



EP9023
701 Ninth Street, NW
9th Floor
Washington, DC 20068
202 872-3066
202 872-2383 Fax
kevin.mcgowan@pepcoholdings.com

Kevin M. McGowan
Vice President, Regulatory Affairs

December 23, 2015

Ms. Brinda Westbrook-Sedgwick
Commission Secretary
Public Service Commission
of the District of Columbia
1325 G Street, N.W.
Suite 800
Washington, DC 20005

RE: Formal Case No. 1076

Dear Ms. Westbrook-Sedgwick:

The results of the District of Columbia jurisdictional cost allocation for 12 Months Ended September 30, 2015 are attached. This report is submitted in compliance with Order No. 15864 and is based on the Average and Excess (NCP) Weather Normalized method. This report includes the jurisdictional returns on both the ratemaking and per book bases as directed by the Commission in Formal Case No. 1076, Order No. 15864.

The Rate Making Summary of the enclosed report shows operating income, rate base, and rates of return for the Company on both an actual and on an adjusted basis. The period ending September 30, 2015 results show an actual earned rate of return of 6.13%. When the actual rate of return is adjusted to be consistent with the ratemaking treatment approved in Order No. 17424, the results show a 6.18% rate of return.

The attached results include the associated work papers supporting the quarterly allocation for September, 2015.

Sincerely,

Kevin M. McGowan

Enclosure

Potomac Electric Power Company

District of Columbia
Ratemaking Results - Distribution Only
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.		Average Unadjusted (1)	Ratemaking Adjustments (2)	D.C. Adjusted (3)	Revenue to Achieve 9.40% Return on Equity (4)	Adjusted to Reflect 9.40% Return on Equity (5)
	Rate Base					
1	Electric Plant in Service	\$ 2,937,871	\$ 37,267.0	\$ 2,975,138.0		\$ 2,975,138
2	Accumulated Depreciation	(977,276)	4,903	(972,373)		(972,373)
3	Accumulated Amortization	(19,247)	0	(19,247)		(19,247)
4	Materials and Supplies	28,377	0	28,377		28,377
5	Cash Working Capital	13,493	(171)	13,322		13,322
6	Accumulated Deferred Income Taxes	(586,991)	(2,252)	(589,243)		(589,243)
7	Prepaid Pension/OPEB Liab. (net of tax)	52,002	(2,707)	49,295		49,295
8	Customer Deposits	(13,942)	0	(13,942)		(13,942)
9	Pepco Portion of Servco Assets	33,586	0	33,586		33,586
10	Regulatory Assets	26,156	392	26,548		26,548
11	Unamortized Credit Facility Costs	351	-	351		351
12	Total Rate Base	<u>\$ 1,494,380</u>	<u>\$ 37,432</u>	<u>\$ 1,531,812</u>		<u>\$ 1,531,812</u>
	Operating Revenues					
13	Sale of Electricity	\$ 483,969	\$ -	\$ 483,969		
14	Other Revenues	3,200	361	3,561		
15	Operating Revenues	<u>\$ 487,169</u>	<u>\$ 361</u>	<u>\$ 487,530</u>	\$ 32,183	\$ 519,713
	Operating Expenses					
16	Operation and Maintenance	\$ 131,742	\$ (3,784)	\$ 127,958		\$ 127,958
17	Depreciation	82,171	741	82,912		82,912
18	Amortization	3,512	(1,096)	2,416		2,416
19	Other Taxes	142,901	53	142,954		142,954
20	D.C. Income Tax	5,916	320	6,236	\$ 3,025	9,261
21	Federal Income Tax	29,268	1,078	30,346	10,205	40,551
22	Total Operating Expenses	<u>\$ 395,510</u>	<u>\$ (2,688)</u>	<u>\$ 392,822</u>	<u>\$ 13,230</u>	<u>\$ 406,052</u>
23	Operating Income	<u>\$ 91,659</u>	<u>\$ 3,049</u>	<u>\$ 94,708</u>	<u>\$ 18,952</u>	<u>\$ 113,660</u>
24	D.C. Jurisdictional Return on Rate Base	<u>6.13%</u>		<u>6.18%</u>		<u>7.42%</u>
	Less Weighted Cost of:					
	Long Term Debt	2.77%		2.77%		2.77%
	Preferred Stock	0.00%		0.00%		0.00%
	Net amount available for common equity	3.36%		3.41%		4.65%
	Common Equity ratio	49.51%		49.51%		49.51%
	D.C. Jurisdictional Return on Equity	6.79%		6.89%		9.40%

Potomac Electric Power Company

District of Columbia Ratemaking Adjustments – Distribution Only
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

RMA No.	Ratemaking Adjustments	Rate Base (1)	Revenue (2)	Operation & Maintenance (3)	Depreciation (4)	Amortization (5)	Other Taxes (6)	DCIT (7)	FIT (8)	Operating Income (9)
1	Inclusion of projects completed and in service				\$ 70			\$ (7)	\$ (22)	\$ (41)
	Electric plant in service	\$ 2,612								
	Accumulated depreciation	(35)								
	Accumulated deferred taxes	-								
2	Annualization of revenues-other revenues		\$ 361					34	114	213
3	Reflection of 3-year average overtime level			\$ (1,139)			\$ (78)	114	386	717
4	Annualization of wage increases			1,914			131	(192)	(649)	(1,204)
5	Annualization of employee health and welfare costs			322				(30)	(102)	(190)
6	Reflection of 2015 pension and OPEB expense	(2,707)		839				(79)	(266)	(494)
7	Removal of F.C. 939 disallowed gainsharing and wages				(35)			3	11	21
	Electric plant in service	(566)								
	Accumulated depreciation	696								
8	Removal of supplemental executive retirement plans (SERP)			(2,337)	(32)			223	751	1,395
	Electric plant in service	(520)								
	Accumulated depreciation	181								
9	Removal of exempt and executive incentive plan costs			(5,451)	(403)			550	1,856	3,448
	Electric plant in service	(6,563)								
	Accumulated depreciation	1,080								
10	Annualization of software amortization					\$ (203)		19	64	120
	Accumulated amortization									
11	Removal of 25% of 69 kV lines (FC 1076)				(17)			2	5	10
	Electric plant in service	(635)								
	Accumulated depreciation	635								
12	Removal of completed amortization on regulatory assets					(2,520)		237	799	1,484
	Regulatory asset, net of accumulated deferred taxes	(1,235)								

Potomac Electric Power Company

District of Columbia Ratemaking Adjustments -- Distribution Only
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

RMA No.	Ratemaking Adjustments	Rate Base (1)	Revenue (2)	Operation & Maintenance (3)	Depreciation (4)	Amortization (5)	Other Taxes (6)	DCIT (7)	FIT (8)	Operating Income (9)
13	Reflection of 3-year average regulatory expense			1,196				(112)	(379)	(705)
14	Reflection of 3-year average storm costs			1,587				(149)	(503)	(935)
15	Removal of adjustments to deferred compensation balances			(57)				5	18	34
16	Removal of employee association costs			(36)				3	12	21
17	Removal of industry contributions and membership fees			(354)				33	112	209
18	Removal of institutional advertising/selling expenses			(597)				56	189	352
19	Reflection of increase in WASA rates			163				(15)	(52)	(96)
20	Inclusion of customer deposit interest expense and credit facility expense and maintenance costs			166				(16)	(53)	(97)
21	Amortization of 2012 flotation costs					1,627		(153)	(516)	(958)
	Regulatory asset, net of accumulated deferred taxes	1,627								
22	Annualization of test period reliability closings				945			(89)	(300)	(556)
	Electric plant in service	35,060								
	Accumulated depreciation	1,569								
	Accumulated deferred taxes	-								
23	Inclusion of post test-year reliability closings through November 2015				213			(20)	(68)	(125)
	Electric plant in service	7,879								
	Accumulated depreciation	777								
	Accumulated deferred taxes	-								
24	Reflection of cash payment for 2014 NOL	(2,252)								
25	Reflection of CWC impact of ratemaking adjustments	(171)								-
26	Interest synchronization							(97)	(329)	426
	Total Ratemaking Adjustments	\$ 37,432	\$ 361	\$ (3,784)	\$ 741	\$ (1,096)	\$ 53	\$ 320	\$ 1,078	\$ 3,049

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Analysis of Revenue Requirement -- Distribution Only
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

	<u>Rate Base</u>	<u>Operating Income</u>	<u>Revenue Requirement</u>
Unadjusted amounts based on 9.40% return on equity	\$ 1,494,380	\$ 91,659	\$ 32,644
Adjustments			
1 Inclusion of projects completed and in service	\$ 2,577	\$ (41)	\$ 394
2 Annualization of revenues	-	213	(362)
3 Reflection of 3-year average overtime level	-	717	(1,218)
4 Annualization of wage increases	-	(1,204)	2,044
5 Annualization of employee health and welfare costs	-	(190)	324
6 Reflection of 2015 pension and OPEB expense	(2,707)	(494)	498
7 Removal of F.C. 939 disallowed gainsharing and wages	130	21	(19)
8 Removal of supplemental executive retirement plan (SERP) costs	(339)	1,395	(2,412)
9 Removal of exempt and executive incentive plan costs	(5,483)	3,448	(6,546)
10 Annualization of software amortization	-	120	(204)
11 Removal of 25% of 69 kV lines (FC 1076)	-	10	(17)
12 Removal of completed amortization on regulatory assets	(1,235)	1,484	(2,676)
13 Reflection of 3-year average regulatory expense	-	(705)	1,197
14 Reflection of 3-year average storm costs	-	(935)	1,588
15 Removal of adjustments to deferred compensation balances	-	34	(58)
16 Removal of employee association costs	-	21	(36)
17 Removal of industry contributions and membership fees	-	209	(355)
18 Removal of institutional advertising/selling expenses	-	352	(598)
19 Reflection of increase in WASA rates	-	(96)	163
20 Inclusion of customer deposit interest expense and credit facility costs	-	(97)	165
21 Amortization of 2012 flotation costs	1,627	(958)	1,832
22 Annualization of test period reliability closings	36,629	(556)	5,559
23 Inclusion of reliability closings through November 2015	8,656	(125)	1,303
24 Reflection of cash payment for 2014 NOL	(2,252)	-	(284)
25 Reflection of CWC impact of ratemaking adjustments	(171)	-	(22)
26 Interest synchronization	-	426	(721)
Total adjustments	\$ 37,432	\$ 3,049	\$ (461)
Total revenue requirement based on 9.40% return on equity	<u>\$ 1,531,812</u>	<u>\$ 94,708</u>	<u>\$ 32,183</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line

No. Adjustment 1 - Inclusion of Projects Completed and In-Service

1	Adjustment to D.C. electric plant in service for items includable under legacy accounting system based on actual data available	<u>\$ 2,612</u>
2	Adjustment to D.C. accumulated depreciation	<u>\$ (35)</u>
3	Adjustment to D.C. accumulated deferred tax liability (assuming 20-year tax depreciation)	<u>\$ (528)</u>
4	Adjustment to D.C. accumulated deferred tax asset (NOL)	<u>\$ 528</u>
5	Adjustment to D.C. depreciation expense	<u>\$ 70</u>
6	Adjustment to D.C. income tax expense	<u>\$ (7)</u>
7	Adjustment to Federal income tax expense	<u>\$ (22)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line

No. Adjustment 2 - Annualization of Revenues

1	Adjustment to annualize other revenues	\$ 361
2	Total adjustment to revenues	\$ 361
3	Adjustment to D.C. income tax expense	\$ 34
4	Adjustment to Federal Income Tax expense	\$ 114

POTOMAC ELECTRIC POWER COMPANY

District of Columbia Ratemaking Adjustment Calculation Twelve Months Ended September 30, 2015

Thousands of Dollars

Line No.	Adjustment 3 - Reflection of 3-Year Average Overtime			
		Total	Incremental Major Storm Cost	Overtime Excl. Storm Costs
1	12 mos. ending September 2013 overtime, net of storm costs	\$ 13,138	\$ 925	\$ 12,213
2	12 mos. ending September 2014 overtime, net of storm costs	12,438	-	12,438
3	12 mos. ending September 2015 overtime, net of storm costs	16,639	-	16,639
4	3-year total overtime, net of storm costs	<u>\$ 42,215</u>	<u>\$ 925</u>	<u>\$ 41,290</u>
5	3-year average overtime, net of storm costs			\$ 13,763
6	Overtime included in test year			<u>16,639</u>
7	Net adjustment to overtime			\$ (2,876)
8	Allocation to D.C. (O&M less A&G ratio)			<u>0.3959</u>
9	Adjustment to D.C. operations and maintenance expense			<u>\$ (1,139)</u>
10	Adjustment to D.C. payroll taxes			<u>\$ (78)</u>
11	Adjustment to D.C. income tax expense			<u>\$ 114</u>
12	Adjustment to Federal income tax expense			<u>\$ 386</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 4 - Annualization of Wage Increases	Mgmt	Union	Total
	ANNUALIZATION OF TEST PERIOD INCREASES (3/1/15 MGMT, 6/1/15 UNION)			
	Distr-related O&M wages/overtime, excl one-time payments, before increases			
	Pepco			
1	Pepco base distribution wages before increase	\$ 6,583	\$ 27,052	
2	3-year average Pepco overtime wages before increase, net of major storms	3,485	9,118	
3	Net amount	10,068	36,170	\$ 46,238
	Charged to Pepco from Service Company			
4	Servco base distribution wages charged to Pepco before increase	16,269	4,198	
5	3-year average Servco overtime wages charged to Pepco before increase, net of major storms	1,009	150	
6	Net amount	17,278	4,348	21,626
7	Test period percentage wage increase	3.00%	2.50%	
	Adjustment to annualize wage increases occurring in test period:			
8	Pepco (line 3 * line 7)	302	904	
9	Charged to Pepco from Servco (line 6 * line 7)	518	109	
10	Total adjustment to annualize wage increases in test period	820	1,013	1,833
	ADJUSTMENT TO REFLECT INCREASES WITHIN 12 MOS. OF TEST PERIOD			
11	Actual test year base wages (distribution-related O&M) - Pepco	15,406	40,117	
12	3-year average Pepco overtime wages, net of major storms	4,184	10,895	
13	Plus annualization (line 8)	302	904	
14	Net amount	19,892	51,916	71,808
15	Actual test year base wages (distr-related O&M) charged to Pepco from Servco	40,610	6,165	
16	3-year average Servco overtime wages charged to Pepco before increase, net of major storms	1,349	210	
17	Plus annualization of test period increase (line 9)	518	109	
18	Total	42,477	6,484	48,961
19	Increase percent	2.50%	2.50%	
	Adjustment to annualize wage increases occurring in rate effective period:			
20	Pepco (line 14 * line 19)	497	1,298	
21	Charged to Pepco from Servco (line 18 * line 19)	1,062	162	
22	Total adjustment	1,559	1,460	3,019
	ADJUSTMENT TO REFLECT END OF PERIOD HEADCOUNT			
23	Wage annualization adjustments - Pepco (line 8 + line 20)	799	2,202	
	Employee Count-Pepco			
24	Average number of Pepco employees during test period 9/30/15	392	1,114	
25	Number of Pepco employees as of 9/30/15	399	1,102	
26	% end-of-period to average workforce level	101.79%	98.92%	
27	Pepco Headcount Adjustment ((line 23 * line 26) - line 23)	14	(24)	
28	Wage annualization adjustments - Servco to Pepco (line 9 + line 21)	1,580	271	
	Employee Count-Servco			
29	Average number of Pepco employees during test period 9/30/15	1,438	345	
30	Number of Pepco employees as of 9/30/15	1,449	321	
31	% end-of-period to average workforce level	100.76%	93.04%	
32	Servco Headcount Adjustment ((line 28 * line 31) - line 28)	12	(19)	
	Total adjustment to wages:			
33	Pepco (line 8 + line 20 + line 27)	813	2,178	
34	Charged to Pepco from Servco (line 9 + line 21 + line 32)	1,592	252	
35	Total adjustment	2,405	2,430	\$ 4,835
36	Allocation to D.C. (O&M less A&G ratio)	0.3959	0.3959	0.3959
37	Adjustment to D.C. operations & maintenance expense	\$ 952	\$ 962	\$ 1,914
38	Adjustment to D.C. payroll tax expense	\$ 65	\$ 66	\$ 131
39	Adjustment to D.C. income tax expense			\$ (192)
40	Adjustment to Federal income tax expense			\$ (649)

