



AN EXELON COMPANY

Alejandro Bautista  
Assistant General Counsel  
2301 Market Street  
Philadelphia, PA 19101

Telephone: 267-533-0120  
alejandrobautista@exeloncorp.com

March 28, 2025

**Via eTariff**

Debbie-Anne A. Reese  
Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, DC 20426

**Re: *PJM Interconnection, L.L.C.***  
**Docket No. ER25-\_\_\_\_-000**  
**PECO Energy Company Formula Rate - Depreciation Rate Revision**

Dear Secretary Reese:

Pursuant to Section 205 of the Federal Power Act (“FPA”),<sup>1</sup> Part 35 of the regulations of the Federal Energy Regulatory Commission (“Commission” or “FERC”), and Section VI.K. of the PECO Energy Company (“PECO”) Formula Rate Implementation Protocols (“Implementation Protocols”) authorizing a limited Section 205 filing, PECO hereby submits for filing a revised tariff record to the Open Access Transmission Tariff (“OATT”) administered by PJM Interconnection, L.L.C. (“PJM”) adjusting the depreciation rates for Accounts 352 through 359 and 390 through 398 and amortization rates for Account 303 in PECO’s Formula Rate Template.<sup>2</sup> PECO respectfully requests that the Commission permit the revised tariff record to become effective for all purposes under the PECO Formula Rate, including calculation of the True-Up Adjustments to the revenues received during 2024, as of May 28, 2025, with no suspension period or hearing.<sup>3</sup> In accordance with Section IV.L of PECO’s Implementation Protocols, PECO is submitting this filing as a single-issue filing, in which the sole issue for examination is whether such proposed changes to the depreciation and amortization rates are just and reasonable.<sup>4</sup>

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<sup>1</sup> See 16 U.S.C. § 824d (2018).

<sup>2</sup> Pursuant to Order No. 714, this filing is being submitted by PJM on behalf of PECO as part of an XML filing package that conforms with the Commission’s regulations. PJM has agreed to make all filings on behalf of the PJM Transmission Owners in order to retain administrative control over the PJM OATT. Thus, PECO has requested that PJM submit this filing in the eTariff system as part of PJM’s electronic Intra PJM Tariff.

<sup>3</sup> PECO’s Implementation Protocols require posting of the True-Up Adjustments no later than May 31<sup>st</sup> of each year. PECO therefore requests that FERC issue an order approving the revisions included in this filing and establish an effective date of May 28, 2025.

<sup>4</sup> See Implementation Protocols at Section IV.L (providing that “[u]nless the Commission determines otherwise upon review of the filing and responsive pleadings, the sole issue in any such limited section 205 proceeding shall be

## **I. BACKGROUND**

On May 1, 2017, PECO submitted a Section 205 filing in Docket No. ER17-1519-000 to replace its stated rate with a forward-looking Formula Rate, consisting of the Formula Rate Template and the Implementation Protocols, to recover costs related to its transmission facilities. Following hearing and settlement procedures,<sup>5</sup> the parties agreed to a Settlement Agreement and associated revisions to the Formula Rate that were filed on July 22, 2019, in Docket No. ER17-1519-002 and approved by the Commission on December 5, 2019.<sup>6</sup>

Relevant to the instant filing, the Settlement Agreement revised the Implementation Protocols to establish procedures for future changes to the depreciation and amortization rates. Section IV.K of the Implementation Protocols, as revised by the Commission-approved Settlement Agreement, provides that “[n]o later than March 31, 2020, and each March 31 thereafter, PECO shall submit a limited FPA section 205 filing to revise its depreciation rates for Accounts 352 through 359 and 390 through 398 and amortization rates for Account 303. The depreciation rates shall be consistent with PECO’s recorded depreciation expense and gross plant balances for the immediately preceding year.” The Implementation Protocols further provide that unless the Commission determines otherwise, the scope of the filing will be limited to determining whether the changes to the depreciation rates are just and reasonable. Finally, the Implementation Protocols state that PECO will propose that the Commission accept the depreciation rates filing so that the revised rates may be used in calculating the next true-up calculation, that in this case will be posted no later than May 31, 2025 for the true-up of 2024 rates.

In accordance with these provisions of the Implementation Protocols, as revised by the Settlement Agreement, PECO filed its limited FPA Section 205 filing to revise its depreciation and amortization rates most recently on March 29, 2024.<sup>7</sup> PECO requested an effective date of May 29, 2024 so that the revised rates could be effective for the rate year starting on June 1, 2024 and be used in the true-up calculation of 2023 rates to be posted no later than May 31, 2024. The depreciation filing was accepted by letter order with the requested effective date of May 29, 2024,<sup>8</sup> and the revised depreciation rates were incorporated into the Annual Update and True-up Adjustments posted on May 30, 2024.

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whether such proposed change(s) is just and reasonable, and it shall not address other aspects of the Formula Rate.”).

<sup>5</sup> See *PJM Interconnection, L.L.C.*, 159 FERC ¶ 62,339 (2017) (setting the proceeding for hearing and settlement judge procedures).

<sup>6</sup> See *PJM Interconnection, L.L.C.*, 169 FERC ¶ 61,186 (2019).

<sup>7</sup> See *PJM Interconnection, L.L.C.*, Formula Rate – Depreciation Rate Revision, ER24-1649-000 (filed March 29, 2024).

<sup>8</sup> See Depreciation Rate Revision, Delegated Letter Order, Docket No. ER24-1649-000 (May 2, 2024).

## **II. EXPLANATION OF PROPOSED CHANGES**

### **A. Derivation of Revised Depreciation and Amortization Rates**

As discussed above, the Implementation Protocols require that PECO make an annual filing no later than March 31<sup>st</sup> of each year revising its depreciation and amortization rates. The revised rates shall be consistent with PECO's recorded depreciation expense and gross plant balances for the immediately preceding year. Therefore, the revised depreciation and amortization rates included in this filing are based on PECO's depreciation expense and gross plant balances recorded in 2024.

The depreciation rates PECO uses for accounting purposes are based on its most recent depreciation study.<sup>9</sup> That study establishes the survivor curves and service lives to be used to determine PECO's depreciation rates and associated depreciation expense for book purposes. Those depreciation rates are calculated on a remaining life basis and are used to calculate PECO's book depreciation expense. PECO also uses its remaining life depreciation rates to calculate its retail rates.

PECO's depreciation expense for 2024, the relevant year for the recalculation of the depreciation rates included in this filing, are based on PECO's 2020 depreciation study. Gannett Fleming conducted the 2020 depreciation study related to PECO's electric transmission, general, and common plant as of December 31, 2018. The study calculated depreciation rates based on the straight-line method using the average service life procedure and applied on a remaining life basis.<sup>10</sup>

As with the 2017, 2018, 2019, 2020, 2021, 2022, and 2023 depreciation rates included in the Formula Rate, PECO determined its 2024 depreciation rates by dividing its recorded depreciation expense for 2024 by its year-end gross plant balances for 2024. These depreciation rates produce the same depreciation expense as PECO determined using remaining life depreciation rates. In short, the proposed depreciation rates are based on the methodology underlying PECO's existing depreciation rates, and the depreciation rates derived from 2020 depreciation study have simply been converted from a remaining life rate to a rate calculated using gross plant balances. The derivation of PECO's revised depreciation and amortization rates is based on PECO's recorded depreciation expense and gross plant balances for the year ended December 31, 2024.<sup>11</sup>

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<sup>9</sup> The relevant study was approved and took effect in 2020 and was based on balances as of December 31, 2018.

<sup>10</sup> PECO notes that while the 2020 depreciation study calculates remaining life depreciation rates, pursuant to the procedures established in the Settlement Agreement, PECO converts these remaining life rates into rates calculated using gross plant balances.

<sup>11</sup> Dollar amounts for certain accounts are recorded on an aggregated basis in the FERC Form No. 1. To calculate depreciation rates for each account, PECO records were used to provide the year-end plant balances and depreciation expenses by account.

## **B. Impact on Revenue Requirements**

The revisions to the depreciation and amortization rates stated in the Formula Rate Template will be used to calculate the projected revenue requirements under the Implementation Protocols for the Rate Year starting on June 1, 2025, and in the calculation of the true-up of rates collected in 2025. The Annual Update and the projected revenue requirements will be posted by PECO no later than May 31, 2025.

While the calculations underlying the Annual Update will not be considered final until PECO makes its Annual Update filing (no later than May 31, 2025), Attachment D to this filing provides an illustration of the rate impact of the revisions to the depreciation and amortization rates by showing the impact on the depreciation expense in using the currently effective depreciation rates and the rates included in this filing. By way of comparison, an equivalent change to the depreciation expense would result in a less than 0.2 percent increase in the currently effective PECO Net Revenue Requirement.<sup>12</sup>

## **III. LIMITED SCOPE OF THIS FILING**

Section IV.L. of the Implementation Protocols provides that PECO may make a limited Section 205 filing to revise the depreciation and amortization rates and that, unless the Commission determines otherwise, the sole issue in such a filing is whether the changes included in the limited filing are just and reasonable, without inquiring into other aspects of the Formula Rate.<sup>13</sup> PECO requests that the Commission affirm the limited scope of the instant filing, consistent with Commission precedent permitting limited filings that affect only one aspect of a formula rate, and in particular changes to depreciation rates, which the Commission has determined does not change the overall recovery in rates, but only the timing of recovery.<sup>14</sup>

## **IV. PROPOSED EFFECTIVE DATE; WAIVERS**

PECO requests that the revised tariff record be made effective as of May 28, 2025 for use on and after that date for the purposes of the Formula Rate. Therefore, consistent with the Implementation Protocols, PECO will use the depreciation and amortization rates included in this filing when it performs its annual true-up of 2024 rates (to be posted no later than May 31, 2025).

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<sup>12</sup> PECO's current Net Revenue Requirements is \$237,361,416. See Attachment H-7A, page 1, line 3 (<https://www.pjm.com/-/media/DotCom/markets-ops/trans-service/june-to-may/2024-2025/peco/2024-annual-true-up-letter.pdf>)

<sup>13</sup> The Implementation Protocols also provide that when, at least once every five years, PECO completes a depreciation study, that study will be included "as part the limited FPA section 205 filing to which such study relates." See Implementation Protocols at Section IV.L.

<sup>14</sup> See *Ameren Illinois Company*, 141 FERC ¶ 61,264 at P 32 (2012) ("The change to the depreciation accrual rates does not change the value of the underlying asset, and would not result in any over- or under- recovery of costs. In this circumstance, we find that it is appropriate to consider the change in depreciation alone....").



Finally, if and to the extent the Commission deems it necessary, PECO requests waiver of Section 35.13 of the Commission’s regulations in order to implement the tariff changes proposed in this filing.

## **V. INFORMATION SUBMITTED WITH THIS FILING**

This submission includes, along with this transmittal letter, the following documents:<sup>15</sup>

- Attachment A: Redlined Tariff Attachment (OATT ATT H-7A, OATT Attachment H-7A – PECO’s Formula Rate Template) to be effective May 28, 2025;
- Attachment B: Clean Tariff Attachment (OATT ATT H-7A, OATT Attachment H-7A – PECO’s Formula Rate Template) to be effective May 28, 2025;
- Attachment C: Derivation of depreciation and amortization rates;
- Attachment D: Illustrative example showing rate impact of the proposed changes to OATT Attachment H-7A;
- Attachment E: PECO 2024 FERC Form No. 1; and
- Attachment F: Attestation of Richard G. Webster, Jr., PECO Energy Company, Vice President, Regulatory Policy and Strategy.

## **VI. COMMUNICATIONS AND SERVICE**

PECO requests that all communications regarding this filing be directed to the following individuals and that their names be entered on the official service list maintained by the Secretary for this proceeding:

Jordan Kwok  
Director, Federal Regulatory Affairs  
Exelon Corporation  
701 Ninth Street, N.W.  
Washington, D.C. 20068  
818-321-0673  
[Jordan.Kwok@exeloncorp.com](mailto:Jordan.Kwok@exeloncorp.com)

Alejandro Bautista  
Assistant General Counsel  
Exelon Corporation  
2301 Market Street  
Philadelphia, PA 19101  
267-533-0120  
[Alejandro.Bautista@exeloncorp.com](mailto:Alejandro.Bautista@exeloncorp.com)

Lisa B. Luftig  
Assistant General Counsel  
Exelon Corporation  
701 Ninth Street, NW  
Washington, DC 20068  
315.345.3628  
[Lisa.Luftig@exeloncorp.com](mailto:Lisa.Luftig@exeloncorp.com)

PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance

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<sup>15</sup> Due to eTariff XML file size limitations, it is necessary for PECO to organize its eTariff records in subparts (identified as OATT, Attachment H-7A PT. 1 and OATT, Attachment H-7A PT. 2).

with the Commission's regulations,<sup>16</sup> PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link: <https://www.pjm.com/library/filing-order> with a specific link to the newly-filed document and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region<sup>17</sup> alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using the referenced link, the document will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link: <http://www.ferc.gov/docs-filing/elibrary.asp> in accordance with the Commission's regulations and Order No. 714.

## VII. CONCLUSION

PECO requests that the Commission grant any required waivers and accept the proposed revisions to PECO's depreciation and amortization rates in OATT Attachment H-7A as just, reasonable, and not unduly preferential under Section 205 of the Federal Power Act.

Respectfully submitted,

/s/ Alejandro Bautista  
Alejandro Bautista  
Assistant General Counsel  
Exelon Corporation  
2301 Market Street  
Philadelphia, PA 19101  
Telephone: 267-533-0120  
Email: [Alejandro.Bautista@exeloncorp.com](mailto:Alejandro.Bautista@exeloncorp.com)

*Counsel for PECO Energy Company*

Attachments

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<sup>16</sup> See 18 C.F.R §§ 35.2(e) and 385.2010(f)(3).

<sup>17</sup> PJM already maintains, updates, and regularly uses e-mail lists for all PJM members and affected state commissions.

**Attachment A**  
**Redlined Tariff Attachment**

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 48)			#DIV/0!
2a	Additional Annual Refund (from 2018 to 2021)	Attachment 1, line 17, col 15a			
2	REVENUE CREDITS	Attachment 5A, line 15	Total #DIV/0!	Allocator TP 0.00%	#DIV/0!
3	NET REVENUE REQUIREMENT	(line 1 minus lines 2 and 2a)			#DIV/0!
4	REGIONAL NET REVENUE REQUIREMENT	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14			#DIV/0!-
5	Regional True-up Adjustment with Interest	Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15			-
6	REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16			#DIV/0!
7	ZONAL NET REVENUE REQUIREMENT	Attachment 1, line 17a, col. 14 less line 2			#DIV/0!
8	Zonal True-up Adjustment with Interest	Attachment 1, line 17a, col. 15			-
9	ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Line 7 + Line 8			#DIV/0!
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13			-
11	Zonal Load	1 CP from PJM in MW			
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)			#DIV/0!

(1)		(2)	(3)	(4)		(5)
Line No	RATE BASE:	Source	Company Total	Allocator	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)	-	TP	0.00%	-
3	Distribution	207.75.g for end of year, records for other months		NA	0.00%	-
3a	Energy Storage	204-207.84.13g for end of year, records for other months		NA	0.00%	-
4	General	Attachment 4, Line 14, Col. (c)	-	W/S	0.00%	-
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	#DIV/0!	DA		#DIV/0!
6	Common	Attachment 4, Line 14, Col. (d)	-	W/S	0.00%	-
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	-	W/S	0.00%	-
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	#DIV/0!	GP=	#DIV/0!	#DIV/0!
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)	-	TP	#DIV/0!	-
11	Distribution	219.26.c for end of year, records for other months		NA	#DIV/0!	-
12	Energy Storage	219.27.1c for end of year, records for other months		NA	0.00%	-
12a	General	Attachment 8, Page 3, Line 11, Col. (E)	-	W/S	#DIV/0!	-
13	Intangible	Attachment 8, Page 3, Line 16, Col. (E) and Col. (G)	#DIV/0!	DA		#DIV/0!
14	Common	Attachment 8, Page 3, Line 12, Col. (E)	-	W/S	#DIV/0!	-
15	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	-	W/S	#DIV/0!	-
16	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	#DIV/0!			#DIV/0!
NET PLANT IN SERVICE						
17	Production	(line 1 minus line 10)	-			-
18	Transmission	(line 2 minus line 11)	-			-
19	Distribution	(line 3 minus line 12)	-			-
20	Energy Storage	(line 3a minus line 12a)	-			-
21	General	(line 4 minus line 13)	-			-
22	Intangible	(line 5 minus line 14)	#DIV/0!			#DIV/0!
23	Common	(line 6 minus line 15)	-			-
24	Costs To Achieve	(line 7 minus line 16)	-			-
25	TOTAL NET PLANT	(Sum of Lines 19 through 25)	#DIV/0!	NP=	#DIV/0!	#DIV/0!
ADJUSTMENTS TO RATE BASE (Note R)						
26	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero	-
27	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	-	TP	100.00%	-
28	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	-	TP	100.00%	-
29	Account No. 190	Attachment 4A, Line 28, Col. (g) (Notes B and X)	-	TP	100.00%	-
30	Unamortized EDIT Balance - Protected Property (enter negative)	Attachment 9 - EDIT, Line 22, Col. (o)	-	TP	100.00%	-
31	Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 23, Col. (o)	-	TP	100.00%	-
32	Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative)	Attachment 9 - EDIT, Line 26, Col. (o)	-	TP	100.00%	-
33	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	TP	100.00%	-
34	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	-	DA	100.00%	-
35	CWIP	Attachment 4, Line 14, Col. (e)	-	DA	100.00%	-
36	Pension Asset	Attachment 4, Line 28, Col. (i)	-	DA	100.00%	-
37	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	-	DA	100.00%	-
38	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)	-	DA	100.00%	-
39	Outstanding Network Credits	From PJM	-	DA	100.00%	-
40	Less Accum. Deprec. associated with Facilities with Outstanding Network Credits	From PJM	-	DA	100.00%	-
41	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	-			-
LAND HELD FOR FUTURE USE						
42		Attachment 4, Line 14, Col. (f) (Note C)	-	TP	0.00%	-
WORKING CAPITAL						
43	CWC	(Note D) 1/8*(Page 3, Line 12 minus Page 3, Line 7)	#DIV/0!			#DIV/0!
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	-	TP	0.00%	-
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	-	DA	100.00%	-
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	#DIV/0!			#DIV/0!

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)	-	TP	0.00%	-
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (b)	-	TP	0.00%	-
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)	-	TP	0.00%	-
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	-	TP	100.00%	-
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	-	DA		#DIV/0!
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)	-	TP	0.00%	-
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	-			-
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	#DIV/0!	W/S	0.00%	#DIV/0!
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	-	W/S	0.00%	-
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	#DIV/0!			#DIV/0!
13	DEPRECIATION EXPENSE (Note U)					
14	Transmission	Attachment 5, Line 1, Col. (g)	-	TP	0.00%	-
15	General	Attachment 5, Line 2, Col. (a)	-	W/S	0.00%	-
16	Intangible -Transmission	Attachment 5, Line 1, Col. (i)	-	DA	0.00%	-
16a	Intangible - General	Attachment 5, Line 1, Col. (j)	-	W/S	0.00%	
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (k)	-	NA	zero	
17	Common - Electric	Attachment 5, Line 1, Col. (h)	-	W/S	0.00%	-
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	-	W/S	0.00%	-
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)	-			-
21	TAXES OTHER THAN INCOME TAXES	(Note F)				
22	LABOR RELATED					
23	Payroll	Attachment 5, Line 2, Col. (c)	-	W/S	0.00%	-
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	-	W/S	0.00%	-
25	PLANT RELATED					
26	Property	Attachment 5, Line 2, Col. (e)	-	GP	#DIV/0!	#DIV/0!
27	Excluded Taxes Per Attechment 5C Line 5	Attachment 5, Line 2, Col. (f)	-	NA	zero	-
28	Other	Attachment 5, Line 2, Col. (g)	-	GP	#DIV/0!	#DIV/0!
29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	-	GP	#DIV/0!	#DIV/0!
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	-			#DIV/0!
31	INTEREST ON NETWORK CREDITS	From PJM	-	DA	100.00%	-
32	INCOME TAXES	(Note G)				
33	T=1 - {[ (1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	WCLTD = Page 4, Line 19	-			
34	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 15	#DIV/0!			
35	FIT & SIT & P	(Note G)				
36						
37	1 / (1 - T) = (T from line 33)		-			
38	Amortized Investment Tax Credit (enter negative)	(enter negative) Attachment 5, Line 2, Col. (i)	-			
39	Excess Deferred Income Taxes (enter negative)	(enter negative) Attachment 5, Line 2, Col. (j)	-			
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	-			
41	Income Tax Calculation	(Line 34 times Line 47)	#DIV/0!	NA		#DIV/0!
42	ITC adjustment	(Line 37 times Line 38)	-	TP	100.00%	-
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	-	TP	100.00%	-
44	Permanent Differences Tax Adjustment	(Line 37 times Line 40)	-	TP	100.00%	-
45	Total Income Taxes	(Sum of Lines 41 through 44)	#DIV/0!			#DIV/0!
46	RETURN					
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	#DIV/0!	NA		#DIV/0!

48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	#DIV/0!	DA	100.00%	#DIV/0!
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47) (Note ZZ)	#DIV/0!			#DIV/0!

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data  
PECO Energy Company

page 4 of 5  
For the 12 months ended 12/31/20243

	(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)			-	
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)			-	
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)		TP=	0.00%	
6	WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation	
7	Electric Production – Utility	354.20.b	-	0.00%	-	
7a	Electric Production – Exelon Business Services Company	354-355 Footnotes	-	0.00%	-	
8	Electric Transmission – Utility	354.21.b	-	100.00%	-	
8a	Electric Transmission – Exelon Business Services Company	354-355 Footnotes	-	100.00%	-	
9	Electric Distribution - Utility	354.23.b	-	0.00%	-	-
9a	Electric Distribution – Exelon Business Services Company	354-355 Footnotes	-	0.00%	-	
9b	Electric Energy Storage – Utility	354.22.1.b	-	0.00%	-	
9c	Electric Energy Storage – Exelon Business Services Company	354-355 Footnotes	-	0.00%	-	
10	Electric Other – Utility	354.24,25,26.b	-	0.00%	-	W&S Allocator (\$ / Allocation)
10a	Electric Other – Exelon Business Services Company	354-355 Footnotes	-	0.00%	-	
11	Total (W& S Allocator is 1 if lines 7-10a are zero)	(Sum of Lines 7 through 10a)	-		-	= 0.00% = WS
12	RETURN (R)	(Note V)				\$
13					Cost	
14			\$	%	(Notes K, Q, & R)	Weighted
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	-	#DIV/0!	#DIV/0!	#DIV/0!
16	Preferred Stock (112.3.c)	(Attachment 5, line 11 Notes Q & R)	#DIV/0	#DIV/0!	0.00%	#DIV/0!
17	Common Stock	(Attachment 5, line 12 Notes K, Q & R)	#DIV/0	#DIV/0!	10.35%	#DIV/0!
18	Total	(Attachment 5, line 13)	#DIV/0			#DIV/0!

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 = <div></div>	
SIT= <div></div> (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 amortizaiton of Excess/(Deficient) ADIT related to Accrued Benefits, Deferred Compensation, Vacation pay Change in Provision and Accrued Vacation shall be excluded from the formula rate.
Q	All ADIT-190, ADIT-282, and ADIT-283 amounts reflected on Attachment 4C must be based on a timing difference between book expense recognition and expense recognition for tax purposes.
R	Calculated using 13 month average balance, except ADIT.
S	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until FERC explicitly approves recovery of the cost of abandoned plant pursuant to Section 205 of the FPA.
T	Recovery of Regulatory Asset is permitted only as specifically authorized pursuant to Section 205 or 206 of the FPA by FERC. Recovery of any regulatory assets not specifically identified in the initial version of this formula rate template approved by FERC in Docket No. ER17-1519-000 will require specific authorization from FERC.
U	Excludes Asset Retirement Obligation balances
V	Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
W	The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference. Items that can be included in formula for recovery are AFUDC Equity, Meals & Entertainment (50%), Memberships & Dues Not Deductible, Additional Compensation to Employee Stock, and Life Insurance Premiums. Items that can not be included in formula for recovery are Dividend Received Deductions, Equity in Earnings of Unconsol. Subs, and Other Perms (Rabbi Trust). Commission authorization is required in order to include any other permanent difference as an adjustment to the income tax allowance computation in the Formula Rate Template.
X	Calculated on Attachment 4A.
Y	Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.
Z	Amortization of Regulatory Asset for Environmental Remediation of Manufactured Gas Plants shall be excluded from the formula rate.



Attachment 1

Project Revenue Requirement Worksheet

PECO Energy Company

To be completed in conjunction with Attachment H-7.

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)	-	
2	Net Transmission Plant - Total	Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	-	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach H-7, p 3, line 12 col 5	#DIV/0!	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	-	-
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)	-	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach H-7, p 3, line 30 col 5	#DIV/0!	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	#DIV/0!	#DIV/0!
9	Less Revenue Credits	Attach H-7, p 1, line 2 col 5	#DIV/0!	
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		#DIV/0!
INCOME TAXES				
12	Total Income Taxes	Attach H-7, p 3, line 45 col 5	#DIV/0!	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	-	-
RETURN				
14	Return on Rate Base	Attach H-7, p 3, lines 47 and 48a col 5	#DIV/0!	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	-	-
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	-	-

Attachment 1  
Project Revenue Requirement Worksheet  
PECO Energy Company

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(15a)	(16)	
Line No.	Project Name	RTO Project Number or Zonal	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/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
			(Page 1 line 11) (Note C)	(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 (Note G)	
17a	Zonal	Zonal	\$ -	-	-	\$ -	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-
17b				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17c				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17d				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17e				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17f				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17g				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17h				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17i				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17j				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17k				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17l				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17m				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17o				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17p				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17q				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17r				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17s				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17u				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17v				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17w				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17x				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17y				#DIV/0!	#DIV/0!					#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!			#DIV/0!
17z				#DIV/0!	#DIV/0!					#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!			#DIV/0!
18	Annual Totals		-			-		-	-	#DIV/0!		#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	#DIV/0!

- 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 project(s)
  - M All transmission facilities reflected in the revenue requirement on Attachment H-7, page 1 line 3 are to be included in this Attachment 1.
  - 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 \$850,00 per year for 2018-2021 and \$0 for 2022 and beyond.

Attachment 2  
Incentive ROE  
PECO Energy Company

1	Rate Base	Attachment H-7, Page 2 line 47, Col.5							#DIV/0!
2	100 Basis Point Incentive Return							\$	
						Cost			
					\$	%			
3	Long Term Debt	(Attachment H-7, Notes Q and R)			-	#DIV/0!	#DIV/0!		
4	Preferred Stock	(Attachment H-7, Notes Q and R)			#DIV/0!	#DIV/0!	0.00%		
5	Common Stock	(Attachment H-7, Notes K, Q and R)	Cost = Attachment H-7, Page 4 Line 17, Cost plus .01		#DIV/0!	#DIV/0!	11.35%		
6	Total (sum lines 3-5)				#DIV/0!				
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)								-
8	INCOME TAXES								
9	T=1 - {[ (1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =				0.0000%				
10	CIT=(T/1-T) * (1-(WCLTD/R)) =				#DIV/0!				
11	WCLTD = Line 3								
12	and FIT, SIT & p are as given in footnote K.								
13	1 / (1 - T) = (from line 9)				-				
14	Amortized Investment Tax Credit (266.8f) (enter negative)		Attachment H-7, Page 3, Line 38		-				
15	Excess Deferred Income Taxes (enter negative)		Attachment H-7, Page 3, Line 39		-				
16	Tax Effect of Permanent Differences (Note B)		Attachment H-7, Page 3, Line 40		-				
17	Income Tax Calculation = line 10 * line 7				#DIV/0!	NA		#DIV/0!	
18	ITC adjustment (line 13 * line 14)				-	TP	100.0%	-	
19	Excess Deferred Income Tax Adjustment (line 13 * line 15)				-	TP	100.0%	-	
20	Permanent Differences Tax Adjustment (line 13 * 16)				-	TP	100.0%	-	
21	Total Income Taxes (sum lines 17 - 20)				#DIV/0!			#DIV/0!	#DIV/0!
22	Return and Income Taxes with 100 basis point increase in ROE	(Sum lines 7 & 21)							#DIV/0!
23	Return (Attach. H-7, page 3 line 47 col 5)								#DIV/0!
24	Income Tax (Attach. H-7, page 3 line 45 col 5)								#DIV/0!
25	Return and Income Taxes without 100 basis point increase in ROE	(Sum lines 23 & 24)							#DIV/0!
26	Incremental Return and Income Taxes for 100 basis point increase in ROE	(Line 22 - line 25)							#DIV/0!
27	Rate Base (line 1)								#DIV/0!
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base			(Line 26 / line 27)					#DIV/0!

Notes:

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

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

1	Rate Year being Trued-Up	Revenue Requirement Projected		Revenue Received <sup>3</sup>	Actual Revenue Requirement	Annual True-Up Calculation				
		For Rate Year								
2				\$ -						
	A	B	C	D	E	F	G	H	I	J
			Projected Net Revenue	% of Total Revenue	Revenue Received	Actual Net Revenue	Net Under/(Over )		Interest Income	Total True-Up
								Prior Period		
	Project Name	PJM Project Number or Zonal								
			Requirement <sup>1</sup>	Requirement	(E, Line 2 ) x (D)	Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment <sup>5</sup>	(Expense) <sup>4</sup>	(G) + (H) + (I)
3	Zonal	Zonal				-	-	-	#DIV/0!	
3a						-	-	-	#DIV/0!	
3b						-	-	-	#DIV/0!	
3c						-	-	-	#DIV/0!	
3d						-	-	-	#DIV/0!	
3e						-	-	-	#DIV/0!	
3f						-	-	-	#DIV/0!	
3g						-	-	-	#DIV/0!	
3h						-	-	-	#DIV/0!	
3i						-	-	-	#DIV/0!	
3j						-	-	-	#DIV/0!	
3k						-	-	-	#DIV/0!	
3l						-	-	-	#DIV/0!	
3m						-	-	-	#DIV/0!	
3o						-	-	-	#DIV/0!	
3p						-	-	-	#DIV/0!	
3q						-	-	-	#DIV/0!	
3r						-	-	-	#DIV/0!	
3s						-	-	-	#DIV/0!	
3u						-	-	-	#DIV/0!	
3v						-	-	-	#DIV/0!	
3w						-	-	-	#DIV/0!	
3x						-	-	-	#DIV/0!	
3y						-	-	-	#DIV/0!	
3z						-	-	-	#DIV/0!	
4	Total Annual Revenue Requirements (Note A)		-	-	-	-	-		#DIV/0!	-
						Monthly Interest Rate			#DIV/0!	
						Interest Income (Expense)			#DIV/0!	

Notes:

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

Prior Period Adjustments

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

Notes:

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

Attachment 4  
Rate Base Worksheet  
PECO Energy Company

Line No	Month	Gross Plant In Service			CWIP	LHFFU	Working Capital		Accumulated Depreciation		
		Transmission	General	Common	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Prepayments	Transmission	General	Common
		(b)	(c)	(d)(Note J)	(e)	(f)	(g)	(h)(Note K)	(i)(Note J)	(j)(Note J)	(k)(Note J)
		2	4	5	27	31	34	35	9	11	12
	Attachment H, Page 2, Line No:	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	(Note C)	214.17,d, 214.20,d and 214.22,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)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
1	December Prior Year										
2	January										
3	February										
4	March										
5	April										
6	May										
7	June										
8	July										
9	August										
10	September										
11	October										
12	November										
13	December										
14	Average of the 13 Monthly Balances	-	-	-	-	-	-	-	-	-	-

Line No	Month	Adjustments to Rate Base							Pension Asset
		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 281 Accumulated Deferred Income Taxes (Note D)	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit	
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	
		28	29	22	23	24	25	26	
	Attachment H, Page 2, Line No:					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
		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				
15	December Prior Year	-	-					-	
16	January	-	-					-	
17	February	-	-					-	
18	March	-	-					-	
19	April	-	-					-	
20	May	-	-					-	
21	June	-	-					-	
22	July	-	-					-	
23	August	-	-					-	
24	September	-	-					-	
25	October	-	-					-	
26	November	-	-					-	
27	December	-	-					-	
28	Average of the 13 Monthly Balances (except ADIT which is the amount shown on Attachment 4A)	-	-	Zero	-	-	-	-	-

Attachment 4  
Rate Base Worksheet  
PECO Energy Company

	Unfunded Reserves (Notes G & H)							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
29	List of all reserves:		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 for by the transmission formula customers	Allocation (Plant or Labor Allocator)	Amount Allocated, col. c x col. d x col. e x col. f x col. g
30a							0.00%	-
30b							0.00%	-
30c							0.00%	-
30d							0.00%	-
30e							0.00%	-
30f							0.00%	-
30g							100.00%	-
30h							0.00%	-
30i							0.00%	-
30j							0.00%	-
30x								-
31		Total						-

- 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 debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use lines 16, 19 and 36 of Attachment 4A to populate the average ADIT balance on line 28 above.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. –
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded 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.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged. SERP will not be included as an unfunded reserve in the formula rate.
- 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
k1				0.00%		
k2				0.00%		
k3				0.00%		
k4				0.00%		
k5				0.00%		
k6				0.00%		
k7				0.00%		
k8				0.00%		
k9				0.00%		
k10				0.00%		
k11				0.00%		
k12				0.00%		
k13				0.00%		
k14				0.00%		
k15				0.00%		
k16				0.00%		
k17				0.00%		
k18				0.00%		
k19				0.00%		
k20				0.00%		
k21				0.00%		
k22				0.00%		
k23				0.00%		
k24				0.00%		
k25				0.00%		
k26				0.00%		
k27				0.00%		
k28				0.00%		
...						
Kxx						
x						
Total Sum(lines K1 to Kxxx)		-	-		-	-

ADIT for the Projection											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) (Note A)	(i)	(j)	(k)	(l)
Beginning	Month	Year	Weighting	Beginning Balance/ Monthly Increment	100% Transmission	100% Allocator (f) x Allocator 100%	Plant Related	GP Allocator (h) x Allocator #DIV/0!	Labor Related	S/W Allocator (j) x Allocator -	Total ADIT (d) x [(g)+(i)+(k)]
Balance & Monthly Changes								From Attach H Page 2, Line 18	From Attach H Page 4, Line 16		
ADIT- 282											
1	Balance	December	-	100.00%	-	-	-	-	-	-	-
2	Increment	January	-	91.78%	-	-	-	-	-	-	-
3	Increment	February	-	84.11%	-	-	-	-	-	-	-
4	Increment	March	-	75.62%	-	-	-	-	-	-	-
5	Increment	April	-	67.40%	-	-	-	-	-	-	-
6	Increment	May	-	58.90%	-	-	-	-	-	-	-
7	Increment	June	-	50.68%	-	-	-	-	-	-	-
8	Increment	July	-	42.19%	-	-	-	-	-	-	-
9	Increment	August	-	33.70%	-	-	-	-	-	-	-
10	Increment	September	-	25.48%	-	-	-	-	-	-	-
11	Increment	October	-	16.99%	-	-	-	-	-	-	-
12	Increment	November	-	8.77%	-	-	-	-	-	-	-
13	Increment	December	-	0.27%	-	-	-	-	-	-	-
14	Sum Ties to December		-	Balance	-	-	-	#DIV/0!	-	-	-
15	Increment	Not Subject to Proration	-			-				-	-
16	Total					-		#DIV/0!	-	-	-
17	Balance	December	-		-	-	-	-	-	-	-
18	Balance	December	-		-	-	-	-	-	-	-
19	Average				-	-	-	-	-	-	-
ADIT-281											
20	Balance	December	-		Zero	Zero	Zero	Zero	Zero	Zero	Zero
21	Balance	December	-		Zero	Zero	Zero	Zero	Zero	Zero	Zero
22	Average				Zero	Zero	Zero	Zero	Zero	Zero	Zero
ADIT-190											
23	Balance	December	-	100.00%	-	-	-	-	-	-	-
24	Increment	January	-	91.78%	-	-	-	-	-	-	-
25	Increment	February	-	84.11%	-	-	-	-	-	-	-
26	Increment	March	-	75.62%	-	-	-	-	-	-	-
27	Increment	April	-	67.40%	-	-	-	-	-	-	-
28	Increment	May	-	58.90%	-	-	-	-	-	-	-
29	Increment	June	-	50.68%	-	-	-	-	-	-	-
30	Increment	July	-	42.19%	-	-	-	-	-	-	-
31	Increment	August	-	33.70%	-	-	-	-	-	-	-
32	Increment	September	-	25.48%	-	-	-	-	-	-	-
33	Increment	October	-	16.99%	-	-	-	-	-	-	-
34	Increment	November	-	8.77%	-	-	-	-	-	-	-
35	Increment	December	-	0.27%	-	-	-	-	-	-	-
36	Sum Ties to December		-	Balance	-						-
Line 36, If there are no items subject to proration, use average of lines 23 and 35											
37	Total ADIT										-



For True-Up  
Page 2 of 2

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.
Notes:	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	G
		Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	
a	ADIT- 282	-		-	-	-	(From line 17 for the column)
b	ADIT-283	-		-	-	-	(From line 29 for the column)
c	ADIT-190	-		-	-	-	(From line 5 for the column)
d	Subtotal	-		-	-	-	(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
1							
1a							
1b							
1c							
1d							
1e							
1f							
1g							
1h							
1i							
1j							
1k							
1l							
1m							
1n							
1o							
1p							
1q							
1r							
1s							
1t							
1u							
1v							
1w							
1x							
1y							
1z							
1aa							
1ab							
1ac							
1ad							
1ae							
1af							
1ag							
1ah							
1ai							
1aj							
1ak							
1al							
1am							
1an							
...							
2	Subtotal - p234.8.b	-	-	-	-	-	
3	Less FASB 109 Above if not separately removed						
4	Less FASB 106 Above if not separately removed						
5	Total	-	-	-	-	-	

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

ADIT BOY Worksheet

	A	B	C	D	E	F	G
Line	<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							
13b							
13c							
13d							
13e							
13f							
13g							
13h							
...							
14	Subtotal - p275.2.b	-	-	-	-	-	
15	Less FASB 109 Above if not separately removed						
16	Less FASB 106 Above if not separately removed						
17	Total (Line 14 - Line 15 - Line 16)	-	-	-	-	-	

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
24	is not included in the formula, the associated ADIT amount shall be excluded

A	B	C	D	E	F	G	
Line	<i>ADIT-283 (Attachment H-7 Notes O, 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>
25							
25a							
25b							
25c							
25d							
25e							
25f							
25g							
25h							
25i							
25j							
25k							
25l							
25m							
25n							
25o							
25p							
25q							
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
....							
....							
26	Subtotal - p276.9.b	-	-	-	-	-	
27	Less FASB 109 Above if not separately removed						
28	Less FASB 106 Above if not separately removed						
29	Total	-	-	-	-	-	

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						
36	ADIT is not included in the formula, the associated ADIT amount shall be excluded						

		<i>Total</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	
a	<i>ADIT- 282</i>	-	-	-	-	(From line 17 for the column)
b	<i>ADIT-283</i>	-	-	-	-	(From line 29 for the column)
c	<i>ADIT-190</i>	-	-	-	-	(From line 5 for the column)
d	<i>Subtotal</i>	-	-	-	-	(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.

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>
Line	<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>
1							
1a							
1b							
1c							
1d							
1e							
1f							
1g							
1h							
1i							
1j							
1k							
1l							
1m							
1n							
1o							
1p							
1q							
1r							
1s							
1t							
1u							
1v							
1w							
1x							
1y							
1z							
1aa							
1ab							
1ac							
1ad							
1ae							
1af							
1ag							
1ah							
1ai							
1aj							
1ak							
1al							
1am							
1an							
...							
2	Subtotal - p234.8.b	-	-	-	-	-	
3	Less FASB 109 Above if not separately removed						
4	Less FASB 106 Above if not separately removed						
5	Total (Line 2 - Line 3 - Line 4)	-	-	-	-	-	

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
12	the formula, the associated ADIT amount shall be excluded

	A	B	C	D	E	F	G
Line	<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							
13b							
13c							
13d							
13e							
13f							
13g							
13h							
...							
14	Subtotal - p275.2.b	-	-	-	-	-	
15	Less FASB 109 Above if not separately removed						
16	Less FASB 106 Above if not separately removed						
17	Total (Line 14 - Line 15 - Line 16)	-	-	-	-	-	

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
24	is not included in the formula, the associated ADIT amount shall be excluded

	A	B	C	D	E	F	G
Line	<i>ADIT-283 (Attachment H-7 Notes O, 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>
25a							
25b							
25c							
25d							
25e							
25f							
25g							
25h							
25i							
25j							
25k							
25l							
25m							
25n							
25o							
....							
26	Subtotal - p276.9.b	-	-	-	-	-	
27	Less FASB 109 Above if not separately removed						
28	Less FASB 106 Above if not separately removed						
29	Total	-	-	-	-	-	

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
36	ADIT is not included in the formula, the associated ADIT amount shall be excluded

Attachment 4D - Intangible Plant Workpaper

	(a) Gross Plant	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total
1															=average(b:n) #DIV/0!			#DIV/0!	=sum(p:r) #DIV/0!
2															#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
3															#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4															#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
5															#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
6															#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
7															#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
8															#DIV/0!		#DIV/0!		-
9																			-
10																			-
11																			-
12																			-
13																			-
14																			-
15																			-
16																			-
17																			-
18																			-
19	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
20															Allocation Factor	100.00%	0.00%	0.00%	
21														Total Intangible - Transmission	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	(a) Accumulate d Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total
22															=average(b:n) #DIV/0!			-	=sum(p:r) #DIV/0!
23															#DIV/0!	#DIV/0!			#DIV/0!
24															#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
25															#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
26															#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
27															#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
28															#DIV/0!		#DIV/0!		#DIV/0!
29															#DIV/0!		#DIV/0!		-
30																			-
31																			-
32																			-
33																			-
34																			-
35																			-
36																			-
37																			-
38																			-
39																			-
40	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
41															Allocation Factor	100.00%	0.00%	0.00%	
42														Total Intangible - Transmission	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!



	(a) Net Plant in Service Gross Plant Minus Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average =average(b:n)	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total =sum(p:r)
43	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-
44	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
45	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
46	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
47	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
48	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
49	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
50		-	-	-	-	-	-	-	-	-	-	-	-	-					-
51		-	-	-	-	-	-	-	-	-	-	-	-	-					-
52		-	-	-	-	-	-	-	-	-	-	-	-	-					-
53		-	-	-	-	-	-	-	-	-	-	-	-	-					-
54		-	-	-	-	-	-	-	-	-	-	-	-	-					-
55		-	-	-	-	-	-	-	-	-	-	-	-	-					-
56		-	-	-	-	-	-	-	-	-	-	-	-	-					-
57		-	-	-	-	-	-	-	-	-	-	-	-	-					-
58		-	-	-	-	-	-	-	-	-	-	-	-	-					-
59		-	-	-	-	-	-	-	-	-	-	-	-	-					-
60		-	-	-	-	-	-	-	-	-	-	-	-	-					-
61	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62															Allocation Factor	100.00%	#DIV/0!	#DIV/0!	
63														Total Intangible - Transmission	-	-	-	-	-

	(a) Depreciation Expense	(b) Total	(c) Transmission	(d) Distribution	(e) S&W Allocation	(f) Total =sum(c:e)
64		-			-	-
65		-	-			-
66		-		-		-
67		-		-		-
68		-		-		-
69		-		-		-
70		-		-		-
71		-	-			-
72		-				-
73		-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80		-				-
81		-				-
82	Total	-	-	-	-	-
83	Allocation Factor		100.00%	0.00%	-	
84	Total Intangible - Transmission		-	-	-	-

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

	(a)	(b)	(c)	(d)	(e)	(...)	(x)
<b>O&amp;M Cost To Achieve</b>							
	FERC Account						Total
1							\$ -
2							\$ -
3							\$ -
4							\$ -
5							\$ -
6							\$ -
7							\$ -
8							\$ -
9							\$ -
10							\$ -
11	Total	-	-				\$ -
<b>Capital Cost To Achieve included in the Electric Portion of Common Plant Gross Plant</b>							
		0	0				Total
12	December Prior Year						\$ -
13	January						\$ -
14	February						\$ -
15	March						\$ -
16	April						\$ -
17	May						\$ -
18	June						\$ -
19	July						\$ -
20	August						\$ -
21	September						\$ -
22	October						\$ -
23	November						\$ -
24	December						\$ -
25	Average	#DIV/0!	#DIV/0!				-
<b>Accumulated Depreciation</b>							
		0	0				Total
26	December Prior Year						\$ -
27	January						\$ -
28	February						\$ -
29	March						\$ -
30	April						\$ -
31	May						\$ -
32	June						\$ -
33	July						\$ -
34	August						\$ -
35	September						\$ -
36	October						\$ -
37	November						\$ -
38	December						\$ -
39	Average	#DIV/0!	#DIV/0!				-

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

	(a)	(b)	(c)	(d)	(e)	(...)	(x)
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	0	0				Total
40	December Prior Year	-	-	-	-	-	\$ -
41	January	-	-	-	-	-	\$ -
42	February	-	-	-	-	-	\$ -
43	March	-	-	-	-	-	\$ -
44	April	-	-	-	-	-	\$ -
45	May	-	-	-	-	-	\$ -
46	June	-	-	-	-	-	\$ -
47	July	-	-	-	-	-	\$ -
48	August	-	-	-	-	-	\$ -
49	September	-	-	-	-	-	\$ -
50	October	-	-	-	-	-	\$ -
51	November	-	-	-	-	-	\$ -
52	December	-	-	-	-	-	\$ -
53	Average	#DIV/0!	-	-	-	-	-
	Depreciation (Monthly Change of Accumulated Depreciation from above)	0	0				Total
54	January	-	-				\$ -
55	February	-	-				\$ -
56	March	-	-				\$ -
57	April	-	-				\$ -
58	May	-	-				\$ -
59	June	-	-				\$ -
60	July	-	-				\$ -
61	August	-	-				\$ -
62	September	-	-				\$ -
63	October	-	-				\$ -
64	November	-	-				\$ -
65	December	-	-				\$ -
66	Total	-	-				\$ -

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						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		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)(Note F)	(d) (Note F)	(e)	(f)	(g)	(h) (Note F)	(i)	(j)	(k)
	Attachment H, Page 3, Line No.	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											

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)		-
4	Preferred Dividends (118.29c) (positive number)		
5	Proprietary Capital		-
6	Less Preferred Stock		#DIV/0!
7	Less Account 216.1 (enter negative) (Note D)		#DIV/0!
8	Less Account 219.1 (enter negative)		#DIV/0!
9	Common Stock	(Sum of Line 5 - Line 6 + Line 7 + Line 8)	#DIV/0!

			\$	%	Cost	Weighted	
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))		#DIV/0!	#DIV/0!	#DIV/0!	=WCLTD
11	Preferred Stock (Note B)	(Line 11, Col (\$) / Line 13, Col (\$))	#DIV/0!	#DIV/0!	-	#DIV/0!	
12	Common Stock (Note C)	(Line 12, Col (\$) / Line 13, Col (\$))	#DIV/0!	#DIV/0!	10.35%	#DIV/0!	
13	Total	(Sum of Lines 10-12)	#DIV/0!			#DIV/0!	=R

- Note:
- 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.

<b>Account 454 - Rent from Electric Property</b>		
1	Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3)	-
2	Rent from Electric Property - Transmission Related, Pass to Customers (Note 3)	#DIV/0!
3	Total Rent Revenues	(Sum Lines 1 to 2) #DIV/0!
<b>Account 456 &amp; 456.1 - Other Electric Revenues (Note 1)</b>		
4	Schedule 1A	\$ -
5	Firm Point to Point Service revenues for which the load is not included in the divisor received by transmission owner	\$ -
6	Revenues associated with transmission service not provided under the PJM OATT (Note 4)	
7	Intercompany Professional Services	#DIV/0!
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) #DIV/0!
14	Less line 17g	-
15	Total Revenue Credits	#DIV/0!
<b><u>Revenue Adjustment to determine Revenue Credit</u></b>		
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.	-
17b	Costs associated with revenues in line 17a	-
17c	Net Revenues (17a - 17b)	-
17d	50% Share of Net Revenues (17c / 2)	-
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	-
17f	Net Revenue Credit (17d + 17e)	-
17g	Line 17f less line 17a	-
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.	
19	Reserved	
20	Total Account 454, 456 and 456.1	#DIV/0!
21	Reserved	

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					-	0.00%	-
22b					-	0.00%	-
...							
23	Total Lines 22		\$ -		\$ -		\$ -
	FERC Account 454	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
24a	Rent from Electric Distribution		\$ -				
24b	Rent from Electric Transmission			-			
24c	Tower Rentals and Land Leasing - Transmission			-			
24d	Tower Rentals and Land Leasing - Distribution		-				
24e	Intercompany Rent				-		
...							
	Total Lines 24	\$ -	\$ -	\$ -	\$ -	\$ -	
	Allocation Factors		0%	100%	#DIV/0!	0.00%	
	Allocated Amount		\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
	FERC Account 456	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
25a	Decommissioning remittances to Generation		\$ -				
25b	Mututal Assistance		\$ -				
25c	Make Ready		\$ -				
25d	Intercompany Billings					-	
25e	Other				-		
...							
	Total Lines 25	\$ -	\$ -	\$ -	\$ -	\$ -	
	Allocation Factors		0%	100%	#DIV/0!	0.00%	
	Allocated Amount		\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
	FERC Account 456.1	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
26a	Network Integration Credit		\$ -				
26b	Transmission Owner Scheduling Credits			\$ -			
26c	Transmisson Enhancement		\$ -				
26d	Revenue - Firm Point to Point			-			
26e	Other		-				
...							
	Total Lines 26	\$ -	\$ -	\$ -	\$ -	\$ -	
	Allocation Factors		0%	100%	#DIV/0!	0.00%	
	Allocated Amount		\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!

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  
323.196.3.b

			Total	S&W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0					
2	Office Supplies and Expenses	921.0					
3	Administrative Expenses Transferred-Credit	922.0					
4	Outside Service Employed (Note E)	923.0					
5	Property Insurance	924.0					
6	Injuries and Damages	925.0					
7	Employee Pensions and Benefits	926.0					
8	Franchise Requirements	927.0					
9	Regulatory Commission Expenses (Note E)	928.0					
10	Duplicate Charges-Credit	929.0					
11	General Advertising Expenses (Note E)	930.1					
12	Miscellaneous General Expenses (Note E)	930.2					
13	Rents	931.0					
14	Maintenance of General Plant	935					
14a	Maintenance of Computer Hardware	935.1					
14b	Maintenance of Computer Software	935.2					
14c	Maintenance of Communications Equipment	935.3					
15	Administrative & General - Total (sum of lines 1 - 14c)		\$ -	\$ -	\$ -	\$ -	\$ -
16			Allocation Factor	0.00%	#DIV/0!	0.00%	100%
17			Transmission A&G <sup>1</sup>	-	#DIV/0!	-	-
18						Total <sup>2</sup>	#DIV/0!

Notes:

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

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



Taxes Other Than Income

Plant Related, Subject to Gross Plant Allocator		
1a		
1b		
1c		
...		
1	Total Plant Related (Total Lines 1)	0
Labor Related, Subject to Wages & Salary Allocator		
2a		
2b		
2c		
...		
2	Total Labor Related (Total Lines 2)	0
Other Included, Subject to Gross Plant Allocator		
3a		
3b		
3c		
...		
3	Total Other Included (Total Lines 3)	0
4	Total Included (Lines 1 to 3)	0
Taxes Other Than Income Excluded Per Notes A to E		
5a		
5b		
5c		
...		
5	Total Excluded Taxes Other Than Income (Total Lines 5)	0
6	Total Taxes Other Than Income, Included and Excluded (Lines 4 and 5)	0
7	Total Taxes Other Income from p115.14.g	
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		
9b		
...		
9	Total Labor Related Taxes to be Excluded (Total Lines 9)	-
10a		
10b		
...		
10	Total Plant Related Taxes to be Excluded (Total Lines 10)	-

Criteria for Allocation:

- 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.

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

Page 9

<u>Calculation of PBOP Expenses</u>		(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	#/DIV/0!
2	Total PBOP Expenses in A&G in the current year			-	#/DIV/0!
3	PBOP Adjustment	Line 1 minus line 2			#/DIV/0!

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	-	#/DIV/0
Gas Labor sum – Utility (355.62.b)	-	
Gas Labor – Exelon Business Services Company (354-355 Footnotes)	-	
Gas Labor Total	-	#/DIV/0!
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.

