17, col. 14 for the projection for the Rate Year.
- From Attachment 1, line 17, col. 14, less col. 15(a) for each project and Attachment H-7, line 7 for zonal.
- "Revenue Received" on line 3 Zonal, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the amount of revenue received for the True-Up Year for the project designated in Cols. A and B under PJM OATT Schedule 12 PECO Appendix and PECO Appendix A as reported on pages 328-330 of the Form No 1. The Revenue Received in Col. E excludes any True-Up revenues
- Interest from Attachment 6.
- 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 (Note B)	Amount In Dollars	Interest (Note B)	Total Col. (b) + Col. (c)
5	-	(240,715)	-	(240,715)

Notes:

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

Line No	Month (a)	Gross Plant In Service			CWIP (e)	LHFFU (f)	Working Capital (g)	Prepayments (h) (Note K)	Accumulated Depreciation				
		Transmission (b)	General (c)	Common (d) (Note J)					Transmission (i) (Note J)	General (j) (Note J)	Common (k) (Note J)		
Attachment H, Page 2, Line No:		2	4	5	27	31	34	35	9	11	12		
		207.58.g minus 207.57.g. Projected monthly balances that 207.99.g minus 207.98.g for end of year, records for other months (Note I)			Electric Only, Form No 1, page 356 for end of year, records for other months (Note C)		227. 8. c + (227.16.c * Labor Ratio) + TLF for end of year, records for other months (Note L)		Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)			Electric Only, Form No 1, page 356 for end of year, records for other months	
1	December Prior Year	1,872,621,980	323,881,481	842,484,820	-	20,300,739	14,085,407	1,211,573	560,037,152	118,493,965	372,954,173		
2	January	1,888,604,512	324,517,292	850,344,131	-	20,297,286	13,438,850	1,342,813	562,616,115	120,266,072	376,915,635		
3	February	1,889,685,518	325,213,202	853,768,288	-	20,298,053	13,152,454	1,602,573	565,191,839	122,009,724	380,847,064		
4	March	1,900,641,688	356,195,270	862,579,340	-	20,290,778	13,205,652	933,376	567,775,390	123,835,286	384,835,026		
5	April	1,903,524,364	357,069,730	877,285,533	-	20,408,909	13,496,641	909,362	570,368,318	125,743,303	388,900,466		
6	May	1,954,473,539	357,848,861	882,251,956	-	20,457,220	13,243,426	1,238,092	573,011,403	127,624,571	392,982,254		
7	June	1,994,029,456	358,748,332	898,340,568	-	20,586,692	15,976,092	1,571,115	575,738,576	129,479,791	397,084,966		
8	July	1,996,049,404	359,626,632	914,270,945	-	20,592,766	13,346,619	1,770,137	578,498,872	131,310,219	401,273,160		
9	August	2,000,570,344	360,453,712	922,526,579	-	20,421,528	13,745,027	1,285,105	581,261,336	133,116,605	405,557,205		
10	September	2,006,067,307	361,259,985	929,418,820	-	20,427,345	13,756,350	1,338,717	584,029,056	134,899,982	410,170,824		
11	October	2,008,611,848	361,894,737	934,973,122	-	20,370,277	14,038,166	2,088,598	586,798,999	136,660,624	415,085,468		
12	November	2,010,903,927	362,637,280	939,889,790	-	20,461,827	14,116,687	1,692,189	589,568,356	138,399,096	420,019,903		
13	December	2,077,793,811	363,437,917	970,371,854	-	17,048,029	14,412,712	3,069,325	592,402,314	140,116,958	425,062,414		
14	Average of the 13 Monthly Balances	1,961,813,669	351,752,649	898,346,598	-	20,150,881	13,847,237	1,542,536	575,945,979	129,381,246	397,822,197		

Adjustments to Rate Base

Line No	Month (a)	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)	Account No. 281	Account No. 282	Account No. 283	Account No. 190	Account No. 255	Pension Asset (i)
				Accumulated Deferred Income Taxes (Note D) (d)	Accumulated Deferred Income Taxes (Note D) (e)	Accumulated Deferred Income Taxes (Note D) (f)	Accumulated Deferred Income Taxes (Note D) (g)	Accumulated Deferred Investment Credit (h)	
Attachment H, Page 2, Line No:		28	29	22	23	24	25	26	27a
		Notes A & E	Notes B & F	Attachment 4A, line 20 for the projection and line 44 for the true-up	Attachment 4A, line 14 for the projection and line 38 for the true-up	Attachment 4A, line 17 for the projection and line 41 for the true-up	Attachment 4A, line 34 for the projection and line 47 for the true-up	Consistent with 266.8.h, 266.17.h, 267.8.h & 267.17.h	Transmission-Related Pension Asset booked to Account 186
15	December Prior Year	-	-	-	-	-	-	-	37,264,893
16	January	-	-	-	-	-	-	-	37,310,382
17	February	-	-	-	-	-	-	-	38,560,713
18	March	-	-	-	-	-	-	-	38,686,109
	April	-	-	-	-	-	-	-	38,834,572
20	May	-	-	-	-	-	-	-	38,938,822
21	June	-	-	-	-	-	-	-	39,044,482
22	July	-	-	-	-	-	-	-	39,145,938
23	August	-	-	-	-	-	-	-	39,279,405
24	September	-	-	-	-	-	-	-	39,385,229
25	October	-	-	-	-	-	-	-	39,486,310
26	November	-	-	-	-	-	-	-	39,595,351
27	December	-	-	-	-	-	-	-	39,867,682
28	Average of the 13 Monthly Balances	-	-	Zero	(244,437,184)	(13,731,831)	9,103,108	-	38,876,914

(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
			Amount	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if O if the accrual account is NOT included in the formula rate	Enter the percentage paid by the transmission formula customers	Allocation (Plant or Labor Allocator)	Amount Allocated, col. e x col. d x col. e x col. f x col. g	
29 List of all reserves:									
30a	Environmental Liab - Superfund		(1,213,286)	1.00	1.00	100%	12.37%	(150,120)	
30b	Accrued Severance Plans		(278,122)	1.00	1.00	100%	12.37%	(34,412)	
30c	Workers Compensation - short term		(1,137,393)	1.00	1.00	100%	12.37%	(140,730)	
30d	Workers Compensation - long term		(8,083,892)	1.00	1.00	100%	12.37%	(1,000,224)	
30e	Public claims - Short Term		(83,901)	1.00	1.00	100%	12.37%	(10,381)	
30f	Public Claims - Long term		(21,063,148)	1.00	1.00	100%	12.37%	(2,606,153)	
30g	Accrued Septa Railroad Rent - transmission		-	1.00	1.00	100%	100.00%	-	
30h	AIP		(22,420,218)	1.00	1.00	100%	12.37%	(2,774,064)	
30i	401K Match		(2,017,307)	1.00	1.00	100%	12.37%	(249,602)	
30j	Long-term incentive Plans		(917,203)	1.00	1.00	100%	12.37%	(113,486)	
30k	Mgmt. Retention Incentive Plan		(176,155)	1.00	1.00	100%	12.37%	(21,796)	
30l	Stock Comp		(4,623,881)	1.00	1.00	100%	12.37%	(572,115)	
30m	Severance - Long Term		-	1.00	1.00	100%	12.37%	-	
30n	Employer social security tax payable		0	1.00	1.00	100%	12.37%	0	
30o	Deferred Comp Plan - Level 2		(5,086,897)	1.00	1.00	100%	12.37%	(629,404)	
30x	---		-	-	-	-	-	-	
31	Total		(67,101,403)					(8,302,489)	

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.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base (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 a
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded 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.
- K Total prepayments, including Fleet Activity, allocated to transmission as follows: (1) amounts solely related to transmission allocated 100% to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7), p. 4, line 11, column (5); (4) amounts related to common labor or plant allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by either common labor percent to electric (Attachment 7-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 356) as applicable depending upon the nature of the prepayment item.
- L TLF shall be equal to 50 percent of the lesser of (a) the transmission portion of FERC Form 1, page 227, line 5, column 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	Prior Year End Total	Current Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T	Allocation from Total To Electric (Note K)	Allocation from Electric to Transmission (Note K)
k1	Facilities	\$ 131	\$ 0	9.62%	\$ 13	\$ 0	77.79%	12.37%
k2	Prepaid Commission - Distribution	\$ 4,507	\$ 4,033	0.00%	\$ -	\$ -	0.00%	0.00%
k3	Prepaid Commission - Transmission	\$ 13,522	\$ 12,099	100.00%	\$ 13,522	\$ 12,099	100.00%	100.00%
k4	Fleet Activity	\$ 392,773	\$ 447,854	9.65%	\$ 37,990	\$ 43,215	77.99%	12.37%
k5	Membership dues	\$ (0)	\$ (0)	0.00%	\$ -	\$ -	0.00%	0.00%
k6	IT License & Maintenance Agreements	\$ 96,123	\$ 96,123	9.62%	\$ 9,252	\$ 9,252	77.79%	12.37%
k7	IT License & Maintenance Agreements	\$ 24,619	\$ 9,762	100.00%	\$ 24,619	\$ 9,762	100.00%	100.00%
k8	IT License & Maintenance Agreements	\$ 834,544	\$ 202,933	0.00%	\$ -	\$ -	0.00%	0.00%
k9	Postage	\$ 727,298	\$ 1,247,467	0.00%	\$ -	\$ -	0.00%	0.00%
k10	Prepaid Rent	\$ 926,323	\$ 1,055,034	100.00%	\$ 926,323	\$ 1,055,034	100.00%	100.00%
k11	Prepaid Rent	\$ 324,039	\$ 405,912	0.00%	\$ -	\$ -	0.00%	0.00%
k12	Prepaid gross receipts tax	\$ 1,235,324	\$ 1,251,867	0.00%	\$ -	\$ -	0.00%	0.00%
k13	Prepaid property tax	\$ 68,460	\$ 463,940	9.62%	\$ 6,589	\$ 44,654	77.79%	12.37%
k14	PA Commission Fee	\$ 5,219,782	\$ 4,817,348	0.00%	\$ -	\$ -	0.00%	0.00%
k15	Retention Incentive	\$ 23,571	\$ 72,695	9.65%	\$ 2,275	\$ 7,015	77.99%	12.37%
k16	Marketing	\$ 0	\$ 456,982	0.00%	\$ -	\$ -	0.00%	0.00%
k17	Voluntary Employees Beneficiary Association Plan	\$ 1,850,331	\$ 2,588,248	9.65%	\$ 178,546	\$ 249,751	77.99%	12.37%
k18	Equipment Maintenance	\$ 3,359	\$ -	100.00%	\$ 3,359	\$ -	100.00%	100.00%
k19	Equipment Maintenance	\$ 31,627	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%
k20	New Business	\$ 0	\$ 0	0.00%	\$ -	\$ -	0.00%	0.00%
k21	Land Acquisitions	\$ 9,174	\$ 1,448,446	100.00%	\$ 9,174	\$ 1,448,446	100.00%	100.00%
k22	Distribution Substation - Philadelphia	\$ -	\$ 259,399	0.00%	\$ -	\$ -	0.00%	0.00%
k23	Leases	\$ 221,037	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%
k24	Matching Energy Assistance Fund Agency Fees	\$ 130,075	\$ 86,716	0.00%	\$ -	\$ -	0.00%	0.00%
k25	Natural Gas Reliability Project	\$ 1,257,800	\$ 2,012,480	0.00%	\$ -	\$ -	0.00%	0.00%
k26	Commodity Charges	\$ 1,335,177	\$ 2,231,693	0.00%	\$ -	\$ -	0.00%	0.00%
k27	Lab Equipment	\$ -	\$ 190,097	100.00%	\$ -	\$ 190,097	100.00%	100.00%
k28	Gas Training & Methods	\$ -	\$ 443,285	0.00%	\$ -	\$ -	0.00%	0.00%
k29	Energy Efficiency Phase IV Program Administration Costs	\$ 1,120,944	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%

Kxxx	Total Sum (lines K1 to Kxxx)	15,850,540	19,804,414		1,211,573	3,069,325		

PECO Energy Company
ADIT Worksheet for True-Up

ADIT for True-Up

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) (Note A)	(i)	(j)	(k)	(l)
Balance	Month	Year	Weighting for Projection	Balance from ADIT BOY and ADIT EOY workpapers	100% Transmission	100% Allocator (f) x Allocator 100%	Plant Related	GP Allocator (h) x Allocator 0.1767 From Attach H Page 2, Line 18	Labor Related	S/W Allocator (j) x Allocator 0.1237 From Attach H Page 4, Line 16	Total ADIT (d) x [(g)+(i)+(k)]
ADIT-282											
38	Balance	December	2021	(785,416,583)	(212,180,461)	-	-	-	(32,167,980)	-	-
39	Balance	December	2022	(882,920,761)	(223,048,726)	-	-	-	(78,339,924)	-	-
40	Balance	Average		(834,168,672)	(217,614,594)	(217,614,594)	-	-	(55,253,952)	(6,836,598)	(224,451,192)
ADIT-283											
41	Balance	December	2021	(134,328,547)	-	-	(5,358,814)	(947,067)	(98,523,873)	(12,190,406)	-
42	Balance	December	2022	(131,954,660)	-	-	(5,887,940)	(1,040,579)	(100,570,139)	(12,443,592)	-
43	Balance	Average		(133,141,603)	-	-	(5,623,377)	(993,823)	(99,547,006)	(12,316,999)	(13,310,822)
ADIT-281											
44	Balance	December	2021	Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	2022	Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
46	Balance	Average		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
ADIT-190											
47	Balance	December	2021	161,654,667	-	-	14,517,641	2,565,712	83,480,860	10,329,127	12,894,839
48	Balance	December	2022	167,538,158	-	-	27,460,888	4,853,180	36,551,405	4,522,523	9,375,703
49	Balance	Average		164,596,413	-	-	20,989,264	3,709,446	60,016,132	7,425,825	11,135,271

Note:

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

Attachment 4B
PECO Energy Company

ADIT BOY Worksheet

ADIT BOY Worksheet
Page 1 of 3

A	B	C	D	E	F	
	<i>Total</i>	<i>Gas, Prod, Retail Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	
a	ADIT- 282	(785,416,583)	(212,180,461)	-	(32,167,980)	(From line 17 for the column)
b	ADIT-283	(134,328,547)	-	(5,358,814)	(98,523,873)	(From line 29 for the column)
c	ADIT-190	161,654,667	-	14,517,641	83,480,860	(From line 5 for the column)
d	Subtotal	(758,090,463)	(212,180,461)	9,158,827	(47,210,993)	(Sum a - e)

In filing 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.

Line	A	B	C	D	E	F	G
		<i>Total</i>	<i>Gas, Prod Retail Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Justification</i>

1	ACCRUED BENEFITS	824,506	824,506	-	-	-	Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through payments during each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that is recorded at the end of the month and reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
1a	Employee Nonqualified Stock Plan	1,538,511	-	-	-	1,538,511	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions. Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts abandoned. Relates to retail operations.
1b	Allowance for Doubtful Accounts (Bad Deb)	27,726,030	27,726,030	-	-	-	Excluded because the underlying account(s) are not included in model
1c	Pennsylvania Charitable Contribution Carry-Forward, net of F	106,894	106,894	-	-	-	Excluded because the underlying account(s) are not included in model
1d	Customer Advances for Construction	502,803	502,803	-	-	-	Excluded because the underlying account(s) are not included in model
1e	Deferred Compensation	2,025,843	2,025,843	-	-	-	Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all functions.
1f	Deferred Revenue	276,622	276,622	-	-	-	Excluded because the underlying account(s) are not included in model
1g	Other Employee Provided Benefits	10,235,693	10,235,693	-	-	-	Employer provided benefits to former employees but before retirement.
1h	Asset Retirement Costs	6,633,234	6,633,234	-	-	-	Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions. ARO must be approved by FERC in order to include amounts.
1i	Other Accrued Expenses	666,108	666,108	-	-	-	Accrued expenses recorded for book purposes not currently deductible for income tax purposes.
1j	Accrued Employee Bonus	12,248,950	-	-	-	12,248,950	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.
1k	Obsolete Materials	609,523	609,523	-	-	-	Excluded because the underlying account(s) are not included in model
1l	Other Unearned Revenue - Deferred Rents	259,456	259,456	-	-	-	Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the lease; Tax will recognize the rental income when the cash is received.
1m	Accrued Payroll Taxes	1,579,543	1,579,543	-	-	-	Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
1n	Pennsylvania Net Operating Loss, net of Federal.	14,517,641	-	-	14,517,641	-	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
1o	Post Retirement Benefits	60,009,623	-	-	-	60,009,623	Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to a fund.
1p	Accrued Sales and Use Taxes	2,346,114	2,346,114	-	-	-	Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resolution of ongoing audit examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
1q	Unbilled Revenue	3,529,757	3,529,757	-	-	-	Retail related
1r	Accrued Severance	127,662	-	-	-	127,662	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
1s	Accrued Employee Vacation	2,704,761	2,704,761	-	-	-	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
1t	Accrued Vegetation Management	3,629,280	3,629,280	-	-	-	Excluded because the underlying account(s) are not included in model
1u	Accrued Workers Compensation	9,556,114	-	-	-	9,556,114	These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until paid. Related to all functions.
1v							
1x							
1y							
1z							
1aa							
1ab							
1ac							
1ad							
1ae							
1af							
1ag							
1ah							
1ai							
1aj							
1ak							
1al							
1am							
1an							
2	Subtotal - p234.8.b	161,654,667	63,656,167	-	14,517,641	83,480,860	
3	Less FASB 109 Above if not separately removed	-	-	-	-	-	
4	Less FASB 106 Above if not separately removed	-	-	-	-	-	
5	Total	161,654,667	63,656,167	-	14,517,641	83,480,860	

- Instructions for Account 190:
- 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
 - ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
 - 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	B	C	D	E	F	G
	<i>ADIT-282 (Attachment H-7 Notes N and Q)</i>	<i>Total</i>	<i>Gas, Prod Retail Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Justification</i>
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	-
13b	Common	(29,039,158)	-	-	-	(29,039,158)	Included because plant in service is included in rate base.
13c	Distribution	(541,068,142)	(541,068,142)	-	-	-	Related to Distribution property.
13d	Electric General	(3,128,822)	-	-	-	(3,128,822)	Included because plant in service is included in rate base.
13e	Transmission	(212,180,461)	-	(212,180,461)	-	-	Included because plant in service is included in rate base.
13f	Other Flow-Through Items	(840,147,375)	(785,703,068)	(42,336,396)	(12,107,911)	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base
13g							
13h							
14	Subtotal - p275.2.b	(1,625,563,958)	(1,326,771,210)	(254,516,857)	(12,107,911)	(32,167,980)	
15	Less FASB 109 Above if not separately removed	(840,147,375)	(785,703,068)	(42,336,396)	(12,107,911)	-	
16	Less FASB 106 Above if not separately removed	-	-	-	-	-	
17	Total (Line 14 - Line 15 - Line 16)	(785,416,583)	(541,068,142)	(212,180,461)	-	(32,167,980)	

18 **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
 21 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
 22 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
 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,
 24 the associated ADIT amount shall be excluded

	A	B	C	D	E	F	G
ADIT-283 (Attachment H-7 Notes O, P and Q)	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification	
25a	AEC Receivable	(2,179,551)	(2,179,551)	-	-	-	Retail related
25a	Regulatory Asset (Covid)	(9,704,485)	(9,704,485)	-	-	-	Retail related
25b	Regulatory Asset (DSP)	(466,966)	(466,966)	-	-	-	Retail related
25c	Regulatory Asset (Electric Rate Case Costs)	(320,463)	(320,463)	-	-	-	Retail related
25d	Regulatory Asset (Accrued Vacation)	(5,454,344)	(5,454,344)	-	-	-	Retail related
25e	Regulatory Asset (AMR)	(16)	(16)	-	-	-	Retail related
25f	Regulatory Asset (ARO)	(4,579,653)	(4,579,653)	-	-	-	Retail related
25g	Regulatory Asset (Rate Change)	(6,167,317)	(6,167,317)	-	-	-	Retail related
25h	Regulatory Asset (Other)	(1,573,065)	(1,573,065)	-	-	-	Retail related
25i	Loss on Reacquired Debt	(233,202)	-	-	(233,202)	-	Excluded because the underlying account(s) are not included in model
25j	Accrued Holiday Pay	2,811	-	-	-	2,811	Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred
25k	PURTA	(111,533)	-	-	(111,533)	-	Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments made. Relates to all functions.
25l	Pension Expense Provision	(98,526,684)	-	-	-	(98,526,684)	Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are paid. Related to all functions.
25m	Accrued State Income Tax Receivable	(2,308,743)	-	-	(2,308,743)	-	Accrued State Tax Receivable
25n	Cloud Computing	(2,705,336)	-	-	(2,705,336)	-	Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
25o	FAS 109 Regulatory Asset	(179,893,092)	-	-	(179,893,092)	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
25p							
25q							
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
.....							
26	Subtotal - p276.9.b	(314,221,639)	(30,445,860)	-	(185,251,906)	(98,523,873)	
27	Less FASB 109 Above if not separately removed	(179,893,092)	-	-	(179,893,092)	-	
28	Less FASB 106 Above if not separately removed	-	-	-	-	-	
29	Total	(134,328,547)	(30,445,860)	-	(5,358,814)	(98,523,873)	

- 30 **Instructions for Account 283:**
 31 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 32 2. ADIT items related only to Transmission are directly assigned to Column D
 33 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
 34 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
 35 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,
 36 the associated ADIT amount shall be excluded

Attachment 4C
PECO Energy Company

ADIT EOY Worksheet

ADIT EOY Worksheet
Page 1 of 3

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

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

	A	B	C	D	E	F	G
	ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
1c	Accrued Benefits	838,117	838,117	-	-	-	Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through payments during each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that is recorded at the end of the month and reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
1d	Employee Nonqualified Stock Plan	1,188,185	(20,787)	-	-	1,208,972	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions
1e	Allowance for Doubtful Accounts (Bad Debt)	24,418,376	24,418,376	-	-	-	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 operations.
1f	Pennsylvania Charitable Contribution Carry-Forward, net of Federal	165,657	165,657	-	-	-	Excluded because the underlying account(s) are not included in mod
1g	Customer Advances for Construction	565,630	565,630	-	-	-	Excluded because the underlying account(s) are not included in mod
1h	Deferred Compensation	1,599,125	1,599,125	-	-	-	Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to functions.
1i	Deferred Revenue	333,940	333,940	-	-	-	Excluded because the underlying account(s) are not included in mod
1j	Other Employee Provided Benefits	54,975,074	54,975,074	-	-	-	Employer provided benefits to former employees but before retiremer
1k	Asset Retirement Costs	5,593,524	5,593,524	-	-	-	Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions. ARO must be approved by FERC in order to include amounts.
1l	Other Accrued Expenses	380,700	380,700	-	-	-	Accrued expenses recorded for book purposes not currently deductible for income tax purpose
1m	Accrued Employee Bonus	10,830,281	548,005	-	-	10,282,276	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions
1n	Obsolete Materials	666,233	666,233	-	-	-	Excluded because the underlying account(s) are not included in mod
1o	Other Unearned Revenue - Deferred Rents	212,805	212,805	-	-	-	Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the lease; Tax will recognize rental income when the cash is received.
1p	Accrued Payroll Taxes	8,980	8,980	-	-	-	Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions
1q	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
1r	Post Retirement Benefits	5,706,834	-	-	-	5,706,834	Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to a fund.
1s	Accrued Sales and Use Taxes	1,116,769	1,116,769	-	-	-	Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resolution of ongoing and examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
1t	Unbilled Revenue	1,492,169	1,492,169	-	-	-	Retail related
1u	Accrued Severance	27,345	737	-	-	26,607	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions
1v	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
1w	Accrued Vegetation Management	4,692,675	4,692,675	-	-	-	Excluded because the underlying account(s) are not included in mod
1x	Accrued Workers Compensation	8,343,313	89,504	-	-	8,253,809	These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until paid
1y	SEPTA Railroad Rent	125	28	-	97	-	Related to all functions.
1z							Included because the related underlying liability is included in rate base
1aa							
1ab							
1ac							
1ad							
1ae							
1af							
1ag							
1ah							
1ai							
1aj							
1ak							
1al							
1am							
1an							
...							
2	Subtotal - p234.8.c	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 (Line 2 - Line 3 - Line 4)	167,538,158	103,525,865	-	27,460,888	36,551,405	

