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December 28, 2018

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 September 30, 2018 are attached. This report is submitted in compliance with Order No. 15864 and is based on the Average and Excess (NCP) Weather Normalized method. This report includes the jurisdictional returns on both the ratemaking and per book bases as directed by the Commission in Formal Case No. 1076, Order No. 15864.

The Rate Making Summary of the enclosed report shows operating income, rate base, and rates of return for the Company on both an actual and on an adjusted basis. The period ending September 30, 2018 results show an actual earned rate of return of 6.60%. When the actual rate of return is adjusted to be consistent with the ratemaking treatment approved in Order No. 18846, the results show a 6.86% rate of return.

The attached results include the associated work papers supporting the quarterly allocation for September, 2018.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kevin McGowan", is written over a horizontal line.

Kevin M. McGowan |

|Enclosure|

Potomac Electric Power Company

District of Columbia
Ratemaking Results - Distribution Only
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.		Average Unadjusted (1)	Ratemaking Adjustments (2)	D.C. Adjusted (3)	Revenue to Achieve 9.525% Return on Equity (4)	Adjusted to Reflect 9.525% Return on Equity (5)
	Rate Base					
1	Electric Plant in Service	\$ 3,554,012	\$ 65,469	\$ 3,619,481		\$ 3,619,481
2	Accumulated Depreciation	(1,116,797)	2,397	(1,114,400)		(1,114,400)
3	Accumulated Amortization	(11,451)	(64)	(11,515)		(11,515)
4	Materials and Supplies	36,876	-	36,876		36,876
5	Cash Working Capital	9,459	291	9,750		9,750
6	Accumulated Deferred Income Taxes	(815,244)	9,339	(805,905)		(805,905)
7	Prepaid Pension/OPEB Liab. (net of tax)	69,317	8,982	78,299		78,299
8	Customer Deposits	(8,896)	-	(8,896)		(8,896)
9	Pepco Portion of Servco Assets	31,473	-	31,473		31,473
10	Regulatory Assets	53,077	(307)	52,770		52,770
11	Unamortized Credit Facility Costs	383	-	383		383
12	Total Rate Base	<u>\$ 1,802,209</u>	<u>\$ 86,108</u>	<u>\$ 1,888,317</u>		<u>\$ 1,888,317</u>
	Operating Revenues					
13	Sale of Electricity	\$ 530,837	\$ 4,754	\$ 535,591		
14	Other Revenues	6,016	-	6,016		
15	Operating Revenues	<u>\$ 536,853</u>	<u>\$ 4,754</u>	<u>\$ 541,607</u>	\$ 15,100	\$ 556,707
	Operating Expenses					
16	Operation and Maintenance	\$ 163,750	\$ 3,325	\$ 167,075		\$ 167,075
17	Depreciation	95,421	2,502	97,923		97,923
18	Amortization	9,597	(334)	9,263		9,263
19	Other Taxes	149,523	285	149,808		149,808
20	D.C. Income Tax	(3,831)	(1,521)	(5,352)	\$ 1,246	(4,106)
21	Federal Income Tax	3,368	(10,024)	(6,656)	2,909	(3,747)
22	Total Operating Expenses	<u>\$ 417,828</u>	<u>\$ (5,768)</u>	<u>\$ 412,061</u>	<u>\$ 4,155</u>	<u>\$ 416,216</u>
23	Operating Income	<u>\$ 119,025</u>	<u>\$ 10,521</u>	<u>\$ 129,546</u>	<u>\$ 10,946</u>	<u>\$ 140,492</u>
24	D.C. Jurisdictional Return on Rate Base	<u>6.60%</u>		<u>6.86%</u>		<u>7.44%</u>
	Less Weighted Cost of:					
	Long Term Debt	2.61%		2.61%		2.61%
	Preferred Stock	0.00%		0.00%		0.00%
	Net amount available for common equity	3.99%		4.25%		4.83%
	Common Equity ratio	50.72%		50.72%		50.72%
	D.C. Jurisdictional Return on Equity	7.88%		8.38%		9.526%

Potomac Electric Power Company

District of Columbia Ratemaking Adjustments -- Distribution Only
Twelve Months Ended September 30, 2018

(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	Annualization of test year reliability closings				\$ 1,236			\$ (102)	\$ (238)	(896)
	Electric Plant in Service	\$ 44,798								
	Accumulated Depreciation	536								
	Accumulated Deferred Income Taxes	(133)								
2	Inclusion of post test year reliability plant-closings January thru June 2018				260			(21)	(50)	(189)
	Electric Plant in Service	9,423								
	Accumulated Depreciation	19								
	Accumulated Deferred Income Taxes	(27)								
3	Removal of DC Plug Costs			\$ -	(3)			-	1	2
	Electric Plant in Service	(108)								
	Accumulated Depreciation	5								
	Accumulated Deferred Income Taxes	-								
4	Inclusion of Waterfront Substation		\$ 1,522		381			94	220	827
	Electric Plant in Service	13,807								
	Accumulated Depreciation	(381)								
	Accumulated Deferred Income Taxes	-								
5	Annualization of regulatory assets			7,244		\$ (426)		(562)	(1,314)	(4,941.91)
	Regulatory Assets	(307)								
6	Annualization of DC Case No. 1150 base revenues		(20,931)					(1,727)	(4,033)	(15,171)
7	Reflection of 3-year average overtime level			1,256			\$ 86	(111)	(259)	(972)
8	Annualization of wage increases			1,759			120	(155)	(362)	(1,362)
9	Annualization of employee health and welfare costs			125				(10)	(24)	(91)
10	Reflection of 2017 pension and OPEB expense			(726)				60	140	526
	Prepaid Pension/OPEB Liab. (net of tax)	8,982								
11	Removal of F.C. 939 disallowed gainsharing and wages				(2)			-	-	2
	Electric Plant in Service	(706)								
	Accumulated Depreciation	645								
12	Adjustment for supplemental executive retirement plans (SERP)			(815)	(31)			70	163	613
	Electric Plant in Service	(528)								
	Accumulated Depreciation	267								
13	Adjustment for executive incentive plan costs			(2,621)	(29)			219	511	1,920
	Electric Plant in Service	(582)								
	Accumulated Depreciation	70								
14	Removal of adjustments to deferred compensation balances			(330)				27	64	239

Potomac Electric Power Company

District of Columbia Ratemaking Adjustments -- Distribution Only
Twelve Months Ended September 30, 2018

(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)
15	Reflection of 3-year average regulatory expense			(113)				9	22	82
16	Reflection of 3-year average storm costs			(414)				34	80	300
17	Removal of employee association costs			(41)				3	8	30
18	Removal of industry contributions and membership fees			(445)				37	86	322
19	Removal of institutional advertising/selling expenses			(581)				48	112	421
20	Reflection of increase in WASA rates			(65)				5	13	47
21	Removal of Benning environmental liability Regulatory Assets			(1,360)				112	262	986
22	Inclusion of customer deposit interest expense and credit facility expense and maintenance costs			339				(28)	(65)	(246)
23	Removal of 25% of 69 kV lines (FC 1076) Electric Plant in Service Accumulated Depreciation	(635) 635			(18)			1	4	13
24	Annualization of software amortization Accumulated Amortization	(64)				92		(8)	(18)	(66)
25	Removal of executive perquisite expenses			(11)				1	2	8
26	Annualization of Proposed Depreciation Rates Accumulated Depreciation Accumulated Deferred Income Taxes Regulatory Assets	601 (165)			(1,201)			99	237	865
27	Reflection of 8.25% D.C. Income Tax Rate Change							(1,250)	263	988
28	Reflection of CWC impact of ratemaking adjustments Cash Working Capital	291								
29	Interest synchronization							(185)	(433)	618
30	Excess Tax Liability Amortization Accumulated Deferred Income Taxes	9,664							(9,664)	9,664
31	Annualization of DC Case No. 1151 Proposed Base Revenue Reduction (TCJA Impact)		24,163					1,993	4,656	17,514
32	Removal of Non-Recurring Expense Charges			124	1,909		79	(174)	(407)	(1,531)
	Total Ratemaking Adjustments	\$ 86,108	\$ 4,754	\$ 3,325	\$ 2,502	\$ (334)	\$ 285	\$ (1,521)	\$ (10,024)	\$ 10,521

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Analysis of Revenue Requirement -- Distribution Only
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

	Rate Base	Operating Income	Revenue Requirement
Unadjusted amounts based on 10.10% return on equity	\$ 1,802,209	119,025	\$ 20,771
Adjustments			
1 Annualization of test year reliability closings	45,201	(896)	5,871
2 Inclusion of post test year reliability plant-closings January thru June 2018	9,415	(189)	1,221
3 Removal of DC Plug Costs	(103)	2	(1)
4 Inclusion of Waterfront Substation	13,426	827	231
5 Annualization of regulatory assets	(307)	(4,942)	6,781
6 Annualization of DC Case No. 1150 base revenues		(15,171)	20,931
7 Reflection of 3-year average overtime level		(972)	1,341
8 Annualization of wage increases		(1,362)	1,871
9 Annualization of employee health and welfare costs		(91)	121
10 Reflection of 2017 pension and OPEB expense	8,982	526	191
11 Removal of F.C. 939 disallowed gainsharing and wages	(61)	2	(1)
12 Adjustment for supplemental executive retirement plans (SERP)	(261)	613	(87)
13 Adjustment for executive incentive plan costs	(512)	1,920	(2,70)
14 Removal of adjustments to deferred compensation balances		239	(33)
15 Reflection of 3-year average regulatory expense		82	(11)
16 Reflection of 3-year average storm costs		300	(41)
17 Removal of employee association costs		30	(4)
18 Removal of industry contributions and membership fees		322	(44)
19 Removal of institutional advertising/selling expenses		421	(58)
20 Reflection of increase in WASA rates		47	(6)
21 Removal of Benning environmental liability	-	986	(1,36)
22 Inclusion of customer deposit interest expense and credit		(246)	34
23 Removal of 25% of 69 kV lines (FC 1076)	-	13	(1)
24 Annualization of software amortization	(64)	(66)	8
25 Removal of executive perquisite expenses		8	(1)
26 Annualization of Proposed Depreciation Rates	436	865	(1,14)
27 Reflection of 8.25% D.C. Income Tax Rate Change		988	(1,36)
28 Reflection of CWC impact of ratemaking adjustments	291	-	3
29 Interest synchronization		618	(85)
30 Excess Tax Liability Amortization	9,664	9,664	(12,34)
31 Annualization of DC Case No. 1151 Proposed Base Revenue Reduction (TCJA Impact)		17,514	(24,16)
32 Removal of Non-Recurring Expense Charges		(1,531)	2,11
Total adjustments	86,108	10,521	(5,67)
Total revenue requirement at 7.74% rate of return based on adjusted results	\$ 1,888,317	\$ 129,545	\$ 15,101

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 1 - Annualization of Test Year Reliability Closings	
	Rate Base	
	<u>Electric Plant In Service</u>	
1	Adjustment to EPIS to annualize actual test year Reliability closings	\$ 46,570
2	Adjustment to annualize test year reliability retirements	(1,772)
3	Total Adjustment to D.C. electric plant in service	<u>\$ 44,798</u>
	<u>Accumulated Depreciation</u>	
4	Reliability retirements during test year	\$ 1,772
5	Provision for Depreciation on annualized test year closings	(1,236)
6	Adjustment to D.C. accumulated depreciation	<u>\$ 536</u>
	<u>Accumulated Deferred Taxes</u>	
7	Adjustment to Deferred D.C. income taxes	\$ (40)
8	Adjustment to Deferred D.C. income taxes - NOL offset	-
9	Adjustment to Deferred Federal income taxes	(93)
10	Adjustment to Deferred Federal income taxes - NOL offset	-
11	Adjustment to Deferred Income Taxes	<u>\$ (133)</u>
12	Total Rate Base	<u><u>\$ 45,201</u></u>
	Earnings	
13	Adjustment to D.C. depreciation expense	<u>\$ 1,236</u>
14	Adjustment to D.C. income tax expense	<u>\$ (102)</u>
15	Adjustment to Federal income tax expense	<u>\$ (238)</u>
16	Total Earnings	<u><u>\$ (896)</u></u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 2 - Inclusion of Post Test Year Reliability Plant - Closings October 30, 2018	
	Rate Base	
	<u>Electric Plant In Service</u>	
1	Reliability closings to EPIS for - October 2018	\$ 9,702
2	Reliability retirements for October 2018	(279)
3	Total Adjustment to D.C. electric plant in service	<u>\$ 9,423</u>
	<u>Accumulated Depreciation</u>	
4	Reliability retirements for October 2018	\$ 279
5	Provision for Depreciation on annualized post test year closings	(260)
6	Adjustment to D.C. accumulated depreciation	<u>\$ 19</u>
	<u>Accumulated Deferred Taxes (MACRS only)</u>	
8	Adjustment to Deferred D.C. income taxes for accelerated depreciation	\$ (8)
9	Adjustment to Deferred D.C. income taxes for NOL offset	-
10	Adjustment to Deferred Federal income taxes (D.C.) for accelerated depreciation	(19)
11	Adjustment to Deferred Federal income taxes (D.C.) NOL offset	-
12	Adjustment to D.C. Deferred Income Taxes	<u>\$ (27)</u>
13	Total Rate Base	<u><u>\$ 9,415</u></u>
	Earnings	
14	Adjustment to D.C. depreciation expense	<u>\$ 260</u>
15	Adjustment to D.C. income tax expense	<u>\$ (21)</u>
16	Adjustment to Federal income tax expense	<u>\$ (50)</u>
17	Total Earnings	<u><u>\$ (189)</u></u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 3 - Removal of DC Plug Costs	
	Rate Base	
1	Adjustment to D.C. electric plant in service	\$ (108)
2	Adjustment to D.C. accumulated depreciation	\$ 5
3	Adjustment to Deferred D.C. income taxes	\$ -
4	Adjustment to Deferred D.C. income taxes - NOL offset	-
5	Adjustment to Deferred Federal income taxes	-
6	Adjustment to Deferred Federal income taxes - NOL offset	-
7	Adjustment to D.C. Deferred Income Taxes	\$ -
8	Total Rate Base	\$ (103)
	Earnings	
9	Adjustment to D.C. O&M Expense	-
10	Adjustment to D.C. depreciation expense	(3)
11	Adjustment to D.C. income tax expense	\$ -
12	Adjustment to Federal income tax expense	\$ 1
13	Total Earnings	\$ 2

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 4 - Inclusion of Waterfront Substation	
	Rate Base	
1	Full Value of Distribution Portion Waterfront Substation	\$ 59,830
2	Average (10/13th) of Distribution Portion Waterfront Substation	\$ 46,023
3	Adjustment to D.C. electric plant in service	<u>\$ 13,807</u>
4	Adjustment to D.C. accumulated depreciation	<u>\$ (381)</u>
5	Adjustment to Deferred D.C. income taxes for accelerated/bonus depreciation	
6	Adjustment to Deferred D.C. income taxes for NOL offset	
7	Adjustment to Deferred Federal income taxes (D.C.) for accelerated/bonus depreciation	
8	Adjustment to Deferred Federal income taxes (D.C.) NOL offset	
9	Adjustment to D.C. Deferred Income Taxes	<u>\$ -</u>
10	Total Rate Base	<u>\$ 13,426</u>
	Earnings	
11	Adjustment to D.C. Revenues	\$ 1,522
12	Adjustment to D.C. depreciation expense	<u>\$ 381</u>
13	Adjustment to D.C. income tax expense	<u>\$ 94</u>
14	Adjustment to Federal income tax expense	<u>\$ 220</u>
15	Total Earnings	<u>\$ 827</u>

