

DIRECT TESTIMONY

of

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Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Commonwealth Edison Company

Proposed Tariff Revisions to Comply with Section 16-111.8 of the Public
Utilities Act (tariffs filed September 8, 2009)

Docket No. 09-0433

November 13, 2009

Table of Contents

Witness Identification4

Schedules and Attachments3

Staff Changes to Tariff Sheets4

Proposed Changes to Rider UF.....7

Rationale for Tariff Changes..... 11

Tariff Changes for Consistency.....21

Summary.....21

Conclusion.....22

1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Bonita A. Pearce. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5 **Q. By whom are you employed and in what capacity?**

6 A. I am currently employed as an Accountant in the Accounting Department
7 of the Financial Analysis Division of the Illinois Commerce Commission
8 (“ICC” or “Commission”).

9 **Q. Please describe your professional background and affiliations.**

10 A. I have a Bachelor of Science degree in Accounting from Illinois State
11 University. I am a Certified Public Accountant, licensed to practice in the
12 State of Illinois. Prior to joining the Commission in 2001, I was engaged
13 in the practice of public accounting for sixteen years. I returned to the
14 practice of public accounting for a brief period in 2005, but returned to
15 the Commission in 2006.

16

17 **Q. Have you previously testified before any regulatory bodies?**

18 A. Yes. I have testified on several occasions before the Commission.

19 **Q. What is the purpose of your testimony in this proceeding?**

20 A. The purpose of my testimony is to provide the results of my review of the
21 tariff revisions proposed by Commonwealth Edison Company's
22 ("ComEd", or the "Company") pursuant to Section 16-111.8 of the Public
23 Utilities Act ("PUA" or the " Act") as presented by Company witness
24 Lawrence S. Alongi on ComEd Ex. 1.1.

25

26 **Q. What is your understanding of the purpose of Section 16-111.8 of**
27 **the Act?**

28 A. Section 16-111.8 (a) of the Act allows an electric utility, at its election, to
29 recover through an automatic adjustment clause tariff the incremental
30 difference between its actual uncollectible amount as set forth in Account
31 904 in the utility's most recent annual FERC Form 1 and the uncollectible
32 amount included in the utility's rates for the period reported in such
33 annual FERC Form 1.

34 The proposed tariff sheets (ComEd Ex. 1.1) reflect the Company's
35 proposal to implement an automatic adjustment clause for incremental
36 uncollectible amounts within the new tariffs.

37

38 **Schedules and Attachments**

39 **Q. Are you sponsoring any attachments or schedules with your**
40 **testimony?**

41 A. Yes. I am presenting the following schedules and attachments:

- 42 Schedule 1.1 - Comparison of Uncollectibles Included in Delivery Service
43 Rates during 2008 Using Staff's Methodology v.
44 Commonwealth Edison's Methodology;
45
46 Attachment A – Staff Revisions to Rider UF, Uncollectible Factors
47 (ComEd Ex. 1.1 attached to the testimony of Mr. Lawrence
48 S. Alongi, ComEd Ex. 1.0, Docket No. 09-0433);
49
50 Attachment B – Commonwealth Edison Company Computation of
51 Jurisdictional Gross Revenue Conversion Factor for 2006
52 (as presented by the Company in Docket No. 07-0566 as
53 Schedule A-2.1, Page 1);
54
55 Attachment C – Commonwealth Edison Company Estimated
56 Jurisdictional Uncollectible Accounts Expense As A
57 Percentage of Estimated 2006 Delivery Services Revenues
58 (as presented by the Company in Docket No. 07-0566 as
59 Workpaper WPC-16, Page 1);
60
61 Attachment D –Commonwealth Edison Company response to ICC Staff
62 Data Request BAP1 .04_Attach 1, Page 1 of 2;
63
64 Attachment E – Commonwealth Edison Company Statement of
65 Operating Income with Adjustments For the Test Year
66 Ending December 31, 2006 (Docket No. 07-0566, Order at
67 Appendix, Page 1).
68

69 **Staff Changes to Tariff Sheets**

- 70 **Q. Have you reviewed ComEd's proposed tariff sheets (ComEd Ex.**
71 **1.1)?**
- 72 A. Yes, I have. As a result of my review, I am recommending changes to
73 certain proposed language so that the tariffs approved by the
74 Commission comply with Section 16-111.8 of the Act. In addition, I
75 propose other changes so that there is consistency to the extent
76 practicable among the Illinois electric and gas utility uncollectible tariffs
77 authorized by Sections 16-111.8 and 19-145 of the Act.

78

79 **Q. What did you determine as a result of your review of ComEd's**
80 **proposed tariff filings?**

81 A. I disagree with ComEd's proposed tariff language that indicates its
82 method of determining the uncollectibles amount included in rates.

83

84 **Q. Please explain why you disagree with ComEd's method of**
85 **determining the uncollectibles amount included in rates as set forth**
86 **in ComEd's tariff language.**

87 A. Section 16-111.8 (a) of the Act, as described previously, states, in part:

88 An electric utility shall be permitted, at its election, to recover
89 through an automatic adjustment clause tariff the incremental
90 difference between its actual uncollectible amount as set forth in
91 Account 904 in the utility's most recent annual FERC Form 1 and
92 the uncollectible amount **included in the utility's rates for the**
93 **period reported in such annual FERC Form 1.**

94 220 ILCS 5/16-111.8(a) (emphasis added). Section 16-111.8(c) of the

95 Act states:

96 The approved tariff shall provide that the utility shall file a petition
97 with the Commission annually, no later than August 31st, seeking
98 initiation of an annual review to reconcile all amounts collected
99 with the actual uncollectible amount in the prior period. **As part of**
100 **its review, the Commission shall verify that the utility collects**
101 **no more and no less than its actual uncollectible amount in**
102 **each applicable FERC Form 1 reporting period.**

103 220 ILCS 5/16-111.8(c) (emphasis added). ComEd's methodology does

104 not result in the appropriate calculation of the uncollectible amount

105 included in rates for the applicable period. Under ComEd's method, the

106 Company could either collect "more than or less than" its actual

107 uncollectibles expense recorded in Account 904 for the respective year.
108 This is contrary to the statutory language shown above, which clearly
109 requires verification “that the utility collects no more and no less than its
110 actual uncollectible amount...” *Id.*

111 The emphasized clauses in Section 16-111.8 of the Act quoted above
112 support Staff’s position that the uncollectibles amount included in rates
113 should be based upon the amount of uncollectibles expense embedded
114 in the rates billed to customers. For example, the Account 904 amount
115 reported in the Company’s FERC Form 1 for 2008 should be compared
116 to the “uncollectibles amount included in the utility’s rates for the period
117 reported in such annual FERC Form 1.” This must refer to the
118 uncollectibles amount recovered through 2008 revenues and not to the
119 test year uncollectibles expense¹ because the test year uncollectibles
120 expense is not reflected in FERC Form 1. FERC Form 1 reports the
121 actual revenues and expenses for the reporting year.

122 **Q. How do you propose to change the tariffs to appropriately calculate**
123 **the uncollectibles amount included in rates?**

124 A. I propose that the uncollectibles amount included in delivery service
125 rates be the uncollectibles amount **actually included in the rates**
126 **charged to customers** for the period. This will be accomplished by

¹ Test year uncollectibles expense refers to a fixed dollar amount as reflected in the revenue requirement schedules of a Commission rate Order (Attachment E).

127 applying the Delivery Uncollectibles Factor (“DUF”) to the actual
128 revenues billed for the period. Thus, the amount to be recovered
129 through the proposed uncollectibles rider would be the difference
130 between actual amounts included in rates billed for the period and the
131 actual expense recorded in Account 904. Therefore, as the revenues
132 change over time, either upwards or downwards, the amount of
133 uncollectibles included in rates will likewise change.

134

135 **Q. What is the basis for the Uncollectibles Factor?**

136 A. The Uncollectibles Factor should be set in future rate cases for both
137 delivery uncollectibles and supply uncollectibles, if not already
138 established². Since ComEd is not currently involved in rate case
139 proceedings, I am proposing that factors not already established be
140 determined using information from the Company’s most recent rate case
141 for each applicable period. Additionally, I propose that such factors be
142 updated in future rate cases, in accordance with final Commission
143 orders.

144

145 **Proposed Changes to Rider UF**

146 **Q. Explain Attachment A to your testimony.**

² ComEd already has established base uncollectibles factors for the supply related uncollectibles (“BUFs”).

147 A. Attachment A reflects my proposed changes to ComEd's proposed Rider
148 UF in underline and strikeout format, so that the tariff language complies
149 with the Section 16-111.8 of the Act.

150 These changes include the following:

- 151 1) Revised definition of the amount of uncollectibles that is
152 considered to be "included in rates;"
- 153 2) Revised formula for the amount of uncollectibles included in rates
154 identified by Staff as Delivery Uncollectible Revenue ("DUR") for
155 the Delivery portion; and
- 156 3) Consistent provisions for informational filings, annual audit and
157 annual reconciliations among the various Illinois utilities filing
158 tariffs pursuant to Sections 16-111.8 and 19-145 of the Act.

159

160 **Q. What specific tariff changes are you proposing to correct the**
161 **Company's definition of the amount of uncollectibles included in**
162 **rates and to perform the associated calculation for the Incremental**
163 **Distribution Uncollectible Cost Factor ("IDUF")?**

164 A. Generally, I have replaced the term "BDU - Base Distribution
165 Uncollectible Costs" with the term "DUR – Delivery Uncollectible
166 Revenue" and the associated definition of uncollectible expense that is
167 considered to be "included in rates". This new term and the associated

168 definition appear on ILL C. C. No. 10, Original Sheet Nos. 267.1 and
169 267.5.

