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October 13, 2020

Via Electronic Filing

Rosemary Chiavetta, Secretary Pennsylvania Public Utility Commission 400 North Street Harrisburg, PA 17120

RE: COVID-19 Cost Tracking and Creation of Regulatory Asset Docket No. M-2020-3019775

Dear Secretary Chiavetta:

Pursuant to the Secretarial Letter issued on May 13, 2020 in the above-referenced matter (the "May 13, 2020 Letter), PECO Energy Company ("PECO" or the "Company") is hereby submitting notice that the Company has established a regulatory asset for incremental uncollectible expenses incurred above those embedded in PECO's existing electric distribution service rates.

As required by the May 13, 2020 Letter, PECO will maintain detailed accounting records of the extraordinary, nonrecurring incremental COVID-19-related expenses incurred for the provisioning of utility services during the COVID-19 pandemic. PECO will also track any loans, grants, assistance or benefit received by PECO in connection with COVID-19, regardless of form or source, that would offset any of these COVID-19-related expenses.

In addition, as required by the May 13, 2020 Letter, this notice is being served on the Commission's Bureau of Investigation and Enforcement, the Office of Consumer Advocate, and the Office of Small Business Advocate.

As per the stay-at-home orders issued by the Governor and Philadelphia's Mayor due to the ongoing COVID-19 pandemic, PECO's office personnel are working remotely until these restrictions are lifted. Accordingly, PECO will not have its usual access to photocopying and U.S. mail, among other services. Further, per the PUC's directive to forgo mailing hard copies, PECO is making this submission by e-filing and requests that all communications with PECO, likewise, be transmitted by email.

Rosemary Chiavetta, Secretary October 13, 2020 Page 2

Thank you for your assistance in this matter and if you have any questions please contact Richard A. Schlesinger, Manager, Retail Rates at (215) 841-5771 or via email: rich.schlesinger@peco-energy.com.

Sincerely,

Richard G. Webster, Jr.

Vice President

Regulatory Policy and Strategy

cc: Richard Kanaskie, Director, Bureau of Investigation & Enforcement (e-mail only)

Tanya J. McCloskey, Office of Consumer Advocate (e-mail only)

John R. Evans, Office of Small Business Advocate (e-mail only)