POTOMAC ELECTRIC POWER COMPANY

Maryland Distribution
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 5 - Annualization of Amortization Expense			
		<u>Annualized</u>	<u>Test Period</u>	
	Earnings			
1	Adjustment to Amortization Expense:			
2	DC Excess 1139	\$ (290)	\$ (39)	
3	DC Over-Collected Depr	(203)	(27)	
4	Total	<u>(492)</u>	<u>(66)</u>	(426)
5	Adjustment to O&M Expense:			
6	DC 1150 costs	557	75	
7	DC I-Street Lease Deferral	608	82	
8	DC Benning Remedial Study Costs	329	44	
9	Total	<u>1,494</u>	<u>201</u>	<u>1,293</u>
	Remove one-time credits to establish regulatory assets			
10	DC Benning Costs		3,293	
11	Total		<u>3,293</u>	<u>3,293</u>
12	I Street lease expense run rate			
13	lease @ old rate in the TY		283	
14	lease @ new rate in the TY		420	
15	annualized rent expense @ new rate	3,361		
16	Adjustment to O&M expense to reflect new I Street leas	<u>3,361</u>	<u>703</u>	<u>2,658</u>
17	Total Adjustment to O&M expense			<u>7,244</u>
18	Adjustment to D.C. income tax			(562)
19	Adjustment to Federal income tax			<u>(1,314)</u>
20	Total Expense			<u>4,942</u>
21	Earnings			<u><u>\$ (4,942)</u></u>
	Rate Base	<u>Annualized</u>	<u>Test Period</u>	
22	DC Excess 1139	(423)	(516)	
23	DC Over-Collected Depr	(306)	(361)	
24	DC 1150 costs	848	1,042	
25	DC I-Street Lease Deferral	1,641	1,810	
26	DC Benning Remedial Study Costs	1,871	1,963	
27	Total	<u>\$ 3,632</u>	<u>\$ 3,939</u>	\$ (307)
28				
29	Rate Base			<u><u>\$ (307)</u></u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 6 - Annualization of DC Case No. 1139 Base Revenues		
1	Adjustment to annualize billed distribution revenues to levels set in Case No. 1150		\$ (20,931)
2	Adjustment to D.C. income tax expense	(1,727)	
3	Adjustment to Federal Income Tax expense	<u>(4,033)</u>	<u>5,760</u>
4	Total Earnings		<u><u>\$ (15,171)</u></u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

Thousands of Dollars

Line No.	Adjustment 7 - Reflection of 3-year Average Overtime		Incremental Major Storm Cost	Overtime Excl. Storm Costs
		Total		
	Earnings			
1	12 mos. ended September 2016 overtime, net of storm costs	\$ 15,429	\$ (824)	\$ 14,605
2	12 mos. ended September 2017 overtime, net of storm costs	16,360	(157)	16,203
3	12 mos. ended September 2018 overtime, net of storm costs	12,040	(1,162)	10,878
4	3-year total overtime, net of storm costs	\$ 43,829	\$ (2,143)	\$ 41,686
5	3-year average overtime, net of storm costs			\$ 13,895
6	Overtime included in test year			10,878
7	Net adjustment to overtime			\$ 3,017
8	Allocation to D.C. (O&M less A&G ratio)			0.4163
9	Adjustment to D.C. operations and maintenance expense			\$ 1,256
10	Adjustment to D.C. payroll taxes			\$ 86
11	Adjustment to D.C. income tax expense			\$ (111)
12	Adjustment to Federal income tax expense			\$ (259)
13	Total Earnings			\$ (972)

POTOMAC ELECTRIC POWER COMPANY

DC Distribution
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line

No.	Adjustment 8 - Annualization of Wage Increases	Mgmt	Union	Total
	Earnings			
	<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,			
	Pepco			
1	Pepco base distribution wages before increase	\$ 7,395	\$25,293	
2	Pepco overtime wages before increase, net of major storms	1,703	4,547	
3	Net amount	9,098	29,840	\$38,938
	Charged to Pepco from Service Company			
4	Servco base distribution wages charged to Pepco before increase	12,234	3,094	
5	Servco overtime wages charged to Pepco before increase, net	152	50	
6	Net amount	12,386	3,144	15,530
	Charged to Pepco from EBSC			
7	EBSC base distribution wages charged to Pepco before increase	3,915	-	
8	EBSC overtime wages charged to Pepco before increase, net	38	-	
9	Net amount	3,953	-	3,953
10	Test year percentage wage increase	2.36%	3.00%	
	Adjustment to annualize wage increases occurring in test year:			
11	Pepco (line 3 * line 10)	215	895	
12	Charged to Pepco from Servco (line 6 * line 10)	292	94	
13	Charged to Pepco from EBSC (line 9 * line 10)	93	-	
14	Total adjustment to annualize wage increases in test year	600	989	1,589
	<u>ADJUSTMENT TO REFLECT INCREASES WITHIN 12 MOS. OF TEST YEAR</u>			
15	Actual test year base wages (distribution-related O&M) - Pepco	18,036	36,885	
16	Pepco overtime wages, net of major storms	3,586	6,796	
17	Plus annualization (line 11)	215	895	
18	Net amount	21,837	44,576	66,413
19	Actual test year base wages (distr-related O&M) charged to Pepco from Servco	26,830	4,506	
20	Servco overtime wages charged to Pepco before increase, net	247	59	
21	Plus annualization of test year increase (line 12)	292	94	
22	Total	27,369	4,659	32,028
23	Actual test year base wages (distr-related O&M) charged to Pepco from EBSC	14,707	-	
24	EBSC overtime wages charged to Pepco before increase, net of	190	-	
25	Plus annualization of test year increase (line 13)	93	-	
26	Total	14,990	-	14,990
27	Pre-Rate Eff. Period % wage increase (3/1/19 Mgmt; 6/1/19 Union)	2.50%	2.50%	
	Adjustment to annualize known increases in rate effective period:			
28	Pepco (line 18 * line 27)	546	1,114	
29	Charged to Pepco from Servco (line 22 * line 27)	684	116	
30	Charged to Pepco from EBSC (line 26 * line 27)	375	-	
31	Total adjustment	1,605	1,230	2,835

POTOMAC ELECTRIC POWER COMPANY

DC Distribution
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line

No.	Adjustment 8 - Annualization of Wage Increases	Mgmt	Union	Total
	<u>ADJUSTMENT TO REFLECT END OF PERIOD HEADCOUNT</u>			
32	Wage annualization adjustments - Pepco (line 11 + line 28) Full Time Employee Count-Pepco	761	2,009	
33	Average number of Pepco employees during test year	398	1,089	
34	Number of Pepco employees as of end of test year	381	1,050	
35	% end-of-period to average workforce level	95.71%	96.40%	
36	Pepco Headcount Adjustment ((line 32 * line 35) - line 32)	(33)	(72)	
37	Wage annualization adjustments - Servco to Pepco (line 12 + line 29) Full Time Employee Count-Servco	976	210	
38	Average number of Servco employees during test year	1,043	304	
39	Number of Servco employees as of end of test year	944	303	
40	% end-of-period to average workforce level	90.47%	99.59%	
41	Servco Headcount Adjustment ((line 37 * line 40) - line 37)	(93)	(1)	
42	Wage annualization adjustments - EBSC to Pepco (line 13 + line 30) Employee Count-EBSC	468	-	
43	Average number of EBSC employees during test year	3,126	-	
44	Number of EBSC employees as of end of test year	3,136	-	
45	% end-of-period to average workforce level	100.31%	-	
46	EBSC Headcount Adjustment ((line 42 * line 45) - line 42)	1	-	
	Total adjustment to wages:			
47	Pepco (line 11 + line 28 + line 36)	728	1,937	
48	Charged to Pepco from Servco (line 12 + line 29 + line 41)	883	209	
49	Charged to Pepco from EBSC (line 13 + line 30 + line 46)	469	-	
50	Total adjustment	2,080	2,146	\$ 4,226
51	Allocation factor - DC (O&M less A&G)	0.4163	0.4163	0.4163
52	Adjustment to operations & maintenance for wage increases	\$ 866	\$ 893	\$ 1,759
53	Adjustment to D.C. payroll tax expense	59	61	120
54	Adjustment to DC income tax expense			\$ (155)
55	Adjustment to federal income tax expense			\$ (362)
56	Total Earnings			\$ (1,362)

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line

No. Adjustment 9 - Employee Health & Welfare Cost Increases

Earnings

	Plan	Test Period Amount	Rate Effective Period Amount	Projected Change	
1	Shared Benefits costs in O&M Expense				
2	Medical	\$ 12,778	\$ 13,045	\$ 267	
3	Dental	868	865	(3)	
4	Vision	<u>312</u>	<u>357</u>	<u>45</u>	
5	Change in employee health & welfare costs	13,958	14,267	309	
6	Allocation to distribution (labor ratio)			<u>0.8938</u>	
7	Adjustment to distribution-related O&M expense			276	
8	Direct Distribution shared benefits charged to O&M				
9	Medical	\$ 928	\$ 947	\$ 19	
10	Dental	64	64	0	
11	Vision	<u>29</u>	<u>33</u>	<u>4</u>	
12	Change in employee health & welfare costs dire	1,020	1,044	24	
13	Total adjustment to distribution			300	
14	Allocation to DC (O&M less A&G ratio)			<u>0.4163</u>	
15	Adjustment to DC O&M expense				125
16	Adjustment to DC income tax expense				<u>\$ (10)</u>
17	Adjustment to federal income tax expense				<u>\$ (24)</u>
18	Total Expense				<u>91</u>
19	Earnings				<u>\$ (91)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 10 - Reflection of 2017 Annualized Pension and OPEB Expense			
		<u>Pension</u>	<u>OPEB</u>	<u>Total</u>
	Rate Base			
	RATE BASE ADJUSTMENT FOR AVG, NET OF TAX, DISTRIBUTION-RELATED BALANCES:			
1	Average net-of-tax prepaid pension and OPEB balance - Pepco - at 12/31/2018	\$ 212,210	\$ (12,402)	\$ 199,808
2	Average net-of-tax prepaid pension and OPEB balance - Pepco - at 09/30/2018	<u>200,821</u>	<u>(20,702)</u>	<u>180,119</u>
3	Adjustment to reflect change in average Pepco balance	\$ 11,389	\$ 8,300	19,689
4	Average net-of-tax prepaid pension and OPEB balance - Service Co - at 12/31/2018	\$ (3,989)	\$ (7,741)	\$ (11,730)
5	Average net-of-tax prepaid pension and OPEB balance - Service Co - at 09/30/2018	<u>(6,323)</u>	<u>(7,293)</u>	<u>(13,616)</u>
6	Adjustment to reflect change in Pepco portion of Service Company average balance	\$ 2,334	\$ (448)	\$ 1,886
7	Total adjustment to average rate base			\$ 21,575
8	Allocation to D.C. (O&M less A&G ratio)			<u>0.4163</u>
9	Adjustment to D.C. net-of-tax prepaid pension and OPEB (line 7* {line 3 + line 6})			<u>\$ 8,982</u>
10	Total Rate Base			<u>\$ 8,982</u>
	Earnings			
	DISTRIBUTION-RELATED OPERATIONS & MAINTENANCE EXPENSE ADJUSTMENT:			
11	2018 Annualized Pepco pension and OPEB expense	\$ 4,996	\$ 987	\$ 5,983
12	Pepco pension and OPEB expense for the 12 months ended 09/30/18	<u>6,284</u>	<u>1,126</u>	<u>7,410</u>
13	Adjustment for change in Pepco pension and OPEB expense	\$ (1,288)	\$ (139)	\$ (1,427)
14	Pepco portion of 2018 Annualized Service Company pension and OPEB expense	\$ 7,044	\$ 269	\$ 7,313
15	Pepco portion of Servco pension and OPEB expense for the 12 months 09/30/2018	<u>7,424</u>	<u>322</u>	<u>7,746</u>
16	Adjustment for change in Pepco portion of Servco pension and OPEB expense	\$ (380)	\$ (53)	\$ (433)
17	Pepco portion of 2018 Annualized Exelon Business Servco pension and OPEB expense	\$ 1,208	\$ (32)	\$ 1,176
18	Pepco portion of Exelon Business Servco pension and OPEB expense for the 12 months 09/30/2018	<u>1,082</u>	<u>(23)</u>	<u>1,059</u>
19	Adjustment for change in Pepco portion of Exelon Business Servco pension and OPEB	\$ 126	\$ (9)	\$ 117
20	Adjustment to Pepco distribution-related O&M pension and OPEB expense			\$ (1,743)
21	Allocation to D.C. (O&M less A&G ratio)			<u>0.4163</u>
22	Adjustment to D.C. operations and maintenance expense			<u>\$ (726)</u>
23	Adjustment to D.C. income tax expense			<u>\$ 60</u>
24	Adjustment to Federal income tax expense			<u>\$ 140</u>
25	Total Earnings			<u>\$ 526</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 11 - Removal of Capitalized Portion of Disallowed Corporate Gainsharing and Wages in Formal Case No. 939	
	Rate Base	
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)	0.8163
5	Distribution related capitalized expense included in electric plant in service	1,396
6	Allocation to D.C. (Plant less AFUDC ratio)	0.5055
7	Adjustment to D.C. electric plant in service	<u>\$ (706)</u>
8	Accumulated depreciation included in 13 month average unadjusted results	\$ (1,709)
9	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8394
10	Distribution related accumulated depreciation	(1,435)
11	Allocation to D.C. (Accumulated Depreciation less AFUDC ratio)	0.4495
12	Adjustment to D.C. accumulated depreciation	<u>\$ 645</u>
13	Total Rate Base	<u>\$ (61)</u>
	Earnings	
14	Depreciation expense included in unadjusted results for twelve months ended December 31, 2017	\$ 3
15	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8394
16	Distribution related depreciation expense	3
17	Allocation to D.C. (Depreciation less AFUDC ratio)	0.5382
18	Adjustment to D.C. depreciation expense	<u>\$ (2)</u>
19	Adjustment to D.C. income tax expense	<u>\$ -</u>
20	Adjustment to Federal income tax expense	<u>\$ -</u>
21	Total Earnings	<u>\$ 2</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 12 - Adjustment for Non-Qualified Supplemental Executive Retirement Plan (SERP) Costs	
	Rate Base	
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)	0.8163
5	Distribution-related capitalized SERP expense	1,044
6	Allocation to D.C. (Plant less AFUDC ratio)	0.5055
7	Adjustment to D.C. electric plant in service	\$ (528)
8	13 month average accumulated depreciation on capitalized SERP	\$ (707)
9	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8394
10	Distribution-related portion of 13 month average SERP accumulated depreciation	(593)
11	Allocation to D.C. (Accumulated Depreciation less AFUDC ratio)	0.4495
12	Adjustment to D.C. accumulated depreciation	\$ 267
13	Total Rate Base	\$ (261)
	Earnings	
14	Depreciation expense on capitalized SERP costs	\$ 69
15	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8394
16	Distribution-related portion of SERP depreciation expense	58
17	Allocation to D.C. (Depreciation less AFUDC ratio)	0.5382
18	Adjustment to D.C. depreciation expense	\$ (31)
19	Total distribution SERP expense attributable to Bonus / Other Non-Qualified Benefits	1,866
20	Allocation to Distribution (Labor ratio)	0.8938
21	Distribution-related operation & maintenance expense	1,668
22	Direct Distribution-related operation & maintenance expense	289
23	Allocation to D.C. (O&M less A&G ratio)	0.4163
24	Adjustment to D.C. operations & maintenance expense	\$ (815)
25	Adjustment to D.C. income tax expense	\$ 70
26	Adjustment to Federal income tax expense	\$ 163
27	Total Earnings	\$ 613

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 13 - Adjustment for Executive Incentive Plan Costs	AIP/Exec.total
	Rate Base	
1	Average capitalized Exec incentive costs in electric plant in service (EPIS)	\$ 1,337
2	Allocation to Distribution (Plant less AFUDC ratio)	0.8163
3	Average distribution related capitalized Exec incentive costs in EPIS	1,151
4	Allocation to D.C. (Plant less AFUDC ratio)	0.5055
5	Adjustment to remove average capitalized Exec incentive costs from D.C. EPIS	\$ (582)
6	Average capitalized incentive costs in accumulated depreciation	\$ (185)
7	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8394
8	Average distribution related capitalized incentive costs in accumulated depreciation	(155)
9	Allocation to D.C. (Accumulated depreciation less AFUDC ratio)	0.4495
10	Adjustment to remove average capitalized incentive costs from D.C. accum. depreciation	\$ 70
11	Total Rate Base	\$ (512)
	Earnings	
12	Average capitalized exec incentive costs included in depreciation expense	\$ 64
13	Allocation to Distribution (Depreciation less AFUDC ratio)	0.8394
14	Average distribution related capitalized incentive costs in depreciation expense	54
15	Allocation to D.C. (Depreciation less AFUDC ratio)	0.5382
16	Adjustment to remove average capitalized incentive costs from D.C. depreciation	\$ (29)
17	Adjustment to remove Earnings-Related CEO AIP Expense	\$ 52
18	Adjustment to remove Non Customer-Related LTIP Expense	6,244
19	Distribution-related incentive costs in Pepco O&M expense	6,296
20	Allocation to D.C. (O&M less A&G ratio)	0.4163
21	Adjustment to D.C. operations and maintenance expense to remove incentive costs	\$ (2,621)
22	Adjustment to D.C. income tax expense	\$ 219
23	Adjustment to Federal income tax expense	\$ 511
24	Total Earnings	\$ 1,920