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 5 - Annualization of Employee Health & Welfare Costs			
	Plan	Test Period Amount	Rate Effective Period	Projected Change
1	Medical	\$ 17,353	\$ 18,221	\$ 868
2	Dental	1,249	1,274	25
3	Vision	570	581	11
4	Total change in health & welfare costs included in O&M expense			904
5	Allocation to distribution (Labor Ratio)			0.9005
6	Distribution-related adjustment to health & welfare costs			814
7	Allocation factor - DC O&M less A&G			0.3959
8	Adjustment to DC operations and maintenance expense			\$ 322
9	Adjustment to DC income tax expense			\$ (30)
10	Adjustment to Federal income tax expense			\$ (102)

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Rate-making Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 6 - Reflection of 2015 Pension and OPEB Expense			
		Pension	OPEB	Total
	RATE BASE ADJUSTMENT FOR AVG, NET OF TAX, DISTRIBUTION-RELATED BALANCES:			
1	Average net-of-tax prepaid pension and OPEB balance - Pepco - at 12/31/2015	\$ 147,075	\$ (24,192)	\$ 122,883
2	Average net-of-tax prepaid pension and OPEB balance - Pepco - at 9/30/2015	152,036	(25,470)	126,566
3	Adjustment to reflect change in average Pepco balance	\$ (4,961)	\$ 1,278	(3,683)
4	Average net-of-tax prepaid pension and OPEB balance - Service Co - at 12/31/2015	\$ 9,209	\$ (7,566)	\$ 1,643
5	Average net-of-tax prepaid pension and OPEB balance - Service Co - at 9/30/2015	12,165	(7,368)	4,797
6	Adjustment to reflect change in Pepco portion of Service Company average balance	\$ (2,956)	\$ (198)	\$ (3,154)
7	Total adjustment to average rate base			\$ (6,837)
8	Allocation to D.C. (O&M less A&G ratio)			0.3959
9	Adjustment to D.C. net-of-tax prepaid pension and OPEB (line 7* {line 3 + line 6})			<u>\$ (2,707)</u>
	DISTRIBUTION-RELATED OPERATIONS & MAINTENANCE EXPENSE ADJUSTMENT:			
10	2015 Pepco pension and OPEB expense	\$ 11,542	\$ 1,958	\$ 13,500
11	Pepco pension and OPEB expense for the 12 months ended 9/30/2015	10,546	1,856	12,402
12	Adjustment for change in Pepco pension and OPEB expense	\$ 996	\$ 102	\$ 1,098
13	Pepco portion of 2015 Service Company pension and OPEB expense	\$ 10,559	\$ 899	\$ 11,458
14	Pepco portion of Servco pension and OPEB expense for the 12 months 9/30/2015	9,631	805	10,436
15	Adjustment for change in Pepco portion of Servco pension and OPEB expense	\$ 928	\$ 94	\$ 1,022
16	Adjustment to Pepco distribution-related O&M pension and OPEB expense			\$ 2,120
17	Allocation to D.C. (O&M less A&G ratio)			0.3959
18	Adjustment to D.C. operations and maintenance expense			<u>\$ 839</u>
19	Adjustment to D.C. income tax expense			<u>\$ (79)</u>
20	Adjustment to Federal income tax expense			<u>\$ (266)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 7 - Removal of Capitalized Portion of Disallowed Corporate Gainsharing and Wages in Formal Case No. 939	
1	Capitalized portion of Corporate Gainsharing (& associated FICA) included in 13-month average unadjusted electric plant in service	\$ 1,345
2	Capitalized portion of 1994 and 1995 exempt wage increases in excess of 3% included in 13-month average unadjusted electric plant in service	45
3	Total capitalized expense included in electric plant in service	1,390
4	Allocation to Distribution (Plant less AFUDC ratio)	0.8249
5	Distribution related capitalized expense included in electric plant in service	1,147
6	Allocation to D.C. (Plant less AFUDC ratio)	0.4932
7	Adjustment to D.C. electric plant in service	<u>\$ (566)</u>
8	Accumulated depreciation included in 13 month average unadjusted results	\$ (1,620)
9	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8202
10	Distribution related accumulated depreciation	(1,329)
11	Allocation to D.C. (Accumulated Depreciation less AFUDC ratio)	0.4294
12	Adjustment to D.C. accumulated depreciation	<u>\$ 696</u>
13	Depreciation expense included in unadjusted results for twelve months ended September 30, 2015	\$ 69
14	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8202
15	Distribution related depreciation expense	57
16	Allocation to D.C. (Depreciation less AFUDC ratio)	0.6151
17	Adjustment to D.C. depreciation expense	<u>\$ (35)</u>
18	Adjustment to D.C. income tax expense	<u>\$ 3</u>
19	Adjustment to Federal income tax expense	<u>\$ 11</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 8 - Removal of Non-Qualified Supplemental Executive Retirement Plan (SERP) Costs	
1	13 month average capitalized Pepco utility SERP expense	\$ 810
2	13 month average capitalized Service Company SERP expense charged to Pepco	469
3	Total 13 month average capitalized SERP expense	1,279
4	Allocation to Distribution (Plant less AFUDC ratio)	0.8249
5	Distribution-related capitalized SERP expense	1,055
6	Allocation to D.C. (Plant less AFUDC ratio)	0.4932
7	Adjustment to D.C. electric plant in service	\$ (520)
8	13 month average accumulated depreciation on capitalized SERP	\$ (515)
9	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8202
10	Distribution-related portion of 13 month average SERP accumulated depreciation	(422)
11	Allocation to D.C. (Accumulated Depreciation less AFUDC ratio)	0.4294
12	Adjustment to D.C. accumulated depreciation	\$ 181
13	Depreciation expense on capitalized SERP costs	\$ 64
14	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8202
15	Distribution-related portion of SERP depreciation expense	52
16	Allocation to D.C. (Depreciation less AFUDC ratio)	0.6151
17	Adjustment to D.C. depreciation expense	\$ (32)
18	Pepco utility SERP expense for the twelve months ended September 30, 2015	\$ 1,640
19	Service Co. SERP charged to Pepco for the twelve months ended September 30, 2015	4,917
20	Total SERP O&M expense for the twelve months ended September 30, 2015	6,557
21	Allocation to Distribution (Labor ratio)	0.9005
22	Distribution-related operation & maintenance expense	5,905
23	Allocation to D.C. (O&M less A&G ratio)	0.3959
24	Adjustment to D.C. operations & maintenance expense	\$ (2,337)
25	Adjustment to D.C. income tax expense	\$ 223
26	Adjustment to Federal income tax expense	\$ 751

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 9 - Removal of Exempt and Executive Incentive Plan Costs	
1	Average capitalized incentive costs in electric plant in service (EPIS)	\$ 16,134
2	Allocation to Distribution (Plant less AFUDC ratio)	<u>0.8249</u>
3	Average distribution related capitalized incentive costs in EPIS	13,309
4	Allocation to D.C. (Plant less AFUDC ratio)	<u>0.4932</u>
5	Adjustment to remove average capitalized incentive costs from D.C. EPIS	<u>\$ (6,563)</u>
6	Average capitalized incentive costs in accumulated depreciation	\$ (3,065)
7	Allocation to Distribution (Depreciation less AFUDC ratio)	<u>0.8202</u>
8	Average distribution related capitalized incentive costs in accumulated depreciation	(2,514)
9	Allocation to D.C. (Accumulated depreciation less AFUDC ratio)	<u>0.4294</u>
10	Adjustment to remove average capitalized incentive costs from D.C. accumulated depreciation	<u>\$ 1,080</u>
11	Average capitalized incentive costs included in depreciation expense	\$ 800
12	Allocation to Distribution (Depreciation less AFUDC ratio)	<u>0.8202</u>
13	Average distribution related capitalized incentive costs in depreciation expense	656
14	Allocation to D.C. (Depreciation less AFUDC ratio)	<u>0.6151</u>
15	Adjustment to remove average capitalized incentive costs from D.C. depreciation expense	<u>\$ (403)</u>
16	Distribution-related incentive costs charged to Pepco utility O&M for the twelve months ended September 30, 2015	\$ 1,863
17	Distribution-related Service Co. incentive costs charged to Pepco utility O&M for the twelve months ended September 30, 2015	<u>11,906</u>
18	Distribution-related incentive costs in Pepco O&M expense	13,769
19	Allocation to D.C. (O&M less A&G ratio)	<u>0.3959</u>
20	Adjustment to D.C. operations and maintenance expense to remove incentive costs	<u>\$ (5,451)</u>
21	Adjustment to D.C. income tax expense	<u>\$ 550</u>
22	Adjustment to Federal income tax expense	<u>\$ 1,856</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 10 - Annualization of Software Amortization	
1	No new software assets added during test period	
	<u>Adjustment for existing software assets:</u>	<u>D.C. Direct</u>
2	Removal of D.C. amortization expense included in test period for software assets ending by September 30, 2015	\$ 160
3	Removal of D.C. amortization expense included in test period for software assets ending by September 30, 2016	<u>43</u>
4	Adjustment to D.C. amortization expense	<u>\$ (203)</u>
5	Adjustment to D.C. income tax expense	<u>\$ 19</u>
6	Adjustment to Federal income tax expense	<u>\$ 64</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 11 - Removal of 25% of 69 kV Lines (F.C. 1076)	
1	Balance reflected in electric plant in service	\$ 2,540
2	Approximate percentage removed from service	<u>25%</u>
3	Adjustment to EPIS to exclude 25% of 69 kV lines removed from service	<u>\$ (635)</u>
4	Adjustment to D.C. accumulated depreciation	<u>\$ 635</u>
5	Adjustment to D.C. depreciation expense	<u>\$ (17)</u>
6	Adjustment to D.C. income tax expense	<u>\$ 2</u>
7	Adjustment to Federal income tax expense	<u>\$ 5</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 12 - Removal of Completed Amortization on Regulatory Assets	
1	Regulatory assets fully amortized in the test period	\$ -
	<u>Regulatory assets fully amortized in rate effective period:</u>	
2	DC Formal Case 1087 Costs - complete October 2015	\$ 786
3	DC Medicare Subsidy - complete October 2015	107
4	DC 2012 Flotation Costs - complete March 2016	<u>1,627</u>
5	Amortization expense included in test period for regulatory assets that were completed during the test year or will be completed during rate effective period	<u>\$ 2,520</u>
6	Adjustment to D.C. amortization expense	<u>\$ (2,520)</u>
7	Adjustment to D.C. income tax	<u>\$ 237</u>
8	Adjustment to Federal income tax	<u>\$ 799</u>
	<u>Test Period average unamortized rate base, net of accumulated deferred taxes:</u>	
9	DC Formal Case 1087 Costs	\$ 249
10	DC Medicare Subsidy	34
11	DC 2012 Flotation Costs	<u>952</u>
12	Total average unamortized rate base balances, net of accumulated deferred taxes	<u>\$ 1,235</u>
13	Adjustment to rate base, net of accumulated deferred taxes	<u>\$ (1,235)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line

Adjustment 13 - Reflection of 3-Year Average Non-Deferred Regulatory Costs

		D.C. Direct
1	12 mos. ending 9/30/2013 non-deferred regulatory expense	\$ 1,580
2	12 mos. ending 9/30/2014 non-deferred regulatory expense	1,580
3	12 mos. ending 9/30/2015 non-deferred regulatory expense	(214)
4	D.C. 3-year total (excludes deferred and amortized costs)	<u>\$ 2,946</u>
5	Three-year average D.C. regulatory expense (line 4 ÷ 3 years)	\$ 982
6	D.C. non-deferred regulatory expense for the twelve months ended September 30, 2015	<u>(214)</u>
7	Adjustment to D.C. operations & maintenance expense	<u>\$ 1,196</u>
8	Adjustment to D.C. income tax expense	<u>\$ (112)</u>
9	Adjustment to Federal income tax expense	<u>\$ (379)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line

