Docket No. 07-0566
ICC Staff Exhibit 6.0

DIRECT TESTIMONY

of

MIKE LUTH

Rates Department
Financial Analysis Division
Public Utilities Bureau
Illinois Commerce Commission

Commonwealth Edison Company

Docket No. 07-0566

February 11, 2008

TABLE OF CONTENTS

INTRODUCTION TO TESTIMONY

Q. Please state your name and business address.

A. Mike Luth, 527 East Capitol Avenue, Springfield, Illinois 62701.

Q. Please state your professional qualifications and work experience.

A. I received a B.S. in Accounting from Illinois State University. I have earned the C.P.A. and C.M.A. professional designations. Since graduating, I have worked as an Assistant Property Manager with a real estate company and as a Field Auditor with the Wisconsin Department of Revenue. In October 1990, I joined the Accounting Department of the Illinois Commerce Commission ("Commission"). In June 1998, I transferred from the Accounting Department of the Commission to the Rates Department.

Q. Have you testified in any previous Commission dockets?

A. Yes. I have testified on numerous occasions before the Commission.

Purpose of Testimony

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to address customer class cost of service and rate design matters in the filing by Commonwealth Edison Company ("ComEd" or the "Company") for a general increase in electric delivery

service rates. I will also discuss ComEd's proposal for two new, generally applicable additional charges: Rider SMP and Rider SEA.

Summary of Testimony

Q. Briefly summarize the major points of your testimony pertaining to rates.

A. ComEd's rates are based upon a cost of service study ("COSS") that functionalizes, allocates, and classifies costs to each customer class. Customer classes are the same as those approved in the ComEd Order in Docket No. 05-0597, and, for the most part, proposed rates are not significantly out-of-line from the overall proposed increase. Four exceptions are the proposed increases to the Extra Large Load (over 10,000 kW demand) customers, High Voltage customers (delivery over 69 kV, with different rates applicable to customers with rolling 12-month demand of 10,000 kW or less and demand above 10,000 kW), and Railroad customers, as depicted in Table 5 in the Direct Panel Testimony of ComEd witnesses Alongi and Jones. (ComEd Ex. 12.0, at 11) Those four customer classes are facing proposed increases of 140.4 percent, 129.4 percent, 202.3 percent, and 121.1 percent.

The proposed increases to the Extra Large Load, High Voltage, and Railroad customers increases are significantly more than ComEd's proposed overall 21.24 percent increase in delivery service base rate revenues. ($2,048,826,000 proposed revenues divided by $1,689,893,000

at present rates, from ComEd Ex. 12.0, at 13:208 and 11:174) ComEd should explain those increases better than it did in its direct testimony, including an explanation of why it is reasonable and can be expected that:

- the proposed Distribution Facilities Charge ("DFC") for Small Load customers is lower than the DFC for larger demand customer classes including High Voltage (Other),
- the proposed DFC for Medium Load customers is lower than the proposed DFC for larger demand customer classes including High Voltage (Other) customers,
- the proposed DFC for Large Load customers is higher than the proposed DFC for Very Large and Extra Large Load customers, but lower than the proposed DFC for High Voltage (Other) customers,
- the proposed DFC for Very Large Load customers is lower than the proposed DFC for Extra Large Load and High Voltage (Other) customers, and
- the proposed DFC for Extra Large Load customers is lower than the proposed DFC for High Voltage (Other) customers.

Additionally, ComEd should explain why it is reasonable for overall cost of service for the watt-hour small commercial customers to be lower than in Docket No. 05-0597, despite an overall proposed increase to other customers. ComEd is proposing an increase to residential customers whose service is similar to watt-hour small commercial customers in the sense that residential customers are also metered by watt-hour meters rather than demand interval meters, yet proposed costs allocated to watt-hour small commercial customers are lower than in Docket No. 05-0597. The explanation of the reasonableness of the cost of service and rate relationships described previously should be more than a simple or

cursory reference to the COSS so that reasons for the customer class delineations are clearer and can be better understood.

Q. Briefly summarize the major points of your testimony pertaining to proposed Rider SEA.

A. The Commission should reject ComEd's proposed Rider SEA. The rider represents an unnecessary additional charge or potential credit that can be adequately addressed through base rates.

Cost of Service

Q. Based upon your review of ComEd's COSS (ComEd Ex. 13.1), what charges result in the sizeable proposed percentage increases to the Extra Large Load, High Voltage, and Railroad customer classes?

A. As depicted in Table 3 of the Direct Panel Testimony of ComEd witnesses Alongi and Jones (ComEd Ex. 12.0, at 8), the primary cause of the sizeable proposed increases to the Extra Large Load, High Voltage, and Railroad customer classes are costs recovered through the Distribution Facilities Charge ("DFC").

Q. Overall, are distribution system costs recovered through the DFC the most significant proposed increase in costs that appears to have resulted in this rate proceeding?

A. Yes. Page 1 of Schedule 6.2 compares the COSS that ComEd prepared for surrebuttal testimony in Docket No. 05-0597 to the COSS in this docket. Costs under the "Distribution Lines" ("DL") function represent nearly 71 percent of the overall proposed increase. Additionally, proposed costs under the "High Voltage Distribution Substations" ("HVDS") function represent nearly 9 percent of the overall proposed increase. Together, DL and HVDS represent nearly 80 percent of the overall proposed increase to all customers combined.

Q. Please compare ComEd's proposed increase in DL costs and HVDS costs allocated to Extra Large Load, High Voltage, and Railroad customers with ComEd's proposed overall increase in DL costs and HVDS costs, as indicated in the COSS prepared in this docket and in surrebuttal in Docket No. 05-0597.

A. As shown on page 1 of Schedule 6.2, ComEd's proposed overall increase in DL costs is approximately 13.4 percent and the proposed overall increase in HVDS costs is approximately 4.9 percent. As shown in the following tables, ComEd's proposed overall increases in DL costs and HVDS costs are either the same or more than the proposed increase or decrease in those costs allocated to Extra Large Load, High Voltage, and Railroads:

Distribution Lines	Allocated Increase	More/Less than Overall
Extra Large Load, including Railroads	9.1%	4.3% Less
High Voltage	13.8%	0.4% More

High Voltage Distribution Substations	Increase (Decrease) in Allocation	More/Less) than Overall
Extra Large Load, including Railroads	1.8%	3.1% Less
High Voltage	1.5%	1.99% Less

As can be seen in the previous tables, except for proposed DL costs allocated to High Voltage customers that is slightly over ComEd's proposed overall increase by only 4/100th of one percent, the increase in ComEd's proposed DL and HVDS costs allocated to Extra Large Load and High Voltage customers is actually less than ComEd's proposed overall increase in those costs. The higher than overall proposed increases to Extra Large Load and High Voltage customers are therefore not caused by allocations that are higher than overall proposed increases in DL and HVDS costs.

Q. Why are the proposed percentage increases to Extra Large Load, High Voltage, and Railroad customers significantly more than the overall proposed percentage increase?