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 14 - Removal of Adjustments to Deferred Compensation Balances	
	Earnings	
1	Impact of adjustments to deferred compensation liability on O&M expense	\$ 829
2	Allocation to Distribution (Labor ratio)	<u>0.8938</u>
3	Distribution related impact of adjustments to deferred compensation liability on O&M expense	741
4	Direct Distribution Deferred Compensation charged to O&M	<u>51</u>
5	Total adjustment to distribution	792
6	Allocation to D.C. (O&M less A&G ratio)	<u>0.4163</u>
7	Adjustment to D.C. operations and maintenance expense	<u>\$ (330)</u>
8	Adjustment to D.C. income tax expense	<u>\$ 27</u>
9	Adjustment to Federal income tax expense	<u>\$ 64</u>
10	Total Earnings	<u>\$ 239</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 15 - Reflection of 3-Year Average Non-Deferred Regulatory Costs	
	Earnings	
		D.C. Direct
1	12 mos. ending 9/30/2016 non-deferred regulatory expense	\$ 29
2	12 mos. ending 9/30/2017 non-deferred regulatory expense	\$ 2,192
3	12 mos. ending 9/30/2018 non-deferred regulatory expense	\$ 1,280
4	D.C. 3-year total (excludes deferred and amortized costs)	<u>\$ 3,501</u>
5	Three-year average D.C. regulatory expense (line 4 ÷ 3 years)	\$ 1,167
6	D.C. non-deferred regulatory expense for the twelve months ended December 31, 2017	<u>1,280</u>
7	Adjustment to D.C. operations & maintenance expense	<u>\$ (113)</u>
8	Adjustment to D.C. income tax expense	<u>\$ 9</u>
9	Adjustment to Federal income tax expense	<u>\$ 22</u>
10	Total Earnings	<u><u>\$ 82</u></u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 16 - Reflection of 3-Year Average Storm Costs			
	Earnings	<u>System</u>	<u>Allocator</u>	<u>D.C.</u>
	Twelve months ended September 30, 2016			
1	Winter Storm Jonas January 22, 2016	\$ 3,610	0.5235	\$ 1,890
2	Allocable	3,236	0.4163	1,347
3	Total for twelve months ended September 30, 2016	<u>\$ 6,846</u>		<u>\$ 3,237</u>
	Twelve months ended September 30, 2017			
	Directly assigned based on restorations:			
4	Snow Storm Stella March 13, 2017	\$ 1,106	-	\$ -
5	Allocable	5,443	0.4163	2,266
6	Total for twelve months ended September 30, 2017	<u>\$ 6,549</u>		<u>\$ 2,266</u>
	Twelve months ended September 30, 2018			
	Directly assigned based on restorations:			
7	Snow Storm Stella March 13, 2017	\$ (6)	-	\$ -
8	Snow Storm Riley 2018	6,894	0.2346	1,617
9	Snow Storm Tobey 2018	1,058	0.0326	34
10	Allocable	4,133	0.4163	1,721
11	Total for twelve months ended September 30, 2018	<u>\$ 12,079</u>		<u>\$ 3,372</u>
12	Three-year average storm costs - DC			\$ 2,958
13	Adjustment to D.C. O&M expense to reflect 3-year average storm damage costs (Line 12 - Line 11)			<u>\$ (414)</u>
14	Adjustment to D.C. income tax expense			<u>\$ 34</u>
15	Adjustment to Federal income tax expense			<u>\$ 80</u>
16	Total Earnings			<u>\$ 300</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 17 - Removal of Employee Association Costs	
1	Total employee association costs to be excluded per Formal Case 1103	\$ 111
2	Allocation to Distribution (Labor Ratio)	<u>0.8938</u>
3	Excludable employee association costs included in distribution O&M	<u>\$ 99</u>
4	Allocation to D.C. (O&M less A&G ratio)	<u>0.4163</u>
5	Adjustment to D.C. operations and maintenance expense	<u>\$ (41)</u>
6	Adjustment to D.C. income tax expense	<u>\$ 3</u>
7	Adjustment to Federal income tax expense	<u>\$ 8</u>
8	Total Earnings	<u>\$ 30</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 18 - Removal of Industry Contributions and Membership Fees	
	Earnings	
1	Industry contributions and membership fees for the twelve months ended September 30, 2018	\$ 1,195
2	Fees and contributions allowable per Order No. 9509: American National Standards Institute	<u>-</u>
3	Total industry contributions and membership fees to be excluded	1,195
4	Allocation to Distribution (Labor Ratio)	<u>0.8938</u>
5	Excludable industry contributions & membership fees included in distribution O&M	1,068
6	Allocation to D.C. (O&M less A&G ratio)	<u>0.4163</u>
7	Adjustment to D.C. operations and maintenance expense	<u>\$ (445)</u>
8	Adjustment to D.C. income tax expense	<u>\$ 37</u>
9	Adjustment to Federal income tax expense	<u>\$ 86</u>
10	Total Earnings	<u>\$ 322</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 19 - Removal of Institutional Advertising and Selling Expense	
	Earnings	
1	Institutional/promotional advertising, selling expenses excludable from cost of service	1,396
2	Allocation to D.C. (O&M less A&G ratio)	<u>0.4163</u>
3	Adjustment to D.C. operations and maintenance expense	<u>\$ (581)</u>
4	Adjustment to D.C. income tax expense	<u>\$ 48</u>
5	Adjustment to Federal income tax expense	<u>\$ 112</u>
6	Total Earnings	<u>\$ 421</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 20 - Reflection of Increased D.C. Water and Sewer Authority (WASA) Rates				
	Earnings				
		Rate Effective 10/1/2016	Rate Effective 10/1/2017	Rate Effective 10/1/2018	Total Increase
	<u>Volumetric Rates</u>				
1	Water Service	\$ 4.19	\$ 4.40	\$ 4.05	
2	Sewer Service	5.71	6.00	7.75	
3	Right of Way Fee	0.17	0.18	0.18	
4	Payment in Lieu of Taxes (PILOT)	0.48	0.49	0.50	
5	Total cost per one hundred cubic feet (Ccf)	\$ 10.55	\$ 11.07	\$ 12.48	
6	Pepco Annual Ccf usage (hundred cubic feet)	4,755	4,755		
7	Factor for months in effect - 12 mos ended Sep 30, 2018	0%	100%		
8	Test year D.C. operations and maintenance expense	-	52.64		\$ 53
9	Pepco Annual Ccf usage (hundred cubic feet)		4,755	4,755	
10	Factor for months in effect - 12 mos ended Sep 30, 2019		0%	100%	
11	Rate Effective Period D.C. operations and maintenance expense	-	-	59.34	59
12	Net increase in D.C. operations and maintenance expense				<u>\$ 6</u>
	<u>Fixed Rates</u>				
13	Impervious Area Charge (IAC)	\$ 22.24	\$ 25.18	\$ 23.00	
14	Storm Water Fee	2.67	2.67	2.67	
15	Total cost per equivalent residential unit (ERU)	\$ 24.91	\$ 27.85	\$ 25.67	
16	Pepco monthly equivalent residential units (1000 ERU's)	2,709	2,709		
17	Months in effect - 12 months ended June 30, 2018	-	12		
18	Test year D.C. operations and maintenance expense	-	905		\$ 905
19	Pepco monthly equivalent residential units (1000 ERU's)		2,709	2,709	
20	Months in effect - 12 months ended June 30, 2019		-	12	
21	Rate Effective Period D.C. operations and maintenance expense	-	-	834	834
22	Net increase in D.C. operations and maintenance expense				<u>\$ (71)</u>
23	Total adjustment to D.C. distribution-related O&M expense				<u>\$ (65)</u>
24	Adjustment to D.C. income tax				<u>\$ 5</u>
25	Adjustment to Federal income tax				<u>\$ 13</u>
26	Total Earnings				<u><u>\$ 47</u></u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended December 31, 2017 (12+0)

(Thousands of Dollars)

Line No.	Adjustment 21 - Benning Environmental Remediation		
	Earnings		
1	Total distribution-related charge for Benning environmental liability included in DC Distribution O&M	\$ 2,888	
2	Allocation to D.C. (OMEXP588)	<u>47.1%</u>	
4	Adjustment to D.C. operations and maintenance expense		<u>\$ (1,360)</u>
5	Adjustment to D.C. income tax expense		<u>\$ 112</u>
6	Adjustment to Federal income tax expense		<u>\$ 262</u>
7	Total Earnings		<u>\$ 986</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 22 - Inclusion of Customer Deposit Interest Expense and Credit Facility Costs	
	Earnings	
1	Interest on customer deposits at 2018 rate of 1.41%	\$ 135
2	Credit facility costs (quarterly maintenance fee)	\$ 548
3	Allocation to Distribution (Labor ratio)	<u>0.8938</u>
4	Distribution-related credit facility costs	\$ 490
5	Allocation factor - District of Columbia (O&M less A&G ratio)	<u>0.4163</u>
6	District of Columbia allocated credit facility costs	<u>\$ 204</u>
7	Adjustment to include Commission-allowed interest charges in distribution O&M expense	<u><u>\$ 339</u></u>
8	Adjustment to D.C. income tax expense	<u><u>\$ (28)</u></u>
9	Adjustment to Federal income tax expense	<u><u>\$ (65)</u></u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 23 - Removal of 25% of 69 kV Lines (F.C. 1076)	
	Rate Base	
1	Balance reflected in electric plant in service	\$ 2,540
2	Approximate percentage removed from service	25%
3	Adjustment to EPIS to exclude 25% of 69 kV lines removed from service	\$ (635)
4	Adjustment to D.C. accumulated depreciation	\$ 635
5	Total Rate Base	\$ -
	Earnings	
6	Adjustment to D.C. depreciation expense	\$ (18)
7	Adjustment to D.C. income tax expense	\$ 1
8	Adjustment to Federal income tax expense	\$ 4
9	Total Earnings	\$ 13

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 24 - Annualization of Software Amortization			
	Rate Base			
		<u>Non-AFUDC</u>	<u>DC AFUDC</u>	<u>Total</u>
1	Annualization of accumulated amortization expense on new software assets added during the test year	\$ (140)	\$ -	\$ (140)
2	Allocation to Distribution (Labor ratio)	<u>0.8938</u>	<u>0.8938</u>	
3	Distribution-related adjustment to accumulated amortization	(126)	-	(126)
4	Allocation to DC (Plant less AFUDC ratio)	<u>0.5055</u>	<u>1.0000</u>	
5	Adjustment to D.C. accumulated amortization	<u>\$ (64)</u>	<u>\$ -</u>	<u>\$ (64)</u>
6	Total Rate Base			<u>\$ (64)</u>
	Earnings			
7	Annualization of amortization expense for new software assets added in test year	\$ 281	\$ -	\$ 281
8	Removal of D.C. amortization expense included in test year for software assets ending by September 30, 2018	(78)	(0)	(78)
9	Removal of D.C. amortization expense included in test year for software assets ending by December 31, 2018			-
10	Adjustment to amortization expense	203	(0)	203
11	Allocation to Distribution (Labor ratio)	<u>0.8938</u>	<u>0.8938</u>	
12	Distribution-related adjustment to amortization expense	181	-	181
13	Allocation to DC (Plant less AFUDC ratio)	<u>0.5055</u>	<u>1.0000</u>	
14	Adjustment to D.C. amortization expense	<u>\$ 92</u>	<u>\$ -</u>	<u>\$ 92</u>
15	Adjustment to D.C. income tax expense			<u>\$ (8)</u>
16	Adjustment to Federal income tax expense			<u>\$ (18)</u>
17	Total Earnings			<u>\$ (66)</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line
No.

Adjustment 25 - Removal of Executive Perquisite Expenses

Earnings

1	Adjustment to D.C. operations and maintenance expense	<u><u>\$ (11)</u></u>
2	Adjustment to D.C. income tax expense	<u><u>\$ 1</u></u>
3	Adjustment to Federal income tax expense	<u><u>\$ 2</u></u>
4	Total Earnings	<u><u>\$ 8</u></u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 26 - Annualization of Proposed Depreciation Rates	As of 9/30
Earnings		
<u>Proposed Depreciation Rates</u>		
1	Adjustment to D.C. depreciation expense for Proposed Depreciation Rates (10.5 mos)	\$ 92
<u>Proposed Amortization of Unrecovered Reserve</u>		
2	Test Period Per Books Amortization of Unrecovered Reserve	\$ 88
3	Approved Full Year Amortization of Unrecovered Reserve	\$ (1,205)
4	Adjustment to Depreciation Expense	(1,293)
5	Total Taxable Income	(1,201)
6	Adjustment to D.C. income tax expense	\$ 99
7	Adjustment to Federal income tax expense	\$ 231
8	Adjustment to Federal income tax expense for DC ITC	6
9	Total Adjustment to Federal income tax expense	\$ 237
10	Total Earnings	\$ 865
Rate Base		
11	Adjustment to D.C. Average accumulated depreciation for New Depreciation Rates	601
12	Total Adjustment to Average Accumulated Depreciation	601
13	Adjustment to accumulated deferred income taxes	(165)
14	Total Rate Base	\$ 436

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line

No. **Adjustment 27 - Reflection of 8.25% D.C. Income Tax Rate Change**

Earnings

1	Flow Back Excess Deferred Taxes to Customers over 3 Years:		<u>Years</u>	
	Total Liability			
2	DC Income Tax - Distribution Portion	\$ (5,704)	3	\$ (1,901)
3	Annual DC income tax expense			\$ (1,901)
4	Test Period income tax			(651)
5	Adjustment to DC income tax expense			<u>\$ (1,250)</u>
6	Adjustment to Federal income tax expense			\$ 263
7	Total Earnings			<u><u>\$ 988</u></u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 28 - Reflection of Impact of Ratemaking Adjustments on Cash Working Capital	
	Rate Base	
1	D.C. unadjusted Cash Working Capital allowance for test year	\$ 9,459
2	Impact of Ratemaking Adjustments on Cash Working Capital Allowance	<u>291</u>
3	D.C. Cash Working Capital allowance adjusted for Ratemaking Adjustments	<u>\$ 9,750</u>

Potomac Electric Power Company

District of Columbia - Impact of Ratemaking Adjustments on Cash Working Capital
Twelve Months Ended September 30, 2018

		(1) D.C. Distribution Amount	(2) 2015 Study Expense Lag	(3) Test Year Lag Dollars
Adjustment 28 - Reflect Impact of Ratemaking Adjustments on CWC				(column 1 x column 2)
Line No.				
1	Pepco Labor	\$ 3,015	8.65	\$ 26,080
2	Pepco AIP		254.50	
3	Incremental Storm Expense	-	0.00	-
4	Control Center Lease	-	91.25	-
5	Other O&M Expense	(983)	36.07	(35,461)
6	Other Taxes:			
7	Property Tax - D.C.	-	98.26	-
8	Property Tax - Montgomery County	-	56.79	-
9	Property Tax - PG County	-	(91.00)	-
10	Property Tax - Charles County	-	(91.00)	-
11	Property Tax - Other Maryland	-	15.14	-
12	Property Tax - Alexandria	-	64.42	-
13	Property Tax - Arlington	-	148.50	-
14	Property Tax - Fairfax	-	0.00	-
15	Property Tax - Pr William	-	91.95	-
16	D.C. Delivery Tax	-	35.53	-
17	D.C. Public Space Occupancy Fee	-	(39.12)	-
18	D.C. RETF, SETF, EATF	-	35.53	-
19	D.C. PSC Reimbursement	-	164.27	-
20	D.C. Business Improvement Tax	-	(88.97)	-
21	D.C. Ballpark Fee	-	197.50	-
22	D.C. Sales & Use Tax	-	35.53	-
23	Montgomery County Fuel & Energy	-	45.67	-
24	Maryland Delivery Tax	-	39.26	-
25	Maryland Gross Receipts	-	44.86	-
26	Maryland Universal Surcharge	-	30.25	-
27	Maryland Environmental Surcharge	-	40.25	-
28	Maryland Sales, Use & Diesel Tax	-	35.24	-
29	Maryland PSC Reimbursement	-	(26.00)	-
30	Federal Heavy Vehicle Highway Use Tax	-	(138.50)	-
31	Payroll Tax-FICA	285	9.07	2,585
32	Payroll Tax-FUTA/SUTA	-	(151.20)	-
33	D.C. Income Tax (Current Portion)	-	59.05	-
34	Federal Income Tax (Current Portion)	-	59.05	-
35	Subtotal	\$ 2,317		\$ (9,381)
36				
37	D.C. Composite Expense Lag		(4.05)	
38	D.C. Revenue Lag		44.45	
39	D.C. Net Lag		48.50	
40	D.C. Average Daily Expense			\$ 6
41				
42	D.C. Impact of Ratemaking Adjustments on CWC			\$ 291