PECO Energy Company  
Attachment 8 - Depreciation and Amortization

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			Estimated	Mortality	Weighted Average	Depreciation/	Gross Depreciable	Accumulated	Net Depreciable	Depreciation
			Life	Curve	Remaining Life	Amortization	Plant (Year End	Depreciation	Plant	Expense
			Note 1	Note 1	Note 2		Balance)			
		Number					\$	\$	\$	\$
							Note 4	Note 4	(I)=(G)-(H)	(J)=(F)*(G)
1							As of 12/31/2024 <del>23</del>			FY 2024 <del>23</del>
2										
2a	351.1	Computer Hardware							-	-
2b	351.2	Computer Software							-	-
2c	351.3	Communications Equipment							-	-
3	352	Structures and Improvements	N/A	N/A	N/A	1.74391.8831%			-	-
4	353	Station Equipment	N/A	N/A	N/A	1.75441.7615%			-	-
5	354	Towers and Fixtures	N/A	N/A	N/A	1.18051.1872%			-	-
6	355	Poles and Fixtures	N/A	N/A	N/A	1.59031.4216%			-	-
7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.56911.5183%			-	-
8	357	Underground Conduit	N/A	N/A	N/A	1.29601.5000%			-	-
9	358	Underground Conductors and Devices	N/A	N/A	N/A	1.72031.6472%			-	-
10	359	Roads and Trails	N/A	N/A	N/A	1.08461.0735%			-	-
11							-	-	-	-
12										
13	390	Structures and Improvements	40	R1		2.33852.3537%			-	-
14	391.1	Office Furniture and Equipment - Office Machines	10	SQ		0.0000%			-	-
15	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ		7.00496.5953%			-	-
16	391.3	Office Furniture and Equipment - Computers	5	SQ		17.748423.2806%			-	-
17	391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ		0.0000%			-	-
18	393	Stores Equipment	15	SQ		8.66498.9929%			-	-
19	394	Tools, Shop, Garage Equipment	15	SQ		6.14506.5649%			-	-
20	395.1	Laboratory Equipment - Testing	20	SQ		4.26675.2196%			-	-
21	395.2	Laboratory Equipment - Meters	15	SQ		0.0000%			-	-
22	397	Communication Equipment	20	L3		5.29435.3231%			-	-
23	397	Communication Equipment - Smart Meters	15	S2		6.33216.6604%			-	-
23	397.1	Computer Hardware							-	-
a										
23	397.2	Computer Software							-	-
b										
23	397.3	Communications Equipment							-	-
c										
24	398	Miscellaneous Equipment	15	SQ		6.52368.5751%			-	-
25							-	-	-	-

PECO Energy Company  
Attachment 8 - Depreciation and Amortization

1		<b>Electric Intangible</b>							
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	<u>20.695819.5668</u> %		-	-
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								-	-
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	<u>18.990725.2269</u> %		-	-
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	<u>18.695144.3153</u> %		-	-
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								-	-
20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A		-	-
21	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A		-	<b>Zero</b>
22								-	-
23		<b>Common General - Electric</b>							
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	<u>20.950523.3381</u> %		-	-
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	<u>13.962842.3138</u> %		-	-
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		-	Zero
33	390	Structures and Improvements	50	R1		<u>1.86904.7845</u> %		-	
34	391.1	Office Furniture and Equipment - Office Machines	10	SQ		<u>12.477143.0876</u> %		-	
35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ		<u>8.07277.9896</u> %		-	
36	391.3	Office Furniture and Equipment - Computers	5	SQ		<u>20.524718.4655</u> %		-	
37	392.1	Transportation Equipment - Automobiles	6	L3		N/A		-	Zero
38	392.2	Transportation Equipment - Light Trucks	12	L4		N/A		-	Zero
39	392.3	Transportation Equipment - Heavy Trucks	14	R4		N/A		-	Zero
40	392.4	Transportation Equipment - Tractors	11	L2		N/A		-	Zero
41	392.5	Transportation Equipment - Trailers	15	R2		N/A		-	Zero
42	392.6	Transportation Equipment - Other Vehicles	15	R2		N/A		-	Zero
43	392.7	Transportation Equipment - Medium Trucks	N/A	N/A		N/A			Zero
44	393	Stores Equipment	15	SQ		<u>6.75027.7509</u> %		-	-
45	394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ		0.0000%		-	-
46	394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ		<u>6.53896.5396</u> %		-	-
47	394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ		N/A		-	Zero
48	396	Power Operated Equipment	11	L2		N/A		-	Zero
49	397	Communication Equipment	20	L3		<u>4.65224.4218</u> %		-	-
50	398	Miscellaneous Equipment	15	SQ		<u>12.61237.0456</u> %		-	-
51								-	-

PECO Energy Company  
Attachment 8 - Depreciation and Amortization

		Current Year Depr./Amor. Exp Per Formula Total Company	Current Year Depr./Amor. Exp Per FF1 / Atta 4D for Intangible Total Company	Current Year Difference Total Company	Allocation % To Transmission	Current Year Difference Allocated To Transmission	Prior Year Total Cumulative Difference Total Company	Prior Year Total Cumulative Difference Transmission	Current Year Total Cumulative Difference Total Company	Current Year Total Cumulative Difference Transmission
1	Transmission	\$ -		-	100.00%	-			-	-
2	Electric General	\$ -		-	0.00%	-			-	-
3	Common - Electric	\$ -		-	0.00%	-			-	-
4	Intangible - Transmission	\$ -	\$ -	-	100.00%	-			-	-
5	Intangible - General	\$ -	\$ -	-	0.00%	-			-	-
6	Intangible - Distribution	\$ -	\$ -	-	0.00%	-	-	-	-	-
7										
8	Accumulative Depreciation									
			Average Accumulative Depr./Amor. Per Book	Total Cumulative Adjustment	Adjusted Average Accumulative Depr./Amor.	Allocation % To Transmission	Adjusted Average Accumulative Depr./Amor.			
9			Total Company	Total Company	Total Company		Transmission			
10	Transmission		\$ -	-	-	100.00%	-			
11	Electric General		\$ -	-	-	0.00%	-			
12	Common - Electric		\$ -	-	-	0.00%	-			
13	Intangible - Transmission		#DIV/0!	-	#DIV/0!	100.00%	#DIV/0!			
14	Intangible - General		#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!			
15	Intangible - Distribution		#DIV/0!	\$ -	#DIV/0!	0.00%	#DIV/0!			
16	Total Intangible		#DIV/0!	\$ -	#DIV/0!		#DIV/0!			
17										
18										
19										
20										
21										
22										
23										
24										

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)	(o)
	EDIT Amortization Amount (Note C)	FERC Account ADIT Deficient / (Excess) Amortizat ion	January	February	March	April	May	June	July	August	Septemb er	October	Novemb er	December	Total
1	<b>Protected Property</b>														\$
2	Transmission	411.1													-
3	General Transmission	411.1													\$
4	Allocation % (Att H-7 P4, L11, Col 5)														-
5	Allocated to Transmission	411.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Common (To Be Split TDG)	411.1													\$
7	Transmission Allocation % (L 4 * Electric Factor in FERC Form 1 P356)														-
8	Allocated to Transmission	411.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	<b>Total Protected Property</b>	411.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	<b>Non-Protected Property (Note A)</b>	411.1													\$
11	<b>Non-Protected, Non-Property - Pension Asset (Note A)</b>	411.1													\$
12	<b>Non-Protected, Non-Property - Non-Pension Asset (Note A)</b>	410.1													-
13	<b>Total Non-Protected,</b>	411.1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Non-Property (Note A)

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EDIT Balance (Note C)

		December Prior Year	January	February	March	April	May	June	July	August	Septemb er	October	Novemb er	December	Prior and Current December Average
14	Protected Property														
15	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
16	General Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
17	Allocation % Allocated to	\$													
18	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Common (To Be Split TDG) Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
20	Allocation % Allocated to	\$													
21	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Protected Property	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Non-Protected Property (Note A)		-	-	-	-	-	-	-	-	-	-	-	-	-
24	Non-Protected, Non-Property - Pension Asset (Note A)		-	-	-	-	-	-	-	-	-	-	-	-	-
25	Non-Protected, Non-Property - Non-Pension Asset (Note A)		-	-	-	-	-	-	-	-	-	-	-	-	-
26	Total Non-Protected, Non-Property (Note A)	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-

Total Federal Deficient / (Excess) Deferred Income Taxes

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

(l)

(m)

(n)

(o)

FERC Account ADIT Deficient / (Excess) Amortizat ion		BOY Balance	January	February	March	April	May	June	July	August	Septemb er	October	Novemb er	December	EOY Balance
Deficient / (Excess) Deferred Income Taxes															
27	Protected Property	411.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Unprotected Property	411.1	-	-	-	-	-	-	-	-	-	-	-	-	-
	Unprotected														
29	Non-Property - Pension Asset	411.1	-	-	-	-	-	-	-	-	-	-	-	-	-
	Unprotected														
30	Non-Property - Non-Pension Asset	410.1	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total - Deficient / 31 (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Tax Gross-Up Factor		1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41
<b>Regulatory Asset / 33 (Liability)</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Federal Income Tax Regulatory Asset / (Liability)															
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(a)		(b) BOY Balance	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) Septemb er	(l) October	(m) Novemb er	(n) December	(o) EOY Balance
Regulatory Assets / (Liabilities)															
34	Account 182.3 (Other Regulatory Assets)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Account 254 (Other Regulatory Liabilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total - Transmission Regulatory Asset / 36 (Liability)</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

A 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 amount and categorization for future tax rate changes will be specified in the Annual Update following the tax rate change.

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

Protected: ARAM

Non-Protected Property: 7 years  
Non-Protected, Non-Property: 5 years  
The Non-Protected Property EDIT balance shall be fully amortized by the end of 2024 and the Non-Protected, non-Property EDIT balance shall be fully amortized by the end of 2022.  
C The data of the annual amortization amount and balance are from PECO's Tax Accounting records.

**PECO Energy  
Company  
Accumulated  
Deferred  
Income Taxes  
Remeasureme  
nt  
Attachment 9A -  
Deficient / (Excess)  
Deferred Income Taxes  
Worksheet**

			ADIT - Pre Rate Change (December 31, 2017)					ADIT - Post Rate Change (December 31, 2017)					Deficient / (Excess) Deferred Income Taxes (December 31, 2017)																																																																																																																																																																																																										
Line	on	Detailed Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT

**FERC**  
**Account**  
**190**  
**(Note A)**

1	Accrued Benefits	Accrued Benefits	Unprotected Non-Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%	0.0		
2	Addback of NQSO	Addback of NQSO	Unprotected	-	-	-	-	-	-	-	-	-	-	-	-	A&G Ratio	7.0	1.9	

Page 21

[illegible]

	Credit-Di		y																on		
	st																				
			Unpro																100	0.	
			tected															%	0		
	Obsolete	Obsolete	Non-P															Distr	0	1	
	Materials	Materials	roper															ibuti	0	9	
18	Provision	Provision	y	-	-	-	-	-	-	-	-	-	-	-	-	-	-	on	No	% -	0
			Unpro																100	0.	
			tected															%	0		
	Other	Other	Non-P															Distr	0	1	
	Current	Current	roper															ibuti	0	9	
19			y	-	-	-	-	-	-	-	-	-	-	-	-	-	-	on	No	% -	0
			Unpro																0.		
	Facility		tected																0		
	Commit	Facility	Non-P																0	1	
	ment	Commitme	roper															Plan	0	9	
20	Fees	nt Fees	y	-	-	-	-	-	-	-	-	-	-	-	-	-	-	t	No	% -	0
			Unpro																0.		
			tected																0		
	Fines &	Fines &	Non-P															Distr	0	1	
	Other	Other	roper															ibuti	0	9	
21			y	-	-	-	-	-	-	-	-	-	-	-	-	-	-	on	No	% -	0
			Unpro																0.		
			tected																0		
	MGP	MGP	Non-P															100	0	1	
	Liability	Liability	roper															%	0	9	
22	Reg Asset	Reg Asset	y	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Gas	No	% -	0
			Unpro																0.		
			tected																0		
	MGP	MGP	Non-P															100	0	1	
	Reserve-	Reserve-C	roper															%	0	9	
23	Current	urrent	y	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Gas	No	% -	0
			Unpro																0.		
			tected																0		
	Other	Other	Non-P															Distr	0	1	
	Current	Current	roper															ibuti	0	9	
24	Reg Asset	Reg Asset	y	-	-	-	-	-	-	-	-	-	-	-	-	-	-	on	No	% -	0
			Unpro																0.		
	Other	Other	Unpro															Plan	0	1	
25	Noncurre	Noncurren																			9



Page 24

[illegible]

[illegible]

**FERC**  
**Account**  
**282**  
**(Note A)**

[illegible]

[illegible]

[illegible]

67	Other Flow-through	Other Flow-through	Unprotected Property	-	-	-	-	-	-	-	-	-	-	-	-	-	Plan t	No	0.00%	282
68	<b>Total FERC Account 282</b>			\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-			\$-	

FERC  
Account  
283  
(Note A)

69	ACT 129 Smart Meter	ACT 129 Smart Meter	Unprotected Non-Property	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	100%	0.00%	Distribution	283
70	AEC Receivable	AEC Receivable	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	0.00%	Distribution	283
71	Amort-BK -Premiums on Reacqd Debt-9.5%	Amort-BK -Premiums on Reacqd Debt-9.5%	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	-		9.70%	Plan t	283
72	CAP Forgiveness Reg Asset	CAP Forgiveness Reg Asset	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	0.00%	Distribution	283
73	CAP Shopping Reg Asset	CAP Shopping Reg Asset	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	0.00%	Distribution	283
74	DSP 2 -	DSP 2 -																0.00%		2

	Regulator y Asset	Regulatory Asset	Unpro tected Non-P roper ty	-		-			-	-	-	-			-			100 % Distr ibuti on	No	0	-	8	3
	Elec Case - Reg Asset	Rate EXP Reg Asset	Unpro tected Non-P roper ty	-		-			-	-	-	-			-			100 % Distr ibuti on		0.	0	2	8
75				-		-			-	-	-	-			-				No	%	-	3	
	Energy Efficiency Reg Asset	Energy Efficiency Reg Asset	Unpro tected Non-P roper ty	-		-			-	-	-	-			-			100 % Distr ibuti on		0.	0	2	8
76				-		-			-	-	-	-			-				No	%	-	3	
	FAS109 Non TCJA	FAS109 Non TCJA	Unpro tected Non-P roper ty	-		-			-	-	-	-			-					0.	0	2	8
77				-		-			-	-	-	-			-			N/A	No	%	-	3	
	FAS 109 TCJA	FAS 109 NonTCJA	Unpro tected Non-P roper ty	-		-			-	-	-	-			-					0.	0	2	8
78				-		-			-	-	-	-			-			N/A	No	%	-	3	
	Gas Case - Reg Asset	Rate Case - Reg Asset	Unpro tected Non-P roper ty	-		-			-	-	-	-			-			100 % Gas		0	0	2	8
79				-		-			-	-	-	-			-				No	%	-	3	
	Gross Up on State Def Tax Adj- Reg Asset	Gross Up on State Def Tax Adj- AMR Reg Asset	Unpro tected Non-P roper ty	-		-			-	-	-	-			-					0.	0	2	8
80				-		-			-	-	-	-			-			N/A	No	%	-	3	
	Holiday Pay Change in Provision	Holiday Pay Change in Provision	Unpro tected Non-P roper ty	-		-			-	-	-	-			-					0.	0	2	8
81				-		-			-	-	-	-			-			A&G Rati o	No	%	-	3	

[illegible]



	Asset - Current	Current	Non-P roper ty															Distr ibuti on	0 %	3
			Unpro tected Non-P roper ty															100 % Distr ibuti on	0. 0 0 0 No	2 8 3
90	PURTA	PURTA	y	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Unpro tected Non-P roper ty																0. 0	
91	Seamless Moves	Seamless Moves	y	-	-	-	-	-	-	-	-	-	-	-	-	-	-	A&G Rati o	0 0 No	2 8 3
			Unpro tected Non-P roper ty																2 3. 4	
92	Pension Expense Provision	Pension Expense Provision	y	-	-	-	-	-	-	-	-	-	-	-	-	-	-	A&G Rati o	8 7 s	2 8 3
			Unpro tected Non-P roper ty																9. 7	
93	Rate Chance Reg Asset	Rate Chance Reg Asset	y	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0. 0 0 No	2 8 3
			Unpro tected Non-P roper ty																9. 7	
94	State Tax Reserve	State Tax Reserve	y	-	-	-	-	-	-	-	-	-	-	-	-	-	-	A&G Rati o	0 2 s	2 8 3
			Unpro tected Non-P roper ty																9. 7	
95	ARO- Reg Asset	ARO- Reg Asset	y	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0. 0 0 No	2 8 3
	Total FERC Account			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	# \$	# \$	\$	\$			
96	283			-	-	-	-	-	-	-	-	-	-	#-	#-	-	-			
97	Grand			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			\$



from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.

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

No  
tes

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



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

1	13 Month Average Pension Asset (Note A)	-	Source (Attachment 4, line 28(i))
Net ADIT Balance			
2	Prior Year ADIT Related to Transmission Pension Asset		(Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator)
3	Current Year ADIT Related to Transmission Pension Asset		(Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator)
4	Average ADIT Balance Related to Transmission Pension Asset	#DIV/0!	(Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	-	(Attachment 9 line 24 "Average")
6	Net Pension Asset	#DIV/0!	(Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset	#DIV/0!	(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	#DIV/0!	(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															
	<b>Long Term Interest (117, lines 62 through 67), Excluding LVT Interest</b>														
1	Interest on Long-Term Debt (427)														
2	Amort. of Debt Disc. and Expense (428)														
3	Amortization of Loss on Reacquired Debt (428.1)														
4	(Less) Amort. of Premium on Debt-Credit (429)														
5	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)														
6	Interest on Debt to Assoc. Companies (430)														
7	(Less) Short-term Interest (5-P3 Support Note G)														
8	<b>Total Long Term Interest (Line 1 + Line 2 + Line 3 - Line 4 - Line 5 + Line 6 - Line 7)</b>														\$0
	<b>13-Month Average Balance of Long-term Debt, Long -term Debt (112, Lines 18 through 21)</b>														
		December Prior Year	January	Februar y	Marc h	Apri l	Ma y	Jun e	Jul y	Augus t	Septembe r	Octobe r	Novembe r	Decembe r	13-Mon th Average
9	Bonds (221)														#DIV/0!
10	(Less) Reacquired Bonds (222)														#DIV/0!
11	Advances from Associated Companies (223)														#DIV/0!
12	Other Long-Term Debt (224)														#DIV/0!
13	<b>Total (Line 9 - Line 10 + Line 11 + Line 12)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Proprietary Capital (112, line 2 through 15)</b>														
14	Common stock issued (201)														#DIV/0!
15	Preferred Stock (204) (112.3.c) (5-P3 Support Note B)														#DIV/0!
16	Capital Stock Subscribed (202, 205)														#DIV/0!
17	Stock Liability for Conversion (203, 206)														#DIV/0!
18	Premium on Capital Stock (207)														#DIV/0!
19	Other Paid-in Capital (208-211)														#DIV/0!
20	Installments Received on Capital Stock (212)														#DIV/0!
21	(Less) Discount on Capital Stock (213)														#DIV/0!
22	(Less) Capital Stock Expense (214)														#DIV/0!
23	Retained Earning s(215, 215.1, 216)														#DIV/0!
24	Unappropriated Undistributed Subsidiary Earnings (216.1)														#DIV/0!
25	(Less) Reacquired Capital Stock (217)														#DIV/0!
26	Noncorporate Proprietorship (Non-major only) (218)														#DIV/0!
27	Accumulated other Comprehensive Income (219)														#DIV/0!
28	<b>Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18 + Line 19 + Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 + Line 26 + Line 27)</b>	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
29	<b>Preferred Stock (line 15)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	<b>Common Stock (line 28 -line 29)</b>														



**Attachment B**  
**Clean Tariff Attachment**

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 48)			#DIV/0!
2a	Additional Annual Refund (from 2018 to 2021)	Attachment 1, line 17, col 15a			
			Total	Allocator	
2	REVENUE CREDITS	Attachment 5A, line 15	#DIV/0!	TP0.00%	#DIV/0!
3	NET REVENUE REQUIREMENT	(line 1 minus lines 2 and 2a)			#DIV/0!
4	REGIONAL NET REVENUE REQUIREMENT	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14			#DIV/0!-
5	Regional True-up Adjustment with Interest	Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15			-
6	REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16			#DIV/0!
7	ZONAL NET REVENUE REQUIREMENT	Attachment 1, line 17a, col. 14 less line 2			#DIV/0!
8	Zonal True-up Adjustment with Interest	Attachment 1, line 17a, col. 15			-
9	ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Line 7 + Line 8			#DIV/0!
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13			-
11	Zonal Load	1 CP from PJM in MW			
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)			#DIV/0!



Line No	(1)	(2)	(3)	(4)	(5)
	RATE BASE:	Source	Company Total	Allocator	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)	-	TP	0.00%
3	Distribution	207.75.g for end of year, records for other months		NA	0.00%
3a	Energy Storage	204-207.84.13g for end of year, records for other months		NA	0.00%
4	General	Attachment 4, Line 14, Col. (c)	-	W/S	0.00%
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	#DIV/0!	DA	#DIV/0!
6	Common	Attachment 4, Line 14, Col. (d)	-	W/S	0.00%
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	-	W/S	0.00%
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	#DIV/0!	GP=	#DIV/0!
	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)	-	TP	#DIV/0!
11	Distribution	219.26.c for end of year, records for other months		NA	#DIV/0!
12a	Energy Storage	219.27.1c for end of year, records for other months		NA	0.00%
13	General	Attachment 8, Page 3, Line 11, Col. (E)	-	W/S	#DIV/0!
14	Intangible	Attachment 8, Page 3, Line 16, Col. (E) and Col. (G)	#DIV/0!	DA	#DIV/0!
15	Common	Attachment 8, Page 3, Line 12, Col. (E)	-	W/S	#DIV/0!
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	-	W/S	#DIV/0!
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	#DIV/0!		#DIV/0!
	NET PLANT IN SERVICE				
18	Production	(line 1 minus line 10)	-		-
19	Transmission	(line 2 minus line 11)	-		-
20	Distribution	(line 3 minus line 12)	-		-
21a	Energy Storage	(line 3a minus line 12a)	-		-
22	General	(line 4 minus line 13)	-		-
23	Intangible	(line 5 minus line 14)	#DIV/0!		#DIV/0!
24	Common	(line 6 minus line 15)	-		-
25	Costs To Achieve	(line 7 minus line 16)	-		-
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	#DIV/0!	NP=	#DIV/0!
	ADJUSTMENTS TO RATE BASE (Note R)				
27	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero
28	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	-	TP	100.00%
29	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	-	TP	100.00%
30	Account No. 190	Attachment 4A, Line 28, Col. (g) (Notes B and X)	-	TP	100.00%
31a	Unamortized EDIT Balance - Protected Property (enter negative)	Attachment 9 - EDIT, Line 22, Col. (o)	-	TP	100.00%
31b	Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 23, Col. (o)	-	TP	100.00%
31c	Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative)	Attachment 9 - EDIT, Line 26, Col. (o)	-	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)	-	DA	100.00%
34	CWIP	Attachment 4, Line 14, Col. (e)	-	DA	100.00%
35	Pension Asset	Attachment 4, Line 28, Col. (i)	-	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)	-		-
	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	-	TP	0.00%
	WORKING CAPITAL	(Note D)			
42	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	#DIV/0!		#DIV/0!
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	-	TP	0.00%
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	-	DA	100.00%
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	#DIV/0!		#DIV/0!

47      RATE BASE

(Sum of Lines 26, 40, 41 & 46)

-#DIV/0!

-#DIV/0!

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data  
**PECO Energy Company**

page 3 of 5  
For the 12 months ended 12/31/2024

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)	-	TP	0.00%
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (b)	-	TP	0.00%
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)	-	TP	0.00%
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	-	TP	100.00%
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	-	DA	#DIV/0!
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)	-	TP	0.00%
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	-		-
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	#DIV/0!	W/S	0.00%
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	-	W/S	0.00%
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	#DIV/0!		#DIV/0!
13	DEPRECIATION EXPENSE (Note U)				
14	Transmission	Attachment 5, Line 1, Col. (g)	-	TP	0.00%
15	General	Attachment 5, Line 2, Col. (a)	-	W/S	0.00%
16	Intangible -Transmission	Attachment 5, Line 1, Col. (i)	-	DA	0.00%
16a	Intangible - General	Attachment 5, Line 1, Col. (j)	-	W/S	0.00%
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (k)	-	NA	zero
17	Common - Electric	Attachment 5, Line 1, Col. (h)	-	W/S	0.00%
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	-	W/S	0.00%
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)	-		-
21	TAXES OTHER THAN INCOME TAXES	(Note F)			
22	LABOR RELATED				
23	Payroll	Attachment 5, Line 2, Col. (c)	-	W/S	0.00%
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	-	W/S	0.00%
25	PLANT RELATED				
26	Property	Attachment 5, Line 2, Col. (e)	-	GP	#DIV/0!
27	Excluded Taxes Per Attchment 5C Line 5	Attachment 5, Line 2, Col. (f)	-	NA	zero
28	Other	Attachment 5, Line 2, Col. (g)	-	GP	#DIV/0!
29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	-	GP	#DIV/0!
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	-		#DIV/0!
31	INTEREST ON NETWORK CREDITS	From PJM	-	DA	100.00%
32	INCOME TAXES	(Note G)			
33	T=1 - {[ (1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	WCLTD = Page 4, Line 19	-		
34	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 15	#DIV/0!		
35	FIT & SIT & P	(Note G)			
36					
37	1 / (1 - T) = (T from line 33)		-		
38	Amortized Investment Tax Credit (enter negative)	(enter negative) Attachment 5, Line 2, Col. (i)	-		
39	Excess Deferred Income Taxes (enter negative)	(enter negative) Attachment 5, Line 2, Col. (j)	-		
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	-		
41	Income Tax Calculation	(Line 34 times Line 47)	#DIV/0!	NA	#DIV/0!
42	ITC adjustment	(Line 37 times Line 38)	-	TP	100.00%
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	-	TP	100.00%
44	Permanent Differences Tax Adjustment	(Line 37 times Line 40)	-	TP	100.00%
45	Total Income Taxes	(Sum of Lines 41 through 44)	#DIV/0!		#DIV/0!
46	RETURN				
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	#DIV/0!	NA	#DIV/0!

48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	#DIV/0!	DA	100.00%	#DIV/0!
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47) (Note ZZ)	#DIV/0!			#DIV/0!

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data  
PECO Energy Company

page 4 of 5  
For the 12 months ended 12/31/2024

	(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)			-	
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)			-	
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)		TP=	0.00%	
6	WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation	
7	Electric Production – Utility	354.20.b	-	0.00%	-	
7a	Electric Production – Exelon Business Services Company	354-355 Footnotes	-	0.00%	-	
8	Electric Transmission – Utility	354.21.b	-	100.00%	-	
8a	Electric Transmission – Exelon Business Services Company	354-355 Footnotes	-	100.00%	-	
9	Electric Distribution - Utility	354.23.b	-	0.00%	-	-
9a	Electric Distribution – Exelon Business Services Company	354-355 Footnotes	-	0.00%	-	
9b	Electric Energy Storage – Utility	354.22.1.b	-	0.00%	-	
9c	Electric Energy Storage – Exelon Business Services Company	354-355 Footnotes	-	0.00%	-	W&S Allocator
10	Electric Other – Utility	354.24,25,26.b	-	0.00%	-	(\$ / Allocation)
10a	Electric Other – Exelon Business Services Company	354-355 Footnotes	-	0.00%	-	
11	Total (W& S Allocator is 1 if lines 7-10a are zero)	(Sum of Lines 7 through 10a)	-		-	= 0.00% = WS
12	RETURN (R)	(Note V)				\$
13					Cost	
14			\$	%	(Notes K, Q, & R)	Weighted
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	-	#DIV/0!	#DIV/0!	#DIV/0!
16	Preferred Stock (112.3.c)	(Attachment 5, line 11 Notes Q & R)	#DIV/0	#DIV/0!	0.00%	#DIV/0!
17	Common Stock	(Attachment 5, line 12 Notes K, Q & R)	#DIV/0	#DIV/0!	10.35%	#DIV/0!
18	Total	(Attachment 5, line 13)	#DIV/0			#DIV/0!

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: <div><div>FIT =</div><div>SIT=</div><div>p =</div><div>0.00%</div><div>(State Income Tax Rate or Composite SIT)</div><div>(percent of federal income tax deductible for state purposes)</div></div>
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 amortizaiton of Excess/(Deficient) ADIT related to Accrued Benefits, Deferred Compensation, Vacation pay Change in Provision and Accrued Vacation shall be excluded from the formula rate.
Q	All ADIT-190, ADIT-282, and ADIT-283 amounts reflected on Attachment 4C must be based on a timing difference between book expense recognition and expense recognition for tax purposes.
R	Calculated using 13 month average balance, except ADIT.
S	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until FERC explicitly approves recovery of the cost of abandoned plant pursuant to Section 205 of the FPA.
T	Recovery of Regulatory Asset is permitted only as specifically authorized pursuant to Section 205 or 206 of the FPA by FERC. Recovery of any regulatory assets not specifically identified in the initial version of this formula rate template approved by FERC in Docket No. ER17-1519-000 will require specific authorization from FERC.
U	Excludes Asset Retirement Obligation balances
V	Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
W	The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference. Items that can be included in formula for recovery are AFUDC Equity, Meals & Entertainment (50%), Memberships & Dues Not Deductible, Additional Compensation to Employee Stock, and Life Insurance Premiums. Items that can not be included in formula for recovery are Dividend Received Deductions, Equity in Earnings of Unconsol. Subs, and Other Perms (Rabbi Trust). Commission authorization is required in order to include any other permanent difference as an adjustment to the income tax allowance computation in the Formula Rate Template.
X	Calculated on Attachment 4A.
Y	Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.
Z	Amortization of Regulatory Asset for Environmental Remediation of Manufactured Gas Plants shall be excluded from the formula rate.

Attachment 1  
Project Revenue Requirement Worksheet  
PECO Energy Company

To be completed in conjunction with Attachment H-7.

(1)		(2)	(3)	(4)
Line No.		Attachment H-7 Page, Line, Col.	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A)	-	
2	Net Transmission Plant - Total	Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	-	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach H-7, p 3, line 12 col 5	#DIV/0!	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	-	-
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)	-	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach H-7, p 3, line 30 col 5	#DIV/0!	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	#DIV/0!	#DIV/0!
9	Less Revenue Credits	Attach H-7, p 1, line 2 col 5	#DIV/0!	
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		#DIV/0!
INCOME TAXES				
12	Total Income Taxes	Attach H-7, p 3, line 45 col 5	#DIV/0!	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	-	-
RETURN				
14	Return on Rate Base	Attach H-7, p 3, lines 47 and 48a col 5	#DIV/0!	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	-	-
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	-	-

Attachment 1  
Project Revenue Requirement Worksheet  
PECO Energy Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(15a)	(16)
Line No.	Project Name	RTO Project Number or Zonal	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/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 (Note G)
17a	Zonal	Zonal	\$ -	-	-	\$ -	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-
17b				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17c				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17d				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17e				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17f				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17g				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17h				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17i				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17j				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17k				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17l				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17m				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17o				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17p				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17q				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17r				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17s				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17u				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17v				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17w				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17x				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17y				#DIV/0!	#DIV/0!					#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!			#DIV/0!
17z				#DIV/0!	#DIV/0!					#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!			#DIV/0!
18	Annual Totals		-			-		-	-	#DIV/0!		#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	#DIV/0!

- 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 project(s)
  - M All transmission facilities reflected in the revenue requirement on Attachment H-7, page 1 line 3 are to be included in this Attachment 1.
  - 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 \$850,00 per year for 2018-2021 and \$0 for 2022 and beyond.

Attachment 2  
Incentive ROE  
PECO Energy Company

1	Rate Base	Attachment H-7, Page 2 line 47, Col.5							#DIV/0!
2	100 Basis Point Incentive Return							\$	
						Cost			
					\$	%		Weighted	
3	Long Term Debt	(Attachment H-7, Notes Q and R)			-	#DIV/0!	#DIV/0!	#DIV/0!	
4	Preferred Stock	(Attachment H-7, Notes Q and R)			#DIV/0!	#DIV/0!	0.00%	#DIV/0!	
5	Common Stock	(Attachment H-7, Notes K, Q and R)	Cost = Attachment H-7, Page 4 Line 17, Cost plus .01		#DIV/0!	#DIV/0!	11.35%	#DIV/0!	
6	Total (sum lines 3-5)				#DIV/0!			#DIV/0!	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)								-
8	INCOME TAXES								
9	T=1 - {(1 - SIT) * (1 - FIT)} / (1 - SIT * FIT * p)} =				0.0000%				
10	CIT=(T/1-T) * (1-(WCLTD/R)) =				#DIV/0!				
11	WCLTD = Line 3								
12	and FIT, SIT & p are as given in footnote K.								
13	1 / (1 - T) = (from line 9)				-				
14	Amortized Investment Tax Credit (266.8f) (enter negative)		Attachment H-7, Page 3, Line 38		-				
15	Excess Deferred Income Taxes (enter negative)		Attachment H-7, Page 3, Line 39		-				
16	Tax Effect of Permanent Differences (Note B)		Attachment H-7, Page 3, Line 40		-				
17	Income Tax Calculation = line 10 * line 7				#DIV/0!	NA		#DIV/0!	
18	ITC adjustment (line 13 * line 14)				-	TP	100.0%	-	
19	Excess Deferred Income Tax Adjustment (line 13 * line 15)				-	TP	100.0%	-	
20	Permanent Differences Tax Adjustment (line 13 * 16)				-	TP	100.0%	-	
21	Total Income Taxes (sum lines 17 - 20)				#DIV/0!			#DIV/0!	#DIV/0!
22	Return and Income Taxes with 100 basis point increase in ROE		(Sum lines 7 & 21)						#DIV/0!
23	Return (Attach. H-7, page 3 line 47 col 5)								#DIV/0!
24	Income Tax (Attach. H-7, page 3 line 45 col 5)								#DIV/0!
25	Return and Income Taxes without 100 basis point increase in ROE		(Sum lines 23 & 24)					#DIV/0!	
26	Incremental Return and Income Taxes for 100 basis point increase in ROE		(Line 22 - line 25)					#DIV/0!	
27	Rate Base (line 1)							#DIV/0!	
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base			(Line 26 / line 27)				#DIV/0!	

Notes:

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

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



1 2	Rate Year being Trued-Up		Revenue Requirement Projected		Revenue Received <sup>3</sup>	Actual Revenue Requirement	Annual True-Up Calculation				
			For Rate Year		\$ -						
	A	B	C	D	E	F	G	H	I	J	
			Projected Net Revenue	% of Total Revenue	Revenue Received	Actual Net Revenue	Net Under/(Over )		Interest Income	Total True-Up	
								Prior Period			
	Project Name	PJM Project Number or Zonal									
		Requirement <sup>1</sup>	Requirement	(E, Line 2 ) x (D)	Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment <sup>5</sup>	(Expense) <sup>4</sup>	(G) + (H) + (I)		
3	Zonal	Zonal				-	-	-	#DIV/0!		
3a						-	-	-	#DIV/0!		
3b						-	-	-	#DIV/0!		
3c						-	-	-	#DIV/0!		
3d						-	-	-	#DIV/0!		
3e						-	-	-	#DIV/0!		
3f						-	-	-	#DIV/0!		
3g						-	-	-	#DIV/0!		
3h						-	-	-	#DIV/0!		
3i						-	-	-	#DIV/0!		
3j						-	-	-	#DIV/0!		
3k						-	-	-	#DIV/0!		
3l						-	-	-	#DIV/0!		
3m						-	-	-	#DIV/0!		
3o						-	-	-	#DIV/0!		
3p						-	-	-	#DIV/0!		
3q						-	-	-	#DIV/0!		
3r						-	-	-	#DIV/0!		
3s						-	-	-	#DIV/0!		
3u						-	-	-	#DIV/0!		
3v						-	-	-	#DIV/0!		
3w						-	-	-	#DIV/0!		
3x						-	-	-	#DIV/0!		
3y						-	-	-	#DIV/0!		
3z						-	-	-	#DIV/0!		
4	Total Annual Revenue Requirements (Note A)		-	-	-	-	-		#DIV/0!	-	
										Monthly Interest Rate	#DIV/0!
										Interest Income (Expense)	#DIV/0!

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

Prior Period Adjustments

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

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



Attachment 4  
Rate Base Worksheet  
PECO Energy Company

Line No		Gross Plant In Service			CWIP	LHFFU	Working Capital	Accumulated Depreciation			
	Month	Transmission	General	Common	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Prepayments	Transmission	General	Common
	(a)	(b)	(c)	(d)(Note J)	(e)	(f)	(g)	(h)(Note K)	(i)(Note J)	(j)(Note J)	(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	(Note C)	214.17,d, 214.20,d and 214.22,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)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
1	December Prior Year										
2	January										
3	February										
4	March										
5	April										
6	May										
7	June										
8	July										
9	August										
10	September										
11	October										
12	November										
13	December										
14	Average of the 13 Monthly Balances	-	-	-	-	-	-	-	-	-	-

		Adjustments to Rate Base							
	Month	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 281 Accumulated Deferred Income Taxes (Note D)	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit	Pension Asset
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	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	-	-					-	
16	January	-	-					-	
17	February	-	-					-	
18	March	-	-					-	
19	April	-	-					-	
20	May	-	-					-	
21	June	-	-					-	
22	July	-	-					-	
23	August	-	-					-	
24	September	-	-					-	
25	October	-	-					-	
26	November	-	-					-	
27	December	-	-					-	
28	Average of the 13 Monthly Balances (except ADIT which is the amount shown on Attachment 4A)	-	-	Zero	-	-	-	-	-

Attachment 4  
Rate Base Worksheet  
PECO Energy Company

Unfunded Reserves (Notes G & H)								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
29	List of all reserves:		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 for by the transmission formula customers	Allocation (Plant or Labor Allocator)	Amount Allocated, col. c x col. d x col. e x col. f x col. g
30a							0.00%	-
30b							0.00%	-
30c							0.00%	-
30d							0.00%	-
30e							0.00%	-
30f							0.00%	-
30g							100.00%	-
30h							0.00%	-
30i							0.00%	-
30j							0.00%	-
30x								-
31		Total						-

- 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 debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D

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

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

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

The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded 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.
- I

Projected balances are for the calendar year the revenue under this formula begins to be charged. SERP will not be included as an unfunded reserve in the formula rate.
- 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
k1				0.00%		
k2				0.00%		
k3				0.00%		
k4				0.00%		
k5				0.00%		
k6				0.00%		
k7				0.00%		
k8				0.00%		
k9				0.00%		
k10				0.00%		
k11				0.00%		
k12				0.00%		
k13				0.00%		
k14				0.00%		
k15				0.00%		
k16				0.00%		
k17				0.00%		
k18				0.00%		
k19				0.00%		
k20				0.00%		
k21				0.00%		
k22				0.00%		
k23				0.00%		
k24				0.00%		
k25				0.00%		
k26				0.00%		
k27				0.00%		
k28				0.00%		
...						
Kxx						
x						
Total Sum(lines K1 to Kxxx)		-	-		-	-

Attachment 4A PECO Energy Company ADIT Worksheet for Projection								For Projection Page 1 of 2 Projection for the 12 months ended 12/31/2024					
ADIT for the Projection		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) (Note A)	(i)	(j)	(k)	(l)
	Beginning	Month	Year	Weighting	Beginning Balance/ Monthly Increment	100% Transmission	100% Allocator (f) x Allocator 100%	Plant Related	GP Allocator (h) x Allocator #DIV/0!	Labor Related	S/W Allocator (j) x Allocator -	Total ADIT (d) x [(g)+(i)+(k)]	
	Balance & Monthly Changes			for Projection					From Attach H Page 2, Line 18		From Attach H Page 4, Line 16		
1	Balance	December	-	100.00%	-	-	-	-	-	-	-	-	
2	Increment	January	-	91.78%	-	-	-	-	-	-	-	-	
3	Increment	February	-	84.11%	-	-	-	-	-	-	-	-	
4	Increment	March	-	75.62%	-	-	-	-	-	-	-	-	
5	Increment	April	-	67.40%	-	-	-	-	-	-	-	-	
6	Increment	May	-	58.90%	-	-	-	-	-	-	-	-	
7	Increment	June	-	50.68%	-	-	-	-	-	-	-	-	
8	Increment	July	-	42.19%	-	-	-	-	-	-	-	-	
9	Increment	August	-	33.70%	-	-	-	-	-	-	-	-	
10	Increment	September	-	25.48%	-	-	-	-	-	-	-	-	
11	Increment	October	-	16.99%	-	-	-	-	-	-	-	-	
12	Increment	November	-	8.77%	-	-	-	-	-	-	-	-	
13	Increment	December	-	0.27%	-	-	-	-	-	-	-	-	
14	Sum Ties to December		-	Balance	-	-	-	-	#DIV/0!	-	-	-	
15	Increment	Not Subject to Proration	-			-	-				-	-	
16	Total					-	-		#DIV/0!	-	-	-	
17	Balance	December	-		-	-	-	-	-	-	-	-	
18	Balance	December	-		-	-	-	-	-	-	-	-	
19	Average				-	-	-	-	-	-	-	-	
20	Balance	December	-		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero	
21	Balance	December	-		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero	
22	Average				Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero	
23	Balance	December	-	100.00%	-	-	-	-	-	-	-	-	
24	Increment	January	-	91.78%	-	-	-	-	-	-	-	-	
25	Increment	February	-	84.11%	-	-	-	-	-	-	-	-	
26	Increment	March	-	75.62%	-	-	-	-	-	-	-	-	
27	Increment	April	-	67.40%	-	-	-	-	-	-	-	-	
28	Increment	May	-	58.90%	-	-	-	-	-	-	-	-	
29	Increment	June	-	50.68%	-	-	-	-	-	-	-	-	
30	Increment	July	-	42.19%	-	-	-	-	-	-	-	-	
31	Increment	August	-	33.70%	-	-	-	-	-	-	-	-	
32	Increment	September	-	25.48%	-	-	-	-	-	-	-	-	
33	Increment	October	-	16.99%	-	-	-	-	-	-	-	-	
34	Increment	November	-	8.77%	-	-	-	-	-	-	-	-	
35	Increment	December	-	0.27%	-	-	-	-	-	-	-	-	
36	Sum Ties to December		-	Balance	-							-	
Line 36, If there are no items subject to proration, use average of lines 23 and 35													
37	Total ADIT											-	

PECO Energy Company											For True-Up
											Page 2 of 2
ADIT for True-Up											12/31/2024
(a)	(b)	(c)	(d)	ADIT Worksheet for True-Up			(h)	True-Up for the 12 months ended			
Balance	Month	Year	Weighting	(e)	(f)	(g)	(Note A)	(i)	(j)	(k)	(l)
			for	Balance	100%	100%	Plant	GP	Labor	S/W	Total
			Projection	from ADIT	Transmissio	Allocator	Related	Allocator	Related	Allocator	ADIT
				BOY	n	(f) x		(h) x		(j) x	
				and ADIT		Allocator		Allocator		Allocator	
				EOY							(d) x
				workpapers		100%		#DIV/0!		-	[(g)+(i)+(k)]
								From		From	
								Attach H		Attach H	
								Page 2,		Page 4,	
								Line 18		Line 16	
38	Balance	December	-	-	-	-	-	#DIV/0!	-	-	-
39	Balance	December	-	-	-	-	-	#DIV/0!	-	-	-
40		Average		-	-	-	-	#DIV/0!	-	-	#DIV/0!
<b>ADIT- 282</b>											
41	Balance	December	-	-	-	-	-	#DIV/0!	-	-	-
42	Balance	December	-	-	-	-	-	#DIV/0!	-	-	-
43		Average		-	-	-	-	#DIV/0!	-	-	#DIV/0!
<b>ADIT-283</b>											
44	Balance	December	-	Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	-	Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
46		Average		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
<b>ADIT-281</b>											
47	Balance	December	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
48	Balance	December	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
49		Average		-	-	-	-	#DIV/0!	-	-	#DIV/0!
<b>ADIT-190</b>											

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.

Notes:

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	G
		Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	
a	ADIT- 282	-		-	-	-	(From line 17 for the column)
b	ADIT-283	-		-	-	-	(From line 29 for the column)
c	ADIT-190	-		-	-	-	(From line 5 for the column)
d	Subtotal	-		-	-	-	(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
1							
1a							
1b							
1c							
1d							
1e							
1f							
1g							
1h							
1i							
1j							
1k							
1l							
1m							
1n							
1o							
1p							
1q							
1r							
1s							
1t							
1u							
1v							
1w							
1x							
1y							
1z							
1aa							
1ab							
1ac							
1ad							
1ae							
1af							
1ag							
1ah							
1ai							
1aj							
1ak							
1al							
1am							
1an							
...							
2	Subtotal - p234.8.b	-	-	-	-	-	
3	Less FASB 109 Above if not separately removed						
4	Less FASB 106 Above if not separately removed						
5	Total	-	-	-	-	-	

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

ADIT BOY Worksheet

	A	B	C	D	E	F	G
Line	<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							
13b							
13c							
13d							
13e							
13f							
13g							
13h							
...							
14	Subtotal - p275.2.b	-	-	-	-	-	
15	Less FASB 109 Above if not separately removed						
16	Less FASB 106 Above if not separately removed						
17	Total (Line 14 - Line 15 - Line 16)	-	-	-	-	-	

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
24	is not included in the formula, the associated ADIT amount shall be excluded

	A	B	C	D	E	F	G
Line	<i>ADIT-283 (Attachment H-7 Notes O, 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>
25							
25a							
25b							
25c							
25d							
25e							
25f							
25g							
25h							
25i							
25j							
25k							
25l							
25m							
25n							
25o							
25p							
25q							
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
....							
....							
26	Subtotal - p276.9.b	-	-	-	-	-	
27	Less FASB 109 Above if not separately removed						
28	Less FASB 106 Above if not separately removed						
29	Total	-	-	-	-	-	

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
36	ADIT is not included in the formula, the associated ADIT amount shall be excluded



Attachment 4C  
PECO Energy Company

ADIT EOY Worksheet

ADIT EOY Worksheet  
Page 1 of 3

		<i>Total</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	
a	<i>ADIT- 282</i>	-	-	-	-	(From line 17 for the column)
b	<i>ADIT-283</i>	-	-	-	-	(From line 29 for the column)
c	<i>ADIT-190</i>	-	-	-	-	(From line 5 for the column)
d	<i>Subtotal</i>	-	-	-	-	(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 <i>ADIT-190 (Attachment H-7 Notes P and Q)</i>	B <i>Total</i>	C <i>Gas, Prod Retail or Other Related</i>	D <i>Only Transmission Related</i>	E <i>Plant Related</i>	F <i>Labor Related</i>	G <i>Justification</i>
1							
1a							
1b							
1c							
1d							
1e							
1f							
1g							
1h							
1i							
1j							
1k							
1l							
1m							
1n							
1o							
1p							
1q							
1r							
1s							
1t							
1u							
1v							
1w							
1x							
1y							
1z							
1aa							
1ab							
1ac							
1ad							
1ae							
1af							
1ag							
1ah							
1ai							
1aj							
1ak							
1al							
1am							
1an							
...							
2	Subtotal - p234.8.b	-	-	-	-	-	
3	Less FASB 109 Above if not separately removed						
4	Less FASB 106 Above if not separately removed						
5	Total (Line 2 - Line 3 - Line 4)	-	-	-	-	-	

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
12	the formula, the associated ADIT amount shall be excluded

	A	B	C	D	E	F	G
Line	<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							
13b							
13c							
13d							
13e							
13f							
13g							
13h							
...							
14	Subtotal - p275.2.b	-	-	-	-	-	
15	Less FASB 109 Above if not separately removed						
16	Less FASB 106 Above if not separately removed						
17	Total (Line 14 - Line 15 - Line 16)	-	-	-	-	-	

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
24	is not included in the formula, the associated ADIT amount shall be excluded

	A	B	C	D	E	F	G
Line	<i>ADIT-283 (Attachment H-7 Notes O, 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>
25a							
25b							
25c							
25d							
25e							
25f							
25g							
25h							
25i							
25j							
25k							
25l							
25m							
25n							
25o							
....							
26	Subtotal - p276.9.b	-	-	-	-	-	
27	Less FASB 109 Above if not separately removed						
28	Less FASB 106 Above if not separately removed						
29	Total	-	-	-	-	-	

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

36

ADIT is not included in the formula, the associated ADIT amount shall be excluded

Attachment 4D - Intangible Plant Workpaper

	(a) Gross Plant	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total
1															=average(b:n) #DIV/0!			#DIV/0!	=sum(p:r) #DIV/0!
2															#DIV/0!	#DIV/0!			#DIV/0!
3															#DIV/0!		#DIV/0!		#DIV/0!
4															#DIV/0!		#DIV/0!		#DIV/0!
5															#DIV/0!		#DIV/0!		#DIV/0!
6															#DIV/0!		#DIV/0!		#DIV/0!
7															#DIV/0!		#DIV/0!		#DIV/0!
8															#DIV/0!		#DIV/0!		#DIV/0!
9																			-
10																			-
11																			-
12																			-
13																			-
14																			-
15																			-
16																			-
17																			-
18																			-
19	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
20															Allocation Factor	100.00%	0.00%	0.00%	
21															Total Intangible - Transmission	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
															#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
	(a) Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total
22															=average(b:n) #DIV/0!			-	=sum(p:r) #DIV/0!
23															#DIV/0!	#DIV/0!			#DIV/0!
24															#DIV/0!		#DIV/0!		#DIV/0!
25															#DIV/0!		#DIV/0!		#DIV/0!
26															#DIV/0!		#DIV/0!		#DIV/0!
27															#DIV/0!		#DIV/0!		#DIV/0!
28															#DIV/0!		#DIV/0!		#DIV/0!
29															#DIV/0!		#DIV/0!		#DIV/0!
30																			-
31																			-
32																			-
33																			-
34																			-
35																			-
36																			-
37																			-
38																			-
39																			-
40	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
41															Allocation Factor	100.00%	0.00%	0.00%	
42															Total Intangible - Transmission	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

	(a) Net Plant in Service Gross Plant Minus Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average =average(b:n)	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total =sum(p:r)
43	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-
44	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
45	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
46	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
47	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
48	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
49	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
50		-	-	-	-	-	-	-	-	-	-	-	-	-					-
51		-	-	-	-	-	-	-	-	-	-	-	-	-					-
52		-	-	-	-	-	-	-	-	-	-	-	-	-					-
53		-	-	-	-	-	-	-	-	-	-	-	-	-					-
54		-	-	-	-	-	-	-	-	-	-	-	-	-					-
55		-	-	-	-	-	-	-	-	-	-	-	-	-					-
56		-	-	-	-	-	-	-	-	-	-	-	-	-					-
57		-	-	-	-	-	-	-	-	-	-	-	-	-					-
58		-	-	-	-	-	-	-	-	-	-	-	-	-					-
59		-	-	-	-	-	-	-	-	-	-	-	-	-					-
60		-	-	-	-	-	-	-	-	-	-	-	-	-					-
61	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62															Allocation Factor	100.00%	#DIV/0!	#DIV/0!	
63														Total Intangible - Transmission	-	-	-	-	-

	(a) Depreciation Expense	(b) Total	(c) Transmission	(d) Distribution	(e) S&W Allocation	(f) Total =sum(c:e)
64		-			-	-
65		-	-			-
66		-		-		-
67		-		-		-
68		-		-		-
69		-		-		-
70		-		-		-
71		-	-			-
72		-				-
73		-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80		-				-
81		-				-
82	Total	-	-	-	-	-
83	Allocation Factor		100.00%	0.00%	-	
84	Total Intangible - Transmission		-	-	-	-

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

	(a)	(b)	(c)	(d)	(e)	(...)	(x)
	O&M Cost To Achieve						
	FERC Account						Total
1							\$ -
2							\$ -
3							\$ -
4							\$ -
5							\$ -
6							\$ -
7							\$ -
8							\$ -
9							\$ -
10							\$ -
11	Total	-	-				\$ -

	Capital Cost To Achieve included in the Electric Portion of Common Plant Gross Plant						Total
		0	0				
12	December Prior Year						\$ -
13	January						\$ -
14	February						\$ -
15	March						\$ -
16	April						\$ -
17	May						\$ -
18	June						\$ -
19	July						\$ -
20	August						\$ -
21	September						\$ -
22	October						\$ -
23	November						\$ -
24	December						\$ -
25	Average	#DIV/0!	#DIV/0!				-

	Accumulated Depreciation						Total
		0	0				
26	December Prior Year						\$ -
27	January						\$ -
28	February						\$ -
29	March						\$ -
30	April						\$ -
31	May						\$ -
32	June						\$ -
33	July						\$ -
34	August						\$ -
35	September						\$ -
36	October						\$ -
37	November						\$ -
38	December						\$ -
39	Average	#DIV/0!	#DIV/0!				-

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

	(a)	(b)	(c)	(d)	(e)	(...)	(x)
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	0	0				Total
40	December Prior Year	-	-	-	-	-	\$ -
41	January	-	-	-	-	-	\$ -
42	February	-	-	-	-	-	\$ -
43	March	-	-	-	-	-	\$ -
44	April	-	-	-	-	-	\$ -
45	May	-	-	-	-	-	\$ -
46	June	-	-	-	-	-	\$ -
47	July	-	-	-	-	-	\$ -
48	August	-	-	-	-	-	\$ -
49	September	-	-	-	-	-	\$ -
50	October	-	-	-	-	-	\$ -
51	November	-	-	-	-	-	\$ -
52	December	-	-	-	-	-	\$ -
53	Average	#DIV/0!	-	-	-	-	-
	Depreciation (Monthly Change of Accumulated Depreciation from above)	0	0				Total
54	January	-	-				\$ -
55	February	-	-				\$ -
56	March	-	-				\$ -
57	April	-	-				\$ -
58	May	-	-				\$ -
59	June	-	-				\$ -
60	July	-	-				\$ -
61	August	-	-				\$ -
62	September	-	-				\$ -
63	October	-	-				\$ -
64	November	-	-				\$ -
65	December	-	-				\$ -
66	Total	-	-				\$ -

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	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
						(Attachment H-7 Notes T and Z)						
1	Total						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Depreciation Expense - General	Amortization of Abandoned Plant	Labor Related Taxes	Labor Related Taxes to be Exclued	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)(Note F)	(d) (Note F)	(e)	(f)	(g)	(h) (Note F)	(i)	(j)	(k)
	Attachment H, Page 3, Line No.	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											



3	Long Term Interest (117, sum of 62.c through 67.c)		-
4	Preferred Dividends (118.29c) (positive number)		
5	Proprietary Capital		-
6	Less Preferred Stock		#DIV/0!
7	Less Account 216.1 (enter negative) (Note D)		#DIV/0!
8	Less Account 219.1 (enter negative)		#DIV/0!
9	Common Stock	(Sum of Line 5 - Line 6 + Line 7 + Line 8)	#DIV/0!

			\$	%	Cost	Weighted	
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))		#DIV/0!	#DIV/0!	#DIV/0!	=WCLTD
11	Preferred Stock (Note B)	(Line 11, Col (\$) / Line 13, Col (\$))	#DIV/0!	#DIV/0!	-	#DIV/0!	
12	Common Stock (Note C)	(Line 12, Col (\$) / Line 13, Col (\$))	#DIV/0!	#DIV/0!	10.35%	#DIV/0!	
13	Total	(Sum of Lines 10-12)	#DIV/0!			#DIV/0!	=R

- Note:
- 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.

<b>Account 454 - Rent from Electric Property</b>		
1	Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3)	-
2	Rent from Electric Property - Transmission Related, Pass to Customers (Note 3)	#DIV/0!
3	Total Rent Revenues	(Sum Lines 1 to 2) #DIV/0!
<b>Account 456 &amp; 456.1 - Other Electric Revenues (Note 1)</b>		
4	Schedule 1A	\$ -
5	Firm Point to Point Service revenues for which the load is not included in the divisor received by transmission owner	\$ -
6	Revenues associated with transmission service not provided under the PJM OATT (Note 4)	
7	Intercompany Professional Services	#DIV/0!
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) #DIV/0!
14	Less line 17g	-
15	Total Revenue Credits	#DIV/0!
<b><u>Revenue Adjustment to determine Revenue Credit</u></b>		
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.	-
17b	Costs associated with revenues in line 17a	-
17c	Net Revenues (17a - 17b)	-
17d	50% Share of Net Revenues (17c / 2)	-
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	-
17f	Net Revenue Credit (17d + 17e)	-
17g	Line 17f less line 17a	-
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.	
19	Reserved	
20	Total Account 454, 456 and 456.1	#DIV/0!
21	Reserved	

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					-	0.00%	-
22b					-	0.00%	-
...							
23	Total Lines 22		\$ -		\$ -		\$ -
	FERC Account 454	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
24a	Rent from Electric Distribution		\$ -				
24b	Rent from Electric Transmission			-			
24c	Tower Rentals and Land Leasing - Transmission			-			
24d	Tower Rentals and Land Leasing - Distribution			-			
24e	Intercompany Rent				-		
...							
	Total Lines 24	\$ -	\$ -	\$ -	\$ -	\$ -	
	Allocation Factors		0%	100%	#DIV/0!	0.00%	
	Allocated Amount		\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
	FERC Account 456	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
25a	Decommissioning remittances to Generation		\$ -				
25b	Mututal Assistance		\$ -				
25c	Make Ready		\$ -				
25d	Intercompany Billings					-	
25e	Other				-		
...							
	Total Lines 25	\$ -	\$ -	\$ -	\$ -	\$ -	
	Allocation Factors		0%	100%	#DIV/0!	0.00%	
	Allocated Amount		\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
	FERC Account 456.1	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
26a	Network Integration Credit		\$ -				
26b	Transmission Owner Scheduling Credits			\$ -			
26c	Transmisson Enhancement		\$ -				
26d	Revenue - Firm Point to Point			-			
26e	Other			-			
...							
	Total Lines 26	\$ -	\$ -	\$ -	\$ -	\$ -	
	Allocation Factors		0%	100%	#DIV/0!	0.00%	
	Allocated Amount		\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!

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

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

**(a)**  
323.181.b to  
323.196.3.b

**(b)**

(c)

**(d)**

(e)

			Total	S&W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0					
2	Office Supplies and Expenses	921.0					
3	Administrative Expenses Transferred-Credit	922.0					
4	Outside Service Employed (Note E)	923.0					
5	Property Insurance	924.0					
6	Injuries and Damages	925.0					
7	Employee Pensions and Benefits	926.0					
8	Franchise Requirements	927.0					
9	Regulatory Commission Expenses (Note E)	928.0					
10	Duplicate Charges-Credit	929.0					
11	General Advertising Expenses (Note E)	930.1					
12	Miscellaneous General Expenses (Note E)	930.2					
13	Rents	931.0					
14	Maintenance of General Plant	935					
14a	Maintenance of Computer Hardware	935.1					
14b	Maintenance of Computer Software	935.2					
14c	Maintenance of Communications Equipment	935.3					
15	<b>Administrative &amp; General - Total (sum of lines 1 - 14c)</b>		\$ -	\$ -	\$ -	\$ -	\$ -
16			Allocation Factor	0.00%	#DIV/0!	0.00%	100%
17			Transmission A&G <sup>1</sup>	-	#DIV/0!	-	-
18						Total <sup>2</sup>	#DIV/0!