A. ComEd is significantly underrecovering its cost of service allocated to Extra Large Load and High Voltage customers and, to a smaller extent,

Very Large Load customers based upon the surrebuttal COSS in Docket No. 05-0597. Bringing those customers up to full proposed cost of service requires a significant increase higher than the overall proposed increase from other customers. The table below summarizes the current underrecovery of costs allocated to Very Large Load, Extra Large Load, and High Voltage customers based on the COSS that ComEd presented in its Docket No. 05-0597 surrebuttal testimony:

	Revenues at Present Rates	Cost of Service from 05-0597	(Under) Recovery
Very Large Load (includes Railroads)	$229,408,174	$247,370,555	$(17,962,381)
Extra Large Load	$21,657,019	$48,493,250	$(26,836,231)
High Voltage	$9,161,426	$20,802,049	$(11,640,623)

As can be seen in the table above, current revenues at present rates recover less than half of the cost of service allocated to Extra Large Load and High Voltage customers presented in Docket No. 05-0597. Since ComEd is proposing a $4.7 million increase from Railroad customers, which compares to $3.8 million in revenues from present rates,[1] it also appears that ComEd is currently underrecovering costs that were allocated to Railroad customers in the Company's COSS in Docket No. 05-0597 by $4 million or more.[2] Getting rates to the point where revenues from customers in the table above would cover ComEd's proposed cost of

[1] ComEd Schedule E-5, page 7, Railroad Delivery Class, column (C) "Total" minus page 3, column (C) "Total".
[2] $4.7 million increase proposed Railroads increase reduced by ComEd's proposed 10.64 percent increase to Very Large Load customers($4.7 million x (1-.1064) or .8936 = $4.2 million). Railroads were included with Very Large Load customers in the Docket No. 05-0597 surrebuttal COSS.

service from Docket No. 05-0597 would require an increase of more than 100 percent, with any increases in this docket resulting in an additional increase.

Q. Do you have any proposals to reduce ComEd's proposed increase to Extra Large Load, and High Voltage (Other) customers?

A. Yes. I recommend averaging the DFC for Medium Load, Large Load, Very Large Load, Extra Large Load, and High Voltage (Other) customers so that each customer class would pay the same $5.85 DFC per kW of demand. As shown in Schedule 6.3, this process would result in Medium Load and Very Large Load customers paying rates that are 2.48 percent and 1.41 percent above ComEd's proposed cost of service, respectively, but would also reduce in the proposed increase to High Voltage (Other) customers by 18.11 percent. Averaging ComEd's proposed DFC for Medium Load, Large Load, Very Large Load, Extra Large Load, and High Voltage (Other) customers would also temper ComEd's proposed 140.4 percent increase in revenues from Extra Large Load customers by 2.72 percent.

Rider SEA

Q. Should the Commission approve Rider SEA?

A. No, the Commission should not approve Rider SEA because it is unnecessary and fails the general tests of when a rider is appropriate.

Q. What are riders?

A. Riders are an additional charge or credit to a ratepayer's bill, which is in addition to the base rates established through a general rate proceeding such as the current docket. The general purpose of a rider is to target a specific cost for full recovery over a specific time period. Specific costs recovered through a rider are recovered regardless of fluctuations in other costs or revenues above or below test year levels upon which base rates are developed.

Q. What are base rates?

A. Broadly stated, base rates are those rates established through Commission review, within a general rate case proceeding, of the regulated utility's test year revenue requirement, customer usage patterns, and customer billing information. Base rates paid by a ratepayer typically include a combination of fixed monthly customer charges that don't change from month-to-month, and consistent usage charges that are billed according to the customer's usage.

Q. What is a test year?

A. A test year is a 12-month time period used to calculate data underlying a requested rate increase. Pursuant to Part 287.20, this can be an historical

test year[3] or a future test year[4]. The test year rule is designed to avoid a mismatching of revenues and expenses over more than a 12-month period that could allow a regulated utility to overstate the need and extent of a general rate increase. The regulated utility typically selects the test year in proposing an increase in base rates, which initiates the general rates proceeding. The test year should be a reasonable and representative measure and balance of future overall sales and costs over a 12-month period so that base rates established in the general rates proceeding will be reasonable, fair, and equitable to both the utility's investors and ratepayers.

Q. Are base rates adjusted as a result of differences between year-to-year actual cost and sales activity and test year cost and sales assumptions?

A. Although actual future conditions will never mirror a test year upon which base rates are established, base rates are not adjusted for differences in individual cost and sales activity for two main reasons. First, it is not the Commission's role in the regulatory process to be an active part of the daily management, operation, and reporting of the regulated utility. Second, billings to ratepayers should be consistent and understandable, which would be undermined by continual changes resulting from

[3] A historical test year is any consecutive 12 month period, beginning no more than 24 months prior to the date of the utility's filing, for which actual data are available at the time of filing new tariffs. It can include pro forma adjustments (i.e. known and measurable changes reasonably certain to occur in the future).

[4] A future test year is any consecutive 12 month period of forecasted data beginning no earlier than the date new tariffs are filed and ending no later than 24 months after the date new tariffs are filed.

differences in individual cost and sales activity. The Commission can initiate a general review of rates if it becomes a concern that rates do not represent a reasonable and fair measure of ongoing conditions, but a Commission decision to initiate a general review of rates is not based upon individual, line-by-line differences between actual sales and cost activity compared to test year assumptions. Instead, a general review initiated by the Commission would be based upon an apparent overall imbalance between actual, ongoing sales and cost activity compared to test year sales and cost assumptions. Generally, however, base rates established in a general rate proceeding remain in effect until the next general rate proceeding initiated by the regulated utility.

Q. What should the Commission consider in determining whether to approve a proposed rider?

A. The Commission should approve a proposed rider only after considerable review and consideration. It is not the Commission's role to actively manage and operate the regulated utility on a day-to-day basis. It is also important that billings to ratepayers are consistent and understandable, and simple yet informative.[5] Charges in addition to base rates complicate billings to customers. A proliferation in the number of riders results in a proliferation of Commission reviews of line-by-line cost and billing activity,

[5] Part of the goals and intent of the regulation of public utilities is the fair treatment of consumers and investors which should be accomplished, in part, through the application of rates based on public understandability and acceptance of the reasonableness of the rate structure and level (Public Utilities Act, Section 1-102 (d) (ii))

bringing the Commission closer to active management, operation, and reporting of the regulated utility. To the extent possible, cost recovery should be limited to base rates so that the Commission can be left to the regulation of other utilities throughout the state in addition to the utility for which riders are under consideration, and to assist in the effort to make ratepayer billings clear and understandable. It is therefore important to limit approval of riders to circumstances that are unique and well-removed from the expected differences between actual cost and billing activity and test year assumptions.

To assist the Commission in determining whether a proposed rider should be approved and is necessary, costs to be recovered through the proposed rider should, at a minimum, meet one of the following criteria:

1. The subject costs are volatile, fluctuating, and uncontrollable, but critical to the ability of the regulated utility to provide service that, if left only to base rate recovery, could cause frequent general rate proceedings because of the effect on the earnings of the regulated utility from the volatile, fluctuating, and uncontrollable costs;[6]

2. The subject costs or cost reductions can or should be targeted to a specific group of customers, such as additional costs imposed upon the regulated utility by a local government, making it unfair to require ratepayers outside of the jurisdiction of the local government to pay those costs because those ratepayers did not cause or benefit from those costs;[7] or

[6]This test for determining whether a rider is viable was reviewed in the courts in Citizens Utilities Board vs. Illinois Commerce Commission, 166 Ill. 2d 111, 138-139 (1995)
[7] This test for determining whether a rider is viable was reviewed in the courts in City of Chicago vs. Illinois Commerce Commission, 281 Ill. App. 3d 617 (1st Dist. 1996)

3. The subject costs are recoverable under a rider as a result of legislative mandate or approval.[8]

Q. If a proposed rider meets one or more of the criteria you describe previously, should the Commission automatically approve the proposed rider?

A. A Commission decision to approve a non-base rate charge should never be automatic without a subjective evaluation of reasonableness and necessity in order to maintain a reasonable rate structure that ratepayers can understand. Evaluating different proposed riders will require different considerations in determining whether a proposed rider is reasonable or necessity.

