

Kevin M. McGowan
Vice President, Regulatory Policy & Strategy

Office 202.872.3066
Fax 202.872.2383
pepco.com
kevin.mcgowan@pepcoholdings.com

EP9023
701 Ninth Street NW
Washington, DC 20068-0001

October 2, 2017

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 June 30, 2017 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 June 30, 2017 results show an actual earned rate of return of 4.67%. When the actual rate of return is adjusted to be consistent with the ratemaking treatment approved in Order No. 18846, the results show a 5.96% rate of return.

The attached results include the associated work papers supporting the quarterly allocation for June, 2017.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Kevin McGowan'.

Kevin M. McGowan

Enclosure

Potomac Electric Power Company

District of Columbia
Ratemaking Results - Distribution Only
Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.		Average Unadjusted (1)	Ratemaking Adjustments (2)	D.C. Adjusted (3)	Revenue to Achieve 9.5% Return on Equity (4)	Adjusted to Reflect 9.5% Return on Equity (5)
	Rate Base					
1	Electric Plant in Service	\$ 3,237,934	\$ 82,078	\$ 3,320,012		\$ 3,320,012
2	Accumulated Depreciation	(1,049,165)	10,834	(1,038,331)		(1,038,331)
3	Accumulated Amortization	(12,019)	(2)	(12,021)		(12,021)
4	Materials and Supplies	30,205		30,205		30,205
5	Cash Working Capital	13,478	(3)	13,475		13,475
6	Accumulated Deferred Income Taxes	(699,492)	(2,447)	(701,939)		(701,939)
7	Prepaid Pension/OPEB Liab. (net of tax)	48,706	4,729	53,435		53,435
8	Customer Deposits	(10,075)	0	(10,075)		(10,075)
9	Pepco Portion of Servco Assets	35,822	0	35,822		35,822
10	Regulatory Assets	21,540	19,046	40,586		40,586
11	Unamortized Credit Facility Costs	382	-	382		382
12	Total Rate Base	<u>\$ 1,617,316</u>	<u>\$ 114,235</u>	<u>\$ 1,731,551</u>		<u>\$ 1,731,551</u>
	Operating Revenues					
13	Sale of Electricity	\$ 488,337	\$ 36,888	\$ 525,225		
14	Other Revenues	4,793	-	4,793		
15	Operating Revenues	<u>\$ 493,130</u>	<u>\$ 36,888</u>	<u>\$ 530,018</u>	\$ 43,253	\$ 573,271
	Operating Expenses					
16	Operation and Maintenance	\$ 161,893	\$ (7,158)	\$ 154,735		\$ 154,735
17	Depreciation	90,071	2,199	92,270		92,270
18	Amortization	4,009	7,268	11,277		11,277
19	Other Taxes	140,727	94	140,821		140,821
20	D.C. Income Tax	2,786	(6,538)	(3,752)	\$ 3,893	141
21	Federal Income Tax	18,135	13,289	31,424	13,776	45,200
22	Total Operating Expenses	<u>\$ 417,621</u>	<u>\$ 9,154</u>	<u>\$ 426,775</u>	<u>\$ 17,669</u>	<u>\$ 444,444</u>
23	Operating Income	<u>\$ 75,509</u>	<u>\$ 27,734</u>	<u>\$ 103,243</u>	<u>\$ 25,585</u>	<u>\$ 128,828</u>
24	D.C. Jurisdictional Return on Rate Base	<u>4.67%</u>		<u>5.96%</u>		<u>7.44%</u>
	Less Weighted Cost of:					
	Long Term Debt	2.67%		2.67%		2.67%
	Preferred Stock	0.00%		0.00%		0.00%
	Net amount available for common equity	2.00%		3.29%		4.77%
	Common Equity ratio	50.17%		50.17%		50.17%
	D.C. Jurisdictional Return on Equity	<u>3.98%</u>		<u>6.56%</u>		<u>9.50%</u>

Potomac Electric Power Company

District of Columbia Ratemaking Adjustments -- Distribution Only
Twelve Months Ended June 30, 2017

(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	Reflection of 3-year average overtime level			\$ (362)			\$ (25)	\$ 35	\$ 123	\$ 229
2	Annualization of wage increases			1,755			119	(169)	(597)	(1,108)
3	Annualization of employee health and welfare costs			350				(32)	(111)	(207)
4	Reflection of 2016 pension and OPEB expense	\$ 4,729		(716)				64	228	424
5	Removal of F.C. 939 disallowed gainsharing and wages				\$ (9)			1	3	5
	Electric plant in service	(703)								
	Accumulated depreciation	615								
6	Adjustment for supplemental executive retirement plans (SERP)			(1,123)	(30)			104	367	682
	Electric plant in service	(525)								
	Accumulated depreciation	227								
7	Adjustment for exempt and executive incentive plan costs			(2,500)	(16)			226	802	1,488
	Electric plant in service	(291)								
	Accumulated depreciation	46								
8	Removal of adjustments to deferred compensation balances			(348)				31	111	206
9	Reflection of 3-year average regulatory expense			258				(23)	(82)	(153)
10	Reflection of 3-year average storm costs			(196)				18	62	116
11	Removal of employee association costs			(35)				3	11	21
12	Removal of industry contributions and membership fees			(342)				31	109	202
13	Removal of institutional advertising/selling expenses			(196)				18	62	116
14	Reflection of increase in WASA rates			117				(11)	(37)	(69)
15	Removal of Benning environmental liability			(745)				67	237	441
16	Inclusion of customer deposit interest expense and credit facility expense and maintenance costs			259				(23)	(83)	(153)
17	Inclusion of projects completed and in service				193			(17)	(62)	(114)
	Electric plant in service	7,167								
	Accumulated depreciation	(97)								
	Accumulated deferred taxes	-								
18	Removal of 25% of 69 kV lines (FC 1076)				(17)			2	5	10
	Electric plant in service	(635)								
	Accumulated depreciation	635								
19	Annualization of test year reliability closings				1,686			(152)	(537)	(997)

Potomac Electric Power Company

District of Columbia Ratemaking Adjustments -- Distribution Only
Twelve Months Ended June 30, 2017

(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)
	Electric plant in service	62,536								
	Accumulated depreciation	8,472								
	Accumulated deferred taxes	(2,447)								
20	Inclusion of post test year reliability plant - closings through Aug				392			(35)	(125)	(232)
	Electric plant in service	14,528								
	Accumulated depreciation	936								
	Accumulated deferred taxes	-								
21	Annualization of regulatory assets					8,123		(731)	(2,587)	(4,805)
	Regulatory Assets	19,252								
22	Removal of completed amortization on regulatory assets					(860)		77	274	509
	Regulatory asset, net of accumulated deferred taxes	(206)								
23	Annualization of software amortization					\$ 5		-	(2)	(3)
	Accumulated amortization	(2)								
24	Reflection of D.C. tax rate change							(9,367)	3278	6,089
25	Reflection of CWC impact of ratemaking adjustments	(3)								-
26	Interest synchronization							(275)	(971)	1,246
27	Removal of executive perquisite expenses			\$ (16)				1	5	10
28	Annualization of DC Case No. 1139 base revenues		\$ 36,888					3,320	11,749	21,819
29	Removal of test period CTA			(3,318)				299	1,057	1,962
	Total Ratemaking Adjustments	<u>\$ 114,235</u>	<u>\$ 36,888</u>	<u>\$ (7,158)</u>	<u>\$ 2,199</u>	<u>\$ 7,268</u>	<u>\$ 94</u>	<u>\$ (6,538)</u>	<u>\$ 13,289</u>	<u>\$ 27,734</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Analysis of Revenue Requirement -- Distribution Only
Twelve Months Ended June 30, 2017

(Thousands of Dollars)

	Rate Base	Operating Income	Revenue Requirement
Unadjusted amounts based on 9.50% return on equity	\$ 1,617,316	\$ 75,509	\$ 75,772
Adjustments			
1 Reflection of 3-year average overtime level	-	229	(387)
2 Annualization of wage increases	-	(1,108)	1,873
3 Annualization of employee health and welfare costs	-	(207)	350
4 Reflection of 2016 pension and OPEB expense	4,729	424	(122)
5 Removal of F.C. 939 disallowed gainsharing and wages	(88)	5	(20)
6 Adjustment for supplemental executive retirement plan (SERP) costs	(298)	682	(1,190)
7 Adjustment for exempt and executive incentive plan costs	(245)	1,488	(2,546)
8 Removal of adjustments to deferred compensation balances	-	206	(348)
9 Reflection of 3-year average regulatory expense	-	(153)	258
10 Reflection of 3-year average storm costs	-	116	(196)
11 Removal of employee association costs	-	21	(36)
12 Removal of industry contributions and membership fees	-	202	(342)
13 Removal of institutional advertising/selling expenses	-	116	(196)
14 Reflection of increase in WASA rates	-	(69)	117
15 Removal of Benning environmental liability	-	441	(746)
16 Inclusion of customer deposit interest expense and credit facility costs	-	(153)	259
17 Inclusion of projects completed and in service	7,070	(114)	1,082
18 Removal of 25% of 69 kV lines (FC 1076)	-	10	(17)
19 Annualization of test year reliability closings	68,561	(997)	10,309
20 Inclusion of post test year reliability plant-closings thru Aug 2017	15,465	(232)	2,337
21 Annualization of regulatory assets	19,252	(4,805)	10,546
22 Removal of completed amortization on regulatory assets	(206)	509	(886)
23 Annualization of software amortization	(2)	(3)	5
24 Reflection of D.C. tax rate change	-	6,089	(10,294)
25 Reflection of impact of ratemaking adjustments on cash working capital	(3)		-
26 Interest synchronization	-	1,246	(2,107)
27 Removal of executive perquisite expenses		10	(17)
28 Annualization of DC Case No. 1139 base revenues		21,819	(36,888)
29 Removal of test period CTA		1,962	(3,317)
Total adjustments	\$ 114,235	\$ 27,734	\$ (32,519)
Total revenue requirement at 7.44% rate of return based on adjusted results	\$ 1,731,551	\$ 103,243	\$ 43,253

POTOMAC ELECTRIC POWER COMPANY

District of Columbia Ratemaking Adjustment Calculation Twelve Months Ended June 30, 2017

Thousands of Dollars

Line No.	Adjustment 1 - Reflection of 3-year Average Overtime			
		Total	Incremental Major Storm Cost	Overtime Excl. Storm Costs
1	12 mos. ended June 2015 overtime, net of storm costs	\$ 15,634	\$ -	\$ 15,634
2	12 mos. ended June 2016 overtime, net of storm costs	15,075	(824)	\$ 14,251
3	12 mos. ended June 2017 overtime, net of storm costs	16,484	(157)	\$ 16,327
4	3-year total overtime, net of storm costs	\$ 47,193	\$ (981)	\$ 46,212
5	3-year average overtime, net of storm costs			\$ 15,404
6	Overtime included in test year			16,327
7	Net adjustment to overtime			\$ (923)
8	Allocation to D.C. (O&M less A&G ratio)			0.3917
9	Adjustment to D.C. operations and maintenance expense			\$ (362)
10	Adjustment to D.C. payroll taxes			\$ (25)
11	Adjustment to D.C. income tax expense			\$ 35
12	Adjustment to Federal income tax expense			\$ 123

POTOMAC ELECTRIC POWER COMPANY

DC Distribution
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line

Adjustment 2 - Annualization of Wage Increases

	Mgmt	Union	Total
<u>ANNUALIZATION OF TEST YEAR INCREASES (3/1/17 MGMT, 6/1/17 UNION)</u>			
Distr-related O&M wages/overtime, excl one-time payments, before increases			
Pepco			
1	\$ 11,329	\$ 38,868	
2	3,052	10,433	
3	14,381	49,301	\$ 63,682
Charged to Pepco from Service Company			
4	23,551	4,878	
5	428	88	
6	23,979	4,966	28,945
Charged to Pepco from EBSC			
7	3,814	-	
8	50	-	
9	3,864	-	3,864
10	2.37%	3.00%	
Adjustment to annualize wage increases occurring in test year:			
11	341	1,479	
12	568	149	
13	92	-	
14	1,001	1,628	2,629
<u>ADJUSTMENT TO REFLECT INCREASES WITHIN 12 MOS. OF TEST YEAR</u>			
15		42,672	
16		11,321	
17		1,479	
18		55,472	55,472
19		5,352	
20		94	
21		149	
22		5,595	5,595
23		-	
24		-	
25		-	
26		-	-
27		3.00%	
Adjustment to annualize known increases in rate effective period:			
28		1,664	
29		168	
30		-	
31		1,832	1,832
<u>ADJUSTMENT TO REFLECT END OF PERIOD HEADCOUNT</u>			
32	341	3,143	

POTOMAC ELECTRIC POWER COMPANY

DC Distribution
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line

Adjustment 2 - Annualization of Wage Increases

	Mgmt	Union	Total
Employee Count-Pepco			
33 Average number of Pepco employees during test year 6/30/17	403	1,068	
34 Number of Pepco employees as of 6/30/17	419	1,071	
35 % end-of-period to average workforce level	104.01%	100.33%	
36 Pepco Headcount Adjustment ((line 32 * line 35) - line 32)	14	10	
37 Wage annualization adjustments - Servco to Pepco (line 12 + line 29)	568	317	
Employee Count-Servco			
38 Average number of Servco employees during test year 6/30/17	1,351	331	
39 Number of Servco employees as of 6/30/17	1,354	320	
40 % end-of-period to average workforce level	100.23%	96.75%	
41 Servco Headcount Adjustment ((line 37 * line 40) - line 37)	1	(10)	
42 Wage annualization adjustments - EBSC to Pepco (line 13 + line 30)	92	-	
Employee Count-EBSC			
47 Average number of EBSC employees during test year 6/30/17	2,736	-	
48 Number of EBSC employees as of 6/30/17	2,907	-	
49 % end-of-period to average workforce level	106.24%	-	
50 EBSC Headcount Adjustment ((line 42 * line 49) - line 42)	6	-	
51 Pepco (line 11 + line 28 + line 36)	355	3,153	
52 Charged to Pepco from Servco (line 12 + line 29 + line 41)	569	307	
53 Charged to Pepco from EBSC (line 13 + line 30 + line 50)	98	-	
54 Total adjustment	1,022	3,460	\$ 4,482
55 Allocation factor - DC (O&M less A&G)	0.3917	0.3917	0.3917
56 Adjustment to operations & maintenance for wage increases	\$ 400	\$ 1,355	\$ 1,755
57 Adjustment to D.C. payroll tax expense	27	92	119
58 Adjustment to DC income tax expense			\$ (169)
59 Adjustment to federal income tax expense			\$ (597)