170 ~~BDUR_{YC} = Base Distribution Uncollectible Costs, in \$, equal to the~~
171 ~~annual bad debt expense amount approved by the ICC for the~~
172 ~~Company effective during period, P, in the year 2008 for ICC-~~
173 ~~jurisdictional delivery service and associated with retail customers~~
174 ~~for which customer designation, C, is applicable. Delivery~~
175 ~~Uncollectible Revenue, in dollars (\$) representing the amount of~~
176 ~~uncollectible costs included in rates associated with delivery~~
177 ~~services which shall be determined as follows:~~

$$178 \quad \quad \quad \underline{DUR_{YC} = (DUF_{YC} \times SDS_{YC}) + REUR_{YC}}$$

181 Where:

182
183 DUF_{YC} = Delivery Uncollectibles Factor approved by the Commission
184 Order in the rate case setting rates in effect for the period
185 rates were billed. If no Delivery Uncollectibles Factor was
186 approved in such order, the DUF will be calculated as
187 follows:

$$188 \quad \quad \quad \underline{DUC_{YC} / RR_{YC}}$$

191 Where:

192 DUC_{YC} = the Uncollectibles Cost associated
193 with delivery revenue included in the revenue
194 requirement approved by the Commission
195 Order in the rate case setting rates in effect
196 for the period rates were billed, for which
197 customer designation C is applicable.

198
199 RR_{YC} = the Revenue Requirement
200 approved by the Commission Order in the
201 rate case setting rates in effect for the period
202 rates were billed, for which customer
203 designation C is applicable.

204
205 SDS_{YC} = The actual sales, in dollars, associated with delivery
206 services rendered during the period rates were
207 billed, for which customer designation C is
208 applicable.

209

238 calculate the uncollectible amount included in rates for 2008 and 2009.
239 The ISUF impact is not included since I am not taking issue with the
240 calculation as proposed by ComEd for that component.
241 Thus, applying my methodology to determine the uncollectible amount
242 included in rates results in the IDUF to be recovered through the
243 uncollectibles rider to be less in 2008 and greater in 2009 than the
244 Company's method. Under my methodology the uncollectible amount
245 included in rates varies since my proposed methodology takes into
246 account the embedded uncollectibles amount included in rates charged
247 to ratepayers. For the periods analyzed, the amounts I consider
248 "included in rates" are \$145,901 less – on an overall basis for 2008 and
249 2009 – than the uncollectibles expense reflected in the Company's test
250 year revenue requirements in the Commission Orders in Docket No. 07-
251 0566 and Docket No. 05-0597, respectively.

252

253 **Rationale for Tariff Changes**

254 **Q. Why is your methodology more appropriate than ComEd's proposal**
255 **which uses the uncollectibles expense from the revenue**
256 **requirement to compare to Account 904 amounts?**

257 **A.** My proposal would compare **actual amounts included in rates**
258 **charged to customers** to recover an amount for uncollectibles with
259 actual Account 904 expense, whereas ComEd's proposal would

260 compare **test year uncollectibles expense** with actual Account 904
261 expense for the applicable period.
262 It is important to recognize that the amount of uncollectibles expense
263 included in the test year revenue requirement is a function of the
264 uncollectibles percentage approved in the rate case applied to the
265 approved revenues. Thus, the uncollectibles expense included in the
266 revenue requirement is merely an estimated amount for uncollectibles
267 expenses based on all of the assumptions made in determining the test
268 year revenue requirement. Those assumptions rarely, if ever, are
269 exactly realized. In other words, my methodology uses an apples-to-
270 apples comparison (amount included in actual rates charged to actual
271 uncollectible expense) whereas ComEd's methodology results in an
272 apples-to-oranges comparison (amount included in revenue requirement
273 used to design rates to actual uncollectibles expense).

274

275 **Q. What are the objectives you are trying to achieve by your changes?**

276 A. The changes I propose will:

277 (1) Clarify in the tariff that "the uncollectible amount included in the
278 utility's rates for the period reported in such annual FERC Form 1"
279 does not simply refer to the dollar amount that was reflected as
280 "annual bad debt expense amount approved and included in revenue
281 requirements used to establish Company's base rates by the
282 Commission" as proposed in the Company's tariff;

283 (2) Maintain consistency in the measurement of the amounts collected
284 for uncollectibles between the delivery service rates and the supply
285 rates;

286 (3) Ensure that the tariffs do not allow ComEd to double recover its
287 uncollectibles expense under provisions of Section 16-111.8 of the
288 Act; and

289 (4) Provide that ComEd collects no more and no less than its actual
290 uncollectibles amount in each respective FERC Form 1 reporting
291 period, in accordance with paragraph (c) of Section 16-111.8 of the
292 Act.

293

294 **Q. Please explain your rationale for the first objective, that “the**
295 **uncollectible amount included in the utility’s rates for the period**
296 **reported in such annual FERC Form 1” does not refer to the “annual**
297 **bad debt expense amount approved and included in revenue**
298 **requirements used to establish Company’s base rates by the**
299 **Commission” as proposed in the Company’s tariffs (Rider UF).**

300 **A.** ComEd has interpreted “uncollectible amount **included in the utility’s**
301 **rates”** as the amount of uncollectibles **expense** appearing as the test
302 year annual amount that is reflected on the revenue requirement
303 schedules of the Commission order in the utility’s rate case establishing
304 rates in effect for the period. That expense amount would be equal to
305 the amount included in the rates charged to customers only if the test

306 year assumptions on which revenues are based are actually and
307 perfectly realized. The actual revenues included in rates charged to
308 customers through the application of the approved rates will always differ
309 from the revenues that were reflected in the revenue requirement since
310 the assumptions rarely, if ever, are actually realized. The test year
311 revenue requirement serves as the basis for setting rates. The rates
312 provide that each dollar of revenue will reflect an amount for each of the
313 components of the revenue requirement including the rate of return. The
314 costs comprising the revenue requirement are embedded in the rates.
315 Thus, the uncollectibles amount included in rates must be calculated
316 based on the level of revenues billed by the Company.

317

318 **Q. In a rate proceeding for ComEd, how is the amount of test year**
319 **uncollectibles expense included in base rates determined?**

320 A. Test year uncollectibles expense included in base rates is dependent
321 upon the level of revenues approved. The methodology to establish a
322 revenue requirement recognizes that the amount of uncollectibles
323 expense will fluctuate with revenues. In its most recent rate case for
324 electric delivery service rates (Docket No. 07-0566), ComEd estimated
325 the jurisdictional uncollectible accounts expense based on the
326 relationship of uncollectible accounts to revenue and estimated 2006
327 revenue from delivery services rates as applied to all 2006 sales. This
328 estimated 2006 jurisdictional uncollectible accounts expense was divided

329 by the estimated 2006 delivery services revenue to derive uncollectible
330 accounts expense as a percentage of revenue³. That percentage was
331 then carried forward to the Gross Revenue Conversion Factor (“GRCF”)
332 which is used to reflect uncollectibles expense and taxes applicable to
333 every dollar change in present revenues⁴.

334

335 **Q. How does ComEd determine the uncollectibles amount to include**
336 **under its non-delivery service charge tariffs?**

337 A. In Docket No. 07-0566, Exhibit 12.15, ComEd calculated a percentage
338 based on the ratio of Account 904 uncollectibles in proportion to 2006
339 revenues (net of uncollectibles) to derive BUFs by revenue class.
340 Various other riders currently in effect for ComEd apply an uncollectibles
341 factor approved by Commission Order in the most recent proceedings to
342 change delivery service tariffs. Additionally, the Energy Efficiency and
343 Demand Response Adjustment (“Rider EDA”) includes an Uncollectible
344 Factor equal to the uncollectible factor listed in Rider UF – Uncollectible
345 Factors (“Rider UF”) for retail customers taking service under Rate BESH
346 – Basic Electric Service Hourly Pricing (Rate BESH). This Uncollectible
347 Factor is contained within the EDA formula that is applied to each kWh
348 delivered to applicable retail customers.

³ Docket No. 07-0566, ComEd Schedule WPC-16 (Attachment C).

⁴ According to WPC-16, ComEd calculated uncollectible accounts expense as a percentage of revenues as follows: $\$12,247,000/\$1,687,492,000 = .7257\%$, rounded to .73% in the GRCF (Attachment B).

349 Accordingly, Rider EDA recognizes an uncollectibles amount included in
350 rates as a percentage factor that has been consistently applied to non-
351 delivery service tariff revenues to determine the revenues associated
352 with uncollectibles. This rider has not considered the uncollectibles
353 amount included in rates to be a fixed dollar amount from a revenue
354 requirement schedule in a rate case.

355

356 **Q. Please explain your rationale for the second objective: to maintain**
357 **consistency between the determination of amounts included in**
358 **rates between the delivery rates and the supply rates.**

359 A. ComEd's proposed tariffs include a different methodology for the
360 determination of the amounts "included in rates" for the delivery service
361 calculation (BDU or DUR as I propose) than the methodology proposed
362 for the supply calculation (BSUR or SUR as I propose).