Adjustments Impacting Cash Working Capital

<u>Pepco Labor</u>			
8	Annualization of wage increases	1,759	
7	Reflect 3 year average overtime in test year	1,256	3,015
<u>Other O&M</u>			
3	DCPLUG	-	
5	Annualization of Reg Assets (1 time OM Credits + Ongoing Expense)	5,951	
9	Annualization of employee health and welfare costs	125	
10	Reflection of 2017 pension and OPEB expense	(726)	
12	Supplemental executive retirement plans (SERP)	(815)	
13	Pepco Incentive Payments	(2,621)	
14	Removal of adjustments to deferred compensation balances	(330)	
15	Reflection of 3-year average regulatory expense	(113)	
16	Reflection of 3-year average increase storm costs excl labor	(414)	
17	Removal of employee association costs	(41)	
18	Removal of industry contributions and membership fees	(445)	
19	Removal of institutional advertising/selling expenses	(581)	
20	Reflection of increase in WASA rates	(65)	
21	Removal of Benning environmental liability	(1,360)	
22	Inclusion of customer deposit interest expense and credit	339	
26	Removal of executive prerequisite expenses	(11)	
33	Removal of Non-Recurring Expense Charges	124	(983)
<u>Other Taxes</u>			
<u>Payroll Tax</u>			
	Annualization of wage increases	120	
	Removal of Non-Recurring Expense Charges	79	
	Reflect 3 year average overtime in test year	86	285

D.C. Income Tax

Federal Tax

Potomac Electric Power Company
Distribution Cash Working Capital
Twelve Months Ended September 30, 2018

LINE NO.	ITEM	(1) Test Year D.C. Distribution Amount	(2) 2014 Study (Lead)/Lag Days	(3) Test Year D.C. Distribution Lag Dollars
	D.C. Operating Revenues			
1	Billed Sale of Electric	\$ 530,837,013	44.80	\$ 23,781,498,179
2	Late Payment Penalty	1,259,816	44.80	56,439,743
3	Reconnect/Return Check	356,621	44.80	15,976,598
4	CEO Online	-	44.80	-
5	Rent from Electric Property	1,501,007	(49.98)	(75,020,320)
6	Billing Services	575,948	65.98	38,001,050
7	Miscellaneous Other	2,322,493	19.14	44,452,519
8	Composite Revenue Lag - D.C.	\$ 536,852,897	44.45	\$ 23,861,347,769
	D.C. Operating Expenses			
9	Pepco Gross Wages	\$ 28,987,021	8.65	\$ 250,737,736
10	Pepco AIP	1,288,723	254.50	\$ 327,980,095
11	Pepco D.C. - Major Storm Expense	1,551,088	-	
12	Control Center Lease	3,850,488	91.25	351,357,046
13	Other O&M Expense	120,080,527	36.07	4,330,744,065
14	Property tax - District of Columbia	6,398,484	98.26	628,715,033
15	Property tax - Montgomery County	854,382	56.79	48,520,372
16	Property tax - PG County	754,108	(91.00)	(68,623,829)
17	Property tax - Charles County	26,815	(91.00)	(2,440,152)
18	Property tax - Other MD Counties	90,341	15.14	1,367,760
19	Property tax - Alexandria	146,850	64.42	9,460,098
20	Property tax - Arlington	17,409	148.50	2,585,182
21	Property tax - Fairfax	-	-	-
22	Property tax - Pr William	2,981	91.95	274,078
23	D.C. Delivery Tax	85,338,445	35.53	3,032,074,960
24	D.C. Public Space Occupancy Fee	23,516,240	(39.12)	(919,955,312)
25	D.C. RETF, SETF, EATF	20,953,576	35.53	744,480,571
26	D.C. PSC Reimbursement	9,204,072	164.27	1,511,952,986
27	D.C. Business Improvement District Tax	44,178	(88.97)	(3,930,517)
28	D.C. Ball Park Fee	4,125	197.50	814,688
29	D.C. Sales & Use Tax	282,238	35.53	10,027,916
30	Federal Heavy Highway Vehicle Use Tax (FHUT)	-	(138.50)	-
31	FICA	1,878,247	9.07	17,035,696
32	FUTA/SUTA	5,967	(151.20)	(902,216)
33	DCIT currently payable	-	59.05	-
34	FIT currently payable	-	59.05	-
35	Total D.C. Distribution Expenses	\$ 305,276,306		\$ 10,272,276,257
36	Composite Expense Lag		33.65	
37	Net Lag		10.80	
38	D.C Average Daily Expenses (In 35, col 1 ÷ 365 days)			\$ 836,373
39	Cash Working Capital allowance before Imprest Funds			9,033,586
40	D.C. Imprest Funds			425,140
41	D.C. CWC			\$ 9,458,726

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 29 - Interest Synchronization	
	Earnings	
1	Ratemaking Adjustments to Average D.C. Rate Base	\$ 86,108
2	Weighted cost of long term debt	<u>2.61%</u>
3	Pro-forma interest on Ratemaking Adjustments to D.C. Rate Base	2,247
4	Adjustment to D.C. income tax expense to reflect interest synchronization per Commission Order No. 9216	<u>\$ (185)</u>
5	Adjustment to Federal income tax expense to reflect interest synchronization per Commission Order No. 9216	<u>\$ (433)</u>
6	Total Earnings	<u>\$ 618</u>

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No. Adjustment 30 - Excess Tax Liability Amortization				
Earnings				
		Amount	Flow Back Period	Amortization
1	Excess Deferred Tax Liability - Prot Property	(134,054)	ARAM	1/ (5,092)
2	Excess Deferred Tax Liability - Non Prot Property	(137,523)	10 Yrs	(13,752)
3	Excess Deferred Tax Liability - Non-Property	(20,132)	5 Years	(4,026)
4	Total Amortization - Annualized			(22,870)
5	Excess Deferred Tax Liability - Test Period Amortization			(13,206)
6	Difference: Total Impact to Federal Income Taxes			(9,664)
7	Earnings			9,664
Rate Base				
8	Reduction in Excess Tax Liability			9,664
9	Rate Base			9,664

1/Average Rate Assumption Method (ARAM) is a prescribed methodology for calculating the reversal of protected property related excess deferred taxes that roughly equates to the remaining useful book life of the asset to which it relates. Non-protected property is amortized over remaining book life.

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Ratemaking Adjustment Calculation
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.	Adjustment 31 - TCJA Reg Liability		
1	Revenue Adjustment	\$	24,163
2	Adjustment to D.C. income tax expense	1,993	
3	Adjustment to Federal Income Tax expense	<u>4,656</u>	<u>(6,649)</u>
4	Total Earnings	<u>\$</u>	<u>17,514</u>

POTOMAC ELECTRIC POWER COMPANY

Maryland Distribution
 Ratemaking Adjustment Calculation
 Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.					
	Adjustment 32 - Removal of Non Recurring Entries (October - September 2018)				
	<u>Non-Recurring O&M Charges</u>	<u>Distribution Amount</u>	<u>DC Allocation %</u>	<u>DC Amount</u>	<u>Adjustment</u>
1	Charge to establish Anacostia environmental liability included in Distribution O&M (OM Account !	2,400	47.08%	1,130	(1,130)
2	PHISCO Non-Recoverable EDIT Non-Recurring Charge to Pepco (OM Account 923)	3,588	41.63%	1,494	(1,494)
3	Vacation Policy Change Non-Recurring Credit -Pepco (OM Account 926)	(2,657)	41.63%	(1,106)	1,106
4	Vacation Policy Change Non-Recurring Credit -PHISCO to Pepco (OM Account 923)	(3,945)	41.63%	(1,642)	1,642
5				-	-
6	Total Non-Recurring O&M Charges	(614)		(124)	\$ 124
	<u>Non-Recurring Payroll Tax Charges</u>				
7	Vacation Policy Change Non-Recurring Credit -Pepco	(189)	41.63%	(79)	\$ 79
	<u>Non-Recurring Depreciation Expense Charges</u>				
8	Credit Entry to Correct Unrecovered Amortization Reserve (thru 12/31/16)	(1,909)	100.00%	(1,909)	\$ 1,909
9	Total Taxable Amount				\$ 2,112
10	Adjustment to D.C. income tax expense				\$ (174)
11	Adjustment to federal income tax expense				\$ (407)
12	Total Expense				\$ 1,531
13	Earnings				\$ (1,531)

POTOMAC ELECTRIC POWER COMPANY

District of Columbia
Interest Synchronization of Unadjusted Cost of Service
Twelve Months Ended September 30, 2018

(Thousands of Dollars)

Line No.		
1	Unadjusted D.C. income tax expense for the twelve months ended September 30, 2018	\$ (4,320)
2	Unadjusted D.C. portion of Federal income tax expense for the twelve months ended September 30, 2018	\$ 2,227
3	Unadjusted Average D.C. Rate Base	\$ 1,802,209
4	Weighted Cost of Debt @ September 30, 2018	<u>2.61%</u>
5	Pro-forma interest on Average D.C. Rate Base	47,038
6	less: Per Book D.C. Interest Expense	<u>\$ 52,962</u>
7	Adjustment to D.C. Interest Expense for Interest Synchronization	<u><u>\$ (5,924)</u></u>
8	Adjustment to Unadjusted D.C. Income Tax Expense for pro-forma interest expense	<u><u>\$ 489</u></u>
9	Adjustment to Unadjusted D.C. Federal Income Tax Expense for pro-forma interest expense	<u><u>\$ 1,141</u></u>
10	Unadjusted D.C. income tax reflecting synchronization of interest with unadjusted rate base (line 1 + line 8)	<u><u>\$ (3,831)</u></u>
11	Unadjusted D.C. portion of federal income tax reflecting synchronization of interest with unadjusted rate base (line 2 + line 9)	<u><u>\$ 3,368</u></u>

POTOMAC ELECTRIC POWER COMPANY

Computation of District of Columbia Tax Factors
Twelve Months Ended September 30, 2018

Line No.	Description	Statutory Tax Rate
1	D.C. Franchise Tax Rate	8.250%
2	Federal Income Tax Rate	21.00%

Line No.	Description	Computation	Tax Factor
3	D.C. Franchise Tax Factor	line 1	8.25000%
4	Federal Income Tax Factor	(100% - (line 3)) x line 2	19.26750%
5	Complement of Composite Tax Factor	100% - (line 3 + line 4)	72.48250%

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PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
SUMMARY OF RESULTS-1				
RATE BASE				
1 Total System Electric Distribution		7,025,843,067	3,554,012,042	3,471,831,025
2 Less: Depreciation Reserve		2,472,384,439	1,116,796,679	1,355,587,760
3 Total Net Plant		4,553,458,628	2,437,215,362	2,116,243,265
ADD:				
4 Construction Work in Progress		0	0	0
5 Working Capital		25,493,280	9,458,717	16,034,563
6 Plant Held for Future Use		0	0	0
7 Materials & Supplies		72,511,578	36,876,141	35,635,436
8 Regulatory Assets		106,559,779	53,077,153	53,482,626
9 Net Service Company Assets - Plant Related		63,180,290	31,473,142	31,707,148
10 Net Service Company Assets - CWIP Related		0	0	0
11 Net of Tax Prepaid Pension/OPEB		166,502,957	69,316,613	97,186,344
12 Credit Facility Costs		756,822	382,603	374,219
DEDUCT:				
13 Accumulated Amortization		(20,959,676)	(11,451,071)	(9,508,605)
14 Customer Deposits		(52,770,600)	(8,896,407)	(43,874,193)
15 Deferred FIT		(1,262,795,066)	(698,851,760)	(563,943,306)
16 Deferred SIT		(208,313,656)	(116,391,791)	(91,921,866)
17 TOTAL ADIT		(1,471,108,722)	(815,243,551)	(655,865,171)
18 TOTAL RATE BASE		3,443,624,335	1,802,208,702	1,641,415,632
DEVELOPMENT OF RETURN				
19 Revenue - Retail Sales		1,220,037,571	530,837,013	689,200,558
20 Other Operating Revenue		16,256,355	6,015,884	10,240,470
21 Total Electric Operating Revenue		1,236,293,925	536,852,897	699,441,028
LESS:				
22 Operating & Maintenance Expense		406,576,114	163,749,823	242,826,291
23 Depreciation Expense		178,019,834	95,420,529	82,599,305
24 Amortization Expense		27,729,021	9,596,713	18,132,308
25 Other Taxes		364,678,454	149,523,075	215,155,379
26 State Income Taxes		4,183,685	(3,830,692)	8,014,377
27 Federal Income Taxes		33,327,764	16,644,458	16,683,305
28 Net ITC Adjustment & Excess Deferred Amortization		(24,571,397)	(13,276,064)	(11,295,333)
29 Total Federal Income Taxes		8,756,367	3,368,394	5,387,972
30 Total Operating Expenses		989,943,475	417,827,842	572,115,633
31 OPERATING INCOME		246,350,450	119,025,055	127,325,395
32 AFUDC		0	0	0
33 OPERATING INCOME FOR ROR CALCULATION		246,350,450	119,025,055	127,325,395
34 RATE OF RETURN		7.15%	6.60%	7.76%
35 RELATIVE RATE OF RETURN		1.00	0.92	1.08

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PEPCO - DC

DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
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	965,938	1,346,578
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	5,612,059	2,344,157	3,267,902
5	3620 Station Equipment	STAED	259,780,566	108,510,343	151,270,224
6	3627 Station Equipment	STAED	0	0	0
7	3640 Poles, Towers and Fixtures	STAED	38,705,887	16,167,449	22,538,438
8	3650 Overhead Conductors and Devices	STAED	38,400,219	16,039,771	22,360,447
9	3660 Underground Conduit	STAED	131,311,586	54,848,849	76,462,736
10	3670 Underground Conductors and Devices	STAED	148,280,020	61,936,564	86,343,456
11	3680 Line Transformers	STAED	0	0	0
12	TOTAL SUBTRANSMISSION		624,402,852	260,813,071	363,589,781
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	3,135,624	0	3,135,624
18	3627 Station Equipment	DISTROTH	0	0	0
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

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-3					
DISTRIBUTION PLANT					
DISTRIBUTION - DC					
1	3600 Land and Land Rights - Subs	DISTRDC	44,194,009	44,194,009	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	59,552,960	59,552,960	0
5	3620 Station Equipment	DISTRDC	396,131,073	396,131,073	0
6	3627 Capitalize Control Ctr	DISTRDC	0	0	0
7	3640 Poles, Towers and Fixtures	DISTRDC	115,210,334	115,210,334	0
8	3650 Overhead Conductors and Devices	DISTRDC	124,869,665	124,869,665	0
9	3660 Underground Conduit	DISTRDC	751,732,138	751,732,138	0
10	3670 Underground Conductors and Devices	DISTRDC	737,395,213	737,395,213	0
11	3680 Line Transformers	DISTRDC	507,138,529	507,138,529	0
12	3691 Services	DISTRDC	15,190,470	15,190,470	0
13	3692 Services	DISTRDC	113,409,903	113,409,903	0
14	3693 Services	DISTRDC	161,832,922	161,832,922	0
15	3700 Meters	DISTRDC	7,006,358	7,006,358	0
16	3701 AMI Meters	DISTRDC	56,427,248	56,427,248	0
17	3711 Installations on Customer Premises	DISTRDC	1,367,203	1,367,203	0
18	3731 Street Lighting and Signal Systems	DISTRDC	52,125	52,125	0
19	3732 Street Lighting and Signal Systems	DISTRDC	9,802,797	9,802,797	0
20	3734 Street Lighting and Signal Systems	DISTRDC	49,789	49,789	0
21	TOTAL DISTRIBUTION - DC		3,101,631,292	3,101,631,292	0