Notes:

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

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

Taxes Other Than Income

Plant Related, Subject to Gross Plant Allocator		
1a		
1b		
1c		
...		
1	Total Plant Related (Total Lines 1)	0
Labor Related, Subject to Wages & Salary Allocator		
2a		
2b		
2c		
...		
2	Total Labor Related (Total Lines 2)	0
Other Included, Subject to Gross Plant Allocator		
3a		
3b		
3c		
...		
3	Total Other Included (Total Lines 3)	0
4	Total Included (Lines 1 to 3)	0
Taxes Other Than Income Excluded Per Notes A to E		
5a		
5b		
5c		
...		
5	Total Excluded Taxes Other Than Income (Total Lines 5)	0
6	Total Taxes Other Than Income, Included and Excluded (Lines 4 and 5)	0
7	Total Taxes Other Income from p115.14.g	
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		
9b		
...		
9	Total Labor Related Taxes to be Excluded (Total Lines 9)	-
10a		
10b		
...		
10	Total Plant Related Taxes to be Excluded (Total Lines 10)	-

Criteria for Allocation:

- 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.

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

Page 9

**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	#/DIV/0!
2	Total PBOP Expenses in A&G in the current year		-	#/DIV/0!
3	PBOP Adjustment	Line 1 minus line 2		#/DIV/0!

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	-	#/DIV/0
	Gas Labor sum – Utility (355.62.b)	-	
	Gas Labor – Exelon Business Services Company (354-355 Footnotes)	-	
	Gas Labor Total	-	#/DIV/0!
	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.

PECO Energy Company  
Attachment 8 - Depreciation and Amortization

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			Estimated	Mortality	Weighted Average	Depreciation/	Gross Depreciable Plant (Year End Balance)	Accumulated Depreciation	Net Depreciable Plant	Depreciation Expense
Number		Plant Type	Life	Curve	Remaining Life	Amortization	\$	\$	\$	\$
			Note 1	Note 1	Note 2		Note 4	Note 4	(I)=(G)-(H)	(J)=(F)*(G)
1							As of 12/31/2024		FY 2024	
2		Electric Transmission								
2a	351.1	Computer Hardware							-	-
2b	351.2	Computer Software							-	-
2c	351.3	Communications Equipment							-	-
3	352	Structures and Improvements	N/A	N/A	N/A	1.7439%			-	-
4	353	Station Equipment	N/A	N/A	N/A	1.7544%			-	-
5	354	Towers and Fixtures	N/A	N/A	N/A	1.1805%			-	-
6	355	Poles and Fixtures	N/A	N/A	N/A	1.5903%			-	-
7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.5691%			-	-
8	357	Underground Conduit	N/A	N/A	N/A	1.2960%			-	-
9	358	Underground Conductors and Devices	N/A	N/A	N/A	1.7203%			-	-
10	359	Roads and Trails	N/A	N/A	N/A	1.0846%			-	-
11							-	-	-	-
12		Electric General								
13	390	Structures and Improvements	40	R1		2.3385%			-	-
14	391.1	Office Furniture and Equipment - Office Machines	10	SQ		0.0000%			-	-
15	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ		7.0049%			-	-
16	391.3	Office Furniture and Equipment - Computers	5	SQ		17.7484%			-	-
17	391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ		0.0000%			-	-
18	393	Stores Equipment	15	SQ		8.6649%			-	-
19	394	Tools, Shop, Garage Equipment	15	SQ		6.1450%			-	-
20	395.1	Laboratory Equipment - Testing	20	SQ		4.2667%			-	-
21	395.2	Laboratory Equipment - Meters	15	SQ		0.0000%			-	-
22	397	Communication Equipment	20	L3		5.2943%			-	-
23	397	Communication Equipment - Smart Meters	15	S2		6.3321%			-	-
23	397.1	Computer Hardware							-	-
a										
23	397.2	Computer Software							-	-
b										
23	397.3	Communications Equipment							-	-
c										
24	398	Miscellaneous Equipment	15	SQ		6.5236%			-	-
25							-	-	-	-



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	20.6958%		-	-
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								-	-
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	18.9907%		-	-
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	18.6951%		-	-
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								-	-
20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A		-	-
21	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A		-	Zero
22								-	-
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	20.9505%		-	-
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	13.9628%		-	-
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		-	Zero
33	390	Structures and Improvements	50	R1		1.8690%		-	-
34	391.1	Office Furniture and Equipment - Office Machines	10	SQ		12.4771%	-	-	
35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ		8.0727%	-	-	
36	391.3	Office Furniture and Equipment - Computers	5	SQ		20.5247%	-	-	
37	392.1	Transportation Equipment - Automobiles	6	L3		N/A	-	Zero	
38	392.2	Transportation Equipment - Light Trucks	12	L4		N/A	-	Zero	
39	392.3	Transportation Equipment - Heavy Trucks	14	R4		N/A	-	Zero	
40	392.4	Transportation Equipment - Tractors	11	L2		N/A	-	Zero	
41	392.5	Transportation Equipment - Trailers	15	R2		N/A	-	Zero	
42	392.6	Transportation Equipment - Other Vehicles	15	R2		N/A	-	Zero	
43	392.7	Transportation Equipment - Medium Trucks	N/A	N/A		N/A	-	Zero	
44	393	Stores Equipment	15	SQ		6.7502%	-	-	
45	394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ		0.0000%	-	-	
46	394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ		6.5389%	-	-	
47	394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ		N/A	-	Zero	
48	396	Power Operated Equipment	11	L2		N/A	-	Zero	
49	397	Communication Equipment	20	L3		4.6522%	-	-	
50	398	Miscellaneous Equipment	15	SQ		12.6123%	-	-	
51							-	-	

PECO Energy Company  
Attachment 8 - Depreciation and Amortization

		Current Year Depr./Amor. Exp Per Formula Total Company	Current Year Depr./Amor. Exp Per FF1 / Atta 4D for Intangible Total Company	Current Year Difference Total Company	Allocation % To Transmission	Current Year Difference Allocated To Transmission	Prior Year Total Cumulative Difference Total Company	Prior Year Total Cumulative Difference Transmission	Current Year Total Cumulative Difference Total Company	Current Year Total Cumulative Difference Transmission
1	Transmission	\$ -		-	100.00%	-			-	-
2	Electric General	\$ -		-	0.00%	-			-	-
3	Common - Electric	\$ -		-	0.00%	-			-	-
4	Intangible - Transmission	\$ -	\$ -	-	100.00%	-			-	-
5	Intangible - General	\$ -	\$ -	-	0.00%	-			-	-
6	Intangible - Distribution	\$ -	\$ -	-	0.00%	-	-	-	-	-
7										
8	Accumulative Depreciation									
			Average Accumulative Depr./Amor. Per Book	Total Cumulative Adjustment	Adjusted Average Accumulative Depr./Amor. Total Company	Allocation % To Transmission	Adjusted Average Accumulative Depr./Amor. Transmission			
9			Total Company	Total Company	Total Company					
10	Transmission		\$ -	-	-	100.00%	-			
11	Electric General		\$ -	-	-	0.00%	-			
12	Common - Electric		\$ -	-	-	0.00%	-			
13	Intangible - Transmission		#DIV/0!	-	#DIV/0!	100.00%	#DIV/0!			
14	Intangible - General		#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!			
15	Intangible - Distribution		#DIV/0!	\$ -	#DIV/0!	0.00%	#DIV/0!			
16	Total Intangible		#DIV/0!	\$ -	#DIV/0!		#DIV/0!			
17										
18										
19										
20										
21										
22										
23										
24										

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)	(o)
	EDIT Amortization Amount (Note C)	FERC Account ADIT Deficient / (Excess) Amortiza tion	January	February	March	April	May	June	July	August	Septemb er	October	Novemb er	December	Total
1	<b>Protected Property</b>														\$
2	Transmission	411.1													-
3	General Transmission	411.1													\$
4	Allocation % (Att H-7 P4, L11, Col 5)														-
5	Allocated to Transmission	411.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Common (To Be Split TDG)	411.1													\$
7	Transmission Allocation % (L 4 * Electric Factor in FERC Form 1 P356)														-
8	Allocated to Transmission	411.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	<b>Total Protected Property</b>	411.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	<b>Non-Protected Property (Note A)</b>	411.1													\$
11	<b>Non-Protected, Non- Property - Pension Asset (Note A)</b>	411.1													\$
12	<b>Non-Protected, Non- Property - Non-Pension Asset (Note A)</b>	410.1													\$
13	<b>Total Non-Protected, Non-Property (Note A)</b>	411.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EDIT Balance (Note C)

		December Prior Year	January	February	March	April	May	June	July	August	Septemb er	October	Novemb er	December	Prior and Current December Average
14	<b>Protected Property</b>														
15	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
16	General Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
17	Allocation % Allocated to	\$													
18	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Common (To Be Split TDG) Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
20	Allocation % Allocated to	\$													
21	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	<b>Total Protected Property</b>	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>Non-Protected Property (Note A)</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
24	<b>Non-Protected, Non- Property - Pension Asset (Note A)</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
25	<b>Non-Protected, Non-Property - Non- Pension Asset (Note A)</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
26	<b>Total Non-Protected, Non-Property (Note A)</b>	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-

Total Federal Deficient / (Excess) Deferred Income Taxes

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o)

FERC Account ADIT Deficient / (Excess) Amortization		BOY Balance	January	February	March	April	May	June	July	August	September	October	November	December	EOY Balance
Deficient / (Excess) Deferred Income Taxes															
27	Protected Property	411.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Unprotected Property	411.1	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Unprotected Non-Property - Pension Asset	411.1	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Unprotected Non-Property - Non-Pension Asset	410.1	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Tax Gross-Up Factor		1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41
Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Federal Income Tax Regulatory Asset / (Liability)

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Regulatory Assets / (Liabilities)			BOY Balance	January	February	March	April	May	June	July	August	September	October	November	December	EOY Balance
34	Account 182.3 (Other Regulatory Assets)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Account 254 (Other Regulatory Liabilities)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

A

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 amount and categorization for future tax rate changes will be specified in the Annual Update following the tax rate change.

B

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

Non-Protected Property: 7 years  
Non-Protected, Non-Property: 5 years  
The Non-Protected Property EDIT balance shall be fully amortized by the end of 2024 and the Non-Protected, non-Property EDIT balance shall be fully amortized by the end of 2022.  
C The data of the annual amortization amount and balance are from PECO's Tax Accounting records.



**PECO Energy  
Company**

**Accumulated  
Deferred  
Income Taxes  
Remeasureme  
nt**

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

## Tax Cuts and Jobs Act of 2017

			ADIT - Pre Rate Change (December 31, 2017)					ADIT - Post Rate Change (December 31, 2017)					Deficient / (Excess) Deferred Income Taxes (December 31, 2017)								
Line	Detailed Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdictional Allocation	Intercompany Allocation	Net Deficient / (Excess) ADIT Balance	Fair Value	
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (G) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T) = (Q) * (T)	(U)	
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14	Incentive Pay	Incentive Pay		-	-	-	-	-	-	-	-	-	-	-	-	-	-	A&G Rati o	Ye s	0 %	1 9 0
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15	Injuries and Damage Payments	Injuries and Damage Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	No	0 %	1 9 0
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16	Merger Costs	Merger Costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	No	0 %	1 9 0

17	Deferred Charges - Tax Repairs Bill Credit-Dist			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0.00	-	190
	Deferred Charges - Tax Repairs Bill Credit-Dist			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No %	-	-	0
18	Obsolete Materials Provision			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0.00	-	190
	Obsolete Materials Provision			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No %	-	-	0
19	Other Current			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0.00	-	190
	Other Current			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No %	-	-	0
20	Facility Commit Fees			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	190	0
	Facility Commit Fees			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Plan t No %	-	-	0
21	Fines & Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0.00	-	190
	Fines & Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No %	-	-	0
22	MGP Liability Reg Asset			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	190	0
	MGP Liability Reg Asset			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Gas No %	-	-	0
23	MGP Reserve- Current			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	190	0
	MGP Reserve- Current			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Gas No %	-	-	0
24	Other Current Reg Asset			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	190	0
	Other Current Reg Asset			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % No %	-	-	0

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	Rabbi Trust & Maxi Flat Income	Rabbi Trust & Maxi Flat Income	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	N/A	No	0%	0.	0	9	0
	Reserve For Employee Litigations	Reserve For Employee Litigations	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	100%	Distribution	0%	0.	0	9	0
	Sec 162(m) - Excess Officers Comp - Temp	Sec 162(m) - Excess Officers Comp - Temp	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	A&G Ratio	No	0%	0.	0	9	0
	Sec 263A - Inventory Adjustment	Sec 263A - Inventory Adjustment	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	100%	Gas	No	0%	0	9	0
	SA Unbilled Reserve	SA Unbilled Reserve	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	100%	Distribution	0%	0.	0	9	0
	SECA Refund	SECA Refund	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	N/A	No	0%	0.	0	9	0
	SEPTA Railroad Rent	SEPTA Railroad Rent	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	100%	Distribution	0%	0.	0	9	0
	Severance PMTS Change	Severance PMTS Change in Provision	Unprotected Non-	-	-	-	-	-	-	-	-	-	A&G Ratio	Yes	9.75	0.	9	0	0

	in Provision	Proper ty																5 %		
	Vacation Pay Change in Provision	Vacation Pay Change in Provision	Unpro tected Non-Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0. 0 0 %	1 9 0
40																				
	Vegetatio n MGMT Accrual	Vegetation MGMT Accrual	Unpro tected Non-Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0. 0 0 %	1 9 0
41																				
	Workers Compens ation Reserve	Workers Compensa tion Reserve	Unpro tected Non-Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9. 7 A&G Rati o	0. 0 %	1 9 0
42																				
	Total FERC Account			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	# \$	# \$	# \$		\$		
43	190			-	-	-	-	-	-	-	-	-	-	#-	#-	#-		-		

FERC  
Account  
282  
[\(Note A\)](#)

	Property Related ADIT, Excl. ARO - Federal	Property Related ADIT, Excl. ARO - Federal																		
44																				
	Common	Common	Protec ted Proper ty	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	Plan t	7. 7 1 5 %	2 8 2
45				-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Distributi on - Electric	Distributio n - Electric	Protec ted Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Plan t	0. 0 0 %	2 8 2
46																				

47	Electric General	Electric General	Protected Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.88	28
																		100%	28
																		Transmission	28
48	Transmission	Transmission	Protected Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	28
																		100%	28
49	Distribution - Gas	Distribution - Gas	Protected Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	28
50																			
51	Property Related ADIT, Excl. ARO - Federal	Property Related ADIT, Excl. ARO - Federal																	
52	Common	Common	Unprotected Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	28
																		100%	28
53	Distribution - Electric	Distribution - Electric	Unprotected Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	28
																		100%	28
54	Electric General	Electric General	Unprotected Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	28
																		100%	28
55	Transmission	Transmission	Unprotected Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	28
																		100%	28





65	Distribution - Gas	Distribution - Gas	Unprotected Property	-	-	-	-	-	-	-	-	-	-	-	-	-	Plan	0	2
66																	t	No	%
67	Other Flow-through	Other Flow-through	Unprotected Property	-	-	-	-	-	-	-	-	-	-	-	-	-	Plan	0	8
																	t	No	%
68	Total FERC Account 282			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
				-	-	-	-	-	-	-	-	-	-	-	-	-			

**FERC**  
**Account**  
**283**  
**(Note A)**

69	ACT 129 Smart Meter	ACT 129 Smart Meter	Unprotected Non-Property	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	100%	0.0	2
70	AEC Receivable	AEC Receivable	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	100%	0.0	8
71	Amort-BK-Premiums on Debt-9.5%	Amort-BK-Premiums on Debt-9.5%	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	9.7	0	3
72	CAP Forgiveness Reg Asset	CAP Forgiveness Reg Asset	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	-	-	-	100%	0.0	3

			Unpro tected	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0. 0 0 0 No	-	2 8 3
73	CAP Shopping Reg Asset	CAP Shopping Reg Asset	Non- Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-
			Unpro tected	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0. 0 0 0 No	-	2 8 3
74	DSP 2 - y Asset	DSP 2 - Regulatory Asset	Non- Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-
			Unpro tected	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0. 0 0 0 No	-	2 8 3
75	Elec Rate Case EXP - Reg Asset	Elec Rate Case EXP - Reg Asset	Non- Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-
			Unpro tected	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0. 0 0 0 No	-	2 8 3
76	Energy Efficiency Reg Asset	Energy Efficiency Reg Asset	Non- Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-
			Unpro tected	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0. 0 0 0 No	-	2 8 3
77	FAS109 Non TCJA	FAS109 Non TCJA	Non- Proper ty	-	-	-	-	-	-	-	-	-	-	0. 0 0 0 No	-	2 8 3
			Unpro tected	-	-	-	-	-	-	-	-	-	0. 0 0 0 No	-	-	2 8 3
78	FAS 109 TCJA	FAS 109 NonTCJA	Non- Proper ty	-	-	-	-	-	-	-	-	-	-	0. 0 0 0 No	-	2 8 3
			Unpro tected	-	-	-	-	-	-	-	-	-	0. 0 0 0 No	-	-	2 8 3
79	Gas Rate Case - Reg Asset	Gas Rate Case - Reg Asset	Non- Proper ty	-	-	-	-	-	-	-	-	-	100 % Gas	0 0 No	-	2 8 3
			Unpro tected	-	-	-	-	-	-	-	-	-	100 % Gas	0 0 No	-	2 8 3
80	Gross Up on State Def Tax	Gross Up on State Def Tax	Unpro tected Non-	-	-	-	-	-	-	-	-	-	-	0. 0 0 No	-	2 8 3
				-	-	-	-	-	-	-	-	-	-	0. 0 0 No	-	2 8 3



			Unpro tected Non- Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0. 0		
88	FAS 112	FAS 112		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	A&G Rati o	0 0 %	2 8 3
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Elec Rate Case Exp - Reg Asset - Current	Elec Rate Case Exp - Reg Asset - Current	Unpro tected Non- Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0. 0 0 0 %	
89				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	No		
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
90	PURTA	PURTA	ty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0. 0 0 0 %	2 8 3
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
91	Seamless Moves	Seamless Moves	Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	A&G Rati o	0. 0 0 %	2 8 3
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
92	Pension Expense Provision	Pension Expense Provision	Non- Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	A&G Rati o	8 7 %	2 8 3
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
93	Rate Chance Reg Asset	Rate Chance Reg Asset	Non- Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Distr ibuti on	0. 0 0 %	2 8 3
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
94	State Tax Reserve	State Tax Reserve	Proper ty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	A&G Rati o	9. 7 2 %	2 8 3
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
95	ARO- Reg Asset	ARO- Reg Asset	Unpro tected Non-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100 % Distr	0. 0 0 %	2 8 3

	Property															Contribution	0 %
	Total																
	FERC																
	Account		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
96	283		-	-	-	-	-	-	-	-	-	-	#-	#-	-	-	-
	Grand		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
97	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Protected	\$	\$
Property	-	-
Unprotected		
Property	-	-
Non-		
Property	-	-
Total	\$	\$
Unprotected	-	-
Total		
Deficient /	\$	\$
(Excess)ADIT	-	-

Instructions

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a

change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.

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

No  
tes

- A
- Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be

prominently disclosed including the basis for the change.

- B The allocation percentage in Column T are based on the applicable percentages at the date of the rate change.
- C The allocation factors for lines 45 and 47 are subject to the change as reflected in Attachment 9 – Excess / (Deficient) Deferred Income Taxes, lines 17 and 20.

ENCLOSURE

Attachment 10  
Pension Asset Discount Worksheet  
PECO Energy Company

1	13 Month Average Pension Asset (Note A)	-	Source (Attachment 4, line 28(i))
Net ADIT Balance			
2	Prior Year ADIT Related to Transmission Pension Asset		(Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator)
3	Current Year ADIT Related to Transmission Pension Asset		(Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator)
4	Average ADIT Balance Related to Transmission Pension Asset	#DIV/0!	(Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	-	(Attachment 9 line 24 "Average")
6	Net Pension Asset	#DIV/0!	(Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset	#DIV/0!	(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	#DIV/0!	(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		December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	13- Month Average
	<b>Long Term Interest (117, lines 62 through 67), Excluding LVT Interest</b>														
1	Interest on Long-Term Debt (427)														
2	Amort. of Debt Disc. and Expense (428)														
3	Amortization of Loss on Reacquired Debt (428.1)														
4	(Less) Amort. of Premium on Debt-Credit (429)														
5	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)														
6	Interest on Debt to Assoc. Companies (430)														
7	(Less) Short-term Interest (5-P3 Support Note G)														
8	<b>Total Long Term Interest (Line 1 + Line 2 + Line 3 - Line 4 - Line 5 + Line 6 - Line 7)</b>														<b>\$0</b>
	<b>13-Month Average Balance of Long-term Debt, Long -term Debt (112, Lines 18 through 21)</b>														
9	Bonds (221)														#DIV/0!
10	(Less) Reacquired Bonds (222)														#DIV/0!
11	Advances from Associated Companies (223)														#DIV/0!
12	Other Long-Term Debt (224)														#DIV/0!
13	<b>Total (Line 9 - Line 10 + Line 11 + Line 12)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Proprietary Capital (112, line 2 through 15)</b>														
14	Common stock issued (201)														#DIV/0!
15	Preferred Stock (204) (112.3.c) (5-P3 Support Note B)														#DIV/0!
16	Capital Stock Subscribed (202, 205)														#DIV/0!
17	Stock Liability for Conversion (203, 206)														#DIV/0!
18	Premium on Capital Stock (207)														#DIV/0!
19	Other Paid-in Capital (208-211)														#DIV/0!
20	Installments Received on Capital Stock (212)														#DIV/0!
21	(Less) Discount on Capital Stock (213)														#DIV/0!
22	(Less) Capital Stock Expense (214)														#DIV/0!
23	Retained Earnings (215, 215.1, 216)														#DIV/0!
24	Unappropriated Undistributed Subsidiary Earnings (216.1)														#DIV/0!
25	(Less) Reacquired Capital Stock (217)														#DIV/0!
26	Noncorporate Proprietorship (Non-major only) (218)														#DIV/0!
27	Accumulated other Comprehensive Income (219)														#DIV/0!
28	<b>Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18 + Line 19 + Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 + Line 26 + Line 27)</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
29	<b>Preferred Stock (line 15)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
30	<b>Common Stock (line 28 -line 29)</b>														



**Attachment C**  
**Derivation of Depreciation and Amortization Rates**

Electric Transmission		Existing Rate		Gross Depreciable Plant (Year End Balance)		Depreciation Expense	
(A)	(B)	(C)	New Rate (D)	(E)	Source (E) <sup>1</sup> (F)	(G)	Source (G) <sup>1</sup> (H)
			(D) = (G)/(E)				
351.1	Computer Hardware						
351.2	Computer Software						
351.3	Communications Equipment						
352	Structures and Improvements	1.8831%	1.7439%	\$164,031,527	Form 1, pg. 207, line 49	\$2,860,548	Company Records
353	Station Equipment	1.7615%	1.7544%	\$1,029,161,481	Form 1, pg. 207, line 50	\$18,055,659	Company Records
354	Towers and Fixtures	1.1872%	1.1805%	\$293,428,629	Form 1, pg. 207, line 51	\$3,463,985	Company Records
355	Poles and Fixtures	1.4216%	1.5903%	\$27,760,354	Form 1, pg. 207, line 52	\$441,468	Company Records
356	Overhead Conductors and Devices	1.5183%	1.5691%	\$283,744,600	Form 1, pg. 207, line 53	\$4,452,116	Company Records
357	Underground Conduit	1.5000%	1.2960%	\$50,750,476	Form 1, pg. 207, line 54	\$657,705	Company Records
358	Underground Conductors and Devices	1.6472%	1.7203%	\$118,535,905	Form 1, pg. 207, line 55	\$2,039,114	Company Records
359	Roads and Trails	1.0735%	1.0846%	\$2,621,221	Form 1, pg. 207, line 56	\$28,431	Company Records
				<u>\$1,970,034,193</u>		<u>\$31,999,026</u>	Form 1, pg. 336, line 7
<b>Electric General</b>							
390	Structures and Improvements	2.3537%	2.3385%	\$50,962,153	Form 1, pg. 207, line 87	\$1,191,739	Company Records
391.1	Office Furniture and Equipment - Office Machines	0.0000%	0.0000%	\$0	Form 1, pg. 207, line 88	\$252	Company Records
391.2	Office Furniture and Equipment - Furnitures and Fixtu	6.5953%	7.0049%	\$966,413	Form 1, pg. 207, line 88	\$67,696	Company Records
391.3	Office Furniture and Equipment - Computers	23.2806%	17.7484%	\$43,804,512	Form 1, pg. 207, line 88	\$7,774,594	Company Records
391.4	Office Furniture and Equipment - Smart Meter Comp.	0.0000%	0.0000%	\$0	Form 1, pg. 207, line 88	\$56,293	Company Records
393	Stores Equipment	8.9929%	8.6649%	\$44,813	Form 1, pg. 207, line 90	\$3,883	Company Records
394	Tools, Shop, Garage Equipment	6.5649%	6.1450%	\$60,925,670	Form 1, pg. 207, line 91	\$3,743,888	Company Records
395.1	Laboratory Equipment - Testing	5.2196%	4.2667%	\$255,136	Form 1, pg. 207, line 92	\$10,886	Company Records
395.2	Laboratory Equipment - Meters	0.0000%	0.0000%	\$0	Form 1, pg. 207, line 92	\$527	Company Records
397	Communication Equipment	5.3231%	5.2943%	\$145,156,530	Form 1, pg. 207, line 94	\$7,685,009	Company Records
397	Communication Equipment - Smart Meters	6.6604%	6.3321%	\$40,069,104	Form 1, pg. 207, line 94	\$2,537,224	Company Records
397.1	Computer Hardware						
397.2	Computer Software						
397.3	Communications Equipment						
398	Miscellaneous Equipment	8.5751%	6.5236%	<u>\$1,504,545</u>	Form 1, pg. 207, line 95	<u>\$98,151</u>	Company Records
				<u>\$343,688,876</u>		<u>\$23,170,142</u>	Form 1, pg. 336, line 10
<b>Electric Intangible</b>							
303	Software - Transmission 2-year Life	0.0000%	0.0000%	\$0	Company Records	\$0	Company Records
303	Software - Transmission 3-year Life	N/A	N/A				
303	Software - Transmission 4-year Life	N/A	N/A				
303	Software - Transmission 5-year Life	19.5668%	20.6958%	\$22,864,468	Company Records	\$4,731,982	Company Records
303	Software - Transmission 7-year Life	N/A	N/A				
303	Software - Transmission 10-year Life	N/A	N/A				
303	Software - Transmission 13-year Life	N/A	N/A				
303	Software - Transmission 15-year Life	N/A	N/A				
303	Software - Electric General 2-year Life	N/A	N/A				
303	Software - Electric General 3-year Life	25.2269%	18.9907%	\$6,802,415	Company Records	\$1,291,827	Company Records
303	Software - Electric General 4-year Life	N/A	N/A				
303	Software - Electric General 5-year Life	14.3153%	18.6951%	\$25,608,554	Company Records	\$4,787,546	Company Records
303	Software - Electric General 7-year Life	N/A	N/A				
303	Software - Electric General 10-year Life	N/A	N/A				
303	Software - Electric General 13-year Life	N/A	N/A				
303	Software - Electric General 15-year Life	N/A	N/A				
303	Software - Electric Distribution	N/A	N/A	\$155,014,393	Company Records	Zero	
303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	<u>\$833,241</u>	Company Records	<u>Zero</u>	
				<u>\$211,123,071</u>	Form 1, pg. 207, line 4	<u>\$10,811,355</u>	Company Records

<b>Common General - Electric</b>					
303	Software - 2-year Life	N/A	N/A		
303	Software - 3-year Life	23.3381%	20.9505%	\$9,021,578 Company Records	\$1,890,068 Company Records
303	Software - 4-year Life	N/A	N/A		
303	Software - 5-year Life	12.3138%	13.9628%	\$176,344,629 Company Records	\$24,622,606 Company Records
303	Software - 7-year Life	N/A	N/A		
303	Software - 10-year Life	N/A	N/A		
303	Software - 13-year Life	N/A	N/A		
303	Software - 15-year Life	N/A	N/A		
303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	\$0 Company Records	Zero
390	Structures and Improvements	1.7845%	1.8690%	\$315,433,759 Company Records	\$5,895,411 Company Records
391.1	Office Furniture and Equipment - Office Machines	13.0876%	12.4771%	\$77,622 Company Records	\$9,685 Company Records
391.2	Office Furniture and Equipment - Furnitures and Fixtu	7.9896%	8.0727%	\$21,063,246 Company Records	\$1,700,367 Company Records
391.3	Office Furniture and Equipment - Computers	18.4655%	20.5247%	\$39,157,510 Company Records	\$8,036,976 Company Records
392.1	Transportation Equipment - Automobiles	N/A	N/A	\$45,099 Company Records	Zero
392.2	Transportation Equipment - Light Trucks	N/A	N/A	\$41,150,240 Company Records	Zero
392.3	Transportation Equipment - Heavy Trucks	N/A	N/A	\$94,753,826 Company Records	Zero
392.4	Transportation Equipment - Tractors	N/A	N/A	\$371,807 Company Records	Zero
392.5	Transportation Equipment - Trailers	N/A	N/A	\$4,626,850 Company Records	Zero
392.6	Transportation Equipment - Other Vehicles	N/A	N/A	\$5,101,583 Company Records	Zero
392.7	Transportation Equipment -Medium Trucks	N/A	N/A	\$25,164,322 Company Records	Zero
393	Stores Equipment	7.7509%	6.7502%	\$1,177,176 Company Records	\$79,462 Company Records
394.1	Tools, Shop, Garage Equipment - Construction Tools	0.0000%	0.0000%	\$0 Company Records	\$677 Company Records
394.2	Tools, Shop, Garage Equipment - Common Tools	6.5396%	6.5389%	\$779,612 Company Records	\$50,978 Company Records
394.3	Tools, Shop, Garage Equipment - Garage Equipment	N/A	N/A	\$1,354,684 Company Records	Zero
396	Power Operated Equipment	N/A	N/A	\$142,834 Company Records	Zero
397	Communication Equipment	4.4218%	4.6522%	\$102,708,250 Company Records	\$4,778,209 Company Records
398	Miscellaneous Equipment	7.0456%	12.6123%	\$2,619,036 Company Records	\$330,320 Company Records
				<hr/> \$841,093,663	<hr/> \$47,394,759 Form 1, pg. 336, line 11

**Notes per TFR Filing Attachment 8**

**Note 1** Cites are to PECO 2024 FERC Form No. 1 or current company records.

**Note 2** The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above.

**Note 3** The depreciation expenses related to Common General - Electric reflect electric common plant. The depreciation expenses associated with Transportation

**Attachment D**  
**Illustrative Example**

Electric Transmission		Gross Depreciable Plant (Year End Balance)			New Rate Depreciation Expense	Existing Rate Depreciation Expense	Difference	Difference Allocated to Transmission	S&W Allocator
(A)	(B)	Existing Rate (C)	New Rate (D)	(E)	(F)	(G)	(H)	(I)	12.25% (J)
					(F) = (D) * (E)	(G) = (C) * (E)	(H) = (F) - (G)		
351.1	Computer Hardware								
351.2	Computer Software								
351.3	Communications Equipment								
352	Structures and Improvements	1.8831%	1.7439%	164,031,527	\$2,860,546	\$3,088,878	(\$228,332)	(\$228,332)	(I) = (H)
353	Station Equipment	1.7615%	1.7544%	1,029,161,481	\$18,055,609	\$18,128,679	(\$73,070)	(\$73,070)	
354	Towers and Fixtures	1.1872%	1.1805%	293,428,629	\$3,463,925	\$3,483,585	(\$19,660)	(\$19,660)	
355	Poles and Fixtures	1.4216%	1.5903%	27,760,354	\$441,473	\$394,641	\$46,832	\$46,832	
356	Overhead Conductors and Devices	1.5183%	1.5691%	283,744,600	\$4,452,237	\$4,308,094	\$144,143	\$144,143	
357	Underground Conduit	1.5000%	1.2960%	50,750,476	\$657,726	\$761,257	(\$103,531)	(\$103,531)	
358	Underground Conductors and Devices	1.6472%	1.7203%	118,535,905	\$2,039,173	\$1,952,523	\$86,650	\$86,650	
359	Roads and Trails	1.0735%	1.0846%	2,621,221	\$28,430	\$28,139	\$291	\$291	
				\$1,970,034,193	\$31,999,118	\$32,145,796	(\$146,678)	(\$146,678)	
Electric General									
390	Structures and Improvements	2.3537%	2.3385%	\$50,962,153	\$1,191,750	\$1,199,496	(\$7,746)	(\$949)	(I) = (H) x (J)
391.1	Office Furniture and Equipment - Office Machines	0.0000%	0.0000%	\$0	\$0	\$0	\$0	\$0	
391.2	Office Furniture and Equipment - Furnitures and Fi	6.5953%	7.0049%	\$966,413	\$67,696	\$63,738	\$3,958	\$485	
391.3	Office Furniture and Equipment - Computers	23.2806%	17.7484%	\$43,804,512	\$7,774,600	\$10,197,953	(\$2,423,353)	(\$296,861)	
391.4	Office Furniture and Equipment - Smart Meter Cor	0.0000%	0.0000%	\$0	\$0	\$0	\$0	\$0	
393	Stores Equipment	8.9929%	8.6649%	\$44,813	\$3,883	\$4,030	(\$147)	(\$18)	
394	Tools, Shop, Garage Equipment	6.5649%	6.1450%	\$60,925,670	\$3,743,882	\$3,999,709	(\$255,827)	(\$31,339)	
395.1	Laboratory Equipment - Testing	5.2196%	4.2667%	\$255,136	\$10,886	\$13,317	(\$2,431)	(\$298)	
395.2	Laboratory Equipment - Meters	0.0000%	0.0000%	\$0	\$0	\$0	\$0	\$0	
397	Communication Equipment	5.3231%	5.2943%	\$145,156,530	\$7,685,022	\$7,726,827	(\$41,805)	(\$5,121)	
397	Communication Equipment - Smart Meters	6.6604%	6.3321%	\$40,069,104	\$2,537,216	\$2,668,763	(\$131,547)	(\$16,115)	
397.1	Computer Hardware								
397.2	Computer Software								
397.3	Communications Equipment								
398	Miscellaneous Equipment	8.5751%	6.5236%	\$1,504,545	\$98,150	\$129,016	(\$30,866)	(\$3,781)	
				\$343,688,876	\$23,113,086	\$26,002,849	(\$2,889,763)	(\$353,997)	
Electric Intangible									
303	Software - Transmission 2-year Life	0.0000%	0.0000%	-	\$0	\$0	\$0	\$0	(I) = (H)
303	Software - Transmission 3-year Life	N/A	N/A						
303	Software - Transmission 4-year Life	N/A	N/A						
303	Software - Transmission 5-year Life	19.5668%	20.6958%	\$22,864,468	\$4,731,985	\$4,473,845	\$258,140	\$258,140	(I) = (H)
303	Software - Transmission 7-year Life	N/A	N/A						
303	Software - Transmission 10-year Life	N/A	N/A						
303	Software - Transmission 13-year Life	N/A	N/A						
303	Software - Transmission 15-year Life	N/A	N/A						
303	Software - Electric General 2-year Life	N/A	N/A						
303	Software - Electric General 3-year Life	25.2269%	18.9907%	\$6,802,415	\$1,291,826	\$1,716,038	(\$424,212)	(\$51,966)	(I) = (H) x (J)
303	Software - Electric General 4-year Life	N/A	N/A						
303	Software - Electric General 5-year Life	14.3153%	18.6951%	\$25,608,554	\$4,787,545	\$3,665,941	\$1,121,604	\$137,396	(I) = (H) x (J)
303	Software - Electric General 7-year Life	N/A	N/A						
303	Software - Electric General 10-year Life	N/A	N/A						
303	Software - Electric General 13-year Life	N/A	N/A						
303	Software - Electric General 15-year Life	N/A	N/A						
303	Software - Electric Distribution	N/A	N/A	\$155,014,393	Zero				
303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	\$833,241	Zero				
				\$211,123,071	\$10,811,356	\$9,855,824	\$955,532	\$343,570	



<b>Common General - Electric</b>									
303	Software - 2-year Life	N/A	N/A						
303	Software - 3-year Life	23.3381%	20.9505%	\$9,021,578	\$1,890,066	\$2,105,465	(\$215,399)	(\$26,386)	(I) = (H) x (J)
303	Software - 4-year Life	N/A	N/A						
303	Software - 5-year Life	12.3138%	13.9628%	\$176,344,629	\$24,622,648	\$21,714,725	\$2,907,923	\$356,221	
303	Software - 7-year Life	N/A	N/A						
303	Software - 10-year Life	N/A	N/A						
303	Software - 13-year Life	N/A	N/A						
303	Software - 15-year Life	N/A	N/A						
303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	\$0	Zero				
390	Structures and Improvements	1.7845%	1.8690%	\$315,433,759	\$5,895,457	\$5,628,915	\$266,542	\$32,651	
391.1	Office Furniture and Equipment - Office Machines	13.0876%	12.4771%	\$77,622	\$9,685	\$10,159	(\$474)	(\$58)	
391.2	Office Furniture and Equipment - Furnitures and Fi	7.9896%	8.0727%	\$21,063,246	\$1,700,373	\$1,682,869	\$17,504	\$2,144	
391.3	Office Furniture and Equipment - Computers	18.4655%	20.5247%	\$39,157,510	\$8,036,961	\$7,230,630	\$806,331	\$98,776	
392.1	Transportation Equipment - Automobiles	N/A	N/A	\$45,099	Zero				
392.2	Transportation Equipment - Light Trucks	N/A	N/A	\$41,150,240	Zero				
392.3	Transportation Equipment - Heavy Trucks	N/A	N/A	\$94,753,826	Zero				
392.4	Transportation Equipment - Tractors	N/A	N/A	\$371,807	Zero				
392.5	Transportation Equipment - Trailers	N/A	N/A	\$4,626,850	Zero				
392.6	Transportation Equipment - Other Vehicles	N/A	N/A	\$5,101,583	Zero				
392.7	Transportation Equipment -Medium Trucks	N/A	N/A	\$25,164,322	Zero				
393	Stores Equipment	7.7509%	6.7502%	\$1,177,176	\$79,462	\$91,242	(\$11,780)	(\$1,443)	
394.1	Tools, Shop, Garage Equipment - Construction To	0.0000%	0.0000%	\$0	\$0	\$0	\$0	\$0	
394.2	Tools, Shop, Garage Equipment - Common Tools	6.5396%	6.5389%	\$779,612	\$50,978	\$50,984	(\$6)	(\$1)	
394.3	Tools, Shop, Garage Equipment - Garage Equipme	N/A	N/A	\$1,354,684	Zero				
396	Power Operated Equipment	N/A	N/A	\$142,834	Zero				
397	Communication Equipment	4.4218%	4.6522%	\$102,708,250	\$4,778,193	\$4,541,553	\$236,640	\$28,988	
398	Miscellaneous Equipment	7.0456%	12.6123%	\$2,619,036	\$330,321	\$184,527	\$145,794	\$17,860	
				\$841,093,663	\$47,394,143	\$43,241,069	\$4,153,074	\$508,752	
<b>Total</b>				\$3,365,939,803	\$113,317,703	\$111,245,538	\$2,072,165	\$351,647	

**Attachment E**  
**PECO 2024 FERC Form No. 1**

THIS FILING IS
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission OR <input type="checkbox"/> Resubmission No.



**FERC FINANCIAL REPORT**  
**FERC FORM No. 1: Annual Report of**  
**Major Electric Utilities, Licensees**  
**and Others and Supplemental**  
**Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company) PECO Energy Company	Year/Period of Report End of: 2024/ Q4
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## INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

### GENERAL INFORMATION

#### Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

#### Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To The Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- one million megawatt hours of total annual sales,
- 100 megawatt hours of annual sales for resale,
- 500 megawatt hours of annual power exchanges delivered, or
- 500 megawatt hours of annual wheeling for others (deliveries plus losses).

#### What and Where to Submit

Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.

The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary  
Federal Energy Regulatory Commission 888 First Street, NE  
Washington, DC 20426

For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

Schedules	Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-fags-efilingferc-online>.

Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

#### When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and

FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

#### Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

### GENERAL INSTRUCTIONS

Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USoA). Interpret all accounting words and phrases in accordance with the USoA.

Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.

Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.

Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.

Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

#### DEFINITIONS

Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

### EXCERPTS FROM THE LAW

#### Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:

"Corporation" means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include "municipalities, as hereinafter defined;

"Person" means an individual or a corporation;

"Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

"municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, utilizing, or distributing power; .....

"project" means, a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

"To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

Every Licensee and every public utility shall file with the Commission such annual and other periodic or special" reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies".10

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

### GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

FERC FORM NO. 1 REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER		
IDENTIFICATION		
01 Exact Legal Name of Respondent PECO Energy Company		02 Year/ Period of Report End of: 2024/ Q4
03 Previous Name and Date of Change (If name changed during year) /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 2301 Market Street, Philadelphia, Pennsylvania, 19103		
05 Name of Contact Person Mariana Hufford		06 Title of Contact Person Director, Accounting
07 Address of Contact Person (Street, City, State, Zip Code) 2301 Market Street, Philadelphia, Pennsylvania, 19103		
08 Telephone of Contact Person, Including Area Code 667-313-0526	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 12/31/2024
Annual Corporate Officer Certification		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name Marissa Humphrey	03 Signature Marissa Humphrey	04 Date Signed (Mo, Da, Yr) 03/20/2025
02 Title SVP, CFO, & Treasurer		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
LIST OF SCHEDULES (Electric Utility)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
	Identification	1		
	List of Schedules	2		
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		
4	Officers	104		
5	Directors	105		
6	Information on Formula Rates	106		
7	Important Changes During the Year	108		
8	Comparative Balance Sheet	110		
9	Statement of Income for the Year	114		
10	Statement of Retained Earnings for the Year	118		
12	Statement of Cash Flows	120		
12	Notes to Financial Statements	122		
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a		
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200		
15	Nuclear Fuel Materials	202	N/A	
16	Electric Plant in Service	204		
17	Electric Plant Leased to Others	213	N/A	
18	Electric Plant Held for Future Use	214		
19	Construction Work in Progress-Electric	216		
20	Accumulated Provision for Depreciation of Electric Utility Plant	219		
21	Investment of Subsidiary Companies	224		
22	Materials and Supplies	227		
23	Allowances	228	N/A	
24	Extraordinary Property Losses	230a	N/A	
25	Unrecovered Plant and Regulatory Study Costs	230b	N/A	
26	Transmission Service and Generation Interconnection Study Costs	231	N/A	
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234		
30	Capital Stock	250		
31	Other Paid-in Capital	253		
32	Capital Stock Expense	254b		
33	Long-Term Debt	256		
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261		
35	Taxes Accrued, Prepaid and Charged During the Year	262		
36	Accumulated Deferred Investment Tax Credits	266		
37	Other Deferred Credits	269		
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	N/A	
39	Accumulated Deferred Income Taxes-Other Property	274		
40	Accumulated Deferred Income Taxes-Other	276		
41	Other Regulatory Liabilities	278		
42	Electric Operating Revenues	300		
43	Regional Transmission Service Revenues (Account 457.1)	302	N/A	
44	Sales of Electricity by Rate Schedules	304		
45	Sales for Resale	310		
46	Electric Operation and Maintenance Expenses	320		
47	Purchased Power	326		
48	Transmission of Electricity for Others	328		
49	Transmission of Electricity by ISO/RTOS	331	N/A	
50	Transmission of Electricity by Others	332	N/A	
51	Miscellaneous General Expenses-Electric	335		
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336		

53	Regulatory Commission Expenses	<a href="#">350</a>	
54	Research, Development and Demonstration Activities	<a href="#">352</a>	
55	Distribution of Salaries and Wages	<a href="#">354</a>	
56	Common Utility Plant and Expenses	<a href="#">356</a>	
57	Amounts included in ISO/RTO Settlement Statements	<a href="#">397</a>	
58	Purchase and Sale of Ancillary Services	<a href="#">398</a>	
59	Monthly Transmission System Peak Load	<a href="#">400</a>	
60	Monthly ISO/RTO Transmission System Peak Load	<a href="#">400a</a>	N/A
61	Electric Energy Account	<a href="#">401a</a>	
62	Monthly Peaks and Output	<a href="#">401b</a>	
63	Steam Electric Generating Plant Statistics	<a href="#">402</a>	N/A
64	Hydroelectric Generating Plant Statistics	<a href="#">406</a>	N/A
65	Pumped Storage Generating Plant Statistics	<a href="#">408</a>	N/A
66	Generating Plant Statistics Pages	<a href="#">410</a>	N/A
66.1	Energy Storage Operations (Large Plants)	<a href="#">414</a>	N/A
66.2	Energy Storage Operations (Small Plants)	<a href="#">419</a>	N/A
67	Transmission Line Statistics Pages	<a href="#">422</a>	
68	Transmission Lines Added During Year	<a href="#">424</a>	N/A
69	Substations	<a href="#">426</a>	
70	Transactions with Associated (Affiliated) Companies	<a href="#">429</a>	
71	Footnote Data	<a href="#">450</a>	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box:  <input type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared		

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
GENERAL INFORMATION			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.  Mariana Hufford Director, Accounting 2301 Market Street, Philadelphia, Pennsylvania, 19103			
2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.  State of Incorporation: PA Date of Incorporation: 1929-10-31 Incorporated Under Special Law:			
3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased. Not applicable (a) Name of Receiver or Trustee Holding Property of the Respondent: (b) Date Receiver took Possession of Respondent Property: (c) Authority by which the Receivership or Trusteeship was created: (d) Date when possession by receiver or trustee ceased:			
4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated. Electric and Gas Utility Services in the State of Pennsylvania.			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? (1) <input type="checkbox"/> Yes (2) <input checked="" type="checkbox"/> No			



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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
CONTROL OVER RESPONDENT			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
Exelon Corporation (Exelon) indirectly owns 100% of the common stock of PECO Energy Company (PECO) through Exelon's consolidated subsidiary Exelon Energy Delivery, LLC.			



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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.  
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.  
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.  
2. Direct control is that which is exercised without interposition of an intermediary.  
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.  
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	 PECO Energy Capital Corp.	General partner of PECO Energy Capital L.P., an entity created solely for the purpose of issuing preferred securities	100	
2	 PECO Wireless, LLC	Parent of PEC Financial Services, LLC and ATNP Finance Company	99	
3	ExTel Corporation, LLC	General partner of PECO Wireless, LLC	100	
4	PECO Energy Capital Trust IV	Special purpose entity created for the purpose of issuing trust preferred securities	100	

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: NameOfCompanyControlledByRespondent			
PECO Energy Capital Corp. is the general partner of PECO Energy Capital L.P., which is the grantor of PECO Energy Capital Trust III.			
<a href="#">(b)</a> Concept: NameOfCompanyControlledByRespondent			
PECO Wireless LLC is the parent company of ATNP Finance Company and sole member of PEC Financial Services, LLC.			

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.  
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	President & Chief Executive Officer	David Velazquez	772,500	2024-04-01	
2	President & Chief Executive Officer	Michael A. Innocenzo	572,507		2024-03-31
3	Senior Vice President, Chief Financial Officer & Treasurer	Marissa Humphrey	404,003		
4	Senior Vice President & Chief Operations Officer	Nicole LeVine	415,000		
5	Senior Vice President, Governmental, Regulatory & External Affairs	Douglas Oliver	373,890		
6	Vice President & General Counsel	Anthony Gay	353,000		
7	Corporate Secretary	Gayle Littleton	696,280		2024-12-31
8	Corporate Secretary	Colette Honorable	618,000	2025-01-01	

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent.  
2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	<sup>10</sup> Calvin G. Butler, Jr.	10 South Dearborn Street, Chicago, Illinois 60603	false	false
2	<sup>10</sup> Michael A. Innocenzo	2301 Market Street, Philadelphia, PA 19101	true	true
3	<sup>10</sup> David Velazquez (President & CEO)	2301 Market Street, Philadelphia, PA 19101	true	false
4	Michelle Hong	2301 Market Street, Philadelphia, PA 19101	false	false
5	Sharmain Matlock-Turner	2301 Market Street, Philadelphia, PA 19101	false	false
6	Michael A. Nutter	2301 Market Street, Philadelphia, PA 19101	false	false
7	Nicholas Bertram	2301 Market Street, Philadelphia, PA 19101	false	false
8	John S. Grady	2301 Market Street, Philadelphia, PA 19101	false	false
9	<sup>10</sup> Roberto E. Perez	2301 Market Street, Philadelphia, PA 19101	false	false

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: NameAndTitleOfDirector			
Effective March 31, 2024, Calvin G. Butler, Jr. resigned from his role as a Director and Chairman of the Executive Committee.			
<a href="#">(b)</a> Concept: NameAndTitleOfDirector			
Effective April 1, 2024, Michael A. Innocenzo was appointed as Chairman of the Executive Committee.			
<a href="#">(c)</a> Concept: NameAndTitleOfDirector			
Effective April 1, 2024, David Velazquez was appointed as a Member of the Executive Committee.			
<a href="#">(d)</a> Concept: NameAndTitleOfDirector			
Effective May 1, 2024, Roberto E. Perez was elected as a Director.			

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
INFORMATION ON FORMULA RATES					
Does the respondent have formula rates?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.					
Line No.	FERC Rate Schedule or Tariff Number (a)			FERC Proceeding (b)	
1	Attachment H-7C PJM OATT			Docket No. ER17-1519-000	

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding					
Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, provide a listing of such filings as contained on the Commission's eLibrary website.					
Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
1	20240530-5364	05/30/2024	ER17-1519-000	Annual Informational Filing	



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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
INFORMATION ON FORMULA RATES - Formula Rate Variances				
<div>1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.</div> <div>2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.</div> <div>3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.</div> <div>4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.</div>				
Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
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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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.</p> <p>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. (Reserved.)</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.</p> <p>13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.</p> <p>14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.</p>			
1. None.			
2. None.			
3. None.			
4. None.			
5. None.			
<p>6. PECO issues long-term debt under an order by the Pennsylvania Public Utility Commission (PAPUC) approving PECO's securities certificates docketed at S 2024 3051687, S 2024 3051688, S 2024 3051686, and S 2024 3051683 to issue up to an aggregate amount of \$3.5 billion of long-term debt over the course of three years. These securities certificates are registered through December 31, 2027. As of December 31, 2024, PECO had \$2.9 billion available in long-term debt financing authority from the PAPUC.</p> <p>PECO meets its short-term liquidity requirements primarily through the issuance of commercial paper and borrowings from the Exelon intercompany money pool. As of December 31, 2024, PECO had \$192 million in outstanding commercial paper. PECO's commercial paper borrowings are issued under the authority of FERC order Docket No. ES24-5-000 for up to \$1.5 billion of short-term debt over the course of two years. PECO's short-term financing authority expires on December 31, 2025.</p> <p>As of January 1, 2024, PECO had an effective shelf registration statement, unlimited in amount, filed with the SEC, that was set to expire on August 3, 2025. As of February 21, 2024, PECO replaced the legacy shelf registration statement via the issuance of a new automatically effective shelf registration statement filed with the SEC, unlimited in amount, that will expire on February 20, 2027. PECO's ability to sell securities off the shelf registration statement or to access the private placement markets will depend on a number of factors at the time of the proposed sale, including other required regulatory approvals, as applicable, PECO's current financial condition, its securities ratings and market conditions.</p>			
7. None.			
8. A general wage increase of 3% was granted to regular and probationary craft employees who are in non-represented positions. A merit pool of 3% was distributed among exempt and non-exempt, non-represented employees (other than craft, non-represented) on March 1, 2025.			
9. Refer to Pages 122-123, Notes to Financial Statements for Note 2 – Regulatory Matters and Note 11 – Commitments and Contingencies, "Litigation and Regulatory Matters" section.			
10. None.			
12. See Notes to the Financial Statements.			
13. See Officers page (Page 104) and Directors page (Page 105) for details concerning changes in the respondent's officers and directors during 2024.			
14. PECO participates in a cash management program. PECO's proprietary capital ratio as of December 31, 2024 is greater than 30 percent.			