6 Instructions for Account 190:
7 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
8 2. ADIT items related only to Transmission are directly assigned to Column D
9 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
10 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
11 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,
12 the associated ADIT amount shall be excluded

	A	B	C	D	E	F	G
	<i>ADIT-282 (Attachment H-7 Notes N and Q)</i>	<i>Total</i>	<i>Gas, Prod Retail Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Justification</i>
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	-
13b	Common	(70,720,183)	-	-	-	(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)	-	-	-	(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	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
13g							
13h							
14	Subtotal - p275.2.k	(1,505,854,547)	(1,182,150,937)	(233,490,640)	(11,873,046)	(78,339,924)	
15	Less FASB 109 Above if not separately removed	(622,933,786)	(600,618,826)	(10,441,914)	(11,873,046)	-	
16	Less FASB 106 Above if not separately removed	-	-	-	-	-	
17	Total (Line 14 - Line 15 - Line 16)	(882,920,761)	(581,532,111)	(233,048,726)	-	(78,339,924)	

18 **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

21 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

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

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,

24 the associated ADIT amount shall be excluded

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

- 30 Instructions for Account 283:
- 31 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 32 2. ADIT items related only to Transmission are directly assigned to Column D
- 33 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
- 34 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
- 35 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,
- 36 the associated ADIT amount shall be excluded

PECO Energy Company

Attachment 4D - Intangible Plant Workpaper

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

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

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

	(a)	(b)	(c)	(d)	(e)	(...)	(x)
O&M Cost To Achieve							
FERC Account		Constellation Merger	PHI Merger	Separation			Total
1	923	\$ -	\$ -	\$ 4,488,703			\$ 4,488,703
2	926	\$ -	\$ -	\$ 784			\$ 784
3	920		\$ -	\$ 734,265			\$ 734,265
4							\$ -
5							\$ -
6							\$ -
7							\$ -
8							\$ -
9							\$ -
10							\$ -
11	Total	\$ -	\$ -	\$ 5,223,752			\$ 5,223,752

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

	Constellation Merger	PHI Merger	Separation	Total
Gross Plant				
12	-	-	544,955	\$ 544,955
13	-	-	544,955	\$ 544,955
14	-	-	570,403	\$ 570,403
15	-	-	570,403	\$ 570,403
16	-	-	570,403	\$ 570,403
17	-	-	570,403	\$ 570,403
18	-	-	570,403	\$ 570,403
19	-	-	570,403	\$ 570,403
20	-	-	583,144	\$ 583,144
21	-	-	583,144	\$ 583,144
22	-	-	583,144	\$ 583,144
23	-	-	975,920	\$ 975,920
24	-	-	1,330,506	\$ 1,330,506
25	-	-	659,092	659,092

	Constellation Merger	PHI Merger	Separation	Total
Accumulated Depreciation				
26	-	-	114,739	\$ 114,739
27	-	-	146,356	\$ 146,356
28	-	-	159,480	\$ 159,480
29	-	-	172,816	\$ 172,816
30	-	-	186,152	\$ 186,152
31	-	-	199,488	\$ 199,488
32	-	-	212,824	\$ 212,824
33	-	-	226,160	\$ 226,160
34	-	-	239,602	\$ 239,602
35	-	-	253,151	\$ 253,151
36	-	-	266,699	\$ 266,699
37	-	-	283,031	\$ 283,031
38	-	-	305,534	\$ 305,534
39	-	-	212,772	212,772

PECO Energy Company

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		-	-	430,217	-	-	\$ 430,217
41 January		-	-	398,600	-	-	\$ 398,600
42 February		-	-	410,924	-	-	\$ 410,924
43 March		-	-	397,588	-	-	\$ 397,588
44 April		-	-	384,252	-	-	\$ 384,252
45 May		-	-	370,915	-	-	\$ 370,915
46 June		-	-	357,579	-	-	\$ 357,579
47 July		-	-	344,243	-	-	\$ 344,243
48 August		-	-	343,542	-	-	\$ 343,542
49 September		-	-	329,993	-	-	\$ 329,993
50 October		-	-	316,445	-	-	\$ 316,445
51 November		-	-	692,888	-	-	\$ 692,888
52 December		-	-	1,024,972	-	-	\$ 1,024,972
53 Average		-	-	446,320	-	-	446,320
Depreciation (Monthly Change of Accumulated Depreciation from above)							
		Constellation Merger	PHI Merger				Total
54 January		-	-	31,617			\$ 31,617
55 February		-	-	13,124			\$ 13,124
56 March		-	-	13,336			\$ 13,336
57 April		-	-	13,336			\$ 13,336
58 May		-	-	13,336			\$ 13,336
59 June		-	-	13,336			\$ 13,336
60 July		-	-	13,336			\$ 13,336
61 August		-	-	13,442			\$ 13,442
62 September		-	-	13,548			\$ 13,548
63 October		-	-	13,548			\$ 13,548
64 November		-	-	16,332			\$ 16,332
65 December		-	-	22,503			\$ 22,503
66 Total		-	-	190,796			\$ 190,796

Note:

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

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

Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	Accounts 561.4 and 561.8	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission	Depreciation Expense - Common	Depreciation Expense - Transmission Intangible	Depreciation Expense - General Intangible	Depreciation Expense - Distribution
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H-7, Page 3, Line No.:	1	2	3		11	12	16				
	Form No. 1	321.112.b	321.97.b	321.96.b	321.88.b & 92.b	Portion of Account 566 (Attachment H-7 Notes T and Z)	Balance of Account 566	Attachment 8, Page 1, Line 11, Col J	Attachment 8, Page 2, Line 51, Col J	Attachment 8, Page 2, Line 10, Col J	Attachment 8, Page 2, Line 19, Col J	Attachment 8, Page 2, Line 22, Col J
1	Total	255,556,968	15,804,081	-	187,214,036	-	\$ 15,804,081	\$ 28,441,461	\$ 44,111,519	\$ 4,721,512	\$ 4,335,956	\$ 10,206,298
		Depreciation Expense - General	Amortization of Abandoned Plant	Labor Related Taxes	Labor Related Taxes to be Excluded	Plant Related Taxes	Excluded Taxes Per Attachment 5C Line 5	Other Included Taxes	Plant Related Taxes to be Excluded	Amortized Investment Tax Credit Consistent with (266.8.f & 266.17.f) - Transmission	Excess Deferred Income Tax Amortization - Transmission	Tax Effect of Permanent Differences - Transmission
		(a)	(b)	(c)	(d) (Note F)	(e)	(f)	(g)	(h) (Note F)	(i)	(j)	(k)
	Attachment H-7, Page 3, Line Number	17	19	23	24	26	27	28	29	38	39	40
	Form No. 1	Attachment 8, Page 1, Line 25, Col J	(Note S)	Attachment 5C Line 2	Attachment 5C Line 9	Attachment 5C Line 1	Attachment 5C Line 5	Attachment 5C Line 3	Attachment 5C Line 10	(Note E)	(Attachment H-7 Note G)	(Attachment H-7 Note W)
2	Total	\$ 23,118,670	\$ -	\$ 12,587,087	\$ (609)	\$ 12,958,320	\$ 166,197,052	\$ 2,218,456	\$ -	\$ 2,716	\$ 4,157,427	\$ 388,328

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

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

		\$	%	Cost	Weighted	
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))	4,624,803,224	45.88%	3.94%	1.81% =WCLTD
11	Preferred Stock (Note B)	(Line 11, Col (\$) / Line 13, Col (\$))	-	-	-	0.00%
12	Common Stock (Note C)	(Line 12, Col (\$) / Line 13, Col (\$))	5,455,849,160	54.12%	10.35%	5.60%
13	Total	(Sum of Lines 10-12)	10,080,652,384			7.41% =R

Notes:

- A Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1
- C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above
A cap on the equity percentage of PECO's capital structure shall be 55.75%.
ROE will be supported in the original filing and no change in ROE may be made absent FERC authorization pursuant to a section 205 or section 206.
- D The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).
- E Sum of transmission related electric and common amortized investment tax credit amounts. Total electric amount allocated to transmission as follows: (1) amounts solely related to transmission allocated 100% 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

Account 454 - Rent from Electric Property		
1	Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3)	8,957,773
2	Rent from Electric Property - Transmission Related, Pass to Customers (Note 3)	1,009,479
3	Total Rent Revenues	9,967,252
	(Sum Lines 1 to 2)	
Account 456 & 456.1 - Other Electric Revenues (Note 1)		
4	Schedule 1A	\$ 4,962,519
	Firm Point to Point Service revenues for which the load is not included in the divisor received	
5	by transmission owner	\$ 2,621,471
6	Revenues associated with transmission service not provided under the PJM OATT (Note 4)	-
7	Intercompany Professional Services	88,397
8	PJM Transitional Revenue Neutrality (Note 1)	-
9	PJM Transitional Market Expansion (Note 1)	-
10	Professional Services (Note 3)	-
11	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-
12	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-
	(Sum Lines 3, 4-12)	
13	Gross Revenue Credits	17,639,639
14	Less line 17g	(5,902,199)
15	Total Revenue Credits	11,737,440
Revenue Adjustment to determine Revenue Credit		
16a	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit in line 2; provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in Attachment H-7, page 1, line 11.	-
16b	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.	
16c	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmission use is 3/4 of the total department costs.	
17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.	8,957,773
17b	Costs associated with revenues in line 17a	3,125,916
17c	Net Revenues (17a - 17b)	5,831,857
17d	50% Share of Net Revenues (17c / 2)	2,915,929
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	139,645
17f	Net Revenue Credit (17d + 17e)	3,055,574
17g	Line 17f less line 17a	(5,902,199)
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.	-
19	Reserved	-
20	Total Account 454, 456 and 456.1	17,639,639
21	Reserved	

Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

Cost Item	Accounts booked to	Total Costs	Costs Allocation to Transmission (Note A)	Transmission Costs	S&W Allocation Factor	Costs Recovered Through A&G Costs
22a Administrative and General Salaries	920000	834,638	75%	625,978	12.37%	103,270
22b Employee Pensions and Benefits	926000	293,988	75%	220,491	12.37%	36,375
23 Total Lines 22		\$ 1,128,626		\$ 846,469		\$ 139,645

FERC Account 454	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
24a Rent from Electric Distribution	\$ 13,859,701	\$ 13,859,701				
24b Rent from Electric Transmission	264,492		264,492			
24c Tower Rentals and Land Leasing - Transmission	8,957,773		8,957,773			
24d Tower Rentals and Land Leasing - Distribution	2,704,194	2,704,194				
24e Intercompany Rent	4,187,069			4,187,069		
24f Intercompany Rent - Transmission	5,003		5,003			
24g Intercompany Rent - Distribution	432,903	432,903				
... Total Lines 24	\$ 30,411,136	\$ 16,996,798	\$ 9,227,269	\$ 4,187,069	\$ -	
Allocation Factors		0%	100%	17.67%	12.37%	
Allocated Amount		\$ -	\$ 9,227,269	\$ 739,983	\$ -	\$ 9,967,252

FERC Account 456	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
25a Decommissioning remittances to Generation	\$ (3,859,745)	\$ (3,859,745)				
25b Mutual Assistance	573,824	573,824				
25c Make Ready	6,412,668	6,412,668				
25d Intercompany Billings - Transmission	7,783		7,783			
25e Intercompany Billings - Labor Related	-				-	
25f Intercompany Billings - Other	1,462,236	1,462,236				
25g Other	9,377,262	9,279,821	77,002	20,439	-	
... Total Lines 25	\$ 13,974,029	\$ 13,868,805	\$ 84,785	\$ 20,439	\$ -	
Allocation Factors		0%	100%	17.67%	12.37%	
Allocated Amount		\$ -	\$ 84,785	\$ 3,612	\$ -	\$ 88,397

FERC Account 456.1	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
26a Network Integration Credit	\$ 183,191,340	\$ 183,191,340				
26b Transmission Owner Scheduling Credits	4,962,519		4,962,519			
26c Transmission Enhancement	30,491,835	30,491,835				
26d Revenue - Firm Point to Point	2,621,471		2,621,471			
26e Other	2,167,177	2,167,177				
... Total Lines 26	\$ 223,434,342	\$ 215,850,352	\$ 7,583,990	\$ -	\$ -	
Allocation Factors		0%	100%	17.67%	12.37%	
Allocated Amount		\$ -	\$ 7,583,990	\$ -	\$ -	\$ 7,583,990

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

PECO Energy Company
Attachment 5B - A&G Workpaper

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

Notes:

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

² Sum of line 17, columns (b), (c), (d), (e).

PECO Energy Company
Attachment 5C - Taxes Other Than Income

Page 263
Col (i)

Taxes Other Than Income

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

	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

Note:

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

19	Year	2022					
20		A	B	C	D	E	F
	Project Name	RTO Project Number or Zonal	Amount Attachment 3, Col. G + Col H	17 Months	Monthly Interest Rate Line 18 above	Interest Col. C x Col D x Col E	
21	Zonal	Zonal	16,228,014	17	0.0039	1,072,672	
21a	Center Point 500-kV Substation Addition	b0269	490,551	17	0.0039	32,425	
21b	Center Point 230 kV Substation Addition	b0269.10	(209,842)	17	0.0039	(13,871)	
21c	Richmond-Waneeta 230 kV Line Re-conductor	b1591	(186,459)	17	0.0039	(12,325)	
21d	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	41,167	17	0.0039	2,721	
21e	Whitpain 500 kV Circuit Breaker Addition	b0269.6	22,638	17	0.0039	1,496	
21f	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	29,771	17	0.0039	1,968	
21g	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2	244,941	17	0.0039	16,191	
21h	Chichester-Linwood 230 kV Line Upgrades	b1900	799,954	17	0.0039	52,877	
21i	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	48,324	17	0.0039	3,194	
21j	Emilie 230-138 kV Transformer Addition	b2140	84,633	17	0.0039	5,594	
21k	Chichester-Saville 138 kV Line Re-conductor	b1182	110,338	17	0.0039	7,293	
21l	Waneeta 230-138 kV Transformer Addition	b1717	55,210	17	0.0039	3,649	
21m	Chichester 230-138 kV Transformer Addition	b1178	52,997	17	0.0039	3,503	
21n	Bradford-Planebrook 230 kV Line Upgrades	b0790	11,118	17	0.0039	735	
21o	North Wales-Hartman 230 kV Line Re-conductor	b0506	13,449	17	0.0039	889	
21p	North Wales-Whitpain 230 kV Line Re-conductor	b0505	16,415	17	0.0039	1,085	
21q	Bradford-Planebrook 230 kV Line Upgrades	b0789	15,346	17	0.0039	1,014	
21r	Planebrook 230 kV Capacitor Bank Addition	b0206	25,818	17	0.0039	1,707	
21s	Newlinville 230 kV Capacitor Bank Additior	b0207	34,019	17	0.0039	2,249	
21t	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	19,020	17	0.0039	1,257	
21u	Chichester-Mickleton 230 kV Line Re-conductor	B0264	14,451	17	0.0039	955	
21v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	5,569	17	0.0039	368	
21w	Elroy 500 kV Dynamic Reactive Device	b0287	136,136	17	0.0039	8,999	
21x	Heaton 230 kV Capacitor Bank Addition	b0208	104,479	17	0.0039	6,906	
21y	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	589,354	17	0.0039	38,956	
21z	Peach Bottom 500 kV Substation Upgrades	b2766.2	33,400	17	0.0039	2,208	
...							

Calculation of PBOP Expenses

	(a)	(b) <u>PECO Total</u>	(c) Portion not Capitalized	(d) Electric Col. (c) x Electric Labor in Note B
1	Total PBOP expenses allowed (Note A)			
2	Total PBOP Expenses in A&G in the current year	1,066,173	679,716	530,093
3	PBOP Adjustment		2,178,453	1,698,919
				<u>(1,168,826)</u>
				Line 1 minus line 2

Notes:

- A The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.
- B Electric Labor - Utility (354.28.b)
Electric Labor - Exelon Business Services Company (354-355 Footnotes)
Electric Labor Total
Gas Labor sum - Utility (355.62.b)
Gas Labor - Exelon Business Services Company (354-355 Footnotes)
Gas Labor Total
Total
- C The Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result, the portion not capitalized is calculated as labor expensed divided by total labor

\$	
<u>173,473,556</u>	77.99%
173,473,556	
<u>48,964,310</u>	22.01%
48,964,310	
222,437,866	

PECO Energy Company
Attachment 8 - Depreciation and Amortization

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

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

1		Electric Intangible							
2	303	Software - Transmission 2-year Life (Note 10)	2	N/A	N/A	0.0000%	-	-	-
3	303	Software - Transmission 3-year Life (Note 10)	3	N/A	N/A	N/A	-	-	-
4	303	Software - Transmission 4-year Life (Note 10)	4	N/A	N/A	N/A	-	-	-
5	303	Software - Transmission 5-year Life (Note 10)	5	N/A	N/A	13.6906%	34,487,255	21,188,593	13,298,662
6	303	Software - Transmission 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-
7	303	Software - Transmission 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-
8	303	Software - Transmission 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-
9	303	Software - Transmission 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-
10							34,487,255	21,188,593	13,298,662
11	303	Software - Electric General 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-
12	303	Software - Electric General 3-year Life (Note 10)	3	N/A	N/A	29.8423%	1,008,694	467,963	540,731
13	303	Software - Electric General 4-year Life (Note 10)	4	N/A	N/A	N/A	-	-	-
14	303	Software - Electric General 5-year Life (Note 10)	5	N/A	N/A	12.2200%	33,019,138	19,648,933	13,370,205
15	303	Software - Electric General 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-
16	303	Software - Electric General 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-
17	303	Software - Electric General 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-
18	303	Software - Electric General 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-
19							34,027,832	20,116,896	13,910,936
20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A	137,670,658	103,190,278	34,480,380
21	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	23,802,036	19,239,734	4,562,302
22							161,472,694	122,430,012	39,042,682
23		Common General - Electric							
24	303	Software - 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-
25	303	Software - 3-year Life (Note 10)	3	N/A	N/A	28.3741%	3,602,168	1,839,105	1,763,063
26	303	Software - 4-year Life (Note 10)	4	N/A	N/A	N/A	-	-	-
27	303	Software - 5-year Life (Note 10)	5	N/A	N/A	9.3228%	279,388,789	208,097,371	71,291,418
28	303	Software - 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-
29	303	Software - 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-
30	303	Software - 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-
31	303	Software - 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-
32	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	148,329	148,329	-
33	390	Structures and Improvements	55	R1		41.74	267,728,341	59,969,759	207,758,582
34	391.1	Office Furniture and Equipment - Office Machines	10	SQ		5.99	82,013	13,462	68,551
35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ		10.24	19,828,597	3,942,736	15,885,861
36	391.3	Office Furniture and Equipment - Computers	5	SQ		2.57	30,928,269	14,042,949	16,885,320
37	392.1	Transportation Equipment - Automobiles	6	L3		2.10	52,547	57,188	(4,641)
38	392.2	Transportation Equipment - Light Trucks	12	S4		7.31	32,746,527	15,128,517	17,618,010
39	392.3	Transportation Equipment - Heavy Trucks	14	R4		8.33	77,662,775	34,815,476	42,847,299
40	392.4	Transportation Equipment - Tractors	11	L2		1.77	217,307	229,351	(12,044)
41	392.5	Transportation Equipment - Trailers	14	L1.5		8.48	4,092,098	2,434,860	1,657,238
42	392.6	Transportation Equipment - Other Vehicles	15	L2		7.92	4,619,699	3,241,801	1,377,898
43	392.7	Transportation Equipment -Medium Trucks	8	L4		5.74	20,444,587	7,660,911	12,783,676
44	393	Stores Equipment	15	SQ		8.78	1,012,667	275,766	736,901
45	394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ		0.50	-	(2,991)	2,991
46	394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ		11.28	785,773	233,712	552,061
47	394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ		10.51	1,395,679	617,603	778,076
48	396	Power Operated Equipment	12	R1.5		1.06	143,963	143,764	199
49	397	Communication Equipment	20	L3		14.62	90,851,603	25,919,784	64,931,819
50	398	Miscellaneous Equipment	15	SQ		5.51	949,805	610,231	339,574
51							836,681,536	379,419,684	457,261,852
									44,111,519

Notes:

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

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
EDIT Amortization Amount (Note C)		January	February	March	April	May	June	July	August	September	October	November	December	Total
1 Protected Property														
2 Transmission	\$	145,219	145,219	145,219	145,219	145,219	145,219	145,219	145,219	145,219	145,219	145,219	145,219	\$ 1,742,632
3 General	\$	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	\$ 13,453
4 Transmission Allocation % (Att H-7 P4, L11, Col 5)		12.37%												
5 Allocated to Transmission	\$	139	139	139	139	139	139	139	139	139	139	139	139	\$ 1,665
6 Common (To Be Split TDG)	\$	36,252	36,252	36,252	36,252	36,252	36,252	36,252	36,252	36,252	36,252	36,252	36,252	\$ 435,023
7 Transmission Allocation % (L 4 * Electric Factor in FERC Form 1 P356)		9.62%												
8 Allocated to Transmission	\$	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	\$ 41,871
9 Total Protected Property	\$	148,847	148,847	148,847	148,847	148,847	148,847	148,847	148,847	148,847	148,847	148,847	148,847	\$ 1,786,168
10 Non-Protected Property (Note A)	\$	201,938	201,938	201,938	201,938	201,938	201,938	201,938	201,938	201,938	201,938	201,938	201,938	\$ 2,423,262
11 Non-Protected, Non-Property - Pension Asset (Note A)	\$	74,045	74,045	74,045	74,045	74,045	74,045	74,045	74,045	74,045	74,045	74,045	74,008	\$ 888,503
12 Non-Protected, Non-Property - Non-Pension Asset (Note A)	\$	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,322)	\$ (940,505)
13 Total Non-Protected, Non-Property (Note A)	\$	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,314)	\$ (52,002)