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-4					
DISTRIBUTION - MARYLAND					
1	3600 Land and Land Rights - Subs	DISTRMD	11,361,081	0	11,361,081
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	52,945,629	0	52,945,629
5	3620 Station Equipment	DISTRMD	319,950,437	0	319,950,437
6	3627 Capitalize Control Ctr	DISTRMD	1,893,195	0	1,893,195
7	3640 Poles, Towers and Fixtures	DISTRMD	280,373,036	0	280,373,036
8	3650 Overhead Conductors and Devices	DISTRMD	476,330,543	0	476,330,543
9	3660 Underground Conduit	DISTRMD	282,593,450	0	282,593,450
10	3670 Underground Conductors and Devices	DISTRMD	633,628,349	0	633,628,349
11	3680 Line Transformers	DISTRMD	496,595,423	0	496,595,423
12	3691 OH Services	DISTRMD	49,649,439	0	49,649,439
13	3692 UG Services	DISTRMD	23,197,588	0	23,197,588
14	3693 UG Services	DISTRMD	151,941,467	0	151,941,467
15	3700 Meters	DISTRMD	15,962,737	0	15,962,737
16	3701 AMI Meters	DISTRMD	71,675,010	0	71,675,010
17	3711 Installations on Customer Premises	DISTRMD	1,278,829	0	1,278,829
18	3731 Street Lighting and Signal Systems	DISTRMD	27,209,024	0	27,209,024
19	3732 Street Lighting and Signal Systems	DISTRMD	20,076,875	0	20,076,875
20	3734 Street Lighting and Signal Systems	DISTRMD	1,984,520	0	1,984,520
21	TOTAL DISTRIBUTION -MARYLAND		2,918,844,020	0	2,918,844,020

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-5					
ELECTRIC PLANT IN SERVICE					
DISTRIBUTION PLANT CON'T					
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	421,752	0	421,752
16	3701 AMI Meters	DISTROTH	0	0	0
17	3711 Installations on Customer Premises	DISTROTH	0	0	0
18	3731 Street Lighting and Signal Systems	DISTROTH	0	0	0
19	3732 Street Lighting and Signal Systems	DISTROTH	0	0	0
20	3734 Street Lighting and Signal Systems	DISTROTH	0	0	0
21	TOTAL DISTRIBUTION - VIRGINIA & SMECO		520,912	0	520,912

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PEPCO - DC

DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-6					
DISTRIBUTION - SYSTEM TOTAL					
1	3600 Land and Land Rights - Subs		55,555,090	44,194,009	11,361,081
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		112,498,589	59,552,960	52,945,629
5	3620 Station Equipment		716,081,509	396,131,073	319,950,437
6	3627 Station Equipment		1,893,195	0	1,893,195
7	3640 Poles, Towers and Fixtures		395,583,369	115,210,334	280,373,036
8	3650 Overhead Conductors and Devices		601,200,208	124,869,665	476,330,543
9	3660 Underground Conduit		1,034,325,588	751,732,138	282,593,450
10	3670 Underground Conductors and Devices		1,371,023,562	737,395,213	633,628,349
11	3680 Line Transformers		1,003,733,952	507,138,529	496,595,423
12	3691 OH Services		64,839,910	15,190,470	49,649,439
13	3692 UG Services		136,607,491	113,409,903	23,197,588
14	3693 UG Services		313,873,549	161,832,922	152,040,627
15	3700 Meters		23,390,846	7,006,358	16,384,488
16	3701 AMI Meters		128,102,259	56,427,248	71,675,010
17	3711 Installations on Customer Premises		2,646,032	1,367,203	1,278,829
18	3731 Street Lighting and Signal Systems		27,261,148	52,125	27,209,024
19	3732 Street Lighting and Signal Systems		29,879,673	9,802,797	20,076,875
20	3734 Street Lighting and Signal Systems		2,034,308	49,789	1,984,520
21	TOTAL DISTRIBUTION - SYSTEM		6,020,996,223	3,101,631,292	2,919,364,931

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DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-7					
SUBTRANSMISSION & DISTRIBUTION - TOTAL					
1	3600 Land and Land Rights - Subs		58,005,148	45,159,947	12,845,200
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		118,361,622	61,897,117	56,464,505
5	3620 Station Equipment		978,997,700	504,641,415	474,356,285
6	3627 Station Equipment		1,893,195	0	1,893,195
7	3640 Poles, Towers and Fixtures		435,474,577	131,377,782	304,096,794
8	3650 Overhead Conductors and Devices		640,677,497	140,909,436	499,768,061
9	3660 Underground Conduit		1,165,637,890	806,580,987	359,056,903
10	3670 Underground Conductors and Devices		1,519,320,922	799,331,778	719,989,144
11	3680 Line Transformers		1,003,733,952	507,138,529	496,595,423
12	3691 OH Services		64,839,910	15,190,470	49,649,439
13	3692 UG Services		136,607,491	113,409,903	23,197,588
14	3693 UG Services		313,873,549	161,832,922	152,040,627
15	3700 Meters		23,390,846	7,006,358	16,384,488
16	3701 AMI Meters		128,102,259	56,427,248	71,675,010
17	3711 Installations on Customer Premises		2,646,032	1,367,203	1,278,829
18	3731 Street Lighting and Signal Systems		27,261,148	52,125	27,209,024
19	3732 Street Lighting and Signal Systems		29,879,673	9,802,797	20,076,875
20	3734 Street Lighting and Signal Systems		2,034,308	49,789	1,984,520
21	TOTAL SUBTRANSMISSION & DISTRIBUTION - SYSTEM		6,651,203,662	3,362,444,363	3,288,759,299

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-8					
ELECTRIC PLANT IN SERVICE					
GENERAL PLANT					
1	3890 Land and Land Rights	STDPLT	6,246,257	3,157,728	3,088,529
2	3900 Structures and Improvements	STDPLT	99,980,464	50,544,047	49,436,417
3	3903 Structures and Improvements	STDPLT	10,069,650	5,090,603	4,979,047
4	3911 Office Furniture and Equipment	STDPLT	8,793,162	4,445,288	4,347,874
5	3913 Office Furniture and Equipment	STDPLT	10,648,266	5,383,116	5,265,150
6	3915 Office Furniture and Equipment	STDPLT	0	0	0
7	3920 Transportation Equipment	STDPLT	0	0	0
8	3930 Stores Equipment	STDPLT	198,717	100,459	98,258
9	3940 Tools, Shop and Garage Equipment	STDPLT	7,570,641	3,827,256	3,743,385
10	3950 Laboratory Equipment	STDPLT	1,262,506	638,246	624,260
11	3960 Power Operated Equipment	STDPLT	776,566	392,585	383,981
12	3970 Communication Equipment	STDPLT	136,132,413	68,820,275	67,312,138
13	3980 Miscellaneous Equipment	STDPLT	8,272,888	4,182,269	4,090,618
14	3990 Other Tangible Property	STDPLT	0	0	0
15	TOTAL GENERAL PLANT		289,951,529	146,581,872	143,369,657
INTANGIBLE PLANT					
16	3020 Franchises and Consents	DISTRMD	223	0	223
17	3030 Miscellaneous Intangible Plant	STDPLT	22,425,065	11,336,750	11,088,315
18	3030 Miscellaneous Intangible Plant Direct DC	DISTRDC	(1,919,546)	(1,919,546)	0
19	3030 Miscellaneous Intangible Plant Direct MD	DISTRMD	(4,041,777)	0	(4,041,777)
20	TOTAL INTANGIBLE PLANT		16,463,966	9,417,204	7,046,762

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DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-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	964,124	964,124	0
6	3627 Station Equipment	DISTRDC	0	0	0
7	3640 Poles, Towers and Fixtures	DISTRDC	288,006	288,006	0
8	3650 Overhead Conductors and Devices	DISTRDC	265,400	265,400	0
9	3660 Underground Conduit	DISTRDC	4,445,671	4,445,671	0
10	3670 Underground Conductors and Devices	DISTRDC	604,422	604,422	0
11	TOTAL SUBTRANSMISSION AFUDC - DC		6,628,599	6,628,599	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	3,621,921	0	3,621,921
17	3627 Station Equipment	DISTRMD	0	0	0
18	3640 Poles, Towers and Fixtures	DISTRMD	394,316	0	394,316
19	3650 Overhead Conductors and Devices	DISTRMD	626,460	0	626,460
20	3660 Underground Conduit	DISTRMD	1,281,231	0	1,281,231
21	3670 Underground Conductors and Devices	DISTRMD	1,214,158	0	1,214,158
22	TOTAL SUBTRANSMISSION AFUDC - MD		7,145,253	0	7,145,253

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-10					
DISTRIBUTION AFUDC - DC					
1	3600 Land and Land Rights - Subs	DISTRDC	0	0	0
2	3600 Land and Land Rights - OH Lines	DISTRDC	0	0	0
3	3600 Land and Land Rights - UG Lines	DISTRDC	0	0	0
4	3610 Structures and Improvements	DISTRDC	3,319,041	3,319,041	0
5	3620 Station Equipment	DISTRDC	8,982,761	8,982,761	0
6	3627 Station Equipment	DISTRDC	0	0	0
7	3640 Poles, Towers and Fixtures	DISTRDC	112,635	112,635	0
8	3650 Overhead Conductors and Devices	DISTRDC	266,235	266,235	0
9	3660 Underground Conduit	DISTRDC	4,992,718	4,992,718	0
10	3670 Underground Conductors and Devices	DISTRDC	3,752,796	3,752,796	0
11	3680 Line Transformers	DISTRDC	108,605	108,605	0
12	3691 OH Services	DISTRDC	25,003	25,003	0
13	3692 UG Services	DISTRDC	74	74	0
14	3693 UG Services	DISTRDC	13,831	13,831	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	126	126	0
19	3732 Street Lighting and Signal Systems	DISTRDC	22,158	22,158	0
20	3734 Street Lighting and Signal Systems	DISTRDC	526	526	0
21	TOTAL DISTRIBUTION AFUDC - DC		21,596,509	21,596,509	0

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-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	1,866,216	0	1,866,216
5	3620 Station Equipment	DISTRMD	8,153,568	0	8,153,568
6	3627 Station Equipment	DISTRMD	0	0	0
7	3640 Poles, Towers and Fixtures	DISTRMD	630,922	0	630,922
8	3650 Overhead Conductors and Devices	DISTRMD	948,987	0	948,987
9	3660 Underground Conduit	DISTRMD	664,328	0	664,328
10	3670 Underground Conductors and Devices	DISTRMD	1,196,497	0	1,196,497
11	3680 Line Transformers	DISTRMD	134,606	0	134,606
12	3691 OH Services	DISTRMD	38,458	0	38,458
13	3692 UG Services	DISTRMD	116	0	116
14	3693 UG Services	DISTRMD	24,006	0	24,006
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	189	0	189
19	3732 Street Lighting and Signal Systems	DISTRMD	38,599	0	38,599
20	3734 Street Lighting and Signal Systems	DISTRMD	1,057	0	1,057
21	TOTAL DISTRIBUTION AFUDC - MD		13,697,549	0	13,697,549

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-12					
SUBTRANSMISSION AND DISTRIBUTION AFUDC - SYSTEM					
1	3600 Land and Land Rights - Subs		0	0	0
2	3600 Land and Land Rights - OH Lines		0	0	0
3	3600 Land and Land Rights - UG Lines		0	0	0
4	3610 Structures and Improvements		5,253,399	3,380,016	1,873,383
5	3620 Station Equipment		21,722,374	9,946,885	11,775,490
6	3627 Station Equipment		0	0	0
7	3640 Poles, Towers and Fixtures		1,425,879	400,641	1,025,238
8	3650 Overhead Conductors and Devices		2,107,083	531,635	1,575,448
9	3660 Underground Conduit		11,383,949	9,438,390	1,945,559
10	3670 Underground Conductors and Devices		6,767,873	4,357,217	2,410,656
11	3680 Line Transformers		243,211	108,605	134,606
12	3691 OH Services		63,461	25,003	38,458
13	3692 UG Services		189	74	116
14	3693 UG Services		37,837	13,831	24,006
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		316	126	189
19	3732 Street Lighting and Signal Systems		60,758	22,158	38,599
20	3734 Street Lighting and Signal Systems		1,583	526	1,057
21	TOTAL SUBTR. AND DISTR. AFUDC - SYSTEM		49,067,911	28,225,108	20,842,803

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DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-13					
GENERAL PLANT AFUDC - DC					
1	3890 Land and Land Rights	DISTRDC	0	0	0
2	3900 Structures and Improvements	DISTRDC	3,414,890	3,414,890	0
3	3903 Structures and Improvements	DISTRDC	304,915	304,915	0
4	3911 Office Furniture and Equipment	DISTRDC	79	79	0
5	3913 Office Furniture and Equipment	DISTRDC	111,485	111,485	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	71,277	71,277	0
10	3950 Laboratory Equipment	DISTRDC	0	0	0
11	3960 Power Operated Equipment	DISTRDC	0	0	0
12	3970 Communication Equipment	DISTRDC	2,957,000	2,957,000	0
13	3980 Miscellaneous Equipment	DISTRDC	62,701	62,701	0
14	3990 Other Tangible Property	DISTRDC	0	0	0
15	TOTAL GENERAL PLANT AFUDC - DC		6,922,347	6,922,347	0
GENERAL PLANT AFUDC - MD					
16	3890 Land and Land Rights	DISTRMD	0	0	0
17	3900 Structures and Improvements	DISTRMD	0	0	4,289,329
18	3903 Structures and Improvements	DISTRMD	691,205	0	691,205
19	3911 Office Furniture and Equipment	DISTRMD	670	0	670
20	3913 Office Furniture and Equipment	DISTRMD	341,784	0	341,784
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	817	0	817
25	3950 Laboratory Equipment	DISTRMD	0	0	0
26	3960 Power Operated Equipment	DISTRMD	0	0	0
27	3970 Communication Equipment	DISTRMD	5,324,452	0	5,324,452
28	3980 Miscellaneous Equipment	DISTRMD	90,887	0	90,887
29	3990 Other Tangible Property	DISTRMD	0	0	0
30	TOTAL GENERAL PLANT AFUDC - MD		10,739,144	0	10,739,144

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-14					
GENERAL PLANT AFUDC - SMECO					
1	3890 Land and Land Rights	DISTROTH	0	0	0
2	3900 Structures and Improvements	DISTROTH	254,038	0	254,038
3	3903 Structures and Improvements	DISTROTH	36,039	0	36,039
4	3911 Office Furniture and Equipment	DISTROTH	668	0	668
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	146,369	0	146,369
10	3950 Laboratory Equipment	DISTROTH	0	0	0
11	3960 Power Operated Equipment	DISTROTH	0	0	0
12	3970 Communication Equipment	DISTROTH	21,708	0	21,708
13	3980 Miscellaneous Equipment	DISTROTH	100	0	100
14	3990 Other Tangible Property	DISTROTH	0	0	0
15	TOTAL GENERAL PLANT AFUDC - SMECO		462,727	0	462,727
INTANGIBLE PLANT AFUDC					
16	3030 Miscellaneous Intangible Plant DC	DISTRDC	421,147	421,147	0
17	3030 Miscellaneous Intangible Plant MD	DISTRMD	593,949	0	593,949
18	3030 Miscellaneous Intangible Plant SM	DISTROTH	16,684	0	16,684
19	TOTAL INTANGIBLE PLANT AFUDC		1,031,781	421,147	610,634
20	TOTAL AFUDC		68,223,909	35,568,602	32,655,308
21	Total Electric Plant In Service		7,025,843,067	3,554,012,042	3,471,831,025

