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1 **I. INTRODUCTION OF WITNESS**

2 **Q. What is your name, title and business address?**

3 A. My name is Alan C. Heintz. I am a Vice President of Brown, Williams, Moorhead &
4 Quinn, Inc. (“BWMQ”). My business address is 1155 15th Street, NW, Suite 400,
5 Washington, DC 20005.

6 **Q. Have you previously submitted testimony in this proceeding?**

7 A. Yes. I previously submitted Direct Testimony on behalf of Commonwealth Edison
8 Company (“ComEd”), which testimony (ComEd Ex. 13.0) presented the Company’s
9 embedded cost of service study (“ECOSS”), ComEd Ex. 13.1 and ComEd Ex. 13.2.

10 **II. PURPOSE OF TESTIMONY AND SUMMARY OF CONCLUSIONS**

11 **Q. What is the purpose of your rebuttal testimony?**

12 A. My rebuttal testimony addresses the direct testimony of the following witnesses for
13 intervenors who commented on ComEd’s ECOSS:

- 14 • IIEC witness David L. Stowe (IIEC Exs. 3.0, 3.1, 3.2, and 3.3);
- 15 • City of Chicago witness Edward C. Bodmer (City Ex. 1.0);
- 16 • REACT witness Edward C. Bodmer (REACT Ex. 2.0); and
- 17 • DOE witness Dale E. Swan (DOE Exs. 1.0 and 1.1).

18 **Q. Would you please summarize the conclusions set forth in this testimony?**

19 A. The recommendation by Mr. Stowe that ComEd be required to revise the manner in
20 which it keeps its books (now or in the future) to enable the separate allocation in the
21 ECOSS of primary and secondary distribution facilities should be denied.

22 The recommendation that ComEd revise the ECOSS to recognize either or both of the
23 hypothetical, non-empirical allocation concepts described as the “Average & Peak
24 Method” (Mr. Bodmer’s proposal) and the Minimum Distribution System (Mr. Stowe’s
25 proposal) should be denied, as the Illinois Commerce Commission (“Commission”) has
26 in past ComEd rate proceedings.

27 The various proposals by Mr. Bodmer to revise the classification and allocation of
28 customer-related expenses should be rejected. ComEd’s allocation methodology, unlike
29 Mr. Bodmer’s, is both cost-based and has been examined in detail in past ComEd
30 proceedings.

31 The recommendations by several witnesses that ComEd conduct detailed and potentially
32 expensive “audits” for the purpose of directly assigning distribution facilities to selected
33 classes should be denied.

34 The various but relatively minor revisions to the ECOSS provided in this testimony
35 (ComEd Ex. 33.1) should be accepted by the Commission. In sum, the proposed ECOSS,
36 as revised, is reasonable and should be adopted without further modification. It provides
37 ComEd and the Commission with the appropriate means to establish ComEd’s delivery
38 services rate design.

39 **III. COMMENTS ON THE TESTIMONY SPONSORED BY THE IIEC**

40 **Q. What are the main issues about the ECOSS raised in the testimony of David L.**
41 **Stowe?**

42 **A.** Mr. Stowe propounds that ComEd’s filed ECOSS has three flaws:

- 43 (1) The ECOSS does not separately identify distribution customers taking service at
44 primary and secondary voltages. Therefore, because customers taking service
45 only at primary voltages are included among customers taking service at
46 secondary voltages, there is a cross-subsidy from primary-only to secondary
47 customers. (*See* IIEC Ex. 3.0, 14:243-47).
- 48 (2) The ECOSS does not recognize distribution system components that do not vary
49 with demand; these costs should be classified as customer-related and allocated to
50 classes based on the number of customers. The distribution costs at issue are
51 generally called the Minimum Distribution System (“MDS”), and IIEC has
52 previously raised this matter before the Commission. (*See id.*, 14:243-47).
- 53 (3) The ECOSS improperly allocates primary and secondary distribution lines,
54 substation costs and O&M expenses to the High Voltage (“HV”) class. (*See id.*,
55 51:931-34).