EDIT Balance (Notes C and D)

	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Prior and Current December Average	
14 Protected Property															
15 Transmission	\$	75,361,484	75,216,265	75,071,045	74,925,826	74,780,607	74,635,387	74,490,168	74,344,949	74,199,729	74,054,510	73,909,291	73,764,071	73,618,852	74,490,168
16 General	\$	1,387,711	1,386,590	1,385,469	1,384,348	1,383,227	1,382,106	1,380,985	1,379,863	1,378,742	1,377,621	1,376,500	1,375,379	1,374,258	1,380,985
17 Transmission Allocation %		12.37%													
18 Allocated to Transmission	\$	171,702	171,563	171,425	171,286	171,147	171,009	170,870	170,731	170,592	170,454	170,315	170,176	170,038	170,870
19 Common (To Be Split TDG)	\$	9,843,351	9,807,099	9,770,847	9,734,595	9,698,343	9,662,091	9,625,840	9,589,588	9,553,336	9,517,084	9,480,832	9,444,580	9,408,328	9,625,840
20 Transmission Allocation %		9.62%													
21 Allocated to Transmission	\$	947,422	943,933	940,443	936,954	933,465	929,976	926,486	922,997	919,508	916,019	912,530	909,040	905,551	926,486
22 Total Protected Property	\$	76,480,608	76,331,761	76,182,914	76,034,066	75,885,219	75,736,372	75,587,524	75,438,677	75,289,830	75,140,982	74,992,135	74,843,288	74,694,441	75,587,524
23 Non-Protected Property (Note A)	\$	7,269,785	7,067,847	6,865,908	6,663,970	6,462,031	6,260,093	6,058,154	5,856,216	5,654,277	5,452,339	5,250,400	5,048,462	4,846,523	6,058,154
24 Non-Protected, Non-Property - Pension Asset (Note A)	\$	888,503	814,458	740,413	666,368	592,323	518,278	444,233	370,188	296,143	222,098	148,053	74,008	-	444,252
25 Non-Protected, Non-Property - Non-Pension Asset (Note A)	\$	(940,505)	(862,125)	(783,745)	(705,364)	(626,984)	(548,604)	(470,224)	(391,843)	(313,463)	(235,083)	(156,703)	(78,322)	-	(470,253)
26 Total Non-Protected, Non-Property (Note A)	\$	(52,002)	(47,667)	(43,332)	(38,996)	(34,661)	(30,326)	(25,991)	(21,655)	(17,320)	(12,985)	(8,650)	(4,314)	-	(26,001)

Notes:

- EDIT data, including EDIT amortization amount and balance, for Protected, Non-Protected Property and Non-Protected, Non-Property shall reflect the Transmission portion of EDIT amounts. The amounts and categorization of these balances as of December 31, 2017 is: Protected Property - Transmission (Line 15): \$79,726,712; Protected Property - Electric General to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution, Transmission and Gas (Line 19): \$11,901,494; Non-Protected Property (Line 23): \$16,962,821; Non-Protected Non-Property (Line 26): (\$260,021).
- A The amortization schedule of the EDIT balance related to Tax Cuts and Job Act of 2017 shall be consistent with the following periods:
- Protected: ARAM
Non-Protected Property: 7 years
Non-Protected, Non-Property: 5 years
- The Non-Protected Property EDIT balance shall be fully amortized by the end of 2024 and the Non-Protected, non-Property EDIT balance shall be fully amortized by the end of 2022.
- C The data of the annual amortization amount and balance are from PECO's Tax Accounting records.
- D EDIT balance was reclassified from ADIT to EDIT in December 2017.

Attachment 10
Pension Asset Discount Worksheet
PECO Energy Company

		Source
1	13 Month Average Pension Asset (Note A)	33,000,000 (Attachment 4, line 28(i))
Net ADIT Balance		
2	Prior Year ADIT Related to Transmission Pension Asset	(12,190,754) (Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator)
3	Current Year ADIT Related to Transmission Pension Asset	(10,853,281) (Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator)
4	Average ADIT Balance Related to Transmission Pension Asset	(11,522,018) (Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	\$ (444,252) (Attachment 9 line 24 "Average")
6	Net Pension Asset	\$ 21,033,731 (Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset	2,018,694 (Line 6 times Attachment H-7 page 3, line 34, col (3) times (1+Attachment H-7 page 4, line 18, c
8	Times Pension Discount %	60%
9	ATRR Discount on Net Pension Asset	\$ 1,211,216 (Line 7 times Line 8)

Note:

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

**Attachment 11
Cost of Capital
PECO Energy Company**

Line Long Term Interest (117, lines 62 through 67), Excluding LVT Interest

1	Interest on Long-Term Debt (427)	167,787,602
2	Amort. of Debt Disc. and Expense (428)	2,305,806
3	Amortization of Loss on Recaptured Debt (428.1)	74,346
4	(Less) Amort. of Premium on Debt-Credit (429)	-
5	(Less) Amortization of Gain on Recaptured Debt-Credit (429.1)	-
6	Interest on Debt to Assoc. Companies (430)	11,922,092
7	(Less) Short-term Interest (5-P3 Support Note G)	-
8	Total Long Term Interest (Line 1 + Line 2 + Line 3 - Line 4 - Line 5 + Line 6 - Line 7)	\$182,089,846

13-Month Average Balance of Long-term Debt.

Line	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
9	Bonds (221)	4,250,000,000	4,250,000,000	4,250,000,000	4,250,000,000	4,250,000,000	4,600,000,000	4,250,000,000	4,675,000,000	4,675,000,000	4,675,000,000	4,675,000,000	4,675,000,000	4,440,384,615
10	(Less) Recaptured 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
12	Other Long-Term Debt (224)	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Total (Line 9 - Line 10 + Line 11 + Line 12)	\$ 4,434,418,609	\$ 4,784,418,609	\$ 4,434,418,609	\$ 4,859,418,609	4,624,803,224								

Proprietary Capital (112, line 2 through 15)

14	Common stock issued (201)	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251
15	Preferred Stock (204) (112.3.c) (5-P3 Support Note B)	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Capital Stock Subscribed (202, 205)	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Stock Liability for Conversion (203, 206)	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Premium on Capital Stock (207)	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Other Paid-in Capital (208-211)	2,005,297,231	2,005,297,231	2,005,297,231	2,232,297,231	2,232,297,231	2,232,297,231	2,232,297,231	2,232,297,231	2,232,297,231	2,278,856,118	2,278,856,118	2,278,856,118	2,194,238,427
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
23	Retained Earnings (215, 215.1, 216)	5,006,722,006	5,101,256,132	5,166,721,137	5,120,899,948	5,173,696,849	5,222,396,014	5,170,176,698	5,207,762,214	5,281,152,352	5,217,887,679	5,251,403,619	5,300,952,287	5,232,620,194
24	Unappropriated Undistributed Subsidiary Earnings (216.1)	(3,327,073,851)	(3,330,971,372)	(3,334,848,971)	(3,338,724,873)	(3,342,605,551)	(3,346,477,657)	(3,350,342,113)	(3,354,211,022)	(3,358,060,914)	(3,361,886,777)	(3,365,824,437)	(3,369,667,425)	(3,373,506,846)
25	(Less) Recaptured Capital Stock (217)	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Noncorporate Proprietorship (Non-major only) (218)	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Accumulated other Comprehensive Income (219)	3,914,062	2,938,936	2,938,936	3,622,448	2,655,115	2,655,115	3,230,074	2,262,740	2,262,740	2,977,323	2,009,989	2,009,989	2,176,348

Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18 + Line 19

28	Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 + Line 26 + Line 27)	5,111,777,856	\$5,201,438,435	\$5,263,025,840	\$5,445,012,263	\$5,488,926,152	\$5,533,788,212	\$5,478,279,394	\$5,511,029,672	\$5,580,568,918	\$5,560,351,851	\$5,589,362,798	\$5,635,069,078	\$5,563,063,323
29	Preferred Stock (line 15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Common Stock (line 28 - line 29)	\$ 5,111,777,856	\$ 5,201,438,435	\$ 5,263,025,840	\$ 5,445,012,263	\$ 5,488,926,152	\$ 5,533,788,212	\$ 5,478,279,394	\$ 5,511,029,672	\$ 5,580,568,918	\$ 5,560,351,851	\$ 5,589,362,798	\$ 5,635,069,078	\$ 5,563,063,323

Appendix 1B
Populated Projected Net Revenue Requirement – MDTAC

ATTACHMENT H-7B
MDTAC FORMULA RATE TEMPLATE

CALCULATION OF MONTHLY AMORTIZED REGULATORY ASSET TO BE RECOVERED

1	Annual Revenue Requirement on Regulatory Asset Amortization	Attachment 1 - Revenue Requirement Line 3	\$2,183,331
2	True-up Adjustment with Interest	Attachment 2 - True-Up Line 24	\$1,021,750
3	Net Annual Revenue Requirement on Regulatory Asset Amortization with True-up	Line 1 + line 2	\$3,205,081
4	Net Monthly Revenue Requirement on Regulatory Asset Amortization with True-up	Line 3 / 12	\$267,090

PECO Energy Company
Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3) Amortization
For the 12 months ended 12/31/2022

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

Notes:

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

True-Up with Interest
PECO Energy Company

	Month (Note A)	FERC Monthly Interest Rate
1	January	0.0028
2	February	0.0025
3	March	0.0028
4	April	0.0027
5	May	0.0028
6	June	0.0027
7	July	0.0031
8	August	0.0031
9	September	0.0030
10	October	0.0042
11	November	0.0040
12	December	0.0042
13	January	0.0054
14	February	0.0048
15	March	0.0054
16	April	0.0062
17	May	0.0064
18	Average of lines 1-17 above	0.0039

Notes:

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

19	Actual Revenue Requirement	2,210,508
20	Revenue Received	1,252,108
21	Net Under/(Over) Collection (Line 19 - Line 20)	958,400
22	17 Months	17
23	Interest (Line 18*Line 21*Line 22)	63,350
24	Total True-up	1,021,750

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

	12/31/2021	Activity	12/31/2022
TRANSMISSION ONLY			
Repair Allowance	7,283,457	(117,753)	7,165,703
Federal and State Flow Through	20,438,305	(458,207)	19,980,098
Excess Deferrals/pre-1981 Deferrals	14,242,847	(963,845)	13,279,003
Other	371,787	(7,339)	364,447
Total	42,336,396	(1,547,145)	40,789,251

COMMON (TO BE SPLIT TDG)			
Repair Allowance	-	-	-
Federal and State Flow Through	7,404,883	(26,732)	7,378,151
Excess Deferrals/pre-1981 Deferrals	2,437,536	(96,507)	2,341,029
Other	1,221,369	(35,387)	1,185,982
Total	11,063,788	(158,626)	10,905,162

Transmission Allocation %	9.62%	<i>(Attachment H-7A, page 4, line 11, column 5 * Common Allocation Factor in FERC Form 1 page 356)</i>	
Repair Allowance	-	-	-
Federal and State Flow Through	712,720	(2,573)	710,147
Excess Deferrals/pre-1981 Deferrals	234,613	(9,289)	225,324
Other	117,557	(3,406)	114,151
Total	1,064,889	(15,268)	1,049,621

ELECTRIC GENERAL (TO BE SPLIT TD)			
Repair Allowance	8,962	(257)	8,705
Federal and State Flow Through	893,544	(42,259)	851,285
Excess Deferrals/pre-1981 Deferrals	139,385	(16,776)	122,609
Other	2,232	(165)	2,067
Total	1,044,123	(59,457)	984,666

Transmission Allocation %	12.37%	<i>Source: Attachment H-7A, page 4, line 11, column 5</i>	
Repair Allowance	1,109	(32)	1,077
Federal and State Flow Through	110,559	(5,229)	105,330
Excess Deferrals/pre-1981 Deferrals	17,246	(2,076)	15,170
Other	276	(20)	256
Total	129,190	(7,357)	121,833

<u>Transmission Summary</u>			
Repair Allowance	7,284,565	(117,785)	7,166,780
Federal and State Flow Through	21,261,583	(466,009)	20,795,574
Excess Deferrals/pre-1981 Deferrals	14,494,706	(975,209)	13,519,497
Other	489,620	(10,766)	478,854
Total	43,530,475	(1,569,769)	41,960,705

Incl	SFAS 109 + Gross-up	60,544,848	(2,183,331)	58,361,517
	2010 Transmission Tax Adjustments b/f gross-up	-	-	-
	2010 Transmission Tax Adjustments + gross-up	-	-	-
	Total Transmission SFAS 109	60,544,848	(2,183,331)	58,361,517

<u>Gross-up Factor</u>	
Federal Income Tax Rate	21.000%
State Income Tax Rate	8.990%
Composite Rate = F+S(1-F)	28.102%
Gross-up Factor = 1/(1-CR)	139.086%

Appendix 2A
2022 True Up Adjustment Calculation – NITS

ATTACHMENT H-7A
FORMULA RATE TEMPLATE

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 48)			235,425,929
2a	Additional Annual Refund (from 2018 to 2021)	Attachment 1, line 17, col 15a			-
			<u>Total</u>	<u>Allocator</u>	
2	REVENUE CREDITS	Attachment 5A, line 15	11,711,828	TP 100.00%	11,711,828
3	NET REVENUE REQUIREMENT	(line 1 minus lines 2 and 2a)			<u>223,714,100</u>
4	REGIONAL NET REVENUE REQUIREMENT	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14			33,130,446
5	Regional True-up Adjustment with Interest	Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15			(35,815)
6	REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16			33,094,631
7	ZONAL NET REVENUE REQUIREMENT	Attachment 1, line 17a, col. 14 less line 2			190,583,654
8	Zonal True-up Adjustment with Interest	Attachment 1, line 17a, col. 15			(204,900)
9	ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Line 7 + Line 8			190,378,754
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13			-
11	Zonal Load	1 CP from PJM in MW			8,583
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)			\$22,182

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2022

Line No.	(1) RATE BASE:	(2) Source	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
	GROSS PLANT IN SERVICE (Notes U and R)				
1	Production	205.46.g for end of year, records for other months	-	NA	-
2	Transmission	Attachment 4, Line 14, Col. (b)	1,802,344,010	TP	100.00% 1,802,344,010
3	Distribution	207.75.g for end of year, records for other months	7,961,686,427	NA	0.00% -
4	General	Attachment 4, Line 14, Col. (c)	319,434,695	W/S	12.37% 39,523,809
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	233,258,580	DA	40,914,492
6	Common	Attachment 4, Line 14, Col. (d)	802,590,000	W/S	12.37% 99,304,848
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	(439,533)	W/S	12.37% (54,384)
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	11,118,874,178	GP=	17.83% 1,982,032,775
	ACCUMULATED DEPRECIATION (Notes U and R)				
9	Production	219.20-24.c for end of year, records for other months	-	NA	-
10	Transmission	Attachment 8, Page 3, Line 10, Col. (E)	554,469,101	TP	100.00% 554,469,101
11	Distribution	219.26.c for end of year, records for other months	1,853,444,594	NA	0.00% -
12	General	Attachment 8, Page 3, Line 11, Col. (E)	112,135,428	W/S	12.37% 13,874,571
13	Intangible	Attachment 8, Page 3, Line 16, Col. (E) and Col. (G)	163,110,609	DA	23,494,915
14	Common	Attachment 8, Page 3, Line 12, Col. (E)	356,891,657	W/S	12.37% 44,158,377
15	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	(58,561)	W/S	12.37% (7,246)
16	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	3,039,992,830		635,989,718
	NET PLANT IN SERVICE				
17	Production	(line 1 minus line 10)	-		-
18	Transmission	(line 2 minus line 11)	1,247,874,909		1,247,874,909
19	Distribution	(line 3 minus line 12)	6,108,241,832		-
20	General	(line 4 minus line 13)	207,299,267		25,649,238
21	Intangible	(line 5 minus line 14)	70,147,971		17,419,577
22	Common	(line 6 minus line 15)	445,698,343		55,146,471
23	Costs To Achieve	(line 7 minus line 16)	(380,972)		(47,138)
24	TOTAL NET PLANT	(Sum of Lines 19 through 25)	8,078,881,349	NP=	16.66% 1,346,043,057
	ADJUSTMENTS TO RATE BASE (Note R)				
25	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero -
26	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	(224,451,192)	TP	100.00% (224,451,192)
27	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	(13,319,413)	TP	100.00% (13,319,413)
28	Account No. 190	Attachment 4A, Line 28, Col. (g) (Notes B and X)	11,167,338	TP	100.00% 11,167,338
29	Unamortized EDIT Balance - Protected Property (enter negative)	Attachment 9 - EDIT, Line 22, Col. (n)	(75,587,524)	TP	100.00% (75,587,524)
30	Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 23, Col. (n)	(6,058,154)	TP	100.00% (6,058,154)
31	Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative)	Attachment 9 - EDIT, Line 26, Col. (n)	26,001	TP	100.00% 26,001
32	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	TP	100.00% -
33	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	(8,302,489)	DA	100.00% (8,302,489)
34	CWIP	Attachment 4, Line 14, Col. (e)	-	DA	100.00% -
35	Pension Asset	Attachment 4, Line 28, Col. (i)	38,876,914	DA	100.00% 38,876,914
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	-	DA	100.00% -
37	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)	-	DA	100.00% -
38	Outstanding Network Credits	From PJM	-	DA	100.00% -
39	Less Accum. Deprec. associated with Facilities with Outstanding Network Credits	From PJM	-	DA	100.00% -
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	(277,648,519)		(277,648,519)
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	20,150,881	TP	100.00% 20,150,881
	WORKING CAPITAL (Note D)				
42	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	29,462,307		10,964,847
43	Materials & Supplies	Attachment 4, Line 14, Col. (g)	13,847,237	TP	100.00% 13,847,237
44	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	1,542,536	DA	100.00% 1,542,536
45	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	44,852,080		26,354,621
46	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	7,866,235,791		1,114,900,039

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2022

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
	O&M				
1	Transmission	Attachment 5, Line 1, Col. (a)	255,556,968	TP	100.00%
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (b)	(15,804,081)	TP	100.00%
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)	-	TP	100.00%
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	(187,214,036)	TP	100.00%
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	173,748,101	DA	
6	Account 566				
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	-	DA	100.00%
8	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col. (f)	15,804,081	TP	100.00%
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	15,804,081		
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	(1,168,826)	W/S	12.37%
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	(5,223,752)	W/S	12.37%
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	<u>235,698,455</u>		<u>87,718,776</u>
13	DEPRECIATION EXPENSE (Note U)				
14	Transmission	Attachment 5, Line 1, Col. (g)	28,441,461	TP	100.00%
15	General	Attachment 5, Line 2, Col. (a)	23,118,670	W/S	12.37%
16	Intangible - Transmission	Attachment 5, Line 1, Col. (i)	4,721,512	TP	100.00%
16a	Intangible - General	Attachment 5, Line 1, Col. (j)	4,335,956	W/S	12.37%
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (k)	10,206,298	NA	zero
17	Common - Electric	Attachment 5, Line 1, Col. (h)	44,111,519	W/S	12.37%
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(109,600)	W/S	12.37%
19	Amortization of Abandoned Plan	(Note S) Attachment 5, Line 2, Col. (b)	-	DA	100.00%
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	<u>114,825,817</u>		<u>42,004,326</u>
21	TAXES OTHER THAN INCOME TAXES	(Note F)			
22	LABOR RELATED				
23	Payroll	Attachment 5, Line 2, Col. (c)	12,587,087	W/S	12.37%
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	(609)	W/S	12.37%
25	PLANT RELATED				
26	Property	Attachment 5, Line 2, Col. (e)	12,958,320	GP	17.83%
27	Excluded Taxes Per Attachment 5C Line 5	Attachment 5, Line 2, Col. (f)	166,197,052	NA	zero
28	Other	Attachment 5, Line 2, Col. (g)	2,218,456	GP	17.83%
29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	-	GP	17.83%
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	<u>193,960,306</u>		<u>4,262,719</u>
31	INTEREST ON NETWORK CREDITS	From PJM	-	DA	100.00%
32	INCOME TAXES	(Note G)			
33	$T=1 - \{(1 - \text{SIT}) * (1 - \text{FIT}) / (1 - \text{SIT} * \text{FIT} * p)\}$	WCLTD = Page 4, Line 19	0.2889		
34	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$	R = Page 4, Line 15	0.3072		
35	FIT & SIT & P	(Note G)			
36					
37	$1 / (1 - T) = (T \text{ from line 33})$		1.4063		
38	Amortized Investment Tax Credit (enter negative)	Attachment 5, Line 2, Col. (i)	(2,716)		
39	Excess Deferred Income Taxes (enter negative)	Attachment 5, Line 2, Col. (j)	(4,157,427)		
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	388,328		
41	Income Tax Calculation	(Line 34 times Line 47)	179,036,790	NA	
42	ITC adjustment	(Line 37 times Line 38)	(3,819)	TP	100.00%
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	(5,846,646)	TP	100.00%
44	Permanent Differences Tax Adjustment	(Line 37 times Line 40)	546,111	TP	100.00%
45	Total Income Taxes	(Sum of Lines 41 through 44)	<u>173,732,436</u>		<u>20,070,950</u>
46	RETURN				
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	582,727,240	NA	
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	(1,222,140)	DA	100.00%
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	<u>1,299,722,113</u>		<u>235,425,929</u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2022

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	(Page 2, Line 2, Column 3)			1,802,344,010
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)			1,802,344,010
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)		TP=	100.00%
6	WAGES & SALARY ALLOCATOR (W&S)				
7	Electric Production - Utility	354.20.b	\$ -	TP 0.0%	Allocation -
7a	Electric Production - Exelon Business Services Company	354-355 Footnotes		0.0%	-
8	Electric Transmission - Utility	354.21.b	10,491,604	100.0%	10,491,604
8a	Electric Transmission - Exelon Business Services Company	354-355 Footnotes	9,583,782	100.0%	9,583,782
9	Electric Distribution - Utility	354.23.b	98,513,399	0.0%	-
9a	Electric Distribution - Exelon Business Services Company	354-355 Footnotes	6,728,538	0.0%	-
10	Electric Other - Utility	354.24,25,26.b	35,155,380	0.0%	-
10a	Electric Other - Exelon Business Services Company	354-355 Footnotes	1,778,228		-
11	Total (W&S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)	162,250,931		20,075,386
					W&S Allocator (\$ / Allocation) 12.37% = WS
12	RETURN (R)	(Note V)			\$
13					
14			\$	%	Cost (Notes K, Q, & R) Weighted
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	4,624,803,224	45.88%	3.94% 1.81% =WCLTD
16	Preferred Stock (112.3.c)	(Attachment 5, line 11 Notes Q & R)	-	0.00%	0.00%
17	Common Stock	(Attachment 5, line 12 Notes K, Q & R)	5,455,849,160	54.12%	10.35% 5.60%
18	Total	(Attachment 5, line 13)	10,080,652,384		7.41% =R

To be completed in conjunction with Attachment H-7.