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200	17,652,566,631	16,364,069,275	
3	Construction Work in Progress (107)	200	814,953,584	884,592,055	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		18,467,520,215	17,248,661,330	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	4,061,678,607	4,108,917,336	
6	Net Utility Plant (Enter Total of line 4 less 5)		14,405,841,608	13,139,743,994	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202			
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)				
9	Nuclear Fuel Assemblies in Reactor (120.3)				
10	Spent Nuclear Fuel (120.4)				
11	Nuclear Fuel Under Capital Leases (120.6)				
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202			
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)				
14	Net Utility Plant (Enter Total of lines 6 and 13)		14,405,841,608	13,139,743,994	
15	Utility Plant Adjustments (116)				
16	Gas Stored Underground - Noncurrent (117)				
17	OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)		13,235,199	13,257,077	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,370,321	1,321,034	
20	Investments in Associated Companies (123)				
21	Investment in Subsidiary Companies (123.1)	224	16,062,983	(20,324,536)	
23	Noncurrent Portion of Allowances	228			
24	Other Investments (124)		33,763,282	27,678,806	
25	Sinking Funds (125)				
26	Depreciation Fund (126)				
27	Amortization Fund - Federal (127)				
28	Other Special Funds (128)				
29	Special Funds (Non Major Only) (129)				
30	Long-Term Portion of Derivative Assets (175)				
31	Long-Term Portion of Derivative Assets - Hedges (176)				
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		61,691,143	19,290,313	
33	CURRENT AND ACCRUED ASSETS				
34	Cash and Working Funds (Non-major Only) (130)				
35	Cash (131)		12,604,874	35,516,834	
36	Special Deposits (132-134)		70,087	8,886,011	
37	Working Fund (135)				
38	Temporary Cash Investments (136)		27,141,882	1,926	
39	Notes Receivable (141)				
40	Customer Accounts Receivable (142)		415,295,091	342,082,834	
41	Other Accounts Receivable (143)		145,383,858	116,655,786	
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		151,395,467	102,633,146	
43	Notes Receivable from Associated Companies (145)				
44	Accounts Receivable from Assoc. Companies (146)		175,017	2,361,355	
45	Fuel Stock (151)	227	1,527,460	1,527,460	
46	Fuel Stock Expenses Undistributed (152)	227			
47	Residuals (Elec) and Extracted Products (153)	227			
48	Plant Materials and Operating Supplies (154)	227	79,479,385	67,118,805	
49	Merchandise (155)	227			
50	Other Materials and Supplies (156)	227			
51	Nuclear Materials Held for Sale (157)	202/227			
52	Allowances (158.1 and 158.2)	228			
53	(Less) Noncurrent Portion of Allowances	228			
54	Stores Expense Undistributed (163)	227			
55	Gas Stored Underground - Current (164.1)		31,540,140	44,844,164	
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		3,927,586	4,217,425	
57	Prepayments (165)		67,832,500	19,522,583	

58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)		10,159	10,434
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		254,502,851	184,653,324
62	Miscellaneous Current and Accrued Assets (174)		3,094,803	38,549,970
63	Derivative Instrument Assets (175)			
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		891,190,226	763,315,765
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		47,547,263	43,162,037
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	1,068,055,069	919,812,255
73	Prelim. Survey and Investigation Charges (Electric) (183)			
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)			
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	696,157,177	717,805,360
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)			
82	Accumulated Deferred Income Taxes (190)	234	399,169,704	278,338,299
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		2,210,929,213	1,959,117,951
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		17,569,652,190	15,881,468,023

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250	1,423,004,251	1,423,004,251	
3	Preferred Stock Issued (204)	250			
4	Capital Stock Subscribed (202, 205)				
5	Stock Liability for Conversion (203, 206)				
6	Premium on Capital Stock (207)				
7	Other Paid-In Capital (208-211)	253	3,222,327,062	2,627,435,471	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254b	86,742	86,742	
11	Retained Earnings (215, 215.1, 216)	118	5,633,316,706	5,436,967,566	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	(3,466,341,165)	(3,419,975,568)	
13	(Less) Reacquired Capital Stock (217)	250			
14	Noncorporate Proprietorship (Non-major only) (218)				
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	3,527,297	2,175,627	
16	Total Proprietary Capital (lines 2 through 15)		6,815,747,409	6,069,520,605	
17	LONG-TERM DEBT				
18	Bonds (221)	256	5,775,000,000	5,200,000,000	
19	(Less) Reacquired Bonds (222)	256			
20	Advances from Associated Companies (223)	256	184,418,609	184,418,609	
21	Other Long-Term Debt (224)	256			
22	Unamortized Premium on Long-Term Debt (225)				
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		24,874,478	24,352,422	
24	Total Long-Term Debt (lines 18 through 23)		5,934,544,131	5,360,066,187	
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent (227)				
27	Accumulated Provision for Property Insurance (228.1)				
28	Accumulated Provision for Injuries and Damages (228.2)		51,553,534	36,915,213	
29	Accumulated Provision for Pensions and Benefits (228.3)		299,609,966	303,421,067	
30	Accumulated Miscellaneous Operating Provisions (228.4)		20,505,427	16,430,295	
31	Accumulated Provision for Rate Refunds (229)				
32	Long-Term Portion of Derivative Instrument Liabilities				
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges				
34	Asset Retirement Obligations (230)		27,289,461	26,348,304	
35	Total Other Noncurrent Liabilities (lines 26 through 34)		398,958,388	383,114,879	
36	CURRENT AND ACCRUED LIABILITIES				
37	Notes Payable (231)		192,115,706	164,782,586	
38	Accounts Payable (232)		634,651,865	508,749,847	
39	Notes Payable to Associated Companies (233)				
40	Accounts Payable to Associated Companies (234)		42,294,358	40,237,343	
41	Customer Deposits (235)		79,902,145	78,871,711	
42	Taxes Accrued (236)	262	17,887,288	64,430,473	
43	Interest Accrued (237)		60,580,728	49,877,862	
44	Dividends Declared (238)				
45	Matured Long-Term Debt (239)				
46	Matured Interest (240)				
47	Tax Collections Payable (241)		82,218	38,236	
48	Miscellaneous Current and Accrued Liabilities (242)		174,566,711	151,816,074	
49	Obligations Under Capital Leases-Current (243)				
50	Derivative Instrument Liabilities (244)				
51	(Less) Long-Term Portion of Derivative Instrument Liabilities				
52	Derivative Instrument Liabilities - Hedges (245)				
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges				
54	Total Current and Accrued Liabilities (lines 37 through 53)		1,202,081,019	1,058,804,132	
55	DEFERRED CREDITS				
56	Customer Advances for Construction (252)		9,220,172	4,172,380	

57	Accumulated Deferred Investment Tax Credits (255)	266	308,295	331,676
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	1,494,782	1,520,878
60	Other Regulatory Liabilities (254)	278	374,479,123	404,351,208
61	Unamortized Gain on Reacquired Debt (257)		702,540	787,502
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		2,445,685,737	2,264,521,554
64	Accum. Deferred Income Taxes-Other (283)		386,430,594	334,277,022
65	Total Deferred Credits (lines 56 through 64)		3,218,321,243	3,009,962,220
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		17,569,652,190	15,881,468,023

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.

2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.

3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.

4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.

5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

Do not report fourth quarter data in columns (e) and (f)

Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.

Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Use page 122 for important notes regarding the statement of income for any account thereof.

Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.

Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.

Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.

Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.

If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	3,973,315,756	3,894,066,980			3,325,890,326	3,202,212,309	647,425,430	691,854,671		
3	Operating Expenses											
4	Operation Expenses (401)	320	2,306,291,195	2,242,438,812			1,965,148,479	1,849,347,612	341,142,716	393,091,200		
5	Maintenance Expenses (402)	320	279,070,700	292,989,680			253,820,754	258,795,877	25,249,946	34,193,803		
6	Depreciation Expense (403)	336	354,455,820	326,647,874			271,674,645	251,739,388	82,781,175	74,908,486		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	(36,726)	1,434			(41,629)	(3,469)	4,903	4,903		
8	Amort. & Depl. of Utility Plant (404-405)	336	69,207,464	62,927,544			54,765,921	50,746,941	14,441,543	12,180,603		
9	Amort. of Utility Plant Acq. Adj. (406)	336										
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)											
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		11,845,438	11,845,439			11,196,238	11,196,239	649,200	649,200		
13	(Less) Regulatory Credits (407.4)											
14	Taxes Other Than Income Taxes (408.1)	262	218,225,837	201,684,342			209,857,925	193,733,124	8,367,912	7,951,218		
15	Income Taxes - Federal (409.1)	262	6,245,793	62,968,321			2,796,903	65,890,701	3,448,890	(2,922,380)		
16	Income Taxes - Other (409.1)	262										
17	Provision for Deferred Income Taxes (410.1)	234, 272	114,017,167	87,588,502			94,579,932	69,333,559	19,437,235	18,254,943		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	167,894,405	126,562,084			130,027,271	92,503,618	37,867,134	34,058,466		
19	Investment Tax Credit Adj. - Net (411.4)	266	(23,381)	(27,235)			(18,097)	(18,740)	(5,284)	(8,495)		
20	(Less) Gains from Disp. of Utility Plant (411.6)											
21	Losses from Disp. of Utility Plant (411.7)											
22	(Less) Gains from Disposition of Allowances (411.8)											
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)		65,483	63,414			2,348	2,739	63,135	60,675		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		3,191,470,385	3,162,566,043			2,733,756,148	2,658,260,353	457,714,237	504,305,690		
27	Net Util Oper Inc (Enter Tot line 2 less 25)		781,845,371	731,500,937			592,134,178	543,951,956	189,711,193	187,548,981		
28	Other Income and Deductions											
29	Other Income											
30	Nonutility Operating Income											
31	Revenues From Merchandising, Jobbing and Contract Work (415)											
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)											
33	Revenues From Nonutility Operations (417)		194,030	428,493								

34	(Less) Expenses of Nonutility Operations (417.1)		1,606,114	1,588,937							
35	Nonoperating Rental Income (418)										
36	Equity in Earnings of Subsidiary Companies (418.1)	119	(46,365,597)	(46,468,723)							
37	Interest and Dividend Income (419)		3,758,485	6,005,567							
38	Allowance for Other Funds Used During Construction (419.1)		31,801,784	30,926,980							
39	Miscellaneous Nonoperating Income (421)		(758,163)	1,296,370							
40	Gain on Disposition of Property (421.1)		3,923,596								
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		(9,051,979)	(9,400,250)							
42	Other Income Deductions										
43	Loss on Disposition of Property (421.2)		17,965								
44	Miscellaneous Amortization (425)										
45	Donations (426.1)		3,747,457	3,678,010							
46	Life Insurance (426.2)		(4,090,697)	(3,126,428)							
47	Penalties (426.3)		(336,535)	473,832							
48	Exp. for Certain Civic, Political & Related Activities (426.4)		910,943	869,963							
49	Other Deductions (426.5)		1,221,391	3,310,597							
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		1,470,524	5,205,974							
51	Taxes Applic. to Other Income and Deductions										
52	Taxes Other Than Income Taxes (408.2)	262	19,104	29,971							
53	Income Taxes-Federal (409.2)	262	(1,581,242)	(41,740,613)							
54	Income Taxes-Other (409.2)	262		16,156							
55	Provision for Deferred Inc. Taxes (410.2)	234, 272		2,401,422							
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	9,940,647	11,540,596							
57	Investment Tax Credit Adj.-Net (411.5)										
58	(Less) Investment Tax Credits (420)										
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(11,502,785)	(50,833,660)							
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		980,282	36,227,436							
61	Interest Charges										
62	Interest on Long-Term Debt (427)		218,792,254	196,492,497							
63	Amort. of Debt Disc. and Expense (428)		2,646,644	2,393,465							
64	Amortization of Loss on Reaquired Debt (428.1)		74,346	74,346							
65	(Less) Amort. of Premium on Debt-Credit (429)										
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)										
67	Interest on Debt to Assoc. Companies (430)		12,414,339	12,631,556							
68	Other Interest Expense (431)		15,314,612	8,722,842							
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		16,400,085	15,264,982							
70	Net Interest Charges (Total of lines 62 thru 69)		232,842,110	205,049,724							
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		549,983,543	562,678,649							
72	Extraordinary Items										
73	Extraordinary Income (434)										
74	(Less) Extraordinary Deductions (435)										
75	Net Extraordinary Items (Total of line 73 less line 74)										
76	Income Taxes-Federal and Other (409.3)	262									
77	Extraordinary Items After Taxes (line 75 less line 76)										
78	Net Income (Total of line 71 and 77)		549,983,543	562,678,649							



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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly report.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
4. State the purpose and amount for each reservation or appropriation of retained earnings.
5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		5,436,967,566	5,232,620,194
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		596,349,140	609,147,372
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Common Stock (Dividends paid to Parent)		(400,000,000)	(404,800,000)
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(400,000,000)	(404,800,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		5,633,316,706	5,436,967,566
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		5,633,316,706	5,436,967,566
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		(3,419,975,568)	(3,373,506,845)
50	Equity in Earnings for Year (Credit) (Account 418.1)		(46,365,597)	(46,468,723)
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)		(3,466,341,165)	(3,419,975,568)

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STATEMENT OF CASH FLOWS				
<div>1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc. 2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet. 3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid. 4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</div>				
Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)	
1	Net Cash Flow from Operating Activities			
2	Net Income (Line 78(c) on page 117)	549,983,543	562,678,649	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	354,419,094	326,649,309	
5	Amortization of (Specify) (footnote details)			
5.1	Amortization of Regulatory Debits/Credits and Capitalized Software	81,052,902	74,772,982	
5.2	Gain on sale of assets	(3,923,596)		
8	Deferred Income Taxes (Net)	(65,089,585)	(49,106,179)	
9	Investment Tax Credit Adjustment (Net)	(23,381)	(27,235)	
10	Net (Increase) Decrease in Receivables	(122,849,609)	133,279,000	
11	Net (Increase) Decrease in Inventory	1,233,282	34,018,252	
12	Net (Increase) Decrease in Allowances Inventory			
13	Net Increase (Decrease) in Payables and Accrued Expenses	8,894,236	(11,953,219)	
14	Net (Increase) Decrease in Other Regulatory Assets	17,272,883	(45,676,270)	
15	Net Increase (Decrease) in Other Regulatory Liabilities	5,976,996	23,583,375	
16	(Less) Allowance for Other Funds Used During Construction	31,801,784	30,926,980	
17	(Less) Undistributed Earnings from Subsidiary Companies	(46,365,597)	(46,468,723)	
18	Other (provide details in footnote):			
18.1	Other (provide details in footnote):	<sup>85</sup> 5,142,477	<sup>86</sup> (18,019,713)	
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	846,653,055	1,045,740,694	
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (including land):			
26	Gross Additions to Utility Plant (less nuclear fuel)	(1,584,952,687)	(1,460,133,277)	
27	Gross Additions to Nuclear Fuel			
28	Gross Additions to Common Utility Plant			
29	Gross Additions to Nonutility Plant		(1,310,741)	
30	(Less) Allowance for Other Funds Used During Construction	(31,801,784)	(30,926,980)	
31	Other (provide details in footnote):			
31.1	Other (provide details in footnote):			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(1,553,150,903)	(1,430,517,038)	
36	Acquisition of Other Noncurrent Assets (d)			
37	Proceeds from Disposal of Noncurrent Assets (d)	3,924,939		
39	Investments in and Advances to Assoc. and Subsidiary Companies	(229,661,261)	(240,633,354)	
40	Contributions and Advances from Assoc. and Subsidiary Companies	146,908,145	229,629,132	
41	Disposition of Investments in (and Advances to)			
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies			
44	Purchase of Investment Securities (a)			
45	Proceeds from Sales of Investment Securities (a)			
46	Loans Made or Purchased			
47	Collections on Loans			
49	Net (Increase) Decrease in Receivables			
50	Net (Increase) Decrease in Inventory			
51	Net (Increase) Decrease in Allowances Held for Speculation			
52	Net Increase (Decrease) in Payables and Accrued Expenses			
53	Other (provide details in footnote):			
53.1	Changes in Exelon intercompany money pool			
53.2	Other (provide details in footnote):	<sup>88</sup> (78,388)	<sup>89</sup> (9,567,376)	
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(1,632,057,468)	(1,451,088,636)	
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long-Term Debt (b)	575,000,000	575,000,000	
62	Preferred Stock			

63	Common Stock		
64	Other (provide details in footnote):		
64.1	Other: Contributions from Parent	594,891,591	348,579,355
64.2	Repayment of receivable from Parent		
66	Net Increase in Short-Term Debt (c)	27,333,120	(73,895,041)
67	Other (provide details in footnote):		
67.1	Other (provide details in footnote):		
67.2	Credit Facility Fees		
67.3	Debt Financing Fees	(7,592,302)	(6,216,390)
70	Cash Provided by Outside Sources (Total 61 thru 69)	1,189,632,409	843,467,924
72	Payments for Retirement of:		
73	Long-term Debt (b)		(50,000,000)
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other (provide details in footnote):		
76.2	Repayment of Long-Term Debt to Affiliates		
76.3	Changes in Exelon intercompany money pool		
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(400,000,000)	(404,800,000)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	789,632,409	388,667,924
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	4,227,996	(16,680,018)
88	Cash and Cash Equivalents at Beginning of Period	35,518,760	52,198,778
90	Cash and Cash Equivalents at End of Period	39,746,756	35,518,760

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FOOTNOTE DATA

(a) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities		
Net Increase in Prepaid Utility Taxes	\$	426,146
Net Change in Other Deferred Debits and Deferred Credits		(10,989,710)
Net Increase in Customer Deposits		1,030,434
Net Increase in Accumulated Provision for Pensions and Benefits		(3,811,101)
Net Decrease in Intercompany Payable		2,057,015
Net Decrease in Intercompany Receivable		2,186,338
Decrease in Provision for Injuries and Damages		14,638,321
Net Customer Advances for Construction		5,047,792
Net Increase in Renewable Energy Credits		(284,485)
Net Decrease in Equipment Depreciation charged to a clearing account		7,180,885
Net Decrease in Collateral Received		—
Other		(12,339,158)
Sub-total	\$	5,142,477
(b) Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivities		
Cloud Computing	\$	(10,277,276)
Change in Restricted Cash		8,615,924
Other		1,362,964
Sub-total	\$	(78,388)
(c) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities		
Net Increase in Prepaid Utility Taxes	\$	(397,772)
Net Increase in Other Prepayments		679,603
Net Change in Other Deferred Debits and Deferred Credits		(11,965,201)
Net Increase in Customer Deposits		15,992,448
Net Decrease in Accumulated Provision for Pensions and Benefits		1,378,707
Net Decrease in Intercompany Payable		(3,861,888)
Net Increase in Intercompany Receivable		1,912,027
Increase in Provision for Injuries and Damages		(1,961,526)
Net Customer Advances for Construction		622,551
Net Increase in Renewable Energy Credits		(24,484)
Net Decrease in Equipment Depreciation charged to a clearing account		10,120,751
Net Decrease in Collateral Received		(100,353)
Other		(30,414,576)
Sub-total	\$	(18,019,713)
(d) Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivities		
Other Investments	\$	(3,259,499)
Change in Restricted Cash		(313,893)
Salvage Value Received in Disposal of Property		2,589,024
Other		(8,583,008)
Sub-total	\$	(9,567,376)

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NOTES TO FINANCIAL STATEMENTS			
<p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to the financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.</p> <p>7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.</p> <p>8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.</p> <p>9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.</p>			
The notes presented herein were derived from the notes disclosed within the Annual Report of Exelon Corporation (Exelon) on Form 10-K for the fiscal year ended December 31, 2024. The notes presented herein were modified to include information relevant to PECO Energy Company (PECO). All amounts presented within the footnotes are rounded in millions unless otherwise noted.			
<b>1. Significant Accounting Policies</b>			
<b>Description of Business</b>			
Incorporated in Pennsylvania in 1929, PECO is engaged principally in the purchase and regulated retail sale of electricity and the provision of transmission and distribution services to residential, commercial and industrial customers in southeastern Pennsylvania, including the City of Philadelphia, as well as the purchase and regulated retail sale of natural gas and the provision of distribution services to residential, commercial and industrial customers in the Pennsylvania counties surrounding the City of Philadelphia. PECO is subject to extensive regulation by the Pennsylvania Public Utility Commission (PAPUC) as to electric and gas distribution rates and service, the issuances of certain securities and certain other aspects of PECO's operations. PECO is a public utility under the Federal Power Act subject to regulation by the Federal Energy Regulatory Commission (FERC) as to transmission rates and certain other aspects of PECO's business and by the U.S. Department of Transportation as to pipeline safety and other aspects of gas operations. Additionally, PECO is also subject to the North American Electric Reliability Corporation (NERC) mandatory reliability standards. Pursuant to the Pennsylvania Electricity Generation Customer Choice and Competition Act of 1998 (Competition Act), the Commonwealth of Pennsylvania required the unbundling of retail electric services in Pennsylvania into separate energy transmission and distribution services with open retail competition for generation services. PECO serves as the local distribution company providing electric distribution services in its franchised service territory in southeastern Pennsylvania and energy service to customers who do not choose a competitive electric generation supplier or who choose to return to the utility after taking service from a competitive electric generation supplier.			
<b>Basis of Presentation</b>			
PECO is a principal indirect subsidiary of Exelon Corporation (Exelon), which indirectly owns 100% of PECO's common stock. As of December 31, 2024 and 2023, PECO's common stock without par value consisted of 500,000,000 shares authorized and 170,478,507 shares outstanding.			
Accounting policies for regulated operations are in accordance with those prescribed by the regulatory authorities having jurisdiction, principally the PAPUC and FERC. The accompanying financial statements have been prepared in accordance with the accounting requirements of FERC as set forth in the Uniform System of Accounts (USOA) and accounting releases, which differ from accounting principles generally accepted in the United States of America (GAAP). The principal differences from GAAP include the exclusions of current maturities of long-term debt from current liabilities, the exclusion of debt issuance costs from long-term debt, the requirement to report deferred tax assets and liabilities separately rather than as a single amount, the classification of accrued taxes as assets and liabilities rather than a net amount, the exclusion of FIN 48 liabilities related to temporary income tax differences, the derecognition of operating leases from balance sheet, the classification of cloud computing costs, and the classification of certain other assets and liabilities as current instead of noncurrent.			
The accompanying financial statements as of December 31, 2024 and 2023 are audited, and in the opinion of the management of PECO, include all adjustments that are considered necessary for a fair presentation of PECO's financial statements in accordance with the Uniform System of Accounts (USOA). All adjustments are of a normal and recurring nature, except as otherwise disclosed. The December 31, 2023 Balance Sheets were derived from audited financial statements. These notes should be read in conjunction with the Notes to Financial Statements of PECO in the December 31, 2023 FERC Form No. 1 "Annual Report of Major Electric Utilities, Licensees and Others" (FERC Form No. 1).			
<b>Revision of Previously Issued Financial Statements</b>			
Management identified an error in PECO's previously issued financial statements attributable to the presentation of recapitalized fleet depreciation in the Statement of Cash Flows. As a result of the error, PECO's Statement of Cash Flows for the year ended December 31, 2023 reflected an overstatement of the cash outflow attributable to Gross additions to utility plant (less nuclear fuel) of \$8 million, and an equal and offsetting understatement of the cash outflow attributable to Other investing activities. The error did not impact the net cash flows provided by operating activities, net cash flows used in investing activities, or net cash flows provided by financing activities for the year ended December 31, 2023. Furthermore, there was no impact on PECO's Balance Sheet as of December 31, 2023 or Income Statement for the year ended December 31, 2023.			
PECO management has concluded the error was not material to previously issued financial statements. The Statement of Cash Flows for the year ended December 31, 2023 was revised to reflect the correction of the error.			
<b>Use of Estimates</b>			
The preparation of financial statements of each of the Registrants in conformity with USOA requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Areas in which significant estimates have been made include, but are not limited to, the accounting for pension and Other Postretirement Benefits (OPEB), unbilled revenues, electric utility losses, goodwill and long-lived asset impairment assessments, derivative instruments, unamortized energy contracts, fixed asset depreciation, capitalization of indirect construction costs, environmental costs and other loss contingencies, Assets Retirement Obligations (AROs), and income taxes. Actual results could differ from those estimates.			
<b>Regulatory Accounting</b>			
For its regulated electric and gas operations, PECO reflects the effects of cost-based rate regulation in their financial statements, which is required for entities with regulated operations that meet the following criteria: (1) rates are established or approved by a third-party regulator; (2) rates are designed to recover the entities' cost of providing services or products; and (3) there is a reasonable expectation that rates designed to recover costs can be charged to and collected from customers. PECO accounts for its regulated operations in accordance with regulatory and legislative guidance from the regulatory authorities having jurisdiction, principally the PAPUC, under state public utility laws and the FERC under various Federal laws. Regulatory assets and liabilities are amortized and the related expense or revenue is recognized in the Statements of Income consistent with the recovery or refund included in customer rates. PECO's regulatory assets and liabilities as of the balance sheet date are probable of being recovered or settled in future rates. If a separable portion of PECO's business was no longer able to meet the criteria discussed above, the affected entities would be required to eliminate from its financial statements the effects of regulation for that portion, which could have a material impact on their financial statements. See Note 2 — Regulatory Matters for additional information.			
PECO treats the impacts of a final rate order received after the balance sheet date but prior to the issuance of the financial statements as a non-recognized subsequent event, as the receipt of a final rate order is a separate and distinct event that has future impacts on the parties affected by the order.			
<b>Revenues</b>			
<b>Operating Revenues.</b> PECO's operating revenues generally consist of revenues from contracts with customers involving the sale and delivery of power and natural gas and utility revenues from alternative revenue programs (ARPs). PECO recognizes revenue from contracts with customers to depict the transfer of goods or services to customers in an amount that the entities expect to be entitled to in exchange for those goods or services. PECO's primary sources of revenue include regulated electric and natural gas tariff sales, distribution and transmission services. At the end of each month, PECO accrues an estimate for the unbilled amount of energy delivered or services provided to customers.			
PECO records ARP revenue for its best estimate of the transmission revenue impacts resulting from future changes in rates that they believe are probable of approval by FERC in accordance with their formula rate mechanisms. PECO recognizes all ARP revenues that will be collected within 24 months of the end of the annual period in which they are recorded. See Note 2 — Regulatory Matters for additional information.			
<b>Taxes Directly Imposed on Revenue-Producing Transactions.</b> PECO collects certain taxes from customers such as sales and gross receipts taxes, along with other taxes, surcharges and fees, that are levied by state or local governments on the sale or distribution of gas and electricity. Some of these taxes are imposed on the customer, but paid by PECO, while others are imposed on PECO. Where these taxes are imposed on the customer, such as sales taxes, they are reported on a net basis with no impact to the Statements of Income. However, where these taxes are imposed on PECO, such as gross receipts taxes or other surcharges or fees, they are reported on a gross basis. Accordingly, revenues are recognized for the taxes collected from customers along with an offsetting expense. See Note 13 — Supplemental Financial Information for PECO's utility taxes that are presented on a gross basis.			
<b>Income Taxes</b>			
Deferred federal and state income taxes are recorded on significant temporary differences between the book and tax basis of assets and liabilities and for tax benefits carried forward. Investment tax credits have been deferred in PECO's Balance Sheets and are recognized in book income over the life of the related property. PECO accounts for uncertain income tax positions using a benefit recognition model with a two-step approach: a more-likely-than-not recognition criterion; and a measurement approach that measures the position as the largest amount of tax benefit that is greater than 50% likely of being realized upon ultimate settlement. If it is not more-likely-than-not that the benefit of the tax position will be sustained on its technical merits, no benefit is recorded. Uncertain tax positions that relate only to timing of when an item is included on a tax return are considered to have met the recognition threshold. PECO recognizes accrued interest related to unrecognized tax benefits as interest expense or interest income in Other interest expense and interest and dividend income, respectively on its Statement of Income.			
<b>Cash and Cash Equivalents</b>			
PECO considers investments purchased with an original maturity of three months or less to be cash equivalents.			
<b>Restricted Cash and Cash Equivalents</b>			
Restricted cash and cash equivalents recorded in Account 134 represent restricted funds to satisfy designated current liabilities. As of December 31, 2024 and 2023, PECO's restricted cash and cash equivalents primarily represented funds from the sales of assets that were subject to PECO's mortgage indenture.			
Restricted cash and investments not available to satisfy current liabilities are classified as noncurrent assets.			
<b>Accumulated Provision for Uncollectible Accounts on Customer Receivables</b>			
The accumulated provision for uncollectible accounts reflects PECO's best estimate of losses on the customers' accounts receivable balances based on historical experience, current information, and reasonable and supportable forecasts.			
The accumulated provision for uncollectible accounts for PECO's customers is estimated based on historical experience, current conditions, and forward-looking risk factors. PECO's customer accounts are written off consistent with approved regulatory requirements. Adjustments to the accumulated provision for uncollectible accounts are primarily recorded to Operating and maintenance expense on PECO's Statement of Income or Regulatory assets and liabilities on PECO's Balance Sheet.			
PECO has certain non-customer receivables in Other deferred debits and other assets which primarily are with governmental agencies and other high-quality counterparties with no history of default. As such, the accumulated provision for uncollectible accounts related to these receivables is not material. PECO monitors these balances and will record an allowance if there are indicators of a decline in credit quality. See Note 3 — Accounts Receivable for additional information.			
<b>Inventories</b>			
Inventory is recorded at the lower of weighted average cost or net realizable value. Provisions are recorded for excess and obsolete inventory. Fossil fuel and materials and supplies are generally included in inventory when purchased. Fossil fuel is expensed to Purchased power and fuel expense when used or sold. Materials and supplies generally includes transmission and distribution materials and are expensed to Operating and maintenance or capitalized to Property, plant and equipment, as appropriate, when installed or used.			
<b>Property, Plant and Equipment</b>			
Property, plant and equipment is recorded at original cost. Original cost includes construction-related direct labor and material costs and indirect construction costs including labor and related costs of departments associated with supporting construction activities. When appropriate, original cost also includes Allowance for Funds Used During Construction (AFUDC) for regulated property. The cost of repairs and maintenance and minor replacements of property, is charged to Operating and maintenance expense as incurred.			
Third parties reimburse PECO for all or a portion of expenditures for certain capital projects. Such contributions in aid of construction costs (CIAC) are recorded as a reduction to Property, plant and equipment, net.			
Upon retirement, the cost of property, net of salvage, is charged to accumulated depreciation consistent with the composite and group methods of depreciation. Removal costs are capitalized to accumulated depreciation when incurred and recorded to depreciation expense over the life of the new asset constructed consistent with PECO's regulatory recovery method.			
<b>Capitalized Software.</b> Certain costs, such as design, coding, and testing incurred during the application development stage of software projects that are internally developed or purchased for operational use are capitalized within Property, plant and equipment. Similar costs incurred for cloud-based solutions treated as service arrangements are capitalized within Property, plant and equipment. Such capitalized amounts are amortized ratably over the expected lives of the projects when they become operational, generally not to exceed five years. Certain other capitalized software costs are being amortized over longer lives based on the expected life or pursuant to prescribed regulatory requirements.			
<b>Allowance for Funds Used During Construction (AFUDC).</b> AFUDC is the cost, during the period of construction, of debt and equity funds used to finance construction projects for regulated operations. AFUDC is recorded to construction work in progress and as a non-cash credit to an allowance that is included in interest expense for debt-related funds and other income and deductions for equity-related funds. The rates used for capitalizing AFUDC are computed under a method prescribed by regulatory authorities.			
See Note 4 — Property, Plant, and Equipment for additional information.			
<b>Depreciation and Amortization</b>			
Depreciation is generally recorded over the estimated service lives of property, plant and equipment on a straight-line basis using the group or composite methods of depreciation. The group approach is typically for groups of similar assets that have approximately the same useful lives and the composite approach is used for dissimilar assets that have different lives. Under both methods, a reporting entity depreciates the assets over the average life of the assets in the group. PECO's depreciation expense includes the estimated cost of dismantling and removing plant from service upon retirement, which is consistent with each utility's regulatory recovery method. The estimated service lives for PECO is based on its most recent depreciation studies and historical references. See Note 4 — Property, Plant, and Equipment for further information regarding depreciation.			
Amortization of regulatory assets and liabilities are recorded over the recovery or refund period specified in the related legislation or regulatory order or agreement. When the recovery or refund period is less than one year, amortization is recorded to the line item in which the deferred cost or income would have originally been recorded in PECO's Statement of Income. Amortization of PECO's transmission formula rate regulatory asset is recorded to Operating revenues.			
Amortization of income tax related regulatory assets and liabilities is generally recorded to Income tax expense (Account 409.1) in PECO's Statement of Income. Except for the regulatory assets and liabilities discussed above, amortization is generally recorded to Depreciation and amortization (Account 403) in PECO's Statement of Income when the recovery period is more than one year.			
See Note 2 — Regulatory Matters for additional information regarding the amortization of PECO's regulatory assets and liabilities.			

Asset Retirement Obligations (AROs)

PECO estimates and recognizes a liability for their legal obligation to perform asset retirement activities even though the timing and/or methods of settlement may be conditional on future events. PECO updates their AROs either annually or on a rotational basis at least once every three years, based on a risk profile, unless circumstances warrant more frequent updates. The updates factor in new cost estimates, credit-adjusted, risk-free rates (CARFR) and escalation rates, and the timing of cash flows. AROs are accreted throughout each year to reflect the time value of money for these present value obligations through an increase to regulatory assets. See Note 5 — Asset Retirement Obligations for additional information.

Guarantees

If necessary, PECO recognizes a liability at the time of issuance, of a guarantee, for the fair value of the obligations it has undertaken. The liability is reduced or eliminated as PECO is released from risk under the guarantee. Depending on the nature of the guarantee, PECO's release from risk may be recognized only upon the expiration or settlement of the guarantee or by a systematic and rational amortization method over the term of the guarantee. See Note 11 — Commitments and Contingencies for additional information.

Asset Impairments

**Long-Lived Assets.** PECO evaluates the carrying value of its long-lived assets for recoverability whenever events or changes in circumstances indicate that the carrying value of those assets may not be recoverable. Indicators of impairment may include specific regulatory disallowance, abandonment, or plans to dispose of a long-lived asset significantly before the end of its useful life. When the estimated undiscounted future cash flows attributable to the long-lived asset may not be recoverable, the amount of the impairment loss is determined by measuring the excess of the carrying amount of the long-lived asset over its fair value.

Derivative Financial Instruments

Derivatives are recognized on the balance sheet at their fair value unless they qualify for certain exceptions, including normal purchases and normal sales (NPNS). For derivatives that qualify and are designated as cash flow hedges, changes in fair value each period are initially recorded in AOCI and recognized in earnings when the underlying hedged transaction affects earnings. Amounts recognized in earnings are recorded in Interest expense, net on the Statement of Income based on the activity the transaction is economically hedging. Cash inflows and outflows related to derivative instruments designated as cash flow hedges are included as a component of operating, investing, or financing cash flows in the Statement of Cash Flows, depending on the nature of each transaction.

For derivatives intended to serve as economic hedges, which are not designated for hedge accounting, changes in fair value each period are recognized in earnings or as a regulatory asset or liability. Amounts recognized in earnings are recorded in Electric operating revenues, Purchased power and fuel, or Interest expense in the Statement of Income based on the activity the transaction is economically hedging. Changes in fair value are also recorded as a regulatory asset or liability when there is an ability to recover or return the associated costs or benefits in accordance with regulatory requirements. Cash inflows and outflows related to derivative instruments are included as a component of operating, investing, or financing cash flows in the Statement of Cash Flows, depending on the nature of the hedged item. See Note 2 — Regulatory Matters and Note 8 — Derivative Financial Instruments for additional information.

Retirement Benefits

PECO participates in Exelon's defined benefit pension plans and other postretirement plans. The plan obligations and costs of providing benefits under these plans are measured as of December 31. The measurement involves various factors, assumptions and accounting elections. The assumptions are reviewed annually and at any interim remeasurement of the plan obligations. The impact of assumption changes or experiences different from those assumed on pension and other postretirement benefit obligations is recognized over time rather than immediately recognized in the Statement of Income. Gains or losses in excess of the greater of ten percent of the projected benefit obligation or the market related value (MRV) of plan assets are amortized over the expected average remaining service period of plan participants. See Note 7 — Retirement Benefits for additional information.

New Accounting Pronouncements

New Accounting Standards Issued and Not Yet Adopted as of December 31, 2024

The following new authoritative accounting guidance issued by the Financial Accounting Standards Board (FASB) has not yet been adopted and reflected by PECO in their financial statements as of December 31, 2024. Unless otherwise indicated, PECO is currently assessing the impacts such guidance may have (which could be material) in their Balance Sheet, Statement of Income, Statement of Cash Flows and disclosures, as well as the potential to early adopt where applicable. PECO has assessed other FASB issuances of new standards which are not listed below given the current expectation that such standards will not significantly impact PECO's financial reporting.

**Improvement to Income Tax Disclosures (Issued December 2023).** Provides additional disclosure requirements related to the effective tax rate reconciliation and income taxes paid. Under the revised guidance for the effective tax reconciliations, entities would be required to disclose: (1) eight specific categories in the effective tax rate reconciliation in both percentages and reporting currency amount; (2) additional information for reconciling items over a certain threshold; (3) explanation of individual reconciling items disclosed; and (4) provide a qualitative description of the state and local jurisdictions that contribute to the majority of the state income tax expense. For each annual period presented, the new standard requires disclosure of the year-to-date amount of income taxes paid (net of refunds received) disaggregated by federal, state, and foreign. It also requires additional disaggregated information on income taxes paid (net of refunds received) to an individual jurisdiction equal to or greater than 5% of total income taxes paid (net of refunds received). The standard is effective January 1, 2025, with early adoption permitted.

**Disaggregation of Income Statement Expenses (Issued November 2024).** Provides additional disclosure requirements related to relevant expense captions of income statement expense line items. The revised guidance requires a new tabular disclosure of disaggregated income statement expenses including a break out of (1) purchases of inventory, (2) employee compensation, (3) depreciation, (4) intangible asset amortization, (5) depreciation, depletion, and amortization recognized as part of oil and gas producing activities included in each relevant expense line item on the income statement. The tabular disaggregation should include certain amounts already required to be disclosed under GAAP elsewhere. Any remaining amounts not separately disaggregated quantitatively should include a qualitative description. Additionally, on an annual basis, the standard requires disclosure of management's definition of selling expenses and the amount of expense. The standard is effective January 1, 2027, with early adoption permitted. PECO is currently assessing the impacts of this standard.

2. Regulatory Matters

The following matters below discuss the status of material regulatory and legislative proceedings of PECO.

Completed Distribution Base Rate Case Proceedings

Jurisdiction	Filing Date	Service	Requested Revenue Requirement Increase	Approved Revenue Requirement Increase	Approved ROE	Approval Date	Rate Effective Date
Pennsylvania	March 28, 2024	Electric <sup>(a)(b)</sup>	\$ 464	\$ 354	N/A <sup>(c)</sup>	December 12, 2024	January 1, 2025
		Natural Gas <sup>(a)</sup>	\$ 111	\$ 78			

(a) PECO's approved annual electric revenue requirement increase of \$354 million is partially offset by a one-time credit of \$64 million in 2025. In addition, the PAPUC approved the recovery of storm damage costs incurred by PECO in January 2024, up to \$23 million, subject to review for reasonableness and prudence in PECO's next distribution rate case.

(b) On December 12, 2024, the PAPUC issued their Opinions and Orders which approved the non-unanimous partial settlements with limited modifications for both the electric and natural gas base rate cases, and denied the Weather Normalization Adjustment requested in the natural gas base rate case.

(c) The PECO electric and natural gas base rate case proceedings were resolved through settlement agreements, which did not specify an approved ROE.

Transmission Formula Rates

PECO's transmission rates are established based on a FERC-approved formula. PECO is required to file an annual update to the FERC-approved formula on or before May 31, with the resulting rates effective on June 1 of the same year. The annual update is based on prior year actual costs and current year projected capital additions, accumulated depreciation, and accumulated deferred income taxes. The update also reconciles any differences between the actual costs and actual revenues for the calendar year (annual reconciliation).

For 2024, the following total increases were included in PECO's electric transmission formula rate updates:

Initial Requested Revenue Requirement Increase	Annual Reconciliation Increase <sup>(a)</sup>	Total Revenue Requirement Increase	Allowed Return on Rate Base <sup>(b)</sup>	Allowed ROE <sup>(c)</sup>
\$ 2	\$ 3	\$ 5	7.45 %	10.35 %

(a) All rates are effective June 1, 2024 - May 31, 2025, subject to review by interested parties pursuant to review protocols of PECO's tariff.

(b) Represents the weighted average debt and equity return on transmission rate bases. The common equity component of the ratio used to calculate the weighted average debt and equity return on the transmission formula rate is currently capped 55.75%.

(c) The rate of return on common equity includes a 50-basis-point incentive adder for being a member of a Regional Transmission Organization (RTO).

Regulatory Assets and Liabilities

Regulatory assets represent incurred costs that have been deferred because of their probable future recovery from customers through regulated rates. Regulatory liabilities represent the excess recovery of costs or accrued credits that have been deferred because it is probable such amounts will be returned to customers through future regulated rates or represent billings in advance of expenditures for approved regulatory programs.

The following tables provide information about the regulatory assets and liabilities of PECO as of December 31, 2024 and 2023:

Regulatory Assets (Account 182:3)	December 31, 2024	December 31, 2023
Asset retirement obligations	\$ 23	\$ 22
COVID-19	—	11
Deferred income taxes	925	748
Deferred storm costs	23	—
Electric energy and natural gas costs	—	1
Energy efficiency and demand response programs	10	23
MGP remediation costs	18	15
Transmission formula rate annual reconciliations	15	9
Universal service fund charge under-recovery - Electric	19	59
Other	35	32
Total regulatory assets	\$ 1,068	\$ 920
Regulatory Liabilities (Account 254):	December 31, 2024	December 31, 2023
Decommissioning the Regulatory Agreement Units	\$ 247	\$ 278
Electric energy and natural gas costs	81	93
Energy efficiency and demand response programs	1	1
Fiber Refund	16	15
Other	30	19
Total regulatory liabilities	\$ 375	\$ 406

Descriptions of the regulatory assets and liabilities included in the tables above are summarized below, including their recovery and amortization periods.

Line Item	Description	End Date of Remaining Recovery/Refund Period	Return
Asset retirement obligations	Represents future legally required removal costs associated with existing (AROs).	Over the life of the related assets.	Yes, once the removal activities have been performed.
COVID-19	Incremental credit losses and direct costs related to COVID-19 incurred primarily in 2020 at PECO. Direct costs consisted primarily of costs to acquire personal protective equipment, costs for cleaning supplies and services, and costs to hire healthcare professionals to monitor the health of employees.	2024	No
Decommissioning the Regulatory Agreement Units	Represents estimated excess funds at the end of decommissioning the Regulatory Agreement Units. See below regarding <b>Decommissioning the Regulatory Agreement Units</b> for additional information.	Not currently being refunded	No
Deferred income taxes	Represents deferred income taxes that are recoverable or refundable through customer rates, primarily associated with accelerated depreciation, the equity component of AFUDC, and the effects of income tax rate changes, including those resulting from the TCJA.	Amounts are recoverable over the period in which the related deferred income taxes reverse, which is generally based on the expected life of the underlying assets. For TCJA, generally refunded over the remaining depreciable life of the underlying assets, except in certain jurisdictions where the commissions have approved a shorter refund period for certain assets not subject to IRS normalization rules.	No
Deferred storm costs	Represents total incremental storm restoration costs incurred due to major storm events recoverable from customers in Pennsylvania.	\$23 million to be determined in the next distribution rate case filed with the PAPUC.	No
Electric energy and natural gas costs	Represents under (over)-recoveries related to energy and gas supply related costs recoverable (refundable) under approved rate riders.	2025	No
Energy efficiency and demand response programs	Includes under (over)-recoveries of costs incurred related to energy efficiency programs and demand response programs and recoverable costs associated with customer direct load control and energy efficiency and conservation programs that are being recovered from customers.	2025	Yes, on capital investment recovered through this mechanism
Fiber Refund	Represents revenues collected from Constellation Energy Generation (Generation) and Exelon Business Services Company (BSC) for their use of PECO's fiber assets before the end of 2021.	2025	No
MGP remediation costs	Represents environmental remediation costs for Manufactured Gas Plant (MGP) sites.	Over the expected remediation period. See Note 11 - Commitments and Contingencies for additional information.	No
Transmission formula rate annual reconciliations	Represents under (over)-recoveries related to transmission service costs recoverable through the Utility Registrants' FERC formula rates, which are updated annually with rates effective each June 1st.	2026	Yes
Universal service fund charge under-recovery - Electric	Represents under-recovery of electric supply and distribution revenue shortfalls net of base rate recovery related to Universal Service programs, which are designed to provide affordable bills for electric service to low-income, residential customers based on individual household needs.	To be determined in the annual adjustment and reconciliation as approved by the PAPUC.	No

Decommissioning the Regulatory Agreement Units

The regulatory agreements with the PAPUC dictate obligations related to the shortfall or excess of NDT funds necessary for decommissioning the former PECO units in total.

For the former PECO units, given the symmetric settlement provisions that allow for continued recovery of decommissioning costs from PECO customers in the event of a shortfall and the obligation for Constellation Energy Corporation to ultimately return excess funds to PECO customers (on an aggregate basis for all seven units), decommissioning-related activities prior to separation on February 1, 2022 were generally offset in Exelon's Statement of Income with an offsetting adjustment to the regulatory liabilities or regulatory assets and an equal noncurrent affiliate receivable from or payable to Constellation Energy Generation, LLC (formerly Exelon Generation Company, LLC, a subsidiary of Exelon as of December 31, 2021 prior to separation on February 1, 2022) at PECO. Following the separation, decommissioning-related activities result in an adjustment to the Miscellaneous Deferred Debits (Account 186) and an equal adjustment to the regulatory liabilities or regulatory assets at PECO.

3. Accounts Receivable

Accumulated Provision for Uncollectible Accounts

The following tables presents the rolloffward of Accumulated Provision for Uncollectible Accounts on Customer Accounts Receivable (Account 144).



Balance at December 31, 2023
Plus: Current period provision for uncollectible accounts <sup>(a)</sup>
Less: Write-offs <sup>(b)</sup> , net of recoveries <sup>(c)</sup>
Balance at December 31, 2024

Balance at December 31, 2022
Plus: Current period provision for uncollectible accounts
Less: Write-offs, net of recoveries
Balance at December 31, 2023

- (a) The increase is primarily a result of increased aging of receivables.  
(b) The decrease is primarily a result of decreased disconnection activities.  
(c) Recoveries were not material to PECO.

The following tables present the rollofford of Accumulated Provision for Uncollectible Accounts on Other Accounts Receivable (Account 144).

Balance at December 31, 2023
Plus: Current period provision for uncollectible accounts <sup>(a)</sup>
Less: Write-offs, net of recoveries <sup>(b)</sup>
Balance at December 31, 2024

Balance at December 31, 2022
Plus: Current period provision for uncollectible accounts
Less: Write-offs, net of recoveries
Balance at December 31, 2023

- (a) The increase is primarily a result of increased aging of receivables.  
(b) Recoveries were not material to PECO.

Accrued Utility Revenues

PECO accrued \$254 million and \$185 million of unbilled revenues as of December 31, 2024 and 2023, respectively, in Account 173, Accrued Utility Revenues.

Purchase of Customer and Other Accounts Receivable

For the twelve months ended December 31, 2024 and 2023, PECO was required under legislation and regulations in Pennsylvania to purchase certain receivables from alternative retail electric and natural gas suppliers that participated in its consolidated billing. The following table presents the total receivables PECO purchased:

	For the Years Ended December 31,	
	2024	2023
Total receivables purchased	\$ 1,111	\$ 1,099

4. Property, Plant, and Equipment

The following table presents the average service life for each asset category in number of years as of December 31, 2024:

Asset Category	Average Service Life (years)
Electric - transmission and distribution	3 - 70
Gas - transportation and distribution	3 - 70
Common - electric and natural gas	3 - 55
Other property, plant and equipment	50

The following table presents the annual depreciation rates for each asset category:

Asset Category	Average Service Life Percentage	
	2024	2023 <sup>(a)</sup>
Electric - transmission and distribution	2.31 %	2.30 %
Gas - transportation and distribution	1.96 %	1.85 %
Common - electric and natural gas	7.10 %	7.14 %

- (a) The depreciation rates as of December 31, 2023 has been updated from the rate previously disclosed in the 2023 FERC Form No. 1 to include the effect of total capitalized cloud computing costs and the associated amortization expense.

The credits to AFUDC debt and equity were \$48 million and \$46 million for the years ended December 31, 2024 and 2023, respectively.

PECO's undivided ownership interests in jointly owned transmission facilities with non-affiliated utilities as of December 31, 2024 and 2023 were as follows:

Operator	PSEG
PECO's share at December 31, 2024	DE/NJ <sup>(a)</sup>
Plant in service	\$ 69
Accumulated depreciation	38
Construction work in progress	3
PECO's share at December 31, 2023	DE/NJ <sup>(a)</sup>
Plant in service	\$ 67
Accumulated depreciation	38
Construction work in progress	—

- (a) PECO owns a 42.55% share in 151.3 miles of 500 kV lines located in New Jersey and in the Salem generating plant substation. PECO also owns a 42.55% share in 2.5 miles of 500 kV lines located over the Delaware River.

Certain facilities are fully owned by Exelon through its 100% ownership in PECO and other wholly owned subsidiaries. These facilities are operated by Exelon wholly owned subsidiaries. PECO's material undivided ownership interests in Exelon owned facilities as of December 31, 2024 and 2023 were as follows:

Ownership interest	56 %
PECO's share at December 31, 2024	
Plant in service	\$ 84
Accumulated depreciation	2
Construction work in progress	—
PECO's share at December 31, 2023	
Plant in service	\$ 7
Accumulated depreciation	—
Construction work in progress	70

PECO's undivided ownership interests in jointly owned plants presented in the tables above, are financed with their funds and all operations are accounted for as if such participating interests were wholly owned facilities. PECO's share of direct expenses is included in operating and maintenance expenses on PECO's Statements of Income.

See Note 1 — Significant Accounting Policies for additional information regarding property, plant and equipment policies. See Note 9 — Debt and Credit Agreements for additional information regarding PECO's property, plant and equipment subject to mortgage liens.

5. Asset Retirement Obligations

Asset Retirement Obligations (AROs)

PECO has AROs primarily associated with the abatement and disposal of equipment and buildings contaminated with asbestos and polychlorinated biphenyls. See Note 1—Significant Accounting Policies for additional information on PECO's accounting policy for AROs.

The following table provides a rollofford of the AROs (Account 230) reflected on PECO's Comparative Balance Sheet from December 31, 2022 to December 31, 2024:

AROs at December 31, 2022 (Account 230)	\$ 28
Revisions in estimates of cash flows	(1)
Accretion expense <sup>(a)</sup>	1
Payments	(1)
AROs at December 31, 2023 (Account 230)	27
Revisions in estimates of cash flows	1
Accretion expense <sup>(a)</sup>	1
Payments	(1)
AROs at December 31, 2024 (Account 230)	\$ 28

- (a) The majority of the accretion is recorded as an increase to a regulatory asset due to the associated regulatory treatment.

6. Income Taxes

Components of Income Tax Expense or Benefit

Income tax expense (benefit) from continuing operations is comprised of the following components:

	For the Years Ended December 31,	
	2024	2023
Included in operations:		
Federal		
Current	\$ 5	\$ 21
Deferred	(47)	(41)
State		
Current	—	—
Deferred	(17)	(7)
Total	\$ (59)	\$ (27)

Rate Reconciliation

The effective income tax rate from continuing operations varies from the U.S. Federal statutory rate principally due to the following:

	For the Years Ended December 31 <sup>(a)</sup>	
	2024 <sup>(b)</sup>	2023 <sup>(b)</sup>
U.S. Federal statutory rate	21.0 %	21.0 %
Decrease (increase) due to:		
State income taxes, net of federal income tax benefit	(2.7)	(1.1)
Plant basis differences	(19.8)	(15.7)
Excess deferred tax amortization	(2.9)	(2.6)
Equity in losses of subsidiary companies	(7.5)	(6.9)
Other	(0.2)	0.3
Effective income tax rate	(12.1)%	(5.0)%

(a) Positive percentages represent income tax expense. Negative percentages represent income tax benefit.

(b) Lower effective tax rate is primarily related to plant basis differences attributable to tax repair deductions.

PECO's income tax expense and effective income tax rate reflect the effects of income taxes associated with certain subsidiary companies that are disregarded entities for Federal income tax purposes and have been accounted for under the equity method of accounting in accordance with the USOA.

PECO's income tax expense and effective income tax rate do not reflect the income taxes associated with ATNP Finance Company (ATNP), a wholly owned subsidiary company. ATNP has also been accounted for under the equity method of accounting under the USOA, however it is a separate company for Federal income tax purposes, and as a result the income tax expense associated with ATNP has been recorded in Account 418.1, Equity in Earnings of Subsidiary Companies, and as such the net income of ATNP has been identified as a reconciling item between the U.S. Federal statutory rate and the effective income tax rate above.

**Tax Differences and Carryforwards**

The tax effects of temporary differences, which give rise to significant portions of the deferred tax assets (liabilities), as of December 31, 2024 and 2023 are presented below:

	As of December 31,	
	2024	2023
Deferred tax liabilities:		
Plant basis differences	\$ (2,446)	\$ (2,264)
Deferred pension and postretirement obligation	(39)	(36)
Regulatory assets and liabilities	(254)	(208)
Tax loss carryforward, net of valuation allowances	63	47
Corporate Alternative Minimum Tax	166	82
Other	77	58
Deferred income tax liabilities (Accounts 190, 282, and 283)	(2,433)	(2,321)
Unamortized investment tax credits (Account 255)	—	—
Total deferred income tax liabilities, net and unamortized investment tax credits	<u>\$ (2,433)</u>	<u>\$ (2,321)</u>

The following table provides PECO's carryforwards, which are presented on a post-apportioned basis, as of December 31, 2024. Note, there were no Federal carryforwards.

	As of December 31, 2024	
<u>Federal</u>		
Corporate Alternative Minimum Tax credit carryforward <sup>(a)</sup>	\$	166
<u>State</u>		
State net operating losses and other carryforwards		1,711
Deferred taxes on state tax attributes (net of federal taxes)		67
Valuation allowance on state tax attributes (net of federal taxes) <sup>(b)</sup>		4
Year in which net operating loss or credit carryforwards will begin to expire		2031

(a) The Corporate Alternative Minimum Tax credit carryforward has an indefinite carryforward period.

(b) For PECO, a valuation allowance has been recorded against certain Pennsylvania net operating losses that are expected to expire before realization.

**Tabular Reconciliation of Unrecognized Tax Benefits**

The following table presents changes in unrecognized tax benefits for PECO:

<b>Balance at December 31, 2022</b>	\$	9
Change to positions that only affect timing		(6)
Increases based on tax positions related to 2023		1
<b>Balance at December 31, 2023</b>		4
Increases based on tax positions related to 2024		1
<b>Balance at December 31, 2024</b>	<u>\$</u>	<u>5</u>

**Recognition of unrecognized tax benefits**

As of December 31, 2024 and 2023, PECO does not have any unrecognized tax benefits that, if recognized, would decrease the effective tax rate.

**Unrecognized tax benefits for which significant increases or decreases are possible within 12 months after the reporting date**

As of December 31, 2024, PECO has no unrecognized tax benefits that could significantly decrease within the 12 months after the reporting date.

**Total amounts of interest and penalties recognized**

PECO's net interest and penalties receivable (payable) related to tax positions are not material as of December 31, 2024 and 2023.

PECO's interest and penalty expense related to tax positions are not material at both of December 31, 2024 and 2023.

**Description of tax years that remain subject to assessment by major jurisdiction**

	Open Years
Federal income tax returns	2010-2023
Pennsylvania separate company returns	2021-2023

**Other Tax Matters**

**Corporate Alternative Minimum Tax**

On August 16, 2022, the IRA was signed into law and implemented a new corporate alternative minimum tax (CAMT) that imposes a 15.0% tax on modified GAAP net income. Corporations are entitled to a tax credit (minimum tax credit) to the extent the CAMT liability exceeds the regular tax liability. This amount can be carried forward indefinitely and used in future years when regular tax exceeds the CAMT.

Beginning in 2023, based on the existing statute, PECO will be subject to and will report the CAMT on a separate Registrant basis in the Consolidated Statements of Operations and Comprehensive Income and the Consolidated Balance Sheets. The deferred tax asset related to the minimum tax credit carryforward will be realized to the extent PECO's consolidated deferred tax liabilities exceed the minimum tax credit carryforward. PECO's deferred tax liabilities are expected to exceed the minimum tax credit carryforward for the foreseeable future and thus no valuation allowance is required.

On September 12, 2024, the U.S. Treasury issued proposed regulations providing further guidance addressing the implementation of CAMT. The proposed regulations are consistent with PECO's prior interpretation and therefore there are no financial statement impacts. PECO will continue to monitor and assess the potential financial statement impacts of final regulations or other guidance when issued.

**Long-Term Marginal State Income Tax Rate**

Quarterly, Exelon reviews and updates its marginal state income tax rates for changes in state laws and state apportionment. PECO remeasures its existing deferred income tax balances to reflect the changes in marginal rates, which results in either an increase or a decrease to its net deferred income tax liability balances. PECO records corresponding regulatory liabilities or assets to the extent such amounts are probable of settlement or recovery through customer rates and an adjustment to income tax expense for all other amounts.

**Pennsylvania Corporate Income Tax Rate Change**

On July 8, 2022, Pennsylvania enacted House Bill 1342, which will permanently reduce the corporate income tax rate from 9.99% to 4.99%. The tax rate will be reduced to 8.99% for the 2023 tax year. Starting with the 2024 tax year, the rate is reduced by 0.50% annually until it reaches 4.99% in 2031. As a result of the rate change, in the third quarter of 2022, PECO recorded a one-time decrease to deferred income taxes of \$390 million with a corresponding decrease to the deferred income taxes regulatory asset of \$429 million for the amounts that are expected to be settled through future customer rates and an increase to income tax expense of \$38 million (net of federal taxes). The tax rate decrease is not expected to have a material ongoing impact to PECO's financial statements. PECO did not update its marginal state income tax rates for the years ended December 31, 2024 and 2023.

**Allocation of Tax Benefits**

PECO is party to an agreement with Exelon and other subsidiaries of Exelon that provides for the allocation of consolidated tax liabilities and benefits (Tax Sharing Agreement). The Tax Sharing Agreement provides that each party is allocated an amount of tax similar to that which would be owed had the party been separately subject to tax. In addition, any net benefit attributable to Exelon is reallocated to PECO and the other Registrants. That allocation is treated as a contribution from Exelon to the party receiving the benefit.

The following table presents the allocation of tax benefits from Exelon under the Tax Sharing Agreement for the years ended December 31, 2024 and 2023.