56 Mr. Stowe’s proposals should be rejected.

57 **Q. What is your response on the matter of the Company’s inability to separately**
58 **allocate primary and secondary distribution facilities in the ECOSS?**

59 A. The ECOSS does not separately allocate primary and secondary distribution lines. This
60 matter has been raised and discussed in prior dockets involving ComEd’s ECOSS. While
61 it is possible that having the data to perform a primary/secondary split of distribution
62 lines would improve the ECOSS, ComEd does not record its gross plant or accumulated
63 depreciation on its books in a manner that would facilitate changing the ECOSS to
64 recognize this distinction. As Mr. Stowe points out in his testimony, only a tiny fraction

65 of ComEd's customers do not take electric service from the primary system. (*See id.*,
66 14:239-40). Thus, the benefit of modifying the ECOSS as he proposes is problematic,
67 compared to the costs involved if the Commission were to order ComEd to revise its
68 books to accommodate the proposal.

69 **Q. Do you agree that Mr. Stowe's estimate of the impact of distinguishing primary and**
70 **secondary uses among customers is reasonable?**

71 A. No, I do not. Mr. Stowe's analysis suffers from the same lack of data that has kept
72 ComEd from modifying the ECOSS to distinguish primary/secondary investment among
73 customer groups. For actual data, Mr. Stowe substitutes guesstimates based on data he
74 obtained from ComEd that represents purchases of overhead and underground wires for
75 the five year period 2002 through 2006. (*See id.*, 27:427-39 and IIEC Ex. 3.2).
76 Mr. Stowe does not address how his analysis could approximate the net plant split
77 between primary and secondary.

78 **Q. What is your response to Mr. Stowe's proposal that the ECOSS incorporate the**
79 **concept of a Minimum Distribution System?**

80 A. The cost causation methodology underlying ComEd's ECOSS, which has been accepted
81 by the Commission since at least the first delivery service case in Docket No. 99-0117 in
82 1999, does not incorporate the results of a minimum distribution system ("MDS")
83 analysis. That is, the distribution plant accounts numbered 364 (Poles, Towers and
84 Fixtures), 365 (Overhead Conductors and Devices), 366 (Underground Conduit) and 367
85 (Underground Conductors and Devices) (and associated expenses), where not directly
86 assigned, are allocated to classes on non-coincident peak ("NCP") or coincident peak
87 ("CP") demands, because demands are the primary factor causing cost incurrence.

88 Mr. Stowe argues that some portion of these distribution-related costs should be
89 identified as being caused merely by the existence of customers and the requirements that
90 ComEd meet minimum National Electric Safety Code Standards in providing service to
91 customers; thus, this portion of distribution costs should be allocated to customer classes
92 on the basis of number of customers. (*See* IIEC Ex. 3.0, 32:546-59). The result of such a
93 revised allocation methodology would be: “MDS methods generally result in a smaller
94 allocation of distribution costs to classes with fewer customers (*e.g.*, Large Industrial
95 companies), and a larger allocation of distribution costs to classes with more customers
96 (*e.g.*, Residential customers).” (*See id.*, 42:776-43:779).

97 **Q. Does Mr. Stowe calculate an estimate of the impact on customer classes of modifying**
98 **the ECOSS to incorporate a MDS?**

99 A. Yes. Based on his “experience in performing MDS studies on utilities operating in
100 Missouri, Kansas, Colorado, and Montana”, Mr. Stowe classified 40% of the investment
101 in accounts 364 (Poles) and 365 (Overhead Conductors) as customer-related, 75% of
102 account 366 (Conduit) as customer-related and 80% of account 367 (Underground
103 Conductors) as customer-related. Mr. Stowe then calculates an estimate of the combined
104 impact on the ECOSS of incorporating his estimated primary/secondary split and his
105 MDS analysis.

106 **Q. What are the resulting impacts on the ECOSS?**

107 A. The results of Mr. Stowe’s analysis (compared to ComEd’s filed ECOSS) are shown in
108 IIEC Ex. 3.3. His proposal shifts 14% of the total revenue requirement from the non-
109 residential to residential classes. In addition, his modified ECOSS produces the

110 anomalous result that the allocation to the Single Family with space heat class goes down
111 while the allocations to all other residential classes increase.