Line No.	(1)	(2) Attachment H-7 Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A)	1,802,244,010	
2	Net Transmission Plant - Total	Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	1,247,874,909	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach H-7, p 3, line 12 col 5	87,718,776	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.05	0.05
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)	13,562,865	
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	4,262,719	
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	11,711,828	
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		0.06
INCOME TAXES				
12	Total Income Taxes	Attach H-7, p 3, line 45 col 5	20,070,950	
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	81,369,157	
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

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.	RTO Project Name	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/Amortization 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
		(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		\$ 1,579,744,631	0.06	\$92,509,052	\$ 1,057,240,062	0.08	85,943,346	23,843,084	202,295,482	-	-	202,295,482	-	202,295,482	(204,900)	-	-
17b	Center Point 500 kV Substation Addition	b0269	\$ 34,380,762	0.06	\$2,013,320	\$ 26,465,508	0.08	2,151,389	\$ 600,067	4,764,776	-	-	4,764,776	-	4,764,776	(5,132)	-	4,759,644
17c	Center Point 230 kV Substation Addition	b0269.10	\$ 17,190,381	0.06	\$1,006,660	\$ 13,232,754	0.08	1,075,694	\$ 300,033	2,382,388	-	-	2,382,388	-	2,382,388	(2,566)	-	2,379,822
17d	Richmond-Waneta 230 kV Line Re-conductor	b1591	\$ 4,605,741	0.06	\$269,710	\$ 3,960,131	0.08	321,920	\$ 104,029	695,659	-	-	695,659	-	695,659	(752)	-	694,907
17e	Richmond-Waneta 230 kV Line Re-conductor	b1398.8	\$ 1,535,247	0.06	\$89,903	\$ 1,320,044	0.08	107,307	\$ 34,676	231,886	-	-	231,886	-	231,886	(251)	-	231,636
17f	Whitpain 500 kV Circuit Breaker Addition	b0269.6	\$ 3,258,302	0.06	\$190,805	\$ 2,501,740	0.08	203,367	\$ 57,275	451,447	-	-	451,447	-	451,447	(486)	-	450,960
17g	Eloy-Hosensack 500 kV Line Rating Increase	b0171.1	\$ 4,454,573	0.06	\$260,984	\$ 3,342,731	0.08	271,886	\$ 76,516	609,186	-	-	609,186	-	609,186	(656)	-	608,530
17h	Candian-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2	\$ 13,635,957	0.06	\$798,515	\$ 11,449,476	0.08	930,731	\$ 277,733	2,006,979	-	-	2,006,979	-	2,006,979	(2,168)	-	2,004,811
17i	Chichester-Linwood 230 kV Line Upgrades	b1900	\$ 23,835,043	0.06	\$1,395,768	\$ 29,440,486	0.08	2,393,226	\$ 724,028	4,513,022	-	-	4,513,022	-	4,513,022	(4,921)	-	4,508,101
17j	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	\$ 18,039,799	0.06	\$1,056,402	\$ 14,690,965	0.08	1,194,233	\$ 401,263	2,651,897	-	-	2,651,897	-	2,651,897	(2,869)	-	2,649,028
17k	Emilie 230-138 kV Transformer Addition	b2140	\$ 16,739,503	0.06	\$980,257	\$ 14,496,729	0.08	1,178,443	\$ 336,377	2,495,077	-	-	2,495,077	-	2,495,077	(2,696)	-	2,492,381
17l	Chichester-Saville 138 kV Line Re-conductor	b1182	\$ 17,916,294	0.06	\$1,049,169	\$ 14,087,380	0.08	1,145,167	\$ 378,002	2,572,338	-	-	2,572,338	-	2,572,338	(2,782)	-	2,569,556
17m	Waneta 230-138 kV Transformer Addition	b1717	\$ 11,069,022	0.06	\$648,196	\$ 9,673,816	0.08	786,387	\$ 222,329	1,656,913	-	-	1,656,913	-	1,656,913	(1,790)	-	1,655,123
17n	Chichester 230-138 kV Transformer Addition	b1178	\$ 8,327,922	0.06	\$487,679	\$ 6,670,546	0.08	442,251	\$ 152,719	1,182,649	-	-	1,182,649	-	1,182,649	(1,275)	-	1,181,374
17o	Bradford-Planebrook 230 kV Line Upgrades	b0790	\$ 1,712,754	0.06	\$100,298	\$ 1,446,282	0.08	115,669	\$ 33,111	250,978	-	-	250,978	-	250,978	(271)	-	250,707
17p	North Wales-Hartman 230 kV Line Re-conductor	b0506	\$ 2,229,232	0.06	\$130,543	\$ 1,671,490	0.08	138,876	\$ 46,030	312,449	-	-	312,449	-	312,449	(338)	-	312,111
17q	North Wales-Whitpain 230 kV Line Re-conductor	b0505	\$ 2,546,903	0.06	\$149,145	\$ 1,848,269	0.08	150,246	\$ 50,898	350,290	-	-	350,290	-	350,290	(379)	-	349,911
17r	Bradford-Planebrook 230 kV Line Upgrades	b0789	\$ 2,359,200	0.06	\$138,154	\$ 1,973,101	0.08	160,394	\$ 45,172	343,720	-	-	343,720	-	343,720	(371)	-	343,349
17s	Planebrook 230 kV Capacitor Bank Addition	b0206	\$ 3,631,396	0.06	\$212,653	\$ 2,507,184	0.08	203,810	\$ 57,400	473,862	-	-	473,862	-	473,862	(509)	-	473,353
17t	Newlinville 230 kV Capacitor Bank Addition	b0207	\$ 4,811,873	0.06	\$281,781	\$ 3,413,619	0.08	277,494	\$ 78,152	637,427	-	-	637,427	-	637,427	(685)	-	636,741
17u	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	\$ 2,699,444	0.06	\$158,078	\$ 1,945,747	0.08	158,170	\$ 44,546	360,794	-	-	360,794	-	360,794	(388)	-	360,406
17v	Chichester-Mickleton 230 kV Line Re-conductor	b0264	\$ 2,221,241	0.06	\$130,075	\$ 1,550,295	0.08	126,024	\$ 42,693	298,791	-	-	298,791	-	298,791	(323)	-	298,469
17w	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	\$ 1,723,078	0.06	\$100,903	\$ 1,728,878	0.08	140,541	\$ 40,555	290,999	-	-	290,999	-	290,999	(318)	-	290,681
17x	Eloy 500 kV Dynamic Reactive Device	b0287	\$ 5,325,225	0.06	\$311,842	\$ 4,297,930	0.08	349,380	\$ 98,397	759,620	-	-	759,620	-	759,620	(819)	-	758,800
17y	Heaton 230 kV Capacitor Bank Addition	b0208	\$ 4,312,230	0.06	\$252,698	\$ 3,061,293	0.08	248,853	\$ 70,085	571,637	-	-	571,637	-	571,637	(615)	-	571,022
17z	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	\$ 13,038,203	0.06	\$763,511	\$ 12,872,498	0.08	1,046,409	\$ 294,704	2,104,624	-	-	2,104,624	-	2,104,624	(2,280)	-	2,102,343
17aa	Peach Bottom 500 kV Substation Upgrades	b2766.2	\$ 994,895	0.06	\$58,261	\$ 986,514	0.08	80,194	\$ 22,585	161,040	-	-	161,040	-	161,040	(174)	-	160,865
18	Annual Totals		1,802,344,010			1,247,874,909		101,440,107	28,441,461	235,425,929			235,425,929		235,425,929	(240,715)		33,094,631

- Notes:
- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
 - B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
 - C 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.
 - E 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
 - F 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.
 - I 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 projects
 - 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.
 - N 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.
 - P Zonal on line 17a refers to all projects not qualifying for regional recovery
 - Q Additional refund \$850,000 per year for 2018-2021 and \$0 for 2022 and beyond.

Attachment 3
Project True-Up
PECO Energy Company

1	Rate Year being True-Up	Revenue Requirement Projected		Revenue Received ¹	Actual Revenue Requirement (Note C)	Annual True-Up Calculation					
		For Rate Year				E	F	G	H	I	J
2	A	B	C	D	E	F	G	H	I	J	
			Projected	% of Total	Revenue Received	Actual	Net		Interest		
	Project Name	PJM Project Number or Zonal	Net Revenue Requirement ¹	Revenue Requirement	Received	Net Revenue Requirement ²	Under (Over) Collection (F)-(E)	Prior Period Adjustment ⁵	Income (Expense) ⁴	Total True-Up (G) + (H) + (I)	
3	Zonal	Zonal						(195,796)	(9,104)	(204,900)	
3a	Center Point 500 kV Substation Addition	b0269						(4,904)	(228)	(5,132)	
3b	Center Point 230 kV Substation Addition	b0269.10						(2,452)	(114)	(2,566)	
3c	Richmond-Waeneta 230 kV Line Re-conductor	b1591						(719)	(33)	(752)	
3d	Richmond-Waeneta 230 kV Line Re-conductor	b1398.8						(240)	(11)	(251)	
3e	Whitpain 500 kV Circuit Breaker Addition	b0269.6						(465)	(22)	(486)	
3f	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1						(627)	(29)	(656)	
3g	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2						(2,072)	(96)	(2,168)	
3h	Chichester-Linwood 230 kV Line Upgrades	b1900						(4,702)	(219)	(4,921)	
3i	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727						(2,741)	(127)	(2,869)	
3j	Emilie 230-138 kV Transformer Addition	b2140						(2,577)	(120)	(2,696)	
3k	Chichester-Saville 138 kV Line Re-conductor	b1182						(2,659)	(124)	(2,782)	
3l	Waeneta 230-138 kV Transformer Addition	b1717						(1,710)	(80)	(1,790)	
3m	Chichester 230-138 kV Transformer Addition	b1178						(1,218)	(57)	(1,275)	
3n	Bradford-Planebrook 230 kV Line Upgrades	b0790						(259)	(12)	(271)	
3o	North Wales-Hartman 230 kV Line Re-conductor	b0506						(323)	(15)	(338)	
3p	North Wales-Whitpain 230 kV Line Re-conductor	b0505						(362)	(17)	(379)	
3q	Bradford-Planebrook 230 kV Line Upgrades	b0789						(354)	(16)	(371)	
3r	Planebrook 230 kV Capacitor Bank Addition	b0206						(486)	(23)	(509)	
3s	Newlinville 230 kV Capacitor Bank Addition	b0207						(655)	(30)	(685)	
3t	Chichester-Mickleton 230 kV Series Reactor Addition	b0209						(371)	(17)	(388)	
3u	Chichester-Mickleton 230 kV Line Re-conductor	B0264						(308)	(14)	(323)	
3v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357						(303)	(14)	(318)	
3w	Elroy 500 kV Dynamic Reactive Device	b0287						(783)	(36)	(819)	
3x	Heaton 230 kV Capacitor Bank Addition	b0208						(587)	(27)	(615)	
3y	Peach Bottom 500-230 kV Transformer Rating Increase	b2694						(2,179)	(101)	(2,280)	
3z	Peach Bottom 500 kV Substation Upgrades	b2766.2						(167)	(8)	(174)	
4	Total Annual Revenue Requirements (Note A)									(10,696)	(240,715)
									Monthly Interest Rate	0.0027	
									Interest Income (Expense)	(10,696)	

- Notes:
- From Attachment 1, line 17, col. 14 for the projection for the Rate Year.
 - From Attachment 1, line 17, col. 14, less col. 15(a) for each project and Attachment H-7, line 7 for zonal.
 - "Revenue Received" on line 3 Zonal, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the amount of revenue received for the True-Up Year for the project designated in Cols. A and B under PJM OATT Schedule 12 PECO Appendix and PECO Appendix A as reported on pages 328-330 of the Form No 1. The Revenue Received in Col. E excludes any True-Up revenues
 - Interest from Attachment 6.
 - Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

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

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

Line No	Month (a)	Gross Plant In Service			CWIP	LHFFU	Working Capital	Accumulated Depreciation			
		Transmission (b)	General (c)	Common (d) (Note J)	CWIP in Rate Base (e)	Held for Future Use (f)	Materials & Supplies (g)	Prepayments (h) (Note K)	Transmission (i) (Note J)	General (j) (Note J)	Common (k) (Note J)
	Attachment H, Page 2, Line No	2	4	5	27	31	34	35	9	11	12
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)		207.99.g minus 207.98.g for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	214.13-17, 19-20.d for end of year, records for other months	227. 8. c + (227.16.c * Labor Ratio) + TLF for end of year, records for other months (Note L)	111.57.c for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)		Electric Only, Form No 1, page 356 for end of year, records for other months
1	December Prior Year	1,780,075,787	313,881,247	788,532,691	-	20,300,739	14,085,407	1,211,573	548,972,838	104,906,165	341,860,632
2	January	1,780,723,111	315,088,965	788,032,680	-	20,297,286	13,438,850	1,342,813	550,751,995	106,810,293	342,124,495
3	February	1,780,520,442	316,599,642	789,484,442	-	20,298,053	13,152,454	1,602,573	551,811,328	108,699,851	346,452,417
4	March	1,781,174,438	317,645,301	792,869,678	-	20,290,778	13,205,652	933,376	551,741,147	110,553,927	349,342,995
5	April	1,784,226,803	322,178,107	798,360,089	-	20,408,909	13,496,641	909,362	552,339,188	112,419,636	353,805,007
6	May	1,790,978,583	323,682,431	800,426,900	-	20,457,220	13,243,426	1,238,092	553,290,135	114,319,204	358,089,499
7	June	1,795,030,949	325,386,942	799,772,279	-	20,586,692	15,976,092	1,571,115	553,607,446	115,958,133	358,348,566
8	July	1,797,434,768	317,348,002	796,598,635	-	20,592,766	13,346,619	1,770,137	555,306,363	109,434,117	356,485,351
9	August	1,799,941,910	317,486,657	802,842,459	-	20,421,528	13,745,027	1,285,105	556,118,290	111,299,650	360,921,560
10	September	1,803,250,268	318,229,800	805,242,558	-	20,427,345	13,756,350	1,338,717	556,976,447	113,095,461	363,012,521
11	October	1,803,285,614	319,437,487	805,477,450	-	20,370,277	14,038,166	2,088,598	557,908,455	114,939,266	365,962,687
12	November	1,861,207,480	321,804,974	823,545,319	-	20,461,827	14,116,687	1,692,189	559,220,996	116,715,712	370,192,436
13	December	1,872,621,980	323,881,481	842,484,820	-	17,048,029	14,412,712	3,069,325	560,037,152	118,493,965	372,954,173
14	Average of the 13 Monthly Balances	1,802,344,010	319,434,695	802,590,000	-	20,150,881	13,847,237	1,542,536	554,467,829	112,126,568	356,888,641

Adjustments to Rate Base

Line No	Month (a)	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)	Account No. 281	Account No. 282	Account No. 283	Account No. 190	Account No. 255	Pension Asset (f)
				Accumulated Deferred Income Taxes (Note D) (d)	Accumulated Deferred Income Taxes (Note D) (e)	Accumulated Deferred Income Taxes (Note D) (f)	Accumulated Deferred Income Taxes (Note D) (g)	Accumulated Deferred Investment Credit (b) (h)	
	Attachment H, Page 2, Line No	28	29	22	23	24	25	26	27a
		Notes A & E	Notes B & F	Attachment 4A, line 20 for the projection and line 44 for the true-up	Attachment 4A, line 14 for the projection and line 38 for the true-up	Attachment 4A, line 17 for the projection and line 41 for the true-up	Attachment 4A, line 34 for the projection and line 47 for the true-up	Consistent with 266.8.b, 266.17.b, 267.8.h & 267.17.h	Transmission-Related Pension Asset booked to Account 186
15	December Prior Year	-	-	-	-	-	-	-	37,264,893
16	January	-	-	-	-	-	-	-	37,310,382
17	February	-	-	-	-	-	-	-	38,560,713
18	March	-	-	-	-	-	-	-	38,686,109
	April	-	-	-	-	-	-	-	38,834,572
20	May	-	-	-	-	-	-	-	38,938,822
21	June	-	-	-	-	-	-	-	39,044,482
22	July	-	-	-	-	-	-	-	39,145,938
23	August	-	-	-	-	-	-	-	39,279,405
24	September	-	-	-	-	-	-	-	39,385,229
25	October	-	-	-	-	-	-	-	39,486,310
26	November	-	-	-	-	-	-	-	39,595,351
27	December	-	-	-	-	-	-	-	39,867,682
28	Average of the 13 Monthly Balance:	-	-	Zero	(224,451,192)	(13,319,413)	11,167,338	-	38,876,914

(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)
		Amount	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if O if the accrual account is NOT included in the formula rate	Enter the percentage paid by the transmission formula customers	Allocation (Plant or Labor Allocator)	Amount Allocated, col. e x col. f x col. g
29 List of all reserves:	Environmental Liab - Superfund	(1,213,286)	1.00	1.00	100%	12.37%	(150,120)
30a	Accrued Severance Plans	(278,122)	1.00	1.00	100%	12.37%	(34,412)
30c	Workers Compensation - short term	(1,137,393)	1.00	1.00	100%	12.37%	(140,730)
30d	Workers Compensation - long term	(8,083,892)	1.00	1.00	100%	12.37%	(1,000,224)
30e	Public claims - Short Term	(83,901)	1.00	1.00	100%	12.37%	(10,381)
30f	Public Claims - Long term	(21,063,148)	1.00	1.00	100%	12.37%	(2,606,153)
30g	Accrued Septa Railroad Rent - transmission	-	1.00	1.00	100%	100.00%	-
30h	AIP	(22,420,218)	1.00	1.00	100%	12.37%	(2,774,064)
30i	401K Match	(2,017,307)	1.00	1.00	100%	12.37%	(249,602)
30j	Long-term incentive Plans	(917,203)	1.00	1.00	100%	12.37%	(113,486)
30k	Mgmt. Retention Incentive Plan	(176,155)	1.00	1.00	100%	12.37%	(21,796)
30l	Stock Comp	(4,623,881)	1.00	1.00	100%	12.37%	(572,115)
30m	Severance - Long Term	-	1.00	1.00	100%	12.37%	-
30n	Employer social security tax payable	0	1.00	1.00	100%	12.37%	0
30o	Deferred Comp Plan - Level 2	(5,086,897)	1.00	1.00	100%	12.37%	(629,404)
30x	...	-	-	-	-	-	-
31	Total	(67,101,403)					(8,302,489)

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.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debits and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use lines 16, 19 and 36 of Attachment 4A to populate the average ADIT balance on line 28 above.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded 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.
- K Total prepayments, including Fleet Activity, allocated to transmission as follows: (1) amounts solely related to transmission allocated 100% to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7), p. 4, line 11, column (5); (4) amounts related to common labor or plant allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by either common labor percent to electric (Attachment 7-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 356) as applicable depending upon the nature of the prepayment item.
- L TLF shall be equal to 50 percent of the lesser of (a) the transmission portion of FERC Form 1, page 227, line 5, column 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	Prior Year End Total	Current Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T	Allocation from Total To Electric (Note K)	Allocation from Electric to Transmission (Note K)
k1	Facilities Allocation To Transmission	\$ 131	\$ 0	9.62%	\$ 13	\$ 0	77.79%	12.37%
k2	Prepaid Commission - Distribution Other	\$ 4,507	\$ 4,033	0.00%	\$ -	\$ -	0.00%	0.00%
k3	Prepaid Commission - Transmission 100% Transmission	\$ 13,522	\$ 12,099	100.00%	\$ 13,522	\$ 12,099	100.00%	100.00%
k4	Fleet Activity Allocation To Transmission	\$ 392,773	\$ 447,854	9.65%	\$ 37,900	\$ 43,215	77.99%	12.37%
k5	Membership dues Other	\$ (0)	\$ (0)	0.00%	\$ -	\$ -	0.00%	0.00%
k6	IT License & Maintenance Agreements Allocation To Transmission	\$ 96,123	\$ 96,123	9.62%	\$ 9,252	\$ 9,252	77.79%	12.37%
k7	IT License & Maintenance Agreements 100% Transmission	\$ 24,619	\$ 9,762	100.00%	\$ 24,619	\$ 9,762	100.00%	100.00%
k8	IT License & Maintenance Agreements Other	\$ 834,544	\$ 202,933	0.00%	\$ -	\$ -	0.00%	0.00%
k9	Postage Other	\$ 727,298	\$ 1,247,467	0.00%	\$ -	\$ -	0.00%	0.00%
k10	Prepaid Rent 100% Transmission	\$ 926,323	\$ 1,055,034	100.00%	\$ 926,323	\$ 1,055,034	100.00%	100.00%
k11	Prepaid Rent Other	\$ 324,039	\$ 405,912	0.00%	\$ -	\$ -	0.00%	0.00%
k12	Prepaid gross receipts tax Other	\$ 1,235,324	\$ 1,251,867	0.00%	\$ -	\$ -	0.00%	0.00%
k13	Prepaid property tax Allocation To Transmission	\$ 68,460	\$ 463,940	9.62%	\$ 6,589	\$ 44,654	77.79%	12.37%
k14	PA Commission Fee Other	\$ 5,219,782	\$ 4,817,348	0.00%	\$ -	\$ -	0.00%	0.00%
k15	Retention Incentive Allocation To Transmission	\$ 23,571	\$ 72,695	9.65%	\$ 2,275	\$ 7,015	77.99%	12.37%
k16	Marketing Other	\$ 0	\$ 456,982	0.00%	\$ -	\$ -	0.00%	0.00%
k17	Voluntary Employees Beneficiary Association Plan Allocation To Transmission	\$ 1,850,331	\$ 2,588,248	9.65%	\$ 178,546	\$ 249,751	77.99%	12.37%
k18	Equipment Maintenance 100% Transmission	\$ 3,359	\$ -	100.00%	\$ 3,359	\$ -	100.00%	100.00%
k19	Equipment Maintenance Other	\$ 31,627	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%
k20	New Business Other	\$ 0	\$ 0	0.00%	\$ -	\$ -	0.00%	0.00%
k21	Land Acquisitions 100% Transmission	\$ 9,174	\$ 1,448,446	100.00%	\$ 9,174	\$ 1,448,446	100.00%	100.00%
k22	Distribution Substation - Philadelphia Other	\$ -	\$ 259,399	0.00%	\$ -	\$ -	0.00%	0.00%
k23	Leases Other	\$ 221,037	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%
k24	Matching Energy Assistance Fund Agency Fees Other	\$ 130,075	\$ 86,716	0.00%	\$ -	\$ -	0.00%	0.00%
k25	Natural Gas Reliability Project Other	\$ 1,257,800	\$ 2,012,480	0.00%	\$ -	\$ -	0.00%	0.00%
k26	Commodity Charges Other	\$ 1,335,177	\$ 2,231,693	0.00%	\$ -	\$ -	0.00%	0.00%
k27	Lab Equipment 100% Transmission	\$ -	\$ 190,097	100.00%	\$ -	\$ 190,097	100.00%	100.00%
k28	Gas Training & Methods Other	\$ -	\$ 443,285	0.00%	\$ -	\$ -	0.00%	0.00%
k29	Energy Efficiency Phase IV Program Administration C Other	\$ 1,120,944	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%
...								
Kxxx	Total Sum(lines K1 to Kxxx)	15,850,540	19,804,414		1,211,573	3,069,325		

PECO Energy Company
ADIT Worksheet for True-Up

ADIT for True-Up

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) (Note A)	(i)	(j)	(k)	(l)
Balance	Month	Year	Weighting for Projection	Balance from ADIT BOY and ADIT EOY workpapers	100% Transmission	100% Allocator (f) x Allocator 100%	Plant Related	GP Allocator (h) x Allocator 0.1783 From Attach H Page 2, Line 18	Labor Related	S/W Allocator (j) x Allocator 0.1237 From Attach H Page 4, Line 16	Total ADIT (d) x [(g)+(i)+(k)]
ADIT-282											
38	Balance	December	2021	(785,416,583)	(212,180,461)	-	-	-	(32,167,980)		
39	Balance	December	2022	(882,920,761)	(223,048,726)	-	-	-	(78,339,924)		
40	Average			(834,168,672)	(217,614,594)	(217,614,594)	-	-	(55,253,952)	(6,836,598)	(224,451,192)
ADIT-283											
41	Balance	December	2021	(134,328,547)	-	-	(5,358,814)	(955,254)	(98,523,873)	(12,190,406)	
42	Balance	December	2022	(131,954,660)	-	-	(5,887,940)	(1,049,575)	(100,570,139)	(12,443,592)	
43	Average			(133,141,603)	-	-	(5,623,377)	(1,002,414)	(99,547,006)	(12,316,999)	(13,319,413)
ADIT-281											
44	Balance	December	2021	Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	2022	Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
46	Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
ADIT-190											
47	Balance	December	2021	161,654,667	-	-	14,517,641	2,587,891	83,480,860	10,329,127	12,917,019
48	Balance	December	2022	167,538,158	-	-	27,460,888	4,895,134	36,551,405	4,522,523	9,417,657
49	Average			164,596,413	-	-	20,989,264	3,741,513	60,016,132	7,425,825	11,167,338

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

Attachment 4B
PECO Energy Company

ADIT BOY Worksheet

ADIT BOY Worksheet
Page 1 of 3

	A	B	C	D	E	F	
		Total	Gas, Prod, Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	
a	ADIT-282	(785,416,583)		(212,180,461)	-	(32,167,980)	(From line 17 for the column)
b	ADIT-283	(134,328,547)		-	(5,358,814)	(98,523,873)	(From line 29 for the column)
c	ADIT-190	161,654,667		-	14,517,641	83,480,860	(From line 5 for the column)
d	Subtotal	(758,090,463)		(212,180,461)	9,158,827	(47,210,993)	(Sum a - c)

In filling out this attachment, a full and 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.