363

364 **Q. Explain the methodologies proposed by ComEd to measure the**
365 **amounts included in rates for uncollectibles.**

366 A. For Rider UF, ComEd mixes a combination of the fixed dollar amount of
367 uncollectibles expense included in the revenue requirement for delivery
368 service for the BDU or DUR with the derivation of the amount by the
369 application of a preapproved uncollectibles factor (which is similar to
370 Staff's methodology) for the BSUR or SUR. For the BDU or DUR,
371 ComEd uses the bad debt expense amount included in the revenue

372 requirement used to establish base rates for jurisdictional Delivery
373 Services. For ComEd, this is the entire amount of uncollectibles
374 expense included in the Operating Statement of the revenue
375 requirement. For the BSUR or SUR, ComEd uses the amount accrued
376 in the applicable reporting year in accordance with the expressed
377 application of the uncollectible percentage adjustment factors
378 established at the time of the rate case order.

379

380 **Q. Please explain your rationale for the third objective: to ensure that**
381 **the tariffs do not allow ComEd to double recover its incremental**
382 **uncollectibles expense under provisions of Section 16-111.8 of the**
383 **Act.**

384 A. The methodology I propose would apply an embedded Commission-
385 approved uncollectibles factor or percentage established in a rate
386 proceeding to actual revenues for a given period to determine the
387 uncollectibles amount "included in rates" for that period. Accordingly, if
388 actual revenues for the period were higher than the revenues reflected in
389 the revenue requirement in the utility's most recent rate case, the
390 methodology I propose would reflect a higher dollar amount of
391 uncollectibles included in rates. In other words, this methodology would
392 recognize that the cost of uncollectibles is embedded within every dollar
393 of revenue billed for a given period.

394 Conversely, if the incremental portion of uncollectibles expense that is to
395 be recovered through the rider is calculated using a fixed dollar amount
396 of uncollectibles expense based on the test year from the utility's last
397 rate case, the "amount included in rates" no longer matches the actual
398 revenues for the period. The utility could then double recover the portion
399 of uncollectibles expense applicable to the amount of actual revenues in
400 excess of revenues that were reflected in the last rate case.

401

402 **Q. Please explain your rationale for the fourth objective: to provide**
403 **that ComEd collects no more and no less than its actual**
404 **uncollectibles amount in each respective FERC Form 1 reporting**
405 **period, in accordance with paragraph (c) of Section 16-111.8 of the**
406 **Act.**

407 A. The method I propose will reflect the impact of higher or lower actual
408 revenues on the amount of uncollectibles "included in rates" for a given
409 period. As explained in the previous Q&A, if actual revenues for the
410 period are higher than in the last rate case, my methodology will prevent
411 double recovery.

412 If actual revenues for the period are lower than in the last rate case, my
413 method will allow the utility to fully recover its actual uncollectible
414 expense and prevent under-recovery because the DUR would only
415 reflect the amount of uncollectibles recovered through rates actually
416 billed. Under the Company's methodology, the fixed amount of test year

417 expense will be deemed to be included in rates regardless of a decline in
418 the number of customers or volumes used due to weather variations or
419 energy efficiency measures. Accordingly, my proposed method of
420 calculating the “amount included in rates” will provide that the utility
421 collects no more and no less than its actual uncollectibles for that period
422 through the incremental uncollectibles factor.

423

424 **Q. Does your method of determining the uncollectibles amounts**
425 **included in rates provide the exact uncollectibles amount that the**
426 **Company includes in rates that were actually billed to customers?**

427 A. No. My proposal represents a more accurate estimate of the
428 uncollectibles amount included in rates than the Company’s method
429 since it takes into account actual revenues for the period. My
430 methodology, using actual revenues, is also consistent with the
431 Commission’s historic practice of determining the embedded amount of a
432 cost that is included in base rates as discussed in the testimony of Staff
433 witness Knepler (Staff Exhibit 2.0).

434

435 **Q. With that in mind, do you offer an alternative for a more precise**
436 **determination of amounts included in rates going forward?**

437 A. Yes. A process is already in place that establishes a more precise
438 calculation for the uncollectible amount included in ComEd’s electric
439 supply rates.

440 ComEd's Rider UF – Uncollectible Factors already allows for
441 uncollectibles to be recovered as a factor applied to revenues. Rider UF
442 describes the Uncollectible Factor as follows:

443 In order to allow the Company to recover uncollectible costs it
444 incurs, an uncollectible factor, as applicable, is multiplied by
445 relevant charges or adjustments computed in accordance with the
446 appropriate formulae provided in the Company's tariffs. The
447 resultant values are applied in accordance with the provisions of
448 the applicable tariff. (ILL. C. C. No. 10, Original Sheet No. 267)

449 I propose that going forward, a similar factor be established for each
450 customer class in each rate case to determine the amount of
451 uncollectibles included in rates. That factor would replace the calculation
452 UC/RR included in my formula for the DUR which is applied to actual
453 delivery revenues for the period for each customer class. It should be
454 noted that uncollectible factors for supply services are already in place.

455 **Q. Are you proposing that the total uncollectibles related to delivery**
456 **services be recovered through this uncollectibles factor?**

457 A. No. If that were the case, the uncollectibles would have to be set to
458 zero in the revenue requirement of future ComEd rate cases. My
459 proposal would simply set factors at the time of a rate case for purposes
460 of measuring the uncollectible amount included in rates under Rider UF.

461 **Q. Can this process be put in place in the tariffs approved in this**
462 **case?**

463 A. Yes. The language I propose to define factors DUR and SUR indicate
464 that the uncollectibles factors will at some point in the future be set in a
465 rate case proceeding. I believe that the process I set forth for
466 determining the DUR and SUR factors are the best proxy until such time
467 as uncollectibles factors can be determined in future rate cases.

468 **Tariff Changes for Consistency**

469 **Q. In addition to the changes in terminology included in the above**
470 **discussion, are there additional changes needed to the ComEd**
471 **proposed tariffs to establish consistency?**

472 A. Yes, I recommend that the Company revise ILL. C. C. No. 10, Original
473 Sheet No. 267.14 to include a section that requires an annual internal
474 audit of its costs and recoveries of such costs pursuant to this Rider. My
475 proposed changes to the tariff are reflected in underline format on the
476 above-referenced sheet, included with my testimony as Attachment A.
477 Additionally, Staff witness Steven R. Knepler discusses certain common
478 filing requirements to be adopted in all electric and gas uncollectible
479 riders that I have reflected in Attachment A, along with the specific filing
480 dates Mr. Knepler proposes.

481

482 **Summary**

483 **Q. Please summarize your recommendations.**

484 A. I recommend that the Commission:

485 (1) Reject the methodology presented by ComEd in ComEd Ex. 1.1,
486 attached to the testimony of Lawrence S. Alongi to calculate the
487 uncollectible amount included in rates;

488 (2) Accept the methodology I propose as the basis for calculating the
489 uncollectible amount “included in rates;” and

490 (3) Order ComEd to revise its tariffs in accordance with the language
491 changes presented on Appendix A.

492 **Conclusion**

493 **Q. Does this question end your prepared direct testimony?**

494 **A. Yes.**

Commonwealth Edison - ELECTRIC DST
 Staff methodology for amount included in rates
 as Compared to Company methodology

Line	Docket No	Effective Date	RR	UC	UC/RR	SDS - 2008	DUR - 2008	Projected	DUR - 2009
			BR Revenue Requirement (a)	Test Year Bad Debt Expense (b)	Debt Expense/ Base Revenue (c) (b)/(a)	2008 Revenues Old & New Rates (d)	UC/RR x SDS (e) (c) * (d)	2009 Revenues New Rates (f)	UC/RR x SDS (g) (c) * (f)
1	05-0597	1/1/2007	\$ 1,660,304,000	\$ 12,071,000	0.7270%	1,220,334,327	8,872,264	N/A	N/A
2	07-0566	9/16/2008	1,961,065,000	14,407,000	0.7347%	<u>562,977,662</u>	4,135,926	<u>1,915,943,088</u>	<u>14,075,511</u>
3	Total per Staff					1,783,311,989	13,008,190	1,915,943,088	14,075,511
4	Company proposed amount included in rates						<u>12,822,605</u>		<u>14,406,997</u>
5	Difference over-/-(under-)collected from ratepayers using ComEd's method						<u>185,585</u>		<u>(331,486)</u>

Sources: Columns (a) and (b): Appendices from rate Orders in Dockets 05-0597 and 07-0566
 Column (d): Company response to Staff data request BAP 1.04 (ICC Staff Exhibit 1.0, Attachment D, page 2)
 Column (f): Company response to Staff data request BAP 1.05, Attach 1, page 1 of 4.
 Line 4: Company responses to Staff data requests BAP 1.04 (ICC Staff Exhibit 1.0, Attachment D, page 2) and BAP 1.05, Attach 1, p.1.

ATTACHMENT A

RIDER UF
UNCOLLECTIBLE FACTORS

* **Applicable to All Tariffs as Appropriate**

APPLICABILITY.

* This rider is applicable to retail customers, Retail Electric Suppliers (RESs), and Metering Service Providers (MSPs) in accordance with applicable tariffs in the Company's Schedule of Rates.

* **PURPOSE.**

The purpose of this rider is to allow the Company to recover applicable uncollectible costs it incurs.

* **BASE UNCOLLECTIBLE COST FACTORS.**

Base uncollectible cost factors (BUFs) approved by the Illinois Commerce Commission (ICC) are applied in accordance with applicable tariffs in the Company's Schedule of Rates.

BUFs are incorporated into Customer Charges, Standard Metering Service Charges, and Distribution Facilities Charges, as authorized by the ICC.