	Allocation of tax benefits from Exelon
December 31, 2024	\$ 7
December 31, 2023	—

**Allocation of Income Taxes to Regulated Utilities**

In Q2 2024, the IRS issued a series of private letter rulings (PLRs), to another taxpayer, providing guidance with respect to the application of the tax normalization rules to the allocation of consolidated tax benefits among the members of a consolidated group associated with NOLC (Tax Net Operating Loss Carryforward), for ratemaking purposes. The rulings provide that for ratemaking purposes the tax benefit of NOLC should be reflected on a separate company basis not taking into consideration any payments received for the utilization of losses by other affiliates. A PLR issued to another taxpayer may not be relied on as precedent.

For PECO, the methodology prescribed by the IRS in these PLRs could not result in a material reduction of the regulatory liability established for Excess Deferred Income Taxes (EDITs) arising from the Tax Cuts and Jobs Act (TCJA) corporate tax rate change that are being amortized and flowed through to customers as well as a reduction in the accumulated deferred income taxes included in rate base for ratemaking purposes. PECO will record the impact, if any, upon receiving its own PLRs from the IRS.

**7. Retirement Benefits**

**Defined Benefit Pension and Other Postretirement Employee Benefits**

Exelon sponsors defined benefits pension and OPEB plans.

PECO participates in the following defined benefit pension plans and OPEB plans sponsored by Exelon as of December 31, 2024:

Name of Plan<sup>(a)</sup>

**Qualified Pension Plans:**

Exelon Corporation Retirement Program (ECRP)

Exelon Pension Plan (EPP)

Pepco Holdings LLC Retirement Plan (PHI Qualified)

**Non-Qualified Pension Plans:**

Exelon Corporation Supplemental Pension Benefit Plan and 2000 Excess Benefit Plan (SPBP)

Exelon Corporation Supplemental Management Retirement Plan (SMRP)

Constellation Energy Group, Inc. Benefits Restoration Plan

Baltimore Gas & Electric Company Manager Benefit Plan

**OPEB Plans:**

PECO Energy Company Retiree Medical Plan (East)

Exelon Corporation Health Care Program (West)

Exelon Corporation Employees' Life Insurance Plan

Exelon Corporation Health Reimbursement Arrangement Plan

BGE Retiree Medical Plan

Pepco Holdings LLC Welfare Plan for Retirees

(a) Employees generally remain in their legacy benefit plans when transferring between operating companies.

**Allocation to PECO**

PECO accounts for its participation in Exelon's pension and OPEB plans by applying multi-employer accounting. Components of pension and OPEB costs (benefits) and contributions have been, and will continue to be, allocated to PECO based on both active and retired employee participation for each plan.



The amounts below represent PECO's allocated portion of the pension and OPEB plan costs, which were included in Operating Expenses within PECO's Statements of Income and Utility Plant within PECO's Balance Sheet for the years ended December 31, 2024 and 2023.

	2024	2023
Pension and OPEB	\$ (1)	\$ (14)

Contributions

The following table provide PECO's contributions to the pension and OPEB plans for the years ended December 31, 2024 and 2023.

	2024	2023
Pension	\$ 3	\$ 1
OPEB	1	—

Management considers various factors when making pension funding decisions, including actuarially determined minimum contribution requirements under ERISA, contributions required to avoid benefit restrictions and at-risk status as defined by the Pension Protection Act of 2006 (the Act), management of the pension obligation, and regulatory implications. The Act requires the attainment of certain funding levels to avoid benefit restrictions (such as an inability to pay lump sums or to accrue benefits prospectively), and at-risk status (which triggers higher minimum contribution requirements and participant notification). The projected contributions reflect a funding strategy to make levelized annual contributions with the objective of achieving 100% funded status on an accumulated benefit obligation basis over time. This funding strategy helps minimize volatility of future period required pension contributions. Unlike the qualified pension plans, non-qualified pension plans are not funded, given that they are not subject to statutory minimum contribution requirements.

While OPEB are also not subject to statutory minimum contribution requirements, Exelon does fund certain plans. For Exelon's funded OPEB plans, contributions generally equal accounting costs, however, Exelon's management has historically considered several factors in determining the level of contributions to its OPEB plans, including liabilities management, levels of benefit claims paid and regulatory implications (amounts deemed prudent to meet regulatory expectations and best assure continued rate recovery).

The following table provides PECO's planned contributions to the qualified pension plans, planned benefit payments to non-qualified pension plans, and planned contributions to OPEB plans in 2025.

	Qualified Pension Plans	Non-Qualified Pension Plans	OPEB
2024	\$ 9	\$ 1	\$ 1

Defined Contribution Savings Plan

PECO participates in a 401(k) defined contribution savings plans that are sponsored by Exelon. The plan is qualified under applicable sections of the IRC and allows employees to contribute a portion of their pre-tax and/or after-tax income in accordance with specified guidelines. PECO matches a percentage of the employee contribution up to certain limits. The following table presents the employer contributions and employer matching contributions to the savings plans during the years ended December 31, 2024 and 2023.

	2024	2023
Savings Plan Matching Contributions	\$ 15	\$ 15

8. Derivative Financial Instruments

PECO uses derivative instruments to manage commodity price risk and interest rate risk related to ongoing business operations. PECO does not execute derivatives for speculative or proprietary trading purposes.

Authoritative guidance requires that derivative instruments be recognized as either assets or liabilities at fair value, with changes in fair value of the derivative recognized in earnings immediately. Other accounting treatments are available through special election and designation, provided they meet specific, restrictive criteria both at the time of designation and on an ongoing basis. These alternative permissible accounting treatments include NPNS, cash flow hedges, and fair value hedges. For all NPNS derivative instruments, accounts receivable or accounts payable are recorded when derivatives settle and revenue or expense is recognized in earnings as the underlying physical commodity is sold or consumed.

Cash collateral held by PECO must be deposited in an unaffiliated major U.S. commercial bank or foreign bank with a U.S. branch office that meet certain qualifications.

Commodity Price Risk

PECO employs established policies and procedures to manage their risks associated with market fluctuations in commodity prices by entering into physical and financial derivative contracts, which are determined to be non-derivative. PECO procures electric and natural gas supply through a competitive procurement process approved by the PAPUC. PECO's hedging programs are intended to reduce exposure to energy and natural gas price volatility and have no direct earnings impact as the costs are fully recovered from customers through regulatory-approved recovery mechanisms.

The following table provides a summary of PECO's primary derivative hedging instruments, listed by commodity and accounting treatment.

Commodity	Accounting Treatment	Hedging Instrument
Electricity	NPNS	Fixed price contracts for default supply requirements through full requirements contracts.
Natural gas	NPNS	Fixed price contracts to cover about 10% of planned natural gas purchases in support of projected firm sales.

Credit Risk

PECO would be exposed to credit-related losses in the event of non-performance by counterparties on executed derivative instruments. The credit exposure of derivative contracts, before collateral, is represented by the fair value of contracts at the reporting date. PECO has contracts to procure electric and natural gas supply that provide suppliers with a certain amount of

unsecured credit. If the exposure on the supply contract exceeds the amount of unsecured credit, the suppliers may be required to post collateral. The net credit exposure is mitigated primarily by the ability to recover procurement costs through customer rates. As of December 31, 2024 and 2023, PECO's counterparty credit risk with suppliers were not material.

PECO's electric supply procurement contracts do not contain provisions that would require them to post collateral. PECO's natural gas procurement contracts contain provisions that could require PECO to post collateral in the form of cash or credit support, which vary by contract and counterparty, with thresholds contingent upon PECO's credit rating. As of December 31, 2024, PECO was not required to post collateral for any of these agreements. If PECO lost its investment grade credit rating as of December 31, 2024, PECO could have been required to post approximately \$51 million of collateral to its counterparties.

9. Debt and Credit Agreements

Short-Term Borrowings

PECO meets its short-term liquidity requirements primarily through the issuance of commercial paper and borrowings from the Exelon intercompany money pool. PECO may use its credit facilities for general corporate purposes, including meeting short-term funding requirements and the issuance of letters of credit.

Commercial Paper

The following table reflects PECO's commercial paper programs supported by the revolving credit agreements as of December 31, 2024 and 2023:

Credit Facility Size as of December 31,				Outstanding Commercial Paper as of December 31,				Average Interest Rate on Commercial Paper Borrowings as of December 31,			
2024 <sup>(a)</sup>		2023 <sup>(a)</sup>		2024		2023		2024		2023	
\$	600	\$	600	\$	192	\$	165		4.65 %		5.57 %

(a) Excludes credit facility agreements arranged at minority and community banks. See below for additional information.

In order to maintain its commercial paper program, PECO must have credit facilities in place, at least equal to the amount of its commercial paper program. PECO does not issue commercial paper in an aggregate amount exceeding the available capacity under its credit facility.

As of December 31, 2024, PECO had the following aggregate bank commitments, credit facility borrowings and available capacity under its syndicated revolving credit facility:

Facility Type	Aggregate Bank Commitment <sup>(a)</sup>	Facility Draws	Outstanding Letters of Credit	Available Capacity at December 31, 2024	
				Actual	To Support Additional Commercial Paper
Syndicated Revolver	\$ 600	\$ —	\$ 4	\$ 596	\$ 404

(a) Excludes credit facility agreements arranged at minority and community banks. See below for additional information.

The following table reflects PECO's credit facility agreements arranged at minority and community banks as of December 31, 2024 and 2023. These are excluded from the Maximum Program Size and Aggregate Bank Commitment amounts within the two tables above and the facilities may be used to issue letters of credit.

Aggregate Bank Commitments				Outstanding Letters of Credit			
2024 <sup>(a)</sup>		2023		2024		2023	
\$	40	\$	40	\$ —	\$		1

(a) This facility was entered into on October 4, 2024 and expires on October 3, 2025.

Revolving Credit Agreements

On August 29, 2024, PECO amended and restated its syndicated revolving credit facility, extending the maturity date to August 29, 2029. The credit agreement has an aggregate bank commitment of \$600 million and an interest rate of Secured Overnight Financing Rate (SOFR) plus 0.900%.

Borrowings under PECO's revolving credit agreements bear interest at a rate based upon either the prime rate or a SOFR-based rate, plus an adder based upon PECO's credit rating. The adders for PECO for the prime based borrowings and SOFR-based borrowings were 0.0 and 90.0, respectively, as of December 31, 2024.

If PECO loses its investment grade rating, the maximum adders for prime rate borrowings and SOFR-based rate borrowings would be 65 basis points and 165 basis points, respectively. The credit agreements also require PECO to pay a facility fee based upon the aggregate commitments. The fee varies depending upon PECO's credit rating. PECO had no outstanding amounts on the revolving credit facilities as of December 31, 2024.

Long-Term Debt

The following table presents the outstanding long-term debt at PECO as of December 31, 2024 and 2023:

	Rates	Maturity Date	December 31,	
			2024	2023
Long-term debt				
First Mortgage Bonds (Accounts 221) <sup>(a)</sup>	2.80% - 5.95%	2025 - 2054	\$ 5,775	\$ 5,200
Total long-term debt			5,775	5,200
Unamortized debt discount and premium, net (Account 225 and 226)			(25)	(24)
Long-term debt			\$ 5,750	\$ 5,176
Long-term debt to financing trusts (Account 223) <sup>(b)</sup>				
Subordinated debentures to PECO Trust III	7.38% - 9.5%	2028	\$ 81	\$ 81
Subordinated debentures to PECO Trust IV	5.75%	2033	103	103
Total long-term debt to financing trusts			\$ 184	\$ 184

(a) Substantially all of PECO's assets are subject to the lien of its mortgage indenture.

(b) Amounts owed to these financing trusts are recorded as Long-term debt to financing trusts within the Balance Sheet.

Long-term debt maturities at PECO in the periods 2025 through 2029 and thereafter are as follows:

Year	
2025	\$ 350
2026	—
2027	—
2028	81
2029	—
Thereafter <sup>(a)</sup>	5,528
Total	\$ 5,959

(a) Includes \$184 million due to PECO financing trusts.

Debt Covenants

As of December 31, 2024, PECO is in compliance with debt covenants.

10. Fair Value of Financial Assets and Liabilities

PECO measures and classifies fair value measurements in accordance with the hierarchy as defined by GAAP. The hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three levels as follows:

Level 1 — quoted prices (unadjusted) in active markets for identical assets or liabilities that PECO has the ability to liquidate as of the reporting date.

Level 2 — inputs other than quoted prices included within Level 1 that are directly observable for the asset or liability or indirectly observable through corroboration with observable market data.

Level 3 — unobservable inputs, such as internally developed pricing models or third-party valuations for the asset or liability due to little or no market activity for the asset or liability.

Fair Value of Financial Liabilities Recorded at the Carrying Amount

The following table presents the carrying amounts and fair values of PECO's long-term debt and trust preferred securities (long-term debt to financing trusts) as of December 31, 2024 and 2023. PECO has no financial liabilities measured using the Net Asset Value ("NAV") practical expedient.

	December 31, 2024						December 31, 2023					
	Carrying Amount	Fair Value					Carrying Amount	Fair Value				
		Level 1	Level 2	Level 3	Total			Level 1	Level 2	Level 3	Total	
Long-Term Debt, (Accounts 221 and 226) <sup>(a)</sup>	\$ 5,750	\$ —	\$ 4,816	\$ —	\$ 4,816	\$	5,176	\$ —	\$ 4,562	\$ —	\$ 4,562	\$
Long-Term Debt to Financing Trusts (Account 223)	184	—	—	188	188		184	—	—	182	182	

(a) Includes unamortized debt discount and premium, net, and purchase accounting fair value adjustments which are not fair valued. Refer to Note 9 — Debt and Credit Agreements.

PECO uses the following methods and assumptions to estimate fair value of financial liabilities recorded at carrying cost:

Type	Level	Valuation
<u>Long-term debt, including amounts due within one year</u>		
Taxable Debt Securities	2	The fair value is determined by a valuation model that is based on a conventional discounted cash flow methodology and utilizes assumptions of current market pricing curves. PECO obtains credit spreads based on trades of existing PECO debt securities as well as other issuers in the utility sector with similar credit ratings. The yields are then converted into discount rates of various tenors that are used for discounting the respective cash flows of the same tenor for each bond or note.
<u>Long-Term Debt to Financing Trusts</u>		
Long Term Debt to Financing Trusts	3	Fair value is based on publicly traded securities issued by the financing trusts. Due to low trading volume of these securities and qualitative factors, such as market conditions, investor demand, and circumstances related to each issue, this debt is classified as Level 3.

**Recurring Fair Value Measurements**

The following table presents assets and liabilities measured and recorded at fair value on PECO's Balance Sheet on a recurring basis and their level within the fair value hierarchy as of December 31, 2024 and 2023. PECO has no financial assets or liabilities measured using the NAV practical expedient:

December 31, 2024		Level 1	Level 2	Total
<b>Assets</b>				
Cash equivalents (Accounts 132-134, 136) <sup>(a)</sup>		\$ 29	\$ —	\$ 29
Rabbi trust investments (Account 124)				
Mutual funds		12	—	12
Life insurance contracts		—	22	22
Rabbi trust investments subtotal		12	22	34
<b>Total assets</b>		41	22	63
<b>Liabilities</b>				
Deferred compensation obligation (228.3, 242)		—	(7)	(7)
<b>Total liabilities</b>		—	(7)	(7)
<b>Total net assets</b>		\$ 41	\$ 15	\$ 56
December 31, 2023				
<b>Assets</b>				
Cash equivalents (Accounts 132-134, 136) <sup>(a)</sup>		\$ 9	\$ —	\$ 9
Rabbi trust investments (Account 124)				
Mutual funds		9	—	9
Life insurance contracts		—	18	18
Rabbi trust investments subtotal		9	18	27
<b>Total assets</b>		18	18	36
<b>Liabilities</b>				
Deferred compensation obligation (228.3, 242)		—	(8)	(8)
<b>Total liabilities</b>		—	(8)	(8)
<b>Total net assets</b>		\$ 18	\$ 10	\$ 28

(a) Excludes cash of \$19 million and \$42 million as of December 31, 2024 and 2023.

PECO had no Level 3 assets or liabilities measured at fair value on a recurring basis for the years ended December 31, 2024 and 2023.

**Valuation Techniques Used to Determine Fair Value**

The following describes the valuation techniques used to measure the fair value of the assets and liabilities shown in the tables above.

**Cash Equivalents.** Investments with original maturities of three months or less when purchased, including mutual and money market funds, are considered cash equivalents. The fair values are based on observable market prices and, therefore, are included in the recurring fair value measurements hierarchy as Level 1.

**Rabbi Trust Investments.** The Rabbi trusts were established to hold assets related to deferred compensation plans existing for certain active and retired members of PECO's executive management and directors. The Rabbi trusts' assets are included in investments in PECO's Balance Sheets and consist primarily of money market funds, mutual funds, fixed income securities and life insurance policies. Money market funds and mutual funds are publicly quoted and have been categorized as Level 1 given the clear observability of the prices. The fair values of fixed income securities are based on evaluated prices that reflect observable market information, such as actual trade information or similar securities, adjusted for observable differences and are categorized in Level 2. The life insurance policies are valued using the cash surrender value of the policies, net of loans against those policies, which is provided by a third-party. Certain life insurance policies, which consist primarily of mutual funds that are priced based on observable market data, have been categorized as Level 2 because the life insurance policies can be liquidated at the reporting date for the value of the underlying assets. Life insurance policies that are valued using unobservable inputs have been categorized as Level 3, where the fair value is determined based on the cash surrender value

of the policy, which contains unobservable inputs and assumptions. Because PECO relies on its third-party insurance provider to develop the inputs without adjustment for the valuations of its Level 3 investments, quantitative information about significant unobservable inputs used in valuing these investments is not reasonably available to PECO. Therefore, PECO has not disclosed such inputs.

**Deferred Compensation Obligations.** PECO's deferred compensation plans allow participants to defer certain cash compensation into a notional investment account. PECO includes such plans in other current and noncurrent liabilities in its Balance Sheet. The value of PECO's deferred compensation obligations is based on the market value of the participants' notional investment accounts. The underlying notional investments are comprised primarily of equities, mutual funds, commingled funds and fixed income securities which are based on directly and indirectly observable market prices. Since the deferred compensation obligations themselves are not exchanged in an active market, they are categorized as Level 2 in the fair value hierarchy.

The value of certain employment agreement obligations (which are included with the Deferred Compensation Obligation in the tables above) are based on a known and certain stream of payments to be made over time and are categorized as Level 2 within the fair value hierarchy.

**11. Commitments and Contingencies**

**Commercial Commitments**

PECO's commercial commitments as of December 31, 2024, representing commitments potentially triggered by future events, were as follows:

	Total	Expiration within					
		2025	2026	2027	2028	2029	2030 and beyond
Letters of credit <sup>(a)</sup>	\$ 4	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Surety bonds <sup>(b)</sup>	2	2	—	—	—	—	—
Financing trust guarantees <sup>(c)</sup>	178	—	—	—	78	—	100
Total commercial commitments	\$ 184	\$ 6	\$ —	\$ —	\$ 78	\$ —	\$ 100

(a) PECO maintains non-debt letters of credit to provide credit support for certain transactions as requested by third parties.

(b) Surety bonds-Guarantees issued related to contract and commercial agreements, excluding bid bonds. Historically, payments under the guarantees have not been made and the likelihood of payments being required is remote.

(c) Reflects guarantee PECO securities held by PECO Trust III, and PECO Trust IV.

**Leases**

PECO's minimum future operating lease payments for operating and office equipment, as of December 31, 2024 were less than \$1 million.

**Environmental Remediation Matters**

**General.** PECO's operations have in the past, and may in the future, require substantial expenditures to comply with environmental laws. Additionally, under federal and state environmental laws, PECO is generally liable for the costs of remediating environmental contamination of property now or formerly owned by them and of property contaminated by hazardous substances generated by PECO. PECO owns or leases a number of real estate parcels, including parcels on which its operations or the operations of others may have resulted in contamination by substances that are considered hazardous under environmental laws. In addition, PECO is currently involved in a number of proceedings relating to sites where hazardous substances have been deposited and may be subject to additional proceedings in the future. Unless otherwise disclosed, PECO cannot reasonably estimate whether it will incur significant liabilities for additional investigation and remediation costs at these or additional sites identified by PECO, environmental agencies or others, or whether such costs will be recoverable from third parties, including customers. Additional costs could have a material, unfavorable impact on PECO's financial statements.

**Manufactured Gas Plant (MGP) Sites.** PECO has identified sites where former Manufactured Gas Plant or gas purification activities have or may have resulted in actual site contamination. For some sites, there are additional potentially responsible parties that may share responsibility for the ultimate remediation of each location. PECO has 6 sites that are currently under some degree of active study and/or remediation. PECO expects the majority of the remediation at these sites to continue through at least 2027.

The historical nature of the MGP and gas purification sites and the fact that many of the sites have been buried and built over, impacts the ability to determine a precise estimate of the ultimate costs prior to initial sampling and determination of the exact scope and method of remedial activity. Management determines its best estimate of remediation costs using all available information at the time of each study, including probabilistic and deterministic modeling for PECO, and the remediation standards currently required by the applicable state environmental agency. Prior to completion of any significant clean up, each site remediation plan is approved by the appropriate state environmental agency.

Pursuant to a PAPUC order, PECO is currently recovering environmental costs for the remediation of former MGP facility sites through customer rates.

In 2024, PECO completed an annual study of its future estimated MGP remediation requirements. The study resulted in an increase of \$4 million to the environmental liability for PECO.

As of December 31, 2024 and 2023, PECO had accrued the following undiscounted amounts for environmental liabilities in Account 228.4, Accumulated Miscellaneous Operating Provisions within its Balance Sheet:

	As of December 31,	
	2024	2023
Total environmental investigation and remediation reserve	\$ 29	\$ 27
Portion of total related to MGP investigation and remediation	28	25

**Litigation and Regulatory Matters**

**Fund Transfer Restrictions.** Under applicable law, PECO can pay dividends only from retained, undistributed or current earnings. A significant loss recorded at PECO may limit the dividends that these companies can distribute to Exelon.

PECO has agreed in connection with financings arranged through PEC L.P. and PECO Trust IV that PECO will not declare dividends on any shares of its capital stock in the event that: (1) it exercises its right to extend the interest payment periods on the subordinated debentures, which were issued to PEC L.P. or PECO Trust IV; (2) it defaults on its guarantee of the payment of distributions on the Series D Preferred Securities of PEC L.P. or the preferred trust securities of PECO Trust IV; or (3) an event of default occurs under the Indenture under which the subordinated debentures are issued. No such event has occurred.

**General.** PECO is involved in various other litigation matters that are being defended and handled in the ordinary course of business. PECO is also from time to time subject to audits and investigations by the FERC and other regulators. The assessment of whether a loss is probable or reasonably possible, and whether the loss or a range of loss is estimable, often involves a series of complex judgments about future events. PECO maintains accruals for such losses that are probable of being incurred and subject to reasonable estimation. Management is sometimes unable to estimate an amount or range of reasonably possible loss, particularly where (1) the damages sought are indeterminate, (2) the proceedings are in the early stages, or (3) the matters involve novel or unsettled legal theories. In such cases, there is considerable uncertainty regarding the timing or ultimate resolution of such matters, including a possible eventual loss.

**12. Shareholders' Equity**

**Common Stock (Account 201) and Preference Securities (Account 204)**

As of December 31, 2024 and 2023, PECO's common stock without par value consisted of 500,000,000 shares authorized and 170,478,507 shares outstanding. As of December 31, 2024 and 2023, PECO has 15,000,000 shares of preferred securities authorized, none of which are outstanding.

**13. Supplemental Financial Information**

**Supplemental Statement of Income Information**

The following table provides additional information about material items recorded in PECO's Statement of Income for the years ended December 31, 2024 and 2023:

	For the Years Ended December 31,	
	2024	2023
Taxes other than income (Accounts 408.1 and 408.2)		
Utility <sup>(a)</sup>	\$ 179	\$ 166
Property	19	16
Payroll	17	17

(a) PECO utility taxes represent municipal and state utility taxes and gross receipts taxes related to its operating revenues. The offsetting collection of utility taxes from customers is recorded in revenues in PECO's Statement of Income.

**Supplemental Cash Flows Information**

The following table provides additional information about PECO's Statement of Cash Flows for the years ended December 31, 2024 and 2023:

	For the Years Ended December 31,	
	2024	2023
Cash paid (refunded) during the year		
Interest (net of amount capitalized)	\$ 218	\$ 200
Income taxes (net of refunds)	128	(24)
Non-cash investing activities		
Increase (decrease) in capital expenditures not paid	103	(56)

14. Related Party Transactions

Service Company Costs for Corporate Support

PECO receives a variety of corporate services from Exelon's Business Services Corporation (BSC). PECO had operating and maintenance costs from BSC of \$243 million and \$213 million for the years ended December 31, 2024 and 2023, respectively. PECO had capitalized costs from affiliates of \$112 million and \$120 million as of December 31, 2024 and 2023, respectively.

Current Receivables from/Payables to affiliates

PECO had no amounts in current Receivables from affiliates as of December 31, 2024 and \$2 million in current Receivables from affiliates as of December 31, 2023, primarily from DPL and ACE. The following table presents PECO's current Payables to affiliates:

	As of December 31,	
	2024	2023
BSC	\$ 37	\$ 36
Other	4	3
Total	<u>\$ 41</u>	<u>\$ 39</u>

Borrowings from Exelon intercompany money pool

To provide an additional short-term borrowing option that will generally be more favorable to the borrowing participants than the cost of external financing Exelon operates an intercompany money pool. PECO participates in the Exelon money pool.

Long-term debt to financing trusts

The following table presents PECO's Long-term debt to financing trusts:

	As of December 31,	
	2024	2023
PECO Trust III	\$ 81	\$ 81
PECO Trust IV	103	103
Total	<u>\$ 184</u>	<u>\$ 184</u>

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.  
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.  
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.  
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year	2,176,348						2,176,348		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value	(721)						(721)		
4	Total (lines 2 and 3)	(721)						(721)	562,678,649	562,677,928
5	Balance of Account 219 at End of Preceding Quarter/Year	2,175,627						2,175,627		
6	Balance of Account 219 at Beginning of Current Year	2,175,627						2,175,627		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value	1,351,670						1,351,670		
9	Total (lines 7 and 8)	1,351,670						1,351,670	549,983,543	551,335,213
10	Balance of Account 219 at End of Current Quarter/Year	3,527,297						3,527,297		

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: 12/31/2024		Year/Period of Report End of: 2024/ Q4		
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION								
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.								
Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	16,577,523,593	11,487,633,186	4,067,711,388				1,022,179,019
4	Property Under Capital Leases							
5	Plant Purchased or Sold							
6	Completed Construction not Classified	1,012,508,822	757,406,659	179,602,907				75,499,256
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	17,590,032,415	12,245,039,845	4,247,314,295				1,097,678,275
9	Leased to Others							
10	Held for Future Use	62,534,216	45,117,204	1,858,000				15,559,012
11	Construction Work in Progress	814,953,584	605,488,192	113,862,726				95,602,666
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	18,467,520,215	12,895,645,241	4,363,035,021				1,208,839,953
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	4,061,678,607	2,686,983,613	975,259,017				399,435,977
15	Net Utility Plant (13 less 14)	14,405,841,608	10,208,661,628	3,387,776,004				809,403,976
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	3,815,484,905	2,609,554,489	961,065,227				244,865,189
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	246,193,702	77,429,124	14,193,790				154,570,788
22	Total in Service (18 thru 21)	4,061,678,607	2,686,983,613	975,259,017				399,435,977
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	4,061,678,607	2,686,983,613	975,259,017				399,435,977

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4	
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)						
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent. 2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.						
Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds Used during Construction					
5	(Other Overhead Construction Costs, provide details in footnote)					
6	SUBTOTAL (Total 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Total 8 & 9)					
11	Spent Nuclear Fuel (120.4)					
12	Nuclear Fuel Under Capital Leases (120.6)					
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)					
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)					
15	Estimated Net Salvage Value of Nuclear Materials in Line 9					
16	Estimated Net Salvage Value of Nuclear Materials in Line 11					
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing					
18	Nuclear Materials held for Sale (157)					
19	Uranium					
20	Plutonium					
21	Other (Provide details in footnote)					
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)					

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.  
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.  
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.  
4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.  
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.  
6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.  
7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.  
8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.  
9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchise and Consents	162,934					162,934
4	(303) Miscellaneous Intangible Plant	163,321,702	80,016,477	61,035,117		28,820,009	211,123,071
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	163,484,636	80,016,477	61,035,117		28,820,009	211,286,005
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	(317) Asset Retirement Costs for Steam Production						
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)						
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights						
28	(331) Structures and Improvements						
29	(332) Reservoirs, Dams, and Waterways						
30	(333) Water Wheels, Turbines, and Generators						
31	(334) Accessory Electric Equipment						
32	(335) Misc. Power Plant Equipment						
33	(336) Roads, Railroads, and Bridges						
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)						
36	D. Other Production Plant						
37	(340) Land and Land Rights						
38	(341) Structures and Improvements						
39	(342) Fuel Holders, Products, and Accessories						
40	(343) Prime Movers						
41	(344) Generators						
42	(345) Accessory Electric Equipment						
43	(346) Misc. Power Plant Equipment						
44	(347) Asset Retirement Costs for Other Production						
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)						

46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)						
47	3. Transmission Plant						
48	(350) Land and Land Rights	75,731,183	16,545,308			(1,544,322)	90,732,169
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	101,496,047	68,164,631			(5,629,150)	164,031,528
50	(353) Station Equipment	1,009,734,354	24,514,601	5,087,474			1,029,161,481
51	(354) Towers and Fixtures	291,315,752	905,309	408,289		1,615,857	293,428,629
52	(355) Poles and Fixtures	29,596,100	329,444			(2,165,190)	27,760,354
53	(356) Overhead Conductors and Devices	278,178,409	5,854,293	479,266		191,163	283,744,599
54	(357) Underground Conduit	42,173,393	1,453,336	56,171		7,179,918	50,750,476
55	(358) Underground Conductors and Devices	126,219,148	1,536,958	226,410		(8,993,791)	118,535,905
56	(359) Roads and Trails	2,621,221					2,621,221
57	(359.1) Asset Retirement Costs for Transmission Plant	504,291			40,531		544,822
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,957,569,898	119,303,880	6,257,610	40,531	(9,345,515)	2,061,311,184
59	4. Distribution Plant						
60	(360) Land and Land Rights	54,159,053	745,719			(2,200)	54,902,572
61	(361) Structures and Improvements	208,819,319	29,830,130	1,081,525			237,567,924
62	(362) Station Equipment	1,247,092,867	40,643,003	32,549,882			1,255,185,988
63	(363) Energy Storage Equipment – Distribution						
64	(364) Poles, Towers, and Fixtures	1,161,297,653	183,375,832	32,399,754		1,737,634	1,314,011,365
65	(365) Overhead Conductors and Devices	1,948,620,832	163,901,131	20,974,921		434,409	2,091,981,451
66	(366) Underground Conduit	765,407,398	137,641,504	1,233,063			901,815,839
67	(367) Underground Conductors and Devices	1,801,734,416	237,346,499	33,384,150			2,005,696,765
68	(368) Line Transformers	774,629,126	88,379,981	19,817,738			843,191,369
69	(369) Services	467,518,208	11,030,613	180,564			478,368,257
70	(370) Meters	347,016,888	10,814,653	47,590			357,783,951
71	(371) Installations on Customer Premises	13,772,383					13,772,383
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems	66,272,522	2,327,765	634,217			67,966,070
74	(374) Asset Retirement Costs for Distribution Plant	2,693,062		23,632	481,697		3,151,127
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	8,859,033,727	906,036,830	142,327,036	481,697	2,169,843	9,625,395,061
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						
78	(381) Structures and Improvements						
79	(382) Computer Hardware						
80	(383) Computer Software						
81	(384) Communication Equipment						
82	(385) Miscellaneous Regional Transmission and Market Operation Plant						
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)						
85	6. General Plant						
86	(389) Land and Land Rights	1,063,459					1,063,459
87	(390) Structures and Improvements	50,959,325	87,845	85,017			50,962,153
88	(391) Office Furniture and Equipment	30,577,693	18,076,484	3,931,890		48,639	44,770,926
89	(392) Transportation Equipment						
90	(393) Stores Equipment	44,813					44,813
91	(394) Tools, Shop and Garage Equipment	53,043,736	8,849,189	967,257			60,925,668
92	(395) Laboratory Equipment	255,136					255,136
93	(396) Power Operated Equipment						
94	(397) Communication Equipment	183,070,402	2,694,098	538,865			185,225,635
95	(398) Miscellaneous Equipment	712,105	792,440				1,504,545
96	SUBTOTAL (Enter Total of lines 86 thru 95)	319,726,669	30,500,056	5,523,029		48,639	344,752,335
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant	1,958,392	278,030	524,909	583,747		2,295,260
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	321,685,061	30,778,086	6,047,938	583,747	48,639	347,047,595
100	TOTAL (Accounts 101 and 106)	11,301,773,322	1,136,135,273	215,667,701	1,105,975	21,692,976	12,245,039,845
101	(102) Electric Plant Purchased (See Instr. 8)						
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						



104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	11,301,773,322	1,136,135,273	215,667,701	1,105,975	21,692,976	12,245,039,845
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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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: ElectricPlantInServiceAndCompletedConstructionNotClassifiedElectricAdjustments			
The plant in-service adjustments are the result of periodic reviews of, and changes to, the Company's asset retirement obligations. ARC Adjustments			\$ 1,105,975
Total			<u>1,105,975</u>
<a href="#">(b)</a> Concept: ElectricPlantInServiceAndCompletedConstructionNotClassifiedElectricTransfers			
Transfers to other accounts			\$ (16,788,131)
Transfers from other accounts			40,027,629
Land Transfers			<u>(1,546,522)</u>
			\$ 21,692,976

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ELECTRIC PLANT LEASED TO OTHERS (Account 104)							
Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)	
1							
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47	TOTAL						

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	Distribution Land:				
3	Tuna Substation Expansion	10/04/2021	12/31/2032	19,464,298	
4	Pencoyd Substation Replacement site	11/15/2022	12/31/2034	6,398,158	
5	Chester Substation / Delco Tap	07/22/2021	12/31/2033	925,842	
6	Tacony Substation Expansion	12/14/2022	12/31/2027	693,563	
7	Island Road Substation Expansion	12/15/2022	12/31/2033	333,232	
8	Tredyffrin Substation Expansion	12/30/2024	12/31/2036	1,976,508	
9	9 Distribution Land items <\$250,000 each			151,630	
10	Distribution Rights of Way:				
11	2 Distribution ROW items <\$250,000 each			80,437	
12	Transmission Land:				
13	Peltz / Grays Ferry Substation 2900 Ellsworth St	07/29/2021	12/31/2032	8,638,394	
14	Betzwood Substation Expansion	11/02/2021	12/31/2032	2,438,575	
15	Angora Substation Replacement Site	01/31/2023	12/31/2032	1,939,164	
16	Middletown Substation Expansion	12/01/2020	12/31/2033	855,281	
17	4 Transmission Land items <\$250,000 each			244,378	
18	Transmission Rights of Way:				
19	Richmond Substation	11/04/2019	12/31/2033	875,430	
20	3 Transmission ROW items <\$250,000 each			102,314	
21	Other Property:				
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47	TOTAL			45,117,204	

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: ElectricPlantHeldForFutureUse			
ARC included in transmission			\$ 241,274

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts). 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.				
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)		
1	Advanced Distribution Management System Software & Hardware	49,608,078		
2	Crescentville Substation Switchgear Upgrade	26,774,102		
3	Design and construction required to energize the new 69-13kV Civic Substation	24,477,409		
4	Callowhill 4-5-6 Bus: Install new transformer and transfer all Bus circuits to new switchgear	22,352,838		
5	Upper Darby Substation aerial and underground work	20,492,649		
6	Support of the Overbrook Substation Retirement	15,214,239		
7	Faulk & SmithBridge Unit Substation Conversion	14,976,867		
8	G&Luzerne St. service building design	12,703,695		
9	Salmon 001 - 008 Unit Substation Conversion	12,089,207		
10	Grays Ferry Substation Security Upgrades	11,974,390		
11	LTiIP Unit Substation Retirements - Morton 1 & 2 Unit Substation Conversion	11,504,292		
12	Lester 1,2,3 Circuit Rebuild	9,889,553		
13	Piper Retirement Unit Substation Conversion	9,463,754		
14	Elkins Park Building Substation Retirement	9,143,913		
15	Schuylkill Tunnel 13 kV Cable Installation	7,447,917		
16	Mainstem Byberry 184 Cable Replacement	7,441,677		
17	PennDOT's Penn's Landing project development- Relocate duct banks and manholes	7,328,919		
18	All pre-conversion and conversion work for Midway 3.5 & Durham 6 circuits rebuild	7,304,734		
19	5126 MacDade Substation Security Upgrades	6,387,325		
20	Master 3rd 230-13 kV Transformer Install	5,600,617		
21	Wawa Unit Substation Conversion / Retirement	5,188,415		
22	Navy Yard Underground Cable and Electrical Equipment Install	4,882,655		
23	Underground residential cable replacements along Linton, Neshaminy, and Woodbourne circuits in Bucks County	3,753,426		
24	Line 2213 LTiIP Mainstem Cable Replacement	3,506,380		
25	Upper Darby 133 Mainstem Cable Replacement Project	3,474,753		
26	Upper Darby Pre-Conversion Aerial and Underground Electrical Replacement	3,308,243		
27	Gaul 001 - 004 Unit Substation Conversion	3,306,944		
28	Marcus Hook 131 Mainstem Cable Replacement	3,236,371		
29	Perkiomen 363 Conversion - TRIP Accelerated Sectionalizing	3,233,867		
30	Plymouth 138 Mainstem Cable Replacement	3,182,034		
31	WPVS Line 2200CR RM1 Cable and Equipment Replacement	3,167,669		
32	Pencoyd 132 LTiIP Mainstem Cable Replacement	3,049,339		
33	Bradford-346 Broad Run Road- Reconductor vegetated portions of circuit	2,987,610		
34	Marcus Hook 130 Mainstem Cable Replacement	2,950,765		
35	Peach Bottom North Substation demolition project	2,937,874		
36	Replacement of UG cable on the Plymouth 147 circuit	2,781,216		
37	Falls-341 - Relocate facilities out of railroad ROW	2,754,860		
38	Richmond Substation Security Upgrades	2,742,914		
39	Install Dual Service at 3001 JFK Blvd	2,532,761		
40	Durham 2/Midway - Phase 2 Unit Substation Conversion	2,509,219		
41	Pole relocation / installation- Chemical Road to Belvoir Road	2,439,709		
42	Plymouth Substation Security Upgrades	2,428,126		
43	Bryn Mawr 142 Mainstem Cable Replacement Project	2,382,532		
44	Saville 140 Part 2 Mainstem Cable Replacement Project	2,310,196		
45	Energy Management System Software/Hardware upgrade	2,270,015		
46	Underground residential cable replacements along Byberry and Island Road circuits in Philadelphia County	2,266,425		
47	WPVS Newlinville 343 RM1-RM7 Cable and Equipment Replacement	2,214,382		
48	515 Osler Circle - Underground Cable feed to CHOP	2,205,811		
49	Oakland Drive Underground cable replacement	2,203,612		
50	Line 7500 Thorncraft Road Equipment Replacement	2,185,022		
51	Market Street Bridge- relocation of duct banks and manholes	2,142,636		
52	UCOMM Tier-2 Wimax Conversion - Install Fiber Optic Cable	2,012,873		
53	Matthews-000/Line- Relocate solid portion facilities out of ROW.	1,969,882		
54	Rushland-000 ROW Relocation	1,965,593		
55	Line 2352 LTiIP Mainstem Cable Replacement	1,945,307		

56	Hamorton Unit Substation Conversion	1,925,208
57	Hartman 351 & Hartman 352 Cable and Equipment Replacement	1,835,664
58	Conowingo Static Wire - Line 220-69 Replacement	1,813,761
59	3201 Cuthbert Street New Underground Service Installation	1,802,784
60	CEMI Line-1300CR Relocation of Poles and Wires for ROW	1,762,540
61	21st Street Lombard South Duct Bank Rebuild	1,701,403
62	WPVS Line 3340 R1 Cable and Equipment Replacement	1,699,809
63	Conowingo Static Wire - Line 220-47 Reconductoring	1,683,832
64	PB to MD/PA Installation of new 500kV Line	1,638,770
65	Woodlyn Pumping Plant Equipment Replacement	1,612,924
66	Tacony 134 Mainstem Cable Replacement	1,610,844
67	North Wales 341 Equipment Replacement	1,509,010
68	WPVS Harmony 008 RS1 Cable and Equipment Replacement	1,506,038
69	Blue Grass 140 URD Replacement at Keswick Road	1,503,190
70	Bridgeview Line Extension	1,494,905
71	Eddystone 137 LTIIP Mainstem Cable Replacement	1,484,690
72	Line 751 Phase 1 Mainstem Cable Replacement	1,460,568
73	Old Colonial Drive Underground Cable Replacement	1,443,343
74	WPVS Newtown Square Cable and Equipment Replacement	1,427,222
75	Relocate poles from Johnson Highway to Swede Street	1,423,122
76	Heaton 135 Mainstem Cable Replacement	1,415,908
77	White Oak Drive Underground Cable Replacement	1,394,141
78	Line-7500 Underground Cable Replacement	1,388,218
79	Richmond 133 Mainstem Cable Replacement	1,374,940
80	Exelon Analytics Data Analytics Platform (DAP) Hardware Upgrade	1,369,964
81	Chester County – URD Cable Replacement	1,350,160
82	PSEG 5038 replacing Insulators and hardware	1,329,037
83	Line 131 & Line 185 underground Equipment Replacement	1,314,140
84	Newlinville-362 Compass Road Equipment Conversion	1,297,913
85	WPVS – Lane 001 BKR Hopperville Road Cable and Equipment Replacement	1,264,149
86	Knights Bridge Apartments Equipment Replacement	1,262,311
87	Bryn Mawr Unit 17/18 Retirement & 11/12 Relocation	1,246,899
88	Ellwood 001 Unit AIR Areas Infrastructure Upgrades	1,238,234
89	Plymouth 161 & Whitemarsh 141 Underground Cable and Equipment Replacement	1,238,136
90	WPVS Line 1800CR Cable and Equipment Replacement	1,233,559
91	Planebrook 361 – Underground Cable and Equipment Replacement	1,229,804
92	Dom Delta to MD-PA Line - New 500kV Circuit	1,228,421
93	Line 2279 Mainstem Cable Replacement	1,217,238
94	Line 532 Mainstem Cable Replacement	1,213,142
95	Tuna Substation Security Upgrades	1,201,776
96	Saville 133 Mainstem Cable Replacement Project	1,189,121
97	2001 Richmond Street New Business Electric Service and Meter	1,185,174
98	Bradford-341 and Newlinville Conversion Project	1,167,829
99	WPVS Marshallton 001 Unit Cable and Equipment Replacement	1,166,436
100	Jenkintown 131 Mainstem Cable Replacement	1,127,437
101	Uwchlan 4 Conversion	1,117,462
102	Line 2327 Mainstem Cable Replacement Project	1,101,909
103	Byberry 145 LTIIP Mainstem Cable Replacement	1,060,380
104	High Ridge - New 500kV Circuit	1,053,763
105	Kimberton 002 Unit AIR Areas - Circuit Infrastructure Upgrades	1,046,819
106	System Performance Kennett Square Pole and Wire Replacement	1,046,798
107	Line 2402 Part 1 Mainstem Cable Replacement Project	1,031,244
108	Buckingham 366 Underground Equipment Replacement	1,020,200
109	Kennett Square Apartments Equipment Replacement	1,014,134
110	LTIIP North Wales 15-16 Unit Substation Conversion	1,006,970
111	1,161 Miscellaneous Projects < \$1,000,000	140,399,188
43	Total	605,488,192

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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<b>ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)</b>
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1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	2,607,201,668	2,607,201,668		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	250,792,562	250,792,562		
4	(403.1) Depreciation Expense for Asset Retirement Costs	(41,629)	(41,629)		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):	=599,595	599,595		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	251,350,528	251,350,528		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	=(154,084,043)	(154,084,043)		
13	Cost of Removal	(94,638,482)	(94,638,482)		
14	Salvage (Credit)	903,310	903,310		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(247,819,215)	(247,819,215)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	=(1,217,428)	(1,217,428)		
17.2	Asset Retirement Costs - Depreciation	587,477	587,477		
18	Book Cost or Asset Retirement Costs Retired	(548,541)	(548,541)		
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,609,554,489	2,609,554,489		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production				
25	Transmission	606,513,886	606,513,886		
26	Distribution	1,859,870,226	1,859,870,226		
27	Regional Transmission and Market Operation				
28	General	143,170,377	143,170,377		
29	TOTAL (Enter Total of lines 20 thru 28)	2,609,554,489	2,609,554,489		



FOOTNOTE DATA		
<b>(a) Concept: OtherAccounts</b>		
Depreciation of assets under the Act 129 Program charged to a Regulatory Asset (182.3)	\$	599,595
<b>(b) Concept: BookCostOfRetiredPlant</b>		
Retirements per page 219 (Line #12, Column c) for account 108	\$	154,084,043
Retirements related to Intangible Assets for account 101 included on page 207, but not on page 219		61,035,117
Retirements related to asset retirement costs (FIN 47)		548,541
Retirements per page 207 (Line #104, Column d) for Electric Plant in Service	\$	215,667,701
<b>(c) Concept: OtherAdjustmentsToAccumulatedDepreciation</b>		
Reclassification of ARO settlements from Reg Asset to Accumulated Depreciation in order to receive recovery from customers.	\$	1,217,428

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.  
2. Provide a subheading for each company and list thereunder the information called for below. Sub-TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.  
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.  
4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.  
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.  
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.  
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).  
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	PECO Energy Capital Corp - Capital Contribution	05/18/1994		10,866,183		(141,310)	10,724,873	
2	PECO Energy Capital Corp - Unappropriated Undistributed Subsidiary Earnings	05/18/1994		(7,397,890)	130,354		(7,267,536)	
3	PECO Energy Capital Corp - Subtotal Net Investment	05/18/1994		3,468,293	130,354	(141,310)	3,457,337	
4	PECO Wireless, LLC - Capital Contribution	12/18/1997		3,211,252,285		83,072,261	3,294,324,546	
5	PECO Wireless, LLC - Unappropriated Undistributed Subsidiary Earnings	12/18/1997		(3,238,745,594)	(46,610,538)		(3,285,356,132)	
6	PECO Wireless, LLC - Subtotal Net Investment	12/18/1997		(27,493,309)	(46,610,538)	83,072,261	8,968,414	
7	PECO Energy Capital Trust IV - Capital Contribution	05/09/2003		1,728,918		(177,835)	1,551,083	
8	PECO Energy Capital Trust IV - Unappropriated Undistributed Subsidiary Earnings	05/09/2003		1,971,562	114,587		2,086,149	
9	PECO Energy Capital Trust IV - Subtotal Net Investment	05/09/2003		3,700,480	114,587	(177,835)	3,637,232	
42	Total Cost of Account 123.1 \$		Total	(20,324,536)	(46,365,597)	82,753,116	16,062,963	

FOOTNOTE DATA
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(a) Concept: InterestAndDividendRevenueFromInvestments

Represents PECO Energy Capital Corp's Capital Distribution to PECO of (\$261,310) less PECO's Capital Contribution to PECO Capital Corp of \$120,000.

(b) Concept: InterestAndDividendRevenueFromInvestments

Represents PECO Wireless, LP's Capital Distribution to PECO of (\$146,469,000) and PECO's Capital Contribution to PECO Wireless, LP of \$229,541,261.

(c) Concept: InterestAndDividendRevenueFromInvestments

Represents PECO Energy Capital Trust IV's capital distribution to PECO of (\$177,835).

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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**MATERIALS AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.  
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	1,527,460	1,527,460	Gas
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	Ⓔ56,175,932	Ⓔ63,746,443	Electric & Gas
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	5,572,737	11,388,975	Electric
9	Distribution Plant (Estimated)	5,370,136	4,343,967	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)	67,118,805	79,479,385	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies	68,646,265	81,006,845	

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: PlantMaterialsAndOperatingSuppliesConstruction			
Assigned to Construction 2023:			
Distribution	\$		35,044,501
Transmission			19,791,360
Gas			1,340,071
Total	\$		56,175,932
(b) Concept: PlantMaterialsAndOperatingSuppliesConstruction			
Assigned to Construction 2024:			
Distribution	\$		42,641,917
Transmission			20,755,369
Gas			349,157
Total	\$		63,746,443

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year												
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8													
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509												
19	Other:												
20	Allowances Used												
20.1	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year												
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year												
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales												
40	Balance-End of Year												
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year												
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8													
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509												
19	Other:												
20	Allowances Used												
20.1	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year												
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year												
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales												
40	Balance-End of Year												
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)						
Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29	TOTAL					



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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)						
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.  
2. List each study separately.  
3. In column (a) provide the name of the study.  
4. In column (b) report the cost incurred to perform the study at the end of period.  
5. In column (c) report the account charged with the cost of the study.  
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.  
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	No activity in 2024.				
20	Total				
21	Generation Studies				
22	No activity in 2024.				
39	Total				
40	Grand Total				

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.  
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.  
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	<sup>101</sup> Accrued Vacation	19,922,951	<sup>101</sup> 429,354			20,352,305
2	Nonretirement Postemployment Benefits	8,737,778		Various	<sup>101</sup> 2,681,974	6,055,804
3	Conditional Asset Retirement Obligations	21,726,625	1,559,573	108	720,287	22,565,911
4	Deferred Income Taxes	747,846,228	190,080,187	Various	<sup>101</sup> 12,953,800	924,972,615
5	MGP Remediation Costs	14,930,102	4,057,804	495	621,000	18,366,906
6	Tax Reform 2018	62,068		254	62,068	
7	Gas Unbundling	70,500		407.3	28,200	42,300
8	Electric Distribution Rate case	381,081	1,766,191	928	372,245	1,775,027
9	DSP Administrative Costs	1,618,198	2,000,744	404	1,637,446	1,981,496
10	Gas Distribution Rate case	749,415	1,662,611	928	734,519	1,677,507
11	Consumer Education - Electric	217,788	5,914	Various	<sup>101</sup> 91,368	132,334
12	COVID 19 Incremental Bad Debt	11,196,237		407.3	11,196,237	
13	Transmission Formula Rate	9,226,779	14,789,939	456.1	9,333,267	14,683,451
14	State Tax Adjustment Surcharge - Electric	85,300	1,210,014	Various	<sup>101</sup> 67,065	1,228,249
15	State Tax Adjustment Surcharge - Gas		192,617			192,617
16	USFC Under Recovery	59,063,399	2,660,160	440	42,613,208	19,110,351
17	TSC Under Recovery	1,088,367	96,971	Various	<sup>101</sup> 1,185,338	
18	Electric DSIC Under Recovery	32,851	1,381,351			1,414,202
19	Energy efficiency and demand response programs	22,856,588		908	13,142,172	9,714,416
20	Infra Invest and Jobs Act		410,854			410,854
21	FERC 494 Settlement		680,384			680,384
22	Storm Deferral		22,698,340			22,698,340
44	TOTAL	919,812,255	245,683,008		97,440,194	1,068,055,069

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

PECO recorded the regulatory assets in account 182.3 based on the following rate orders or legislation:

Line No.	Description and Purpose of Other Regulatory Assets	Rate Order Docket Number or Recovery Mechanism
1	Accrued Vacation	1998 Restructuring Settlement mandated by the Competition Act
2	Nonretirement Postemployment Benefits	1998 Restructuring Settlement mandated by the Competition Act
3	Conditional Asset Retirement Obligations	FERC Order 631
4	Deferred Income Taxes	R-842590, 1998 Restructuring Settlement mandated by the Competition Act, ER17-1519-000
5	MGP Remediation Costs	R-2020-3018929, R-2024-3046932
6	Tax Reform 2018	R-2018-3000164, M-2018-2841242, R-2024-3046932
7	Gas Unbundling	R-2020-3018929
8	Electric Distribution Rate case	R-2021-3024601, R-2024-3046931
9	DSP Administrative Costs	P-2020-3019290, P-2024-3046008
10	Gas Distribution Rate case	R-2022-3031113, R2024-3046932
11	Consumer Education - Electric	M-2008-2032274, R-2009-2099208
12	COVID 19 Incremental Bad Debt	R-2021-3024601, R-2024-3046931
13	Transmission Formula Rate	ER17-1519-000
14	State Tax Adjustment Surcharge - Electric	C.18729, L-890092
15	State Tax Adjustment Surcharge - Gas	C.18729, L-890092
16	USFC Under Recovery	R-2018-3000164, R-2020-3018929
17	TSC Under Recovery	R-2010-2161575
18	Electric DSIC Under Recovery	R-2015-2468981, R-2018-3000164
19	Energy efficiency and demand response programs	M-2012-23333292, M-2012-2289411, M-2008-2069887, M-2015-2515691, M-2020-3020830
20	Infra Invest and Jobs Act	R-2024-3046931
21	FERC 494 Settlement	EL05-121-009
22	Storm Deferral	R-2024-3046931

The accrued vacation (pay as you go) and nonretirement postemployment benefits regulatory assets are recoverable through base rates.