Line	A	B	C	D	E	F	G
	ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor 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 and reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
1	ACCRUED BENEFITS	824,506	824,506	-	-	-	
1a	Employee Nonqualified Stock Plan	1,538,511	1,538,511	-	-	1,538,511	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all function
1b	Allowance for Doubtful Accounts (Bad Deb)	27,726,030	27,726,030	-	-	-	Retail bad debt. For book, expense taken as if it's identified; tax deduction not taken until fully written-off and all collection efforts abandoned. Relates to retail operations.
1c	Pennsylvania Charitable Contribution Carry-Forward, net of Fed	106,894	106,894	-	-	-	Excluded because the underlying account(s) are not included in mod
1d	Customer Advances for Construction	502,803	502,803	-	-	-	Excluded because the underlying account(s) are not included in mod
1e	Deferred Compensation	2,025,843	2,025,843	-	-	-	Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all functions.
1f	Deferred Revenue	276,622	276,622	-	-	-	Excluded because the underlying account(s) are not included in mod
1g	Other Employee Provided Benefits	10,235,693	10,235,693	-	-	-	Employer provided benefits to former employees but before retirement
1h	Asset Retirement Costs	6,633,234	6,633,234	-	-	-	Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions. ARO must be approved by FERC in order to include amounts.
1i	Other Accrued Expenses	666,108	666,108	-	-	-	Accrued expenses recorded for book purposes not currently deductible for income tax purposes
1j	Accrued Employee Bonus	12,248,950	12,248,950	-	-	12,248,950	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.
1k	Obsolete Materials	609,523	609,523	-	-	-	Excluded because the underlying account(s) are not included in mod
1l	Other Unearned Revenue - Deferred Rents	259,456	259,456	-	-	-	Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the lease; Tax will recognize the rental income when the cash is received.
1m	Accrued Payroll Taxes	1,579,543	1,579,543	-	-	-	Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all function
1n	Pennsylvania Net Operating Loss, net of Federal.	14,517,641	14,517,641	-	14,517,641	-	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income
1o	Post Retirement Benefits	60,009,623	60,009,623	-	-	60,009,623	Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to a fund.
1p	Accrued Sales and Use Taxes	2,346,114	2,346,114	-	-	-	Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resolution of ongoing audit examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
1q	Unbilled Revenue	3,529,757	3,529,757	-	-	-	Retail related
1r	Accrued Severance	127,662	127,662	-	-	127,662	Book records an accrual; tax takes the deduction when actually paid. Relates to all function
1s	Accrued Employee Vacation	2,704,761	2,704,761	-	-	-	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all function
1t	Accrued Vegetation Management	3,629,280	3,629,280	-	-	-	Excluded because the underlying account(s) are not included in mod
1u	Accrued Workers Compensation	9,556,114	9,556,114	-	-	9,556,114	These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until paid. Related to all functions.
1v							
1x							
1y							
1z							
1aa							
1ab							
1ac							
1ad							
1ae							
1af							
1ag							
1ah							
1ai							
1aj							
1ak							
1al							
1am							
1an							
...							
2	Subtotal - p234.8.b	161,654,667	161,654,667	-	14,517,641	83,480,860	
3	Less FASB 109 Above if not separately removed	-	-	-	-	-	
4	Less FASB 106 Above if not separately removed	-	-	-	-	-	
5	Total	161,654,667	161,654,667	-	14,517,641	83,480,860	
6	Instructions for Account 190:						
7	1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C						
8	2. ADIT items related only to Transmission are directly assigned to Column D						
9	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						
10	4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F						
11	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						
12							

	A	B	C	D	E	F	G
	<i>ADIT- 282 (Attachment H-7 Notes N and Q)</i>	<i>Total</i>	<i>Gas, Prod Retail Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Justification</i>
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	
13b	Common	(29,039,158)	-	-	-	(29,039,158)	Included because plant in service is included in rate bas
13c	Distribution	(541,068,142)	(541,068,142)	-	-	-	Related to Distribution property
13d	Electric General	(3,128,822)	-	-	-	(3,128,822)	Included because plant in service is included in rate bas
13e	Transmission	(212,180,461)	-	(212,180,461)	-	-	Included because plant in service is included in rate base.
13f	Other Flow-Through Items	(840,147,375)	(785,703,068)	(42,336,396)	(12,107,911)	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base
13g							
13h							
...							
14	Subtotal - p275.2.b	(1,625,563,958)	(1,326,771,210)	(254,516,857)	(12,107,911)	(32,167,980)	
15	Less FASB 109 Above if not separately removed	(840,147,375)	(785,703,068)	(42,336,396)	(12,107,911)	-	
16	Less FASB 106 Above if not separately removed	-	-	-	-	-	
17	Total (Line 14 - Line 15 - Line 16)	(785,416,583)	(541,068,142)	(212,180,461)	-	(32,167,980)	

18 **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
 21 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
 22 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
 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,
 24 the associated ADIT amount shall be excluded

	A	B	C	D	E	F	G
ADIT-283 (Attachment H-7 Notes O, P and Q)	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification	
25a AEC Receivable	(2,179,551)	(2,179,551)	-	-	-	-	Retail related
25a Regulatory Asset (Covid)	(9,704,485)	(9,704,485)	-	-	-	-	Retail related
25b Regulatory Asset (DSP)	(466,966)	(466,966)	-	-	-	-	Retail related
25c Regulatory Asset (Electric Rate Case Costs)	(320,463)	(320,463)	-	-	-	-	Retail related
25d Regulatory Asset (Accrued Vacation)	(5,454,344)	(5,454,344)	-	-	-	-	Retail related
25e Regulatory Asset (AMR)	(16)	(16)	-	-	-	-	Retail related
25f Regulatory Asset (ARO)	(4,579,653)	(4,579,653)	-	-	-	-	Retail related
25g Regulatory Asset (Rate Change)	(6,167,317)	(6,167,317)	-	-	-	-	Retail related
25h Regulatory Asset (Other)	(1,573,065)	(1,573,065)	-	-	-	-	Retail related
25i Loss on Reacquired Debt	(233,202)	-	-	(233,202)	-	-	Excluded because the underlying account(s) are not included in mod
25j Accrued Holiday Pay	2,811	-	-	-	2,811	-	Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred
25k PURTA	(111,533)	-	-	(111,533)	-	-	Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments made. Relates to all functions.
25l Pension Expense Provision	(98,526,684)	-	-	-	(98,526,684)	-	Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are paid. Related to all functions.
25m Accrued State Income Tax Receivable	(2,308,743)	-	-	(2,308,743)	-	-	Accrued State Tax Receivable
25n Cloud Computing	(2,705,336)	-	-	(2,705,336)	-	-	Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
25o FAS 109 Regulatory Asset	(179,893,092)	-	-	(179,893,092)	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
25p							
25q							
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
.....							
.....							
26 Subtotal - p276.9.b	(314,221,639)	(30,445,860)	-	(185,251,906)	(98,523,873)	-	
27 Less FASB 109 Above if not separately removed	(179,893,092)	-	-	(179,893,092)	-	-	
28 Less FASB 106 Above if not separately removed	-	-	-	-	-	-	
29 Total	(134,328,547)	(30,445,860)	-	(5,358,814)	(98,523,873)	-	

- 30 Instructions for Account 283:
- 31 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 32 2. ADIT items related only to Transmission are directly assigned to Column D
- 33 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
- 34 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
- 35 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,
- 36 the associated ADIT amount shall be excluded

Attachment 4C
PECO Energy Company

ADIT EOY Worksheet

ADIT EOY Worksheet
Page 1 of 3

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

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

	A	B	C	D	E	F	G
	<i>ADIT-190 (Attachment H-7 Notes P and Q)</i>	<i>Total</i>	<i>Gas, Prod Retail Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Justification</i>
1c	Accrued Benefits	838,117	838,117	-	-	-	Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through payments during each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that is recorded at the end of the month and reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
1d	Employee Nonqualified Stock Plan	1,188,185	(20,787)	-	-	1,208,972	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all function
1e	Allowance for Doubtful Accounts (Bad Debt)	24,418,376	24,418,376	-	-	-	Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts abandoned. Relates to retail operations.
1f	Pennsylvania Charitable Contribution Carry-Forward, net of Federal	165,657	165,657	-	-	-	Excluded because the underlying account(s) are not included in mod
1g	Customer Advances for Construction	565,630	565,630	-	-	-	Excluded because the underlying account(s) are not included in mod
1h	Deferred Compensation	1,599,125	1,599,125	-	-	-	Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all functions.
1i	Deferred Revenue	333,940	333,940	-	-	-	Excluded because the underlying account(s) are not included in mod
1j	Other Employee Provided Benefits	54,975,074	54,975,074	-	-	-	Employer provided benefits to former employee
1k	Asset Retirement Costs	5,593,524	5,593,524	-	-	-	Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions. ARO must be approved by FERC in order to include amounts.
1l	Other Accrued Expenses	380,700	380,700	-	-	-	Accrued expenses recorded for book purposes not currently deductible for income tax purpose
1m	Accrued Employee Bonus	10,830,281	548,005	-	-	10,282,276	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all function
1n	Obsolete Materials	666,233	666,233	-	-	-	Excluded because the underlying account(s) are not included in mod
1o	Other Unearned Revenue - Deferred Rents	212,805	212,805	-	-	-	Attributable to rent received under long term lease agreement. Books will recognize rental income ratably over the term of the lease; Tax will recognize the rental income when the cash is received.
1p	Accrued Payroll Taxes	8,980	8,980	-	-	-	Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all function
1q	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
1r	Post Retirement Benefits	5,706,834	-	-	-	5,706,834	Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to a fund.
1s	Accrued Sales and Use Taxes	1,116,769	1,116,769	-	-	-	Related to reserves associated with pending sales and use tax audits. This is an accrual for possible liability payments upon resolution of ongoing audit examinations. Since we have accrued, but not yet paid, we have to book the tax reserve.
1t	Unbilled Revenue	1,492,169	1,492,169	-	-	-	Retail related
1u	Accrued Severance	27,345	737	-	-	26,607	Book records an accrual; tax takes the deduction when actually paid. Relates to all function
1v	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 function
1w	Accrued Vegetation Management	4,692,675	4,692,675	-	-	-	Excluded because the underlying account(s) are not included in mod
1x	Accrued Workers Compensation	8,343,313	89,504	-	-	8,253,809	These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until paid. Related to all functions.
1y	SEPTA Railroad Rent	125	28	-	97	-	Included because the related underlying liability is included in rate base
1z							
1aa							
1ab							
1ac							
1ad							
1ae							
1af							
1ag							
1ah							
1ai							
1aj							
1ak							
1al							
1am							
1an							
...							
2	Subtotal - p234&c	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 (Line 2 - Line 3 - Line 4)	167,538,158	103,525,865	-	27,460,888	36,551,405	

- Instructions for Account 190:
- 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
 - ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
 - 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	B	C	D	E	F	G
	<i>ADIT-282 (Attachment H-7 Notes N and Q)</i>	<i>Total</i>	<i>Gas, Prod Retail Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Justification</i>
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	-
13b	Common	(70,720,183)	-	-	-	(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)	-	-	-	(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	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
13g							
13h							
14	Subtotal - p275.2.k	(1,505,854,547)	(1,182,150,937)	(233,490,640)	(11,873,046)	(78,339,924)	
15	Less FASB 109 Above if not separately removed	(622,933,786)	(600,618,826)	(10,441,914)	(11,873,046)	-	
16	Less FASB 106 Above if not separately removed	-	-	-	-	-	
17	Total (Line 14 - Line 15 - Line 16)	(882,920,761)	(581,532,111)	(223,048,726)	-	(78,339,924)	

18 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

21 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

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

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,

24 the associated ADIT amount shall be excluded

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

- 30 Instructions for Account 283:
- 31 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 32 2. ADIT items related only to Transmission are directly assigned to Column D
- 33 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
- 34 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
- 35 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,
- 36 the associated ADIT amount shall be excluded

PECO Energy Company

Attachment 4D - Intangible Plant Workpaper

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
Net Plant in Service	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average	Transmission	Distribution	S&W Allocation	Total
Gross Plant Minus Accumulated Depreciation														=Average(b-n)			=sum(p-s)	
43 Intangible - General	8,723,977	21,134,465	11,104,985	10,965,323	11,419,334	11,932,702	12,942,461	12,563,395	12,217,220	12,102,157	11,746,163	11,567,169	14,073,871	12,499,479			12,499,479	12,499,479
44 IT NERC CIP - Transmission	97,447	90,057	82,666	75,545	68,693	61,841	54,989	48,137	41,285	34,433	27,580	21,917	17,442	55,541	55,541			55,541
45 IT NERC CIP - Distribution	14,288	13,139	11,990	10,870	9,778	8,687	7,595	6,504	5,413	4,321	3,230	2,435	1,938	7,707	7,707	7,707		7,707
46 IT DSP - Distribution	-	-	133,434	146,233	814,605	783,606	770,414	755,757	741,890	728,023	715,199	701,311	687,424	536,761		536,761		536,761
47 IT Business Intelligence Data Analysis - Distribution	13,718,176	13,354,306	12,990,436	12,626,565	12,262,695	11,898,825	11,534,955	11,171,085	10,807,215	10,443,344	10,079,474	9,715,604	9,351,734	11,534,955		11,534,955		11,534,955
48 IT Post 2010 and Other - Distribution	12,044,167	11,337,305	22,323,916	21,712,048	24,429,660	25,637,014	25,295,536	24,563,189	24,104,046	23,118,722	22,399,226	21,938,298	20,953,110	21,527,403		21,527,403		21,527,403
49 IT Smart Meter - Distribution	8,657,473	8,568,289	8,483,387	8,398,485	8,313,583	8,228,681	8,143,779	8,058,877	7,973,975	7,908,068	7,861,156	7,814,244	7,782,646	8,168,665		8,168,665		8,168,665
50 IT Other - Transmission	17,104,126	17,007,942	16,635,897	16,251,200	15,878,282	15,505,364	15,132,446	14,759,528	14,120,781	14,013,692	13,640,774	13,002,027	12,894,937	15,072,846	15,072,846			15,072,846
51 IT Business Intelligence Data Analysis - Transmission	818,609	804,735	790,860	776,985	763,110	749,236	735,361	721,486	707,611	693,737	679,862	665,987	652,112	735,361	735,361			735,361
52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61 Total	61,178,264	72,310,238	72,557,572	70,963,255	73,959,741	74,805,955	74,617,536	72,647,958	70,719,437	69,046,496	67,152,664	65,428,993	66,415,215	70,138,717	15,863,748	41,775,491	12,499,479	70,138,717
62															100.00%	0.00%	12.37%	
63														Total Intangible - Transmission	15,863,748	-	1,546,567	17,410,314

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

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	\$ -	\$ -	\$ 4,488,703			\$ 4,488,703
2	926	\$ -	\$ -	\$ 784			\$ 784
3	920		\$ -	\$ 734,265			\$ 734,265
4							\$ -
5							\$ -
6							\$ -
7							\$ -
8							\$ -
9							\$ -
10							\$ -
11 Total		\$ -	\$ -	\$ 5,223,752			\$ 5,223,752

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

		Constellation Merger	PHI Merger	Separation		Total
Gross Plant						
12	December Prior Year	-	-	43,354		\$ 43,354
13	January	-	-	43,354		\$ 43,354
14	February	-	-	468,498		\$ 468,498
15	March	-	-	488,712		\$ 488,712
16	April	-	-	498,826		\$ 498,826
17	May	-	-	497,197		\$ 497,197
18	June	-	-	498,055		\$ 498,055
19	July	-	-	498,055		\$ 498,055
20	August	-	-	498,055		\$ 498,055
21	September	-	-	544,955		\$ 544,955
22	October	-	-	544,955		\$ 544,955
23	November	-	-	544,955		\$ 544,955
24	December	-	-	544,955		\$ 544,955
25	Average	-	-	439,533		439,533

Accumulated Depreciation

		Constellation Merger	PHI Merger	Separation		Total
26	December Prior Year	-	-	5,138		\$ 5,138
27	January	-	-	5,975		\$ 5,975
28	February	-	-	12,765		\$ 12,765
29	March	-	-	19,304		\$ 19,304
30	April	-	-	32,680		\$ 32,680
31	May	-	-	45,889		\$ 45,889
32	June	-	-	59,151		\$ 59,151
33	July	-	-	65,517		\$ 65,517
34	August	-	-	79,836		\$ 79,836
35	September	-	-	93,382		\$ 93,382
36	October	-	-	107,165		\$ 107,165
37	November	-	-	119,747		\$ 119,747
38	December	-	-	114,739		\$ 114,739
39	Average	-	-	58,561		58,561

PECO Energy Company

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

	(a)	(b)	(c)	(d)	(e)	(...)	(x)
Net Plant = Gross Plant Minus Accumulated Depreciation from above		Constellation Merger	PHI Merger				Total
40 December Prior Year		-	-	38,216	-	-	\$ 38,216
41 January		-	-	37,379	-	-	\$ 37,379
42 February		-	-	455,733	-	-	\$ 455,733
43 March		-	-	469,408	-	-	\$ 469,408
44 April		-	-	466,146	-	-	\$ 466,146
45 May		-	-	451,308	-	-	\$ 451,308
46 June		-	-	438,905	-	-	\$ 438,905
47 July		-	-	432,538	-	-	\$ 432,538
48 August		-	-	418,220	-	-	\$ 418,220
49 September		-	-	451,573	-	-	\$ 451,573
50 October		-	-	437,790	-	-	\$ 437,790
51 November		-	-	425,208	-	-	\$ 425,208
52 December		-	-	430,217	-	-	\$ 430,217
53 Average		-	-	380,972	-	-	\$ 380,972
Depreciation (Monthly Change of Accumulated Depreciation from above)		Constellation Merger	PHI Merger				Total
54 January		-	-	837			\$ 837
55 February		-	-	6,791			\$ 6,791
56 March		-	-	6,539			\$ 6,539
57 April		-	-	13,376			\$ 13,376
58 May		-	-	13,209			\$ 13,209
59 June		-	-	13,261			\$ 13,261
60 July		-	-	6,366			\$ 6,366
61 August		-	-	14,319			\$ 14,319
62 September		-	-	13,547			\$ 13,547
63 October		-	-	13,783			\$ 13,783
64 November		-	-	12,583			\$ 12,583
65 December		-	-	(5,009)			\$ (5,009)
66 Total		-	-	109,600			\$ 109,600

Note:

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

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

Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	Accounts 561.4 and 561.8	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission	Depreciation Expense - Common	Depreciation Expense - Transmission Intangible	Depreciation Expense - General Intangible	Depreciation Expense - Distribution
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H-7, Page 3, Line No.:	1	2	3		11	12	16				
	Form No. 1	321.112.b	321.97.b	321.96.b	321.88.b & 92.b	Portion of Account 566 (Attachment H-7 Notes T and Z)	Balance of Account 566	Attachment 8, Page 1, Line 11, Col J	Attachment 8, Page 2, Line 51, Col J	Attachment 8, Page 2, Line 10, Col J	Attachment 8, Page 2, Line 19, Col J	Attachment 8, Page 2, Line 22, Col J
1	Total	255,556,968	15,804,081	-	187,214,036	-	\$ 15,804,081	\$ 28,441,461	\$ 44,111,519	\$ 4,721,512	\$ 4,335,956	\$ 10,206,298
		Depreciation Expense - General	Amortization of Abandoned Plant	Labor Related Taxes	Labor Related Taxes to be Excluded	Plant Related Taxes	Excluded Taxes Per Attachment 5C Line 5	Other Included Taxes	Plant Related Taxes to be Excluded	Amortized Investment Tax Credit Consistent with (266.8.f & 266.17.f) - Transmission	Excess Deferred Income Tax Amortization - Transmission	Tax Effect of Permanent Differences - Transmission
	Attachment H-7, Page 3, Line Number	(a) 17	(b) 19	(c) 23	(d) (Note F) 24	(e) 26	(f) 27	(g) 28	(h) (Note F) 29	(i) 38	(j) 39	(k) 40
	Form No. 1	Attachment 8, Page 1, Line 25, Col J	(Note S)	Attachment 5C Line 2	Attachment 5C Line 9	Attachment 5C Line 1	Attachment 5C Line 5	Attachment 5C Line 3	Attachment 5C Line 10	(Note E)	(Attachment H-7 Note G)	(Attachment H-7 Note W)
2	Total	\$ 23,118,670	\$ -	\$ 12,587,087	\$ (609)	\$ 12,958,320	\$ 166,197,052	\$ 2,218,456	\$ -	\$ 2,716	\$ 4,157,427	\$ 388,328

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

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

		\$	%	Cost	Weighted	
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))	4,624,803,224	45.88%	3.94%	1.81% =WCLTD
11	Preferred Stock (Note B)	(Line 11, Col (\$) / Line 13, Col (\$))	-	-	-	0.00%
12	Common Stock (Note C)	(Line 12, Col (\$) / Line 13, Col (\$))	5,455,849,160	54.12%	10.35%	5.60%
13	Total	(Sum of Lines 10-12)	10,080,652,384			7.41% =R

Notes:

- A Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1
- C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above
A cap on the equity percentage of PECO's capital structure shall be 55.75%.
ROE will be supported in the original filing and no change in ROE may be made absent FERC authorization pursuant to a section 205 or section 206.
- D The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).
Sum of transmission related electric and common amortized investment tax credit amounts. Total electric amount allocated to transmission as follows: (1) amounts solely related to transmission allocated 100% to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3)
- E amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by common utility plant percent to electric (per FF1 page 356).
- F Labor and Plant related taxes due to merger are to be excluded consistent with hold harmless commitment.
- G All short-term interest related expense will be removed from the formula rate template.