Q. Does Rider SEA meet the criteria you describe for rider cost recovery?

A. No, it does not. The extent of the fluctuation in storm-related costs is not sufficient to warrant rider recovery as a means of avoiding frequent and otherwise unnecessary general rate proceedings. As acknowledged and discussed by ComEd witness Crumrine (ComEd Ex. 11.0, pp. 15-16, lines 293-196), it is reasonable to expect that storm-related costs fluctuate from year-to-year because the frequency and intensity of damaging storms will vary every year. The assumption that storm-related costs will vary from year to year is the reason that a representative amount is included in a test year when determining base rates. Fluctuations in storm-related

[8] For example, Public Utilities Act, Section 9-201.5 (a) concerning separate charges for the decommissioning of nuclear power plants, irrespective of other costs or revenues

expense are therefore not unexpected, nor are storm-related cost fluctuations sufficiently volatile to the degree that frequent general rate proceedings will result if a reasonable average annual estimate of those costs remains part of costs recovered under base rates.

ComEd's calculation of revenues at present rates totals $1,786,442,000. (Section 285 filing, Schedule C-1, page 1 of 2, column (B), line no. 3) The inflation-adjusted amount of average storm-related expenses over the past six years, as calculated by ComEd, is $27,119,000 per year. The difference between the average amount and the low and high amounts over the past six years is $19,236,000 over the low of $7,883,000 in the year 2002 and $27,718,000 under the high of $54,837,000 in the year 2007. Those differences are 1.1% and 1.55%, respectively, of $1,689,892,964 in test year revenues at present rates (ComEd Schedule E-5, page 4). Using the 91.1 billion test year kWh calculated by ComEd, storm-related expenses range from under nine one-thousands of one cent per kWh in 2002 to slightly more than 6 one-hundredths of one cent per kWh in 2007. This analysis demonstrates that storm related costs are not sufficiently volatile such that frequent general rate proceedings will result if the proposed rider is not allowed, and therefore does not meet the first general test.

Proposed Rider SEA does not meet the second general test because it is not meant to target specific customers for specific costs or cost reductions attributable to those specific customers.

Finally, the proposed rider does not meet the third test since there is no statutory mandate specifically approving a charge whose specific purpose is recovery of storm costs.

Q. Do you have any other concerns with the administration of proposed Rider SEA?

A. For proposed Rider SEA costs, the central questions are: What is a storm-related expense, and did a storm necessitate the replacement or maintenance of equipment that would have otherwise been replaced or maintained in the near future? It is possible that a storm could expedite the need to replace or maintain equipment that would have been similarly replaced or maintained in the near future in the ordinary course of affairs, but the expedited repair changes the timing of the replacement or maintenance of the old, worn equipment to a storm-related expense from a normally-expected replacement or maintenance procedure that would have been completed in the near future, regardless of whether a storm occurred. If the related cost is charged through proposed Rider SEA, ratepayers would essentially pay for the repair twice, once through Rider

SEA and once through base rates as part of the expected on-going maintenance and updating of the distribution system.

Q. Would ComEd have an incentive to characterize costs as recoverable under proposed Rider SEA rather than an ordinary expense not eligible for recovery under the riders?

A. Yes, ComEd would have an incentive to classify or define a cost as eligible for recovery under a rider. Once base rates are established as a result of the current docket, those rates will not change regardless of cost or sales activity until the next ComEd general rates proceeding. As a result, a ratepayer will pay the same amount under base rates with or without Rider SEA. If Rider SEA is authorized, however, ComEd will have the incentive to treat costs as recoverable through the rider because an increase in the charges under the riders will increase revenues received by ComEd.

It is important to view costs as a whole, rather than engaging in single-issue ratemaking of selected costs for continual billing adjustments under riders. In promoting Rider SEA, ComEd witness Crumrine explains that a given amount for storm-related expense is included in base rates, regardless of actual storm activity and expense in a given year. (ComEd Ex. 11.0, at 16:300-304) In a given year, therefore, customers either overpay or underpay ComEd's storm-related costs, all else being equal. The problem with Mr. Crumrine's explanation is the phrase "all else being

equal." Individual costs move up and down from year-to-year, but as a whole, it is likely to improve cost control if the regulated utility has an incentive to manage overall costs recoverable through base rates that are established through a general rates proceeding, without the opportunity of recovering additional costs through an additional charge such as a rider. The process of managing costs may result in some discomfort for ComEd management in having to determine and periodically adjust spending priorities, with a possible delay in some projects until costs stabilize after some fluctuation as a result of foreseeable events such as storms, but management of costs is crucial to the process of keeping rates under control and manageable to ratepayers.

Q. Would an additional rider such as proposed Rider SEA detract from the legislative intent that the application of rates should be based on public understandability and reasonableness?

A. Yes, an additional rider such as proposed Rider SEA would detract from those regulatory goals as set forth in Sec. 1-102(d)(ii) of the Act. Riders should be kept to a minimum so that ratepayer bills are as clear and understandable as possible, and ratepayers are not subject to yet another charge for selected costs. An increase in the number of additional riders complicates a ratepayer's bill by increasing the number of charges, as well as increasing the customer's overall bill when the rider represents a charge. When a proposed rider adds only a small amount to a customer's

bill, such as the previously explained variance in storm-related costs, it is probably natural for the ratepayer to question why it is necessary to separately charge for that specific cost. Since the costs recoverable under ComEd's proposed Rider SEA do not meet the general tests of when a rider is an appropriate method of cost recovery, there is no appropriate answer to that ratepayer question. The Commission should therefore reject ComEd's proposed Rider SEA because it is unnecessary and would complicate billings to ratepayers.

Q. Does this conclude your prepared direct testimony?

A. Yes.

Commonwealth Edison Company
Comparison of Class Cost of Service
Docket No. 05-0597 to Proposed in 07-0566

	Docket No. 05-0597	Share of Total	Proposed 07-0566	Share of Total	Difference $$$		Share	Share of Difference
Residential	$ 990,502,003	0.52254	$ 1,105,237,921	0.53945	$ 114,735,918	0.11584	0.01691	0.74854
Watt-hour	$ 23,198,489	0.01224	$ 21,122,221	0.01031	$ (2,076,268)	(0.08950)	(0.00193)	(0.01355)
Small load, 0-100 kW	$ 221,706,073	0.11696	$ 231,374,694	0.11293	$ 9,668,621	0.04361	(0.00403)	0.06308
Medium load, 101-400 kW	$ 169,562,090	0.08945	$ 178,181,070	0.08697	$ 8,618,980	0.05083	(0.00249)	0.05623
Large load, 401-1000 kW	$ 143,411,333	0.07566	$ 150,769,705	0.07359	$ 7,358,372	0.05131	(0.00207)	0.04801
Very large load 1 and Railroads 1,001-10,000 kW	$ 247,370,555	0.13050	$ 257,967,463	0.12591	$ 10,596,908	0.04284	(0.00459)	0.06913
Very large load 2, over 10,000 kW	$ 48,493,250	0.02558	$ 52,448,698	0.02560	$ 3,955,448	0.08157	0.00002	0.02581
High Voltage, 69 kV +	$ 20,802,049	0.01097	$ 21,800,084	0.01064	$ 998,035	0.04798	(0.00033)	0.00651
Fixture-included lighting	$ 22,756,624	0.01201	$ 21,566,553	0.01053	$ (1,190,071)	(0.05230)	(0.00148)	(0.00776)
Dusk to dawn lighting	$ 6,922,413	0.00365	$ 7,597,246	0.00371	$ 674,833	0.09749	0.00006	0.00440
General lighting including traffic signals	$ 821,121	0.00043	$ 759,934	0.00037	$ (61,187)	(0.07452)	(0.00006)	(0.00040)
	$ 1,895,546,000	1.0000	$ 2,048,825,589	1.0000	$ 153,279,589	0.0809	(0.0000)	1.0000