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 3 - Annualization of Employee Health & Welfare Costs			
	Plan	Test Year Amount	Rate Effective Period	Projected Change
1	Medical	\$ 19,043	\$ 19,956	\$ 913
2	Dental	1,307	1,329	22
3	Vision	641	700	59
4	Total change in health & welfare costs included in O&M expense			994
5	Allocation to distribution (Labor Ratio)			0.8991
6	Distribution-related adjustment to health & welfare costs			894
7	Allocation factor - DC O&M less A&G			0.3917
8	Adjustment to DC operations and maintenance expense			\$ 350
9	Adjustment to DC income tax expense			\$ (32)
10	Adjustment to Federal income tax expense			\$ (111)

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 4 - Reflection of 2017 Annualized 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 12/31/2017	\$ 168,160	\$ (18,935)	\$ 149,225
2	Average net-of-tax prepaid pension and OPEB balance - Pepco - at 6/30/2017	157,318	(23,145)	134,173
3	Adjustment to reflect change in average Pepco balance	\$ 10,842	\$ 4,209	15,051
4	Average net-of-tax prepaid pension and OPEB balance - Service Co - at 12/31/2017	\$ (5,988)	\$ (6,824)	\$ (12,812)
5	Average net-of-tax prepaid pension and OPEB balance - Service Co - at 6/30/2017	(2,996)	(6,836)	(9,832)
6	Adjustment to reflect change in Pepco portion of Service Company average balance	\$ (2,992)	\$ 12	\$ (2,979)
7	Total adjustment to average rate base			\$ 12,072
8	Allocation to D.C. (O&M less A&G ratio)			0.3917
9	Adjustment to D.C. net-of-tax prepaid pension and OPEB (line 7* {line 3 + line 6})			<u>\$ 4,729</u>
	DISTRIBUTION-RELATED OPERATIONS & MAINTENANCE EXPENSE ADJUSTMENT:			
10	2017 Annualized Pepco pension and OPEB expense	\$ 10,645	\$ 1,577	\$ 12,222
11	Pepco pension and OPEB expense for the 12 months ended 6/30/17	11,814	1,695	13,509
12	Adjustment for change in Pepco pension and OPEB expense	\$ (1,169)	\$ (117)	\$ (1,287)
13	Pepco portion of 2017 Annualized Service Company pension and OPEB expense	\$ 9,421	\$ 553	\$ 9,974
14	Pepco portion of Servco pension and OPEB expense for the 12 months 6/30/2017	9,816	637	10,453
15	Adjustment for change in Pepco portion of Servco pension and OPEB expense	\$ (395)	\$ (85)	\$ (480)
16	Pepco portion of 2017 Annualized Exelon Business Servco pension and OPEB expense	\$ 758	\$ (44)	\$ 714
17	Pepco portion of Exelon Business Servco pension and OPEB expense for the 12 months 6/30/2017	805	(31)	775
18	Adjustment for change in Pepco portion of Exelon Business Servco pension and OPEB	\$ (48)	\$ (13)	\$ (61)
19	Adjustment to Pepco distribution-related O&M pension and OPEB expense			\$ (1,827)
20	Allocation to D.C. (O&M less A&G ratio)			0.3917
21	Adjustment to D.C. operations and maintenance expense			<u>\$ (716)</u>
22	Adjustment to D.C. income tax expense			<u>\$ 64</u>
23	Adjustment to Federal income tax expense			<u><u>\$ 228</u></u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 5 - 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	\$ 1,539
2	Capitalized portion of 1994 and 1995 exempt wage increases in excess of 3% included in 13-month average unadjusted electric plant in service	171
3	Total capitalized expense included in electric plant in service	1,710
4	Allocation to Distribution (Plant less AFUDC ratio)	0.8266
5	Distribution related capitalized expense included in electric plant in service	1,414
6	Allocation to D.C. (Plant less AFUDC ratio)	0.4970
7	Adjustment to D.C. electric plant in service	<u>\$ (703)</u>
8	Accumulated depreciation included in 13 month average unadjusted results	\$ (1,697)
9	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8212
10	Distribution related accumulated depreciation	(1,394)
11	Allocation to D.C. (Accumulated Depreciation less AFUDC ratio)	0.4414
12	Adjustment to D.C. accumulated depreciation	<u>\$ 615</u>
13	Depreciation expense included in unadjusted results for twelve months ended June 30, 2017	\$ 20
14	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8212
15	Distribution related depreciation expense	16
16	Allocation to D.C. (Depreciation less AFUDC ratio)	0.5648
17	Adjustment to D.C. depreciation expense	<u>\$ (9)</u>
18	Adjustment to D.C. income tax expense	<u>\$ 1</u>
19	Adjustment to Federal income tax expense	<u>\$ 3</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 6 - Adjustment for 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)	0.8266
5	Distribution-related capitalized SERP expense	1,057
6	Allocation to D.C. (Plant less AFUDC ratio)	0.4970
7	Adjustment to D.C. electric plant in service	\$ (525)
8	13 month average accumulated depreciation on capitalized SERP	\$ (627)
9	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8212
10	Distribution-related portion of 13 month average SERP accumulated depreciation	(515)
11	Allocation to D.C. (Accumulated Depreciation less AFUDC ratio)	0.4414
12	Adjustment to D.C. accumulated depreciation	\$ 227
13	Depreciation expense on capitalized SERP costs	\$ 64
14	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8212
15	Distribution-related portion of SERP depreciation expense	53
16	Allocation to D.C. (Depreciation less AFUDC ratio)	0.5648
17	Adjustment to D.C. depreciation expense	\$ (30)
18	Pepco utility SERP expense for the twelve months ended March 31, 2016	\$ 523
19	Service Co. SERP charged to Pepco for the twelve months ended March 31, 2016	2,667
20	Total SERP O&M expense for the twelve months ended March 31, 2016	3,190
21	Allocation to Distribution (Labor ratio)	0.8991
22	Distribution-related operation & maintenance expense	2,868
23	Allocation to D.C. (O&M less A&G ratio)	0.3917
24	Adjustment to D.C. operations & maintenance expense	\$ (1,123)
25	Adjustment to D.C. income tax expense	\$ 104
26	Adjustment to Federal income tax expense	\$ 367

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 7 - Adjustment for Exempt and Executive Incentive Plan Costs	AIP/Exec.total
1	Average capitalized incentive costs in electric plant in service (EPIS)	\$ 708
2	Allocation to Distribution (Plant less AFUDC ratio)	0.8266
3	Average distribution related capitalized incentive costs in EPIS	585
4	Allocation to D.C. (Plant less AFUDC ratio)	0.4970
5	Adjustment to remove average capitalized incentive costs from D.C. EPIS	\$ (291)
6	Average capitalized incentive costs in accumulated depreciation	\$ (128)
7	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8212
8	Average distribution related capitalized incentive costs in accumulated depreciation	(105)
9	Allocation to D.C. (Accumulated depreciation less AFUDC ratio)	0.4414
10	Adjustment to remove average capitalized incentive costs from D.C. accum. depreciation	\$ 46
11	Average capitalized incentive costs included in depreciation expense	\$ 35
12	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8212
13	Average distribution related capitalized incentive costs in depreciation expense	29
14	Allocation to D.C. (Depreciation less AFUDC ratio)	0.5648
15	Adjustment to remove average capitalized incentive costs from D.C. depreciation expense	\$ (16)
16	Distribution-related incentive costs charged to Pepco utility O&M for the twelve months ended June 30, 2017	\$ 321
17	Distribution-related Service Co. incentive costs charged to Pepco utility O&M for the twelve months ended June 30, 2017	2,860
18	Distribution-related EBSC incentive costs charged to Pepco utility O&M for the twelve months ended June 30, 2017	3,202
19	Distribution-related incentive costs in Pepco O&M expense	6,383
20	Allocation to D.C. (O&M less A&G ratio)	0.3917
21	Adjustment to D.C. operations and maintenance expense to remove incentive costs	\$ (2,500)
22	Adjustment to D.C. income tax expense	\$ 226
23	Adjustment to Federal income tax expense	\$ 802