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JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-15				
DEPRECIATION RESERVE				
1 Subtransmission - DC	DISTRDC	93,074,128	93,074,128	0
2 Subtransmission - MD	DISTRMD	152,602,694	0	152,602,694
3 Subtransmission - SM	DISTROTH	2,499,132	0	2,499,132
4 Distribution - DC	DISTRDC	922,726,480	922,726,480	0
5 Distribution - DC - Meters	DISTRDC	20,849,920	20,849,920	0
6 Distribution - MD	DISTRMD	1,109,198,468	0	1,109,198,468
7 Distribution - MD - Meters	DISTRMD	20,175,501	0	20,175,501
8 Distribution - VA	DISTROTH	13,403	0	13,403
9 Distribution - SMECO	DISTROTH	197,910	0	197,910
10 General - DC	DISTRDC	63,698,698	63,698,698	0
11 General - MD	DISTRMD	62,885,299	0	62,885,299
13 TOTAL DEPRECIATION RESERVE (LESS AFUDC)		2,447,921,632	1,100,349,225	1,347,572,407
14 DEPRECIATION RESERVE - AFUDC				
15 Distribution - DC	DISTRDC	12,575,976	12,575,976	0
16 Distribution - MD	DISTRMD	10,733,523	0	10,733,523
18 General - DC	DISTRDC	3,871,478	3,871,478	0
19 General - MD	DISTRMD	(2,945,957)	0	(2,945,957)
20 General - SM	DISTROTH	227,788	0	227,788
21 TOTAL AFUDC		24,462,807	16,447,454	8,015,353
22 TOTAL DEPRECIATION RESERVE		2,472,384,439	1,116,796,679	1,355,587,760
TOTAL NET PLANT				
		4,553,458,628	2,437,215,362	2,116,243,265
AMORTIZATION RESERVE				
24 General	STDPLT	(6,326,931)	(3,198,512)	(3,128,419)
25 Software	STDPLT	(18,907,234)	(9,558,348)	(9,348,886)
26 AMI Software - DC	DISTRDC	1,919,546	1,919,546	0
27 AMI Software - MD	DISTRMD	4,041,777	0	4,041,777
28 AMORTIZATION RESERVE - AFUDC				
29 AFUDC DC	DISTRDC	(613,757)	(613,757)	0
30 AFUDC MD	DISTRMD	(1,033,363)	0	(1,033,363)
31 AFUDC SM	DISTROTH	(39,714)	0	(39,714)
32 TOTAL AMORTIZATION RESERVE		(20,959,676)	(11,451,071)	(9,508,605)

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

	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 & Intangible	ZERO	0	0	0
7 CWIP - AFUDC				
8 CWIP AFUDC - DC Subtransmission	ZERO	0	0	0
9 CWIP AFUDC - DC Distribution	ZERO	0	0	0
10 CWIP AFUDC - MD Subtransmission	ZERO	0	0	0
11 CWIP AFUDC - MD Distribution	ZERO	0	0	0
12 CWIP AFUDC - SM General	ZERO	0	0	0
13 CWIP AFUDC - DC General & Intangible	ZERO	0	0	0
14 CWIP AFUDC - MD General & Intangible	ZERO	0	0	0
17 Other		0	0	0
18 Total CWIP		0	0	0
PLANT HELD FOR FUTURE USE				
19 Distribution - DC	ZERO	0	0	0
20 Distribution - Maryland	ZERO	0	0	0
21 PLANT HELD FOR FUTURE USE - AFUDC				
22 Distribution - DC	ZERO	0	0	0
23 Distribution - Maryland	ZERO	0	0	0
24 Total Plant Held for Future Use		0	0	0
25 MATERIALS & SUPPLIES				
26 Subtransmission	PLTSUBT	4,980,953	2,061,381	2,919,572
27 Distribution-Demand	PLTDEM	61,072,001	31,578,169	29,493,832
28 Distribution-Customer	PLTCUST	6,458,624	3,236,591	3,222,033
29 TOTAL MATERIALS & SUPPLIES		72,511,578	36,876,141	35,635,436

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DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-17				
1	MISC RATE BASE ITEMS			
2	Net Service Company Assets - CWIP	ZERO	0	0
3	Net Service Company Assets - Plant	STUPLI	61,021,896	30,848,962
4	Net Service Company Assets - Plant Direct MD	DISTRMD	1,534,214	0
5	Net Service Company Assets - Plant Direct DC	DISTRDC	624,179	624,179
6	Net of Tax Prepaid Pension/OPEB	OMLESAGS	166,502,957	69,316,613
7	SERP Liability	OMLESAGS	0	0
8	Credit Facility Costs	STUPLI	756,822	382,603
9	REGULATORY ASSETS			
10	DC			
11	DC FC 1150 Costs	DISTRDC	1,664,048	1,664,048
12	DC FC 1139 Excess Rate Case Costs	DISTRDC	(864,522)	(864,522)
13	DC I Street Substation Rent	DISTRDC	3,028,989	3,028,989
14	DC Benning RI Costs	DISTRDC	3,287,884	3,287,884
15	DC Over-Collected Depreciation Expense	DISTRDC	(604,639)	(604,639)
16	DC AMI (FC 1076)	DISTRDC	424,960	424,960
17	DC AMI Expense (FC 1087)	DISTRDC	31,488,772	31,488,772
18	DC AMI Return (FC 1087)	DISTRDC	(41,974)	(41,974)
19	DC Formal Case 1139 Costs	DISTRDC	3,484,917	3,484,917
20	DC DLC Program Costs	DISTRDC	12,461,750	12,461,750
21	DC Interval Billing Costs	DISTRDC	4,011,000	4,011,000
22	DC AMI True Up	DISTRDC	7,474,250	7,474,250
23	DC Third Party Audit Costs	DISTRDC	83,917	83,917
24	DC 1076 Management Audit Costs	DISTRDC	1,375,917	1,375,917
25	DC CRM&B Stabilization Expense	DISTRDC	2,136,750	2,136,750
26	DC Legacy Billing System Expense	DISTRDC	261,625	261,625
27	DC Tax Prep	DISTRDC	85,750	85,750
28	ADIT on DC Reg Assets	DISTRDC	(16,682,242)	(16,682,242)
28	Total DC Regulatory Assets		53,077,153	53,077,153
29	MD			
30	MD February 2010 Storm Costs	DISTRMD	164,281	0
31	MD January 2011 Storm	DISTRMD	632,295	0
32	MD 2013 Storm (Nor'easter) Prep	DISTRMD	139,156	0
33	MD Hurricane Irene (August 2011)	DISTRMD	704,623	0
34	MD Derecho	DISTRMD	1,683,150	0
35	MD Hurricane Sandy	DISTRMD	360,385	0
36	MD Approved AMI Costs 2	DISTRMD	2,886,667	0
37	MD Winter Storm Stella	DISTRMD	894,832	0
38	MD Approved AMI Costs	DISTRMD	44,340,263	0
39	MD Billing System Transition	DISTRMD	5,275,825	0
40	MD Storm Jonas Costs	DISTRMD	1,247,219	0
41	MD Storm Pax Costs	DISTRMD	493,725	0
42	MD Pepco CTA Costs	DISTRMD	11,756,600	0
	ADIT on MD Reg Assets	DISTRMD	(17,096,395)	0

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DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

		TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
43	Total MD Regulatory Assets	53,482,626	0	53,482,626
44	TOTAL REGULATORY ASSETS	106,559,779	53,077,153	53,482,626
45	CASH WORKING CAPITAL			
46	Operating Expenses - Other	15,618,739	0	15,618,739
47	Operating Expenses - DC	9,033,577	9,033,577	0
48	Plant Portion - Imprest Funds	840,964	425,140	415,824
49	TOTAL CASH WORKING CAPITAL	25,493,280	9,458,717	16,034,563
50	CUSTOMER DEPOSITS			
51	DC	(8,896,407)	(8,896,407)	0
52	Maryland	(43,874,193)	0	(43,874,193)
53	TOTAL CUSTOMER DEPOSITS	(52,770,600)	(8,896,407)	(43,874,193)

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DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-18					
1	DEFERRED TAXES				
2	Plant Related				
3	DCIT @ 21%	STDPLT	21,952,616	11,097,908	10,854,707
4	MDIT @ 21%	STDPLT	21,314,756	10,775,445	10,539,311
5	FIT	STDPLT	734,088,558	371,110,563	362,977,995
6	Adjusted FIT		777,355,929	392,983,916	384,372,013
7	LESS: DCIT @ 21%	DISTRDC	21,952,616	21,952,616	0
8	LESS: MDIT @ 21%	DISTRMD	21,314,756	0	21,314,756
9	FIT		734,088,558	371,031,301	363,057,257
10	NOVA FIT - Direct	DISTROTH	0	0	0
11	DCIT	DISTRDC	104,536,265	104,536,265	0
12	MDIT	DISTRMD	101,498,837	0	101,498,837
13	NOVA Related Deferred DCIT	DISTRDC	0	0	0
14	Total Depreciation Related		940,123,659	475,567,565	464,556,094
15	Total Plant Less CIAC		7,025,843,067	3,554,012,042	3,471,831,025
16	Total Depre Reserve		2,472,384,439	1,116,796,679	1,355,587,760
17	Average		0.351898614	0.314235480	0.390453265
18	Difference			(0.037663134)	0.038554651
19	Adjustment			(133,855,233)	133,855,233
20	Tax			46,849,332	(46,849,332)
21	Total Plant Related		940,123,659	522,416,897	417,706,762

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CONT-19					
1	Loss on Debt Reacquisition				
2	DCIT @ 21%	STDPLT	77,999	39,432	38,567
3	MDIT @ 21%	STDPLT	117,915	59,611	58,304
4	FIT	STDPLT	2,303,440	1,164,479	1,138,961
5	Adjusted FIT		2,499,354	1,263,521	1,235,832
6	LESS: DCIT @ 21%	DISTRDC	77,999	77,999	0
7	LESS: MDIT @ 21%	DISTRMD	117,915	0	117,915
8	FIT		2,303,440	1,185,522	1,117,917
9	DCIT	DISTRDC	371,424	371,424	0
10	MDIT	DISTRMD	561,501	0	561,501
11	Total Loss on Debt Reacquisition		3,236,364	1,556,946	1,679,418

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DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOP OF RATE BASE CON'T-20				
1 Def Inc. Tax Asset Federal NOL				
2 DCIT @ 21%	STDPLT	0	0	0
3 MDIT @ 21%	STDPLT	0	0	0
4 FIT	STDPLT	(6,719,859)	(3,397,152)	(3,322,706)
5 Adjusted FIT		(6,719,859)	(3,397,152)	(3,322,706)
6 LESS: DCIT @ 21%	DISTRDC	0	0	0
7 LESS: MDIT @ 21%	DISTRMD	0	0	0
8 FIT		(6,719,859)	(3,397,152)	(3,322,706)
9 DCIT	DISTRDC	0	0	0
10 MDIT	DISTRMD	0	0	0
11 Total Def Inc. Tax Asset Federal NOL		(6,719,859)	(3,397,152)	(3,322,706)
12 Def Inc. Tax Asset State NOL				
13 DCIT @ 21%	STDPLT	0	0	0
14 MDIT @ 21%	STDPLT	0	0	0
15 FIT	STDPLT	0	0	0
16 Adjusted FIT		0	0	0
17 LESS: DCIT @ 21%	DISTRDC	0	0	0
18 LESS: MDIT @ 21%	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 Federal Excess DIT - DC Protected Property	DISTRDC	138,703,960	138,703,960	0
28 Federal Excess DIT - DC Non-Protected Property	DISTRDC	121,382,182	121,382,182	0
29 Federal Excess DIT - DC Non-Protected Non-Property	DISTRDC	21,287,176	21,287,176	0
30 Federal Excess DIT - MD Protected Property	DISTRMD	118,137,538	0	118,137,538
31 Federal Excess DIT - MD Non-Protected Property	DISTRMD	100,620,997	0	100,620,997
32 Federal Excess DIT - MD Non-Protected Non-Property	DISTRMD	29,353,359	0	29,353,359
33 DC Excess DIT - Order No. 188446	DISTRDC	14,534,094	14,534,094	0
34 DC Excess DIT - Order No. 19247	DISTRDC	5,566,385	5,566,385	0
35 MD Excess DIT	DISTRMD	(1,432,401)	0	(1,432,401)
36 MD NOL MDIT	DISTRMD	(8,706,071)	0	(8,706,071)
37 MD NOL FIT	DISTRMD	1,828,275	0	1,828,275
38 Benefit DC NOL DCIT	DISTRDC	(8,616,377)	(8,616,377)	0
39 Benefit DC NOL FIT	DISTRDC	1,809,439	1,809,439	0
40 ITC	PLTMDOTH	0	0	0
41 DEFERRED STATE TAXES		208,313,656	116,391,791	91,921,866
42 DEFERRED FEDERAL INCOME TAXES		1,262,795,066	698,851,760	563,943,306

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
43	TOTAL DEFERRED TAXES		1,471,108,722	815,243,551	655,865,171
44	TOTAL RATE BASE		3,443,624,335	1,802,208,702	1,641,415,632

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATING REVENUES-21					
ELECTRIC SALES REVENUES					
Revenue - Retail Sales					
1	DC - Retail Sales	DISTRDC	530,837,013	530,837,013	0
2	MD - Retail Sales	DISTRMD	689,200,558	0	689,200,558
3	Retail Total		1,220,037,571	530,837,013	689,200,558
REVENUE - OTHER					
4	Late Payment Revenue DC	DISTRDC	1,259,816	1,259,816	0
5	Late Payment Revenue MD	DISTRMD	2,548,991	0	2,548,991
6	Miscellaneous Service Revenue DC	DISTRDC	5,146	5,146	0
7	Miscellaneous Service Revenue MD	DISTRMD	(3,213)	0	(3,213)
8	MD Opt Out Fees	DISTRMD	282,281	0	282,281
9	Rent from Electric Property DC	DISTRDC	1,501,007	1,501,007	0
10	Rent from Electric Property MD	DISTRMD	3,215,466	0	3,215,466
11	Rents - Customer Related DC	DISTRDC	0	0	0
12	Rents - Customer Related MD	DISTRMD	0	0	0
13	Other DC	DISTRDC	3,249,916	3,249,916	0
14	Other MD	DISTRMD	4,196,946	0	4,196,946
15			16,256,355	6,015,864	10,240,470
16	TOTAL REVENUE		1,236,293,925	536,852,897	699,441,028

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DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
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	3,241,588	1,538,090	1,703,498
2	958100 Load dispatching	OMEXP581	5,712,781	2,890,213	2,822,569
3	958200 Station expenses	OMEXP582	1,277,916	665,650	612,266
4	958300 Overhead line expenses	OMEXP583	903,428	200,401	703,027
5	958400 Underground line expenses	OMEXP584	5,540,938	3,183,393	2,357,546
6	958500 Street lighting	OMEXP585	2,213,474	0	2,213,474
7	958600 Meter expenses	OMEXP586	6,585,620	2,966,934	3,618,686
8	958700 Customer installations expenses	OMEXP587	8,059,959	3,462,804	4,597,155
9	958800 Miscellaneous distribution expenses	OMEXP588	12,591,404	4,185,497	8,405,907
10	958900 Rents Control Center	OMEXP589	8,765,683	4,751,218	4,014,465
11	TOTAL OPERATION		54,892,790	23,844,199	31,048,591
MAINTENANCE					
12	959000 Maintenance Supervision & Engineering	OMEXP590	1,034,710	361,633	673,077
13	959100 Maintenance Structures	OMEXP591	161,209	90,950	70,258
14	959200 Maintain equipment	OMEXP592	17,494,282	9,563,237	7,931,044
15	959300 Maintain overhead lines	OMEXP593	43,303,594	8,391,951	34,911,642
16	959400 Maintain underground line	OMEXP594	23,801,108	14,329,329	9,471,779
17	959500 Maintain line transformers	OMEXP595	6,027,582	3,656,357	2,371,224
18	959600 Maintain street lighting & signal sys	OMEXP596	906,536	51,492	855,045
19	959700 Maintain meters	OMEXP597	1,066,202	434,906	631,296
20	959800 Maintain distribution plant	OMEXP598	2,421,106	1,235,589	1,185,517
21	TOTAL MAINTENANCE		96,216,328	38,115,445	58,100,883
22	TOTAL DISTRIBUTION EXPENSES		151,109,118	61,959,644	89,149,474

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINT EXP CON'T-23					
CUSTOMER ACCOUNTS EXPENSE					
1	990200 Meter reading expenses	OMEXP902	923,485	443,417	480,068
2	990300 Cust records and collection exp	OMEXP903	79,874,999	27,596,525	52,278,475
3	990500 Miscellaneous cust accounts exp	OMEXP905	0	0	0
4	990400 Uncollectible accounts	OMEXP904	4,903,130	1,265,300	3,637,830
5	TOTAL CUSTOMER ACCOUNTS EXPENSE		85,701,614	29,305,242	56,396,372
CUSTOMER SERVICE EXPENSE					
6	990700 Supervision	OMEXP907	0	0	0
7	990800 Customer assistance expenses	OMEXP908	4,938,205	1,477,756	3,460,449
8	990900 Informational & instructional adv	OMEXP909	2,643,857	888,689	1,755,168
9	991000 Miscellaneous customer service & informational exp	OMEXP910	940	315	624
10	TOTAL CUSTOMER SERVICE EXPENSE		7,583,002	2,366,760	5,216,241
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		244,393,733	93,631,646	150,762,087

