**STATE OF ILLINOIS**

**ILLINOIS COMMERCE COMMISSION**

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| Commonwealth Edison Company | ) | |
| | ) | Docket No. 10-0467 |
| Proposed general increase in electric rates | ) | |

**PUBLIC**
**INITIAL BRIEF OF THE STAFF OF THE ILLINOIS COMMERCE COMMISSION**

(Confidential Marked By Highlight)

February 10, 2011

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NOW COMES Staff of the Illinois Commerce Commission ("Staff"), by and through its undersigned counsel, pursuant to Section 200.800 of the Illinois Commerce Commission's Rules of Practice (83 Ill. Adm. Code 200.800), and respectfully submits its Initial Brief in the instant proceeding.

## I. INTRODUCTION / STATEMENT OF THE CASE

On June 30, 2010, Commonwealth Edison Company ("ComEd" or "Company") filed with the Illinois Commerce Commission ("Commission") revised tariff sheets in which it proposed a general increase in electric rates pursuant to Article IX of the Illinois Public Utilities Act ("Act" or "PUA"), 220 ILCS 5/9, to become effective August 14, 2010. On July 28, 2010, the Commission suspended the filing to and including November 26, 2010, for a hearing on the proposed rate increase. On November 4, 2010, the Commission resuspended the tariffs to and including May 26, 2011.

The following Staff Witnesses have submitted testimony in this case: Theresa Ebrey (Staff Exs. 1.0 and 16.0), Dianna Hathhorn (Staff Exs. 2.0 and 17.0), Bonita Pearce (Staff Exs. 3.0R and 18.0), Scott Tolsdorf (Staff Exs. 4.0 and 19.0), Michael McNally (Staff Exs. 5.0 and 20.0R), Greg Rockrohr (Staff Exs. 6.0 and 21.0), Mona

Elsaid (Staff Exs. 7.0 and 22.0), David Brightwell (Staff Exs. 8.0 and 23.0), John Stutsman (Staff Exs. 9.0 and 24.0), Peter Lazare (Staff Exs. 10.0 and 26.0), Cheri Harden (Staff Exs. 11.0 and 27.0), Philip Rukosuev (Staff Exs. 12.0 and 28.0), Christopher Boggs (Staff Exs. 13.0 and 29.0C), Torsten Clausen (Staff Exs. 14.0, 25.0, and 30.0), and Eric Schlaf (Staff Exs. 15.0 and 31.0).

The following parties have submitted testimony in this case: People of the State of Illinois ("AG"), the Citizens Utility Board ("CUB"); Illinois Industrial Energy Consumers ("IIEC"); Dominion Retail Inc.; the Natural Resources Defense Council ("NRDC"); the Chicago Transit Authority ("CTA"); AARP; the Northeast Illinois Regional Commuter Railroad Corporation d/b/a Metra ("Metra"); the City of Chicago; the Kroger Company; Constellation NewEnergy, Inc. ("CNE"); the Coalition to Request Equitable Allocation of Costs Together ("REACT"); Environmental Law & Policy Center ("ELPC"); Retail Energy Supply Association ("RESA"); United States Department of Energy ("DOE"); Illinois Competitive Energy Association; and the Commercial Group ("CG").

An evidentiary hearing was held in this matter in Chicago on January 10-20, 2011.

All rates set by the Commission must be "just and reasonable" and any "unjust or unreasonable" rate is unlawful. In this regard, Section 5/9-101 of the PUA provides, in relevant part, that:

> All rates or other charges made, demanded or received by any product or commodity furnished or to be furnished or for any service rendered or to be rendered shall be just and reasonable. Every unjust or unreasonable charge made, demanded or received for such product or commodity or service is hereby prohibited and declared unlawful. All rules and regulations made by a public utility affecting or pertaining to its charges to the public shall be just and reasonable. (220 ILCS 5/9-101)

During the course of the proceeding, Staff proposed various adjustments and changes to the Company's June 30, 2010 request. The Company accepted certain of Staff's modifications and Staff withdrew others. A summary of Staff's final recommendations to the Commission in this proceeding is attached hereto as Appendix A. Also attached as part of Appendix A is Staff's revised Revenue Requirement, which incorporates the changes to Staff's rebuttal position discussed further below. For the reasons stated below, Staff's proposed adjustments should be adopted by the Commission.

## II. OVERALL REVENUE REQUIREMENT AND REVENUE DEFICIENCY

As reflected on page 1, line 5, column (i) of Appendix A to Staff's Initial Brief, Staff recommends revenues of $2,150,353,000. This is an increase of $103,033,000 or 5.03%, to ComEd's pro forma present revenues of $2,044,866,000 as shown in Appendix A, page 1, line 5, column (d). This revenue increase is calculated at line 26, column (i) of page 1 of Appendix A.

## III. TEST YEAR

In this proceeding, ComEd has proposed the use of a 2009 historical test year with pro forma adjustments to historical test year data pursuant to Section 287.40 of the Illinois Administrative Code.

# IV. RATE BASE

## A. Overview

## B. Potentially Uncontested Issues

### 1. Plant

#### a. AMI Pilot Costs (including AMI Meter Redeployment)

Staff witnesses Tolsdorf and Rockrohr proposed adjustments in direct testimony based upon the number of meters retired in association with the AMI Pilot program versus the number of meters tested and redeployed in association with the same program. Staff and the Company have since agreed to the number of meters retired, and the Staff witnesses have withdrawn their proposed adjustment. (Staff Ex. 19.0, p. 2)

#### b. Other

### 2. General and Intangible Plant

### 3. Functionalization

## C. Potentially Contested Issues

### 1. Post-Test Year Adjustments

#### a. Pro Forma Capital Additions

Staff recommends that only projects expected to be placed in service by December 31, 2010 as reflected on ComEd Ex. 55.2, Workpaper WPB-2.1a that the Company had shown to be "known and measurable" be approved by the Commission to be included in rate base. (Staff Ex. 1.0, pp. 6-10; Staff Ex. 16.0, pp. 5-21) The Company would have the Commission approve pro forma plant additions based on its constantly changing budget through June 30, 2011 be included in rate base. Staff asserts that the budget for construction projects that is constantly being updated is not "known and measurable." Appendix C illustrates the volatility of the budget for capital additions since the filing of this case in June 2010. While the Company characterizes the 2.03% decrease in the total construction budget since the initial filing as insignificant, a review of the changes to the individual categories shows otherwise, with the range of a 59.12% decrease for Capitalized Overheads to a 117.59% increase for Other General Plant.

The Commission must decide whether the Company's constantly changing construction budget through June 30, 2011 constitutes the support that is required by the Commission's rules for a rate case test year, 83 Ill. Adm. Code 287 ("Part 287"), to allow plant expenditures occurring after the test year to be included in rate base. Section 287.40, Pro Forma Adjustments to Historical Test Year Data, sets forth the known and measurable criteria that must be applied to plant expenditures after the end of the test year to be included in rate base as a pro forma plant addition:

> A utility may propose pro forma adjustments (estimated or calculated adjustments made in the same context and format in which the affected information was provided) to the selected historical test year <u>for all known and measurable changes</u> in the operating results of the test year. These adjustments shall reflect changes affecting the ratepayers in plant investment, operating revenues, expenses, and cost of capital where such changes occurred during the selected historical test year or are reasonably certain to occur subsequent to the historical test year within 12 months after the filing date of the tariffs and where the amounts of the changes are determinable. Attrition or inflation factors shall not be substituted for a specific study of individual capital, revenue, and expense components. <u>Any proposed known and measurable adjustment to the test year shall be individually identified and supported in the direct testimony of the utility. Each adjustment shall be submitted according to the standard information requirement schedules prescribed in 83 Ill. Adm. Code 285.</u> (Emphasis added)

While the Company did identify the adjustment for pro forma plant additions in its direct testimony, the amount and specific projects included in the adjustment have been updated no fewer than three times since then (see Appendix C). While sometimes more current information is better than older stale information, these updates demonstrate that the known and measurable criteria have not been met. Staff Ex. 16.0 Attachment B as well as the Company's response to Staff data request TEE 17.01 Attach 1 (Confidential Staff Group Cross Ex. 1, pp. 228-246), clearly show how projects have been dropped and other projects have been added throughout the six months since the case was filed. During cross-examination, ComEd witness Donnelly agreed that there will continue to be changes to the amount of new plant placed in service through June 2011. (Tr., January 11, 2011, pp. 659-662) The fact that some projects can (and will) be dropped while others are added based on ever-changing priorities proves that the totality of the pro forma plant additions proposed by the Company is not known and measurable. The Company has not identified which of the projects included in its detail, ComEd Ex. 55.2, are subject to revision; therefore, Staff has no alternative but to assume any of the projects may change. (Tr., January 12, 2011, pp. 765-766) The Company believes that as long as the total amount requested stays within some range, the total amount should be approved regardless of the specific projects comprised in that amount.

For example, in surrebuttal testimony, the Company provided support for its vehicle additions through June 2011 (ComEd Ex. 55.10). The Company stipulated that at least two of the purchase orders included in the Exhibit were provided to Staff for the first time in that exhibit. (Tr., January 11, 2011, pp. 631-633) The Company would have the Commission believe that because the category for vehicles did not change (although the total dollar amount increased from $27.4 million in the Part 285 filing to $28.5 million in ComEd Ex. 55.2, See Appendix C), it does not matter that the support did not even exist for the amount before December 30, 2010 other than in the form of a budget or projected amount. (Tr., January 12, 2011, pp. 798-804)

Further, in comparing the information supporting vehicle purchases in ComEd Ex. 55.10 with the evidence provided in ComEd Ex. 32.2, Mr. Donnelly admitted that ComEd Ex. 32.2 only provided “a sample of documentation of various scopes of work.” (Tr., January 11, 2011, p. 628) The Company believes providing a <u>sample of the types of documentation</u> available to support its pro forma plant additions obviates its burden of proof. During cross-examination, Staff witness Ebrey explained her concern with the information provided in ComEd Ex. 32.2. ComEd Cross Exs. 5, 6, and 7 showed information pertaining to ITN 45170, but as Ms. Ebrey explained, the information provided by the Company presented conflicting information with no explanation for the conflicts, and could not be relied upon to support the project in question. Clearly, providing “a sample of the types of documentation available” does not constitute adequate support for “known and measurable” pro forma additions to plant-in-service. (Tr., January 12, 2011, pp. 790-795)

The Company, in cross-examination of Staff witness Ebrey, tried to show how Staff’s adjustment disallowed planned investment for the 1$^{st}$ and 2$^{nd}$ Quarters of 2011. (ComEd Cross Ex. 4) The Company unsuccessfully attempted to draw the conclusion that Ms. Ebrey is recommending that the Commission find that no plant investment would be made in certain categories between January and June 2011. Ms. Ebrey explained during cross-examination that her position was based on the discussion provided by ComEd witness Donnelly. The examples raised by ComEd counsel, corrective maintenance associated with storm damage or emergency repairs, do not meet the known and measurable criteria for pro forma adjustments to an historic test year. As Ms. Ebrey pointed out, such plant additions based on budgets and projections would be entirely appropriate for a future test year filing, but that is not what the Company chose to file. (Tr., January 12, 2011, pp. 779-783) Ms. Ebrey's recommendation is based on the information provided by the Company as to the projects that met the known and measurable criteria. (*Id*., pp. 765-766) Ms. Ebrey's recommendation is not based on what the Company must do to serve its customers over the next six months but rather is based on the rules regarding pro forma adjustments to an historic test year. (*Id.*, p. 795)

<u>Staff's Change in Position on the Date Through Which Pro Forma Plant Additions Should Be Included in Rate Base</u>

Staff's position in this Initial Brief recommends that the Commission approve projected plant to be placed in service through December 31, 2010 as reflected on ComEd Ex. 55.2, Workpaper WPB-2.1a. This is a change in position from Staff's rebuttal testimony.

At the time of Staff rebuttal testimony, Staff's recommended revenue requirement included amounts projected to be in service by December 31, 2010 as well as certain other discrete projects through June 2011 that Staff concluded the Company had shown to be known and measurable. (Staff Ex. 16.0, p. 5) However, the Company provided an update to its pro forma plant amounts in surrebuttal testimony (ComEd Ex. 55.2, Workpaper WPB-2.1a) which revised the amounts for plant actually in service through November 2010 along with projections for December 2010 and the first and second quarters of 2011.

While Staff based its rebuttal position on the evidence available at the time of its rebuttal testimony, the updated plant support provided in the Company's surrebuttal testimony calls into question whether even the discrete projects that Staff accepted in rebuttal testimony are indeed known and measurable. Of the limited projects deemed "Summer Critical" which Staff previously accepted, five have now been dropped from the pro forma schedule[1]. In addition, a comparison of the Company's responses to Staff data request TEE 12.04 Attach 02 (Staff Ex. 16.0, Attachment B) and Staff data request TEE 17.01 Attach 1 (Confidential Staff Group Cross Ex. 1, pp. 228-246) indicates that the timing of projects being placed in service has either slipped to a later date or has been expedited to an earlier period for ITN's 45265, 46017, 22782, 29259, and 43678. Finally, the total amount for the discrete projects being placed in service in 2011 accepted in Staff's rebuttal has changed from $46.995 million[2] to the updated amount in the Company's surrebuttal of $57.3 million[3] without any explanation for the increase. Staff cannot recommend that the Commission violate its own rules by approving this moving target, and is therefore recommending approval of plant to be placed in service through December 31, 2010.

Income Tax Effect of Post Test Year Plant Additions

After Staff filed its rebuttal testimony, certain changes occurred which impact the income tax associated with the pro forma plant additions. The Company reflected the impact of the new bonus tax depreciation benefit in ComEd Ex. 55.1, Schedule C-2.7 based on its surrebuttal pro forma plant additions amount. That schedule did not, however, reflect the additional impact of the state income tax increase from 7.3% to

[1] ITN's 45939, 45977, 45982, and 45984 have been dropped entirely as shown on the Company's response to Staff data request TEE 17.01 Attach 1 (Confidential Staff Group Cross Ex. 1, pp. 228-246). The entire amount previously projected for Q2 for ITN 45815 has also been dropped.
[2] Staff Exhibit 16.0, Schedule 16.08, page 3.
[3] ComEd Ex. 58.0, p. 68. Staff notes that over $12 million of this apparent increase due to costs related to ITN 22782 which had been projected in 2010 have slipped into Q1 of 2011 and that $.666 million in costs for ITN 43678 which had been projected in 2010 have slipped into Q2 of 2011.

9.5%. Appendix A, page 15 presents the impacts of both the new bonus tax depreciation and state income tax rates based on Staff's current recommended pro forma plant additions amount, using ComEd Ex. 55.1, Schedule C-2.7 updated for Staff's proposed plant additions as well as the state income tax increase. In the event an amount for pro forma plant additions other than that recommended by Staff is approved, this schedule would need to be revised to reflect that change as well.

### b. Accumulated Provisions for Depreciation and Amortization Related Provisions for Accumulated Depreciation

Staff proposes adjustments to roll forward Accumulated Depreciation on Embedded Plant as of December 31, 2009 to December 31, 2010, the date to which gross plant in service has been restated. (Staff Ex. 1.0, pp. 10-15; Staff Ex. 16.0, pp. 21-25) This is necessary in order to reflect the correct value of plant investment. The Company offered little to rebut Staff's position preferring to emphasize instead that ComEd intends to file an appeal of the Appellate Court ruling, which overturned the Commission's decision on accumulated depreciation in Docket No. 07-0566, to the Illinois Supreme Court[4]. Staff's position is consistent with the Appellate Court's ruling in Commonwealth Edison Co. v. Ill. Commerce Comm'n, 2010 Ill.App. LEXIS 1057 (Ill.App.Ct., 2nd Dist., Sept. 30, 2010).

If the Commission were to allow pro forma plant additions through a date other than December 31, 2010, the roll forward of accumulated depreciation on embedded plant at December 31, 2009 would need to be restated to the same date. AG/CUB witness Effron agrees with Staff's position of matching the roll forward of accumulated

[4] ComEd Ex. 29.0, p. 7, lines 136 – 141.

depreciation with the timing of the pro forma plant additions. (AG/CUB Ex. 2, pp. 10-13; AG/CUB Ex. 8.0, pp 6-7) IIEC witness Gorman also supports this position (IIEC Ex. 1.0, pp. 65-73)

#### c. Accumulated Deferred Income Taxes (ADIT)

Staff proposes that the companion adjustment to ADIT should reflect the adjustment to Accumulated Depreciation on Embedded Plant as of December 31, 2009. (Staff Ex. 1.0, pp. 10-15; Staff Ex. 16.0, pp. 21-25) Since the Company opposes Staff's adjustment to Accumulated Depreciation, it likewise opposes this adjustment. AG/CUB agrees that this companion adjustment is necessary. (AG/CUB Ex. 2, pp. 13-14; AG/CUB Ex. 8.0, pp 7-8) IIEC witness Gorman also supports this position (IIEC Ex. 1.0, pp. 71-73)

### 2. Construction Work in Progress

### 3. Specific Plant Investments

#### a. West Loop Project Repair Disallowances

Staff recommended that the Commission disallow ComEd's $4,066,517 cost[5] associated with investment tracking number (ITN) 37977 to repair a high pressure fluid filled (HPFF) 138,000 volt (138 kV) cable. ComEd's HPFF 138,000 volt cable at issue here failed approximately two years after ComEd placed it in service as part of its $10 million West Loop Project.[6] The HPFF 138,000 volt cable that failed uses pressurized

[5] The $4,066,517 cost includes the amount of $4,065,248 as test year expenditures and the amount of $1,269 as pro forma. (Staff Ex. 21.0, pp. 10-11)
[6] ComEd separately included approximately $10 million in its proposed rate base in this proceeding for the West Loop 138kV Project, completed in 2006. ComEd's West Loop 138kV Project installed the HPFF 138,000 volt cable that failed and was repaired in 2008 under ITN 37977. Staff is not recommending any disallowance associated with ComEd's $10 million West Loop 138kV Project completed in 2006. Staff's recommendation for disallowance is only for ComEd's $4 million repair of its 138,000 volt cable that failed after it had been operating only about two years. (Staff Ex. 21.0, p. 9)

oil as an insulating fluid[7], and the failure occurred due to the depletion of insulating fluid from the pipe that held the cable. (Staff Ex. 6.0, pp. 7-8) It is Staff's opinion that Section 9-211 of the Public Utilities Act permits the Commission to allow only prudently incurred investments in a utility's rate base. (Staff Ex. 6.0, p. 5) Staff based its recommendation that the Commission disallow ComEd's roughly $4 million cost associated with ITN 37977 upon Staff's conclusion that ComEd's management could and should have taken steps to prevent the cable failure from occurring, and that ComEd's cost for the cable repair associated with ITN 37977 was therefore not prudently incurred. (Staff Ex. 21.0, p. 3) ComEd disagreed with Staff's position that its repair costs for ITN 37977 were not prudently incurred, and maintained that its $4 million repair costs for the failed HPFF 138,000 volt cable should be included in rate base. (ComEd Ex. 60.0, p. 2)

<u>Pressure Monitoring</u>

One reason for Staff's conclusion that the Commission should disallow ComEd's repair cost associated with ITN 37977 relates to ComEd's lack of pressure monitoring. ComEd's management allowed the installation of a cable system that depends upon the performance of pressurized fluid, but approved a system design that [redacted] (ComEd Ex. 33.0, pp. 11-12; Staff Ex. 21.0, pp. 8-9)

ComEd argued that there should be no finding of imprudence regarding its system design. [redacted]

[7] Due to the high operating voltage of ComEd's underground cable, the pressurized insulating fluid is required to prevent short circuits and cable damage from occurring. (Staff Ex. 6.0, p. 7-8; ComEd Ex. 33.0, pp. 4-5; ComEd Ex. 60.2 Confidential, pp. 8-9)

[redacted] (ComEd Ex. 60.0, pp. 13-14) [redacted] (ComEd Ex. 60.4 Confidential) Rather, Staff's conclusion was that ComEd's HPFF system design [redacted] (Staff Ex. 21.0, pp. 8-9; Confidential Staff Group Cross Ex. 1, p. 19)

In surrebuttal, ComEd witness McMahan indicated ComEd's design [redacted] (ComEd Ex. 60.0, p. 13) Staff's conclusions regarding ComEd's design were based upon facts, pure common sense, and experience, all of which dictated that [redacted] was important information for ComEd to know, and the importance of that information should have been recognized by ComEd when the system was initially designed. (Staff Ex. 21.0, p. 10) [redacted] (ComEd Ex. 33.0, p. 5) ComEd placed the cable into service without ComEd management verifying for itself that [redacted] (Staff Ex. 6.0, pp. 7-8) [redacted] (Confidential Staff Group Cross Ex. 1, p. 6), [redacted] (Staff Ex. 21.0, pp. 9-10)

[redacted] (ComEd Ex. 33.0, p. 3) Staff found ComEd's assignment of responsibility [redacted] over the two year period that the HPFF 138,000 volt cable was in service prior to failure to be unreasonable. ComEd's written procedures indicate that only qualified personnel from ComEd's Transmission Underground Group are allowed to operate [redacted] (Confidential Staff Group Cross Ex. 1, p. 8) Staff concluded that even if ComEd's [redacted] (Confidential Staff Group Cross Ex. 1, p. 18), but ComEd management's decision [redacted] caused the cable to fail and resulted in the repair cost of approximately $4 million.

<u>Discovery of Oil in Manhole # 517</u>

Yet another reason Staff concluded that the Commission should disallow ComEd's repair cost is that ComEd's management, prior to the cable failure, [redacted]

(Staff Ex. 21.0, pp. 5-8)

(ComEd Ex. 60.0, p. 10) The truth is, since ComEd's management did not investigate

(ComEd Ex. 60.0, p. 11)

Staff strongly disagrees with the notion that ComEd's management has no responsibility to review inspection reports and remain aware of the condition of its own transmission and distribution facilities. [redacted] (ComEd Ex. 60, p.11) To be clear, Staff does not know that [redacted] (Tr., January 12, 2011, pp. 877-879)

Staff maintains its objection to ComEd's proposal to recover from ratepayers its roughly $4 million cost associated with repairing its two-year old HPFF cable that failed. Staff's opinion is that ComEd could and should have taken steps to prevent the cable failure in the first place. (Staff Ex. 6.0, p. 9)

**b. Plymouth Court Feeders**

The Plymouth Court Feeders Project permanently transferred a network group from Plymouth Court Substation (TSS 49) to State Street Substation (TSS 126) and provided backup for the remaining two network groups supplied by Plymouth Court Substation. Staff witness Mona Elsaid concluded in her direct testimony that with the absence of the probability of any risk factor or planning standard to justify the need of the Plymouth Court Feeders project, it did not seem that ComEd's decision to construct the Plymouth Court Feeders project was prudent. She also added that it was not clear from ComEd's response to a Staff data request whether the Plymouth Court Feeders project is used and useful. Staff recommended that the Commission disallow the cost of the project if ComEd is unable to provide an explanation that demonstrates the prudence and used and usefulness of its project in its rebuttal testimony. (Staff Ex. 7.0, pp. 11-13) In response to Staff data request ME 13.03 and in its rebuttal testimony (ComEd Ex. 33, p. 16), ComEd indicated that the Plymouth Court Feeders Project was constructed to hedge against a high-consequence low probability risk to ComEd's critical infrastructure (Plymouth Court Substation) that supplies the Chicago Central Business District. ComEd also indicated in response to Staff data request ME 9.01 that the project is used and useful. After reviewing ComEd's response and rebuttal testimony, Staff agreed with ComEd that the Plymouth Court Feeders Project is needed to eliminate the high-consequence low probability risk to ComEd's critical infrastructure in the Central Business District of Chicago. Staff witness Mona Elsaid concluded that the Plymouth Court Feeders Project is prudent and used and useful. (Staff Ex. 22.0, pp. 3-4)

#### c. Underground Cable

Staff proposes that costs for underground cable repairs disallowed in Docket No. 07-0566 are not appropriate for reconsideration in the current case and should not be included in rate base. (Staff Ex. 1.0, p. 16; Staff Ex. 16.0, p. 26) The Company, after having adjusted its books removing the costs disallowed in the prior rate case, takes another stab at including costs already considered and disallowed by the Commission. Staff recommends that the Commission stand by its prior decision on this issue. AG/CUB supports this position. (AG/CUB Ex. 2.0, pp. 9-10; AG/CUB Ex. 8.0, pp. 5-6)

#### d. PORCB Costs

Staff proposes that costs identified as PORCB costs be removed from recovery in the rate case, consistent with the Commission's Order in Docket No. 10-0138. (Staff Ex. 1.0, pp. 10-15; Staff Ex. 16.0, pp. 21-25) The Order in Docket No. 10-0138 clearly stated:

> With regard to POR services, the Commission notes that the enabling statute provides, in pertinent part, that:
>
> > The tariff filed pursuant to this subsection (c) shall permit the electric utility to recover from retail customers any uncollected receivables that may arise as a result of the purchase of receivables under this subsection (c), may also include other just and reasonable terms and conditions, and shall provide for the prudently incurred costs associated with the provision of this service pursuant to this subsection (c).
>
> (220 ILCS 5/16-118(c)
>
> Concerning UCB services, this statute provides that:
>
> > The tariff filed pursuant to this subsection (d) . . . shall provide for the recovery of prudently incurred costs associated with the provision of service pursuant to this subsection (d). The costs associated with the provision of service pursuant to this Section shall be subject to periodic Commission review.
>
> (220 ILCS 5/16-118(d)
>
> It therefore appears that the General Assembly intended to have all POR or UCB costs to be recovered through the tariffs that ComEd has filed in this proceeding, subject to a prudence review. Stated another way, the language above is indicia that the General Assembly intended to have POR and UCB costs segregated from the costs that would be included in base rates.

(Order, Docket No. 10-0138, December 15, 2010, p. 31)

Staff does not agree with testimony offered by Dominion witness Christ or ICEA witness Fein that costs identified as PORCB are recoverable in base rates. The appropriate place to evaluate PORCB costs is in the Rider RCA reconciliation proceedings provided for in Rider PORCB. (Staff Ex. 16.0, pp. 21-25)

The Company offered an alternate proposal in its surrebuttal testimony (ComEd Ex. 56.0, pp. 29-30; ComEd Ex. 56.7) in response to Dominion and ICEA. The alternative unnecessarily complicates an issue the Commission has already decided while adding no benefit. The Order in Docket No. 10-0138 limits the cost recovery to $12.596 million as opposed to the $17.6 million proposed by ComEd. (Order, pp. 36-38) It appears from ComEd Ex. 56.7 that the comparable total for PORCB costs is now $16.6 million according to the Company. The support lacking for the PORCB costs in Docket No. 10-0138 has still not been presented in the rate case. The total requested amount of costs continues to change, without any explanation for the relationship between the amounts allowed for recovery in the PORCB case ($12,596 million) and the total amount requested in the rate case initially ($16.6 million). If the Commission's Order accepting $12.596 million as the current cap for PORCB costs is adhered to, then it would seem that the approval of $6.842 million in base rates would result in only $5.754 million (12.596 – 6.842) to be recovered under the CB adjustment in Rider RCA rather than the 9.78 million reflected on ComEd Ex. 56.7. Or looking at the converse, if $9.78 million is recovered under Rider RCA, then only $2.816 million should be recovered in base rates (12.596 – 9.78). During cross-examination, ComEd witness Freuhe agreed that if the Commission adopts the Company's alternate proposal regarding PORCB costs in this proceeding, the amount the Company would use in its calculation for the consolidated billing adjustment for Rider RCA "would be certainly no more than the 9.78 million on 56.7." (Tr., January 20, 20911, p. 2489) Since the final Order in this case will not be issued until after the April 1 date, the amount used in the calculation of the CB Adjustment for Rider RCA must be considered in rendering the final opinion in the Commission's Order in this case to prevent over-recovery of costs.

In addition to the unnecessary complication of the overall recovery of costs related to PORCB, as discussed above, the Company's alternative would also create unnecessary risk for the ratepayers as well as for the Company. Without the analysis of the costs estimated for the PORCB project, the ratepayers could end up paying more than the total incremental costs in base rates. In the alternative, the Company might recover less than the incremental costs through Rider RCA. The Company can be made whole for its incremental PORCB costs if they are recovered only through Rider RCA as stated in the PORCB Order as discussed above.

The Company did not reflect its alternative position in its surrebuttal revenue requirement. (Confidential Staff Group Cross Ex. 1, p. 222) If the Commission approves this alternate proposal, the adjustment set forth in the Company's response to Staff data request TEE 16.02, Attach 1 (Confidential Staff Group Cross Ex. 1, p. 224) would need to be reflected in the final revenue requirement in place of Staff's adjustment on Appendix A, p. 2, column (e). In addition, during cross-examination, ComEd witness Freuhe agreed that if the Commission adopts the Company's alternate proposal regarding PORCB costs in this proceeding, the amount the Company would use in its calculation for the consolidated billing adjustment for Rider RCA "would be certainly no more than the 9.78 million on 56.7." (Tr., January 20, 2011, p. 2489) Since the Order in this case will not be issued until after the April 1 date, the amount used in the calculation of the CB Adjustment for Rider RCA must be considered in rendering the final opinion in the Commission's Order in this case. (See discussion above)

**e. Allocation of G&I Plant**

**f. Other**

**4. Cash Working Capital (CWC)**

Numerous issues were raised regarding the calculation of cash working capital ("CWC"). The remaining contested issues between Staff and the Company are the treatment of:

1) Energy Assistance Charges/Renewable Energy pass-through tax ("EAC/REC") for which Staff proposes 0 revenue lag days and 35.21 expense lead days as opposed to the Company's proposed 42.11 revenue lag days and 26.11 expense lead days;
2) Gross Receipts/Municipal Utility pass-through Tax ("GRT/MUT") for which Staff proposes 0 revenue lag days and 44.21 expense lead days as opposed to the Company's proposed 42.11 revenue lag days and 26.11 expense lead days; and
3) Intercompany expenses for which Staff proposes 45.35 expense lead days as opposed to the Company's proposed 30.35 expense lead days. (ComEd Ex. 57.0, pp. 2-3)

Revenue Lag and Expense Lead Days for EAC/REC

The Commission should accept Staff's proposed adjustment which is consistent with the statute governing these pass-through taxes and does not produce the erroneous and counterintuitive result that the Company's proposal produces. Staff's adjustment to the expense lead days associated with EAC/REC pass-through taxes is based on language contained in the statute governing the Energy Assistance Charge ("EAC") (305 ILCS 20/13) which provides that a public utility engaged in the delivery of electricity shall assess each of its customer accounts a monthly charge. The utility shall remit all moneys received as payment to the Illinois department of Revenue by the 20th day of the month ***following the month of collection***. The statute requires ComEd to remit these pass-through taxes **after** they have been collected from customers. Therefore, there is no revenue lag associated with these collections. However, there is an expense lead because the Company has the use of these monies until they are remitted to the State of Illinois. Staff calculated an expense lead time of 35.21 days based on the assumption that revenues (including the collection of pass-through taxes) would occur on average, at the midpoint of a given month, 15.21 days, as calculated by Company witness Mr. Subbakrishna (ComEd Ex. 7.0, page 14) and accepted by Staff, plus the number of days in the month prior to remittance, 20 days. The sum of these two amounts (15.21 plus 20) equals the average number of expense lead days for which the Company has the use of EAC/REC pass-through taxes, 35.21 days. (Staff Ex. 3.0R, p. 40)

The Company opposed Staff's calculation of expense lead days and instead argues that it remits the EAC/REC pass-through taxes 16 days before it collects them (revenue lag of 42.11 days minus expense lead of 26.11 days produces a net revenue lag of 16 days). The Company produces this counter-intuitive result by starting the clock, not when the taxes are collected, but at the end of the month for which the tax relates, regardless of when those taxes are collected from customers. (ComEd Ex. 31.0, p. 16) In so doing, Mr. Subbakrishna essentially utilized accrual basis accounting to derive a cash basis impact. (Staff Ex. 18.0, p. 33)

This result is counter-intuitive based on a plain reading of the statute. Regardless of the methodology used by Mr. Subbakrishna to derive a net revenue lag of 16 days, the language in the law clearly states that these pass-through taxes are not due until after they are collected from ratepayers. Furthermore, it is undisputed that

ComEd simply acts as a tax collector and tax remitter. (ComEd Ex. 31.0, pp. 15-16) Therefore, Staff urges the Commission to accept Staff's calculation of zero revenue lag days and 35.21 expense lead days for EAC/REC pass-through taxes, which is consistent with both the statute and the reality of the cash flows.

Revenue Lag and Expense Lead Days for GRT/MUT

The Commission should also accept Staff's proposed adjustment to the expense lead days for the GRT/MUT, which is similar to Staff's adjustment to the expense lead days associated with EAC/REC pass-through taxes. Staff adjusted the GRT/MUT pass-through taxes based on the language contained in the City of Chicago's ordinance. This ordinance requires ComEd to file a monthly tax return to accompany the remittance of such taxes, due by the last day of the month following the month during which such tax is ***collected***. The ordinance requires ComEd to remit these pass-through taxes after they have been collected from customers. Accordingly, there is no revenue lag associated with such collections. Moreover, there is an expense lead arising from the fact that the Company is not required to remit these taxes until after they are collected, thereby having the use of these monies until such time as they are remitted to the City of Chicago or other municipality. Staff calculated an expense lead time of 44.21 days based on the assumption that revenues (including the collection of pass-through taxes) would occur on average, at the midpoint of a given month, 15.21 days, as calculated by Company witness Mr. Subbakrishna (ComEd Ex. 7.0, page 14) and accepted by Staff, plus a full 29 days prior to remittance in the month after collection, 29. Staff asserts that the sum of these two amounts (15.21 plus 29) equals the average number of expense lead days for which the Company has the use of GRT/MUT pass-through taxes. (Staff Ex. 3.0R, pp. 41-42)

Because Mr. Subbakrishna made the same arguments against Staff's calculation of GRT/MUT as he made against Staff's calculation of EAC/REC, it is not necessary to repeat Staff's arguments here: Staff's response is the same as described previously. Accordingly, Staff urges the Commission to conclude that the CWC calculation for GRT/MUT pass-through taxes should reflect zero revenue lag days and 44.21 expense lead days, as supported by Staff.

Expense Lead Days Associated with Intercompany Expenses

The Commission should accept Staff's proposed adjustment to increase the number of expense lead days for intercompany expenses from 30.35 to 45.35. These payments to affiliates are within the Company's discretion and a higher CWC charge for early payment represents a form of cross subsidization that is generally prohibited. Initially, Staff proposed to increase the intercompany expense lead days to 64.34 days to be consistent with the expense lead days for nonaffiliated vendors utilized for other O & M expenses in the Company's CWC calculation. However, Staff reduced it to 45.35 days to recognize that non-affiliated vendors are paid later than affiliated vendors partly because of wide variations in the non-affiliated vendors' billing and remittance requirements. (Staff Ex. 18.0, pp. 30-31) Staff's final proposal utilizes the midpoint of the service month, 15.35 days, and adds 30 days for payment. This length of time would more closely approach the expense lead time for non-affiliates, while recognizing that affiliates invoice charges for their services promptly and on a monthly basis. (Staff Ex. 18.0, p. 31)

The Company argued for 30.35 expense lead days for intercompany expenses based on "billing and settlement procedures contained in an annex to ComEd's General Service Agreement ("GSA"), i.e., payments due on or around the 15th of the month following the provision of service." (ComEd Ex. 7.0, p. 21) Staff finds this insufficient to support the Company's position.

First, because the timing of payment to affiliated interests is within the Company's discretion, it would not be proper to charge ratepayers a higher CWC requirement in order to pay ComEd's affiliates earlier than non-affiliated vendors are paid. This would constitute a form of cross-subsidization that is inappropriate. (Staff Ex. 3.0R, pp. 39-40) Second, Staff is not aware of any "annex" to ComEd's GSA, as referenced by Company witness Mr. Subbakrishna. The GSA itself calls for preparation of monthly invoices, but appears to be silent as to the timing of remittance. Again, the timing of payment remains within the Company's discretion. (Staff Ex. 18.0, p. 31) Accordingly, Staff urges the Commission to accept Staff's proposed number of expense lead days, 45.35, based on the fact that such payments are within the Company's discretion and a higher CWC charge for early payment represents a form of cross subsidization that is generally prohibited in affiliated interest agreements.

Remaining Differences Between Staff and the Company

The remaining differences between Staff's calculation (Staff Ex. 3.0R, Schedule 3.11) in direct testimony and the Company's calculation resulted from Staff's adjustments to the revenue requirement. Both Staff and the Company agreed that the final balance of CWC should be established using the revenue requirement and methodology that is ultimately approved by the Commission in this proceeding. (Staff Ex. 3.0R, pp. 37-38; ComEd Ex. 31.0, p. 5)

Resolved Issues in the Calculation of Cash Working Capital

Each of the following adjustments to the CWC proposed by Staff witness Pearce have been resolved:

1) Staff witness Pearce accepted Mr. Subbakrishna's revised calculation of revenue collection lag days in her rebuttal testimony (Staff Ex. 18.0, pp. 35 – 36 and Schedule 18.08, p. 1) in lieu of Staff's original proposal to limit the impact of accounts receivable to only those amounts up to 150 days old. The revised calculation of revenue lag days also impacted the collection of the Illinois Excise Tax and the City of Chicago Infrastructure Maintenance Fee pass-through taxes in Staff's calculation. (Staff Ex. 18.0, Schedule 18.08, p. 1) Ultimately, the Company reflected Mr. Subbakrishna's revised number of revenue lag days (ComEd Ex. 31.1) in the final calculation of CWC, along with the lower amount of revenues that resulted from changes to the revenue requirement presented in the Company's surrebuttal testimony and derived a final CWC balance that was lower than the amount calculated in Staff's rebuttal testimony. (Staff Ex. 18.0, Schedule 18.08)

2) Staff's calculation reflected the same number of expense lead days for employee benefits and FICA tax as the Company reflected for base payroll and withholdings. In rebuttal testimony, Staff witness Pearce accepted the Company's number of expense lead days for employee benefits and FICA tax.

### 5. 2009 Pension Trust Contribution

The Commission should accept Staff's proposed adjustment to remove from rate base the discretionary 2009 pension trust fund contribution and allow cost recovery associated with the contribution only to the extent there is a corresponding ratepayer benefit. Staff opposes the Company's treatment of the 2009 pension contribution as an element of rate base (referred to by the Company as a pension asset). Staff proposes an alternative cost recovery mechanism in the spirit of the Commission's Order in Docket No. 05-0597, whereby the Company would recover through the operating statement, an amount of costs up to (but not greater than) the amount of the corresponding savings (i.e., ratepayer benefit) that is reflected in the 2009 test year. (Staff Ex. 3.0R, pp. 3-15; Staff Ex. 18.0, pp. 4-9)

ComEd included a deferred debit of $92.591M, referred to by the Company as the pension asset, as an addition to rate base in its rate filing for the 2009 test year. This deferred debit represents the jurisdictional portion of a discretionary cash contribution by ComEd to the Exelon pension plan that covers ComEd employees. (Staff Ex. 3.0R, p. 4)

Staff strongly opposes the Company's treatment of the discretionary 2009 pension contribution as an increase to rate base that would cost the ratepayers an amount equal to the approved rate of return multiplied by the $68.750M net pension asset ($92.591M discretionary 2009 contribution minus accumulated deferred income taxes of $23.841M), without regard to the amount of benefit to ratepayers. (Staff Ex. 18.0, Schedule 18.01) As indicated by Staff witness Pearce, inclusion of the discretionary cash contribution as a pension asset would improperly impact the setting of utility rates by charging ratepayers a return on the cash basis contribution in addition to actuarially-determined accrual basis pension costs. The expected benefit that the 2009 pension contribution may have on 2010 pension expense and rate base shows that there is an incremental cost to ratepayers. The cost is calculated to be $851,000 ($7,899,000 - $7,048,000) using Staff's proposed rate of return under the analysis provided by ComEd witness Houstma. (ComEd Ex. 29.6, p. 1) The cost should be further minimized by the benefit from the additional contribution on future years that was not reflected in the analysis. Accordingly, to the extent that ratepayers benefit from the prepayment in the determination of rates in this case, a cost that equals the ratepayer benefit of the prepayment in the test year should be allowed for recovery. (Staff Ex. 18.0, p. 8) Staff's proposal would not be inconsistent with the treatment allowed by the Commission in Docket No. 05-0597. (Order on Rehearing, December 20, 2006, p. 28)

### 6. Capitalized Incentive Compensation

Staff proposed to remove capitalized costs of incentive compensation disallowed by the Commission in previous dockets and the Company removed these costs in rebuttal testimony. This issue is no longer contested. (Staff Ex. 3.0R, pp. 25-26; Staff Ex. 18.0, pp. 3, 15)

### 7. Customer Deposits

The following issues remain contested concerning the ratemaking treatment of customer deposits:

a. Utilization of a December 31, 2009 balance rather than a thirteen-month average as proposed by the Company;
b. Utilization of a total Company balance rather than a jurisdictional balance as proposed by the Company; and
c. Inclusion of the associated interest expense in operating expense.

<u>December 31, 2009 Balance vs. Thirteen Month Average</u>

Staff witness Tolsdorf (Staff Ex. 19.0, p. 5) along with AG/CUB witness Brosch (AG/CUB Ex. 7.0, p. 31) proposed the use of a 2009 year-end balance for customer deposits. The Company's customer deposit balance has demonstrated a consistently increasing trend from 2006 through 2009. The upward trend of customer deposit balances coupled with the Company's projection for growth necessitates the use of a year-end balance. A year-end balance of customer deposits, given the circumstances, is a more representative balance for determining the appropriate rate base than would be an average balance as proposed by the Company. (ComEd Ex. 29.1, Schedule B-13, page 1)

Total Company Balance vs. Jurisdictional Balance

Staff witness Tolsdorf (Staff Ex. 19.0, p. 5), along with AG/CUB witness Brosch (AG/CUB Ex. 1.0, pp. 38-39; AG/CUB Ex. 7.0, pp. 29-30), proposed the use of the total Company balance of customer deposits in determination of the appropriate rate base and not an arbitrary jurisdictional amount as proposed by ComEd. The delivery service tariffs govern ComEd's ability to collect customer deposits. Thus, all customer deposits collected pursuant to those delivery service tariffs should be considered in the determination of tariffed delivery service rates.

In rebuttal testimony, ComEd witness Houtsma states in part:

> In the context of this proceeding when I refer to costs such as customer deposits as being non-jurisdictional, I mean that they are not related to delivery services. This does not mean that the ICC does not have regulatory jurisdiction over the collection of customer deposits; rather it means that some of these deposits are outside the scope of this tariff. (ComEd Ex. 55.0, p. 25)

Staff asserts that any cost collected pursuant to ComEd's tariff, is within the scope of that tariff and should be considered in the determination of the associated rates.

Inclusion of Associated Interest Expense as an Operating Expense

Staff witness Tolsdorf (Staff Ex. 19.0, p. 6), along with AG/CUB witness Brosch (AG/CUB Ex. 1.0, p. 38; AG/CUB Ex. 7.0, p. 31) included the interest associated with the customer deposits as an operating expense. The Company is required to pay interest on these deposits pursuant to Part 280.70 of the Illinois Administrative Code. The inclusion of the interest component allows for the Company to be made whole in connection with the deposits.

### 8. Material and Supplies Inventories

The following issues remain contested concerning the determination of a balance for materials and supplies included in rate base:

a. Utilization of a thirteen-month average balance rather than a year-end balance as proposed by the Company; and
b. Reduction of the balance by associated accounts payable.

Thirteen Month Average vs. Year-End Balance

Staff witness Tolsdorf proposed a thirteen-month average for 2009 for materials and supplies. The materials and supplies balance has demonstrated large fluctuations but no discernible trend from 2006 through 2009. An average balance of materials and supplies, given the circumstances, is a more representative balance for determining the appropriate rate base than would be a year end balance as proposed by the Company. (Staff Ex. 4.0, p. 3; Staff Ex. 19.0, p. 3)

Reduction of Balance by Associated Accounts Payable

Staff witness Tolsdorf also proposed to reduce the materials and supplies balance by the associated accounts payable. Staff asserts that accounts payable represent vendor financing and does not represent an investment by shareholders. Thus, Staff maintains that the appropriate ratemaking treatment is to reduce rate base by these payables. (Staff Ex. 4.0, pp. 3-4; Staff Ex. 19.0, pp. 3-4) The Company argues unsuccessfully that the adjustment is not appropriate and then proposes an alternate calculation of the associated accounts payable in its surrebuttal testimony. (ComEd Ex. 55.0, p. 31)

As noted in ComEd witness Houtsma's rebuttal testimony, "…accounts payable associated with Materials and Supplies provide a source of short-term working capital to ComEd." (ComEd Ex. 29.0, p. 42) However, the Company argued that the benefit of the accounts payables associated with materials and supplies is already captured in the cash working capital allowance. (ComEd Ex. 29.0, p. 42) That is a false assumption. The Company's position fails to distinguish between the materials and supplies still on hand in inventory and those that are no longer in inventory because they have been used up and charged to operating expense. When calculating its cash working capital allowance, the Company applied the lead and lag days only to the materials and supplies dollars that have been used up and charged to operating expense. The Company did not apply the lead and lag days to the materials and supplies dollars that remain in inventory and that are included in rate base. Therefore, the cash working capital calculation, as proposed by the Company, does not account for the balance sheet portion of materials and supplies and does not capture the payment lag of the associated accounts payable. Therefore, Staff's adjustment is appropriate.

The Company further argued with Staff's calculation of the accounts payable balance associated with the materials and supplies to be included in rate base. Staff witness Tolsdorf proposed (Staff Ex. 4.0, p. 4) the average of the December 2008 and December 2009 year end balances from ComEd Ex. 29.1, Schedule B-8.1, p. 2, to calculate the average percentage of accounts payable to materials and supplies. In surrebuttal testimony, the Company criticized Staff's approach and argued that, should an adjustment be made to reduce inventory for the accounts payable, an average of thirteen monthly balances of accounts payable should be used instead of an average based on the beginning and ending balances of the test year. (ComEd Ex. 55.0, p. 31) At first glance the Company's point sounds appealing. However, the balances proposed by the Company are questionable and have not been fully supported. The month end accounts payable balances that were not provided by the Company until surrebuttal testimony include debit balances from August through November of 2009. Account payable debit balances are not customary and indicate that the supplier owed ComEd money. The Company should have explained these unusual balances especially considering that the Company did not propose this alternative until surrebuttal testimony. Therefore, Staff proposes to calculate the average accounts payable balances using the year-end balances.

#### 9. Severance Cost – Regulatory Debit

Staff witness Tolsdorf proposed an adjustment (Staff Ex. 4.0, p. 8; Staff Ex. 19.0, pp. 9-11) to reduce the severance cost-regulatory debit associated with the termination of 108 management employees in 2009. The Company incurred approximately $12.8 million in severance costs for the termination of the 108 management employees which the Company has requested recovery in this case. The payroll reduction has resulted in savings of approximately $6.3 million per year or $11.6 million since the time the employees were terminated and June 1, 2011, the date that the new rates from this proceeding are anticipated to be in effect. (Staff Ex. 19.0, Schedule 19.04, p. 2) Thus, by the time the rates from this proceeding should be effective, the Company will have recognized savings that would nearly offset the severance cost the Company incurred. Staff's adjustment allows recovery of the severance costs which have not already been recovered as savings. The adjustment allows the Company to collect only the unrecovered expense associated with the severance payments.

### D. Rate Base (Total)

See Appendix A, p. 6.

## V. Operating Expenses

### A. Overview

### B. Potentially Uncontested Issues

Amendments to the Illinois Income Tax Act by Senate Bill 2505 increased the corporate state income tax rate from 7.3% to 9.5%. This change is reflected in two parts on Staff Appendix A. First, the state tax rate on Appendix A, page 11 for the Gross Revenue Conversion Factor reflects the updated rate of 9.5% which is then reflected in the state tax calculations throughout the schedules. Second, Staff has calculated the impact of tax rate change on the Company rebuttal position (the starting point of Appendix A) on Appendix A, p. 21.

#### 1. 2009 Amortization Adjustment of Existing Regulatory Assets

Staff witness Hathhorn recommended an adjustment to reflect the amortization of the unrecovered costs of the regulatory assets as of May 31, 2011, the date the tariffs will go into effect from this case, rather than to allow ComEd's proposed 2009 amortization expense, which fails to reflect the amortization expense that will have been recovered in rates between the end of the 2009 test year and the date the new tariffs will go into effect and would have resulted in over recoveries. (Staff Ex. 2.0, pp. 3-7 and Sch. 2.01) The Company accepted this $8.387 million disallowance and reflected it in its rebuttal revenue requirement. ComEd's acceptance of ICC Staff Ex. 2.0, Schedule

2.01 encompasses and addresses the adjustments presented by AG witness Smith in AG/CUB Ex. 3.1, Schedules C-12.1, 12.2, 12.3, 12.4, and C-22.

#### 2. Outside Professional Services – Jacobs Consulting (Staff)

Staff witness Tolsdorf proposed an adjustment (Staff Ex. 4.0, pp. 8-9) to disallow certain outside professional services expense for services that are unrecoverable per the Public Utilities Act (220 ILCS 5/4-602). The Company accepted Staff's adjustment and reflected it in its rebuttal revenue requirement. (ComEd Ex. 30.0, p. 10)

#### 3. Advertising Expense (Staff)

Staff witness Tolsdorf proposed an adjustment (Staff Ex. 4.0, pp. 9-10) to disallow certain advertising expenses. The adjustment disallows invoices that were incorrectly classified as non-promotional in nature. The Company accepted Staff's adjustment and reflected it in its rebuttal revenue requirement. (ComEd Ex. 30.0, p. 10)

#### 4. Investment Tax Credit Amortization (AG)

#### 5. Photovoltaic Pilot Costs

Staff witness Tolsdorf proposed an adjustment (Staff Ex. 19.0, pp. 14-15) to remove costs associated with the Photovoltaic (PV) Pilot Program. The Company notified the Commission on November 15, 2010 of the cancellation of the PV Pilot. As such, costs related to the PV Pilot cannot be expected to recur in the future and will not be being incurred when the requested rates take effect. Company witness Houtsma testified in surrebuttal testimony that the Company would not oppose this adjustment. (ComEd Ex. 55.0, p. 34) The adjustment in question, however, was not removed from the Company's proposed revenue requirement as noted during cross examination. (Tr., January 20, 2011, p. 2407) Staff has included this adjustment in its revenue requirement. (Staff Initial Brief, Appendix A, p. 5)

### C. Potentially Contested Issues

#### 1. Incentive Compensation Cost and Expenses

The Commission should accept Staff's proposed adjustment to disallow costs for two of the goals in the Company's Long Term Incentive Plan – Cash ("LTIP – Cash") and all of the costs in the Company's Long Term Incentive Plan – Restricted Stock ("LTIP – Stock") because they do not provide ratepayer benefit. The two goals in the Company's LTIP – Cash plan for which Staff proposes an adjustment relate to specific emissions targets and smart grid. (Staff Ex. 3.0R, pp. 25-35; Staff Ex. 18.0, pp. 14-21)

<u>LTIP – Cash</u>

Staff witness Pearce maintains that two of three goals (within a metric that is weighted at 25 percent) are not recoverable in delivery services rates; therefore, she proposes to disallow 17 percent of costs (i.e., two-thirds of 25 percent) related to the LTIP – Cash in the 2009 test year. The specific goals for which Ms. Pearce proposes to disallow related costs are: achievement of specific emissions targets and Smart Grid. Staff witness Pearce contends that achievement of specific emissions targets is a goal not related to delivery services. She further contends that the Commission has not approved Smart Grid costs for recovery in base delivery services rates; therefore, the cost of achieving this goal is not recoverable either. (Staff Ex. 18.0, p. 19)

Company witness Mr. Trpik asserted in surrebuttal testimony that both of these goals are specific, operational metrics of the type the Commission has repeatedly approved as appropriate bases for recoverable incentive compensation expenses. He further contends that both goals provide benefits to customers and are appropriate for a delivery services company to try to achieve. (ComEd Ex. 54.0, p. 6)

Staff strongly disagrees with Mr. Trpik's contention that the two goals at issue are the type of operational metrics the Commission has approved *in delivery services rates.* As the Commission is well aware, an underlying premise for recovery of any cost through delivery service rates is that *the cost must relate to the provision of delivery services*. Another premise underlying cost recovery is that the cost must be ordinary and necessary, and prudently incurred for the provision of delivery services. Other than Mr. Trpik's bald assertion that the achievement of emissions targets is a worthy goal for a delivery services company, ComEd provides no support for recovery of these costs through delivery service rates. A plain reading of the description of this metric would indicate that emissions relate to power generation, not delivery services. Accordingly, achievement of a goal related to power generation would not be appropriate for recovery in a delivery service rate case, as Staff witness Pearce contends.

The second goal at issue, related to implementation of Smart Grid, has not yet been approved for recovery in the delivery service rates. Again, Staff notes that the Company provided no support for recovery of these costs other than the contention of Mr. Trpik, as noted previously. (ComEd Ex. 54.0, p. 6) Recoverable costs must be ordinary and necessary, and prudently incurred for the provision of delivery services, as well as used and useful. Although the Company has requested permission to recover the cost of Smart Grid in the instant proceeding via the bridge tariff, the Commission has not yet approved these costs for recovery in base delivery service rates. Accordingly, the Company is attempting to use circular reasoning by using its request for recovery of Smart Grid costs in the instant proceeding to support its position that achievement of Smart Grid goals in the incentive compensation plan are ordinary, necessary and prudently incurred costs that are properly recoverable in delivery service rates.

For all these reasons, Staff urges the Commission to accept Staff's disallowance of 17 percent of the costs related to the LTIP – Cash Plan, as proposed by Staff witness Pearce. (Staff Ex. 18.0, Schedule 18.04)

LTIP – Restricted Stock Plan

Staff witness Pearce proposed to disallow 100 percent of costs related to the Exelon 2009 Key Manager Restricted Stock Award, referenced herein as the LTIP – Restricted Stock Plan. Staff witness Ms. Pearce disallowed these costs because the objectives of the plan are to further the financial and operational success of Exelon, not ComEd. The financial success of Exelon is favorably impacted by ComEd rate increases. Additionally, ComEd made no showing that Exelon's financial and operational success directly benefits ComEd ratepayers. Furthermore, key managers under this program are paid in shares of Exelon common stock, which aligns the interests of the recipients with Exelon shareholders, not ComEd ratepayers. (Staff Ex. 18.0, p. 20) Finally, the Company could modify its plan to align the interest of management and ratepayers, as Mr. Trpik asserts has been done with the AIP for Senior Vice Presidents and higher level executives, but which the Company has not yet done. (Staff Ex. 18.0, p. 21)

In surrebuttal testimony, Mr. Trpik responded that the restricted stock program provides a long-term incentive program for ComEd's key managers. He asserted that it provides the same sort of benefits as the LTIP program described previously; however, he did not offer any support of what those benefits might be, other than to contend that compensation in stock helps managers stay focused on the long-term health of the business. (ComEd Ex. 54.0, p. 7)

Based on the evidence presented, it is clear that the LTIP – Restricted Stock Plan is designed to align the interests of ComEd's key managers with those of Exelon shareholders. Accordingly, there is no evidence that this program provides any direct benefit to ComEd ratepayers. Therefore, Staff urges the Commission to support Staff's proposed disallowance of 100 percent of the costs related to the LTIP – Restricted Stock Plan.

### 2. Rate Case Expenses

#### a. Rate Case Expenses of the Instant Case

Staff witness Hathhorn recommends disallowing $263,000 in amortized rate case expense. This adjustment addresses i) consultant and external legal costs related to the Company's alternative regulation proposal that were incurred outside of the test year and ii) consultant and external legal costs for the preparation of Dr. Hewings' and Dr. Andrade Jr.'s irrelevant testimonies. (Staff Ex. 2.0, pp. 8-14 and Sch. 2.04; Staff Ex. 17.0 pp. 3-9 and Sch. 17.01) Staff also adopts AG/CUB's recommendation to reduce the cost of equity charge to $100,000 for a single ROE witness, as set forth in the rebuttal testimony of AG/CUB Witness Smith. (AG/CUB Ex. 9.0, p. 26)

<u>Legal Costs Related to Dr. Hewings' and Dr. Andrade Jr.'s Testimonies</u>

Staff proposes to disallow $15,000 and $10,000 in consultant and external legal fees, respectively, for the preparation of Dr. Hewings' testimony, ComEd Ex. 2.0, and to disallow $13,000 and $8,000 in consultant and external legal fees, respectively, for the preparation of Dr. Andrade Jr.'s testimony, ComEd Ex. 3.0.[8] In a September 17, 2010 ruling, the Administrative Law Judges ("ALJs") granted a Motion to Strike Dr. Hewings' testimony and stated that his testimony:

> … is not relevant, in its entirety, as it is not related to whether Commonwealth Edison Company should receive a rate increase or rate-related issues. The economic "ripple effect" that utility expenditures could have is simply not germane to the ultimate issue in a rate proceeding-whether expenditures should be made at all. (ALJ Ruling, September 17, 2010, p. 1)

Since Dr. Hewings' testimony is not relevant and not related to whether ComEd should receive a rate increase or related rate-related issues, it is not reasonable to include the costs for preparation and review of irrelevant testimony in rate case expense. (Staff Ex. 2.0, pp. 10-11) The Company argues that the costs of the testimony were incurred in good faith, and states the disallowance can only be done with the benefit of hindsight review. (ComEd Ex. 30.0, p. 15) However, at the time ComEd decided to incur expenses for these individuals' services, ComEd was aware of what the testimony's subject matter would be; thus, ComEd should have known that any reasonable person would have realized that the testimony was not relevant or reasonably related to whether ComEd should receive a rate increase or concerning rate-related issues. Although not directly germane to, nor supportive of, its requested rate increase, ComEd chose to submit Dr. Hewings' testimony. Ratepayers should not have to pay for ComEd's decision to incur expenses for irrelevant testimony that unnecessarily results in higher rate case expense. (Staff Ex. 17, pp. 5-6)

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[8] As in footnote 1, only one-third of these amounts are part of the final adjustment to the revenue requirement. The supporting documents for Staff's disallowance are contained in Staff Group Cross Ex. 1, pp.178-187 Public.