No. Adjustment 14 - Reflection of 3-Year Average Storm Costs

		<u>System</u>	<u>Allocator</u>	<u>D.C.</u>
	Storm restoration costs reflected in distribution related O&M expense:			
	Twelve months ended September 30, 2013			
	Directly assigned based on restorations:			
1	June 22, 2012 - Thunderstorm	164	0.4000	\$ 66
2	June 29, 2012 - Derecho	(1,662)	0.1172	(195)
3	September 8, 2012 Storm	295	0.1900	56
4	October 29, 2012 Sandy	5,874	0.2087	1,226
5	March 6, 2013 Nor'easter	2,467	0.3290	811
6	Allocable	5,750	0.3959	2,276
7	Total for twelve months ended September 30, 2013	<u>\$ 12,888</u>		<u>\$ 4,240</u>
	Twelve months ended September 30, 2014			
8	Directly assigned based on restorations:	\$ -	-	\$ -
9	Allocable	5,815	0.3959	2,302
10	Total for twelve months ended September 30, 2014	<u>\$ 5,815</u>		<u>\$ 2,302</u>
	Twelve months ended September 30, 2015			
11	Directly assigned based on restorations	\$ -	-	\$ -
12	Allocable	2,251	0.3959	891
13	Total for twelve months ended September 30, 2015	<u>\$ 2,251</u>		<u>\$ 891</u>
14	Three-year average storm costs - DC			\$ 2,478
15	Adjustment to D.C. O&M expense to reflect 3-year average storm damage costs (Line 18 - Line 17)			<u>\$ 1,587</u>
16	Adjustment to D.C. income tax expense			<u>\$ (149)</u>
17	Adjustment to Federal income tax expense			<u>\$ (503)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 15 - Removal of Adjustments to Deferred Compensation Balances	
1	Impact of adjustments to deferred compensation liability on O&M expense	\$ 160
2	Allocation to Distribution (Labor ratio)	<u>0.9005</u>
3	Distribution related impact of adjustments to deferred compensation liability on O&M expense	144
4	Allocation to D.C. (O&M less A&G ratio)	<u>0.3959</u>
5	Adjustment to D.C. operations and maintenance expense	<u>\$ (57)</u>
6	Adjustment to D.C. income tax expense	<u>\$ 5</u>
7	Adjustment to Federal income tax expense	<u>\$ 18</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 16 - Removal of Employee Association Costs	
1	Total employee association costs to be excluded per Formal Case 1103	\$ 100
2	Allocation to Distribution (Labor Ratio)	<u>0.9005</u>
3	Excludable employee association costs included in distribution O&M	<u>\$ 90</u>
4	Allocation to D.C. (O&M less A&G ratio)	<u>0.3959</u>
5	Adjustment to D.C. operations and maintenance expense	<u>\$ (36)</u>
6	Adjustment to D.C. income tax expense	<u>\$ 3</u>
7	Adjustment to Federal income tax expense	<u>\$ 12</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 17 - Removal of Industry Contributions and Membership Fees	
1	Industry contributions and membership fees for the twelve months ended September 30, 2015	\$ 995
2	Fees and contributions allowable per Order No. 9509: American National Standards Institute	<u>2</u>
3	Total industry contributions and membership fees to be excluded	993
4	Allocation to Distribution (Labor Ratio)	<u>0.9005</u>
5	Excludable industry contributions & membership fees included in distribution O&M	894
6	Allocation to D.C. (O&M less A&G ratio)	<u>0.3959</u>
7	Adjustment to D.C. operations and maintenance expense	<u>\$ (354)</u>
8	Adjustment to D.C. income tax expense	<u>\$ 33</u>
9	Adjustment to Federal income tax expense	<u>\$ 112</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 18 - Removal of Institutional Advertising and Selling Expense	
1	Total advertising/selling expenses (FERC accounts 909, 911, 912, 913, 930.1) for the twelve months ended September 30, 2015	\$ 2,947
2	Expenses included above associated with informational activity	<u>1,440</u>
3	Institutional/promotional advertising, selling expenses excludable from cost of service (Line 1 - Line 2)	1,507
4	Allocation to D.C.	<u>0.3959</u>
5	Adjustment to D.C. operations and maintenance expense	<u>\$ (597)</u>
6	Adjustment to D.C. income tax expense	<u>\$ 56</u>
7	Adjustment to Federal income tax expense	<u>\$ 189</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.		Rate Effective 10/1/2013	Rate Effective 10/1/2014	Rate Effective 10/1/2015	Total Increase
	<u>Volumetric Rates</u>				
1	Water Service	\$ 3.61	\$ 3.88	\$ 3.99	
2	Sewer Service	4.41	4.74	5.44	
3	Right of Way Fee	0.17	0.17	0.17	
4	Payment in Lieu of Taxes (PILOT)	0.53	0.46	0.47	
5	Total cost per one hundred cubic feet (Ccf)	\$ 8.72	\$ 9.25	\$ 10.07	
6	Pepco Annual Ccf usage (hundred cubic feet)	4,190.00	4,190.00		
7	Factor for months in effect - 12 mos ended September 30, 2015	0%	100%		
8	Test Period D.C. operations and maintenance expense	-	38.76		\$ 39
9	Pepco Annual Ccf usage (hundred cubic feet)		4,190.00	4,190.00	
10	Factor for months in effect - 12 mos ended September 30, 2016		0%	100%	
11	Rate Effective Period D.C. operations and maintenance expense		-	42.00	42
12	Net increase in D.C. operations and maintenance expense				<u>\$ 3</u>
	<u>Fixed Rates</u>				
13	Impervious Area Charge (IAC)	\$ 11.85	\$ 16.75	\$ 20.30	
14	Storm Water Fee	2.67	2.67	2.67	
15	Total cost per equivalent residential unit (ERU)	\$ 14.52	\$ 19.42	\$ 22.97	\$ 4.90
16	Pepco monthly equivalent residential units (1000 ERU's)	3,758.30	3,758.30		
17	Months in effect - 12 months ended September 30, 2015	-	12.00		
18	Test Period D.C. operations and maintenance expense	-	875.83		\$ 876
19	Pepco monthly equivalent residential units (1000 ERU's)		3,758.30	3,758.30	
20	Months in effect - 12 months ended September 30, 2016		-	12.00	
21	Rate Effective Period D.C. operations and maintenance expense		-	1,035.94	1,036
22	Net increase in D.C. operations and maintenance expense				<u>\$ 160</u>
23	Total adjustment to D.C. distribution-related O&M expense				<u>\$ 163</u>
24	Adjustment to D.C. income tax				<u>\$ (15)</u>
25	Adjustment to Federal income tax				<u>\$ (52)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 20 - Inclusion of Customer Deposit Interest Expense and Credit Facility Costs	
1	Interest on customer deposits at 2015 rate of 0.11%	\$ 16
2	Credit facility costs (quarterly maintenance fee)	\$ 421
3	Allocation to Distribution (Labor ratio)	<u>0.9005</u>
4	Distribution-related credit facility costs	\$ 379
5	Allocation factor - District of Columbia (O&M less A&G ratio)	<u>0.3959</u>
6	District of Columbia allocated credit facility costs	<u>\$ 150</u>
7	Adjustment to include Commission-allowed interest charges in distribution O&M expense	<u>\$ 166</u>
8	Adjustment to D.C. income tax expense	<u>\$ (16)</u>
9	Adjustment to Federal income tax expense	<u>\$ (53)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 21 - Amortization of 2012 Flotation Costs	
1	2012 Stock Issuance costs assigned to Pepco	\$ 7,948
2	Distribution-related Plant less AFUDC Allocator	0.8296
3	District of Columbia Plant less AFUDC Allocator	<u>0.4935</u>
4	Flotation costs charged to D.C. distribution-related O&M	3,254
5	Annual adjustment to amortize over a two-year period	<u>\$ 1,627</u>
6	Adjustment to D.C. income tax expense	<u>\$ (153)</u>
7	Adjustment to Federal income tax expense	<u>\$ (516)</u>
8	Adjustment to D.C. rate base to reflect average unamortized balance	<u>\$ 1,627</u>
9	Adjustment to D.C. rate base to reflect average deferred tax liability	<u>\$ (675)</u>
10	Adjustment to D.C. rate base to reflect average deferred tax asset (NOL)	<u>\$ 675</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 22 - Annualization of Test Year Reliability Closings	
	<u>Electric Plant In Service</u>	
1	Adjustment to EPIS to annualize actual test period Reliability closings	\$ 37,102
2	Adjustment to annualize test period reliability retirements	(2,042)
3	Total Adjustment to D.C. electric plant in service	<u>\$ 35,060</u>
	<u>Accumulated Depreciation</u>	
4	Reliability retirements during test period	\$ 2,042
5	Provision for Depreciation on annualized test period closings	(473)
6	Adjustment to D.C. accumulated depreciation	<u>\$ 1,569</u>
	<u>Accumulated Deferred Taxes</u>	
7	Adjustment to Deferred D.C. income taxes	\$ (20)
8	Adjustment to Deferred D.C. income taxes - NOL offset	20
9	Adjustment to Deferred Federal income taxes	(3,260)
10	Adjustment to Deferred Federal income taxes - NOL offset	3,260
11	Adjustment to Deferred Income Taxes	<u>\$ -</u>
12	Adjustment to D.C. depreciation expense	<u>\$ 945</u>
13	Adjustment to D.C. income tax expense	<u>\$ (89)</u>
14	Adjustment to Federal income tax expense	<u>\$ (300)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line	Adjustment 23 - Inclusion of Post Test Year Reliability Closings through November 2015	
No.		
	<u>Electric Plant In Service</u>	
1	Reliability closings to EPIS for October and November 2015	\$ 8,763
2	Reliability retirements for October and November 2015	(884)
3	Total Adjustment to D.C. electric plant in service	<u>\$ 7,879</u>
	<u>Accumulated Depreciation</u>	
4	Reliability retirements for October and November 2015	\$ 884
5	Provision for Depreciation for October and November 2015	(107)
6	Adjustment to D.C. accumulated depreciation	<u>\$ 777</u>
	<u>Accumulated Deferred Taxes</u>	
7	Adjustment to Deferred D.C. income taxes for accelerated/bonus depreciation	\$ (5)
8	Adjustment to Deferred D.C. income taxes for NOL offset	5
9	Adjustment to Deferred Federal income taxes (D.C.) for accelerated/bonus depreciation	(745)
10	Adjustment to Deferred Federal income taxes (D.C.) NOL offset	745
11	Adjustment to D.C. Deferred Income Taxes	<u>\$ -</u>
12	Adjustment to D.C. depreciation expense	<u>\$ 213</u>
13	Adjustment to D.C. income tax expense	<u>\$ (20)</u>
14	Adjustment to Federal income tax expense	<u>\$ (68)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line		
No.	Adjustment 24 - Reflection of Cash Payment for 2014 NOL	
1	Reflection of cash payment received on 13-month average accumulated deferred taxes	\$ 5,537
2	Allocation to distribution (Plant less AFUDC Ratio)	<u>0.8249</u>
3	Distribution-related adjustment to rate base	(4,567)
4	Allocation to D.C. (Plant less AFUDC ratio)	<u>0.4932</u>
5	Adjustment to D.C. rate base	<u>\$ (2,252)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 25 - Reflect Impact of Ratemaking Adjustments on Cash Working Capital	
1	D.C. unadjusted Cash Working Capital allowance for test period	\$ 13,493
2	Impact of Ratemaking Adjustments on Cash Working Capital Allowance	<u>(171)</u>
3	D.C. Cash Working Capital allowance adjusted for Ratemaking Adjustments	<u>\$ 13,322</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.	Adjustment 26 - Interest Synchronization	
1	Ratemaking Adjustments to Average D.C. Rate Base	\$ 37,432
2	Weighted cost of debt @ September 30, 2015	<u>2.77%</u>
3	Pro-forma interest on Ratemaking Adjustments to D.C. Rate Base	1,037
4	Adjustment to D.C. income tax expense to reflect interest synchronization per Commission Order No. 9216	<u>\$ (97)</u>
5	Adjustment to Federal income tax expense to reflect interest synchronization per Commission Order No. 9216	<u>\$ (329)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Interest Synchronization of Unadjusted Cost of Service
Twelve Months Ended September 30, 2015

(Thousands of Dollars)

Line No.		
1	Unadjusted D.C. income tax expense for the twelve months ended September 30, 2015	\$ 5,252
2	Unadjusted D.C. portion of Federal income tax expense for the twelve months ended September 30, 2015	\$ 27,030
3	Unadjusted Average D.C. Rate Base	\$ 1,494,380
4	Weighted Cost of Debt @ September 30, 2015	<u>2.77%</u>
5	Pro-forma interest on Average D.C. Rate Base	41,394
6	less: Per Book D.C. Interest Expense	<u>48,454</u>
7	Adjustment to D.C. Interest Expense for Interest Synchronization	<u>\$ (7,060)</u>
8	Adjustment to Unadjusted D.C. Income Tax Expense for pro-forma interest expense	<u>\$ 664</u>
9	Adjustment to Unadjusted D.C. Federal Income Tax Expense for pro-forma interest expense	<u>\$ 2,238</u>
10	Unadjusted D.C. income tax reflecting synchronization of interest with unadjusted rate base (line 1 + line 8)	<u>\$ 5,916</u>
11	Unadjusted D.C. portion of federal income tax reflecting synchronization of interest with unadjusted rate base (line 2 + line 9)	<u>\$ 29,268</u>

POTOMAC ELECTRIC POWER COMPANY

Computation of District of Columbia Tax Factors
Twelve Months Ended September 30, 2015

Line No.	Description	Statutory Tax Rate
1	D.C. Franchise Tax Rate	9.400%
2	Federal Income Tax Rate	35.00%

Line No.	Description	Computation	Tax Factor
3	D.C. Franchise Tax Factor	line 1	9.40000%
4	Federal Income Tax Factor	$(100\% - (\text{line 3})) \times \text{line 2}$	31.71000%
5	Complement of Composite Tax Factor	$100\% - (\text{line 3} + \text{line 4})$	58.89000%

21-Dec-15

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PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2015
ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
SUMMARY OF RESULTS-1				
RATE BASE				
1 Total System Electric Distribution		5,955,183,890	2,937,871,255	3,017,312,635
2 Less: Depreciation Reserve		2,262,480,814	977,276,504	1,285,204,310
3 Total Net Plant		3,692,703,076	1,960,594,751	1,732,108,324
ADD:				
4 Construction Work in Progress		0	0	0
5 Working Capital		32,812,577	13,493,268	19,319,309
6 Plant Held for Future Use		0	0	0
7 Materials & Supplies		57,144,277	28,376,831	28,767,446
8 Regulatory Assets		41,588,536	26,155,931	15,432,605
9 Net Service Company Assets - Plant Related		63,427,970	33,586,313	29,841,657
10 Net Service Company Assets - CWIP Related		0	0	0
11 Net of Tax Prepaid Pension/OPEB		131,362,911	52,002,164	79,360,747
12 Credit Facility Costs		712,744	351,492	361,252
DEDUCT:				
13 SERP Liability		0	0	0
14 Accumulated Amortization		(41,446,835)	(19,246,700)	(22,200,135)
15 Customer Deposits		(44,221,814)	(13,942,536)	(30,279,278)
16 Deferred FIT		(865,517,327)	(499,746,603)	(365,770,724)
17 Deferred SIT		(171,448,893)	(87,244,730)	(84,204,163)
18 TOTAL ADIT		(1,036,966,220)	(586,991,333)	(449,974,887)
19 TOTAL RATE BASE		2,897,117,221	1,494,380,181	1,402,737,040
DEVELOPMENT OF RETURN				
20 Revenue - Retail Sales		1,095,432,314	483,969,331	611,462,983
21 Other Operating Revenue		8,478,165	3,199,727	5,278,438
22 Total Electric Operating Revenue		1,103,910,479	487,169,058	616,741,422
LESS:				
23 Operating & Maintenance Expense		354,894,534	131,741,831	223,152,703
24 Depreciation Expense		133,605,263	82,171,268	51,433,994
25 Amortization Expense		5,409,002	3,511,562	1,897,441
26 Other Taxes		359,870,458	142,901,255	216,969,203
27 State Income Taxes		11,837,610	5,916,010	5,921,600
28 Federal Income Taxes		42,323,762	29,337,712	12,986,050
29 Net ITC Adjustment		(98,073)	(69,366)	(28,707)
30 Total Federal Income Taxes		42,225,689	29,268,346	12,957,343
31 Total Operating Expenses		907,842,556	395,510,272	512,332,284
32 OPERATING INCOME		196,067,923	91,658,786	104,409,137
33 AFUDC		0	0	0
34 OPERATING INCOME FOR ROR CALCULATION		196,067,923	91,658,786	104,409,137
35 RATE OF RETURN		6.77%	6.13%	7.44%
36 RELATIVE RATE OF RETURN		1.00	0.91	1.10

21-Dec-15

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOPMENT OF RATE BASE-2					
ELECTRIC PLANT IN SERVICE					
SUBTRANSMISSION - CLASS					
1	3600 Land and Land Rights - Subs	STAED	2,312,869	961,460	1,351,409
2	3600 Land and Land Rights - OH Lines	STAED	0	0	0
3	3600 Land and Land Rights - UG Lines	STAED	0	0	0
4	3610 Structures and Improvements	STAED	5,097,256	2,118,929	2,978,327
5	3620 Station Equipment	STAED	206,949,016	86,028,706	120,920,310
6	3627 Station Equipment	STAED	598,088	248,625	349,463
7	3640 Poles, Towers and Fixtures	STAED	31,532,351	13,107,998	18,424,352
8	3650 Overhead Conductors and Devices	STAED	35,541,949	14,774,788	20,767,161
9	3660 Underground Conduit	STAED	125,718,805	52,261,307	73,457,498
10	3670 Underground Conductors and Devices	STAED	111,507,638	46,353,725	65,153,913
11	3680 Line Transformers	STAED	6,428	2,672	3,756
12	TOTAL SUBTRANSMISSION		519,264,401	215,858,211	303,406,189
SUBTRANSMISSION - SMECO					
13	3600 Land and Land Rights - Subs	DISTROTH	137,189	0	137,189
14	3600 Land and Land Rights - OH Lines	DISTROTH	0	0	0
15	3600 Land and Land Rights - UG Lines	DISTROTH	0	0	0
16	3610 Structures and Improvements	DISTROTH	250,274	0	250,274
17	3620 Station Equipment	DISTROTH	3,070,325	0	3,070,325
18	3627 Station Equipment	DISTROTH	48,176	0	48,176
19	3640 Poles, Towers and Fixtures	DISTROTH	1,173,309	0	1,173,309
20	3650 Overhead Conductors and Devices	DISTROTH	1,066,152	0	1,066,152
21	3660 Underground Conduit	DISTROTH	706	0	706
22	3670 Underground Conductors and Devices	DISTROTH	17,109	0	17,109
23	3680 Line Transformers	DISTROTH	0	0	0
24	TOTAL SUBTRANSMISSION - SMECO		5,763,240	0	5,763,240