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 8 - Removal of Adjustments to Deferred Compensation Balances	
1	Impact of adjustments to deferred compensation liability on O&M expense	\$ 989
2	Allocation to Distribution (Labor ratio)	<u>0.8991</u>
3	Distribution related impact of adjustments to deferred compensation liability on O&M expense	889
4	Allocation to D.C. (O&M less A&G ratio)	<u>0.3917</u>
5	Adjustment to D.C. operations and maintenance expense	<u>\$ (348)</u>
6	Adjustment to D.C. income tax expense	<u>\$ 31</u>
7	Adjustment to Federal income tax expense	<u>\$ 111</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 9 - Reflection of 3-Year Average Non-Deferred Regulatory Costs	
		D.C. Direct
1	12 mos. ending 6/30/2015 non-deferred regulatory expense	\$ 933
2	12 mos. ending 6/30/2016 non-deferred regulatory expense	2,001
3	12 mos. ending 6/30/2017 non-deferred regulatory expense	<u>1,080</u>
4	D.C. 3-year total (excludes deferred and amortized costs)	<u>\$ 4,015</u>
5	Three-year average D.C. regulatory expense (line 4 ÷ 3 years)	\$ 1,338
6	D.C. non-deferred regulatory expense for the twelve months ended June 30, 2017	<u>1,080</u>
7	Adjustment to D.C. operations & maintenance expense	<u>\$ 258</u>
8	Adjustment to D.C. income tax expense	<u>\$ (23)</u>
9	Adjustment to Federal income tax expense	<u>\$ (82)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 10 - 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 June 30, 2015			
1	Directly assigned based on restorations:	\$ -	-	\$ -
2	Allocable	2,601	0.3917	1,019
3	Total for twelve months ended June 30, 2015	<u>\$ 2,601</u>		<u>\$ 1,019</u>
	Twelve months ended June 30, 2016			
	Directly assigned based on restorations:			
4	Winter Storm Jonas January 22, 2016	\$ 3,505	0.5235	\$ 1,835
5	Allocable	2,726	0.3917	1,068
6	Total for twelve months ended June 30, 2016	<u>\$ 6,231</u>		<u>\$ 2,903</u>
	Twelve months ended June 30, 2017			
	Directly assigned based on restorations:			
7	Snow Storm Stella March 13, 2017	\$ 1,207	-	\$ -
8	Allocable	5,758	0.3917	2,255
9	Total for twelve months ended June 30, 2017	<u>\$ 6,965</u>		<u>\$ 2,255</u>
10	Three-year average storm costs - DC			\$ 2,059
11	Adjustment to D.C. O&M expense to reflect 3-year average storm damage costs (Line 10 - Line 9)			<u>\$ (196)</u>
12	Adjustment to D.C. income tax expense			<u>\$ 18</u>
13	Adjustment to Federal income tax expense			<u>\$ 62</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 11 - 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>0.8991</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>0.3917</u>
5	Adjustment to D.C. operations and maintenance expense	<u>\$ (35)</u>
6	Adjustment to D.C. income tax expense	<u>\$ 3</u>
7	Adjustment to Federal income tax expense	<u>\$ 11</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 12 - Removal of Industry Contributions and Membership Fees	
1	Industry contributions and membership fees for the twelve months ended June 30, 2017	\$ 973
2	Fees and contributions allowable per Order No. 9509: American National Standards Institute	<u>1</u>
3	Total industry contributions and membership fees to be excluded	972
4	Allocation to Distribution (Labor Ratio)	<u>0.8991</u>
5	Excludable industry contributions & membership fees included in distribution O&M	874
6	Allocation to D.C. (O&M less A&G ratio)	<u>0.3917</u>
7	Adjustment to D.C. operations and maintenance expense	<u>\$ (342)</u>
8	Adjustment to D.C. income tax expense	<u>\$ 31</u>
9	Adjustment to Federal income tax expense	<u>\$ 109</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 13 - 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 June 30, 2017	\$ 2,371
2	Expenses included above associated with informational activity	<u>1,870</u>
3	Institutional/promotional advertising, selling expenses excludable from cost of service (Line 1 - Line 2)	501
4	Allocation to D.C. (O&M less A&G ratio)	<u>0.3917</u>
5	Adjustment to D.C. operations and maintenance expense	<u>\$ (196)</u>
6	Adjustment to D.C. income tax expense	<u>\$ 18</u>
7	Adjustment to Federal income tax expense	<u>\$ 62</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.		Rate Effective 10/1/2015	Rate Effective 10/1/2016	Rate Effective 10/1/2017	Total Increase
Adjustment 14 - Reflection of Increased D.C. Water and Sewer Authority (WASA) Rates					
	<u>Volumetric Rates</u>				
1	Water Service	\$ 3.99	\$ 4.19	\$ 4.40	
2	Sewer Service	5.44	5.71	6.00	
3	Right of Way Fee	0.17	0.17	0.18	
4	Payment in Lieu of Taxes (PILOT)	0.47	0.48	0.49	
5	Total cost per one hundred cubic feet (Ccf)	\$ 10.07	\$ 10.55	\$ 11.07	
6	Pepco Annual Ccf usage (hundred cubic feet)	4,750.00	4,750.00		
7	Factor for months in effect - 12 mos ended June 30, 2017	25%	75%		
8	Test year D.C. operations and maintenance expense	11.96	37.58		\$ 50
9	Pepco Annual Ccf usage (hundred cubic feet)		4,750.00	4,750.00	
10	Factor for months in effect - 12 mos ended June 30, 2018		25%	75%	
11	Rate Effective Period D.C. operations and maintenance expense		12.53	39.44	52
12	Net increase in D.C. operations and maintenance expense				<u>\$ 2</u>
	<u>Fixed Rates</u>				
13	Impervious Area Charge (IAC)	\$ 20.30	\$ 22.24	\$ 25.18	
14	Storm Water Fee	2.67	2.67	2.67	
15	Total cost per equivalent residential unit (ERU)	\$ 22.97	\$ 24.91	\$ 27.85	
16	Pepco monthly equivalent residential units (1000 ERU's)	3,547.32	3,547.32		
17	Months in effect - 12 months ended June 30, 2017	3	9		
18	Test year D.C. operations and maintenance expense	244.45	795.27		\$ 1,040
19	Pepco monthly equivalent residential units (1000 ERU's)		3,547.32	3,547.32	
20	Months in effect - 12 months ended June 30, 2018		3	9	
21	Rate Effective Period D.C. operations and maintenance expense		265.09	889.13	1,154
22	Net increase in D.C. operations and maintenance expense				<u>\$ 115</u>
23	Total adjustment to D.C. distribution-related O&M expense				<u>\$ 117</u>
24	Adjustment to D.C. income tax				<u>\$ (11)</u>
25	Adjustment to Federal income tax				<u>\$ (37)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 15 - Removal of Benning Environmental Liability Charge	
1	Total distribution-related charge for Benning environmental liability included in DC Distribution O&M	\$ 1,902
2	Allocation to D.C.	<u>0.3917</u>
3	Adjustment to D.C. operations and maintenance expense	<u>\$ (745)</u>
4	Adjustment to D.C. income tax expense	<u>\$ 67</u>
5	Adjustment to Federal income tax expense	<u><u>\$ 237</u></u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 16 - Inclusion of Customer Deposit Interest Expense and Credit Facility Costs	
1	Interest on customer deposits at 2017 rate of 0.66%	\$ 72
2	Credit facility costs (quarterly maintenance fee)	\$ 532
3	Allocation to Distribution (Labor ratio)	<u>0.8991</u>
4	Distribution-related credit facility costs	\$ 478
5	Allocation factor - District of Columbia (O&M less A&G ratio)	<u>0.3917</u>
6	District of Columbia allocated credit facility costs	<u>\$ 187</u>
7	Adjustment to include Commission-allowed interest charges in distribution O&M expense	<u>\$ 259</u>
8	Adjustment to D.C. income tax expense	<u>\$ (23)</u>
9	Adjustment to Federal income tax expense	<u>\$ (83)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 17 - 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>\$ 7,167</u>
2	Adjustment to D.C. accumulated depreciation	<u>\$ (97)</u>
3	Adjustment to D.C. accumulated deferred tax liability (assuming 20-year tax depreciation and 50% Bonus Depreciation)	<u>\$ (720)</u>
4	Adjustment to D.C. accumulated deferred tax asset (NOL)	<u>\$ 720</u>
5	Adjustment to D.C. depreciation expense	<u>\$ 193</u>
6	Adjustment to D.C. income tax expense	<u>\$ (17)</u>
7	Adjustment to Federal income tax expense	<u>\$ (62)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 18 - 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 June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 19 - Annualization of Test Year Reliability Closings	
	<u>Electric Plant In Service</u>	
1	Adjustment to EPIS to annualize actual test year Reliability closings	\$ 72,694
2	Adjustment to annualize test year reliability retirements	(10,158)
3	Total Adjustment to D.C. electric plant in service	<u>\$ 62,536</u>
	<u>Accumulated Depreciation</u>	
4	Reliability retirements during test year	\$ 10,158
5	Provision for Depreciation on annualized test year closings	(1,686)
6	Adjustment to D.C. accumulated depreciation	<u>\$ 8,472</u>
	<u>Accumulated Deferred Taxes</u>	
7	Adjustment to Deferred D.C. income taxes	\$ (82)
8	Adjustment to Deferred D.C. income taxes - NOL offset	82
9	Adjustment to Deferred Federal income taxes	(11,952)
10	Adjustment to Deferred Federal income taxes - NOL offset	9,505
11	Adjustment to Deferred Income Taxes	<u>\$ (2,447)</u>
12	Adjustment to D.C. depreciation expense	<u>\$ 1,686</u>
13	Adjustment to D.C. income tax expense	<u>\$ (152)</u>
14	Adjustment to Federal income tax expense	<u>\$ (537)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 20 - Inclusion of Post Test Year Reliability Plant Closing thru August 2017	
	<u>Electric Plant In Service</u>	
1	Reliability closings to EPIS for July-Aug 2017	\$ 15,857
2	Reliability retirements for July-Aug 2017	(1,328)
3	Total Adjustment to D.C. electric plant in service	<u>\$ 14,528</u>
	<u>Accumulated Depreciation</u>	
4	Reliability retirements for July-Aug 2017	\$ 1,328
5	Provision for Depreciation on annualized post test year closings	(392)
6	Adjustment to D.C. accumulated depreciation	<u>\$ 936</u>
	<u>Accumulated Deferred Taxes</u>	
7	Adjustment to Deferred D.C. income taxes for accelerated/bonus depreciation	\$ (18)
8	Adjustment to Deferred D.C. income taxes for NOL offset	18
9	Adjustment to Deferred Federal income taxes (D.C.) for accelerated/bonus depreciation	(2,709)
10	Adjustment to Deferred Federal income taxes (D.C.) NOL offset	2,709
11	Adjustment to D.C. Deferred Income Taxes	<u>\$ -</u>
12	Adjustment to D.C. depreciation expense	<u>\$ 392</u>
13	Adjustment to D.C. income tax expense	<u>\$ (35)</u>
14	Adjustment to Federal income tax expense	<u>\$ (125)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 21 - Annualization of Regulatory Assets	
EARNINGS		Annualized
	<u>Amortization Expense</u>	
1	DC 1139 costs	\$ 1,467
2	DC DLC costs	2,848
3	DC Interval Billing	917
4	DC AMI true-up	1,708
5	DC 3rd Party Audit Costs	35
6	DC Management Audit Costs	579
7	DC CRM&B	488
8	DC Legacy Billing	60
9	DC Tax Prep	20
10	Adjustment to D.C. amortization expense	<u>\$ 8,123</u>
11	Adjustment to D.C. income tax	<u>\$ (731)</u>
12	Adjustment to Federal income tax	<u>\$ (2,587)</u>
RATE BASE		
	<u>Regulatory Assets, Net of Deferred Taxes</u>	
1	DC 1139 costs	\$ 2,203
2	DC DLC costs	7,647
3	DC Interval Billing	2,461
4	DC AMI true-up	4,586
5	DC 3rd Party Audit Costs	53
6	DC Management Audit Costs	870
7	DC CRM&B	1,219
8	DC Legacy Billing	161
9	DC Tax Prep	53
10	Adjustment to rate base, net of accumulated deferred taxes	<u>\$ 19,252</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 22 - Removal of Completed Amortization on Regulatory Assets	
1	<u>Regulatory assets fully amortized in the test year</u>	
4	DC Formal Case 1103 Costs - complete April 2017	<u>860</u>
6	Adjustment to D.C. amortization expense	<u>\$ (860)</u>
7	Adjustment to D.C. income tax	<u>\$ 77</u>
8	Adjustment to Federal income tax	<u>\$ 274</u>
	<u>Test year average unamortized rate base, net of accumulated deferred taxes:</u>	
11	DC Formal Case 1103 Costs	<u>206</u>
13	Adjustment to rate base, net of accumulated deferred taxes	<u>\$ (206)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 23 - Annualization of Software Amortization			
		Non-AFUDC	DC AFUDC	Total
1	Annualization of accumulated amortization expense on new software assets added during the test year	\$ (5)	\$ -	\$ (5)
2	Allocation to Distribution (Labor ratio)	0.8991	0.8991	
3	Distribution-related adjustment to accumulated amortization	(4)	-	(4)
4	Allocation to DC (Plant less AFUDC ratio)	0.4970	1.0000	
5	Adjustment to D.C. accumulated amortization	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ (2)</u>
6	Annualization of amortization expense for new software assets added in test year	\$ 11	\$ -	\$ 11
7	Removal of D.C. amortization expense included in test year for software assets ending by June 30, 2017	-	-	-
8	Removal of D.C. amortization expense included in test year for software assets ending by June 30, 2018	-	-	-
9	Adjustment to amortization expense	11	-	11
10	Allocation to Distribution (Labor ratio)	0.8991	0.8991	
11	Distribution-related adjustment to amortization expense	10	-	10
12	Allocation to DC (Plant less AFUDC ratio)	0.4970	1.0000	
13	Adjustment to D.C. amortization expense	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 5</u>
14	Adjustment to D.C. income tax expense			<u>\$ -</u>
15	Adjustment to Federal income tax expense			<u>\$ (2)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 24 - Reflection of D.C. Income Tax Rate Change		
	Flow Back Excess Deferred Taxes to Customers over 2.59 Years:	<u>Years</u>	
	Non-Plant Related		
	DC Income Tax - Distribution Portion	(3,741) 2.59	(1,444)
	Federal Income Tax - Distribution Portion	1,309 2.59	505
	Subtotal Non-Plant Related	(2,432)	(939)
	Plant Related		
	DC Income Tax - Distribution Portion	(20,520) 2.59	(7,923)
	Federal Income Tax - Distribution Portion	7,182 2.59	2,773
	Subtotal Plant Related	(13,338)	(5,150)
	Adjustment to DC income tax expense		<u>\$ (9,367)</u>
	Adjustment to Federal income tax expense		<u>\$ 3,278</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 25 - Reflection of Impact of Ratemaking Adjustments on Cash Working Capital	
1	D.C. unadjusted Cash Working Capital allowance for test year	\$ 13,478
2	Impact of Ratemaking Adjustments on Cash Working Capital Allowance	<u>(3)</u>
3	D.C. Cash Working Capital allowance adjusted for Ratemaking Adjustments	<u>\$ 13,475</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 26 - Interest Synchronization	
1	Ratemaking Adjustments to Average D.C. Rate Base	\$ 114,235
2	Weighted cost of debt @ June 30, 2017	<u>2.67%</u>
3	Pro-forma interest on Ratemaking Adjustments to D.C. Rate Base	3,050
4	Adjustment to D.C. income tax expense to reflect interest synchronization per Commission Order No. 9216	<u>\$ (275)</u>
5	Adjustment to Federal income tax expense to reflect interest synchronization per Commission Order No. 9216	<u>\$ (971)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 27 - Removal of Executive Perquisite Expenses	
1	Adjustment to D.C. operations and maintenance expense	<u>\$ (16)</u>
2	Adjustment to D.C. income tax expense	<u>\$ 1</u>
3	Adjustment to Federal income tax expense	<u>\$ 5</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 28 - Annualization of DC Case No. 1139 Base Revenues		
1	Adjustment to annualize billed distribution revenues to levels set in Case No. 1139		\$ 36,888
3	Adjustment to D.C. income tax expense	3,320	
4	Adjustment to Federal Income Tax expense	<u>11,749</u>	<u>(15,069)</u>
5	Earnings		<u><u>\$ 21,819</u></u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended June 30, 2017

(Thousands of Dollars)

Line No.	Adjustment 29 - Removal of test period Cost to Achieve	
1	Adjustment to O&M Expense to remove test period cost to achieve	<u>(3,318)</u>
2	Adjustment to D.C. income tax expense	<u>\$ 299</u>
3	Adjustment to Federal income tax expense	<u>\$ 1,057</u>

15-Sep-17

08:21

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
SUMMARY OF RESULTS-1				
RATE BASE				
1 Total System Electric Distribution		6,510,377,592	3,237,934,349	3,272,443,244
2 Less: Depreciation Reserve		2,363,409,418	1,049,164,817	1,314,244,601
3 Total Net Plant		4,146,968,174	2,188,769,532	1,958,198,642
ADD:				
4 Construction Work in Progress		0	0	0
5 Working Capital		30,804,501	13,478,364	17,326,137
6 Plant Held for Future Use		0	0	0
7 Materials & Supplies		60,289,253	30,204,830	30,084,423
8 Regulatory Assets		48,380,454	21,539,830	26,840,625
9 Net Service Company Assets - Plant Related		74,297,490	35,821,904	38,475,587
10 Net Service Company Assets - CWIP Related		0	0	0
11 Net of Tax Prepaid Pension/OPEB		124,341,015	48,706,107	75,634,908
12 Credit Facility Costs		767,910	381,624	386,286
DEDUCT:				
13 Accumulated Amortization		(23,326,954)	(12,018,684)	(11,308,270)
14 Customer Deposits		(53,581,858)	(10,075,360)	(43,506,498)
15 Deferred FIT		(1,109,519,858)	(591,137,509)	(518,382,349)
16 Deferred SIT		(192,446,720)	(108,354,649)	(84,092,071)
17 TOTAL ADIT		(1,301,966,578)	(699,492,158)	(602,474,420)
18 TOTAL RATE BASE		3,106,973,407	1,617,315,986	1,489,657,421
DEVELOPMENT OF RETURN				
19 Revenue - Retail Sales		1,125,769,077	488,337,004	637,432,073
20 Other Operating Revenue		10,915,846	4,792,585	6,123,261
21 Total Electric Operating Revenue		1,136,684,923	493,129,589	643,555,334
LESS:				
22 Operating & Maintenance Expense		418,106,602	161,893,404	256,213,198
23 Depreciation Expense		159,997,525	90,070,576	69,926,948
24 Amortization Expense		14,128,643	4,009,058	10,119,585
25 Other Taxes		355,056,115	140,727,319	214,328,796
26 State Income Taxes		5,409,474	2,786,151	2,623,323
27 Federal Income Taxes		20,668,914	18,226,752	2,442,162
28 Net ITC Adjustment & Excess Deferred Amortization		(155,475)	(91,751)	(63,724)
29 Total Federal Income Taxes		20,513,439	18,135,000	2,378,438
30 Total Operating Expenses		973,211,798	417,621,508	555,590,289
31 OPERATING INCOME		163,473,125	75,508,081	87,965,045
32 AFUDC		0	0	0
33 OPERATING INCOME FOR ROR CALCULATION		163,473,125	75,508,081	87,965,045
34 RATE OF RETURN		5.26%	4.67%	5.91%
35 RELATIVE RATE OF RETURN		1.00	0.89	1.12

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOPMENT OF RATE BASE-2					
ELECTRIC PLANT IN SERVICE					
SUBTRANSMISSION - CLASS					
1	3600 Land and Land Rights - Subs	STAED	2,312,516	957,381	1,355,134
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	5,561,501	2,302,462	3,259,040
5	3620 Station Equipment	STAED	258,071,034	106,841,408	151,229,626
6	3627 Station Equipment	STAED	(48,176)	(19,945)	(28,231)
7	3640 Poles, Towers and Fixtures	STAED	36,392,645	15,066,555	21,326,090
8	3650 Overhead Conductors and Devices	STAED	36,714,648	15,199,864	21,514,784
9	3660 Underground Conduit	STAED	131,653,393	54,504,505	77,148,888
10	3670 Underground Conductors and Devices	STAED	136,184,305	56,380,302	79,804,002
11	3680 Line Transformers	STAED	5,788	2,396	3,392
12	TOTAL SUBTRANSMISSION		606,847,654	251,234,929	355,612,725
SUBTRANSMISSION - SMECO					
13	3600 Land and Land Rights - Subs	DISTROTH	137,542	0	137,542
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	250,974	0	250,974
17	3620 Station Equipment	DISTROTH	3,087,448	0	3,087,448
18	3627 Station Equipment	DISTROTH	48,176	0	48,176
19	3640 Poles, Towers and Fixtures	DISTROTH	1,185,321	0	1,185,321
20	3650 Overhead Conductors and Devices	DISTROTH	1,077,070	0	1,077,070
21	3660 Underground Conduit	DISTROTH	716	0	716
22	3670 Underground Conductors and Devices	DISTROTH	17,340	0	17,340
23	3680 Line Transformers	DISTROTH	0	0	0
24	TOTAL SUBTRANSMISSION - SMECO		5,804,587	0	5,804,587