PECO Energy Company
Attachment 5A - Revenue Credit Workpaper

Account 454 - Rent from Electric Property		
1	Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3)	8,957,773
2	Rent from Electric Property - Transmission Related, Pass to Customers (Note 3)	1,015,876
3	Total Rent Revenues (Sum Lines 1 to 2)	9,973,649
Account 456 & 456.1 - Other Electric Revenues (Note 1)		
4	Schedule 1A	\$ 4,962,519
	Firm Point to Point Service revenues for which the load is not included in the divisor received by transmission owner	\$ 2,621,471
6	Revenues associated with transmission service not provided under the PJM OATT (Note 4)	-
7	Intercompany Professional Services	88,428
8	PJM Transitional Revenue Neutrality (Note 1)	-
9	PJM Transitional Market Expansion (Note 1)	-
10	Professional Services (Note 3)	-
11	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-
12	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-
13	Gross Revenue Credits (Sum Lines 3, 4-12)	17,646,067
14	Less line 17g	(5,934,239)
15	Total Revenue Credits	11,711,828
Revenue Adjustment to determine Revenue Credit		
16a	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit in line 2; provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in Attachment H-7, page 1, line 11.	-
16b	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.	
16c	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmission use is 3/4 of the total department costs.	
17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.	8,957,773
17b	Costs associated with revenues in line 17a	3,189,995
17c	Net Revenues (17a - 17b)	5,767,778
17d	50% Share of Net Revenues (17c / 2)	2,883,889
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	139,645
17f	Net Revenue Credit (17d + 17e)	3,023,534
17g	Line 17f less line 17a	(5,934,239)
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.	-
19	Reserved	-
20	Total Account 454, 456 and 456.1	17,646,067
21	Reserved	

Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

Cost Item	Accounts booked to	Total Costs	Costs Allocation to Transmission (Note A)	Transmission Costs	S&W Allocation Factor	Costs Recovered Through A&G Costs
22a Administrative and General Salaries	920000	834,638	75%	625,978	12.37%	103,270
22b Employee Pensions and Benefits	926000	293,988	75%	220,491	12.37%	36,375
...						
23 Total Lines 22		\$ 1,128,626		\$ 846,469		\$ 139,645

FERC Account 454	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
24a Rent from Electric Distribution	\$ 13,859,701	\$ 13,859,701				
24b Rent from Electric Transmission	264,492		264,492			
24c Tower Rentals and Land Leasing - Transmission	8,957,773		8,957,773			
24d Tower Rentals and Land Leasing - Distribution	2,704,194	2,704,194				
24e Intercompany Rent	4,187,069			4,187,069		
24f Intercompany Rent - Transmission	5,003		5,003			
24g Intercompany Rent - Distribution	432,903	432,903				
...						
Total Lines 24	\$ 30,411,136	\$ 16,996,798	\$ 9,227,269	\$ 4,187,069	\$ -	
Allocation Factors		0%	100%	17.83%	12.37%	
Allocated Amount		\$ -	\$ 9,227,269	\$ 746,380	\$ -	\$ 9,973,649

FERC Account 456	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
25a Decommissioning remittances to Generation	\$ (3,859,745)	\$ (3,859,745)				
25b Mutual Assistance	573,824	573,824				
25c Make Ready	6,412,668	6,412,668				
25d Intercompany Billings - Transmission	7,783		7,783			
25e Intercompany Billings - Labor Related	-				-	
25f Intercompany Billings - Other	1,462,236	1,462,236				
25g Other	9,377,262	9,279,821	77,002	20,439	-	
...						
Total Lines 25	\$ 13,974,029	\$ 13,868,805	\$ 84,785	\$ 20,439	\$ -	
Allocation Factors		0%	100%	17.83%	12.37%	
Allocated Amount		\$ -	\$ 84,785	\$ 3,644	\$ -	\$ 88,428

FERC Account 456.1	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
26a Network Integration Credit	\$ 183,191,340	\$ 183,191,340				
26b Transmission Owner Scheduling Credits	4,962,519		4,962,519			
26c Transmission Enhancement	30,491,835	30,491,835				
26d Revenue - Firm Point to Point	2,621,471		2,621,471			
26e Other	2,167,177	2,167,177				
...						
Total Lines 26	\$ 223,434,342	\$ 215,850,352	\$ 7,583,990	\$ -	\$ -	
Allocation Factors		0%	100%	17.83%	12.37%	
Allocated Amount		\$ -	\$ 7,583,990	\$ -	\$ -	\$ 7,583,990

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

PECO Energy Company
Attachment 5B - A&G Workpaper

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

Notes:

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

² Sum of line 17, columns (b), (c), (d), (e).

PECO Energy Company
Attachment 5C - Taxes Other Than Income

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Col (i)

Taxes Other Than Income

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

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

Note:

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

19 Year **2022**

	A	B	C	D	E	F
	Project Name	RTO Project Number or Zonal	Amount Attachment 3, Col. G + Col H	17 Months	Monthly Interest Rate Line 18 above	Interest Col. C x Col D x Col E
21	Zonal	Zonal	(195,796)	17	0.0027	(9,104)
21a	Center Point 500-kV Substation Addition	b0269	(4,904)	17	0.0027	(228)
21b	Center Point 230 kV Substation Addition	b0269.10	(2,452)	17	0.0027	(114)
21c	Richmond-Waneeta 230 kV Line Re-conductor	b1591	(719)	17	0.0027	(33)
21d	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	(240)	17	0.0027	(11)
21e	Whitpain 500 kV Circuit Breaker Addition	b0269.6	(465)	17	0.0027	(22)
21f	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	(627)	17	0.0027	(29)
21g	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2	(2,072)	17	0.0027	(96)
21h	Chichester-Linwood 230 kV Line Upgrades	b1900	(4,702)	17	0.0027	(219)
21i	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	(2,741)	17	0.0027	(127)
21j	Emilie 230-138 kV Transformer Addition	b2140	(2,577)	17	0.0027	(120)
21k	Chichester-Saville 138 kV Line Re-conductor	b1182	(2,659)	17	0.0027	(124)
21l	Waneeta 230-138 kV Transformer Addition	b1717	(1,710)	17	0.0027	(80)
21m	Chichester 230-138 kV Transformer Addition	b1178	(1,218)	17	0.0027	(57)
21n	Bradford-Planebrook 230 kV Line Upgrades	b0790	(259)	17	0.0027	(12)
21o	North Wales-Hartman 230 kV Line Re-conductor	b0506	(323)	17	0.0027	(15)
21p	North Wales-Whitpain 230 kV Line Re-conductor	b0505	(362)	17	0.0027	(17)
21q	Bradford-Planebrook 230 kV Line Upgrades	b0789	(354)	17	0.0027	(16)
21r	Planebrook 230 kV Capacitor Bank Addition	b0206	(486)	17	0.0027	(23)
21s	Newlinville 230 kV Capacitor Bank Addition	b0207	(655)	17	0.0027	(30)
21t	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	(371)	17	0.0027	(17)
21u	Chichester-Mickleton 230 kV Line Re-conductor	B0264	(308)	17	0.0027	(14)
21v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	(303)	17	0.0027	(14)
21w	Elroy 500 kV Dynamic Reactive Device	b0287	(783)	17	0.0027	(36)
21x	Heaton 230 kV Capacitor Bank Addition	b0208	(587)	17	0.0027	(27)
21y	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	(2,179)	17	0.0027	(101)
21z	Peach Bottom 500 kV Substation Upgrades	b2766.2	(167)	17	0.0027	(8)
...						

Calculation of PBOP Expenses

	(a)	(b) PECO Total	(c) Portion not Capitalized	(d) Electric Col. (c) x Electric Labor in Note B
1	Total PBOP expenses allowed (Note A)	1,066,173	679,716	530,093
2	Total PBOP Expenses in A&G in the current year		2,178,453	1,698,919
3	PBOP Adjustment			(1,168,826)
		Line 1 minus line 2		

Notes:

- A The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.
- B Electric Labor - Utility (354.28.b)
Electric Labor - Exelon Business Services Company (354-355 Footnotes)
Electric Labor Total
Gas Labor sum - Utility (355.62.b)
Gas Labor - Exelon Business Services Company (354-355 Footnotes)
Gas Labor Total
Total
- C The Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result, the portion not capitalized is calculated as labor expensed divided by total labor.

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

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

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

PECO Energy Company
Attachment 8 - Depreciation and Amortization

1		Electric Intangible							
2	303	Software - Transmission 2-year Life (Note 10)	2	N/A	N/A	0.0000%	-	-	-
3	303	Software - Transmission 3-year Life (Note 10)	3	N/A	N/A	N/A	-	-	-
4	303	Software - Transmission 4-year Life (Note 10)	4	N/A	N/A	N/A	-	-	-
5	303	Software - Transmission 5-year Life (Note 10)	5	N/A	N/A	13.6906%	34,487,255	21,188,593	13,298,662
6	303	Software - Transmission 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-
7	303	Software - Transmission 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-
8	303	Software - Transmission 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-
9	303	Software - Transmission 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-
10							34,487,255	21,188,593	13,298,662
11	303	Software - Electric General 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-
12	303	Software - Electric General 3-year Life (Note 10)	3	N/A	N/A	29.8423%	1,008,694	467,963	540,731
13	303	Software - Electric General 4-year Life (Note 10)	4	N/A	N/A	N/A	-	-	-
14	303	Software - Electric General 5-year Life (Note 10)	5	N/A	N/A	12.2200%	33,019,138	19,648,933	13,370,205
15	303	Software - Electric General 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-
16	303	Software - Electric General 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-
17	303	Software - Electric General 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-
18	303	Software - Electric General 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-
19							34,027,832	20,116,896	13,910,936
20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A	137,670,658	103,190,278	34,480,380
21	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	23,802,036	19,239,734	4,562,302
22							161,472,694	122,430,012	39,042,682
23		Common General - Electric							
24	303	Software - 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-
25	303	Software - 3-year Life (Note 10)	3	N/A	N/A	28.3741%	3,602,168	1,839,105	1,763,063
26	303	Software - 4-year Life (Note 10)	4	N/A	N/A	N/A	-	-	-
27	303	Software - 5-year Life (Note 10)	5	N/A	N/A	9.3228%	279,388,789	208,097,371	71,291,418
28	303	Software - 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-
29	303	Software - 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-
30	303	Software - 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-
31	303	Software - 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-
32	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A	148,329	148,329	-
33	390	Structures and Improvements	55	R1	41.74	1.7557%	267,728,341	59,969,759	207,758,582
34	391.1	Office Furniture and Equipment - Office Machines	10	SQ	5.99	15.3122%	82,013	13,462	68,551
35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	10.24	8.1943%	19,828,597	3,942,736	15,885,861
36	391.3	Office Furniture and Equipment - Computers	5	SQ	2.57	20.4157%	30,928,269	14,042,949	16,885,320
37	392.1	Transportation Equipment - Automobiles	6	L3	2.10	N/A	52,547	57,188	(4,641)
38	392.2	Transportation Equipment - Light Trucks	12	S4	7.31	N/A	32,746,527	15,128,517	17,618,010
39	392.3	Transportation Equipment - Heavy Trucks	14	R4	8.33	N/A	77,662,775	34,815,476	42,847,299
40	392.4	Transportation Equipment - Tractors	11	L2	1.77	N/A	217,307	229,351	(12,044)
41	392.5	Transportation Equipment - Trailers	14	L1.5	8.48	N/A	4,092,098	2,434,860	1,657,238
42	392.6	Transportation Equipment - Other Vehicles	15	L2	7.92	N/A	4,619,699	3,241,801	1,377,898
43	392.7	Transportation Equipment -Medium Trucks	8	L4	5.74	N/A	20,444,587	7,660,911	12,783,676
44	393	Stores Equipment	15	SQ	8.78	8.8260%	1,012,667	275,766	736,901
45	394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ	0.50	0.0000%	-	(2,991)	2,991
46	394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ	11.28	6.5401%	785,773	233,712	552,061
47	394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ	10.51	N/A	1,395,679	617,603	778,076
48	396	Power Operated Equipment	12	R1.5	1.06	N/A	143,963	143,764	199
49	397	Communication Equipment	20	L3	14.62	4.6045%	90,851,603	25,919,784	64,931,819
50	398	Miscellaneous Equipment	15	SQ	5.51	6.9958%	949,805	610,231	339,574
51							836,681,536	379,419,684	457,261,852

Notes:

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

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

	(a)	(b) through (m)												(n)	
		January	February	March	April	May	June	July	August	September	October	November	December		Total
EDIT Amortization Amount (Note C)															
1 Protected Property															
2 Transmission	\$	145,219	145,219	145,219	145,219	145,219	145,219	145,219	145,219	145,219	145,219	145,219	145,219	145,219	\$ 1,742,632
3 General	\$	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	\$ 13,453
4 Transmission Allocation % (Att H-7 P4, L11, Col 5)		12.37%													
5 Allocated to Transmission	\$	139	139	139	139	139	139	139	139	139	139	139	139	139	\$ 1,665
6 Common (To Be Split TDG)	\$	36,252	36,252	36,252	36,252	36,252	36,252	36,252	36,252	36,252	36,252	36,252	36,252	36,252	\$ 435,023
7 Transmission Allocation % (L 4 * Electric Factor in FERC Form 1 P356)		9.62%													
8 Allocated to Transmission	\$	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	\$ 41,871
9 Total Protected Property	\$	148,847	148,847	148,847	148,847	148,847	148,847	148,847	148,847	148,847	148,847	148,847	148,847	148,847	\$ 1,786,168
10 Non-Protected Property (Note A)	\$	201,938	201,938	201,938	201,938	201,938	201,938	201,938	201,938	201,938	201,938	201,938	201,938	201,938	\$ 2,423,262
11 Non-Protected, Non-Property - Pension Asset (Note A)	\$	74,045	74,045	74,045	74,045	74,045	74,045	74,045	74,045	74,045	74,045	74,045	74,045	74,008	\$ 888,503
12 Non-Protected, Non-Property - Non-Pension Asset (Note A)	\$	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,380)	(78,322)	\$ (940,505)
13 Total Non-Protected, Non-Property (Note A)	\$	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,314)	\$ (52,002)

EDIT Balance (Notes C and D)

	December Prior Year	(b) through (m)												Prior and Current December Average	
		January	February	March	April	May	June	July	August	September	October	November	December		
14 Protected Property															
15 Transmission	\$	75,361,484	75,216,265	75,071,045	74,925,826	74,780,607	74,635,387	74,490,168	74,344,949	74,199,729	74,054,510	73,909,291	73,764,071	73,618,852	74,490,168
16 General	\$	1,387,711	1,386,590	1,385,469	1,384,348	1,383,227	1,382,106	1,380,985	1,379,863	1,378,742	1,377,621	1,376,500	1,375,379	1,374,258	1,380,985
17 Transmission Allocation %		12.37%													
18 Allocated to Transmission	\$	171,702	171,563	171,425	171,286	171,147	171,009	170,870	170,731	170,592	170,454	170,315	170,176	170,038	170,870
19 Common (To Be Split TDG)	\$	9,843,351	9,807,099	9,770,847	9,734,595	9,698,343	9,662,091	9,625,840	9,589,588	9,553,336	9,517,084	9,480,832	9,444,580	9,408,328	9,625,840
20 Transmission Allocation %		9.62%													
21 Allocated to Transmission	\$	947,422	943,933	940,443	936,954	933,465	929,976	926,486	922,997	919,508	916,019	912,530	909,040	905,551	926,486
22 Total Protected Property	\$	76,480,608	76,331,761	76,182,914	76,034,066	75,885,219	75,736,372	75,587,524	75,438,677	75,289,830	75,140,982	74,992,135	74,843,288	74,694,441	75,587,524
23 Non-Protected Property (Note A)	\$	7,269,785	7,067,847	6,865,908	6,663,970	6,462,031	6,260,093	6,058,154	5,856,216	5,654,277	5,452,339	5,250,400	5,048,462	4,846,523	6,058,154
24 Non-Protected, Non-Property - Pension Asset (Note A)	\$	888,503	814,458	740,413	666,368	592,323	518,278	444,233	370,188	296,143	222,098	148,053	74,008	-	444,252
25 Non-Protected, Non-Property - Non-Pension Asset (Note A)	\$	(940,505)	(862,125)	(783,745)	(705,364)	(626,984)	(548,604)	(470,224)	(391,843)	(313,463)	(235,083)	(156,703)	(78,322)	-	(470,253)
26 Total Non-Protected, Non-Property (Note A)	\$	(52,002)	(47,667)	(43,332)	(38,996)	(34,661)	(30,326)	(25,991)	(21,655)	(17,320)	(12,985)	(8,650)	(4,314)	-	(26,001)

Notes:

- EDIT data, including EDIT amortization amount and balance, for Protected, Non-Protected Property and Non-Protected, Non-Property shall reflect the Transmission portion of EDIT amounts. The amounts and categorization of these balances as of December 31, 2017 is: Protected Property - Transmission (Line 15): \$79,726,712; Protected Property - Electric General to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution, Transmission and Gas (Line 19): \$11,901,494; Non-Protected Property (Line 23): \$16,962,821; Non-Protected Non-Property (Line 26): (\$260,021).
- The amortization schedule of the EDIT balance related to Tax Cuts and Job Act of 2017 shall be consistent with the following period
- 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 20.
- The data of the annual amortization amount and balance are from PECO's Tax Accounting record:
- EDIT balance was reclassified from ADIT to EDIT in December 2017