Customer classes are different in 07-0566 compared to 05-0597 surrebuttal

07-0566: Railroads are separate from Very large load 1, but are combined in this analysis
High Voltage, 69 kV are separated according to up to 10,000 kW and over 10,000 kW, but are combined in this analysis
Residential customers are divided into 4 separate rates, but are combined in this analysis
- Single family with space heat
- Single family without space heat
- Multi-family with space heat
- Multi-family without space heat

Commonwealth Edison Company
Comparison of Cost Functions in Total and by Customer Class
Docket No. 05-0597 and Current Docket No. 07-0566

TOTAL	05-0597	Share	07-0566	Share	Difference $$$		Share	Share of Difference
High Voltage ESS	$ 8,295,871	0.00438	$ 9,132,544	0.00446	$ 836,673	0.10085	0.00008	0.00546
High Voltage distribution substations	$ 277,824,251	0.14657	$ 291,440,474	0.14225	$ 13,616,223	0.04901	(0.00432)	0.08883
High Voltage distribution lines (69 kV +)[1]	$ 41,001,388	0.02163	$ 39,693,628	0.01937	$ (1,307,760)	(0.03190)	(0.00226)	(0.00853)
Distribution substations	$ 90,245,846	0.04761	$ 91,844,983	0.04483	$ 1,599,137	0.01772	(0.00278)	0.01043
Distribution lines (below 69 kV)[1]	$ 812,810,614	0.42880	$ 921,573,398	0.44981	$ 108,762,784	0.13381	0.02101	0.70957
Line transformers	$ 85,495,627	0.04510	$ 87,864,314	0.04289	$ 2,368,687	0.02771	(0.00222)	0.01545
Uncollectible accounts (distribution)	$ 11,553,661	0.00610	$ 9,397,005	0.00459	$ (2,156,656)	(0.18666)	(0.00151)	(0.01407)
Revenue-related (distribution)	$ (21,096,216)	(0.01113)	$ (15,679,541)	(0.00765)	$ 5,416,675	(0.25676)	0.00348	0.03534
Services	$ 79,323,002	0.04185	$ 86,257,342	0.04210	$ 6,934,340	0.08742	0.00025	0.04524
Customer Installations -- other	$ 43,269,539	0.02283	$ 59,595,853	0.02909	$ 16,326,314	0.37732	0.00626	0.10651
Fixture-included lighting	$ 20,731,468	0.01094	$ 19,344,870	0.00944	$ (1,386,598)	(0.06688)	(0.00150)	(0.00905)
Metering services	$ 128,843,677	0.06797	$ 120,112,847	0.05863	$ (8,730,830)	(0.06776)	(0.00935)	(0.05696)
Billing -- computation and data management	$ 165,990,894	0.08757	$ 177,804,047	0.08678	$ 11,813,153	0.07117	(0.00079)	0.07707
Bill issue and processing	$ 33,518,853	0.01768	$ 26,056,431	0.01272	$ (7,462,422)	(0.22263)	(0.00497)	(0.04868)
Customer Information	$ 12,213,783	0.00644	$ 12,119,626	0.00592	$ (94,157)	(0.00771)	(0.00053)	(0.00061)
Uncollectible accounts (customer)	$ 4,732,610	0.00250	$ 4,111,387	0.00201	$ (621,223)	(0.13126)	(0.00049)	(0.00405)
Revenue-related (customer)	$ (5,195,070)	(0.00274)	$ (3,953,150)	(0.00193)	$ 1,241,920	(0.23906)	0.00081	0.00810
Illinois Electricity Distribution tax	$ 105,986,204	0.05591	$ 112,109,941	0.05472	$ 6,123,737	0.05778	(0.00119)	0.03995
	$ 1,895,546,002	1.00000	$ 2,048,825,999	1.00000	$ 153,279,997	0.08086	0.00000	1.00000

[1] Voltages in these functions described in Edison response to DOE 1.14

RESIDENTIAL	05-0597	Share	07-0566	Share	Difference $$$		Share	Share of Difference
High Voltage ESS	$ -	-	$ -	-	$ -	#DIV/0!	-	-
High Voltage distribution substations	$ 123,947,315	0.12514	$ 134,782,405	0.12195	$ 10,835,090	0.08742	(0.00319)	0.09443
High Voltage distribution lines	$ 17,778,771	0.01795	$ 17,935,883	0.01623	$ 157,112	0.00884	(0.00172)	0.00137
Distribution substations	$ 39,232,902	0.03961	$ 42,651,075	0.03859	$ 3,418,173	0.08713	(0.00102)	0.02979
Distribution lines	$ 353,356,094	0.35674	$ 427,961,279	0.38721	$ 74,605,185	0.21113	0.03047	0.65023
Line transformers	$ 37,326,794	0.03768	$ 41,236,299	0.03731	$ 3,909,505	0.10474	(0.00037)	0.03407
Uncollectible accounts (distribution)	$ 9,776,608	0.00987	$ 8,203,402	0.00742	$ (1,573,206)	(0.16092)	(0.00245)	(0.01371)
Revenue-related (distribution)	$ (9,489,035)	(0.00958)	$ (7,679,201)	(0.00695)	$ 1,809,834	(0.19073)	0.00263	0.01577
Services	$ 74,995,135	0.07571	$ 80,664,958	0.07298	$ 5,669,823	0.07560	(0.00273)	0.04942
Customer Installations -- other	$ 39,203,218	0.03958	$ 53,986,377	0.04885	$ 14,783,159	0.37709	0.00927	0.12884
Fixture-included lighting	$ -	-	$ -	-	$ -	#DIV/0!	-	-
Metering services	$ 100,840,494	0.10181	$ 95,195,968	0.08613	$ (5,644,526)	(0.05597)	(0.01568)	(0.04920)
Billing -- computation and data management	$ 131,686,750	0.13295	$ 142,705,311	0.12912	$ 11,018,561	0.08367	(0.00383)	0.09603
Bill issue and processing	$ 30,368,868	0.03066	$ 23,603,862	0.02136	$ (6,765,006)	(0.22276)	(0.00930)	(0.05896)
Customer Information	$ 8,571,953	0.00865	$ 8,561,347	0.00775	$ (10,606)	(0.00124)	(0.00091)	(0.00009)
Uncollectible accounts (customer)	$ 4,607,171	0.00465	$ 4,024,042	0.00364	$ (583,129)	(0.12657)	(0.00101)	(0.00508)
Revenue-related (customer)	$ (4,471,654)	(0.00451)	$ (3,419,910)	(0.00309)	$ 1,051,744	(0.23520)	0.00142	0.00917
Illinois Electricity Distribution tax	$ 32,770,619	0.03308	$ 34,825,236	0.03151	$ 2,054,617	0.06270	(0.00158)	0.01791
	$ 990,502,003	1.00000	$ 1,105,238,333	1.00000	$ 114,736,330	0.11584	(0.00000)	1.00000

Commonwealth Edison Company
Comparison of Cost Functions in Total and by Customer Class
Docket No. 05-0597 and Current Docket No. 07-0566