(b) Concept: IncreaseDecreaseInOtherRegulatoryAssets

PECO amortizes the regulatory assets in account 182.3 based on the following amortization periods:

Line No.	Description and Purpose of Other Regulatory Assets	Amortization Period
5	MGP Remediation Costs	July 1, 2021 - June 30, 2035
7	Gas Unbundling	July 1, 2021 - June 30, 2028
8	Electric Distribution Rate case	January 1, 2025 - December 31, 2026
9	DSP Administrative Costs	June 1, 2025 - May 31, 2029
10	Gas Distribution Rate case	January 1, 2025 - December 31, 2026
12	COVID 19 Incremental Bad Debt	January 1, 2022 - December 31, 2024
14	State Tax Adjustment Surcharge - Electric	January 1, 2025 - December 31, 2025
15	State Tax Adjustment Surcharge - Gas	January 1, 2025 - December 31, 2025

(c) Concept: OtherRegulatoryAssetsWrittenOffRecovered

The following are the individual components of "Various"-

\$	2,930,965	Recorded to account 228.3
	(248,991)	Recorded to account 242
\$	2,681,974	

(d) Concept: OtherRegulatoryAssetsWrittenOffRecovered

The following are the individual components of "Various"-

\$	3,230,950	Recorded to account 283
	9,722,850	Recorded to account 410/411
\$	12,953,800	

(e) Concept: OtherRegulatoryAssetsWrittenOffRecovered

The following are the individual components of "Various"-

\$	88,624	Recorded to account 908
	2,997	Recorded to account 440
	(253)	Recorded to account 442
\$	91,368	

(f) Concept: OtherRegulatoryAssetsWrittenOffRecovered

The following are the individual components of "Various"-

\$	47,935	Recorded to account 440
	18,395	Recorded to account 442
	534	Recorded to account 444
	200	Recorded to account 446
	1	Recorded to account 447
\$	67,065	

(g) Concept: OtherRegulatoryAssetsWrittenOffRecovered

The following are the individual components of "Various"-

\$	1,064,745	Recorded to account 561.4
	160,785	Recorded to account 440
	(48,891)	Recorded to account 442.1
	8,716	Recorded to account 442.2
	(177)	Recorded to account 444
\$	1,185,338	

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.  
2. For any deferred debit being amortized, show period of amortization in column (a)  
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Receivable Related to Regulatory Agreement Units	277,923,772	166,688,774	254.1	197,871,549	246,740,997
2	Pension Assets	429,019,467	7,231,445	(a) Various	1,248,498	435,002,414
3	Long Term Receivable from PJM related to FERC 494	3,188,804		143	3,188,804	
4	Long-Term Customer Accounts Receivable	13,095,479	20,024,145	142	6,134,699	26,984,925
5	Provision for Uncollectible Accounts - LT Customer A/R	(5,729,909)	2,491,020	144	10,249,897	(13,488,786)
6	Credit Facility	203,685	990,972	431	399,165	795,492
7	IT License and Maintenance Agreements	27,474		923	27,474	
8	Capitalized Unapproved Credit Card Transactions	184,685	235,500	930.2	198,260	221,925
9	Minor Items	(108,097)	8,307			(99,790)
10	Deferred Regulatory Comm. Expenses (See pages 350-351)					
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	717,805,360				696,157,177

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">[a]</a> Concept: DecreaseInMiscellaneousDeferredExpenseAccountCharged			
The following are the individual components of "Various".			
107		\$	405,994
108			22,114
146			(110,683)
163			7,586
908			4,986
184			428,115
228.4			487
417.1			393
426.4			269
926			489,237
		\$	1,248,498

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
ACCUMULATED DEFERRED INCOME TAXES (Account 190)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)	
1	Electric			
2		230,444,981	307,748,660	
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)	230,444,981	307,748,660	
9	Gas			
10		60,931,982	91,421,044	
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)	60,931,982	91,421,044	
17.1	Other (Specify)	(13,038,664)		
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	278,338,299	399,169,704	
Notes				

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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**CAPITAL STOCKS (Account 201 and 204)**

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock	500,000,000			170,478,507	1,423,004,251				
6	Total	500,000,000			170,478,507	1,423,004,251				
7	Preferred Stock (Account 204)									
8										
9										
10										
11	Total									



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: 2024-12-31	Year/Period of Report End of: 2024/ Q4
Other Paid-in Capital				
1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.  Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation. Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related. Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.				
Line No.	Item (a)	Amount (b)		
1	Donations Received from Stockholders (Account 208)			
2	Beginning Balance Amount			
3	Increases (Decreases) from Sales of Donations Received from Stockholders			
4	Ending Balance Amount			
5	Reduction in Par or Stated Value of Capital Stock (Account 209)			
6	Beginning Balance Amount			
7	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock			
8	Ending Balance Amount			
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)			
10	Beginning Balance Amount	18,940		
11.1	7.00% Series - Gain on Resale			
12	Ending Balance Amount	18,940		
13	Miscellaneous Paid-In Capital (Account 211)			
14	Beginning Balance Amount	2,627,416,531		
15.1	Capital Contribution from Exelon Corporate	594,891,591		
15.2	Miscellaneous Paid-In Capital			
16	Ending Balance Amount	3,222,308,122		
17	Other Paid in Capital			
18	Beginning Balance Amount			
19	Increases (Decreases) in Other Paid-In Capital			
20	Ending Balance Amount			
40	Total	3,222,327,062		

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
CAPITAL STOCK EXPENSE (Account 214)			
1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.			
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)	
1	Common Stock	86,742	
22	TOTAL	86,742	

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by Balance Sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.  
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds, and in column (b) include the related account number.  
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received, and in column (b) include the related account number.  
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued, and in column (b) include the related account number.  
5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.  
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.  
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.  
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (m). Explain in a footnote any difference between the total of column (m) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.  
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1	Bonds (Account 221)												
2	FIRST AND REFUNDING MORTGAGE BONDS - Fixed Rates												
3	5.900% Series Due 2034	221	75,000,000		907,692		117,000	04/23/2004	05/01/2034	04/23/2004	05/01/2034	75,000,000	4,425,000
4	4.800% Series Due 2043	221	250,000,000		2,557,550		917,500	09/23/2013	10/15/2043	09/23/2013	10/15/2043	250,000,000	12,000,000
5	5.950% Series Due 2036	221	300,000,000		2,941,236		921,000	09/25/2006	10/01/2036	09/25/2006	10/01/2036	300,000,000	17,850,000
6	5.700% Series Due 2037	221	175,000,000		1,751,626		920,500	03/19/2007	03/15/2037	03/19/2007	03/15/2037	175,000,000	9,975,000
7	4.150% Series Due 2044	221	300,000,000		3,182,731		1,029,000	09/15/2014	10/01/2044	09/15/2014	10/01/2044	300,000,000	12,450,000
8	3.150% Series Due 2025	221	350,000,000		2,721,454		1,435,000	10/05/2015	10/15/2025	10/05/2015	10/15/2025	350,000,000	11,025,000
9	3.700% Series Due 2047	221	325,000,000		2,972,595		1,225,250	09/18/2017	09/15/2047	09/18/2017	09/15/2047	325,000,000	12,025,000
10	3.900% Series Due 2048	221	325,000,000		3,487,935		1,599,000	02/23/2018	03/01/2048	02/23/2018	03/01/2048	325,000,000	12,675,000
11	3.900% Series Due 2048	221	325,000,000		3,246,576		11,872,250	09/11/2018	09/15/2048	09/11/2018	09/15/2048	325,000,000	12,675,000
12	3.000% Series Due 2049	221	325,000,000		3,551,653		2,674,750	09/10/2019	09/15/2049	09/10/2019	09/15/2049	325,000,000	9,750,000
13	2.800% Series Due 2050	221	350,000,000		3,613,390		352,758	06/08/2020	06/15/2050	06/08/2020	06/15/2050	350,000,000	9,800,000
14	3.050% Series Due 2051	221	375,000,000		4,129,464		442,500	03/08/2021	03/15/2051	03/08/2021	03/15/2051	375,000,000	11,437,500
15	2.850% Series Due 2051	221	375,000,000		3,914,622		375,000	09/14/2021	09/15/2051	09/14/2021	09/15/2051	375,000,000	10,687,500
16	4.600% Series Due 2052	221	350,000,000		3,613,936		2,530,500	05/24/2022	05/15/2052	05/24/2022	05/15/2052	350,000,000	16,100,000
17	4.375% Series Due 2052	221	425,000,000		4,363,638		1,755,250	08/23/2022	08/15/2052	08/23/2022	08/15/2052	425,000,000	18,593,750
18	4.900% Series Due 2033	221	575,000,000		4,866,183		1,161,500	06/23/2023	06/15/2033	06/23/2023	06/15/2033	575,000,000	28,175,000
19	5.250% Series Due 2054	221	575,000,000		6,049,673		1,385,750	09/10/2024	09/15/2054	09/10/2024	09/15/2054	575,000,000	9,307,813
20	Subtotal		5,775,000,000		57,871,954		30,714,508					5,775,000,000	218,951,563
21	Reacquired Bonds (Account 222)												
22													
23													
24													
25	Subtotal												
26	Advances from Associated Companies (Account 223)												
27	Subordinated Debentures, 7.380% , PECO Trust III	223	80,520,619					04/06/1998	04/06/2028	04/06/1998	04/06/2028	80,520,619	5,942,422
28	Subordinated Debentures, Variable Rates, PECO Trust III	223	805,206					04/06/1998	04/06/2028	04/06/1998	04/06/2028	805,206	83,037
29	Subordinated Debentures, 5.750%, PECO Trust IV	223	103,092,784					06/24/2003	06/15/2033	06/24/2003	06/15/2033	103,092,784	5,927,835
30	Subtotal		184,418,609									184,418,609	11,953,294
31	Other Long Term Debt (Account 224)												
32													
33													
34													
35	Subtotal												
33	TOTAL		5,959,418,609									5,959,418,609	230,904,857

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: InterestExpenseBonds			
Total interest expense		\$	218,951,563
Interest on rate swaps			(159,309)
Total interest expense per Account 427		\$	218,792,254
<a href="#">(b)</a> Concept: InterestExpenseDebtAdvancesFromAssociatedCompanies			
Total interest expense		\$	11,953,294
Interest affiliated with the intercompany money pool			461,045
Total interest expense per Account 430		\$	12,414,339

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount. 2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members. 3. A substitute page, designed to meet a particular need of a company, may be used as Long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.				
Line No.	Particulars (Details) (a)		Amount (b)	
1	Net Income for the Year (Page 117)		549,983,543	
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5				
6				
7				
8				
9	Deductions Recorded on Books Not Deducted for Return			
10				
11				
12				
13				
14	Income Recorded on Books Not Included in Return			
15	See Attached Footnote Data		(59,176,715)	
19	Deductions on Return Not Charged Against Book Income			
20	See Attached Footnote Data		(826,910,794)	
27	Federal Tax Net Income			
28	Show Computation of Tax:			
29	Federal taxable net income on a separate company basis		(336,103,966)	
30	Federal Income Tax at 21%		(70,581,833)	
31	Federal income tax accrual for the year 2024		(70,581,833)	
32	Adjustment of prior year's income taxes and others		75,246,384	
33	Total Federal income tax accrual		4,664,551	



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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a foot-note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (l) through (o) how the taxes were distributed. Report in column (o) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (o) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED			
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1	Capital Stock	Other Taxes	PA	2017	(378,243)					(378,243)					
2	Gross Receipts Tax	Other Taxes	PA	2023	25,945,088		178,621,287	192,009,419		12,556,956		178,621,287			
3	Miscellaneous Tax	Other Taxes	Fed, MD, PA, LA	2023			65,672	65,658	79(739)	(725)		51,158			14,513
4	Subtotal Other Tax				25,566,845		178,686,959	192,075,077	(739)	12,177,988		178,672,445			14,513
5	Property Tax	Property Tax	PA, WV	2013	(72,996)	2,147,872	18,826,456	15,534,621	1,852,718)	1,070,615	1,852,366	14,665,809			4,160,647
6	Subtotal Property Tax				(72,996)	2,147,872	18,826,456	15,534,621	(1,852,718)	1,070,615	1,852,366	14,665,809			4,160,647
7	Federal Unemployment Tax	Unemployment Tax	Fed	2024	5,603		66,994	146,695	79,952	5,854		53,525			13,470
8	Pennsylvania Unemployment Tax	Unemployment Tax	PA	2024	25,197		276,567	605,851	330,072	25,985		220,960			55,607
9	Subtotal Unemployment Tax				30,800		343,561	752,546	410,024	31,839		274,485			69,077
10	Sales Tax	Sales And Use Tax	PA	2017	5,852,796			55,578,846	56,369,388	6,643,338					
11	Use Tax	Sales And Use Tax	PA	2017	398,801		3,421,418	4,137,497	1,252,788	935,510		2,689,965			731,454
12	Subtotal Sales And Use Tax				6,251,597		3,421,418	59,716,343	57,622,176	7,578,848		2,689,965			731,454
13	Federal Income Tax	Income Tax	Fed	2024	40,762,628		4,664,551	46,393,245	1,271,704	5,129,067	4,823,429	2,796,903			1,867,648
14	Pennsylvania Income Tax	Income Tax	PA	2002	(13,195,815)					(13,195,815)					
15	Other State Income Tax	Income Tax	DE, LA, MD, NJ	2023		5,093		10,505			15,598				
16	Subtotal Income Tax				27,566,813	5,093	4,664,551	46,403,750	1,271,704	(8,066,748)	4,839,027	2,796,903			1,867,648
17	Payroll Taxes	Payroll Tax	PA	2024	5,087,414		16,966,547	37,208,139	20,248,924	5,094,746		13,555,221			3,411,326
18	Subtotal Payroll Tax				5,087,414		16,966,547	37,208,139	20,248,924	5,094,746		13,555,221			3,411,326
40	TOTAL				64,430,473	2,152,965	222,909,492	351,690,476	77,699,371	17,887,288	6,691,393	212,654,828			10,254,665

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: TaxYear

The tax year for Gross Receipts Tax accrued, prepaid and charged during year also applies to the year of 2024.

(b) Concept: TaxYear

The tax year for Miscellaneous Tax accrued, prepaid and charged during year also applies to the year of 2024.

(c) Concept: TaxYear

The tax year for Property Tax accrued, prepaid and charged during year also applies to the years of 2014 - 2024.

(d) Concept: TaxYear

The tax year for Sales Tax accrued, prepaid and charged during year also applies to the years of 2018 - 2024.

(e) Concept: TaxYear

The tax year for Use Tax accrued, prepaid and charged during year also applies to the years of 2018 - 2024.

(f) Concept: TaxYear

The tax year for Pennsylvania Income Tax accrued, prepaid and charged during year also applies to the years of 2003 - 2021.

(g) Concept: TaxAdjustments

Adjustments to Miscellaneous Tax

Balance Sheet Reclassification\$ (739)

Total Adjustments to Miscellaneous Tax\$ (739)

(h) Concept: TaxAdjustments

Adjustments to Pennsylvania Property Tax

Construction Work in Progress Reclassification\$ (163,275)

Property Tax Receivable Reclassification(1,689,443)

Total Adjustments to Pennsylvania Property Tax\$ (1,852,718)

(i) Concept: TaxAdjustments

Adjustments to Unemployment Insurance

Construction Work in Progress Reclassification\$ 79,952

Total Adjustments to Unemployment Insurance\$ 79,952

(j) Concept: TaxAdjustments

Adjustments to Pennsylvania Unemployment Tax

Construction Work in Progress Reclassification\$ 330,072

Total Adjustments to Pennsylvania Unemployment Tax\$ 330,072

(k) Concept: TaxAdjustments

Adjustments to State Sales Tax

State Sales Tax Collections\$ 56,369,388

Total Adjustments to State Sales Tax\$ 56,369,388

(l) Concept: TaxAdjustments

Adjustments to State Use Tax

State Use Tax Collections\$ 1,252,788

Total Adjustments to State Use Tax\$ 1,252,788

(m) Concept: TaxAdjustments

Adjustments to Federal Income Tax

Research Development Credit Adjustment\$ 1,271,704

Total Adjustments to Federal Income Tax\$ 1,271,704

(n) Concept: TaxAdjustments

Adjustments to Payroll Tax

Construction Work in Progress Reclassification\$ 20,248,924

Total Adjustments to Payroll Tax\$ 20,248,924



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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%									
3	4%									
4	7%									
5	10%	10			411.4			10	34 yrs	
6	6.5%	314,872			411.4	17,836		297,036	50 yrs	
8	TOTAL Electric (Enter Total of lines 2 thru 7)	314,882				17,836		297,046		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10	Gas Utility									
11	4%	5			411.4			5	37 yrs	
12	10%	16,436			411.4	5,207		11,229	37 yrs	
13	sub-total - Gas	16,441				5,207		11,234		
14	Common									
15	4%				411.4				37 yrs	
16	10%	353			411.4	338		15	37 yrs	
17	sub-total - Common	353				338		15		
47	OTHER TOTAL	16,794				5,545		11,249		
48	GRAND TOTAL	331,676				23,381		308,295		

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: 12/31/2024		Year/Period of Report End of: 2024/ Q4	
OTHER DEFERRED CREDITS (Account 253)							
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.							
Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)	
			Contra Account (c)	Amount (d)			
1	Railroad Maintenance Liability	396,861			33,395	430,256	
2	Deferred Rent	985,457	454	17,745		967,712	
3	Minor items	138,560	(g) Various	216,245	174,499	96,814	
47	TOTAL	1,520,878		233,990	207,894	1,494,782	

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: DecreaseInOtherDeferredCreditsContraAccount			
The following are the individual components of "Various"-			
\$	62,845	Recorded to account 442	
	153,400	Recorded to account 804	
\$	216,245		

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: 12/31/2024		Year/Period of Report End of: 2024/ Q4		
ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)											
1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property. 2. For other (Specify),include deferrals relating to other income and deductions. 3. Use footnotes as required.											
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Accelerated Amortization (Account 281)										
2	Electric										
3	Defense Facilities										
4	Pollution Control Facilities										
5	Other										
5.1	Other (provide details in footnote):										
8	TOTAL Electric (Enter Total of lines 3 thru 7)										
9	Gas										
10	Defense Facilities										
11	Pollution Control Facilities										
12	Other										
12.1	Other (provide details in footnote):										
15	TOTAL Gas (Enter Total of lines 10 thru 14)										
16	Other										
16.1	Other										
16.2	Other										
17	TOTAL (Acct 281) (Total of 8, 15 and 16)										
18	Classification of TOTAL										
19	Federal Income Tax										
20	State Income Tax										
21	Local Income Tax										

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization.  
2. For other (Specify), include deferrals relating to other income and deductions.  
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 282										
2	Electric	1,624,041,698	66,798,908	21,939,602			182.3		182.3	87,590,814	1,756,491,818
3	Gas	640,479,856	10,557,909	5,928,677			182.3		182.3	44,084,831	689,193,919
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	2,264,521,554	77,356,817	27,868,279						131,675,645	2,445,685,737
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	2,264,521,554	77,356,817	27,868,279						131,675,645	2,445,685,737
10	Classification of TOTAL										
11	Federal Income Tax	1,539,145,272	69,268,578	26,487,330						98,734,211	1,680,660,731
12	State Income Tax	725,376,282	8,088,239	1,380,949						32,941,434	765,025,006
13	Local Income Tax										

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

<a href="#">(a)</a> Concept: AccumulatedDeferredIncomeTaxesOtherProperty			
Changes during the year			
(A) Electric	Beginning Balance	Ending Balance	
Liberalized Depreciation excluding CTC	\$ 1,624,041,698	\$ 1,756,491,818	
Total Electric	\$ 1,624,041,698	\$ 1,756,491,818	
<a href="#">(b)</a> Concept: AccumulatedDeferredIncomeTaxesOtherProperty			
Changes during the year			
(B) Gas	Beginning Balance	Ending Balance	
Liberalized Depreciation	\$ 640,479,856	\$ 689,193,919	
Total Gas	\$ 640,479,856	\$ 689,193,919	

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: 12/31/2024		Year/Period of Report End of: 2024/ Q4		
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)											
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283. 2. For other (Specify), include deferrals relating to other income and deductions. 3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other. 4. Use footnotes as required.											
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3	Other Electric (See Footnote)	214,288,277	8,225,072	6,494,638			182/219		182	38,511,228	254,529,939
9	TOTAL Electric (Total of lines 3 thru 8)	214,288,277	8,225,072	6,494,638						38,511,228	254,529,939
10	Gas										
11	Other Gas (See Footnote)	119,988,745	7,733,751	1,939,201			182/219		182	6,117,360	131,900,655
17	TOTAL Gas (Total of lines 11 thru 16)	119,988,745	7,733,751	1,939,201						6,117,360	131,900,655
18	TOTAL Other										
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	334,277,022	15,958,823	8,433,839						44,628,588	386,430,594
20	Classification of TOTAL										
21	Federal Income Tax	207,291,535	8,996,712	3,082,833						35,806,117	249,011,531
22	State Income Tax	126,985,487	6,962,111	5,351,006						8,822,471	137,419,063
23	Local Income Tax										
NOTES											

## FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOther

CHANGES DURING YEAR						
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)
1	(A) Other Electric					
1	Amortization of Premium on Reacquired Debt	168,130	—	17,743	—	—
2	Cloud Computing	5,029,768	327,269	—	—	—
3	Regulatory Assets	114,004,400	6,414,798	6,450,505	—	—
4	Holiday Pay	230,845	36,870	—	—	—
5	State Tax Reserve	2,381,319	—	26,390	—	—
6	Pension	92,473,815	1,446,135	—	—	—
7	Rabbi Trust	—	—	—	—	—
	Total Other Electric	214,288,277	8,225,072	6,494,638	—	—
8	(B) Other Gas					
8	Amortization of Premium on Reacquired Debt	27,499	—	800	—	—
9	Cloud Computing	822,678	128,395	—	—	—
10	Regulatory Assets	103,447,099	6,017,887	1,938,401	—	—
11	Holiday Pay	37,756	9,772	—	—	—
12	State Tax Reserve	528,516	28,595	—	—	—
13	Pension	15,125,197	1,549,102	—	—	—
14	Rabbi Trust	—	—	—	—	—
	Total Other Gas	119,988,745	7,733,751	1,939,201	—	—
15	(C) Other					
15	Rabbi Trust	—	—	—	—	—
16	FIN 48 Interest Current/Non-Current	—	—	—	—	—
	Total Other	—	—	—	—	—
	Total	334,277,022	15,958,823	8,433,839	—	—
ADJUSTMENTS						
Line No.	Account Subdivisions (a)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	Balance at End of Year (k)
1	(A) Other Electric					
1	Amortization of Premium on Reacquired Debt		—	—	—	150,387
2	Cloud Computing		—	—	—	5,357,037
3	Regulatory Assets	—	—	182	38,511,228	152,479,921
4	Holiday Pay		—	—	—	267,715
5	State Tax Reserve		—	—	—	2,354,929
6	Pension		—	—	—	93,919,950
7	Rabbi Trust		—	—	—	—
	Total Other Electric		—	—	38,511,228	254,529,939
8	(B) Other Gas					
8	Amortization of Premium on Reacquired Debt		—	—	—	26,699
9	Cloud Computing		—	—	—	951,073
10	Regulatory Assets	—	—	182	6,117,360	113,643,945
11	Holiday Pay		—	—	—	47,528
12	State Tax Reserve		—	—	—	557,111
13	Pension		—	—	—	16,674,299
14	Rabbi Trust		—	—	—	—
	Total Other Gas		—	—	6,117,360	131,900,655
15	(C) Other					
15	Rabbi Trust		—	—	—	—
16	FIN 48 Interest Current/Non-Current		—	—	—	—
	Total Other		—	—	—	—
	Total		—	—	44,628,588	386,430,594

(b) Concept: AccumulatedDeferredIncomeTaxesOther

See Footnote (a) to Schedule Page 276

(c) Concept: AccumulatedDeferredIncomeTaxesOther

See Footnote (a) to Schedule Page 276

(d) Concept: AccumulatedDeferredIncomeTaxesOther

See Footnote (a) to Schedule Page 276

FERC FORM NO. 1 (ED, 12-96)



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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.  
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.  
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	<sup>201</sup> Nuclear Decommissioning	277,923,773	186	<sup>201</sup> 192,225,779	161,043,004	246,740,998
2	Act 129 EE&C Program Over Recovery (CVR)	1,252,886	108	33,864		1,219,022
3	<sup>201</sup> GSA Over Recovery	54,934,127	Various	<sup>201</sup> 742,497	10,413,869	64,605,499
4	Tax Repairs	76,287	Various	<sup>201</sup> 7,039		69,248
5	Fiber Optic Refund	15,133,313			933,389	16,066,702
6	Gas Energy Efficiency Program	80,782	480	79,762		1,020
7	USFC Over Recovery	1,014,972	419	253,341	8,861,621	9,623,252
8	TSC Over Recovery		419	57,310	3,702,371	3,645,061
9	DLC Program Costs	3,059,510	108	565,730		2,493,780
10	<sup>201</sup> Transmission Formula Rate	466,134	408	466,134		
11	NBT Over Recovery	8,825,781	Various	<sup>201</sup> 20,249	1,386,707	10,192,239
12	Tax Reform 2018	23,464	—			23,464
13	FERC 494 Settlement	3,405,703	561.4	4,086,085	680,382	
14	<sup>201</sup> PGC Over Recovery	26,234,974	Various	<sup>201</sup> 24,558,236	960,351	2,637,089
15	<sup>201</sup> CAP Regulatory Liability	30,827	254	43,594	15,469	2,702
16	MGP Interest	1,481,078	495	724,067	1,250,971	2,007,982
17	Electric Purchase of Receivables	605,840	111	166,663	16	439,193
18	Consumer Education - Gas	27,567	480	2,342	25,367	50,592
19	COVID 19 Over Recovery	9,774,190	440	9,774,190	14,661,280	14,661,280
41	TOTAL	404,351,208		233,806,882	203,934,797	374,479,123

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

PECO recorded the regulatory liabilities in account 254 based on the following rate orders or legislation:

Line No.	Description and Purpose of Other Regulatory Liabilities	Rate Order Docket Number or Recovery Mechanism
1	Nuclear Decommissioning	R-00973953
2	Act 129 EE&C Program Over Recovery (CVR)	M-2009-2093215
3	GSA Over Recovery	R-2008-2062739, I-2011-2237952, M-2009-2123944, P-2008-2062741, P-2012-2283641, P-2012-2297304, P-2016-2534980, P-2020-3019290
4	Tax Repairs	R-2010-2161575, R-2010-2161592, R-2024-3046931
5	Fiber Optic Refund	R-2024-3046931
6	Gas Energy Efficiency Program	R-2020-3018929
7	USFC Over Recovery	R-2018-3000164, R-2020-3018929
8	TSC Over Recovery	R-2010-2161575
9	DLC Program Costs	M-2009-2093215, P-2013-2355662
10	Transmission Formula Rate	ER17-1519-000
11	NBT Over Recovery	P-2014-2409362
12	Tax Reform 2018	M-2018-2641242, R-2024-3046931
13	FERC 494 Settlement	EL05-121-009
14	PGC Over Recovery	R-2013-2363227
15	CAP Regulatory Liability	R-2018-3000164
16	MGP Interest	R-2020-3018929; R-2022-3031113, R-2024-3046932
17	Electric Purchase of Receivables	P-2020-3019290, R-2024-3046008
18	Consumer Education - Gas	R-2022-3031113
19	COVID 19 Over Recovery	R-2021-3024601, R-2024-3046931

(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

The PGC, GSA, NBT, Consumer Education, Gas Energy Efficiency Program, Electric and Gas USFC, and Electric EE&C riders are designed to recover or refund the difference between the actual program cost and the amount included in rates. Differences between the amounts billed to customers and the actual costs recoverable are deferred and recovered or refunded in future periods through prospective quarterly adjustments to rates.

(c) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

The Transmission Formula Rate is designed to recover or refund the difference between the actual costs incurred at a reasonable rate of return and the amount included in rates. Differences between the amounts billed to customers and the actual costs recoverable are deferred and recovered or refunded in future periods through prospective annual rate updates.

(d) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

The PGC is designed to recover or refund the difference between the actual program cost and the amount included in rates. Differences between the amounts billed to customers and the actual costs recoverable are deferred and recovered or refunded in future periods through prospective quarterly adjustments to rates.

(e) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

The CAP Regulatory Liability represents the cumulative over recoveries of the CAP Arrearage regulatory asset. The CAP Arrearage regulatory asset is amortized as recovery is received through a combination of customer payments and rate recovery. Amortization of the regulatory asset began on January 1, 2019, through recovery of approximately \$4 million per year in base rates.

(f) Concept: DecreaseInOtherRegulatoryLiabilities

For PECO's regulatory liabilities in account 254 that are amortized, here are their amortization periods:

Line No.	Description and Purpose of Other Regulatory Liabilities	Amortization Period
2	Act 129 EE&C Program Over-Recovery (CVR)	June 1, 2011 - December 31, 2063
4	Tax Repairs	January 1, 2025 - December 31, 2026
9	DLC Program Costs	September 15, 2010 - September 14, 2025
12	Tax Reform 2018	January 1, 2025 - December 31, 2026
13	FERC 494 Settlement	December 1, 2018 - December 31, 2025
16	MGP Interest	January 1, 2023 - December 31, 2026
17	Electric Purchase of Receivables	June 1, 2021 - May 31, 2025
19	COVID 19 Over Recovery	January 1, 2025 - December 31, 2025

(g) Concept: DecreaseInOtherRegulatoryLiabilities

The following are the individual components of "Various"-

\$	294,434	Recorded to account 588
	448,063	Recorded to account 440
\$	742,497	

(h) Concept: DecreaseInOtherRegulatoryLiabilities

The following are the individual components of "Various"-

\$	5,698	Recorded to account 481
	1,341	Recorded to account 489
\$	7,039	

(i) Concept: DecreaseInOtherRegulatoryLiabilities

The following are the individual components of "Various"-

\$	(12,502)	Recorded to account 440
	33,055	Recorded to account 442
	(304)	Recorded to account 444
\$	20,249	

(j) Concept: DecreaseInOtherRegulatoryLiabilities

The following are the individual components of "Various"-

\$	21,035,969	Recorded to account 805.1
	2,976,737	Recorded to account 804
	532,864	Recorded to account 495
	12,666	Recorded to account 813
\$	24,558,236	

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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Electric Operating Revenues

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.

2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.

8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.

9. Include unmetred sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	2,168,916,495	2,090,048,227	13,963,265	13,261,972	1,534,685	1,530,781
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	547,405,613	526,107,184	7,682,585	7,367,235	155,706	155,912
5	Large (or Ind.) (See Instr. 4)	261,457,653	248,622,830	13,889,264	13,638,234	3,139	3,124
6	(444) Public Street and Highway Lighting	20,858,978	22,080,491	154,315	163,119	10,558	10,401
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways	8,074,469	8,117,259	458,909	442,562	5	5
9	(448) Interdepartmental Sales	253,823	166,136	7,762	5,864		
10	TOTAL Sales to Ultimate Consumers	3,006,967,031	2,895,142,127	<sup>(b)</sup> 36,156,100	<sup>(b)</sup> 34,878,986	1,704,093	1,700,223
11	(447) Sales for Resale	108,069	87,469	3,655	3,440		
12	TOTAL Sales of Electricity	3,007,075,100	2,895,229,596	36,159,755	34,882,426	1,704,093	1,700,223
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds	3,007,075,100	2,895,229,596	36,159,755	34,882,426	1,704,093	1,700,223
15	Other Operating Revenues						
16	(450) Forfeited Discounts	16,607,891	16,336,921				
17	(451) Miscellaneous Service Revenues	<sup>(b)</sup> 3,491,745	<sup>(b)</sup> 4,932,644				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	<sup>(b)</sup> 34,547,083	<sup>(b)</sup> 32,627,766				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	<sup>(b)</sup> 8,139,977	<sup>(b)</sup> 6,832,610				
22	(456.1) Revenues from Transmission of Electricity of Others	<sup>(b)</sup> 256,028,530	<sup>(b)</sup> 246,252,772				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	318,815,226	306,982,713				
27	TOTAL Electric Operating Revenues	3,325,890,326	3,202,212,309				

Line12, column (b) includes \$ 49,391,051 of unbilled revenues.

Line12, column (d) includes 442,945 MWH relating to unbilled revenues

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: MiscellaneousServiceRevenues

Account 451 (Miscellaneous Service Revenues) consists of the following items:

Connection Charges	\$	2,024,572
Application Fees		231,179
Returned Check Charges		997,336
Other		238,658
	\$	3,491,745

(b) Concept: RentFromElectricProperty

Account 454 (Rent from Electric Property) consists of the following items:

Rent from Electric Distribution	\$	14,587,245
Rent from Electric Transmission		22,041
Tower Rentals and Land Leasing - Transmission		9,992,475
Tower Rentals and Land Leasing - Distribution		2,658,895
Intercompany Rent - Building		7,239,387
Intercompany Rent - Transmission		537
Intercompany Rent - Distribution		46,503
	\$	34,547,083

(c) Concept: OtherElectricRevenue

Account 456 (Other Electric Revenues) consists of the following items:

Decommissioning remittances to Generation (a)	\$	(4,213,220)
Mutual Assistance		3,357,511
Make Ready		3,381,526
Intercompany Billings		507,509
Pass-through Revenue		3,948,006
Excess Contributions in Aid of Construction		417,912
Miscellaneous Service Revenues		740,733
	\$	8,139,977

(a) Constellation Energy Generation, LLC currently recovers costs for decommissioning the nuclear plants, formerly owned by PECO, through regulated rates collected by PECO from PECO's customers. PECO records such collections in electric operating revenue Accounts 440, 442, 444, and 446.  
PECO records the remittances of these collections to Constellation by charging Account 456. See Note 2 — Regulatory Matters of PECO's Notes to Financial Statements for additional information.

(d) Concept: RevenuesFromTransmissionOfElectricityOfOthers

Account 456.1 (Revenues from Transmission of Electricity of Others) consists of the following items:

Network Integration Credit	\$	217,439,199
Transmission Enhancement		30,838,233
Transmission Owner Scheduling Credits		4,912,387
Monthly Deferred Tax Adjustment Credit		(12,041)
Revenue - Firm Point to Point		2,661,035
Miscellaneous Service Revenues		189,717
	\$	256,028,530

(e) Concept: MiscellaneousServiceRevenues

Account 451 (Miscellaneous Service Revenues) consists of the following items:

Connection Charges	\$	3,392,253
Application Fees		590,255
Returned Check Charges		746,993
Theft of Service Charges		156,460
Other		46,683
	\$	4,932,644

(f) Concept: RentFromElectricProperty

Account 454 (Rent from Electric Property) consists of the following items:

Rent from Electric Distribution	\$	14,087,584
Rent from Electric Transmission		264,640
Tower Rentals and Land Leasing - Transmission		9,626,874
Tower Rentals and Land Leasing - Distribution		2,626,782
Intercompany Rent - Building		5,582,597
Intercompany Rent - Transmission		5,019
Intercompany Rent - Distribution		434,270
	\$	32,627,766

(g) Concept: OtherElectricRevenue

Account 456 (Other Electric Revenues) consists of the following items:

Decommissioning Remittances to Generation (a)	\$	(4,213,220)
Make Ready		3,575,715
Intercompany Billings		1,437,560
Pass-through Revenue		5,660,459
Miscellaneous Service Revenues		372,096
	\$	6,832,610

(a) Constellation Energy Generation, LLC currently recovers costs for decommissioning the nuclear plants, formerly owned by PECO, through regulated rates collected by PECO from PECO's customers. PECO records such collections in electric operating revenue Accounts 440, 442, 444, and 446.  
PECO records the remittances of these collections to Constellation by charging Account 456. See Note 2 — Regulatory Matters of PECO's Notes to Financial Statements for additional information.

(h) Concept: RevenuesFromTransmissionOfElectricityOfOthers

Account 456.1 (Revenues from Transmission of Electricity of Others) consists of the following items:

Network Integration Credit	\$	207,383,800
Transmission Enhancement		31,324,288
Transmission Owner Scheduling Credits		4,778,726
Monthly Deferred Tax Adjustment Credit		829,968
Revenue - Firm Point to Point		1,748,242
Miscellaneous Service Revenues		187,748
	\$	246,252,772

(i) Concept: MegawattHoursSoldSalesToUltimateConsumers

Includes 21,966,320 MWH of energy delivered by PECO but supplied by competitive electric generation suppliers.

(j) Concept: MegawattHoursSoldSalesToUltimateConsumers

Includes 21,370,016 MWH of energy delivered by PECO but supplied by competitive electric generation suppliers.

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)					
1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.					
Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.  
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.  
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.  
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).  
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.  
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential Service	11,230,339	1,762,056,484	1,332,574	8,428	0.1569
2	Residential Heating Service	2,592,145	377,474,150	202,111	12,825	0.1456
3	Off-Peak Water Service					
41	TOTAL Billed Residential Sales	13,822,484	2,139,530,634	1,534,685	9,007	0.1548
42	TOTAL Unbilled Rev. (See Instr. 6)	140,781	29,385,861			0.2087
43	TOTAL	13,963,265	2,168,916,495	1,534,685	9,098	0.1553

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5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	General Service	7,428,585	526,780,614	155,706	47,709	0.0709
2	Private Outdoor Lighting	9,753	3,183,006	2,201	4,431	0.3264
41	TOTAL Billed Small or Commercial	7,438,338	529,963,620	155,706	47,772	0.0712
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	244,247	17,441,993			0.0714
43	TOTAL Small or Commercial	7,682,585	547,405,613	155,706	49,340	0.0713

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FOOTNOTE DATA			
<a href="#">[a]</a> Concept: AverageNumberOfCustomersPerMonthSmallOrCommercialBilled			
Customers that have multiple billing rates are reported separately in each rate class on page 304. For the purpose of Pages 300-301, these customers are reported only once. As a result, Private Outdoor Lighting is not included in subtotal.			



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**SALES OF ELECTRICITY BY RATE SCHEDULES**

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5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.  
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Primary Distribution Power	303,216	10,773,424	383	791,687	0.0355
2	High Tension Power	13,528,131	248,121,032	2,756	4,909,501	0.0183
41	TOTAL Billed Large (or Ind.) Sales	13,831,347	258,894,456	3,139	4,406,993	0.0187
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	57,917	2,563,197			0.0443
43	TOTAL Large (or Ind.)	13,889,264	261,457,653	3,139	4,425,447	0.0188

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5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.  
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Street Lighting - City of Philadelphia	60,767	9,070,889	1	60,767,000	0.1493
2	Street Lighting	37,597	8,516,973	875	42,968	0.2265
3	Alley Lighting Rider	4,986	489,335	1	4,986,000	0.0981
4	Street Lighting - Suburbs	2,797	1,031,796	450	6,216	0.3689
5	Traffic Lighting	48,168	1,749,985	9,231	5,218	0.0363
41	TOTAL Billed Public Street and Highway Lighting	154,315	20,858,978	10,558	14,616	0.1352
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	154,315	20,858,978	10,558	14,616	0.1352

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES						
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Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Railroads and Railways	458,909	8,074,469	5	91,781,800	0.0176
41	TOTAL Billed Sales To Railroads and Railways	458,909	8,074,469	5	91,781,800	0.0176
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	458,909	8,074,469	5	91,781,800	0.0176

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SALES OF ELECTRICITY BY RATE SCHEDULES						
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Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Interdepartmental	7,762	253,823			0.0327
41	TOTAL Billed Interdepartmental Sales	7,762	253,823			0.0327
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	7,762	253,823			0.0327

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

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5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.  
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	35,713,155	2,957,575,980	1,704,093	20,957	0.0828
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	442,945	49,391,051			0.1115
43	TOTAL - All Accounts	36,156,100	3,006,967,031	1,704,093	20,957	0.0832

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity ( i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalance exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
  
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
  
LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
  
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
  
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
  
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
  
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.  
  
OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.  
  
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (g) through (k).
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	PJM Interconnection	OS	24				3,507		76,072		76,072
2	Delmarva Power and Light Company		7				55		2,688		2,688
3	Met-Ed A First Energy Company		69				59		21,247		21,247
4	Pennsylvania Power & Light		73				34		8,062		8,062
15	Subtotal - RQ										
16	Subtotal-Non-RQ						3,655		108,069		108,069
17	Total						3,655		108,069		108,069

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering			
5	(501) Fuel			
6	(502) Steam Expenses			
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses			
10	(506) Miscellaneous Steam Power Expenses			
11	(507) Rents			
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)			
14	Maintenance			
15	(510) Maintenance Supervision and Engineering			
16	(511) Maintenance of Structures			
17	(512) Maintenance of Boiler Plant			
18	(513) Maintenance of Electric Plant			
19	(514) Maintenance of Miscellaneous Steam Plant			
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)			
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)			
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred-Cr.			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)			
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)			
41	TOTAL Power Production Expenses-Nuclear, Power (Enter Total of lines 33 & 40)			
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering			
45	(536) Water for Power			
46	(537) Hydraulic Expenses			
47	(538) Electric Expenses			
48	(539) Miscellaneous Hydraulic Power Generation Expenses			
49	(540) Rents			
50	TOTAL Operation (Enter Total of Lines 44 thru 49)			
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering			
54	(542) Maintenance of Structures			

55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	<sup>(a)</sup> 1,056,224,818	<sup>(b)</sup> 1,072,562,174
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses	1,162,070	980,420
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	1,057,386,888	1,073,542,594
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	1,057,386,888	1,073,542,594
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	9,015,955	9,058,217
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System		
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	102,660,342	99,061,717
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	105,873,733	97,935,513
93	(562) Station Expenses	794,749	341,492
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	451,850	433,854
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others		
97	(566) Miscellaneous Transmission Expenses	16,163,936	14,503,936
98	(567) Rents	12,331,232	12,104,011
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	247,291,797	233,438,740
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures	109,354	18,692
103	(569.1) Maintenance of Computer Hardware	87,987	98,642
104	(569.2) Maintenance of Computer Software	127,117	98,642
105	(569.3) Maintenance of Communication Equipment	118,650	126,772
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	9,702,169	9,137,291
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	9,306,396	8,378,387
109	(572) Maintenance of Underground Lines	1,200,299	75,598
110	(573) Maintenance of Miscellaneous Transmission Plant	5,924,280	7,672,429
111	TOTAL Maintenance (Total of Lines 101 thru 110)	26,576,252	25,606,453



112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	273,868,049	259,045,193
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	57,579	47,703
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	57,579	47,703
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	57,579	47,703
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	322,346	1,231,048
135	(581) Load Dispatching		
136	(582) Station Expenses	2,999,734	677,882
137	(583) Overhead Line Expenses	18,542,513	14,557,528
138	(584) Underground Line Expenses	10,579,129	10,968,047
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	6,028,549	6,495,026
141	(587) Customer Installations Expenses	12,906,072	12,457,546
142	(588) Miscellaneous Expenses	89,872,880	79,399,556
143	(589) Rents	3,778,347	3,534,682
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	145,029,570	129,321,315
145	Maintenance		
146	(590) Maintenance Supervision and Engineering		
147	(591) Maintenance of Structures	5,502,754	4,941,886
148	(592) Maintenance of Station Equipment	16,306,224	17,606,095
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	147,246,146	146,408,554
150	(594) Maintenance of Underground Lines	33,083,133	36,175,962
151	(595) Maintenance of Line Transformers	2,257,307	2,061,164
152	(596) Maintenance of Street Lighting and Signal Systems	1,682,101	1,539,125
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	14,965,954	17,979,549
155	TOTAL Maintenance (Total of Lines 146 thru 154)	221,043,619	226,712,335
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	366,073,189	356,033,650
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses	127,638	621,749
161	(903) Customer Records and Collection Expenses	101,444,297	94,383,132
162	(904) Uncollectible Accounts	84,710,822	42,081,612
163	(905) Miscellaneous Customer Accounts Expenses	3,907,751	3,725,876
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	190,190,508	140,812,369
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	115,687,628	92,331,932
169	(909) Informational and Instructional Expenses	1,132,135	896,704
170	(910) Miscellaneous Customer Service and Informational Expenses	701,742	738,151

171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	117,521,505	93,966,787
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	252,296	317,880
176	(913) Advertising Expenses	103,508	
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	355,804	317,880
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	31,946,404	28,386,332
182	(921) Office Supplies and Expenses	5,451,101	6,136,454
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	110,618,554	96,807,419
185	(924) Property Insurance	960,032	856,060
186	(925) Injuries and Damages	20,934,435	17,417,682
187	(926) Employee Pensions and Benefits	25,468,795	17,303,049
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	8,151,419	7,775,509
190	(929) (Less) Duplicate Charges-Cr.	1,221,801	1,474,862
191	(930.1) General Advertising Expenses	1,944,935	1,769,629
192	(930.2) Miscellaneous General Expenses	3,060,954	2,922,952
193	(931) Rents		
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	207,314,828	177,900,224
195	Maintenance		
196	(935) Maintenance of General Plant	6,200,883	6,477,089
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	213,515,711	184,377,313
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	2,218,969,233	2,108,143,489

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: PurchasedPower			
Expenses associated with PJM were recorded in the following accounts:			
		Year to Date December 31, 2024	
Account 555	\$		4,747,378
Account 561.4			100,806,530
Account 561.8			105,937,972
Account 575.7			57,580
Total	\$		211,549,460
(b) Concept: PurchasedPower			
Expenses associated with PJM were recorded in the following accounts:			
		Year to Date December 31, 2023	
Account 555	\$		3,990,349
Account 561.4			103,912,615
Account 561.8			97,935,514
Account 575.7			47,702
Total	\$		205,886,180

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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PURCHASED POWER (Account 555)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
- RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
- LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
- IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.
- SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.
- LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.
- IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.
- EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.
- OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.
- AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatthours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (m). Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1	ASSOCIATED UTILITIES													
2	Constellation Generation Company, LLC	RQ	Negotiated				2,951,417					211,791,108		211,791,108
3	DTE Energy Trading, Inc	RQ	Negotiated				186,758					11,536,231		11,536,231
4	NextEra Energy Power Marketing, LLC	RQ	Negotiated				4,143,297					299,484,298		299,484,298
5	ConocoPhillips Company	RQ	Negotiated				1,316,295					88,311,755		88,311,755
6	Customer Information Management System	RQ	Negotiated				0					1,001,337		1,001,337
7	PA-NJ-MD Interconnections, LLC	OS	PJM-1				251,417					4,532,142	<sup>(u)</sup> 215,236	4,747,378
8	NYP&A	RQ	Negotiated				0					1,233,352		1,233,352
9	Borderline	OS	Negotiated				0					64,208		64,208
10	Deferred Energy and AEC Costs	OS	Negotiated				0						<sup>(u)</sup> 11,262,062	11,262,062
11	Company Use	OS	Negotiated				0					(628,357)		(628,357)
12	Dynegy Marketing & Trade, LLC	RQ	Negotiated				388,411					26,633,501		26,633,501
13	Boston Energy	RQ	Negotiated				2,655,120					165,905,107		165,905,107
14	Shell Energy North America (US), L.P.	RQ	Negotiated				210,782					14,143,905		14,143,905
15	Calpine Energy Services	RQ	Negotiated				2,745,827					194,590,130		194,590,130
16	Hartree	RQ	Negotiated				18,269					1,474,463		1,474,463
17	Five Elements	RQ	Negotiated				117,757					9,076,911		9,076,911
18	AEP Energy Partners, Inc	RQ	Negotiated				53,077					3,165,003		3,165,003
19	NYP&A Capacity Refund	OS					0					4,044,382		4,044,382
20	Other NEM	OS					0					8,388,044		8,388,044
15	TOTAL						15,038,427					1,044,747,520	11,477,298	1,056,224,818

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: OtherChargesOfPurchasedPower			
Reactive Supply and Voltage Control		\$	79,199
Regulation and Frequency Response Service			41,627
Operating Reserve - Spinning			17,147
Operating Reserve - Supplemental			71,757
Black Start Services			5,506
Total		\$	215,236
<a href="#">(b)</a> Concept: OtherChargesOfPurchasedPower			
PECO's electricity and AEC costs are recoverable or refundable under the PAPUC's approved rates. The GSA rider is designed to recover or refund the difference between the actual costs of energy and AECs and the amount included in rates. Differences between the amounts billed to customers and the actual costs recoverable are deferred and recovered or refunded in future periods through prospective adjustments to rates. The amount in Column (m) Other Charges represents the under-recovery true-up recorded related to the GSA 1307 mechanism for the period ended December 31, 2024 as well as the costs of the AECs used to demonstrate the compliance with the AEPS Act.			

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")**

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

8. Report in column (i) and (j) the total megawatthours received and delivered.

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m).

Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1	Network Integration Transm Svc - Self			FNS	PJM OATT Attachment H-7A								104,142,895	104,142,895
2	Network Integration Transm Svc - Others			FNO	PJM OATT Attachment H-7A								113,296,304	113,296,304
3	Firm Point-to-Point Transmission Service			SFP	PJM OATT Schedule 7								2,661,035	2,661,035
4	Non-Firm Point-to-Point Transmission Service			NF	PJM OATT Schedule 8								186,918	186,918
5	Transmission Owner Scheduling, System Control & Dispatch Service			OS	PJM OATT Schedule 1A								4,912,387	4,912,387
6	Transmission Enhancement			OS	PJM OATT Schedule 12								30,838,233	30,838,233
7	Monthly Deferred Tax Adjustment (Credit)			OS	PJM OATT Attachment H-7B								(12,041)	(12,041)
8	Annual PJM Cell Tower			OS									2,799	2,799
35	TOTAL							0	0	0			256,028,530	256,028,530

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs					
<div>1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.</div> <div>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).</div> <div>3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</div> <div>4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.</div> <div>5. In column (d) report the revenue amounts as shown on bills or vouchers.</div> <div>6. Report in column (e) the total revenues distributed to the entity listed in column (a).</div>					
Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
40	TOTAL				

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)**

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.  
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.  
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:  
FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.  
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.  
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.  
6. Enter ""TOTAL"" in column (a) as the last line.  
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		0	0	0	0	0	0



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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)		
Line No.	Description (a)	Amount (b)
1	Industry Association Dues	719,870
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	33,230
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Bank and Other Fees Related to Credit Facilities	473,898
7	R&D Membership Fees	718,424
8	Corporate Dues	203,357
9	Board of Directors Fees	388,049
10	Surety Bond Expense	64,185
11	Miscellaneous	459,941
46	TOTAL	3,060,954

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: 12/31/2024		Year/Period of Report End of: 2024/ Q4	
Depreciation and Amortization of Electric Plant (Account 403, 404, 405)							
<p>1. Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.</p>							
Line No.	A. Summary of Depreciation and Amortization Charges						
	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)	
	1	Intangible Plant			28,253,245		28,253,245
	2	Steam Production Plant					
	3	Nuclear Production Plant					
	4	Hydraulic Production Plant-Conventional					
	5	Hydraulic Production Plant-Pumped Storage					
	6	Other Production Plant					
	7	Transmission Plant	31,999,026				31,999,026
	8	Distribution Plant	195,623,394	(41,629)			195,581,765
	9	Regional Transmission and Market Operation					
	10	General Plant	23,170,142				23,170,142
	11	Common Plant-Electric	20,882,083		26,512,676		47,394,759
	12	TOTAL	271,674,645	(41,629)	54,765,921		326,398,937
B. Basis for Amortization Charges							
Line No.	C. Factors Used in Estimating Depreciation Charges						
	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
	12	TRANSMISSION PLANT					
	13	352.0	104,978	50 years	2.67	R2.5	37 years
	14	353.0	732,558	58 years	2.34	R2.5	43 years
	15	354.0	111,689	70 years	2.96	R4	34 years
	16	355.0	23,644	65 years	1.83	R4	55 years
	17	356.0	174,569	62 years	2.41	R4	41 years
	18	357.0	36,696	65 years	1.78	R4	56 years
	19	358.0	70,888	60 years	2.72	R4	37 years
	20	359.0	403	50 years	6.86	R4	15 years
	21	SUBTOTAL	1,255,425				
	22	DISTRIBUTION PLANT					
	23	361.0	164,246	50 years	2.61	R2.5	38 years
	24	362.0	716,710	53 years	3.01	R3	33 years
	25	364.0	1,024,292	53 years	2.35	R2	43 years
	26	365	1,564,085	52 years	2.45	R2.5	41 years
	27	366	598,639	70 years	1.87	R4	54 years
	28	367	1,542,111	54 years	2.33	S0.5	43 years
	29	368	635,288	47 years	2.92	R1.5	34 years
	30	369.1	118,253	53 years	2.88	R4	35 years
	31	369.2	142,051	55 years	3.37	R3	30 years
	32	370.0	4,890	35 years	3.28	R2	30 years
	33	370.7	125,161	15 years	14.06	S2	7 years
	34	370.8	5,901	15 years	14.06	S2	7 years
	35	370.9	8,588	15 years	14.06	S2	7 years
	36	371.0	52	36 years	8.34	R4	12 years
	37	371.1	2,790	15 years	20.28	S2	5 years
	38	373.0	10,434	24 years	7.02	L0	14 years
	39	373.1	1,145	24 years	6.03	L0	17 years
	40	373.2	18,781	24 years	4.75	L0	21 years
	41	373.3	393	24 years	8.7	L0	11 years
	42	SUBTOTAL	6,683,810				

43	GENERAL						
44	390	31,618	45 years		3.47	S0	29 years
45	391.1		10 years		100	SQ	1 year
46	391.2	609	15 years		11.12	SQ	9 years
47	391.3	16,726	5 years		46.59	SQ	2 years
48	393	17	15 years		22.22	SQ	5 years
49	394	33,440	15 years		11.18	SQ	9 years
50	395.1	24	20 years		44.79	SQ	2 years
51	395.2	1	15 years		100	SQ	1 year
52	397	104,022	20 years		8.6	L3	12 years
53	398	954	15 years		8.06	SQ	12 years
54	SUBTOTAL	187,411					
55	TOTAL ELECTRIC	8,126,646					

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: AmortizationOfLimitedTermPlantOrProperty

The amortization charges shown represent the straight line amortization of the development costs of the following software. Note that software is typically amortized over a 5 year period unless another life is deemed more appropriate.

System	Average Remaining Life in Years
Digital Solar Tool Software	— *
Distribution Automation Network Upgrade	— *
BIDA Smart Energy	— *
EU Custom Analytics Software	1
RNI Upgrade Software	1
EMS Implementation Software	1
Cloud Computing	1
EU Ratings Database Software	1
BIDA Grid T&D Domain Software	2
SES IV D Software	2
Load Forecast	4
CFP Outage Software	4
Golden Image Software	4
Miscellaneous Software	5
CC&B Software	9

\* Fully amortized during 2024

(b) Concept: AmortizationOfLimitedTermPlantOrProperty

The amortization charges shown represent the straight line amortization of the development costs of the following software. Note that software is typically amortized over a 5 year period unless another life is deemed more appropriate.

System	Average Remaining Life in Years
North Star RE Software	— *
Customer Appointment Sched Software	— *
Robotic Process Software	— *
BIDA Customer Project	— *
Common MDM Software	— *
OBIEE Migration Software	1
CIS Transformation Software	1
Cloud Computing	2
Mobile Dispatch Mapping	2
BIDA AMI Software	2
IT Cust Mobile App	3
EU Digital Program Software	3
OneMDS Software	3
Apollo Software	3
IVR System Software	4
LMR Software	4
IGA Enhance Prog Software	4
CFP MEU Software	5
I Sign Up and Move Software	4
Miscellaneous Software	5

\* Fully amortized during 2024

(c) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges

Depreciation is computed monthly by taking the monthly depreciation rate times the beginning of the month net depreciable plant-in-service balances, plus 1/2 current month additions. The amounts shown in Column (b) are the yearly average net depreciable plant-in-service balances.

(d) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges

Schedule excludes all amortized Limited Term Plant (software, leasehold improvements, right of ways, etc.), as referenced on page 336, Section B.

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.  
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.  
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.  
4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.  
5. Minor items (less than \$25,000) may be grouped.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			
						CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	Pennsylvania Public Utility Commission	9,374,757		9,374,757		Electric	928	7,262,814				
2	General Assessment					Gas	928	2,111,943				
3	Pennsylvania Office of Consumer Advocate	637,183		637,183		Electric	928	370,174				
4	General Assessment					Gas	928	267,009				
5	Pennsylvania Office of Small Business Advocate	210,911		210,911		Electric	928	137,254				
6	General Assessment					Gas	928	73,656				
7	Pennsylvania Damage Prevention Committee	163		163		Electric	928	163				
8	General Assessment					Gas	928					
9	Federal Energy Regulatory Commission		8,768	8,768		Electric	928	8,769				
10	Transmission Formula Rate Case											
11	Docket ER17-1519-000											
12	Pennsylvania Public Utility Commission		372,245	372,245	372,245					928	372,245	
13	Electric Distribution Rate Case											
14	Docket R-2021-3024601											
15	Amortization Period: 1/1/22 - 12/31/24 (3 yrs)											
16	Pennsylvania Public Utility Commission		734,519	734,519	734,519					928	734,519	
17	Gas Distribution Rate Case											
18	Docket R-2022-3031113											
19	Amortization Period: 1/1/23 - 12/31/24 (2 yrs)											
20	Pennsylvania Public Utility Commission								1,775,027			1,775,027
21	Electric Distribution Rate Case											
22	Docket R-2024-3046931											
23	Amortization Period: 1/1/25 - 12/31/26 (2 yrs)											
24	Pennsylvania Public Utility Commission								1,677,507			1,677,507
25	Gas Distribution Rate Case											
26	Docket R-2024-3046932											
27	Amortization Period: 1/1/25 - 12/31/26 (2 yrs)											
46	TOTAL	10,223,014	1,115,532	11,338,546	1,106,764			10,231,782	3,452,534		1,106,764	3,452,534

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects.(Identify recipient regardless of affiliation.) For any R, D and D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:  
Classifications:

Electric R, D and D Performed Internally:

Generation

hydroelectric

Recreation fish and wildlife

Other hydroelectric

Fossil-fuel steam

Internal combustion or gas turbine

Nuclear

Unconventional generation

Siting and heat rejection

Transmission

Overhead

Underground

Distribution

Regional Transmission and Market Operation

Environment (other than equipment)

Other (Classify and include items in excess of \$50,000.)