		ADIT - Post Rate Change (December 31, 2017)						ADIT - Post Rate Change (December 31, 2017)						Deficient / (Excess) Deferred Income Taxes (December 31, 2017)									
Line	Item Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on NET	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on NET	Total ADIT	Rate Change Deferred Tax Impact	Non-Recrurable	Income Tax Regulatory Asset Liability	Total Deficient / (Excess) ADIT Balance	Justification	Alternative	Electric Transmission	Allocation Factor (Net %)	Allocated Deficient / (Excess) ADIT Balance	FBIC Account
(1)	(2)	(3)	(4)	(5) = (1) * (2) %	(6)	(7) = (5) + (6)	(8) = (7) * (8) %	(9) = (7) + (8)	(10)	(11) = (10) * (2) %	(12)	(13) = (11) * (8) %	(14) = (11) + (13)	(15) = (14) - (9)	(16)	(17)	(18) = (15) - (16)	(19)	(20)	(21)	(22) = (18) * (21) %	(23)	
1. FERC Account 24 (Net A)																							
1	Accrued Benefits	Accrued Benefits	Non-Property	\$ 3,426,711	\$ 1,199,566	\$ 342,330	\$ (119,931)	\$ 1,421,871	\$ 3,426,711	\$ 1,199,566	\$ 342,330	\$ (119,931)	\$ 1,421,871	\$ (71,895)	\$ 99,015	\$ -	\$ 411,816	100% Distribution	Yes	0.000%	Yes	\$ -	
2	Address of Ochoyaga Camp Expense	Address of Ochoyaga Camp Expense	Non-Property	2,913,641	981,211	710,263	233,741	1,705,215	2,913,641	981,211	710,263	233,741	1,705,215	(1,000)	1,000	\$ -	\$ -	100% Distribution	Yes	0.000%	Yes	\$ -	
3	Address of Ochoyaga Camp Expense	Address of Ochoyaga Camp Expense	Non-Property	5,033,720	1,761,802	502,449	(176,064)	2,088,667	5,033,720	1,761,802	502,449	(176,064)	2,088,667	(2,000)	2,000	\$ -	\$ 634,319	100% Distribution	Yes	9.700%	Yes	\$ 61,239	
4	Charitable Contribution	Charitable Contribution	Non-Property	12,123,010	4,161,644	1,212,301	(397,210)	3,774,735	12,123,010	4,161,644	1,212,301	(397,210)	3,774,735	(1,000)	1,000	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
5	Bad Debt - Change in Provision	Bad Debt - Change in Provision	Non-Property	15,580,528	5,258,528	1,558,052	(512,684)	4,745,868	15,580,528	5,258,528	1,558,052	(512,684)	4,745,868	(1,000)	1,000	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
6	Charitable Contribution	Charitable Contribution	Non-Property	12,123,010	4,161,644	1,212,301	(397,210)	3,774,735	12,123,010	4,161,644	1,212,301	(397,210)	3,774,735	(1,000)	1,000	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
7	Customer Advances - Construction	Customer Advances - Construction	Non-Property	76,841	24,343	(24,313)	293,293	76,841	148,437	76,813	(14,209)	204,221	89,472	1,300	\$ -	\$ -	\$ 89,072	100% Distribution	Yes	0.000%	Yes	\$ -	
8	Deferred Revenue	Deferred Revenue	Non-Property	10,048,257	3,315,252	1,004,826	(331,542)	2,678,560	10,048,257	3,315,252	1,004,826	(331,542)	2,678,560	(1,000)	1,000	\$ -	\$ 1,336,019	100% Distribution	Yes	9.700%	Yes	\$ 130,360	
9	Deferred Revenue	Deferred Revenue	Non-Property	89,167	29,389	(29,389)	369,777	89,167	187,143	89,167	(18,000)	207,143	89,167	1,000	\$ -	\$ -	\$ 112,300	100% Distribution	Yes	0.000%	Yes	\$ -	
10	FAS 112	FAS 112	Non-Property	89,834	29,611	(29,611)	370,900	89,834	186,151	(17,900)	204,051	89,834	1,000	\$ -	\$ -	\$ 185,051	100% Distribution	Yes	0.000%	Yes	\$ -		
11	Federal NOL	Federal NOL	Prepaid Property	21,707,137	7,262,098	-	-	7,262,098	21,707,137	7,262,098	-	-	7,262,098	(1,000)	1,000	\$ -	\$ 3,051,399	100% Distribution	Yes	0.000%	Yes	\$ 305,339	
12	FAS 141 ARO	FAS 141 ARO	Non-Property	24,909,273	2,490,927	-	-	2,490,927	24,909,273	2,490,927	-	-	2,490,927	(1,000)	1,000	\$ -	\$ 1,040,666	100% Distribution	Yes	0.000%	Yes	\$ -	
13	Good Will E Credit	Good Will E Credit	Non-Property	14,030,211	4,209,567	(4,209,567)	-	-	14,030,211	4,209,567	(4,209,567)	-	-	(99,429)	123,245	\$ 2,975,546	N/A	Yes	0.000%	Yes	\$ -		
14	Intercity Pay	Intercity Pay	Non-Property	24,820,211	4,204,566	-	-	4,204,566	24,820,211	4,204,566	-	-	4,204,566	(1,000)	1,000	\$ -	\$ 1,040,666	100% Distribution	Yes	0.000%	Yes	\$ -	
15	Injuries and Damage Payments	Injuries and Damage Payments	Non-Property	36,672,229	12,257,477	3,667,615	(1,221,817)	12,516,617	36,672,229	12,257,477	3,667,615	(1,221,817)	12,516,617	(1,000)	1,000	\$ -	\$ 4,621,239	100% Distribution	Yes	0.000%	Yes	\$ 462,129	
16	Major Case	Major Case	Non-Property	688,226	178,266	68,823	(22,940)	178,440	688,226	178,266	68,823	(22,940)	178,440	(1,000)	1,000	\$ -	\$ 218,482	100% Distribution	Yes	0.000%	Yes	\$ -	
17	Deferred Charges - Tax Return Bill Credit Due	Deferred Charges - Tax Return Bill Credit Due	Non-Property	0	0	0	0	0	0	0	0	0	0	0	0	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
18	Onshore Materials Provision	Onshore Materials Provision	Non-Property	1,733,700	569,282	173,370	(56,928)	569,282	1,733,700	569,282	173,370	(56,928)	569,282	(1,000)	1,000	\$ -	\$ 218,482	100% Distribution	Yes	0.000%	Yes	\$ -	
19	Other Current	Other Current	Non-Property	1,102,751	385,603	110,218	(38,539)	457,578	1,102,751	385,603	110,218	(38,539)	457,578	(1,000)	1,000	\$ -	\$ 138,862	100% Distribution	Yes	0.000%	Yes	\$ -	
20	Facility Construction Fees	Facility Construction Fees	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
21	Fees & Other	Fees & Other	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
22	MIP Liability Reg Asset	MIP Liability Reg Asset	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
23	MIP Reserve-Current	MIP Reserve-Current	Non-Property	5,902,000	2,003,700	597,602	(200,141)	2,402,141	5,902,000	2,003,700	597,602	(200,141)	2,402,141	(1,000)	1,000	\$ -	\$ 733,816	100% Distribution	Yes	0.000%	Yes	\$ -	
24	Other Current Reg Asset	Other Current Reg Asset	Non-Property	20,282,229	2,028,229	2,028,229	(202,823)	2,028,229	20,282,229	2,028,229	2,028,229	(202,823)	2,028,229	(1,000)	1,000	\$ -	\$ 2,512,508	100% Distribution	Yes	0.000%	Yes	\$ -	
25	Other Noncurrent - Rollover Liability	Other Noncurrent - Rollover Liability	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
26	Other Noncurrent Revenue-Deferred Rates	Other Noncurrent Revenue-Deferred Rates	Non-Property	1,072,962	357,317	107,297	(35,730)	441,516	1,072,962	357,317	107,297	(35,730)	441,516	(1,000)	1,000	\$ -	\$ 105,206	100% Distribution	Yes	0.000%	Yes	\$ -	
27	Payroll Taxes	Payroll Taxes	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
28	Personnel Expense Provision	Personnel Expense Provision	Non-Property	-	-	9,760,000	-	9,760,000	-	-	9,760,000	-	9,760,000	(2,000,419)	7,759,581	\$ (1,366,940)	100% Distribution	Yes	0.000%	Yes	\$ -		
29	Public Assistance Reserve	Public Assistance Reserve	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
30	Post Retirement Benefits	Post Retirement Benefits	Non-Property	319,234,558	111,739,205	31,923,530	(11,124,750)	132,499,890	319,234,558	111,739,205	31,923,530	(11,124,750)	132,499,890	(6,007,411)	92,239,346	\$ 40,236,544	100% Distribution	Yes	9.630%	Yes	\$ 3,876,302		
31	Public Trust & Misc. Fid. Income	Public Trust & Misc. Fid. Income	Non-Property	12,123,010	4,161,644	1,212,301	(397,210)	3,774,735	12,123,010	4,161,644	1,212,301	(397,210)	3,774,735	(1,000)	1,000	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
32	Reserve For Employee Liabilities	Reserve For Employee Liabilities	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
33	SEC - Reserve Obligations - Temp	SEC - Reserve Obligations - Temp	Non-Property	62,211,219	22,197,249	6,221,219	(2,219,749)	40,000,000	62,211,219	22,197,249	6,221,219	(2,219,749)	40,000,000	(1,000)	1,000	\$ -	\$ 1,000,000	100% Distribution	Yes	0.000%	Yes	\$ -	
34	Sec. 263A - Inventory Adjustment	Sec. 263A - Inventory Adjustment	Non-Property	2,452,333	818,117	245,888	(81,817)	1,014,569	2,452,333	818,117	245,888	(81,817)	1,014,569	(1,000)	1,000	\$ -	\$ 309,029	100% Distribution	Yes	0.000%	Yes	\$ -	
35	Sec. 263A - Inventory Adjustment	Sec. 263A - Inventory Adjustment	Non-Property	15,448,012	5,149,244	1,544,801	(514,924)	4,600,014	15,448,012	5,149,244	1,544,801	(514,924)	4,600,014	(1,000)	1,000	\$ -	\$ 1,945,759	100% Distribution	Yes	0.000%	Yes	\$ -	
36	SEPA - Rollover	SEPA - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
37	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
38	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
39	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
40	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
41	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
42	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
43	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
44	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
45	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
46	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
47	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
48	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
49	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
50	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
51	SEC - Rollover	SEC - Rollover	Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	N/A	Yes	0.000%	Yes	\$ -	
52	SEC - Rollover	SEC - Rollover																					

Attachment 10
Pension Asset Discount Worksheet
PECO Energy Company

		Source
1	13 Month Average Pension Asset (Note A)	33,000,000 (Attachment 4, line 28(i))
Net ADIT Balance		
2	Prior Year ADIT Related to Transmission Pension Asset	(12,190,754) (Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator)
3	Current Year ADIT Related to Transmission Pension Asset	(10,853,281) (Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator)
4	Average ADIT Balance Related to Transmission Pension Asset	(11,522,018) (Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	\$ (444,252) (Attachment 9 line 24 "Average")
6	Net Pension Asset	\$ 21,033,731 (Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset	2,036,900 (Line 6 times Attachment H-7 page 3, line 34, col (3) times (1+Attachment H-7 page 4, line 18, col (5)))
8	Times Pension Discount %	60%
9	ATRR Discount on Net Pension Asset	\$ 1,222,140 (Line 7 times Line 8)

Note:

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

**Attachment 11
Cost of Capital
PECO Energy Company**

Line Long Term Interest (117, lines 62 through 67), Excluding LVT Interest

1	Interest on Long-Term Debt (427)	167,787,602
2	Amort. of Debt Disc. and Expense (428)	2,305,806
3	Amortization of Loss on Reacquired Debt (428.1)	74,346
4	(Less) Amort. of Premium on Debt-Credit (429)	-
5	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)	-
6	Interest on Debt to Assoc. Companies (430)	11,922,092
7	(Less) Short-term Interest (5-P3 Support Note G)	-
8	Total Long Term Interest (Line 1 + Line 2 + Line 3 - Line 4 - Line 5 + Line 6 - Line 7)	\$182,089,846

13-Month Average Balance of Long-term Debt.

	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
9	4,250,000,000	4,250,000,000	4,250,000,000	4,250,000,000	4,250,000,000	4,600,000,000	4,250,000,000	4,250,000,000	4,675,000,000	4,675,000,000	4,675,000,000	4,675,000,000	4,675,000,000	4,440,384,615
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Total (Line 9 - Line 10 + Line 11 + Line 12)	\$ 4,434,418,609	\$ 4,784,418,609	\$ 4,434,418,609	\$ 4,434,418,609	\$ 4,859,418,609	\$ 4,859,418,609	\$ 4,859,418,609	\$ 4,859,418,609	\$ 4,624,803,224				

Proprietary Capital (112, line 2 through 15)

14	Common stock issued (201)	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251	1,423,004,251
15	Preferred Stock (204) (112.3.c) (5-P3 Support Note B)	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Capital Stock Subscribed (202, 205)	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Stock Liability for Conversion (203, 206)	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Premium on Capital Stock (207)	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Other Paid-in Capital (208-211)	2,005,297,231	2,005,297,231	2,005,297,231	2,232,297,231	2,232,297,231	2,232,297,231	2,232,297,231	2,232,297,231	2,232,297,231	2,278,856,118	2,278,856,118	2,278,856,118	2,194,238,427
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
23	Retained Earnings (215, 215.1, 216)	5,006,722,006	5,101,256,132	5,166,721,137	5,120,899,948	5,173,696,849	5,222,936,014	5,170,176,698	5,207,762,214	5,281,152,352	5,217,687,679	5,251,403,619	5,300,952,887	5,232,620,194
24	Unappropriated Undistributed Subsidiary Earnings (216.1)	(3,327,073,851)	(3,330,971,372)	(3,334,848,971)	(3,338,724,873)	(3,342,640,551)	(3,346,477,657)	(3,350,342,113)	(3,354,211,022)	(3,358,060,914)	(3,361,886,777)	(3,365,824,437)	(3,369,667,425)	(3,373,506,846)
25	(Less) Reacquired Capital Stock (217)	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Noncorporate Proprietorship (Non-major only) (218)	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Accumulated other Comprehensive Income (219)	3,914,962	2,938,936	2,938,936	3,622,448	2,655,115	2,655,115	3,230,074	2,262,740	2,262,740	2,977,323	2,009,989	2,009,989	2,176,348
28	Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18 + Line 19)	\$ 5,111,777,856	\$ 5,201,438,435	\$ 5,263,025,840	\$ 5,445,012,263	\$ 5,488,926,152	\$ 5,533,788,212	\$ 5,478,279,394	\$ 5,511,029,672	\$ 5,580,568,918	\$ 5,560,351,851	\$ 5,589,362,798	\$ 5,635,069,078	\$ 5,563,063,323
29	Preferred Stock (line 15)	\$ -												
30	Common Stock (line 28 - line 29)	\$ 5,111,777,856	\$ 5,201,438,435	\$ 5,263,025,840	\$ 5,445,012,263	\$ 5,488,926,152	\$ 5,533,788,212	\$ 5,478,279,394	\$ 5,511,029,672	\$ 5,580,568,918	\$ 5,560,351,851	\$ 5,589,362,798	\$ 5,635,069,078	\$ 5,563,063,323

Appendix 2B
2022 True Up Adjustment Calculation – MDTAC

ATTACHMENT H-7B
MDTAC FORMULA RATE TEMPLATE

CALCULATION OF MONTHLY AMORTIZED REGULATORY ASSET TO BE RECOVERED

1	Annual Revenue Requirement on Regulatory Asset Amortization	Attachment 1 - Revenue Requirement Line 3	\$2,207,588
2	True-up Adjustment with Interest	Attachment 2 - True-Up Line 24	\$0
3	Net Annual Revenue Requirement on Regulatory Asset Amortization with True-up	Line 1 + line 2	\$2,207,588
4	Net Monthly Revenue Requirement on Regulatory Asset Amortization with True-up	Line 3 / 12	\$183,966

PECO Energy Company
Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3) Amortization
For the 12 months ended 12/31/2022

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

Notes:

(A) All items are associated with ratemaking flow through requirements

(B) Additional detail is provided on page 2 of this exhibit

(C) Amortization of FAS 109 Regulatory Asset.

True-Up with Interest
PECO Energy Company

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

Notes:

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, 2021 through December 31, 2022

	12/31/2021	Activity	12/31/2022
TRANSMISSION ONLY			
Repair Allowance	7,283,457	(117,753)	7,165,703
Federal and State Flow Through	20,438,305	(458,207)	19,980,098
Excess Deferreds/pre-1981 Deferreds	14,242,847	(963,845)	13,279,003
Other	371,787	(7,339)	364,447
Total	42,336,396	(1,547,145)	40,789,251

COMMON (TO BE SPLIT TDG)			
Repair Allowance	-	-	-
Federal and State Flow Through	7,404,883	(26,732)	7,378,151
Excess Deferreds/pre-1981 Deferreds	2,437,536	(96,507)	2,341,029
Other	1,221,369	(35,387)	1,185,982
Total	11,063,788	(158,626)	10,905,162

Transmission Allocation %	9.62%	<i>(Attachment H-7A, page 4, line 11, column 5 * Common Allocation Factor in FERC Form 1 page 356)</i>	
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Repair Allowance	-	-	-
Federal and State Flow Through	712,720	(2,573)	710,147
Excess Deferreds/pre-1981 Deferreds	234,613	(9,289)	225,324
Other	117,557	(3,406)	114,151
Total	1,064,889	(15,268)	1,049,621

ELECTRIC GENERAL (TO BE SPLIT TD)

Repair Allowance	8,962	(257)	8,705
Federal and State Flow Through	893,544	(42,259)	851,285
Excess Deferreds/pre-1981 Deferreds	139,385	(16,776)	122,609
Other	2,232	(165)	2,067
Total	1,044,123	(59,457)	984,666

Transmission Allocation %	12.37%	<i>Source: Attachment H-7A, page 4, line 11, column 5</i>	
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Repair Allowance	1,109	(32)	1,077
Federal and State Flow Through	110,559	(5,229)	105,330
Excess Deferreds/pre-1981 Deferreds	17,246	(2,076)	15,170
Other	276	(20)	256
Total	129,190	(7,357)	121,833

Transmission Summary

Repair Allowance	7,284,565	(117,785)	7,166,780
Federal and State Flow Through	21,261,583	(466,009)	20,795,574
Excess Deferreds/pre-1981 Deferreds	14,494,706	(975,209)	13,519,497
Other	489,620	(10,766)	478,854
Total	43,530,475	(1,569,769)	41,960,705

Incl	SFAS 109 + Gross-up	61,217,494	(2,207,588)	59,009,907
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	2010 Transmission Tax Adjustments b/f gross-up	-	-	-
	2010 Transmission Tax Adjustments + gross-up	-	-	-

	Total Transmission SFAS 109	61,217,494	(2,207,588)	59,009,907
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Gross-up Factor

Federal Income Tax Rate	21.000%
State Income Tax Rate	9.990%
Composite Rate = F+S(1-F)	28.892%
Gross-up Factor = 1/(1-CR)	140.631%

Appendix 3
Additional Workpapers Required by the Protocols

Protocol F.3

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

- (1) the month in which project construction began and the date upon which the project (or first operationally in service portion of the project) was placed in service,
- (2) the current budgeted project costs as listed on the PJM website, and
- (3) the costs cleared to plant in service as of December 31 of the True-Up Year.

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

- (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 tariffed projects listed individually:

Line No.	Project Name	RTO Project Number	Construction start date	Placed in Service date	Budgeted costs per PJM website	12/31/22 Plant in service
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N/A No New Schedule 12 tariffed projects in FY 2022

Protocol F.3

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

Project Name	RTO Project Number or Zonal	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Center Point 500 kV Substation Addition	b0269	34,380,762	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507	34,382,507
Center Point 230 kV Substation Addition	b0269.10	17,190,381	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254	17,191,254
Richmond-Waneta 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-Waneta 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
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
Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731	4,456,731
Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2 (cancelled b1398.6)	13,635,957	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102	13,641,102
Chichester-Linwood 230 kV Line Upgrades	b1900	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043	23,835,043
Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	18,039,799	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707	18,048,707
Emille 230-138 kV Transformer Addition	b2140	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503	16,739,503
Chichester-Saville 138 kV Line Re-conductor	b1182	17,916,294	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290	17,916,290
Waneta 230-138 kV Transformer Addition	b1717	11,069,022	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290	11,071,290
Chichester 230-138 kV Transformer Addition	b1178	8,327,922	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918	8,327,918
Bradford-Planebrook 230 kV Line Upgrades	b0790	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754	1,712,754
North Wales-Hartman 230 kV Line Re-conductor	b0506	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232	2,229,232
North Wales-Whitpain 230 kV Line Re-conductor	b0505	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903	2,546,903
Bradford-Planebrook 230 kV Line Upgrades	b0789	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200	2,359,200
Planebrook 230 kV Capacitor Bank Addition	b0206	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396	3,631,396
Newlinville 230 kV Capacitor Bank Addition	b0207	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873	4,811,873
Chichester-Mickleton 230 kV Series Reactor Addition	b0209	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444	2,699,444
Chichester-Mickleton 230 kV Line Re-conductor	b0264	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241	2,221,241
Buckingham-Pleasant Valley 230 kV Line Re-conductor	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 Increase	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
	Zonal	1,737,184,014	1,739,480,341	1,738,430,112	1,739,656,744	1,744,045,133	1,751,345,832	1,749,926,833	1,750,942,479	1,754,242,690	1,757,972,003	1,758,188,266	1,818,663,086	1,833,036,429

Protocol F.3

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

Project Description	RTO Number	Original In-Service Cost	Notes
Upgrade two 230 kV breakers at Whitpain #235 and #325	b0005	-	A
Upgrade Plymouth Meeting 230 kV breakers #215	b0022	-	A
Add capacitors in north Philadelphia - Buckingham	b0043.1	1,232,268	
Add capacitors in north Philadelphia - Woodburne	b0043.2	1,736,497	
Add capacitors in north Philadelphia - North Wales	b0043.3	1,525,973	
Replace Richmond 69KV breaker #20 with 40,000 A	b0044	-	A
Jumper out Richmond 69KV breaker #40	b0045	-	A
Replace Richmond 69KV breaker #120 with 40,000 A	b0047	-	A
Add a new Roxborough 69kV breaker (#215)	b0059	42,984	
Circuit Breaker Upgrades at Whitpain - 230kV bus breakers #125 and #215	b0175	-	A
Replace Whitpain 230kV circuit breaker #165	b0180	-	A
Replace Whitpain 230kV circuit breaker #J105	b0181	-	A
Upgrade Plymouth Meeting 230kV circuit breaker #125	b0182	-	A
Install three 28.8MVAR capacitors at Planebrook 35kV substation	b0205	3,631,396	
Replace two wave traps and ammeter at Peach Bottom, and two wave traps and ammeter at Newlinville 230kV substations	b0266	238,283	
Upgrade North Wales breaker #105	b0269.7	-	A
Upgrade Waneeta 230 kV breaker '285'	b0269.8	-	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	745,859	
Install 18MVAR capacitor at Waverly 13.8kV substation	b0280.4	-	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	-	A
Install SPS at Chichester	b0413	-	A
Whitpain PRA 500/230kV Transformer	b0438	1,026,041	
Peach Bottom PRA 500/230kV Transformer	b0443	-	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	-	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	b1015.2	24,621	
Install 2 new 230 kV breakers at Planebrook (on the 220-02 line terminal and on the 230 kV side of the #9 transformer)	b1073	2,359,200	
Upgrade Richmond 230 kV breaker '525'	b1156.1	36,862	
Replace Emilie 138 kV breaker '190'	b1156.12	913,027	
Upgrade Richmond 230 kV breaker '415'	b1156.2	-	A
Upgrade Richmond 230 kV breaker '475'	b1156.3	2,908	
Upgrade Richmond 230 kV breaker '575'	b1156.4	29,209	

Upgrade Richmond 230 kV breaker '185'	b1156.5	582	
Upgrade Richmond 230 kV breaker '285'	b1156.6	-	A
Upgrade Waneeta 230 kV breaker '85'	b1156.7	595,249	
Replace Waneeta 230 kV breaker '425'	b1156.8	1,482,474	
Replace Emilie 230 kV breaker '815'	b1156.9	443,960	
Replace terminal equipment at Eddystone and Saville. Replace underground section of the line	b1179	3,239,637	
Replace terminal equipment at Chichester	b1180.1	255,514	
Replace terminal equipment at Chichester	b1180.2	255,514	
Install 230/138 kV transformer at Eddystone	b1181	3,064,183	
Replace 230/69 kV transformer #6 at Cromby. Add two 50 MVAR 230 kV banks at Cromby	b1183	10,821,904	
Add 138 kV breakers at Cromby, Perkiomen, and North Wales. Add a 35 MVAR capacitor at Perkiomen 138 kV	b1184	4,990,213	
Upgrade Eddystone 230 kV breaker #365	b1185	-	A
Upgrade Eddystone 230 kV breaker #785	b1186	372,437	
Reconductor the PECO portion of the Burlington - Croydon circuit, replace some towers, and replace aerial wire at Croydon.	b1197	1,550,007	
Replace terminal equipment including station cable, disconnects and relay at Conowingo 230 kV station	b1198	282,071	
Upgrade Printz 230 kV breaker '225'	b1338	252,355	
Upgrade Printz 230 kV breaker '315'	b1339	617,757	
Upgrade Printz 230 kV breaker '215'	b1340	448,523	
Reconductor the Crescentville - Foxchase 138 kV circuit	b1718	1,095,241	
Reconductor the Foxchase - Bluegrass 138 kV circuit	b1719	1,067,669	
Increase the effective rating of the Eddystone 230/138 kV transformer by replacing a circuit breaker at Eddystone	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 - Whitmarsh 69 kV circuit by changing the CT ratio and replacing s	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	-	A
Install a second Eddystone 230/138 kV transformer	b2222	20,342,771	
Replace the Eddystone 138 kV #205 breaker with 63kA breaker	b2222.1	272,372	
Increase Rating of Eddystone #415 138kV Breaker	b2222.2	425,581	
50 MVAR reactor at Buckingham 230 kV	b2236	5,578,133	
Replace Whitpain 230 kV breaker '155' with 80kA breaker	b2527	509,794	
Replace Whitpain 230 kV breaker '525' with 80kA breaker	b2528	474,748	
Replace Whitpain 230 kV breaker '175' with 80kA breaker	b2529	463,898	
Replace terminal equipment inside Chichester substation on the 220-36 (Chichester – Eddystone) 230 kV line	b2549	306,063	
Replace terminal equipment inside Nottingham substation on the 220-05 (Nottingham – Daleville – Bradford) 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	-	A
Replace the Chichester 230kV "195" with 63kA breaker	b2852	-	B
Replace the North Philadelphia 230kV "CS 775" with 63kA breaker	b2854	2,123,320	
Replace the North Philadelphia 230kV "CS 885" with 63kA breaker	b2855	2,158,251	
Replace the Parrish 230kV "CS 715" with 63kA breaker	b2856	1,490,758	
Replace the Plymouth Meeting 230kV "215" with 63kA breaker	b2859	374,445	
Replace the Plymouth Meeting 230kV "235" with 63kA breaker	b2860	440,571	
Replace the Plymouth Meeting 230kV "325" with 63kA breaker	b2861	394,525	
Replace the Grays Ferry 230kV "705" with 63kA breaker	b2862	598,664	
Replace the Grays Ferry 230kV "985" with 63kA breaker	b2863	-	A
Replace the Grays Ferry 230kV "775" with 63kA breaker	b2864	629,876	
Replace the Chichester 230kV '215' breaker with 63kA breaker	b2926	1,720,636	

Replace the Plymouth Meeting 230kV '125' breaker with 63kA breaker	b2927	359,055
Replace the Whitpain 230 kV breaker "125" with a 63 kA breaker.	b3120	824,382
Upgrade the Richmond 69 kV breaker "140" with 40 kA breaker	b3146	514,727
Linwood Substation 230 kV breaker replacement	b2985	2,152,989
Total		<hr/> 134,552,615

Notes:

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

B: No field work was required for this project.