In the ALJ ruling that struck Company witness Dr. Hewings' testimony, the ALJs also struck Dr. Andrade Jr.'s testimony concerning whether ComEd has been "a good corporate citizen" or whether its employees have been involved in charitable activities. In the ruling, the ALJs ordered ComEd to file revised testimony. Staff also proposed an adjustment for the costs of Dr. Andrade Jr.'s testimony that were not reasonable since the testimony is not relevant to whether ComEd should receive a rate increase or impact other rate-related issues. (Staff Ex. 2.0, p. 12) The Company replied to Staff's disallowance concerning Dr. Andrade with the same response as for Staff's disallowance for Dr. Hewings discussed above, generally that the costs were incurred in good faith and that the adjustment uses hindsight. (ComEd Ex. 30.0, p. 15) Since ComEd's response is the same for both Drs. Hewings and Andrade, Staff's counter response above for Dr. Hewing also applies to this disallowance for Dr. Andrade. The Commission should adopt the adjustments proposed by Ms. Hathhorn.

Cost of Equity Witnesses

Staff adopts AG/CUB's recommendation to reduce the cost of equity charge to $100,000 for a single ROE witness, as set forth in the rebuttal testimony of AG/CUB Witness Smith. (AG/CUB Ex. 9.0, p. 26) As Mr. Smith notes, it is rare for any company to seek recovery through rates of the costs for more than one cost of common equity consultant, yet the Company seeks to recover the costs for several such outside consultants. These are in addition to Company Witnesses Trpik, Fruehe, and Houtsma, who also weighed in on ComEd's cost of capital. Utilities are free to hire as many consultants as they wish, but customers should not be required to pay for utility's choice to hire an excessive number of consultants, who may or may not even present testimony.

<u>Section 9-229</u>

Section 9-229 of the Act states:

> Consideration of attorney and expert compensation as an expense. The Commission shall specifically assess the justness and reasonableness of any amount expended by a public utility to compensate attorneys or technical experts to prepare and litigate a general rate case filing. This issue shall be expressly addressed in the Commission's final order.

Since the Company initially did not provide direct testimony that its rate case expenses are just and reasonable with respect to Section 9-229 of the Act, Staff recommended the Company include such evidence in its rebuttal testimony. (Staff Ex. 2.0, p. 14) The Company provided this evidence in ComEd Ex. 56.3 Revised, which discusses ComEd's procedures to ensure its rate case expenses were reasonable in this case, resulting in a 19% lower expense than in its prior rate proceeding, Docket No. 07-0566. Staff recommends the Commission find the Company's rate case expenses, as adjusted by ICC Staff Ex. 17.0, Schedule 17.01, and subject to the further adjustment as set forth in the rebuttal testimony of AG/CUB Witness Smith (AG/CUB Ex. 9.0, p. 26), are just and reasonable.

<u>AG/CUB Recommendation to Normalize Rate Case Expense</u>

Staff recommends the Commission reject AG/CUB witness Smith's recommendation in his direct testimony for the Commission to consider prospectively treating the allowance for rate case expense as a normalized amount of Operation and Maintenance ("O&M") expense, rather than amortizing it over a specific period. (AG/CUB Ex. 3.0, p. 47) AG/CUB witness Smith discusses implementing the change prospectively, but proposed no normalized amount. (*Id.*) Staff disagrees with the AG/CUB recommendation since their arguments apply not only to rate case expense but to any requested regulatory asset. It is unclear why this one type of regulatory asset is being isolated for different treatment than in the past. If adopted, the AG/CUB's recommendation could lead to the unintended consequence of denying amortizations of all future regulatory assets in favor of only normalized expenses. Moreover, the AG/CUB has not sufficiently explained why regulatory assets for rate case expenses are objectionable while the Commission has approved regulatory assets in other circumstances without objection from the AG/CUB. (Staff Ex. 17.0, p. 9)

**b. Alternative Regulation Case (Alt. Reg.)**

Staff proposes to disallow $250,000 and $496,000[9] in Alt. Reg. consultant and external legal fees, respectively, since the costs related to the Company's Alt. Reg. proposals represent costs for a separate proceeding from the rate case and were not incurred during the test year. (Staff Ex. 2.0, p. 9 and Sch. 17.01) The Company did not deny that the Alt. Reg. costs are indeed for another proceeding and are outside the test year. Instead, the Company states that Staff's proposed adjustment for external legal costs related to the Company's Alt. Reg. proposal is not reasonable since it was able to negotiate with the R3 law firm (Rooney, Rippie and Ratnaswamy, LLP) a competitive flat rate for the delivery of legal services for the rate case, and no additional charge would be imposed for its work associated with the Alt. Reg. docket. (ComEd Ex. 30.0, p, 14) Staff disagrees. The conclusion that a firm would provide services at the same price for two cases as for one case alone strains credulity. The services may be capped at an amount certain (see Staff Group Cross Ex. 1 Confidential, p. 362), but it is

[9] Only one-third of these amounts are included in the total disallowance of $263,000 due to the three-year amortization period proposed by the Company. The supporting documents for Staff's disallowance are contained in Staff Group Cross Ex. 1, pp.182-183 and 285 Public.

not reasonable to conclude the cap would be the same amount for the services for one proceeding as for two proceedings. (Staff Ex. 17.0, p. 4) The Commission should adopt Staff's adjustment, finding it unreasonable to include the Alt. Reg. costs and fees in this case.

### 3. Administrative and General (A&G) Expenses

#### a. Exelon Way Severance Amortization

#### b. Accounts 920-923

#### c. Pension Costs

##### i. Recovery of Actuarially-Determined 2010 Pension and OPEB Costs

Staff has withdrawn its objection to this pro forma adjustment, and this issue is no longer considered contested between Staff and the Company. (Staff Ex. 3.0R, pp. 18-19; Staff Ex. 3.0R, pp. 40-41)

Staff witness Pearce initially proposed to remove the Company's pro forma adjustment for increased 2010 pension and OPEB costs, based on the preliminary estimate prepared by the Company's actuary in March 2010. Staff initially proposed to disallow these costs on the premise that the actuarial estimate was not known and measurable. (Staff Ex. 3.0R, pp. 18-19)

Subsequently, based on additional information provided by the Company in rebuttal testimony, as well as the Commission's Order on Rehearing in the most recent Ameren Illinois Rate Case (Docket Nos. 09-0306 et al. (Cons.), Order on Rehearing, November 4, 2010, p. 69), Staff withdrew its opposition to this pro forma adjustment.

(Staff Ex. 18.0, pp. 40 – 41) Accordingly, this issue is uncontested between Staff and the Company.

### ii. 2005 Pension Funding Cost Recovery

The Commission should accept Staff's revised adjustment to allow cost recovery of the 2005 pension contribution but recognizing that these costs, with the passage of time, should be less than the original amount reflected in the Order on Rehearing in Docket No. 05-0597. (Staff Ex. 3.0R, pp. 16-18; Staff Ex. 18.0, pp. 9-12) The Order on Rehearing in Docket No. 05-0597 allowed ComEd to recover an imputed debt return of 4.75% on the 2005 jurisdictional pension contribution in an annual amount of $25.3M in operating expenses. The 2005 pension contribution funding costs were also reflected in the Company's next rate case, Docket No. 07-0566, but no witness challenged the continued recovery of these costs, as Ms. Houtsma noted in her rebuttal testimony. (ComEd Ex. 29.0, p. 14) Again, in the instant proceeding, the Company has reflected the 2005 pension contribution funding costs in exactly the same amount that was approved by the Commission in Docket No. 05-0597. Although the Order on Rehearing in Docket No. 05-0597 permitted the recovery of these costs, it did not specify how long the Commission intended such costs to be reflected in utility rates. (Order on Rehearing, Docket No. 05-0597, December 20, 2006, p. 28)

The recoverable amount of the 2005 pension contribution should decline over time. For example, if the Company had invested this amount in plant, the return would be calculated on a declining balance of net plant as depreciation is recorded. However, using the Company's logic, the Company should recover no depreciation expense on that plant if the balance of debt and equity supporting that plant does not decline. In the case of the 2005 pension contribution, as with plant, it seems that the Company will fully recover its costs at some point in the future. The original amount approved in Docket No. 05-0597 was based on the return from the imputation of a hypothetical 30-year debt issuance.

Staff's calculation estimates the average outstanding term of the hypothetical underlying bonds with maturities of 5-, 10-, and 30-years, as more fully described in the hypothetical scenario selected under Alternative 3. (Docket No. 05-0597, ComEd Ex. 52.15) Based on this calculation, Staff estimates that approximately 25% of the average term of debt assumed to finance the 2005 pension contribution would have been recovered between the effective date of the rates established in Docket No. 05-0597 (January 2007) and the effective date of rates established in the instant proceeding (June 2011). Accordingly, in test year 2009, Staff proposes to reflect 75% of the original $25.078M cost approved in the Order on Rehearing in Docket No. 05-0597, or approximately $18.749M. (Staff Ex. 18.0, Schedule 18.02)

Company witness Ms. Houtsma rejects Staff's assertion that the cost of the 2005 pension contribution should decline with the passage of time, based on Staff's recognition that the underlying debt will decline as portions of it mature. To the contrary, Ms. Houtsma claims that the vast majority of ComEd's debt does not amortize over time. She contends that most of ComEd's debt securities are "straight coupon" or "bullet" bonds, for which the principal does not amortize over time. Rather, ComEd pays interest periodically and the principal balance remains outstanding in its entirety until the maturity date, at which point it is either paid off or refinanced. Ms. Houtsma further opines that she does not believe the Commission had amortizing debt in mind when it issued its Order on Rehearing in Docket No. 05-0597. (ComEd Ex. 55.0 2nd Revised, p. 13)

Ms. Houtsma's response misses the point. First, Ms. Houtsma ignores the hypothetical scenario under Alternative 3 that provides the basis for cost recovery allowed by the Commission in Docket No. 05-0597. Instead, she addresses the terms of ComEd's currently outstanding debt. (ComEd Ex. 55.0 2nd Revised, p. 13)

Second, Ms. Houtsma attempts to use Staff witness Pearce's analogy to the declining balance of plant investment (Staff Ex. 18.0, p. 11) as a basis for throwing out Staff's entire argument. In response to this analogy, Ms. Houtsma responded that term debt will not amortize ratably, but will remain outstanding until maturity at which time it will be paid off or refinanced. Ms. Houtsma fails to address the specifics of Staff's calculation which is based on the stated terms of the debt described in Alternative 3 (including 5, 10, and 30 year bonds). Using an estimated average span to maturity, Staff's calculation recognizes that all three series of bonds will not remain outstanding indefinitely. For example, the 5 year bond series reflected in Alternative 3 could be assumed to be paid off around the end of 2011. Given that rates in the instant proceeding will go into effect approximately June 2011, it appears improper to reflect the entire cost of these 5 year bonds in the 2009 test year.

Finally, Ms. Houtsma mischaracterizes the issue raised by Staff wherein she provides testimony regarding treatment of pension assets. (ComEd Ex. 55.0 2nd Revised, p. 14) This portion of Ms. Houtsma's surrebuttal testimony in no way responds to the issue raised by Staff witness Pearce in Staff Ex. 18.0, Schedule 18.02. Through these questions, which contain no citation to Staff witness Pearce's testimony, Ms. Houtsma avoids the issue raised by Staff witness Pearce in Staff Ex. 18.0, Schedule

18.02, and instead addresses the Company's treatment of the 2005 pension contribution.

The issue raised by Staff witness Pearce that is before the Commission in this proceeding **does not concern treatment of the 2005 pension contribution.** As the Commission is well aware, the Company's request to include the 2005 pension contribution as a pension asset in rate base was **denied**. Instead, the Commission utilized Alternative 3 as the cost recovery mechanism that was ultimately approved in Docket No. 05-0597. (Order on Rehearing, December 20, 2006, p. 28) The resulting amount, $25.1M, was also reflected in the Company's operating statement in its next rate case, Docket No. 07-0597 and approved by the Commission, possibly because no witness challenged this treatment. (Tr., January 20, 2011, pp. 2557-2258) In the current proceeding, Staff witness Pearce has challenged the Company's inclusion of the full amount that was approved in Docket No. 05-0597. The issue now before the Commission concerns the application of Alternative 3 to the 2009 test year.

During cross-examination of Staff witness Pearce, the Company introduced ComEd Cross Ex. 23 (Tr. January 20, 2011, pp. 2563-2564) that utilized Staff Ex. 18.0, Schedule 18.02, and added two columns (Adjusted A and Adjusted B) that reflected hypothetical calculations assuming the underlying bonds had been refunded over a longer term, rather than simply amortized and/or paid off. ComEd Cross Ex. 23 is irrelevant to the issue because it contains two hypothetical scenarios based on assumption of facts not in evidence under the Alternative 3 scenario that was approved by the Commission in Docket No. 05-0597.

The proposal put forth in Staff Ex. 18.0, Schedule 18.02 recognizes that the basis for cost recovery of the 2005 pension contribution under Alternative 3 was a series of 5, 10, and 30 year bonds. Given that five years have passed since the Commission approved recovery of 2005 pension contribution costs, it is necessary to address the application of Alternative 3 to the 2009 test year. Accordingly, Staff urges the Commission to accept Staff's proposal to reduce the amount of cost recovery associated with the 2005 pension contribution.

### d. Wages and Salaries Pro Forma Adjustment

The Commission should accept Staff's proposed adjustment to reduce the amount of the Company's Pro Forma 2010 increase to reflect a decrease in the overall forecast 2010 payroll expense, offset by the IBEW Local 15 increase for 2011. (Staff Ex. 3.0R, pp. 24-25; Staff Ex. 18.0, pp. 13-14)

Staff initially proposed to reverse the Company's pro forma adjustment for 2010 wages and salaries increases (Staff Ex. 3.0R, Schedule 3.03) on grounds that the amount of 2010 wages and salaries expense was not known and measurable. Based on updated information provided by the Company in response to a Staff Data Request, Staff witness Pearce revised her proposal in rebuttal testimony to allow recovery of the IBEW Local 15 increase for 2011, reduced by the overall decline in 2010 forecast payroll expense, as detailed in Staff Ex. 18.0, Schedule 18.03.

Company witness Mr. Fruehe, in surrebuttal testimony, rejected Staff's modified proposal. (ComEd Ex. 56.0, p. 5)

Staff's adjustment recognizes the overall decline in 2010 forecast payroll expense after taking into account the IBEW Local 15 increase for 2011. The Company argues that it has already accounted for the sustainable savings associated with its cost reduction program, thus it is not appropriate to ignore the pro forma wages and salaries expense increase in 2010. The Company further contends that the 2011 IBEW increase should be added to the Company's 2010 pro forma wages and salaries increase. (ComEd Ex. 56.0, pp. 5-6)

Staff strongly disagrees that the 2010 wages and salaries **increase** is a known and measurable change. To the contrary, the Company's response to Staff Data Request BAP-23.01, Attachment 1, reflects a **decrease** in overall wages and salaries for 2010. (Staff Ex. 18.0, p. 14) Accordingly, Staff recognized the amount of 2011 increase based on the Memorandum of Agreement with IBEW Local 15, offset by the decline in overall 2010 wages and salaries expense that was reflected in the most recent forecast provided by the Company. (Staff Ex. 18.0, Schedule 18.03)

For the reasons herein, Staff urges the Commission to accept Staff's adjustment to reduce the Company's pro forma 2010 increase for wages and salaries.

#### e. Director Fees and Expenses

The Commission should accept Staff's proposed adjustment to reduce, by half, the amount of Directors' Fees and Expenses reflected in the test year. (Staff Ex. 3.0R, p. 36; Staff Ex. 18.0, pp. 26-27)

These costs should be partially borne by shareholders because shareholders, as well as ratepayers, benefit from the efforts of the Board. Accordingly, ratepayers should not bear 100 percent of these costs. (Staff Ex. 18.0, pp. 26-27 and Schedule 18.07) Company witness Mr. Fruehe opposed Staff's adjustment based on his assertion that the majority of the board's time is spent on ComEd matters. (ComEd Ex. 30.0, p. 18)

Staff proposes to disallow half the board's fees and expenses because board members "primarily represent the interests of shareholders in their activities and decision-making." (Staff Ex. 3.0R, p. 36) At least some portion of the board's time is devoted to areas that primarily benefit shareholders, such as legislative and public affairs, and investor activities. Even if the activities of the board do not primarily benefit shareholders, as the Company asserts, it is equally true that ratepayers do not exclusively benefit from these activities either. Moreover, if as the Company argues, the majority of the board's time is devoted to management of ComEd, some portion is not. (Staff Ex. 18.0, p. 27) Therefore, the Company's proposal that ratepayers should bear 100 percent of these costs is unsupportable.

Accordingly, in the absence of any reasonable cost sharing proposal by the Company, Staff urges the Commission to accept Staff's proposal to divide these costs equally between shareholders and ratepayers.

#### f. Corporate Aircraft Costs

Staff accepted the Company's rebuttal adjustment to remove 50% of the costs of corporate aircraft in the test year and no longer considers this a contested issue. (Staff Ex. 3.0R, pp. 36-37; Staff Ex. 18.0, pp. 39-40)

#### g. Perquisites and Awards

The Commission should accept Staff's proposed adjustment to remove the cost of stock awards and executive perquisites from the test year, consistent with Staff's proposed disallowance of comparable categories of costs from incentive compensation. The arguments supporting the removal of costs associated with the LTIP – Cash plan and LTIP – Restricted Stock Plan support this adjustment as well. (Staff Ex. 3.0R, p. 35; Staff Ex. 18.0, pp. 21-24)

### h. Severance Expenses

The Commission should accept Staff's proposal to remove the portion of 2009 severance costs that relates to stock compensation benefits. The arguments that support the removal of associated costs for the LTIP – Cash plan and LTIP – Restricted Stock Plan support this adjustment as well. Staff does not take issue with the Company's proposed 3 year amortization of these costs. (Staff Ex. 3.0R, pp. 35-36; Staff Ex. 18.0, pp. 25-26)

### i. Charitable Contributions

At issue is the disallowance of certain charitable contributions for one or more of the following reasons:

a. Contributions made by Exelon that have been allocated to ComEd,
b. Contributions to organization's outside of ComEd's service territory, and
c. Contributions that represent promotional or goodwill advertising.

AG/CUB witness Brosch (AG/CUB 1.0, pp. 47-48; AG/CUB 7.0, p. 32) proposed the equal sharing of charitable contributions between ratepayers and shareholders. Staff does not support this position, as it is Staff's understanding that the AG/CUB proposal is in violation of Section 9-227 of the Act, which states in part,

> In determining the reasonableness of such donations, the Commission may not establish, by rule, a presumption that any particular portion of an otherwise reasonable amount may not be considered as an operating expense. (220 ILCS 5/9-227)

<u>Contributions made by Exelon that have been allocated to ComEd</u>

ComEd's parent company, Exelon, allocates a percentage of its charitable contributions to ComEd. Thus, the contributions recorded on ComEd's books represent charitable contributions for both ComEd and an allocated amount for Exelon. When asked how charitable donation requests are handled, ComEd witness Fruehe stated, "We have a department that reviews that, reviews the request." (Tr., January 20, 2011, p. 2439) Staff witness Tolsdorf maintained that ComEd's customers should not be responsible for the charitable contributions of Exelon and disallowed the contributions because Exelon is performing an unnecessary duplicative function. (Staff Ex. 19.0, pp. 6-7) ComEd has demonstrated that it is quite capable of making its own charitable donations and funding another entity's charitable donations is an unnecessary expense for providing safe, reliable electric service to customers.

Contributions to organizations outside of ComEd's service territory

Staff witness Tolsdorf (Staff Ex. 4.0, pp. 5-6; Staff Ex. 19.0, pp. 7-8) disallowed donations made to organizations outside of ComEd's service territory. Ratepayers should not be responsible for charitable donations to organizations in Philadelphia Electric Company's (PECO's) service territory of southeastern Pennsylvania and Philadelphia. Section 9-227 of the Act allows the Commission to consider as an operating expense only those donations which are reasonable. It is not reasonable to expect ComEd's customers to pay for expenses incurred for the benefit of PECO's customers.

Contributions that represent promotional or goodwill advertising

Staff witness Tolsdorf disallowed donations (Staff Ex. 4.0, pp. 6-8; Staff Ex. 19.0, pp. 8-9) that represent goodwill or promotional advertising. Section 9-225 of the Act specifically denies the recovery of any advertising which is designed primarily to bring the utility's name before the general public in such a way as to improve the image of the utility. The Company has argued that the primary reason for the donations is for the furtherance of the organizations' missions. (ComEd Ex. 30.0, p. 9) Staff believes this is an issue of substance over form. ComEd has acknowledged that it receives public recognition for its donations and directs the manner in which that recognition is given. (Tr., January 20, 2011, pp. 2436-2437; ComEd Ex. 56.0, p. 7) In effect, what the Company has done is to circumvent the intent of Section 9-225 and recover those otherwise unrecoverable costs through Section 9-227. By making charitable contributions and directing those organizations how to publicly recognize ComEd, the Company is receiving a benefit in the form of goodwill advertising which is specifically denied for recovery in the Act.

#### j. Legal Fees – IRS Dispute

Staff recommends the Commission adopt AG/CUB witness Effron's adjustment regarding legal fees since it appears the fees are not jurisdictional in nature. (Staff Ex. 17.0, pp. 11-12; AG/CUB Ex. 2.0, pp. 21-22; AG/CUB Ex. 2.1, Sch. 2.2b) The Company, in response to the AG's adjustment, merely discusses how the fees were recorded to Account 923, Outside Services Employed, and then allocated in part to delivery services. The Company does not dispute the nature of the fees as originating from the fossil plant tax dispute, but argues that since the fees were recorded to Account 923, a general allocator should be used. (ComEd Ex. 30.0, pp. 10-11) While it is reasonable to sometimes allocate a portion of costs to delivery services when those costs benefit multiple functions, it is never reasonable to include a cost in the delivery service revenue requirement when it is definitively known that the cost is not related to providing delivery services. Improperly recording such a cost as if it was a jurisdictional cost does not cure the problem. The Company has presented no evidence that the fees were properly recorded as jurisdictional and therefore, they must be disallowed. (Staff

Ex. 17.0, pp. 11-12) Staff's Initial Brief revenue requirement (Appendix A) reflects adoption of the AG/CUB's $2.187 million adjustment.

**k. Professional Sporting Activity Expenses**

Staff witness Tolsdorf (Staff Ex. 4.0, p.12; Staff Ex. 19.0, pp. 13-14) along with AG/CUB witness Smith (AG/CUB 3.0, pp. 53-54; AG/CUB 9.0, pp. 34-35) disallowed the costs of individual game tickets and luxury box catering expenses for professional sporting events. These extravagances are not necessary costs for providing safe, reliable electric service to customers and should be removed from the Company's revenue requirement. It should be noted that the Company has provided corrected figures which reflects the amount of Sports Usage Expense included in the Company's proposed revenue requirement. (Staff Group Cross Ex. 1, p. 367) Staff maintains its position that these costs should be disallowed but has reflected the corrected figures provided by the Company in its revenue requirement schedules. (See Appendix A, pp. 5 and 8 for the corrected adjustment)

**4. AMI Pilot Expenses**

Staff witness Tolsdorf proposed to disallow the AMI Pilot expenses because they do not meet the known and measurable standard under Part 287.40 of the Illinois Administrative Code. (Staff Ex. 19.0, pp. 11-13) The AMI Pilot expenses were to be recovered through Rider AMP. However, the Illinois Appellate Court reversed the Commission's approval of the cost recovery mechanism and the Company petitioned the Commission to have the AMI pilot expenses included in the current rate case. (*Commonwealth Edison Co. v. Illinois Commerce Comm'n*, No. 2-08-0959 (2010); Staff Cross Ex. 16) The Commission approved the proposal, known as the bridge tariff, which allowed certain expenses associated with the AMI Pilot program to be included for review in this rate case like any other expense. (Special Permission Letter, Docket No. 10-0597, December 3, 2010) Under cross-examination, Company witness Fruehe agreed that the costs included with the bridge tariff would be subject to review and afforded the same regulatory treatment as any other expense. (Tr., January 20, 2011, p. 2493) The only evidentiary support provided by the Company for their cost estimates from December 2010 through June 2011 was a single sheet of paper (ComEd Ex. 56.6) with the Company's "best estimate" of its future costs. (Tr., January 13, 2011, p. 1295, ComEd Ex. 56.0, pp. 28-29) It should also be noted that the Company changed its cost estimates for the October 2010 through June 2011 outlays from $2.8 million to $1.3 million between rebuttal and surrebuttal testimony. (ComEd Ex. 30.1, Schedule C-2.21, p.1, ComEd Ex. 56.6) This represents a 54% decrease in the Company's "best estimate" of these costs to be incurred. The foregoing indicate that these cost estimates are not "known and measurable" as is required by Part 287.40 for costs incurred after the test year to be considered in the revenue requirement.

**5. New Business Revenue Credit**

See IX.E. below.

**6. Tax Repair Methodology – New IRS Procedures**

Staff recommends the Commission reject AG/CUB witness Effron's recommendation to adjust rate base and accumulated deferred income taxes if ComEd changes its method for recording repair allowances for tax purposes prior to the close of this case. This is not a known and measurable change to the test year. (Staff Ex. 17.0, pp. 12-13; AG/CUB Ex. 2.0, pp. 28-33) Staff further recommends the Commission reject AG/CUB's recommendation to require ComEd to maintain the effect of any adjustment related to the repair allowance in a reserve account and to keep a record of any increases to the repair allowance deduction from the effective date of the change, with the cumulative change credited to rate payers in the Company's next rate case. Staff explained that these separate accounting requirements are already in place due to the ICC's normalization approach to income taxes. Under the Uniform System of Accounts, the benefits of any reduced taxes will be reflected as a reduction to rate base in future rate cases. (Staff Ex. 17.0, pp. 12-13)

**7. Depreciation of Intangible Plant**

**8. Late Repayment Charge Reclassification**

See IX.D. below.

**9. Illinois Electricity Distribution Taxes**

Staff recommends the Commission reject the AG/CUB proposal to revise ComEd's normalization of the IEDT pro forma adjustment for updated 2009 usage and estimated credit information since the AG/CUB methodology does not reflect the reality that the credits lag the taxes paid by several years, and that 2009 was an abnormally low kilowatt-hour use year. (Staff Ex. 17.0, pp. 10-11; AG/CUB Ex. 1.0, pp. 51-51; AG/CUB Ex. 1.3, Schedule C-19) Therefore, a normalized credit as ComEd proposed is more appropriate.

**10. Depreciation and Amortization Expenses (Derivative and Direct)**

**11. Regulatory Asset Relating to Tax Liability for Medicare Part D**

This issue is no longer contested between Staff and the Company. Based on additional information provided by the Company in rebuttal testimony, Staff subsequently withdrew its adjustment to remove the Company's pro forma adjustment for a Regulatory Asset Relating to the Tax Liability for Medicare Part D. (Staff Ex. 3.0R, pp. 19-25; Staff Ex. 18.0, pp. 38-39)

#### 12. Taxes Other Than Income Taxes (Derivative Adjustments)

#### 13. Income Taxes (Derivative Adjustments)

#### 14. Customer Deposits – Interest Expense Component

See IV.C.7. above.

### D. Operating Expenses (Total)

See Appendix A, p. 1.

## VI. RATE OF RETURN

### A. Overview

Staff recommends an overall cost of capital of 8.24% for ComEd, based on the following capital structure and component costs:

| | Amount | Percent of Total Capital | Cost | Weighted Cost |
|---|---|---|---|---|
| Short-Term Debt | $49,344,124 | 0.54% | 0.39% | 0.00% |
| Long-Term Debt | $4,755,524,265 | 52.35% | 6.52% | 3.41% |
| Common Equity | $4,279,120,870 | 47.11% | 10.00% | 4.71% |
| Credit Facility Fees | | | | 0.12% |
| Total Capital | $9,083,989,258 | 100.00% | | |
| Weighted Average Cost of Capital | | | | **8.24%** |

### B. Capital Structure

Staff recommends a capital structure for ComEd comprising $49,344,124 (0.54%) of short-term debt, $4,755,524,265 (52.35%) of long-term debt, and $4,279,120,870 (47.11%) of common equity. (Staff Ex. 5.0, Schedule 5.1)

Measurement Period for Short-Term Debt

The primary issue with regard to the capital structure is whether short-term debt should be measured over a thirteen month period ending March 31, 2010, as the Company recommends, or a thirteen month period centered on March 31, 2010, as Staff recommends. Staff demonstrated that the use of a period centered on March 31, 2010 better aligns the measurement period for short-term debt with that of the long-term capital components. Under the Company's proposal, 78 months are misaligned; Staff's proposal cuts the number of misaligned months almost in half (42 months). (Staff Ex. 20.0, p. 3) Moreover, not only is the adoption of that approach consistent with Commission precedent, but that consistency removes the opportunity for parties to manipulate the cost of capital by arbitrarily proposing whichever method produces the results they may desire. (Staff Ex. 5.0 pp. 3-4; Staff Ex. 20.0 pp. 2-3) Indeed, the Commission has explicitly acknowledged this potential for bias and found consistency to be the solution. (Order, Docket Nos. 06-0070/06-0071/06-0072 (Cons.), November 21, 2006, p. 104)

This issue was fully litigated in two previous Ameren Illinois cases, Docket Nos. 06-0070/06-0071/06-0072 (Cons.) and Docket Nos. 07-0585/07-0586/07-0587/07-0588/07-0589/07-0590 (Cons.). As with this proceeding, in both of those cases the Company witnesses proposed to use a short-term debt measurement period ending on the measurement date of the other capital structure components, while Staff proposed to use a short-term debt measurement period centered on the measurement date of the other capital structure components. (Order, Docket Nos. 06-0070/06-0071/06-0072 (Cons.), November 21, 2006, p. 104; Order, Docket Nos. 07-0585/07-0586/07-0587/07-0588/07-0589/07-0590 (Cons.), September 24, 2008, pp. 164-165) The Commission adopted Staff's position in both proceedings. Likewise, in this proceeding the Commission should adopt Staff's proposal to use a short-term debt measurement period centered on the measurement date of the other capital structure components.

Adjustments to Other Capital Components Based on the Calculation of AFUDC Balances

Both Staff and the Company adjusted the balances of the long-term capital components to avoid double-counting capital already reflected in the Commission's methodology for calculating the allowance for funds used during construction. If the Commission were to adopt the Company's approach to measuring short-term debt, which it should not, the adjustment to the other capital components would need to be revised accordingly. (ComEd Ex. 30.0, pp. 26-27) However, if, consistent with its previous decisions, the Commission adopts Staff's approach to measuring the balance of short-term debt, which it should, the calculations Staff presented for the balances of long-term debt and common equity should be used. (Staff Ex. 5.0, pp. 4-5; Staff Ex. 20.0, p. 4)

### C. Cost of Short-Term Debt

Commercial Paper

Staff estimates ComEd's cost of short-term debt to be 0.39%. (Staff Ex. 5.0, pp. 8-9) The Company accepted Staff's cost of short-term debt recommendation. (ComEd Ex. 30.0, pp. 27-28)

Credit Facility

ComEd pays annual credit facility commitment fees for access to a credit facility. Although Staff does not necessarily agree with the Company's exact calculation of ComEd's credit facility, the Company's proposal does not change Staff's cost of capital estimate. Therefore, in order to limit the issues in this proceeding, Staff accepted the Company's calculation of that fee, which adds 0.12% to ComEd's weighted average cost of capital. (Staff Ex. 5.0, p. 9; Staff Ex. 20.0, p. 2)

**D. Cost of Long-Term Debt**

Staff estimated ComEd's cost of long-term debt to be 6.52%. (Staff Ex. 5.0, p. 9) The Company accepted Staff's cost of long-term debt calculation. (ComEd Ex. 30.0, p. 28)

**E. Cost of Common Equity**

Four parties presented analyses of ComEd's investor-required return on common equity ("ROE"): ComEd, AG/CUB, IIEC, and Staff. The Company estimated its cost of common equity to be 11.50% (ComEd Ex. 6.0 Revised, p. 53); AG/CUB estimated ComEd's cost of common equity to be 8.94% (AG/CUB Rev. Ex. 4.0, p. 37); IIEC estimated ComEd's cost of common equity to be 9.60% (IIEC Ex. 1.0, p. 38); and Staff estimated ComEd's cost of common equity to be 10.00%.[10] (Staff Ex. 5.0, p. 33)

[10] Staff further recommended a downward adjustment to ComEd's cost of common equity of 40 basis points should the Commission authorize the Company's proposed 80/20 straight fixed/variable rate design, or a downward adjustment to ComEd's cost of common equity of 20 basis points should the Commission authorize a 60/40 straight fixed/variable rate design. (Staff Ex. 5.0, pp. 41-42)

| | Proposed ROE |
|---|---|
| AG/CUB | 8.94% |
| IIEC | 9.60% |
| Staff | 10.00% |
| ComEd | 11.50% |

Staff's Analysis

Staff witness Michael McNally estimated ComEd's investor-required rates of return on common equity to be 10.00%. That required rate of return includes an 8 basis point upward adjustment to reflect recent changes in de-coupling for the Comparable Sample companies and an 8 basis point downward adjustment to reflect the reduction in risk associated with Rider UF, which ensures more timely and more certain collection of bad debt expense providing greater assurance the Company will earn its authorized rate of return and became operational in April of 2010, but does not reflect the effect of the Company's proposal to change its rate design to further de-couple its revenue from sales volume. (Staff Ex. 5.0, pp. 33-41)

Mr. McNally measured the investor-required rate of return on common equity using constant growth discounted cash flow ("DCF"), non-constant growth DCF, and Capital Asset Pricing Model ("CAPM") analyses. Mr. McNally applied those models to a sample of electric utility and gas distribution utility companies ("Comparable Sample") chosen on the basis of a principal components analysis using twelve financial and operating ratios over the 2007-2009 period. After calculating the scores for each principal component, he rank-ordered the companies in terms of least relative distance from ComEd's target scores. The Comparable Sample consisted of the twelve utilities the least distance from, and therefore, the most comparable to, ComEd that: (1) were assigned an investment grade issuer credit rating from S&P; (2) had growth rates from

Zacks Investment Research, Inc. ("Zacks"); and (3) had neither pending nor recently completed significant mergers, acquisitions, or divestitures. (Staff Ex. 5.0, pp. 10-12) The table below summarizes Staff's process for determining ComEd's cost of common equity:

| | Cost of Common Equity |
|---|---|
| Constant growth DCF | 9.91% |
| Non-constant growth DCF | 9.47% |
| DCF Average | 9.69% |
| CAPM | 10.32% |
| Comparable Sample average ROE | 10.00% |
| Adjustments | |
| Rider UF | -0.08% |
| Sample revenue de-coupling change | +0.08% |
| ComEd's ROE under current fixed/variable percentages | 10.00% |

An additional adjustment would be required if the Commission were to adopt the Company's proposal to further decouple its revenues from sales volume (i.e., kWh) via a more straight fixed/variable rate design.

**DCF Analysis**

DCF analysis assumes that the market value of common stock equals the present value of the expected stream of future dividend payments. Since a DCF model incorporates time-sensitive valuation factors, it must correctly reflect the timing of the dividend payments that stock prices embody. The companies in Mr. McNally's Comparable Sample pay dividends quarterly. Therefore, Mr. McNally applied a quarterly DCF model. (Staff Ex. 5.0, p. 13)

Mr. McNally employed both a constant growth DCF model and a multi-stage, non-constant growth DCF model in his DCF analysis. Mr. McNally explained that a constant growth DCF model assumes that dividends will grow at a constant rate into perpetuity. However, his analysis indicated that the long-term sustainability of the 3-5 year analyst growth rates for the Comparable Sample as a whole is questionable at best. To begin with, he found that the average analyst expected 3-5 year growth rate for the Comparable Sample (5.53%) was over 10% greater than that expected for the overall economy, as measured by GDP growth (approximately 5%).[11] Mr. McNally explained that no company could sustain a growth rate greater than that of the overall economy, or it would eventually grow larger than the economy of which it is a part, which is a logical impossibility. Moreover, since utilities are generally below-average growth companies, the sustainability of an above average growth rate is particularly dubious. As an additional assessment of the sustainability of the Zacks 3-5 year growth rates, Mr. McNally also calculated the average ROE implied by those growth rates, using dividend payout and other data published in The Value Line Investment Survey ("Value Line") for each company in his sample. That calculation produced an average implied ROE of 12.82% for the Comparable Sample. To assume the recent Zacks growth rates for the Comparable Sample companies are sustainable implies that investors expect those companies to sustain a 12.82% rate of return on equity in perpetuity. That implication is questionable, given that Value Line forecasts an average ROE for the Comparable Sample of 12.17% for the 2013-2015 period. Therefore, both this assessment and a comparison to GDP forecasts indicate that the sustainability of the Zacks growth rates is questionable. Consequently, Mr. McNally implemented both a single stage, constant growth DCF analysis and a multi-stage, non-constant DCF ("NCDCF") analysis. (Staff Ex. 5.0, pp. 14-16)

[11] Independent economists' forecasts of growth and actual market data in which investors' expectations of inflation are embedded imply a long-term, nominal risk-free rate between 4.5% and 5.0%. (Staff Ex. 5.0, pp. 17-19 and 26)

In his constant growth DCF model Mr. McNally measured the market-consensus expected growth rates with 3-5 year analyst projections published by Zacks. The growth rate estimates were combined with the closing stock prices and dividend data as of September 22, 2010. Based on this growth, stock price, and dividend data, Mr. McNally's constant growth DCF estimate of the cost of common equity was 9.91% for the Comparable Sample. (Staff Ex. 5.0, pp. 16-17 and 19-21)

Mr. McNally's non-constant growth DCF model incorporated three stages of dividend growth. For the first five years, Mr. McNally used Zacks growth rate estimates as of September 22, 2010. For the second stage, a transitional growth period that spans from the beginning of the sixth year through the end of the tenth year, Mr. McNally used the average of the first- and third-stage growth rates. Finally, for the third, or "steady-state," growth stage, which commences at the end of the tenth year and is assumed to last into perpetuity, Mr. McNally calculated a 5.0% expected long-term nominal overall economic growth rate beginning in 2020; that growth rate was calculated using the expected real growth rate (2.5%) based on the average of the Energy Information Administration's and Global Insight's long-term forecasts of real gross domestic product ("GDP"), and the expected inflation rate (2.4%) based on the difference between yields on U.S. Treasury bonds and U.S. Treasury Inflation-Protected Securities. As with his constant growth DCF analysis, those growth rate estimates were combined with the closing stock prices and dividend data as of September 22, 2010. Based on this growth, stock price, and dividend data, Mr. McNally's non-constant growth DCF estimate of the cost of common equity was 9.47% for the Comparable Sample. (Staff Ex. 5.0, pp. 17-21)

Thus, Mr. McNally's DCF analyses indicates that the Comparable Sample's cost of common equity is 9.69%, which equals the average of his constant growth DCF results (9.91%) and his non-constant growth DCF results (9.47%). (Staff Ex. 5.0, p. 21)

**Risk Premium Analysis**

Mr. McNally used a one-factor risk premium model, the Capital Asset Pricing Model ("CAPM"), to estimate the cost of common equity. The CAPM requires the estimation of three parameters: the risk-free rate, beta, and the required rate of return on the market. For the risk-free rate parameter, Mr. McNally considered the 0.12% yield on four-week U.S. Treasury bills and the 3.77% yield on thirty-year U.S. Treasury bonds. Both estimates were measured as of September 22, 2010. Forecasts of long-term inflation and the real risk-free rate imply that the long-term risk-free rate is between 4.5% and 4.9%. Thus, Mr. McNally concluded that the U.S. Treasury bond yield is currently the superior proxy for the long-term risk-free rate. For the expected rate of return on the market parameter, Mr. McNally conducted a DCF analysis on the firms composing the S&P 500 Index. That analysis estimated that the expected rate of return on the market equals 12.74%. Finally, for the beta parameter, Mr. McNally combined adjusted betas from Value Line, Zacks, and a regression analysis. The average Value Line, Zacks, and regression beta estimates were 0.75, 0.73, and 0.68, respectively. The Value Line regression employs 259 weekly observations of stock return data regressed against the New York Stock Exchange ("NYSE") Composite Index. Both the regression beta and Zacks betas employ sixty monthly observations; however, while Zacks betas regress stock returns against the S&P 500 Index, the regression beta regresses stock returns against the NYSE Index. Since the Zacks beta estimate and the regression beta estimate are calculated using monthly data rather than weekly data (as Value Line uses), Mr. McNally averaged those results to avoid over-weighting that approach. He then averaged that result with the Value Line beta, which produced a beta for the Comparable Sample of 0.73. Inputting those three parameters into the CAPM, Mr. McNally calculated a cost of common equity estimate of 10.32% for the Comparable Sample. (Staff Ex. 5.0, pp. 22-32)

**Staff's Recommendation**

Based on his DCF and risk premium analyses, Mr. McNally estimated that the cost of common equity for the Comparable Sample is 10.00%. Mr. McNally adjusted the Comparable Sample's investor required rate of return downward by 8 basis points to reflect the reduction in ComEd's risk associated with Rider UF, which became operational in April of 2010. He also adjusted the cost of common equity upward by 8 basis points to reflect the higher risk of ComEd relative to the Comparable Sample stemming from de-coupling mechanisms recently adopted by the Comparable Sample companies. Thus, Mr. McNally estimated ComEd's investor-required rate of return on common equity to be 10.00%. (Staff Ex. 5.0, pp. 33-41)

To determine the 8 basis point adjustment to reflect the lower risk of ComEd resulting from Rider UF, Mr. McNally used the same approach that the Commission recently adopted for Peoples Gas Light and Coke, North Shore Gas, and the Ameren Illinois utilities. He estimated the effect Rider UF would have on ComEd's Moody's credit rating and based his adjustment on the resulting change in implied yield spreads. Of the four rating factors Moody's focuses on in its analysis of electric utilities, the adoption of an uncollectibles rider would most affect the cost recovery factor. The cost recovery factor assesses a firm's ability to fully recover prudently incurred costs in a timely manner. Thus, a rider designed to reduce uncertainty in cash flows would positively affect the cost recovery factor. Moody's assigns a weight of 25% to the cost recovery factor in determining the overall credit rating score. Mr. McNally assumed that the credit rating assigned to this factor would improve by one credit rating (i.e., 3 points on the numeric scale) with the Rider UF. Since this factor composes 25% of the overall weighting, raising the score for this factor by one credit rating suggests that ComEd's return on common equity should be reduced by 25% of the spread between ComEd's current rating and the next higher credit rating. The September 17, 2010 spread between the Baa rating category and the next higher rating category of A was 30 basis points. Thus, Mr. McNally concluded that ComEd's return on common equity should be reduced by 8 basis points (25% * 30 ≈ 8) to reflect Rider UF. (Staff Ex. 5.0, pp. 35-37)

To determine the 8 basis point adjustment relating to de-coupling mechanisms adopted by the Comparable Sample companies, Mr. McNally began with ComEd witness Tierney's proposed 40 basis point cost of common equity adjustment for energy efficiency measures. Mr. McNally reasoned that the effect of full revenue de-coupling would be larger than the effect of energy efficiency alone, since full revenue de-coupling would render all customer usage fluctuations inconsequential, including those related to economic conditions, weather, conservation, and energy efficiency. This would suggest an adjustment of greater than 40 basis points for full (100%) revenue de-coupling. Therefore, since the Company's rate design proposal ultimately seeks 80% revenue de-coupling, he concluded that a downward adjustment of 40 basis points would be reasonable, all else equal. (Staff Ex. 5.0, p. 38)

From that starting point, Mr. McNally estimated the level of adjustment necessary to reflect the change in risk of the Comparable Sample resulting from revenue de-coupling mechanisms implemented over the last four years. Mr. McNally testified that, if the risk levels of those companies fell during that time due to the adoption of revenue de-coupling rate mechanisms, their current costs of common equity would reflect lower risk than is reflected in their 2007-2009 financial and operating ratios, upon which he selected his Comparable Sample companies; thus, an upward cost of common equity adjustment would be necessary to reflect the risk of ComEd, all else equal. The size of the adjustment was determined by the magnitude and the timing of the de-coupling mechanisms implemented – the greater the percentage change in operating revenues that are subject to de-coupling and the more recent the de-coupling, the greater the difference in risk between the level reflected in the sample companies' ratios and that reflected in their current costs of equity. For seven of the Comparable Sample companies, the degree of revenue de-coupling has not changed since December 31, 2006; thus, no adjustment is warranted. However, alterations to the degree of revenue de-coupling for the other five companies have changed the risk level reflected in their current costs of common equity relative to the risk reflected in their 2007-2009 financial and operating ratios. Mr. McNally calculated that the average change in revenue de-coupling for the 12 companies in the Comparable Sample is equal to approximately 20% of the 40 basis point, 80% revenue de-coupling adjustment. Thus, he recommended an upward adjustment to the cost of common equity of 8 basis points due to revenue de-coupling over the last four years (20% x 40 basis points = 8 basis points). (Staff Ex. 5.0, pp. 38-41)

<u>Response to Criticisms of Staff's Analysis</u>

**Staff's Comparable Sample**

Company witness Hadaway suggests that New Jersey Resources and South Jersey Industries should be removed from the Comparable Sample from which Mr.

McNally's estimated ComEd's cost of common equity, noting that "New Jersey Resources and South Jersey Industries are relatively tiny gas distribution companies that receive a major portion of their revenues from non-regulated activities." Thus, he concludes, "Mr. McNally's statistical analysis notwithstanding, these companies cannot be viewed by investors to be at all comparable to ComEd." (ComEd Ex. 37.0, pp. 13-14) Dr. Hadaway's argument is based on flawed analysis and should be rejected. Dr. Hadaway's hyperbolic conclusion asks the Commission to discard Staff's rigorous, comprehensive quantitative and qualitative analyses demonstrating the similarity in risk of those two companies with ComEd and, instead, remove those companies on the basis of one factor, size, which is unrelated to risk, and another factor, percent of revenues from regulated activities, which is only loosely related to risk. As Mr. McNally explained, risk is the critical factor in selecting sample companies, since the required rate of return is a function of risk.[12] Yet, neither their size nor their percent of revenues from regulated activities indicates that New Jersey Resources or South Jersey Industries is not comparable to ComEd in terms of risk. First, there is no theoretical or empirical basis for the suggestion that a utility's size and its risk are correlated. (Staff Ex. 20.0, p. 5) The Company presented no evidence to support its implication that there is. In fact, the Company's defense of its position rests entirely on Dr. Hadaway's unfounded assertion that "most practitioners," whom he does not bother to even describe[13] much less identify, are "amazed" when commissions reject that proposal, (ComEd Ex. 62.0, p. 2) which is precisely what this Commission has done numerous times. (*see, for example*, Amended Order, Docket No. 97-0351, June 17, 1998, p. 39;

[12] Both the Company and Staff agree on this. In fact, Dr. Hadaway presented 5 pages of testimony detailing the "risk-return tradeoff." (Staff Ex. 5.0, pp. 10 and 22; ComEd Ex. 11.0, pp. 5-10)
[13] That is, Dr. Hadaway does not describe what these unnamed people practice.

Order, Docket No. 03-0403, April 13, 2004, p. 43; Order, Docket No. 07-0507, July 30, 2008, pp. 91-92; Order, Docket Nos. 09-0166/0167 (Cons.), January 21, 2010, pp. 96-129; Order, Docket No. 09-0319, April 13, 2010, p. 113) Without any foundation for such a claim, size simply cannot be considered as an indicator of risk.

Second, percentage of revenues from regulated operations is merely a crude proxy for operating risk and does not preclude one company from being similar in risk to another. The percentage of revenues from regulated operations does not measure operating risk directly; it does not even consider financial risk; and it in no way establishes that companies that do not meet that criterion are not similar in risk to the target utility. Thus, the regulated revenues criterion merely provides limited support for the inclusion in a proxy sample of the companies that meet that criterion; it does not invalidate the use of all other companies, as Dr. Hadaway's argument implies. The use of that criterion is based on the premise that companies operating in the same industry will generally have similar levels of operating risk. However, the percentage of revenues from regulated operations is a poor proxy for operating risk[14] and can be a misleading indicator of a company's primary line of business (i.e., industry), as Mr. McNally demonstrated. A company's primary line of business is better determined by where its capital is primarily invested or the primary source of its income than by which segment produces the highest revenues. On that basis, it is clear that the primary line

[14] Electric and natural gas utility revenues are a function of electricity and natural gas prices, which are subject to volatility. Because most utilities can pass through commodity expense at cost to their customers, the proportion of revenues from regulated operations can change significantly for any given company without changing its proportion of operating income from regulated operations. Indeed, a dramatic change in the proportion of revenues from regulated operations can be seen in one of Dr. Hadaway's own sample companies. Despite having 73.1% regulated revenues at the time of Dr. Hadaway's initial analysis, SCANA Corp. no longer met his minimum 70% regulated revenue sample selection criterion by the time of his of surrebuttal update, having fallen all the way down to 61%. (ComEd Ex. 11.1; ComEd Ex. 62.1)

of business for both New Jersey Resources and South Jersey Industries is regulated utility operations. Specifically, utility operations account for 64% of New Jersey Resources's operating income, 60% of its net income, 75% of its assets, and 96% of its capital expenditures; similarly, utility operations account for 76% of South Jersey Industries's operating income, 68% of its net income, 76% of its assets, and 91% of its property additions. Moreover, S&P explicitly identifies regulated subsidiary New Jersey Natural Gas as "the principal subsidiary" of New Jersey Resources, while South Jersey Industries unambiguously states, "South Jersey Gas, our regulated utility, continues as SJI's primary business line and net income source." (Staff Ex. 20.0, pp. 5-7) Thus, even if the industry in which a company operates represented more than just a crude proxy for operating risk, which it does not, clearly both New Jersey Resources's and South Jersey Industries's primary line of business is the regulated utility industry.

In addition, it is inappropriate to "cherry-pick" companies for removal from a sample without consideration of the overall risk of the sample, as Dr. Hadaway proposes. To do so undermines the purpose of using a sample and invites gamesmanship, as it is not difficult for any party to rationalize the removal of a company whose inclusion in a sample contributes toward an outcome less favorable to that party. For any sample, some companies will be slightly lower in risk, while others will be slightly higher in risk, which produces a range of ROEs for the sample. Removing only the highest or the lowest risk companies, without consideration of the effect on the overall sample risk, would skew the risk of the sample and bias the resulting ROE average. For example, in contrast to New Jersey Resources and South Jersey Industries, Southern Union Company is higher in risk than ComEd based on its credit rating, equity ratio, and factor scores. Correspondingly, its removal would decrease the

Comparable Sample's cost of common equity by 19 basis points. If Dr. Hadaway were consistent in his analysis, and not simply cherry picking companies to raise the Company's ROE, he would have also removed Southern Union Company; he did not. Nonetheless, like New Jersey Resources and South Jersey Industries, Southern Union Company should not be removed from the Comparable Sample on the basis of its individual risk without consideration of the effect on the overall risk of the sample. (Staff Ex. 20.0, pp. 7-8) Dr. Hadaway presented no evidence to suggest that the removal of New Jersey Resources and South Jersey Industries would make the Comparable Sample more similar in risk to ComEd.

In fact, a direct comparison of the comprehensive risks of the Comparable Sample companies to that of ComEd, via an analysis of their financial and operating ratios, indicates that that sample, including both New Jersey Resources and South Jersey Industries, is quite comparable in risk to ComEd. Moreover, of the 12 companies in the Comparable Sample, including seven Dr. Hadaway also included in his sample, New Jersey Resources and South Jersey Industries were the first and third most similar in risk to ComEd,[15] based on their financial and operating ratios, which reflect the utility and non-utility businesses in which they engage. Thus, removing those companies would not improve that sample as a proxy for ComEd, but impair it. This is confirmed by the average factor scores for the Comparable Sample, each of which is farther from ComEd's corresponding score when New Jersey Resources and South Jersey Industries are removed. Likewise, the average Standard & Poor's business profile of the sample becomes less like that of ComEd when those companies are removed. (Staff Ex. 20.0, p. 8)

[15] Southern Union Company was seventh. (Staff Ex. 5.0, Schedule 5.4)

Finally, Dr. Hadaway's arguments for removing New Jersey Resources and South Jersey Industries are disingenuous in a number of other ways. To begin with, despite citing size as a sufficiently critical factor to warrant the removal of those companies from Staff's sample, Dr. Hadaway did not use size as one of his own sample selection criteria nor even include it among the "fundamental characteristics" he presented for his sample companies. (emphasis added, ComEd Ex. 11.0, pp. 2-3; ComEd Ex. 11.1) In fact, 14 of his 35 sample companies are smaller than New Jersey Resources, and 2 are smaller than South Jersey Industries, in terms of operating revenues. In addition, despite criticizing Mr. McNally's sample on the basis of regulated revenues, two of Dr. Hadaway's sample companies no longer meet the 70% minimum acceptable level of regulated revenues he set himself, which demonstrates that he applies that criterion capriciously. Furthermore, despite his implication that the relatively high equity ratios (both allegedly "above 60 percent") and strong credit ratings (A+ and A, respectively) of New Jersey Resources and South Jersey Industries render them incomparable to ComEd, he includes Nicor, Inc. in his sample, which has an even higher equity ratio (67.6%) and an even stronger S&P credit rating (AA). His sample also includes 3 other companies with equity ratios greater than 55% and 2 other companies with S&P credit ratings in the AA range. (Staff Ex. 20.0, pp. 8-9)

**Growth Rates**

Dr. Hadaway claims that the 5.0% growth rate Mr. McNally used for the terminal stage of his non-constant DCF should be rejected solely because it is "inconsistent with actual historical growth for the U.S. economy." Instead, he argues that the 6.0% he used "is a more reasonable proxy for investors' long-term expectations." (ComEd Ex. 37.0, p. 15) Staff strongly disagrees. Dr. Hadaway's argument illogically assumes the conclusion that his 6.0% GDP growth rate is preferable to Mr. McNally's 5.0% estimate because the basis for the 5.0% estimate is inconsistent with the data that form the basis of his 6.0% estimate. That is, he assumes that his 6.0% growth rate estimate is appropriate and, therefore, any estimate inconsistent with his estimate is inappropriate. In fact, Dr. Hadaway's entire argument rests on the unsupported assumption that his 6.0% historical growth calculation better reflects investor expectations for future growth than an estimate based on independent economists' forecasts of growth and actual market data in which investors' expectations of inflation are embedded.

The use of historic data to estimate expectations of the future is highly problematic. To begin with, there is no "correct" set of historic data to use to reflect investors' current expectations. Dr. Hadaway chose the 1950-2009 period, but the selection of that time period is entirely arbitrary. Dr. Hadaway failed to demonstrate that investors set their long-term expectations of future growth on growth achieved over the past 60 years, much less, in the specific manner he did. Further, Dr. Hadaway provided no evidence to demonstrate that the companies in either his or Mr. McNally's sample can sustain a 6% growth rate.

In contrast, Dr. Hadaway admits that Mr. McNally's growth rate "is consistent with, and relative to some forecasts even higher than, current government and professional forecasts." (ComEd Ex. 37.0, p. 15) Moreover, even using historical data, one would have to go back more than 20 years to calculate an average growth rate that exceeds Staff's estimate; indeed, historical data shows that the average GDP has fallen in a remarkably consistent pattern since the mid 1960s. (ComEd Ex. 11.3) Finally, unlike the Company, Staff provided evidence to demonstrate that the 3-5 year analyst growth rates for the companies in both parties' samples, which average approximately

5.5%, are unsustainably high. Consequently, the long-term growth rate must be lower (like Mr. McNally's 5.0% estimate); to adopt a higher estimate for long-term growth (like Dr. Hadaway's 6.0%), would only exacerbate the problem of unsustainability from which the 3-5 year analyst growth rates suffer.

Thus, to accept Dr. Hadaway's arguments, one must ignore the clear historical pattern of falling GDP growth over the last 40-45 years, all forward-looking data from independent economists and investors themselves, and all evidence presented regarding the sustainability of growth for the utilities in the parties' samples and, instead, blindly accept that investors either set their expectations from, or in the same convoluted manner as, Dr. Hadaway's GDP growth rate estimate in this proceeding. Clearly, the Commission should not accept that argument.

<u>Company's Analysis</u>

Three Company witnesses presented testimony regarding ComEd's cost of common equity: Witnesses Hadaway and Seligson presented distinct analyses of ComEd's base ROE, while Witness Tierney proposed an ROE adjustment of 40 basis points for energy efficiency.

**Company Witness Hadaway's Base ROE Analysis**

Dr. Hadaway's original cost of common equity analysis consisted of three distinct DCF analyses and two distinct bond-yield plus equity-risk-premium ("risk premium") analyses performed on a sample of 35 electric and gas utilities ("Utility Sample"). His DCF results produced a cost of common equity range of 10.6% to 11.1%. His risk premium analyses produced a cost of common equity range of 10.6% to 10.83%. From these results, he recommended a base cost of common equity of 11.1%, which reflected the highest of his DCF results. (ComEd Ex. 11.0, pp. 31-38) In his rebuttal testimony, Dr. Hadaway updated his DCF and risk premium analyses. His update produced DCF estimates ranging from 10.3% to 10.9% and risk premium estimates ranging from 10.05% to 10.24%. (ComEd Ex. 37.0, pp. 31-32) Despite the substantial decline in its updated DCF and risk premium cost of equity estimates, the Company continued to recommend an 11.1% base cost of common equity.