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-3					
DISTRIBUTION PLANT					
DISTRIBUTION - DC					
1	3600 Land and Land Rights - Subs	DISTRDC	12,154,475	12,154,475	0
2	3600 Land and Land Rights - OH Lines	DISTRDC	243,306	243,306	0
3	3600 Land and Land Rights - UG Lines	DISTRDC	25,250	25,250	0
4	3610 Structures and Improvements	DISTRDC	57,164,194	57,164,194	0
5	3620 Station Equipment	DISTRDC	300,667,201	300,667,201	0
6	3627 Capitalize Control Ctr	DISTRDC	0	0	0
7	3640 Poles, Towers and Fixtures	DISTRDC	93,742,594	93,742,594	0
8	3650 Overhead Conductors and Devices	DISTRDC	103,429,887	103,429,887	0
9	3660 Underground Conduit	DISTRDC	612,038,996	612,038,996	0
10	3670 Underground Conductors and Devices	DISTRDC	622,786,380	622,786,380	0
11	3680 Line Transformers	DISTRDC	430,092,842	430,092,842	0
12	3691 Services	DISTRDC	12,764,874	12,764,874	0
13	3692 Services	DISTRDC	93,792,696	93,792,696	0
14	3693 Services	DISTRDC	145,546,308	145,546,308	0
15	3700 Meters	DISTRDC	7,197,970	7,197,970	0
16	3701 AMI Meters	DISTRDC	48,653,403	48,653,403	0
17	3711 Installations on Customer Premises	DISTRDC	1,367,203	1,367,203	0
18	3731 Street Lighting and Signal Systems	DISTRDC	47,533	47,533	0
19	3732 Street Lighting and Signal Systems	DISTRDC	7,932,661	7,932,661	0
20	3734 Street Lighting and Signal Systems	DISTRDC	47,103	47,103	0
21	TOTAL DISTRIBUTION - DC		2,549,694,875	2,549,694,875	0

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-4					
DISTRIBUTION - MARYLAND					
1	3600 Land and Land Rights - Subs	DISTROTH	8,361,298	0	8,361,298
2	3600 Land and Land Rights - OH Lines	DISTROTH	175,215	0	175,215
3	3600 Land and Land Rights - UG Lines	DISTROTH	22,173	0	22,173
4	3610 Structures and Improvements	DISTROTH	50,701,756	0	50,701,756
5	3620 Station Equipment	DISTROTH	266,540,153	0	266,540,153
6	3627 Capitalize Control Ctr	DISTROTH	1,246,931	0	1,246,931
7	3640 Poles, Towers and Fixtures	DISTROTH	221,497,546	0	221,497,546
8	3650 Overhead Conductors and Devices	DISTROTH	395,810,453	0	395,810,453
9	3660 Underground Conduit	DISTROTH	260,750,582	0	260,750,582
10	3670 Underground Conductors and Devices	DISTROTH	565,646,780	0	565,646,780
11	3680 Line Transformers	DISTROTH	440,330,886	0	440,330,886
12	3691 OH Services	DISTROTH	41,283,619	0	41,283,619
13	3692 UG Services	DISTROTH	19,113,857	0	19,113,857
14	3693 UG Services	DISTROTH	134,817,766	0	134,817,766
15	3700 Meters	DISTROTH	15,881,607	0	15,881,607
16	3701 AMI Meters	DISTROTH	63,843,454	0	63,843,454
17	3711 Installations on Customer Premises	DISTROTH	1,278,829	0	1,278,829
18	3731 Street Lighting and Signal Systems	DISTROTH	26,132,377	0	26,132,377
19	3732 Street Lighting and Signal Systems	DISTROTH	17,517,326	0	17,517,326
20	3734 Street Lighting and Signal Systems	DISTROTH	1,686,061	0	1,686,061
21	TOTAL DISTRIBUTION -MARYLAND		2,532,638,671	0	2,532,638,671

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-5					
ELECTRIC PLANT IN SERVICE					
DISTRIBUTION PLANT CONT					
DISTRIBUTION - VIRGINIA & SMECO					
1	3600 Land and Land Rights - Subs	DISTROTH	0	0	0
2	3600 Land and Land Rights - OH Lines	DISTROTH	0	0	0
3	3600 Land and Land Rights - UG Lines	DISTROTH	0	0	0
4	3610 Structures and Improvements	DISTROTH	0	0	0
5	3620 Station Equipment	DISTROTH	0	0	0
6	3627 Station Equipment	DISTROTH	0	0	0
7	3640 Poles, Towers and Fixtures	DISTROTH	0	0	0
8	3650 Overhead Conductors and Devices	DISTROTH	0	0	0
9	3660 Underground Conduit	DISTROTH	0	0	0
10	3670 Underground Conductors and Devices	DISTROTH	0	0	0
11	3680 Line Transformers	DISTROTH	0	0	0
12	3691 OH Services	DISTROTH	0	0	0
13	3692 UG Services	DISTROTH	0	0	0
14	3693 UG Services	DISTROTH	88,384	0	88,384
15	3700 Meters	DISTROTH	453,163	0	453,163
16	3701 AMI Meters	DISTROTH	0	0	0
17	3711 Installations on Customer Premises	DISTROTH	0	0	0
18	3731 Street Lighting and Signal Systems	DISTROTH	0	0	0
19	3732 Street Lighting and Signal Systems	DISTROTH	0	0	0
20	3734 Street Lighting and Signal Systems	DISTROTH	0	0	0
21	TOTAL DISTRIBUTION - VIRGINIA & SMECO		541,547	0	541,547

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-6					
DISTRIBUTION - SYSTEM TOTAL					
1	3600 Land and Land Rights - Subs		20,515,774	12,154,475	8,361,298
2	3600 Land and Land Rights - OH Lines		418,521	243,306	175,215
3	3600 Land and Land Rights - UG Lines		47,423	25,250	22,173
4	3610 Structures and Improvements		107,865,950	57,164,194	50,701,756
5	3620 Station Equipment		567,207,354	300,667,201	266,540,153
6	3627 Station Equipment		1,246,931	0	1,246,931
7	3640 Poles, Towers and Fixtures		315,240,140	93,742,594	221,497,546
8	3650 Overhead Conductors and Devices		499,240,340	103,429,887	395,810,453
9	3660 Underground Conduit		872,789,578	612,038,996	260,750,582
10	3670 Underground Conductors and Devices		1,188,433,160	622,786,380	565,646,780
11	3680 Line Transformers		870,423,727	430,092,842	440,330,886
12	3691 OH Services		54,048,493	12,764,874	41,283,619
13	3692 UG Services		112,906,554	93,792,696	19,113,857
14	3693 UG Services		280,452,458	145,546,308	134,906,150
15	3700 Meters		23,532,740	7,197,970	16,334,770
16	3701 AMI Meters		112,496,858	48,653,403	63,843,454
17	3711 Installations on Customer Premises		2,646,032	1,367,203	1,278,829
18	3731 Street Lighting and Signal Systems		26,179,911	47,533	26,132,377
19	3732 Street Lighting and Signal Systems		25,449,987	7,932,661	17,517,326
20	3734 Street Lighting and Signal Systems		1,733,164	47,103	1,686,061
21	TOTAL DISTRIBUTION - SYSTEM		5,082,875,093	2,549,694,875	2,533,180,218

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-7					
SUBTRANSMISSION & DISTRIBUTION - TOTAL					
1	3600 Land and Land Rights - Subs		22,965,831	13,115,935	9,849,896
2	3600 Land and Land Rights - OH Lines		418,521	243,306	175,215
3	3600 Land and Land Rights - UG Lines		47,423	25,250	22,173
4	3610 Structures and Improvements		113,213,480	59,283,123	53,930,357
5	3620 Station Equipment		777,226,696	386,695,907	390,530,789
6	3627 Station Equipment		1,893,195	248,625	1,644,570
7	3640 Poles, Towers and Fixtures		347,945,799	106,850,592	241,095,208
8	3650 Overhead Conductors and Devices		535,848,441	118,204,675	417,643,766
9	3660 Underground Conduit		998,509,089	664,300,303	334,208,786
10	3670 Underground Conductors and Devices		1,299,957,907	669,140,105	630,817,802
11	3680 Line Transformers		870,430,156	430,095,514	440,334,642
12	3691 OH Services		54,048,493	12,764,874	41,283,619
13	3692 UG Services		112,906,554	93,792,696	19,113,857
14	3693 UG Services		280,452,458	145,546,308	134,906,150
15	3700 Meters		23,532,740	7,197,970	16,334,770
16	3701 AMI Meters		112,496,858	48,653,403	63,843,454
17	3711 Installations on Customer Premises		2,646,032	1,367,203	1,278,829
18	3731 Street Lighting and Signal Systems		26,179,911	47,533	26,132,377
19	3732 Street Lighting and Signal Systems		25,449,987	7,932,661	17,517,326
20	3734 Street Lighting and Signal Systems		1,733,164	47,103	1,686,061
21	TOTAL SUBTRANSMISSION & DISTRIBUTION - SYSTEM		5,607,902,733	2,765,553,086	2,842,349,648

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-8					
ELECTRIC PLANT IN SERVICE					
GENERAL PLANT					
1	3890 Land and Land Rights	STDPLT	6,305,429	3,109,540	3,195,889
2	3900 Structures and Improvements	STDPLT	83,619,761	41,237,322	42,382,440
3	3903 Structures and Improvements	STDPLT	10,130,476	4,995,873	5,134,603
4	3911 Office Furniture and Equipment	STDPLT	14,863,620	7,330,036	7,533,584
5	3913 Office Furniture and Equipment	STDPLT	7,079,167	3,491,111	3,588,056
6	3915 Office Furniture and Equipment	STDPLT	18,678	9,211	9,467
7	3920 Transportation Equipment	STDPLT	0	0	0
8	3930 Stores Equipment	STDPLT	345,954	170,608	175,346
9	3940 Tools, Shop and Garage Equipment	STDPLT	4,718,466	2,326,925	2,391,541
10	3950 Laboratory Equipment	STDPLT	2,418,071	1,192,478	1,225,592
11	3960 Power Operated Equipment	STDPLT	782,387	385,836	396,551
12	3970 Communication Equipment	STDPLT	114,537,365	56,484,425	58,052,940
13	3980 Miscellaneous Equipment	STDPLT	6,461,409	3,186,462	3,274,947
14	3990 Other Tangible Property	STDPLT	0	0	0
15	TOTAL GENERAL PLANT		251,280,785	123,919,829	127,360,955
INTANGIBLE PLANT					
16	3020 Franchises and Consents	DISTROTH	225	0	225
17	3030 Miscellaneous Intangible Plant	STDPLT	30,111,927	14,849,782	15,262,145
16	3030 Miscellaneous Intangible Plant - DC	DISTRDC	(1,011,012)	(1,011,012)	0
19	3032 Miscellaneous Intangible Plant - MD	DISTROTH	0	0	0
20	TOTAL INTANGIBLE PLANT		29,101,140	13,838,770	15,262,370

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-9					
AFUDC					
SUBTRANSMISSION AFUDC - DC					
1	3600 Land and Land Rights - Subs	DISTRDC	0	0	0
2	3600 Land and Land Rights - OH Lines	DISTRDC	0	0	0
3	3600 Land and Land Rights - UG Lines	DISTRDC	0	0	0
4	3610 Structures and Improvements	DISTRDC	72,006	72,006	0
5	3620 Station Equipment	DISTRDC	856,008	856,008	0
6	3627 Station Equipment	DISTRDC	0	0	0
7	3640 Poles, Towers and Fixtures	DISTRDC	238,421	238,421	0
8	3650 Overhead Conductors and Devices	DISTRDC	76,082	76,082	0
9	3660 Underground Conduit	DISTRDC	4,057,031	4,057,031	0
10	3670 Underground Conductors and Devices	DISTRDC	595,416	595,416	0
11	TOTAL SUBTRANSMISSION AFUDC - DC		5,894,964	5,894,964	0
SUBTRANSMISSION AFUDC - MD					
1	3600 Land and Land Rights - Subs	DISTROTH	0	0	0
2	3600 Land and Land Rights - OH Lines	DISTROTH	0	0	0
3	3600 Land and Land Rights - UG Lines	DISTROTH	0	0	0
4	3610 Structures and Improvements	DISTROTH	7,167	0	7,167
5	3620 Station Equipment	DISTROTH	3,448,354	0	3,448,354
6	3627 Station Equipment	DISTROTH	0	0	0
7	3640 Poles, Towers and Fixtures	DISTROTH	390,151	0	390,151
8	3650 Overhead Conductors and Devices	DISTROTH	476,831	0	476,831
9	3660 Underground Conduit	DISTROTH	1,087,624	0	1,087,624
10	3670 Underground Conductors and Devices	DISTROTH	634,535	0	634,535
11	TOTAL SUBTRANSMISSION AFUDC - MD		6,044,662	0	6,044,662

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-10					
DISTRIBUTION AFUDC - DC					
1	3600 Land and Land Rights - Subs	DISTRDC	0	0	0
2	3600 Land and Land Rights - OH Lines	DISTRDC	0	0	0
3	3600 Land and Land Rights - UG Lines	DISTRDC	0	0	0
4	3610 Structures and Improvements	DISTRDC	3,311,123	3,311,123	0
5	3620 Station Equipment	DISTRDC	8,993,890	8,993,890	0
6	3627 Station Equipment	DISTRDC	0	0	0
7	3640 Poles, Towers and Fixtures	DISTRDC	99,946	99,946	0
8	3650 Overhead Conductors and Devices	DISTRDC	214,164	214,164	0
9	3660 Underground Conduit	DISTRDC	5,350,412	5,350,412	0
10	3670 Underground Conductors and Devices	DISTRDC	3,277,509	3,277,509	0
11	3680 Line Transformers	DISTRDC	106,889	106,889	0
12	3691 OH Services	DISTRDC	2,569	2,569	0
13	3692 UG Services	DISTRDC	0	0	0
14	3693 UG Services	DISTRDC	3,010	3,010	0
15	3700 Meters	DISTRDC	0	0	0
16	3701 AMI Meters	DISTRDC	0	0	0
17	3711 Installations on Customer Premises	DISTRDC	0	0	0
18	3731 Street Lighting and Signal Systems	DISTRDC	160	160	0
19	3732 Street Lighting and Signal Systems	DISTRDC	446	446	0
20	3734 Street Lighting and Signal Systems	DISTRDC	524	524	0
21	TOTAL DISTRIBUTION AFUDC - DC		21,360,643	21,360,643	0

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-11					
DISTRIBUTION AFUDC - MD					
1	3600 Land and Land Rights - Subs	DISTROTH	0	0	0
2	3600 Land and Land Rights - OH Lines	DISTROTH	0	0	0
3	3600 Land and Land Rights - UG Lines	DISTROTH	0	0	0
4	3610 Structures and Improvements	DISTROTH	1,866,185	0	1,866,185
5	3620 Station Equipment	DISTROTH	8,195,121	0	8,195,121
6	3627 Station Equipment	DISTROTH	0	0	0
7	3640 Poles, Towers and Fixtures	DISTROTH	549,498	0	549,498
8	3650 Overhead Conductors and Devices	DISTROTH	809,107	0	809,107
9	3660 Underground Conduit	DISTROTH	810,892	0	810,892
10	3670 Underground Conductors and Devices	DISTROTH	941,694	0	941,694
11	3680 Line Transformers	DISTROTH	132,236	0	132,236
12	3691 OH Services	DISTROTH	4,765	0	4,765
13	3692 UG Services	DISTROTH	0	0	0
14	3693 UG Services	DISTROTH	5,530	0	5,530
15	3700 Meters	DISTROTH	0	0	0
16	3701 AMI Meters	DISTROTH	0	0	0
17	3711 Installations on Customer Premises	DISTROTH	0	0	0
18	3731 Street Lighting and Signal Systems	DISTROTH	198	0	198
19	3732 Street Lighting and Signal Systems	DISTROTH	682	0	682
20	3734 Street Lighting and Signal Systems	DISTROTH	1,053	0	1,053
21	TOTAL DISTRIBUTION AFUDC - MD		13,316,961	0	13,316,961