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-3					
DISTRIBUTION PLANT					
DISTRIBUTION - DC					
1	3600 Land and Land Rights - Subs	DISTRDC	35,194,021	35,194,021	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	59,794,071	59,794,071	0
5	3620 Station Equipment	DISTRDC	324,295,903	324,295,903	0
6	3627 Capitalize Control Ctr	DISTRDC	0	0	0
7	3640 Poles, Towers and Fixtures	DISTRDC	108,843,328	108,843,328	0
8	3650 Overhead Conductors and Devices	DISTRDC	114,844,774	114,844,774	0
9	3660 Underground Conduit	DISTRDC	679,218,371	679,218,371	0
10	3670 Underground Conductors and Devices	DISTRDC	664,438,959	664,438,959	0
11	3680 Line Transformers	DISTRDC	474,280,328	474,280,328	0
12	3691 Services	DISTRDC	14,133,651	14,133,651	0
13	3692 Services	DISTRDC	105,343,763	105,343,763	0
14	3693 Services	DISTRDC	155,931,038	155,931,038	0
15	3700 Meters	DISTRDC	6,947,191	6,947,191	0
16	3701 AMI Meters	DISTRDC	52,567,325	52,567,325	0
17	3711 Installations on Customer Premises	DISTRDC	1,367,203	1,367,203	0
18	3731 Street Lighting and Signal Systems	DISTRDC	63,188	63,188	0
19	3732 Street Lighting and Signal Systems	DISTRDC	7,817,903	7,817,903	0
20	3734 Street Lighting and Signal Systems	DISTRDC	49,482	49,482	0
21	TOTAL DISTRIBUTION - DC		2,805,399,055	2,805,399,055	0

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-4					
DISTRIBUTION - MARYLAND					
1	3600 Land and Land Rights - Subs	DISTRMD	8,592,051	0	8,592,051
2	3600 Land and Land Rights - OH Lines	DISTRMD	175,215	0	175,215
3	3600 Land and Land Rights - UG Lines	DISTRMD	22,173	0	22,173
4	3610 Structures and Improvements	DISTRMD	51,939,580	0	51,939,580
5	3620 Station Equipment	DISTRMD	287,856,497	0	287,856,497
6	3627 Capitalize Control Ctr	DISTRMD	1,893,195	0	1,893,195
7	3640 Poles, Towers and Fixtures	DISTRMD	256,915,636	0	256,915,636
8	3650 Overhead Conductors and Devices	DISTRMD	439,535,676	0	439,535,676
9	3660 Underground Conduit	DISTRMD	269,372,031	0	269,372,031
10	3670 Underground Conductors and Devices	DISTRMD	596,680,022	0	596,680,022
11	3680 Line Transformers	DISTRMD	472,147,511	0	472,147,511
12	3691 OH Services	DISTRMD	47,536,607	0	47,536,607
13	3692 UG Services	DISTRMD	21,470,516	0	21,470,516
14	3693 UG Services	DISTRMD	144,925,124	0	144,925,124
15	3700 Meters	DISTRMD	15,779,159	0	15,779,159
16	3701 AMI Meters	DISTRMD	68,523,529	0	68,523,529
17	3711 Installations on Customer Premises	DISTRMD	1,278,829	0	1,278,829
18	3731 Street Lighting and Signal Systems	DISTRMD	26,495,183	0	26,495,183
19	3732 Street Lighting and Signal Systems	DISTRMD	19,008,244	0	19,008,244
20	3734 Street Lighting and Signal Systems	DISTRMD	1,870,009	0	1,870,009
21	TOTAL DISTRIBUTION -MARYLAND		2,732,016,788	0	2,732,016,788

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC 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	99,160	0	99,160
15	3700 Meters	DISTROTH	447,853	0	447,853
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	717	0	717
20	3734 Street Lighting and Signal Systems	DISTROTH	0	0	0
21	TOTAL DISTRIBUTION - VIRGINIA & SMECO		547,730	0	547,730

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-6					
DISTRIBUTION - SYSTEM TOTAL					
1	3600 Land and Land Rights - Subs		43,786,072	35,194,021	8,592,051
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		111,733,651	59,794,071	51,939,580
5	3620 Station Equipment		612,152,400	324,295,903	287,856,497
6	3627 Station Equipment		1,893,195	0	1,893,195
7	3640 Poles, Towers and Fixtures		365,758,964	108,843,328	256,915,636
8	3650 Overhead Conductors and Devices		554,380,450	114,844,774	439,535,676
9	3660 Underground Conduit		948,590,402	679,218,371	269,372,031
10	3670 Underground Conductors and Devices		1,261,118,981	664,438,959	596,680,022
11	3680 Line Transformers		946,427,839	474,280,328	472,147,511
12	3691 OH Services		61,670,259	14,133,651	47,536,607
13	3692 UG Services		126,814,279	105,343,763	21,470,516
14	3693 UG Services		300,955,322	155,931,038	145,024,284
15	3700 Meters		23,174,203	6,947,191	16,227,012
16	3701 AMI Meters		121,090,854	52,567,325	68,523,529
17	3711 Installations on Customer Premises		2,646,032	1,367,203	1,278,829
18	3731 Street Lighting and Signal Systems		26,558,371	63,188	26,495,183
19	3732 Street Lighting and Signal Systems		26,826,864	7,817,903	19,008,961
20	3734 Street Lighting and Signal Systems		1,919,491	49,482	1,870,009
21	TOTAL DISTRIBUTION - SYSTEM		5,537,963,573	2,805,399,055	2,732,564,518

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

DEVELOP OF RATE BASE CONT-7		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
SUBTRANSMISSION & DISTRIBUTION - TOTAL					
1	3600 Land and Land Rights - Subs		46,236,129	36,151,402	10,084,727
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		117,546,127	62,096,533	55,449,594
5	3620 Station Equipment		873,310,882	431,137,311	442,173,571
6	3627 Station Equipment		1,893,195	(19,945)	1,913,140
7	3640 Poles, Towers and Fixtures		403,336,930	123,909,882	279,427,047
8	3650 Overhead Conductors and Devices		592,172,168	130,044,638	462,127,530
9	3660 Underground Conduit		1,080,244,511	733,722,875	346,521,635
10	3670 Underground Conductors and Devices		1,397,320,625	720,819,261	676,501,364
11	3680 Line Transformers		946,433,627	474,282,724	472,150,903
12	3691 OH Services		61,670,259	14,133,651	47,536,607
13	3692 UG Services		126,814,279	105,343,763	21,470,516
14	3693 UG Services		300,955,322	155,931,038	145,024,284
15	3700 Meters		23,174,203	6,947,191	16,227,012
16	3701 AMI Meters		121,090,854	52,567,325	68,523,529
17	3711 Installations on Customer Premises		2,646,032	1,367,203	1,278,829
18	3731 Street Lighting and Signal Systems		26,558,371	63,188	26,495,183
19	3732 Street Lighting and Signal Systems		26,826,864	7,817,903	19,008,961
20	3734 Street Lighting and Signal Systems		1,919,491	49,482	1,870,009
21	TOTAL SUBTRANSMISSION & DISTRIBUTION - SYSTEM		6,150,615,814	3,056,633,984	3,093,981,830

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-8					
ELECTRIC PLANT IN SERVICE					
GENERAL PLANT					
1	3890 Land and Land Rights	STDPLT	6,283,295	3,122,571	3,160,724
2	3900 Structures and Improvements	STDPLT	90,421,042	44,935,993	45,485,049
3	3903 Structures and Improvements	STDPLT	10,129,360	5,033,926	5,095,434
4	3911 Office Furniture and Equipment	STDPLT	16,193,176	8,047,424	8,145,752
5	3913 Office Furniture and Equipment	STDPLT	8,226,777	4,088,411	4,138,366
6	3915 Office Furniture and Equipment	STDPLT	8,252	4,101	4,151
7	3920 Transportation Equipment	STDPLT	0	0	0
8	3930 Stores Equipment	STDPLT	264,303	131,349	132,954
9	3940 Tools, Shop and Garage Equipment	STDPLT	5,867,757	2,916,064	2,951,694
10	3950 Laboratory Equipment	STDPLT	1,475,083	733,063	742,020
11	3960 Power Operated Equipment	STDPLT	781,171	388,214	392,957
12	3970 Communication Equipment	STDPLT	131,010,817	65,107,646	65,903,171
13	3980 Miscellaneous Equipment	STDPLT	7,415,271	3,685,122	3,730,149
14	3990 Other Tangible Property	STDPLT	0	0	0
15	TOTAL GENERAL PLANT		278,076,305	138,193,883	139,882,422
INTANGIBLE PLANT					
16	3020 Franchises and Consents	DISTRMD	225	0	225
17	3030 Miscellaneous Intangible Plant	STDPLT	19,869,171	9,874,261	9,994,910
18	3030 Miscellaneous Intangible Plant Direct DC	DISTRDC	(1,930,928)	(1,930,928)	0
19	3030 Miscellaneous Intangible Plant Direct MD	DISTRMD	(4,065,744)	0	(4,065,744)
20	TOTAL INTANGIBLE PLANT		13,872,724	7,943,332	5,929,392

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC 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	60,976	60,976	0
5	3620 Station Equipment	DISTRDC	971,980	971,980	0
6	3627 Station Equipment	DISTRDC	0	0	0
7	3640 Poles, Towers and Fixtures	DISTRDC	268,980	268,980	0
8	3650 Overhead Conductors and Devices	DISTRDC	250,611	250,611	0
9	3660 Underground Conduit	DISTRDC	4,267,523	4,267,523	0
10	3670 Underground Conductors and Devices	DISTRDC	565,332	565,332	0
11	TOTAL SUBTRANSMISSION AFUDC - DC		6,385,401	6,385,401	0
SUBTRANSMISSION AFUDC - MD					
12	3600 Land and Land Rights - Subs	DISTRMD	0	0	0
13	3600 Land and Land Rights - OH Lines	DISTRMD	0	0	0
14	3600 Land and Land Rights - UG Lines	DISTRMD	0	0	0
15	3610 Structures and Improvements	DISTRMD	7,167	0	7,167
16	3620 Station Equipment	DISTRMD	3,631,510	0	3,631,510
17	3627 Station Equipment	DISTRMD	0	0	0
18	3640 Poles, Towers and Fixtures	DISTRMD	421,430	0	421,430
19	3650 Overhead Conductors and Devices	DISTRMD	670,908	0	670,908
20	3660 Underground Conduit	DISTRMD	1,379,282	0	1,379,282
21	3670 Underground Conductors and Devices	DISTRMD	585,878	0	585,878
22	TOTAL SUBTRANSMISSION AFUDC - MD		6,696,175	0	6,696,175

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-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	3,319,036	3,319,036	0
5	3620 Station Equipment	DISTRDC	8,986,179	8,986,179	0
6	3627 Station Equipment	DISTRDC	0	0	0
7	3640 Poles, Towers and Fixtures	DISTRDC	109,539	109,539	0
8	3650 Overhead Conductors and Devices	DISTRDC	241,135	241,135	0
9	3660 Underground Conduit	DISTRDC	5,234,171	5,234,171	0
10	3670 Underground Conductors and Devices	DISTRDC	3,196,673	3,196,673	0
11	3680 Line Transformers	DISTRDC	106,979	106,979	0
12	3691 OH Services	DISTRDC	17,077	17,077	0
13	3692 UG Services	DISTRDC	0	0	0
14	3693 UG Services	DISTRDC	10,453	10,453	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	147	147	0
19	3732 Street Lighting and Signal Systems	DISTRDC	15,501	15,501	0
20	3734 Street Lighting and Signal Systems	DISTRDC	526	526	0
21	TOTAL DISTRIBUTION AFUDC - DC		21,237,416	21,237,416	0

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-11					
DISTRIBUTION AFUDC - MD					
1	3600 Land and Land Rights - Subs	DISTRMD	0	0	0
2	3600 Land and Land Rights - OH Lines	DISTRMD	0	0	0
3	3600 Land and Land Rights - UG Lines	DISTRMD	0	0	0
4	3610 Structures and Improvements	DISTRMD	1,866,209	0	1,866,209
5	3620 Station Equipment	DISTRMD	8,166,899	0	8,166,899
6	3627 Station Equipment	DISTRMD	0	0	0
7	3640 Poles, Towers and Fixtures	DISTRMD	576,566	0	576,566
8	3650 Overhead Conductors and Devices	DISTRMD	852,267	0	852,267
9	3660 Underground Conduit	DISTRMD	681,163	0	681,163
10	3670 Underground Conductors and Devices	DISTRMD	905,244	0	905,244
11	3680 Line Transformers	DISTRMD	133,424	0	133,424
12	3691 OH Services	DISTRMD	26,697	0	26,697
13	3692 UG Services	DISTRMD	0	0	0
14	3693 UG Services	DISTRMD	18,193	0	18,193
15	3700 Meters	DISTRMD	0	0	0
16	3701 AMI Meters	DISTRMD	0	0	0
17	3711 Installations on Customer Premises	DISTRMD	0	0	0
18	3731 Street Lighting and Signal Systems	DISTRMD	224	0	224
19	3732 Street Lighting and Signal Systems	DISTRMD	26,977	0	26,977
20	3734 Street Lighting and Signal Systems	DISTRMD	1,057	0	1,057
21	TOTAL DISTRIBUTION AFUDC - MD		13,254,918	0	13,254,918