The following BUFs are applied to Purchased Electricity Charges and PJM Services Charges, as applicable by customer designation, in accordance with the provisions of the Monthly Charges section of Rate BES - Basic Electric Service (Rate BES) for retail customers taking service under Rate BES. Customer Designations are as defined in the 2008 Incremental Distribution Uncollectible Cost Factors section of this rider.

Retail Customer Designation	BUF
R: Residential	1.0120
N: Nonresidential	1.0024
A: All Other	1.0000

The system average BUF is applied to Capacity Charges, Hourly Energy Charges, PJM Services Charges, and Miscellaneous Procurement Components Charges in accordance with the provisions of the Monthly Charges section of Rate BESH - Basic Electric Service Hourly Pricing (Rate BESH) for retail customers taking service under Rate BESH or Rider PPO - Power Purchase Option (Rider PPO). Such system average BUF is equal to 1.0061.

* **2008 INCREMENTAL DISTRIBUTION UNCOLLECTIBLE COST FACTORS.**

For application beginning with the April 2010 monthly billing period and extending through the December 2010 monthly billing period, three (3) 2008 incremental distribution uncollectible cost factors ($IDUF_{R8}$, $IDUF_{N8}$, and $IDUF_{A8}$) are determined in accordance with the following equation and applied in accordance with applicable tariffs in the Company's Schedule of Rates. $IDUF_{R8}$ is applicable to residential retail customers. $IDUF_{N8}$ is applicable to nonresidential retail customers to which the Watt-Hour Delivery Class, the Small Load Delivery Class, the Medium Load Delivery Class or the Large Load Delivery Class is applicable. $IDUF_{A8}$ is applicable to all other customers.

* (Continued on Sheet No. 267.1)

**RIDER UF
UNCOLLECTIBLE FACTORS**

(Continued from Sheet No. 267)

* **2008 INCREMENTAL DISTRIBUTION UNCOLLECTIBLE COST FACTORS (CONTINUED).**

$$IDUF_{C8} = 1 + \frac{F904D_{C8} - \sum_{8P} \left[\frac{DUR_{C8P} \times DBRR_{C8P}}{ADBRR_{C8}} \right]}{EDR_{C10}}$$

Where:

IDUF_{C8} = 2008 Incremental Distribution Uncollectible Cost Factor, in decimal format, rounded to the ten thousandths, applicable to retail customers for which customer designation C is applicable.

C = Customer Designation, equal to R for residential retail customers, N for nonresidential retail customers to which the Watt-Hour Delivery Class, the Small Load Delivery Class, the Medium Load Delivery Class or the Large Load Delivery Class is applicable, or A for all other retail customers.

F904D_{C8} = Distribution Uncollectible Costs, in dollars (\$), equal to the bad debt expense recorded for the year 2008 in Account No. 904 of the Federal Energy Regulatory Commission (FERC) Financial Report FERC Form No. 1: Annual Report of Major Electric Utilities, Licensees and Others issued by the Company (Form 1) related to distribution service provided to retail customers for which customer designation, C, is applicable.

~~BDUR_{C8P} = Base Distribution Uncollectible Costs, in \$, equal to the annual bad debt expense amount approved by the ICC for the Company effective during period, P, in the year 2008 for ICC jurisdictional delivery service and associated with retail customers for which customer designation, C, is applicable. Delivery Uncollectible Revenue, in dollars (\$) representing the amount of uncollectible costs included in rates associated with delivery services which shall be determined as follows:~~

$$DUR_{Yc} = (DUF_{Yc} \times SDS_{Yc}) + REUR_{Yc}$$

Where:

DUF_{Yc} = Delivery Uncollectibles Factor approved by the Commission Order in the rate case setting rates in effect for the period rates were billed. Until such time as the Factor DUF is set, the DUF will be calculated as follows:

$$DUC_{Yc} / RR_{Yc}$$

DUC_{Yc} = the Uncollectibles Cost associated with delivery revenue included in the revenue requirement approved by the Commission Order in

(Continued on Sheet No. 267.2)

**RIDER UF
UNCOLLECTIBLE FACTORS**

(Continued from Sheet No. 267)

the rate case setting rates in effect for the period rates were billed, for which customer designation C is applicable.

RR_{Yc} = the Revenue Requirement approved by the Commission Order in the rate case setting rates in effect for the period rates were billed, for which customer designation C is applicable.

SDS_{Yc} = The actual sales, in dollars, associated with delivery service accrued during the period rates were billed, for which customer designation C is applicable.

$REUR_{Yc}$ = Uncollectible Costs expressly included in Rider EDA charges for the period rates were billed, for which customer designation C is applicable.

If two different base rates were in effect during a reporting year, the DUR amounts for each period shall be independently calculated according to the above formula and summed for the IDUA calculation.

$DBRR_{C8P}$ = Distribution Base Rate Revenues, in \$, equal to the amount accrued during period, P, in the year 2008 in accordance with the application of base rate charges in effect during such year for ICC-jurisdictional delivery service provided to retail customers for which customer designation, C, is applicable.

$ADBRR_{C8}$ = Annual Distribution Base Rate Revenue, in \$, equal to the sum of the $DBRR_{C8P}$ s.

\sum_{8P} = Summation over all periods in the year 2008.

(Continued on Sheet No. 267.2)

**RIDER UF
UNCOLLECTIBLE FACTORS**

(Continued from Sheet No. 267.1)

* **2008 INCREMENTAL DISTRIBUTION UNCOLLECTIBLE COST FACTORS (CONTINUED).**

EDR_{C10} = Expected Distribution Revenues, in \$, equal to the base rate amount expected to be accrued by the Company for the April 2010 through December 2010 monthly billing periods, in accordance with applicable tariffs in the Company's Schedule of Rates for ICC-jurisdictional delivery service provided to retail customers for which customer designation, C, is applicable.

The $IDUF_{C8S}$ determined in accordance with the equation in this 2008 Incremental Distribution Uncollectible Cost Factors section are expected to be applicable beginning with the April 2010 monthly billing period and extending through the December 2010 monthly billing period. However, for a situation in which any or all delivery service charges applicable to retail customers are changed as a result of an order of the ICC, the then current $IDUF_{C8S}$ must be revised, as applicable, by the Company to reflect any such change. The revised $IDUF_{C8S}$ are determined in accordance with the equation in this 2008 Incremental Distribution Uncollectible Cost Factors section by incorporating changes into the determination of the EDR_{C10S} , as applicable. Such revised $IDUF_{C8S}$ are applicable for the period beginning with the effective date of the applicable changes reflective of such order and extending through the end of the December 2010 monthly billing period during which the $IDUF_{C8S}$ replaced by the revised $IDUF_{C8S}$ were scheduled to be applicable.

(Continued on Sheet No. 267.3)

**RIDER UF
UNCOLLECTIBLE FACTORS**

(Continued from Sheet No. 267.2)

* **2008 INCREMENTAL SUPPLY UNCOLLECTIBLE COST FACTORS.**

For application beginning with the April 2010 monthly billing period and extending through the December 2010 monthly billing period, three (3) 2008 incremental supply uncollectible cost factors (ISUF_{R8}, ISUF_{N8}, and ISUF_{A8}) are determined in accordance with the following equation and applied in accordance with Rate BES. ISUF_{R8} is applicable to residential retail customers. ISUF_{N8} is applicable to nonresidential retail customers to which the Watt-Hour Delivery Class, the Small Load Delivery Class, the Medium Load Delivery Class or the Large Load Delivery Class is applicable. ISUF_{A8} is applicable to all other customers.

$$ISUF_{C8} = 1 + \frac{F904S_{C8} - SUR_{C8}}{ESR_{C10}}$$

Where:

- ISUF_{C8} = 2008 Incremental Supply Uncollectible Cost Factor, in decimal format, rounded to the ten thousandths, applicable to retail customers for which customer designation C is applicable.
- F904S_{C8} = Supply Uncollectible Costs, in dollars (\$), equal to the bad debt expense recorded for the year 2008 in Account No. 904 of the FERC Form No. 1 related to supply service provided to retail customers for which customer designation, C, is applicable.
- BSUR_{C8} = ~~Basic~~ Supply Uncollectible Revenues, in \$, equal to the amount accrued in the year 2008 due to the application of BUFs applied to Purchased Electricity Charges, PJM Services Charges, Capacity Charges, Hourly Energy Charges, and Miscellaneous Procurement Components Charges associated with retail customers, for which customer designation, C, is applicable.
- ESR_{C10} = Expected Supply Revenues, in \$, equal to the amount expected to be accrued by the Company for the April 2010 through December 2010 monthly billing periods, in accordance with applicable tariffs in the Company's Schedule of Rates related to supply service provided to retail customers for which customer designation, C, is applicable.

(Continued on Sheet No. 267.4)

**RIDER UF
UNCOLLECTIBLE FACTORS**

(Continued from Sheet No. 267.3)

* **2008 INCREMENTAL SUPPLY UNCOLLECTIBLE COST FACTORS (CONTINUED).**

For application beginning with the April 2010 monthly billing period and extending through the December 2010 monthly billing period, a system average 2008 incremental supply uncollectible cost factor ($ISUF_{SYS8}$) is determined in accordance with the following equation and applied in accordance with Rate BESH and Rider PPO, as applicable.

$$ISUF_{SYS8} = 1 + \frac{F904S_8 - SUR_8}{ESR_{10}}$$

Where:

- $ISUF_{SYS8}$ = System Average 2008 Incremental Supply Uncollectible Cost Factor, in decimal format, rounded to the ten thousandths.
- $F904S_8$ = Supply Uncollectible Costs, in dollars (\$), equal to the bad debt expense recorded for the year 2008 in Account No. 904 of the FERC Form No. 1 related to supply service.
- $BSUR_8$ = Basic-Supply Uncollectible Revenues, in \$, equal to the amount accrued in the year 2008 due to the application of BUFs applied to Purchased Electricity Charges, PJM Services Charges, Capacity Charges, Hourly Energy Charges, and Miscellaneous Procurement Components Charges.
- ESR_{10} = Expected Supply Revenues, in \$, equal to the amount expected to be accrued by the Company for the April 2010 through December 2010 monthly billing periods, in accordance with applicable tariffs in the Company's Schedule of Rates related to supply service.