Dr. Hadaway's recommendation overstates ComEd's cost of equity estimate due primarily to a combination of two problems:

1. The sustainability of the company specific, analyst growth rates Dr. Hadaway applied in two of his three DCF analyses is highly doubtful.

2. The GDP growth estimate Dr. Hadaway applied in two of his three DCF analyses is overstated.

Also, although his recommendation appears to be based entirely on the highest estimate from his original DCF analysis, it should be noted that his bond yield plus risk premium analysis contains several flaws that render its resulting estimates unreliable. Furthermore, his recommendation of a cost of common equity that reflects only the highest end of his range of estimates is arbitrary and undermines the purpose of using multiple approaches. (Staff Ex. 5.0, pp. 43-45)

<u>Sustainability of 3-5 Year DCF Growth Rates</u>

In each of his three DCF approaches, Dr. Hadaway employed 3-5 year company-specific analyst growth rate forecasts. However, since the constant-growth DCF model assumes constant growth into perpetuity, the use of 3-5 year growth rate forecasts in such a model is appropriate only if those 3-5 year growth rate forecasts are expected to equal their average long-term dividend growth rates. That is clearly not the case for the companies in Dr. Hadaway's Utility Sample. In fact, the same analyses Mr. McNally used to assess the sustainability of the 3-5 year analyst growth rates for Staff's Comparable Sample show that the 3-5 year growth rates for the companies in Dr. Hadaway's Utility sample are unsustainably high. First, the 5.59% average 3-5 year growth rate for Dr. Hadaway's Utility Sample is approximately 12% greater than the 5% long-term overall economy growth indicated by independent economists' forecasts of long-term growth and investors' inflation expectations embedded in U.S. Treasury securities. Not only is it mathematically impossible for any company to sustain growth greater than that of the overall economy, but since utilities are generally below average growth companies, one would actually expect the long-term sustainable growth of the companies in Dr. Hadaway's sample to be significantly <u>below</u> average, rather than the above average 3-5 year growth that Dr. Hadaway assumes. (Staff Ex. 5.0, pp. 14-15 and 43-45)

Second, the average ROE implied by the 3-5 year growth rates for the companies in Dr. Hadaway's Utility Sample confirms that those 3-5 year growth rates are unsustainably high. The constant growth DCF calculates a company's ROE as the sum of (a) its dividend yield and (b) its sustainable growth rate, which are both functions of that company's dividend payout ratio. A company that has a higher dividend payout ratio (i.e., pays higher dividends, while retaining less of its earnings for reinvestment) will have a higher dividend yield, but can sustain a lower level of growth than a company with a lower dividend payout ratio, all else equal. If an analyst fails to account for this tradeoff, he will overstate the cost of common equity by combining a relatively high dividend yield with a growth rate that is unsustainably high, for the given payout ratio. That is precisely what Dr. Hadaway did. Given the dividend payout ratios and other data published in Value Line, to assume the sustainability of the Utility Sample's 3-5 year analyst growth rates would imply that investors can expect those companies to sustain an ROE of 18.35% on average. It is obvious that investors cannot expect those companies to sustain an average ROE of 18.35%, especially when one considers the 11.14% Value Line forecasted ROE for those same companies. This indicates that, given the dividend payout ratios underlying the dividend yield component of Dr. Hadaway's DCF analysis, the growth rate component of his DCF analysis is not sustainable. Therefore, his use of a constant growth DCF is inappropriate and the resulting estimate is overstated. (Staff Ex. 5.0, pp. 45-47)

Appropriate Long-Term DCF Growth Rate

Given the unsustainably high 3-5 year growth rates for the companies in Dr. Hadaway's Utility Sample, it would be appropriate to employ a non-constant DCF model, which Dr. Hadaway did. Unfortunately, rather than correcting the unsustainable growth rate error, Dr. Hadaway compounded it by employing an even higher, historically-based GDP estimate of 6.00% for the steady-state stage of his NCDCF analysis. Moreover, in one of his constant-growth DCF analyses, he abandoned his 3-5 year, company-specific growth rate estimates altogether, using the higher GDP growth estimate exclusively, further exacerbating the unsustainable growth rate error. (Staff Ex. 5.0, p. 47)

Dr. Hadaway did not demonstrate that his GDP growth rate estimate reflects investors' current expectations of future overall economic growth, much less that the companies in his sample can sustain a 6% growth rate. Indeed, Dr. Hadaway did not attempt to measure current investor expectations of future economic growth. Rather, to develop his GDP growth rate "forecast," he averaged achieved growth rates over various periods from 1950 to 2009. Dr. Hadaway provided no evidence to demonstrate that investors set their long-term expectations of future growth on growth achieved over the past 60 years, much less by weighting ten-year sub periods in the specific manner he did. Furthermore, the actual, published GDP forecasts noted above indicate that expectations for future GDP growth are significantly lower than the GDP growth rate Dr. Hadaway employed. Moreover, while the GDP growth rate should be similar to the risk-free rate, Dr. Hadaway's 6.0% GDP growth estimate is actually appreciably *higher* than the 5.64% March 2010 Aa debt yield, which contains a risk premium, and almost as high as the still riskier BBB-rated utility debt yield of 6.22%. Thus, his assumption that investors expect 6.00% long-term growth for GDP, let alone for utilities, is erroneous. (Staff Ex. 5.0, pp. 47-48)

<u>Risk Premium Analysis</u>

Dr. Hadaway's risk premium analysis contains several flaws that undermine the reliability of the resulting estimates. To begin with, Dr. Hadaway's testimony fails to specify many critical factors that influenced the allowed returns that form the basis of that analysis. For instance, Dr. Hadaway does not identify the relative risk, as exemplified by credit rating or any other metric, of the companies issuing the bonds included in the "Moody's Average Public Utility Bond Yield" or of the utilities involved in the "Authorized Electric Returns" from which he derived his risk premia. Nor does he identify the capital structure that was adopted or the amount of the common stock flotation cost adjustment, if any, that was included in each of those decisions. Without such data, any evaluation of the return recommendations in this proceeding via comparison to the authorized returns reflected in the data Dr. Hadaway cites is useless, since we have no basis on which to assess comparability. (Staff Ex. 5.0, pp. 48-49)

In addition, his risk premium analysis is based on a regression of average equity risk premium relative to the concurrent average utility bond yield during the 1980 through 2009 period, which presents two problems. First, in a regression, the predictive ability of the historical sample regression line falls markedly as the observation departs progressively from the mean. Thus, given that the 6.59% projected triple-B utility bond yield estimate Dr. Hadaway employed is significantly below the 9.05% mean of the 30 observations in the study, it is questionable whether the relationship he modeled holds at such a relatively low interest rate. Second, Dr. Hadaway has provided no evidence to demonstrate that the linear regression equation he developed for the 1980-2009 period is stable over a greater length of time. That is, he failed to demonstrate that the relationship he modeled between interest rates and equity risk premia applies to the projected utility bond yield he employed. (Staff Ex. 5.0, pp. 49-50)

Further, his risk premium analysis over-weights the decisions of certain jurisdictions and companies included in the average of authorized electric returns, while under-weighting others, which could bias the results. It also introduces a circularity problem, since it would establish an authorized rate of return on the basis of other authorized rates of return. Additionally, returns authorized by regulatory bodies are not necessarily market-based investor required returns, but rather, are legal determinations. For example, authorized rates of return could include performance bonuses or penalties. Finally, the 5.0% forecasted long-term U.S. Treasury bond yield for 2010 that he used to calculate the 10.83% risk premium estimate presented on page 1 of ComEd Ex. 11.5 significantly overstates actual U.S. Treasury bond yields for 2010, which peaked at 4.85% in April and ended the year below 4.5%. (Staff Ex. 5.0, p. 50; ComEd Cross Ex. 22)

The above flaws render Dr. Hadaway's risk premium analysis unusable, and Staff's testimony regarding those flaws stands uncontroverted. Thus, Dr. Hadaway's risk premium should be given no consideration of any kind (even as merely a "check" of the results of other analyses).

Recommendation Ignores Majority of Analyses

Dr. Hadaway's original DCF results ranged from 10.6% to 11.1%, while his original risk premium results ranged from 10.6% to 10.83%. (Staff Ex. 5.0, p. 50) In addition, his updated DCF results ranged from 10.3% to 10.9%, while his updated risk premium results ranged from 10.05% to 10.24%. (ComEd Ex. 37.0, p. 31) Nevertheless, the Company seeks a cost of common equity of 11.1%, which ignores all but the single highest and most biased result produced by any of Dr. Hadaway's original analyses and dismisses his updated analyses entirely. The Company offers nothing more than wholly unsupported speculation as a basis to ignore a majority of Dr. Hadaway's analyses. Ignoring the lower results of his analysis, which is the only part of his range of results supported by both his DCF and risk premium analyses, undermines the purpose of using multiple approaches. The purpose of using multiple approaches is not to create a larger range of estimates from which to choose, but to diminish the effects of measurement error by focusing on the central tendency of those results. Dr. Hadaway failed to demonstrate that the low-end results of his analysis suffer from greater measurement error than his single highest estimate. Thus, it is inappropriate for the Company to simply disregard those results.

**Company Witness Seligson's Base ROE Analysis**

Mr. Seligson's cost of common equity analysis consists of a comparable earnings analysis and risk premium analysis. Neither of those approaches represents a reasonable basis upon which to determine ComEd's cost of common equity. (Staff Ex. 5.0, pp. 51-52)

Flaws in His Comparable Earnings Analysis

Mr. Seligson's comparable earnings analysis suffers three major shortcomings. First, Mr. Seligson made no attempt to demonstrate that the companies in his sample are, in fact, comparable in risk to ComEd. Without such a showing, the Commission cannot know if those companies are reasonable proxies for ComEd, rendering any result meaningless with respect to estimating ComEd's cost of common equity. Second, the return estimated by the comparable earnings analysis can be significantly distorted by accounting practices. Accounting returns between two companies may not be directly comparable, which renders the comparable earnings analysis unreliable. Third, Mr. Seligson's comparable earnings analysis relies on the notion that realized returns on book value represent appropriate estimates for investor required returns, the fallacies of which are discussed below. All of the above indicate that the comparable earnings model is not an appropriate method for estimating ComEd's cost of common equity. (Staff Ex. 5.0, pp. 52-53)

Flaw in His Risk Premium Analysis

The overarching flaw in Mr. Seligson's risk premium model is that it includes no mechanism for measuring market risk on a security-specific basis. That flaw renders his risk premium model useless for estimating ComEd's investor required return on common equity. Without a mechanism for measuring market risk on a security-specific basis, his risk premium model produces only a rate of return on the market as a whole, rather than a return applicable to ComEd (or any other individual company or subset of the market). That is, his risk premium model is effectively a CAPM in which the beta is assumed to be the market beta of one, and will produce the same rate of return without regard to the risk level of the company for which the cost of common equity is being estimated. This is contrary to the landmark Hope and Bluefield cases. The Commission in the recent North Shore and Peoples Gas rate case stated the following about Hope and Bluefield:

> The legal standards governing a public utility's entitlement to a fair and reasonable return on its investment are well established. These classic and enduring pronouncements were set out by the United States Supreme Court in Bluefield Water Work & Improvement Co. v. Public Service Comm'n of the State of West Virginia, 262 U.S. 679 (1923) ("Bluefield")) and Federal Power Comm'n v. Hope Natural Gas Co., 320 U.S. 591, 603 (1944) ("Hope") cases. A public utility has a constitutional right to return that is "reasonably sufficient to assure confidence in the financial soundness of the utility and [is] adequate, under efficient and economical management, to maintain and support its credit and enable it to raise the money necessary for the proper discharge of its public duties." Bluefield, 262 U.S. at 693. **The authorized return on equity "should be commensurate with returns on investments in other enterprises having corresponding risks**. That return, moreover, should be sufficient to assure confidence in the financial integrity of the enterprise, so as to maintain its credit and to attract capital." Hope, 320 U.S. at 603.
>
> Illinois law is consistent with these principles. The Commission "is charged by the legislature with setting rates which are 'just and reasonable' not only to the ratepayers but to the utility and its stockholders." BPI II, 146 Ill. 2d at 208-209 (citing 220 ILCS 5/9-201); see also 220 ILCS 5/9-101. And, **this Commission "fully embraces the principles set forth" in the Bluefield and Hope cases**. (In re Consumers Ill. Water Co., Order at 41, Docket 03-0403 (April 13, 2004))

(Order, Docket Nos. 09-0166/0167 (Cons.), January 21, 2010, pp. 89-90) (emphasis added) Given that Mr. Seligson's risk premium model produces a cost of equity estimate that does not account for the risk level of the target company, it cannot be considered in determining ComEd's cost of common equity. (Staff Ex. 5.0, p. 54)

### F. Adjustments to Rate of Return

<u>Effect of Company's Proposed 80/20 Fixed/Variable Rate Design</u>

As noted above, Staff maintains that a cost of common equity of 10.00% would be appropriate, assuming the Commission rejects the Company's proposed straight fixed/variable rate design. However, Mr. McNally testified that if the Company's proposal for an 80/20 fixed/variable rate design is adopted, the cost of common equity would need to be further adjusted to reflect the reduction in ComEd's risk that the Company's proposal would produce. As noted above, a downward adjustment of 40 basis points would be reasonable for an 80/20 fixed/variable rate design, all else equal. Thus, Staff would recommend a downward adjustment of 40 basis points, should the Commission adopt an 80/20 fixed/variable-based rate design for ComEd. Similarly, a downward adjustment of 20 basis points would be reasonable for a 60/40 fixed/variable-based rate design, all else equal. Thus, if the Commission should adopt a 60/40 fixed/variable-based rate design, Staff would recommend a downward adjustment of 20 basis points. (Staff Ex. 5.0, pp. 41-42) The adjustments to the Comparable Sample cost of common equity are summarized below:

| | Cost of Common Equity: Fixed/Variable Rate Design | |
|---|---|---|
| | 80/20 | 60/40 |
| Comparable Sample average ROE | 10.00% | 10.00% |
| Adjustments | | |
| Rider UF | -0.08% | -0.08% |
| Sample revenue de-coupling change | +0.08% | +0.08% |
| ComEd revenue de-coupling change | -0.40% | -0.20% |
| ComEd's ROE under current fixed/variable percentages | 9.60% | 9.80% |

Company Witness Tierney's Energy Efficiency Adder

Company witness Tierney recommended that ComEd's cost of common equity be increased by 40 basis points "for energy efficiency" in order to "address the adverse financial implications that will arise from successful implementation of programs required under the Act and other demand side initiatives." Dr. Tierney states that "the reasonableness of a 40 basis point adder is tied to the combined effects of prudency risk, load-related risk, risk of performance penalties, and lost revenues associated with demand-side programs." (ComEd Ex. 13.0, pp. 2 and 19-27)

The 40 basis point ROE adder proposed by Dr. Tierney should be rejected for numerous reasons, as presented in the testimonies of Dr. Brightwell and Mr. McNally. First, the undefined portion of her adder related to reduced sales volume is single-issue rate making that violates test-year rules. (See *Business and Professional People for the Public Interest v. Illinois Commerce Commission* (1991), 146 Ill. 2d 175, 244-245, "The rule against single-issue ratemaking recognizes that the revenue formula is designed to determine the revenue requirement based on the *aggregate* costs and demand of the utility. Therefore, it would be improper to consider changes to components of the revenue requirement in isolation. Oftentimes a change in one item of the revenue formula is offset by a corresponding change in another component of the formula. For example, an increase in depreciation expense attributable to a new plant *may* be offset by a decrease in the cost of labor due to increased productivity, or by increased demand for electricity.") The Company chose a 2009 test year, but inappropriately seeks compensation for potential sales volume losses in *future* years solely on the basis of one factor (i.e., energy efficiency) that might reduce future sales, without consideration of any other factors that affect sales, including those that might increase future sales, or consideration of other changes to the other components of the revenue requirement. Incredibly, the Company witness sponsoring this adjustment, which is intended, in large part, to offset lost revenues from *falling* sales, still recommends that same ROE adder even though she admits that sales are actually expected to *rise*. (Tr., January 18, 2011, p. 1825) Second, the Company's energy efficiency adder is essentially a back-door attempt to make an inappropriate out-of-test year sales volume adjustment through the cost of equity by referring to it as risk. Notwithstanding the violation of test year rules, the Company has neither demonstrated nor quantified the effect of the risks it claims to be increased by energy efficiency measures. Indeed, the Company witness sponsoring this adjustment did not even calculate the 40 basis point adjustment, but was simply charged with back-filling a rationale for an amount that has no basis in the record. (ComEd Ex. 64.0, p. 9; Tr., January 18, 2011, pp. 1821-1822) Third, the risk adjustments Staff proposes for revenue de-coupling render a separate energy efficiency adder redundant. Finally, contrary to the Company's claims, the proposed adder does not align the incentives of the Company to improve its energy efficiency performance and actually creates a greater disincentive to perform energy efficiency well. It also charges customers more for the same distribution services they already receive than if there was no energy efficiency program.

Dr. Brightwell testified that the 40 basis point adder does not address the conflict of interests between customers and shareholders that Dr. Tierney testifies exists. (ComEd Ex. 13.0, p. 21) In fact, it exacerbates that conflict of interest because the kilowatt hour charge is higher with a higher ROE than it will be without an ROE adder so that the Company loses even more revenue and profit for each kilowatt hour that is not consumed relative to the case that there is no basis-point adder to ROE. (Staff Ex. 8.0, p. 3)

Dr. Brightwell also testified that Dr. Tierney is incorrect in her assertion that an ROE adder creates support for energy efficiency. Dr. Brightwell reasoned that the key groups needing to support energy efficiency are customers, shareholders, and vendors.

Increasing the Company's ROE will cause the total revenue requirement to increase. This means customers will pay even more for distribution service because of energy efficiency programs than they would without the adder. Charging customers even more for electric distribution as a result of energy efficiency does not promote customer acceptance of energy efficiency. (Staff Ex. 8.0, p. 4)

The adder does not provide a proper incentive to shareholders, either. The result of the adder is that the charge per kWh increases relative to a case where there is no adder. This further diminishes the Company's incentive to support energy efficiency, because each kilowatt hour saved reduces the Company's revenue and profit even more than it would without an adder.

Further, the Company's actions are consistent with the risk associated with performance penalties being insignificant. In Year 1, the Company reached its goal and banked 10% of the savings as permitted by the Order in Docket No. 07-0540. In Year 2, it did not spend about $15.7 million that was legislatively permitted in order to achieve its energy efficiency requirements. In the three-year plan filed in Docket No. 10-0570, the Company reports that by the end of the 4$^{th}$ energy efficiency Program-Year it expects to bank 110,000 MWhs of savings in excess of the legislatively mandated requirements. These savings can be credited towards meeting the requirements in future years. The Company's actions and statements make it appear likely that the Company felt there was little risk of being penalized $665,000 for failing to reach the targeted savings in either Year 2 or Year 3. (Staff Ex. 8.0, pp. 5-6)

Additionally, Section 5/8-103(d) of the PUA allows the Company to propose a lower annual energy efficiency savings goal to the Commission if the Company does not believe it could reach the goals set forth in Section 5/8-103(b) within the budget limitations prescribed in subsection (d). ComEd presented no such modification for the plan that includes Years 2 and 3. This further demonstrates that the Company felt the existing standards were achievable. (Staff Ex. 8.0, p. 5)

The final reason Dr. Brightwell concluded that the 40 basis point adder should be rejected is that it is not tied to compliance to the energy efficiency law. That is, the 40 basis point adder would be awarded to the Company regardless of whether the Company actually complies with the energy efficiency law, and the adder provides no additional incentive to comply with the energy efficiency law. In fact, if the Company received this adder and subsequently decided not to comply with the energy efficiency law, it would be about $30.1 million better off than if it failed to comply with no adder.[16] Approving this adder could put the Commission in the position of having to explain to the General Assembly why it rewarded ComEd a $30.1 million annual windfall, should ComEd fail to comply with state law.

Mr. McNally's testimony explained that none of the four "risk" factors Dr. Tierney points to warrant a 40 basis point adder to ComEd's cost of common equity. To begin with, Mr. McNally testified that an adder for prudency risk implies that the prudency risk for ComEd's investment in energy efficiency programs is higher than that of the companies in the samples from which the parties' cost of common equity estimates were derived. That implication is unfounded, as Dr. Tierney provided no quantification of the prudency risk involved. To the contrary, many states, and most of the companies in Mr. McNally's Comparable Sample, have similar such energy efficiency programs,

[16] The penalty for failing to reach the savings goal is $665,000. (220 ILCS 5/8-103(i)) According to Dr. Tierney, a 40 basis point adder is equivalent to a $30.8 million expense item on ComEd's cost of service. (ComEd Ex. 13.0, p. 27) Failure to comply with no adder results in a $665,000 loss to the Company. Failure to comply with an adder produces $30.1 million in additional revenues.

and any prudency risk related to those programs would already be reflected in their cost of equity estimates. Regardless, an adder for prudency risk would only be appropriate if ComEd's energy efficiency program resulted in an increase in ComEd's expenditures that are subject to disallowance or that energy efficiency expenditures were somehow more at risk of disallowance than standard delivery services expenditures. Again, Dr. Tierney presented no evidence that ComEd's budget for capital and operations and maintenance expenditure will increase as a consequence of the its energy efficiency program. (Staff Ex. 5.0, pp. 55-56) In fact, Company witness Houtsma testified that "ComEd has myriad uses for a finite amount of capital." (ComEd Ex. 55.0, p. 17) Similarly, in its recent Purchase of Receivables with Consolidated Billing Rider case, the Company acknowledged that "the monies that ComEd spends to start-up, and administer its PORCB program could have been spent on assets that would be in its rate base." (Order, Docket No. 10-0138, December 15, 2010, pp. 49-50) Both of those statements reveal that ComEd's total expenditure budget caps are determined collectively, so that monies spent on one program (e.g., energy efficiency measures) simply results in that much less that will be spent on some other, lower priority programs; that is, energy efficiency expenditures are not additive to ComEd's expenditures budget and, therefore, do not increase prudency risk. Further, Dr. Tierney has acknowledged that she "has not performed a specific study of the prudency of cost recovery for ComEd's expenditures on energy efficiency and demand response program expenditures relative to ComEd's capital investment or O&M expenditures for electric delivery infrastructure" and is not aware of any basis for assuming the prudency risk associated with energy efficiency measures is any different from that of ComEd's capital expenditures or operations and maintenance expenditures for electric delivery service projects, generally. (Staff Ex. 5.0, p. 56) In fact, Dr. Tierney admits that she is unaware of any disallowances for prudency to date. (Tr., January 18, 2011, p. 1827) In sum, Dr. Tierney has not even studied, let alone verified and quantified, the effects energy efficiency measures would have on ComEd's prudency risk.

Dr. Tierney also points to performance penalty risk as supporting a 40 basis point ROE adder. However, the effect on overall risk of incurring performance penalties related to the failure to meet energy efficiency goals is so minuscule it would have no measurable effect on ComEd's overall risk profile. The maximum penalty ComEd could incur would be $650,000 per year for two years. This amount is very small in relation to a company with assets of $20.697 billion, operating revenues of $5.8 billion, and a $374 million net income in 2009. (Staff Ex. 5.0, p. 57) Indeed, at least seven individual ComEd employees received annual compensation greater than that amount in 2009, with some of them receiving more than four times that amount. (Staff Cross Ex. 14) With a rate base of approximately $6.7 billion, even if ComEd was certain to incur the maximum allowable penalties, full recovery would require less than a single basis point change to ComEd's overall cost of capital. If one also factors in the low probability of ComEd actually incurring any such penalties, as Dr. Brightwell testified, the effect on ComEd's overall risk profile is essentially nil. Moreover, Dr. Tierney admits that the law provides "an out" that would allow ComEd to incur no penalties even if it fails to meet the statutory energy efficiency goals. (Tr., January 18, 2011, p. 1824) Finally, compensating the Company for the risk of incurring penalties would effectively reduce the amount of penalties contemplated in the PUA, thereby undermining the very purpose of the penalties in the first place. (Staff Ex. 5.0, p. 57)

In addition, Dr. Tierney alleges that ComEd will suffer a loss of revenues from implementing a demand-side program. Potential lost revenues due to reduced sales volume stemming from energy efficiency measures are not appropriately recovered via an ROE adder. Simply put, sales volume is a rates issue rather than a finance issue. The Company could have elected to use a future test year, in which case its rates would be set on the basis of expected future sales volume. Instead, the Company apparently felt it would be in ComEd's best interest to employ a historic 2009 test year, which does not allow it to reflect expected future sales volume. While the Company has every right to make that choice, it must accept both the upsides and downsides of that choice. The Company seems to want to both have its cake and eat it, too, but the law does not allow that. Additionally, the Company does not know the effect energy efficiency will have on its sales volume. Even if the effect could be estimated with a reasonable degree of accuracy, it cannot be viewed in isolation. To compensate a company for the downside risk of factors reducing sales without consideration of the upside risk of factors increasing sales would be inappropriate. But Dr. Tierney's proposal fails to consider any other factors that affect sales volume, including those that might have a positive effect. For example, ComEd notes that its net revenues fell by $40 million in 2009 due to the recent economic conditions. (Staff Cross Ex. 14) Obviously, an economic recovery would raise ComEd's futures sales relative to its 2009 test year, which would offset potential revenue losses from energy efficiency measures. The foregoing arguments notwithstanding, rendering moot all discussion regarding potential lost revenues due to reduced sales volume is the fact that Dr. Tierney testified that overall sales are expected to grow. (Tr., January 18, 2011, p. 1825) Reduced sales volume obviously cannot be used to justify an ROE adder if sales volume is expected to rise. In fact, she also testified that the number of customers is expected to grow. Since both drivers of total revenues, volumetric charges and customer charges, are expected to grow, then total revenue is expected to grow. Thus, it is clear that an upward adjustment to ROE for lost revenues would be inappropriate. Regardless, "lost revenue risk" is a part of sales volume risk generally and thus, is addressed in Staff's proposed cost of common equity adjustments for revenue de-coupling. Accordingly, no further adjustment to the cost of equity would be warranted anyway. (Staff Ex. 5.0, pp. 57-58)

Finally, what is left is load related risk. Ms. Tierney defines "load related risk" as uncertainty in the degrees of efficacy and customer adoption of energy efficiency measures. Once again, an adder for load-related risk would imply that the risk related to unanticipated changes in load due to investment in energy efficiency programs is higher than that of the companies in the samples from which the parties' cost of common equity estimates were derived. Dr. Tierney has presented no analysis to support that implication; even if one could accept that implication, Dr. Tierney provided no quantification of the effect of any load related risk on the cost of common equity in support of her 40 basis point adder. In fact, logic indicates that, all else equal, more efficient appliances and structures would reduce fluctuations in sales volume since, by definition, they consume less electricity per unit of output. Consequently, changes in customer output would result in smaller changes in electricity consumption. Regardless, "load related risk" is a part of sales volume risk generally and, thus, is addressed in cost of common equity adjustments for revenue de-coupling. Thus, no further ROE adjustment, other than the additional eight basis points Staff recommends for revenue de-coupling, is warranted. (Staff Ex. 5.0, pp. 56-57)

### G. Overall Cost of Capital (Derivative)

Staff recommends an overall cost of capital of 8.24% for ComEd, based on the following capital structure and component costs:

| | Amount | Percent of Total Capital | Cost | Weighted Cost |
|---|---|---|---|---|
| Short-Term Debt | $49,344,124 | 0.54% | 0.39% | 0.00% |
| Long-Term Debt | $4,755,524,265 | 52.35% | 6.52% | 3.41% |
| Common Equity | $4,279,120,870 | 47.11% | 10.00% | 4.71% |
| Credit Facility Fees | | | | 0.12% |
| Total Capital | $9,083,989,258 | 100.00% | | |
| Weighted Average Cost of Capital | | | | **8.24%** |

## VII. COST OF SERVICE AND ALLOCATION ISSUES

### A. Overview

### B. Potentially Uncontested Issues

### C. Potentially Contested Issues

#### 1. Embedded Cost of Service Study Issues

##### a. Class Definitions

###### i. Residential Classes

###### ii. Non-residential Classes

##### b. Primary/Secondary Split

###### i. Appropriate Methodology (Compliance With Docket No. 08-0532)

The Company's rate design and cost of service proposal is based upon its Initial Filing. Staff notes, however, that the Company's Supplemental Filing is more responsive to the Commission's Rate Design Investigation Order in Docket No. 08-0532

("08-0532 Order") which rejected two key components of ComEd's analysis for that case. First, it rejected the Company's classification of transformers that step down voltages from primary to secondary levels as primary costs. (Final Order, Docket No. 08-0532, April 21, 2010, p. 38) Second, the Commission rejected ComEd's definition of primary service which was broadly cast to include customers receiving service at secondary levels. The Commission decided in the 08-0532 Order that only customers receiving service at 4 kV and higher should be considered primary system customers. (*Id.*, p. 84)

The Commission's 08-0532 Order also directed the Company to take the following five steps in the analysis of primary and secondary costs presented for its next rate filing:

1) Direct observation or sampling and estimation techniques of ComEd's system to develop more accurate and transparent differentiation of primary and secondary costs;

2) Other utilities' methods of differentiating primary and secondary costs;

3) Function based definitions of service voltages for facilities other than the line transformers already addressed;

4) An analysis of which customer groups are served by which system service components; and

5) Consideration of redefining rate classes on the basis of voltage or equipment usage to better reflect the cost of service.
(*Id.*, p. 40)

The Company does not attempt to address these directives in its Initial Filing for this case, but rather did so in its Supplemental Filing. For example, ComEd established in its Supplemental Filing a primary voltage rate class for customers receiving service at 4 kV or above, in response to the Commission's directives to consider redefining classes on the basis of voltage. (ComEd Ex. 21.0 Rev., p. 15) The Company also conforms to directives on the definitions of primary and secondary service by breaking costs down into three categories: (1) costs to serve primary customers; (2) costs for secondary customers; and (3) costs shared between the two. (ComEd Ex. 21.5, pp. 1-2) In addition, ComEd's Supplemental Filing presents a new allocation of transformer costs between primary and secondary service (i.e., allocates 1.9% of transformer costs to primary service and 98.1% to secondary service, ComEd Ex. 21.0 Rev., p. 21) that is consistent with the directives from the Commission's 08-0532 Order. (Staff Ex. 10.0, p. 17)

Notwithstanding the foregoing, Staff notes in detail below the problems that exist with the Company's Supplemental Filing that need to be addressed.

**(a) Functional Identification of Costs**

The additional revisions to ComEd's analysis recommended by IIEC witness Stowe are problematic and should not be approved. Mr. Stowe argues against allocating single phase line costs to primary customers because these lines primarily serve secondary customers. Mr. Stowe contends that single phase lines are not a viable option to serve primary customers, noting that while household appliances operate on single phase service, "industrial applications, such as large motors, operate on three phase service." (IIEC Ex. 3.0, pp. 11-12) In dollar terms, Mr. Stowe finds that ComEd improperly allocates $2.9 billion of single phase distribution lines to primary service. (Staff Ex. 26.0, p. 15)

The problem lies with Mr. Stowe's claim that primary customers cannot be served by single phase lines because their end uses require three phase service. If true, the Company has no choice but to use three phase distribution lines to serve primary customers. This contrasts with secondary customers who have the flexibility to also receive service from single phase lines. Thus, serving primary voltage customers on a circuit may require the Company to incur the additional cost of a three phase line while a single phase line might be sufficient to serve secondary loads. (*Id.*, p. 16)

Mr. Stowe's argument is one-sided because he only discusses how this requirement for three phase service absolves primary customers of responsibility for single phase line costs and ignores the potential cost increase imposed on the utility which could provide the basis for imposing additional distribution costs on primary customers. (Staff Ex. 26.0, pp. 16-17) ComEd joins in Staff's argument on this issue. (ComEd Ex. 73.0, pp. 20-21) Mr. Stowe's argument should be rejected. (Staff Ex. 26.0, p. 17)

**(b) Direct Observation of ComEd Facilities**

The Commission stated the following concern with ComEd's use of engineering estimates versus direct observation in its 08-0532 Order:

> The record shows that when ComEd's engineering estimates were compared to a very small number of system inspections they were found to be very inaccurate. While the Company could not be expected to inspect its entire system, some visual analyses would enable ComEd to conform the engineering assumptions that drive its analysis of primary and secondary costs to reality. We direct ComEd to conform the engineering assumptions that drive its analysis of primary and secondary costs through the implementation of sampling methods for physical inspections to confirm engineering judgments and to provide this supporting documentation in its cost of service testimony in subsequent rate proceedings before this Commission. (Final Order, Docket No. 08-0532, April 21, 2010, p. 38)

The Commission's concerns that the Company's engineering estimates were "very inaccurate" make it incumbent on ComEd to use all available tools to improve the accuracy of its analysis. (Staff Ex. 10.0, p. 21) Clearly, direct observation which would entail "physical inspections to confirm engineering judgments" is one such tool that should not be dismissed out of hand.

Consistent with the above statement by the Commission, Staff has explained that direct observation could improve the accuracy of the Company's engineering estimates. With regard  to FERC Account 364, Poles, Towers and Fixtures, ComEd stated it "does not have data readily available" necessary "to determine the exact number of poles" in its system with primary and secondary facilities or either primary or secondary facilities only. (ComEd Ex. 21.5, p. 5) By directly observing a sample of wooden poles above 50 feet, Staff noted that ComEd's assumption that none contain secondary facilities could be tested. The Company could also observe a sample of poles 50 feet or lower to assess the reasonableness of its estimate that 51.6% contain secondary facilities. (Staff Ex. 10.0, p. 22)

Staff also made the case that direct observation could be a useful check on the accuracy of ComEd's 50/50 allocation to primary and secondary service for the cost of poles containing both primary and secondary facilities. (*Id.*) ComEd justified this allocation on the basis of "engineering judgment" in Docket No. 08-0532 (Docket 08-0532, ComEd Ex. 1.0, p. 18) and did not revisit that assumption in the present case. Directly observing a sample of poles could confirm or undermine the reasonableness of this approach. (Staff Ex. 10.0, pp. 22-23)

With regard to Account 365, Overhead Conductors and Wires, citing a lack of evidence for estimating the relative shares of weather resistant wire used for primary and secondary service, the Company assumed that "the majority of the wire was generally used for wiring transformers and for secondary distribution" and allocates the associated costs 70% to secondary and 30% to primary. (ComEd Ex. 21.5, p. 6) Again, direct observation could be useful to evaluate the accuracy of this estimate. (Staff Ex. 10.0, p. 23)

With regard to Account 366, Underground Conduit, ComEd estimates that 1.0% of underground conduit outside the City of Chicago should be considered secondary based on field and map reviews conducted during the course of Docket No. 08-0532. Direct observation could be used to review this estimate. (*Id.*, p. 24)

While Staff does not contend that direct observation must necessarily be used in each of these cases and acknowledges the cost and effort associated with this approach, it is essential that the Company evaluate whether direct observation would be a viable option in these areas. If ComEd finds it is not viable, it should explain why. (Staff Ex. 10.0, p. 24) However, ComEd instead claims that its "manual review and measurement of ComEd maps to determine the footage of conduit outside the City of Chicago to be direct observation." ComEd cited no other instance of direct observation in its analysis of primary and secondary costs. (*Id.*, pp. 19-20)

It strains credulity to equate direct observation with reading a map. The former entails a physical inspection of the system itself in the field, while the latter involves looking at a document that reflects what the mapmaker considered to be essential information for a physical area. What a mapmaker considers essential for his purposes may prove insufficient for other purposes such as the analysis of primary and secondary costs. These are clearly two fundamentally different activities. The Company's reliance on maps alone indicates it did not avail of direct observation as a tool in its analysis. (*Id.*, p. 20)

Although on the one hand it claims that it has done direct observation by reading maps, the Company nonetheless tries to undermine the usefulness of direct observation. For example, Mr. Alongi insists that with regard to the 50/50 allocation, he does not believe that additional observations "would provide further insight on how to allocate the cost of such shared poles." (ComEd Ex. 49.0, p. 34) Mr. Alongi's argument conflicts with the Commission's statement in its 08-0532 Order noted earlier as well as with cost allocation principles. The only information provided by Mr. Alongi about these poles is that they carry primary and secondary facilities. The kinds and amount of primary and secondary facilities are not identified. This lack of information makes it difficult to determine whether a 50/50 allocation is the most reasonable alternative. Direct observation would play a useful role in that determination. (Staff Ex. 26.0, pp. 7-8)

In another example, with regard to allocation of weather resistant wire between primary and secondary service, Mr. Alongi discounts the usefulness of direct observation since he believes conducting field surveys "of thousands of miles of wire" and examining the wiring for "almost 213,000 overhead transformers" would not produce a more reasonable allocation of these costs. (ComEd Ex. 49.0, p. 35) However, Mr. Alongi is attacking a straw man argument. Staff's position does not require the Company to conduct field surveys of thousands of miles of wire or examine almost 213,000 transformers. Rather, Staff's position is that ComEd adhere to the 08-0532 Order by employing direct observation in its analysis of these costs. In contrast to the sweeping field survey indicated by Mr. Alongi, Staff advocates a more limited analysis that entails directly observing a representative set (i.e., using a statistically derived sample) of weather resistant wire. (Staff Ex. 26.0, pp. 8-9)

The straw man argument is again raised by the Company to argue against direct observation to identify underground conduits outside Chicago, contending that such a review would be “cost prohibitive” because it would require entering all manholes outside the City to identify primary and secondary facilities. (ComEd Ex. 49.0, p. 35) However, direct observation does not mean physical review of all underground conduits outside Chicago; rather, a statistically representative sample could be used to test the assumptions underlying ComEd’s analysis. Without these direct observations, ComEd’s analysis will continue to reflect unsupported assumptions that may or may not reflect costs. (Staff Ex. 26.0, pp. 9-10)

Ironically, as pointed out in Staff witness Lazare’s testimony, the Company itself has found direct observation to be useful for its analysis of primary and secondary costs. ComEd indicates that it relied on “ComEd maps, billing records, and in many instances field reviews” to identify which customers receive service at 4 kV or above. (ComEd Ex. 21.0 Rev., p. 18, emphasis added; Staff Ex. 26.0, p. 25) These field reviews consisted of “a manual review of all 2,800 meter points with PTs.” Furthermore, ComEd estimated that “[t]his review would take about two hours to complete per customer account, or 2,800 labor-hours…to complete the entire review.” (Affidavit of Ross C. Hemphill, October 15, 2010; Staff Ex. 26.0, p. 25) The Company identified 935 customers receiving service at 4 kV and above, a considerably higher figure than the previous estimate of 300 such customers in Docket No. 08-0532. (Docket No. 08-0532, ComEd Ex. 6.0, p. 21; ComEd Ex. 21.0, Revised, p. 19; Staff Ex. 26.0, pp. 25-26) These different figures for primary customers show that direct observation can and does play an essential role in testing the accuracy of ComEd’s analysis. (*Id.*)

Accordingly, Staff recommends that the Commission require the Company to use direct observation in the manner suggested by Staff in its next rate case to ensure that ComEd fully addresses the Commission’s directives and concerns in its 08-0532 Order.

### (c) Sampling

The Commission's 08-0532 Order directed the Company to perform an analysis of which customer groups are served by which system components. ComEd indicated it used sampling techniques to assess whether individual underground distribution circuits serve primary or secondary customers but was unable to identify components of distribution circuits designed to serve secondary voltages only. Mr. Alongi contended that with interconnection points for various customers spread throughout those circuits, it would be "arbitrary and unnecessarily complicated" to identify the relative responsibility of primary and secondary customers for the associated plant costs. (ComEd Ex. 49.0 Rev., p. 38) Thus, the Company improperly allocated the cost of these circuits to primary and secondary customers alike. (Staff Ex. 10.0, pp. 26-27)

The evidence for this flawed argument comes from only four out of almost 6,400 primary distribution circuits on the system. (Id., pp. 29-30) Not only is this sample small, but the Company also fails to demonstrate that it is representative of the larger population. This makes it difficult to extrapolate the conclusions from ComEd's analysis to the remaining circuits on the system. (Id., p. 27) Thus, it is premature to draw a broad conclusion about the breakdown of nearly 6,400 distribution circuits between primary and secondary components based on these four examples. To address this shortcoming, the Commission should direct the Company to examine a larger, representative sample in its analysis and present the results contemporaneously with the initial filing in its next rate case. (Id., pp. 27-28)

**(d) Review of Other Utilities' Treatment of Primary/Secondary Issues**

ComEd contends that it satisfied the Commission directive to examine "other utilities' methods of differentiating primary and secondary costs." However, the evidence suggests otherwise and the Company should be ordered to provide a full analysis of this issue in its next rate filing.

ComEd witness Alongi states that the Company examined 35 other utilities "to consider how they differentiate and allocate primary and secondary systems and costs" and to review their "tariffs, rates and categorizations of customers." (ComEd Ex. 21.0 Revised, p. 31) While presenting a detailed discussion of the rates, tariffs and customer classifications for these utilities, the Company does not discuss the underlying primary/secondary cost analyses that these utilities prepared. In fact, Company witness Mr. Alongi admits the Company's analysis falls short identifying how these other utilities allocate costs. (ComEd Ex. 49.0, pp. 41-42) This is reason enough to show that the analysis needs to be redone.

Another shortcoming is that the Company also does not indicate whether the results of this survey were factored into its analysis of primary and secondary costs. (Staff Ex. 10.0, pp. 28-29) This presents a problem because this exercise should not just serve to describe the alternative approaches taken, but also determine whether any of the methods adopted by others could improve ComEd's analysis. (Id., pp. 29-30) This issue should also be addressed in the analysis to be presented contemporaneously in the initial filing of ComEd's next rate case. (Id., p. 30)

Mr. Alongi defends the Company's review of other utilities in his rebuttal testimony. He contends that the Company's review was responsive in that it examined primary and secondary systems for these other utilities. He said ComEd identified systems by examining the tariffs of 35 unbundled utilities and found that most of these utilities use a specific voltage level to distinguish between primary and secondary systems. Mr. Alongi considers this confirmation that ComEd's basic approach is consistent with these other utilities. (ComEd Ex. 49.0, p. 40)

This claim about analyzing other utilities' primary and secondary systems is erroneous. Mr. Alongi does not clearly define what he means by primary and secondary systems, so it is not clear how the Company has satisfied this directive. (Staff Ex. 26.0, p. 11) In fact, the primary system consists of the utility plant necessary to deliver electricity at the primary level. So, for primary service at 4 kV and above, the issue concerns what utility system is necessary to serve customers at that level. As an example, the Company and IIEC disagree whether single phase distribution lines should be considered part of the primary distribution system. That is a fundamentally different topic from the utility tariffs that the Company analyzed for this case. (Id., p. 11)

#### ii. Other Primary/Secondary Split Issues

##### (a) 4kV Facilities Allocation

### c. Investigation of Assets Used to Serve Extra Large Load Customer Class

### d. NCP vs. CP

The evidence in this proceeding provides clear and compelling reasons for the Commission to reaffirm the use of the Coincident Peak ("CP")[17] methodology for

[17] The CP method measures the demands for each rate class at the time that demand by the system as a whole is at a peak. (Staff Ex. 28.0, p. 17)

allocating distribution primary lines and substation costs in ComEd's Embedded Cost of Service Study ("ECOSS").

The CP approach was adopted by the Commission in the recently completed Rate Design Investigation docket (Docket No. 08-0532) instead of a non-coincident peak ("NCP")[18] demand allocator which was previously used by ComEd. The CP approach correctly recognizes that the size of ComEd's distribution facilities is driven by system peak demands rather than by the demands of individual rate classes and is supported by the evidence in this case. (Staff Cross Ex. 28, pp. 17-20)

IIEC takes issue with the Commission's conclusion on this issue, however, and proposes a return to the NCP allocator for distribution substations and primary lines. In support of this argument, IIEC witness Stowe focused on the demands of the Lighting class, arguing as follows:

> ComEd has provided data in this case that show the NCP demands of customer classes can vary widely from their system CP demands. For example, the NCP demands of the Fixture Included Lighting and Dawn-to-Dusk lighting classes are nearly 7,300% of, or 73 times, their respective CP demands. When ComEd designs and builds its primary circuits and lines, the NCP loads of the Fixture Included Lighting and Dawn-to-Dusk lighting classes <u>weigh more heavily</u> in that process than the CP demands used to allocate costs. (IIEC Exhibit 3.0, p. 22, emphasis added)

Mr. Stowe also contends that the NCP reflects how ComEd designs its system:

> In the Rate Design Investigation docket, ComEd testified that it relies on NCP demands when designing shared circuits and substations, because they combine the peak demands of all of the classes regardless of when those peak demands occur. In other words, <u>the NCP demands</u> reflect the maximum demand that would occur if all of the classes peaked simultaneously. (*Id.,* emphasis added)

[18] The NCP method uses peak demands for all rate classes without regard to how those peaks coincide with the peak demand for the system as a whole. (Staff Ex. 28.0, p. 17)

The problem with these arguments is that they are not supported by the record evidence.

First, the argument that ComEd focuses more on the NCP demands of Lighting customers than their coincident demands in system planning is contradicted by ComEd witness Hemphill's testimony that lighting demands <u>at the time of the peak</u> are more relevant in sizing distribution facilities to meet peak summer loads. (Tr., January 10, 2011, p. 306)

IIEC's second argument that ComEd relies on NCP demands when designing shared circuits and substations is also contradicted by Mr. Hemphill's testimony. Under cross-examination, Mr. Hemphill testified that: a) as a general rule, distribution facilities are sized to meet <u>summer</u> rather than winter demands (Tr., January 10, 2011, p. 303, emphasis added); b) distribution systems are designed to meet <u>local peak conditions</u> (Tr. January 10, 2011, pp. 300-301) c) its the demands that are expected from the customers that are within that area that is served that drives the level of the facility investment (Id., p. 301) d) local demands can include the demands of customers from a variety of rate classes, if they all use those local facilities (Tr., January 10, 2011, pp. 303-304); and e) ComEd's system peaks in summer usually in the <u>mid-afternoon</u> when street lighting demands are below their night time peak (Tr., January 10, 2011, pp. 305-306, emphasis added). In addition, on the role of summer peak demands in sizing distribution facilities, Mr. Hemphill testified that he considers most distribution facilities sized to meet summer rather than winter demands. (Tr., January 10, 2011, pp. 303)

Together, these statements clearly indicate that demands for distribution substations and primary lines are more likely to coincide with system peak demands (summer peak demands), than with the demands of individual rate classes, such as lighting customers, which occur during off-peak periods, thus, undermining Mr. Stowe's claim that "it relies on NCP demands when designing shared circuits and substations."

Therefore, Staff recommends that the Commission continue to uphold its decision in Docket No. 08-0532 and continue to use the CP method as its preference for allocating distribution primary lines and substation costs in ComEd's ECOSS, which is the same method it also adopted in its Order in Docket Nos. 09-0306-09-0311 (Cons.) for the Ameren Illinois Utilities.

#### e. Allocation of Primary Lines and Substations

#### f. Functionalization of General and Intangible Plant

ComEd currently functionalizes its General Plant (FERC Accounts 389-399) and Intangible Plant (FERC Accounts 301-303) ("G&I") using a combination of generic functional allocators and direct assignment approved by the Commission in Dockets Nos. 08-0532, 07-0566 and 05-0597. For certain G&I accounts, ComEd now proposes to switch from a set of generic functional allocators to a single generic functional allocator of Wages and Salaries ("W&S"). For other G&I accounts, ComEd now proposes to replace the previously approved direct assignment methodology with a general W&S allocator. (Staff Ex. 12.0, p. 9) Staff opposes these changes since ComEd failed to present a reasonable justification for these proposals.

The only justification from the Company for the proposed changes is a statement by ComEd witness Houtsma that the proposed methodology aligns with the method employed in ComEd's Transmission Formula Rate, thus assuring that ComEd will not over or under recover G&I costs in either jurisdiction. (ComEd Ex. 6.0 Revised, p. 24)

It is Staff's position that Ms. Houtsma's explanation is inadequate. Cost allocation should be based upon the principle of cost causation, not achieving consistency with the functionalization of transmission costs. The Company has failed to present any compelling reason why the current approach that has been approved by the Commission is not cost-based and should be revised. Further, given the strong support the Company expressed for direct assignment in the past, it is incumbent on the Company to explain why it is moving towards more general allocators for these costs. The Company, however, identifies nothing specific or unique that would distinguish the situation in this proceeding from that of past proceedings. In other words, ComEd has failed to explain why a general allocator should be used for costs that were previously directly assigned. (Staff Ex. 12.0, p. 17)

Accordingly, Staff recommends that the Company's proposed G&I changes be rejected by the Commission. This results in an adjustment to ComEd's proposed revenue requirement as presented in Schedule 16.12 which was filed on December 23, 2010 with the rebuttal testimony of Staff witness Ebrey. (Staff Ex. 16.0)

**g. Street Lighting**

**h. Allocation of Illinois Electricity Distribution Tax**

**i. Indirect Uncollectible Costs and Uncollectible Costs**

**j. Customer Care Cost Allocation**

**i. Allocation Study vs. Switching Study**

The evidence in this proceeding indicates that the Company's proposed method of accounting for customer care costs, i.e., the Switching Study ("avoided cost study"), presents a more reasonable approach than the Allocation Study ("embedded cost study") presented by ComEd[19] and strongly advocated by REACT. Staff recommends that the Switching Study be adopted for use in this case.

Customer care refers to various services provided by the Company to its customers that are complementary to the distribution ("delivery") of electricity. Customer care costs are incurred to support both the distribution and supply functions and the issue in this proceeding concerns how much of these costs should be included in the distribution revenue requirement. The resolution of that allocation issue determines how customer care costs are to be recovered from ComEd customers receiving distribution only services ("unbundled customers") or both distribution and supply services ("bundled customers"). (Staff Ex. 12.0, p. 25)

The Company began its analysis of the issue by identifying the amount of customer care costs that were incurred to serve customers. The Company's review of these costs focused on direct O&M costs pertaining to customer service in excess of $100,000. (*Id.,* p. 27) Then it developed two separate methods of allocating these costs between the distribution and supply function. The first method, known as the "Switching Study" (ComEd Ex. 19.1), determines the share of customer care costs that are supply-related by assessing whether they are sensitive to the number of customers switching to supply service furnished by Alternative Retail Electric Suppliers ("ARES" or "RES"). The second method, known as the Allocation Study, uses the embedded cost approach to allocate customer care costs between the supply and distribution functions of the Company. This approach removes a portion of the customer care costs from the distribution revenue requirement for allocation to the supply function. (*Id*., p. 26)

[19] In its 08-0532 Order, the Commission directed ComEd to file an ECOSS for these costs and to also include the results of its avoided cost study. (Order, Docket No. 08-0532, April 21, 2010, p. 69)

The Switching Study examines the effect of three customer switching scenarios in which 1%, 10% and 100% of customers choose alternative suppliers. The degree to which customer care costs changed under these three scenarios is ComEd's measure of the relative cost of providing customer care to bundled and unbundled service. (*Id*., p. 28) These are the same set of switching scenarios presented by the Company in Docket No. 08-0532 to which no party in that proceeding objected. (*Id*., p. 28)

The Switching Study suggests that the Company does not incur significant differences in customer care costs for bundled and unbundled customers. (*Id.,* p. 30) This result is consistent with the Company's contention that if customer switching were to increase ten-fold from the current level of 1% to 10%, only a few hundred thousand dollars in additional costs would be expended or saved as a result. For example, the Company incurs almost identical billing costs in preparing, sending and processing bills for bundled and unbundled customers. (See ComEd Ex. 19.0 Revised, p. 12) In both cases, the meter must be read, the bill prepared and mailed, the payment received and processed. (Staff Ex. 12.0, p. 30) Thus, ComEd contends that increased switching to 10% or even 100% would not produce meaningful savings because bills for distribution service still must be prepared, printed and mailed. (ComEd Ex. 21.0, p. 45) The fact remains that virtually all of these costs need to be incurred to support distribution service. (Staff Ex. 12.0, p. 36)

The Switching Study correctly recognizes that ComEd as the default provider must stand ready to serve customers that have chosen to receive supply service from a RES. Regardless of the number of customers switching, ComEd must incur the necessary costs to stand ready to serve them again if they switch back to the utility. (*Id.*, p. 31)

The Allocation Study, on the other hand, allocates customer care costs between the supply and distribution functions on an embedded cost basis. Since ratemaking in Illinois is largely based on embedded cost, REACT considers it reasonable and consistent to apply that same approach to the functional allocation of these costs.

The problem, as ComEd has correctly pointed out, is that the customer care costs ComEd incurs for bundled and unbundled customers are virtually the same. However, the allocations of customer care costs to these two groups would be quite different under the Allocation Study. Basically, the Allocation Study is based upon an assumption that it is appropriate to allocate costs between distribution and supply merely because it makes sense doing so, rather than following cost causation principles. Thus, Staff finds that utilizing the Allocation Study in this proceeding would amount to a theoretical exercise at best with practically limited benefit to ComEd's customers. (*Id.*, pp. 38-39)

Moreover, the application of the Allocation Study would shift a significant share of customer care costs to the supply function from ComEd's distribution service related revenue requirement. Under this approach, an unbundled service customer could potentially bypass some customer service costs, assuming they are allocated and charged to bundled supply customers only. (Staff Ex. 12.0, p. 35) As a result, the issue arises concerning how these supply-related customer care costs are to be recovered from ComEd ratepayers and it is unclear at this time exactly how that is to be done.

Fundamentally, the results of the Allocation Study result in a kind of subsidy. Subsidies do not foster efficient competition and do not support the concept of cost causation. Such subsidies distort prices, create inefficiencies, and potentially could increase costs to customers. Staff strongly believes that the Commission should not underprice what unbundled customers would pay for customer care costs, and overprice bundled customers in an effort to create an artificial allocation of these costs. (*Id.,* p. 40)

After reviewing both methods, Staff has determined that the Switching Study is the more reasonable approach to the functional allocation of customer care costs. Staff finds the Company's arguments on these issues persuasive. Most importantly, the Switching Study's result appropriately recognizes that the Company does not incur significant differences in customer care costs for bundled and unbundled customers. Thus, there is no justification to treat these customers differently in the cost allocation process as the Allocation Study proposes to do. (*Id.,* p. 30)

As a final point, another consideration for Staff is that ComEd's treatment of customer care costs is similar to the treatment used by other utilities in Illinois. Staff is not aware of any electric or gas utility where customer care costs are allocated on an embedded cost basis between distribution and supply. If the Commission were to accept the Allocation Study instead, this would set an undesirable precedent not only for other electric utilities in Illinois, but for gas utilities as well. The same arguments could apply to any utility with significant supply costs relative to distribution costs. (*Id.,* p. 31)

**ii. Direct Operation and Maintenance (O&M) Costs vs. Total Costs**

The Company's analysis of the customer care issue is deficient in one key respect: it employs an arbitrary definition that unreasonably limits the amount of customer care costs analyzed. Specifically, ComEd includes direct O&M costs but excludes any indirect costs in its definition of customer care costs. Thus, Staff agrees with REACT witness Merola's argument that the Company defines customer care costs too narrowly. (Staff Ex. 28.0, p. 5)

Mr. Merola correctly argues that ComEd's definition should account for the full revenue requirement associated with customer care, instead of just a subset. (REACT Ex. 2.0, p. 20) In other words, rather than restrict the analysis only to direct O&M costs, ComEd should include all costs (direct and indirect) in the revenue requirement in its analysis of customer care related costs. (Staff Ex. 28.0, p. 5)

There are significant dollar differences between these two definitions. ComEd's focus on direct O&M costs produces a total of $125.8 million in customer care costs to be analyzed while REACT's more inclusive definition raises that amount to approximately $267.7 million, according to both ComEd witness Donovan and REACT witness Merola. (Tr., January 13, 2011, p. 1333) Stated otherwise, ComEd's focus on direct O&M costs only reduces the amount of customer care costs by $144.1 million from REACT's definition. (REACT Ex. 2.0, p. 20)

There is an additional reason to accept the broader definition advocated by REACT. Analyzing the full revenue requirement associated with customer care costs, instead of just a subset (i.e., direct O&M costs), is consistent with ComEd's general ECOSS methodology. As a general rule, ComEd's general ECOSS allocates not just direct costs, but indirect costs as well to customers. The Company has failed to explain why customer care costs should be different and consist of direct costs only. (Staff Ex. 28.0, p. 7)

In fact, ComEd's witness on the subject, Mr. Donovan, frankly admitted that customer care costs to be considered were made, apparently without explanation, by ComEd's Regulatory Department and without Mr. Donovan's input. (Tr., January 13, 2011, pp. 1322-1323) ComEd has not offered any persuasive reasons for limiting its analysis to only direct O&M costs, while REACT presents good reasons for including all associated customer care costs in the analysis. The weight of evidence clearly supports REACT's position on this issue.

Therefore, Staff recommends the Commission reject ComEd's approach to base the allocation of customer care costs on an analysis of direct O&M costs only, require ComEd to revise its analysis (for both the Switching Study and the Allocation Study), include the costs associated with the full revenue requirement amount and include that allocation in ComEd's compliance rates for this docket. (Staff Ex. 28.0, pp. 9-10)

#### iii. Adjustment of Allocation Study Allocators

In the event that the Commission decides to adopt the Allocation Study, which it should not, Staff has a number of concerns about the specific allocators REACT proposes for these costs.