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-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	5,253,387	3,380,012	1,873,375
5	3620 Station Equipment	21,756,568	9,958,159	11,798,409
6	3627 Station Equipment	0	0	0
7	3640 Poles, Towers and Fixtures	1,376,514	378,519	997,996
8	3650 Overhead Conductors and Devices	2,014,921	491,746	1,523,175
9	3660 Underground Conduit	11,562,139	9,501,694	2,060,445
10	3670 Underground Conductors and Devices	5,253,127	3,762,005	1,491,122
11	3680 Line Transformers	240,403	106,979	133,424
12	3691 OH Services	43,773	17,077	26,697
13	3692 UG Services	0	0	0
14	3693 UG Services	28,646	10,453	18,193
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	371	147	224
19	3732 Street Lighting and Signal Systems	42,478	15,501	26,977
20	3734 Street Lighting and Signal Systems	1,583	526	1,057
21	TOTAL SUBTR. AND DISTR. AFUDC - SYSTEM	47,573,910	27,622,817	19,951,093

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC 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	3,200,137	3,200,137	0
3	3903 Structures and Improvements	DISTRDC	306,723	306,723	0
4	3911 Office Furniture and Equipment	DISTRDC	44,612	44,612	0
5	3913 Office Furniture and Equipment	DISTRDC	111,304	111,304	0
6	3915 Office Furniture and Equipment	DISTRDC	0	0	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	71,699	71,699	0
10	3950 Laboratory Equipment	DISTRDC	0	0	0
11	3960 Power Operated Equipment	DISTRDC	0	0	0
12	3970 Communication Equipment	DISTRDC	3,144,402	3,144,402	0
13	3980 Miscellaneous Equipment	DISTRDC	43,094	43,094	0
14	3990 Other Tangible Property	DISTRDC	0	0	0
15	TOTAL GENERAL PLANT AFUDC - DC		6,921,972	6,921,972	0
GENERAL PLANT AFUDC - MD					
16	3890 Land and Land Rights	DISTRMD	0	0	0
17	3900 Structures and Improvements	DISTRMD	0	0	4,024,807
18	3903 Structures and Improvements	DISTRMD	695,303	0	695,303
19	3911 Office Furniture and Equipment	DISTRMD	80,926	0	80,926
20	3913 Office Furniture and Equipment	DISTRMD	153,310	0	153,310
21	3915 Office Furniture and Equipment	DISTRMD	0	0	0
22	3920 Transportation Equipment	DISTRMD	0	0	0
23	3930 Stores Equipment	DISTRMD	0	0	0
24	3940 Tools, Shop and Garage Equipment	DISTRMD	822	0	822
25	3950 Laboratory Equipment	DISTRMD	0	0	0
26	3960 Power Operated Equipment	DISTRMD	0	0	0
27	3970 Communication Equipment	DISTRMD	5,984,099	0	5,984,099
28	3980 Miscellaneous Equipment	DISTRMD	68,238	0	68,238
29	3990 Other Tangible Property	DISTRMD	0	0	0
30	TOTAL GENERAL PLANT AFUDC - MD		11,007,505	0	11,007,505

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-14					
GENERAL PLANT AFUDC - SMECO					
1	3890 Land and Land Rights	DISTROTH	0	0	0
2	3900 Structures and Improvements	DISTROTH	255,543	0	255,543
3	3903 Structures and Improvements	DISTROTH	36,253	0	36,253
4	3911 Office Furniture and Equipment	DISTROTH	8,729	0	8,729
5	3913 Office Furniture and Equipment	DISTROTH	3,805	0	3,805
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	168,762	0	168,762
13	3980 Miscellaneous Equipment	DISTROTH	141	0	141
14	3990 Other Tangible Property	DISTROTH	0	0	0
15	TOTAL GENERAL PLANT AFUDC - SMECO		473,233	0	473,233
INTANGIBLE PLANT AFUDC					
16	3030 Miscellaneous Intangible Plant DC	DISTRDC	618,361	618,361	0
17	3030 Miscellaneous Intangible Plant MD	DISTRMD	1,180,613	0	1,180,613
18	3030 Miscellaneous Intangible Plant SM	DISTROTH	37,157	0	37,157
19	TOTAL INTANGIBLE PLANT AFUDC		1,836,131	618,361	1,217,770
20	TOTAL AFUDC		67,812,749	35,163,149	32,649,600
21	Total Electric Plant In Service		6,510,377,592	3,237,934,349	3,272,443,244

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-15					
DEPRECIATION RESERVE					
1	Subtransmission - DC	DISTRDC	85,397,043	85,397,043	0
2	Subtransmission - MD	DISTRMD	144,916,150	0	144,916,150
3	Subtransmission - SM	DISTROTH	2,876,455	0	2,876,455
4	Distribution - DC	DISTRDC	860,441,239	860,441,239	0
5	Distribution - DC - Meters	DISTRDC	16,419,649	16,419,649	0
6	Distribution - MD	DISTRMD	1,077,124,681	0	1,077,124,681
7	Distribution - MD - Meters	DISTRMD	12,202,336	0	12,202,336
8	Distribution - VA	DISTROTH	22,422	0	22,422
9	Distribution - SMECO	DISTROTH	210,794	0	210,794
10	General - DC	DISTRDC	70,954,812	70,954,812	0
11	General - MD	DISTRMD	69,961,207	0	69,961,207
13	TOTAL DEPRECIATION RESERVE (LESS AFUDC)		2,340,526,789	1,033,212,744	1,307,314,045
14	DEPRECIATION RESERVE - AFUDC				
15	Distribution - DC	DISTRDC	11,777,762	11,777,762	0
16	Distribution - MD	DISTRMD	10,341,761	0	10,341,761
18	General - DC	DISTRDC	4,174,311	4,174,311	0
19	General - MD	DISTRMD	(3,636,715)	0	(3,636,715)
20	General - SM	DISTROTH	225,510	0	225,510
21	TOTAL AFUDC		22,882,629	15,952,073	6,930,556
22	TOTAL DEPRECIATION RESERVE		2,363,409,418	1,049,164,817	1,314,244,601
TOTAL NET PLANT			4,146,968,174	2,188,769,532	1,958,198,642
AMORTIZATION RESERVE					
24	General	STDPLT	(5,926,667)	(2,945,340)	(2,981,327)
25	Software	STDPLT	(20,139,628)	(10,008,668)	(10,130,960)
26	AMI Software - DC	DISTRDC	1,924,743	1,924,743	0
27	AMI Software - MD	DISTRMD	4,052,719	0	4,052,719
28	AMORTIZATION RESERVE - AFUDC				
29	AFUDC DC	DISTRDC	(989,420)	(989,420)	0
30	AFUDC MD	DISTRMD	(2,169,528)	0	(2,169,528)
31	AFUDC SM	DISTROTH	(79,173)	0	(79,173)
32	TOTAL AMORTIZATION RESERVE		(23,326,954)	(12,018,684)	(11,308,270)

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-16				
1 CWIP				
2 Distribution - DC	ZERO	0	0	0
3 Distribution - Maryland	ZERO	0	0	0
4 Sub-transmission	ZERO	0	0	0
5 General	ZERO	0	0	0
6 CWIP - AFUDC				
7 CWIP AFUDC - DC Subtransmission	ZERO	0	0	0
8 CWIP AFUDC - DC Distribution	ZERO	0	0	0
9 CWIP AFUDC - MD Subtransmission	ZERO	0	0	0
10 CWIP AFUDC - MD Distribution	ZERO	0	0	0
11 CWIP AFUDC - SM General	ZERO	0	0	0
12 CWIP AFUDC - DC General	ZERO	0	0	0
13 CWIP AFUDC - MD General	ZERO	0	0	0
14 Other				
15 Total CWIP		0	0	0
PLANT HELD FOR FUTURE USE				
16 Distribution - DC	ZERO	0	0	0
17 Distribution - Maryland	ZERO	0	0	0
18 PLANT HELD FOR FUTURE USE - AFUDC				
19 Distribution - DC	ZERO	0	0	0
20 Distribution - Maryland	ZERO	0	0	0
21 Total Plant Held for Future Use		0	0	0
22 MATERIALS & SUPPLIES				
23 Subtransmission	PLTSUBT	3,642,415	1,493,673	2,148,743
24 Distribution-Demand	PLTDEM	51,069,870	25,935,632	25,134,239
25 Distribution-Customer	PLTCUST	5,576,967	2,775,525	2,801,442
26 TOTAL MATERIALS & SUPPLIES		60,289,253	30,204,830	30,084,423

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-17				
1 MISC RATE BASE ITEMS				
2 Net Service Company Assets - CWIP	ZERO	0	0	0
3 Net Service Company Assets - Plant	STDPLT	68,410,251	33,997,425	34,412,826
4 Net Service Company Assets - Plant Direct MD	DISTRMD	4,062,760	0	4,062,760
5 Net Service Company Assets - Plant Direct DC	DISTRDC	1,824,479	1,824,479	0
6 Net of Tax Prepaid Pension/OPEB	OMLESAGS	124,341,015	48,706,107	75,634,908
7 SERP Liability	OMLESAGS	0	0	0
8 Credit Facility Costs	STDPLT	767,910	381,624	386,286
9 REGULATORY ASSETS				
10 DC				
11 DC Deferred Education	DISTRDC	0	0	0
12 DC FC 1103 Costs	DISTRDC	206,014	206,014	0
13 DC FC 1087 Costs	DISTRDC	0	0	0
14 DC Medicare Subsidy	DISTRDC	0	0	0
15 DC AMI (2008)	DISTRDC	296,250	296,250	0
16 DC AMI Expense (FC 1087)	DISTRDC	21,065,645	21,065,645	0
17 DC AMI Return (FC 1087)	DISTRDC	(28,079)	(28,079)	0
18 Total DC Regulatory Assets		21,539,830	21,539,830	0
19 MD				
20 MD February 2010 Storm Costs	DISTRMD	21,539,830	0	21,539,830
21 MD January 2011 Storm	DISTRMD	0	0	0
22 MD 2013 Storm (Nor'easter) Prep	DISTRMD	0	0	0
23 MD Hurricane Irene (August 2011)	DISTRMD	0	0	0
24 MD Derecho	DISTRMD	0	0	0
25 MD Hurricane Sandy	DISTRMD	0	0	0
26 MD Accenture Costs	DISTRMD	0	0	0
27 MD Medicare Subsidy	DISTRMD	0	0	0
28 MD Approved AMI Costs	DISTRMD	0	0	0
29 MD Billing System Transition	DISTRMD	204,134	0	204,134
30 MD Case 9418 Costs	DISTRMD	0	0	0
31 MD EV Pilot Costs	DISTRMD	0	0	0
32 MD Storm Jonas Costs	DISTRMD	815,989	0	815,989
33 MD Storm Pax Costs	DISTRMD	754,913	0	754,913
34 MD Pepco CTA Costs	DISTRMD	0	0	0
35 MD Tax Comp Carry Costs	DISTRMD	0	0	0
36 MD Legacy Meters	DISTRMD	3,525,759	0	3,525,759
37 Total MD Regulatory Assets		26,840,625	0	26,840,625
38 TOTAL REGULATORY ASSETS		48,380,454	21,539,830	26,840,625
39 CASH WORKING CAPITAL				
40 Operating Expenses - MD	DISTRMD	17,159,060	0	17,159,060
41 Operating Expenses - Other	DISTRDC	13,313,304	13,313,304	0
42 Plant Portion - Imprest Funds	STDPLT	332,137	165,060	167,077
43 TOTAL CASH WORKING CAPITAL		30,804,501	13,478,364	17,326,137

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
44 CUSTOMER DEPOSITS				
45 DC	DISTRDC	(10,075,360)	(10,075,360)	0
46 Maryland	DISTRMD	(43,506,498)	0	(43,506,498)
47 TOTAL CUSTOMER DEPOSITS		(53,581,858)	(10,075,360)	(43,506,498)

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

DEVELOP OF RATE BASE CONT-18		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
1	DEFERRED TAXES				
2	Plant Related				
3	DCIT @ 35%	STDPLT	41,788,481	20,767,366	21,021,115
4	MDIT @ 35%	STDPLT	32,183,147	15,993,862	16,189,285
5	FIT	STDPLT	1,143,639,289	568,347,434	575,291,855
6	Adjusted FIT		1,217,610,917	605,108,662	612,502,255
7	LESS: DCIT @ 35%	DISTRDC	41,788,481	41,788,481	0
8	LESS: MDIT @ 35%	DISTRMD	32,183,147	0	32,183,147
9	FIT		1,143,639,289	563,320,181	580,319,108
10	NOVA FIT - Direct	DISTROTH	0	0	0
11	DCIT	DISTRDC	119,395,660	119,395,660	0
12	MDIT	DISTRMD	91,951,849	0	91,951,849
13	NOVA Related Deferred DCIT	DISTRDC	0	0	0
14	Total Depreciation Related		1,354,986,798	682,715,841	672,270,957
15	Total Plant Less CIAC		6,510,377,592	3,237,934,349	3,272,443,244
16	Total Depre Reserve		2,363,409,418	1,049,164,817	1,314,244,601
17	Average		0.363021865	0.324022881	0.401609594
18	Difference			(0.038998984)	0.038587728
19	Adjustment			(126,276,150)	126,276,150
20	Tax			44,196,653	(44,196,653)
21	Total Plant Related		1,354,986,798	726,912,494	628,074,304

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-19					
1	Loss on Debt Reacquisition				
2	DCIT @ 35%	STDPLT	155,582	77,318	78,263
3	MDIT @ 35%	STDPLT	224,955	111,795	113,161
4	FIT	STDPLT	4,555,491	2,263,915	2,291,576
5	Adjusted FIT		4,936,028	2,453,028	2,483,000
6	LESS: DCIT @ 35%	DISTRDC	155,582	155,582	0
7	LESS: MDIT @ 35%	DISTRMD	224,955	0	224,955
8	FIT		4,555,491	2,297,446	2,258,045
9	DCIT	DISTRDC	444,519	444,519	0
10	MDIT	DISTRMD	642,729	0	642,729
11	Total Loss on Debt Reacquisition		5,642,739	2,741,965	2,900,774