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-12					
SUBTRANSMISSION AND DISTRIBUTION AFUDC - SYSTEM					
1	3600 Land and Land Rights - Subs		0	0	0
2	3600 Land and Land Rights - OH Lines		0	0	0
3	3600 Land and Land Rights - UG Lines		0	0	0
4	3610 Structures and Improvements		5,256,480	3,383,129	1,873,352
5	3620 Station Equipment		21,493,373	9,849,899	11,643,474
6	3627 Station Equipment		0	0	0
7	3640 Poles, Towers and Fixtures		1,278,017	338,367	939,650
8	3650 Overhead Conductors and Devices		1,576,184	290,246	1,285,938
9	3660 Underground Conduit		11,305,959	9,407,443	1,898,516
10	3670 Underground Conductors and Devices		5,449,154	3,872,925	1,576,229
11	3680 Line Transformers		239,125	106,889	132,236
12	3691 OH Services		7,334	2,569	4,765
13	3692 UG Services		0	0	0
14	3693 UG Services		8,540	3,010	5,530
15	3700 Meters		0	0	0
16	3701 AMI Meters		0	0	0
17	3711 Installations on Customer Premises		0	0	0
18	3731 Street Lighting and Signal Systems		358	160	198
19	3732 Street Lighting and Signal Systems		1,128	446	682
20	3734 Street Lighting and Signal Systems		1,577	524	1,053
21	TOTAL SUBTRANSMISSION AND DISTRIBUTION AFUDC - SYSTE		46,617,229	27,255,606	19,361,623

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 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-13					
GENERAL PLANT AFUDC - DC					
1	3890 Land and Land Rights	DISTRDC	0	0	0
2	3900 Structures and Improvements	DISTRDC	2,830,857	2,830,857	0
3	3903 Structures and Improvements	DISTRDC	306,778	306,778	0
4	3911 Office Furniture and Equipment	DISTRDC	91,631	91,631	0
5	3913 Office Furniture and Equipment	DISTRDC	100,229	100,229	0
6	3915 Office Furniture and Equipment	DISTRDC	49	49	0
7	3920 Transportation Equipment	DISTRDC	0	0	0
8	3930 Stores Equipment	DISTRDC	0	0	0
9	3940 Tools, Shop and Garage Equipment	DISTRDC	71,811	71,811	0
10	3950 Laboratory Equipment	DISTRDC	0	0	0
11	3960 Power Operated Equipment	DISTRDC	0	0	0
12	3970 Communication Equipment	DISTRDC	2,723,872	2,723,872	0
13	3980 Miscellaneous Equipment	DISTRDC	18,378	18,378	0
14	3990 Other Tangible Property	DISTRDC	0	0	0
15	TOTAL GENERAL PLANT AFUDC - DC		6,143,605	6,143,605	0
GENERAL PLANT AFUDC - MD					
16	3890 Land and Land Rights	DISTROTH	0	0	0
17	3900 Structures and Improvements	DISTROTH	3,500,204	0	3,500,204
18	3903 Structures and Improvements	DISTROTH	695,567	0	695,567
19	3911 Office Furniture and Equipment	DISTROTH	169,063	0	169,063
20	3913 Office Furniture and Equipment	DISTROTH	138,056	0	138,056
21	3915 Office Furniture and Equipment	DISTROTH	0	0	0
22	3920 Transportation Equipment	DISTROTH	0	0	0
23	3930 Stores Equipment	DISTROTH	0	0	0
24	3940 Tools, Shop and Garage Equipment	DISTROTH	823	0	823
25	3950 Laboratory Equipment	DISTROTH	0	0	0
26	3960 Power Operated Equipment	DISTROTH	0	0	0
27	3970 Communication Equipment	DISTROTH	5,189,934	0	5,189,934
28	3980 Miscellaneous Equipment	DISTROTH	35,625	0	35,625
29	3990 Other Tangible Property	DISTROTH	0	0	0
30	TOTAL GENERAL PLANT AFUDC - MD		9,729,272	0	9,729,272

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-14					
GENERAL PLANT AFUDC - SMECO					
1	3890 Land and Land Rights	DISTROTH	0	0	0
2	3900 Structures and Improvements	DISTROTH	255,941	0	255,941
3	3903 Structures and Improvements	DISTROTH	36,309	0	36,309
4	3911 Office Furniture and Equipment	DISTROTH	8,743	0	8,743
5	3913 Office Furniture and Equipment	DISTROTH	3,426	0	3,426
6	3915 Office Furniture and Equipment	DISTROTH	0	0	0
7	3920 Transportation Equipment	DISTROTH	0	0	0
8	3930 Stores Equipment	DISTROTH	0	0	0
9	3940 Tools, Shop and Garage Equipment	DISTROTH	0	0	0
10	3950 Laboratory Equipment	DISTROTH	0	0	0
11	3960 Power Operated Equipment	DISTROTH	0	0	0
12	3970 Communication Equipment	DISTROTH	166,831	0	166,831
13	3980 Miscellaneous Equipment	DISTROTH	188	0	188
14	3990 Other Tangible Property	DISTROTH	0	0	0
15	TOTAL GENERAL PLANT AFUDC - SMECO		471,438	0	471,438
INTANGIBLE PLANT AFUDC					
16	3030 Miscellaneous Intangible Plant DC	DISTRDC	1,160,359	1,160,359	0
17	3030 Miscellaneous Intangible Plant MD	DISTROTH	2,586,954	0	2,586,954
18	3030 Miscellaneous Intangible Plant SM	DISTROTH	190,374	0	190,374
19	TOTAL INTANGIBLE PLANT AFUDC		3,937,687	1,160,359	2,777,328
20	TOTAL AFUDC		66,899,232	34,559,570	32,339,662
21	Total Electric Plant In Service		5,955,183,890	2,937,871,255	3,017,312,635

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 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-15					
DEPRECIATION RESERVE					
1	Subtransmission - DC	DISTRDC	78,241,829	78,241,829	0
2	Subtransmission - MD	DISTROTH	141,242,220	0	141,242,220
3	Subtransmission - SM	DISTROTH	3,101,113	0	3,101,113
4	Distribution - DC	DISTRDC	806,311,488	806,311,488	0
5	Distribution - DC - Meters	DISTRDC	10,519,233	10,519,233	0
6	Distribution - MD	DISTROTH	1,060,179,616	0	1,060,179,616
7	Distribution - MD - Meters	DISTROTH	7,561,105	0	7,561,105
8	Distribution - VA	DISTROTH	17,750	0	17,750
9	Distribution - SMECO	DISTROTH	195,796	0	195,796
10	General - DC	DISTRDC	67,691,694	67,691,694	0
11	General - MD	DISTROTH	67,014,579	0	67,014,579
13	TOTAL DEPRECIATION RESERVE (LESS AFUDC)		2,242,076,422	962,764,244	1,279,312,179
14	DEPRECIATION RESERVE - AFUDC				
15	Distribution - DC	DISTRDC	10,631,746	10,631,746	0
16	Distribution - MD	DISTROTH	9,920,273	0	9,920,273
18	General - DC	DISTRDC	3,880,514	3,880,514	0
19	General - MD	DISTROTH	(4,235,796)	0	(4,235,796)
20	General - SM	DISTROTH	207,654	0	207,654
21	TOTAL AFUDC		20,404,392	14,512,260	5,892,132
22	TOTAL DEPRECIATION RESERVE		2,262,480,814	977,276,504	1,285,204,310
TOTAL NET PLANT					
			3,692,703,076	1,960,594,751	1,732,108,324
AMORTIZATION RESERVE					
24	General	STDPLT	(5,459,016)	(2,692,129)	(2,766,887)
25	Software	STDPLT	(29,825,324)	(14,708,443)	(15,116,881)
26	AMI Software - DC	DISTRDC	(528,463)	(528,463)	0
27	AMI Software - MD	DISTROTH	(1,112,726)	0	(1,112,726)
28	AMORTIZATION RESERVE - AFUDC				
29	AFUDC DC	DISTRDC	(1,317,665)	(1,317,665)	0
30	AFUDC MD	DISTROTH	(2,993,729)	0	(2,993,729)
31	AFUDC SM	DISTROTH	(209,912)	0	(209,912)
32	TOTAL AMORTIZATION RESERVE		(41,446,835)	(19,246,700)	(22,200,135)

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DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-16					
1	CWIP				
2	Distribution - DC	DISTRDC	0	0	0
3	Distribution - Maryland	DISTROTH	0	0	0
4	Sub-transmission	STAED	0	0	0
5	General	STDPLT	0	0	0
6	CWIP - AFUDC				
7	CWIP AFUDC - DC Subtransmission	DISTRDC	0	0	0
8	CWIP AFUDC - DC Distribution	DISTRDC	0	0	0
9	CWIP AFUDC - MD Subtransmission	DISTROTH	0	0	0
10	CWIP AFUDC - MD Distribution	DISTROTH	0	0	0
11	CWIP AFUDC - SM	DISTROTH	0	0	0
12	CWIP AFUDC - DC General	DISTRDC	0	0	0
13	CWIP AFUDC - MD General	DISTROTH	0	0	0
14	Other				
15	Total CWIP		0	0	0
PLANT HELD FOR FUTURE USE					
16	Distribution - DC	DISTRDC	0	0	0
17	Distribution - Maryland	DISTROTH	0	0	0
18	PLANT HELD FOR FUTURE USE - AFUDC				
19	Distribution - DC	DISTRDC	0	0	0
20	Distribution - Maryland	DISTROTH	0	0	0
21	Total Plant Held for Future Use		0	0	0
22	MATERIALS & SUPPLIES				
23	Subtransmission	PLTSUBT	3,302,370	1,357,726	1,944,644
24	Distribution-Demand	PLTDEM	48,818,556	24,526,074	24,292,482
25	Distribution-Customer	PLTCUST	5,023,351	2,493,031	2,530,320
26	TOTAL MATERIALS & SUPPLIES		57,144,277	28,376,831	28,767,446

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DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-17					
1 MISC RATE BASE ITEMS					
2 Net Service Company Assets - CWIP	CWIPSTD		0	0	0
3 Net Service Company Assets - Plant	STDPLT		58,877,031	29,035,374	29,841,657
4 Net Service Company Assets - Plant Direct DC	DISTRDC		4,550,939	4,550,939	0
5 Net of Tax Prepaid Pension/OPEB	OMLESAGS		131,362,911	52,002,164	79,360,747
6 SERP Liability	OMLESAGS		0	0	0
7 Credit Facility Costs	STDPLT		712,744	351,492	361,252
8 REGULATORY ASSETS					
9 DC					
10 DC Deferred Education	DISTRDC		0	0	0
11 DC FC 1103 Costs	DISTRDC		1,298,248	1,298,248	0
12 DC FC 1087 Costs	DISTRDC		249,133	249,133	0
13 DC Medicare Subsidy	DISTRDC		33,915	33,915	0
14 DC AMI (2008)	DISTRDC		355,244	355,244	0
15 DC AMI Expense	DISTRDC		24,219,392	24,219,392	0
16 Total DC Regulatory Assets			26,155,931	26,155,931	0
17 MD					
18 MD February 2010 Storm Costs	DISTROTH		903,406	0	903,406
19 MD January 2011 Storm	DISTROTH		2,393,039	0	2,393,039
20 MD 2013 Storm (Nor'easter) Prep	DISTROTH		282,163	0	282,163
21 MD Hurricane Irene (August 2011)	DISTROTH		2,666,779	0	2,666,779
22 MD Derecho	DISTROTH		7,527,972	0	7,527,972
23 MD Hurricane Sandy	DISTROTH		1,611,842	0	1,611,842
24 MD Accenture Costs	DISTROTH		0	0	0
25 MD Medicare Subsidy	DISTROTH		47,404	0	47,404
26 Total MD Regulatory Assets			15,432,605	0	15,432,605
27 TOTAL REGULATORY ASSETS			41,588,536	26,155,931	15,432,605
28 CASH WORKING CAPITAL					
29 Operating Expenses - DC	DISTRDC		13,424,426	13,424,426	0
30 Operating Expenses - Other	DISTROTH		19,248,555	0	19,248,555
31 Plant Portion - Imprest Funds	STDPLT		139,596	68,842	70,754
32 TOTAL CASH WORKING CAPITAL			32,812,577	13,493,268	19,319,309
33 CUSTOMER DEPOSITS					
34 DC	DISTRDC		(13,942,536)	(13,942,536)	0
35 Maryland	DISTROTH		(30,279,278)	0	(30,279,278)
36 TOTAL CUSTOMER DEPOSITS			(44,221,814)	(13,942,536)	(30,279,278)

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DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-18					
1	DEFERRED TAXES				
2	Removal Post-80 Plant				
3	DCIT @ 35%	DEPRE	1,397,640	859,668	537,971
4	MDIT @ 35%	DEPRE	671,250	412,876	258,374
5	FIT	DEPRE	21,374,487	13,147,141	8,227,346
6	Adjusted FIT		23,443,377	14,419,686	9,023,691
7	LESS: DCIT @ 35%	DISTRDC	1,397,640	1,397,640	0
8	LESS: MDIT @ 35%	DISTROTH	671,250	0	671,250
9	FIT		21,374,487	13,022,046	8,352,441
10	DCIT	DISTRDC	3,993,256	3,993,256	0
11	MDIT	DISTROTH	1,917,857	0	1,917,857
12	Total Removal Post-80 Plant		27,285,600	17,015,302	10,270,298
13	Plant Related				
14	DCIT @ 35%	STDPLT	29,803,439	14,697,650	15,105,789
15	MDIT @ 35%	STDPLT	27,362,012	13,493,653	13,868,358
16	FIT	STDPLT	738,941,668	364,411,172	374,530,496
17	Adjusted FIT		796,107,119	392,602,476	403,504,643
18	LESS: DCIT @ 35%	DISTRDC	29,803,439	29,803,439	0
19	LESS: MDIT @ 35%	DISTROTH	27,362,012	0	27,362,012
20	FIT		738,941,668	362,799,037	376,142,631
21	NOVA FIT - Direct	DISTRDC	0	0	0
22	DCIT	DISTRDC	85,152,684	85,152,684	0
23	MDIT	DISTROTH	78,177,176	0	78,177,176
24	NOVA Related Deferred DCIT	DISTRDC	0	0	0
25	Total Depreciation Related		902,271,528	447,951,721	454,319,807
26	Total Plant Less CIAC		5,955,183,890	2,937,871,255	3,017,312,635
27	Total Depre Reserve		2,262,480,814	977,276,504	1,285,204,310
28	Average		0.379917876	0.332647832	0.425943369
29	Difference			(0.047270044)	0.046025494
30	Adjustment			(138,873,303)	138,873,303
31	Tax			48,605,656	(48,605,656)
32	Total Plant Related		902,271,528	496,557,377	405,714,151

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DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-19					
1	State Depre Adjustment				
2	DCIT @ 35%	STDPLT	1,296,811	639,526	657,285
3	MDIT @ 35%	STDPLT	1,268,974	625,798	643,176
4	FIT	STDPLT	(1,847,482)	(911,091)	(936,391)
5	Adjusted FIT		718,303	354,233	364,070
6	LESS: DCIT @ 35%	DISTRDC	1,296,811	1,296,811	0
7	LESS: MDIT @ 35%	DISTROTH	1,268,974	0	1,268,974
8	FIT		(1,847,482)	(942,578)	(904,904)
9	DCIT	DISTRDC	3,705,174	3,705,174	0
10	MDIT	DISTROTH	3,625,639	0	3,625,639
11	Total State Depre Adjustment		5,483,331	2,762,596	2,720,735
12	Bonus Depre Federal				
13	DCIT @ 35%	STDPLT	0	0	0
14	MDIT @ 35%	STDPLT	0	0	0
15	FIT	STDPLT	212,157,885	104,626,261	107,531,624
16	Adjusted FIT		212,157,885	104,626,261	107,531,624
17	LESS: DCIT @ 35%	DISTRDC	0	0	0
18	LESS: MDIT @ 35%	DISTROTH	0	0	0
19	FIT		212,157,885	104,626,261	107,531,624
20	DCIT	DISTRDC	0	0	0
21	MDIT	DISTROTH	0	0	0
22	Total Bonus Depre Federal		212,157,885	104,626,261	107,531,624
23	Loss on Debt Reacquisition				
24	DCIT @ 35%	STDPLT	217,698	107,358	110,339
25	MDIT @ 35%	STDPLT	169,222	83,452	85,770
26	FIT	STDPLT	5,648,815	2,785,729	2,863,086
27	Adjusted FIT		6,035,734	2,976,539	3,059,195
28	LESS: DCIT @ 35%	DISTRDC	217,698	217,698	0
29	LESS: MDIT @ 35%	DISTROTH	169,222	0	169,222
30	FIT		5,648,815	2,758,842	2,889,973
31	DCIT	DISTRDC	621,993	621,993	0
32	MDIT	DISTROTH	483,491	0	483,491
33	Total Loss on Debt Reacquisition		6,754,299	3,380,835	3,373,464