112 **Q. What comments do you have about Mr. Stowe's contention that the ECOSS**
113 **improperly allocates primary and secondary lines, substation costs and associated**
114 **expenses to the High Voltage Class?**

115 A. Mr. Stowe's contention depends on the assumption that no HV customers take service at
116 voltages lower than 69 kV. Alternatively, he argues that if a portion of HV customers
117 take their requirements at voltages lower than 69 kV, "then there should be a separate rate
118 to identify and recover these costs." (*See*, IIEC Ex. 3.0, 52:939-41). ComEd's position is
119 that there are, indeed, HV customers that take some service at voltages below 69 kV.
120 This fact does not justify the creation of a separate class, however. Rather, ComEd has
121 chosen to allocate a portion of distribution facilities below 69 kV to the HV class, based
122 on the loads of the HV class served at below 69 kV. While ComEd rejects the suggestion
123 that the class should be divided into two classes, ComEd has reviewed the class loads and
124 has revised downward the less than 69 kV allocator to the HV class, thus reducing
125 distribution costs allocated to the class.

126 I note that Dr. Goins (Nucor Ex. 1.0, Table 1) also posits that the HV class does not incur
127 costs for HV substations, distribution substations and distribution lines. His position is
128 incorrect for the reasons noted above.

129 **Q. Does this complete your comments about Mr. Stowe’s testimony?**

130 A. No. Later in my rebuttal testimony, after discussing the testimony of other witnesses, I
131 will return to summarize the arguments made by Mr. Stowe in the context of the positions
132 taken by other intervenor witnesses.

133 **IV. COMMENTS ON THE TESTIOMNY SPONSORED BY THE CITY OF**
134 **CHICAGO**

135 **Q. What are the main issues about the ECOSS raised by City of Chicago witness**
136 **Edward C. Bodmer?**

137 A. Mr. Bodmer’s direct testimony on behalf of the City of Chicago advocates four major
138 changes to the ECOSS, all of which should be rejected:

139 (1) Revise the ECOSS so that it accounts for postulated lower costs of providing
140 electric service to residents within the City of Chicago compared to the higher
141 costs of providing service to residential ratepayers in “other regions of ComEd’s
142 service territory.” (*See* City Ex. 1.0, 3:54-4:69).

143 (2) Revise the ECOSS so that certain customer-related costs now allocated based on
144 number of customers are, instead, allocated based on usage. (*See id.*, 4:69-74).

145 (3) Revise the ECOSS so that it uses the “Average and Peak” allocation method for
146 allocating distribution-related costs. (*See id.*, 20:346-60).

147 (4) With respect to the Dusk-to-Dawn Lighting class, Mr. Bodmer requests that
148 ComEd be required to conduct an audit “to determine the actual cost of serving
149 the City’s street lighting account.” In the current docket, however, the City’s

150 street light rate should be set equal to the revenue per kWh for above 10 MW
151 class. (*See id.*, 82:1506-10).

152 **Q. What is your reaction to Mr. Bodmer’s proposal and supporting analysis that the**
153 **ECOSS be modified to recognize regional cost differentials in serving residential**
154 **customers?**

155 A. Whether the Commission wishes to incorporate into rates cost differentials of providing
156 distribution service to city residents and non-city residents is a policy issue. ComEd does
157 not recommend that the Commission mandate that ComEd conduct the extensive studies
158 and analyses necessary to support such differentials in future rate filings. Mr. Bodmer’s
159 differential analyses are largely conjectural, and clearly do not reflect actual cost
160 differences incurred by ComEd. Therefore, there is no basis in the record of this docket
161 for designing residential rates to reflect urban/suburban/rural cost differentials. ComEd
162 rebuttal panel testimony of Lawrence Alongi and Chantal Jones discuss in detail the
163 matters raised by Mr. Bodmer in regard to the recognition in rates of regional cost
164 differentials. (*See* ComEd Ex. 32.0).