Total Cost Incurred

Electric, R, D and D Performed Externally:

Research Support to the electrical Research Council or the Electric Power Research Institute

Research Support to Edison Electric Institute

Research Support to Nuclear Power Groups

Research Support to Others (Classify)

Total Cost Incurred

3. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by ""Est.""

7. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1	A-2 and A-3	Other Projects (each less than \$50K)	33,230		930.2	33,230	
2	B-1	Membership - EPRI		617,633	930.2	617,633	
3	B-4	Membership - National Electric Energy, Testing, Research and Application Center (Georgia Tech Research Corp)		31,453	930.2	31,453	
4	B-4	Participation in the interest groups of Centre for Energy Advancement through Technical Innovation (CEATI)		53,929	930.2	53,929	
5	B-4	Membership - Utility Health Sciences Group, Watson & Renner		15,409	930.2	15,409	
6	Total		33,230	718,424		751,654	

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
DISTRIBUTION OF SALARIES AND WAGES				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	668,062		
5	Regional Market			
6	Distribution	24,427,415		
7	Customer Accounts	36,981,690		
8	Customer Service and Informational	1,362,428		
9	Sales	218,857		
10	Administrative and General	33,176,318		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	96,834,770		
12	Maintenance			
13	Production			
14	Transmission	8,844,072		
15	Regional Market			
16	Distribution	75,949,842		
17	Administrative and General	1,366,178		
18	TOTAL Maintenance (Total of lines 13 thru 17)	86,160,092		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)	9,512,134		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	100,377,257		
24	Customer Accounts (Transcribe from line 7)	36,981,690		
25	Customer Service and Informational (Transcribe from line 8)	1,362,428		
26	Sales (Transcribe from line 9)	218,857		
27	Administrative and General (Enter Total of lines 10 and 17)	34,542,496		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	182,994,862	23,036,632	206,031,494
29	Gas			
30	Operation			
31	Production - Manufactured Gas	69,294		
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing	678,235		
35	Transmission			
36	Distribution	18,588,893		
37	Customer Accounts	7,401,073		
38	Customer Service and Informational	277,477		
39	Sales	275,330		
40	Administrative and General	6,433,189		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	33,723,491		
42	Maintenance			
43	Production - Manufactured Gas	161,705		
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing	2,126,826		
47	Transmission			
48	Distribution	9,689,456		
49	Administrative and General	194,710		
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	12,172,697		
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)	230,999		
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			

54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru	2,805,061		
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)	28,278,349		
58	Customer Accounts (Line 37)	7,401,073		
59	Customer Service and Informational (Line 38)	277,477		
60	Sales (Line 39)	275,330		
61	Administrative and General (Lines 40 and 49)	6,627,899		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	45,896,188	4,372,583	50,268,771
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	228,891,050	27,409,215	256,300,265
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	91,993,470	90,119,429	182,112,899
69	Gas Plant	20,814,836	24,964,960	45,779,796
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	112,808,306	115,084,389	227,892,695
72	Plant Removal (By Utility Departments)			
73	Electric Plant	14,338,923	138,312	14,477,235
74	Gas Plant	1,468,418	152,856	1,621,274
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	15,807,341	291,168	16,098,509
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	STORES EXPENSES UNDISTRIBUTED	4,920,954	(4,920,954)	
80	A/R ((MISCELLANEOUS DEFERRED DEBITS))			
81	TRANSPORTATION UNDISTRIBUTED	3,167,762	(3,167,762)	
82	CLEARING ACCOUNTS	134,696,056	(134,696,056)	
83	MISCELLANEOUS	1,448,125		1,448,125
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	144,232,897	(142,784,772)	1,448,125
96	TOTAL SALARIES AND WAGES	501,739,594		501,739,594



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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a) Concept: SalariesAndWagesElectricTransmission</a>			
Exelon Business Services Company salaries and wages included in PECO operations and maintenance expense but not reflected on line 21 of this schedule total \$12,084,936 for the year ended December 31, 2024.			
<a href="#">(b) Concept: SalariesAndWagesElectricDistribution</a>			
Exelon Business Services Company salaries and wages included in PECO operations and maintenance expense but not reflected on line 23 of this schedule total \$6,568,929 for the year ended December 31, 2024.			
<a href="#">(c) Concept: SalariesAndWagesElectricCustomerAccounts</a>			
Exelon Business Services Company salaries and wages included in PECO operations and maintenance expense but not reflected on line 24 of this schedule total \$3,631,882 for the year ended December 31, 2024.			
<a href="#">(d) Concept: SalariesAndWagesElectricCustomerServiceAndInformational</a>			
Exelon Business Services Company salaries and wages included in PECO operations and maintenance expense but not reflected on line 25 of this schedule total \$1,187,759 for the year ended December 31, 2024.			
<a href="#">(e) Concept: SalariesAndWagesElectricOperationAndMaintenance</a>			
Exelon Business Services Company salaries and wages included in PECO operations and maintenance expense but not reflected on line 28 of this schedule total \$53,286,909 for the year ended December 31, 2024.			
<a href="#">(f) Concept: SalariesAndWagesGasOperationAndMaintenance</a>			
Exelon Business Services Company salaries and wages included in PECO operations and maintenance expense but not reflected on line 62 of this schedule total \$7,813,081 for the year ended December 31, 2024.			
<a href="#">(g) Concept: SalariesAndWagesOtherAccounts</a>			
Includes direct labor charges related to non-utility operations.			
<a href="#">(h) Concept: SalariesAndWagesGeneralExpense</a>			
Exelon Business Services Company salaries and wages included in PECO operations and maintenance expense but not reflected on line 20 of this schedule total \$234,362 for the year ended December 31, 2024.			

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization.

1Common Utility Plant in Service

Intangible Plant

Organization Costs677,136

Miscellaneous Intangible Plant240,173,889

General Plant

Land and Land Rights8,765,091

Structures and Improvements408,698,834

Office Furniture and Equipment78,128,947

Transportation Equipment221,836,910

Stores Equipment1,525,234

Tools, Shop, and Garage Equipment2,765,348

Power Operated Equipment185,066

Communications Equipment133,076,251

Miscellaneous Equipment3,353,412

Common ARO Costs454,157

Total General Plant856,827,250

Total Common Utility Plant in Service\$1,097,678,275

Allocation of Common Utility Plant in Service by Department (Note 1):

DepartmentAllocation %Allocated Common Utility Plant in Service

Electric77.18 %847,188,093

Gas22.82 %250,490,182

Total100.00 % \$1,097,678,275

2Common Utility Plant Accumulated Provisions for Depreciation and Amortization

Balance Beginning of Year462,284,597

Accumulated Provisions for Depreciation and Amortization for Year, charged to:

Operating Expenses - Electric47,394,759

Operating Expenses - Gas13,988,152

Total Depreciation and Amortization Accruals61,382,911

Net Charges for Common Utility Plant Retired

Book Cost of Common Utility Plant Retired(139,027,316)

Cost of Removal(2,982,179)

Salvage1,623,275

Total Net Charges for Common Utility Plant Retired(140,386,220)

Other Debits (see Note 2)16,154,692

Balance end of Year\$399,435,980

Allocation of Common Utility Plant Accumulated Depreciation and Amortization by Department

DepartmentAllocation %Allocated Accumulated Provisions for Depreciation and Amortization

Electric77.18 %308,284,690

Gas22.82 %91,151,291

Total100.00 % \$399,435,981

3Common Utility Plant Depreciation and Amortization Expenses (Excluding Transportation)61,382,912

4None

Note 1: Explain the basis for allocation and give the factors of allocation -

PECO's common utility plant, accumulated provisions for depreciation and amortization for common utility plant, and depreciation and amortization expenses for common utility plant are allocated to electric and gas utility plant, electric and gas accumulated provision for depreciation and amortization, and electric and gas depreciation and amortization expenses based on the Common Plant Allocation Ratio (Allocation Ratio), which is determined by the following three factors:

1) Electric and Gas Plant in Service Ratio - Electric and Gas Plant in Service at the year end are divided by the Total Electric and Gas Plant in Service at the year end to develop Electric and Gas Plant in Service Ratio (Ratio 1);

2) Electric and Gas Revenue Ratio - Electric and Gas Revenues for the year are divided by the Total Electric and Gas Revenues for the year to develop Electric and Gas Revenue Ratio (Ratio 2);

3) Electric and Gas Customer Ratio - Electric and Gas Customers at the year end are divided by the Total Electric and Gas Customers at the year end to develop Electric and Gas Customer Ratio (Ratio 3).

The Allocation Ratio utilized is the average of the results of Ratio 1, Ratio 2, and Ratio 3 as described above.

Note 2: This amount includes the following:

Fleet depreciation excluded from D&A and directly assigned to the functional O&M and capital accounts based on use.15,937,038

Asset Retirement Obligation settlements590,344

Transfer between accounts(450,513)

ARC depreciation charged to regulatory assets77,623

Total16,154,692

FERC FORM NO. 1 (ED. 12-87)

Page 356

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS					
1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.					
Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	1,089,733	2,006,489	3,543,642	4,532,142
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)	(24,524)	(55,189)	(99,232)	(108,069)
4	Transmission Rights				
5	Ancillary Services	73,920	162,547	237,344	=304,588
6	Other Items (list separately)				
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8					
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44					
45					
46	TOTAL	1,139,129	2,113,847	3,681,754	4,728,661

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">[a]</a> Concept: IsoOrRtoSettlementsAncillaryServices			
Purchases (refunds) of ancillary services were recorded in the following Accounts:			
Account 555		\$	215,236
Account 561.4			31,772
Account 575.7			57,580
		\$	304,588

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure.

1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year.  
2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year.  
3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year.  
4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year.  
5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period.  
6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch	15,038,427	MWH	21,388	37,012,009	MWH	4,912,387
2	Reactive Supply and Voltage			79,199			
3	Regulation and Frequency Response		MWH	41,627			
4	Energy Imbalance						
5	Operating Reserve - Spinning		MWH	17,147			
6	Operating Reserve - Supplement		MWH	71,757			
7	Other		MWH	105,535			
8	Total (Lines 1 thru 7)	15,038,427		336,653	37,012,009		4,912,387

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

<a href="#">(a)</a> Concept: AncillaryServicesPurchasedNumberOfUnits		
For Column (b), the number of units reported on Line #1 applies to Line #3, Line #5, Line #6, and Line #7 as well.		
<a href="#">(b)</a> Concept: AncillaryServicesPurchasedAmount		
PJM OATT	\$	57,485
PJM Settlement Inc		8,291
Market Monitoring Unit Charges		1,246
FERC Annual Recovery & OPSI Funding		23,560
Schedule 10 - NERC Charges		3,869
Schedule 10 - RFC Charges		5,578
Black Start Services		5,506
Total	\$	105,535

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.  
2. Report on Column (b) by month the transmission system's peak load.  
3. Report on Columns (c ) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).  
4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: 0									
1	January	6,180	17	18	2,783	3,397				
2	February	5,351	15	8	2,211	3,140				
3	March	4,979	1	8	1,901	3,078				
4	Total for Quarter 1				6,895	9,615	0	0	0	0
5	April	5,468	30	18	2,257	3,211				
6	May	6,242	22	17	2,571	3,671				
7	June	7,822	26	18	3,693	4,129				
8	Total for Quarter 2				8,521	11,011	0	0	0	0
9	July	8,651	16	17	4,229	4,422				
10	August	8,233	2	16	3,853	4,380				
11	September	5,975	1	18	2,760	3,215				
12	Total for Quarter 3				10,842	12,017	0	0	0	0
13	October	4,602	3	18	1,703	2,899				
14	November	5,045	22	18	2,084	2,961				
15	December	6,241	23	9	2,735	3,506				
16	Total for Quarter 4				6,522	9,366	0	0	0	0
17	Total				32,780	42,009	0	0	0	0

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: MonthlyPeakLoadExcludingIsoAndRto			
PECO's transmission assets are integrated into and controlled by PJM Interconnection, LLC. The monthly transmission system peak load reflects the maximum firm usage of PECO's transmission system.			
<a href="#">(b)</a> Concept: FirmNetworkServiceForSelf			
Data reported contains estimated data as actual data is unavailable until the PJM 60-day settlement process is complete, which occurs approximately 60 days after the close of a calendar month.			
<a href="#">(c)</a> Concept: FirmNetworkServiceForOther			
Data reported contains estimated data as actual data is unavailable until the PJM 60-day settlement process is complete, which occurs approximately 60 days after the close of a calendar month.			
FERC FORM NO. 1 (NEW. 07-04)			



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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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Monthly ISO/RTO Transmission System Peak Load

1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.  
2. Report on Column (b) by month the transmission system's peak load.  
3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).  
4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).  
5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: 0									
1	January									
2	February									
3	March									
4	Total for Quarter 1				0	0	0	0	0	0
5	April									
6	May									
7	June									
8	Total for Quarter 2				0	0	0	0	0	0
9	July									
10	August									
11	September									
12	Total for Quarter 3				0	0	0	0	0	0
13	October									
14	November									
15	December									
16	Total for Quarter 4				0	0	0	0	0	0
17	Total Year to Date/Year				0	0	0	0	0	0

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: 2024-12-31	Year/Period of Report End of: 2024/ Q4
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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	#36,156,100
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	3,655
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	2,832
7	Other		27	Total Energy Losses	849,422
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	0	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	37,012,009
10	Purchases (other than for Energy Storage)	15,038,427			
10.1	Purchases for Energy Storage				
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received	21,973,582			
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)	21,973,582			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	37,012,009			

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: 2024-12-31	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">[a]</a> Concept: MegawattHoursSoldSalesToUltimateConsumers			
Includes 21,966,320 MWH of energy delivered by PECO but supplied by competitive electric generation suppliers.			

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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**MONTHLY PEAKS AND OUTPUT**

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.  
2. Report in column (b) by month the system's output in Megawatt hours for each month.  
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.  
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.  
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: 0					
29	January	3,435,386	93	6,180	17	18
30	February	3,002,710	132	5,351	15	8
31	March	2,885,868	504	4,979	1	8
32	April	2,658,929	250	5,468	30	18
33	May	2,931,639	65	6,242	22	17
34	June	3,554,946	495	7,822	26	18
35	July	4,134,356	411	8,651	16	17
36	August	3,684,522	503	8,233	2	16
37	September	2,908,593	518	5,975	1	18
38	October	2,680,826	301	4,602	3	18
39	November	1,744,579	145	5,045	22	18
40	December	3,389,655	238	6,241	23	9
41	Total	37,012,009	3,655			

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">[a]</a> Concept: EnergyActivity			
The "Total Monthly Energy (mWh)" amounts shown in this column reflect zone load, which includes mWh's associated with "Delivery Only Service" related to customers electing to receive electricity from a competitive electric generation supplier.			

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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Steam Electric Generating Plant Statistics

1. Report data for plant in Service only.  
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.  
3. Indicate by a footnote any plant leased or operated as a joint facility.  
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.  
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.  
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mcf.  
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.  
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.  
9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.  
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.  
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.  
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name: 0
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	
3	Year Originally Constructed	
4	Year Last Unit was Installed	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	
6	Net Peak Demand on Plant - MW (60 minutes)	
7	Plant Hours Connected to Load	
8	Net Continuous Plant Capability (Megawatts)	
9	When Not Limited by Condenser Water	
10	When Limited by Condenser Water	
11	Average Number of Employees	
12	Net Generation, Exclusive of Plant Use - kWh	
13	Cost of Plant: Land and Land Rights	
14	Structures and Improvements	
15	Equipment Costs	
16	Asset Retirement Costs	
17	Total cost (total 13 thru 20)	
18	Cost per KW of Installed Capacity (line 17/5) Including	
19	Production Expenses: Oper, Supv, & Engr	
20	Fuel	
21	Coolants and Water (Nuclear Plants Only)	
22	Steam Expenses	
23	Steam From Other Sources	
24	Steam Transferred (Cr)	
25	Electric Expenses	
26	Misc Steam (or Nuclear) Power Expenses	
27	Rents	
28	Allowances	
29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Boiler (or reactor) Plant	
32	Maintenance of Electric Plant	
33	Maintenance of Misc Steam (or Nuclear) Plant	
34	Total Production Expenses	0
35	Expenses per Net kWh	
35	Plant Name	
36	Fuel Kind	
37	Fuel Unit	
38	Quantity (Units) of Fuel Burned	
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	
41	Average Cost of Fuel per Unit Burned	
42	Average Cost of Fuel Burned per Million BTU	
43	Average Cost of Fuel Burned per kWh Net Gen	
44	Average BTU per kWh Net Generation	

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
Hydroelectric Generating Plant Statistics				
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number. 3. If net peak demand for 60 minutes is not available, give that which is available specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant. 5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses." 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.				
Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0		
1	Kind of Plant (Run-of-River or Storage)			
2	Plant Construction type (Conventional or Outdoor)			
3	Year Originally Constructed			
4	Year Last Unit was Installed			
5	Total installed cap (Gen name plate Rating in MW)			
6	Net Peak Demand on Plant-Megawatts (60 minutes)			
7	Plant Hours Connect to Load			
8	Net Plant Capability (in megawatts)			
9	(a) Under Most Favorable Oper Conditions			
10	(b) Under the Most Adverse Oper Conditions			
11	Average Number of Employees			
12	Net Generation, Exclusive of Plant Use - kWh			
13	Cost of Plant			
14	Land and Land Rights			
15	Structures and Improvements			
16	Reservoirs, Dams, and Waterways			
17	Equipment Costs			
18	Roads, Railroads, and Bridges			
19	Asset Retirement Costs			
20	Total cost (total 13 thru 20)			
21	Cost per kW of Installed Capacity (line 20 / 5)			
22	Production Expenses			
23	Operation Supervision and Engineering			
24	Water for Power			
25	Hydraulic Expenses			
26	Electric Expenses			
27	Misc Hydraulic Power Generation Expenses			
28	Rents			
29	Maintenance Supervision and Engineering			
30	Maintenance of Structures			
31	Maintenance of Reservoirs, Dams, and Waterways			
32	Maintenance of Electric Plant			
33	Maintenance of Misc Hydraulic Plant			
34	Total Production Expenses (total 23 thru 33)			
35	Expenses per net kWh			

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
Pumped Storage Generating Plant Statistics				
<div>1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).</div> <div>2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.</div> <div>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</div> <div>4. If a group of employees attends more than one generating plant, report on Line 8 the approximate average number of employees assignable to each plant.</div> <div>5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."</div> <div>6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.</div> <div>7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.</div>				
Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0		
1	Type of Plant Construction (Conventional or Outdoor)			
2	Year Originally Constructed			
3	Year Last Unit was Installed			
4	Total installed cap (Gen name plate Rating in MW)			
5	Net Peak Demand on Plant-Megawatts (60 minutes)	0		
6	Plant Hours Connect to Load While Generating	0		
7	Net Plant Capability (in megawatts)	0		
8	Average Number of Employees			
9	Generation, Exclusive of Plant Use - kWh	0		
10	Energy Used for Pumping			
11	Net Output for Load (line 9 - line 10) - Kwh	0		
12	Cost of Plant			
13	Land and Land Rights			
14	Structures and Improvements	0		
15	Reservoirs, Dams, and Waterways	0		
16	Water Wheels, Turbines, and Generators	0		
17	Accessory Electric Equipment	0		
18	Miscellaneous Powerplant Equipment	0		
19	Roads, Railroads, and Bridges	0		
20	Asset Retirement Costs	0		
21	Total cost (total 13 thru 20)			
22	Cost per KW of installed cap (line 21 / 4)			
23	Production Expenses			
24	Operation Supervision and Engineering	0		
25	Water for Power	0		
26	Pumped Storage Expenses	0		
27	Electric Expenses	0		
28	Misc Pumped Storage Power generation Expenses	0		
29	Rents	0		
30	Maintenance Supervision and Engineering	0		
31	Maintenance of Structures	0		
32	Maintenance of Reservoirs, Dams, and Waterways	0		
33	Maintenance of Electric Plant	0		
34	Maintenance of Misc Pumped Storage Plant	0		
35	Production Exp Before Pumping Exp (24 thru 34)			
36	Pumping Expenses			
37	Total Production Exp (total 35 and 36)			
38	Expenses per kWh (line 37 / 9)			
39	Expenses per KWh of Generation and Pumping (line 37/(line 9 + line 10))	0		



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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).
2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402.
4. If net peak demand for 60 minutes is not available, give the which is available, specifying period.
5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
1													
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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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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ENERGY STORAGE OPERATIONS (Large Plants)

1. Large Plants are plants of 10,000 Kw or more.
2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.
4. In columns (e), (f) and (g) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (d) should include MWHs delivered/provided to a generator's own load requirements or used for the provision
5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy.
6. In column (k) report the MWHs sold.
7. In column (l), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity.
8. In column (m), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined. In column (n), report the cost of power purchased for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power.
9. In columns (q), (r) and (s) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generators, switching and conversion equipment, lines and equipment, and any other costs associated with the energy storage project included in the property accounts listed.

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)	Other Costs Associated with Self-Generated Power (Dollars) (o)	Account for Project Costs (p)	Production (Dollars) (q)	Transmission (Dollars) (r)
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28																		
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30																		
31																		
32																		
33																		
34																		
35	TOTAL			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4				
ENERGY STORAGE OPERATIONS (Small Plants)									
1. Small Plants are plants less than 10,000 Kw. 2. In columns (a), (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location. 3. In column (d), report project plant cost including but not exclusive of land and land rights, structures and improvements, energy storage equipment and any other costs associated with the energy storage project. 4. In column (e), report operation expenses excluding fuel, (f), maintenance expenses, (g) fuel costs for storage operations and (h) cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined. 5. If any other expenses, report in column (i) and footnote the nature of the item(s).									
Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	Project Cost (d)	BALANCE AT BEGINNING OF YEAR				
					Operations (Excluding Fuel used in Storage Operations) (e)	Maintenance (f)	Cost of fuel used in storage operations (g)	Account No. 555.1, Power Purchased for Storage Operations (h)	Other Expenses (i)
1									
2									
3									
4									
5									
6									
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35									
36	TOTAL			0	0	0	0	0	0

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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TRANSMISSION LINE STATISTICS																
<p>1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts.</p> <p>2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.</p> <p>3. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.</p> <p>4. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.</p> <p>5. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.</p> <p>6. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).</p> <p>7. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>8. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>																
Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(a)	(b)	(c)	(d)		(f)	(g)		(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	500 kv lines									25,889,420	128,544,403	154,433,823				
2	220 kv lines									25,502,790	258,533,666	284,036,456				
3	132 kv lines									3,692,527	35,540,019	39,232,546				
4	66 kv lines									1,808,330	83,111,813	84,920,143				
5	13.2 kv lines									2,706	1,579,041	1,581,747				
6	NONE									940,103	1,036,475	1,976,578				
7	OWNED BY PECO ENERGY															
8	Branchburg Sub - 7501	Deans Sub	500.00	500.00	<sup>(u)</sup> SAC	8.51		1	2493 MCM ACAR							
9	New Freedom Sub - 7502	Deans Sub	500.00	500.00	<sup>(u)</sup> SAC	28.51		1	2493 MCM ACAR							
10	Salem Sub -7503	New Freedom Sub	500.00	500.00	<sup>(u)</sup> SAC	21.39		1	2493 MCM ACAR							
11	Salem Sub -7504	Keeney Sub	500.00	500.00	<sup>(u)</sup> SAC	5.81		1	2493 MCM ACAR							
12	Hope Creek - 7504	Keeney Sub														
13	Peach Bottom N.Sub 7508	Metropol. Edison	500.00	500.00	ST	10.93		1	2493 MCM ACAR							
14	Bradford Sub - 7509	Newlineville Sub			ST											
15	Limerick Sub -7511	Whitpain Sub	500.00	500.00	ST	14.30		1	2493 MCM ACAR							
16					TS	1.48		1								
17	Peach Bottom S. Sub -7512	Balt. Gas & Elec	500.00	500.00	ST	6.24		1	2493 MCM ACAR							
18	Peach Bottom N. Sub - 7513	Limerick 500KV Sub	500.00	500.00	ST	56.64		1	2493 MCM ACAR							
19	Conemaugh Sub -7515	Conastone Sub	500.00	500.00	<sup>(u)</sup> ST	28.03		1	2493 MCM ACAR							
20					TS	0.85		1								
21	Elroy Sub -7517	Branchburg Sub	500.00	500.00	ST	19.85		1	2493 MCM ACAR							
22					TS	3.58		1								
23	Elroy Sub-7518	Hosensack Sub	500.00	500.00	SAC	17.63		1	2493 MCM ACAR							
24	Peach Bottom Sub -7521	Pt. oc Conn with	500.00	500.00	SAC	6.26		1	2493 MCM ACAR							
25		CPCO at PA-MD														
26		Stateline														
27	Peach Bottom S. Sub -7522	PB N. Sub	500.00	500.00	ST	1.81		2	2493 MCM ACAR							
28	Peach Bottom Gen. -7523	PB N. Sub	500.00	500.00	ST	0.46		1	2493 MCM ACAR							
29	Peach Bottom Gen. -7524	PB S. Sub	500.00	500.00	ST	0.44		1	2493 MCM ACAR							
30	Limerick transf.															
31	Switch Yard - 7526	Limerick Sub	500.00	500.00	TS	15.79		1	2493 MCM ACAR							
32	Limerick Sub 7527	Whitpain Sub	500.00	500.00	TS	0.34		1	2493 MCM ACAR							
33	Limerick Sub -7528	Whitpain Sub	500.00	500.00	ST	0.93		1	2493 MCM ACAR							
34			500.00	500.00	TS	14.83		1	2493 MCM ACAR							









35	Pch Btm-Pa St Line-7930	Keeney-Del. State Line	500.00	500.00	SAC	24.06		1	2493 MCM ACAR							
36	Nottingham Sub -7001	Daleville Sub &	220.00	220.00	ST	24.73		1	795 MCM ACSR							
37		Bradford Sub														
38	PEPCO	Clay	22.88	230.00	ST	15.93		1	795 ACSR							
39	PEPCO	Clay		230.00	TS	6.95		1	795 ACSR							
40	Clay	Jennersville-Bradford	22.99	230.00	ST	16.05		1	795 ACSR							
41	Clay	Jennersville-Bradford		230.00	TS	6.94		1	795 ACSR							
42	West Nottingham Twp-7003		220.00	220.00	ST	25.00		1	795 MCM ACSR							
43	Bradford Sub - 7004	Chichester Sub	220.00	500.00	ST	12.72		1	2493 MCM ACAR							
44					TS	6.22		1								
45					HFW	0.12		1								
46					WP	0.05		1	1590 MCM ACSR							
47	Chichester Sub-7005	Alantic City Elec. Co	220.00	220.00	TS	0.48		1	795 MCM ACSR							
48			220.00	220.00	AT	2.70		1	795 MCM ACSR							
49					ST	0.88		1	851 MCM ACSR							
50	Chichester Sub-7006	Delmarva Power & Light Co.	220.00	220.00	<sup>(b)</sup> AT	0.65	0.09	1	1590 MCM ACSR							
51			220.00	220.00	TS	0.85		1	1590 MCM ACSR							
52					<sup>(b)</sup> TS	3.53		1	1590 MCM ACSR							
53					TS	1.43			1590 MCM ACSR							
54	Nottingham Sub -7008	Balt. Gas & Elect	220.00	220.00	ST	1.00		1	851 MCM ACSR							
55		Co. Graceton, MD			HFW	0.27		1	795 MCM ACSR							
56					ST	17.95		1	795 MCM ACSR							
57	PEPCO	Nottingham Sub														
58	West Nottingham TWP -7009		220.00	220.00	<sup>(b)</sup> ST	0.18		1	795 MCM ACSR							
59	Whitpain Sub - 7010	PA Power & Light Co.	220.00	220.00	ST	4.43		1	795 MCM ACSR							
60		Towamencin Twp			TS	0.45		1								
61						0.65		1								
62	Chichester Sub -7011	Delmarva Power & Light Co	220.00	220.00	AT				1590 MCM ACSR							
63					<sup>(b)</sup> ST	1.89		1								
64	Buckingham Sub - 7012	PSE&G			ST											
65		Lambertville, NJ	220.00	220.00	ST	8.67		1	795 MCM ACSR							
66	Bradford Sub-7013	Plymouth Mtg Sub	220.00	220.00	TS	18.84		1	795 MCM ACSR							
67			220.00	220.00	TS	1.82		1	795 MCM ACSR							
68			220.00	220.00	TS	0.13		1	1590 MDM ACSR							
69			220.00	220.00	TS	0.02		1	1000 MCM AL							
70			220.00	220.00	TS	20.41		1	795 MCM ACSR							
71			220.00	220.00	TS	0.37		1	795 MCM ACSR							
72			220.00	220.00	TS	1.83		1	1000 MCM AL							
73	Plymouth Meeting Sta. -7014	Whitpain Sub	220.00	220.00	TS	10.24		2	795 MCM ACSR							
74					AT	5.11		1	1590 MCM ACSR							
75	Whitpain Sub - 7016	North Wales Sub	220.00	220.00	ST	0.05		1								
76					AT	0.71		1								
77					HFS	1.84		1	1590 MCM ACSR							
78					WFS	0.33		1								
79					TS	0.60		1								
80	Whitpain -7017	Waneeta Sub	220.00	220.00	AT	2.37		1	1590 MCM ACSR							
81		&			ST	0.20		1	795 MCM ACSR							
82					TS	1.31		1	795 MCM ACSR							
83		Whitemarsh Sub			WFS	0.52		1	1590 MCM ACSR							
84					<sup>(b)</sup> WFS	2.55		1	795 MCM ACSR							
85					<sup>(b)</sup> HFS	0.53	0.38	1	1590 MCM ACSR							
86					<sup>(b)</sup> HFS	0.85	4.08	1	795 MCM ACSR							
87					TS	0.03		1	1590 MCM ACSR							

88	Plymouth Meeting -7020	Waneeta Sub	220.00	220.00	TS	6.25		1	1590 MCM ACSR							
89		&			TS	1.20		1	1192.5MCMSSAC							
90		Whitemarch			TS	0.94		1	795 MCM ACSR							
91					ST	3.28		1	1590 MCM ACSR							
92					HFS	6.13		1	1590 MCM ACSR							
93					U	1.86		1	2000 MCMCUPTC							
94	Buckingham Sub - 7021	Byberry Sub	220.00	220.00	AT	11.91		1								
95					HFS	5.61		1	1590 MCM ACSR							
96					WFS	2.82		1								
97					TS	0.16		1	1590 MCM ACSR							
98	Peach Bottom N. Sub -7022	Newlinville Sub	220.00	500.00	ST	32.45		1	2493 MCM ACSR							
99			220.00	500.00	ST	0.65		1	2505 MCM ACSR							
100			220.00	220.00	ST	0.36		1	959.6 MCM ACSS							
101	Plymouth Meeting Sub- 7023	Bala	220.00	220.00	ST	1.85		1	1590 MCM ACSR							
102					AT	5.37		1								
103					HFS		1.70	1								
104	Bala Substation -7023	Upland	220.00	220.00	TS		0.61	1	1590 MCM ACSR							
105					HFS		1.53	1								
106	Upland Substation -7023	Parrish Sub	220.00	220.00	TS	0.69		1	1590 MCM ACSR							
107					HFS		1.60	1								
108					AT	0.03		1	795 MCM ACSR							
109	Parrish Sub - 7024	Grays Ferry Sub	220.00	220.00	WFS	1.26		1	1590 MCM ACSR							
110					<sup>(u)</sup> HFS	1.20	0.23	1								
111	Bradford Sub - 7025	Newlinville Sub	200.00	200.00	<sup>(u)</sup> AT	9.32	9.23	2	1590 MCM ACSR							
112					ST	0.07		1	795 MCM ACSR							
113	Grays Ferry Sub - 7028	Schuykill Sub	220.00	220.00	U	0.20		1	2500 MCMCUPTC							
114					U	0.15		1	3000 MCMCUPTC							
115	Master Sub - 7029	Parrish Sub	220.00	220.00	AT	0.01		1	1590 MCM ACSR							
116					HFS	0.05		1								
117					WFS	0.14		1								
118					ST	0.06		1								
119					HFS		0.68	1								
120	Waneeta Sub - 7030	Richmond Sub	220.00	220.00	TS	2.24		1	1690 kcmil ACSS							
121					U	0.95		1	2500 MCMCUPTC							
122					U	0.95		1	2500 MCMCUPTC							
123	Richmond Sub - 7030	PSE&G Co near	220.00	220.00	ST	0.48		1	1590 MCM ACSR							
124		Camden, NJ			TS	0.10			1590 MCM ACSR							
125	Limerick 220KV Switchyar -2	Limerick 230KV Sub	220.00	220.00	TS	0.09		1	1590 MCM ACSR							
126	Limerick 500KV Sub - 7033	Limerick 230KV Sub	220.00	220.00	TS	0.45		1	1590 MCM ACSR							
127	Limerick 230KV Sub 7034	Cromby Sub			TS	7.44			1590 MCM ACSR							
128					TS	0.64			1590 MCM ACSR							
129					TS	7.75										
130	Cromby Sub - 7036	Plymouth Mtg. Sub	220.00	220.00	TS	14.01		1	1590 MCM ACSR							
131	North Phila. Sub. - 7040	Waneeta Sub	220.00	220.00	ST	0.04		1	1590 MCM ACSR							
132					<sup>(u)</sup> ST		0.18	1	795 MCM ACSR							
133					<sup>(u)</sup> WFS	0.30	1.23	1								
134					<sup>(u)</sup> HFS		0.29	1								
135	Master Sub - 7041	North Phila Sub	220.00	220.00	TS	0.01		1	1590 MCM ACSR							
136					TS	0.05		1	795 MCM ACSR							
137					<sup>(u)</sup> HFS	2.56		1								

138					WFS	0.25		1	795 MCM ACSR							
139	Croydon Sub - 7042	Holmesburg Sub	220.00	220.00	TS	5.80		1	1590 MCM ACSR							
140		&			HFS		9.32	1								
141		Emilie Sub			AT	0.01		1								
142					WFS	0.08										
143	Emilie - 7043	Croydon Sub	220.00	220.00	ST	0.08		1	1590 MCM ACSR							
144					TS	5.71		1	1590 MCM ACSR							
145	Croydon Sub - 7044	Cox's Corner Sub	220.00	220.00	ST	0.63		1	1192.5 MCM ACSS/TW							
146					<sup>(b)</sup> TS	0.09	0.70	1	1622 MCM ACSS/TW							
147	North Wales Sub -7045	Buckingham Sub	220.00	220.00	TS	7.99		1	1590 MCM ACSR							
148					ST	5.54		1	1590 MCM ACSR							
149	Whitpain Sub - 7046	Heaton Sub	220.00	220.00	TS	8.74		1	1590 MCM ACSR							
150					ST	2.17		1	1590 MCM ACSR							
151					<sup>(b)</sup> ST		2.40									
152					<sup>(u)</sup> ST		0.53	1								
153	Eddystone Sub-7049	Chichester Sub	220.00	220.00	<sup>(b)</sup> TS	5.80		1	1590 MCM ACSR							
154					<sup>(u)</sup> TS		1.25	2								
155	Concord Su-7050	Middletown Sub	220.00	220.00	TS	8.92		1	1590 MCM ACSR							
156			220.00	220.00	HFS	0.23		1	1590 MCM ACSR							
157			220.00	220.00	U	4.21		1	3000 MCM CU							
158	Eddystone Sub -7051	Grays Ferry Sub	220.00	220.00	HFS	1.21		1	1590 MCM ACSR							
159		&			TS	10.16		1								
160		Island Rd Sub	220.00	220.00	ST	0.08		1								
161					AT	0.01		1								
162	Eddystone Sub - 7052	Grays Ferry Sub	220.00	220.00	AT	0.13		1	1590 MCM ACSR							
163					<sup>(b)</sup> TS	10.96		1								
164					U	1.72										
165	Grays Ferry Sub - 7053	Passyunk Sub	220.00	220.00	U	1.53		1	100 MCMCUPTC							
166	Heaton Sub-7054	Buckingham Sub	220.00	132.00	ST	0.61		1	795 MCM ACSR							
167					WFS	4.52		1								
168					HFS	0.90		1								
169					TS	4.23		1	1590 MCM ACSR							
170					TS	0.08		1								
171	Whitpain Sub-7055	Roxborough Sub &	220.00	220.00	<sup>(d)</sup> AT		5.04	1	1590 MCM ACSR							
172		Westmoreland Sub &			ST	3.00		1								
173		North Phila. Sub			WFS	0.03		1								
174					HFS	1.17		1								
175					<sup>(b)</sup> HFS	0.51		1								
176					TS	7.10		1								
177	Morton Sub - 7056	Middletown Sub	220.00	220.00												
178	Heaton -7057	Woodbourne	220.00	220.00	TS	1.88		1	1590 MCM ACSR							
179					WFS	10.82		1								
180	Concord Sub - 7059	Clay Sub 220-01	220.00	220.00	ST	6.95		1	795 MCM ACSR							
181	Blue Grass Sub - 7416	Holmesburg Sub	132.00	132.00	WFS	2.70		1	795 MCM ACSR							
182	Byberry Sub-7416	Blue Grass Sub	132.00	132.00	ST	3.32		1								
183			132.00	132.00	WFS	0.43		1	477 MCM ACSR							
184					WP	0.29		1	795 MCM ACSR							
185					TS	0.95		1								
186					HFW	0.05		1								
187	Waneeta Sub - 7419	Blue Grass Sub	132.00	132.00	ST	6.32		1	477 MCM ACSR							
188			132.00	132.00	WFS	2.10		1	795 MCM ACSR							
189					WP	0.34		1	477 MCM ACSR							
190					TS	1.57		1								

191					HFW	0.05		1								
192					U	2.42		1								
193	Emilie Sub-7421	PSE&G Co	132.00	132.00	ST	1.58		1	477 MCM ACSR							
194			132.00	132.00	TP	0.19		1	477 MCM ACCR							
195			132.00	132.00	ST	3.74		1	477 MCM ACCR							
196			132.00	132.00	ST	0.63		1	477 MCM ACSR							
197		Trenton,NJ	132.00	132.00	ST	5.54		1	795 MCM ACSR							
198			132.00	132.00	TP	0.60		1	795 MCM ACSR							
199			132.00	132.00	ST	5.13		1	1590 MCM ACSR							
200			132.00	132.00	U	0.11		1	3158 MCM XLP CU							
201	Byberry Sub-7422	Emilie Sub	132.00	132.00	<sup>(a)</sup> ST	8.80	10.00	1	477 MCM ACSR							
202	Delaware Sub-7426	Waneeta Sub	132.00	132.00	U	3.44		1	2000 MCMCUPTC							
203	Plymouth Meeting Sub-7431	Llanerch Sub	132.00	132.00	TS	0.42		1	900 kcmil ACSS							
204					HFW	1.20			477 MCM ACSR							
205					TS	4.58		1	900 kcmil ACSS							
206					ST	1.26		1	900 kcmil ACSS							
207					WFS	1.95		1	477 MCM ACSR							
208					HFS	0.22		1	477 MCM ACSR							
209					TS	0.16		1	477 MCM ACSR							
210					TS	0.21		1	795 MCM ACSR							
211					ST	2.30		1	795 MCM ACSR							
212					TS	1.10		1	795 MCM ACSR							
213					U	1.00		1	200 MCMCUPTC							
214	North Wales Sub-7432	Buckingham Sub	132.00	132.00	TS				795 MCM ACSR							
215					ST				795 MCM ACSR							
216					HFS				795 MCM ACSR							
217					HFW				795 MCM ACSR							
218	Cromby Sub-7433	Perkiomen	132.00	132.00	ST	15.29		1	795 MCM ACSR							
219					<sup>(a)</sup> TS	0.05	0.10	1	795 MCM ACSR							
220					AT	0.68		1								
221					HFW	0.01		1	795 MCM ACSR							
222	Cromby Sub-7434	Heaton Sub	132.00	220.00	TS	63.00		1	1590 MCM ACSR							
223					<sup>(a)</sup> —	3.63		1								
224					<sup>(a)</sup> —	7.35		1								
225	Eddystone Sub-7440	Chichester Sub	132.00	132.00	ST	0.30		1								
226					AT	0.70		1								
227					WFS	0.18		1								
228					<sup>(a)</sup> TS		4.42	1	795 MCM ACSR							
229					U	0.38		1	1750 MCM ALOFC							
230					U	0.09		1	1500 MCM							
231	Eddystone Sub - 7442	Llanerch Sub	132.00	132.00	<sup>(a)</sup> HFS	1.13	2.78	1								
232					WFS	3.64		1	795 MCM ACSR							
233					U	4.15		1	2000 MCMCUPTC							
234					ST	0.53		1	795 MCM ACSR							
235					<sup>(a)</sup> TS		5.46	1								
236					U	4.62		1	2000 MCMCUPTC							
237					HFS	0.22		1								
238	Eddystone 220 Sub -7443	Eddystone 132 Sub	132.00	132.00	WP	0.06		1	1590 MCM ACSR							
239					TS	0.01		1								
240	Eddystone Sub 7445	MasterSub	132.00	132.00	<sup>(a)</sup> ST		0.53	1								
241					<sup>(a)</sup> HFS		0.22	1	795 MCM ACSR							
242					WFS	0.11		1								
243					<sup>(a)</sup> HFS		12.77	1								
244					TS	0.09		1								



245	Plymouth meeting Sub-7498	Montco RR 130-34	132.00	132.00	TS	0.92		1	477 MCM ACSR						
246	Middletown Sub - 7001	Newtown Square & Goshen	66.00	66.00	WP	16.33		1	556 MCM AAC						
247	Goshen-7001	Planebrook	66.00	66.00	WP	6.40			556 MCM AAC						
248	Richmond Sub-7104	Westmoreland Sub	66.00	66.00	U	6.35		1	2000 kcmil CU XLPE						
249			66.00	66.00	U	6.52		1	1500 MCMCUPTC						
250	Richmond Sub-7106	Byberry Sub	66.00	66.00	U	3.83		1	1500 MCM CU						
251					 ST	0.21	6.06	1	477 MCM ACSR						
252					 —		3.32	1	500 MCM CU						
253					WFS	0.18		1							
254			66.00	66.00	 WFS		1.11	1	4/0 CU						
255	Richmond Sub -7112	Holmesburg Sub			WFS	2.70		1	336 MCM ACSR						
256					WFS	1.04		1	477 ACSR						
257					U	1.29		1	800 mm XLPE						
258						0.28		1	2000 mm CU XLPE						
259			220.00	220.00	 HFS	1.49	5.27	1	795 MCM ACSR						
260					 WFS	0.18		1							
261					TS	0.27		1	795 MCM ACSR						
262	Westmoreland Sub-7115	Master Sub	66.00	66.00	U	0.59		1	1500 MCMCUPTC						
263					U	2.61		1	2000 MCMCUPTC						
264					U	2.08		1	750 MCMCUPTC						
265					U	2.08		1	750 MCMCUPTC						
266	Schuylkill Sub -7122	Master Sub	66.00	66.00	U	2.42		1	1500 MCMCUPTC						
267					U	1.62		1	2000 MCMCUPTC						
268	Schuylkill Sub-7123	Llanerch Sub	66.00	66.00	 HFS	0.32	3.15	1							
269					WFS	1.46		1							
270					 HFS		0.18	1	795 MCM ACSR						
271					ST	0.04		1							
272			66.00	66.00	U	0.14		1	200 MCMCUPL						
273					 HFS		0.78	1	795 MDM ACSR						
274	Schuylkill Sub -7124	Island Road Sub	66.00	66.00	ST	0.06		1	#2/0 CU						
275					U	0.65		1	700 MCMCUPTC						
276					TS	0.30		1	477 ACSR						
277					WP	1.70		1	477 ACSR						
278					TS	1.62		1	1590 ACSR						
279					TS	0.22		1	795 ACSR						
280					TS	0.01		1	336 ACSR						
281	Upper Darby Sub-7125	Llanerch Sub 6657	66.00	66.00	WFS	2.12		2	795 ACSR						
282					U	0.14		1	2000 kcmil CU XLPE						
283	Westmoreland Sub - 7126	Schuylkill Sub	66.00	66.00	U										
284					U										
285	Southwark Sub -7130	Schuylkill Sub	66.00	66.00	U	1.90		1	1500 MCMCUOFC						
286					U	3.45		1	1500 MCMCUOFC						
287					U	1.68		1	1500 MCMCUOFC						
288					U	3.14		1	1500 MCMCUOFC						
289	Southwark Sub -7131	Island Road Sub	66.00	66.00	U	4.40		1	1500 MCMCUOFC						
290					U	2.58		1	1500 MCMCUOFC						
291	Southwark Sub - 7132	Delaware Sub	66.00	66.00	U	4.12		1	1500 MCMCUPTC						
292	Delaware Sub-7134	North Phila Sub	66.00	66.00	U	3.64		1	1500 MCMCUPTC						
293	North Phila Sub -7135	Westmoreland Sub	66.00	66.00	U	1.61		1	1500 MCMCUPTC						

294	Eddystone Sub 7141	Chester Sub	66.00	66.00	TS	2.93		1	795 MCM ACSR							
295					AT	0.02		1	795 MCM ACSR							
296					U	0.89		1	1500 MCMCUPTC							
297					U	0.11		1	1250 MCM ALSD							
298					WFS	0.04		1	795 MCM ACSR							
299	Woodlyn Sub- 7142	Upper Darby Sub	66.00	66.00	U			1	500 MCMCUOFC							
300					U				1100 MCMCUOFC							
301	Goshen - Middle 7143	Newtown Sub			U				1500 MCMCUOFC							
302	Chester Sub -7144	Chichester Sub	66.00	66.00	TS	0.70		1	795 MCM ACSR							
303					ST	0.36		1	795 MCM ACSR							
304					<sup>(10)</sup> AT		1.24	1	795 ACSR							
305					U	0.35		1	1500 MCMCUPTC							
306					U	2.78		1	1500 MCMCUPTC							
307					WP	0.08		1	795 MCM ACSR							
308					WP	0.23			477 KCMD ACSR							
309					SP	0.77			447 KCMD ACSR							
310	Chichester Sub- 7145	Delaware Power & Light	66.00	66.00	U	0.30		1	1500 KCMIL CU OFC							
311					ST	0.80		1	395.5 KCMIL ACSR							
312					WP	1.25		1	556 KCMIL AAC							
313					ST	0.57		1	477 KCMIL ACSR							
314	Chester Sub -7147	Woodlyn Sub	66.00	66.00	U											
315	Island Rd Sub -7148	Eddystone Sub														
316	Eddystone Sub - 7158	Tinicum Prop 6658	66.00	66.00	TS	1.38		1	795 ACSR							
317					ST	0.56		2	2/0 CU							
318					WFS	0.31		2	2/0 CU							
319	Westmoreland Sub-7168	Whitemarsh Sub	66.00	132.00	<sup>(10)</sup> TS		0.63	2	795 MCM ACSR							
320					ST	0.30		1								
321			66.00	132.00	ST	0.25		1	795 MCM ACSR							
322					<sup>(10)</sup> ST		4.31	2								
323					<sup>(10)</sup> HFS		4.86	2								
324					HFS	0.34		1	795 MCM ACSR							
325	Roxboro Sub- 7169	Westmoreland Sub	66.00	66.00	TS	1.51		1	795 MCM ACSR							
326					<sup>(10)</sup> ST	4.86		2	500 MCM CU							
327					U	0.08		1	1250 MCMCUSD							
328			66.00	66.00	HFS		0.50	2	795 MCM ACSR							
329			66.00	66.00	ST	2.97		1	795 MCM ACSR							
330	Plymouth Meeting Sub 7171	Barbadoes Sub	66.00	66.00	ST											
331	Barbadoes Sub - 7172	Cromby Sub	66.00	66.00	ST											
332	Plymouth Meeting Sub - 7174	Cromby Sub	66.00	66.00	ST											
333					HFW											
334					WP											
335	Passyunk Sub -7177	Southwark Sub	66.00	66.00	U	3.14		1								
336			69.00	230.00	U	3.00		1	2000 mm2 XLPE							
337					TS	0.20			1590 MCM ACSR							
338	Cromby Sub- 7180	Moser Sub -6680	66.00	66.00	ST	0.15		1	336.4 ACSR							
339					TS	1.77		2	336.4 ACSR							
340					TS	0.27		1	795 ACSR							
341					TS	6.79		1	477 ACSR							
342					U	2.00		1	2000 MCM CU							
343	Cromby Sub -7181	Moser Sub 6681	66.00	66.00	ST	7.64		2	336.4 ACSR							
344			66.00	230.00	TS	2.10		1	795 ACSR							

345					U	0.97		1	1100 CUOFC							
346	Bradford Sub-7190	Cromby Sub	66.00	66.00												
347	Tredyffrin-6905	Newtown Square	66.00	66.00	WP	6.22		1	566 MCM AL							
348					U	0.48			2000 MCMCU							
349	Planebrook	Eagle	69.00		WP	9.65			795 ACSR							
350	Cromby	Eagle	69.00		WP	10.30			795 ACSR							
351	Eddystone Sub - 7051	Island Road	230.00		TS	5.98			1590 ACSR							
352	Chichester	Linwood	230.00	230.00	TS	2.27			1590 MCM ACSR							
36	TOTAL					1,129.26	109	315		57,835,876	508,345,417	566,181,293	0	0	0	0

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: SupportingStructureOfTransmissionLineType			
Agreements among owning Companies filed as Rate Schedule FPC No. 35, effective 7/16/71. This represents 42.55% of the circuit miles.			
(b) Concept: SupportingStructureOfTransmissionLineType			
Agreements among owning Companies filed as Rate Schedule FPC No. 35, effective 7/16/71. This represents 42.55% of the circuit miles.			
(c) Concept: SupportingStructureOfTransmissionLineType			
Agreements among owning Companies filed as Rate Schedule FPC No. 35, effective 7/16/71. This represents 42.55% of the circuit miles.			
(d) Concept: SupportingStructureOfTransmissionLineType			
Agreements among owning Companies filed as Rate Schedule FPC No. 35, effective 7/16/71. This represents 42.55% of the circuit miles.			
(e) Concept: SupportingStructureOfTransmissionLineType			
Agreements among owning companies filed as supplements No. 19 & 20, Rate Schedule F>P>C. No. 30 effective February 1, 1970. 28.03 miles are owned by PECO Energy Co., this represents 22% of the circuit miles in Pennsylvania.			
(f) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Chichester Transmission Substation to Connective Power Delivery.			
(g) Concept: SupportingStructureOfTransmissionLineType			
Structures on right of way of National Railroad Passenger Corporation. Occupancy by PECO Energy Co. in accordance with agreement with the former Penn Central Railroad.			
(h) Concept: SupportingStructureOfTransmissionLineType			
Occupying a common right of way. All costs not separable are included with Nottingham to Plymouth Meeting Substation line.			
(i) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Chichester Substation to Connective Power Delivery.			
(j) Concept: SupportingStructureOfTransmissionLineType			
2.49 miles of this line on PECO Energy Co. single steel columns are covered by a rental agreement with the Reading Railway Co. dated 6/11/62 for joint use of right of way.			
(k) Concept: SupportingStructureOfTransmissionLineType			
10.38 miles on right of way of Southeastern Pennsylvania Transportation Authority under agreement dated 2/8/68.			
(l) Concept: SupportingStructureOfTransmissionLineType			
4.08 miles of supporting structures owned by Southeastern Pennsylvania Transportation Authority. Occupancy by PECO Energy Co. in accordance with agreement dated 6/11/62. 0.49 miles of supporting structures owned by Southeastern Pennsylvania Transportation Authority. Occupancy by PECO Energy Co. in accordance with agreement dated 12/23/57 with the Penn Central Railroad Co. assigned to the Southeastern Pennsylvania Transportation Authority.			
(m) Concept: SupportingStructureOfTransmissionLineType			
Supported on structures owned by the National Railroad Passenger Corporation. Occupancy by PECO Energy Co. in accordance with agreement dated 7/1/68.			
(n) Concept: SupportingStructureOfTransmissionLineType			
9.32 miles on structures of same plant designation. The towers for this length are double circuit structures.			
(o) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Whitpain Substation to Waneeta Substation.			
(p) Concept: SupportingStructureOfTransmissionLineType			
3.9 miles of supporting structures owned by the National Railroad Passenger Corporation. Occupancy by PECO Energy Co. in accordance with agreement dated 12/23/57.			
(q) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Whitpain Substation to Waneeta Substation.			
(r) Concept: SupportingStructureOfTransmissionLineType			
3.9 miles of supporting structures owned by the National Railroad Passenger Corporation. Occupancy by PECO Energy Co. in accordance with agreement dated 12/23/57.			
(s) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Whitpain Substation to Waneeta Substation.			
(t) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Whitpain Substation to Waneeta Substation and Whitemarsh Substation.			
(u) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Whitpain Substation to North Wales Substation.			
(v) Concept: SupportingStructureOfTransmissionLineType			
On right of way of CSX Transportation east side of Schuylkill River by agreement dated 10/1/70.			
(w) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Grays Ferry Substation to Eddystone Substation.			
(x) Concept: SupportingStructureOfTransmissionLineType			
On right of way of CSX Transporition east side of Schuylkill River by agreement dated 10/1/70.			
(y) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Whitpain Substation to Plymouth Meeting Substation.			
(z) Concept: SupportingStructureOfTransmissionLineType			
0.51 miles on structures owned by the National Railroad Passenger Corporation.			
(aa) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Emille Transmission substation to a point of connection with PSE&G near Biles Island.			
(ab) Concept: SupportingStructureOfTransmissionLineType			
On structures of 200kv line extending from Cromby Substation to North Wales Substation.			
(ac) Concept: SupportingStructureOfTransmissionLineType			
On structures of 200kv line extending from North Wales Substation to Buckingham Substation.			
(ad) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Whitpain Substation to Heaton Substation.			
(ae) Concept: SupportingStructureOfTransmissionLineType			
Supported on structures owned by the National Railroad Passenger Corporation. Occupancy by PECO Energy Co. in accordance with agreement dated 12/17/58.			
(af) Concept: SupportingStructureOfTransmissionLineType			
Supported on structures owned by the National Railroad Passenger Corporation. Occupancy by PECO Energy Co. in accordance with agreement dated 7/12/57.			
(ag) Concept: SupportingStructureOfTransmissionLineType			
Supported on structures owned by the National Railroad Passenger Corporation. Occupancy by PECO Energy Co. in accordance with agreement dated 6/25/58.			
(ah) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Eddystone Transmission Substation to Llanerch Transmission Substation.			
(ai) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Eddystone Transmission Substation to Llanerch Transmission Substation.			
(aj) Concept: SupportingStructureOfTransmissionLineType			
8.29 miles of supporting structures owned by the National Railroad Passenger Corporation. Occupancy by PECO Energy Co. in accordance with agreement dated 12/23/57. 4.57 miles of supporting structures owned by the National Railroad Passenger Corporation. Occupancy by PECO Energy Co. in accordance with agreement dated 6/25/58.			
(ak) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Waneeta Transmission Substation to Blue Grass Transmission Substation.			
(al) Concept: SupportingStructureOfTransmissionLineType			
On structures of line extending from Byberry Substation to Blue Grass Substation.			
(am) Concept: SupportingStructureOfTransmissionLineType			

Supported on structures owned by the National Railroad Passenger Corporation. Occupancy by PECO Energy Co. in accordance with agreement dated 11/23/32.
(an) Concept: SupportingStructureOfTransmissionLineType
Supported on structures owned by the National Railroad Passenger Corporation. Occupancy by PECO Energy Co. in accordance with agreement dated 11/12/56.
(ao) Concept: SupportingStructureOfTransmissionLineType
Supporting structures owned by PECO Energy Co. and installed on land owned by the Consolidated Rail Corporation in accordance with agreement dated 11/23/32.
(ap) Concept: SupportingStructureOfTransmissionLineType
Supported on structures owned by the National Railroad Passenger Corporation. Occupancy by PECO Energy Co. in accordance with agreement dated 5/7/40.
(aq) Concept: SupportingStructureOfTransmissionLineType
On structures of line extending from Eddystone Transmission Substation to Llanerch Transmission Substation.
(ar) Concept: SupportingStructureOfTransmissionLineType
On structures of line extending from Chichester Transmission Substation to Llanerch Transmission Substation.
(as) Concept: SupportingStructureOfTransmissionLineType
On structures of line extending from Chichester Transmission Substation to Llanerch Transmission Substation.
(at) Concept: SupportingStructureOfTransmissionLineType
On structures of line extending from Plymouth Meeting Substation to Waneeta Substation.
(au) Concept: SupportingStructureOfTransmissionLineType
On structures of line extending from Plymouth Meeting Substation to Waneeta Substation.
(av) Concept: SupportingStructureOfTransmissionLineType
On structures of line extending from Plymouth Meeting Substation to Waneeta Substation.
(aw) Concept: SupportingStructureOfTransmissionLineType
4.69 miles of right of way for this circuit leased from the Southeastern Pennsylvania Transportation Authority in accordance with agreement dated 9/28/87.