Protocol F.4

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

**Income Tax Expense
PECO Energy Company**

Line	Title of Account	FERC Form 1 Reference	Transmission ¹ (A)	TCJA Related FAS109 Amortization ² (B)	MDTAC ³ (C)	AFUDC Equity ⁴ (D)	Total Transmission (Columns A+B+C+D) (E)	Distribution / Other ⁵ (F)	FERC Form 1 ⁶ (Columns E+F) (G)
1	Income Taxes - Federal (409.1)	Pg. 114-117, Line 15	10,667,209	-	-	-	10,667,209	13,710,941	24,378,150
2	- Other (409.1)	Pg. 114-117, Line 16	-	-	-	-	-	-	-
3	Provision for Deferred Income Taxes (410.1)	Pg. 114-117, Line 17	10,816,664	-	1,569,769	304,505	12,690,939	75,818,912	88,509,851
4	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	Pg. 114-117, Line 18	173,045	4,157,427	-	1,273,866	5,604,337	45,988,316	51,592,653
5	Investment Tax Credit Adj. - Net (411.4)	Pg. 114-117, Line 19	(2,716)	-	-	-	(2,716)	(66,281)	(68,997)
6	Total - Income Tax Expense / (Benefit)		<u>21,308,112</u>	<u>(4,157,427)</u>	<u>1,569,769</u>	<u>(969,360)</u>	<u>17,751,095</u>	<u>43,475,256</u>	<u>61,226,351</u>

Notes:

¹Represents the income tax accrual attributable to transmission related activity.

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

³Represents 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).

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

⁵Represents income tax accrual attributable to distribution and other related activity

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

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

PECO Energy
2022 Exelon Service Company Allocated Costs to PECO

FERC Account	Description	Cost Type	For the 12 months ended December 31, 2022	
BALANCE SHEET				
107*	Construction work in progress	General and Administrative	1,908,781	E
107*	Construction work in progress	IT and Telecommunications	109,920,946	H
107*	Construction work in progress	Other Miscellaneous Expenses	178,656	K
107*	Construction work in progress	Security Services	477,134	F
107*	Construction work in progress	Supply Services	1,594,719	G
		Total	114,080,235	
108	Accumulated provision for depreciation of utility plant (Major only)	General and Administrative	132,769	E
108	Accumulated provision for depreciation of utility plant (Major only)	IT and Telecommunications	93,407	H
108	Accumulated provision for depreciation of utility plant (Major only)	Other Miscellaneous Expenses	10,840	K
108	Accumulated provision for depreciation of utility plant (Major only)	Supply Services	(0)	G
		Total	237,016	
163	Stores expense undistributed (Major only)	Supply Services	1,963,284	G
182	Other Regulatory Assets	IT and Telecommunications	31,538	H
INCOME STATEMENT				
408.1*	Tax othr than inc tax, Utility	Communication Services	(88)	B
408.1*	Tax othr than inc tax, Utility	Reg & Govt Affair Services	(13,064)	I
		Total	(13,151)	
426.1*	Donations	Communication Services	-	B
426.1*	Donations	Financial Services	-	A
		Total	-	
426.3*	Penalties	Communication Services	-	B
426.3*	Penalties	Financial Services	-	A
		Total	-	
426.4*	Expenditures for certain civic, political and related activities	Communication Services	88	B
426.4*	Expenditures for certain civic, political and related activities	General and Administrative	-	E
426.4*	Expenditures for certain civic, political and related activities	Reg & Govt Affair Services	13,064	I
		Total	13,151	
426.5*	Other deductions	General and Administrative	5,180	E
426.5*	Other deductions	Legal Services	3,962,122	D
426.5*	Other deductions	Supply Services	-	G
		Total	3,967,302	

538	Electric expenses	Supply Services	(42)	G
557*	Other expenses	IT and Telecommunications	796,012	H
560	Operation supervision and engineering	General and Administrative	8,033,948	E
561.2	Load Disp Monitor Opr Tran Sys	Other Miscellaneous Expenses	-	K
562	Station expenses (Major only)	Supply Services	-	G
563	Overhead line expense (Major only)	Supply Services	-	G
564	Underground line expenses (Major only)	Supply Services	-	G
566	Miscellaneous transmission expenses (Major only)	Communication Services	-	B
566	Miscellaneous transmission expenses (Major only)	General and Administrative	2,542,505	E
566	Miscellaneous transmission expenses (Major only)	IT and Telecommunications	6,988,052	H
566	Miscellaneous transmission expenses (Major only)	Security Services	172,111	F
566	Miscellaneous transmission expenses (Major only)	Supply Services	-	G
		Total	9,702,669	
569	Maintenance of structures (Major only)	Supply Services	-	G
569.1	Maintenance of computer hardware.	IT and Telecommunications	64,501	H
569.2	Maintenance of computer software.	IT and Telecommunications	64,501	H
569.3	Maintenance of communication equipment	IT and Telecommunications	64,501	H
569.3	Maintenance of communication equipment	Supply Services	-	G
		Total	64,501	
570	Maintenance of station equipment (Major only)	Supply Services	-	G
571	Maintenance of overhead lines (Major only)	Supply Services	-	G
572	Maintenance of underground lines (Major only)	Supply Services	-	G
573	Maintenance of miscellaneous transmission plant (Major only)	General and Administrative	(38,552)	E
573	Maintenance of miscellaneous transmission plant (Major only)	Supply Services	-	G
		Total	(38,552)	
582*	Station expenses (Major only)	Supply Services	-	G
583*	Overhead line expenses (Major only)	IT and Telecommunications	4,481	H
583*	Overhead line expenses (Major only)	Supply Services	(0)	G
		Total	4,481	
584*	Underground line expenses (Major only)	IT and Telecommunications	2,240	H
584*	Underground line expenses (Major only)	Supply Services	0	G
		Total	2,240	
586*	Meter expenses	IT and Telecommunications	1,432,433	H
586*	Meter expenses	Supply Services	-	G
		Total	1,432,433	

587*	Customer installations expenses	Supply Services	-	G
588*	Miscellaneous distribution expenses	General and Administrative	16,613	E
588*	Miscellaneous distribution expenses	IT and Telecommunications	42,887,561	H
588*	Miscellaneous distribution expenses	Supply Services	42	G
		Total	42,904,216	
591*	Maintenance of structures (Major only)	Other Miscellaneous Expenses	343,342	K
592*	Maintenance of station equipment (Major only)	Supply Services	-	G
593*	Maintenance of overhead lines (Major only)	IT and Telecommunications	38,085	H
593*	Maintenance of overhead lines (Major only)	Supply Services	0	G
		Total	38,085	
594*	Maintenance of underground lines (Major only)	Supply Services	-	G
595*	Maintenance of line transformers	Supply Services	-	G
596*	Maintenance of street lighting and signal systems	Supply Services	-	G
598*	Maintenance of miscellaneous distribution plant	IT and Telecommunications	1,553,265	H
598*	Maintenance of miscellaneous distribution plant	Supply Services	-	G
		Total	1,553,265	
717*	Liquefied petroleum gas expenses	Supply Services	-	G
741*	Maintenance of structures and improvements	Supply Services	-	G
742*	Maintenance of production equipment	Supply Services	-	G
840*	Operation supervision and engineering	Supply Services	-	G
841*	Operation labor and expenses	Supply Services	-	G
843.1*	Maintenance supervision and engineering	Supply Services	-	G
843.2*	Maintenance of structures and improvements	Other Miscellaneous Expenses	89,754	K
843.2*	Maintenance of structures and improvements	Supply Services	-	G
		Total	89,754	
870*	Operation supervision and engineering	Supply Services	-	G
874*	Mains and services expenses	Supply Services	-	G
875*	Measuring and regulation station expenses - General	Supply Services	-	G
878*	Meter and house regulator expenses	IT and Telecommunications	174,125	H
878*	Meter and house regulator expenses	Supply Services	-	G
		Total	174,125	

879*	Customer installations expenses	Supply Services	-	G
880*	Other expenses	IT and Telecommunications	8,901,402	H
880*	Other expenses	Legal Services	88,690	D
880*	Other expenses	Security Services	227,025	F
880*	Other expenses	Supply Services	-	G
		Total	9,217,117	
887*	Maintenance of mains	Supply Services	-	G
888*	Maintenance of comp station equipment	IT and Telecommunications	-	H
889*	Maintenance of measuring and regulating station equipment - General	Supply Services	-	G
892*	Maintenance of services	Supply Services	-	G
893*	Maintenance of meters and house regulators	Supply Services	-	G
894*	Maintenance of other equipment	IT and Telecommunications	169,401	H
894*	Maintenance of other equipment	Supply Services	-	G
		Total	169,401	
902*	Meter reading expenses	Supply Services	-	G
903*	Customer records and collection expenses	General and Administrative	260,564	E
903*	Customer records and collection expenses	IT and Telecommunications	15,181,529	H
903*	Customer records and collection expenses	Supply Services	-	G
		Total	15,442,093	
905*	Miscellaneous customer accounts expenses (Major only)	IT and Telecommunications	1,791,723	H
905*	Miscellaneous customer accounts expenses (Major only)	Supply Services	-	G
		Total	1,791,723	
908*	Customer assistance expenses (Major only)	General and Administrative	73	E
908*	Customer assistance expenses (Major only)	IT and Telecommunications	742,961	H
		Total	743,033	
910*	Miscellaneous customer service and informational expenses	IT and Telecommunications	103,253	H
920	Administrative and general salaries	Communication Services	(575)	B
920	Administrative and general salaries	Contracting Expenses	-	J
920	Administrative and general salaries	General and Administrative	-	E
920	Administrative and general salaries	Supply Services	945,336	G
		Total	944,761	
921	Office supplies & expenses	IT and Telecommunications	-	H
921	Office supplies & expenses	Supply Services	(7)	G
		Total	(7)	

923	Outside services employed	Communication Services	2,865,209	B
923	Outside services employed	Contracting Expenses	3,702,295	J
923	Outside services employed	Financial Services	21,541,890	A
923	Outside services employed	General and Administrative	16,527,567	E
923	Outside services employed	HR Services	8,862,591	C
923	Outside services employed	IT and Telecommunications	25,702,223	H
923	Outside services employed	Legal Services	9,230,577	D
923	Outside services employed	Other Miscellaneous Expenses	398,995	K
923	Outside services employed	Reg & Govt Affair Services	723,576	I
923	Outside services employed	Security Services	9,755,224	F
923	Outside services employed	Supply Services	596,674	G
		Total	99,906,822	
924	Property insurance	Communication Services	-	B
924	Property insurance	Financial Services	-	A
		Total	-	
925	Injuries and damages	Communication Services	-	B
925	Injuries and damages	Other Miscellaneous Expenses	-	K
		Total	-	
926	Employee pensions and benefits	Communication Services	-	B
926	Employee pensions and benefits	Supply Services	-	G
		Total	-	
930.1*	General advertising expenses	Communication Services	-	B
930.1*	General advertising expenses	Financial Services	-	A
930.1*	General advertising expenses	General and Administrative	-	E
930.1*	General advertising expenses	Legal Services	-	D
		Total	-	
935	Maintenance of general plant	Supply Services	-	G
		Financial Services (A)	21,541,890	To 'F.14 Reconciliation to FF1'
		Communication Services (B)	2,864,634	To 'F.14 Reconciliation to FF1'
		HR Services (C)	8,862,591	To 'F.14 Reconciliation to FF1'
		Legal Services (D)	13,281,389	To 'F.14 Reconciliation to FF1'
		General and Administrative (E)	29,389,448	To 'F.14 Reconciliation to FF1'
		Security Services (F)	10,631,493	To 'F.14 Reconciliation to FF1'
		Supply Services (G)	5,100,007	To 'F.14 Reconciliation to FF1'
		IT and Telecommunications (H)	216,708,140	To 'F.14 Reconciliation to FF1'
		Reg & Govt Affair Services (I)	723,576	To 'F.14 Reconciliation to FF1'
		Contracting Expenses (J)	3,702,295	To 'F.14 Reconciliation to FF1'
		Other Miscellaneous Expenses (K)	1,021,587	To 'F.14 Reconciliation to FF1'
		Total BSC Costs	313,827,051	To 'F.14 Reconciliation to FF1'

NOTE: The table above includes all costs charged to PECO by Exelon Business Services Company ("BSC") in 2022. Costs charged to PECO's balance sheet accounts by BSC are ultimately recorded to the appropriate income statement accounts in the periods in which those costs are realized.

* 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.

Line No.	Non-power Goods or Services Provided by Affiliate				
	Financial Services (Direct)	Exelon BSC	923	3,900,639	A
	Financial Services (Indirect)	Exelon BSC	Various	17,641,251	A
	Communication Services (Direct)	Exelon BSC	923	6,101	B
	Communication Services (Indirect)	Exelon BSC	Various	2,854,534	B
	Human Resources Services (Direct)	Exelon BSC	923	9,454,907	C
	Human Resources Services (Indirect)	Exelon BSC	923	(992,215)	C
	Legal Governance Services (Direct)	Exelon BSC	923	2,751,427	D
	Legal Governance Services (Indirect)	Exelon BSC	Various	10,529,992	D
	Executive Services (Direct)	Exelon BSC	-	-	E
	Executive Services (Indirect)	Exelon BSC	Various	7,564,171	E
	BSC Commercial Operation Group Services (Direct)	Exelon BSC	923	33,843	E
	BSC Commercial Operation Group Services (Indirect)	Exelon BSC	923	489,399	E
	Real Estate Services (Direct)	Exelon BSC	Various	99,054	K
	Real Estate Services (Indirect)	Exelon BSC	Various	922,033	K
	Security Services (Indirect)	Exelon BSC	Various	10,631,493	F
	BSC Exelon Utility (Direct)	Exelon BSC	Various	291,128	E
	BSC Exelon Utility (Indirect)	Exelon BSC	Various	21,010,947	E
	Supply Services (Direct)	Exelon BSC	Various	500,626	G
	Supply Services (Indirect)	Exelon BSC	Various	4,599,381	G
	IT Non Telecommunications Services (Direct)	Exelon BSC	Various	68,761,591	H
	IT Non Telecommunications Services (Indirect)	Exelon BSC	Various	147,948,548	H
	Regulatory and Government Affairs Services (Indirect)	Exelon BSC	Various	723,576	I
	BSC Other Services (Indirect)	Exelon BSC	Various	3,702,295	J
				313,827,051	To FERC Form 60

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

Exelon Business Services Company
 FERC Form 60
 Schedule XVII

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 (\$)
1	Albion City Electric Co.	34,791,738	70,828,822	534	110,619,634
2	AT&T Progress Company	6,898	0	0	6,898
3	Baltimore Gas and Electric Company	143,868,188	182,176,911	1,893	326,146,992
4	BGE Insite Products & Services, LLC	146,875	0	0	146,875
5	CDM Generation LLC (Midwest)	2,115	0	0	2,115
6	Commercon@ Exelon Company	195,487,489	441,739,739	2,318	637,229,536
7	Constellation Energy Center (Ips)	3,888,175	87,231	0	3,975,406
8	Constellation Energy Nuclear Group, LLC (Site CR45, LLC)	211,280	84,011	0	295,291
9	Constellation NewEnergy, Inc.	4,862,788	(52,006)	0	5,044,792
10	Constellation Power, Inc.	0	7,993	0	7,993
11	Constellation Solar Holdings, LLC	0	0	0	0
12	Domestic Power & Light Co.	25,376,282	90,576,636	349	116,953,267
13	Domestic of Midwest Power LLC	4,144	0	0	4,144
14	Exelon Cleanpath, LLC	1,962,022	0	0	1,962,022
15	Exelon Corporation	45,089,573	8,898,044	989	54,988,606
16	Exelon Enterprises Company LLC	29,022	0	0	29,022
17	Exelon Fluorine, LLC	91	0	0	91
18	Exelon Generation Company, LLC	52,389,098	14,765,148	4,741	67,157,987
19	Exelon New Boston, LLC	6	0	0	6
20	Exelon New England Holdings, LLC	2	0	0	2
21	Exelon Power Labs, LLC	374	0	0	374
22	Exelon Transmission Company, LLC	6,037	0	0	6,037
23	Exelon Naval Maritime, LLC	362	0	0	362
24	Exelon Ohio, LLC	110,585	0	0	110,585
25	Exelon Wyman, LLC	6	0	0	6
26	Exxon Enterprise, LLC	597,446	0	6	597,446
27	FFCD Energy Company	84,786,717	228,028,215	1,220	312,816,152
28	FFPCO Holdings Inc.	130,089	5,634,143	122	5,764,321
29	FFB Service Company	8,385,098	19,079,112	984	27,464,194
30	Fontana Electric Power Co.	35,170,291	140,287,862	823	175,458,976
31	ATF/low Transmission Development, LLC	0	0	0	0

To FF1

Protocol F.15

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

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

Project Description	RTO Number	Original In-Service Cost	In-Service Year
Linwood Substation 230 kV breaker replacement	b2985	\$ 2,152,989	2022

Protocol F.16

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

**AFUDC Equity
PECO Energy Company**

Line	Line of Business	2022 AFUDC Equity Originations ¹ (A)	2022 AFUDC Equity Reversals ¹ (B)	Total AFUDC Equity Activity (Columns A+B) (C)	Transmission Allocation (D)	Transmission Allocation (Originations) (Columns A * D) (E)	Transmission Allocation (Reversals) (Columns B * D) (F)
1	Common	-	-	-	9.62%	-	-
2	Distribution	(11,621,626)	3,215,101	(8,406,525)	0.00%	-	-
3	Electric General	-	-	-	12.37%	-	-
4	Gas	(4,507,965)	(1,043,946)	(5,551,911)	0.00%	-	-
5	Transmission	(4,409,045)	1,053,940	(3,355,105)	100%	(4,409,045)	1,053,940
6	Total	<u>(20,538,636)</u>	<u>3,225,095</u>	<u>(17,313,541)</u>		<u>(4,409,045)</u>	<u>1,053,940</u>
7	Marginal Tax Rate					28.89%	28.89%
8	Income Tax Expense / (Benefit)					<u>(1,273,866)</u>	<u>304,505</u>

Notes:

¹Represents 2022 AFUDC Equity Originations and Reversals (pre-tax) by Line of Business.

Protocol F.18

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

**PECO M&S
As of 12/31/2022**

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

F.18 FF1 Page tab, line 5; see notes of FF1

F.18 FF1 Page tab; line 8 of FF1

F.18 FF1 Page tab, line 5; see notes of FF1

F.18 FF1 Page tab; line 8 of FF1

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

Protocol F.18

Name of Respondent: PECO Energy Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 12/31/2022	Year/Period of Report: End of: 2022/ Q4
MATERIALS AND SUPPLIES					
<p>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.</p> <p>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.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	1,815,802	1,815,802	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)	34,547,613	42,962,754	Electric & Gas	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)				
8	Transmission Plant (Estimated)	7,903,502	8,543,484	Electric	
9	Distribution Plant (Estimated)	2,784,627	2,985,135	Electric & Gas	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)				
12	TOTAL Account 154 (Enter total of lines 5 thru 11)	45,135,802	52,491,353		
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)				
15	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Unit)				
16	Stores Expense Undistributed (Account 163)				
17					
18					
19					
20	TOTAL Materials and Supplies	48,751,754	54,107,305		

Name of Respondent: PECO Energy Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 12/31/2022	Year/Period of Report: End of: 2022/ Q4
FOOTNOTE DATA					

(a) Concept: PlantMaterialsAndOperatingSuppliesConstruction					
Assigned to Construction 2021:					
Distribution				\$	21,791,316
Transmission				\$	12,582,689
Gas				\$	192,709
Total				\$	34,547,613
(b) Concept: PlantMaterialsAndOperatingSuppliesConstruction					
Assigned to Construction 2022:					
Distribution				\$	26,839,912
Transmission				\$	15,738,490
Gas				\$	384,346
Total				\$	42,962,754

From F.18 Summary

From F.18 Summary

Protocol F.6

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

Item	Description	Tab/Attachment	Cell Reference	Existing FERC Form 1 Reference	Updated FERC Form 1 Reference
1	Production Plant	Attachment H-7	C46	205.46.g	204-207.46.g
2	Distribution Plant	Attachment H-7	C48	207.75.g	204-207.75.g
3	Misc. Trans. Exp. (Acct 566)	Attachment H-7	C122	321.97.b	320-323.97.b
4	Production Labor	Attachment H-7	C193	354.20.b	354-355.20.b
5	Transmission Labor	Attachment H-7	C195	354.21.b	354-355.21.b
6	Distribution Labor	Attachment H-7	C197	354.23.b	354-355.23.b
7	Customer Accounts, Customer Service and Information and Sales Labor	Attachment H-7	C199	354.24,25,26.b	354-355.24,25,26.b
8	Preferred Stock	Attachment H-7	B208	112.3.c	112-113.3.c
9	Outside Services Employed	Attachment H-7	B233-K233 (Note)	323.184.b	320-323.184.b
10	EPRI Dues	Attachment H-7	B233-K233 (Note)	353.f	352-353.f
11	Non-Safety-Related Advertising	Attachment H-7	B233-K233 (Note)	323.191.b	320-323.191.b
12	Chamber of Commerce and Civic 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
18	Accumulated Deferred Investment Credit	4- Rate Base	I30	266.8.b, 266.17.b, 267.8.h & 267.17.h	& 266-267.17.h
19	ADIT - 282	4B - ADIT BOY	B113	p275.2.b	p274-275.2.b
20	ADIT - 283	4B - ADIT BOY	B174	p276.9.b	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 lines 3.c & d, 12.c & d, and 16.c & d	page 112-113 line 3.c & d page 112-113 lines 3.c & d, 12.c & d, and 16.c & d
32	Equity	5-P3 Support	B50 (Note)	112.12.c	112-113.12.c
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
39	Electric Plant				
39	Common Plant	8 - Depreciation Rate:	C142	pages 207 and 356	pages 204-207 and 356
40	Long Term Interest	11 - Cost of Capital	B5	117, lines 62 through 67	114-117 lines 62 through 67
41	Long-Term Debt	11 - Cost of Capital	B17	112, lines 18 through 21	112-113, lines 18 through 21
42	Proprietary Capital	11 - Cost of Capital	B27	112, lines 2 through 15	112-113, lines 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