

**STATE OF ILLINOIS**

**ILLINOIS COMMERCE COMMISSION**

COMMONWEALTH EDISON COMPANY :  
:  
Proposed tariff establishing a market value : No. 05-0159  
methodology, pursuant to Section 16-112(a) of the :  
Public Utilities Act, to be effective post-2006 and :  
related revisions to Rider PPO and other tariffs, :  
including provisions that would enable subsequent :  
restructuring of rates and unbundling of prices for :  
bundled services pursuant to Sections 16-109A and :  
16-111(a) of the Act.

**Exhibit 13.2**  
**REVISED**

Rebuttal Panel Testimony of  
Lawrence S. Alongi  
Manager, Distribution Rate Design and Administration  
Commonwealth Edison Company

and

Paul R. Crumrine  
Director, Regulatory Strategies & Services  
Commonwealth Edison Company

**Commonwealth Edison Company**  
**FERC Accounts to be Used to Capture the Components of**  
**Accuracy Assurance Factor Formulae in Proposed Rider CPP**

FERC Account	AAF Components							
	CDU			CF			CDU & CF	
	AE	AR	AB	CE	CC	CFA	A	E
<b>Revenues:</b>								
440 – Residential Sales		X						X
442 – Commercial & Industrial Sales		X						X
444 – Public Street & Highway Lighting		X						X
445 – Other Sales to Public Authorities		X						X
446 – Sales to Railroads & Railways		X						X
456 – Other Electric Revenues			X			X	X	
419 – Interest & Dividend Income			X		X	X	X	
<b>Expenses:</b>								
555 – Purchased Power	X			X	X			X
566 – Miscellaneous Transmission Expenses	X			X	X			
431 – Other Interest Expense			X		X	X	X	
<b>Balance Sheet:</b>								
142 – Customer Accounts Receivable		X						
146 – Accounts Receivable from Associated Companies		X						
182.3 – Other Regulatory Assets			X			X	X	
232 – Accounts Payable	X			X	X			
234 – Accounts Payable to Associated Companies	X			X	X			
254 – Other Regulatory Liabilities			X			X	X	

Note: FERC has issued a NOPR dated June 2, 2005, requesting comments on proposed additional transmission expense accounts.

Commonwealth Edison  
July 27, 2005