165 **Q. What is your reaction to Mr. Bodmer’s proposal to allocate certain customer-**
166 **related costs based on usage, rather than number of customers?**

167 A. First, Mr. Bodmer’s characterization of the ECOSS as “simply attributing costs that are
168 not obviously associated with demand to the number of customers” is absolutely
169 incorrect. None of the customer-related costs in the ECOSS are allocated “simply” on
170 the basis of number of customers. Rather, customer-related subfunctions of costs are
171 carefully analyzed so that appropriate cost-weighted allocators are developed. For
172 example, Mr. Bodmer addresses the allocation of the ECOSS subfunction of customer-

173 related costs titled “Billing – Computation and Data Management.” He correctly notes
174 that this category of costs is the largest single expense classified as customer-related.
175 (*See id.*, 71:1307-09). He argues that these costs are “the most complex category to
176 allocate” and then mischaracterizes the ECOSS allocation as related “simply to the
177 number of customers.” (*Id.*, 71:1312). Mr. Bodmer totally ignores the detailed testimony
178 presented by ComEd explaining that the weighting factors underlying the allocator in the
179 ECOSS for the cost subfunction “Billing – Computation and Data Management” are
180 designed to reflect, among other things, “that the costs for ESO and for the System
181 Billing departments are appropriate to be assigned to delivery classes based on the time
182 those departments spend to provide services to customers by delivery class....” (*See*
183 ComEd Ex. 12.0, 26:467-69)(emphasis added). In his zeal to justify a different
184 allocation—one that shifts costs away from residential classes—Mr. Bodmer totally
185 ignores the fact that the weight ComEd’s ECOSS assigns to the railroad class is more
186 than 1,200 times the weights assigned to the residential classes and the weight assigned to
187 the Extra Large Load Over 10,000 kW class is more than 200 times the weights assigned
188 to the residential classes. The assignment of a weight to the railroad class, for example,
189 reflects costs associated with “manual intervention in order to assemble meter data from
190 multiple noncontiguous delivery points.” (*See id.*, 26:481-27:483; ComEd Ex. 13.1,
191 Sch. 2b, ln. 57).

192 Second, Mr. Bodmer, while postulating that these costs are “the most complex category
193 to allocate”, replaces ComEd’s weighting factors that are based on detailed analyses of
194 the costs of providing services to classes with a very simplistic allocation scheme.
195 Indeed, Mr. Bodmer’s results-driven methodology is simply to allocate an arbitrary 20%

196 of these costs to non-residential classes and to allocate 50% of the costs on the basis of
197 energy within the residential classes. (*See* City Ex. 1.0, 72:1333-37). Having devoted
198 many pages of testimony advising the Commission to adopt a very detailed and complex
199 methodology for calculating urban/rural cost differentials, Mr. Bodmer then advocates
200 that the Commission abandon ComEd’s detailed analyses underlying the allocation of
201 customer-related costs, in favor of an arbitrary allocation. This makes no sense, unless
202 the goal is simply to shift costs away from the cost causers.

203 **Q. Does Mr. Bodmer correctly characterize the costs in the “Billing – Computation and**
204 **Data Management” subfunction of the ECOSS?**

205 A. No. Despite Mr. Bodmer’s having issued and received a multi-part data request (COC
206 4.112) that details the components of this ECOSS subfunction, he nevertheless ignores
207 that information and incorrectly testifies that “...a substantial portion of the costs in this
208 account is associated with implementing systems to accommodate deregulation.” (City
209 Ex. 1.0, 71:1312-14). The \$178 million costs to which Mr. Bodmer refers is the annual
210 revenue requirement of the “Billing – Computation & Data Mang.” subfunction in
211 ComEd’s ECOSS. (*See* ComEd Ex. 13.1, Sch. 2a, ln. 198). Of this amount, over
212 \$176 million is operating expenses, including depreciation. (*Id.*, Sch. 2a, ln. 66). The
213 vast majority of these operating expenses (more than \$150 million) are the costs (and
214 allocated A&G expenses) for labor-related activities recorded in FERC account 903
215 (Customer Records and Collection Expenses) for delivery services (but not related to the
216 activities captured in the ECOSS subfunctions, “Bill Issue & Processing” and “Metering
217 Service”). The expenses to which Mr. Bodmer refers include such activities as billing,
218 call center operations, account management, and credit, which are services provided to all