WATT-HOUR	05-0597	Share	07-0566	Share	Difference $$$	Difference	Share	Share of Difference
High Voltage ESS	$ -	-	$ -	-	$ -	#DIV/0!	-	-
High Voltage distribution substations	$ 2,231,076	0.09617	$ 1,837,086	0.08697	$ (393,990)	(0.17659)	(0.00920)	0.18976
High Voltage distribution lines	$ 320,021	0.01379	$ 244,466	0.01157	$ (75,555)	(0.23609)	(0.00222)	0.03639
Distribution substations	$ 753,655	0.03249	$ 637,122	0.03016	$ (116,533)	(0.15462)	(0.00232)	0.05613
Distribution lines	$ 6,787,888	0.29260	$ 6,392,887	0.30266	$ (395,001)	(0.05819)	0.01006	0.19025
Line transformers	$ 717,039	0.03091	$ 615,988	0.02916	$ (101,051)	(0.14093)	(0.00175)	0.04867
Uncollectible accounts (distribution)	$ 38,951	0.00168	$ 23,208	0.00110	$ (15,743)	(0.40417)	(0.00058)	0.00758
Revenue-related (distribution)	$ (186,924)	(0.00806)	$ (115,801)	(0.00548)	$ 71,123	(0.38049)	0.00258	(0.03426)
Services	$ 623,972	0.02690	$ 709,793	0.03360	$ 85,821	0.13754	0.00671	(0.04133)
Customer Installations -- other	$ 1,199,181	0.05169	$ 1,555,024	0.07362	$ 355,843	0.29674	0.02193	(0.17139)
Fixture-included lighting	$ -	-	$ -	-	$ -	#DIV/0!	-	-
Metering services	$ 3,057,171	0.13178	$ 2,218,237	0.10502	$ (838,934)	(0.27442)	(0.02676)	0.40406
Billing -- computation and data management	$ 5,079,490	0.21896	$ 4,751,023	0.22493	$ (328,467)	(0.06467)	0.00597	0.15820
Bill issue and processing	$ 928,948	0.04004	$ 679,886	0.03219	$ (249,062)	(0.26811)	(0.00786)	0.11996
Customer Information	$ 1,073,996	0.04630	$ 986,404	0.04670	$ (87,592)	(0.08156)	0.00040	0.04219
Uncollectible accounts (customer)	$ 30,048	0.00130	$ 19,415	0.00092	$ (10,633)	(0.35387)	(0.00038)	0.00512
Revenue-related (customer)	$ (144,774)	(0.00624)	$ (96,749)	(0.00458)	$ 48,025	(0.33172)	0.00166	(0.02313)
Illinois Electricity Distribution tax	$ 688,750	0.02969	$ 664,231	0.03145	$ (24,519)	(0.03560)	0.00176	0.01181
	$ 23,198,488	1.00000	$ 21,122,220	1.00000	$ (2,076,268)	(0.08950)	0.00000	1.00000

SMALL LOAD, 0-100 kW	05-0597	Share	07-0566	Share	Difference $$$	Difference	Share	Share of Difference
High Voltage ESS		-	$ -	-	$ -	#DIV/0!	-	-
High Voltage distribution substations	$ 36,042,728	0.16257	$ 35,678,979	0.15420	$ (363,749)	(0.01009)	(0.00837)	(0.03762)
High Voltage distribution lines	$ 5,169,901	0.02332	$ 4,747,904	0.02052	$ (421,997)	(0.08163)	(0.00280)	(0.04365)
Distribution substations	$ 11,769,292	0.05309	$ 11,435,244	0.04942	$ (334,048)	(0.02838)	(0.00366)	(0.03455)
Distribution lines	$ 106,001,619	0.47812	$ 114,741,343	0.49591	$ 8,739,724	0.08245	0.01779	0.90393
Line transformers	$ 11,197,488	0.05051	$ 11,055,926	0.04778	$ (141,562)	(0.01264)	(0.00272)	(0.01464)
Uncollectible accounts (distribution)	$ 595,678	0.00269	$ 438,181	0.00189	$ (157,497)	(0.26440)	(0.00079)	(0.01629)
Revenue-related (distribution)	$ (2,784,449)	(0.01256)	$ (2,044,568)	(0.00884)	$ 739,881	(0.26572)	0.00372	0.07652
Services	$ 2,201,914	0.00993	$ 3,151,904	0.01362	$ 949,990	0.43144	0.00369	0.09825
Customer Installations -- other	$ 2,524,202	0.01139	$ 3,572,221	0.01544	$ 1,048,019	0.41519	0.00405	0.10839
Fixture-included lighting	$ -	-	$ -	-	$ -	#DIV/0!	-	-
Metering services	$ 20,622,459	0.09302	$ 19,125,574	0.08266	$ (1,496,885)	(0.07259)	(0.01036)	(0.15482)
Billing -- computation and data management	$ 11,048,131	0.04983	$ 11,689,023	0.05052	$ 640,892	0.05801	0.00069	0.06629
Bill issue and processing	$ 1,955,379	0.00882	$ 1,561,842	0.00675	$ (393,537)	(0.20126)	(0.00207)	(0.04070)
Customer Information	$ 2,260,696	0.01020	$ 2,265,980	0.00979	$ 5,284	0.00234	(0.00040)	0.00055
Uncollectible accounts (customer)	$ 64,627	0.00029	$ 50,876	0.00022	$ (13,751)	(0.21277)	(0.00007)	(0.00142)
Revenue-related (customer)	$ (303,301)	(0.00137)	$ (237,085)	(0.00102)	$ 66,216	(0.21832)	0.00034	0.00685
Illinois Electricity Distribution tax	$ 13,339,710	0.06017	$ 14,141,349	0.06112	$ 801,639	0.06009	0.00095	0.08291
	$ 221,706,074	1.00000	$ 231,374,693	1.00000	$ 9,668,619	0.04361	(0.00000)	1.00000

Commonwealth Edison Company
Comparison of Cost Functions in Total and by Customer Class
Docket No. 05-0597 and Current Docket No. 07-0566

MEDIUM LOAD, 101-400 kW	05-0597	Share	07-0566	Share	Difference $$$	Difference	Difference Share	Share of Difference
High Voltage ESS	$ -	-	$ -	-	$ -	#DIV/0!	-	-
High Voltage distribution substations	$ 31,619,393	0.18648	$ 31,887,963	0.17896	$ 268,570	0.00849	(0.00751)	0.03116
High Voltage distribution lines	$ 4,535,426	0.02675	$ 4,243,423	0.02382	$ (292,003)	(0.06438)	(0.00293)	(0.03388)
Distribution substations	$ 10,697,877	0.06309	$ 10,426,995	0.05852	$ (270,882)	(0.02532)	(0.00457)	(0.03143)
Distribution lines	$ 96,351,778	0.56824	$ 104,624,564	0.58718	$ 8,272,786	0.08586	0.01894	0.95983
Line transformers	$ 10,178,126	0.06003	$ 10,081,122	0.05658	$ (97,004)	(0.00953)	(0.00345)	(0.01125)
Uncollectible accounts (distribution)	$ 497,305	0.00293	$ 398,288	0.00224	$ (99,017)	(0.19911)	(0.00070)	(0.01149)
Revenue-related (distribution)	$ (2,267,396)	(0.01337)	$ (1,702,618)	(0.00956)	$ 564,778	(0.24909)	0.00382	0.06553
Services	$ 443,424	0.00262	$ 490,917	0.00276	$ 47,493	0.10711	0.00014	0.00551
Customer Installations -- other	$ 202,620	0.00119	$ 282,431	0.00159	$ 79,811	0.39389	0.00039	0.00926
Fixture-included lighting	$ -	-	$ -	-	$ -	#DIV/0!	-	-
Metering services	$ 2,713,315	0.01600	$ 2,162,578	0.01214	$ (550,737)	(0.20298)	(0.00386)	(0.06390)
Billing -- computation and data management	$ 1,651,855	0.00974	$ 1,598,846	0.00897	$ (53,009)	(0.03209)	(0.00077)	(0.00615)
Bill issue and processing	$ 156,960	0.00093	$ 123,484	0.00069	$ (33,476)	(0.21328)	(0.00023)	(0.00388)
Customer Information	$ 181,468	0.00107	$ 179,156	0.00101	$ (2,312)	(0.01274)	(0.00006)	(0.00027)
Uncollectible accounts (customer)	$ 7,866	0.00005	$ 6,107	0.00003	$ (1,759)	(0.22362)	(0.00001)	(0.00020)
Revenue-related (customer)	$ (36,007)	(0.00021)	$ (26,074)	(0.00015)	$ 9,933	(0.27586)	0.00007	0.00115
Illinois Electricity Distribution tax	$ 12,628,081	0.07447	$ 13,403,887	0.07523	$ 775,806	0.06143	0.00075	0.09001
	$ 169,562,091	1.00000	$ 178,181,069	1.00000	$ 8,618,978	0.05083	(0.00000)	1.00000