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DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-20				
1 Def Inc. Tax Asset Federal NOL				
2 DCIT @ 35%	STDPLT	0	0	0
3 MDIT @ 35%	STDPLT	0	0	0
4 FIT	STDPLT	(158,033,009)	(77,934,425)	(80,098,584)
5 Adjusted FIT		(158,033,009)	(77,934,425)	(80,098,584)
6 LESS: DCIT @ 35%	DISTRDC	0	0	0
7 LESS: MDIT @ 35%	DISTROTH	0	0	0
8 FIT		(158,033,009)	(77,934,425)	(80,098,584)
9 DCIT	DISTRDC	0	0	0
10 MDIT	DISTROTH	0	0	0
11 Total Def Inc. Tax Asset Federal NOL		(158,033,009)	(77,934,425)	(80,098,584)
12 Def Inc. Tax Asset State NOL				
13 DCIT @ 35%	STDPLT	0	0	0
14 MDIT @ 35%	STDPLT	0	0	0
15 FIT	STDPLT	0	0	0
16 Adjusted FIT		0	0	0
17 LESS: DCIT @ 35%	DISTRDC	0	0	0
18 LESS: MDIT @ 35%	DISTROTH	0	0	0
19 FIT		0	0	0
20 DCIT	DISTRDC	0	0	0
21 MDIT	DISTROTH	0	0	0
22 Total Def Inc. Tax Asset State NOL		0	0	0
23 Protected FIT	PLTDEF	1,045,002	581,803	463,199
24 DIRECTS				
25 Plant - Removal Pre-81 Plant DCIT	DISTRDC	13,722,561	13,722,561	0
26 Plant - Removal Pre-81 Plant FIT	DISTRDC	39,247,133	39,247,133	0
27 DC NOL DCIT	DISTRDC	(19,950,938)	(19,950,938)	0
28 DC NOL FIT	DISTRDC	6,982,828	6,982,828	0
29 Benefit DC NOL DCIT	DISTRDC	0	0	0
30 Benefit DC NOL FIT	DISTRDC	0	0	0
31 ITC	PLTMDOTH	0	0	0
32 DEFERRED STATE TAXES		171,448,893	87,244,730	84,204,163
33 DEFERRED FEDERAL INCOME TAXES		865,517,327	499,746,603	365,770,724
34 TOTAL DEFERRED TAXES		1,036,966,220	586,991,333	449,974,887
35 TOTAL RATE BASE		2,897,117,221	1,494,380,181	1,402,737,040

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DC Quarterly Filing

OPERATING REVENUES-21		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
ELECTRIC SALES REVENUES					
Revenue - Retail Sales					
1	DC - Retail Sales	DISTRDC	483,969,331	483,969,331	0
2	MD - Retail Sales	DISTROTH	611,462,983	0	611,462,983
3	Retail Total		1,095,432,314	483,969,331	611,462,983
REVENUE - OTHER					
4	Late Payment Revenue DC	DISTRDC	745,737	745,737	0
5	Late Payment Revenue MD	DISTROTH	1,622,771	0	1,622,771
6	Miscellaneous Service Revenue DC	DISTRDC	4,771	4,771	0
7	Miscellaneous Service Revenue MD	DISTROTH	11,200	0	11,200
8	MD Opt Out Fees	DISTROTH	195,095	0	195,095
9	Rent from Electric Property DC	DISTRDC	1,338,093	1,338,093	0
10	Rent from Electric Property MD	DISTROTH	2,324,162	0	2,324,162
11	Rents - Customer Related DC	DISTRDC	617	617	0
12	Rents - Customer Related MD	DISTROTH	8,330	0	8,330
13	Other DC	DISTRDC	1,110,509	1,110,509	0
14	Other MD	DISTROTH	1,116,880	0	1,116,880
15	TOTAL OTHER REVENUE		8,478,165	3,199,727	5,278,438
16	TOTAL REVENUE		1,103,910,479	487,169,058	616,741,422

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DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINT EXP-22					
DISTRIBUTION EXPENSES					
OPERATION					
1	958000 Operation Supervision & Engineering	OMEXP580	3,309,444	1,571,041	1,738,403
2	958100 Load dispatching	OMEXP581	5,243,273	2,576,245	2,667,028
3	958200 Station expenses	OMEXP582	1,274,597	635,482	639,114
4	958300 Overhead line expenses	OMEXP583	626,068	242,266	383,803
5	958400 Underground line expenses	OMEXP584	6,477,239	3,034,742	3,442,498
6	958500 Street lighting	OMEXP585	351	351	0
7	958600 Meter expenses	OMEXP586	6,577,262	2,699,424	3,877,839
8	958700 Customer installations expenses	OMEXP587	5,764,295	2,978,408	2,785,887
9	958800 Miscellaneous distribution expenses	OMEXP588	12,352,650	5,755,398	6,597,251
10	958900 Rents Control Center	OMEXP589	8,045,699	3,969,749	4,075,951
11	TOTAL OPERATION		49,670,879	23,463,106	26,207,773
MAINTENANCE					
12	959000 Maintenance Supervision & Engineering	OMEXP590	1,117,686	448,220	669,466
13	959100 Maintenance Structures	OMEXP591	14,653	7,780	6,873
14	959200 Maintain equipment	OMEXP592	14,340,983	7,130,329	7,210,654
15	959300 Maintain overhead lines	OMEXP593	40,069,157	3,668,417	36,400,740
16	959400 Maintain underground line	OMEXP594	13,901,992	8,253,712	5,648,280
17	959500 Maintain line transformers	OMEXP595	3,712,983	1,834,653	1,878,330
18	959600 Maintain street lighting & signal sys	OMEXP596	3,934,474	332,784	3,601,691
19	959700 Maintain meters	OMEXP597	1,083,758	444,972	638,786
20	959800 Maintain distribution plant	OMEXP598	2,490,746	1,259,061	1,231,685
21	TOTAL MAINTENANCE		80,666,433	23,379,928	57,286,505
22	TOTAL DISTRIBUTION EXPENSES		130,337,312	46,843,034	83,494,278

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DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINT EXP CONT-23					
CUSTOMER ACCOUNTS EXPENSE					
1	990200 Meter reading expenses	OMEXP902	1,478,590	497,454	981,136
2	990300 Cust records and collection exp	OMEXP903	86,923,868	30,739,901	56,183,967
3	990500 Miscellaneous cust accounts exp	OMEXP905	0	0	0
4	990400 Uncollectible accounts	OMEXP904	7,286,817	2,169,841	5,116,976
5	TOTAL CUSTOMER ACCOUNTS EXPENSE		95,689,274	33,407,196	62,282,078
CUSTOMER SERVICE EXPENSE					
6	990700 Supervision	OMEXP907	0	0	0
7	990800 Customer assistance expenses	OMEXP908	2,845,645	618,834	2,226,811
8	990900 Informational & instructional adv	OMEXP909	1,439,775	980,868	458,907
9	991000 Miscellaneous customer service & informational	OMEXP910	0	0	0
10	TOTAL CUSTOMER SERVICE EXPENSE		4,285,420	1,599,702	2,685,718
SALES EXPENSE					
11	991200 Demonstrating & selling expenses	OMEXP912	0	0	0
12	991300 Advertising expense	OMEXP913	0	0	0
13	TOTAL SALES EXPENSE		0	0	0
14	OPERATIONS & MAINTENANCE LESS A&G		230,312,006	81,849,931	148,462,074

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DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINT EXP CONT-24					
ADMINISTRATIVE & GENERAL EXPENSE					
OPERATION					
1	992000 Administrative & General salaries	OMLESAGS	6,085,857	2,409,186	3,676,671
2	992100 Office supplies & expenses	OMLESAGS	140,379	55,571	84,808
3	992300 Outside services employed	OMLESAGS	82,331,155	32,592,139	49,739,016
4	992300 Outside services employed - MD	DISTROTH	300,750	0	300,750
5	992400 Property insurance	STDPLT	868,194	428,152	440,042
6	992500 Injuries & damages	OMLESAGS	4,101,321	1,623,575	2,477,746
7	992600 Employee pensions & benefits	OMLESAGS	27,948,198	11,063,753	16,884,445
8	992600 Distr-direct empl pensions & benefits- DC	DISTRDC	152,327	152,327	0
9	992600 Employee pens & ben - MD EA	DISTROTH	326,224	0	326,224
10	992800 Regulatory commission expenses				
11	Regulatory commission exp - DC	DISTRDC	2,137,361	2,137,361	0
12	Regulatory commission exp - MD	DISTROTH	1,631,059	0	1,631,059
13	Total Acct 992800 Regulatory comm Exp		3,768,420	2,137,361	1,631,059
14	992900 Duplicate charges-Credit	OMLESAGS	(13,511,263)	(5,348,655)	(8,162,608)
15	993010 General ad expenses	OMLESAGS	1,507,446	596,747	910,699
16	993020 Miscellaneous general expenses	OMLESAGS	1,590,904	629,785	961,119
17	993100 Rents	OMLESAGS	4,221,259	1,671,055	2,550,204
18	TOTAL OPERATION		119,831,171	48,010,997	71,820,174
MAINTENANCE					
19	993500 Maintenance of general plant	OMLESAGS	4,751,357	1,880,903	2,870,454
20	TOTAL MAINTENANCE		4,751,357	1,880,903	2,870,454
21	TOTAL ADMINISTRATIVE & GENERAL EXPENSE		124,582,528	49,891,900	74,690,629
22	TOTAL OPERATION & MAINTENANCE EXPENSE		354,894,534	131,741,831	223,152,703

PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEPRECIATION & AMORT EXP-25				
DEPRECIATION & AMORTIZATION				
DEPRECIATION EXPENSE				
1 Distribution - DC	DISTRDC	66,851,665	66,851,665	0
2 Distribution - Maryland	DISTROTH	40,940,076	0	40,940,076
3 Distribution - VA	DISTROTH	2,462	0	2,462
4 Meters DC	DISTRDC	3,411,588	3,411,588	0
5 Meters MD	DISTROTH	1,137,289	0	1,137,289
6 Meters SM	DISTROTH	12,106	0	12,106
7 Subtransmission - DC	DISTRDC	5,590,072	5,590,072	0
8 Subtransmission - MD	DISTROTH	4,118,608	0	4,118,608
9 Subtransmission - SM	DISTROTH	36,086	0	36,086
10 General DC	DISTRDC	5,462,070	5,462,070	0
11 General MD	DISTROTH	4,639,709	0	4,639,709
12 TOTAL DEPRECIATION EXPENSE (LESS AFUDC)		132,201,731	81,315,395	50,886,336
13 DEPRECIATION EXPENSE - AFUDC				
14 Distribution - DC	DISTRDC	655,241	655,241	0
15 Distribution - Maryland	DISTROTH	276,355	0	276,355
16 General MD	DISTROTH	262,050	0	262,050
17 General DC	DISTRDC	200,632	200,632	0
18 General SM	DISTROTH	9,254	0	9,254
19 TOTAL DEPRECIATION EXPENSE - AFUDC		1,403,532	855,873	547,659
20 TOTAL DEPRECIATION EXPENSE		133,605,263	82,171,268	51,433,994
AMORTIZATION EXPENSE				
21 Software	STDPLT	312,904	154,309	158,595
22 AMI Software	DISTRDC	(403,911)	(403,911)	0
23 AMI Software	DISTROTH	(847,541)	0	(847,541)
24 General	STDPLT	346,046	170,654	175,392
25 Credit Facility	STDPLT	217,668	107,344	110,324
26 Regulatory Assets - DC				
27 DC Deferred Eduction Costs	DISTRDC	0	0	0
28 DC AMI (2008)	DISTRDC	60,708	60,708	0
29 DC AMI Expense	DISTRDC	3,300,133	3,300,133	0
30 DC Medicare Subsidy	DISTRDC	107,000	107,000	0
31 Total Regulatory Assets - DC		3,467,842	3,467,842	0
32 Regulatory Assets - MD				
33 MD Hurricane Irene (August 2011)	DISTROTH	1,951,264	0	1,951,264
34 MD Medicare Subsidy	DISTROTH	196,333	0	196,333
35 MD Local 1900 Ratification Bonus	DISTROTH	91,500	0	91,500
36 Total Regulatory Assets - MD		2,239,098	0	2,239,098
37 TOTAL AMORTIZATION EXPENSE (LESS AFUDC)		5,332,105	3,496,238	1,835,868
38 AMORIZATION EXPENSE - AFUDC				
39 AFUDC DC	DISTRDC	15,324	15,324	0
40 AFUDC MD	DISTROTH	60,323	0	60,323
41 AFUDC SM	DISTROTH	1,250	0	1,250
42 TOTAL AMORTIZATION EXPENSE - AFUDC		76,897	15,324	61,573
43 TOTAL AMORTIZATION EXPENSE		5,409,002	3,511,562	1,897,441
44 TOTAL DEPRECIATION & AMORTIZATION		139,014,265	85,682,830	53,331,435

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OTHER TAXES & EXPENSES-26					
OTHER TAXES					
1	Payroll Taxes - FICA	OMLESAG	5,445,170	1,935,144	3,510,026
2	Payroll Taxes - MD EE/EA & Storm	DISTROTH	103,660	0	103,660
3	MD Property Tax - Subtransmission	STAED	3,392,827	1,410,398	1,982,429
4	DC Property Tax - Subtransmission	STAED	74,788	31,089	43,698
5	VA Property Tax - Subtransmission	STAED	353,066	146,770	206,297
6	Property Taxes - DC	DISTRDC	5,592,209	5,592,209	0
7	Property Taxes - Maryland	DISTROTH	30,626,065	0	30,626,065
8	Property Taxes - SMECO	DISTROTH	75,172	0	75,172
9	Property Taxes - VA	DISTROTH	585	0	585
10	Total Property Taxes		40,114,713	7,180,467	32,934,246
11	Federal Highway Use Tax	OMLESAG	8,514	3,026	5,488
12	DC				
13	Delivery Tax	DISTRDC	85,340,307	85,340,307	0
14	PSOS	DISTRDC	23,207,299	23,207,299	0
15	Use	DISTRDC	680,415	680,415	0
16	PSC	DISTRDC	6,917,627	6,917,627	0
17	RETF/EATF/SETF	DISTRDC	17,452,959	17,452,959	0
18	Ballpark	DISTRDC	16,500	16,500	0
19	Bus Improvement	DISTRDC	167,512	167,512	0
20	MD				
21	Environ Surch	DISTROTH	2,117,939	0	2,117,939
22	PSC	DISTROTH	2,396,412	0	2,396,412
23	Delivery Tax	DISTROTH	9,128,674	0	9,128,674
24	Univ Svc	DISTROTH	8,212,039	0	8,212,039
25	Montgomery County Surcharge	DISTROTH	144,136,547	0	144,136,547
26	Sales, Use, & Diesel Fuel Tax	DISTROTH	4,040,774	0	4,040,774
27	Gross Receipts	DISTROTH	10,383,397	0	10,383,397
28	VA				
29	Use	DISTROTH	0	0	0
30	TOTAL OTHER TAXES		359,870,458	142,901,255	216,969,203