219 retail customers—those taking supply service from ComEd as well as Retail Electric
220 Suppliers. Please see the SBO Attachment of the Workpaper to ComEd Exhibit 13.1.
221 The system costs are a very small part of the total, consisting mainly of the return, taxes
222 and associated depreciation expense for the Customer Information and Management
223 System (“CIMS”), not Retail Office or PowerPath Data Mart. (See ComEd Ex. 7.2,
224 WPB-1, pp. 8-9). In addition, the cost of Retail Office is excluded from the
225 determination of the delivery service revenue requirement. (ComEd Ex. 7.2, WPB-1,
226 pp. 8-9; ComEd Ex. 12.3).

227 **Q. Does Mr. Bodmer advocate changing the class allocators for other customer-related**
228 **costs?**

229 A. Yes. Mr. Bodmer asks the Commission to require ComEd to revise the allocators for the
230 following ECOSS subfunctions: “Customer Install Other”, “Uncollectible Accounts” and
231 “Customer Information.”

232 With respect to Customer Installation – Other costs, Mr. Bodmer argues that these should
233 be directly assigned to new customers, but concedes that ComEd does not have a
234 provision for charging these costs to such customers. (See City Ex. 1.0, 67:1221-22).
235 Given this, Mr. Bodmer proposes that these costs be allocated on the basis of energy sales
236 across all customer classes, which he claims is a “second best alternative.” (*Id.*, 67:1225-
237 28). Mr. Bodmer offers absolutely no empirical support for the notion that an energy
238 allocation among classes in any way relates to cost causation. Indeed, the claim that his
239 proposal is a “second best” alternative (and, thus, better than ComEd’s allocation) is a
240 fiction.

241 Mr. Bodmer’s discussion of Uncollectible Accounts gives an inaccurate picture of how
242 this allocation is performed. He states, for example, that “ComEd has allocated a
243 disproportionate share of uncollectible expense to the multi-family residential class under
244 the assumption that low-income consumers in the multi-family class are more likely not
245 to be able to pay their bills.” (*Id.*, 68:1247-50). This is absolutely incorrect. ComEd’s
246 allocation of uncollectible expense to all classes begins with a study of the percentage of
247 revenues from each class that are actually uncollectible. (*See* ComEd Ex. 12.15). This
248 percentage is shown on the ECOSS for each class. (ComEd Ex. 13.0, Sch. 1b, ln. 174).
249 This percentage is multiplied by each class’ allocated cost of service (excluding
250 uncollectibles), reduced by the uncollectibles associated with the separately-determined
251 Metering Services cost of service; the resulting amount for each class is then adjusted
252 downward proportionately so that the total reflects the amount in ComEd’s overall
253 revenue requirement analysis. (*Id.*, lns. 175-79). Finally, the uncollectible amount for
254 each class is apportioned between the revenue requirement associated with distribution-
255 related and customer-related costs, so that there are actually two allocated uncollectible
256 values for each customer group. (*Id.*, lns. 191 and 201). Without having analyzed and
257 critiqued ComEd’s specific methodology for incorporating Uncollectible Accounts in the
258 ECOSS, Mr. Bodmer has absolutely no basis for his recommendation that ComEd
259 “should resort to a reasonable alternative.” (City Ex. 1.0, 69:1266-67). Furthermore, one
260 “such method” is to “first compute uncollectible expenses as a percentage of revenues
261 separately for residential and non-residential customers, and the multiply the
262 uncollectible expense by the resulting revenue levels.” (*Id.*, 69:1267-70). It’s not clear
263 how this recommendation differs from what ComEd is already doing.