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DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINT EXP CON'T-24					
ADMINISTRATIVE & GENERAL EXPENSE					
OPERATION					
1	992000 Administrative & General salaries	OMLESAGS	5,409,645	2,252,082	3,157,563
2	992000 Administrative & General salaries Direct MD	DISTRMD	451,868	0	451,868
3	992000 Administrative & General salaries Direct DC	DISTRDC	625,145	625,145	0
4	992100 Office supplies & expenses	OMLESAGS	5,315,779	2,213,005	3,102,775
5	992100 Office supplies & expenses -DC	DISTRDC	133,663	133,663	0
6	992100 Office supplies & expenses -MD	DISTRMD	140,009	0	140,009
7	992300 Outside services employed	OMLESAGS	123,198,963	51,288,788	71,910,175
8	992300 Outside services employed - MD	DISTRMD	(1,935,331)	0	(1,935,331)
9	992300 Outside services employed - DC	DISTRDC	406,145	406,145	0
10	992400 Property insurance	STDPLT	957,273	483,939	473,334
11	992500 Injuries & damages	OMLESAGS	4,316,112	1,796,835	2,519,278
12	992600 Employee pensions & benefits	OMLESAGS	9,416,257	3,920,069	5,496,188
13	992600 Distr-direct empl pensions & benefits- DC	DISTRDC	2,740,760	2,740,760	0
14	992600 Distr-direct empl pensions & benefits- MD	DISTRMD	4,366,861	0	4,366,861
15	992800 Regulatory commission expenses	OMLESAGS	14,237	5,927	8,310
16	Regulatory commission exp - DC	DISTRDC	3,338,863	3,338,863	0
17	Regulatory commission exp - MD	DISTRMD	1,093,149	0	1,093,149
18	992900 Duplicate charges-Credit	OMLESAGS	(1,454,823)	(605,655)	(849,168)
19	993010 General ad expenses	OMLESAGS	753,824	313,823	440,000
20	993020 Miscellaneous general expenses	OMLESAGS	1,696,418	706,233	990,185
21	993100 Rents	OMLESAGS	1,155,829	481,182	674,647
22	TOTAL OPERATION		162,140,646	70,100,802	92,039,843
23	MAINTENANCE				
24	993500 Maintenance of general plant	OMLESAGS	41,735	17,375	24,361
25	TOTAL MAINTENANCE		41,735	17,375	24,361
26	TOTAL ADMINISTRATIVE & GENERAL EXPENSE		162,182,381	70,118,177	92,064,204
27	TOTAL OPERATION & MAINTENANCE EXPENSE		406,576,114	163,749,823	242,826,291

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

		TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)	
DEPRECIATION & AMORT EXP-25					
DEPRECIATION EXPENSE					
1	Distribution - DC	DISTRDC	80,605,887	80,605,887	0
2	Distribution - Maryland	DISTRMD	61,311,089	0	61,311,089
3	Distribution - VA	DISTROTH	2,763	0	2,763
4	Distribution - SM	DISTROTH	0	0	0
5	Meters DC	DISTRDC	3,983,106	3,983,106	0
6	Meters MD	DISTRMD	7,489,055	0	7,489,055
7	Meters SM	DISTROTH	10,636	0	10,636
8	Subtransmission - DC	DISTRDC	6,686,317	6,686,317	0
9	Subtransmission - MD	DISTRMD	6,764,172	0	6,764,172
10	Subtransmission - SM	DISTROTH	37,652	0	37,652
11	General DC	DISTRDC	3,238,453	3,238,453	0
12	General MD	DISTRMD	5,490,237	0	5,490,237
13	TOTAL DEPRECIATION EXPENSE (LESS AFUDC)		175,619,366	94,513,763	81,105,604
14	DEPRECIATION EXPENSE - AFUDC				
15	Distribution - DC	DISTRDC	677,431	677,431	0
16	Distribution - Maryland	DISTRMD	387,174	0	387,174
17	General MD	DISTRMD	1,097,565	0	1,097,565
18	General DC	DISTRDC	229,335	229,335	0
19	General SM	DISTROTH	8,963	0	8,963
20	TOTAL DEPRECIATION EXPENSE - AFUDC		2,400,468	906,766	1,493,701
21	TOTAL DEPRECIATION EXPENSE		178,019,834	95,420,529	82,599,305
AMORTIZATION EXPENSE					
22	Software	STDPLT	925,080	467,664	457,416
23	AMI Software - DC	DISTRDC	26,826	26,826	0
24	AMI Software - MD	DISTRMD	0	0	0
25	General	STDPLT	348,160	176,009	172,151
26	Credit Facility	STDPLT	166,790	84,319	82,471
27	Regulatory Assets - DC				
28	DC AMI (2008)	DISTRDC	60,708	60,708	0
29	DC AMI Expense	DISTRDC	3,295,734	3,295,734	0
30	DC DLC Program Costs	DISTRDC	2,848,400	2,848,400	0
31	DC Interval Billing Costs	DISTRDC	916,800	916,800	0
32	DC AMI True Up	DISTRDC	1,708,400	1,708,400	0
33	Total Regulatory Assets - DC		8,830,043	8,830,043	0
34	Regulatory Assets - MD				
35	MD Hurricane Irene (August 2011)	DISTRMD	433,614	0	433,614
36	MD Approved AMI Costs 2	DISTRMD	285,346	0	285,346
37	MD Local 1900 Ratification Bonus	DISTRMD	68,625	0	68,625
38	EV Pilot Costs	DISTRMD	151,000	0	151,000
39	Approved AMI Costs	DISTRMD	5,140,900	0	5,140,900
40	MD Legacy Meters	DISTRMD	8,467,077	0	8,467,077
41	MD Tax Compensation Carrying Costs	DISTRMD	(396,162)	0	(396,162)
42	Pepco CTAs	DISTRMD	3,243,200	0	3,243,200
43	Total Regulatory Assets - MD		17,393,600	0	17,393,600
44	TOTAL AMORTIZATION EXPENSE (LESS AFUDC)		27,690,499	9,584,861	18,105,638
45	AMORIZATION EXPENSE - AFUDC				

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
46 AFUDC DC	DISTRDC	11,852	11,852	0
47 AFUDC MD	DISTRMD	25,460	0	25,460
48 AFUDC SM	DISTROTH	1,210	0	1,210
49 TOTAL AMORTIZATION EXPENSE - AFUDC		38,522	11,852	26,670
50 TOTAL AMORTIZATION EXPENSE		27,729,021	9,596,713	18,132,308
51 TOTAL DEPRECIATION & AMORTIZATION		205,748,855	105,017,242	100,731,613

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PEPCO - DC

DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OTHER TAXES & EXPENSES-26					
OTHER TAXES					
1	Payroll Taxes - FICA	OMLESAG	4,918,102	1,884,214	3,033,888
2	Payroll Taxes - MD EE/EA & Storm	DISTRMD	109,226	0	109,226
3	MD Property Tax - Subtransmission	STAED	4,131,305	1,725,646	2,405,659
4	DC Property Tax - Subtransmission	STAED	74,235	31,008	43,227
5	VA Property Tax - Subtransmission	STAED	400,382	167,240	233,143
6	Property Taxes - DC	DISTRDC	6,367,476	6,367,476	0
7	Property Taxes - Maryland	DISTRMD	34,336,677	0	34,336,677
8	Property Taxes - SMECO	DISTROTH	73,245	0	73,245
9	Property Taxes - VA	DISTROTH	727	0	727
10	Total Property Taxes		45,384,047	8,291,370	37,092,677
11	Federal Highway Use Tax	OMLESAG	12,049	4,616	7,433
12	DC				
13	Delivery Tax	DISTRDC	85,338,445	85,338,445	0
14	PSOS	DISTRDC	23,516,240	23,516,240	0
15	Use	DISTRDC	282,238	282,238	0
16	PSC	DISTRDC	9,204,072	9,204,072	0
17	RETF/EATF/SETF	DISTRDC	20,953,576	20,953,576	0
18	Ballpark	DISTRDC	4,125	4,125	0
19	Bus Improvement	DISTRDC	44,178	44,178	0
20	MD				
21	Environ Surch	DISTRMD	2,037,505	0	2,037,505
22	PSC	DISTRMD	2,433,814	0	2,433,814
23	Delivery Tax	DISTRMD	8,933,672	0	8,933,672
24	Univ Svc	DISTRMD	8,990,870	0	8,990,870
25	Montgomery County Surcharge	DISTRMD	139,077,305	0	139,077,305
26	Sales, Use, & Diesel Fuel Tax	DISTRMD	666,247	0	666,247
27	Gross Receipts	DISTRMD	12,772,197	0	12,772,197
28	VA				
29	Use	DISTROTH	544	0	544
30	TOTAL OTHER TAXES		364,678,454	149,523,075	215,155,379

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DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
DEVELOPMENT OF INCOME TAXES-27				
FEDERAL & STATE TAX CALCULATION				
1 OPERATING REVENUES		1,236,293,925	536,852,897	699,441,028
2 OPERATING EXPENSES				
3 Operation & Maintenance Expense		406,576,114	163,749,823	242,826,291
4 Depreciation and Amortization		205,748,855	105,017,242	100,731,613
5 Taxes Other than Income Tax		364,678,454	149,523,075	215,155,379
6 OPER INC PRE STATE TAX, INTEREST AND FED TAX		259,290,502	118,562,758	140,727,744
7 Less: Interest Expense	STDPLT	98,623,349	46,928,786	51,694,563
8 Int On Cust Deps - DC	DISTRDC	109,625	109,625	0
9 Int On Cust Deps - MD	DISTRMD	557,372	0	557,372
10 Total Interest Expense		99,290,345	47,038,411	52,251,934
11 FIT ADJUSTMENTS (SCHEDULE M)				
12 MD Prop Tax Adjustment - MD	DISTRMD	351,308	0	351,308
13 MD Prop Tax Adjustment Subt	STAED	42,269	17,656	24,613
14 MD Prop Tax Adjustment SMECO	DISTROTH	749	0	749
15 MD Prop Tax Adjustment - DC	DISTRDC	0	0	0
16 Pre-81 Removal Cost Flow-Through for Md	DISTRMD	4,179,115	0	4,179,115
19 Excess Tax/Book Depreciation (Pre-75)	DEPRE	(6,859,779)	(3,691,754)	(3,168,025)
20 Non-Deductible Meal Exp	OMLESAG	(600,827)	(230,188)	(370,639)
24 TOTAL FIT ADJUSTMENTS (SCHEDULE M)		(2,887,165)	(3,904,286)	1,017,121
25 TAXABLE INCOME FOR STATE		162,887,322	75,428,633	87,458,689
26 STATE INCOME TAXES		4,183,685	(3,830,692)	8,014,377.00
27 TAXABLE INCOME FOR FED		158,703,637	79,259,325	79,444,312
28 FEDERAL INCOME TAXES		33,327,764	16,644,458	16,683,305
29 FEDERAL EXCESS DEFERRED AMORTIZATION				
30 Excess Deferred Amortization-Federal (MD Distr)	DISTRMD	(11,240,517)	0	(11,240,517)
31 Excess Deferred Amortization-Federal (DC Distr)	DISTRDC	(13,206,007)	(13,206,007)	0
32 ITC ADJUSTMENT				
33 4% + 6% (Post 81) - DC	DISTRDC	(70,057)	(70,057)	0
34 4% + 6% (Post 81) - MD	DISTRMD	(54,816)	0	(54,816)
35 TOTAL ITC ADJUSTMENT		(124,873)	(70,057)	(54,816)
36 TOTAL FEDERAL INCOME TAXES		8,756,367	3,368,394	5,387,972
37 TOTAL INCOME TAXES		12,940,052	(462,298)	13,402,349
38 TOTAL EXPENSES		989,943,475	417,827,842	572,115,633
39 NET OPERATING INCOME		246,350,450	119,025,055	127,325,395
40 AFUDC	ZERO	0	0	0
41 NET OPERATING INCOME FOR ROR CALCULATION		246,350,450	119,025,055	127,325,395

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
<u>DC</u>				
EFFECTIVE STATE TAX RATE	-5.08%			9.16%
FEDERAL TAX RATE - CURRENT	21.00%			21.00%
1 - INCREMENTAL TAX RATE	0.8301			0.7176
INCREMENTAL TAX RATE	0.1699			0.2824
EFFECTIVE INCREMENTAL FEDERAL RATE	0.2207			0.1908
FACTOR FOR TAXABLE BASIS	1.2046			1.3935

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		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
1	958200 Station Expenses	DISTRDC	0	0	0
2	589 rents	DISTRDC	81,657	81,657	0
3	958800 Miscellaneous distribution expenses	DISTRDC	(3,248,327)	(3,248,327)	0
4	TOTAL OPERATION		81,657	81,657	0
MAINTENANCE					
5	959200 Station expenses	DISTRDC	0	0	0
6	959300 Maintain overhead lines	DISTRDC	3,732,142	3,732,142	0
7	TOTAL MAINTENANCE		3,732,142	3,732,142	0
Storm Costs - Direct MD					
OPERATION					
8	958100 Load dispatching	DISTRMD	3,650	0	3,650
9	958200 Station expenses	DISTRMD	0	0	0
10	958300 Overhead line expenses	DISTRMD	0	0	0
11	958800 Miscellaneous distribution expenses	DISTRMD	374,684	0	374,684
12	TOTAL OPERATION		3,650	0	3,650
MAINTENANCE					
13	959200 Station expenses	DISTRMD	29,499	0	29,499
14	959300 Maintain overhead lines	DISTRMD	18,800,611	0	18,800,611
15	TOTAL MAINTENANCE		18,830,110	0	18,830,110

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DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
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	3,241,588	1,538,090	1,703,498
2	958100 Load dispatching				
3	Allocable	PLTDACTS	5,709,131	2,890,213	2,818,918
4	Direct to Maryland	DISTRMD	0	0	0
5	Total 958100		5,709,131	2,890,213	2,818,918
6	958200 Station expenses				
7	Subtransmission	PLTSUBT	340,616	140,965	199,651
8	Substations	PLTSUBS	927,704	523,391	404,314
9	Direct to Maryland	DISTRMD	8,301	0	8,301
10	Direct to DC	DISTRDC	1,295	1,295	0
11	Total 958200		1,277,916	665,650	612,266
12	958300 Overhead line expenses				
13	Direct to DC	DISTRDC	1,678	1,678	0
14	Direct to Maryland	DISTRMD	116,753	0	116,753
15	Subtransmission	STAED	56,245	23,493	32,751
16	Subtransmission - SMECO	DISTROTH	1,650	0	1,650
17	OH Lines	PLTOH	727,101	175,230	551,872
18	Total 958300		903,428	200,401	703,027
19	958400 Underground line expenses				
20	Subtransmission	STAED	184,278	76,973	107,305
21	Subtransmission - SMECO	DISTROTH	12	0	12
22	UG Lines	PLTUG	1,585,356	981,475	603,881
23	UG Services	PLTUGS	296,910	181,411	115,499
24	UG Line expenses- DC	DISTRDC	1,943,533	1,943,533	0
25	UG Line expenses- MD	DISTRMD	1,530,849	0	1,530,849
26	Total 958400		5,540,938	3,183,393	2,357,546
27	958500 Street lighting - MD	DISTRMD	2,213,474	0	2,213,474
28	958600 Meter expenses	PLANT370	2,715,012	1,136,837	1,578,175
29	958600 Meter expenses - MD	DISTRMD	2,040,511	0	2,040,511
30	958600 Meter expenses - DC	DISTRDC	1,830,096	1,830,096	0
31	Total 958600		6,585,620	2,966,934	3,618,686
32	958700 Customer installations expenses	PLANT371	2,035,429	1,051,705	983,724
33	958700 Customer installations expenses -mD	DISTRMD	3,613,431	0	3,613,431
34	958700 Customer installations expenses -DC	DISTRDC	2,411,098	2,411,098	0
35	Total 958700		8,059,959	3,462,804	4,597,155
36	958800 Miscellaneous distribution expenses	OMOPER	12,273,718	5,823,713	6,450,005
37	958801 Miscellaneous dist- MD- debit/credit	DISTRMD	0	0	0
38	958800 Miscellaneous distr - Maryland	DISTRMD	1,581,217	0	1,581,217
39	958800 Miscellaneous distr - DC	DISTRDC	1,610,111	1,610,111	0
40	Total 958800		15,465,046	7,433,824	8,031,222