LARGE LOAD, 401-1,000 kW	05-0597	Share	07-0566	Share	Difference $$$	Difference	Difference Share	Share of Difference
High Voltage ESS	$ -	-	$ -	-	$ -	#DIV/0!	-	-
High Voltage distribution substations	$ 26,539,130	0.18506	$ 28,454,836	0.18848	$ 1,915,706	0.07218	0.00342	0.25345
High Voltage distribution lines	$ 3,806,723	0.02654	$ 3,986,567	0.02641	$ 179,844	0.04724	(0.00014)	0.02379
Distribution substations	$ 8,859,896	0.06178	$ 8,449,015	0.05596	$ (410,881)	(0.04638)	(0.00581)	(0.05436)
Distribution lines	$ 79,797,771	0.55643	$ 84,777,494	0.56155	$ 4,979,723	0.06240	0.00513	0.65884
Line transformers	$ 8,429,443	0.05878	$ 8,168,753	0.05411	$ (260,690)	(0.03093)	(0.00467)	(0.03449)
Uncollectible accounts (distribution)	$ 413,394	0.00288	$ 333,927	0.00221	$ (79,467)	(0.19223)	(0.00067)	(0.01051)
Revenue-related (distribution)	$ (1,865,402)	(0.01301)	$ (1,400,970)	(0.00928)	$ 464,432	(0.24897)	0.00373	0.06145
Services	$ 166,492	0.00116	$ 166,344	0.00110	$ (148)	(0.00089)	(0.00006)	(0.00002)
Customer Installations -- other	$ 49,790	0.00035	$ 68,311	0.00045	$ 18,521	0.37198	0.00011	0.00245
Fixture-included lighting	$ -	-	$ -	-	$ -	#DIV/0!	-	-
Metering services	$ 1,021,250	0.00712	$ 829,068	0.00549	$ (192,182)	(0.18818)	(0.00163)	(0.02543)
Billing -- computation and data management	$ 4,379,387	0.03054	$ 4,480,017	0.02967	$ 100,630	0.02298	(0.00086)	0.01331
Bill issue and processing	$ 38,570	0.00027	$ 29,867	0.00020	$ (8,703)	(0.22564)	(0.00007)	(0.00115)
Customer Information	$ 44,592	0.00031	$ 43,332	0.00029	$ (1,260)	(0.02826)	(0.00002)	(0.00017)
Uncollectible accounts (customer)	$ 13,839	0.00010	$ 10,946	0.00007	$ (2,893)	(0.20905)	(0.00002)	(0.00038)
Revenue-related (customer)	$ (62,695)	(0.00044)	$ (45,863)	(0.00030)	$ 16,832	(0.26847)	0.00013	0.00223
Illinois Electricity Distribution tax	$ 11,779,155	0.08214	$ 12,618,062	0.08358	$ 838,907	0.07122	0.00144	0.11099
	$ 143,411,335	1.00000	$ 150,969,706	1.00000	$ 7,558,371	0.05270	(0.00000)	1.00000

Commonwealth Edison Company
Comparison of Cost Functions in Total and by Customer Class
Docket No. 05-0597 and Current Docket No. 07-0566

VERY LARGE LOAD, OVER 1,000-10,000 kW	05-0597	Share	07-0566	Share	Difference $$$	Difference	Difference Share	Share of Difference
High Voltage ESS	$ -	-	$ -	-	$ -	#DIV/0!	-	-
High Voltage distribution substations	$ 46,312,186	0.18722	$ 47,691,342	0.18487	$ 1,379,156	0.02978	(0.00234)	0.13015
High Voltage distribution lines	$ 6,642,933	0.02685	$ 6,346,424	0.02460	$ (296,509)	(0.04464)	(0.00225)	(0.02798)
Distribution substations	$ 14,786,234	0.05977	$ 14,178,653	0.05496	$ (607,581)	(0.04109)	(0.00481)	(0.05734)
Distribution lines	$ 133,174,084	0.53836	$ 142,268,739	0.55150	$ 9,094,655	0.06829	0.01314	0.85824
Line transformers	$ 14,067,853	0.05687	$ 13,153,791	0.05099	$ (914,062)	(0.06498)	(0.00588)	(0.08626)
Uncollectible accounts (distribution)	$ 170,218	0.00069	$ -	-	$ (170,218)	(1.00000)	(0.00069)	(0.01606)
Revenue-related (distribution)	$ (3,132,609)	(0.01266)	$ (2,336,895)	(0.00906)	$ 795,714	(0.25401)	0.00360	0.07509
Services	$ 198,419	0.00080	$ 249,005	0.00097	$ 50,586	0.25495	0.00016	0.00477
Customer Installations -- other	$ 22,988	0.00009	$ 30,182	0.00012	$ 7,194	0.31295	0.00002	0.00068
Fixture-included lighting	$ -	-	$ -	-	$ -	#DIV/0!	-	-
Metering services	$ 495,383	0.00200	$ 469,412	0.00182	$ (25,971)	(0.05243)	(0.00018)	(0.00245)
Billing -- computation and data management	$ 11,080,038	0.04479	$ 11,397,486	0.04418	$ 317,448	0.02865	(0.00061)	0.02996
Bill issue and processing	$ 17,808	0.00007	$ 13,196	0.00005	$ (4,612)	(0.25898)	(0.00002)	(0.00044)
Customer Information	$ 20,588	0.00008	$ 19,145	0.00007	$ (1,443)	(0.07009)	(0.00001)	(0.00014)
Uncollectible accounts (customer)	$ 8,056	0.00003	$ -	-	$ (8,056)	(1.00000)	(0.00003)	(0.00076)
Revenue-related (customer)	$ (148,858)	(0.00060)	$ (110,203)	(0.00043)	$ 38,655	(0.25968)	0.00017	0.00365
Illinois Electricity Distribution tax	$ 23,655,233	0.09563	$ 24,597,187	0.09535	$ 941,954	0.03982	(0.00028)	0.08889
	$ 247,370,554	1.00000	$ 257,967,464	1.00000	$ 10,596,910	0.04284	0.00000	1.00000
includes Railroads			$ 257,967,463					