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12 MONTHS ENDED SEPTEMBER 30, 2015
ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOPMENT OF INCOME TAXES-27				
FEDERAL & STATE TAX CALCULATION				
1 OPERATING REVENUES		1,103,910,479	487,169,058	616,741,422
2 OPERATING EXPENSES				
3 Operation & Maintenance Expense		354,894,534	131,741,831	223,152,703
4 Depreciation and Amortization		139,014,265	85,682,830	53,331,435
5 Taxes Other than Income Tax		359,870,458	142,901,255	216,969,203
6 OPER INC PRE STATE TAX, INTEREST AND FED TAX		250,131,222	126,843,141	123,288,081
7 STATE INCOME TAXES		11,837,610	5,916,010	5,921,600
8 OPER INC PRE INTEREST AND FED TAX		238,293,612	120,927,131	117,366,481
9 Less: Interest Expense	STDPLT	96,718,346	44,118,585	52,599,761
10 AFUDC on Borrowed Funds - DC	DISTRDC	(2,739,780)	(2,739,780)	0
11 AFUDC on Borrowed Funds- MD	DISTROTH	(1,969,733)	0	(1,969,733)
12 Int On Cust Deps - DC	DISTRDC	15,200	15,200	0
13 Int On Cust Deps - MD	DISTROTH	33,756	0	33,756
14 Total Interest Expense		92,057,789	41,394,005	50,663,784
15 FIT ADJUSTMENTS (SCHEDULE M)				
16 MD Prop Tax Adjustment - MD	DISTROTH	1,315,457	0	1,315,457
17 MD Prop Tax Adjustment Subt	STAED	145,729	60,580	85,150
18 MD Prop Tax Adjustment SMECO	DISTROTH	3,229	0	3,229
19 MD Prop Tax Adjustment - DC	DISTRDC	0	0	0
20 Pre-81 Removal Cost Flow-Through for Md	DISTROTH	30,953,437	0	30,953,437
21 Tax Allocation from Service Co.	STDPLT	(872,954)	(430,500)	(442,454)
22 Software Amortization	STDPLT	524,208	258,515	265,693
23 Excess Tax/Book Depreciation (Pre-75)	DEPRE	(7,753,061)	(4,768,797)	(2,984,264)
24 Normalization Adjustment	PLTDEF	1,185,168	659,841	525,327
25 Non-Deductible Meal Exp	OMLESAG	(168,923)	(60,033)	(108,890)
26 OPEB Medicare Subsidy	OMLESAGS	0	0	0
27 Deisel Fuel Credit	OMLESAGS	(21,501)	(8,512)	(12,989)
28 TOTAL FIT ADJUSTMENTS (SCHEDULE M)		25,310,789	(4,288,906)	29,599,695
29 TAXABLE INCOME		120,925,034	83,822,033	37,103,001
30 FEDERAL INCOME TAXES		42,323,762	29,337,712	12,986,050
31 ITC ADJUSTMENT				
32 4% (Pre 81) - DC	DISTRDC	0	0	0
33 4% (Pre 81) - MD	DISTROTH	0	0	0
34 4% + 6% (Post 81) - DC	DISTRDC	(69,366)	(69,366)	0
35 4% + 6% (Post 81) - MD	DISTROTH	(28,707)	0	(28,707)
36 TOTAL ITC ADJUSTMENT		(98,073)	(69,366)	(28,707)
37 TOTAL FEDERAL INCOME TAXES		42,225,689	29,268,346	12,957,343
38 TOTAL INCOME TAXES		54,063,299	35,184,356	18,878,943
39 TOTAL EXPENSES		907,842,556	395,510,272	512,332,284
40 NET OPERATING INCOME		196,067,923	91,658,786	104,409,137
41 AFUDC	DISTROTH	0	0	0
42 NET OPERATING INCOME FOR ROR CALCULATION		196,067,923	91,658,786	104,409,137

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 ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
			<u>DISTRICT OF COLUMBIA</u>	<u>OTHER</u>
EFFECTIVE STATE TAX RATE			4.66%	4.80%
FEDERAL TAX RATE - CURRENT			35.00%	35.00%
1 - INCREMENTAL TAX RATE			0.6197	0.6188
INCREMENTAL TAX RATE			0.3803	0.3812
EFFECTIVE INCREMENTAL FEDERAL RATE			0.3337	0.3332
FACTOR FOR TAXABLE BASIS			1.6137	1.6161

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 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINTENANCE EXP-28					
<u>DEVELOPMENT OF OPERATION & MAINTENANCE</u>					
DISTRIBUTION EXPENSES					
Storm Costs - Direct DC					
OPERATION					
1	958100 Load dispatching	DISTRDC	0	0	0
2	958300 Overhead line expenses	DISTRDC	0	0	0
3	958800 Miscellaneous distribution expenses	DISTRDC	0	0	0
4	TOTAL OPERATION		0	0	0
MAINTENANCE					
5	959200 Station expenses	DISTRDC	0	0	0
6	959300 Maintain overhead lines	DISTRDC	1,756,645	1,756,645	0
7	TOTAL MAINTENANCE		1,756,645	1,756,645	0
Storm Costs - Direct MD					
OPERATION					
8	958100 Load dispatching	DISTROTH	16,426	0	16,426
9	958300 Overhead line expenses	DISTROTH	0	0	0
10	958800 Miscellaneous distribution expenses	DISTROTH	0	0	0
11	TOTAL OPERATION		16,426	0	16,426
MAINTENANCE					
12	959200 Station expenses	DISTROTH	15,329	0	15,329
13	959300 Maintain overhead lines	DISTROTH	25,623,292	0	25,623,292
14	TOTAL MAINTENANCE		25,638,620	0	25,638,620

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINTENANCE EXP-29				
DISTRIBUTION EXPENSES LESS STORM COSTS				
OPERATION				
1 958000 Operation Supervision & Engineering	OMOPER	3,309,444	1,571,041	1,738,403
2 958100 Load dispatching				
3 Allocable	PLTDACTS	5,226,846	2,576,245	2,650,602
4 Direct to Maryland	DISTROTH	0	0	0
5 Total 958100		5,226,846	2,576,245	2,650,602
6 958200 Station expenses				
7 Subtransmission	PLTSUBT	344,417	141,602	202,814
8 Substations	PLTSUBS	930,180	493,880	436,300
9 Total 958200		1,274,597	635,482	639,114
958300 Overhead line expenses				
7 Subtransmission	STAED	54,540	22,672	31,868
8 Subtransmission - SMECO	DISTROTH	142	0	142
9 OH Lines	OM583LNS	571,386	219,593	351,793
10 Total 958300		626,068	242,266	383,803
958400 Underground line expenses				
11 Subtransmission	STAED	491,943	204,501	287,442
12 Subtransmission - SMECO	DISTROTH	0	0	0
13 UG Lines	OM584LNS	5,026,131	1,921,746	3,104,385
14 UG Services	PLTUGS	129,410	78,740	50,671
15 UG Line expenses- DC	DISTRDC	829,756	829,756	0
16 Total 958400		6,477,239	3,034,742	3,442,498
17 958500 Street lighting	OM585SL	351	351	0
18 958600 Meter expenses	PLANT370	6,574,619	2,699,424	3,875,196
19 958600 Meter expenses - MD	DISTROTH	2,643	0	2,643
20 958600 Meter expenses - DC	DISTRDC	0	0	0
21 Total 958600		6,577,262	2,699,424	3,877,839
22 958700 Customer installations expenses	PLANT371	5,764,295	2,978,408	2,785,887
23 958800 Miscellaneous distribution expenses	OMOPER	12,092,447	5,740,460	6,351,987
24 958801 Miscellaneous dist- MD- debit/credit	DISTROTH	111,325	0	111,325
25 958800 Miscellaneous distr - Maryland	DISTROTH	133,940	0	133,940
26 958800 Miscellaneous distr - DC	DISTRDC	14,938	14,938	0
27 Total 958800		12,352,650	5,755,398	6,597,251
28 958900 Rents				
29 Distribution	STDPLT	7,635,262	3,765,351	3,869,911
30 Substations	PLTSUBS	322,997	171,496	151,502
31 95890C Rents- DC	DISTRDC	32,902	32,902	0
32 95890M Rents- MD	DISTROTH	54,538	0	54,538
33 Total 958900		8,045,699	3,969,749	4,075,951
34 TOTAL OPERATION		49,654,452	23,463,106	26,191,347

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 ELECTRIC DISTRIBUTION

DC Quarterly Filing

OPERATION & MAINTENANCE EXP-30		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
MAINTENANCE					
1	959000 Maintenance Supervision & Engineering	OMMAINTN	1,117,686	448,220	669,466
2	959100 Maintain Structures	PLTSUBS	14,653	7,780	6,873
3	959200 Station expenses				
4	Subtransmission	PLTSUBT	3,864,474	1,588,828	2,275,646
5	Substations	PLTSUBS	10,436,933	5,541,502	4,895,432
6	Direct to Maryland	DISTROTH	24,247	0	24,247
7	Total 959200		14,325,654	7,130,329	7,195,325
	959300 Maintain overhead lines				
8	Subtransmission	STAED	325,653	135,374	190,279
9	Subtransmission - SMECO	DISTROTH	10,507	0	10,507
10	OH Lines	OM593LNS	5,297,201	668,038	4,629,163
11	OH Services	OM593SVC	188,841	16,773	172,068
12	Direct to Maryland	DISTROTH	5,775,432	0	5,775,432
13	Direct to DC	DISTRDC	1,091,586	1,091,586	0
14	Total 959300		12,689,220	1,911,772	10,777,448
	959400 Maintain underground line				
15	Subtransmission	STAED	1,097,022	456,032	640,990
16	Subtransmission - SMECO	DISTROTH	0	0	0
17	UG Lines	OM594LNS	7,650,019	2,905,263	4,744,756
18	UG Services	OM594SVC	734,420	489,118	245,302
19	Direct to Maryland	DISTROTH	17,232	0	17,232
20	Direct to DC	DISTRDC	4,403,299	4,403,299	0
21	Total 959400		13,901,992	8,253,712	5,648,280
	959500 Maintain line transformers				
22	Allocable	PLANT368	3,712,983	1,834,653	1,878,330
23	Direct to Maryland	DISTROTH	0	0	0
24	Direct to DC	DISTRDC	0	0	0
25	Total 959500		3,712,983	1,834,653	1,878,330
	959600 Maintain street lighting & signal systems				
26	Allocable	OM596SL	3,870,054	332,784	3,537,271
27	Direct to Maryland	DISTROTH	64,420	0	64,420
28	Direct to DC	DISTRDC	0	0	0
29	Total 959600		3,934,474	332,784	3,601,691
30	959700 Maintain meters	PLANT370	1,083,758	444,972	638,786
31	959800 Maintain distribution plant	OMMAINTN	1,890,855	758,280	1,132,575
32	95980M Maintain distribution plant- MD	DISTROTH	99,110	0	99,110
33	95980C Maintain distribution plant- DC	DISTRDC	500,781	500,781	0
34	Total 959800		2,490,746	1,259,061	1,231,685
35	TOTAL MAINTENANCE		53,271,167	21,623,283	31,647,884
36	TOTAL DISTR. EXPENSE LESS STORM & TREE		102,925,620	45,086,389	57,839,231

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 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINTENANCE EXP-31					
DISTRIBUTION EXPENSES - TOTAL					
OPERATION					
1	958000 Operation Supervision & Engineering		3,309,444	1,571,041	1,738,403
2	958100 Load dispatching		5,243,273	2,576,245	2,667,028
3	958200 Station expenses		1,274,597	635,482	639,114
4	958300 Overhead line expenses		626,068	242,266	383,803
5	958400 Underground line expenses		6,477,239	3,034,742	3,442,498
6	958500 Street lighting		351	351	0
7	958600 Meter expenses		6,577,262	2,699,424	3,877,839
8	958700 Customer installations expenses		5,764,295	2,978,408	2,785,887
9	958800 Miscellaneous distribution expenses		12,352,650	5,755,398	6,597,251
10	958900 Rents Control Center		8,045,699	3,969,749	4,075,951
11	TOTAL OPERATION		49,670,879	23,463,106	26,207,773
12	MAINTENANCE				
13	959000 Maintenance Supervision & Engineering		1,117,686	448,220	669,466
14	959100 Maintenance Structures		14,653	7,780	6,873
15	959200 Maintain equipment		14,340,983	7,130,329	7,210,654
16	959300 Maintain overhead lines		40,069,157	3,668,417	36,400,740
17	959400 Maintain underground line		13,901,992	8,253,712	5,648,280
18	959500 Maintain line transformers		3,712,983	1,834,653	1,878,330
19	959600 Maintain street lighting & signal sys		3,934,474	332,784	3,601,691
20	959700 Maintain meters		1,083,758	444,972	638,786
21	959800 Maintain distribution plant		2,490,746	1,259,061	1,231,685
22	TOTAL MAINTENANCE		80,666,433	23,379,928	57,286,505
23	TOTAL DISTRIBUTION EXPENSES		130,337,312	46,843,034	83,494,278

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 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINTENANCE EXP-32					
<u>CUSTOMER ACCOUNTS & SALES EXP - STORM COSTS DIRECTS</u>					
CUSTOMER ACCOUNTS EXPENSE					
990300 Cust records and collection exp					
1	DC	DISTRDC	0	0	0
2	MD	DISTROTH	531,583	0	531,583
3	TOTAL CUSTOMER ACCOUNTS EXPENSE		531,583	0	531,583
CUSTOMER SERVICE EXPENSE					
990800 Customer assistance expenses					
4	DC	DISTRDC	0	0	0
5	MD	DISTROTH	44,703	0	44,703
6	TOTAL CUSTOMER SERVICE EXPENSE		44,703	0	44,703

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 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

			TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINTENANCE EXP-33			ALLOC		
<u>CUSTOMER ACCOUNTS & SALES EXPENSE LESS STORM COSTS</u>					
CUSTOMER ACCOUNTS EXPENSE					
990200 Meter reading expenses					
1	DC	DISTRDC	497,454	497,454	0
2	MD	DISTROTH	981,133	0	981,133
3	Other	DISTROTH	3	0	3
990300 Cust records and collection exp					
4	DC	DISTRDC	30,739,901	30,739,901	0
5	MD	DISTROTH	55,652,272	0	55,652,272
6	Other	DISTROTH	111	0	111
990500 Miscellaneous cust accounts exp					
990400 Uncollectible accounts					
7	DC	DISTRDC	2,169,841	2,169,841	0
8	MD	DISTROTH	5,116,976	0	5,116,976
9	Total Account 990400		7,286,817	2,169,841	5,116,976
10	TOTAL CUSTOMER ACCOUNTS EXPENSE		95,157,691	33,407,196	61,750,495
CUSTOMER SERVICE EXPENSE					
990700 Supervision					
11	DC	DISTRDC	0	0	0
12	MD	DISTROTH	0	0	0
990800 Customer assistance expenses					
13	DC	DISTRDC	618,834	618,834	0
14	MD	DISTROTH	2,182,107	0	2,182,107
15	Other	DISTROTH	1	0	1
990900 Informational & instructional adv					
16	DC	DISTRDC	980,868	980,868	0
17	MD	DISTROTH	458,907	0	458,907
991000 Miscellaneous customer service & informational exp					
18	DC	DISTRDC	0	0	0
19	MD	DISTROTH	0	0	0
20	TOTAL CUSTOMER SERVICE EXPENSE		4,240,717	1,599,701	2,641,015
SALES EXPENSE					
991200 Demonstrating & selling expenses					
991300 Advertising expense					
21	DC	DISTRDC	0	0	0
22	MD	DISTROTH	0	0	0
23	TOTAL SALES EXPENSE		0	0	0