The $ISUF_{C8S}$ and $ISUF_{SYS8}$ determined in accordance with the equations in this 2008 Incremental Supply Uncollectible Cost Factors section are expected to be applicable beginning with the April 2010 monthly billing period and extending through the December 2010 monthly billing period. However, for a situation in which any or all supply service related charges applicable to retail customers are significantly changed as a result of a filing by the Company of new or revised informational sheets in compliance with tariffs in the Company's Schedule of Rates, the then current $ISUF_{C8S}$ and $ISUF_{SYS8}$ must be revised, as applicable, by the Company to reflect any such change. The revised $ISUF_{C8S}$ and $ISUF_{SYS8}$ are determined in accordance with the equations in this 2008 Incremental Supply Uncollectible Cost Factors section by incorporating changes into the determination of the ESR_{C10S} and ESR_{10} , as applicable. Such revised $ISUF_{C8S}$ and $ISUF_{SYS8}$ are applicable for the period beginning with the monthly billing period following the filing of such revised $ISUF_{C8S}$ and $ISUF_{SYS8}$ in accordance with the Informational Filings section of this rider, and extending through the end of the December 2010 monthly billing period during which the $ISUF_{C8S}$ and $ISUF_{SYS8}$ replaced by the revised $ISUF_{C8S}$ and $ISUF_{SYS8}$ were scheduled to be applicable.

(Continued on Sheet No. 267.5)

**RIDER UF
UNCOLLECTIBLE FACTORS**

(Continued from Sheet No. 267.4)

$\underline{DUC_{Yc}}$ = the Uncollectibles Cost associated with delivery revenues included in the revenue requirement approved by the Commission Order in the rate case setting rates in effect for the period rates were billed, for which customer designation C is applicable.

$\underline{RR_{Yc}}$ = the Revenue Requirement approved by the Commission Order in the rate case setting rates in effect for the period rates were billed, for which customer designation C is applicable.

$\underline{SDS_{Yc}}$ = The actual sales, in dollars, associated with delivery service accrued during the period rates were billed, for which customer designation C is applicable.

$\underline{REUR_{Yc}}$ = Uncollectible Costs expressly included in Rider EDA charges for the period rates were billed, for which customer designation C is applicable.

$DBRR_{CYP}$ = Distribution Base Rate Revenues, in \$, equal to the amount accrued during period, P, in year, Y, in accordance with the application of base rate charges in effect during such year for ICC-jurisdictional delivery service provided to retail customers for which customer designation, C, is applicable.

$ADBRR_{CY}$ = Annual Distribution Base Rate Revenue, in \$, equal to the sum of the $DBRR_{CYP}$ s.

\sum_{YP} = Summation over all periods in year, Y.

(Continued on Sheet No. 267.6)

RIDER UF
UNCOLLECTIBLE FACTORS

(Continued from Sheet No. 267.5)

* **INCREMENTAL DISTRIBUTION UNCOLLECTIBLE COST FACTORS (CONTINUED).**

- $EADR_C$ = Expected Annual Distribution Revenues, in \$, equal to the base rate amount expected to be accrued by the Company for the June monthly billing period in year, Y+1 through the May monthly billing period in year Y+2, in accordance with applicable tariffs in the Company's Schedule of Rates for ICC-jurisdictional delivery service provided to retail customers for which customer designation, C, is applicable.
- DOR_C = Distribution Ordered Reconciliation, in \$, equal to an amount ordered by the ICC that is to be refunded to or collected from retail customers for which customer designation, C, is applicable to correct for errors associated with the computation of previously applied $IDUF_{C,S}$, improperly applied $IDUF_{C,S}$, unreasonable costs incurred by the Company related to previously applied $IDUF_{C,S}$, or imprudent actions taken by the Company associated with costs related to previously applied $IDUF_{C,S}$, as applicable, as determined by the ICC during the reconciliation proceeding described in the Annual Reconciliation section of this rider.
- $DINT_C$ = Distribution Ordered Interest, in \$, equal to the interest accrued with respect to the DOR_C determined at the rate established by the ICC in accordance with 83 Illinois Administrative Code Section 280.70(e)(1). Such interest is determined for the period of time beginning on the day following the end of the period for which the DOR_C was determined and extending through the final date that the DOR_C is applied.
- $EOMDR_C$ = Expected Ordered Months Distribution Revenues, in \$, equal to the base rate amount expected to be accrued by the Company for the monthly billing periods during which the DOR_C and $DINT_C$ are applicable, in accordance with applicable tariffs in the Company's Schedule of Rates for ICC-jurisdictional delivery service provided to retail customers for which customer designation, C, is applicable.
- DBF_C = Distribution Balancing Factor, in \$, equal to zero for $IDUF_{C,S}$ applicable through the May 2011 monthly billing period and thereafter during June, July, and August monthly billing periods, otherwise equal to an amount determined in accordance with the following equation for $IDUF_{C,S}$ applicable beginning with the September monthly billing period in year Y+1 and extending through the May monthly billing period in year Y+2, to retail customers for which customer designation, C, is applicable.

(Continued on Sheet No. 267.7)

RIDER UF
UNCOLLECTIBLE FACTORS

(Continued from Sheet No. 267.6)

* INCREMENTAL DISTRIBUTION UNCOLLECTIBLE COST FACTORS (CONTINUED).

$$DBF_C = \left\{ RUC_D - \left(F904D_{CY-1} - \sum_{Y-1P} \left[\frac{BDU_{CY-1P} \times DBRR_{CY-1P}}{ADBRR_{CY-1}} \right] \right) \right\} \times \left\{ \frac{EADR_C}{E9DR_C} \right\}$$

Where:

RUC_D = Recovered Distribution Uncollectible Costs, in \$, equal to the amount accrued by the Company through the application of then applicable IDUF_Cs beginning with the June monthly billing period in year Y and extending through the May monthly billing period in year Y+1 with respect to retail customers for which customer designation, C, is applicable after the removal of amounts for any previously determined DBF_C, DOR_C, and associated DINT_C incorporated into such then applicable IDUF_Cs. Notwithstanding the previous provisions of this definition, in determining the DBF_C for the IDUF_C applicable for the September 2011 through May 2012 monthly billing period, the RUC_D is equal to the amount accrued by the Company through the application of then applicable (a) IDUF_Cs beginning with the April 2010 monthly billing period and extending through the May 2011 monthly billing period with respect to retail customers for which customer designation, C, is applicable and (b) uncollectible factors applied in accordance with the provisions of Rider EDA - Energy Efficiency and Demand Response Adjustment (Rider EDA) beginning with the January 2008 monthly billing period and extending through the March 2010 monthly billing period.

$E9DR_C$ = Expected Nine Months Distribution Revenues, in \$, equal to the base rate amount expected to be accrued by the Company for the September monthly billing period in year Y+1 through the May monthly billing period in year Y+2, in accordance with applicable tariffs in the Company's Schedule of Rates for ICC-jurisdictional delivery service provided to retail customers for which customer designation, C, is applicable.

Notwithstanding the previous provisions of the equation to determine DBF_C, in determining the DBF_C for the IDUF_C applicable for the period beginning with the September 2011 monthly billing period and extending through the May 2012 monthly billing period, the following quantity is also subtracted from the RUC_D prior to the application of the expected distribution revenues ratio multiplier.

$$F904D_{CY-2} - \sum_{Y-2P} \left[\frac{BDU_{CY-2P} \times DBRR_{CY-2P}}{ADBRR_{CY-2}} \right]$$

(Continued on Sheet No. 267.8)

**RIDER UF
UNCOLLECTIBLE FACTORS**

(Continued from Sheet No. 267.7)

* **INCREMENTAL DISTRIBUTION UNCOLLECTIBLE COST FACTORS (CONTINUED).**

IDUF_Cs determined in accordance with the equations in this Incremental Distribution Uncollectible Cost Factors section are generally expected to be applicable beginning with a June monthly billing period and extending through the following May monthly billing period, incorporating nonzero DBF_Cs beginning with the September monthly billing period, as applicable.

However, for a situation in which any or all delivery service charges applicable to retail customers are changed as a result of an order of the ICC, the then current IDUF_Cs must be revised, as applicable, by the Company to reflect any such change. The revised IDUF_Cs are determined in accordance with the equations in this Incremental Distribution Uncollectible Cost Factors section by incorporating changes into the determination of the expected distribution revenues amounts. Such revised IDUF_Cs are applicable for the period beginning with the effective date of the applicable changes reflective of such order and extending through the end of the May monthly billing period during which the IDUF_Cs replaced by the revised IDUF_Cs were scheduled to be applicable.

Moreover, for a situation in which the ICC, at the conclusion of a reconciliation proceeding described in the Annual Reconciliation section of this rider, orders or changes a DOR_C to be included in the determination of any IDUF_C, the Company must determine a revised IDUF_C to incorporate such DOR_C in the equation used to determine such IDUF_C. Such revised IDUF_C is applicable for the period beginning with the monthly billing period following the filing of such revised IDUF_C in accordance with the Informational Filings section of this rider, and extending through the end of the May monthly billing period during which the IDUF_C replaced by the revised IDUF_C was scheduled to be applicable.