EXTRA LARGE LOAD, OVER 10,000 kW	05-0597	Share	07-0566	Share	Difference $$$	Difference	Difference Share	Share of Difference
High Voltage ESS	$ -	-	$ -	-	$ -	#DIV/0!	-	-
High Voltage distribution substations	$ 9,604,706	0.19806	$ 9,776,895	0.18641	$ 172,189	0.01793	(0.01165)	0.04353
High Voltage distribution lines	$ 1,377,681	0.02841	$ 1,301,040	0.02481	$ (76,641)	(0.05563)	(0.00360)	(0.01938)
Distribution substations	$ 3,032,598	0.06254	$ 2,970,010	0.05663	$ (62,588)	(0.02064)	(0.00591)	(0.01582)
Distribution lines	$ 27,313,481	0.56324	$ 29,801,107	0.56820	$ 2,487,626	0.09108	0.00495	0.62891
Line transformers	$ 2,885,261	0.05950	$ 2,871,492	0.05475	$ (13,769)	(0.00477)	(0.00475)	(0.00348)
Uncollectible accounts (distribution)	$ 34,707	0.00072	$ -	-	$ (34,707)	(1.00000)	(0.00072)	(0.00877)
Revenue-related (distribution)	$ (640,803)	(0.01321)	$ -	-	$ 640,803	(1.00000)	0.01321	0.16201
Services	$ 10,534	0.00022	$ 21,812	0.00042	$ 11,278	1.07063	0.00020	0.00285
Customer Installations -- other	$ 636	0.00001	$ 842	0.00002	$ 206	0.32390	0.00000	0.00005
Fixture-included lighting	$ -	-	$ -	-	$ -	#DIV/0!	-	-
Metering services	$ 19,106	0.00039	$ 34,614	0.00066	$ 15,508	0.81168	0.00027	0.00392
Billing -- computation and data management	$ 334,445	0.00690	$ 498,339	0.00950	$ 163,894	0.49005	0.00260	0.04143
Bill issue and processing	$ 492	0.00001	$ 368	0.00001	$ (124)	(0.25203)	(0.00000)	(0.00003)
Customer Information	$ 569	0.00001	$ 534	0.00001	$ (35)	(0.06151)	(0.00000)	(0.00001)
Uncollectible accounts (customer)	$ 246	0.00001	$ -	-	$ (246)	(1.00000)	(0.00001)	(0.00006)
Revenue-related (customer)	$ (4,558)	(0.00009)	$ -	-	$ 4,558	(1.00000)	0.00009	0.00115
Illinois Electricity Distribution tax	$ 4,524,149	0.09329	$ 5,171,646	0.09860	$ 647,497	0.14312	0.00531	0.16370
	$ 48,493,250	1.00000	$ 52,448,699	1.00000	$ 3,955,449	0.08157	(0.00000)	1.00000

Commonwealth Edison Company
Comparison of Cost Functions in Total and by Customer Class
Docket No. 05-0597 and Current Docket No. 07-0566

HIGH VOLTAGE, 69 kV and above	05-0597	Share	07-0566	Share	Difference $$$	Difference	Share	Share of Difference
High Voltage ESS	$ 8,295,871	0.39880	$ 9,132,544	0.41892	$ 836,673	0.10085	0.02012	0.83832
High Voltage distribution substations	$ 1,364,052	0.06557	$ 1,159,891	0.05321	$ (204,161)	(0.14967)	(0.01237)	(0.20456)
High Voltage distribution lines	$ 1,346,455	0.06473	$ 1,065,156	0.04886	$ (281,299)	(0.20892)	(0.01587)	(0.28185)
Distribution substations	$ 384,348	0.01848	$ 392,561	0.01801	$ 8,213	0.02137	(0.00047)	0.00823
Distribution lines	$ 3,461,681	0.16641	$ 3,938,955	0.18069	$ 477,274	0.13787	0.01427	0.47821
Line transformers	$ -	-	$ -	-	$ -	#DIV/0!	-	-
Uncollectible accounts (distribution)	$ 14,731	0.00071	$ -	-	$ (14,731)	(1.00000)	(0.00071)	(0.01476)
Revenue-related (distribution)	$ (232,486)	(0.01118)	$ (47,469)	(0.00218)	$ 185,017	(0.79582)	0.00900	0.18538
Services	$ 8,143	0.00039	$ 38,738	0.00178	$ 30,595	3.75721	0.00139	0.03066
Customer Installations -- other	$ 859	0.00004	$ 1,065	0.00005	$ 206	0.23981	0.00001	0.00021
Fixture-included lighting	$ -	-	$ -	-	$ -	#DIV/0!	-	-
Metering services	$ 21,663	0.00104	$ 21,457	0.00098	$ (206)	(0.00951)	(0.00006)	(0.00021)
Billing -- computation and data management	$ 358,864	0.01725	$ 288,598	0.01324	$ (70,266)	(0.19580)	(0.00401)	(0.07040)
Bill issue and processing	$ 666	0.00003	$ 466	0.00002	$ (200)	(0.30030)	(0.00001)	(0.00020)
Customer Information	$ 770	0.00004	$ 675	0.00003	$ (95)	(0.12338)	(0.00001)	(0.00010)
Uncollectible accounts (customer)	$ 263	0.00001	$ -	-	$ (263)	(1.00000)	(0.00001)	(0.00026)
Revenue-related (customer)	$ (4,161)	(0.00020)	$ (1,725)	(0.00008)	$ 2,436	(0.58544)	0.00012	0.00244
Illinois Electricity Distribution tax	$ 5,780,331	0.27787	$ 5,809,174	0.26647	$ 28,843	0.00499	(0.01140)	0.02890
	$ 20,802,050	1.00000	$ 21,800,086	1.00000	$ 998,036	0.04798	0.00000	1.00000
			$ 21,800,084					

includes both under and over 10,000 kW

FIXTURE-INCLUDED LIGHTING	05-0597	Share	07-0566	Share	Difference $$$	Difference	Share	Share of Difference
High Voltage ESS	$ -	-	$ -	-	$ -	#DIV/0!	-	-
High Voltage distribution substations	$ 6,901	0.00030	$ 10,797	0.00050	$ 3,896	0.56456	0.00020	(0.00327)
High Voltage distribution lines	$ 990	0.00004	$ 1,437	0.00007	$ 447	0.45152	0.00002	(0.00038)
Distribution substations	$ 150,465	0.00661	$ 136,850	0.00635	$ (13,615)	(0.09049)	(0.00027)	0.01144
Distribution lines	$ 1,355,182	0.05955	$ 1,373,151	0.06367	$ 17,969	0.01326	0.00412	(0.01510)
Line transformers	$ 143,155	0.00629	$ 132,310	0.00613	$ (10,845)	(0.07576)	(0.00016)	0.00911
Uncollectible accounts (distribution)	$ 9,127	0.00040	$ -	-	$ (9,127)	(1.00000)	(0.00040)	0.00767
Revenue-related (distribution)	$ (400,721)	(0.01761)	$ (277,769)	(0.01288)	$ 122,952	(0.30683)	0.00473	(0.10331)
Services	$ 466,995	0.02052	$ 485,122	0.02249	$ 18,127	0.03882	0.00197	(0.01523)
Customer Installations -- other	$ 24,860	0.00109	$ 34,601	0.00160	$ 9,741	0.39183	0.00051	(0.00819)
Fixture-included lighting	$ 20,731,468	0.91101	$ 19,344,870	0.89698	$ (1,386,598)	(0.06688)	(0.01402)	1.16514
Metering services	$ -	-	$ -	-	$ -	#DIV/0!	-	-
Billing -- computation and data management	$ 82,503	0.00363	$ 135,737	0.00629	$ 53,234	0.64524	0.00267	(0.04473)
Bill issue and processing	$ 19,258	0.00085	$ 15,128	0.00070	$ (4,130)	(0.21446)	(0.00014)	0.00347
Customer Information	$ 22,264	0.00098	$ 21,948	0.00102	$ (316)	(0.01419)	0.00004	0.00027
Uncollectible accounts (customer)	$ 248	0.00001	$ -	-	$ (248)	(1.00000)	(0.00001)	0.00021
Revenue-related (customer)	$ (10,948)	(0.00048)	$ (9,091)	(0.00042)	$ 1,857	(0.16962)	0.00006	(0.00156)
Illinois Electricity Distribution tax	$ 154,877	0.00681	$ 161,461	0.00749	$ 6,584	0.04251	0.00068	(0.00553)
	$ 22,756,624	1.00000	$ 21,566,552	1.00000	$ (1,190,072)	(0.05230)	0.00000	1.00000