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-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	(45,670,734)	(22,696,706)	(22,974,028)
5	Adjusted FIT		(45,670,734)	(22,696,706)	(22,974,028)
6	LESS: DCIT @ 35%	DISTRDC	0	0	0
7	LESS: MDIT @ 35%	DISTRMD	0	0	0
8	FIT		(45,670,734)	(22,696,706)	(22,974,028)
9	DCIT	DISTRDC	0	0	0
10	MDIT	DISTRMD	0	0	0
11	Total Def Inc. Tax Asset Federal NOL		(45,670,734)	(22,696,706)	(22,974,028)
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%	DISTRMD	0	0	0
19	FIT		0	0	0
20	DCIT	DISTRDC	0	0	0
21	MDIT	DISTRMD	0	0	0
22	Total Def Inc. Tax Asset State NOL		0	0	0
24	DIRECTS				
25	Plant - Removal Pre-81 Plant DCIT	DISTRDC	0	0	0
26	Plant - Removal Pre-81 Plant FIT	DISTRDC	0	0	0
27	MD NOL MDIT	DISTRMD	(8,502,507)	0	(8,502,507)
28	MD NOL FIT	DISTRMD	2,975,877	0	2,975,877
29	Benefit DC NOL DCIT	DISTRDC	(11,485,530)	(11,485,530)	0
30	Benefit DC NOL FIT	DISTRDC	4,019,935	4,019,935	0
31	ITC	PLTMDOTH	0	0	0
32	DEFERRED STATE TAXES		192,446,720	108,354,649	84,092,071
33	DEFERRED FEDERAL INCOME TAXES		1,109,519,858	591,137,509	518,382,349
34	TOTAL DEFERRED TAXES		1,301,966,578	699,492,158	602,474,420
35	TOTAL RATE BASE		3,105,148,928	1,615,491,507	1,489,657,421

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATING REVENUES-21					
ELECTRIC SALES REVENUES					
Revenue - Retail Sales					
1	DC - Retail Sales	DISTRDC	488,337,004	488,337,004	0
2	MD - Retail Sales	DISTRMD	637,432,073	0	637,432,073
3	Retail Total		1,125,769,077	488,337,004	637,432,073
REVENUE - OTHER					
4	Late Payment Revenue DC	DISTRDC	1,430,475	1,430,475	0
5	Late Payment Revenue MD	DISTRMD	2,652,820	0	2,652,820
6	Miscellaneous Service Revenue DC	DISTRDC	2,914	2,914	0
7	Miscellaneous Service Revenue MD	DISTRMD	0	0	0
8	MD Opt Out Fees	DISTRMD	310,802	0	310,802
9	Rent from Electric Property DC	DISTRDC	1,299,577	1,299,577	0
10	Rent from Electric Property MD	DISTRMD	2,406,768	0	2,406,768
11	Rents - Customer Related DC	DISTRDC	0	0	0
12	Rents - Customer Related MD	DISTRMD	0	0	0
13	Other DC	DISTRDC	2,059,619	2,059,619	0
14	Other MD	DISTRMD	752,871	0	752,871
15	TOTAL OTHER REVENUE		10,915,846	4,792,585	6,123,261
16	TOTAL REVENUE		1,136,684,923	493,129,589	643,555,334

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
	OPERATION & MAINT EXP-22				
	DISTRIBUTION EXPENSES				
	OPERATION				
1	958000 Operation Supervision & Engineering	OMEXP580	3,645,890	1,752,649	1,893,241
2	958100 Load dispatching	OMEXP581	5,474,188	2,713,457	2,760,731
3	958200 Station expenses	OMEXP582	1,616,673	815,668	801,006
4	958300 Overhead line expenses	OMEXP583	815,318	295,881	519,438
5	958400 Underground line expenses	OMEXP584	6,082,892	2,980,270	3,102,622
6	958500 Street lighting	OMEXP585	551	551	0
7	958600 Meter expenses	OMEXP586	4,471,992	1,919,518	2,552,475
8	958700 Customer installations expenses	OMEXP587	8,269,342	4,272,764	3,996,578
9	958800 Miscellaneous distribution expenses	OMEXP588	26,795,772	12,800,011	13,995,761
10	958900 Rents Control Center	OMEXP589	8,328,890	3,884,023	4,444,867
11	TOTAL OPERATION		65,501,509	31,434,791	34,066,718
	MAINTENANCE				
12	959000 Maintenance Supervision & Engineering	OMEXP590	1,578,272	602,915	975,357
13	959100 Maintenance Structures	OMEXP591	23,473	12,789	10,684
14	959200 Maintain equipment	OMEXP592	17,161,610	8,666,199	8,495,412
15	959300 Maintain overhead lines	OMEXP593	56,012,539	7,660,022	48,352,517
16	959400 Maintain underground line	OMEXP594	16,973,527	9,513,978	7,459,549
17	959500 Maintain line transformers	OMEXP595	3,776,431	1,892,469	1,883,962
18	959600 Maintain street lighting & signal sys	OMEXP596	2,950,290	293,186	2,657,103
19	959700 Maintain meters	OMEXP597	3,622,971	1,494,606	2,128,366
20	959800 Maintain distribution plant	OMEXP598	1,685,601	643,916	1,041,685
21	TOTAL MAINTENANCE		103,784,714	30,780,079	73,004,635
22	TOTAL DISTRIBUTION EXPENSES		169,286,223	62,214,871	107,071,352

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINT EXP CONT-23					
CUSTOMER ACCOUNTS EXPENSE					
1	990200 Meter reading expenses	OMEXP902	2,393,341	569,469	1,823,872
2	990300 Cust records and collection exp	OMEXP903	78,866,292	29,108,164	49,758,128
3	990500 Miscellaneous cust accounts exp	OMEXP905	0	0	0
4	990400 Uncollectible accounts	OMEXP904	13,189,770	5,978,077	7,211,693
5	TOTAL CUSTOMER ACCOUNTS EXPENSE		94,449,403	35,655,710	58,793,693
CUSTOMER SERVICE EXPENSE					
6	990700 Supervision	OMEXP907	(126)	(34)	(91)
7	990800 Customer assistance expenses	OMEXP908	3,348,353	662,953	2,685,399
8	990900 Informational & instructional adv	OMEXP909	1,880,099	680,601	1,199,497
9	991000 Miscellaneous customer service & informational exp	OMEXP910	1,615	543	1,071
10	TOTAL CUSTOMER SERVICE EXPENSE		5,229,940	1,344,063	3,885,877
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		268,965,566	99,214,644	169,750,922

13-Sep-17 12:43

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINT EXP CONT-24					
ADMINISTRATIVE & GENERAL EXPENSE					
OPERATION					
1	992000 Administrative & General salaries	OMLESAGS	5,740,199	2,248,516	3,491,683
2	992000 Administrative & General salaries Direct MD	DISTRMD	88,957	0	88,957
3	992100 Office supplies & expenses	OMLESAGS	396,629	155,365	241,264
4	992300 Outside services employed	OMLESAGS	111,614,188	43,720,831	67,893,357
5	992300 Outside services employed - MD	DISTRMD	(3,556,662)	0	(3,556,662)
6	992400 Property insurance	STDPLT	861,175	427,973	433,202
7	992500 Injuries & damages	OMLESAGS	(970,423)	(380,128)	(590,295)
8	992600 Employee pensions & benefits	OMLESAGS	28,264,357	11,071,542	17,192,815
9	992600 Distr-direct empl pensions & benefits- DC	DISTRDC	81,848	81,848	0
10	992600 Employee pens & ben - MD EA	DISTRMD	325,168	0	325,168
11	992800 Regulatory commission expenses				
12	Regulatory commission exp - DC	DISTRDC	6,239,428	6,239,428	0
13	Regulatory commission exp - MD	DISTRMD	2,319,597	0	2,319,597
14	Total Acct 992800 Regulatory comm Exp		8,559,025	6,239,428	2,319,597
15	992900 Duplicate charges-Credit	OMLESAGS	(11,469,944)	(4,492,937)	(6,977,007)
16	993010 General ad expenses	OMLESAGS	610,054	238,967	371,087
17	993020 Miscellaneous general expenses	OMLESAGS	1,507,318	590,437	916,881
18	993100 Rents	OMLESAGS	3,972,123	1,555,936	2,416,187
19	TOTAL OPERATION		146,024,012	61,457,778	84,566,233
MAINTENANCE					
20	993500 Maintenance of general plant	OMLESAGS	3,117,024	1,220,982	1,896,042
21	TOTAL MAINTENANCE		3,117,024	1,220,982	1,896,042
22	TOTAL ADMINISTRATIVE & GENERAL EXPENSE		149,141,036	62,678,760	86,462,276
23	TOTAL OPERATION & MAINTENANCE EXPENSE		418,106,602	161,893,404	256,213,198

15-Sep-17 08:22

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEPRECIATION & AMORT EXP-25				
DEPRECIATION EXPENSE				
1 Distribution - DC	DISTRDC	73,090,576	73,090,576	0
2 Distribution - Maryland	DISTRMD	52,977,902	0	52,977,902
3 Distribution - VA	DISTROTH	2,763	0	2,763
4 Distribution - SM	DISTROTH	19	0	19
5 Meters DC	DISTRDC	3,679,088	3,679,088	0
6 Meters MD	DISTRMD	4,977,756	0	4,977,756
7 Meters SM	DISTROTH	11,308	0	11,308
8 Subtransmission - DC	DISTRDC	6,320,776	6,320,776	0
9 Subtransmission - MD	DISTRMD	5,750,606	0	5,750,606
10 Subtransmission - SM	DISTROTH	37,787	0	37,787
11 General DC	DISTRDC	6,084,703	6,084,703	0
12 General MD	DISTRMD	4,965,916	0	4,965,916
13 TOTAL DEPRECIATION EXPENSE (LESS AFUDC)		157,899,199	89,175,143	68,724,056
14 DEPRECIATION EXPENSE - AFUDC				
15 Distribution - DC	DISTRDC	668,343	668,343	0
16 Distribution - Maryland	DISTRMD	334,435	0	334,435
17 General MD	DISTRMD	859,034	0	859,034
18 General DC	DISTRDC	227,090	227,090	0
19 General SM	DISTROTH	9,424	0	9,424
20 TOTAL DEPRECIATION EXPENSE - AFUDC		2,098,326	895,433	1,202,892
21 TOTAL DEPRECIATION EXPENSE		159,997,525	90,070,576	69,926,948
AMORTIZATION EXPENSE				
22 Software	STDPLT	119,433	59,354	60,079
23 AMI Software - DC	DISTRDC	323,809	323,809	0
24 AMI Software - MD	DISTRMD	0	0	0
25 General	STDPLT	350,224	174,049	176,175
26 Credit Facility	STDPLT	168,058	83,519	84,539
27 Regulatory Assets - DC				
28 DC AMI (2008)	DISTRDC	60,708	60,708	0
29 DC AMI Expense	DISTRDC	3,300,133	3,300,133	0
30 DC AMI Return	DISTRDC	(4,395)	(4,395)	0
31 Total Regulatory Assets - DC		3,356,447	3,356,447	0
32 Regulatory Assets - MD				
33 MD Hurricane Irene (August 2011)	DISTRMD	1,002,733	0	1,002,733
34 MD Medicare Subsidy	DISTRMD	0	0	0
35 MD Local 1900 Ratification Bonus	DISTRMD	91,500	0	91,500
36 EV Pilot Costs	DISTRMD	94,375	0	94,375
37 Approved AMI Costs	DISTRMD	3,213,063	0	3,213,063
38 MD Legacy Meters	DISTRMD	5,291,923	0	5,291,923
MD Tax Compensation Carrying Costs	DISTRMD	(1,980,811)	0	(1,980,811)
39 Pepco CTAs	DISTRMD	2,027,000	0	2,027,000
40 Total Regulatory Assets - MD		9,739,783	0	9,739,783
41 TOTAL AMORTIZATION EXPENSE (LESS AFUDC)		14,057,754	3,997,178	10,060,576
42 AMORIZATION EXPENSE - AFUDC				
43 AFUDC DC	DISTRDC	11,880	11,880	0
44 AFUDC MD	DISTRMD	Page 5-57,792	0	57,792

15-Sep-17 08:22

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC DISTROTH	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
45 AFUDC SM		1,217	0	1,217
46 TOTAL AMORTIZATION EXPENSE - AFUDC		70,889	11,880	59,009
47 TOTAL AMORTIZATION EXPENSE		14,128,643	4,009,058	10,119,585
48 TOTAL DEPRECIATION & AMORTIZATION		174,126,168	94,079,634	80,046,534

13-Sep-17 12:44

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OTHER TAXES & EXPENSES-26					
OTHER TAXES					
1	Payroll Taxes - FICA	OMLESAG	5,456,532	2,012,778	3,443,754
2	Payroll Taxes - MD EE/EA & Storm	DISTRMD	92,481	0	92,481
3	MD Property Tax - Subtransmission	STAED	4,197,736	1,737,863	2,459,873
4	DC Property Tax - Subtransmission	STAED	87,954	36,413	51,541
5	VA Property Tax - Subtransmission	STAED	400,829	165,943	234,886
6	Property Taxes - DC	DISTRDC	6,908,971	6,908,971	0
7	Property Taxes - Maryland	DISTRMD	32,813,467	0	32,813,467
8	Property Taxes - SMECO	DISTROTH	75,096	0	75,096
9	Property Taxes - VA	DISTROTH	740	0	740
10	Total Property Taxes		44,484,794	8,849,190	35,635,604
11	Federal Highway Use Tax	OMLESAG	8,184	3,019	5,165
12	DC				
13	Delivery Tax	DISTRDC	82,277,956	82,277,956	0
14	PSOS	DISTRDC	22,410,676	22,410,676	0
15	Use	DISTRDC	419,524	419,524	0
16	PSC	DISTRDC	6,942,163	6,942,163	0
17	RETF/EATF/SETF	DISTRDC	17,666,849	17,666,849	0
18	Ballpark	DISTRDC	16,500	16,500	0
19	Bus Improvement	DISTRDC	128,665	128,665	0
20	MD				
21	Environ Surch	DISTRMD	1,992,466	0	1,992,466
22	PSC	DISTRMD	2,545,776	0	2,545,776
23	Delivery Tax	DISTRMD	8,775,684	0	8,775,684
24	Univ Svc	DISTRMD	8,235,551	0	8,235,551
25	Montgomery County Surcharge	DISTRMD	137,739,730	0	137,739,730
26	Sales, Use, & Diesel Fuel Tax	DISTRMD	3,640,292	0	3,640,292
27	Gross Receipts	DISTRMD	12,215,264	0	12,215,264
28	VA				
29	Use	DISTROTH	7,029	0	7,029
30	TOTAL OTHER TAXES		355,056,115	140,727,319	214,328,796