(Continued on Sheet No. 267.9)

RIDER UF
UNCOLLECTIBLE FACTORS

(Continued from Sheet No. 267.8)

* **INCREMENTAL SUPPLY UNCOLLECTIBLE COST FACTORS.**

For application beginning with the June 2010 monthly billing period, three (3) incremental supply uncollectible cost factors (ISUF_R, ISUF_N, and ISUF_A) are determined in accordance with the following equation and applied in accordance with Rate BES. ISUF_R is applicable to residential retail customers. ISUF_N is applicable to nonresidential retail customers to which the Watt-Hour Delivery Class, the Small Load Delivery Class, the Medium Load Delivery Class or the Large Load Delivery Class is applicable. ISUF_A is applicable to all other customers.

$$ISUF_C = 1 + \frac{F904S_{CY} - BSUR_{CY} - SBF_C - \cancel{SOR_C} + SINT_C}{EASR_C} \left(\frac{EASR_C}{EOMSR_C} \right)$$

Where:

- ISUF_C = Incremental Supply Uncollectible Cost Factor, in decimal format, rounded to the ten thousandths, applicable to retail customers for which customer designation C is applicable, generally for the period beginning with the June monthly billing period in year Y+1 and extending through the following May monthly billing period.
- F904S_{CY} = Supply Uncollectible Costs, in dollars (\$), equal to the bad debt expense recorded for year Y in Account No. 904 of the FERC Form No. 1 related to jurisdictional supply service provided to retail customers for which customer designation, C, is applicable.
- BSUR_{CY} = ~~Basic~~ Supply Uncollectible Revenues, in \$, equal to the amount accrued in year Y due to the application of BUFs applied to Purchased Electricity Charges, PJM Services Charges, Capacity Charges, Hourly Energy Charges, and Miscellaneous Procurement Components Charges associated with retail customers, for which customer designation, C, is applicable.
- EASR_C = Expected Annual Supply Revenues, in \$, equal to the amount expected to be accrued by the Company for the June monthly billing period in year Y+1 through the May monthly billing period in year Y+2, in accordance with applicable tariffs in the Company's Schedule of Rates related to supply service provided to retail customers for which customer designation, C, is applicable.
- SOR_C = Supply Ordered Reconciliation, in \$, equal to an amount ordered by the ICC that is to be refunded to or collected from retail customers for which customer designation, C, is applicable to correct for errors associated with the computation of previously applied ISUF_{Cs}, improperly applied ISUF_{Cs}, unreasonable costs incurred by the Company related to previously applied ISUF_{Cs}, or imprudent actions taken by the Company associated with costs related to previously applied ISUF_{Cs}, as applicable, as determined by the ICC during the reconciliation proceeding described in the Annual Reconciliation section of this rider.

(Continued on Sheet No. 267.10)

RIDER UF
UNCOLLECTIBLE FACTORS

(Continued from Sheet No. 267.9)

* **INCREMENTAL SUPPLY UNCOLLECTIBLE COST FACTORS (CONTINUED).**

$SINT_C$ = Supply Ordered Interest, in \$, equal to the interest accrued with respect to the SOR_C determined at the rate established by the ICC in accordance with 83 Illinois Administrative Code Section 280.70(e)(1). Such interest is determined for the period of time beginning on the day following the end of the period for which the SOR_C was determined and extending through the final date that the SOR_C is applied.

$EOMSR_C$ = Expected Ordered Months Supply Revenues, in \$, equal to the amount expected to be accrued by the Company for the monthly billing periods during which the SOR_C and $SINT_C$ are applicable, in accordance with applicable tariffs in the Company's Schedule of Rates related to supply service provided to retail customers for which customer designation, C, is applicable.

SBF_C = Supply Balancing Factor, in \$, equal to zero for $ISUF_C$ s applicable through the May 2011 monthly billing period and thereafter during June, July, and August monthly billing periods, otherwise equal to an amount determined in accordance with the following equation for $ISUF_C$ s applicable beginning with the September monthly billing period in year Y+1 and extending through the following May monthly billing period, to retail customers for which customer designation, C, is applicable.

$$SBF_C = RUC_S - \left(904S_{CY-1} - BSUR_{CY-1} \right) \left\{ \frac{EASR_C}{E9SR_C} \right\}$$

Where:

RUC_S = Recovered Supply Uncollectible Costs, in \$, equal to the amount accrued by the Company through the application of then applicable $ISUF_C$ s and $ISUF_{SYSS}$ beginning with the June monthly billing period in year Y and extending through the May monthly billing period in year Y+1 with respect to retail customers for which customer designation, C, is applicable after the removal of amounts for any previously determined SBF_C , SOR_C , and associated $SINT_C$ incorporated into such then applicable $ISUF_C$ s. Notwithstanding the previous provisions of this definition, in determining the SBF_C for the $ISUF_C$ applicable for the September 2011 through May 2012 monthly billing period, the RUC_S is equal to the amount accrued by the Company through the application of then applicable $ISUF_C$ s and $ISUF_{SYSS}$ beginning with the April 2010 monthly billing period and extending through the May 2011 monthly billing period with respect to retail customers for which customer designation, C, is applicable.

(Continued on Sheet No. 267.11)

RIDER UF
UNCOLLECTIBLE FACTORS

(Continued from Sheet No. 267.10)

* **INCREMENTAL SUPPLY UNCOLLECTIBLE COST FACTORS (CONTINUED).**

$E9SR_C$ = Expected Nine Months Supply Revenues, in \$, equal to the amount expected to be accrued by the Company for the September monthly billing period in year Y+1 through the May monthly billing period in year Y+2, in accordance with applicable tariffs in the Company's Schedule of Rates related to supply service provided to retail customers for which customer designation, C, is applicable.

Notwithstanding the previous provisions of the equation to determine SBF_C , in determining the SBF_C for the $ISUF_C$ applicable for the period beginning with the September 2011 monthly billing period and extending through the May 2012 monthly billing period, the following quantity is also subtracted from the RUC_S prior to the application of the expected supply revenues ratio multiplier.

$$F904S_{CY-2} - BSUR_{CY-2}$$

For application beginning with the June 2010 monthly billing period, a system average incremental supply uncollectible cost factor ($ISUF_{SYS}$) is determined in accordance with the following equation and applied in accordance with Rate BESH and Rider PPO, as applicable.

$$ISUF_{SYS} = 1 + \frac{\sum_C \left[F904S_{CY} - BSUR_{CY} - SBF_C - \cancel{SOR_C} + SINT_C \right] \left(\frac{EASR_C}{EOMSR_C} \right)}{\sum_C EASR_C}$$

$ISUF_C$ s and $ISUF_{SYS}$ s determined in accordance with the equations in this Incremental Supply Uncollectible Cost Factors section are generally expected to be applicable beginning with a June monthly billing period and extending through the following May monthly billing period, incorporating nonzero SBF_C s beginning with the September monthly billing period, as applicable.

However, for a situation in which any or all supply service related charges applicable to retail customers are significantly changed as a result of a filing by the Company of new or revised informational sheets in compliance with tariffs in the Company's Schedule of Rates, the then current $ISUF_C$ s and $ISUF_{SYS}$ must be revised, as applicable, by the Company to reflect any such change. The revised $ISUF_C$ s and $ISUF_{SYS}$ are determined in accordance with the equations in this Incremental Supply Uncollectible Cost Factors section by incorporating changes into the determination of the expected supply revenues amounts. Such revised $ISUF_C$ s and $ISUF_{SYS}$ are applicable for the period beginning with the monthly billing period following the filing of such revised $ISUF_C$ s and $ISUF_{SYS}$ in accordance with the Informational Filings section of this rider, and extending through the end of the May monthly billing period during which the $ISUF_C$ s and $ISUF_{SYS}$ replaced by the revised $ISUF_C$ s and $ISUF_{SYS}$ were scheduled to be applicable.

(Continued on Sheet No. 267.12)

**RIDER UF
UNCOLLECTIBLE FACTORS**

(Continued from Sheet No. 267.11)

* **INCREMENTAL SUPPLY UNCOLLECTIBLE COST FACTORS (CONTINUED).**

Moreover, for a situation in which the ICC, at the conclusion of a reconciliation proceeding described in the Annual Reconciliation section of this rider, orders or changes a SOR_C to be included in the determination of any $ISUF_C$, the Company must determine a revised $ISUF_C$ to incorporate such SOR_C in the equation used to determine such $ISUF_C$. Such revised $ISUF_C$ is applicable for the period beginning with the monthly billing period following the filing of such revised $ISUF_C$ in accordance with the Informational Filings section of this rider, and extending through the end of the May monthly billing period during which the $ISUF_C$ replaced by the revised $ISUF_C$ was scheduled to be applicable.

* **INFORMATIONAL FILINGS.**

The initial values of the $IDUF_{C8S}$ determined in accordance with the provisions of the 2008 Incremental Distribution Uncollectible Cost Factors section of this rider must be submitted by the Company to the ICC in an informational filing no later than March 20, 2010. Any informational filing of such initial values of the $IDUF_{C8S}$ after March 20, 2010, but prior to the start of the April 2010 monthly billing cycle, is acceptable only if such informational filing corrects an error or errors from timely filed initial values of the $IDUF_{C8S}$, as applicable. Any other such informational filing made after March 20, 2010, is acceptable only if such informational filing is made in accordance with the special permission request provisions of Section 9-201(a) of the Public Utilities Act (Act).