264 Mr. Bodmer's proposal with respect to the allocation of the costs in the ECOSS
265 subfunction "Customer Information" seems to suffer from the same general problem as
266 his discussion of the costs for "Billing – Computation and Data Management", as I
267 discussed above. That is, Mr. Bodmer's inaccurate descriptions of the costs included in
268 this ECOSS subfunction and how the costs are allocated indicate insufficient attention to
269 ComEd's testimony on the subject. (*See* City Ex. 1.0, 70:1273-83 and compare it to
270 ComEd Ex. 12.0, 27:484-98). Specifically, he stated that "ComEd's cost of service study
271 allocates customer information expenses using the number of customer in each customer
272 class." This ignores that the allocator for these costs is a weighted number of customers
273 where the weights reflect an analysis of the costs incurred in providing services to
274 residential and non-residential groups. The non-residential weights are four times the
275 residential weights.

276 **Q. What is your reaction to Mr. Bodmer's recommendation that the ECOSS reflect an**
277 **Average and Peak ("A&P") allocation for distribution costs?**

278 A. First, we need to be clear that the A&P allocation method propounded by Mr. Bodmer is
279 based on a non-empirical theory; it is not in any manner justified by or reliant upon
280 ComEd's booked, embedded costs. In discussing the alleged merits of the A&P
281 allocation method, Mr. Bodmer states that advocates for residential customers "typically"
282 favor it, while business interests "generally endorse" a peak demand methodology. (*See*
283 City Ex. 1.0, 75:1374-78). He then incorrectly avers that: "ComEd's role in the
284 allocation debate is entirely counterproductive." Further, he claims that ComEd's
285 "current and historical position with respect to allocating distribution costs is detrimental
286 to residential interests and beneficial to business interests." (*Id.*, 77:1401-05).

287 What Mr. Bodmer’s unjustified condemnation of ComEd conveniently ignores is the fact
288 that the “business interests” also claim that the ECOSS is deficient, but for the different
289 reason that the ECOSS does not reflect the concept of a MDS, as advocated in the
290 testimony of IIEC witness Mr. Stowe, for example.

291 ComEd’s position is that both the A&P and the MDS are entirely theoretical, non-cost-
292 based methodologies for allocating costs. They allocate costs between residential and
293 non-residential customers in opposite directions; therefore, there is no mystery behind the
294 motivation of the various witnesses who advocate for them. ComEd’s position is that the
295 strictly theoretical A&P and MDS methodologies generally cancel each other in their
296 effects on the ECOSS, and this is an appropriate result.

297 Mr. Bodmer testifies: “The reason this debate continues is that there is no ideal method
298 of allocating distribution costs.” (*Id.*, 76:1338–39). ComEd is in full agreement with this
299 statement. However, ComEd’s ECOSS is not grounded on speculative and debatable
300 allocation theories; it is grounded in costs that are on ComEd’s books. The A&P and
301 MDS theories (hypotheses) are weapons in the arsenals of intervenor witnesses engaged
302 in the “tug of war” between residential and non-residential interests. In past ComEd
303 dockets, the Staff of the Commission has advocated no major changes in the allocation
304 methodology employed in the ECOSS and the Commission has refused to require
305 changes in ComEd’s ECOSS that are not supported by reference to ComEd’s actual costs.
306 ComEd urges the Commission to continue this eminently reasonable policy into the
307 future.

308 **V. COMMENTS ON THE TESTIMONY SPONSORED BY REACT**

309 **Q. What comments do you have with respect to Mr. Bodmer’s testimony for REACT**
310 **(REACT Ex. 2.0)?**

311 A. First, I note that Mr. Bodmer seems to be wearing two hats: one as an advocate for
312 changes to the ECOSS that shift allocated embedded costs away from residential
313 customers to industrial customers (as the A&P allocation would do); and another hat as
314 an advocate for the two over-10 MW classes of industrial customers and the Railroads, to
315 shift embedded costs away from them (without specifying the classes whose costs would
316 increase as a result). Mr. Bodmer’s primary recommendation is that ComEd be required
317 to “analyze the actual facilities used by [the over-10MW] customers.” (REACT Ex. 2.0,
318 19:402-03). ComEd urges the Commission to reject this recommendation as impractical
319 and unnecessary for the purpose of setting appropriate rates for these customers.