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.  
2. Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).  
3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST					Construction
	From	To		Type	Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights	Poles, Towers and Fixtures	Conductors and Devices	Asset Retire. Costs	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
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40																	
41																	
42																	
43																	
44	TOTAL		0		0	0	0										

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.  
2. Substations which serve only one industrial or street railway customer should not be listed below.  
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.  
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).  
5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.  
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
1	BUCKS DIVISION (DISTRIBUTION)						0	0				
2	AQUE	Distribution	Unattended	34	4	0	3	1				
3	Bellevue	Distribution	Unattended	34	13	0	10	2				
4	Bellevue	Distribution	Unattended	34	4	0	5	2				
5	Big Oak	Distribution	Unattended	34	4	0	13	5				
6	Birch	Distribution	Unattended	34	4	0	2	1				
7	Bristol	Distribution	Unattended	34	4	0	10	4				
8	Broadale	Distribution	Unattended	34	4	0	3	1				
9	Buckingham	Distribution	Unattended	220	34	0	360	4				
10	Carver	Distribution	Unattended	34	4	0	2	1				
11	Chalfont	Distribution	Unattended	34	4	0	9	4				
12	China	Distribution	Unattended	220	34	0	32	1				
13	Commons	Distribution	Unattended	34	4	0	3	1				
14	Croydon	Distribution	Unattended	220	13	0	60	2				
15	Curly	Distribution	Unattended	34	4	0	3	1				
16	Danboro	Distribution	Unattended	34	4	0	3	1				
17	Doylestown	Distribution	Unattended	34	4	0	10	4				
18	Durham	Distribution	Unattended	34	4	0	13	5				
19	Eddington	Distribution	Unattended	220	13	0	123	2				
20	Edgely	Distribution	Unattended	34	4	0	10	4				
21	Ellwood	Distribution	Unattended	34	4	0	10	4				
22	Emilie Sub	Distribution	Unattended	220	34	0	336	2				
23	Emilie Sub	Distribution	Unattended	220	13	0	124	2				
24	Emilie Unit	Distribution	Unattended	34	4	0	12	5				
25	Eureka	Distribution	Unattended	34	4	0	3	2				
26	Fairless	Distribution	Unattended	34	4	0	15	6				
27	Falls Sub	Distribution	Unattended	130	34	0	170	2				
28	Falls Unit	Distribution	Unattended	34	4	0	5	2				
29	Folly	Distribution	Unattended	34	4	0	3	1				
30	Gardenville	Distribution	Unattended	34	4	0	2	1				
31	Gravel	Distribution	Unattended	34	4	0	5	2				
32	Hartsville	Distribution	Unattended	34	4	0	15	6				
33	Heartwood	Distribution	Unattended	34	4	0	20	8				
34	Jackson	Distribution	Unattended	34	4	0	5	2				
35	Jamison	Distribution	Unattended	34	4	0	3	1				
36	Jordan	Distribution	Unattended	34	4	0	5	2				
37	Keller	Distribution	Unattended	34	4	0	2	1				
38	Keys	Distribution	Unattended	34	4	0	13	5				
39	Langhorne	Distribution	Unattended	34	4	0	5	2				
40	Levitt	Distribution	Unattended	34	4	0	18	7				
41	Linton	Distribution	Unattended	220	34	0	180	2				
42	Mearns	Distribution	Unattended	34	4	0	3	1				
43	Midway	Distribution	Unattended	34	13	0	5	1				
44	Midway	Distribution	Unattended	34	4	0	5	2				
45	Moon	Distribution	Unattended	34	4	0	20	8				
46	Morrisville	Distribution	Unattended	34	4	0	6	2				
47	Mountain	Distribution	Unattended	34	4	0	2	1				

48	Nectar	Distribution	Unattended	34	4	0	3	1				
49	Neshaminy	Distribution	Unattended	130	13	0	186	3				
50	New Hope	Distribution	Unattended	34	4	0	5	2				
51	Newtown	Distribution	Unattended	34	4	0	13	5				
52	Nolan	Distribution	Unattended	34	4	0	10	4				
53	Palomino	Distribution	Unattended	34	4	0	11	5				
54	Piper	Distribution	Unattended	34	4	0	2	1				
55	Plumstead	Distribution	Unattended	34	4	0	4	2				
56	Pools	Distribution	Unattended	34	4	0	5	2				
57	Richboro	Distribution	Unattended	34	4	0	5	2				
58	Rickerts	Distribution	Unattended	34	4	0	3	2				
59	Rodgers	Distribution	Unattended	34	13	0	10	2				
60	Rushland	Distribution	Unattended	34	4	0	2	1				
61	Siles	Distribution	Unattended	34	4	0	3	1				
62	Siles	Distribution	Unattended	34	13	0	5	1				
63	Solebury	Distribution	Unattended	34	4	0	5	2				
64	Southampton	Distribution	Unattended	34	4	0	5	2				
65	Star	Distribution	Unattended	34	4	0	2	1				
66	Starkey	Distribution	Unattended	34	4	0	3	1				
67	Stony	Distribution	Unattended	34	4	0	5	2				
68	Trevose	Distribution	Unattended	34	4	0	10	4				
69	Trevose	Distribution	Unattended	34	13	0	10	2				
70	Tully	Distribution	Unattended	34	4	0	8	3				
71	Turk	Distribution	Unattended	34	4	0	3	1				
72	Warminster Sub	Distribution	Unattended	220	13	0	184	4				
73	Warminster Unit	Distribution	Unattended	34	4	0	13	5				
74	Warrington	Distribution	Unattended	220	34	0	180	2				
75	Warwick	Distribution	Unattended	34	4	0	3	1				
76	West Buck	Distribution	Unattended	34	4	0	4	2				
77	Woodbourne Sub	Distribution	Unattended	220	34	0	270	3				
78	Woodbourne Unit	Distribution	Unattended	34	4	0	3	1				
79	Worth	Distribution	Unattended	34	4	0	2	1				
80	Wright	Distribution	Unattended	34	4	0	3	1				
81	Yardley	Distribution	Unattended	34	4	0	13	5				
82	BUCKS DIVISION (TRANSMISSION)											
83	Emilie Sub	Transmission	Unattended	220	130	13	1008	3				
84	CHESTER DIVISION (DISTRIBUTION)											
85	Alpine	Distribution	Unattended	34	4	0	3	1				
86	Avondale	Distribution	Unattended	34	4	0	7	3				
87	Bacton	Distribution	Unattended	34	4	0	3	1				
88	Barnsley	Distribution	Unattended	34	4	0	2	1				
89	Berwyn	Distribution	Unattended	34	4	0	5	2				
90	Boot Jack	Distribution	Unattended	34	4	0	3	1				
91	Boyd	Distribution	Unattended	34	4	0	3	1				
92	Bradford	Distribution	Unattended	220	34	0	180	2				
93	Bradford	Distribution	Unattended	220	130	13	200	1				
94	Buck	Distribution	Unattended	34	4	0	2	1				
95	Byers	Distribution	Unattended	34	4	0	2	1				
96	Cain	Distribution	Unattended	34	4	0	3	1				
97	Chandler	Distribution	Unattended	34	4	0	3	1				
98	Charlton	Distribution	Unattended	34	4	0	3	1				
99	Clay	Distribution	Unattended	220	34	0	180	2				
100	Coatesville	Distribution	Unattended	34	4	0	10	4				
101	Cochranville	Distribution	Unattended	220	34	0	32	1				
102	Cornog	Distribution	Unattended	34	4	0	3	1				
103	Crest	Distribution	Unattended	34	4	0	3	1				
104	Cromby	Distribution	Unattended	220	34	0	90	1				
105	Cromby	Distribution	Unattended	66	34	0	150	2				
106	Daleville	Distribution	Unattended	220	34	0	64	2				
107	Devault	Distribution	Unattended	34	4	0	3	2				
108	Doe Run	Distribution	Unattended	34	4	0	3	1				



109	Downingtown Unit	Distribution	Unattended	34	4	0	8	3				
110	Eagle Sub	Distribution	Unattended	66	34	0	180	2				
111	Eagle Unit	Distribution	Unattended	34	4	0	3	1				
112	Elkview	Distribution	Unattended	34	4	0	3	1				
113	Ellis	Distribution	Unattended	34	4	0	13	5				
114	Exton	Distribution	Unattended	34	4	0	2	1				
115	Faggs	Distribution	Unattended	34	4	0	3	2				
116	Frazer	Distribution	Unattended	34	4	0	3	1				
117	Gap	Distribution	Unattended	34	4	0	3	1				
118	Golf	Distribution	Unattended	34	4	0	8	3				
119	Goshen	Distribution	Unattended	66	34	0	75	3				
120	Green Hill	Distribution	Unattended	34	4	0	3	1				
121	Grove	Distribution	Unattended	34	4	0	3	1				
122	Hamorton	Distribution	Unattended	34	4	0	4	2				
123	Harmony	Distribution	Unattended	34	4	0	15	6				
124	Hayes	Distribution	Unattended	34	4	0	2	1				
125	Highland	Distribution	Unattended	34	4	0	3	1				
126	Hollow	Distribution	Unattended	34	4	0	3	1				
127	Hopewell	Distribution	Unattended	34	4	0	2	1				
128	Jennersville	Distribution	Unattended	220	34	0	55	1				
129	Kaolin	Distribution	Unattended	34	4	0	8	3				
130	Kelton	Distribution	Unattended	34	4	0	3	1				
131	Kemble	Distribution	Unattended	34	4	0	4	2				
132	Kenil	Distribution	Unattended	34	4	0	3	1				
133	Kennett Square	Distribution	Unattended	34	4	0	15	6				
134	Kimberton	Distribution	Unattended	34	4	0	8	3				
135	Kleyona	Distribution	Unattended	34	4	0	8	3				
136	Landenberg	Distribution	Unattended	34	4	0	3	1				
137	Lenape Sub	Distribution	Unattended	220	34	0	180	2				
138	Lenape Unit	Distribution	Unattended	34	4	0	3	1				
139	Leopard	Distribution	Unattended	34	13	0	5	1				
140	Leopard	Distribution	Unattended	34	4	0	3	1				
141	Lime	Distribution	Unattended	34	4	0	2	1				
142	Linfield	Distribution	Unattended	34	4	0	3	1				
143	Lock	Distribution	Unattended	220	34	0	90	1				
144	Ludwig	Distribution	Unattended	34	4	0	2	1				
145	Lyndell	Distribution	Unattended	34	4	0	3	1				
146	Malvern	Distribution	Unattended	34	4	0	10	4				
147	Manor	Distribution	Unattended	34	4	0	5	2				
148	Marshallton	Distribution	Unattended	34	4	0	5	2				
149	Matthews	Distribution	Unattended	34	4	0	3	1				
150	Newlinville Sub	Distribution	Unattended	220	130	13	100	1				
151	Newlinville Sub	Distribution	Unattended	220	34	0	269	3				
152	Newlinville Unit	Distribution	Unattended	34	4	0	3	1				
153	Norco	Distribution	Unattended	34	4	0	8	3				
154	North Oxford	Distribution	Unattended	34	4	0	5	2				
155	Nottingham Sub	Distribution	Unattended	34	2	0	150	1				
156	Nottingham Sub	Distribution	Unattended	220	34	0	130	2				
157	Nottingham Unit	Distribution	Unattended	34	4	0	5	2				
158	Olive	Distribution	Unattended	34	4	0	8	3				
159	Oxford-34-4 KV	Distribution	Unattended	34	4	0	3	2				
160	Paoli	Distribution	Unattended	34	4	0	10	4				
161	Parkesburg	Distribution	Unattended	34	4	0	5	2				
162	Pennsbury	Distribution	Unattended	34	4	0	3	1				
163	Phoenixville	Distribution	Unattended	34	4	0	18	7				
164	Pickering	Distribution	Unattended	34	4	0	5	2				
165	Pikeland	Distribution	Unattended	34	4	0	3	1				
166	Planebrook Sub	Distribution	Unattended	220	34	0	506	3				
167	Planebrook Unit	Distribution	Unattended	34	4	0	3	1				
168	Pocopson	Distribution	Unattended	34	4	0	3	1				
169	Porters Mill	Distribution	Unattended	34	4	0	4	2				
170	Sadsbury	Distribution	Unattended	34	4	0	3	1				

171	Sheeder	Distribution	Unattended	34	4	0	2	1				
172	Ship	Distribution	Unattended	34	4	0	3	1				
173	Snowden	Distribution	Unattended	34	4	0	3	1				
174	Spring City	Distribution	Unattended	34	4	0	6	4				
175	Stottsville	Distribution	Unattended	34	4	0	2	1				
176	Street	Distribution	Unattended	34	4	0	3	1				
177	Sugartown	Distribution	Unattended	34	4	0	3	1				
178	Thorndale	Distribution	Unattended	34	4	0	7	3				
179	Tokena	Distribution	Unattended	34	4	0	3	1				
180	Tredyffrin	Distribution	Unattended	220	34	0	25	1				
181	Tredyffrin	Distribution	Unattended	220	13	0	60	2				
182	Uwchlan	Distribution	Unattended	34	4	0	3	1				
183	Wagontown	Distribution	Unattended	34	4	0	3	1				
184	West Chester	Distribution	Unattended	34	4	0	13	5				
185	West Grove	Distribution	Unattended	34	4	0	4	2				
186	Westtown	Distribution	Unattended	34	4	0	2	1				
187	Wicker	Distribution	Unattended	34	4	0	4	2				
188	Willowdale	Distribution	Unattended	34	4	0	4	2				
189	CHESTER (TRANSMISSION)											
190	Cromby	Transmission	Unattended	220	66	13	343	2				
191	Cromby	Transmission	Unattended	130	66	13	170	2				
192	Planebrook Sub	Transmission	Unattended	220	66	13	200	2				
193	Tredyffrin	Transmission	Unattended	220	66	13	100	1				
194	DELAWARE (DISTRIBUTION)											
195	Bethel	Distribution	Unattended	34	4	0	3	1				
196	Booth	Distribution	Unattended	13	4	0	8	3				
197	Broomall	Distribution	Unattended	34	13	0	5	1				
198	Broomall	Distribution	Unattended	34	4	0	5	2				
199	Bryn Mawr Sub	Distribution	Unattended	130	13	0	123	2				
200	Bryn Mawr Sub	Distribution	Unattended	130	34	0	160	2				
201	Bryn Mawr Unit	Distribution	Unattended	34	4	0	10	4				
202	Chadds	Distribution	Unattended	34	4	0	3	1				
203	Chester Sub	Distribution	Unattended	66	34	0	90	1				
204	Chester Sub	Distribution	Unattended	66	13	0	150	5				
205	Chester Sub	Distribution	Unattended	34	13	0	40	1				
206	Chester Unit	Distribution	Unattended	34	13	0	5	1				
207	Chichester	Distribution	Unattended	220	13	0	123	2				
208	Clifton	Distribution	Unattended	34	4	0	13	5				
209	Colwyn	Distribution	Unattended	34	13	0	10	2				
210	Concord Sub	Distribution	Unattended	220	34	0	179	2				
211	Concord Unit	Distribution	Unattended	34	4	0	5	2				
212	Creek	Distribution	Unattended	34	4	0	3	1				
213	Crum Lynne	Distribution	Unattended	34	13	0	5	1				
214	Diltown	Distribution	Unattended	34	4	0	5	2				
215	Dutton	Distribution	Unattended	34	4	0	10	4				
216	Eddystone	Distribution	Unattended	130	13	0	90	2				
217	Edgmont	Distribution	Unattended	34	13	0	5	1				
218	Edgmont	Distribution	Unattended	34	4	0	8	3				
219	Faulk	Distribution	Unattended	34	4	0	3	1				
220	Foulk	Distribution	Unattended	220	13	0	60	2				
221	Front	Distribution	Unattended	13	4	0	5	2				
222	Garrett	Distribution	Unattended	34	4	0	13	5				
223	Harvey	Distribution	Unattended	34	4	0	5	2				
224	Hunt	Distribution	Unattended	34	13	0	5	1				
225	Keystone	Distribution	Unattended	34	4	0	25	2				
226	Knowlton	Distribution	Unattended	34	4	0	10	4				
227	Lamokin Unit	Distribution	Unattended	13	4	0	4	2				
228	Larchmont	Distribution	Unattended	34	4	0	8	3				
229	Llanerch	Distribution	Unattended	130	34	0	160	2				
230	Llanerch	Distribution	Unattended	130	13	0	185	3				
231	Maddade	Distribution	Unattended	220	13	0	185	3				
232	Marcus Hook	Distribution	Unattended	66	13	0	40	2				

233	Marple	Distribution	Unattended	34	4	0	15	6				
234	Marple	Distribution	Unattended	34	13	0	10	2				
235	Media	Distribution	Unattended	34	13	0	5	1				
236	Media	Distribution	Unattended	34	4	0	5	2				
237	Middletown	Distribution	Unattended	220	13	0	124	2				
238	Middletown	Distribution	Unattended	220	34	0	180	2				
239	Monroe	Distribution	Unattended	34	4	0	15	6				
240	Morton Sub	Distribution	Unattended	220	13	0	124	2				
241	Morton Unit	Distribution	Unattended	34	4	0	5	2				
242	Newtown Square	Distribution	Unattended	66	13	0	124	2				
243	Oakmont	Distribution	Unattended	34	4	0	13	5				
244	Post	Distribution	Unattended	220	13	0	186	3				
245	Saville	Distribution	Unattended	130	13	0	123	2				
246	Scott	Distribution	Unattended	34	4	0	3	2				
247	Secane	Distribution	Unattended	34	4	0	13	5				
248	Sharon Hill Sub	Distribution	Unattended	66	34	0	40	1				
249	Smithbridge	Distribution	Unattended	34	4	0	3	1				
250	Springfield	Distribution	Unattended	34	4	0	14	6				
251	Sproul	Distribution	Unattended	34	4	0	11	4				
252	Tanguy	Distribution	Unattended	34	4	0	2	1				
253	Thomson	Distribution	Unattended	34	4	0	10	4				
254	Upper Darby	Distribution	Unattended	66	34	0	25	1				
255	Upper Darby	Distribution	Unattended	66	13	0	123	2				
256	Upper Darby	Distribution	Unattended	34	4	0	39	3				
257	Wawa	Distribution	Unattended	34	4	0	3	1				
258	Wayne	Distribution	Unattended	34	13	4	120	3				
259	Westgate	Distribution	Unattended	34	4	0	3	1				
260	Woodlyn Sub	Distribution	Unattended	130	66	13	100	1				
261	Woodlyn Sub	Distribution	Unattended	66	34	0	90	1				
262	Yeadon	Distribution	Unattended	34	13	0	5	1				
263	DELAWARE DIVISION (TRANSMISSION)											
264	Chichester	Transmission	Unattended	220	130	13	636	2				
265	Chichester	Transmission	Unattended	130	66	13	200	2				
266	Eddystone	Transmission	Unattended	220	130	13	672	2				
267	Eddystone	Transmission	Unattended	130	66	13	100	1				
268	Llanerch	Transmission	Unattended	130	66	13	100	1				
269	Middletown	Transmission	Unattended	220	66	0	100	1				
270	HARTFORD DIVISION (DISTRIBUTION)											
271	Susquehanna	Distribution	Unattended	34	13	0	50	2				
272	MONTGOMERY DIVISION (DISTRIBUTION)											
273	Abington	Distribution	Unattended	34	4	0	15	6				
274	Airy	Distribution	Unattended	34	4	0	8	3				
275	Airy	Distribution	Unattended	34	13	0	5	1				
276	Allen	Distribution	Unattended	34	4	0	5	2				
277	Ambler	Distribution	Unattended	34	4	0	10	4				
278	Ardmore	Distribution	Unattended	34	4	0	10	4				
279	Audubon	Distribution	Unattended	34	4	0	13	5				
280	Bala	Distribution	Unattended	13	4	0	20	2				
281	Bala	Distribution	Unattended	220	13	0	123	2				
282	Barbadoes	Distribution	Unattended	220	34	0	255	2				
283	Beidler	Distribution	Unattended	34	13	0	5	1				
284	Belmont	Distribution	Unattended	34	4	0	13	5				
285	Berks	Distribution	Unattended	34	4	0	3	1				
286	Bethayres	Distribution	Unattended	34	4	0	8	3				
287	Bethayres	Distribution	Unattended	34	13	0	5	1				
288	Betzwood	Distribution	Unattended	220	34	0	108	2				
289	Bridgeport	Distribution	Unattended	34	4	0	10	4				
290	Cabot	Distribution	Unattended	34	13	0	10	2				
291	Cabot	Distribution	Unattended	34	4	0	10	4				
292	Carmel	Distribution	Unattended	34	4	0	10	4				
293	Clark	Distribution	Unattended	34	13	0	5	1				

294	Clemens	Distribution	Unattended	34	4	0	3	1				
295	Collegeville	Distribution	Unattended	34	4	0	5	2				
296	Colmar	Distribution	Unattended	34	4	0	3	1				
297	County Line	Distribution	Unattended	34	4	0	18	7				
298	Creamery	Distribution	Unattended	34	4	0	3	1				
299	Crusher	Distribution	Unattended	34	4	0	3	1				
300	Davisville	Distribution	Unattended	34	4	0	15	6				
301	Elkins Park	Distribution	Unattended	34	4	0	18	2				
302	Evans	Distribution	Unattended	34	4	0	5	2				
303	Fair	Distribution	Unattended	34	4	0	10	4				
304	Flint	Distribution	Unattended	220	13	0	124	2				
305	Forrest	Distribution	Unattended	34	4	0	13	5				
306	Gladwyne	Distribution	Unattended	34	4	0	2	1				
307	Gladwyne	Distribution	Unattended	34	13	0	15	3				
308	Hagys	Distribution	Unattended	13	4	0	7	3				
309	Hanover	Distribution	Unattended	34	4	0	10	4				
310	Hartman	Distribution	Unattended	220	34	0	90	1				
311	Heaton	Distribution	Unattended	130	34	0	170	2				
312	Heaton	Distribution	Unattended	130	13	0	123	2				
313	Heaton	Distribution	Unattended	220	13	0	123	2				
314	Henderson	Distribution	Unattended	34	4	0	5	2				
315	Henderson	Distribution	Unattended	34	13	0	5	1				
316	Holiday	Distribution	Unattended	34	4	0	3	1				
317	Horsham	Distribution	Unattended	34	4	0	5	2				
318	Jarrett	Distribution	Unattended	220	13	0	124	2				
319	Jeffersonville	Distribution	Unattended	34	4	0	13	5				
320	Jenkintown	Distribution	Unattended	220	13	0	185	3				
321	Jenkintown	Distribution	Unattended	220	34	0	90	1				
322	Keith	Distribution	Unattended	34	4	0	3	1				
323	King	Distribution	Unattended	34	13	0	5	1				
324	King	Distribution	Unattended	34	4	0	8	3				
325	Kulps	Distribution	Unattended	34	4	0	7	3				
326	Lane	Distribution	Unattended	34	4	0	5	2				
327	Lantern	Distribution	Unattended	34	4	0	3	1				
328	Lederach	Distribution	Unattended	34	4	0	3	1				
329	Lewis	Distribution	Unattended	34	4	0	4	2				
330	Mainland	Distribution	Unattended	34	4	0	3	1				
331	Maple Hill	Distribution	Unattended	34	4	0	3	1				
332	Markley	Distribution	Unattended	34	13	0	5	1				
333	Markley	Distribution	Unattended	34	4	0	8	3				
334	Matson	Distribution	Unattended	34	13	0	5	1				
335	Montgomery	Distribution	Unattended	34	4	0	3	1				
336	Monwood	Distribution	Unattended	34	4	0	3	1				
337	Moser Sub	Distribution	Unattended	66	34	0	120	3				
338	Moser Unit	Distribution	Unattended	34	4	0	8	3				
339	Norristown	Distribution	Unattended	34	4	0	23	2				
340	North Wales Sub	Distribution	Unattended	220	34	0	498	3				
341	North Wales Unit	Distribution	Unattended	34	4	0	15	6				
342	Penllyn	Distribution	Unattended	34	4	0	10	4				
343	Perkiomen	Distribution	Unattended	130	34	0	140	2				
344	Perkiomen	Distribution	Unattended	220	34	0	188	1				
345	Plymouth Meeting	Distribution	Unattended	130	34	0	90	1				
346	Plymouth Meeting	Distribution	Unattended	220	13	0	309	5				
347	Point	Distribution	Unattended	34	4	0	5	2				
348	Poplar	Distribution	Unattended	34	4	0	8	3				
349	Rahns	Distribution	Unattended	34	4	0	3	1				
350	Royersford	Distribution	Unattended	34	4	0	7	4				
351	Salford	Distribution	Unattended	34	4	0	2	1				
352	Sanatoga	Distribution	Unattended	34	4	0	3	1				
353	Schwenksville	Distribution	Unattended	34	4	0	5	2				
354	Stowe	Distribution	Unattended	34	4	0	8	3				
355	Stump	Distribution	Unattended	34	4	0	5	2				

356	Swede	Distribution	Unattended	34	13	0	5	1				
357	Trappe	Distribution	Unattended	34	4	0	5	2				
358	Upper Merion	Distribution	Unattended	220	34	0	330	2				
359	Upper Merion	Distribution	Unattended	220	13	0	124	2				
360	Upper Providence	Distribution	Unattended	220	34	0	163	3				
361	Vaughn	Distribution	Unattended	34	4	0	3	1				
362	Washington Square	Distribution	Unattended	34	4	0	9	5				
363	Welsh	Distribution	Unattended	34	4	0	5	2				
364	Wentz	Distribution	Unattended	34	4	0	2	1				
365	Westover	Distribution	Unattended	34	4	0	3	1				
366	Whitemarsh	Distribution	Unattended	66	34	0	40	1				
367	Whitemarsh	Distribution	Unattended	220	13	0	117	2				
368	Woxall	Distribution	Unattended	34	4	0	2	1				
369	Wynnewood	Distribution	Unattended	34	4	0	18	3				
370	MONTGOMERY DIVISION (TRANSMISSION)											
371	Center-Point	Transmission	Unattended	500	220	13	1120	3				
372	Heaton	Transmission	Unattended	220	130	13	560	2				
373	Limerick-500	Transmission	Unattended	500	220	13	840	2				
374	Plymouth Meeting	Transmission	Unattended	220	130	13	400	2				
375	Whitemarsh	Transmission	Unattended	220	66	13	118	1				
376	Whitpain	Transmission	Unattended	500	220	13	2187	9				
377	PHILADELPHIA DIVISION (DISTRIBUTION)											
378	Angora	Distribution	Unattended	13	4	0	33	3				
379	Angora	Distribution	Unattended	66	13	0	85	2				
380	Ashton	Distribution	Unattended	13	4	0	8	3				
381	Benner	Distribution	Unattended	13	4	0	34	3				
382	Blue Grass	Distribution	Unattended	130	13	0	258	5				
383	Burholme	Distribution	Unattended	13	4	0	38	3				
384	Burholme	Distribution	Unattended	66	13	0	120	6				
385	Byberry Sub	Distribution	Unattended	130	13	0	309	5				
386	Byberry Sub	Distribution	Unattended	130	34	0	70	1				
387	Callowhill	Distribution	Unattended	130	13	0	450	9				
388	Cedarbrook	Distribution	Unattended	13	4	0	25	2				
389	Cedarbrook	Distribution	Unattended	66	13	0	170	4				
390	Chestnut Hill	Distribution	Unattended	13	4	0	30	3				
391	Civic	Distribution	Unattended	13	4	0	3	1				
392	Columbia	Distribution	Unattended	13	2	0	5	3				
393	Crescentville	Distribution	Unattended	130	13	0	284	6				
394	Elmwood	Distribution	Unattended	220	13	0	123	2				
395	Ferry	Distribution	Unattended	13	4	0	5	2				
396	Fox Chase	Distribution	Unattended	130	13	0	123	2				
397	Gaul	Distribution	Unattended	13	2	0	6	4				
398	Germantown	Distribution	Unattended	13	4	0	31	3				
399	Grays Ferry	Distribution	Unattended	220	13	0	185	3				
400	Holmesburg Sub	Distribution	Unattended	130	13	0	185	3				
401	Hunting Park	Distribution	Unattended	13	4	0	51	3				
402	Island Road	Distribution	Unattended	220	13	0	124	2				
403	Island Road	Distribution	Unattended	66	13	0	130	4				
404	Kerbaugh	Distribution	Unattended	13	4	0	22	2				
405	Lawrence	Distribution	Unattended	13	4	0	10	4				
406	Logan	Distribution	Unattended	13	4	0	30	3				
407	Lombard	Distribution	Unattended	66	13	0	269	6				
408	Lombard	Distribution	Unattended	13	2	0	25	2				
409	Longshore	Distribution	Unattended	13	4	0	39	3				
410	Loretto	Distribution	Unattended	13	4	0	20	2				
411	Luzerne	Distribution	Unattended	13	4	0	15	6				
412	Main	Distribution	Unattended	13	4	0	2	1				
413	Master	Distribution	Unattended	220	13	0	124	2				
414	North Phila	Distribution	Unattended	66	13	0	165	4				
415	Oregon	Distribution	Unattended	13	4	0	32	3				
416	Overbrook Sub	Distribution	Unattended	34	4	0	23	5				

417	Packer	Distribution	Unattended	66	13	0	90	2				
418	Parrish	Distribution	Unattended	220	13	0	186	3				
419	Passyunk	Distribution	Unattended	66	13	0	254	6				
420	Peltz	Distribution	Unattended	220	13	0	186	3				
421	Pencoyd Sub	Distribution	Unattended	66	13	0	130	4				
422	Pencoyd Unit	Distribution	Unattended	13	4	0	5	2				
423	Penn	Distribution	Unattended	66	13	0	160	4				
424	Penrose	Distribution	Unattended	220	13	0	124	2				
425	Pentridge	Distribution	Unattended	13	4	0	17	7				
426	Pike	Distribution	Unattended	13	4	0	20	2				
427	Pulaski Sub	Distribution	Unattended	220	13	0	123	2				
428	Pulaski Unit	Distribution	Unattended	13	4	0	15	6				
429	Richmond	Distribution	Unattended	220	13	0	185	3				
430	Rockwell	Distribution	Unattended	13	4	0	8	3				
431	Roxborough	Distribution	Unattended	66	13	0	90	2				
432	Salmon	Distribution	Unattended	13	2	0	18	12	13			
433	Sherwood	Distribution	Unattended	34	4	0	22	2				
434	Snyder	Distribution	Unattended	13	4	0	12	5				
435	Somerset Unit	Distribution	Unattended	13	2	0	12	8				
436	Southwark	Distribution	Unattended	66	13	0	124	2				
437	Spencer	Distribution	Unattended	13	4	0	31	3				
438	State	Distribution	Unattended	13	4	0	7	3				
439	Tabor	Distribution	Unattended	220	13	0	123	2				
440	Tacony Sub	Distribution	Unattended	66	13	0	90	2				
441	Tacony Unit	Distribution	Unattended	13	4	0	10	4				
442	Tuna	Distribution	Unattended	66	13	0	186	3				
443	Tunnel	Distribution	Unattended	220	13	0	124	2				
444	Upland	Distribution	Unattended	220	13	0	124	2				
445	University Sub	Distribution	Unattended	66	13	0	90	2				
446	University Unit	Distribution	Unattended	13	4	0	5	2				
447	Waneeta	Distribution	Unattended	220	13	0	123	2				
448	Waverly	Distribution	Unattended	66	13	0	124	2				
449	West Oak Lane	Distribution	Unattended	13	4	0	38	3				
450	Westmoreland	Distribution	Unattended	220	13	0	186	3				
451	Whitaker	Distribution	Unattended	13	4	0	3	1				
452	Wigard	Distribution	Unattended	13	4	0	10	4				
453	Windrim	Distribution	Unattended	13	4	0	3	1				
454	Wister	Distribution	Unattended	13	4	0	3	1				
455							0	0				
456	PHILADELPHIA DIVISION (TRANSMISSION)						0	0				
457	Byberry Sub	Transmission	Unattended	130	66	13	100	2				
458	Byberry Sub	Transmission	Unattended	220	130	13	336	1				
459	Grays Ferry	Transmission	Unattended	220	66	13	336	1				
460	Holmesburg Sub	Transmission	Unattended	220	130	13	336	1				
461	Holmesburg Sub	Transmission	Unattended	130	66	13	112	1				
462	Island Road	Transmission	Unattended	220	66	13	168	1				
463	Master	Transmission	Unattended	220	130	13	336	1				
464	Master	Transmission	Unattended	130	66	13	324	3				
465	North - PHILA	Transmission	Unattended	220	66	13	224	2				
466	Passyunk	Transmission	Unattended	220	66	13	168	1				
467	Richmond	Transmission	Unattended	220	66	13	168	1				
468	Roxborough	Transmission	Unattended	220	66	13	110	1				
469	Schuylkill	Transmission	Unattended	220	130	4	280	1				
470	Schuylkill	Transmission	Unattended	220	66	13	336	1				
471	Tuna	Transmission	Unattended	130	66	13	200	1				
472	Waneeta	Transmission	Unattended	220	130	13	672	2				
473	Waneeta	Transmission	Unattended	130	66	13	112	1				
474	YORK DIVISION (DISTRIBUTION)											
475	Bryan	Distribution	Unattended	34	4	0	3	2				
476	Cooper	Distribution	Unattended	220	34	0	110	2				
477	Delta	Distribution	Unattended	34	4	0	3	2				
478	Fin	Distribution	Unattended	34	4	0	4	2				

479	Furnace	Distribution	Unattended	34	4	0	2	1				
480	Peach Bottom - North	Distribution	Unattended	220	34	0	25	1				
481	Slate	Distribution	Unattended	34	4	0	1	1				
482	Sunnyburn	Distribution	Unattended	34	4	0	3	2				
483	YORK DIVISION (TRANSMISSION)											
484	Peach Bottom	Transmission	Unattended	500	220	13	1547	3				
485	SPARE EQUIPMENT											
486	Spare Transformers			13	2	0	61		16			
487	Spare Transformers			13	4	0	60		10			
488	Spare Transformers			34	4	0	49		12			
489	Spare Transformers			34	13	0	140		7			
490	Spare Transformers			66	13	0	279		5			
491	Spare Transformers			66	34	0	180		2			
492	Spare Transformers			130	13	0	479		8			
493	Spare Transformers			130	34	0	179		2			
494	Spare Transformers			130	66	13	424		3			
495	Spare Transformers			220	13	4	62		1			
496	Spare Transformers			220	13	0	132		3			
497	Spare Transformers			220	34	13	90		1			
498	Spare Transformers			220	34	0	596		6			
499	Spare Transformers			220	66	13	679		3			
500	Spare Transformers			220	130	13	1008		3			
501	Spare Transformers			500	220	13	5425		16			
502	Mobile Transformers			13	4	0	3		1			
503	Mobile Transformers			34	4	0	6		2			
504	Mobile Transformers			220	13	0	80		2			
505	Mobile Transformers			220	34	0	120		2			
506	Total											0

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	<sup>(a)</sup> Financial Services (Direct)	Exelon BSC	923, 924	3,969,580
3	Financial Services (Indirect)	Exelon BSC	426, 923, 924	20,228,882
4	Communication Services (Direct)	Exelon BSC	923	342
5	Communication Services (Indirect)	Exelon BSC	426, 923, 930	3,586,608
6	Human Resources Services (Direct)	Exelon BSC	426, 923	10,212,339
7	Human Resources Services (Indirect)	Exelon BSC	107, 426, 923, 903	(1,000,761)
8	Legal Governance Services (Direct)	Exelon BSC	426, 923	2,081,788
9	Legal Governance Services (Indirect)	Exelon BSC	426, 923, 925, 930	8,219,840
10	Executive Services (Direct)	Exelon BSC	923	2,741
11	Executive Services (Indirect)	Exelon BSC	426, 923, 930	10,570,578
12	BSC Commercial Operation Group Services (Indirect)	Exelon BSC	426, 923	(341,266)
13	Real Estate Services (Direct)	Exelon BSC	107, 108, 588	114,577
14	Real Estate Services (Indirect)	Exelon BSC	<sup>(a)</sup> Various	1,595,838
15	Security Services (Indirect)	Exelon BSC	<sup>(a)</sup> Various	5,080,490
16	BSC Exelon Utility (Direct)	Exelon BSC	908, 923	1,843,810
17	BSC Exelon Utility (Indirect)	Exelon BSC	<sup>(a)</sup> Various	24,847,536
18	Supply Services (Direct)	Exelon BSC	<sup>(a)</sup> Various	256,777
19	Supply Services (Indirect)	Exelon BSC	<sup>(a)</sup> Various	7,884,570
20	IT Non Telecommunications Services (Direct)	Exelon BSC	<sup>(a)</sup> Various	74,242,615
21	IT Non Telecommunications Services (Indirect)	Exelon BSC	<sup>(a)</sup> Various	169,283,559
22	Regulatory and Government Affairs Services (Indirect)	Exelon BSC	426, 923	1,398,162
23	BSC Other Services (Indirect)	Exelon BSC	426, 923, 925	10,624,764
24	Information Technology	BGE	588, 921, 903	370,211
25	Information Technology	ComEd	588, 921, 923, 903, 560	357,257
26	Information Technology	PHISCO	107, 588	71,733
27	Kennett Square Maintenance	PHISCO	923	59,058
28	Customer Operations	PHISCO	903	8,603
29	Field Operations	BGE	843, 841, 840, 583	8,886
30	Legal Department Services	ComEd	923	50,880
31	Audit Services	ComEd	923	735
32	Other Services	BGE	930	(10,089)
33	Materials	ACE	154, 107	2,217
34	Materials	DPL	154	4,195
35	Mutual Assistance	BGE	588	598,139
36	Materials	ComEd	154, 843, 840, 841	42,579
37	Mutual Assistance	Pepco	593, 583, 584	121,414
38	Materials	Pepco	154, 107, 108	4,356
39	Transmission System Operations	ComEd	560, 566	97,414
19				
20	Non-power Goods or Services Provided for Affiliated			
21	Real Estate Services	Exelon BSC	454, 493	9,372,682
22	Information Technology	ACE	456	6,980
23	Information Technology	BGE	456	16,393
24	Materials	ComEd	154	613,569
25	Information Technology	ComEd	456, 495	165,344
26	Information Technology	DPL	456	6,743
27	Information Technology	Pepco	456	11,528
28	Information Technology	Exelon BSC	454	51,528
29	Mutual Assistance	ACE	456	4,730
30	Mutual Assistance	BGE	456	252,816
31	Human Resources Services	PHISCO	495	48,271



32	Human Resources Services	BGE	495	47,732
33	Materials	BGE	154	131,388
34	Accounting Services	BGE	456, 495	69,914
35	Materials	Pepco	154	6,616
36	Materials	ACE	154	1,960
37	Extra-High Voltage (EHV) Trans Agreement	ACE	454	2,454
38	Materials	DPL	154	2,088
39	Extra-High Voltage (EHV) Trans Agreement	DPL	454	3,041
40	Extra-High Voltage (EHV) Trans Agreement	Pepco	454	4,524
41	Legal Services	ATNP	456	14,750
42				

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: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

2024 Exelon Business Services Company Service Areas & Cost Assignment Methods

Exelon Business Services Company, LLC (BSC) provides services to the Exelon system of companies. For discussion purposes, BSC is divided into three groups: 1) core shared services, 2) utility focused services, and 3) corporate governance. The following are descriptions of the service areas and the cost assignment methods applied when billing the services.

The discussion below summarizes the cost assignment methods which generally require direct billing of services to the extent possible, then allocation based on cost causative allocation methods of costs that cannot be directly assigned.

1) CORE SHARED SERVICES AREAS

The Core Shared Services Areas provide a variety of shared support and management services for the Exelon system of companies. These shared services include Information Technology, Security, Supply, Legal Services, Human Resources, Transportation and Real Estate.

Information Technology

• Energy Delivery Solutions, Projects & Enterprise Solutions, Provides application support to the business units and centrally manages enterprise-wide applications and business unit specific projects. Note: PECO incurred these costs with the Generation affiliate prior to the separation on February 1, 2022. Effective February 1, 2022, GenCo Solutions is no longer an affiliated company.

Cost Assignment:

• Costs for information technology applications which are specific to one Client Company are directly charged to the respective Client Company.

• Costs for information technology applications which benefit all or more than one Client Company are allocated to the respective Client Companies based on an appropriate cost causative allocation methodology, which varies from project to project.

• Cloud and Infrastructure Engineering and Operations, Manages the enterprise IT infrastructure, provides infrastructure services, and ensures a safe and stable operating environment.

Cost Assignment:

• Service costs are directly charged to IT Application Portfolios on a unit price basis for services such as mainframe, email, telephone, LAN, etc. IT Application Portfolio costs are directly charged to Client Companies when specific to one Client Company. IT Application Portfolio costs that benefit more than one Client Company are allocated based on an appropriate cost causative allocation methodology.

• IT Governance, Comprises an IT Program Management Office and Business Office focused on establishing standard processes, procedures and methods and Enterprise Architecture and Planning responsible for comprehensive enterprise strategic planning and architecture standards and assurance.

Cost Assignment:

• Service costs are allocated to Client Companies based on an IT Service Billings ratio of each Client Company or an appropriate cost causative allocation methodology.

Corporate & Information Security Services (CISS)

Includes the costs of providing Corporate and Information Security services for the Client Companies

• Corporate Security and Analysis, Provides security policy development and alignment with policies and strategic initiatives; Intelligence gathering and analytical services across the corporation to include threat / risk assessments and recommendations.

• Information Security, Develop, maintain and enforce a security strategy, policy and standards framework that aligns Exelon business need, legislative and regulatory requirements, and industry standard practices.

Cost Assignment

• Costs for Corporate and Information Security services which are specific to one Client Company are directly charged to the respective Client Company.

• Service costs are allocated to Client Companies based on an IT Service Billings ratio of each Client Company or an appropriate cost causative allocation methodology which varies by service.

Supply

Includes the costs of providing services related to the supply function for the Client Companies. Does not include costs of the materials/services purchased under the Purchase Orders/Contracts established by BSC Supply Services group or the purchase or sale of power.

• Strategic Sourcing, Manages the sourcing of categories across Exelon, drives total cost of ownership, and manages supplier relationships.

• Supply Operations, Provides tactical support to business unit operations. Embedded Supply employees perform these services for the Utilities.

• Supply Support, Comprises e-business functions, supply projects, and diversity initiatives, as well as policies, programs, systems and decision support systems.

Cost Assignment:

• Whenever possible, service costs are directly charged to Client Companies.

• Remaining service costs are allocated to Client Companies based on various expenditure-spend methodologies (generally, the services and/or materials purchased by each Client Company).

• Accounts Payable, Processes invoices and administers the P-Card (purchasing-card) program.

Cost Assignment:

• Accounts payable service costs are directly charged to Client Companies on a unit price based on transactions processed for each Client Company.

Legal Services

• Corporate & Commercial, Provides legal support for commercial contract negotiations, acquisitions, intellectual property, strategy, securities, financial reporting, real estate, nuclear related issues, bankruptcy, credit and collections, environmental, general corporate, and other transactional matters.

• Environmental, Provides legal support for the defense of agency enforcement actions, compliance counseling, environmental matters relevant to permitting and re-licensing of generation facilities, support for safety and OSHA compliance, EHS compliance audits and NRC investigations.

• Labor & Employment, Represents Exelon's Client Companies in a wide range of employment related matters before agencies, arbitrators, and state and federal courts; provides advice and counsel on all labor and employment related matters.

• Litigation, Provides legal support for all forms of disputes, including breach of contract, commercial disputes, personal injury, and property damage.

• Regulatory, Represents Exelon's Client Companies before various regulatory agencies, including the Illinois Commerce Commission, the Pennsylvania Public Utility Commission, Maryland Public Service Commission, New Jersey Board of Public Utilities, Delaware Public Service Commission, Public Service Commission of the District of Columbia and the Federal Energy Regulatory Commission.

• Client Services, Comprised of the business functions of the Legal Department, including financial management, client billing, business planning and analysis, human resources, systems management, and general administration.

Cost Assignment:

• Costs for lawyers and paralegals are directly charged to Client Companies when possible.

• The remaining services are allocated on the Modified Massachusetts Formula, an average of each Client Company's Gross Revenues, Total Assets and Direct Labor to the totals of all Client Companies.

Human Resources

Human Resources is divided into two groups – (i) General HR activities, including support functions such as diversity, planning and development, employee health and benefits, compensation planning, management and employee development; HR planning, technology and metrics for HR field units; worker's compensation administration; benefits administration services; payroll processing; HR Solutions Hub, HR/Payroll system maintenance and HR process improvement support and metric reporting; (ii) Labor Relations, including development and management of labor relations strategy in support of business units with represented employees.

Cost Assignment:

• Whenever possible, service costs are directly charged to Client Companies.

• Most general Human Resources Activities costs are directly charged to Client Companies on a unit price basis based on the total employee headcount of each Client Company. Payroll processing costs are directly charged to Client Companies on a unit price based on paycheck counts of each Client Company.

• Labor Relations costs are directly charged to Client Companies on a unit price basis based on the headcount of represented employees of each Client Company or direct charged based on time and materials.

Transportation

• Transportation, Coordinates corporate aircraft services.

Cost Assignment:

• Service costs are directly charged to Client Companies on a unit price based on total occupied flight hours of each Client Company.

• Secure Executive Transportation, Ground transportation of executives.

Cost Assignment:

• Whenever possible, service costs are directly charged to specific utility companies.

• The remaining service costs that cannot be directly charged are allocated to the Utilities based on the Modified Massachusetts Formula, an average of each utility's Gross Revenues, Total Assets and Direct Labor to the totals of all Client Companies.

Real Estate

Includes real estate portfolio and asset management strategy, lease administration for facilities, land or infrastructure obligations, property management, mail services and other real estate consulting services, generally concentrating on non-utility and non-power plant operations.

Cost Assignment for the above mentioned area:

• Service costs are allocated to Client Companies based on occupied square footage.

2) EXELON UTILITIES AREA

Exelon Utilities is comprised of a small utility-focused corporate governance and oversight function that will facilitate collaboration among the utilities to achieve the highest standards of organizational effectiveness, operational excellence, and customer and stakeholder satisfaction.

Utility Strategy & Policy includes utility-wide strategy formulation and implementation, regulatory policy/issue alignment and implementation, utility investment and business model strategy and scenario analysis and analytical support to the utilities.

Utility Oversight includes governance and oversight of a Peer Group structure that aligns across the client utilities to drive consistency, best practices and innovation in the core functions of the Management Model; tracks performance regarding key performance indicators, improvement initiatives and industry standards; analyzes opportunities and develops recommendations on issues pertinent to leadership; coordinate of the business planning process and provides oversight of Management Model documentation integration across the Utilities.

Cost Assignment for the above mentioned groups:

- Whenever possible, service costs are directly charged to specific utility companies.
- The remaining Utility Oversight costs that cannot be directly charged are allocated to the Utilities based on a utility variation of the Modified Massachusetts Formula, an average of each utility's Gross Revenues, Total Assets and Direct Labor to the totals of all utility companies.

**Transmission Strategy & Compliance** manages the Exelon Utilities' interface with the applicable regional transmission and reliability organizations, oversees the implementation of FERC Regulations, NERC Reliability Standards and EU Physical CISS Programs to ensure ongoing compliance, represents utilities' interests and implements corporate strategy in both PJM Regional Transmission Organization and Regional Reliability Organization stakeholder proceedings, and also provides market intelligence and analytic support to strategic transmission studies and other initiatives as needed.

**Cost Assignment:**

- Whenever possible, service costs are directly charged to specific utility companies.
- Remaining service costs that benefit participating utilities are allocated for transmission related activities based on transmission peak load allocation.

**Transmission System Operations** Operate, control, and monitor Exelon transmission systems. Perform Transmission Owner Scheduling, System Control, and Dispatch Service functions per PJM Open Access Transmission Tariff Schedule 1A and fulfill all associated PJM Operating Agreement and PJM Manual obligations of a local transmission control center for Exelon.

**Cost Assignment:**

- Whenever possible, service costs are directly charged to specific utility companies.
- Remaining service costs that benefit participating utilities are allocated for transmission related activities based on transmission peak load allocation.

**Corporate Physical Security Services** . Includes corporate security functions such as security investigations and assessments, crisis management response and security related training.

**Cost Assignment:**

- Costs for Corporate Physical Security services which are specific to one Client Company are directly charged to the respective Client Company.
- The remaining physical security cost are allocated on the Modified Massachusetts Formula, an average of each Client Company's Gross Revenues, Total Assets and Direct Labor to the totals of all Client Companies.

3) CORPORATE GOVERNANCE AREAS

The Corporate Governance Areas house employees who provide corporate governance services for the Exelon system of companies. The Corporate Governance Areas in BSC include:

**Finance.** Includes Senior Executive Vice President and CFO Exelon, Finance, Treasury (cash management services), Controller, External Audit fees, Tax (consolidated Federal and state returns), Financial Planning and Analysis, Investor Relations, Capital Markets, Insurance Services, and External Reporting.

**Compliance, Audit and Risk Services.** Includes three separate but complementary teams: Compliance & Ethics, Enterprise Risk Management, Exelon Audit Services (Sarbanes Oxley compliance) .

**Executives and General BSC Activities** . Includes Exelon senior leadership positions including President and Chief Executive Officer and other Executive Committee members. Also includes general activities, such as income and other taxes, severance and interest, and Board of Directors costs and shareholder meetings.

**Communications, Public Advocacy and Corporate Relations.** Includes Exelon Corporation advertising/brand management, donations/contributions, sponsorships and annual report creation, shareholder/investor external communications, and other communication services; as well as Client Company public advocacy, advertising, coordination of donations/contribution approval, corporate/media relations, and corporate and external communications; public affairs activities; internal communications; and photography, videography, and video production services. Embedded Communication employees also perform these services for the Utilities.

**Governmental and Regulatory Affairs and Public Policy** . Includes executive oversight; management services for compliance with Federal laws, regulations and other policy requirements including relationship management with Congress, Administration and regulators; strategy development and lobbying and advocacy related to Federal legislative and regulatory initiatives; competition initiative activities; PAC administration and operation; grassroots activities; and Federal public affairs activities.

**Legal Governance.** Includes General Counsel, and the Corporate Governance group (including the corporation's compliance and ethics program and Corporate Secretary and shareholder services).

**Corporate Development.** Includes strategic expertise and governance in the evaluation and execution of merger and acquisition opportunities, evaluating company assets for divestiture opportunities, and providing financial and transactional support to restructuring projects.

**Corporate Strategy, Innovation & Sustainability.** Provides strategic support for senior leadership; program leadership for Exelon's sustainable growth strategy; and corporate-wide governance, oversight and support for the innovation, environment and safety functions.

**Investments.** Includes determining the investment strategy and asset allocation of Exelon's pension funds, VEBA post retirement funds, managing relationships with investment managers, overseeing daily investment activities and maintaining a well-diversified investment menu for the Employee Savings Plans. (Certain Investments Area costs are reimbursable by and therefore billed directly to the applicable funds and plans).

**Cost Assignment for the Corporate Governance Areas:**

- Whenever possible, service costs are directly charged to Client Companies.
- The remaining corporate governance costs that cannot be directly charged are allocated to Client Companies based on the Modified Massachusetts Formula, an average of each Client Company's Gross Revenues, Total Assets and Direct Labor to the totals of all Client Companies.

(b) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Real Estate Services (Indirect)		
FERC	Amount	
107	\$	741,570
108		15,210
573		20,217
591		55,237
843		14,772
923		748,632
	\$	1,595,838

(c) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Security Services (Indirect)		
FERC	Amount	
107	\$	631,627
426		412
566		178,389
923		4,270,062
	\$	5,080,490

(d) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

BSC Exelon Utility (Indirect)		
FERC	Amount	
107	\$	1,893,239
108		46,127
426		830
560		8,937,878
566		2,966,655
573		46,222
588		2,879,668
880		154
903		1,254,375
908		640,859
923		6,181,529
	\$	24,847,536

(e) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Supply Services (Direct)		
FERC	Amount	
107	\$	604
108		(3)
163		1,694
426		1,000
570		21
571		2
572		1
573		11
583		50
584		8
586		2
587		15
588		6
592		33
593		135
594		61
595		2
596		9
598		31
923		253,094
930		1
	\$	256,777

(f) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Supply Services (Indirect)		
FERC	Amount	
107	\$	1,449,297
108		168,181
163		2,437,442
562		896
563		51
566		5,235
569		136
570		110,173
571		5,218
572		8,802
573		34,713
582		643
583		91,539
584		20,840
586		3,822
587		59,442
588		30,199
591		6
592		69,493
593		341,818
594		148,756
595		5,317
596		12,497
598		28,587
874		467
875		69
879		238
880		4
887		663
889		6
892		60
893		9
903		14
905		15
923		2,937,082
926		85
930		2
930		(87,363)
935		116
	\$	7,884,570

(g) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

IT Non Telecommunications Services (Direct)		
FERC	Amount	
107	\$	23,231,603
108		381,838
174		(94,690)
184		170,839
557		1,156,866
566		2,869,597
569		57,763
569		57,763
569		57,763
583		11,093
584		5,547
586		638,701
588		27,467,512
593		94,293
598		1,390,979
870		12,556
878		89,144
880		6,665,533
894		151,701
903		2,814,059
905		1,604,527
908		284,915
923		5,122,713
	\$	74,242,615

(h) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

IT Non Telecommunications Services (Indirect)		
FERC	Amount	
107	\$	80,244,039
108		4,909
426		2,226
566		6,543,767
569		21,187
569		21,187
569		21,187
586		469,500
588		21,717,066
598		510,189
878		91,587
880		3,787,716
894		55,644
903		21,151,534
905		588,502
908		1,454,721
923		32,598,580
930		18
	\$	169,283,559

**Attachment F**  
**Attestation of Richard G. Webster, Jr.**

**UNITED STATES OF AMERICA  
BEFORE THE  
FEDERAL ENERGY REGULATORY COMMISSION**

**PJM Interconnection, L.L.C.  
PECO Energy Company**

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**Docket No. ER25- -000**

**ATTESTATION**

Pursuant to 28 U.S.C. § 1746, I, Richard G. Webster, Jr., attest that I am Vice President, Regulatory Policy and Strategy of PECO Energy Company ("PECO") and I hereby verify under penalty of perjury that to the best of my knowledge, information, and belief, the cost of service materials and supporting data submitted as part of this filing, including expenses and balances referencing company records, are true, accurate, and current representations of PECO's books, budgets or other company documents.

By:



Richard G. Webster, Jr.  
Vice President Regulatory Policy and  
Strategy

Subscribed and sworn before me, the undersigned notary public,  
this 25<sup>th</sup> day of March 2025.

Notary Public

My Commission Expires: March 16, 2029



Commonwealth of Pennsylvania - Notary Seal Chanane P. Williams, Notary Public Delaware County My commission expires March 16, 2029 Commission number 1018075 Member, Pennsylvania Association of Notaries
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