The initial values of the $ISUF_{C8S}$ and $ISUF_{SYS8}$ determined in accordance with the provisions of the 2008 Incremental Supply Uncollectible Cost Factors section of this rider must be submitted by the Company to the ICC in an informational filing no later than March 20, 2010. Any informational filing of such initial values of the $ISUF_{C8S}$ and $ISUF_{SYS8}$ after March 20, 2010, but prior to the start of the April 2010 monthly billing cycle, is acceptable only if such informational filing corrects an error or errors from timely filed initial values of the $ISUF_{C8S}$ and $ISUF_{SYS8}$, as applicable. Any other such informational filing made after March 20, 2010, is acceptable only if such informational filing is made in accordance with the special permission request provisions of Section 9-201(a) of the Act.

The values of the $IDUF_{CS}$ determined in accordance with the provisions of the Incremental Distribution Uncollectible Cost Factors section of this rider for application beginning with a June monthly billing period must be submitted by the Company to the ICC in an informational filing no later than the twentieth day of May preceding the start of the June monthly billing cycle. Any informational filing of such values of the $IDUF_{CS}$ after such twentieth day of May, but prior to the start of the June monthly billing cycle, is acceptable only if such informational filing corrects an error or errors from timely filed values of the $IDUF_{CS}$, as applicable. Any other such informational filing made after such twentieth day of May, is acceptable only if such informational filing is made in accordance with the special permission request provisions of Section 9-201(a) of the Act.

(Continued on Sheet No. 267.13)

**RIDER UF
UNCOLLECTIBLE FACTORS**

(Continued from Sheet No. 267.12)

* **INFORMATIONAL FILINGS (CONTINUED).**

The values of the IDUF_{CS} determined in accordance with the provisions of the Incremental Distribution Uncollectible Cost Factors section of this rider that incorporate nonzero DBF_{CS} for application beginning with a September monthly billing period must be submitted by the Company to the ICC in an informational filing no later than the twentieth day of August preceding the start of the September monthly billing cycle. Any informational filing of such values of the IDUF_{CS} after such twentieth day of August, but prior to the start of the September monthly billing cycle, is acceptable only if such informational filing corrects an error or errors from timely filed values of the IDUF_{CS}, as applicable. Any other such informational filing made after such twentieth day of August, is acceptable only if such informational filing is made in accordance with the special permission request provisions of Section 9-201(a) of the Act.

The values of the ISUF_{CS} and ISUF_{SYS} determined in accordance with the provisions of the Incremental Supply Uncollectible Cost Factors section of this rider for application beginning with a June monthly billing period must be submitted by the Company to the ICC in an informational filing no later than the twentieth day of May preceding the start of the June monthly billing cycle. Any informational filing of such values of the ISUF_{CS} and ISUF_{SYS} after such twentieth day of May, but prior to the start of the June monthly billing cycle, is acceptable only if such informational filing corrects an error or errors from timely filed values of the ISUF_{CS} and ISUF_{SYS}, as applicable. Any other such informational filing made after such twentieth day of May, is acceptable only if such informational filing is made in accordance with the special permission request provisions of Section 9-201(a) of the Act.

The values of the ISUF_{CS} and ISUF_{SYS} determined in accordance with the provisions of the Incremental Supply Uncollectible Cost Factors section of this rider that incorporate nonzero SBF_{CS} for application beginning with a September monthly billing period must be submitted by the Company to the ICC in an informational filing no later than the twentieth day of August preceding the start of the September monthly billing cycle. Any informational filing of such values of the ISUF_{CS} and ISUF_{SYS} after such twentieth day of August, but prior to the start of the September monthly billing cycle, is acceptable only if such informational filing corrects an error or errors from timely filed values of the ISUF_{CS} and ISUF_{SYS}, as applicable. Any other such informational filing made after such twentieth day of August, is acceptable only if such informational filing is made in accordance with the special permission request provisions of Section 9-201(a) of the Act.

Notwithstanding the previous provisions of this Informational Filings section, for a situation in which any or all delivery service charges applicable to retail customers are changed as a result of an order of the ICC and the then current IDUF_{CS} are revised in accordance with such order, such revised IDUF_{CS} must be submitted by the Company to the ICC in an informational filing made concurrently with the Company's filing made in compliance with such order. Any informational filing of such revised IDUF_{CS} after the date of the filing made in compliance with such order, but prior to the date on which such revised IDUF_{CS} are scheduled to become effective, is acceptable only if such informational filing corrects an error or errors from timely filed revised IDUF_{CS}. Any other such informational filing made after the date of the filing made in compliance with such order is acceptable only if such informational filing is made in accordance with the special permission request provisions of Section 9-201(a) of the Act.

(Continued on Sheet No. 267.14)

**RIDER UF
UNCOLLECTIBLE FACTORS**

(Continued from Sheet No. 267.13)

* **INFORMATIONAL FILINGS (CONTINUED).**

Notwithstanding the previous provisions of this Informational Filings section, for a situation in which any or all supply service related charges applicable to retail customers are significantly changed as a result of a filing by the Company of new or revised informational sheets in compliance with tariffs in the Company's Schedule of Rates and the then current ISUF_CS and ISUF_{SYS} are revised, such revised ISUF_CS and ISUF_{SYS} must be submitted by the Company to the ICC in an informational filing no later than the twentieth day of the month prior to the start of the monthly billing cycle during which such revised ISUF_CS and ISUF_{SYS} become applicable. Any informational filing of such revised ISUF_CS and ISUF_{SYS} after such twentieth day, but prior to the start of the monthly billing cycle during which such revised ISUF_CS and ISUF_{SYS} are scheduled to become effective is acceptable only if such filing corrects an error or errors from timely filed revised ISUF_CS and ISUF_{SYS}, as applicable. Any other such filing after such twentieth day is acceptable only if such filing is made in accordance with the special permission request provisions of Section 9-201(a) of the Act.

Notwithstanding the previous provisions of this Informational Filings section, for a situation in which the ICC, at the conclusion of a reconciliation proceeding described in the Annual Reconciliation section of this rider, orders or changes a DOR_C or SOR_C to be included in the determination of a IDUF_C or ISUF_C, respectively, the resultant revised IDUF_C or ISUF_C must be submitted by the Company to the ICC in an informational filing no later than the twentieth day of the month prior to the start of the monthly billing cycle during which such revised IDUF_C or ISUF_C becomes applicable. Any informational filing of such revised IDUF_C or ISUF_C after the twentieth day of a month, but prior to the start of the monthly billing period during which such revised IDUF_C or ISUF_C is scheduled to become effective is acceptable only if such filing corrects an error or errors from a timely filed revised IDUF_C or ISUF_C, as applicable. Any other such filing after such twentieth day is acceptable only if such filing is made in accordance with the special permission request provisions of Section 9-201(a) of the Act.

Any informational filing submitted by the Company to the ICC as described in this Informational Filings section must be accompanied by supporting work papers and documentation.

ANNUAL AUDIT

Annually, subsequent to completion of IDUF and ISUF adjustments for a reporting year, the Company must conduct an internal audit of its costs and recoveries of such costs pursuant to this Rider. The first such Annual Audit report shall be for the 2008 and 2009 reporting years and shall be submitted by August 31, 2011. The Company shall submit the annual internal audit report to the Manager of the Commission's Accounting Department. Such report must be verified by an officer of the Company. The internal audit shall include at least the following tests: 1) test that IDUF and ISUF are appropriately calculated pursuant to the provisions of this tariff; 2) test that costs recovered through Rider UF are not recovered through other approved tariffs; 3) test customer bills that all Rider UF Uncollectible Adjustment Factors are being properly billed to customers in the correct time periods; 4) test that Rider UF revenues or credits are recorded in appropriate accounts; 5) test that uncollectible tariffs shall exclude any amounts in Account 904 related to the Utility Consolidated Billing/Purchase of Receivable Program (UCB/POR) and 6) test that costs classified as uncollectible expenses as reported in Form 21, Annual Report to the Illinois Commerce Commission, are being identified, recorded and properly reflected in the calculation of rates and reconciliations. The above list of determinations shall not limit the scope of the audit.

(Continued on Sheet No. 267.15)

Filed with the Illinois Commerce Commission on
September 8, 2009. Issued pursuant to
Section 16-111.8 of the Illinois Public Utilities Act
enacted on July 10, 2009.
Asterisk (*) indicates change.

Date Effective: March 9, 2010
Issued by A. R. Pramaggiore, President
Post Office Box 805379
Chicago, Illinois 60680-5379

**RIDER UF
UNCOLLECTIBLE FACTORS**

(Continued from Sheet No. 267.14)

* **ANNUAL RECONCILIATION.**

On or before August 31, 2011, the Company must file a petition with the ICC to initiate a review of the reconciliation of the Company's uncollectible costs incurred during years 2008 and 2009 and its recovery of such costs beginning with the April 2010 monthly billing period extending through the May 2011 monthly billing period. In each year, X, thereafter, on or before August 31, the Company must file a petition with the ICC to initiate a review of the reconciliation of the Company's uncollectible costs incurred during calendar year X-2 and its recovery of such costs during the period beginning with the June monthly billing period in year X-1 and extending through the May monthly billing period in year X. In order to complete the review, the ICC may require the Company to provide a report addressing the operation of this rider. In such report, the Company must include (a) schedules with detailed work papers showing the determination of any IDUF_{CS}, ISUF_{CS}, and ISUF_{SYSS} that were applied for the period under review; and (b) the results of analyses that examine (1) costs recovered pursuant to this rider to verify that such costs are recovered only pursuant to this rider and to confirm that any such costs are not also being recovered inappropriately through charges imposed under other tariffs; (2) adjustments determined pursuant to this rider that are included in retail customers' bills for electric service to verify that such adjustments are properly applied; (3) revenues resulting from the application of this rider to verify that such revenues are correctly stated; and (4) costs recovered pursuant to this rider to verify that such costs are properly identified, recorded, and reflected in computations made pursuant to this rider. Such report must be submitted to the ICC in an informational filing, with copies of such report provided to the Manager of the Staff's Accounting Department and the Director of the Staff's Financial Analysis Division. Such report must be verified by an officer of the Company.