The starting point for the analysis by REACT is the Allocation Study presented by ComEd in its Supplemental Filing. REACT witness Merola focuses his criticism on ComEd's choice of allocators for its study, branding them as arbitrary, flawed, or incomplete. As a result, he finds that they generate implausible results. (REACT Ex. 2.0, pp. 25-26) To address these perceived shortcomings, Mr. Merola identifies various adjustments that would further reallocate nearly $90.8 million in customer care costs from ComEd's distribution service-related revenue requirement to the supply function. (Staff Ex. 2.0, p. 31)

Mr. Merola's proposal is problematic. While criticizing ComEd's proposed allocators, Mr. Merola presents no compelling evidence why his adjustments to these allocators produce more accurate results. (Staff Ex. 28.0, p. 15) A particular problem lies with his argument that an arbitrary 50/50 allocator between supply and distribution improves upon the ComEd approach. Mr. Merola unsuccessfully defends this method by stating as follows:

> [i]n the absence of any information provided by ComEd to allocate those costs by any other reasonable method, <u>I used a default assumption</u> of an <u>even splitting</u> between the two because these are <u>undisputably</u> (sic) common costs that support both the delivery and the supply function.(Tr., January 19, 2011, pp. 2002-2003, emphasis added)

> So based on my experience and based on looking at the underlying drivers, <u>it seems to be a very reasonable assumption to assume</u> that those costs are evenly supporting the delivery and the supply functions. (Tr., January 19, 2011, p. 2012, emphasis added)

Based on his testimony, Mr. Merola clearly performed no concrete analysis to determine the portion of customer care costs he allocated to supply. Instead, his arbitrary 50/50 allocation between supply and delivery is based upon an unsupported assumption.

In fact, an almost identical arbitrary allocation methodology was rejected by the Commission in previous Commission proceedings dealing with this issue. In ComEd's 2005 rate case, a coalition of alternative energy suppliers unsuccessfully requested that approximately 25% of ComEd's customer care costs be allocated to the supply function (Order, Docket No. 05-0597, July 26, 2006, p. 257). In ComEd's 2007 rate case, REACT unsuccessfully proposed to reallocate nearly 40% of in certain customer care costs to ComEd's supply function. (Order, Docket No. 07-0566, September 10, 2008, p. 207) Then, in the Rate Design Investigation, REACT unsuccessfully requested that roughly $88 million in customer care costs be removed from ComEd's distribution revenue requirement and recovered from ComEd's supply function. (Order, Docket No.

08-0532, April 21, 2010, p. 68) While the proposed allocation percentage to supply has increased, the fundamental underlying rationale for such a proposal remains unsupported.

Fundamentally, adoption of REACT's allocation proposal would create disparities in rates between sales and delivery customers that would be difficult to justify from a cost standpoint. This would not be fair to either ComEd or its customers. (Staff Ex. 28.0, p. 12)

Thus, in the event that the Commission adopts the Allocation Study for allocating customer care costs, Staff recommends that the Commission reject REACT's unsupported adjustments to this study because REACT witness Mr. Merola failed to provide cost justification for the alternative allocators he proposed.

#### k. Other Docket 08-0532 Compliance Issues

#### l. Other Issues

### D. Rate Moderation

## VIII. RATE DESIGN

### A. Overview

### B. Potentially Uncontested Issues

#### 1. High Voltage Rate Design Simplification

#### 2. Rate MSPS

Staff agreed with ComEd's proposed revision to Rate MSPS, as shown in ComEd Ex. 41.1. ComEd's proposed revision addressed Staff's concerns about potentially ambiguous charges. (Staff Ex. 21.0, p. 11)

### 3. General Terms and Conditions

#### a. New Customer with load that includes motors equal or greater than five horsepower

Staff agreed with ComEd's proposed revision to General Terms and Conditions, as shown in ComEd Ex. 41.2. ComEd's proposed revision addressed Staff's concerns about fair treatment for existing customers with single-phase five horsepower motors. (Staff Ex. 21.0, p. 11)

### 4. Miscellaneous Charges and Fees

ComEd proposed to update a number of Miscellaneous Charges and Fees that are listed in various tariffs in its Schedule of Rates. (ComEd 16.0 2nd Revised, p. 34) The Company stated the main drivers of these increases are general wage escalation as well as the impacts of pension and associated benefits escalations. Another reason for the increases offered by the Company is that it inadvertently excluded the labor loading factor in its calculations of certain fees in the previous rate case. In addition, the Company's proposed increases were a result of changes in the fee calculations for the classification of the personnel performing the tasks related to some fees, travel time and set up time. (Staff Ex. 11.0, pp. 6-8, 14-15)

Staff witness Harden testified that the Company's inadvertent exclusion of costs in its fee calculations in a prior rate case should not result in large increases that could unnecessarily burden customers. Ms. Harden further stated that these Miscellaneous Charges and Fee increases should be implemented gradually over time. She also testified that the Company should be controlling costs and improving productivity of employees to lower charges rather than adding in costs that were overlooked in the last rate case. She recommended the Commission reduce these proposals by 50% in order to move gradually toward recovering the costs of service. (Staff Ex. 11.0, pp. 6-8, 15)

The Company stated that it is willing to accept Staff's recommendation to reduce the increase to the Off-Cycle Termination Fee, Cable TV Power Supply Test Fee, Duplicate Information Fee, Invalid Payment Fee, Reconnection Charge, Meter Reading Charges, Nonstandard Switching Fee, and the Split Load DASR (Direct Access Service Requests) Fees by 50% and adjust ComEd's revenue requirement accordingly. (ComEd Ex. 49.0, p. 57)

Staff's proposed rates for Miscellaneous Charges and Fees are shown in Staff Ex. 27.0, Schedule 27.1 R filed on January, 7, 2011 and listed below. The changes below are reflected in Staff's Initial Brief Revenue Requirement filing (Appendix A) and are contained in ComEd witness Alongi's rebuttal testimony. (ComEd 49.0, p. 58)

| | |
|---|---|
| CATV Fee | $ 156.50 |
| Duplicate Information Fee | $ 9.00 |
| Invalid Payment Charge | $ 21.00 |
| Reconnection Charge | $ 56.50 |
| First Meter Reading Charges | $ 33.99 |
| Additional Meter Reading Charges | $ 4.72 |
| DASR Fees (1st Thru) | $ 86.00 |
| DASR Fees (%) | $ 86.00 |
| DASR Fees Split by Meter | $ 142.00 |
| Interval Data Information Fee | $ 3.45 |
| Off Cycle Termination Fee | $ 497.00 |
| Non-Standard Switching Fees First Meter | $ 33.99 |
| Non-Standard Switching Fees Additional Meters | $ 4.72 |

<u>Interval Data Fee</u>

The Company proposed a change to the Interval Data Fee, which provides thirty (30) minute historical interval data for up to the previous twenty-four (24) monthly billing periods at the customer's request. (ILL. C.C. No. 10, Sheet No. 204, General Terms and Conditions and Staff Ex. 11.0, p. 22) In response to Staff DR TC 1.01, ComEd stated that the 12,461 value on ComEd Ex. 49.11, documentation for the proposed change, referred to the estimated number of requests processed at the account level instead of the number of estimated meters. Based on the Company's response to Staff DR TC 1.01, Staff recommended adjusting the 12,461 accounts from ComEd Ex. 49.11 to the correct number of 39,500 meters estimated volume. (Staff Ex. 27.0, p. 3) The Interval Data Fee should be $3.45 per meter as stated in Company witness Alongi's Surrebuttal testimony. (ComEd Ex. 68, p. 5) In addition, in response to Staff Data Request TC 1.11, ComEd stated that it cannot verify whether the incremental cost and time taken to process an Interval Data request for an account with an additional meter is exactly proportionate. (Staff Ex. 30.0, p. 7) In other words, the current per-meter fee structure, which charges the same amount per meter no matter whether it is the only meter on the account or one of 50 meters on the account, is likely not reflective of the true cost for completing Interval Data requests for accounts with multiple meters. (Staff Ex. 30.0, p. 8) It is likely that further analysis of ComEd's costs would show that completing Interval Data requests for additional meters on the same account requires less incremental time and cost than completing Interval Data requests for the first meter on the account. If that is the case, a fee structure that would charge a higher amount for the first meter on the account and a lower amount for additional meters on the account would be the appropriate fee structure. Unfortunately, this type of analysis has not been undertaken, much less in the current rate case. As a result, Staff will explore the possibility of a two-tier per-meter fee structure with ComEd and interested Retail Electric Suppliers ("RESs") in advance of ComEd's preparation of its next rate case filing. (Staff Ex. 30.0, p. 8)

Single Bill Credit

The Company's proposed decrease to the Single Bill Credit is calculated in the same manner as was approved in ComEd's last rate case, Docket No. 07-0566. The Company's embedded cost to issue and provide a bill is divided by the total number of bill statements issued in 2009. (Staff Ex. 11.0, p. 6) Staff recommends that the Company's proposal to change the Single Bill Credit to $0.46 be approved.

Rider ML – Monthly Participation Fee

The monthly participation fee under Rider ML is pursuant to the Commission's Order in Docket No. 06-0617, during the effective period of Rider RRTP. (ILL. C.C. No. 10, Sheet No. 274, Rider ML) ComEd proposed to eliminate the $2.25 monthly participation fee applicable to the first 110,000 customers as currently described in Rider ML. If the Company's proposal is approved to change the standard meter for residential customers taking service under Rate BESH to an interval data recording meter then the costs would be recovered under the applicable standard metering service charge. (ComEd Ex. 23.0, p. 21)

The Commission is expected to review the RRTP program during 2011 to determine whether the program should be modified or discontinued. Elimination of the $2.25 participation fee should not affect the Commission's review of the existing program. (Staff Ex. 15.0, p. 4) Additionally, ComEd's tariffs could be modified to conform to a Commission determination in the RRTP review proceeding to continue the RRTP program but to re-impose a participation fee. (Staff Ex. 31.0, p. 2) Thus, Staff does not oppose elimination of the $2.25 RRTP participation fee incorporated under Rider ML.

Residential Real-Time Pricing ("RRTP") Cost Recovery Charge

The Company proposed a change to this charge which recovers the reasonable costs of the experimental RRTP program that permits residential retail customers to take market-based, hourly energy pricing service under Rate BES-H. (ILL. C.C. No. 10, Sheet No. 257, Rider RCA; Staff Ex. 11.0, p. 39) The charge, which is applicable to residential customers only, would be reduced from $0.14 to $0.05.

Staff recommends approval of the change to $0.05 per month for the RRTP Cost Recovery Charge, if the Commission approves Staff witness Schlaf's recommendation to eliminate the monthly participation fee under Rider ML. (Staff Ex. 11.0, p. 40)

Elimination of Self-Generation Customer Group

The Company proposed to eliminate the Self-Generating Customer Group and three other proposals that relate to the elimination of this customer group: delete the definition of the Self-Generating Customer Group from the Retail Customer Categorizations of Supply Groups, eliminate the Daily Capacity Charge ("DCC") and apply the Monthly Capacity Charge ("MCC") to any customer that continues to take service under Rate BESH. The Company claimed that removal of the Self-Generating Customer Group will eliminate the need for ComEd to bill a capacity cost every day for a limited number of customers through the DCC. (ComEd Ex. 16.0 2nd Revised, pp. 46 – 47) ComEd provided information that showed that the capacity charges would be lower by applying the MCC rather than the DCC for these customers. The Company also stated these customers have the option to remain on Rate BESH and apply the MCC rather than the DCC, or they could be eligible to elect service under Rate BES – Basic Electric Service as long as the customer's demand for electricity does not exceed 100kW. (Staff Ex. 11.0, pp. 40-41)

In its surrebuttal testimony, ComEd agreed to send a direct notice to the nine (9) affected customers that explains the options the customers have available to them upon the elimination of the Self-Generating Customer Group and the billing structure of each of the available options. (ComEd Ex. 72.0, p. 42) Based on the foregoing, Staff does not object to the Company's proposal to eliminate the Self-Generating Customer Group, delete the definition of the Self-Generating Customer Group from the Retail Customer Categorizations of Supply Groups, eliminate the DCC, and apply the MCC to any customer that continues to take service under Rate BESH. (Staff Ex. 11.0, p. 42; Staff Ex. 27.0, pp. 7-8)

#### 5. Meter Lease Charges

#### 6. Residential Real Time Pricing Program Costs

#### 7. Standard Meter Allowances

### C. Potentially Contested Issues

#### 1. SFV (ComEd Proposal)

The Company's proposal to implement a Straight Fixed Variable ("SFV") rate design for the residential class is fundamentally flawed and should be rejected. The Commission should instead adopt the residential rate design proposed by Staff which appropriately recovers customer costs through customer charges and demand and volumetric costs through the Distribution Facilities Charge ("DFC").

The Company's SFV proposal seeks to recover approximately 60% of its distribution revenue requirement through fixed rates through the May 2012 billing period, thereafter increased to 70% through the May 2013 billing period and then to 80% through the May 2014 billing period. This contrasts to the approximately 37% level of distribution revenue requirement currently recovered through fixed rates. (ComEd Ex. 14, pp. 16-17)

The Company's SFV rate design proposal presents several problems. First, it would discourage ratepayers from conserving electricity because more costs would be recovered through a fixed monthly charge, thus reducing usage charges and the incentive to use less electricity. (Staff Ex. 13.0, p. 18) In contrast, recovering a larger portion of a customer's monthly bill through usage charges increases the financial incentive for a customer to save by using less. (*Id*.). This is consistent with the conclusion from the *National Action Plan for Energy Efficiency*, a document cited in Company witness Tierney's testimony, which she indicated she generally supports. (ComEd Ex. 13.0, p. 6; Staff Ex. 13.0, pp. 19-20) The plan, which was developed by more than 50 leading organizations in pursuit of energy savings and environmental benefits through electric and natural gas energy efficiency, drew the same conclusion that the customer charge is a disincentive to adopting energy efficiency:

> Another rate element that provides revenue stability but also detracts from the incentive to improve efficiency is collecting a portion of the revenue requirement through a customer charge that is independent of usage. Because the majority of utility costs do not vary with changes in customer usage level in the short run, the customer charge also has a strong theoretical basis. This approach has mixed benefits for energy efficiency. On one hand, a larger customer charge means a smaller volumetric charge (per kWh or therm), which lowers the customer incentive for energy efficiency. On the other hand, a larger customer charge and lower volumetric charge reduces the utilities profit from increased sales, reducing the utility disincentive to promote energy efficiency.
>
> **Rate forms like declining block rates and customer charges promote revenue stability for the utility, but they create a barrier to customer adoption of energy efficiency because they reduce the savings that customers can realize from reducing usage. In turn, electricity demand is more likely to increase, which could lead to long-term higher rates and bills where new supply is more costly than energy**

> **efficiency.** (National Action Plan for Energy Efficiency, page 5-2, emphasis added.)

(Staff Ex. 13.0, pp. 19-20) As the preceding quoted passage notes, rate forms such as customer charges "create a barrier to customer adoption of energy efficiency because they reduce the savings that customers can realize from reducing usage." (*Id.*)

Second, the SFV rate design fails to take into account a significant set of costs associated with the provision of electricity. Those are the environmental costs associated with producing power which would include, but would not be limited to, emissions from coal plants, climate change, and resource depletion. The shift in cost recovery from usage charges to fixed charges under the SFV would send ratepayers inappropriate signals about the impact of their usage on environmental costs. In fact, ComEd's CEO Frank Clark has expressed particular concern about such a result in his statement that

> Climate change is a real and global concern that can be addressed locally. ComEd is doing so in two important ways… Second, we all must use energy more efficiently, which not only helps the environment but also provides our customers with an opportunity to reduce their electric bills." (*Id.*, p. 21)

The ratemaking process should be consistent with Mr. Clark's concerns by recognizing that environmental costs are, in fact, a cost of providing electric service.[20] Environmental costs should be factored into the design of electric rates, by providing a price signal to ratepayers that more accurately reflects the impact of their consumption on the environment. Furthermore, because the environmental costs of electricity generation increase with the level of electricity demands, it is reasonable to associate environmental costs with usage charges. In other words, these costs argue for higher,

[20] *Id.*

rather than lower, usage charges. However, the proposed SFV rate design would do the opposite. If approved, it would lower the Distribution Facilities Charge, or usage charge, from its current level and weaken the price signals to ratepayers concerning the impact of their usage on the environment. (*Id*., pp. 21-22)

Third, the SFV rate design conflicts with the objectives of the statutory mandate that requires utilities to achieve reductions in electricity use by their ratepayers. (*Id.*) By raising the customer charge and reducing the usage charge, it would lower the financial incentive for a customer to reduce electrical energy usage. (*Id.*, pp. 22-23)

The mandate to lower usage comes from Section 5/8-103 (b) of the PUA which requires Illinois utilities to reduce overall electric usage by 0.2% in 2008 escalating to 2.0% by 2015. According to the Illinois Department of Commerce and Economic Opportunity (DCEO) program document titled "*Energy Efficiency and Sustainable Funding Opportunities for Illinois,"* the law was developed to help reduce global warming and claims it is "[a]mong the most ambitious energy efficiency standards in the nation." The program document also claims the law creates a substantial budget for programs and incentives to reduce electrical energy and usage and demand specifically for customers of ComEd and Ameren. (*Id.*)

Fourth, the Company has committed significant resources to curbing usage. John Rowe, CEO of Exelon Corp. and parent company to ComEd indicated that ComEd plans to spend $290 million per year over the next five years to implement a portfolio of energy efficiency and demand response programs aimed to help customers reduce their energy consumption. However, at the same time that ComEd is making plans to spend nearly $1.5 billion over the next five years to help customers reduce their energy consumption, it is also proposing a rate design that would have an opposite effect. It is contradictory for the Company to spend such large sums to promote energy efficiency and then knowingly implement a rate design that has the opposite effect. (*Id.*, pp. 23-24)

Fifth, recovery of fixed costs through the customer charge would fail to accurately reflect the differing costs that large and small customers place on the system. (Staff Ex. 13.0, pp. 24-25) For example, an SFV rate design would charge both a residential high usage customer and a residential low usage customer the same fixed monthly charge. This incorrectly assumes that these two customers bear equal responsibility for ComEd's fixed costs. However, a more reasonable assumption is the higher usage customer would have greater peak demands and thereby require more fixed costs to serve those demands than the low usage customer. Thus, charging those two customers the same for fixed costs under the SFV would conflict with cost causation principles. (*Id.*, p. 25)

Sixth, there is no precedent in the electricity industry for ComEd's SFV rate design proposal. Evidence provided by ComEd indicates that no states have SFV pricing for electricity rates and only Delmarva Power & Light Company in Delaware is considering a Modified Fixed Variable rate design proposal for the future. (*Id*., p. 27)

In addition, ComEd is proposing that the SFV rate design recover a percentage of *total* costs, rather than a percentage of fixed costs, through the customer charge. ComEd proposes that the customer charge would eventually recover 80% of *total* costs which would be a precedent that the Commission has not yet approved even in the recent natural gas rate cases in Illinois. In the four gas cases for which an SFV was approved, the Commission allowed recovery of 80% of fixed costs.[21] (Staff Ex. 29.0C, p.10)

In the event that the Commission adopts an SFV rate design, Staff recommends a more conservative approach than the three-step phase-in proposed by the Company. Instead, the Commission should consider implementing only the first proposed step where the Company is limited to 60% recovery of fixed costs through customer charges in this rate case. This approach would allow the Company, Staff and Intervenors to review and analyze the impacts of the SFV rate design, prior to any further changes to this rate design, and determine whether a larger recovery of fixed costs through the customer charge would benefit ratepayers. The Commission would be free to further revise the SFV in future cases if necessary. (Staff Ex. 13.0, p. 30)

**2. Decoupling (NRDC Proposal)**

NRDC's proposal to implement a four-year revenue decoupling pilot program for single-family and multi-family residential electricity customers is problematic and should be rejected by the Commission. Revenue decoupling, as defined by NRDC, "is a methodology that provides utilities with a fair opportunity to recover investment costs in the face of uncertain load growth due, in part, to purposeful activities aimed at providing customers with an incentive to reduce consumption." (NRDC Ex. 1.0, p. 3)

Before new riders are proposed, such as the rider proposed by NRDC, all facets of the proposal need to be thoroughly discussed and reviewed by all parties. However, the proposal presented by NRDC is incomplete because it has neglected to present a

[21] AmerenCILCO Docket No. 09-0309, AmerenCIPS 09-0310, AmerenIP 09-0311, and Northern Illinois Gas Co., Docket No. 08-0363.

thorough, workable revenue decoupling methodology that is complete with tariff language. (Staff Ex. 29.0C, p. 18)

NRDC's proposal is also inconsistent with current Commission policy on the decoupling issue. Currently, the Commission has approved only one revenue decoupling method with cost recovery through a rider as a four-year pilot program (i.e., Peoples Gas Company and North Shore Gas Company's Rider VBA, Docket Nos.07-0241 and 07-0242). At the end of the four-year period, the Commission is to evaluate the effectiveness of such a program and determine whether or not it should make such a program permanent. It would be premature to approve another revenue decoupling method, and rider, prior to a complete assessment/evaluation of the current revenue decoupling method in Peoples Gas Company and North Shore Gas Company's Rider VBA. *(Id*., p. 19)

Given these shortcomings, decoupling would be better addressed in a separate proceeding or in ComEd's next rate case. (*Id,* pp. 19-20)

### 3. Class Definitions

#### a. Residential Rate Design – Consolidation of Classes

ComEd's proposal to reduce the number of residential classes from four to two is reasonable and should be adopted by the Commission. (Staff Ex. 13.0, p. 31)

The specific Company proposal is to consolidate its Single Family Without Electric Space Heat and Single Family With Electric Space Heat classes into one class and its Multi-Family Without Electric Space Heat and Multi-Family With Electric Space Heat classes into a separate residential class. (ComEd Ex. 16.0, p. 18)

The Company seeks to eliminate the space heating rates for a number of reasons. One is because of the difficulty of monitoring rate classes based on specific end-uses. The Company also indicates that distinguishing high use non-space heat customers apart from normal use space heat customers for rate making purposes is mostly ineffective. Finally, the Company argues that its SFV phase-in proposal would obviate the need for a space heating rate. ComEd contends that the consequent reduction in the DFC/usage charge under the SFV would lower the differences between distribution rates for customers with and without electric space heat. (*Id.,* pp. 18-19)

Staff finds all of these arguments, except for the last, to be reasonable. It takes time and energy for the Company to monitor end-use consumption of electricity for customers on space heating rates that could be used for better purposes. The consolidation would make distinguishing high use non-space heat customers apart from normal use space heat customers unnecessary. (Staff Ex. 13.0, p. 31)

Furthermore, there no longer appear to be any compelling cost reason to maintain the space heating rate. When the Company owned electric generation facilities, the rates were designed toward summer peak demand. Because the Company's electric generating plants were underutilized during the non-summer months, the Commission approved rates for electric space heating customers to incent customers to use electric space heat and, thereby, utilize those generating plants more efficiently. However, the electric utilities no longer own and maintain the electric generating facilities and therefore do not need to differentiate between space heat and non-space heat customers for cost reasons. (*Id.*)

Staff does have a concern with the Company's justification for this proposal based on movement to the SFV rate design. Staff finds the SFV problematic and opposes its implementation but nevertheless concludes that there are other good reasons for reducing the number of residential rate classes from four to two.

In supporting this proposal, Staff is mindful of any potential adverse bill impacts resulting from the elimination of the space heating rates. Staff is particularly concerned about the Company statement in the discovery process that it seeks to eliminate separate supply charges for space heating and non-space heating customers in the future even though it has not presented a specific plan for doing so at this time. Eliminating a separate supply charge could potentially be problematic. Staff's analysis indicates that the annual bill increase for the typical Single Family Space Heating customer when the two sub-classes have separate supply charges went from a 4.42% increase to a 32.90% increase under a single supply charge for both sub-classes. (Staff Ex. 13.0, p. 33) In the Company's exemplar model, the typical Single Family Non-Space Heating customer annual bill increase would only be 6.84%. The typical Multi-Family Space Heating customer showed similar percentage increases going from a 2.70% annual bill increase when the two sub-classes have separate supply charges to a 28.91% annual bill increase when a single supply charge was imposed. In the Company's exemplar model, the typical Multi-Family Non-Space Heating customer bill increase would be only 2.38%. The results of this analysis show that the annual bill percentage increases for space heating customers would be significantly greater than the annual bill percentage increases for non-space heating customers when a single supply charge is imposed. (*Id.,* p. 33)

In approving this proposal, the Commission should make sure that any future proposed changes in the supply charges do not create undue bill impacts for space heating customers. The previous discussion demonstrates that eliminating their lower supply charges could produce adverse impacts for space heating customers and an in-depth analysis and review of bill impacts should be conducted before proceeding with similar reductions in the number of supply charges for residential customers. (*Id.*, p. 34)

#### b. New Primary Voltage Delivery Class vs. Primary Subclass Charges

The alternative exemplar rate design ComEd presents for the primary class for customers receiving service from 4 kV up to, but not including, 69 kV service should be approved in this case. This alternative approach significantly improves upon the exemplar primary class presented in the Company's Initial Filing because it incorporates cost differences based on customer size while the previous approach did not. (Staff Ex. 26.0, p. 25)

The exemplar charges for primary service presented in the Company's Supplemental Direct filing consist of a single customer charge; standard metering charge and demand or DFC charge for primary voltage. These customers who, in many instances also receive service at a secondary level would all pay the same secondary distribution facilities charge ("DFC") charge under this proposal. (Staff Ex. 10.0, p. 32) There are just under one thousand ComEd customers who would qualify for this rate according to ComEd witness Alongi. (ComEd, Ex. 21.0 Revised, p. 19)

This exemplar rate design applies the same charges to all customers in the primary class who vary considerably in size, ranging from Small Load (up to 100 kW) up to Extra Large Load (over 10,000 kW). (Staff Ex. 10.0, p. 32) This "one-size-fits all" approach for primary customers is inconsistent with the Company's proposed rate design for secondary and high voltage customers which feature size-based rates. Secondary service consists of six different rate classes differentiated by customer usage levels and demands (ILL.C.C. No. 10, Original Sheet Nos. 136-137, Filed December 16, 2008), while high voltage class customers face different demand charges above and below 10,000 kWs. Thus, the Company appears to consider rate differences based on size appropriate for the exemplar secondary and high voltage classes but not for the exemplar primary class. (Staff Ex. 10.0, pp. 32-33) It should be remembered that before the primary class was established, the cost information for these customers was a factor in justifying significant size-based variations in customer and metering charges among nonresidential customers. Now, that they have been separated, it is not clear why size differences are not considered meaningful in setting primary service customer and metering charges. (Staff Ex. 10.0, pp. 33-34)

A similar issue arises for the DFCs presented in ComEd's exemplar primary class rates. While ComEd's exemplar primary class customers face a single primary and secondary DFC, similar-sized customers in secondary classes face a range of secondary DFCs depending on their maximum demands. ComEd has not explained this differing approach for exemplar primary class customers. (Staff Ex. 10.0, pp. 34-35)

ComEd witness Alongi defended ComEd's primary class rate design in rebuttal, arguing that primary customers "are in fact similar in terms of the facilities used to serve them and the associated cost of those facilities." He identifies the common facilities for primary customers and contrasts those facilities with the equipment necessary to serve a typical secondary customer. (ComEd Ex. 49.0, p. 31)

This argument, however, uses a limited analysis of a small range of physical customer costs to draw sweeping conclusions about all customer costs for primary customers. A broader discussion considering all customer costs is needed to justify differing treatment for primary and secondary customers. (Staff Ex. 26.0, pp. 23-24)

Despite his defense of the Supplemental exemplar approach, Mr. Alongi did present an alternative exemplar rate design approach for the primary class in rebuttal responsive to Staff's concern. This alternative rate design divides primary nonresidential customers into the same size categories as secondary customers and breaks down demand-based DFC charges into two components, one pertaining to costs for the primary system and a second consisting of secondary costs. Under this rate structure, primary customers would pay only the applicable DFC charge for the primary system while secondary customers would pay both the primary and secondary DFC charges. (Id., p. 24)

This alternative exemplar rate design is reasonable because it aligns primary customers with secondary customers and limits rate differences to the fact that one receives power from the secondary distribution system while the other does not. That rate structure should be adopted by the Commission in this proceeding. (Staff Ex. 26.0, p. 25)

### 4. Non-Residential

#### a. Movement Toward ECOSS Rates

##### i. Extra Large Load and High Voltage Customer Classes

The Company's proposed revenue allocation presents problems because it fails to move customer classes closer to cost in a consistent manner. Instead of adopting the Company's proposal, the Commission should adopt Staff's alternative proposal which more appropriately bases class revenues on the underlying cost of service.

The problems with the Company's proposed class revenue allocations center on three rate classes: Extra Large Load, High Voltage and Railroad. The Company proposes that the revenue allocations for these classes be based not on changes to overall revenues for the class, but on moving a specific charge, the DFC charge, closer to cost. (Staff Ex. 13.0, p. 7) This is the approach that ComEd recommended and the Commission approved in its Final Order in Docket No. 07-0566. (Docket No. 07-0566, Rebuttal Testimony of Paul R. Crumrine, ComEd Ex. 30.0 p. 50; Order, Docket No. 07-0566, 9/10/2008, p. 213) (Staff Ex. 13.0, p. 7) Specifically, in Docket No. 07-0566, the Commission approved a four-step increase in the DFC to cost. With three steps remaining, the second step proposed by ComEd in this case would increase the DFC by 33% toward a cost-based level for the Extra Large Load and High Voltage classes.[22] The Company proposes a smaller 10% movement for the Railroad class. (Id., pp. 7-8)

This focus on the DFC charge only creates a problem in particular for the High Voltage and Railroad classes because it moves them farther away from, rather than closer to, the cost of service. It produces a revenue increase of 4.6% for the Railroad class which falls significantly below the Company's now proposed nonresidential system average increase of 14.8%. The revenue increase for the High Voltage class is 7.4% which is half of the average for nonresidential classes. It does produce a higher 31.8% increase for the Extra Large Load class, but this class had the largest revenue recovery percentage deficit to overcome. Furthermore, under the Company proposal, any shortfalls for these three classes are made up by other nonresidential classes. (*Id.*, p. 10)

[22] The first step was 1 of 4, thus, a 25% increase toward a full cost-based revenue recovery level was necessary. The second step is 1 of 3 remaining steps, thus, a 33% increase toward a full cost-based revenue recovery level is necessary. The third step will be 1 of 2 remaining steps, thus, a 50% increase will be necessary and so on.

In addition, the Company's proposed approach for these classes is not consistent with the approach taken for other rate classes. For the Extra Large Load, High Voltage and Railroad classes, the Company's proposed rate design determines the revenue allocation, whereas the revenue allocations for other rate classes are based on the cost of service. This undermines the concepts of fairness and equity which require that a consistent, cost-based approach be taken for all classes.

Staff witness Mr. Boggs proposes an alternative approach where each of these classes receives increases that move their revenues closer to the associated cost of service. The objective of his revenue allocation proposal is to move overall revenues for these classes, not just the DFCs, in a three-step process towards costs.

Since the Railroad, High Voltage and Extra Large Load delivery classes currently under-recover costs relative to other classes, Staff finds they must receive greater-than-average increases to move closer to cost. Staff's specific proposal is to increase the class revenue allocations for the Extra Large Load and High Voltage classes an additional 33% toward full cost recovery from the exemplar revenue allocations presented in ComEd Ex. 49.3. (Staff Ex. 13.0, p. 12) Stated otherwise, total revenues for each of these classes would be increased an additional 33% (25% for the Railroad class)[23] above the difference between the Company's proposed revenues and full embedded costs. This approach would place the Extra Large Load and High Voltage classes on the path to fully recover their costs at the conclusion of the Company's next two rate cases. For the Railroad class, this would occur after the third rate case. (Staff Ex. 29.0C, pp. 3-4)

[23] Mr. Boggs is proposing a 25% increase to conform to the Commission's directive (Order, Docket No. 07-0566, p. 223) to avoid rate shock for the Railroad class. In all likelihood, it would take this class five steps to achieve full cost recovery.

The Staff proposal still would not fully recover costs for these three classes. The Extra Large Load class would collect 79% of the costs to serve the class. This would be a higher percentage revenue increase than the 67.2% cost of service that the Company is proposing. The High Voltage class would collect 88% of the costs to serve this class. This would be a higher percentage revenue increase than the 84.2% cost of service that the Company is proposing. The Railroad class would collect 81% of the costs to serve this class which would be a higher revenue increase than the 71.6% cost of service that the Company is proposing. (*Id.,* pp.6-8)

Additionally, Staff proposes that the additional revenues collected from these three classes be used to lower the class revenue allocations for all remaining nonresidential rate classes that over recover revenues on an equal percentage basis. This approach is reasonable because it is cost-based. (*Id.,* p. 8)

#### ii. Railroad Customer Class

ComEd notes that in its most recent rate case, the Commission directed the Company, for the benefit of public interest, to avoid rate shock to the Railroad class by gradually moving revenues toward full cost recovery for this class. (ComEd Ex. 16.0, p. 15)

Contrary to the Commission's directive from the previous rate case that the Company approach cost based rates in a four- step process, the Company's 2nd step proposal is a movement of only 10% toward a cost based DFC. Proposing a 10% increase in this case would not be consistent with the Commission's previous directive to move toward cost based rates in a four step process. If the Commission accepts the Company's proposed 10% DFC increase in this case, it would take more than the four steps toward full revenue recovery that the Commission has ordered. As a result of the Company's proposal, the revenue allocation for the Railroad class yields a below average rate increase compared to the nonresidential delivery class average. This results in revenues that fall below their cost of service and requires other nonresidential classes to make up the difference. (Staff Ex. 29.0C, pp. 4-5)

Staff proposes that the Railroad class receive an increase that moves its revenues closer to the associated cost of service as directed by the Commission in its Order in Docket No. 07-0566. Specifically, Staff proposes that Railroad class revenues be increased by 25% of the difference between the Company's exemplar revenues presented in ComEd Ex. 43.3 and full embedded costs. This approach will achieve full cost recovery from the Railroad class in fewer steps than the Company's proposed ten-step approach while moderating revenue increases to avert rate shock for these customers. This proposal addresses the Commission's concern expressed in its Order in Docket No. 07-0566 to move towards full cost recovery but avert rate shock for the Railroad class. (Staff Ex. 13.0, p. 12)

#### iii. What classes should pay for any revenue shortfall from not moving 100% to ECOSS

In the Company's most recent proposal (ComEd Ex. 73.3, NR tab), The nonresidential rate classes that over recover revenues are the Small Load, Medium Load, Large Load and Very Large Load delivery classes. This exhibit shows each of these classes has an over-recovery of revenues by 2.2%. All other delivery classes (other than the Railroad, High Voltage and Extra Large Load) recover 100% of the costs to serve their respective classes.

Staff has no objection to the Small Load, Medium Load, Large Load and Very Large Load classes providing subsidies to the classes that suffer from a revenue shortfall from not moving 100% to ECOSS. However, Staff recommends that the Commission consider the approach used in Staff Ex. 29.01C (pp. 2-3 of 5) as the basis for this recommendation. In this approach, the same four classes provide the subsidy for the classes that under recover revenues, but the amount of subsidy that each class provides is lowered to 1.5%. This recommendation minimally affects only four classes while allowing all other delivery classes to fully recover their respective costs to serve the customers in each class. The subsidies that the four classes provide should decrease in the Company's next rate case before eventually disappearing at the conclusion of the fourth and final step toward full revenue recovery for all rate classes.

#### b. Allocating Secondary Costs Among Customer Classes

The Company's choice of a Noncoincident Peak (NCP) allocator rather than a Coincident Peak (CP) allocator for secondary costs in its Supplemental ECOSS is deficient and it should be replaced by the alternative approach for these costs presented in ComEd's Initial Filing.

This problem with the Supplemental ECOSS allocator was raised by both Commercial Group witness Baudino and IIEC witness Stowe. Mr. Baudino noted that the NCP allocator for these secondary costs in the Initial Filing appropriately "did not allocate the costs of secondary distribution lines to customers over 400 kW since these customers do not use the secondary distribution system." (Commercial Group Ex. 1.0, p. 10) However, in the Supplemental ECOSS, the Company revised the allocator to reflect a revised definition of secondary customers reflective of the Commission's 08-

0532 Order. Mr. Baudino claims that this reallocation is contrary to the Company's own findings that "100% of customers with demands of greater than 400 kW are estimated to bypass the secondary distribution system." (Commercial Group Ex. 1.0, pp. 14-15) Therefore, Mr. Baudino proposes to replace the Supplemental allocator on the respective NCP demands of all secondary customers with the Initial Filing approach that allocates a larger share of costs to smaller customers. (Commercial Group Ex. 1.0, p. 20)

Company witness Alongi has acknowledged this argument by revising ComEd's exemplar ECOSS to incorporate Mr. Baudino's preferred allocator for these costs. (ComEd Ex. 49.0, p. 23)

Staff finds this argument to adopt the original allocator contained in the Initial Filing for secondary distribution lines to be reasonable. The Commission's rejection of the Company's proposed definitions of primary and secondary service in Docket No. 08-0532 does not undermine ComEd's previous conclusions concerning the allocation of these secondary costs which Staff found to be reasonable in Docket No. 08-0532. (Staff Ex. 26.0, p. 14)

#### c. Railroad Customers – Utilization of Railroad Customers' Facilities

ComEd's proposal to adjust the cost of serving the Railroad class downwards to reflect the Company's reliance on railroad facilities to serve other retail customers is reasonable and should be adopted by the Commission.

This issue stems from Docket No. 07-0566 where the Commission directed ComEd to consult with the CTA and Metra to conduct an appropriate study to determine whether and (if so), how much ComEd uses or needs railroad class facilities to serve other customers. (Order, Docket No. 07-0566, September 10, 2008, p. 220) The results and conclusions of this study were presented in the Power Flow Study ("Study") prepared by ComEd. The Study established that, under some circumstances, railroad owned facilities serve as conduits for power that flows to other ComEd customers. (ComEd Ex. 16.4)

The facilities that are being allocated to other customers are primary voltage level facilities because they serve railroad customers who take service at the primary voltage level. The Company considers primary distribution facilities to be those components used to distribute electricity at voltages ranging from 4 kV to below 69 kV. (Staff Ex. 12.0, p. 23)

The Company derived its cost adjustment as follows. Since the railroad class receives service from ComEd's 12 kV distribution system, the Company focused only on demands below 69 kV, the threshold for high voltage. ComEd then used the CP<69 FOR RR external factor in its ECOSS to determine the downward adjustments in railroad delivery costs because of the service provided to other classes. It is reasonable to use a coincident peak allocator for these costs because this adjustment was included in the ECOSS in compliance with the Commission's Order in the Rate Design Investigation docket (Docket No. 08-0532), which stated, "[t]he allocation of costs to substations and primary lines should be made on a <u>coincident peak basis</u> (Order at 84, emphasis added)." (Id.)

Accordingly, ComEd proposed a cost allocation adjustment in ComEd's ECOSS to recognize this relationship. Originally, ComEd reduced the railroad revenue requirement by -$452,069 to reflect this cost relationship (ComEd Ex. 22.1 (Sch. 2a Allocation, cell D208)). However, ComEd subsequently determined that there was an error in this calculation and presented a revised cost adjustment of -$316,437 in response to Staff discovery. (Id., p. 21) The result of the allocation after changing the amount of the railroad adjustment from -$452,069 to -$316,437 is shown in Staff Ex. 12.0 Attachment A.

Staff agrees with ComEd on this issue. The Company has established that railroad facilities are used to serve other customers. Furthermore, the Company has established that the CP<69 FOR RR allocator is appropriate to use to readjust the railroad costs. Therefore, the cost adjustment of -$316,437 to the Railroad revenue requirement should be approved.

#### d. Dusk to Dawn Street Lighting

### 5. Collection of Illinois Electricity Distribution Tax

The criticisms by REACT witness Fults and IIEC witness Stephens of the Company's proposed allocation and recovery of IEDT costs are baseless and should be rejected by the Commission.

Mr. Fults criticizes the Company proposal to change the method of recovering these costs from a per kW to a per kWh charge. (REACT Ex. 1.0, p. 28) He contends that this will create complexity and confusion for over 10 MW customers. (REACT Ex. 1.0, p. 28) Mr. Fults also contends that the per kWh recovery method conflicts with the Company's proposed movement to SFV pricing. Finally, Mr. Fults argues that the Company's proposal to separately bill these costs on a per kWh basis would be "unique" among Illinois utilities. (REACT Ex. 1.0, p. 28)

These arguments are flawed for a number of reasons. For one, Mr. Fults incorrectly asserts that ComEd's proposed approach would be "unique" among Illinois utilities. In fact, ComEd's proposal is consistent with Ameren's approach to these costs which stems from the Commission decision in Docket No. 09-0306 (Cons.). (Staff Ex. 26.0, p. 18)

In addition, ComEd's SFV pricing proposal fails to support the recovery of IEDT taxes on a per kW basis as Mr. Fults suggests. The Company's SFV pricing proposal is advocated as a vehicle to recover fixed costs. However, the IEDT taxes in question are variable costs that relate to the volume of electricity consumed. Thus, these are separate issues. (Staff Ex. 26.0, pp. 18-19)

Finally, Mr. Fults fails to substantiate his claim that this proposal would be too complex and confusing for over-10 MW customers. The proposal would add a single line item to ratepayer bills and Mr. Fults provides no evidence why these customers would fail to understand this component of the bill. (Staff Ex. 26.0, p. 19)

IIEC witness Stephens focuses on the allocation of IEDT taxes in the cost of service study and argues that they should be subject to an alternative allocation based primarily on plant in service. He contends that the current level of IEDT taxes is not caused by sales or kWh deliveries but rather by the level of plant assets that existed in 1997. According to Mr. Stephens, the current structure for IEDT is designed to replicate the taxes that existed at that point in time. Therefore, he disagrees "with the notion that kWh sales cause the IEDT level for the ComEd (Sic.)." (IIEC Ex. 1.0, pp. 20-21)

Mr. Stephens does acknowledge that growth in IEDT levels since that time "is somewhat more complicated in terms of cost causation" and concedes that kWh sales has a role to play in the process. (IIEC Ex. 1.0, p. 21) Nevertheless, Mr. Stephens sees limits to this role and provides an example designed to show that a utility's IEDT tax burden can increase or decrease even when its level of kWh deliveries does not change. Mr. Stephens regards this as further evidence against the per kWh allocation of these costs. (IIEC Ex. 1.0, pp. 22-23)

Mr. Stephens' argument is not convincing. He is right in stating that: (1) the distribution tax was previously determined by the levels of investment plant, and (2) the initial levels of the taxes paid by individual utilities were based on previously calculated amounts determined by their respective plant investment levels. However, the Illinois General Assembly has decided to change the way the distribution tax is determined, as the following passage from the law attests:

> This amendatory Act of 1997 is intended to provide for a replacement for the invested capital tax on electric utilities, other than electric cooperatives, and replace it with a new tax based on the quantity of electricity that is delivered in this State. The General Assembly finds and declares that this new tax is a fairer and more equitable means to replace that portion of the personal property tax that was abolished by the Illinois Constitution of 1970 and previously replaced by the invested capital tax on electric utilities, while maintaining a comparable allocation among electric utilities in this state for payment of taxes imposed to replace the personal property tax. (35 ILCS 620/1a, PA. 90-561, eff. 1-1-98)

Thus, the General Assembly decided to replace a tax based on invested capital with a tax determined by usage. (Staff Ex. 26.0, p. 20)

It is true that the starting point for the tax levels after the Amendatory Act of 1997 corresponded to previous tax levels that were based on invested capital. However, since then usage has become the determining factor for these taxes with the total taxes paid by Illinois utilities as well as any rebates they receive are based solely on their share of deliveries by Illinois electric utilities. In addition, the total amount of distribution taxes collected by utilities increases each year by the lesser of 5% over the existing level or the yearly consumer price increase. None of these factors bears any relationship to plant investments. (Staff Ex. 26.0, p. 21)

Furthermore, the Commission has recently voiced its preference for allocating these costs on a per kWh basis. IIEC presented the same arguments on this issue in the recent Ameren rate cases which the Commission rejected in the following terms:

> The disconnect between plant in service and the distribution tax under the current PURA provisions is apparent from the fact that as the level of a utility's plant increases or decreases, that specific change would have no impact on the utility's distribution tax. A break from historic plant in service is also suggested in Section 21 of the PURA, which imposes an annual cap on the aggregate amount of the distribution tax which can be collected statewide from electric public utilities and ARES, as those terms are defined in the Act…For these and the foregoing reasons, the Commission is inclined to find the interpretation of the PURA by AIU and Staff more reasonable than that of IIEC. Adoption of the AIU and Staff position is also consistent with Docket No. 99-0117. (Final Order, Docket No. 09-0306 (Cons.), April 29, 2010, p. 244)

Mr. Stephens presents those same arguments in this proceeding seeking to produce a different result. However, he has provided no basis for the Commission to change its conclusion on this matter. (Staff Ex. 26.0, p. 22)

### 6. Distribution Loss Factors

Staff recommended that ComEd update its distribution loss factors and then re-file its tariffs that utilize or refer to those updated distribution loss factors rather than holding any revisions to its affected tariffs until its next rate case filing. (Staff Ex. 21.0, p. 19) In surrebuttal, ComEd responded that it does not object to filing tariff revisions to reflect updated distribution loss factors, provided the Commission also authorizes a corresponding change in transmission losses, an updated ECOSS, changes to delivery service charges, and changes to other charges, and that the Commission allow ComEd to apply the revised charges during the next monthly billing period after such revised tariffs and information sheets become effective. (ComEd Ex. 68.0, p. 7) The additional authorizations ComEd identified in surrebuttal exceeded the changes Staff contemplated when presenting its recommendation that ComEd update its Rate RDS to reflect its updated distribution loss factors. (Staff Ex. 6.0, p. 26) Staff believes interested parties deserve an opportunity to review and provide arguments about the extensive changes ComEd identified in surrebuttal. While Staff continues to believe that ComEd should update its distribution loss factors for use with Rate RDS promptly following completion of updated transmission loss and distribution loss studies rather than waiting until its next rate case filing, Staff believes that the additional authorizations that ComEd requested in surrebuttal would be more appropriately included in ComEd's next rate proceeding. See also Section X.C.

#### 7. General Terms and Conditions

##### a. Residential Service Station (Ownership of Residential Primary Service Connection facilities on private property)

Staff objected to ComEd's proposed requirements for providing overhead service to residential customers. ComEd's proposed tariff requires that residential customers install and maintain primary conductors, the poles that support those primary conductors, and even the pole that supports ComEd's distribution transformer, though ComEd would install, own, and maintain the transformer. Staff recommended that ComEd own and maintain the overhead primary service connection facilities for residential customers in a similar manner as it currently does for non-residential customers. Staff believes ComEd's provision of these primary voltage facilities would be safer and less confusing for customers. Staff's recommendation affects only the relatively few residential customers in ComEd's service territory with primary voltage facilities located on their private property. (Staff Ex. 6.0, pp. 15-20; Staff Ex. 21.0, pp. 12-18)

ComEd asserted that its practice of requiring residential customers to own, install, and maintain poles and primary connection facilities on private property has been in existence for a number of years, and complained that, for existing facilities, there is no way it can simply assume ownership of customer-owned property. (ComEd Ex. 68.0, pp. 3-4) Staff pointed out that if a customer were to prevent ComEd from maintaining the poles and service conductors on private property, the result would be less reliable service to that customer, and/or disconnection of service if ComEd discovered an unsafe condition. Staff does not believe any residential customer would object to ComEd owning and maintaining primary voltage facilities on private property, but if they were to do so, other ComEd customers would not be affected. (Staff Ex. 21.0, p. 15) ComEd also complained that identifying the customers that would be affected by Staff's recommendation would be expensive and difficult, and as an illustration, stated that ComEd identified over 57,000 transformers that serve only one customer. (ComEd Ex. 60.0, p. 17) What ComEd failed to do, however, is to establish how many of those 57,000 transformers actually supply customers who are billed on a residential rate and of that subset how many of those transformers are installed on customer-owned poles. Staff is not convinced that identifying the relatively few residential customers who would be affected by Staff's recommendation would be either expensive or difficult for ComEd to accomplish.

Finally, in surrebuttal, ComEd proposed a study to compare the safety and performance of customer-owned primary service connection facilities on residential private property with similar ComEd-owned facilities. (ComEd Ex. 60.0, pp. 18-19)

Staff does not believe that such a study is necessary, since it is apparent to Staff that it is not reasonable to expect residential customers to own, operate, and maintain what is in essence an extension of ComEd's 12,000 volt electric distribution system. (Staff Ex. 6.0, p. 17; Tr., January 12, 2011, p. 847) Staff continues to recommend that ComEd modify its General Terms and Conditions to provide for ComEd's installation of primary connection facilities on residential private property.

#### b. Limitation of Liability Language

### 8. Rider UF

Staff recommended that the Commission order the Company to begin using the net write-off method instead of using Account 904 for the purpose of determining the utility's uncollectible amount in rates. (Staff Ex. 3.0R, pp. 44-48; Staff Ex. 18.0, pp. 37-38)

Staff calculated the percentage of uncollectibles related to delivery services using the net write-off method to be 1.37%. In surrebuttal testimony, the Company accepted Staff's calculated percentage and did not object to the change to the net write-off method. (ComEd Ex. 56.0, p. 25; ComEd Ex. 68.0, p. 8) Accordingly, Staff urges the Commission to order the Company to begin using the net write-off method in its calculation of uncollectibles, instead of using Account 904.

### 9. Notification Regarding Elimination of Self Generation Customer Group

### 10. Docket 08-0532 Compliance Issues

The Commission should focus its attention on the exemplar cost of service and rate designs, rather than the proposals presented in ComEd's Initial Filing. That is because the exemplar filings are more consistent with the Commission's Order in the 08-0532 Order than the corresponding proposal in the Company's Initial Filing on June 30, 2010.

The Company created confusion in its Initial Filing about the nature of its proposals in this case. ComEd witness Hemphill indicated the Company did not have sufficient time to prepare a set of rates for its initial filing that were consistent with the Commission's 08-0532 Order and suggested that additional proposals would be presented later. He states:

> Q. How has ComEd taken into account the Commission's April 21, 2010 decision in *Illinois Commerce Comm'n v. Commonwealth Edison Co.,* ICC Docket No. 08-0532 (the "Rate Design Investigation") in developing its rate proposal?
>
> A. ComEd made every practical effort to file compliant tariffs from the outset…However, after the final order in the Rate Design Investigation was issued there was insufficient time to change the filing to reflect all of that order's decisions. (ComEd Ex. 14.0 Revised, pp. 7-8)

The subsequent Supplemental Filing confused the issue by identifying the compliant rates presented in its Supplemental Filing 40 days later as "exemplar," rather than Company-proposed rates. The Company did not fully clarify what its proposals are in this case until its response to discovery stating:

> Please note that ComEd is not proposing that the exemplar rate design and structure presented in its supplemental direct testimony (ComEd Ex. 21.0 Revised) should be adopted. ComEd's proposed rate design and structure is presented in ComEd's direct testimony (ComEd Ex. 21.0 Revised).

That response was served on October 11, more than three months after the June 30 filing. (Staff Ex. 10.0, p. 6)

In further response to discovery, ComEd indicated that it is not proposing the adoption of the exemplar Supplemental Filing rates for substantive reasons, stating that it differs with the Commission's conclusion in the 08-0532 Order concerning the allocation of transformers, the creation of the Primary Class and other issues. (ComEd Response to Staff Data Request PL 8.01(d)) That response was served on October 25. (Staff Ex. 10.0, p. 7)

The Company's discussion of this issue is inconsistent. Originally, Mr. Hemphill states that the Company planned to propose a compliant set of rates but could not due to lack of time. However, by October 25, the Company states that it does not propose fully compliant rates because of policy differences with the Commission Order. (Staff Ex. 10.0, p. 7)

This inconsistency and confusion make it difficult to identify the Company cost studies and rate designs that needed to be addressed by Staff and Intervenors. Parties must decide how to respond to the competing approaches presented by ComEd. Staff adopted a two-fold approach in this case. When Initial proposals overlapped with Supplemental exemplar rates, Staff addressed the "exemplar" rates and associated analyses presented in the Supplemental Filing. However, Staff did address those proposals from ComEd's Initial Filing that were not revised in the Supplemental Filing. (Staff Ex. 10.0, p. 7)

Staff focused on the exemplar proposals because they were more consistent with the Commission's 08-0532 Order than the corresponding proposals in the Company's Initial Filing. So, for example, Staff did not address the Initial Filing's analysis of primary and secondary costs because the Commission already rejected this analysis in the 08-0532 Order issued on April 21, 2010 (See Order, pp. 84-85; Staff Ex. 10.0, pp. 8-10) Instead, Staff addressed the analysis of primary and secondary costs presented in the

Company's Supplemental Filing (ComEd Ex. 21.5) which is more responsive to the 08-0532 Order. (Staff Ex. 10.0, p. 10)

In rebuttal, Company witness Hemphill does offer an apology "if there was any lack of clarity in my written direct testimony..." Nevertheless, he contends that Staff is "simply mistaken" in its interpretation of his direct testimony on this issue. Mr. Hemphill then proceeded to defend the rate design presented in the Company's initial filing as follows:

> The tariffs filed on June 30, 2010 were fully compliant with any and all previous Commission directives. ComEd never had or expressed any intention to change our filed tariffs as a result of the additional information provided in the Supplemental Filing of August 9, 2010. The purpose of the Supplemental Filing was to provide the results of the two remaining areas of inquiry where ComEd had been directed by the Order in Docket No. 08-0532, ComEd's Rate Design Investigation, to submit additional information. (ComEd Ex. 46.0, p. 29)

Mr. Hemphill confuses the issue by first claiming that the Company's June 30 tariffs "were fully compliant with any and all previous Commission directives" but then stating that the Supplemental Filing was necessary to meet further direction from that Order. If the latter is true, then it is not clear how the June 30 tariffs were "fully compliant with any and all previous Commission directives." (Staff Ex. 26.0, pp. 3-4)

Mr. Hemphill further states that the purpose of the exemplar rate design presented in Supplemental Direct was to "demonstrate what rates would look like if the Commission were to choose a rate design alternative." (ComEd Ex. 46.0, p. 29) This statement implies that the Commission has yet to reach any conclusions on this rate design issue when in fact it has. The Commission rejected ComEd's interpretation of primary and secondary service presented in its 08-0532 Order and presented again in the Company's Initial Filing for this case. Thus, the basis for Mr. Hemphill's statement is unclear. (Staff Ex. 26.0, p. 4) This leaves the Company proposing a set of rates that do not comply with the Commission's 08-0532 Order which leaves Staff no choice but to focus on the subsequent exemplar rates. (Staff Ex. 26.0, pp. 4-5)

### 11. Other Issues

Staff Proposed Adjustment to Rates to Conform to Approved Class Revenues

Staff's proposal for adjusting rates to conform to Staff's proposed class revenues should be adopted. The Staff approach adjusts customer charges and DFCs for each class in ComEd Ex. 49.3 on an across-the-board, equal percentage basis to conform to the revenues for each class proposed by Staff. IEDT charges are excluded from this across-the-board adjustment to be consistent with ComEd's proposal and the Commission's conclusion for Ameren in Docket No. 09-0306 (Cons.) that these costs be separated from other costs for recovery through a volumetric charge on ratepayer bills. (Staff Ex. 26.0, pp. 25-26)

This approach is simple, straightforward and transparent and it ensures that the final rates adopted by the Commission will bear a close resemblance to the proposed rates on the record in this case.

## IX. REVENUES

### A. Uncontested Issues – Other Revenues – Rate Relief Payment

Staff witness Hathhorn recommended an adjustment to increase other revenues to remove the adjustment for rate relief payments that ComEd inadvertently included as a reduction to Other Electric Revenues. (Staff Ex. 2.0, p. 7 and Sch. 2.02) The Company accepted this $8 million adjustment and reflected it in its rebuttal revenue requirement. ComEd's acceptance of Staff Ex. 2.0, Schedule 2.02 encompasses and addresses the adjustment presented by AG/CUB witness Effron in AG/CUB Ex. 2.1, Schedule DJE-2.1b.

### B. Miscellaneous Revenues

### C. Weather Normalization

### D. Late Payment Charge Revenues

Staff recommends the Commission reject the AG/CUB adjustment (AG/CUB Ex. 1.0, pp. 40-42; AG/CUB Ex. 1.3, Schedule C-14) to include certain revenues in the revenue requirement. AG/CUB witness Brosch states that "none of the Late Payment Charge revenues the Company has excluded in determining the DST revenue requirement have been recognized in the ComEd FERC transmission rate base." However, the Company stated that ComEd's 2010 Transmission formula rate filing includes $2M of jurisdictional late payment charges applied to the transmission revenue requirement. (ComEd Ex. 30.0, p. 21) Staff's position is that since it appears that the adjustment would result in supply revenues being included in the delivery services revenue requirement, the Commission should reject the AG/CUB adjustment. (Staff Ex. 17.0, p. 10)

### E. New Business Revenue Credit

Staff agrees with the Company and recommends that any adjustment to the Company proposed level of pro forma plant additions in the category of New Business approved in the final order should be likewise reflected in an adjustment to the New Business Revenues. (Staff Ex. 16.0, pp. 25-26) The Company pointed out certain corrections in surrebuttal testimony (ComEd Ex. 56.5) which Staff accepts and has reflected on Appendix A, p. 20, along with Staff's final position regarding New Business

Projects placed in service. As Staff pointed out in rebuttal testimony, any changes to the new business projects as proposed by the Company also should be reflected in the projected new business revenues.