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINTENANCE EXP-34				
<u>TOTAL CUSTOMER ACCOUNTS & SALES EXPENSE</u>				
CUSTOMER ACCOUNTS EXPENSE				
990200 Meter reading expenses				
1	DC	497,454	497,454	0
2	MD	981,133	0	981,133
3	Other	3	0	3
990300 Cust records and collection exp				
4	DC	30,739,901	30,739,901	0
5	MD	56,183,855	0	56,183,855
6	Other	111	0	111
990500 Miscellaneous cust accounts exp				
990400 Uncollectible accounts				
7	DC	2,169,841	2,169,841	0
8	MD	5,116,976	0	5,116,976
9	Total Account 990400	7,286,817	2,169,841	5,116,976
10	TOTAL CUSTOMER ACCOUNTS EXPENSE	95,689,274	33,407,196	62,282,078
CUSTOMER SERVICE EXPENSE				
990700 Supervision				
11	DC	0	0	0
12	MD	0	0	0
990800 Customer assistance expenses				
13	DC	618,834	618,834	0
14	MD	2,226,810	0	2,226,810
15	Other	1	0	1
990900 Informational & instructional adv				
16	DC	980,868	980,868	0
17	MD	458,907	0	458,907
991000 Miscellaneous customer service & informational exp				
18	DC	0	0	0
19	MD	0	0	0
20	TOTAL CUSTOMER SERVICE EXPENSE	4,285,420	1,599,701	2,685,719
SALES EXPENSE				
21	991200 Demonstrating & selling expenses			
22	991300 Advertising expense			
23	DC	0	0	0
24	MD	0	0	0
25	TOTAL SALES EXPENSE	0	0	0
26	<u>Total Storm Costs</u>	27,987,979	1,756,645	26,231,333
27	<u>O&M Less A&G & Storm Costs</u>	202,324,027	80,093,286	122,230,741
28	<u>O&M Less A&G</u>	230,312,006	81,849,931	148,462,074

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

ALLOCATION FACTOR TABLE-35
 CAPACITY-DISTRIBUTION RELATED

ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
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1	Direct District of Columbia Distribution	DISTRDC	1	1	0
2	Direct Other Distribution	DISTROTH	1	0	1
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PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2015
ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
1	ALLOCATION FACTOR TABLE-36			
2	CAPACITY-DISTR RELATED CON'T			
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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

ALLOCATION FACTOR TABLE-37 CUSTOMER RELATED		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
1	585 Street Lights -Dec 2014	OM585SL	555	555	0
2	596 Street Lights -Dec 2014	OM596SL	3,077,600	264,641	2,812,959
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6	OTHER ALLOCATORS				
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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

ALLOCATION FACTOR TABLE-38 INTERNALLY DEVELOPED		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
1	Plant Subtransmission	PLTSUBT	525,027,641	215,858,211	309,169,429
2	Subt & Distr Total	STDPLT	5,607,902,733	2,765,553,086	2,842,349,648
3	OM Less A&G	OMLESAG	230,312,006	81,849,931	148,462,074
4	Depre Exp Less AFUDC	DEPRE	132,201,731	81,315,395	50,886,336
5	INTERNALLY DEVELOPED CONT				
6	Plant - MD & Other Only (NO DC)	PLTMDOTH	2,842,345,891	0	2,842,345,891
7	CWIP ST&D LESS AFUDC	CWIPSTD	0	0	0
8	Demand Plant (Dist Only)	PLTDEM	4,443,428,898	2,232,345,124	2,211,083,774
9	Customer Plant (Dist Only)	PLTCUST	639,446,195	317,349,751	322,096,444
10	Plant 360-368 (ST&D) (Excl. 3627 Control Center)	PLTDACTS	4,966,563,343	2,447,954,710	2,518,608,634
11	Plant 368	PLANT368	870,430,156	430,095,514	440,334,642
12	Plant 370	PLANT370	136,029,598	55,851,373	80,178,224
13	Plant 371	PLANT371	2,646,032	1,367,203	1,278,829
14	OM Operations	OMOPER	33,992,359	16,136,666	17,855,692
15	Substations (Dist Only)	PLTSUBS	696,836,009	369,985,870	326,850,139
16	OM Maintenance	OMMAINTN	49,662,735	19,916,002	29,746,733
17	Customer Deposits	CDEP	(44,221,814)	(13,942,536)	(30,279,278)
18	Depre Related Def Tax	PLTDEF	738,941,668	411,404,693	327,536,975
19	O&M Less A&G and Storm Costs	OMLESAGS	202,324,027	80,093,286	122,230,741
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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

ALLOCATION FACTOR TABLE-39 INTERNALLY DEVELOPED CON'T		ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
1	PLT OH Lines (Dist Only)	PLTOH	814,899,000	197,415,786	617,483,214
2	PLT UG Lines (Dist Only)	PLTUG	2,061,270,161	1,234,850,625	826,419,536
3	PLT OH Services (Dist Only)	PLTOHS	54,048,493	12,764,874	41,283,619
4	PLT UG Services (Dist Only)	PLTUGS	393,359,011	239,339,004	154,020,008
5	583 OH Lines	OM583LNS	393,969	151,409	242,560
6	593 OH Lines	OM593LNS	12,683,938	1,599,591	11,084,347
7	593 OH Svcs	OM593SVC	452,173	40,163	412,010
8	584 UG Lines	OM584LNS	5,676,704	2,170,493	3,506,211
9	594 UG Lines	OM594LNS	7,890,265	2,996,502	4,893,763
10	594 UG Svcs	OM594SVC	757,484	504,478	253,006
11	958000 Operation Supervision & Engineering	OMEXP580	3,309,444	1,571,041	1,738,403
12	958100 Load dispatching	OMEXP581	5,243,273	2,576,245	2,667,028
13	958200 Station expenses	OMEXP582	1,274,597	635,482	639,114
14	958300 Overhead line expenses	OMEXP583	626,068	242,266	383,803
15	958400 Underground line expenses	OMEXP584	6,477,239	3,034,742	3,442,498
16	958500 Street lighting	OMEXP585	351	351	0
17	958600 Meter expenses	OMEXP586	6,577,262	2,699,424	3,877,839
18	958700 Customer installations expenses	OMEXP587	5,764,295	2,978,408	2,785,887
19	958800 Miscellaneous distribution expenses	OMEXP588	12,352,650	5,755,398	6,597,251
23	958900 Rents Control Center	OMEXP589	8,045,699	3,969,749	4,075,951
24	959000 Maintenance Supervision & Engineering	OMEXP590	1,117,686	448,220	669,466
25	959100 Maintenance Structures	OMEXP591	14,653	7,780	6,873
26	959200 Maintain equipment	OMEXP592	14,340,983	7,130,329	7,210,654
27	959300 Maintain overhead lines	OMEXP593	40,069,157	3,668,417	36,400,740
28	959400 Maintain underground line	OMEXP594	13,901,992	8,253,712	5,648,280
29	959500 Maintain line transformers	OMEXP595	3,712,983	1,834,653	1,878,330
30	959600 Maintain street lighting & signal sys	OMEXP596	3,934,474	332,784	3,601,691
31	959700 Maintain meters	OMEXP597	1,083,758	444,972	638,786
32	959800 Maintain distribution plant	OMEXP598	2,490,746	1,259,061	1,231,685
33	990200 Meter reading expenses	OMEXP902	1,478,590	497,454	981,136
34	990300 Cust records and collection exp	OMEXP903	86,923,868	30,739,901	56,183,967
35	990500 Miscellaneous cust accounts exp	OMEXP905	0	0	0
36	990400 Uncollectible accounts	OMEXP904	7,286,817	2,169,841	5,116,976
37	990700 Supervision	OMEXP907	0	0	0
38	990800 Customer assistance expenses	OMEXP908	2,845,644	618,834	2,226,810
39	990900 Informational & instructional adv	OMEXP909	1,439,775	980,868	458,907
40	991000 Miscellaneous customer service & informational exp	OMEXP910	0	0	0
41	991200 Demonstrating & selling expenses	OMEXP912	0	0	0
42	991300 Advertising expense	OMEXP913	0	0	0
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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

RATIO TABLE-40
 CAPACITY-DISTRIBUTION RELATED

	ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
1 Direct District of Columbia Distribution	DISTRDC	1.000000	1.000000	0.000000
2 Direct Other Distribution	DISTROTH	1.000000	0.000000	1.000000
3 Subtransmission Average & Excess (NCP)	STAED	1.000000	0.415700	0.584300
4 Subtransmission Average & Excess (NCP) - VA	STAEDOTH	0.584300	0.000000	0.584300
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PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2015
ELECTRIC DISTRIBUTION

DC Quarterly Filing

RATIO TABLE-41
CAPACITY-DISTR RELATED CONT-

ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
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ENERGY RELATED

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
RATIO TABLE-42				
CUSTOMER RELATED-25				
1 585 Street Lights	OM585SL	1.000000	1.000000	0.000000
2 596 Street Lights	OM596SL	1.000000	0.085989	0.914011
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OTHER ALLOCATORS				
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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
RATIO TABLE-43				
INTERNALLY DEVELOPED				
1 Plant Subtransmission	PLTSUBT	1.000000	0.411137	0.588863
2 Subt & Distr Total	STDPLT	1.000000	0.493153	0.506847
3 OM Less A&G	OMLESAG	1.000000	0.355387	0.644613
4 Depre Exp Less AFUDC	DEPRE	1.000000	0.615086	0.384914
5				
INTERNALLY DEVELOPED CONT				
6 Plant MD & Other Only NO DC	PLTMDOTH	1.000000	0.000000	1.000000
7 CWIP ST&D LESS AFUDC	CWIPSTD	0.000000	0.000000	0.000000
8 Demand Plant	PLTDEM	1.000000	0.502392	0.497608
9 Customer Plant	PLTCUST	1.000000	0.496288	0.503712
10 Plant 360-368	PLTDACTS	1.000000	0.492887	0.507113
11 Plant 368	PLANT368	1.000000	0.494118	0.505882
12 Plant 370	PLANT370	1.000000	0.410583	0.589417
13 Plant 371	PLANT371	1.000000	0.516699	0.483301
14 OM Operations	OMOPER	1.000000	0.474715	0.525285
15 Plant Substations	PLTSUBS	1.000000	0.530951	0.469049
16 OM Maintenance	OMMAINTN	1.000000	0.401025	0.598975
17 Customer Deposits	CDEP	1.000000	0.315286	0.684714
18 Depre Related Def Tax	PLTDEF	1.000000	0.556749	0.443251
19 O&M Less A&G and Storm Costs	OMLESAGS	1.000000	0.395866	0.604134
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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2015
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

RATIO TABLE-44
 INTERNALLY DEVELOPED CONT-

	ALLOC	TOTAL DISTRIBUTION (1)	DISTRICT OF COLUMBIA DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
1 PLT OH Lines	PLTOH	1.000000	0.242258	0.757742
2 PLT UG Lines	PLTUG	1.000000	0.599073	0.400927
3 PLT OH Services	PLTOHS	1.000000	0.236174	0.763826
4 PLT UG Services	PLTUGS	1.000000	0.608449	0.391551
5 583 OH Lines	OM583LNS	1.000000	0.384317	0.615683
6 593 OH Lines	OM593LNS	1.000000	0.126112	0.873888
7 593 OH Svcs	OM593SVC	1.000000	0.088822	0.911178
8 584 UG Lines	OM584LNS	1.000000	0.382351	0.617649
9 594 UG Lines	OM594LNS	1.000000	0.379772	0.620228
10 594 UG Svcs	OM594SVC	1.000000	0.665992	0.334008
11 958000 Operation Supervision & Engineering	OMEXP580	1.000000	0.474715	0.525285
12 958100 Load dispatching	OMEXP581	1.000000	0.491343	0.508657
13 958200 Station expenses	OMEXP582	1.000000	0.498575	0.501425
14 958300 Overhead line expenses	OMEXP583	1.000000	0.386963	0.613037
15 958400 Underground line expenses	OMEXP584	1.000000	0.468524	0.531476
16 958500 Street lighting	OMEXP585	1.000000	1.000000	0.000000
17 958600 Meter expenses	OMEXP586	1.000000	0.410418	0.589582
18 958700 Customer installations expenses	OMEXP587	1.000000	0.516699	0.483301
19 958800 Miscellaneous distribution expenses	OMEXP588	1.000000	0.465924	0.534076
23 958900 Rents Control Center	OMEXP589	1.000000	0.493400	0.506600
24 959000 Maintenance Supervision & Engineering	OMEXP590	1.000000	0.401025	0.598975
25 959100 Maintenance Structures	OMEXP591	1.000000	0.530951	0.469049
26 959200 Maintain equipment	OMEXP592	1.000000	0.497199	0.502801
27 959300 Maintain overhead lines	OMEXP593	1.000000	0.091552	0.908448
28 959400 Maintain underground line	OMEXP594	1.000000	0.593707	0.406293
29 959500 Maintain line transformers	OMEXP595	1.000000	0.494118	0.505882
30 959600 Maintain street lighting & signal sys	OMEXP596	1.000000	0.084581	0.915419
31 959700 Maintain meters	OMEXP597	1.000000	0.410583	0.589417
32 959800 Maintain distribution plant	OMEXP598	1.000000	0.505496	0.494504
33 990200 Meter reading expenses	OMEXP902	1.000000	0.336438	0.663562
34 990300 Cust records and collection exp	OMEXP903	1.000000	0.353642	0.646358
35 990500 Miscellaneous cust accounts exp	OMEXP905	0.000000	0.000000	0.000000
36 990400 Uncollectible accounts	OMEXP904	1.000000	0.297776	0.702224
37 990700 Supervision	OMEXP907	1.000000	0.329309	0.670691
38 990800 Customer assistance expenses	OMEXP908	1.000000	0.217467	0.782533
39 990900 Informational & instructional adv	OMEXP909	1.000000	0.681265	0.318735
40 991000 Miscellaneous customer service & informational exp	OMEXP910	0.000000	0.000000	0.000000
41 991200 Demonstrating & selling expenses	OMEXP912	0.000000	0.000000	0.000000
42 991300 Advertising expense	OMEXP913	0.000000	0.000000	0.000000

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the results of the District of Columbia jurisdictional cost allocation for 12 Months Ended September 30, 2015 was served this 23rd day of December 2015 on all parties in Formal Case No. 1076 by first class mail, postage prepaid.

Mr. Brinda Westbrook-Sedgwick
Commission Secretary
Public Service Commission
of the District of Columbia
1325 G Street N.W. Suite 800
Washington, DC 20005
bwestbrook@psc.dc.gov

Marc E. Biondi, Esq.
Washington Metropolitan Area Transit Authority
600 Fifth Street, NW
Washington, DC 20001
mebiondi@wmata.com

Richard Beverly, Esq.
General Counsel
Public Service Commission
of the District of Columbia
1325 G Street N.W. Suite 800
Washington, DC 20005
rbeverly@psc.dc.gov

Sandra, Mattavous, Esq.
People's Counsel
Office of the People's Counsel
1133 15th Street, NW, Suite 500
Washington, DC 20005
smfrye@opc-dc.gov

Daryl Avery, Esq.
Long, Peterson, Horton
1701 Pennsylvania Ave., NW
Suite 300
Washington, D.C. 20006
darylavery@aol.com

Frann G. Francis, Esq.
Apartment and Office Building Association of
Metropolitan Washington
1050 17th Street, NW, Suite 300
Washington, DC 20036
ffrancis@aoba-metro.org

Randy E. Hayman, Esq.
General Counsel
District of Columbia Water and Sewer Authority
5000 Overlook Avenue, SW
Washington, DC 20032
randy.hayman@dcwater.com

Brian Caldwell, Esq.
Office of the Attorney General for the District of
Columbia
441 fourth Street, NW
Suite 450 North
Washington, DC 20001
brian.caldwell@dc.gov

Leonard Lucas, Esq.
General Services Administration
1275 First Street, NE, 5th Floor
Washington, DC 20405
leonard.lucas@gsa.gov


Edwin E. Huddleson, III, Esq.
Long, Peterson, Horton
1701 Pennsylvania Ave., NW
Suite 300
Washington, DC 20036
huddlesone@aol.com

Dr. Taresa Lawrence
Utilities Management Division
DC Department of the Environment
1200 First Street, NE, 5th Floor
Washington, DC 20002
taresa.lawrence@dc.gov

Michael J. McGarry, CEO
Project Manager
Blueridge Consulting Services, Inc.
2131 Woodruff Road
Suite 2100 PMB 309
Greenville, SC 29607
mmcgarry@blueridgecs.com

Cathy Thurston-Seignious, Esq.
Washington Gas Light Company
101 Constitution Avenue, NW
Washington, DC 20080
cthurston-seignious@washgas.com

Todd R. Chason
Gordon Feinblatt LLC
233 East Redwood Street
Baltimore, MD 21202
tchason@gfrlaw.com



Dennis P. Jamouneau