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
41 958900 Rents				
42 Distribution	STDPLT	7,625,287	3,854,882	3,770,405
43 Substations	DISTRDC	731,322	731,322	0
44 95890C Rents- DC	DISTRDC	83,356	83,356	0
45 95890M Rents- MD	DISTRMD	244,059	0	244,059
46 Total 958900		8,684,025	4,669,561	4,014,465
47 TOTAL OPERATION		57,681,125	27,010,868	30,670,257

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DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
OPERATION & MAINTENANCE EXP-30				
MAINTENANCE				
1 959000 Maintenance Supervision & Engineering	OMMAINTN	765,041	361,633	403,408
2 Direct to Maryland	DISTRMD	269,669	0	269,669
3 959100 Maintain Structures	PLTSUBS	161,209	90,950	70,258
4 959200 Station expenses				
5 Subtransmission	PLTSUBT	2,241,674	927,723	1,313,951
6 Substations	PLTSUBS	6,105,448	3,444,562	2,660,886
7 Direct to Maryland	DISTRMD	3,926,708	0	3,926,708
8 Direct to DC	DISTRDC	5,190,952	5,190,952	0
9 Total 959200		17,464,783	9,563,237	7,901,546
959300 Maintain overhead lines				
10 Subtransmission	STAED	468,647	195,754	272,893
11 Subtransmission - SMECO	DISTROTH	13,751	0	13,751
12 OH Lines	PLTOH	6,058,398	1,460,059	4,598,339
13 OH Services	PLTOHS	394,094	92,327	301,767
14 Direct to Maryland	DISTRMD	10,924,282	0	10,924,282
15 Direct to DC	DISTRDC	2,911,669	2,911,669	0
16 Total 959300		20,770,840	4,659,809	16,111,031
959400 Maintain underground line				
17 Subtransmission	STAED	742,681	310,218	432,463
18 Subtransmission - SMECO	DISTROTH	48	0	48
19 UG Lines	PLTUG	6,389,347	3,955,569	2,433,778
20 UG Services	PLTUGS	1,196,616	731,130	465,487
21 Direct to Maryland	DISTRMD	6,140,003	0	6,140,003
22 Direct to DC	DISTRDC	9,332,413	9,332,413	0
23 Total 959400		23,801,108	14,329,329	9,471,779
959500 Maintain line transformers				
24 Allocable	PLANT368	3,306,617	1,670,675	1,635,942
25 Direct to Maryland	DISTRMD	735,282	0	735,282
26 Direct to DC	DISTRDC	1,985,683	1,985,683	0
27 Total 959500		6,027,582	3,656,357	2,371,224
959600 Maintain street lighting & signal systems				
28 Allocable	OM596SL	719,641	39,587	680,054
29 Direct to Maryland	DISTRMD	174,991	0	174,991
30 Direct to DC	DISTRDC	11,905	11,905	0
31 Total 959600		906,536	51,492	855,045
32 959700 Maintain meters	PLANT370	1,035,785	433,707	602,078
33 Direct to Maryland	DISTRMD	29,218	0	29,218
34 Direct to DC	DISTRDC	1,199	1,199	0
35 Total 959700		1,066,202	434,906	631,296
36 959800 Maintain distribution plant	OMMAINTN	1,588,896	751,067	837,828
37 95980M Maintain distribution plant- MD	DISTRMD	347,689	0	347,689
38 95980C Maintain distribution plant- DC	DISTRDC	484,522	484,522	0
39 95980Y Maintain Distribution Plant-Acctg Policy Harmon	OMMAINTN	0	0	0
40 Total 959800		2,421,106	1,235,589	1,185,517
41 TOTAL MAINTENANCE		73,654,075	34,383,303	39,270,772

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JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

DC Quarterly Filing

		ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
42	TOTAL DISTR. EXPENSE LESS STORM & TREE		131,335,200	61,394,171	69,941,029

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PEPCO - DC

DC Quarterly Filing

JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
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	3,241,588	1,538,090	1,703,498
2	958100 Load dispatching	5,712,781	2,890,213	2,822,569
3	958200 Station expenses	1,277,916	665,650	612,266
4	958300 Overhead line expenses	903,428	200,401	703,027
5	958400 Underground line expenses	5,540,938	3,183,393	2,357,546
6	958500 Street lighting	2,213,474	0	2,213,474
7	958600 Meter expenses	6,585,620	2,966,934	3,618,686
8	958700 Customer installations expenses	8,059,959	3,462,804	4,597,155
9	958800 Miscellaneous distribution expenses	12,591,404	4,185,497	8,405,907
10	958900 Rents Control Center	8,765,683	4,751,218	4,014,465
11	TOTAL OPERATION	<u>54,892,790</u>	23,844,199	31,048,591
12	MAINTENANCE			
13	959000 Maintenance Supervision & Engineering	1,034,710	361,633	673,077
14	959100 Maintenance Structures	161,209	90,950	70,258
15	959200 Maintain equipment	17,494,282	9,563,237	7,931,044
16	959300 Maintain overhead lines	43,303,594	8,391,951	34,911,642
17	959400 Maintain underground line	23,801,108	14,329,329	9,471,779
18	959500 Maintain line transformers	6,027,582	3,656,357	2,371,224
19	959600 Maintain street lighting & signal sys	906,536	51,492	855,045
20	959700 Maintain meters	1,066,202	434,906	631,296
21	959800 Maintain distribution plant	2,421,106	1,235,589	1,185,517
22	TOTAL MAINTENANCE	<u>96,216,328</u>	38,115,445	58,100,883
23	TOTAL DISTRIBUTION EXPENSES	151,109,118	61,959,644	89,149,474

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		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	587,857	587,857	0
2	MD	DISTRMD	1,867,086	0	1,867,086
3	TOTAL CUSTOMER ACCOUNTS EXPENSE		2,454,943	587,857	1,867,086
	CUSTOMER SERVICE EXPENSE				
	990800 Customer assistance expenses				
4	DC	DISTRDC	0	0	0
5	MD	DISTRMD	31,726	0	31,726
6	TOTAL CUSTOMER SERVICE EXPENSE		31,726	0	31,726

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

		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	443,417	443,417	0
2	MD	DISTRMD	479,922	0	479,922
3	Other	DISTROTH	146	0	146
	990300 Cust records and collection exp				
4	DC	DISTRDC	27,009,136	27,009,136	0
5	MD	DISTRMD	50,412,273	0	50,412,273
6	Other	DISTROTH	4	0	4
	990500 Miscellaneous cust accounts exp				
	990400 Uncollectible accounts				
7	DC	DISTRDC	1,265,300	1,265,300	0
8	MD	DISTRMD	3,637,830	0	3,637,830
9	Total Account 990400		4,903,130	1,265,300	3,637,830
10	TOTAL CUSTOMER ACCOUNTS EXPENSE		83,248,028	28,717,853	54,530,175
CUSTOMER SERVICE EXPENSE					
	990700 Supervision				
11	DC	DISTRDC	0	0	0
12	MD	DISTRMD	0	0	0
	990800 Customer assistance expenses				
13	DC	DISTRDC	1,483,585	1,483,585	0
14	MD	DISTRMD	3,442,373	0	3,442,373
15	Other	DISTROTH	0	0	0
	990900 Informational & instructional adv				
16	DC	DISTRDC	888,689	888,689	0
17	MD	DISTRMD	1,755,168	0	1,755,168
	991000 Miscellaneous customer service & informational exp				
18	DC	DISTRDC	315	315	0
19	MD	DISTRMD	624	0	624
20	TOTAL CUSTOMER SERVICE EXPENSE		7,570,755	2,372,589	5,198,165
SALES EXPENSE					
21	991200 Demonstrating & selling expenses				
	991300 Advertising expense				
22	DC	DISTRDC	0	0	0
23	MD	DISTRMD	0	0	0
24	TOTAL SALES EXPENSE		0	0	0

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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

	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	443,417	443,417	0
2	MD	479,922	0	479,922
3	Other	146	0	146
990300 Cust records and collection exp				
4	DC	27,596,994	27,596,994	0
5	MD	52,279,359	0	52,279,359
6	Other	4	0	4
990500 Miscellaneous cust accounts exp				
990400 Uncollectible accounts				
7	DC	1,265,300	1,265,300	0
8	MD	3,637,830	0	3,637,830
9	Total Account 990400	4,903,130	1,265,300	3,637,830
10	TOTAL CUSTOMER ACCOUNTS EXPENSE	85,702,971	29,305,711	56,397,261
CUSTOMER SERVICE EXPENSE				
990700 Supervision				
11	DC	0	0	0
12	MD	0	0	0
990800 Customer assistance expenses				
13	DC	1,483,585	1,483,585	0
14	MD	3,474,099	0	3,474,099
15	Other	0	0	0
990900 Informational & instructional adv				
16	DC	888,689	888,689	0
17	MD	1,755,168	0	1,755,168
991000 Miscellaneous customer service & informational exp				
18	DC	315	315	0
19	MD	624	0	624
20	TOTAL CUSTOMER SERVICE EXPENSE	7,602,481	2,372,589	5,229,892
SALES EXPENSE				
991200 Demonstrating & selling expenses				
991300 Advertising expense				
22	DC	0	0	0
23	MD	0	0	0
24	TOTAL SALES EXPENSE	0	0	0
25	<u>Total Storm Costs</u>	25,134,230	4,401,657	20,732,573
26	<u>O&M Less A&G & Storm Costs</u>	222,153,983	92,484,614	129,669,369
27	<u>O&M Less A&G</u>	244,414,570	93,637,944	150,776,626

21-Dec-18

11:47

PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
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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	0.417700	0.582300
4	Subtransmission Average & Excess (NCP) - VA	STAEDOTH	0.582800	0.000500	0.582300
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PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

DC Quarterly Filing

ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
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RATIO TABLE-41
CAPACITY-DISTR RELATED CON'T-

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ENERGY RELATED

21-Dec-18

11:47

PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
RATIO TABLE-42				
CUSTOMER RELATED-25				
1				
2	596 Street Lights	OM596SL	1.000000	0.055009
3				0.944991
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6	OTHER ALLOCATORS			
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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
RATIO TABLE-43				
INTERNALLY DEVELOPED				
1 Plant Subtransmission	PLTSUBT	1.000000	0.413853	0.586147
2 Subt & Distr Total	STDPLT	1.000000	0.505539	0.494461
3 OM Less A&G	OMLESAG	1.000000	0.383118	0.616882
4 Depre Exp Less AFUDC	DEPRE	1.000000	0.538174	0.461826
5				
INTERNALLY DEVELOPED CON'T				
6 Plant MD & Other Only NO DC	PLTMDOTH	1.000000	0.000095	0.999905
7 CWIP ST&D LESS AFUDC	CWIPSTD	0.000000	0.000000	0.000000
8 Demand Plant	PLTDEM	1.000000	0.517065	0.482935
9 Customer Plant	PLTCUST	1.000000	0.501127	0.498873
10 Plant 360-368	PLTDACTS	1.000000	0.506244	0.493756
11 Plant 368	PLANT368	1.000000	0.505252	0.494748
12 Plant 370	PLANT370	1.000000	0.418723	0.581277
13 Plant 371	PLANT371	1.000000	0.516699	0.483301
14 OM Operations	OMOPER	1.000000	0.474486	0.525514
15 Plant Substations	PLTSUBS	1.000000	0.564178	0.435822
16 OM Maintenance	OMMAINTN	1.000000	0.472698	0.527302
17 Customer Deposits	CDEP	1.000000	0.168586	0.831414
18 Depre Related Def Tax	PLTDEF	1.000000	0.569251	0.430749
19 O&M Less A&G and Storm Costs	OMLESAGS	1.000000	0.416309	0.583691
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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

RATIO TABLE-44
 INTERNALLY DEVELOPED CON'T-

	ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
1 PLT OH Lines	PLTOH	1.000000	0.240998	0.759002
2 PLT UG Lines	PLTUG	1.000000	0.619088	0.380912
3 PLT OH Services	PLTOHS	1.000000	0.234277	0.765723
4 PLT UG Services	PLTUGS	1.000000	0.610998	0.389002
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10				
11 958000 Operation Supervision & Engineering	OMEXP580	1.000000	0.474486	0.525514
12 958100 Load dispatching	OMEXP581	1.000000	0.505920	0.494080
13 958200 Station expenses	OMEXP582	1.000000	0.520887	0.479113
14 958300 Overhead line expenses	OMEXP583	1.000000	0.221823	0.778177
15 958400 Underground line expenses	OMEXP584	1.000000	0.574522	0.425478
16 958500 Street lighting	OMEXP585	1.000000	0.000000	1.000000
17 958600 Meter expenses	OMEXP586	1.000000	0.450517	0.549483
18 958700 Customer installations expenses	OMEXP587	1.000000	0.429630	0.570370
19 958800 Miscellaneous distribution expenses	OMEXP588	1.000000	0.332409	0.667591
23 958900 Rents Control Center	OMEXP589	1.000000	0.542025	0.457975
24 959000 Maintenance Supervision & Engineering	OMEXP590	1.000000	0.349502	0.650498
25 959100 Maintenance Structures	OMEXP591	1.000000	0.564178	0.435822
26 959200 Maintain equipment	OMEXP592	1.000000	0.546649	0.453351
27 959300 Maintain overhead lines	OMEXP593	1.000000	0.193793	0.806207
28 959400 Maintain underground line	OMEXP594	1.000000	0.602045	0.397955
29 959500 Maintain line transformers	OMEXP595	1.000000	0.606604	0.393396
30 959600 Maintain street lighting & signal sys	OMEXP596	1.000000	0.056801	0.943199
31 959700 Maintain meters	OMEXP597	1.000000	0.407902	0.592098
32 959800 Maintain distribution plant	OMEXP598	1.000000	0.510341	0.489659
33 990200 Meter reading expenses	OMEXP902	1.000000	0.480156	0.519844
34 990300 Cust records and collection exp	OMEXP903	1.000000	0.345496	0.654504
35 990500 Miscellaneous cust accounts exp	OMEXP905	0.000000	0.000000	0.000000
36 990400 Uncollectible accounts	OMEXP904	1.000000	0.258060	0.741940
37 990700 Supervision	OMEXP907	0.000000	0.000000	0.000000
38 990800 Customer assistance expenses	OMEXP908	1.000000	0.299250	0.700750
39 990900 Informational & instructional adv	OMEXP909	1.000000	0.336133	0.663867
40 991000 Miscellaneous customer service & informational exp	OMEXP910	1.000000	0.335668	0.664332
41 991200 Demonstrating & selling expenses	OMEXP912	0.000000	0.000000	0.000000
42 991300 Advertising expense	OMEXP913	0.000000	0.000000	0.000000

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PEPCO - DC
 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
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RATIO TABLE-40
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1	Direct Maryland Distribution	DISTRMD	1.000000	0.000000	1.000000
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PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

DC Quarterly Filing

ALLOC	TOTAL DISTRIBUTION (1)	DC DISTRIBUTION (2)	OTHER DISTRIBUTION (3)
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RATIO TABLE-41
CAPACITY-DISTR RELATED CON'T-

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ENERGY RELATED

21-Dec-18

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PEPCO - DC
JURISDICTIONAL COST OF SERVICE STUDY
12 MONTHS ENDED SEPTEMBER 30, 2018
ELECTRIC DISTRIBUTION

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 12 MONTHS ENDED SEPTEMBER 30, 2018
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 JURISDICTIONAL COST OF SERVICE STUDY
 12 MONTHS ENDED SEPTEMBER 30, 2018
 ELECTRIC DISTRIBUTION

DC Quarterly Filing

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41 991200 Demonstrating & selling expenses	OMEXP912	0.000000	0.000000	0.000000
42 991300 Advertising expense	OMEXP913	0.000000	0.000000	0.000000

CERTIFICATE OF SERVICE

I hereby certify that a copy of the results of the District of Columbia jurisdictional cost allocation for 12 Months Ended September 30, 2018 was served this 28th day of December 2018 on all parties in Formal Case No. 1076 by electronic mail.

Mr. Brinda Westbrook-Sedgwick
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Public Service Commission
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Dennis P. Jamouneau