## X. OTHER

### A. RES Service Issues

<u>Customer Tax ID Changes</u>

Currently, ComEd has a practice of treating an ARES customer that has a change in its tax ID number as a new customer. RESA's proposal is to allow customers who are making a change in ownership or name, or other changes that do not affect the extent that they use energy, to make such a change without going through the unnecessary drop and add process. (RESA Ex. 1.0, p. 10) Staff believes RESA's proposal lacks sufficient detail because the issues regarding customers' tax ID changes have come up during previous Office of Retail Market Development (ORMD) workshop discussions. (Staff Ex. 25.0, pp. 4-5) The ORMD supports the approach that the parties continue to work together and has suggested that March 31, 2011 be the deadline for informal discussions. If a resolution cannot be reached by that date, the ORMD will submit a Staff Report to the Commission to initiate a proceeding pursuant to Section 9-250 of the Public Utilities Act. Both RESA and ComEd are supportive of this approach and this issue is no longer considered contested. (RESA Ex. 2.0, pp. 5-6; ComEd Ex. 65.0, p. 14)

<u>"Make Up" Bills</u>

Discussions between RESA and ComEd, as well as discussions among RESA, ComEd, and the ORMD have resulted in this issue being dealt with in the same manner as the practice of customer tax ID changes described in X.A.1. (Staff Ex. 25.0, p. 5)

### B. UUFR

ComEd Proposal

**ComEd's Urban Underground Facility Reinvestment ("UUFR") Project**

The UUFR project was introduced by Dr. Hemphill as part of the Alt. Reg. Plan and as "a companion to this rate case." Dr. Hemphill stated that in the Alt. Reg. docket, ComEd would propose distribution investments that "will benefit customers directly, through better service and lower costs, and indirectly, through environmental improvements, creation of high-quality well-paying jobs, and economic stimulus." The UUFR project was introduced "to accelerate the proactive maintenance and reconstruction of manholes and mainline cable in Chicago and other urban areas with similar systems." ComEd highlighted a significant reliability benefit from the UUFR project implementation.[24]

It is clear ComEd believes the UUFR is a worthy project for improving the reliability of ComEd's customers, yet ComEd stated that the UUFR project is a feature only of ComEd's Alt. Reg. proposal.[25] If ComEd does not receive approval of the Alt. Reg. proposal, ComEd would continue only the current mainline feeder maintenance program. Furthermore, ComEd conditionally linked the project's implementation to the

[24] ComEd Ex. 14.0, pp. 28-30
[25] Staff Ex. 9.0, pp. 4 and 6

outcome of the rate case, even if the Commission approved the alternative regulation proposal without limitation.[26]

Staff Review and Staff Proposal

Staff is concerned that ComEd is being irresponsible in denying customers the benefits of the UUFR project by conditioning the implementation of the UUFR project to the Commission's complete adoption of ComEd's Alt Reg proposal and by further conditionally linking the project's implementation to the favorable outcome (by ComEd's perspective) of the rate case.[27] In short, it would appear ComEd is using this necessary project to leverage the adoption of its Alt. Reg. proposal and the current rate case.[28]

**ComEd's Current Underground Maintenance Program**

The current underground maintenance program is a "reactive approach" that "spends and invests as little as possible" and, based on this approach, refurbishment of all manholes could take up to 100 years to complete, and replacement of cable will only occur as failure indicators appear.[29] It is a bare bones reactive approach that, since 2006, is losing ground with a growing backlog[30] in "joint issues" and "manholes requiring repair" where manholes and related cables are refurbished opportunistically, as failures occur or new business or capacity expansion projects require and is not in any way an example of what is often referred to as "good utility practice."[31] The current reactive program approach is inconsistent with ComEd's commitments in the Blueprint for Change Investigation Report ("Blueprint") that found too much of ComEd's maintenance

[26] ComEd Ex. 14.0, p. 33
[27] Staff Ex. 9.0, pp. 4-5
[28] Public Staff Group Cross Ex. 1, pp. 21, 23, 27, 29, 31, 52-56
[29] Staff Ex. 24.0, pp. 13-15
[30] The growing maintenance backlog is inconsistent with ComEd commitments – See Staff Ex. 24.0, Attachment N, pp. 51 & 54-56; Public Staff Group Cross Ex. 1, p. 55
[31] Staff Ex. 24.0, pp. 14-16; Attachment N, p. 59; Attachment M, p. A.11; Attachment L

work was reactive rather than preventive, driven by actual or pending equipment failures as well as commitments to recommendations in the Liberty Consulting Group's ("Liberty") first report on the Investigation of Commonwealth Edison's Transmission and Distribution Systems.[32] In discussing the need to develop proactive programs so that repairs, refurbishment, and replacements can take place before system failures occur, Liberty noted that good utility practice suggests that ComEd should get away from its strictly reactive mode and develop formal and systematic programs that will cause actions to be taken before there are system failures. Liberty further suggested ComEd should develop a program to identify cables that are suspected to be close to the end of their useful life prior to cable failure and the resultant customer interruption. Later, Liberty stated that ComEd must become more proactive – a quality missing from the current maintenance program.[33] In short, the current program does not proactively address "root causes" or "leading causes" of customer interruptions and/or system outages and is not consistent with "good utility practice"[34] nor with Section 8-401 objectives.[35]

**ComEd's UUFR Project**

Staff reviewed the UUFR project and determined that it was necessary to meet the requirements of Section 8-401 of adequate, efficient, reliable, environmentally safe and least-cost and that it provides appropriate consideration to costs of service interruptions while protecting the public health, safety and welfare under Section 1-102 of the PUA. Additionally, the UUFR project will have a long term positive impact on

[32] Staff Ex. 24.0, Attachment M, p. A. 11, Attachment N, p. 59
[33] Staff Ex. 9.0, p. 4, footnote 4
[34] Staff Ex. 24, pp. 15-16, Attachment L, Attachment M, p. A.11, Attachment N, p. 59
[35] Public Staff Group Cross Ex. 1, pp. 31-32

utility earnings. Staff recommends that ComEd be ordered by the Commission to undertake the UUFR project irrespective of whether ComEd receives approval of and moves forward with its Alt. Reg. proposal because Staff believes the UUFR program would be prudent, and if the reliability work is completed, it should be used and useful. Simply put, Staff believes the work should be done and that reasonable costs of the UUFR project should be recovered by ComEd.

**The UUFR Project is Necessary**

Staff found convincing ComEd's description of the "leading cause" of underground mainline feeder cable system failures that the UUFR project has been designed to proactively address along with the many benefits provided in reliability[36], safety, environmental and operational efficiencies derived from implementation of the UUFR project. By addressing "leading causes" of underground system failures, the UUFR project will be addressing factors that would tend to cause grouping or pockets of excessive unreliability and, thus, the project helps ComEd fine tune reliability work targeting a root cause of "unreliability pockets"[37] that are directly derived from those "leading causes." Staff determined that this supports the statutory goals in Section 8-401of adequacy, reliability, efficiency, environmental and least-cost as well as Section 1-102(d)(i) protecting public health, safety, and welfare, Section 1-102(d)(vi) long-term utility earnings and interruption cost considerations of Section 1-102(c).

The project addresses "leading causes" of underground system failures in a proactive Reliability Centered Maintenance ("RCM") approach. ComEd has collected the data that has identified underground mainline feeder cable system failures, which

[36] Public Staff Group Cross Ex. 1, pp. 21, 23, 27, 29, 31-32, 36, 42, 44, & 52-56
[37] Staff Ex. 24.0, pp. 5-8, 15-16

occur in and around manholes, as a leading cause (root cause) of customer interruptions. By proactively testing and inspecting PILC[38] cables, joints, and manholes and initiating repairs or replacement when incipient defects or faults are evident – well before failure would be eminent – Customer Interruptions are avoided and repairs would be more cost effective without the needed rush and extra expense to fix distribution infrastructure failures to restore service. The UUFR project is a utility “best practices” approach consistent with ComEd’s commitments to the Commission and customers in addition to its statutory requirements.

Staff was further persuaded by ComEd’s description of reliability, safety, environmental and operational benefits of the UUFR project. Staff finds that this supports the statutory goals in Section 8-401 of adequacy, reliability, efficiency, environmental safety and least-cost as well as Section 1-102(i) protecting public health, safety, and welfare and Section 1-102(vi) long-term utility earnings and is consistent with good utility practices and ComEd’s commitments to the Commission and customers in addition to its statutory requirements.

The UUFR project shows a definite reliability benefit to customers, which ComEd highlighted, from the UUFR project implementation[39]. ComEd calculated an annual expectation of 38,363 estimated incremental avoided customer interruptions for the UUFR project. This equates to a SAIFI[40] reduction of approximately 0.01[41] or about 10% of the $53.5 to $102.3 million annual financial benefits flowing to customers for every 0.1 reduction of SAIFI so by “striving to eliminate interruptions whenever we

[38] Paper Insulated Lead Covered
[39] ComEd Ex. 14.0, p. 30
[40] System Average Interruption Frequency Index – the index is defined in Staff Ex. 24.0, p. 7, footnote 10
[41] Staff Ex. 9.0, pp. 3, 6-7

practically can is not only a matter of convenience for customers, but benefits them financially." [42] Staff finds that this supports the statutory goals in Section 8-401 of adequacy, reliability, efficiency, environmental safety and least-cost as well as Section 1-102(i) protecting public health, safety, and welfare and Section 1-102(vi) long-term utility earnings (through reduced restoration costs and operational savings) and is consistent with good utility practices. Additionally, this is consistent with Section 1-102(c) because it gives appropriate consideration to the costs likely to be incurred as a result of service interruptions as addressed in Illinois Adm. Code Part 411 Section 411.10(a)(2).

Another way Staff evaluated the UUFR project was to review the Company calculated Cost per Avoided Customer Interruption ("CPACI") for the project. When the CPACI for the proposed UUFR project is compared with several existing programs the CPACI for the UUFR project is higher than CPACI's calculated for the existing mainline underground cable testing and replacement program which Staff noted earlier was not consistent with "good utility practice" or the requirements of Section 8-401 by not proactively addressing underground mainline cable feeder systems. The CPACI of the UUFR project is lower than the CPACI's calculated for the existing vegetation management program and the existing underground residential design cable replacement/injection program.[43] Staff finds it persuasive that the CPACI of the UUFR project lies within the range of currently implemented reliability projects at ComEd. Staff finds that this supports the statutory goals in Section 8-401 of adequacy, reliability, efficiency, environmental safety and least-cost.

[42] ComEd Ex. 8.0, p. 17
[43] Staff Ex. 24.0, pp. 9-10

It is maintenance programs like the UUFR project that, in the aggregate, make great strides in improving and maintaining the reliability of the power distribution system and these programs should be encouraged whenever possible.

**Staff's Recommendation**

In direct testimony, Staff witness Stutsman recommended that:

> The Commission order ComEd to undertake the UUFR project irrespective of whether ComEd receives approval of its alternative regulation proposal and moves forward with its alternative regulation proposal. Additionally, I recommend that ComEd be ordered to provide status reports to Staff, every 6 months and upon completion, on the progress being made on the UUFR project until it is completed. I envision the status reports should be minimal additional work and could be little more than copies of internal high level summaries[44] that ComEd management would be using to track progress on this project.[45]

In rebuttal testimony[46] and data request responses[47], ComEd witnesses took the position that if the Commission required the UUFR project to be implemented it would "necessitate significant cutbacks" or displacement of other reliability projects. The UUFR project represents a modest[48] part of ComEd's total rate base and a fraction of ComEd's approximately annual $900 million additions to rate base. This argument has no merit. In addition, if ComEd were to hypothetically reduce a program with a higher CPACI[49] than the UUFR project such as the tree trimming program, ComEd would be in violation of National Electric Safety Code Rule 218(A)(1) as adopted from the 2002 NESC by the Commission in Illinois Administrative Code 305.20 on June 15, 2003. In order to track ComEd's actions in response to a Commission order to implement the

[44] Tracking factors such as number of inspections completed, cable segments tested, cable segments replaced, and manholes repaired or replaced versus plan.
[45] Staff Ex. 9.0, pp. 6-7
[46] ComEd Ex. 40.0, p. 13; ComEd Ex. 33.0, p. 15
[47] Staff Ex. 24.0, Attachment J
[48] ComEd Ex. 1.0, p. 11
[49] Public Staff Group Cross Ex. 1, pp. 46, 48

UUFR project, in rebuttal Staff witness Stutsman added to his recommendation that the Commission order ComEd to report the details of all programs and projects that are displaced or cutback because of ComEd's implementation of the UUFR project:

> I recommend that the Commission order ComEd to undertake the UUFR project irrespective of whether ComEd receives approval of its alternative regulation proposal and moves forward with its alternative regulation proposal. Additionally, I recommend that ComEd be ordered to provide status reports to Staff, every 6 months and upon completion, on the progress being made on the UUFR project until it is completed. Along with the status reports ComEd is to report the details of all programs and projects that are displaced or cutback because of ComEd's implementation of the UUFR project.[50]

Staff believes this additional information would alert the Commission, should the need arise, if it is necessary to initiate future actions or investigations into ComEd's activities.

<u>ComEd's Criticisms of Staff's Proposal</u>

**UUFR Project Exceeds Minimum Service Requirements or Standards**

ComEd's rebuttal testimony contended that the UUFR project was not necessary because it improved reliability beyond the levels that are required by the applicable laws, regulations, and regulatory decisions.[51] When Staff asked ComEd witnesses what laws or minimum reliability standards the UUFR project specifically exceeded, ComEd's witnesses apparently had no idea except to point to the reporting requirements in Part 411 and the PUA in general as well as Ms. Blaise's testimony in the Alt. Reg. docket that described the benefits of the UUFR project. ComEd's witness Hemphill finally admitted that reliability requirements are, for the most part, qualitative not quantitative and that in his opinion the current program met the requirements of Section 8-401 but that it was his "understanding and belief that the UUFR project is not necessary to meet

[50] Staff Ex. 24.0, pp. 18-19
[51] ComEd Ex. 33.0, p. 14; ComEd Ex. 40.0, p. 12

the current reliability level that is required by law."[52] ComEd's technical witness, Mr. McMahan, had no explanation of how the UUFR project exceeded minimum reliability standards and concurred with Dr. Hemphill[53]. Neither ComEd's policy nor technical experts could explain how or why the UUFR project with its many benefits for customers, ComEd, the environment, and the local economy was not a necessary project. ComEd's technical expert apparently uses no technical criteria in determining the need for a reliability project and defers to a policy analyst's qualitative opinions of what meets the requirements of Section 8-401.

**System Is Already Reliable and Compares Favorably With Industry Norms**

ComEd's surrebuttal testimony contended that the UUFR project was not necessary because the system is already reliable and compares favorably with industry norms.[54] It is important to remain focused on the topic at hand, i.e., ComEd's underground mainline feeder cable system failures, not the reliability statistics of ComEd's entire system spread over the northern third of the State of Illinois. In the Blueprint, ComEd acknowledged that problems in system design, inspection and maintenance, and the management of those systems escaped the recognition of responsible managers and independent evaluations alike because the performance of the ComEd system compared favorably with industry norms until stressed by the extremes of weather and load. ComEd has not experienced any recent load extremes as ComEd witness Guerra[55] observed ComEd's load has decreased due to the poor economy.

[52] Staff Ex. 24.0, Attachment B, pp. 1-2
[53] Staff Ex. 24.0, Attachment C
[54] ComEd Ex. 60.0, p. 14
[55] ComEd Ex. 1, p. 4

ComEd criticized Staff for turning to a 10-year old document to locate criticisms of ComEd's reliability. Nevertheless, Staff referenced ComEd's Blueprint and ComEd's responses to Liberty's 1st set of Recommendations to illustrate commitments made by ComEd to its customers and the Commission on how ComEd would meet its statutory requirements and obligations to customers in the future. The Blueprint, Liberty and Wanda Reder's paper on RCM for distribution underground systems[56] provided a good indicator of what good utility practice should be in the maintenance of distribution underground systems with an actual case example from Northern States Power in the late 1990's. Staff referenced these to demonstrate that ComEd has not been committed to improving reliability and has not followed the recommendations in the reports.[57]

If Staff's intention had been to criticize ComEd's total system reliability, Staff would have referred to the docketed Commission assessments of ComEd's reliability per Section 411.140 of Part 411. An example would be in the Final Order for Docket No. 09-0379 regarding the transmission vegetation violation that had been referred to in Staff's assessment report and was the subject of the publication, October 2, 2009, of the North American Electric Reliability Corporation's ("NERC") Notice of Penalty regarding a settlement agreement reached between Reliability First Corporation and Commonwealth Edison.[58] Possibly more relevant to this discussion of the necessity to address "leading causes" or "root causes" of ComEd's underground mainline feeder cable system failures would have been a discussion of the past consequences of ignoring necessary work to address root causes known since 1993 as was the case with

[56] Staff Ex. 24.0, Attachment L
[57] Id., pp. 16-18
[58] Order, Docket No. 09-0379, December 16, 2009, p. 1

the Downers Grove substation fire.[59] The investigation report of the August 10, 2005, Downers Grove substation fire found that had ComEd implemented lesson learned or lessons that it should have learned from prior, similar events, the fire would not have taken place. Even if the fire started, application of lessons learned would have prevented the spread of the fire. Finally, even if the fire propagated, applications of lessons learned would have minimized the damage and hastened service restoration.

**Areas Served by Underground System Are Already Reliable**

ComEd indicates that the areas currently served by the underground cable system are already reliable and that the UUFR project is not necessary.[60] At the same time, in ComEd's Alt. Reg. proposal, it indicates that in these reliable areas, the UUFR project would nevertheless provide a significant enhancement to the performance of the underground cable system and the total cost of underground cable operations over the long term could be reduced.[61] As Company witness Blaise indicated, "Underground mainline feeder cable system failures… are a **leading cause** of customer interruptions." Even though she acknowledges that "only a very small proportion of the mainline cable system fails," she goes on to suggest that if ComEd were able to be more committed to inspect equipment and test and replace cable, reliability of service would be improved.[62] Staff witness Stutsman agrees with Ms. Blaise's sentiments about the need for the UUFR project and believes that the Commission should require ComEd to implement the UUFR project.

**Staff's Proposal Is an Unfunded Mandate**

[59] Public Staff Group Cross Ex. 1, pp. 31-32, 52-56
[60] ComEd Ex. 60.0, p. 14
[61] Staff Ex. 24.0, pp. 7-8
[62] Ibid.

On a number of occasions, ComEd tried to paint Staff's recommendation as an asymmetrical approach or unfunded mandate upon ComEd. [63] By the term unfunded mandate, ComEd implies that Staff's recommendation prevents ComEd from recovery of its reasonable costs expended in implementing the UUFR project.

ComEd is being disingenuous. Staff has proposed no such mandate nor would such a mandate be consistent with Section 1-102(d). ComEd controls when it files a rate case, what test year it will use, and the start and end dates for the UUFR project. Staff finds the intense budget driven emphasis of the UUFR project in the Alt. Reg. proposal to be problematic.[64] Staff believes that from a cost control or cost management point of view, it is inappropriate to compare costs (or gauge performance) of one activity level with costs at a different activity level. Because of these programmatic concerns inherent in the design of the Alt. Reg. projects, Staff believes customer interests would be better served by ComEd recovering its reasonable costs in a future rate case. If the Commission issued a Section 8-503 order directing ComEd to initiate the UUFR project, ComEd acknowledged that an order from the Commission regarding UUFR would solve the regulatory risk problem[65] and there would be little doubt that reasonable costs would be afforded recovery in its next rate case. This would further maintain consistency with the requirements of Section 1-102(d)(vi), which is further supported by Staff's belief that, due to regulatory lag, ComEd would reap operational savings which could offset any O&M expenses brought about by the

[63] ComEd Ex. 60.0, pp. 14-16; ComEd Ex. 65.0, pp. 3-9
[64] Public Staff Group Cross Ex. 1, p. 23
[65] Staff Ex. 24.0, p. 16

implementation of the UUFR project until the rates from its next rate case become effective.[66]

### C. Updated Distribution Loss Study

Staff agreed that ComEd's revised distribution loss studies presented in ComEd Ex. 34.1 and ComEd Ex. 34.2 are preferable to the distribution loss study that ComEd initially filed, and Staff does not object to the further revisions provided in ComEd Ex. 67.1 and ComEd Ex. 67.2. Staff is concerned by ComEd's use of an outdated transmission loss study for its distribution loss study calculations, and recommended that upon completion of an updated transmission loss study, ComEd promptly update its distribution loss study. (Staff Ex. 21.0, p. 19) ComEd agreed that an update to its transmission loss study would better reflect current system configuration and loading conditions, and stated it plans to complete an update of its transmission loss study by the end of 2011. (ComEd Ex. 34.0, p. 7) Staff continues to recommend that ComEd update its distribution loss study upon completion of its updated transmission loss study.

### D. Meters and Meter Reading

Staff expressed concern about an observed high number of meter seals missing from ComEd's meters installed at customers' premises. Staff recommended that ComEd consistently keeps seals on its meters to counter tampering and theft and to promote safety. (Staff Ex. 21.0, p. 24) ComEd did not propose any change to its existing practices relative to sealing meters. ComEd responded to Staff's concern about unsealed meters by stating that only employees wearing proper personal protective equipment (PPE) can safely seal the meters. (ComEd Ex. 61.0, p. 12) Staff

[66] Public Staff Group Cross Ex. 1, p. 42

would expect that ComEd's employees who re-seal its meters would wear appropriate PPE. Since ComEd provided no indication it will change its existing practice that Staff believes to be ineffective, Staff continues to recommend that ComEd promptly seal or re-seal ComEd's unsealed meters discovered in the field. Staff makes this recommendation because ComEd cannot know whether customers or other individuals are disturbing or tampering with un-sealed meters. (Staff Ex. 6.0, p. 33)

In addition, Staff expressed concern about the high numbers of estimated meter readings associated with ComEd customer accounts, and noted that because of consecutive estimated reads ComEd might not even discover a meter with a cut seal for several months. (Staff Ex. 6.0, pp. 33-34) ComEd responded to Staff's concern by stating that it attempts to comply with 83 Ill. Admin. Code Part 280. (ComEd Ex. 61.0, pp. 12-13) Since ComEd provided no indication it will change, in any meaningful way, its existing practices associated with estimated meter reads that Staff found to be ineffective Staff continues to recommend that ComEd develop internal audits that include accountability if electric meters go unread without a valid and documented reason. (Staff Ex. 21.0, pp. 23-25)

### E. Competitive Retail Market Development Issues

In the event this is still a contested issue, Staff recommends that the Commission direct ComEd to work with the ORMD and other interested parties in developing a presentation of ComEd's Price-to-Compare that is comprehensive yet simple enough for the residential customer to understand. (Staff Ex. 25.0, p. 3) ComEd witness Hemphill stated that the concept of a Price-to-Compare is no longer a contested issue in this proceeding, and work on particulars will occur voluntarily, well before any Commission decision in this docket. (ComEd Ex. 65.0, p. 13)

### F. New Section 9-250 Investigation of ComEd's Electric Rate Design

Staff recommends that the Commission initiate a Section 9-250 proceeding to address issues related to supply rate design. (Staff Ex. 14.0, pp. 4-5) This recommendation is driven by ComEd's stated intention to eliminate the separate supply charge for residential space heating customers in the future. (Staff Ex. 14.0, pp. 3-4) Staff's recommendation is independent of the Commission's decision in this docket regarding the elimination of the delivery service classes for space heating customers. (Id., p. 5) Staff also recommends that the Commission order Staff to prepare an Initiating Order within 30 days after the entry of a Final Order in this case. (Id., p. 7) ComEd witness Hemphill stated that ComEd supports the proposal for the Commission to initiate a proceeding to address supply charges and further recommended that any such investigative proceeding be initiated with a firm deadline for its completion in order to avoid unnecessary outlays in effort, time, and money. (ComEd Ex. 46.0, p. 28) Staff agrees that the Commission's Initiating Order should include a specific deadline for entering a Commission Order and Staff will propose an appropriate deadline in its draft Initiating Order for the Commission to consider. (Staff Ex. 30.0, p. 2)

### G. Other

<u>ComEd's Reliance Upon Traction Power Substation Equipment</u>

Staff recommended that the Commission require ComEd to present a plan to eliminate its current practice of supplying its other customers through use of equipment at railroad traction power substations that is owned, operated, and maintained by CTA and Metra. (Staff Ex. 6.0, p. 31)

Staff understands that parties agreed that ComEd utilizes railroad customer equipment to supply its other customers. (ComEd Ex. 16.4, pp. 1-6; CTA/Metra Joint Ex. 1.0, pp. 10-14; Staff Ex. 6.0, p. 27) CTA and Metra indicated they should receive compensation for ComEd's use of railroad traction power substations to supply other customers, and ComEd proposed to annually allocate a portion of its cost to provide distribution service to railroad class customers to other customer classes. Railroad class customers believe that a greater amount of ComEd's cost should be re-allocated to other customer classes. (CTA/Metra Joint Ex. 1.0, pp. 12-13) Staff's position regarding cost allocation is contained in Section VIII.C.4.c. The discussion in this section addresses ComEd's ongoing use of CTA and Metra facilities to supply other customers.

The railroad traction power substations included in the power flow study discussion identified as ComEd Ex. 16.4 can be generally grouped into two categories. Railroad traction power substations in the one category are those that ComEd uses to supply other customers, but does not depend upon to do so: ComEd could supply its other customers with other distribution facilities that it owns if it needed to. Railroad traction power substations in this category can receive a reliability benefit because they are able to receive electricity from either one of the two separate ComEd circuits to which they are connected. Importantly, each of ComEd's circuits that supply the railroad traction power substation in this category has adequate capacity to supply both the railroad traction power substation and ComEd's other customers that are connected directly to it. Staff believes that the railroad traction power substations in this category receive the type of service that was intended when the closed-loop supply (ComEd's circuits tied together through the railroad traction power substation 12,000 volt bus) was initiated.

Railroad traction power substations in the second category are those that ComEd depends upon in order to supply its other customers. ComEd's power flow study indicated that, for some of its circuits that supply railroad traction power substations, ComEd has not maintained adequate capacity to supply both the railroad traction power substation and the load of its other customers. For railroad traction power substations in this category, ComEd depends upon its ability to supply its customer through use of the railroad traction power substation 12,000 volt bus. In other words, for railroad traction power substations in this second category, ComEd fully depends upon CTA and Metra facilities to supply its other customers: facilities that ComEd does not own, maintain, or control. ComEd's power flow study indicated that ComEd was dependent upon CTA and Metra equipment at 4 of the 24 railroad traction power substations that it included in its study. Since ComEd studied power flows at only approximately one-third of the 71 railroad traction power substations that it supplies, ComEd assumed that it depends upon twelve of the railroad traction power substations to supply its other customers. (ComEd Ex. 16.4)

Staff testified that ComEd's dependence upon customer-owned equipment that it does not maintain or control to supply its other customers is a poor utility practice. In addition, Staff pointed out that at those railroad traction power substations where ComEd depends upon CTA and Metra equipment to supply its other customers, the railroad customers do not receive the intended reliability benefit from ComEd's closed-loop supply because, though the railroad traction power substation is still connected to two distribution circuits, ComEd is able to support the load of the railroad traction power substation on only one of the two distribution circuits. (Staff Ex. 6.0, pp. 26-31; ComEd Ex. 16.4, p. 2)

In his direct testimony, Staff witness Rockrohr provided two examples of alternatives to ComEd's existing circuit configuration to supply railroad traction power substations. One alternative that Mr. Rockrohr suggested was that ComEd could convert its supply to an open-loop configuration, meaning one of the breakers on the customer-owned bus would be opened, so that current would not normally flow through CTA and Metra equipment to supply ComEd' other customers. Another alternative that Mr. Rockrohr identified was that ComEd retain the existing closed-loop arrangement, but assume ownership and maintenance of the bus and breakers at railroad traction power substations that it uses to supply other customers. (Staff Ex. 6.0, pp. 30-31) In response to these ideas, ComEd witness Born indicated that the option for ComEd to own and operate the 12 kV switchgear and bus at the railroad traction power substations was not practical. Mr. Born stated that operating the circuits in an open-loop configuration was more feasible than assuming ownership. ComEd's estimated cost to modify its circuits to eliminate the circuit overloads that would exist if an open-loop supply configuration were implemented is $2.1 million. Mr. Born pointed out that if an open-loop configuration were utilized, railroad customers would need to automate their circuit breakers so that service would be fully restored from the alternative circuit in the event the circuit supplying the railroad traction power substation experienced an outage. Mr. Born opined that there are no apparent advantages to an open loop configuration from a system operator perspective. (ComEd Ex. 34.0, pp. 11-12)

In response to Mr. Born's stated opinions about operating in an open-loop configuration, Staff witness Rockrohr stated that one clear advantage of an open-loop configuration would be that the unfortunate scenario that now exists at a number of the railroad traction power substations[67], at which the railroad customers' costly bus and breaker arrangement is used by ComEd to supply its other customers rather than to provide improved reliability for the railroad, could not develop. This is true because an open-loop configuration would require ComEd to maintain adequate capacity on each of its distribution circuits that supply the railroad traction power substations, since ComEd would be unable to normally supply its other customers through use of railroad equipment. In addition, the railroad customers would receive the intended reliability benefit of their dual-circuit supply from ComEd. (Staff Ex. 21, pp. 20-22)

Staff witness Rockrohr also stated he did not intend to represent that the two solutions he presented in direct testimony were the only two solutions available to ComEd and the railroads. For example, ComEd could install automatic throw-over switchgear outside of the railroad traction power substation so that all switching between ComEd's circuits took place on ComEd's distribution equipment rather than by using the railroad customer's bus and breakers. (Staff Ex. 21.0, p. 20) Mr. Rockrohr also stated that it was difficult to estimate how long it should take ComEd to eliminate its use of railroad customer equipment to supply other customers, regardless of the solution ultimately chosen, but he believed a reasonable plan would cover a 7-10 year period. (Staff Ex. 21.0, p. 22)

[67] ComEd indicated the described scenario, described in the earlier discussion of the second category of railroad traction power substations, likely exists at 12 of the 71 railroad traction power substations. (ComEd Ex. 16.4, p. 2)

Both ComEd and the railroad customers objected to Mr. Rockrohr's suggestion that a reasonable plan would be for ComEd to eliminate use of railroad customer facilities to supply other customers over a defined time period. Instead, they seem to agree that a better approach would be to modify ComEd's supply when new traction power substations are added, or when existing railroad traction power substations undergo major renovation. (CTA/Metra Joint Ex. 2.0, p. 15; CTA Ex. 4.0, p. 8; ComEd Ex. 67.0, p. 4) CTA and Metra understandably expressed concern about their direct costs and additional charges from ComEd for modifications to their existing service. In particular, in rebuttal CTA and Metra expressed concern that ComEd would attempt to charge them under Rider NS for modifications to distribution circuits that supply existing railroad traction power substations. (CTA/Metra Joint Ex. 2.0; CTA Ex. 4.0) Though Staff does not know whether ComEd would attempt to charge railroad customers under Rider NS when modifying its circuits that supply railroad traction power substations, Staff's opinion is that such charges would not be appropriate.

Staff is concerned by ComEd's and the railroad customers' recommendation that ComEd continue to use customer-owned and maintained facilities in an open-ended fashion. Staff understands CTA witness Harper's position to be that the most appropriate solution to CTA and Metra complaints about ComEd's use of railroad customer facilities to supply other customers is for other customer classes to adequately compensate CTA and Metra. (CTA Ex. 4.0, p. 8) While Staff understands that the railroad class desires a reduction in ComEd's delivery service charge as compensation for ComEd's historical use of its facilities, Staff does not agree that, looking forward, continued compensation to the railroad customers by other customer classes through ComEd's delivery service tariffs is a good long-term solution. One reason is that members of other customer classes might understandably disagree with a permanent allocation of railroad service costs to them, especially if there are reasonable economical alternatives to eliminate ComEd's use of railroad facilities, and therefore the need for such an allocation. (Staff Ex. 21.0, pp. 21-22)

Another reason is that ComEd's dependence upon railroad customer facilities to avoid overloads on its own distribution system is not a good utility practice, regardless of the compensation other customer classes provide to the railroad customer class. (Staff Ex. 6.0, p. 29) A further reason is that the contemplated re-allocation of costs from the railroad class to other customer classes in this proceeding appears to be based upon the value of the railroad customer equipment, which is not necessarily indicative of the value of equipment ComEd would need to install if it were unable to utilize railroad equipment. (CTA/Metra Joint Ex. 2.0, p. 13)

After conducting its power flow studies, ComEd concluded that for 12 of the railroad traction power substations, it would be unable to supply its other customers if the railroad equipment became unavailable during heavy loading periods. (ComEd Ex. 16.4, p. 2) In the future, as the level and location of customer loads on ComEd's distribution circuits change over time, ComEd could become dependent upon additional/different railroad traction power substations to supply its customers. (Staff Ex. 6.0, pp. 27-28) Staff considers this to be a serious reliability risk that ComEd needs to address because if the customer-owned equipment were to fail and become unavailable for ComEd to use, ComEd's other customers might be without service for and extended period of time. When discussing ComEd's Plymouth Court Feeders Project, ComEd witness McMahan stated "...an outage that takes days or weeks to remedy is simply unacceptable." (ComEd Ex. 33.0, p. 17) Staff not only agrees, but believes that ComEd should use this same logic to eliminate its dependence upon equipment it does not own, maintain, or control. Specifically, Staff believes ComEd should modify its distribution facilities so that it can supply its other distribution customers even if railroad customer equipment became unavailable. That is why Staff continues to recommend that ComEd present a plan to eliminate its use of railroad customer facilities, and that ComEd's plan should initially focus on those railroad traction power substations that ComEd is most dependent upon to supply other customers. (Staff Ex. 21.0, p. 22)

## XI. CONCLUSION

WHEREFORE, for all of the following reasons, Staff respectfully requests that the Commission's order in this proceeding reflect all of Staff's recommendations regarding the Company's request for a general increase in electric rates.

February 10, 2011

Respectfully submitted,

______________________________

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# Commonwealth Edison Company
## Statement of Operating Income with Adjustments
For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | Company Rebuttal Pro Forma Jurisdictional Operating Income (Ex. 29.1,Sch. C-1) | Staff Adjustments (App A p.5) | Staff Pro Forma Present (Cols. b+c) | Company Rebuttal Proposed Increase (Ex. 29.1, Sch. C-1) | Staff Gross Revenue Conversion Factor | Proposed Rates With Staff Adjustments (Cols. d+e+f) | Adjustment To Proposed Increase | Staff Pro Forma Proposed (Cols. g+h) |
|---|---|---|---|---|---|---|---|---|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| 1 | Operating Revenues | $ 1,941,094 | (1,389) | $ 1,939,705 | $ 353,912 | $ 7,859 | $ 2,301,476 | $ (256,304) | $ 2,045,172 |
| 2 | Other Revenues | 106,226 | (1,045) | 105,181 | - | - | 105,181 | - | 105,181 |
| 3 | | - | - | - | - | - | - | - | - |
| 4 | | - | - | - | - | - | - | - | - |
| 5 | Total Operating Revenue | 2,047,320 | (2,434) | 2,044,886 | 353,912 | 7,859 | 2,406,657 | (256,304) | 2,150,353 |
| 6 | Uncollectibles Expense | 29,864 | (33) | 29,831 | 5,530 | (574) | 34,787 | (3,511) | 31,276 |
| 7 | Distribution | 313,962 | (5,098) | 308,864 | - | - | 308,864 | - | 308,864 |
| 8 | Customer Accounts | 159,886 | (2,117) | 157,769 | - | - | 157,769 | - | 157,769 |
| 9 | Customer Services and Informational Services | 9,016 | (213) | 8,803 | - | - | 8,803 | - | 8,803 |
| 10 | Sales | - | - | - | - | - | - | - | - |
| 11 | Administrative and General | 343,523 | (5,477) | 338,046 | - | - | 338,046 | - | 338,046 |
| 12 | Depreciation and Amortization | 405,509 | (14,251) | 391,258 | - | - | 391,258 | - | 391,258 |
| 13 | Taxes Other Than Income | 147,571 | (562) | 147,009 | - | - | 147,009 | - | 147,009 |
| 14 | Regulatory Debits | 39,215 | (5,190) | 34,025 | - | - | 34,025 | - | 34,025 |
| 15 | | - | - | - | - | - | - | - | - |
| 16 | | - | - | - | - | - | - | - | - |
| 17 | Total Operating Expense | | | | | | | | |
| 18 | Before Income Taxes | 1,448,546 | (32,941) | 1,415,605 | 5,530 | (574) | 1,420,561 | (3,511) | 1,417,050 |
| 19 | State Income Tax | (4,466) | (9,468) | (13,934) | 25,432 | 8,466 | 19,964 | (24,015) | (4,051) |
| 20 | Federal Income Tax | (92,387) | 1,628 | (90,759) | 113,050 | (33) | 22,258 | (80,072) | (57,814) |
| 21 | Deferred Taxes and ITCs Net | 226,881 | 34,543 | 261,424 | - | - | 261,424 | - | 261,424 |
| 22 | Total Operating Expenses | 1,578,574 | (6,238) | 1,572,336 | 144,012 | 7,859 | 1,724,207 | (107,598) | 1,616,609 |
| 23 | NET OPERATING INCOME | $ 468,746 | 3,804 | $ 472,550 | $ 209,900 | $ - | $ 682,450 | $ (148,706) | $ 533,744 |
| 24 | Staff Rate Base (Appendix A, p. 6, column (d), line 23) | | | | | | | | $ 6,478,934 |
| 25 | Staff Overall Rate of Return (ICC Staff Exhibit 5.0, Schedule 5.1) | | | | | | | | 8.24% |
| 26 | Revenue Change (column (i), line 5 minus column (b), line 5) | | | | | | | | $ 103,033 |
| 27 | Percentage Change (column (i), line 26 divided by column (d), line 5) | | | | | | | | 5.03% |

# Commonwealth Edison Company
## Adjustments to Operating Income
For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | Interest Synchronization (App A p.10) | Pro Forma Plant Additions (App A p.12) | Underground Cable Adjustment (Sch.16.09) | PORCB Adjustment (Sch. 16.10) | Reallocation of G&I Plant (Sch.16.12) | Miscellaneous Fees (App A p.19) | Revenues for New Business (App A p.20) | Subtotal Operating Statement Adjustments |
|---|---|---|---|---|---|---|---|---|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| 1 | Operating Revenues | $ - | $ - | $ - | $ - | $ - | $ - | $ (1,389) | $ (1,389) |
| 2 | Other Revenues | - | - | - | - | - | (1,045) | - | (1,045) |
| 3 | - | - | - | - | - | - | - | - | - |
| 4 | - | - | - | - | - | - | - | - | - |
| 5 | Total Operating Revenue | - | - | - | - | - | (1,045) | (1,389) | (2,434) |
| 6 | Uncollectibles Expense | - | - | - | - | - | (14) | (19) | (33) |
| 7 | Distribution | - | - | - | - | - | - | - | - |
| 8 | Customer Accounts | - | - | - | - | - | - | - | - |
| 9 | Customer Services and Informational Services | - | - | - | - | - | - | - | - |
| 10 | Sales | - | - | - | - | - | - | - | - |
| 11 | Administrative and General | - | - | - | - | - | - | - | - |
| 12 | Depreciation and Amortization | - | (11,705) | (433) | (2,611) | 619 | - | - | (14,130) |
| 13 | Taxes Other Than Income | - | - | - | - | - | - | - | - |
| 14 | Regulatory Debits | - | - | - | - | | - | - | - |
| 15 | - | - | - | - | - | - | - | - | - |
| 16 | - | - | - | - | - | - | - | - | - |
| 17 | Total Operating Expense | | | | | | | | |
| 18 | Before Income Taxes | - | (11,705) | (433) | (2,611) | 619 | (14) | (19) | (14,163) |
| 19 | State Income Tax | 3,704 | (13,612) | 41 | 248 | (59) | (98) | (130) | (9,906) |
| 20 | Federal Income Tax | 12,348 | (16,677) | 137 | 827 | (196) | (327) | (434) | (4,322) |
| 21 | Deferred Taxes and ITCs Net | - | 34,543 | - | - | - | - | - | 34,543 |
| 22 | Total Operating Expenses | 16,052 | (7,451) | (255) | (1,536) | 364 | (439) | (583) | 6,152 |
| 23 | NET OPERATING INCOME | $ (16,052) | $ 7,451 | $ 255 | $ 1,536 | $ (364) | $ (606) | $ (806) | $ (8,586) |

# Commonwealth Edison Company
## Adjustments to Operating Income
For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | Subtotal Operating Statement Adjustments | Rate Case Expense (Sch. 17.01) | Remove Pension Asset (Sch. 18.01) | Remove Regulatory Debit (Sch. 18.02) | Reduce 2010 Wage and Salary (Sch. 18.03) | Reduce Incentive Compensation (Sch. 18.04) | Directors' Fees and Expenses (Sch. 18.07) | Subtotal Operating Statement Adjustments |
|---|---|---|---|---|---|---|---|---|---|
| | (a) | (j) | (k) | (l) | (m) | (n) | (p) | (p) | (q) |
| 1 | Operating Revenues | $ (1,389) | $ - | $ - | $ - | $ - | $ - | $ - | $ (1,389) |
| 2 | Other Revenues | (1,045) | - | - | - | - | - | - | (1,045) |
| 3 | - | - | - | - | - | - | - | - | - |
| 4 | - | - | - | - | - | - | - | - | - |
| 5 | Total Operating Revenue | (2,434) | - | - | - | - | - | - | (2,434) |
| 6 | Uncollectibles Expense | (33) | - | - | - | - | - | - | (33) |
| 7 | Distribution | - | - | - | - | (2,978) | (2,102) | - | (5,080) |
| 8 | Customer Accounts | - | - | - | - | (2,106) | - | - | (2,106) |
| 9 | Customer Services and Informational Services | - | - | - | - | (72) | - | - | (72) |
| 10 | Sales | - | - | - | - | - | - | - | - |
| 11 | Administrative and General | - | - | - | - | (518) | (387) | (312) | (1,217) |
| 12 | Depreciation and Amortization | (14,130) | - | - | - | - | (29) | - | (14,159) |
| 13 | Taxes Other Than Income | - | - | - | - | (530) | (32) | - | (562) |
| 14 | Regulatory Debits | - | (263) | 6,464 | (6,329) | - | - | - | (128) |
| 15 | - | - | - | - | - | - | - | - | - |
| 16 | - | - | - | - | - | - | - | - | - |
| 17 | Total Operating Expense | | | | | | | | |
| 18 | Before Income Taxes | (14,163) | (263) | 6,464 | (6,329) | (6,204) | (2,550) | (312) | (23,357) |
| 19 | State Income Tax | (9,906) | 25 | (614) | 601 | 589 | 242 | 30 | (9,033) |
| 20 | Federal Income Tax | (4,322) | 83 | (2,047) | 2,005 | 1,965 | 808 | 99 | (1,409) |
| 21 | Deferred Taxes and ITCs Net | 34,543 | - | - | - | - | - | - | 34,543 |
| 22 | Total Operating Expenses | 6,152 | (155) | 3,803 | (3,723) | (3,650) | (1,500) | (183) | 744 |
| 23 | NET OPERATING INCOME | $ (8,586) | $ 155 | $ (3,803) | $ 3,723 | $ 3,650 | $ 1,500 | $ 183 | $ (3,178) |

# Commonwealth Edison Company
## Adjustments to Operating Income
### For the Test Year Ending December 31, 2009
### (In Thousands)

| Line No. | Description | Subtotal Operating Statement Adjustments | Perquisites and Awards (Sch. 18.05) | Severence Expense (Sch. 18.06) | Customer Deposits (Sch. 19.02) | Charitable Contributions (Sch. 19.03) | Regulatory Debit (Sch. 19.04) | AMI Pilot Program Outlays (Sch 19.05) | Subtotal Operating Statement Adjustments |
|---|---|---|---|---|---|---|---|---|---|
| | (a) | (r) | (s) | (t) | (u) | (v) | (w) | (x) | (y) |
| 1 | Operating Revenues | $ (1,389) | $ - | $ - | $ - | $ - | $ - | $ - | $ (1,389) |
| 2 | Other Revenues | (1,045) | - | - | - | - | - | - | (1,045) |
| 3 | - | - | - | - | - | - | - | - | - |
| 4 | - | - | - | - | - | - | - | - | - |
| 5 | Total Operating Revenue | (2,434) | - | - | - | - | - | - | (2,434) |
| 6 | Uncollectibles Expense | (33) | - | - | - | - | - | - | (33) |
| 7 | Distribution | (5,080) | (18) | - | - | - | - | - | (5,098) |
| 8 | Customer Accounts | (2,106) | (11) | - | - | - | - | - | (2,117) |
| 9 | Customer Services and Informational Services | (72) | (131) | - | - | - | - | - | (203) |
| 10 | Sales | - | - | - | - | - | - | - | - |
| 11 | Administrative and General | (1,217) | (341) | (40) | 653 | (2,281) | - | - | (3,226) |
| 12 | Depreciation and Amortization | (14,159) | - | - | - | - | - | - | (14,159) |
| 13 | Taxes Other Than Income | (562) | - | - | - | - | - | - | (562) |
| 14 | Regulatory Debits | (128) | | - | - | - | (3,867) | (1,108) | (5,103) |
| 15 | - | - | - | - | - | - | - | - | - |
| 16 | - | - | - | - | - | - | - | - | - |
| 17 | Total Operating Expense | | | | | | | | |
| 18 | Before Income Taxes | (23,357) | (501) | (40) | 653 | (2,281) | (3,867) | (1,108) | (30,501) |
| 19 | State Income Tax | (9,033) | 48 | 4 | (62) | 217 | 367 | 105 | (8,354) |
| 20 | Federal Income Tax | (1,409) | 159 | 13 | (207) | 723 | 1,225 | 351 | 855 |
| 21 | Deferred Taxes and ITCs Net | 34,543 | - | - | - | - | - | - | 34,543 |
| 22 | Total Operating Expenses | 744 | (294) | (23) | 384 | (1,341) | (2,275) | (652) | (3,457) |
| 23 | NET OPERATING INCOME | $ (3,178) | $ 294 | $ 23 | $ (384) | $ 1,341 | $ 2,275 | $ 652 | $ 1,023 |

# Commonwealth Edison Company
## Adjustments to Operating Income
For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | Subtotal Operating Statement Adjustments | Professional Sporting Activity Expense (App A p. 22) | Project ITN # 37977 (Sch. 16.11) | Photovoltaic Pilot Costs (Sch 19.07) | Legal Fees (AG/CUB Ex. 2.1, p. 11) | State Tax Adjustment (App A, p. 21) | Rate Case Expense Adjustment (App A, p. 23) | Total Operating Statement Adjustments |
|---|---|---|---|---|---|---|---|---|---|
| | (a) | (z) | (aa) | (ab) | (ac) | (ad) | (ae) | (af) | (ag) |
| 1 | Operating Revenues | $ (1,389) | $ - | $ - | $ - | $ - | $ - | $ - | $ (1,389) |
| 2 | Other Revenues | (1,045) | - | - | - | - | - | - | (1,045) |
| 3 | - | - | - | - | - | - | - | - | - |
| 4 | - | - | - | - | - | - | - | - | - |
| 5 | Total Operating Revenue | (2,434) | - | - | - | - | - | - | (2,434) |
| 6 | Uncollectibles Expense | (33) | - | - | - | - | - | - | (33) |
| 7 | Distribution | (5,098) | - | - | - | - | | | (5,098) |
| 8 | Customer Accounts | (2,117) | - | - | - | - | | | (2,117) |
| 9 | Customer Services and Informational Services | (203) | - | - | (10) | - | - | - | (213) |
| 10 | Sales | - | - | - | - | - | - | - | - |
| 11 | Administrative and General | (3,226) | (64) | - | - | (2,187) | | - | (5,477) |
| 12 | Depreciation and Amortization | (14,159) | - | (92) | | - | - | - | (14,251) |
| 13 | Taxes Other Than Income | (562) | - | - | - | - | - | - | (562) |
| 14 | Regulatory Debits | (5,103) | - | - | - | | | (87) | (5,190) |
| 15 | - | - | - | - | - | - | - | - | - |
| 16 | - | - | - | - | - | - | - | - | - |
| 17 | Total Operating Expense | | | | | | | | |
| 18 | Before Income Taxes | (30,501) | (64) | (92) | (10) | (2,187) | - | (87) | (32,941) |
| 19 | State Income Tax | (8,354) | 6 | 9 | 1 | 208 | (1,346) | 8 | (9,468) |
| 20 | Federal Income Tax | 855 | 20 | 29 | 3 | 693 | - | 28 | 1,628 |
| 21 | Deferred Taxes and ITCs Net | 34,543 | - | - | - | - | - | - | 34,543 |
| 22 | Total Operating Expenses | (3,457) | (38) | (54) | (6) | (1,286) | (1,346) | (51) | (6,238) |
| 23 | NET OPERATING INCOME | $ 1,023 | $ 38 | $ 54 | $ 6 | $ 1,286 | $ 1,346 | $ 51 | $ 3,804 |

# Commonwealth Edison Company
## Rate Base
### For the Test Year Ending December 31, 2009
### (In Thousands)

| Line No. | Description | Company Rebuttal Pro Forma Jurisdictional Rate Base (Ex. 29.1 Sch. B-1) | Staff Adjustments (App A p.8) | Staff Pro Forma Rate Base (Col. b+c) |
|---|---|---|---|---|
| | (a) | (b) | (c) | (d) |
| 1 | Gross Utility Plant | $ 14,758,892 | $ (425,175) | $ 14,333,717 |
| 2 | Accumulated Provision for Depreciation and Amortization | (5,297,269) | (394,254) | (5,691,523) |
| 3 | - | - | - | - |
| 4 | Net Plant | 9,461,623 | (819,429) | 8,642,194 |
| 5 | Additions to Rate Base | | | |
| 6 | Materials and Supplies | 26,586 | (3,265) | 23,321 |
| 7 | Construction Work in Progress | 12,591 | - | 12,591 |
| 8 | Regulatory Assets | 11,040 | - | 11,040 |
| 9 | Deferred Debits | 98,463 | (95,313) | 3,150 |
| 10 | Cash Working Capital | 89,703 | (10,054) | 79,649 |
| 11 | - | - | - | - |
| 12 | Deductions From Rate Base | | | |
| 13 | Accumulated Deferred Income Taxes | (1,718,643) | (64,352) | (1,782,995) |
| 14 | Non-Pension Post Retirement Benefit Obligations | - | - | - |
| 15 | Other Accumulated Provisions for Pensions and Benefits | - | - | - |
| 16 | Accumulated Provision for Injuries and Damages | - | - | - |
| 17 | Accumulated Misc. Operating Provisions | (306,818) | - | (306,818) |
| 18 | Asset Retirement Obligation | (18,750) | - | (18,750) |
| 19 | Other Deferred Credits | (11,665) | - | (11,665) |
| 20 | Customer Advances | (42,273) | - | (42,273) |
| 21 | Customer Deposits | (44,548) | (85,962) | (130,510) |
| 22 | | - | - | - |
| 23 | Rate Base | $ 7,557,309 | $ (1,078,375) | $ 6,478,934 |

# Commonwealth Edison Company
## Adjustments to Rate Base
### For the Test Year Ending December 31, 2009
### (In Thousands)

| Line No. | Description | Pro Forma Plant Additions (App A p. 12) | Underground Cable Adjustment (Sch.16.09) | PORCB Adjustment (Sch. 16.10) | Project ITN # 37977 (Sch. 16.11) | Reallocation of G&I Plant (Sch.16.12) | Remove Pension Asset (Sch. 18.01) | Cash Working Capital (App A p. 6) | Subtotal Rate Base Adjustments |
|---|---|---|---|---|---|---|---|---|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| 1 | Gross Utility Plant | $ (373,970) | $ (18,730) | $ (11,691) | $ (4,067) | (15,693) | $ - | $ - | $ (424,151) |
| 2 | Accumulated Provision for Depreciation and Amortization | (398,951) | 1,956 | 2,338 | 92 | 282 | - | - | (394,283) |
| 3 | - | - | - | - | - | - | - | - | - |
| 4 | Net Plant | (772,921) | (16,774) | (9,353) | (3,975) | (15,411) | - | - | (818,434) |
| | - | | | | | | | | |
| 5 | Additions to Rate Base | | | | | | | | |
| 6 | Materials and Supplies | - | - | - | - | - | - | - | - |
| 7 | Construction Work in Progress | - | - | - | - | - | - | - | - |
| 8 | Regulatory Assets | - | - | - | - | - | - | - | - |
| 9 | Deferred Debits | - | - | (2,722) | | - | (92,591) | - | (95,313) |
| 10 | Cash Working Capital | - | - | - | - | - | - | (10,054) | (10,054) |
| 11 | - | - | - | - | - | - | - | - | - |
| 12 | Deductions From Rate Base | - | - | - | - | - | - | - | - |
| 13 | Accumulated Deferred Income Taxes | (90,476) | 1,552 | 618 | 113 | - | 23,841 | - | (64,352) |
| 14 | Non-Pension Post Retirement Benefit Obligations | - | - | - | - | - | - | - | - |
| 15 | Other Accumulated Provisions for Pensions and Benefits | - | - | - | - | - | - | - | - |
| 16 | Accumulated Provision for Injuries and Damages | - | - | - | - | - | - | - | - |
| 17 | Accumulated Misc. Operating Provisions | - | - | - | - | - | - | - | - |
| 18 | Asset Retirement Obligation | - | - | - | - | - | - | - | - |
| 19 | Other Deferred Credits | - | - | - | - | - | - | - | - |
| 20 | Customer Advances | - | - | - | - | - | - | - | - |
| 21 | Customer Deposits | - | - | - | - | - | - | - | - |
| 22 | - | - | - | - | - | - | - | - | - |
| 23 | Rate Base | $ (863,397) | $ (15,222) | $ (11,457) | $ (3,862) | $ (15,411) | $ (68,750) | $ (10,054) | $ (988,153) |

# Commonwealth Edison Company
## Adjustments to Rate Base
### For the Test Year Ending December 31, 2009
### (In Thousands)

| Line No. | Description | Subtotal Rate Base Adjustments | Reduce Incentive Compensation (Sch. 18.04) | Perquisites and Awards (Sch. 18.05) | Professional Sporting Activity Expense (App A p. 22) | Materials & Supplies Adjsutment (Sch. 19.01) | Customer Deposits (Sch. 19.02) | (Source) | Total Rate Base Adjustments |
|---|---|---|---|---|---|---|---|---|---|
| | (a) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) |
| 1 | Gross Utility Plant | $ (424,151) | $ (953) | $ (62) | (9) | $ - | $ - | $ - | $ (425,175) |
| 2 | Accumulated Provision for Depreciation and Amortization | (394,283) | 29 | | - | - | - | - | (394,254) |
| 3 | - | - | - | - | - | - | - | - | - |
| 4 | Net Plant | (818,434) | (924) | (62) | (9) | - | - | - | (819,429) |
| | - | | | | | | | | |
| 5 | Additions to Rate Base | | | | | | | | - |
| 6 | Materials and Supplies | - | | - | | (3,265) | - | - | (3,265) |
| 7 | Construction Work in Progress | - | - | - | - | - | - | - | - |
| 8 | Regulatory Assets | - | | - | - | - | - | - | - |
| 9 | Deferred Debits | (95,313) | - | - | - | - | - | - | (95,313) |
| 10 | Cash Working Capital | (10,054) | - | - | - | - | - | - | (10,054) |
| 11 | - | - | - | - | - | - | - | - | - |
| 12 | Deductions From Rate Base | - | - | - | - | - | - | - | - |
| 13 | Accumulated Deferred Income Taxes | (64,352) | - | | - | - | - | | (64,352) |
| 14 | Non-Pension Post Retirement Benefit Obligations | - | - | - | - | - | - | - | - |
| 15 | Other Accumulated Provisions for Pensions and Benefits | - | - | - | - | - | - | - | - |
| 16 | Accumulated Provision for Injuries and Damages | - | - | - | - | - | - | - | - |
| 17 | Accumulated Misc. Operating Provisions | - | - | - | - | - | - | - | - |
| 18 | Asset Retirement Obligation | - | - | - | - | - | - | - | - |
| 19 | Other Deferred Credits | - | - | - | - | - | - | - | - |
| 20 | Customer Advances | - | - | - | - | - | - | - | - |
| 21 | Customer Deposits | - | - | | - | | (85,962) | - | (85,962) |
| 22 | - | - | - | - | - | - | - | - | - |
| 23 | Rate Base | $ (988,153) | $ (924) | $ (62) | $ (9) | $ (3,265) | $ (85,962) | $ - | $ (1,078,375) |

# Commonwealth Edison Company

## Revenue Effect of Staff's Adjustments

For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | ComEd's Rebuttal Proposal | Staff's Adjustments | | Staff's Initial Brief |
|---|---|---|---|---|---|
| | (a) | (b) | (c) | | (d) |
| 1 | **Summary** | | | | |
| 2 | Current Revenues | $ 2,047,320 | | | $ 2,047,320 |
| 3 | **Proposed Increase** | **353,912** | **(250,879)** | **#** | **103,033** |
| 4 | Proposed Revenue Requirement | $ 2,401,232 | $ (250,879) | | $ 2,150,353 |
| 5 | **Percentage Increase** | **17.29%** | **-12.25%** | | **5.03%** |
| 6 | **Effect of Each Staff Adjustment** | | | | |
| 7 | Pro Forma Plant Additions | | $ (114,552) | | |
| 8 | Rate of Return | | (96,632) | | |
| 9 | Customer Deposits | | (9,465) | | |
| 10 | Remove Regulatory Debit | | (6,417) | | |
| 11 | Reduce 2010 Wage and Salary | | (6,291) | | |
| 12 | PORCB Adjustment | | (3,997) | | |
| 13 | Regulatory Debit | | (3,921) | | |
| 14 | Reduce Incentive Compensation | | (2,694) | | |
| 15 | State Tax Adjustment | | (2,320) | | |
| 16 | Charitable Expenses | | (2,311) | | |
| 17 | Underground Cable Adjustment | | (2,233) | | |
| 18 | Legal Fees | | (2,216) | | |
| 19 | Remove Pension Asset | | (1,544) | | |
| 20 | Reallocation of G&I Plant | | (1,188) | | |
| 21 | Cash Working Capital | | (1,184) | | |
| 22 | AMI Pilot - Program Outlays | | (1,124) | | |
| 23 | Project ITN # 37977 | | (548) | | |
| 24 | Perquisites and Awards | | (514) | | |
| 25 | Materials & Supplies Adjustment | | (385) | | |
| 26 | Directors' Fees and Expenses | | (315) | | |
| 27 | Rate Case Expense | | (267) | | |
| 28 | Rate Case Expense - Cost of Capital witness | | (88) | | |
| 29 | Professional Sporting Activity Expense | | (66) | | |
| 30 | Severence Expenses | | (40) | | |
| 31 | PV Pilot Costs | | (10) | | |
| 32 | Other Revenues Correction | | (1) | | |
| 33 | New Business Revenues | | (1) | | |
| 34 | Interest Synchronization | | 1,585 | | |
| 35 | Gross Revenue Conversion Factor | | 7,859 | | |
| 36 | | | - | | |
| 37 | Rounding | | 1 | | |
| 38 | | | **$ (250,879)** | **#** | |
| 39 | **Reconciliation to Page 1 of 23** | | | | |
| 40 | Column (c), line 5. | | (2,434) | | |
| 41 | Column (f), line 5. | | 7,859 | | |
| 42 | Column (h), line 5. | | (256,304) | | |
| 43 | Total Effect of Staff's Adjustments | | **$ (250,879)** | **#** | |

# Commonwealth Edison Company
## Interest Synchronization Adjustment
### For the Test Year Ending December 31, 2009
### (In Thousands)

| Line No. | Description | Amount |
|---|---|---|
| | (a) | (b) |
| 1 | Rate Base | $ 6,478,934 (1) |
| 2 | Weighted Cost of Debt | 3.53% (2) |
| 3 | Synchronized Interest Per Staff (Line 1 x Line 2) | 228,544 |
| 4 | Company Interest Expense | 267,529 (3) |
| 5 | Increase (Decrease) in Interest Expense | (38,985) |
| 6 | Increase (Decrease) in State Income Tax Expense | |
| 7 | at 9.500% | $ 3,704 |
| 8 | Increase (Decrease) in Federal Income Tax Expense | |
| 9 | at 35.000% | $ 12,348 |

(1) Source: Appendix A, p. 6, column (d), line 23
(2) Source: ICC Staff Exhibit 5.0, Schedule 5.1
(3) Source: Company Exhibit 29.1, Schedule C-5.4 page 2, line 3

# Commonwealth Edison Company
## Gross Revenue Conversion Factor
For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | Rate | Per Staff With Bad Debts | Per Staff Without Bad Debts |
|---|---|---|---|---|
| | (a) | (b) | (c) | (d) |
| 1 | Revenues | | 1.000000 | 1.000000 |
| 2 | Uncollectibles per Staff (1) | 1.3700% | 0.013700 | |
| 3 | State Taxable Income | | 0.986300 | |
| 4 | State Income Tax | 9.5000% | 0.093700 | 0.095000 |
| 5 | Federal Taxable Income | | 0.892600 | 0.905000 |
| 6 | Federal Income Tax | 35.0000% | 0.312400 | 0.316750 |
| 7 | Operating Income | | 0.580200 | 0.588250 |
| 8 | Gross Revenue Conversion Factor Per Staff (Line 1 / Line 7) | | 1.723540 | 1.699958 |

(1) Staff Ex. 18.0, Schedule 18.09, Line 5, Column (c)

Commonwealth Edison Company
Pro Forma Plant Adjustment
For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | Amount | Source |
|---|---|---|---|
| | (a) | (b) | (c) |
| 1 | Pro Forma Plant Additions per Staff | $ 656,622 | Page 13 line 2 |
| 2 | Pro Forma Plant Additions per Company | 1,030,592 | Page 13 line 3 |
| 3 | Staff Proposed Adjustment | $ (373,970) | Line 1 minus Line 2 |
| 4 | Accumulated Depreciation per Staff | $ (369,074) | Page 13 line 6 plus page 15 line 1 |
| 5 | Accumulated Depreciation per Company | 29,877 | Page 13 line 7 plus page 15 line 2 |
| 6 | Staff Proposed Adjustment | $ (398,951) | Line 4 minus Line 5 |
| 7 | ADIT per Staff | $ (215,433) | Page 13 line 10 plus page 15 line 4 |
| 8 | ADIT per Company | (124,957) | Page 13 line 11 plus page 15 line 5 |
| 9 | Staff Proposed Adjustment-Admin. & General Expense | $ (90,476) | Line 7 minus Line 8 |
| 10 | Depreciation Expense per Staff | $ 28,010 | Page 13 line 14 |
| 11 | Depreciation Expense per Company | 39,715 | Page 13 line 15 |
| 12 | Staff Proposed Adjustment | $ (11,705) | Line 10 minus Line 11 |
| | Income Tax Effects of Above Adjustments: | | |
| 13 | State Income Taxes per Staff | $ (39,463) | Page 14 line 12 |
| 14 | State Income Taxes per Company | (25,851) | ComEd Ex. 29.1, Schedule C-2.7, line 12 |
| 15 | Staff Proposed Adjustment | $ (13,612) | Line 13 minus line 14 |
| 16 | Federal Income Taxes per Staff | $ (131,577) | Page 14 line 13 |
| 17 | Federal Income Taxes per Company | (114,900) | ComEd Ex. 29.1, Schedule C-2.7, line 13 |
| 18 | Staff Proposed Adjustment | $ (16,677) | Line 16 minus line 17 |
| 19 | Deferred Income Taxes | $ 159,507 | Page 14 line 14 |
| 20 | Deferred Income Taxes per Company | 124,964 | ComEd Ex. 29.1, Schedule C-2.7, line 14 |
| 21 | Staff Proposed Adjustment | $ 34,543 | Line 19 minus line 20 |

Commonwealth Edison Company
Pro Forma Plant Adjustment
For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | | Amount | Source |
|---|---|---|---|---|
| | (a) | | (b) | (c) |
| 1 | 2010 Pro Forma Plant Additions per Staff | $ 656,622 | | (2) |
| 2 | 2011 Pro Forma Plant Additions per Staff | - | 656,622 | |
| 3 | Pro Forma Plant Additions per Company | | 1,030,592 | (1) |
| 4 | Staff Proposed Adjustment | | $ (373,970) | Line 3 minus Line 4 |
| | | | | |
| 5 | 2010 Accumulated Depreciation per Staff | $ 19,406 | | (2) |
| 6 | 2011 Accumulated Depreciation per Staff | - | 19,406 | |
| 7 | Accumulated Depreciation per Company | | 29,877 | (1) |
| 8 | Staff Proposed Adjustment | | $ (10,471) | Line 6 minus Line 7 |
| | | | | |
| 9 | 2010 ADIT per Staff | $ (159,507) | | (2) |
| 10 | 2011 ADIT per Staff | - | (159,507) | |
| 11 | ADIT per Company | | (124,957) | (1) |
| 12 | Staff Proposed Adjustment-Admin. & General Expense | | $ (34,550) | Line 10 minus Line 11 |
| | | | | |
| 13 | 2010 Depreciation Expense per Staff | $ 28,010 | | (2) |
| 14 | 2011 Depreciation Expense per Staff | - | 28,010 | |
| 15 | Depreciation Expense per Company | | 39,715 | (1) |
| 16 | Staff Proposed Adjustment | | $ (11,705) | Line 14 minus Line 15 |

(1) Source: ComEd Ex. 29.2, Workpaper WPB-2.1a
(2) Source: Staff Appendix B, p. 1.