320 **VI. COMMENTS ON THE TESTIMONY SPONSORED BY DOE**

321 **Q. What comments do you have with respect to the testimony of DOE witness Dr. Swan**
322 **(DOE Ex. 1.0)?**

323 A. Dr. Swan posits that the ECOSS should “disaggregate customers and costs by voltage
324 delivery level below the 69 kV line of demarcation for High Voltage customers.” (DOE
325 Ex. 1.0, 16:348-50). This is the same argument as made by IIEC witness Mr. Stowe, and
326 ComEd’s response is the same. ComEd does not keep its books in a manner that readily
327 allows the disaggregation Dr. Swan calls for, and the benefit of modifying the ECOSS as
328 he proposes is problematic, compared to the costs involved if the Commission were to
329 order ComEd to revise its books to accommodate the proposal. Furthermore, as noted

330 above, ComEd has reviewed the class loads and has revised downward the less than
331 69 kV allocator to the HV class, thus reducing distribution costs allocated to that class.

332 **Q. Do you agree with Dr. Swan’s contention that the ECOSS “incorrectly allocated**
333 **High Voltage Distribution Substations to loads served at 69 kV...” (DOE Ex. 1.0,**
334 **23:510-11)?**

335 A. No. This assertion is incorrect. The reason that part of the HV substation account is
336 allocated to customers supplied at 69 kV is that the 138-69 kV substations that supply
337 these customers are booked in Account 362. Therefore, DOE Ex. 1.1, page 1, line 2 is
338 wrong because it corrects for an error that does not exist.

339 **VII. COMED EX. 33.1 and 33.2 -- REVISIONS TO THE FILED ECOSS**

340 **Q. Are you sponsoring a revised ECOSS?**

341 Yes. ComEd Exhibit 33.1 is a revised ECOSS which incorporates the following changes
342 from the original:

343 (1) A mathematical error on Schedule 1b (line 18) is corrected. This error, which has
344 virtually no impact on the allocation of costs to classes, was originally
345 incorporated in a corrected version of the ECOSS filed in the supplemental
346 response to the data request identified as IIEC 1.02.

347 (2) An allocation error on Schedule 2b (lines 72 -73) is corrected, such that the
348 “Revenue Related” allocator now includes the two over 10 MW classes.

349 (3) Several revisions to allocators on Schedule 2b, specifically:

350 (a) for the two High Voltage Classes, the loads “CP 69 & below” at line 4;
351 “CP” at line 10 and NCP<60 kV” at line 13;

- 352 (b) at line 20, the weights (“RE: 1 FAM W/O SH”) for the allocator “Average
353 Number of Services” for the following non-residential classes: Small
354 Load, Medium Load, Large Load, Very Large Load (both), High Voltage
355 (both) and Railroads;
- 356 (c) at line 25, the weights (“COST/CUST FOR STD MTR”) for the allocator
357 “Average Number of Customers with Standard Meters” for the following
358 classes: Multi-family (both), Watt-Hour, Small Load, Medium Load,
359 Large Load, Very Large Load (both), High Voltage (both) and Railroads;
360 and
- 361 (d) at line 57, the weights (“WEIGHTING FACTOR”) for “Average Number
362 of Accounts in 2006” for the following classes: Single Family w Space
363 Heating, Small Load, High Voltage less than 10 MW and General
364 Lighting.

365 The revisions to the loads and meter factor weights are discussed in the rebuttal testimony
366 of ComEd witnesses Alongi/Jones, Ex. 32.0. The weighting factors for Average # of
367 Accounts in 2006 at line 57 was revised to conform to the amounts shown in ComEd
368 Ex. 12.20.

369 Finally, the ECOSS has been adjusted to reflect the relatively small change in the overall
370 revenue requirement, as that value is now shown in ComEd Ex. 25.1, Schedule C-1.

371 **Q. Do you have an exhibit that summarizes the changes in the allocation of revenue**
372 **requirement among classes, comparing the original ECOSS and the revised version?**

373 **A.** Yes. I am sponsoring ComEd Ex. 33.2, which shows this comparison.

374 **Q.** Does this conclude your rebuttal testimony?

375 **A.** Yes.