15-Sep-17 08:22

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOPMENT OF INCOME TAXES-27				
FEDERAL & STATE TAX CALCULATION				
1 OPERATING REVENUES		1,136,684,923	493,129,589	643,555,334
2 OPERATING EXPENSES				
3 Operation & Maintenance Expense		418,106,602	161,893,404	256,213,198
4 Depreciation and Amortization		174,126,168	94,079,634	80,046,534
5 Taxes Other than Income Tax		355,056,115	140,727,319	214,328,796
6 OPER INC PRE STATE TAX, INTEREST AND FED TAX		189,396,038	96,429,232	92,966,806
7 STATE INCOME TAXES		5,409,474	2,786,151.00	2,623,323.00
8 OPER INC PRE INTEREST AND FED TAX		183,986,564	93,643,081	90,343,483
9 Less: Interest Expense	STDPLT	93,545,792	43,130,109	50,415,683
10 Int On Cust Deps - DC	DISTRDC	52,051	52,051	0
11 Int On Cust Deps - MD	DISTRMD	222,621	0	222,621
12 Total Interest Expense		93,820,464	43,182,160	50,638,304
13 FIT ADJUSTMENTS (SCHEDULE M)				
14 MD Prop Tax Adjustment - MD	DISTRMD	4,739,968	0	4,739,968
15 MD Prop Tax Adjustment Subt	STAED	606,371	251,038	355,333
16 MD Prop Tax Adjustment SMECO	DISTROTH	10,848	0	10,848
17 MD Prop Tax Adjustment - DC	DISTRDC	0	0	0
18 Pre-81 Removal Cost Flow-Through for Md	DISTRMD	29,130,961	0	29,130,961
23 Excess Tax/Book Depreciation (Pre-75)	DEPRE	(3,171,228)	(1,790,983)	(1,380,245)
25 Non-Deductible Meal Exp	OMLESAG	(204,859)	(75,567)	(129,292)
30 TOTAL FIT ADJUSTMENTS (SCHEDULE M)		31,112,061	(1,615,512)	32,727,573
31 TAXABLE INCOME		59,054,039	52,076,433	6,977,606
32 FEDERAL INCOME TAXES		20,668,914	18,226,752	2,442,162
33 EXCESS DEFERRED AMORTIZATION				
34 Excess Deferred Amortization	STDPLT	(43,659)	(21,697)	(21,962)
35 ITC ADJUSTMENT				
36 4% + 6% (Post 81) - DC	DISTRDC	(70,055)	(70,055)	0
37 4% + 6% (Post 81) - MD	DISTRMD	(41,762)	0	(41,762)
38 TOTAL ITC ADJUSTMENT		(111,816)	(70,055)	(41,762)
39 TOTAL FEDERAL INCOME TAXES		20,513,439	18,135,000	2,378,438
40 TOTAL INCOME TAXES		25,922,913	20,921,151	5,001,761
41 TOTAL EXPENSES		973,211,798	417,621,508	555,590,289
42 NET OPERATING INCOME		163,473,125	75,508,081	87,965,045
43 AFUDC	ZERO	0	0	0
44 NET OPERATING INCOME FOR ROR CALCULATION		163,473,125	75,508,081	87,965,045

15-Sep-17 08:22

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
<u>MARYLAND</u>				
EFFECTIVE STATE TAX RATE		2.89%		
FEDERAL TAX RATE - CURRENT		35.00%		
1 - INCREMENTAL TAX RATE		0.6312		
INCREMENTAL TAX RATE		0.3688		
EFFECTIVE INCREMENTAL FEDERAL RATE		0.3399		
FACTOR FOR TAXABLE BASIS		1.5842		
<u>OTHER</u>				
EFFECTIVE STATE TAX RATE				2.82%
FEDERAL TAX RATE - CURRENT				35.00%
1 - INCREMENTAL TAX RATE				0.6317
INCREMENTAL TAX RATE				0.3683
EFFECTIVE INCREMENTAL FEDERA				0.3401
FACTOR FOR TAXABLE BASIS				1.5831

13-Sep-17 12:44

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC 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	2,306,979	2,306,979	0
7	TOTAL MAINTENANCE		2,306,979	2,306,979	0
Storm Costs - Direct MD					
OPERATION					
8	958100 Load dispatching	DISTRMD	15,061	0	15,061
9	958300 Overhead line expenses	DISTRMD	0	0	0
10	958800 Miscellaneous distribution expenses	DISTRMD	315,800	0	315,800
11	TOTAL OPERATION		15,061	0	15,061
MAINTENANCE					
12	959200 Station expenses	DISTRMD	(15,007)	0	(15,007)
13	959300 Maintain overhead lines	DISTRMD	24,774,912	0	24,774,912
14	TOTAL MAINTENANCE		24,759,905	0	24,759,905

13-Sep-17 12:44

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINTENANCE EXP-29					
DISTRIBUTION EXPENSES LESS STORM COSTS					
OPERATION					
1	958000 Operation Supervision & Engineering	OMOPER	3,645,890	1,752,649	1,893,241
2	958100 Load dispatching				
3	Allocable	PLTDACTS	5,459,127	2,713,457	2,745,670
4	Direct to Maryland	DISTRMD	0	0	0
5	Total 958100		5,459,127	2,713,457	2,745,670
6	958200 Station expenses				
7	Subtransmission	PLTSUBT	483,457	198,255	285,202
8	Substations	PLTSUBS	1,133,217	617,413	515,804
9	Total 958200		1,616,673	815,668	801,006
	958300 Overhead line expenses				
10	Subtransmission	STAED	89,545	37,072	52,473
11	Subtransmission - SMECO	DISTROTH	218	0	218
12	OH Lines	OM583LNS	725,555	258,809	466,746
13	Total 958300		815,318	295,881	519,438
	958400 Underground line expenses				
14	Subtransmission	STAED	302,146	125,088	177,057
15	Subtransmission - SMECO	DISTROTH	0	0	0
16	UG Lines	OM584LNS	4,963,251	2,105,966	2,857,284
17	UG Services	PLTUGS	175,430	107,150	68,280
18	UG Line expenses- DC	DISTRDC	642,066	642,066	0
19	Total 958400		6,082,892	2,980,270	3,102,622
20	958500 Street lighting	OM585SL	551	551	0
21	958600 Meter expenses	PLANT370	3,896,644	1,607,506	2,289,138
22	958600 Meter expenses - MD	DISTRMD	263,336	0	263,336
23	958600 Meter expenses - DC	DISTRDC	312,012	312,012	0
24	Total 958600		4,471,992	1,919,518	2,552,475
25	958700 Customer installations expenses	PLANT371	8,269,342	4,272,764	3,996,578
26	958800 Miscellaneous distribution expenses	OMOPER	26,594,604	12,784,536	13,810,068
27					
28	958800 Miscellaneous distr - Maryland	DISTRMD	(130,107)	0	(130,107)
29	958800 Miscellaneous distr - DC	DISTRDC	15,476	15,476	0
30	Total 958800		26,479,972	12,800,011	13,679,961
31	958900 Rents				
32	Distribution	STDPLT	7,635,972	3,794,803	3,841,170
33	Substations	DISTROTH	323,035	0	323,035
34	95890C Rents- DC	DISTRDC	89,220	89,220	0
35	95890M Rents- MD	DISTRMD	280,662	0	280,662
36	Total 958900		8,328,890	3,884,023	4,444,867
37	TOTAL OPERATION		65,170,648	31,434,791	33,735,856

13-Sep-17 12:44

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINTENANCE EXP-30					
MAINTENANCE					
1	959000 Maintenance Supervision & Engineering	OMMAINTN	1,578,272	602,915	975,357
2	959100 Maintain Structures	PLTSUBS	23,473	12,789	10,684
3	959200 Station expenses				
4	Subtransmission	PLTSUBT	5,136,566	2,106,391	3,030,176
5	Substations	PLTSUBS	12,040,051	6,559,808	5,480,243
6	Direct to Maryland	DISTRMD	0	0	0
7	Total 959200		17,176,618	8,666,199	8,510,419
959300 Maintain overhead lines					
8	Subtransmission	STAED	557,571	230,834	326,737
9	Subtransmission - SMECO	DISTROTH	39,475	0	39,475
10	OH Lines	OM593LNS	22,363,731	4,024,353	18,339,378
11	OH Services	OM593SVC	841,119	39,989	801,130
12	Direct to Maryland	DISTRMD	4,070,885	0	4,070,885
13	Direct to DC	DISTRDC	1,057,868	1,057,868	0
14	Total 959300		28,930,649	5,353,043	23,577,605
959400 Maintain underground line					
15	Subtransmission	STAED	1,261,455	522,242	739,213
16	Subtransmission - SMECO	DISTROTH	0	0	0
17	UG Lines	OM594LNS	10,090,502	4,174,712	5,915,790
18	UG Services	OM594SVC	1,068,730	725,177	343,553
19	Direct to Maryland	DISTRMD	460,994	0	460,994
20	Direct to DC	DISTRDC	4,091,847	4,091,847	0
21	Total 959400		16,973,527	9,513,978	7,459,549
959500 Maintain line transformers					
22	Allocable	PLANT368	3,776,431	1,892,469	1,883,962
23	Direct to Maryland	DISTRMD	0	0	0
24	Direct to DC	DISTRDC	0	0	0
25	Total 959500		3,776,431	1,892,469	1,883,962
959600 Maintain street lighting & signal systems					
26	Allocable	OM596SL	2,936,674	293,186	2,643,488
27	Direct to Maryland	DISTRMD	13,616	0	13,616
28	Direct to DC	DISTRDC	0	0	0
29	Total 959600		2,950,290	293,186	2,657,103
30	959700 Maintain meters	PLANT370	3,622,971	1,494,606	2,128,366
31	959800 Maintain distribution plant	OMMAINTN	1,685,601	643,916	1,041,685
32	95980M Maintain distribution plant- MD	DISTRMD	0	0	0
33	95980C Maintain distribution plant- DC	DISTRDC	0	0	0
34	95980Y Maintain Distribution Plant-Acctg Policy Harmon	OMMAINTN	0	0	0
35	Total 959800		1,685,601	643,916	1,041,685
36	TOTAL MAINTENANCE		76,717,831	28,473,100	48,244,730
37	TOTAL DISTR. EXPENSE LESS STORM & TREE		141,888,478	59,907,892	81,980,586

13-Sep-17 12:44

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINTENANCE EXP-31				
DISTRIBUTION EXPENSES - TOTAL				
OPERATION				
1	958000 Operation Supervision & Engineering	3,645,890	1,752,649	1,893,241
2	958100 Load dispatching	5,474,188	2,713,457	2,760,731
3	958200 Station expenses	1,616,673	815,668	801,006
4	958300 Overhead line expenses	815,318	295,881	519,438
5	958400 Underground line expenses	6,082,892	2,980,270	3,102,622
6	958500 Street lighting	551	551	0
7	958600 Meter expenses	4,471,992	1,919,518	2,552,475
8	958700 Customer installations expenses	8,269,342	4,272,764	3,996,578
9	958800 Miscellaneous distribution expenses	26,795,772	12,800,011	13,995,761
10	958900 Rents Control Center	8,328,890	3,884,023	4,444,867
11	TOTAL OPERATION	65,501,509	31,434,791	34,066,718
12	MAINTENANCE			
13	959000 Maintenance Supervision & Engineering	1,578,272	602,915	975,357
14	959100 Maintenance Structures	23,473	12,789	10,684
15	959200 Maintain equipment	17,161,610	8,666,199	8,495,412
16	959300 Maintain overhead lines	56,012,539	7,660,022	48,352,517
17	959400 Maintain underground line	16,973,527	9,513,978	7,459,549
18	959500 Maintain line transformers	3,776,431	1,892,469	1,883,962
19	959600 Maintain street lighting & signal sys	2,950,290	293,186	2,657,103
20	959700 Maintain meters	3,622,971	1,494,606	2,128,366
21	959800 Maintain distribution plant	1,685,601	643,916	1,041,685
22	TOTAL MAINTENANCE	103,784,714	30,780,079	73,004,635
23	TOTAL DISTRIBUTION EXPENSES	169,286,223	62,214,871	107,071,352

13-Sep-17 12:44

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC 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	DISTRMD	(5,875,573)	0	(5,875,573)
3	TOTAL CUSTOMER ACCOUNTS EXPENSE		(5,875,573)	0	(5,875,573)
CUSTOMER SERVICE EXPENSE					
990800 Customer assistance expenses					
4	DC	DISTRDC	0	0	0
5	MD	DISTRMD	49,418	0	49,418
6	TOTAL CUSTOMER SERVICE EXPENSE		49,418	0	49,418

13-Sep-17 12:44

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINTENANCE EXP-33					
<u>CUSTOMER ACCOUNTS & SALES EXPENSE LESS STORM COSTS</u>					
CUSTOMER ACCOUNTS EXPENSE					
	990200 Meter reading expenses				
1	DC	DISTRDC	569,469	569,469	0
2	MD	DISTRMD	1,823,681	0	1,823,681
3	Other	DISTROTH	191	0	191
	990300 Cust records and collection exp				
4	DC	DISTRDC	29,108,164	29,108,164	0
5	MD	DISTRMD	55,633,697	0	55,633,697
6	Other	DISTROTH	4	0	4
	990500 Miscellaneous cust accounts exp				
	990400 Uncollectible accounts				
7	DC	DISTRDC	5,978,077	5,978,077	0
8	MD	DISTRMD	7,211,693	0	7,211,693
9	Total Account 990400		13,189,770	5,978,077	7,211,693
10	TOTAL CUSTOMER ACCOUNTS EXPENSE		100,324,976	35,655,710	64,669,266
CUSTOMER SERVICE EXPENSE					
	990700 Supervision				
11	DC	DISTRDC	(34)	(34)	0
12	MD	DISTRMD	(91)	0	(91)
	990800 Customer assistance expenses				
13	DC	DISTRDC	662,953	662,953	0
14	MD	DISTRMD	2,635,982	0	2,635,982
15	Other	DISTROTH	0	0	0
	990900 Informational & instructional adv				
16	DC	DISTRDC	680,601	680,601	0
17	MD	DISTRMD	1,199,497	0	1,199,497
	991000 Miscellaneous customer service & informational exp				
18	DC	DISTRDC	543	543	0
19	MD	DISTRMD	1,071	0	1,071
20	TOTAL CUSTOMER SERVICE EXPENSE		5,180,522	1,344,063	3,836,459
SALES EXPENSE					
	991200 Demonstrating & selling expenses				
	991300 Advertising expense				
21	DC	DISTRDC	0	0	0
22	MD	DISTRMD	0	0	0
23	TOTAL SALES EXPENSE		0	0	0