Commonwealth Edison Company
Comparison of Cost Functions in Total and by Customer Class
Docket No. 05-0597 and Current Docket No. 07-0566

DUSK TO DAWN	05-0597	Share	07-0566	Share	Difference $$$		Share	Share of Difference
High Voltage ESS	$ -	-	$ -	-	$ -	#DIV/0!	-	-
High Voltage distribution substations	$ 24,833	0.00359	$ 42,088	0.00554	$ 17,255	0.69484	0.00195	0.02557
High Voltage distribution lines	$ 3,562	0.00051	$ 5,601	0.00074	$ 2,039	0.57243	0.00022	0.00302
Distribution substations	$ 537,746	0.07768	$ 533,818	0.07026	$ (3,928)	(0.00730)	(0.00742)	(0.00582)
Distribution lines	$ 4,843,279	0.69965	$ 5,356,337	0.70504	$ 513,058	0.10593	0.00538	0.76028
Line transformers	$ 511,620	0.07391	$ 516,111	0.06793	$ 4,491	0.00878	(0.00597)	0.00665
Uncollectible accounts (distribution)	$ 2,660	0.00038	$ -	-	$ (2,660)	(1.00000)	(0.00038)	(0.00394)
Revenue-related (distribution)	$ (87,448)	(0.01263)	$ (68,465)	(0.00901)	$ 18,983	(0.21708)	0.00362	0.02813
Services	$ 190,848	0.02757	$ 251,097	0.03305	$ 60,249	0.31569	0.00548	0.08928
Customer Installations -- other	$ 31,428	0.00454	$ 50,192	0.00661	$ 18,764	0.59705	0.00207	0.02781
Fixture-included lighting	$ -	-	$ -	-	$ -	#DIV/0!	-	-
Metering services	$ 45,835	0.00662	$ 48,906	0.00644	$ 3,071	0.06700	(0.00018)	0.00455
Billing -- computation and data management	$ 194,245	0.02806	$ 179,194	0.02359	$ (15,051)	(0.07748)	(0.00447)	(0.02230)
Bill issue and processing	$ 24,345	0.00352	$ 21,945	0.00289	$ (2,400)	(0.09858)	(0.00063)	(0.00356)
Customer Information	$ 28,147	0.00407	$ 31,839	0.00419	$ 3,692	0.13117	0.00012	0.00547
Uncollectible accounts (customer)	$ 191	0.00003	$ -	-	$ (191)	(1.00000)	(0.00003)	(0.00028)
Revenue-related (customer)	$ (6,311)	(0.00091)	$ (5,161)	(0.00068)	$ 1,150	(0.18222)	0.00023	0.00170
Illinois Electricity Distribution tax	$ 577,433	0.08341	$ 633,743	0.08342	$ 56,310	0.09752	0.00000	0.08344
	$ 6,922,413	1.00000	$ 7,597,245	1.00000	$ 674,832	0.09749	0.00000	1.00000

GENERAL LIGHTING, INCLUDING TRAFFIC SIGNALS	05-0597	Share	07-0566	Share	Difference $$$		Share	Share of Difference
High Voltage ESS	$ -	-	$ -	-	$ -	#DIV/0!	-	-
High Voltage distribution substations	$ 131,931	0.16067	$ 118,191	0.15553	$ (13,740)	(0.10415)	(0.00514)	0.22455
High Voltage distribution lines	$ 18,924	0.02305	$ 15,728	0.02070	$ (3,196)	(0.16889)	(0.00235)	0.05223
Distribution substations	$ 40,832	0.04973	$ 33,640	0.04427	$ (7,192)	(0.17614)	(0.00546)	0.11754
Distribution lines	$ 367,758	0.44787	$ 337,543	0.44417	$ (30,215)	(0.08216)	(0.00370)	0.49380
Line transformers	$ 38,848	0.04731	$ 32,524	0.04280	$ (6,324)	(0.16279)	(0.00451)	0.10335
Uncollectible accounts (distribution)	$ 282	0.00034	$ -	-	$ (282)	(1.00000)	(0.00034)	0.00461
Revenue-related (distribution)	$ (8,943)	(0.01089)	$ (5,785)	(0.00761)	$ 3,158	(0.35313)	0.00328	(0.05161)
Services	$ 17,128	0.02086	$ 27,652	0.03639	$ 10,524	0.61443	0.01553	(0.17199)
Customer Installations -- other	$ 9,758	0.01188	$ 14,606	0.01922	$ 4,848	0.49682	0.00734	(0.07923)
Fixture-included lighting	$ -	-	$ -	-	$ -	#DIV/0!	-	-
Metering services	$ 7,001	0.00853	$ 7,033	0.00925	$ 32	0.00457	0.00073	(0.00052)
Billing -- computation and data management	$ 95,186	0.11592	$ 80,472	0.10589	$ (14,714)	(0.15458)	(0.01003)	0.24047
Bill issue and processing	$ 7,559	0.00921	$ 6,386	0.00840	$ (1,173)	(0.15518)	(0.00080)	0.01917
Customer Information	$ 8,739	0.01064	$ 9,265	0.01219	$ 526	0.06019	0.00155	(0.00860)
Uncollectible accounts (customer)	$ 57	0.00007	$ -	-	$ (57)	(1.00000)	(0.00007)	0.00093
Revenue-related (customer)	$ (1,803)	(0.00220)	$ (1,288)	(0.00169)	$ 515	(0.28564)	0.00050	(0.00842)
Illinois Electricity Distribution tax	$ 87,865	0.10701	$ 83,966	0.11049	$ (3,899)	(0.04437)	0.00349	0.06372
	$ 821,122	1.00000	$ 759,933	1.00000	$ (61,189)	(0.07452)	0.00000	1.00000

Commonwealth Edison Company

Calculation of Average Distribution Facilities Charge ("DFC")

For High Voltage Loads at or below 10,000 kW Demand and
Loads over 100 kW Demand

	kW billed (a)		Edison-proposed DFC (b)		Revenues (c)
Medium Load	30,408,673	(1)	$ 5.70		$ 173,329,436
Large Load	23,898,892	(1)	$ 6.08		$ 145,305,263
Very Large Load	41,314,110	(1)	$ 5.76		$ 237,969,274
Extra Large Load	8,650,679	(1)	$ 6.01		$ 51,990,581
High Voltage (Other)	669,590	(1)	$ 7.21		$ 4,827,744
	104,941,944		$ 5.85	(2)	$ 613,422,298

			Average kW Rate	(2)	
Medium Load	30,408,673	(1)	$ 5.85		$ 177,749,309
Large Load	23,898,892	(1)	$ 5.85		$ 139,697,367
Very Large Load	41,314,110	(1)	$ 5.85		$ 241,495,396
Extra Large Load	8,650,679	(1)	$ 5.85		$ 50,566,239
High Voltage (Other)	669,590	(1)	$ 5.85		$ 3,913,987
	104,941,944				$ 613,422,298

	Increase (decrease) with Average kW Rate (a)		Edison Total Proposed Revenues (b)	Percentage (c)	
Medium Load	$ 4,419,873	(3)	$ 178,127,744	0.0248	(4)
Large Load	$ (5,607,897)	(3)	$ 150,853,240	(0.0372)	(4)
Very Large Load	$ 3,526,122	(3)	$ 249,497,227	0.0141	(4)
Extra Large Load	$ (1,424,342)	(3)	$ 52,442,914	(0.0272)	(4)
High Voltage (Other)	$ (913,757)	(3)	$ 5,046,357	(0.1811)	(4)

(1) From Edison Schedule E-5
(2) = (c) divided by (a)
(3) = Revenues from Edison Proposed DFC minus Revenues from Average kW Rate
(4) = (a) divided by (b)