At the conclusion of the reconciliation review initiated in 2011, the ICC may identify DOR_Cs or SOR_Cs that the Company must incorporate into the determination of IDUF_{CS} or ISUF_{CS}, respectively, in order to (a) correct for errors in IDUF_{CS} or ISUF_{CS} applied during the April 2010 through May 2011 monthly billing periods, (b) correct for IDUF_{CS} or ISUF_{CS} that were improperly applied during such April 2010 through May 2011 monthly billing periods, or (c) make adjustments for unreasonable uncollectible costs incurred by the Company during 2008 or 2009, or (d) make adjustments for imprudent actions taken by the Company with respect to such uncollectible costs. After any such DOR_C or SOR_C is identified by the ICC, the Company must revise its IDUF_{CS}, ISUF_{CS}, or ISUF_{SYSS}, as applicable, to incorporate such DOR_C or SOR_C.

At the conclusion of any subsequent reconciliation review initiated in year X, the ICC may identify DOR_Cs or SOR_Cs that the Company must incorporate into the determination of IDUF_{CS} or ISUF_{CS}, respectively, in order to (a) correct for errors in IDUF_{CS} or ISUF_{CS} applied beginning with the June monthly billing period in year X-1 and extending through the May monthly billing period in year X, (b) correct for IDUF_{CS} or ISUF_{CS} that were improperly applied during such June through May monthly billing periods, or (c) make adjustments for unreasonable uncollectible costs incurred by the Company during the calendar year X-2, or (d) make adjustments for imprudent actions taken by the Company with respect to such uncollectible costs. After any such DOR_C or SOR_C is identified by the ICC, the Company must revise its IDUF_{CS}, ISUF_{CS}, or ISUF_{SYSS}, as applicable, to incorporate such DOR_C or SOR_C.

(Continued on Sheet No. 267.16)

**RIDER UF
UNCOLLECTIBLE FACTORS**

(Continued from Sheet No. 267.15)

MISCELLANEOUS GENERAL PROVISIONS.

- * For any given calendar year, the sum of the $F904D_{CYs}$ and $F904S_{CYs}$ must be equal to or less than the amount listed in Account No. 904 of the FERC Form No. 1 for such calendar year. Such $F904D_{CYs}$ and $F904S_{CYs}$ may not include bad debt expenses associated with receivables purchased by the Company in accordance with the provisions of Section 16-118 of the Act.
- * Notwithstanding any other provision of this rider, ~~each $IDUF_C$ must be greater than or equal to zero (0),~~ each $ISUF_C$ must be greater than or equal to zero (0), and each $ISUF_{SYS}$ must be greater than or equal to zero (0).

The Company's Schedule of Rates, of which this rider is a part, includes General Terms and Conditions and other tariffs. Service hereunder is subject to the General Terms and Conditions and such other tariffs, as applicable.

Commonwealth Edison Company
 Computation of Jurisdictional Gross Revenue Conversion Factor
Year 2006

Witness: Houtsma/Frank

Line No.	Description (A)	% of Incremental Gross Revenue (B)
1	Operating Revenue	100.00%
2	Uncollectible Expense	0.73% (1)
3	State Taxable Income	<u>99.27%</u>
4	State Income Taxes (7.30% X 99.27%)	7.25%
5	Income Before Federal Income Taxes	<u>92.02%</u>
6	Federal Income Taxes (35% X 92.02%)	<u>32.21%</u>
7	Operating Income Percentage	<u>59.81%</u>
8	Gross Revenue Conversion Factor - -	
9	Including Incremental Uncollectible expense and Add-On	
10	Revenue Taxes (100.00% / Operating Income Percentage (L.7))	<u><u>1.67196</u></u>

Note:

(1) See WPC-16 for the calculation of the incremental uncollectible expense factor.

Commonwealth Edison Company

Estimated Jurisdictional Uncollectible Accounts Expense
As A Percentage of Estimated 2006 Delivery Services Revenues
(In Thousands)

Line No.	Description (A)	Amount (B)
1	Estimated 2006 Jurisdictional Uncollectible Accounts Expense (1)	\$ 12,247
2	Estimated 2006 Delivery Services Revenues (2)	\$ 1,687,492
3	Uncollectible Accounts Expense As A Percentage of Revenue	<u>0.73%</u>

Notes:

(1) From Schedule C-16, Page 1.

(2) Estimated delivery services revenue based on 2006 actual billing determinants and current delivery services rates.

ICC Docket No. 09-0433

**Revised Tariff Sheets filed September 8, 2009 pursuant to provisions of
Section 16-111.8 of the Public Utilities Act ("PUA"),
Enacted on July 10, 2009**

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests
BAP 1.01 – 1.10
Dated: September 22, 2009**

REQUEST NO. BAP 1.04:

Please provide the calculations of all IDUF and ISUF adjustments for each customer class for the reporting year 2008 pursuant to the Company's proposed Rider UF, effective March 9, 2010. Provide all workpapers supporting the calculations in Excel format with all formulas intact.

RESPONSE:

Please see BAP 1.04 Attach 1 for the workpapers documenting the computation of the IDUF and ISUF values for 2008.

Commonwealth Edison Company
 Response to ICC Data Request BAP 1.04
 Incremental Distribution Uncollectible Cost Factors (IDUF) Workpaper for the reporting year 2008

	A	B	C	D	E	F	G
		BDU _{P1} (1)	DBRR _{P1} (2)	BDU _{P2} (1)	DBRR _{P2} (2)	ADBRR	
		Base Distribution Uncollectible Costs	Distribution Base Rate Revenues	Base Distribution Uncollectible Costs	Distribution Base Rate Revenues	Annual Distribution Base Rate Revenues	Sum (BDU _P X DBRR _P) / (ADBRR)
1	Residential	\$ 10,733,739	\$ 639,003,669	\$ 13,108,460	\$ 303,294,197	\$ 942,297,866	\$ 11,498,082
2	Nonresidential	1,191,518	369,794,398	1,298,537	163,512,538	533,306,936	1,224,330
3	All Other	145,743	211,536,260	-	96,170,927	307,707,187	100,192
4	Total	<u>\$ 12,071,000</u>	<u>\$ 1,220,334,327</u>	<u>\$ 14,406,997</u>	<u>\$ 562,977,662</u>	<u>\$ 1,783,311,989</u>	<u>\$ 12,822,605</u>

		F904D (3)		EDR		
		Distribution Uncollectible Costs	Sum (BDU _P X DBRR _P) / (ADBRR)	Expected Distribution Revenues (4)	IDUF	IDUF Formula
5	Residential	\$ 17,245,497	\$ 11,498,082	\$ 808,470,000	1.0071	= 1 + (B5-C5) / D5
6	Nonresidential	2,761,322	1,224,330	439,330,000	1.0035	= 1 + (B6-C6) / D6
7	All Other	2,666,064	100,192	238,050,000	1.0108	= 1 + (B7-C7) / D7
8	Total	<u>\$ 22,672,883</u>	<u>\$ 12,822,605</u>	<u>\$ 1,485,850,000</u>		

NOTES:

- (1) See ComEd's Response to Staff Data Request BAP 1.01.
- (2) P1 and P2 represent the periods from January 1, 2008 through September 15, 2008, and September 16, 2008 through December 31 2008, respectively. Amounts were from ComEd's general ledger and included prorated amounts for September 2008
- (3) See ComEd's Response to Staff Data Request BAP 1.03.
- (4) For ComEd's April 2010 through December 2010 monthly billing periods. Forecasted distribution revenues by customer designation are based on applying current rates to the load forecast for the applicable period

Commonwealth Edison Company
 Response to ICC Data Request BAP 1.04
 Incremental Supply Uncollectible Cost Factors (ISUF) Workpaper for the reporting year 2008

	A	B	C	D	E
		F904S (1)	BSUR (2)	ESR (3)	ISUF
		Supply Uncollectible Costs	Basic Supply Uncollectible Revenues	Expected Supply Revenues	= 1+ (B-C)/D
1	Residential	\$ 40,759,810	\$ 28,337,175	\$ 1,347,500,000	1.0092
2	Nonresidential	6,178,385	3,035,747	492,270,000	1.0064
3	All Other	961,318	177,967	52,990,000	1.0148
4	System Average - Hourly	47,899,513	31,550,889	1,892,760,000	1.0086

NOTES:

- (1) See ComEd's Response to Staff Data Request BAP 1.03 for the determination of the 2008 supply uncollectible costs for each customer designation. In see column D rows 9-11 in BAP 1.03_Attach 1 Page 1 of 2.
- (2) See ComEd's Response to Staff Data Request BAP 1.02.
- (3) For ComEd's April 2010 through December 2010 monthly billing periods. Forecasted supply revenues by customer designation are based on applying current rates to the load and retention forecast for the applicable period.