13-Sep-17

12:44

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC 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	569,469	569,469	0
2	MD	1,823,681	0	1,823,681
3	Other	191	0	191
990300 Cust records and collection exp				
4	DC	29,108,164	29,108,164	0
5	MD	49,758,124	0	49,758,124
6	Other	4	0	4
990500 Miscellaneous cust accounts exp				
990400 Uncollectible accounts				
7	DC	5,978,077	5,978,077	0
8	MD	7,211,693	0	7,211,693
9	Total Account 990400	13,189,770	5,978,077	7,211,693
10	TOTAL CUSTOMER ACCOUNTS EXPENSE	94,449,403	35,655,710	58,793,693
CUSTOMER SERVICE EXPENSE				
990700 Supervision				
11	DC	(34)	(34)	0
12	MD	(91)	0	(91)
990800 Customer assistance expenses				
13	DC	662,953	662,953	0
14	MD	2,685,399	0	2,685,399
15	Other	0	0	0
990900 Informational & instructional adv				
16	DC	680,601	680,601	0
17	MD	1,199,497	0	1,199,497
991000 Miscellaneous customer service & informational exp				
18	DC	543	543	0
19	MD	1,071	0	1,071
20	TOTAL CUSTOMER SERVICE EXPENSE	5,229,940	1,344,063	3,885,877
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>	21,255,789	2,306,979	18,948,811
27	<u>O&M Less A&G & Storm Costs</u>	247,393,976	96,907,665	150,486,312
28	<u>O&M Less A&G</u>	268,965,566	99,214,644	169,750,922

13-Sep-17 12:46

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

ALLOCATION FACTOR TABLE-35 CAPACITY-DISTRIBUTION RELATED		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
1	Direct Maryland Distribution	DISTRMD	1	0	1
2	Direct Other Distribution	DISTROTH	1	0	1
3					
4	Direct DC Distribution	DISTRDC	1	1	0
5	ZERO ALLOCATION	ZERO	0	0	0
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					

13-Sep-17

12:46

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

ALLOCATION FACTOR TABLE-36
CAPACITY-DISTR RELATED CONT

ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
-------	------------------------------	---------------------------	------------------------------

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39

ENERGY RELATED

13-Sep-17 12:46

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

ALLOCATION FACTOR TABLE-37 CUSTOMER RELATED		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
1	585 Street Lights -Dec 2015	OM585SL	50,236	50,236	0
2	596 Street Lights -Dec 2015	OM596SL	3,776,067	376,988	3,399,079
3					
4					
5					
6	OTHER ALLOCATORS				
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

13-Sep-17 12:46

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

ALLOCATION FACTOR TABLE-38 INTERNALLY DEVELOPED		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
1	Plant Subtransmission	PLTSUBT	612,652,241	251,234,929	361,417,312
2	Subt & Distr Total	STDPLT	6,150,615,814	3,056,633,984	3,093,981,830
3	OM Less A&G	OMLESAG	268,965,566	99,214,644	169,750,922
4	Depre Exp Less AFUDC	DEPRE	157,899,199	89,175,143	68,724,056
5	INTERNALLY DEVELOPED CON'T				
6	Plant - MD & Other Only (NO DC)	PLTMDOTH	2,989,844,374	251,232,532	2,738,611,841
7	CWIP ST&D LESS AFUDC	CWIPSTD	0	0	0
8	Demand Plant (Dist Only)	PLTDEM	4,846,307,897	2,461,178,310	2,385,129,588
9	Customer Plant (Dist Only)	PLTCUST	691,655,675	344,220,745	347,434,930
10	Plant 360-368 (ST&D) (Excl. 3627 Control Center)	PLTDACTS	5,457,066,943	2,712,433,183	2,744,633,760
11	Plant 368	PLANT368	946,433,627	474,282,724	472,150,903
12	Plant 370	PLANT370	144,265,057	59,514,516	84,750,541
13	Plant 371	PLANT371	2,646,032	1,367,203	1,278,829
14	OM Operations	OMOPER	34,469,437	16,570,119	17,899,318
15	Substations (Dist Only)	PLTSUBS	769,565,318	419,283,995	350,281,323
16	OM Maintenance	OMMAINTN	70,503,668	26,933,083	43,570,585
17	Customer Deposits	CDEP	(53,581,858)	(10,075,360)	(43,506,498)
18	Depre Related Def Tax	PLTDEF	1,143,639,289	607,516,834	536,122,455
19	O&M Less A&G and Storm Costs	OMLESAGS	247,393,976	96,907,665	150,486,312
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					

13-Sep-17 12:46

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

ALLOCATION FACTOR TABLE-39 INTERNALLY DEVELOPED CONT		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
1	PLT OH Lines (Dist Only)	PLTOH	920,557,935	223,931,408	696,626,528
2	PLT UG Lines (Dist Only)	PLTUG	2,209,756,805	1,343,682,580	866,074,226
3	PLT OH Services (Dist Only)	PLTOHS	61,670,259	14,133,651	47,536,607
4	PLT UG Services (Dist Only)	PLTUGS	427,769,601	261,274,801	166,494,800
5	583 OH Lines	OM583LNS	512,191	182,701	329,490
6	593 OH Lines	OM593LNS	11,106,354	1,998,588	9,107,766
7	593 OH Svcs	OM593SVC	417,691	19,858	397,833
8	584 UG Lines	OM584LNS	5,460,869	2,317,112	3,143,757
9	594 UG Lines	OM594LNS	8,134,036	3,365,269	4,768,767
10	594 UG Svcs	OM594SVC	861,486	584,554	276,932
11	958000 Operation Supervision & Engineering	OMEXP580	3,645,890	1,752,649	1,893,241
12	958100 Load dispatching	OMEXP581	5,474,188	2,713,457	2,760,731
13	958200 Station expenses	OMEXP582	1,616,673	815,668	801,006
14	958300 Overhead line expenses	OMEXP583	815,318	295,881	519,438
15	958400 Underground line expenses	OMEXP584	6,082,892	2,980,270	3,102,622
16	958500 Street lighting	OMEXP585	551	551	0
17	958600 Meter expenses	OMEXP586	4,471,992	1,919,518	2,552,475
18	958700 Customer installations expenses	OMEXP587	8,269,342	4,272,764	3,996,578
19	958800 Miscellaneous distribution expenses	OMEXP588	26,795,772	12,800,011	13,995,761
23	958900 Rents Control Center	OMEXP589	8,328,890	3,884,023	4,444,867
24	959000 Maintenance Supervision & Engineering	OMEXP590	1,578,272	602,915	975,357
25	959100 Maintenance Structures	OMEXP591	23,473	12,789	10,684
26	959200 Maintain equipment	OMEXP592	17,161,610	8,666,199	8,495,412
27	959300 Maintain overhead lines	OMEXP593	56,012,539	7,660,022	48,352,517
28	959400 Maintain underground line	OMEXP594	16,973,527	9,513,978	7,459,549
29	959500 Maintain line transformers	OMEXP595	3,776,431	1,892,469	1,883,962
30	959600 Maintain street lighting & signal sys	OMEXP596	2,950,290	293,186	2,657,103
31	959700 Maintain meters	OMEXP597	3,622,971	1,494,606	2,128,366
32	959800 Maintain distribution plant	OMEXP598	1,685,601	643,916	1,041,685
33	990200 Meter reading expenses	OMEXP902	2,393,341	569,469	1,823,872
34	990300 Cust records and collection exp	OMEXP903	78,866,292	29,108,164	49,758,128
35	990500 Miscellaneous cust accounts exp	OMEXP905	0	0	0
36	990400 Uncollectible accounts	OMEXP904	13,189,770	5,978,077	7,211,693
37	990700 Supervision	OMEXP907	(126)	(34)	(91)
38	990800 Customer assistance expenses	OMEXP908	3,348,352	662,953	2,685,399
39	990900 Informational & instructional adv	OMEXP909	1,880,098	680,601	1,199,497
40	991000 Miscellaneous customer service & informational exp	OMEXP910	1,615	543	1,071
41	991200 Demonstrating & selling expenses	OMEXP912	0	0	0
42	991300 Advertising expense	OMEXP913	0	0	0
43					
44					
45					
46					

13-Sep-17 12:46

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
RATIO TABLE-40 CAPACITY-DISTRIBUTION RELATED				
1 Direct Maryland Distribution	DISTRMD	1.000000	0.000000	1.000000
2 Direct Other Distribution	DISTROTH	1.000000	0.000000	1.000000
3 Subtransmission Average & Excess (NCP)	STAED	1.000000	0.414000	0.586000
4 Subtransmission Average & Excess (NCP) - VA	STAEDOTH	0.414400	0.414000	0.000400
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				

13-Sep-17

12:46

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

RATIO TABLE-41
CAPACITY-DISTR RELATED CONT-

ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
-------	------------------------------	---------------------------	------------------------------

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39

ENERGY RELATED

13-Sep-17 12:46

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC 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	0.099836	0.900164
3				
4				
5				
6 OTHER ALLOCATORS				
7				
8				
9				
10				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				

13-Sep-17 12:46

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
RATIO TABLE-43				
INTERNALLY DEVELOPED				
1 Plant Subtransmission	PLTSUBT	1.000000	0.410078	0.589922
2 Subt & Distr Total	STDPLT	1.000000	0.496964	0.503036
3 OM Less A&G	OMLESAG	1.000000	0.368875	0.631125
4 Depre Exp Less AFUDC	DEPRE	1.000000	0.564760	0.435240
5				
INTERNALLY DEVELOPED CON'T				
6 Plant MD & Other Only NO DC	PLTMDOTH	1.000000	0.084029	0.915971
7 CWIP ST&D LESS AFUDC	CWIPSTD	0.000000	0.000000	0.000000
8 Demand Plant	PLTDEM	1.000000	0.507846	0.492154
9 Customer Plant	PLTCUST	1.000000	0.497676	0.502324
10 Plant 360-368	PLTDACTS	1.000000	0.497050	0.502950
11 Plant 368	PLANT368	1.000000	0.501126	0.498874
12 Plant 370	PLANT370	1.000000	0.412536	0.587464
13 Plant 371	PLANT371	1.000000	0.516699	0.483301
14 OM Operations	OMOPER	1.000000	0.480719	0.519281
15 Plant Substations	PLTSUBS	1.000000	0.544832	0.455168
16 OM Maintenance	OMMAINTN	1.000000	0.382010	0.617990
17 Customer Deposits	CDEP	1.000000	0.188037	0.811963
18 Depre Related Def Tax	PLTDEF	1.000000	0.531214	0.468786
19 O&M Less A&G and Storm Costs	OMLESAGS	1.000000	0.391714	0.608286
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

13-Sep-17 12:46

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED JUNE 30, 2017
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
RATIO TABLE-44 INTERNALLY DEVELOPED CONT'-				
1 PLT OH Lines	PLTOH	1.000000	0.243256	0.756744
2 PLT UG Lines	PLTUG	1.000000	0.608068	0.391932
3 PLT OH Services	PLTOHS	1.000000	0.229181	0.770819
4 PLT UG Services	PLTUGS	1.000000	0.610784	0.389216
5 583 OH Lines	OM583LNS	1.000000	0.356705	0.643295
6 593 OH Lines	OM593LNS	1.000000	0.179950	0.820050
7 593 OH Svcs	OM593SVC	1.000000	0.047542	0.952458
8 584 UG Lines	OM584LNS	1.000000	0.424312	0.575688
9 594 UG Lines	OM594LNS	1.000000	0.413727	0.586273
10 594 UG Svcs	OM594SVC	1.000000	0.678541	0.321459
11 958000 Operation Supervision & Engineering	OMEXP580	1.000000	0.480719	0.519281
12 958100 Load dispatching	OMEXP581	1.000000	0.495682	0.504318
13 958200 Station expenses	OMEXP582	1.000000	0.504535	0.495465
14 958300 Overhead line expenses	OMEXP583	1.000000	0.362902	0.637098
15 958400 Underground line expenses	OMEXP584	1.000000	0.489943	0.510057
16 958500 Street lighting	OMEXP585	1.000000	1.000000	0.000000
17 958600 Meter expenses	OMEXP586	1.000000	0.429231	0.570769
18 958700 Customer installations expenses	OMEXP587	1.000000	0.516699	0.483301
19 958800 Miscellaneous distribution expenses	OMEXP588	1.000000	0.477688	0.522312
23 958900 Rents Control Center	OMEXP589	1.000000	0.466331	0.533669
24 959000 Maintenance Supervision & Engineering	OMEXP590	1.000000	0.382010	0.617990
25 959100 Maintenance Structures	OMEXP591	1.000000	0.544832	0.455168
26 959200 Maintain equipment	OMEXP592	1.000000	0.504976	0.495024
27 959300 Maintain overhead lines	OMEXP593	1.000000	0.136755	0.863245
28 959400 Maintain underground line	OMEXP594	1.000000	0.560519	0.439481
29 959500 Maintain line transformers	OMEXP595	1.000000	0.501126	0.498874
30 959600 Maintain street lighting & signal sys	OMEXP596	1.000000	0.099375	0.900625
31 959700 Maintain meters	OMEXP597	1.000000	0.412536	0.587464
32 959800 Maintain distribution plant	OMEXP598	1.000000	0.382010	0.617990
33 990200 Meter reading expenses	OMEXP902	1.000000	0.237939	0.762061
34 990300 Cust records and collection exp	OMEXP903	1.000000	0.369082	0.630918
35 990500 Miscellaneous cust accounts exp	OMEXP905	0.000000	0.000000	0.000000
36 990400 Uncollectible accounts	OMEXP904	1.000000	0.453236	0.546764
37 990700 Supervision	OMEXP907	1.000000	0.272700	0.727300
38 990800 Customer assistance expenses	OMEXP908	1.000000	0.197994	0.802006
39 990900 Informational & instructional adv	OMEXP909	1.000000	0.362003	0.637997
40 991000 Miscellaneous customer service & informational exp	OMEXP910	1.000000	0.336508	0.663492
41 991200 Demonstrating & selling expenses	OMEXP912	0.000000	0.000000	0.000000
42 991300 Advertising expense	OMEXP913	0.000000	0.000000	0.000000

43
44
45
46
47

CERTIFICATE OF SERVICE

I hereby certify that a copy of the results of the District of Columbia jurisdictional cost allocation for 12 Months Ended June 30, 2017 was served this 2nd day of October 2017 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

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

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

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

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

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

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

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

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

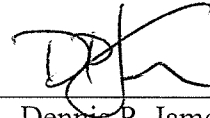
Edwin E. Huddleson, III, Esq.
Long, Peterson, Horton,
1701 Pennsylvania Ave., NW
Suite 300
Washington, DC 20036
huddlesone@aol.com

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@gfirlaw.com



Dennis P. Jamouneau