**Commonwealth Edison Company**
Income Effect of Plant Additions
(In Thousands)

| Line No. | Description | Projects Reasonably Expected to be Placed In Service (1) | Supporting Schedule |
|---|---|---|---|
| | (A) | (B) | (F) |
| 1 | Depreciation Class: | | |
| 2 | Distribution Projects | $ 547,201 | Staff Initial Brief, Appendix B page 1 |
| 3 | General Plant Projects | 44,930 | Staff Initial Brief, Appendix B page 1 |
| 4 | Intangible Plant Projects | 64,491 | Staff Initial Brief, Appendix B page 1 |
| 5 | Project Cost Expected to be Placed In-Service | $ 656,622 | |
| 6 | Depreciation Expense: | | |
| 7 | Distribution Projects | $ 12,640 | Staff Initial Brief, Appendix B page 1 |
| 8 | General Plant Projects | 2,472 | Staff Initial Brief, Appendix B page 1 |
| 9 | Intangible Plant Projects | 12,898 | Staff Initial Brief, Appendix B page 1 |
| 10 | Total Depreciation Expense | $ 28,010 | |
| 11 | Income Tax Effects of Above Adjustments: | | |
| 12 | State Income Taxes (1) | $ (39,463) | Formula from ComEd Ex. 55.1, Schedule C-2.7, line 12 |
| 13 | Federal Income Taxes (1) | (131,577) | Formula from ComEd Ex. 55.1, Schedule C-2.7, line 13 |
| 14 | Deferred Income Taxes | 159,507 | Staff Initial Brief, Appendix B page 1 |
| 15 | | $ (11,533) | |

Note:
(1) Formula adjusted to reflect change in State Tax Rate.

# Commonwealth Edison Company

Pro Forma Plant Adjustment
For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | Amount | Source |
|---|---|---|---|
| | (a) | (b) | (c) |
| 1 | Increased Accumulated Depreciation per Staff | $ (388,480) | (1) |
| 2 | Increased Accumulated Depreciation per Company filing | - | |
| 3 | Staff Proposed Adjustment | $ (388,480) | Line 1 minus Line 2 |
| 4 | Increased ADIT per Staff | $ (55,926) | (2) |
| 5 | Increased ADIT per Company filing | - | |
| 6 | Staff Proposed Adjustment | $ (55,926) | Line 4 minus Line 5 |

(1) Source: Company response to Staff data request TEE 2.01, Corrected, Attach 1 (582,720*.667)
(2) Source: Company response to Staff data request TEE 2.01, Corrected, Attach 2 (83,889*.667)

Commonwealth Edison Company
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2009
(In Thousands)

| Line | Item (a) | Amount (b) | Lag (Lead) (c) | CWC Factor (d) (c/365) | CWC Requirement (e) (b*d) | Column C Source (f) |
|---|---|---|---|---|---|---|
| 1 | Revenues | $ 1,388,596 | 54.470 | 0.14923 | $ 207,224 | Appendix A, p. 17, column b, line 7 |
| | Collections of Pass-through Taxes: | | | | | |
| 2 | Energy Assistance/Renewable Energy | 40,584 | 0.00000 | 0.00000 | - | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 34 |
| 3 | Gross Receipts/Muni Utility Tax | 209,867 | 0.00000 | 0.00000 | - | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 35 |
| 4 | Illinois Excise Tax | 251,725 | 39.260 | 0.10756 | 27,076 | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 36 |
| 5 | City of Chicago Infrastrastructure Maintenance Fee | 87,942 | 39.260 | 0.10756 | 9,459 | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 37 |
| 6 | Total Receipts | $ 1,978,714 | | | 243,759 | Lines 1 through 5 |
| 7 | Base Payroll and Withholdings | 263,849 | (14.640) | (0.04011) | (10,583) | Appendix A, p. 18, Column b, Line 8 |
| 8 | Employee Benefits - Pension & OPEB | 186,231 | 0.000 | 0.00000 | - | Appendix A, p. 18, Column b, Line 15 |
| 9 | Employee Benefits - Amort. Of Sever. | | 0.000 | 0.00000 | - | |
| 10 | Employee Benefits - Other | | (5.120) | (0.01403) | - | |
| 11 | Inter-Company billings - Less Pass-throughs | 99,668 | (45.350) | (0.12425) | (12,383) | Appendix A, p. 17, Column b, Line 12 |
| 12 | Inter-Company billings - Pass-throughs | 45,911 | (45.350) | (0.12425) | (5,704) | Appendix A p. 17, Column b, Line 13 |
| 13 | Property Leases | 25,645 | (7.820) | (0.02142) | (549) | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 15 |
| 14 | Other Operations and Maintenance Expenses | 192,178 | (64.340) | (0.17627) | (33,876) | Appendix A, p. 17, Column b, Line 21 |
| 15 | Property/Real Estate Tax | 12,124 | (383.960) | (1.05195) | (12,754) | Company Schedule C-18, Page 1, Column C, Line 5 |
| 16 | FICA Tax | 18,527 | (14.640) | (0.04011) | (743) | Appendix A, p. 17, Column b, Line 12 |
| 17 | Federal Unemployment Tax | 172 | (75.630) | (0.20721) | (36) | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 19 |
| 18 | State Unemployment Tax | 337 | (75.630) | (0.20721) | (70) | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 20 |
| 19 | Electricity Distribution Tax | 108,759 | (29.630) | (0.08118) | (8,829) | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 21 |
| 20 | State Franchise Tax | 1,728 | (177.500) | (0.48630) | (840) | Company Schedule C-18, Page 1, Column C, Line 11 |
| 21 | City of Chicago Dark Fiber Tax | 83 | (75.630) | (0.20721) | (17) | Company Schedule C-18, Page 1, Column C, Lines 12 + 14 |
| 22 | State Public Utility Fund Tax | 3,848 | (6.520) | (0.01786) | (69) | Company Schedule C-18, Page 1, Column C, Line 7 |
| 23 | Illinois Sales and Use Tax | 385 | (45.130) | (0.12364) | (48) | Company Schedule C-18, Page 1, Column C, Line 9 |
| 24 | Chicago Sales and Use Tax | 293 | (30.290) | (0.08299) | (24) | Company Schedule C-18, Page 1, Column C, Line 10 |
| 25 | Interest Expense | 228,544 | (91.020) | (0.24937) | (56,992) | Appendix A, p. 10, Column b, Line 3 |
| 26 | State Income Tax | (4,051) | (37.880) | (0.10378) | 420 | Appendix A, p. 1, Column i, Line 19 |
| 27 | Federal Income Tax | (57,814) | (37.880) | (0.10378) | 6,000 | Appendix A, p. 1, Column i, Line 20 |
| | Payments of Pass-through Taxes | | | | | |
| 28 | Energy Assistance/Renewable Energy | 40,584 | (35.210) | (0.09647) | (3,915) | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 40 |
| 29 | Gross Receipts/Municipal Utility Tax | 209,867 | (44.210) | (0.12112) | (25,420) | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 41 |
| 30 | Illinois Excise Tax | 251,725 | 13.300 | 0.03644 | 9,172 | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 42 |
| 31 | City of Chicago Infrastructure Mainenance Fee | 87,942 | (28.430) | (0.07789) | (6,850) | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 43 |
| 32 | Total Outlays | $ 1,452,686 | | | $ (164,110) | Sum of Lines 7 through 31 |
| 33 | Cash Working Capital per Staff | | | | $ 79,649 | Line 6 plus line 32 |
| 34 | Cash Working Capital per Company | | | | 89,703 | ComEd Ex. 29.1, Schedule B-8, Page 1, Column H, Line 46 |
| 35 | Difference -- Adjustment per Staff | | | | $ (10,054) | Line 33 minus Line 34 |

Commonwealth Edison Company
Adjustment to Cash Working Capital
For the Test Year Ending December 31, 2009
(In Thousands)

| Line | (a) | Amount (b) | Source (c) |
|---|---|---|---|
| 1 | Total Operating Revenues | $ 2,150,353 | Appendix A, p. 1, Column i, Line 5 |
| 2 | Purchased Power | - | |
| 3 | Uncollectible Accounts | (31,276) | Appendix A, p. 1, Column i, Line 6 |
| 4 | Depreciation & Amortization | (391,258) | Appendix A, p. 1, Column i, Line 12 |
| 5 | Return on Equity | (305,198) | Line 10 below |
| 6 | Regulatory Debits | (34,025) | Line 19 below |
| 7 | Total Revenues for CWC calculation | $ 1,388,596 | Sum of Lines 1 through 6 |
| | | | |
| 8 | Total Rate Base | $ 6,478,934 | Appendix A, p. 6, Column d, Line 23 |
| 9 | Weighted Cost of Capital | 4.71% | Schedule 20.1 |
| 10 | Return on Equity | $ 305,198 | Line 8 times Line 9 |
| | | | |
| 11 | Operating Expense Before Income Taxes | $ 1,417,050 | Appendix A, p. 1, Column i, Line 18 |
| 12 | Intercompany billings - Less Pass-throughs | (99,668) | ComEd Ex. 29.1, Schedule B-8, Page 1, Column (E), Line 13 |
| 13 | Intercompany billings - Pass-throughs | (45,911) | ComEd Ex. 29.1, Schedule B-8, Page 1, Column (E), Line 14 |
| 14 | Employee Benefits Expense | (186,231) | Appendix A, p. 18, Column b, Line 15 |
| 15 | Payroll Expense | (263,849) | Appendix A, p. 18, Column b, Line 8 |
| 16 | Uncollectible Accounts | (31,276) | Appendix A, p. 1, Column i, Line 6 |
| 17 | Depreciation & Amortization | (391,258) | Appendix A, p. 1, Column i, Line 12 |
| 18 | Property Leases | (25,645) | ComEd Ex. 29.1, Schedule B-8, Page 1, Column E, Line 15 |
| 19 | Regulatory Debits | (34,025) | Appendix A, p. 1, Column i, Line 14 |
| 20 | Taxes Other Than Income | (147,009) | Appendix A, p. 1Column i, Line 13 |
| 21 | Other Operations & Maintenance for CWC Calculation | $ 192,178 | Sum of Lines 11 through 20 |

# Commonwealth Edison Company
## Adjustment to Cash Working Capital
## For the Test Year Ending December 31, 2009
## (In Thousands)

| Line | Description (a) | Amount (b) | Source (c) |
|---|---|---|---|
| 1 | Direct O & M Payroll per Company | $ 299,076 | Schedule C-11.1, Page 1, line 8, column (B) |
| 2 | less: Power Production payroll | (1,090) | Schedule C-11.1, Page 1, line 2, column (B) |
| 3 | less:Transmission payroll | (28,463) | Schedule C-11.1, Page 1, line 8, column (B) |
| 4 | less: Pro forma 2010 salary and wage increase | (5,674) | ICC Staff Ex. 18.0, Schedule 18.03, line 14 minus line 13, net |
| 5 | less: Incentive Compensation disallowed | (424) | ICC Staff Ex. 18.0,Sched. 18.04, line 10, col. ( C) |
| 6 | less: Perquisites and Awards disallowed | (501) | ICC Staff Ex. 18.0, Sched. 18.05, line 3, col. ( C) |
| 7 | less: Severance expenses disallowed | - | Note 1., line 18 |
| 8 | Direct Payroll per Staff | $ 263,849 | Sum of Lines 1 through 7 |
| | | | |
| 9 | FICA Taxes | $ 19,089 | Schedule C-18, Page 1, Column ( C ), Line 8 |
| 10 | less: Pro forma 2010 salary and wage increase | (530) | ICC Staff Ex. 18.0, Schedule 18.03, line 13, col. ( C ) |
| 11 | less: Incentive Compensation disallowed | (32) | ICC Staff Ex. 18.0,Sched. 18.04, line 12, col. ( C) |
| 12 | FICA Tax | $ 18,527 | Sum of Lines 9 through 11 |
| | | | |
| 13 | Employee Benefits per Company | $ 186,231 | Schedule C-11.3, line 10, column ( D ) |
| 14 | less: 2010 pension/OPEB increase | - | ICC Staff Ex. 18.0 |
| 15 | Employee Benefits per Staff | $ 186,231 | Sum of Lines 13 through 14 |
| | Note 1. Cash portion of severance costs disallowed: | | |
| 16 | Remove cost of Cash Incentive Compensation Benefits | $ - | Sched. 18.06 |
| 17 | Period of amortization for severance costs (in years) | 3 | Sched. 18.06, line 2, col. ( C) |
| 18 | Staff reduction of annual severance costs (cash portion) | $ - | Line 16 divided by line 17 |

# Commonwealth Edison Company

## Adjustment to Miscellaneous Fees

For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | Amount | Source |
|---|---|---|---|
| | (a) | (c) | (d) |
| 1 | Miscellaneous Fees per Staff | $ (79) | Staff Ex. 27.0,Schedule 27.1R, line 18 |
| 2 | Miscellaneous Fees per Company | 966 | ComEd Schedule C-2.16 |
| 3 | Staff Adjustment to Miscellaneous Fee | $ (1,045) | Line 1 minus line 2 |

# Commonwealth Edison Company
## Adjustment toRevenues for New Business
For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | Amount | Amount | Source |
|---|---|---|---|---|
| | (a) | (b) | (c) | (d) |
| 1 | New Business Plant Additions per Staff | $ 114,761 | | (1) |
| 2 | New Business Plant Additions per Company | 191,819 | | (2) |
| 3 | Staff Adjustment to New Business Plant Additions | | $ (77,058) | Line 1 minus line 2 |
| 4 | Percentage of New Business Plant disallowed | | -40.17% | Line 3 divided by line 2 |
| 5 | Estimated Revenues per Staff | 2,068 | | Line 6 minus line 7 |
| 6 | Estimated Revenues per Company | 3,457 | | ComEd Ex. 30.1, Schedule C-2.9 |
| 7 | Staff Adjustment to Revenues for New Business | | $ (1,389) | Line 6 times line 4 |

(1) Staff Appendix B, p. 8.
(2) ComEd Ex. 55.2, p. 1

# Commonwealth Edison Company
## Adjustment to State Income Tax
For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | Amount | Amount | Source |
|---|---|---|---|---|
| | (a) | (b) | (c) | (d) |
| 1 | Company Rebuttal State Tax before Proposed Increase | $ (4,466) | | ComEd Ex. 29.01 Schedule C-1 |
| 2 | Previous State Tax Rate | 7.30% | | |
| 3 | Company Taxable Income before Proposed Increase | | $ (61,178) | Line 1 divided by line 2 |
| 4 | Current State Tax Rate | | 9.50% | |
| 5 | State Tax before proposed Increase per Staff | | $ (5,812) | Line 3 times line 4 |
| 6 | Staff Proposed Adjustment to State Tax | | $ (1,346) | Line 5 minus line 1 |

Commonwealth Edison Company
Professional Sporting Activity Expense Adjustment
For the Test Year Ended December 31, 2009
(In Thousands)

| Line No. | Description<br>(a) | Amount<br>(b) | Source<br>(c) |
|---|---|---|---|
| 1 | Allowable Sports Usage Expense in distribution plant in service per Staff | $ - | |
| 2 | Allowable Sports Usage Expense in distribution plant in service per Company | $ 9 | ComEd response to ST 14.02 |
| 3 | Staff adjustment | $ (9) | Line 1 - line 2 |
| 4 | Allowable Sports Usage Expense in administrative and general expenses per Staff | $ - | |
| 5 | Allowable Sports Usage Expense in administrative and general expenses per Company | $ 64 | ComEd response to ST 14.02 |
| 6 | Staff adjustment | (64) | Line 4 - line 5 |

Commonwealth Edison Company
Rate Case Expense Adjustment
For the Test Year Ended December 31, 2009
(In Thousands)

| Line No. | Description (a) | Amount (b) | Amount (c) | Source (d) |
|---|---|---|---|---|
| 1 | Rate of Return Rate Case Expense per Staff | | $ 100 | AG/CUB Exhibit 9.0, p. 26 |
| 2 | Cost of Capital | $ 200 | | (1) |
| 3 | EE (Recovery of Lost Sales) | 100 | | (1) |
| 4 | Financial Witness | 60 | | (1) |
| 5 | Rate of Return Rate Case Expense per ComEd | | 360 | Sum of lines 2 through 4 |
| 6 | Rate of Return Costs Disallowed per Staff | | $ (260) | Line 1 minus line 5 |
| 7 | Amortization period | | 3 | |
| 8 | Staff Proposed Adjustment to Rate Case Expense | | $ (87) | Line 6 divided by line 7 |

Source (1): Company response to Staff data request DLH 1.04 SUPP 4 Attach 1

Commonwealth Edison Company
Original Cost Determination
For the Test Year Ending December 31, 2009
(In Thousands)

| Line No. | Description | Amount | Amount | Source |
|---|---|---|---|---|
| | (a) | (b) | (c) | (d) |
| 1 | Unadjusted Delivery Service Rate Base | | $ 13,932,447 | Company Schedule B-1, column (B), line 4 |
| 2 | Project ITN # 37977 | $ (4,065) | | Staff Ex. 1.0, Schedule 1.11, line 3 |
| 3 | Reallocation of G&I Plant | (15,693) | | Staff Ex. 16.0, Schedule 16.12, line 3 |
| 4 | Incentive Compensation adjustment-contested | (953) | | Staff Ex. 18.0, Schedule 18.04 |
| 5 | Incentive Compensation adjustment-uncontested | (7,330) | | Company Schedule B-2.5 |
| 6 | Perquisites and Awards adjustment | (62) | | Staff Ex. 18.0, Schedule 18.05 |
| 7 | Total Staff adjustments to historic plant | | (28,103) | Sum of lines 2 through 5 |
| 8 | Staff proposed Original Cost amount | | $ 13,904,344 | Line 1 plus line 6 |

**Commonwealth Edison Company**

January 2010 through December 2010 Plant Additions Reasonably Expected to be Placed in Service (1)

(In Dollars)

| Category (A) | January 2010 - December 2010 Jurisdictional Plant In Service (B) | January 2010 - December 2010 Removal Costs (C) | Depreciation Expense on Additions (D) | Accumulated Deferred Income Tax (ADIT) on Additions (3) (E) |
|---|---|---|---|---|
| **Distribution Plant** | | | | |
| Back Office | $ (242,106) | $ 122,899 | $ (5,593) | $ 2,758 |
| Capacity Expansion | 41,913,285 | 1,476,921 | 968,197 | 10,303,455 |
| Corrective Maintenance | 241,751,210 | 24,779,476 | 5,584,453 | 57,361,625 |
| Facility Relocation | 32,015,263 | 6,080,641 | 739,553 | 8,765,715 |
| New Business | 114,761,201 | 5,214,667 | 2,650,984 | 29,195,964 |
| System Performance | 88,014,097 | 5,733,162 | 2,033,126 | 20,623,123 |
| Capitalized Overheads | 3,121,504 | - | 72,107 | 1,212,135 |
| Customer \ Non Ops | 25,866,329 | 2,633,275 | 597,512 | 6,150,431 |
| **Distribution Plant Total** | **$ 547,200,783** | **$ 46,041,040** | **$ 12,640,338** | **$ 133,615,207** |
| **General Plant** | | | | |
| Tools | $ 4,118,813 | $ - | $ 154,867 | $ 920,960 |
| Vehicles | 21,215,144 | - | 1,854,204 | 5,541,225 |
| Communications Equipment \ SCADA | 178,090 | 13,024 | 10,899 | 50,287 |
| Real Estate | 6,369,419 | 755,374 | 149,681 | 1,815,966 |
| Other General Plant (2) | 13,048,443 | 606,402 | 301,419 | 3,604,936 |
| **Intangible Plant** | | | | |
| Intangible Plant/IT | $ 64,491,311 | $ - | $ 12,898,262 | $ 13,958,125 |
| **General and Intangible Plant Total** | **$ 109,421,220** | **$ 1,374,800** | **$ 15,369,333** | **$ 25,891,500** |
| **Overall Total** | **$ 656,622,004** | **$ 47,415,841** | **$ 28,009,671** | **$ 159,506,707** |

(1) Includes YTD October actual plant in service, YTD November actual removal plant in service and Dec 2010 forecasted plant additions.
(2) Includes Back Office, Non Ops and Other Ops Categories
(3) Includes the ADIT impact of bonus tax depreciation. The Small Business Jobs Act of 2010 was enacted on September 27, 2010 and includes an extension of the incentive from the American Recovery and Reinvestment Act of 2009 that allows companies to claim an accelerated depreciation deduction for Federal income tax purposes equal to 50% of the cost basis for property placed in service through Q3 2010 and 100% for property placed in service from Q4 2010 through Q2 2011.

ComEd Ex. 55.2, Workpaper WPB-2.1a
Support
(January 3, 2011 REVISED)
Docket 10-0467

**Commonwealth Edison Company**
**Projected Plant Additions Jan 2010 -December 2010**

| Function | Category | ITN | ITN Name | Blanket-Unique | In Service YTD June 2010 | In Service Q3 2010 | In Service Oct 2010 | In Service Nov 2010 | Dec 2010 Projected In Service | Q1 2011 Projected In Service | Q2 2011 Projected In Service | Total In Service 2010 | Depr Rate | Depreciation Expense | Tax Depr Rate (1) | Tax Depreciation | ADIT | 2010 YTD November RWIP | Dec 2010 Forecasted RWIP | Q1 2011 Forecasted RWIP | Q2 2011 Forecasted RWIP | Total RWIP 2010 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Distribution | Back Office | 6858 | 6858: O22 Top Crop I & II Wind Farm | UNIQUE | 107 | 4,667 | | | | | | 4,773 | 2.31% | 110 | 50% /100% | 2,387 | 905 | | | | | - |
| Distribution | Back Office | 10104 | 10104: Back Office: ComEd: Electric | UNIQUE | (562,122) | (162,607) | (69,528) | 8,071 | (459,618) | (5) | 4 | (1,245,804) | 2.31% | (28,778) | 50% /100% | (883,439) | (339,728) | | | | | - |
| Distribution | Back Office | 10105 | 10105: Department: ComEd | Blanket | | | | | 2 | (10,553) | (7,934) | 2 | 2.31% | 0 | 50% /100% | 2 | 1 | | | | | - |
| Distribution | Back Office | 14684 | 14684 - Training West - Capital Dept Cost | Blanket | | | | | | 18,083 | 18,079 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Back Office | 22326 | 22326: ComEd Capital Management Chall | Blanket | | | | | | ######## | ######## | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Back Office | 22603 | 22603: Q57 FPL Energy LLC Wind Farm I | UNIQUE | (1,345) | | | | | | | (1,345) | 2.31% | (31) | 50% /100% | (673) | (255) | | | | | - |
| Distribution | Back Office | 23162 | 23162: 730 S Clark | UNIQUE | 190,745 | | | | | | | 190,745 | 2.31% | 4,406 | 50% /100% | 95,373 | 36,159 | | | | | - |
| Distribution | Back Office | 40956 | 40956: Accounting - Reporting Legacy | UNIQUE | | | | | (72,759) | | | (72,759) | 2.31% | (1,681) | 50% /100% | (72,759) | (28,254) | | | | | - |
| Distribution | Back Office | 45000 | 45000 - Glod Property Easement | Blanket | | 20,000 | | | | | | 20,000 | 2.31% | 462 | 50% /100% | 10,000 | 3,791 | | | | | - |
| Distribution | Back Office | 45033 | 45033: Aux Power Line Ext. Cayuga Ridge | UNIQUE | 33 | | | | | | | 33 | 2.31% | 1 | 50% /100% | 17 | 6 | | | | | - |
| Distribution | Back Office | 45056 | TSS937 Lee County Energy Center | UNIQUE | | 137 | | (127) | | | | 10 | 2.31% | 0 | 50% /100% | (59) | (23) | | | | | - |
| Distribution | Back Office | 45063 | 45063: Biogas Energy - Dixon site - Telem | UNIQUE | (334) | 349 | | 463 | | | | 477 | 2.31% | 11 | 50% /100% | 470 | 183 | | | | | - |
| Distribution | Back Office | 45262 | 45262: Biogas Energy - Morris site - Telen | UNIQUE | | 11 | 411 | (329) | | | | 93 | 2.31% | 2 | 50% /100% | 87 | 34 | | | | | - |
| Distribution | Back Office | 45277 | 45277: Biogas Energy - Grayslake site - T | UNIQUE | (2,780) | 2,786 | 66 | (72) | | | | (0) | 2.31% | (0) | 50% /100% | (3) | (1) | | | | | - |
| Distribution | Back Office | 45278 | 45278: Biogas Energy - Romeoville site - T | UNIQUE | | 224 | (2) | (226) | | | | (4) | 2.31% | (0) | 50% /100% | (116) | (46) | | | | | - |
| Distribution | Back Office | 45343 | ITN 45343: AFUDC Forecast - BO - OSVF | Blanket | | | | | 830,301 | | | 830,301 | 2.31% | 19,180 | 50% /100% | 830,301 | 322,421 | | | | | - |
| Distribution | Back Office | 45354 | 45354: Work Management Back Office | Blanket | | | | | - | | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Back Office | 46053 | 46053 - Distribution System Operations - I | Blanket | | | | | - | | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Back Office | 99999 | ComEd Orphan | UNIQUE | | 23,227 | | 8,144 | | | | 31,371 | 2.31% | 725 | 50% /100% | 19,758 | 7,566 | 122,899 | | | | 122,899 |
| | Back Office Total | | | | | | | | | | | (242,106) | | (5,593) | | | 2,758 | | | | | 122,899 |
| Distribution | Cap Ovheads | 35253 | 35253-Capitalized Overheads-A&G-CapEx | Blanket | | | | | 3,121,504 | 4,714,680 | 4,714,671 | 3,121,504 | 2.31% | 72,107 | 50% /100% | 3,121,504 | 1,212,135 | | | | | - |
| Distribution | Cap Ovheads | 45933 | 45933-Capitalized Overheads-Distribution- | Blanket | | | | | | 3,771,743 | 3,771,735 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| | Cap Ovheads Total | | | | | | | | | | | 3,121,504 | | 72,107 | | | 1,212,135 | | | | | - |
| Distribution | Capacity Expansion | 5856 | 5856:Northwest Reliability Prj-TDC510 We | UNIQUE | 6,286 | | | | | | | 6,286 | 2.31% | 145 | 50% /100% | 3,143 | 1,192 | | | | | - |
| Distribution | Capacity Expansion | 11606 | 11606: Direct Support: Cap Exp: ComEd: | UNIQUE | | | | | | | 1,492,326 | - | 2.31% | - | 50% /100% | - | - | | | | 20,550 | - |
| Distribution | Capacity Expansion | 11613 | 11613: AFUDC: ComED: Cap Exp: Electri | UNIQUE | | | | | | | 126,217 | - | 2.31% | - | 50% /100% | - | - | | | | 2,182 | - |
| Distribution | Capacity Expansion | 11986 | 11986: TDC251 Round Lake Beach-New | UNIQUE | (107,508) | | | | | | | (107,508) | 2.31% | (2,483) | 50% /100% | (53,754) | (20,380) | | | | | - |
| Distribution | Capacity Expansion | 13682 | 13682: TDC595Pleasant Hill-Relieve condi | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 33 | | | | 33 |
| Distribution | Capacity Expansion | 14223 | 14223: 7P070009 TDC391 Argyle ROW - | UNIQUE | | (139,190) | | | | | | (139,190) | 2.31% | (3,215) | 50% /100% | (69,595) | (26,386) | | | | | - |
| Distribution | Capacity Expansion | 14224 | 14224: DCW73 Bald Mound - DC in a Box | UNIQUE | 310 | | | | | | | 310 | 2.31% | 7 | 50% /100% | 155 | 59 | | | | | - |
| Distribution | Capacity Expansion | 14235 | 14235: TDC570 Elgin - Relieve conduit the | UNIQUE | | | | | | | 1,603,090 | - | 2.31% | - | 50% /100% | - | - | 215,319 | | | | 215,319 |
| Distribution | Capacity Expansion | 15662 | 15662: TSS176 Stillman Valley-Inst TR77 | UNIQUE | 5,971,866 | 36,580 | 5,652 | (4,568) | | | | 6,009,529 | 2.31% | 138,820 | 50% /100% | 3,005,307 | 1,139,428 | | | | | - |
| Distribution | Capacity Expansion | 16542 | 16542 Projects between $100k & $5M (20 | UNIQUE | | | | | | | 5,226,814 | - | 2.31% | - | 50% /100% | - | - | | | | 90,600 | - |
| Distribution | Capacity Expansion | 23622 | 23622 - Dearborn 12kV Feeder Ties | UNIQUE | 7,227,598 | 2,725 | | | | 8,851,825 | | 7,230,323 | 2.31% | 167,020 | 50% /100% | 3,615,161 | 1,370,636 | | | 6,252 | | - |
| Distribution | Capacity Expansion | 24142 | 24142: CE Distrib Transformers-Capacity | Blanket | | | | | 270,078 | 561,861 | 144,843 | 270,078 | 2.31% | 6,239 | 50% /100% | 270,078 | 104,876 | | 4,671 | 9,717 | 2,504 | 4,671 |
| Distribution | Capacity Expansion | 24548 | 24548-3P080200 Relieve Y1943 new fdr Y | UNIQUE | 1,262,341 | (73) | | | | | | 1,262,268 | 2.31% | 29,158 | 50% /100% | 631,134 | 239,285 | 12,711 | | | | 12,711 |
| Distribution | Capacity Expansion | 25382 | 25382: 7P080001 UpgD TR76,77 to 60MV | UNIQUE | 720,574 | 14,649 | | | | | | 735,222 | 2.31% | 16,984 | 50% /100% | 367,611 | 139,374 | 241,053 | | | | 241,053 |
| Distribution | Capacity Expansion | 26182 | 26182 6P080005 Install 40MVA transform | UNIQUE | 5,146 | | | | | | | 5,146 | 2.31% | 119 | 50% /100% | 2,573 | 976 | | | | | - |
| Distribution | Capacity Expansion | 27102 | 27102:6P080008 Extend 34kV L7282 and | UNIQUE | (63,494) | | | | | | | (63,494) | 2.31% | (1,467) | 50% /100% | (31,747) | (12,036) | | | | | - |
| Distribution | Capacity Expansion | 27662 | 27662-7P080201 Instl R9002 to rel 110%F | UNIQUE | 15,640 | | | | | | | 15,640 | 2.31% | 361 | 50% /100% | 7,820 | 2,965 | | | | | - |
| Distribution | Capacity Expansion | 27746 | 27746-7P080009-Upgrade TSS193 McHe | UNIQUE | (221,791) | | | | | | | (221,791) | 2.31% | (5,123) | 50% /100% | (110,896) | (42,045) | | | | | - |
| Distribution | Capacity Expansion | 27903 | 27903: 4P092300 Relieve OL on TR52 SS | UNIQUE | 2,036,400 | 7,858 | | | | | | 2,044,259 | 2.31% | 47,222 | 50% /100% | 1,022,129 | 387,525 | 83,630 | | | | 83,630 |
| Distribution | Capacity Expansion | 27924 | 27924: 7P080007 Relieve 103% SNOL on | UNIQUE | | 382,965 | 7,953 | (4,991) | | | 1,125 | 385,927 | 2.31% | 8,915 | 50% /100% | 194,445 | 73,748 | 20,222 | | | 51 | 20,222 |
| Distribution | Capacity Expansion | 27942 | 27942: 8P080204 Install new feeder F279 | UNIQUE | 2,845 | | | | | | | 2,845 | 2.31% | 66 | 50% /100% | 1,422 | 539 | | | | | - |
| Distribution | Capacity Expansion | 28222 | 28222 5P080001 DCWDD Ament RD, Ins | UNIQUE | (32,571) | | | | | | | (32,571) | 2.31% | (752) | 50% /100% | (16,286) | (6,174) | | | | | - |
| Distribution | Capacity Expansion | 28242 | 28242: 6P080009 Instl trans and busses a | UNIQUE | (30,871) | | | | | | | (30,871) | 2.31% | (713) | 50% /100% | (15,436) | (5,852) | | | | | - |
| Distribution | Capacity Expansion | 29335 | 29335 Cap Exp Baseline Work Bucket (20 | Blanket | 2,830,035 | 887,266 | 501,115 | 537,739 | 582,160 | 2,806,823 | 2,570,688 | 5,338,315 | 2.31% | 123,315 | 50% /100% | 3,479,665 | 1,334,149 | 523,434 | 7,674 | 43,343 | 40,244 | 531,108 |
| Distribution | Capacity Expansion | 32111 | 32111: Install Distribution Capacitors | UNIQUE | | | | | | 224,427 | 275,669 | - | 2.31% | - | 50% /100% | - | - | | | 3,193 | 3,952 | - |
| Distribution | Capacity Expansion | 32492 | 32492: 4P080001 REPL 2-20MVA TR Zio | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 381 | | | | 381 |
| Distribution | Capacity Expansion | 32554 | 32554: 6P090004 Replace 2-33MVA TR w | UNIQUE | (85,852) | | | | | | | (85,852) | 2.31% | (1,983) | 50% /100% | (42,926) | (16,275) | | | | | - |
| Distribution | Capacity Expansion | 33333 | 33333: 5P090009 INST TRANSFORMER | UNIQUE | (38,085) | | | | | | | (38,085) | 2.31% | (880) | 50% /100% | (19,042) | (7,220) | | | | | - |
| Distribution | Capacity Expansion | 33393 | 33393: 1P090202 Install new feeder X543 | UNIQUE | 1,859,446 | 38,476 | 1 | | | | | 1,897,923 | 2.31% | 43,842 | 50% /100% | 948,962 | 359,785 | 43,178 | | | | 43,178 |
| Distribution | Capacity Expansion | 33408 | 33408: 7P090004 Install 5th Transformer | UNIQUE | 17,082 | | | | | | | 17,082 | 2.31% | 395 | 50% /100% | 8,541 | 3,238 | | | | | - |
| Distribution | Capacity Expansion | 33412 | 33412: 8P080002 Inst 20MVA TSS179-12 | UNIQUE | 12,827 | | | | | | | 12,827 | 2.31% | 296 | 50% /100% | 6,414 | 2,432 | 692 | | | | 692 |
| Distribution | Capacity Expansion | 33415 | 33415: 5P090208 TDC521 install new fee | UNIQUE | 7,218 | | | | | | | 7,218 | 2.31% | 167 | 50% /100% | 3,609 | 1,368 | 380 | | | | 380 |
| Distribution | Capacity Expansion | 33438 | 33438: 6P090006 Install 2nd 9375kVA TR | UNIQUE | 14,936 | | | | | | | 14,936 | 2.31% | 345 | 50% /100% | 7,468 | 2,831 | | | | | - |
| Distribution | Capacity Expansion | 37894 | 37894-6P100200-Install new feeder W802 | UNIQUE | 2,255,243 | 1,348 | (1) | | | | | 2,256,589 | 2.31% | 52,127 | 50% /100% | 1,128,294 | 427,776 | 5,824 | | | | 5,824 |
| Distribution | Capacity Expansion | 37895 | 37895: 6P100201 Install new feedr D9318 | UNIQUE | | | | 872,755 | 14,622 | | | 887,377 | 2.31% | 20,498 | 50% /100% | 887,377 | 344,584 | 43,586 | 218 | | | 43,804 |
| Distribution | Capacity Expansion | 38735 | 38735 3P100400 RELIEVE Y13047 WITH | UNIQUE | 473,796 | | | | | | | 473,796 | 2.31% | 10,945 | 50% /100% | 236,898 | 89,816 | | | | | - |
| Distribution | Capacity Expansion | 38994 | 38994: 7P100003-Relieve 2% WNOL @D | UNIQUE | 334,886 | 2,316 | | | | | | 337,203 | 2.31% | 7,789 | 50% /100% | 168,601 | 63,923 | 35,055 | | | | 35,055 |
| Distribution | Capacity Expansion | 39034 | 39034 1P100200 Install X1492 to Northwe | UNIQUE | 1,062,980 | (34) | | (1) | | | | 1,062,945 | 2.31% | 24,554 | 50% /100% | 531,472 | 201,500 | | | | | - |
| Distribution | Capacity Expansion | 39036 | 39036 1P100401 Relv 300X043 via 300X | UNIQUE | (38) | | | | | | | (38) | 2.31% | (1) | 50% /100% | (19) | (7) | | | | | - |
| Distribution | Capacity Expansion | 39059 | 39059 PD 6P100202-Install new fdr W802 | UNIQUE | (16,907) | | | | | | | (16,907) | 2.31% | (391) | 50% /100% | (8,453) | (3,205) | | | | | - |
| Distribution | Capacity Expansion | 39076 | 39076 PD 6P100402-Line extension to reli | UNIQUE | (798) | | | | | | | (798) | 2.31% | (18) | 50% /100% | (399) | (151) | | | | | - |
| Distribution | Capacity Expansion | 39078 | 39078 Cymdist Gateway Enhancement | UNIQUE | | | | | | | 24,575 | - | 2.31% | - | 50% /100% | - | - | | | | 425 | - |
| Distribution | Capacity Expansion | 39117 | 39117: 5P100004:Instl New Fdr W7931, F | UNIQUE | 1,610 | | | | | | | 1,610 | 2.31% | 37 | 50% /100% | 805 | 305 | 121 | | | | 121 |
| Distribution | Capacity Expansion | 39635 | 39635 6P100409 Reconductor (upgrade n | UNIQUE | 1,402 | | | | | | | 1,402 | 2.31% | 32 | 50% /100% | 701 | 266 | (474) | | | | (474) |
| Distribution | Capacity Expansion | 39856 | 39856: 7P100600-2010 CapProg, Instl ca | UNIQUE | 2,418 | | | | | | | 2,418 | 2.31% | 56 | 50% /100% | 1,209 | 458 | 684 | | | | 684 |
| Distribution | Capacity Expansion | 41397 | 41397: 6P100400 - Breakup 4kV network | UNIQUE | 583,862 | (4,768) | | | | | | 579,094 | 2.31% | 13,377 | 50% /100% | 289,547 | 109,778 | 5,791 | | | | 5,791 |
| Distribution | Capacity Expansion | 41457 | 41457: 5P100404 Breakup 4kV network in | UNIQUE | 531,566 | 1 | | | | | | 531,566 | 2.31% | 12,279 | 50% /100% | 265,783 | 100,768 | 28,132 | | | | 28,132 |
| Distribution | Capacity Expansion | 42937 | 42937: 7P100403 Rlv 2% OVLD @ TDC3 | UNIQUE | 212,956 | | | | | | | 212,956 | 2.31% | 4,919 | 50% /100% | 106,478 | 40,370 | 5,653 | | | | 5,653 |
| Distribution | Capacity Expansion | 43037 | 43037 PD #3P100404 Rel 4kV ckt Burn5 | UNIQUE | 319,158 | | | | | | | 319,158 | 2.31% | 7,373 | 50% /100% | 159,579 | 60,502 | 2,943 | | | | 2,943 |
| Distribution | Capacity Expansion | 43077 | 43077: 4P100404 -Rlv OVLD on A424 & k | UNIQUE | 392,518 | | (2) | | | | | 392,516 | 2.31% | 9,067 | 50% /100% | 196,257 | 74,408 | 6,492 | | | | 6,492 |
| Distribution | Capacity Expansion | 43085 | 43085 PD 6P100414 - Relieve J0634 | UNIQUE | 313,488 | 2,035 | | 1 | | | | 315,524 | 2.31% | 7,289 | 50% /100% | 157,762 | 59,813 | 4,690 | | | | 4,690 |
| Distribution | Capacity Expansion | 43088 | 43088 PD 6P100417 - Reconducter J815 | UNIQUE | 156,980 | | | | | | | 156,980 | 2.31% | 3,626 | 50% /100% | 78,490 | 29,758 | | | | | - |
| Distribution | Capacity Expansion | 43539 | 43539 3P100402 REL. DOUGLAS CTA L | UNIQUE | 317,249 | | | | | | | 317,249 | 2.31% | 7,328 | 50% /100% | 158,625 | 60,140 | 2,192 | | | | 2,192 |
| Distribution | Capacity Expansion | 45017 | 45017: 5P060800 N-1 at DC D143 River F | UNIQUE | 225,037 | (1,559) | | | | | | 223,478 | 2.31% | 5,162 | 50% /100% | 111,739 | 42,364 | 2,246 | | | | 2,246 |
| Distribution | Capacity Expansion | 45190 | 45190: 1P110401 - Relieve overload on 1/ | UNIQUE | | | | | | 161,824 | | - | 2.31% | - | 50% /100% | - | - | 1,608 | | | | 1,608 |
| Distribution | Capacity Expansion | 45203 | 45203: 4P110403 Relieve L8862 | UNIQUE | | | 200,806 | 2,335 | | | | 203,141 | 2.31% | 4,693 | 50% /100% | 203,141 | 78,883 | 2,033 | | | | 2,033 |
| Distribution | Capacity Expansion | 45205 | 45205: 5P100802 to resolve N-1 SS513 | UNIQUE | 89,129 | | | | | | | 89,129 | 2.31% | 2,059 | 50% /100% | 44,565 | 16,896 | 4,670 | | | | 4,670 |
| Distribution | Capacity Expansion | 45206 | 45206:1P100404 - Relief of 038Y451 via X | UNIQUE | 151,386 | | | 1 | | | | 151,387 | 2.31% | 3,497 | 50% /100% | 75,694 | 28,698 | 1,529 | | | | 1,529 |
| Distribution | Capacity Expansion | 45208 | 45208: 1P110400-Relieve overload on 1/0 | UNIQUE | | | | | 496,110 | | | 496,110 | 2.31% | 11,460 | 50% /100% | 496,110 | 192,648 | 4,390 | 805 | | | 5,195 |
| Distribution | Capacity Expansion | 45223 | 45223: 1P110402 - Replace 1/0 cable on | UNIQUE | | | | | | 211,901 | | - | 2.31% | - | 50% /100% | - | - | 1,353 | | | | 1,353 |
| Distribution | Capacity Expansion | 45234 | ITN 45234 PD 6P110400 | UNIQUE | | | | | 391,694 | | | 391,694 | 2.31% | 9,048 | 50% /100% | 391,694 | 152,102 | 3,020 | 771 | | | 3,791 |
| Distribution | Capacity Expansion | 45243 | 45243 - 4P110400 Rel. A5108 via A5112 | UNIQUE | | | 135,317 | 702 | 7,265 | | | 143,284 | 2.31% | 3,310 | 50% /100% | 143,284 | 55,640 | 1,365 | 67 | | | 1,432 |

| | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Distribution | Capacity Expansion | 45263 | 45263: 3P110400 - Replace 1/0 cable on I | UNIQUE | | | | | 376,518 | | | 376,518 | 2.31% | 8,698 | 50% /100% | 376,518 | 146,208 | 3,307 | | | | 3,307 |
| Distribution | Capacity Expansion | 45265 | 45265 - 7P091000 Eliminate Low Voltage ( | UNIQUE | | | | | | 952,096 | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Capacity Expansion | 45266 | ITN 45266: 3P110401 Relieve LG via Z15( | UNIQUE | | | | 382,710 | 7,361 | | | 390,071 | 2.31% | 9,011 | 50% /100% | 390,071 | 151,471 | 3,829 | | | | 3,829 |
| Distribution | Capacity Expansion | 45270 | ITN 45270 PD 6P110411 Relieve J1684 | UNIQUE | | | | | 502,670 | | | 502,670 | 2.31% | 11,612 | 50% /100% | 502,670 | 195,196 | 4,978 | | | | 4,978 |
| Distribution | Capacity Expansion | 45271 | 45271: 3P110402 - Relieve Grand Crossin | UNIQUE | | | | | 464,541 | | | 464,541 | 2.31% | 10,731 | 50% /100% | 464,541 | 180,390 | 3,635 | | | | 3,635 |
| Distribution | Capacity Expansion | 45273 | 45273: 1P110403 Relv Ovld on 1/0CU cab | UNIQUE | | | | | 351,188 | | | 351,188 | 2.31% | 8,112 | 50% /100% | 351,188 | 136,373 | 3,488 | | | | 3,488 |
| Distribution | Capacity Expansion | 45275 | 45275 - 5P11002-Install TR#52/new feede | UNIQUE | | | | | 2,918,356 | | | 2,918,356 | 2.31% | 67,414 | 50% /100% | 2,918,356 | 1,133,250 | 24,641 | 3,717 | | | 28,358 |
| Distribution | Capacity Expansion | 45276 | 45276: 1P100001 Repl 33MVA w/40MVA | UNIQUE | | | | | | 2,998,470 | | - | 2.31% | - | 50% /100% | - | - | 14,750 | | | | 14,750 |
| Distribution | Capacity Expansion | 45307 | 45307 PD 6P110003 Relieve S431 | UNIQUE | | | | | 1,564,620 | | | 1,564,620 | 2.31% | 36,143 | 50% /100% | 1,564,620 | 607,570 | 15,497 | 37 | | | 15,534 |
| Distribution | Capacity Expansion | 45477 | 45477 - 7P100807 - Install New ALRS's at | UNIQUE | | | | | 207,195 | | | 207,195 | 2.31% | 4,786 | 50% /100% | 207,195 | 80,458 | | | | | - |
| Distribution | Capacity Expansion | 45493 | 45493 - 5P100808 - 4kV to 12kV conversi | UNIQUE | | | | | 373,957 | | | 373,957 | 2.31% | 8,638 | 50% /100% | 373,957 | 145,214 | 26,514 | 12,752 | | | 39,266 |
| Distribution | Capacity Expansion | 45495 | 45495: N-1 for DCC82, Convert portions o | UNIQUE | | | | | 142,255 | | | 142,255 | 2.31% | 3,286 | 50% /100% | 142,255 | 55,240 | 4,271 | 3,031 | | | 7,302 |
| Distribution | Capacity Expansion | 45519 | 45519: 6P110600 Install 5.4MVAR Capaci | UNIQUE | | | | | 175,426 | | | 175,426 | 2.31% | 4,052 | 50% /100% | 175,426 | 68,121 | 7,815 | 1,208 | | | 9,023 |
| Distribution | Capacity Expansion | 45559 | 45559: 3P110800 Sectionalize Z13735 | UNIQUE | | | | | | | 453,847 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Capacity Expansion | 45606 | 45606 - 4P100811 - Install 3-Improve N-1 | UNIQUE | | | | | 224,141 | | | 224,141 | 2.31% | 5,178 | 50% /100% | 224,141 | 87,038 | 11,411 | 2,521 | | | 13,932 |
| Distribution | Capacity Expansion | 45610 | 45610: 3P110801-Sectionalize Z13747 | UNIQUE | | | | | | | 271,066 | - | 2.31% | - | 50% /100% | - | - | 309 | | | | 309 |
| Distribution | Capacity Expansion | 45673 | 45673 PD 6P110401 Westmont | UNIQUE | | | | | | | 719,849 | - | 2.31% | - | 50% /100% | - | - | 1,114 | | | | 1,114 |
| Distribution | Capacity Expansion | 45674 | 45674 PD 6P110002 Westmont | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 610 | | | | 610 |
| Distribution | Capacity Expansion | 45697 | 45697: 1P110800-Replace 1/0 Cable with | UNIQUE | | | | | | | 166,268 | - | 2.31% | - | 50% /100% | - | - | 1,207 | | | | 1,207 |
| Distribution | Capacity Expansion | 45747 | 45747: 1P110802 Reinforcement of 900 N | UNIQUE | | | | | | 291,501 | | - | 2.31% | - | 50% /100% | - | - | 2,944 | | | | 2,944 |
| Distribution | Capacity Expansion | 45752 | 45752: 3P110802 - Sectionalize Z13731 | UNIQUE | | | | | | | 342,767 | - | 2.31% | - | 50% /100% | - | - | 49 | | | | 49 |
| Distribution | Capacity Expansion | 45808 | 45808: 6P100804 to improve N-1 capabilit | UNIQUE | | | | | | | 102,916 | - | 2.31% | - | 50% /100% | - | - | 3,376 | | | | 3,376 |
| Distribution | Capacity Expansion | 45815 | 45815: 1P110801 - Replace 1/0 Cable on | UNIQUE | | | | | 156,712 | | | 156,712 | 2.31% | 3,620 | 50% /100% | 156,712 | 60,854 | 424 | | | | 424 |
| Distribution | Capacity Expansion | 45939 | 45939: 5P110407 Relieve D412 - 15% ove | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 32 | | | | 32 |
| Distribution | Capacity Expansion | 45966 | 45966: 3P110407 - Relieve 111% Overloa | UNIQUE | | | | | | | 259,536 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Capacity Expansion | 45969 | 45969: 5P110410 - Phase Balance W061 | UNIQUE | | | | | | | 130,240 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Capacity Expansion | 45982 | 45982: 3P110406 - Relieve 7% OVLD on | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 6 | | | | 6 |
| Distribution | Capacity Expansion | 45984 | 45984: 1P110407 - Replace undersized ca | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 60 | | | | 60 |
| Distribution | Capacity Expansion | 45991 | 45991: 3P110405 - Relieve 9% OVLD on 2 | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 57 | | | | 57 |
| Distribution | Capacity Expansion | 45996 | 45996: 3P110408-Replace cable on Z5537 | UNIQUE | | | | | | | 111,394 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Capacity Expansion | 46012 | 46012: 3P110413-Relieve 11% OVLD on I | UNIQUE | | | | | | | 125,984 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Capacity Expansion | 46017 | 46017: 6P110601 Install 2-5.4MVAR Capa | UNIQUE | | | | | | | 167,824 | - | 2.31% | - | 50% /100% | - | - | 535 | | | 690 | 535 |
| Distribution | Capacity Expansion | 46023 | 46023: Relieve J1684 with J495 | UNIQUE | | | | | | | 454,278 | - | 2.31% | - | 50% /100% | - | - | 654 | | | | 654 |
| | **Capacity Expansion Total** | | | | | | | | | | | **41,913,285** | | **968,197** | | | **10,303,455** | | | | | **1,476,921** |
| Distribution | Corrective Maintenanc | 4783 | 4783: C-truss OHT wood poles identified b | Blanket | | | (78,443) | | | | | (78,443) | 2.31% | (1,812) | 50% /100% | (78,443) | (30,461) | | | | | - |
| Distribution | Corrective Maintenanc | 5083 | 5083: CE-Reinforce Reject Dist Poles | Blanket | 129,421 | 340,503 | 124,590 | (30,223) | 3,703 | | 65,762 | 567,994 | 2.31% | 13,121 | 50% /100% | 333,032 | 127,165 | | 579 | | 11,605 | 579 |
| Distribution | Corrective Maintenanc | 5084 | 5084: CE-Replace Reject Dist Poles | Blanket | 2,265,634 | 222,195 | 87,960 | 134,372 | | 324,443 | 328,728 | 2,710,160 | 2.31% | 62,605 | 50% /100% | 1,466,246 | 557,947 | 562,798 | | 50,440 | 46,102 | 562,798 |
| Distribution | Corrective Maintenanc | 5085 | 5085: Repair items identified during networ | Blanket | | | | | 110,845 | | | 110,845 | 2.31% | 2,561 | 50% /100% | 110,845 | 43,043 | | 15,109 | | | 15,109 |
| Distribution | Corrective Maintenanc | 5092 | 5092: Repair OHT CM items associated w | UNIQUE | | | | (200,414) | | | | (200,414) | 2.31% | (4,630) | 50% /100% | (200,414) | (77,824) | | | | | - |
| Distribution | Corrective Maintenanc | 5120 | 5120: Repair OHT Emergent CM Defects | Blanket | 2,747 | (30,683) | | | | | | (27,936) | 2.31% | (645) | 50% /100% | (13,968) | (5,296) | | | | | - |
| Distribution | Corrective Maintenanc | 5126 | 5126: Repair of UGT Emergent CM's | Blanket | | 6,876 | | 4,876 | | | | 11,752 | 2.31% | 271 | 50% /100% | 8,314 | 3,197 | 2,938 | | | | 2,938 |
| Distribution | Corrective Maintenanc | 5223 | 5223: CE-Replace vault roofs | UNIQUE | (5,655) | 504,931 | 410 | | | | | 499,686 | 2.31% | 11,543 | 50% /100% | 250,048 | 94,806 | (157,079) | | | | (157,079) |
| Distribution | Corrective Maintenanc | 5243 | 5243: CE-Dist Power Quality + Voltage Co | Blanket | 14,512 | 105,461 | 4,563 | 3,880 | 11,482 | 25,052 | 44,542 | 139,898 | 2.31% | 3,232 | 50% /100% | 79,912 | 30,480 | 32,101 | 1,887 | 4,200 | 7,147 | 33,988 |
| Distribution | Corrective Maintenanc | 5244 | 5244: CE-Repair/Replace Municipal Street | Blanket | 533,938 | 314,131 | 162,398 | 191,426 | 26,481 | 103,341 | 88,518 | 1,228,375 | 2.31% | 28,375 | 50% /100% | 804,340 | 308,446 | 139,906 | 4,173 | 15,670 | 13,665 | 144,079 |
| Distribution | Corrective Maintenanc | 5346 | 5346: CE-Distrib Transformers-Corrective | Blanket | ######## | ######## | 3,126,808 | 2,638,178 | 306,880 | 2,574,190 | 4,417,842 | 32,865,168 | 2.31% | 759,185 | 50% /100% | 19,468,517 | 7,436,959 | | 54,155 | 454,270 | 779,620 | 54,155 |
| Distribution | Corrective Maintenanc | 5624 | 5624: HV-D Repair Cathodic Protection Co | Blanket | | | | | 21,700 | | | 21,700 | 2.31% | 501 | 50% /100% | 21,700 | 8,426 | | 3,263 | | | 3,263 |
| Distribution | Corrective Maintenanc | 5914 | 5914: Distr-Repair Relay, Comms & SCAD | UNIQUE | | | | | 100,995 | | | 100,995 | 2.31% | 2,333 | 50% /100% | 100,995 | 39,218 | 32,338 | | | | 32,338 |
| Distribution | Corrective Maintenanc | 5950 | 5950:Crawford L19211 & 12 O/U Terminal | UNIQUE | | (624,841) | | | | | | (624,841) | 2.31% | (14,434) | 50% /100% | (312,421) | (118,450) | | | | | - |
| Distribution | Corrective Maintenanc | 10137 | 10137: D-CE Replc Substa Batteries & Ch | UNIQUE | 256,538 | 45,562 | 71,802 | 9,956 | 104,188 | 160,178 | 102,852 | 488,046 | 2.31% | 11,274 | 50% /100% | 336,996 | 129,474 | 82,847 | 4,537 | 24,194 | 15,745 | 87,384 |
| Distribution | Corrective Maintenanc | 10235 | 10235: Remove/Replace of Sump Pumps | UNIQUE | (414) | | | | | | | (414) | 2.31% | (10) | 50% /100% | (207) | (78) | (514) | | | | (514) |
| Distribution | Corrective Maintenanc | 10622 | 10622: CE-Overhead Distribution Defect R | Blanket | ######## | ######## | 3,462,026 | 3,500,939 | (288,705) | 7,215,175 | 8,743,934 | 45,245,321 | 2.31% | 1,045,167 | 50% /100% | 25,959,790 | 9,903,563 | 5,753,703 | 64,735 | 950,838 | 1,167,209 | 5,818,438 |
| Distribution | Corrective Maintenanc | 10623 | 10623: CE-Dist Cable Fault Repair | Blanket | 5,766,620 | 5,651,242 | 1,169,305 | 1,097,499 | 1,125,530 | 3,006,932 | 3,363,008 | 14,810,196 | 2.31% | 342,116 | 50% /100% | 9,101,265 | 3,481,762 | 555,619 | 136,526 | 404,727 | 461,143 | 692,145 |
| Distribution | Corrective Maintenanc | 10624 | 10624: CE-Underground Distribution Defe | Blanket | 529,378 | 312,241 | 73,467 | 159,756 | 17,637 | 108,526 | 119,409 | 1,092,479 | 2.31% | 25,236 | 50% /100% | 671,669 | 256,957 | 106,581 | 2,690 | 16,159 | 17,812 | 109,271 |
| Distribution | Corrective Maintenanc | 10628 | 10628: CE-Storm Restoration | UNIQUE | 3,177,081 | ######## | 975,969 | 62,077 | 6,152,778 | 3,720,688 | 5,821,639 | 25,235,235 | 2.31% | 582,934 | 50% /100% | 16,213,030 | 6,212,963 | 2,350,766 | 429,817 | 615,644 | 970,655 | 2,780,583 |
| Distribution | Corrective Maintenanc | 10629 | 10629: CE-Damage Claims | Blanket | | | | | (382,108) | (825,756) | (825,756) | (382,108) | 2.31% | (8,827) | 50% /100% | (382,108) | (148,379) | | (67,151) | (91,872) | (91,872) | (67,151) |
| Distribution | Corrective Maintenanc | 11607 | 11607: Direct Support: Cor Maint: ComEd | UNIQUE | | | | | 126,422 | 438,860 | 493,949 | 126,422 | 2.31% | 2,920 | 50% /100% | 126,422 | 49,092 | | 20,283 | 65,118 | 75,095 | 20,283 |
| Distribution | Corrective Maintenanc | 16443 | 16443 T-COMED Substation CM - CAPITA | UNIQUE | 401,990 | 168,401 | 5,408 | 211,089 | 17,631 | | | 804,519 | 2.31% | 18,584 | 50% /100% | 519,324 | 199,044 | 163,446 | | | | 163,446 |
| Distribution | Corrective Maintenanc | 17182 | 17182:CE-Line Clearance Backlog Mitigati | Blanket | 1,021,744 | 219,946 | 339,792 | 318,850 | 208,851 | 630,559 | 278,946 | 2,109,183 | 2.31% | 48,722 | 50% /100% | 1,488,338 | 572,247 | 218,580 | 32,275 | 99,699 | 41,218 | 250,855 |
| Distribution | Corrective Maintenanc | 19345 | 19345: RCS Repairs Repair RCS Compo | UNIQUE | 24,944 | | | | | | | 24,944 | 2.31% | 576 | 50% /100% | 12,472 | 4,729 | | | | | - |
| Distribution | Corrective Maintenanc | 19362 | 19362: Repair Dist CP (Capital) | UNIQUE | 446,102 | 1,365 | 119,313 | 132,448 | 671,194 | 76,020 | 347,318 | 1,370,421 | 2.31% | 31,657 | 50% /100% | 1,146,688 | 443,225 | 9,389 | 20,709 | 12,164 | 43,923 | 30,098 |
| Distribution | Corrective Maintenanc | 20543 | 20543: CE-Dist Emergency Cable Fault Re | Blanket | ######## | ######## | 4,942,097 | 4,573,153 | ######## | ######## | ######## | 73,461,846 | 2.31% | 1,696,969 | 50% /100% | 46,659,708 | 17,872,689 | 4,593,460 | 563,812 | 1,895,145 | 2,077,738 | 5,157,272 |
| Distribution | Corrective Maintenanc | 21062 | 21062: T-COMED Substation CM -- Exper | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | (3,656) | | | | (3,656) |
| Distribution | Corrective Maintenanc | 29102 | 29102 - COMED Substation CM - CAPITA | UNIQUE | 6,187,357 | 1,675,031 | 669,181 | 887,630 | 1,938,942 | 2,640,169 | 2,976,461 | 11,358,141 | 2.31% | 262,373 | 50% /100% | 7,426,947 | 2,847,918 | 2,411,762 | 104,504 | 399,064 | 461,566 | 2,516,266 |
| Distribution | Corrective Maintenanc | 29202 | 29202 Repair of UGHVD Emergent CM's | UNIQUE | 259,946 | 494,869 | 18,355 | 46,941 | 327,932 | 216,616 | 235,841 | 1,148,043 | 2.31% | 26,520 | 50% /100% | 770,636 | 295,786 | 95,426 | 54 | | | 95,480 |
| Distribution | Corrective Maintenanc | 29204 | 29204 Repair of UGHVD CM's | Blanket | | | | | 133,240 | 241,211 | 414,930 | 133,240 | 2.31% | 3,078 | 50% /100% | 133,240 | 51,739 | 274,370 | 21,408 | 35,171 | 60,919 | 295,778 |
| Distribution | Corrective Maintenanc | 29205 | 29205 Repair of UGHVD Pump Plants | Blanket | | | | | 21 | | | 21 | 2.31% | 0 | 50% /100% | 21 | 8 | | 4 | | | 4 |
| Distribution | Corrective Maintenanc | 29249 | 29249:C-truss OHHVD wood poles identifi | Blanket | | (7,634) | | | | | | (7,634) | 2.31% | (176) | 50% /100% | (3,817) | (1,447) | | | | | - |
| Distribution | Corrective Maintenanc | 29250 | 29250:Repair OHHVD CM Items associate | UNIQUE | 25,544 | | (106,466) | 33,023 | 145,521 | 179,343 | 83,048 | 97,621 | 2.31% | 2,255 | 50% /100% | 84,850 | 32,831 | 42,848 | 6,099 | 26,085 | 13,017 | 48,947 |
| Distribution | Corrective Maintenanc | 29254 | 29254:Repair OHVVD Emergent CM Defe | UNIQUE | 62,587 | 82,024 | 6,800 | (47) | 5,182 | 19,147 | 19,333 | 156,546 | 2.31% | 3,616 | 50% /100% | 84,240 | 32,048 | 14,892 | 780 | 1,616 | 1,641 | 15,672 |
| Distribution | Corrective Maintenanc | 29365 | 29365: T-CE Replace SubstaBatteries&Ch | Blanket | | | | 64,631 | 2,160 | | | 66,791 | 2.31% | 1,543 | 50% /100% | 66,791 | 25,936 | 10,591 | | | | 10,591 |
| Distribution | Corrective Maintenanc | 29425 | 29425: Direct Support: Cor Maint: ComEd | UNIQUE | | | | | | | 278,295 | - | 2.31% | - | 50% /100% | - | - | | | | 11,574 | - |
| Distribution | Corrective Maintenanc | 30422 | 30422: CE-Overhead Non-Emergent CM's | Blanket | 9,625,508 | 2,562,045 | 812,924 | 1,335,688 | 1,039,902 | 4,527,913 | 5,167,134 | 15,376,068 | 2.31% | 355,187 | 50% /100% | 9,282,291 | 3,548,524 | 3,460,846 | 163,197 | 707,912 | 798,891 | 3,624,043 |
| Distribution | Corrective Maintenanc | 34013 | 34013 - TDC 566 TR73 EMERGENT REP | UNIQUE | (14,942) | | | | | | | (14,942) | 2.31% | (345) | 50% /100% | (7,471) | (2,832) | | | | | - |
| Distribution | Corrective Maintenanc | 34455 | 34455: Tran-Repair Relay, Comms & SCA | Blanket | | | | 15,657 | | | | 15,657 | 2.31% | 362 | 50% /100% | 15,657 | 6,080 | 2,189 | | | | 2,189 |
| Distribution | Corrective Maintenanc | 34992 | 34992: CE - Replace Vault Roofs 2008 | UNIQUE | 1,766 | | | | | | | 1,766 | 2.31% | 41 | 50% /100% | 883 | 335 | (33,195) | | | | (33,195) |
| Distribution | Corrective Maintenanc | 35581 | 35581: CE - Replace Vault Roofs 2009 | UNIQUE | 495,174 | | | | | | | 495,174 | 2.31% | 11,439 | 50% /100% | 247,587 | 93,869 | 17,509 | | | | 17,509 |
| Distribution | Corrective Maintenanc | 35804 | 35804: Trans Storm ITN | Blanket | 63,574 | 309,834 | | 387,666 | | | | 761,074 | 2.31% | 17,581 | 50% /100% | 574,370 | 221,324 | 60,907 | | | | 60,907 |
| Distribution | Corrective Maintenanc | 36638 | 36638: Replace 12kv joints in substations | Blanket | | | | | 194,696 | 559,022 | 172,951 | 194,696 | 2.31% | 4,497 | 50% /100% | 194,696 | 75,604 | 20,295 | 17,905 | 84,427 | 27,202 | 38,200 |
| Distribution | Corrective Maintenanc | 37977 | 37977 A Phase Cable Fault on 138KV HPI | UNIQUE | 1,269 | | | | | | | 1,269 | 2.31% | 29 | 50% /100% | 634 | 241 | 141 | | | | 141 |
| Distribution | Corrective Maintenanc | 37996 | 37996: Aurora Secondary Cable Replacem | UNIQUE | 535,916 | 3,913 | (642) | | | | | 539,186 | 2.31% | 12,455 | 50% /100% | 269,272 | 102,085 | 59,370 | | | | 59,370 |
| Distribution | Corrective Maintenanc | 38655 | 38655: Repl 34kV OCB with GCB @ SS5 | UNIQUE | (637) | | | | | | | (637) | 2.31% | (15) | 50% /100% | (318) | (121) | (159) | | | | (159) |
| Distribution | Corrective Maintenanc | 39597 | 39597 : Cable Replacement for B7083 - 1s | UNIQUE | (17,594) | | | | | | | (17,594) | 2.31% | (406) | 50% /100% | (8,797) | (3,335) | | | | | - |
| Distribution | Corrective Maintenanc | 40456 | 40456: TSS 84 Rose Hill TR73 Replaceme | UNIQUE | (15,840) | | | | | | | (15,840) | 2.31% | (366) | 50% /100% | (7,920) | (3,003) | (36,561) | | | | (36,561) |
| Distribution | Corrective Maintenanc | 40842 | 40842: CE-Generator Capital Repairs | UNIQUE | (170,117) | | | | | | | (170,117) | 2.31% | (3,930) | 50% /100% | (85,058) | (32,249) | | | | | - |
| Distribution | Corrective Maintenanc | 41776 | 41776: TSS 49 Plymouth Court Repairs | UNIQUE | | | | 274,181 | | | | 274,181 | 2.31% | 6,334 | 50% /100% | 274,181 | 106,469 | 65,868 | | | | 65,868 |
| Distribution | Corrective Maintenanc | 41920 | 41920: HVD Repair Cathodic Protection (C | Blanket | | | | | 112,606 | 15,668 | 228,253 | 112,606 | 2.31% | 2,601 | 50% /100% | 112,606 | 43,727 | | 14,180 | 2,400 | 26,998 | 14,180 |
| Distribution | Corrective Maintenanc | 42236 | 42236: HV-D Emergent Repair Corrosion ( | Blanket | | | | | 4,329 | 5,003 | 12,946 | 4,329 | 2.31% | 100 | 50% /100% | 4,329 | 1,681 | | 681 | 748 | 1,979 | 681 |
| Distribution | Corrective Maintenanc | 42336 | 42336: Grade B Construction | Blanket | 519,934 | 24,035 | 529 | 30,269 | 26,109 | 202,598 | 199,580 | 600,876 | 2.31% | 13,880 | 50% /100% | 328,892 | 125,217 | 125,686 | 4,073 | 30,813 | 30,941 | 129,759 |
| Distribution | Corrective Maintenanc | 42716 | 42716-TR76 Emergent Replacement Mare | UNIQUE | 41 | | | | | | | 41 | 2.31% | 1 | 50% /100% | 21 | 8 | 10 | | | | 10 |
| Distribution | Corrective Maintenanc | 42978 | 42978: TDC 556 TR43 Berwyn | UNIQUE | 476,717 | 37,418 | 31 | | | | | 514,166 | 2.31% | 11,877 | 50% /100% | 257,099 | 97,475 | 16,181 | | | | 16,181 |
| Distribution | Corrective Maintenanc | 43056 | 43056 Repalce Vault Roofs- 648 N Fairbar | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 3,782 | | | | 3,782 |
| Distribution | Corrective Maintenanc | 43082 | 43082 Replace Vault Roofs 14 W Schiller- | UNIQUE | 141,171 | 2,777 | | | | | | 143,948 | 2.31% | 3,325 | 50% /100% | 71,974 | 27,288 | 13,853 | | | | 13,853 |
| Distribution | Corrective Maintenanc | 43083 | 43083 Replace Vault Roofs 232 E Ohio -2( | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 2,324 | | | | 2,324 |
| Distribution | Corrective Maintenanc | 43089 | 43089 Replace Vault Roofs 80 E Van Bure | UNIQUE | 204,915 | (16,033) | | | | | | 188,882 | 2.31% | 4,363 | 50% /100% | 94,441 | 35,806 | 18,180 | | | | 18,180 |
| Distribution | Corrective Maintenanc | 43090 | 43090 Replace Vault Roofs 979 N Milwauk | UNIQUE | | 156,134 | 612 | 1,277 | | | | 158,023 | 2.31% | 3,650 | 50% /100% | 79,956 | 30,332 | 14,742 | | | | 14,742 |
| Distribution | Corrective Maintenanc | 43092 | 43092 Replace Vault Roofs 483 N Milwauk | UNIQUE | | 152,906 | (4,996) | (1,400) | | | | 146,510 | 2.31% | 3,384 | 50% /100% | 70,057 | 26,502 | 14,422 | | | | 14,422 |
| Distribution | Corrective Maintenanc | 43236 | 43236:TSS88 Replace 34KV Disconnects | UNIQUE | 248,074 | (283) | | | 405 | | | 248,196 | 2.31% | 5,733 | 50% /100% | 124,301 | 47,130 | 60,648 | | | | 60,648 |

| | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Distribution | Corrective Maintenanc | 43382 | 43382: TSS85 Skokie Disconnects | UNIQUE | | 136,404 | 26,475 | 53,218 | 102,611 | | | 318,708 | 2.31% | 7,362 | 50% /100% | 250,506 | 96,650 | 78,807 | | | | 78,807 |
| Distribution | Corrective Maintenanc | 43557 | 43557: Replace Vault Roof 132 W. Madiso | UNIQUE | 292,351 | 51,244 | | | | | | 343,595 | 2.31% | 7,937 | 50% /100% | 171,798 | 65,135 | 25,630 | | | | 25,630 |
| Distribution | Corrective Maintenanc | 43558 | 43558: Replace Vault Roof 33 N. State | UNIQUE | 266,741 | 138,943 | | | | | | 405,683 | 2.31% | 9,371 | 50% /100% | 202,842 | 76,904 | 44,972 | | | | 44,972 |
| Distribution | Corrective Maintenanc | 43559 | 43559: Replace Vault Roof 334S. Wells | UNIQUE | 246,011 | | | | | | | 246,011 | 2.31% | 5,683 | 50% /100% | 123,006 | 46,636 | 17,905 | | | | 17,905 |
| Distribution | Corrective Maintenanc | 43560 | 43560: Replace Vault Roof 73 E. Monroe | UNIQUE | | | | | | | 56,089 | - | 2.31% | - | 50% /100% | - | - | (116) | | | | (116) |
| Distribution | Corrective Maintenanc | 43561 | 43561: Replace Vault Roof 408 S. Clinton | UNIQUE | 192,913 | | | | | | | 192,913 | 2.31% | 4,456 | 50% /100% | 96,456 | 36,570 | 19,971 | | | | 19,971 |
| Distribution | Corrective Maintenanc | 43562 | 43562: Replace Vault Roof 360 N. Clark | UNIQUE | | | | | | | 51,556 | - | 2.31% | - | 50% /100% | - | - | 928 | | | | 928 |
| Distribution | Corrective Maintenanc | 43597 | 43597: Replace Vault Roof - 203 S. Wells | UNIQUE | (22,921) | | | | | | | (22,921) | 2.31% | (529) | 50% /100% | (11,460) | (4,345) | (2,547) | | | | (2,547) |
| Distribution | Corrective Maintenanc | 43599 | 43599: Replace Vault Roof - 2321 S. Mich | UNIQUE | 263,831 | | | | | | | 263,831 | 2.31% | 6,094 | 50% /100% | 131,915 | 50,014 | 11,931 | | | | 11,931 |
| Distribution | Corrective Maintenanc | 43638 | 43638: Micromesh Fence and Cameras fo | Blanket | (208,817) | | | | | | | (208,817) | 2.31% | (4,824) | 50% /100% | (104,408) | (39,585) | | | | | - |
| Distribution | Corrective Maintenanc | 43716 | 43716: Replace Vault Roof 419 W Erie 20 | UNIQUE | | | | | | 348,976 | | - | 2.31% | - | 50% /100% | - | - | 3,635 | | | | 3,635 |
| Distribution | Corrective Maintenanc | 43718 | 43718: Replace Vault Roof 570 W Adams- | UNIQUE | 41,072 | | | | (41,072) | | | - | 2.31% | - | 50% /100% | (20,536) | (8,163) | 106,889 | | | | 106,889 |
| Distribution | Corrective Maintenanc | 43719 | 43719: Replace Vault Roofs 1013 N Dearb | UNIQUE | | | | | | | 348,579 | - | 2.31% | - | 50% /100% | - | - | 3,601 | | | | 3,601 |
| Distribution | Corrective Maintenanc | 43720 | 43720: Replace Vault Roofs 336 S Jeffers | UNIQUE | 188,092 | (2,961) | | | | | | 185,131 | 2.31% | 4,277 | 50% /100% | 92,565 | 35,095 | 20,354 | | | | 20,354 |
| Distribution | Corrective Maintenanc | 43721 | 43721: Replace Vault Roofs 1061 W Chica | UNIQUE | | 138,718 | 2,517 | (1,776) | | | | 139,459 | 2.31% | 3,222 | 50% /100% | 70,100 | 26,584 | 15,252 | | | | 15,252 |
| Distribution | Corrective Maintenanc | 43722 | 43722: Replace Vault Roofs 1639 N Clybo | UNIQUE | | | | 188,720 | | | | 188,720 | 2.31% | 4,359 | 50% /100% | 188,720 | 73,283 | 20,608 | | | | 20,608 |
| Distribution | Corrective Maintenanc | 43723 | 43723: Replace Vault Roofs 122 S Racine | UNIQUE | | 122,359 | 80 | 2,634 | | | | 125,073 | 2.31% | 2,889 | 50% /100% | 63,893 | 24,249 | 13,664 | | | | 13,664 |
| Distribution | Corrective Maintenanc | 43724 | 43724: Replace Vault Roofs 39 N LaSalle- | UNIQUE | | | | | | 195,979 | 157,888 | - | 2.31% | - | 50% /100% | - | - | 4,182 | | | | 4,182 |
| Distribution | Corrective Maintenanc | 43725 | 43725: Replace Vault Roofs 83 E Madison | UNIQUE | | | 187,968 | 30,205 | 1,526 | | 313,944 | 219,699 | 2.31% | 5,075 | 50% /100% | 219,699 | 85,313 | 23,976 | | | | 23,976 |
| Distribution | Corrective Maintenanc | 43726 | 43726: Replace Vault Roofs 737 W Randc | UNIQUE | | | | | | 348,664 | | - | 2.31% | - | 50% /100% | - | - | 3,601 | | | | 3,601 |
| Distribution | Corrective Maintenanc | 43736 | 43736 - Replace Transformer 51 at Calum | UNIQUE | 7,968 | | | | | | | 7,968 | 2.31% | 184 | 50% /100% | 3,984 | 1,510 | 1,992 | | | | 1,992 |
| Distribution | Corrective Maintenanc | 43816 | 43816: TSS39/ REPLACEMENT OF FAIL | Blanket | 94,391 | | | | | | | 94,391 | 2.31% | 2,180 | 50% /100% | 47,195 | 17,893 | 23,463 | | | | 23,463 |
| Distribution | Corrective Maintenanc | 45008 | 45008: TSS121 - Replace Oil Circuit Breal | UNIQUE | | 176,724 | 490 | 15,387 | | | | 192,601 | 2.31% | 4,449 | 50% /100% | 104,239 | 39,666 | 62,577 | | | | 62,577 |
| Distribution | Corrective Maintenanc | 45018 | 45018: Transformer Recovery | Blanket | | | | | 54,358 | 533,475 | 465,627 | 54,358 | 2.31% | 1,256 | 50% /100% | 54,358 | 21,108 | 76,236 | | | | 76,236 |
| Distribution | Corrective Maintenanc | 45043 | 45043: Vault Roof 1236 N. Milwaukee | UNIQUE | | 168,847 | 8,936 | 8,100 | 4 | 311,949 | 1,902 | 185,887 | 2.31% | 4,294 | 50% /100% | 101,463 | 38,625 | 20,432 | | | | 20,432 |
| Distribution | Corrective Maintenanc | 45044 | 45044: Vault Roof 151 N Sangamon | UNIQUE | | | | | 187,630 | 311,949 | 1,902 | 187,630 | 2.31% | 4,334 | 50% /100% | 187,630 | 72,860 | 9,664 | | | | 9,664 |
| Distribution | Corrective Maintenanc | 45116 | 45116: ATO Replacement, North Shore Sa | UNIQUE | | | | | | | 2,639 | - | 2.31% | - | 50% /100% | - | - | 293 | | | | 293 |
| Distribution | Corrective Maintenanc | 45172 | 45172: DCY365 SC-REPLACE TR#4 AT I | UNIQUE | 430,138 | (20,162) | 2 | 16,788 | | | | 426,766 | 2.31% | 9,858 | 50% /100% | 221,778 | 84,238 | 277,739 | | | | 277,739 |
| Distribution | Corrective Maintenanc | 45225 | 45225: Aurora Secondary Cable Replacem | UNIQUE | | | | 224,155 | 10,211 | | | 234,366 | 2.31% | 5,414 | 50% /100% | 234,366 | 91,008 | 665,346 | | | | 665,346 |
| Distribution | Corrective Maintenanc | 45395 | 45395: Retire DC R28 | UNIQUE | | | | 235,911 | | | | 235,911 | 2.31% | 5,450 | 50% /100% | 235,911 | 91,608 | 26,209 | | | | 26,209 |
| Distribution | Corrective Maintenanc | 45399 | 45399 Corrective Maintenance - Distributic | Blanket | | | | | 50,658 | | | 50,658 | 2.31% | 1,170 | 50% /100% | 50,658 | 19,671 | | (50,658) | | | (50,658) |
| Distribution | Corrective Maintenanc | 45438 | 45438: Vault Roof Replacement 436 S Ply | UNIQUE | | | | | | | 72,038 | - | 2.31% | - | 50% /100% | - | - | 7,887 | | | | 7,887 |
| Distribution | Corrective Maintenanc | 45464 | 45464: Transformer Recovery - T&S | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 10,225 | | | | 10,225 |
| Distribution | Corrective Maintenanc | 45533 | 45533: Replace TR1 at DCC30 Lake Fores | UNIQUE | 34,080 | 611 | | | | | | 34,691 | 2.31% | 801 | 50% /100% | 17,346 | 6,576 | 3,308 | | | | 3,308 |
| Distribution | Corrective Maintenanc | 45537 | 45537: Replace Transformer at DCW152 I | UNIQUE | | 146,927 | | 1,063 | | | | 147,990 | 2.31% | 3,419 | 50% /100% | 74,527 | 28,265 | 3,019 | | | | 3,019 |
| Distribution | Corrective Maintenanc | 45553 | 45553 Install Security Equipment & Fence | UNIQUE | | | | | 706,681 | | | 706,681 | 2.31% | 16,324 | 50% /100% | 706,681 | 274,417 | | | | | - |
| Distribution | Corrective Maintenanc | 45570 | 45570: Replace Transformer at ESSW331 | UNIQUE | | 291,545 | 578 | 3 | | | | 292,126 | 2.31% | 6,748 | 50% /100% | 146,354 | 55,493 | 18,880 | | | | 18,880 |
| Distribution | Corrective Maintenanc | 45671 | 45671 DCY365 12kv Breaker Replacemer | UNIQUE | | | 226,104 | 382 | | | | 226,486 | 2.31% | 5,232 | 50% /100% | 226,486 | 87,949 | 56,620 | | | | 56,620 |
| Distribution | Corrective Maintenanc | 45676 | 45676: Aurora Secandary Cable Replacem | UNIQUE | | | | | | | 681,764 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Corrective Maintenanc | 45724 | 45724: D - Services Equip Repair Cap. | Blanket | | | | | | 10,820 | 11,044 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Corrective Maintenanc | 45739 | 45739 DCD292 Repl Failed TR1 DC 12kV | UNIQUE | | 251,193 | (199) | 779 | | | | 251,773 | 2.31% | 5,816 | 50% /100% | 126,176 | 47,843 | 62,939 | | | | 62,939 |
| Distribution | Corrective Maintenanc | 45753 | 45753 TSS38 Cap Bank Replacement (Dis | UNIQUE | | | | | 33,594 | | | 33,594 | 2.31% | 776 | 50% /100% | 33,594 | 13,045 | 8,398 | | | | 8,398 |
| Distribution | Corrective Maintenanc | 45783 | 45783: Replace Transformers at River City | UNIQUE | | | | 123,643 | | | | 123,643 | 2.31% | 2,856 | 50% /100% | 123,643 | 48,013 | 14,023 | | | | 14,023 |
| Distribution | Corrective Maintenanc | 45822 | 45822: Replace Tr1 @ DCD24 | UNIQUE | | | | 52,898 | | | | 52,898 | 2.31% | 1,222 | 50% /100% | 52,898 | 20,541 | 13,221 | | | | 13,221 |
| Distribution | Corrective Maintenanc | 45827 | 45827 Security Upgrades | UNIQUE | | | 426,509 | 120,772 | | | 262,044 | 547,281 | 2.31% | 12,642 | 50% /100% | 547,281 | 212,519 | | | | | - |
| Distribution | Corrective Maintenanc | 45856 | 45856 : Replace Tr71 TDC456 | UNIQUE | | 550,046 | 81,172 | (3,245) | | | | 627,973 | 2.31% | 14,506 | 50% /100% | 352,950 | 134,531 | 156,990 | | | | 156,990 |
| Distribution | Corrective Maintenanc | 45914 | 45914: Replace Vault Roof 614 S. Dearbo | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 1,703 | | | | 1,703 |
| Distribution | Corrective Maintenanc | 45915 | 45915: Replace Vault Roof 1445 N Sedsw | UNIQUE | | | | | | | 32,336 | - | 2.31% | - | 50% /100% | - | - | 933 | | | | 933 |
| Distribution | Corrective Maintenanc | 45949 | 45949 OHT Training Facility | UNIQUE | | | 221,261 | 10,622 | | | | 231,883 | 2.31% | 5,356 | 50% /100% | 231,883 | 90,044 | 1,091 | | | | 1,091 |
| Distribution | Corrective Maintenanc | 46022 | 46022 - Replc cable TSS 121 | Blanket | | | | 190,495 | | | | 190,495 | 2.31% | 4,400 | 50% /100% | 190,495 | 73,973 | 47,563 | | | | 47,563 |
| Distribution | Corrective Maintenanc | 46030 | 46030: Replace Vault Roof 301 W. Ontaric | UNIQUE | | | | | | | 30,956 | - | 2.31% | - | 50% /100% | - | - | 1,686 | | | | 1,686 |
| Distribution | Corrective Maintenanc | 46031 | 46031: Replace Vault 171 W. Illinois | UNIQUE | | | | | | | 30,956 | - | 2.31% | - | 50% /100% | - | - | 1,686 | | | | 1,686 |
| Distribution | Corrective Maintenanc | 46032 | 46032: Replace Vault 545 W. Quincy | UNIQUE | | | | | | | 28,314 | - | 2.31% | - | 50% /100% | - | - | 1,393 | | | | 1,393 |
| Distribution | Corrective Maintenanc | 46033 | 46033: 6959 S. Constance | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 1,393 | | | | 1,393 |
| Distribution | Corrective Maintenanc | 46034 | 46034: Replace Vault 4 E. Bellevue | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 1,686 | | | | 1,686 |
| Distribution | Corrective Maintenanc | 46035 | 46035: Replace Vault 500 E. 33rd | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 878 | | | | 878 |
| Distribution | Corrective Maintenanc | 46036 | 46036: Replace Vault 337 S. DesPlaines | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 878 | | | | 878 |
| Distribution | Corrective Maintenanc | 46037 | 46037: Replace Vault 11 E. Burton Place | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 878 | | | | 878 |
| Distribution | Corrective Maintenanc | 46038 | 46038: Replace Vault 121 W. Madison | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 878 | | | | 878 |
| Distribution | Corrective Maintenanc | 46039 | 46039: Replace Vault 25 E. Kinzie | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 585 | | | | 585 |
| Distribution | Corrective Maintenanc | 46144 | 46144: Rplc CB & DC @ TDC469 | UNIQUE | | | | | | 135,876 | | - | 2.31% | - | 50% /100% | - | - | 33,968 | | | | 33,968 |
| Distribution | Corrective Maintenanc | 46159 | 46159: Replace Switch DSS530 | UNIQUE | | | | 1,341 | | | | 1,341 | 2.31% | 31 | 50% /100% | 1,341 | 521 | 575 | | | | 575 |
| Distribution | Corrective Maintenanc | 46160 | 46160: DCB54 Replace Voltage Regulator | Blanket | | | | 614 | | | | 614 | 2.31% | 14 | 50% /100% | 614 | 238 | 19 | | | | 19 |
| Distribution | Corrective Maintenanc | 46162 | 46162: L15005 Replace Cable/Joint | UNIQUE | | | | (7,197) | | | | (7,197) | 2.31% | (166) | 50% /100% | (7,197) | (2,795) | (800) | | | | (800) |
| | **Corrective Maintenance Total** | | | | | | | | | | | **241,751,210** | | **5,584,453** | | | **57,361,625** | | | | | **24,779,476** |
| Distribution | Facility Relocation | 4978 | 4978: Sayre Av. Bridge Over Kennedy Exp | UNIQUE | | | | | | 384,523 | | - | 2.31% | - | 50% /100% | - | - | 14,587 | | | | 14,587 |
| Distribution | Facility Relocation | 4983 | 4983: Lawrence Av. Bridge Over Kennedy | UNIQUE | | 591,833 | | 22,565 | | | | 614,398 | 2.31% | 14,193 | 50% /100% | 318,481 | 120,955 | 116,021 | | | | 116,021 |
| Distribution | Facility Relocation | 5037 | 5037: Palatine Rd Relocate 80 poles + 70 | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 6,461 | | | | 6,461 |
| Distribution | Facility Relocation | 5048 | 5048: Public Relocation Baseline Work St | Blanket | 1,609,761 | 761,558 | 250,660 | 173,884 | 10,181 | | | 2,806,045 | 2.31% | 64,820 | 50% /100% | 1,620,385 | 618,337 | 659,107 | | | | 659,107 |
| Distribution | Facility Relocation | 5049 | 5049: Public Relocation Baseline Work Co | Blanket | 346,360 | 445,785 | 188,324 | 139,788 | 15,640 | | | 1,135,896 | 2.31% | 26,239 | 50% /100% | 739,824 | 283,650 | 313,258 | | | | 313,258 |
| Distribution | Facility Relocation | 5050 | 5050: Public Relocation Baseline Work Ci | Blanket | 178,245 | 80,285 | 87,278 | (82) | 2,946 | | | 348,672 | 2.31% | 8,054 | 50% /100% | 219,407 | 84,013 | 210,955 | | | | 210,955 |
| Distribution | Facility Relocation | 5051 | 5051: Public Relocation Baseline Work Ou | Blanket | 1,499,899 | 825,266 | 171,552 | 274,116 | 8,786 | | | 2,779,619 | 2.31% | 64,209 | 50% /100% | 1,617,036 | 617,249 | 756,065 | | | | 756,065 |
| Distribution | Facility Relocation | 5052 | 5052: Public Relocation Baseline Work To | Blanket | 62,929 | 103,325 | (2,672) | 14,840 | | | | 178,422 | 2.31% | 4,122 | 50% /100% | 95,295 | 36,241 | 41,766 | | | | 41,766 |
| Distribution | Facility Relocation | 5363 | 5363: Lower Wacker Drive Rebuild | UNIQUE | | | | | | ######## | 2,906,849 | - | 2.31% | - | 50% /100% | - | - | (1,164,407) | | | 311,871 | (1,164,407) |
| Distribution | Facility Relocation | 5925 | 5925: ComEd to relocate approximately 50 | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 5 | | | | 5 |
| Distribution | Facility Relocation | 11610 | 11610: Direct Support: Fac Reloc: ComEd | UNIQUE | | | | | | | 2,336,439 | - | 2.31% | - | 50% /100% | - | - | | | | 424,263 | - |
| Distribution | Facility Relocation | 11618 | 11618: AFUDC: ComEd: Fac Reloc: Electi | UNIQUE | | | | | | | 169,163 | - | 2.31% | - | 50% /100% | - | - | | | | 35,141 | - |
| Distribution | Facility Relocation | 18042 | 18042: Cemetery & Meridian Rd - Winneba | UNIQUE | | | | | | | 102,189 | - | 2.31% | - | 50% /100% | - | - | 24,100 | | | | 24,100 |
| Distribution | Facility Relocation | 19262 | 19262: ComEd Facility Relocation Baseline | Blanket | | | | | (389,754) | 2,884,996 | 3,004,213 | (389,754) | 2.31% | (9,003) | 50% /100% | (389,754) | (151,348) | | 134,403 | 521,219 | 551,788 | 134,403 |
| Distribution | Facility Relocation | 19742 | 19742: ComEd FR Projects >$100K Regic | UNIQUE | | | | | | | ######## | - | 2.31% | - | 50% /100% | - | - | | | | 2,398,979 | - |
| Distribution | Facility Relocation | 20222 | 20222: LaSalle/Division Redline Relocatio | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 23 | | | | 23 |
| Distribution | Facility Relocation | 20322 | 20322: IL 53 over Springbrook Creek Recc | UNIQUE | 553,663 | 691 | | | | | | 554,353 | 2.31% | 12,806 | 50% /100% | 277,177 | 105,088 | 128,317 | | | | 128,317 |
| Distribution | Facility Relocation | 21742 | 21742: PI Will Cty Caton Farm Rd County | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 1,824 | | | | 1,824 |
| Distribution | Facility Relocation | 22662 | 22662: CCDOT Lake Cook Rd @ Pfingste | UNIQUE | | | 4,693,039 | 153,189 | | | 60,592 | 4,846,228 | 2.31% | 111,948 | 50% /100% | 4,846,228 | 1,881,876 | 696,268 | | | | 696,268 |
| Distribution | Facility Relocation | 24462 | 24462: OtU Manchester Rd Bridge Recons | UNIQUE | 223,496 | (113,246) | | | | | | 110,250 | 2.31% | 2,547 | 50% /100% | 55,125 | 20,900 | 27,027 | | | | 27,027 |
| Distribution | Facility Relocation | 30427 | 30427: I-294 Tri State and 107th | UNIQUE | (14,934) | | | | | | | (14,934) | 2.31% | (345) | 50% /100% | (7,467) | (2,831) | | | | | - |
| Distribution | Facility Relocation | 30693 | 30693:Three Oaks & Silver Lake Roads - ( | UNIQUE | | | | 120,860 | | | | 120,860 | 2.31% | 2,792 | 50% /100% | 120,860 | 46,932 | 22,759 | | | | 22,759 |
| Distribution | Facility Relocation | 30892 | 30892: Root & Dan Ryan-Bridge, IDOT# 6 | UNIQUE | (2,134) | | | | | | | (2,134) | 2.31% | (49) | 50% /100% | (1,067) | (405) | (534) | | | | (534) |
| Distribution | Facility Relocation | 31693 | 31693: I-88 & Warrenville Rd, MP 128.3 - | UNIQUE | (27,954) | | | | | | | (27,954) | 2.31% | (646) | 50% /100% | (13,977) | (5,299) | (114) | | | | (114) |
| Distribution | Facility Relocation | 32633 | 32633: BCR Railroad Relocation - Bedforc | UNIQUE | (179,260) | | | | | | | (179,260) | 2.31% | (4,141) | 50% /100% | (89,630) | (33,982) | | | | | - |
| Distribution | Facility Relocation | 32915 | 32915: ISTHA I-94 @ Lake Cook Road | UNIQUE | (400) | | | | | | | (400) | 2.31% | (9) | 50% /100% | (200) | (76) | (88) | | | | (88) |
| Distribution | Facility Relocation | 33177 | 33177: IDOT US RT 45 Washington St to | UNIQUE | | | | | 862,514 | | | 862,514 | 2.31% | 19,924 | 50% /100% | 862,514 | 334,929 | 179,261 | | | | 179,261 |
| Distribution | Facility Relocation | 34152 | 34152: Bell School Rd-Lucky Ln to Argus- | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 402 | | | | 402 |
| Distribution | Facility Relocation | 34792 | 34792: Rider LGC Lambert Rd, Rt. 38 to V | UNIQUE | | | | | | | 83,797 | - | 2.31% | - | 50% /100% | - | - | 8,904 | | | | 8,904 |
| Distribution | Facility Relocation | 35995 | 35995: ComEd FR Projects - Project Mar | UNIQUE | | | | | | | 172,646 | - | 2.31% | - | 50% /100% | - | - | | | | (5,594) | - |
| Distribution | Facility Relocation | 36414 | 36414: IDOT Palatine @ Plum Grove-Smit | UNIQUE | | 444,430 | 8,197 | 263 | | | | 452,890 | 2.31% | 10,462 | 50% /100% | 230,675 | 87,535 | 50,555 | | | | 50,555 |
| Distribution | Facility Relocation | 36559 | 36559: Rider LGC O/U Romeoville Veterar | UNIQUE | 54 | | | | | | | 54 | 2.31% | 1 | 50% /100% | 27 | 10 | 6 | | | | 6 |

| | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Distribution | Facility Relocation | 36714 | 36714: Overhead Relocation Crystal LK Rt | UNIQUE | | | | | | | 213,660 | - | 2.31% | - | 50% /100% | - | - | 51,451 | | | 51,451 |
| Distribution | Facility Relocation | 37214 | 37214: OtU relo on Wolf Rd. frm Milwauke | UNIQUE | | | | | | | 1,257 | - | 2.31% | - | 50% /100% | - | - | (7,709) | | | (7,709) |
| Distribution | Facility Relocation | 37634 | 37634: O/U - Bolingbrook Lily Cache Rd - | UNIQUE | | | | | | 74,173 | | - | 2.31% | - | 50% /100% | - | - | 7,566 | | | 7,566 |
| Distribution | Facility Relocation | 38034 | 38034: IDOT Rolling Meadows Golf Rd @ | UNIQUE | 773,554 | 393 | | | | | | 773,947 | 2.31% | 17,878 | 50% /100% | 386,974 | 146,715 | 151,541 | | | 151,541 |
| Distribution | Facility Relocation | 38074 | 38074: IL 47 - REED TO KREUTZER - HU | UNIQUE | | | | | 2,978,170 | | | 2,978,170 | 2.31% | 68,796 | 50% /100% | 2,978,170 | 1,156,476 | 510,348 | | | 510,348 |
| Distribution | Facility Relocation | 38276 | 38276: O/U I-88 Rt 31 to Orchard Aurora | UNIQUE | (60,587) | | | | | | | (60,587) | 2.31% | (1,400) | 50% /100% | (30,294) | (11,485) | (15,147) | | | (15,147) |
| Distribution | Facility Relocation | 38296 | 38296: O/U New Stearns Rd over Fox Rive | UNIQUE | 6,995 | | | | | | | 6,995 | 2.31% | 162 | 50% /100% | 3,497 | 1,326 | 2,102 | | | 2,102 |
| Distribution | Facility Relocation | 38454 | 38454: IDOT IL RT 120 @ Bacon Rd & Ce | UNIQUE | (27) | | | | | | | (27) | 2.31% | (1) | 50% /100% | (13) | (5) | | | | - |
| Distribution | Facility Relocation | 38636 | 38636: Bolingbrook Lily Cache Rd | UNIQUE | 4,690 | | | 1 | | | | 4,691 | 2.31% | 108 | 50% /100% | 2,346 | 889 | 1,172 | | | 1,172 |
| Distribution | Facility Relocation | 38637 | 38637: Johnsburg Rd - IL 31 to Chapel Hil | UNIQUE | | | | | | | 42,349 | - | 2.31% | - | 50% /100% | - | - | 8,634 | | | 8,634 |
| Distribution | Facility Relocation | 38656 | 38656: IL 75 - Culvert Replacements | UNIQUE | | | 396,275 | 12,048 | | | | 408,323 | 2.31% | 9,432 | 50% /100% | 408,323 | 158,559 | 71,757 | | | 71,757 |
| Distribution | Facility Relocation | 38714 | 38714: IDOT-Rt 30 Road Widening frm Rt | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 16,177 | | | 16,177 |
| Distribution | Facility Relocation | 38895 | 38895: Vault Roof Wabash Ave-Harrison t | UNIQUE | (26,587) | | | | | | | (26,587) | 2.31% | (614) | 50% /100% | (13,294) | (5,040) | (2,954) | | | (2,954) |
| Distribution | Facility Relocation | 39174 | 39174: Armour Rd in Kankakee County | UNIQUE | 67 | | | | | | | 67 | 2.31% | 2 | 50% /100% | 33 | 13 | 17 | | | 17 |
| Distribution | Facility Relocation | 39255 | 39255: Will Cnty Intersection at 167th & C | UNIQUE | | | 417,471 | 7,757 | | | | 425,228 | 2.31% | 9,823 | 50% /100% | 425,228 | 165,124 | 102,971 | | | 102,971 |
| Distribution | Facility Relocation | 39575 | 39575: IDOT Rte 30 from Marley to Schoo | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | (12,540) | | | (12,540) |
| Distribution | Facility Relocation | 39816 | 39816: Walkup Rd-Veterans Park-Crystal | UNIQUE | 1,121,588 | 1,767 | | | | | | 1,123,355 | 2.31% | 25,949 | 50% /100% | 561,677 | 212,952 | 147,845 | | | 147,845 |
| Distribution | Facility Relocation | 40097 | 40097: I-88 Tollway @ Eola Road Intercha | UNIQUE | 296,302 | | | | | | | 296,302 | 2.31% | 6,845 | 50% /100% | 148,151 | 56,169 | 74,076 | | | 74,076 |
| Distribution | Facility Relocation | 40098 | 40098: IDOT RT12 @ RT53 Lightng & Tra | UNIQUE | | | | 1,182,069 | | | | 1,182,069 | 2.31% | 27,306 | 50% /100% | 1,182,069 | 459,018 | 77,591 | | | 77,591 |
| Distribution | Facility Relocation | 40298 | 40298: New Stearns Rd @ McDonald & R | UNIQUE | 791,080 | | | | | | | 791,080 | 2.31% | 18,274 | 50% /100% | 395,540 | 149,963 | 5,195 | | | 5,195 |
| Distribution | Facility Relocation | 40396 | 40396: FR*Crystal Creek Flood Control Sc | UNIQUE | 138,883 | | | | | | | 138,883 | 2.31% | 3,208 | 50% /100% | 69,442 | 26,328 | 12,637 | | | 12,637 |
| Distribution | Facility Relocation | 40458 | 40458: New Stearns Rd Dunham & ILL Rt | UNIQUE | 11,773 | | | | | | | 11,773 | 2.31% | 272 | 50% /100% | 5,886 | 2,232 | 2,943 | | | 2,943 |
| Distribution | Facility Relocation | 40477 | 40477: IL 2 - Fair St to Mud Creek Rd | UNIQUE | 344,920 | (8,023) | | | | | | 336,897 | 2.31% | 7,782 | 50% /100% | 168,448 | 63,865 | 35,039 | | | 35,039 |
| Distribution | Facility Relocation | 40621 | 40621: O/U LEMONT TALCOTT Av | UNIQUE | | | | | | 12,860 | | - | 2.31% | - | 50% /100% | - | - | 1,358 | | | 1,358 |
| Distribution | Facility Relocation | 40736 | 40736: Laraway Rd & Cherry Hill Rd wider | UNIQUE | 573,867 | 13,603 | 1 | | | | | 587,472 | 2.31% | 13,571 | 50% /100% | 293,736 | 111,366 | 12,466 | | | 12,466 |
| Distribution | Facility Relocation | 40942 | 40942: Alexander & Princeton | UNIQUE | 153,416 | | | | | | | 153,416 | 2.31% | 3,544 | 50% /100% | 76,708 | 29,083 | 18,948 | | | 18,948 |
| Distribution | Facility Relocation | 41744 | 41744: KEYES/INDUSTRIAL/MILL IMPRC | UNIQUE | 319,974 | | | | | | | 319,974 | 2.31% | 7,391 | 50% /100% | 159,987 | 60,657 | 52,341 | | | 52,341 |
| Distribution | Facility Relocation | 42297 | 42297: PI-KENDALL CO-RIDGE RD-WHE | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 220 | | | 220 |
| Distribution | Facility Relocation | 42343 | 42343: IDOT Arsenal Rd interchange revis | UNIQUE | | | | | | 306,730 | | - | 2.31% | - | 50% /100% | - | - | 66,257 | | | 66,257 |
| Distribution | Facility Relocation | 42376 | 42376: 66th & Lowe-CDOT Sewer Project | UNIQUE | 7,699 | | | | | | | 7,699 | 2.31% | 178 | 50% /100% | 3,850 | 1,459 | 1,925 | | | 1,925 |
| Distribution | Facility Relocation | 42377 | 42377: IL 75 - IL 70 INTERSECTION | UNIQUE | 577,906 | 2,644 | | | | | | 580,551 | 2.31% | 13,411 | 50% /100% | 290,275 | 110,054 | 110,845 | | | 110,845 |
| Distribution | Facility Relocation | 42396 | 42396: 111th St Reconstruction btwn 248t | UNIQUE | 87,149 | | | 16,752 | | | | 103,901 | 2.31% | 2,400 | 50% /100% | 60,326 | 23,026 | 25,955 | | | 25,955 |
| Distribution | Facility Relocation | 42517 | 42517: PI-MORRIS-BENTON AND WALL | UNIQUE | 12,499 | | | | | | | 12,499 | 2.31% | 289 | 50% /100% | 6,249 | 2,369 | 3,124 | | | 3,124 |
| Distribution | Facility Relocation | 42538 | 42538: HALIGUS RD S OF MILLER RD-L | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 1 | | | 1 |
| Distribution | Facility Relocation | 42540 | 42540: LCDOT North Ave IL RT 83 to Dee | UNIQUE | 255,482 | | | | | | | 255,482 | 2.31% | 5,902 | 50% /100% | 127,741 | 48,431 | 741 | | | 741 |
| Distribution | Facility Relocation | 42696 | 42696: O/U-Vill of Orland Pk LaGrange Rd | UNIQUE | | | | | | 1,326,153 | | - | 2.31% | - | 50% /100% | - | - | 57,509 | 43,976 | | 57,509 |
| Distribution | Facility Relocation | 42738 | 42738: IDOT RT 83 Petite Lake Rd-Wisc S | UNIQUE | 219,212 | | | | | | | 219,212 | 2.31% | 5,064 | 50% /100% | 109,606 | 41,555 | 6,811 | | | 6,811 |
| Distribution | Facility Relocation | 42837 | 42837: Line #7611/7612 (138kv) SP1004 ( | UNIQUE | 203,466 | 11,280 | 7,966 | 6,964 | | | | 229,676 | 2.31% | 5,306 | 50% /100% | 122,303 | 46,506 | 32,265 | | | 32,265 |
| Distribution | Facility Relocation | 43078 | 43078: Grundy Cnty Old Stage Rd Part 2 | UNIQUE | | | | | | | 22,277 | - | 2.31% | - | 50% /100% | - | - | 4,706 | | | 4,706 |
| Distribution | Facility Relocation | 43081 | 43081: FR*Bliss Rd btwn KEDEKA & Han | UNIQUE | 232,926 | 1 | | | | | | 232,927 | 2.31% | 5,381 | 50% /100% | 116,464 | 44,156 | 48,627 | | | 48,627 |
| Distribution | Facility Relocation | 43084 | 43084: PI-STREATOR-KENT ST-SIDE ST | UNIQUE | 176,995 | 1,358 | | | | | | 178,353 | 2.31% | 4,120 | 50% /100% | 89,176 | 33,810 | 34,793 | | | 34,793 |
| Distribution | Facility Relocation | 43086 | 43086: Virginia Rd - IL 31 to Rakow Rd | UNIQUE | 321,953 | (551) | (1) | | | | | 321,402 | 2.31% | 7,424 | 50% /100% | 160,700 | 60,927 | 58,781 | | | 58,781 |
| Distribution | Facility Relocation | 43093 | 43093: STREATOR-KENT ST FROM IOW | UNIQUE | | | 132,121 | 1,702 | | | | 133,823 | 2.31% | 3,091 | 50% /100% | 133,823 | 51,966 | 33,347 | | | 33,347 |
| Distribution | Facility Relocation | 43116 | 43116: Plainfield Twp-Renwick Rd over Du | UNIQUE | | | | | | | 51,611 | - | 2.31% | - | 50% /100% | - | - | 12,265 | | | 12,265 |
| Distribution | Facility Relocation | 43178 | 43178: Rakow Rd - Ackman Rd to IL 31 | UNIQUE | | | | | | | 164,383 | - | 2.31% | - | 50% /100% | - | - | 22,043 | | | 22,043 |
| Distribution | Facility Relocation | 43216 | 43216: Sauk Trail South Chicago Hts | UNIQUE | | 130,930 | 624 | 3,570 | | | | 135,124 | 2.31% | 3,121 | 50% /100% | 69,659 | 26,449 | 13,264 | | | 13,264 |
| Distribution | Facility Relocation | 43296 | 43296: CDWM Sewer Prj-Pulaski Rd: Pet | UNIQUE | 704,586 | | | | | | | 704,586 | 2.31% | 16,276 | 50% /100% | 352,293 | 133,567 | 41,406 | | | 41,406 |
| Distribution | Facility Relocation | 43379 | 43379: 93rd & Anthony, CDOT Sewer # 62 | UNIQUE | 10 | | | | | | | 10 | 2.31% | 0 | 50% /100% | 5 | 2 | 5 | | | 5 |
| Distribution | Facility Relocation | 43397 | 43397: 72nd & Euclid, CDOT Sewer# 625 | UNIQUE | (3,058) | | | | | | | (3,058) | 2.31% | (71) | 50% /100% | (1,529) | (580) | (2,039) | | | (2,039) |
| Distribution | Facility Relocation | 43398 | 43398: 75th & Prairie CDOT Sewer# 6205 | UNIQUE | (198) | | | | | | | (198) | 2.31% | (5) | 50% /100% | (99) | (38) | (369) | | | (369) |
| Distribution | Facility Relocation | 43516 | 43516: ARGO/SUMMIT UPRR SPUR TRA | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 1,300 | | | 1,300 |
| Distribution | Facility Relocation | 43542 | 43542: RT19 & Barrington Rd Intersection | UNIQUE | 468,126 | 1 | | | | | | 468,127 | 2.31% | 10,814 | 50% /100% | 234,063 | 88,742 | 107,474 | | | 107,474 |
| Distribution | Facility Relocation | 43577 | 43577: LCDOT TRAFFIC SIGNALS LEWI | UNIQUE | 409,287 | | | | | | | 409,287 | 2.31% | 9,455 | 50% /100% | 204,643 | 77,588 | 74,121 | | | 74,121 |
| Distribution | Facility Relocation | 43600 | 43600: IL Central Matteson PH1 CN RR | UNIQUE | | 114 | 69 | 1,339 | | | | 1,522 | 2.31% | 35 | 50% /100% | 1,465 | 568 | 329 | | | 329 |
| Distribution | Facility Relocation | 45002 | 45002: IDOT- US RT 30 (Williams St - US | UNIQUE | | | | | | | 270,287 | - | 2.31% | - | 50% /100% | - | - | 29,684 | | | 29,684 |
| Distribution | Facility Relocation | 45009 | 45009: Village of Lombard-Main St Improv | UNIQUE | | | | 251,531 | | | | 251,531 | 2.31% | 5,810 | 50% /100% | 251,531 | 97,674 | 62,019 | | | 62,019 |
| Distribution | Facility Relocation | 45016 | 45016: IDOT IL RT83 Beach Grove Road t | UNIQUE | 290,617 | 184 | | | | | | 290,801 | 2.31% | 6,718 | 50% /100% | 145,401 | 55,126 | 18,561 | | | 18,561 |
| Distribution | Facility Relocation | 45022 | 45022: IL Central Matteson PH2 CN RR | UNIQUE | | | | 33,599 | | | | 33,599 | 2.31% | 776 | 50% /100% | 33,599 | 13,047 | 17,997 | | | 17,997 |
| Distribution | Facility Relocation | 45025 | 45025: IL RT53 Elgin O'Hare Expy to Arm | UNIQUE | | | | | | | 639,595 | - | 2.31% | - | 50% /100% | - | - | 31,760 | | 117,704 | 31,760 |
| Distribution | Facility Relocation | 45031 | 45031: 109th & State to Wabash | UNIQUE | | | | 250,712 | | | | 250,712 | 2.31% | 5,791 | 50% /100% | 250,712 | 97,356 | 27,396 | | | 27,396 |
| Distribution | Facility Relocation | 45038 | 45038: IDOT IL RT 56 between Winfield F | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 54,856 | | | 54,856 |
| Distribution | Facility Relocation | 45048 | 45048: Morton Grove Waukegan Rd Stree | UNIQUE | 161,922 | 2,332 | | | | | | 164,254 | 2.31% | 3,794 | 50% /100% | 82,127 | 31,137 | 43,534 | | | 43,534 |
| Distribution | Facility Relocation | 45050 | 45050: IL RT56 South Side between RT59 | UNIQUE | | | | | | | 71,301 | - | 2.31% | - | 50% /100% | - | - | 17,513 | | | 17,513 |
| Distribution | Facility Relocation | 45070 | 45070: County Improvement 183rd St in T | UNIQUE | | | 226,155 | | | | | 226,155 | 2.31% | 5,224 | 50% /100% | 226,155 | 87,820 | 24,704 | | | 24,704 |
| Distribution | Facility Relocation | 45072 | 45072: City of Elgin Sewer Separation | UNIQUE | 502,109 | | (1) | | | | | 502,108 | 2.31% | 11,599 | 50% /100% | 251,053 | 95,183 | 102,512 | | | 102,512 |
| Distribution | Facility Relocation | 45077 | 45077: CDOT Street Improv Glenwood Av | UNIQUE | | | | 109,403 | | | | 109,403 | 2.31% | 2,527 | 50% /100% | 109,403 | 42,483 | 36,009 | | | 36,009 |
| Distribution | Facility Relocation | 45090 | 45090: IDOT I-80 and Brisbin Rd Interchar | UNIQUE | | | | | | 368,506 | | - | 2.31% | - | 50% /100% | - | - | 42,966 | 42,384 | | 42,966 |
| Distribution | Facility Relocation | 45109 | 45109: LCDOT Grand Ave Traffic Signals | UNIQUE | 107,632 | | | | | | | 107,632 | 2.31% | 2,486 | 50% /100% | 53,816 | 20,403 | 21,870 | | | 21,870 |
| Distribution | Facility Relocation | 45111 | 45111: IDOT IL RT 62 IL RT 53 to Arlingto | UNIQUE | | | | | | 1,969,478 | | - | 2.31% | - | 50% /100% | - | - | 267,143 | 119,515 | | 267,143 |
| Distribution | Facility Relocation | 45120 | 45120: IDOT IL RT83 @ IL RT132 | UNIQUE | | | | | | 147,373 | | - | 2.31% | - | 50% /100% | - | - | 32,346 | | | 32,346 |
| Distribution | Facility Relocation | 45164 | 45164: OtU Hanover PK - Irving Park Rd | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 7 | | | 7 |
| Distribution | Facility Relocation | 45165 | 45165: OtU Morton Grove - Lincoln Ave | UNIQUE | | | | | | 66,049 | | - | 2.31% | - | 50% /100% | - | - | 18,898 | 1,150 | | 18,898 |
| Distribution | Facility Relocation | 45169 | 45169: Rte 58(Dempster); Ferris to Centr | UNIQUE | | 220,730 | 919 | 3,201 | | | | 224,850 | 2.31% | 5,194 | 50% /100% | 114,485 | 43,443 | 55,696 | | | 55,696 |
| Distribution | Facility Relocation | 45176 | 45176: IDOT IL RT173 @ Boat Channel W | UNIQUE | | 173,074 | 456 | 3,633 | | | | 177,163 | 2.31% | 4,092 | 50% /100% | 90,626 | 34,397 | 38,564 | | | 38,564 |
| Distribution | Facility Relocation | 45179 | 45179: IDOT IL RT58 & Shermer Road | UNIQUE | | | | | 164,311 | | | 164,311 | 2.31% | 3,796 | 50% /100% | 164,311 | 63,805 | 35,497 | | | 35,497 |
| Distribution | Facility Relocation | 45191 | 45191: LCDOT Peterson Road & IL RT60 | UNIQUE | | | | | | 313,930 | | - | 2.31% | - | 50% /100% | - | - | 63,459 | | | 63,459 |
| Distribution | Facility Relocation | 45192 | 45192: IL RT53 between IL RT64 & ST Ch | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 3,479 | | | 3,479 |
| Distribution | Facility Relocation | 45193 | 45193: LCDOT Hunt Club Rd @ Wadswo | UNIQUE | | | | | | 1,354 | | - | 2.31% | - | 50% /100% | - | - | 271 | | | 271 |
| Distribution | Facility Relocation | 45204 | 45204: W State St - Kilburn to Sunset | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 161 | | | 161 |
| Distribution | Facility Relocation | 45230 | 45230: I-57 & Manteno Rd Interchange Re | UNIQUE | | | | | | 5,144 | | - | 2.31% | - | 50% /100% | - | - | 572 | | | 572 |
| Distribution | Facility Relocation | 45237 | 45237: 183rd St Tinley Park | UNIQUE | 93,835 | | | | | | | 93,835 | 2.31% | 2,168 | 50% /100% | 46,918 | 17,788 | 10,253 | | | 10,253 |
| Distribution | Facility Relocation | 45238 | 45238: City of Maywood-St Charles Rd & S | UNIQUE | 135,717 | | | | | | | 135,717 | 2.31% | 3,135 | 50% /100% | 67,859 | 25,728 | 33,518 | | | 33,518 |
| Distribution | Facility Relocation | 45249 | 45249: IDOT Mannheim Rd Bridge over Fr | UNIQUE | 197,380 | 1 | | | | | | 197,381 | 2.31% | 4,560 | 50% /100% | 98,690 | 37,417 | 40,135 | | | 40,135 |
| Distribution | Facility Relocation | 45250 | 45250: Morgan St Bridge Replacement - R | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 10,808 | | | 10,808 |
| Distribution | Facility Relocation | 45251 | 45251: IL2 - Mud Creek Rd to Mill Creek | UNIQUE | | | | | | 7,831 | 370,424 | - | 2.31% | - | 50% /100% | - | - | 58,001 | | 16,535 | 58,001 |
| Distribution | Facility Relocation | 45267 | 45267: OtU City of DeKalb - Locust St fror | UNIQUE | | | | | | | 171,220 | - | 2.31% | - | 50% /100% | - | - | 42,368 | | | 42,368 |
| Distribution | Facility Relocation | 45274 | 45274: OtU Village of Libertyville - Milwauk | UNIQUE | | | | | | | 14,558 | - | 2.31% | - | 50% /100% | - | - | 3,600 | | | 3,600 |
| Distribution | Facility Relocation | 45308 | 45308: CDWM Sewer Proj #6018 Hermita | UNIQUE | | | | 38,457 | | | | 38,457 | 2.31% | 888 | 50% /100% | 38,457 | 14,934 | 9,395 | | | 9,395 |
| Distribution | Facility Relocation | 45309 | 45309: CDWM Sewer Proj #6155 Norwoo | UNIQUE | | | | | | 25,295 | | - | 2.31% | - | 50% /100% | - | - | 6,195 | | | 6,195 |
| Distribution | Facility Relocation | 45312 | 45312: 92nd & Ewing | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 3,218 | | | 3,218 |
| Distribution | Facility Relocation | 45315 | 45315: OtU poles North side of MLK Drive | UNIQUE | | | 2,295 | 292 | | | | 2,587 | 2.31% | 60 | 50% /100% | 2,587 | 1,005 | 478 | | | 478 |
| Distribution | Facility Relocation | 45330 | 45330: IL RT31 @ Oak St Intersection No | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 6,812 | | | 6,812 |
| Distribution | Facility Relocation | 45331 | ITN 45331: Facility Relocation Forecast - ( | Blanket | | | | | 9,832 | | | 9,832 | 2.31% | 227 | 50% /100% | 9,832 | 3,818 | | | | - |
| Distribution | Facility Relocation | 45337 | 45337: IL RT64 between Kautz RD & IL RT | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 5,180 | | | 5,180 |
| Distribution | Facility Relocation | 45341 | 45341: IDOT Local Roads-RT6 & McKinley | UNIQUE | | 207,050 | 1,092 | 923 | | | | 209,065 | 2.31% | 4,829 | 50% /100% | 105,540 | 40,032 | 51,987 | | | 51,987 |
| Distribution | Facility Relocation | 45389 | 45389: Ridgeland Realignment @ Steger F | UNIQUE | | | | | 373,313 | | | 373,313 | 2.31% | 8,624 | 50% /100% | 373,313 | 144,964 | 40,982 | | | 40,982 |
| Distribution | Facility Relocation | 45409 | 45409: IDOT IL RT83 North Ave to Wiscor | UNIQUE | | 450,779 | 1,702 | 3,341 | | | | 455,822 | 2.31% | 10,529 | 50% /100% | 230,432 | 87,411 | 99,599 | | | 99,599 |

| | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Distribution | Facility Relocation | 45430 | 45430: IDOT Local Rds DesPlaines River | UNIQUE | | 236,719 | 1,078 | 2,004 | | | | 239,801 | 2.31% | 5,539 | 50% /100% | 121,442 | 46,071 | 52,451 | | | | 52,451 |
| Distribution | Facility Relocation | 45461 | 45461: IDOT IL RT22 E/O I-94 to W/O US | UNIQUE | | | | | | | 630,038 | - | 2.31% | - | 50% /100% | - | - | 80,252 | | | 49,591 | 80,252 |
| Distribution | Facility Relocation | 45474 | 45474: Livingston County - 2900 N RD Po | UNIQUE | | | | 97,844 | | | | 97,844 | 2.31% | 2,260 | 50% /100% | 97,844 | 37,995 | 10,871 | | | | 10,871 |
| Distribution | Facility Relocation | 45482 | 45482: IDOT I-57 Cable Crossing @ 157th | UNIQUE | | | | | | | 7,003 | - | 2.31% | - | 50% /100% | - | - | 764 | | | | 764 |
| Distribution | Facility Relocation | 45507 | 45507: CDOT Street Imprv, Project #D-6-1 | UNIQUE | | | | | | 231,863 | | - | 2.31% | - | 50% /100% | - | - | 57,966 | | | | 57,966 |
| Distribution | Facility Relocation | 45583 | 45583: 62nd & Woodlawn to Dorchester | UNIQUE | | | | | | 39,247 | | - | 2.31% | - | 50% /100% | - | - | 49,067 | | | | 49,067 |
| Distribution | Facility Relocation | 45604 | 45604: Wabena Park 34kV Line Relocatio | UNIQUE | | | 58,394 | (43,993) | | | | 14,401 | 2.31% | 333 | 50% /100% | 14,401 | 5,592 | 1,578 | | | | 1,578 |
| Distribution | Facility Relocation | 45782 | 45782: IDOT Elston Ave Bridge over Eden | UNIQUE | | | | | | 5,623 | | - | 2.31% | - | 50% /100% | - | - | 625 | | | | 625 |
| Distribution | Facility Relocation | 45787 | 45787: O/U Romeoville Dalhardt Ave | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 7 | | | | 7 |
| Distribution | Facility Relocation | 45833 | 45833: 40th & Langley | UNIQUE | | | | | | 155,218 | | - | 2.31% | - | 50% /100% | - | - | 17,049 | | | | 17,049 |
| Distribution | Facility Relocation | 45841 | 45841 CDWM Sewer Proj #6244 W 18th S | UNIQUE | | | | | 6,566 | | | 6,566 | 2.31% | 152 | 50% /100% | 6,566 | 2,550 | 730 | | | | 730 |
| Distribution | Facility Relocation | 45877 | 45877: IL 251 @ IL 173 Intersection Recor | UNIQUE | | | | | | | 4,433 | - | 2.31% | - | 50% /100% | - | - | 908 | | | | 908 |
| Distribution | Facility Relocation | 45895 | 45895: Bridgeview 71st St and CSX RR G | UNIQUE | | | | | | | 9,693 | - | 2.31% | - | 50% /100% | - | - | 2,423 | | | | 2,423 |
| Distribution | Facility Relocation | 45951 | 45951: Pingree Rd - Cog Circle to UPRR | UNIQUE | | | | | | | 171 | - | 2.31% | - | 50% /100% | - | - | 35 | | | | 35 |
| Distribution | Facility Relocation | 45965 | 45965: Archer, Lemont & Derby Rds - Le | UNIQUE | | | | | | 23,310 | | - | 2.31% | - | 50% /100% | - | - | 5,827 | | | | 5,827 |
| Distribution | Facility Relocation | 45976 | 45976: Joe Orr Road Extension | UNIQUE | | | | | | | 13,486 | - | 2.31% | - | 50% /100% | - | - | 1,498 | | | | 1,498 |
| Distribution | Facility Relocation | 45994 | 45994: IL RT58 (Golf Rd) Basswood to Plu | UNIQUE | | | | | | 10,479 | | - | 2.31% | - | 50% /100% | - | - | 2,620 | | | | 2,620 |
| Distribution | Facility Relocation | 46055 | 46055: Walkup Rd - IL 176 to Bull Valley F | UNIQUE | | | | | | | 3,224 | - | 2.31% | - | 50% /100% | - | - | 658 | | | | 658 |
| Distribution | Facility Relocation | 46059 | 46059: CREATE 60th, 61st & 66th & LaSa | UNIQUE | | | | | | | 35,385 | - | 2.31% | - | 50% /100% | - | - | 8,028 | | | | 8,028 |
| Distribution | Facility Relocation | 46065 | 46065: Weber & Renwick Rd Intersection | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 1,708 | | | | 1,708 |
| Distribution | Facility Relocation | 46138 | 46138: CREATE Union Pacific RR Project | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 7,109 | | | | 7,109 |
| | **Facility Relocation Total** | | | | | | | | | | | **32,015,263** | | **739,553** | | | **8,765,715** | | | | | **6,080,641** |
| Distribution | New Business | 5362 | 5362: CTA Projects Blue Brown and Red | UNIQUE | | 162,687 | 641 | (5,805) | | 50,592 | | 157,523 | 2.31% | 3,639 | 50% /100% | 76,180 | 28,835 | | | 682 | | - |
| Distribution | New Business | 5968 | 5968: Inside Chicago Baseline | Blanket | 6,416,536 | 4,843,008 | 1,753,061 | 2,211,629 | 603,975 | 5,549,977 | 5,894,970 | 15,828,209 | 2.31% | 365,632 | 50% /100% | 10,198,437 | 3,908,540 | 1,591,713 | 52,141 | 117,082 | 127,611 | 1,643,854 |
| Distribution | New Business | 5972 | 5972: Outside Chicago Baseline | Blanket | ######## | ######## | 5,167,308 | 6,969,058 | 5,650,891 | ######## | ######## | 61,439,138 | 2.31% | 1,419,244 | 50% /100% | 39,613,198 | 15,182,097 | 1,972,809 | 128,964 | 332,361 | 328,447 | 2,101,773 |
| Distribution | New Business | 5997 | 5997: LP - 300 N. LaSalle | UNIQUE | 808,440 | 195 | | | | | | 808,635 | 2.31% | 18,679 | 50% /100% | 404,317 | 153,291 | | | | | - |
| Distribution | New Business | 6305 | 6305: Customer requests relocation of DC | UNIQUE | | | | | 1,542 | | | 1,542 | 2.31% | 36 | 50% /100% | 1,542 | 599 | | | | | - |
| Distribution | New Business | 10290 | 10290: Southgate Market | UNIQUE | 783,815 | | | | | | | 783,815 | 2.31% | 18,106 | 50% /100% | 391,908 | 148,586 | | | | | - |
| Distribution | New Business | 10326 | 10326: LP - Trump Tower 401 N. Wabash | UNIQUE | 116,627 | | | | | | | 116,627 | 2.31% | 2,694 | 50% /100% | 58,313 | 22,109 | | | | | - |
| Distribution | New Business | 10339 | 10339: 11 E. Walton | UNIQUE | 108 | | | | | | | 108 | 2.31% | 2 | 50% /100% | 54 | 20 | (108) | | | | (108) |
| Distribution | New Business | 11611 | 11611: Direct Support: New Bus: ComEd I | UNIQUE | | | | | | | 248,821 | - | 2.31% | - | 50% /100% | - | - | | | | 5,476 | - |
| Distribution | New Business | 11612 | 11612: AFUDC: ComEd: New Bus: Electri | UNIQUE | | | | | | | 846,586 | - | 2.31% | - | 50% /100% | - | - | | | | 21,707 | - |
| Distribution | New Business | 11702 | 11702: RDS-Windsor Ridge, Joliet | UNIQUE | 155,265 | | | | | | | 155,265 | 2.31% | 3,587 | 50% /100% | 77,632 | 29,433 | | | | | - |
| Distribution | New Business | 12184 | 12184: Block 37 - Retail/CTA | UNIQUE | 1,158,504 | | | | | | | 1,158,504 | 2.31% | 26,761 | 50% /100% | 579,252 | 219,615 | | | | | - |
| Distribution | New Business | 13507 | 13507: O'Hare Runway Realign-Phase 1 | UNIQUE | (907,106) | 57,625 | 23,440 | 132,319 | (56,425) | 499,424 | 509,191 | (750,146) | 2.31% | (17,328) | 50% /100% | (325,406) | (122,461) | (60,520) | (2,290) | 9,063 | 9,667 | (62,810) |
| Distribution | New Business | 17962 | 17962: RDS-Springbank #3, WO# 560919 | UNIQUE | | 7,760 | | | | | | 7,760 | 2.31% | 179 | 50% /100% | 3,880 | 1,471 | | | | | - |
| Distribution | New Business | 17963 | 17963: CNSP: 4640 N Clark | UNIQUE | (3,767) | | | | | | | (3,767) | 2.31% | (87) | 50% /100% | (1,884) | (714) | | | | | - |
| Distribution | New Business | 18962 | 18962: 60 E. Monroe | UNIQUE | 152,606 | | | | | | | 152,606 | 2.31% | 3,525 | 50% /100% | 76,303 | 28,929 | | | | | - |
| Distribution | New Business | 19562 | 19562: Equnix Data Center (Lunt) | UNIQUE | (26,629) | | | | | | | (26,629) | 2.31% | (615) | 50% /100% | (13,314) | (5,048) | | | | | - |
| Distribution | New Business | 19563 | 19563: DuPont Fabros Data Center (Buss | UNIQUE | (379) | | | | | | | (379) | 2.31% | (9) | 50% /100% | (189) | (72) | | | | | - |
| Distribution | New Business | 19782 | 19782: HSBC Volo Data Center | UNIQUE | (324,692) | | | | | | | (324,692) | 2.31% | (7,500) | 50% /100% | (162,346) | (61,551) | | | | | - |
| Distribution | New Business | 22583 | 22583: 505 N McClurg | UNIQUE | | 217,030 | 5,139 | 18,273 | | | | 240,442 | 2.31% | 5,554 | 50% /100% | 131,927 | 50,233 | | | | | - |
| Distribution | New Business | 22782 | 22782 : Finkl Steel - 1355 E 93rd Street, C | UNIQUE | | | | | 621,422 | ######## | 150,846 | 621,422 | 2.31% | 14,355 | 50% /100% | 621,422 | 241,309 | | 13,412 | 8,791 | 999 | 13,412 |
| Distribution | New Business | 23163 | 23163: LP - 10 E Delaware | UNIQUE | (1,341) | | | | | | | (1,341) | 2.31% | (31) | 50% /100% | (671) | (254) | | | | | - |
| Distribution | New Business | 24143 | 24143: CE Distrib Transformers-New Busi | Blanket | | | | | 491,756 | 2,665,185 | 2,944,915 | 491,756 | 2.31% | 11,360 | 50% /100% | 491,756 | 190,958 | | | 68,338 | 75,510 | - |
| Distribution | New Business | 24364 | 24364: 65 E Monroe | UNIQUE | (31) | | | | | | | (31) | 2.31% | (1) | 50% /100% | (15) | (6) | (3) | | | | (3) |
| Distribution | New Business | 24764 | 24764: HSBC Finance Corp Office | UNIQUE | (15,261) | | | | | | | (15,261) | 2.31% | (353) | 50% /100% | (7,630) | (2,893) | 21,032 | | | | 21,032 |
| Distribution | New Business | 25302 | 25302: RDN - Liberty Lakes East WO# 05 | UNIQUE | | | 33,018 | (157) | | | | 32,861 | 2.31% | 759 | 50% /100% | 32,861 | 12,761 | | | | | - |
| Distribution | New Business | 25442 | 25442: NA Wal-Mart Elgin WO#05917 | UNIQUE | | | | | | 81,149 | | - | 2.31% | - | 50% /100% | - | - | (5,585) | | 1,247 | | (5,585) |
| Distribution | New Business | 28802 | 28802:NA - Walgreens @ 111th & Kedzie/ | UNIQUE | | | | | 119,713 | | | 119,713 | 2.31% | 2,765 | 50% /100% | 119,713 | 46,487 | 2,997 | | | | 2,997 |
| Distribution | New Business | 28803 | 28803: RDN-Chestnut Grove Subdivision, | UNIQUE | | | | 295,274 | | | | 295,274 | 2.31% | 6,821 | 50% /100% | 295,274 | 114,660 | | | | | - |
| Distribution | New Business | 29824 | 29824: CNSP - 2300 W Lawrence -- Relo | UNIQUE | 389,396 | | | | | | | 389,396 | 2.31% | 8,995 | 50% /100% | 194,698 | 73,817 | | | | | - |
| Distribution | New Business | 29902 | 29902: RDS-Walker Rd Line Ext, WO 058 | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 182 | | | | 182 |
| Distribution | New Business | 30064 | 30064: Metro Water Reclamation District E | UNIQUE | 14,290 | | | | | | | 14,290 | 2.31% | 330 | 50% /100% | 7,145 | 2,709 | 3,572 | | | | 3,572 |
| Distribution | New Business | 30262 | 30262: RDS-Whisper Creek #2, WO 0579 | UNIQUE | 76,877 | | | | | | | 76,877 | 2.31% | 1,776 | 50% /100% | 38,439 | 14,573 | | | | | - |
| Distribution | New Business | 30302 | 30302:RDN-Bowes Creek Phase 2, WO#( | UNIQUE | | | | | 2,864 | | | 2,864 | 2.31% | 66 | 50% /100% | 2,864 | 1,112 | | 64 | | | 64 |
| Distribution | New Business | 30324 | 30324: RDN-Damisch Rd. Reloc & OTU, \ | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 201 | | | | 201 |
| Distribution | New Business | 30425 | 30425: RDN WALNUT GLEN LINE EXT. \ | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | (2,757) | | | | (2,757) |
| Distribution | New Business | 30426 | 30426: University of Chicago Surgical Pav | UNIQUE | | | | | 1,700,773 | | | 1,700,773 | 2.31% | 39,288 | 50% /100% | 1,700,773 | 660,440 | | | | | - |
| Distribution | New Business | 30444 | 30444: Elmhurst Hospital | UNIQUE | 7,209 | | | | | | | 7,209 | 2.31% | 167 | 50% /100% | 3,605 | 1,367 | | | | | - |
| Distribution | New Business | 30461 | 30461: Robert Taylor Homes | UNIQUE | | | | 380,075 | | | | 380,075 | 2.31% | 8,780 | 50% /100% | 380,075 | 147,590 | | | | | - |
| Distribution | New Business | 30474 | 30474: LP - 161 W Kinzie | UNIQUE | 6,094 | | | | | | | 6,094 | 2.31% | 141 | 50% /100% | 3,047 | 1,155 | | | | | - |
| Distribution | New Business | 30488 | 30488: 1201 S. Prairie - One Museum Par | UNIQUE | 123 | | | | | | | 123 | 2.31% | 3 | 50% /100% | 61 | 23 | | | | | - |
| Distribution | New Business | 30652 | 30652: 150 W Roosevelt | UNIQUE | 666 | | | | | | | 666 | 2.31% | 15 | 50% /100% | 333 | 126 | | | | | - |
| Distribution | New Business | 30853 | 30853: Winnebago County Landfill Co-Ger | UNIQUE | | | | (218) | | | | (218) | 2.31% | (5) | 50% /100% | (218) | (85) | | | | | - |
| Distribution | New Business | 30872 | 30872: U of C Mansueto/Regenstein Libra | UNIQUE | 222,618 | | | 1 | | | | 222,619 | 2.31% | 5,143 | 50% /100% | 111,310 | 42,202 | | | | | - |
| Distribution | New Business | 30972 | 30972 - LP: 353 N Clark | UNIQUE | 950,996 | 10,611 | 43,444 | 8 | | | | 1,005,059 | 2.31% | 23,217 | 50% /100% | 524,256 | 199,163 | (712) | | | | (712) |
| Distribution | New Business | 30974 | 30974 - 355 E Ohio | UNIQUE | 934,802 | (33,044) | | | | | | 901,759 | 2.31% | 20,831 | 50% /100% | 450,879 | 170,944 | | | | | - |
| Distribution | New Business | 31152 | 31152: CN - 1400 S Michigan WO#06056 | UNIQUE | (30,735) | | | | | | | (30,735) | 2.31% | (710) | 50% /100% | (15,368) | (5,826) | 30,944 | | | | 30,944 |
| Distribution | New Business | 31432 | 31432: Glenstar Willow Sanders Rd LLC | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 45,907 | | | | 45,907 |
| Distribution | New Business | 31714 | 31714: Lexington Pump Sta. ESS-Y323 | UNIQUE | | | | 8,358 | | | | 8,358 | 2.31% | 193 | 50% /100% | 8,358 | 3,246 | | | | | - |
| Distribution | New Business | 32154 | 32154: GFX Corp Data Cnt 3-2905 Diehl F | UNIQUE | (9,213) | (889,726) | | | | | | (898,939) | 2.31% | (20,765) | 50% /100% | (449,469) | (170,410) | | | | | - |
| Distribution | New Business | 32553 | 32553 - Elmhurst Pump Cogen | UNIQUE | | | | 3,265 | | | | 3,265 | 2.31% | 75 | 50% /100% | 3,265 | 1,268 | | | | | - |
| Distribution | New Business | 32832 | 32832: LP - 155 Wacker, WO 06071107 | UNIQUE | 1,562,008 | 2,430 | 89,813 | | | | | 1,654,251 | 2.31% | 38,213 | 50% /100% | 872,032 | 331,443 | | | | | - |
| Distribution | New Business | 32912 | 32912:RDN Grnd Dominion wo 06255890 | UNIQUE | | | | | | | 128 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 33035 | 33035: Cottage Feeder Relief | UNIQUE | | 499,846 | 1,971 | 8,997 | | | | 510,814 | 2.31% | 11,800 | 50% /100% | 260,891 | 99,014 | | | | | - |
| Distribution | New Business | 33072 | 33072: CN - 1004-14 West Monroe WO# | UNIQUE | 20,171 | | | | | | | 20,171 | 2.31% | 466 | 50% /100% | 10,086 | 3,824 | 1,062 | | | | 1,062 |
| Distribution | New Business | 33532 | 33532-Lockport Square 16401 W. 159th s | UNIQUE | | | 344,521 | | | | | 344,521 | 2.31% | 7,958 | 50% /100% | 344,521 | 133,784 | | | | | - |
| Distribution | New Business | 33892 | 33892: Woodland Landfill Cogen | UNIQUE | 4,926 | (4,814) | | (112) | | | | 0 | 2.31% | 0 | 50% /100% | (56) | (22) | (286) | | | | (286) |
| Distribution | New Business | 33913 | 33913: WILKRM: 35th St & Lasalle | UNIQUE | | | | | 139,856 | | | 139,856 | 2.31% | 3,231 | 50% /100% | 139,856 | 54,308 | 636 | | | | 636 |
| Distribution | New Business | 33972 | 33972: Center Point Properties, Dupage T | UNIQUE | 21,815 | (6,954) | | | | | | 14,861 | 2.31% | 343 | 50% /100% | 7,430 | 2,817 | 601 | | | | 601 |
| Distribution | New Business | 34034 | 34034: 215 E Chicago - Childrens Memori | UNIQUE | | | | 3,021,574 | | | 843,570 | 3,021,574 | 2.31% | 69,798 | 50% /100% | 3,021,574 | 1,173,331 | | | | | - |
| Distribution | New Business | 34037 | 34037: 300 E Randolph - BCBS | UNIQUE | 39,787 | | | | | | | 39,787 | 2.31% | 919 | 50% /100% | 19,893 | 7,542 | 387 | | | | 387 |
| Distribution | New Business | 34054 | 34054: 2520 N Lakeview | UNIQUE | | | | | | 866,627 | 129 | - | 2.31% | - | 50% /100% | - | - | | | 4,796 | | - |
| Distribution | New Business | 34055 | 34055: LP - 7447 Talcott - Ress Hospital | UNIQUE | 1,300,822 | | | | | | | 1,300,822 | 2.31% | 30,049 | 50% /100% | 650,411 | 246,594 | 16,604 | | | | 16,604 |
| Distribution | New Business | 34057 | 34057: 555 W Kinzie - Kinzie Station Proje | UNIQUE | (35,540) | | | | | | | (35,540) | 2.31% | (821) | 50% /100% | (17,770) | (6,737) | | | | | - |
| Distribution | New Business | 34058 | 34058: 725 S Well St - Wells Street Data ( | UNIQUE | | | | | 600,264 | | | 600,264 | 2.31% | 13,866 | 50% /100% | 600,264 | 233,093 | | | | | - |
| Distribution | New Business | 34062 | 34062: Oakwood Shores Phase 2B | UNIQUE | 1,057,664 | 4,606 | | | | | | 1,062,270 | 2.31% | 24,538 | 50% /100% | 531,135 | 201,372 | | | | | - |
| Distribution | New Business | 34065 | 34065: Parkside of Old Town | UNIQUE | | 211,832 | (42,279) | 5,341 | 3,251 | | | 178,145 | 2.31% | 4,115 | 50% /100% | 72,229 | 27,075 | (353) | 70 | | | (283) |
| Distribution | New Business | 34067 | 34067: Rush University - East Tower | UNIQUE | | | | 1,205,319 | | | | 1,205,319 | 2.31% | 27,843 | 50% /100% | 1,205,319 | 468,047 | | | | | - |
| Distribution | New Business | 34071 | 34071:FR:Aurora Rivers Edge Park | UNIQUE | 23,798 | | | | | | | 23,798 | 2.31% | 550 | 50% /100% | 11,899 | 4,511 | 1,252 | | | | 1,252 |
| Distribution | New Business | 34452 | 34452: Lexington Condos 2150 S Indiana \ | UNIQUE | 188,543 | | | | | | | 188,543 | 2.31% | 4,355 | 50% /100% | 94,272 | 35,742 | | | | | - |
| Distribution | New Business | 34492 | 34492-Rush Univ.-Central Energy Plant Va | UNIQUE | | 59,703 | 21 | 697 | | | | 60,421 | 2.31% | 1,396 | 50% /100% | 30,569 | 11,596 | | | | | - |
| Distribution | New Business | 34814 | 34814: RDN-The Hennings Phase WO#06 | UNIQUE | | | | 362,084 | | | | 362,084 | 2.31% | 8,364 | 50% /100% | 362,084 | 140,604 | | | | | - |
| Distribution | New Business | 34935 | 34935: 400 Lake Shore Dr -Chicago Spire | UNIQUE | | | | | | | 345,474 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 35013 | 35013:NBSW-The Pointe at Clarendon, W | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | (6,872) | | | | (6,872) |
| Distribution | New Business | 35132 | 35132:NW:Northern Illinois University:WO | UNIQUE | (5,323) | | | | | | | (5,323) | 2.31% | (123) | 50% /100% | (2,662) | (1,009) | (592) | | | | (592) |

| | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Distribution | New Business | 35215 | 35215: LP - 2 W Delaware - Walton on the | UNIQUE | 592,290 | 1,066 | | | 12,447 | | | 605,803 | 2.31% | 13,994 | 50% /100% | 309,125 | 117,315 | | 272 | | | 272 |
| Distribution | New Business | 35222 | 35222: U of C Logan Art Center | UNIQUE | | | | | | | 277,435 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 35223 | 35223: U of C CIS New Feeder Relief Insta | UNIQUE | 3,986 | | | | | | | 3,986 | 2.31% | 92 | 50% /100% | 1,993 | 756 | | | | | - |
| Distribution | New Business | 35232 | 35232: Museum of Science & Industry | UNIQUE | 59 | | | | | | | 59 | 2.31% | 1 | 50% /100% | 29 | 11 | | | | | - |
| Distribution | New Business | 35272 | 35272: S&C Electric 6601 N Ridge Blvd | UNIQUE | 794,835 | | | | | | | 794,835 | 2.31% | 18,361 | 50% /100% | 397,418 | 150,675 | 7,760 | | | | 7,760 |
| Distribution | New Business | 35273 | 35273: Legends South A-2, A-3, A-4 | UNIQUE | | | | 1,492,011 | | | | 1,492,011 | 2.31% | 34,465 | 50% /100% | 1,492,011 | 579,374 | | | | | - |
| Distribution | New Business | 35295 | 35295: 210 N Wells Perm Service | UNIQUE | 1,341,689 | 10,883 | | | | | | 1,352,572 | 2.31% | 31,244 | 50% /100% | 676,286 | 256,404 | | | | | - |
| Distribution | New Business | 35303 | 35303: Sunset Grove Development & Cap | UNIQUE | | | | 219,130 | | | | 219,130 | 2.31% | 5,062 | 50% /100% | 219,130 | 85,092 | 215,304 | | | | 215,304 |
| Distribution | New Business | 35354 | 35354: ANN KILEY CENTER ATO | UNIQUE | | | | | | | 154,580 | - | 2.31% | - | 50% /100% | - | - | 1,407 | | | | 1,407 |
| Distribution | New Business | 36078 | 36078: Menards Plaza- 4401 W. North Av | UNIQUE | | | 241,847 | (3,926) | | | | 237,921 | 2.31% | 5,496 | 50% /100% | 237,921 | 92,389 | 4,837 | | | | 4,837 |
| Distribution | New Business | 36835 | 36835: Lincoln Way West HS Parallel Ger | UNIQUE | 4,537 | | | | | | | 4,537 | 2.31% | 105 | 50% /100% | 2,269 | 860 | 258 | | | | 258 |
| Distribution | New Business | 37694 | 37694 The Home Depot-TR Klein Develop | UNIQUE | | | | 24,056 | | | | 24,056 | 2.31% | 556 | 50% /100% | 24,056 | 9,341 | 10,505 | | | | 10,505 |
| Distribution | New Business | 37735 | 37735: 301-55 E Huron, WO 06522794 | UNIQUE | 2,313 | | | | | | | 2,313 | 2.31% | 53 | 50% /100% | 1,157 | 439 | 991 | | | | 991 |
| Distribution | New Business | 37816 | 37816: CN - 110 W SUPERIOR WO# 05 | UNIQUE | 1,490 | | | | | | | 1,490 | 2.31% | 34 | 50% /100% | 745 | 282 | (1,490) | | | | (1,490) |
| Distribution | New Business | 37839 | 37839: 1935 S Wabash, WO#06168607 | UNIQUE | 741,244 | 6,850 | | | | | | 748,094 | 2.31% | 17,281 | 50% /100% | 374,047 | 141,814 | | | | | - |
| Distribution | New Business | 37855 | 37855: 303 W Ohio, WO#05796957 | UNIQUE | 640,471 | | | | | | | 640,471 | 2.31% | 14,795 | 50% /100% | 320,236 | 121,413 | | | | | - |
| Distribution | New Business | 38016 | 38016: 23 N ABERDEEN ST BLDG | UNIQUE | 179,244 | | | | | | | 179,244 | 2.31% | 4,141 | 50% /100% | 89,622 | 33,979 | | | | | - |
| Distribution | New Business | 38017 | 38017: 2500 W Roosevelt, WO# 0580511 | UNIQUE | 198,789 | | | | | | | 198,789 | 2.31% | 4,592 | 50% /100% | 99,395 | 37,684 | 35,336 | | | | 35,336 |
| Distribution | New Business | 38314 | 38314: 2706 N Paulina - JDL Develp WO# | UNIQUE | 216,685 | | | | | | | 216,685 | 2.31% | 5,005 | 50% /100% | 108,343 | 41,076 | 14,963 | | | | 14,963 |
| Distribution | New Business | 38554 | 38554:TRUMPET PARK LINE EXTENSIO | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 3 | | | | 3 |
| Distribution | New Business | 38776 | 38776: 134 N Lasalle pt 2 | UNIQUE | 618,514 | | | | | | | 618,514 | 2.31% | 14,288 | 50% /100% | 309,257 | 117,250 | | | | | - |
| Distribution | New Business | 38818 | 38818-104 S MICHIGAN AVENUE | UNIQUE | 47,663 | | | | | | | 47,663 | 2.31% | 1,101 | 50% /100% | 23,831 | 9,035 | 5,429 | | | | 5,429 |
| Distribution | New Business | 38819 | 38819-208 S LASALLE STREET | UNIQUE | 458,126 | | | | | | | 458,126 | 2.31% | 10,583 | 50% /100% | 229,063 | 86,846 | 15,228 | | | | 15,228 |
| Distribution | New Business | 38834 | 38834: NEW FEEDER W3911 | UNIQUE | 763,525 | 35,146 | 5,230 | | | | | 803,902 | 2.31% | 18,570 | 50% /100% | 404,566 | 153,433 | | | | | - |
| Distribution | New Business | 38839 | 38839: Village of Skokie Relocation Oakton | UNIQUE | | | | | | | (2,871) | - | 2.31% | - | 50% /100% | - | - | 328 | | | (1,037) | 328 |
| Distribution | New Business | 39079 | 39079: 10-30 S. Wacker Drive CME Build | UNIQUE | 305 | | | | | | | 305 | 2.31% | 7 | 50% /100% | 153 | 58 | | | | | - |
| Distribution | New Business | 39080 | 39080: 5000 East End Service Upgrade | UNIQUE | 694 | | | | | | | 694 | 2.31% | 16 | 50% /100% | 347 | 132 | | | | | - |
| Distribution | New Business | 39155 | 39155:NA Walgreens- Archer & Cicero, C | UNIQUE | | | | | | | 54,535 | - | 2.31% | - | 50% /100% | - | - | 5 | | | 746 | 5 |
| Distribution | New Business | 39414 | 39414:FR:Siemen's Wynergy:WO 066475 | UNIQUE | | | | | | | 4,279 | - | 2.31% | - | 50% /100% | - | - | | | | 95 | - |
| Distribution | New Business | 39716 | 39716: 211 E Delaware, WO # 06260833 | UNIQUE | 12,561 | 33,190 | 256 | | | | | 46,006 | 2.31% | 1,063 | 50% /100% | 23,131 | 8,772 | | | | | - |
| Distribution | New Business | 39736 | 39736: RB Highschool EMC D516 Feeder | UNIQUE | 367,166 | 41,460 | | | | | | 408,626 | 2.31% | 9,439 | 50% /100% | 204,313 | 77,462 | | | | | - |
| Distribution | New Business | 39897 | 39897:NA WALGREENS 1180 ROSELLE | UNIQUE | | | | 80,578 | | | | 80,578 | 2.31% | 1,861 | 50% /100% | 80,578 | 31,290 | 55,741 | | | | 55,741 |
| Distribution | New Business | 39959 | 39959: NA - 4400 N Broadway - Wilson Y | UNIQUE | (12,416) | | | | | | 648,197 | (12,416) | 2.31% | (287) | 50% /100% | (6,208) | (2,354) | | | | | - |
| Distribution | New Business | 39960 | 39960 - COLLEGE OF DUP: 425 FAWEL | UNIQUE | | 12,167 | | | | | | 12,167 | 2.31% | 281 | 50% /100% | 6,084 | 2,307 | 2,303 | | | | 2,303 |
| Distribution | New Business | 39976 | 39976: West Pullman Level 4 Interconnect | UNIQUE | (231,682) | (686) | | | | | | (232,368) | 2.31% | (5,368) | 50% /100% | (116,184) | (44,049) | | | | | - |
| Distribution | New Business | 40056 | 40056 BRITTWOOD SUBDIVISON:WO# | UNIQUE | 36,697 | | | 30,853 | 3,092 | | | 70,642 | 2.31% | 1,632 | 50% /100% | 52,293 | 20,138 | | 73 | | | 73 |
| Distribution | New Business | 40257 | 40257: UIC/UV OVHD removal | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 53,334 | | | | 53,334 |
| Distribution | New Business | 40318 | 40318: LP - 4501 N Racine - 2nd point of | UNIQUE | | 193,028 | 1,138 | 3,386 | | | | 197,552 | 2.31% | 4,563 | 50% /100% | 101,038 | 38,349 | | | | | - |
| Distribution | New Business | 40419 | 40419: Columbia College, 600 S. Michigan | UNIQUE | 2,295 | | | | | | | 2,295 | 2.31% | 53 | 50% /100% | 1,148 | 435 | 47 | | | | 47 |
| Distribution | New Business | 40421 | 40421: Old Republic Building, 307 N. Mich | UNIQUE | 258,764 | | | | | | | 258,764 | 2.31% | 5,977 | 50% /100% | 129,382 | 49,053 | | | | | - |
| Distribution | New Business | 40436 | 40436: Magid Glove & Safety Mfg., 2040 N | UNIQUE | 47 | | | | | | | 47 | 2.31% | 1 | 50% /100% | 23 | 9 | 5 | | | | 5 |
| Distribution | New Business | 40497 | 40497: U of C Theological Seminary | UNIQUE | | | | | | 36,739 | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 40499 | 40499: Kelly/Curie High School ( Vault & o | UNIQUE | 339,775 | 8,356 | | | | | | 348,131 | 2.31% | 8,042 | 50% /100% | 174,065 | 65,994 | | | | | - |
| Distribution | New Business | 40500 | 40500: South Shore High School ( Vault & | UNIQUE | 276,440 | 18,036 | 4,507 | | 3,251 | | | 302,234 | 2.31% | 6,982 | 50% /100% | 154,996 | 58,836 | | 70 | | | 70 |
| Distribution | New Business | 40696 | 40696: 375 W. Congress WO# 6620625- | UNIQUE | | | | 377,422 | | | | 377,422 | 2.31% | 8,718 | 50% /100% | 377,422 | 146,560 | | | | | - |
| Distribution | New Business | 40697 | 40697: Lake Forest College load addition | UNIQUE | 331,054 | | | | | | | 331,054 | 2.31% | 7,647 | 50% /100% | 165,527 | 62,757 | 2,289 | | | | 2,289 |
| Distribution | New Business | 40738 | 40738: CenterPoint Prop. - Joliet Intermod | UNIQUE | 306,548 | | | | | | | 306,548 | 2.31% | 7,081 | 50% /100% | 153,274 | 58,112 | (17,180) | | | | (17,180) |
| Distribution | New Business | 40756 | 40756: Skokie Hospital Inline ATO Relocat | UNIQUE | 4,199 | | | | | | | 4,199 | 2.31% | 97 | 50% /100% | 2,100 | 796 | 221 | | | | 221 |
| Distribution | New Business | 40841 | 40841: Elmhurst Memorial Hospital CoGer | UNIQUE | 9,504 | 3,003 | (132) | | | | | 12,374 | 2.31% | 286 | 50% /100% | 6,121 | 2,320 | (12,375) | | | | (12,375) |
| Distribution | New Business | 40896 | 40896: LP - Michael Reese Hospital Demo | UNIQUE | | | | 95,362 | | | | 95,362 | 2.31% | 2,203 | 50% /100% | 95,362 | 37,031 | 295,655 | | | | 295,655 |
| Distribution | New Business | 40902 | 40902:CN-469 W HURON ST PERM PO | UNIQUE | 240,154 | 3,611 | | 9,249 | | | | 253,014 | 2.31% | 5,845 | 50% /100% | 131,132 | 49,802 | 8,980 | | | | 8,980 |
| Distribution | New Business | 40904 | 40904: NA - 5333 N LINCOLN - DOMINIC | UNIQUE | 74,202 | (1,185) | | | | | | 73,017 | 2.31% | 1,687 | 50% /100% | 36,509 | 13,842 | | | | | - |
| Distribution | New Business | 40917 | 40917: HYDROAIRE INC | UNIQUE | | 824,451 | 3,154 | 6,087 | | | | 833,692 | 2.31% | 19,258 | 50% /100% | 421,466 | 159,878 | | | | | - |
| Distribution | New Business | 41356 | 41356: CN801 W NORTH AVE | UNIQUE | (497) | | | | | | | (497) | 2.31% | (11) | 50% /100% | (248) | (94) | | | | | - |
| Distribution | New Business | 41436 | 41436: DesPlains Casino | UNIQUE | | | 545,050 | (133,671) | | | | 411,379 | 2.31% | 9,503 | 50% /100% | 411,379 | 159,746 | (14,950) | | | | (14,950) |
| Distribution | New Business | 41443 | 41443:O'Hare-New Enterprise Car Rental | UNIQUE | 142,206 | | | | 3,615 | | | 145,821 | 2.31% | 3,368 | 50% /100% | 74,718 | 28,361 | | 93 | | | 93 |
| Distribution | New Business | 41512 | 41512 - NA - COSCO - NWC 1st and N M | UNIQUE | | | | | 109,003 | | | 109,003 | 2.31% | 2,518 | 50% /100% | 109,003 | 42,328 | 12,019 | | | | 12,019 |
| Distribution | New Business | 41515 | 41515: Mather Lifeways New Vault | UNIQUE | | | | | | | 201,973 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 41539 | 41539: 315 S. Peoria - prev. 847 W. Jacks | UNIQUE | | 847,378 | 9,551 | 11,142 | 3,901 | | | 871,972 | 2.31% | 20,143 | 50% /100% | 448,283 | 170,186 | 17,537 | 86 | | | 17,623 |
| Distribution | New Business | 41542 | 41542:NA COSTCO METTAWA IL HIGH | UNIQUE | | | | 167 | | | | 167 | 2.31% | 4 | 50% /100% | 167 | 65 | 169 | | | | 169 |
| Distribution | New Business | 41576 | 41576: LP - Village Market | UNIQUE | | | | | 414,061 | 59,632 | | 414,061 | 2.31% | 9,565 | 50% /100% | 414,061 | 160,787 | | | | | - |
| Distribution | New Business | 41596 | 41596: Skokie Hospital Central Plant Vault | UNIQUE | | | | | | | 14,695 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 41598 | 41598: Glenbrook Hospital New MOB Bld | UNIQUE | | | | 45,090 | (12,187) | | | 32,903 | 2.31% | 760 | 50% /100% | 32,903 | 12,777 | | (312) | | | (312) |
| Distribution | New Business | 41599 | 41599: Glenbrook Hospital Radiology Addi | UNIQUE | | 87,603 | 1,465 | | | | | 89,068 | 2.31% | 2,057 | 50% /100% | 45,267 | 17,176 | 899 | | | | 899 |
| Distribution | New Business | 41616 | 41616:FR:IDI NB PD 5P091418 | UNIQUE | 354,988 | | | | | | | 354,988 | 2.31% | 8,200 | 50% /100% | 177,494 | 67,294 | | | | | - |
| Distribution | New Business | 41636 | 41636: 233 E. 13th St - load relief | UNIQUE | | | | | 108,995 | | | 108,995 | 2.31% | 2,518 | 50% /100% | 108,995 | 42,325 | 787 | 10 | | | 797 |
| Distribution | New Business | 41676 | 41676: 1747 N. Springfield - Pump Statio | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 1,749 | | | | 1,749 |
| Distribution | New Business | 41696 | 41696: 501 S. Columbus - Buckingham F | UNIQUE | | 600,368 | (11,471) | 14,047 | | | | 602,944 | 2.31% | 13,928 | 50% /100% | 302,760 | 114,811 | | | | | - |
| Distribution | New Business | 41738 | 41738-New Lenox Town Center Relocatior | UNIQUE | 157,947 | 4,461 | | | | | | 162,409 | 2.31% | 3,752 | 50% /100% | 81,204 | 30,787 | 33,684 | | | | 33,684 |
| Distribution | New Business | 41817 | 41817: CIPA-Silver Cross Hosp 2nd Feed | UNIQUE | | | | | | 3,470,721 | | - | 2.31% | - | 50% /100% | - | - | 357,283 | | 11,283 | | 357,283 |
| Distribution | New Business | 41836 | 41836: 2010-Joliet Junior College Campus | UNIQUE | | 246,418 | 151 | 4,682 | | | | 251,251 | 2.31% | 5,804 | 50% /100% | 128,042 | 48,590 | 2,428 | | | | 2,428 |
| Distribution | New Business | 41857 | 41857:Hinsdale Hospital-South bldg additi | UNIQUE | | | | | | | 190,812 | - | 2.31% | - | 50% /100% | - | - | | | | 9 | - |
| Distribution | New Business | 41917 | 41917: 118 E. Erie | UNIQUE | | | | | | | 529,308 | - | 2.31% | - | 50% /100% | - | - | | | | 1 | - |
| Distribution | New Business | 41958 | 41958: 2704 W ROSCOE- CNSP | UNIQUE | | 119,413 | 3,155 | | | | | 122,568 | 2.31% | 2,831 | 50% /100% | 62,862 | 23,862 | 4,325 | | | | 4,325 |
| Distribution | New Business | 42016 | 42016: Engineering Estimate Capital | Blanket | | | | | (97,496) | (175,500) | (175,500) | (97,496) | 2.31% | (2,252) | 50% /100% | (97,496) | (37,859) | | (2,500) | (4,500) | (4,500) | (2,500) |
| Distribution | New Business | 42157 | 42157: US Cellular- 115 Commerce | UNIQUE | | | | | | | 753,339 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 42176 | 42176: Kensington Data Center | UNIQUE | | | | | | 384,470 | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 42316 | 42316: WALMART - MARILLA PARK & U | UNIQUE | | | | | | | 187,762 | - | 2.31% | - | 50% /100% | - | - | 637 | | | | 637 |
| Distribution | New Business | 42341 | 42341: Moraine Valley Community College | UNIQUE | 1,102 | | | | | | | 1,102 | 2.31% | 25 | 50% /100% | 551 | 209 | 275 | | | | 275 |
| Distribution | New Business | 42416 | 42416:SW:CENTER POINTE STREETLI | UNIQUE | 1,006 | | | | | | | 1,006 | 2.31% | 23 | 50% /100% | 503 | 191 | | | | | - |
| Distribution | New Business | 42496 | 42496: Takeda Pharmaceuticals New Bldg | UNIQUE | 36 | | | | | | | 36 | 2.31% | 1 | 50% /100% | 18 | 7 | 1 | | | | 1 |
| Distribution | New Business | 42578 | 42578:Condell Advocate Hospital bed towe | UNIQUE | 71,525 | | | | | | | 71,525 | 2.31% | 1,652 | 50% /100% | 35,762 | 13,559 | | | | | - |
| Distribution | New Business | 42697 | 42697: 6525 N Winthrop ave - Loyola Gen | UNIQUE | 51,376 | | | | | | | 51,376 | 2.31% | 1,187 | 50% /100% | 25,688 | 9,739 | 24,083 | | | | 24,083 |
| Distribution | New Business | 42816 | 42816: 1800 W GRACE - CNSP - WO# 0 | UNIQUE | 5,851 | | | | | | | 5,851 | 2.31% | 135 | 50% /100% | 2,926 | 1,109 | | | | | - |
| Distribution | New Business | 42900 | 42900: RIVER FOREST STREET LEAD F | UNIQUE | (213) | (528) | | | | | | (741) | 2.31% | (17) | 50% /100% | (371) | (141) | 741 | | | | 741 |
| Distribution | New Business | 42958 | 42958:CN-300 W. ADAMS CHICAGO LL | UNIQUE | | | | | | | 25,396 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 42959 | 42959:FORT SHERIDAN 4KV TO 12KV C | UNIQUE | 149,561 | | | | | | | 149,561 | 2.31% | 3,455 | 50% /100% | 74,780 | 28,352 | 15,474 | | | | 15,474 |
| Distribution | New Business | 42997 | 42997: Northshore Univ Health Cable Relo | UNIQUE | 127 | | | | | | | 127 | 2.31% | 3 | 50% /100% | 63 | 24 | 4 | | | | 4 |
| Distribution | New Business | 43098 | 43098:CN-4535 W FULLERTON AVE W | UNIQUE | 5,817 | | | | | | | 5,817 | 2.31% | 134 | 50% /100% | 2,908 | 1,103 | | | | | - |
| Distribution | New Business | 43156 | 43156: 6700 N Whipple, WO#06813145 | UNIQUE | 138,109 | (6,722) | | | | | | 131,387 | 2.31% | 3,035 | 50% /100% | 65,693 | 24,907 | | | | | - |
| Distribution | New Business | 43218 | 43218:FR:KESLINGER RD 12/34KV REL | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 388 | | | | 388 |
| Distribution | New Business | 43276 | 43276 Hendrix Cable- Lake County Forest | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | (10) | | | | (10) |
| Distribution | New Business | 43356 | 43356: CIPA - CN Railroad relocation - Mur | UNIQUE | | | | | | | 322,731 | - | 2.31% | - | 50% /100% | - | - | 40,235 | | | | 40,235 |
| Distribution | New Business | 43425 | 43425:NBSW Vill of Romeoville O to U, W | UNIQUE | 35,733 | | | | | | | 35,733 | 2.31% | 825 | 50% /100% | 17,866 | 6,774 | 1,230 | | | | 1,230 |
| Distribution | New Business | 43576 | 43576: 809 W Randolph, WO#06745667 | UNIQUE | 24,151 | | | | | | | 24,151 | 2.31% | 558 | 50% /100% | 12,076 | 4,578 | | | | | - |
| Distribution | New Business | 43696 | 43696: Anderson Shumaker 822 S Centra | UNIQUE | | | | | | 953,074 | | - | 2.31% | - | 50% /100% | - | - | | | 6,395 | | - |
| Distribution | New Business | 45004 | 45004: USACE Fish Barrier | UNIQUE | | | 219,612 | 3,078 | | | | 222,690 | 2.31% | 5,144 | 50% /100% | 222,690 | 86,474 | | | | | - |

| | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Distribution | New Business | 45019 | 45019: Costco - Bolingbrook WO#068869 | UNIQUE | | | 264,004 | 2,984 | | | | 266,988 | 2.31% | 6,167 | 50% /100% | 266,988 | 103,676 | 5,386 | | | | 5,386 |
| Distribution | New Business | 45020 | 45020: Biogas Energy-Dixon Site-Gen Exp | UNIQUE | | | | | | 74,255 | 258,394 | - | 2.31% | - | 50% /100% | | | | | | | - |
| Distribution | New Business | 45059 | 45059: LP - 2425 N Sheffield - DePaul Rel | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | (661) | | | | (661) |
| Distribution | New Business | 45069 | ITN 45069 - NBNE - Grayslake Business I | UNIQUE | | | | 154,069 | | | | 154,069 | 2.31% | 3,559 | 50% /100% | 154,069 | 59,828 | 4,764 | | | | 4,764 |
| Distribution | New Business | 45093 | 45093-deep tunnel-nb | UNIQUE | | | | | 158,445 | | | 158,445 | 2.31% | 3,660 | 50% /100% | 158,445 | 61,527 | 8,212 | | | | 8,212 |
| Distribution | New Business | 45107 | 45107: LP - Asphalt Operating Services | UNIQUE | | | | | | 25,252 | | - | 2.31% | - | 50% /100% | - | - | 1,221 | | | | 1,221 |
| Distribution | New Business | 45121 | 45121:FR:grande prairie waste water treat | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | (259) | | | | (259) |
| Distribution | New Business | 45132 | 45132: Medline WO#06835003 | UNIQUE | | | 91,839 | 3,536 | | | | 95,375 | 2.31% | 2,203 | 50% /100% | 95,375 | 37,036 | 10,442 | | | | 10,442 |
| Distribution | New Business | 45218 | 45218: 1951 W OGDEN WO# 06706475 | UNIQUE | | | | | 144,043 | | | 144,043 | 2.31% | 3,327 | 50% /100% | 144,043 | 55,935 | | | | | - |
| Distribution | New Business | 45227 | 45227: 315 S. Peoria Relocation - New Bu | UNIQUE | | 127,934 | (992) | | | | | 126,942 | 2.31% | 2,932 | 50% /100% | 62,975 | 23,867 | 13,956 | | | | 13,956 |
| Distribution | New Business | 45378 | 45378: Loyola Cuneo Relocation | UNIQUE | | 42,109 | 2,955 | 2,034 | 30,000 | | | 77,098 | 2.31% | 1,781 | 50% /100% | 56,044 | 21,569 | 38,354 | | | | 38,354 |
| Distribution | New Business | 45408 | 45408: 2550 W MADISON | UNIQUE | 113,751 | 61,999 | 58,546 | | | | | 234,296 | 2.31% | 5,412 | 50% /100% | 146,421 | 56,051 | 12,331 | | | | 12,331 |
| Distribution | New Business | 45420 | 45420 - NB SW Block 58 O to U, Pontiac | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | (3) | | | | (3) |
| Distribution | New Business | 45428 | 45428: Columbia College 4 to 12KV Conve | UNIQUE | | 235,820 | 1,428 | | | | | 237,248 | 2.31% | 5,480 | 50% /100% | 119,338 | 45,258 | | | | | - |
| Distribution | New Business | 45465 | 45465 - New Bus Gramtel Data Center W | UNIQUE | | | 201,621 | 1,277 | | | | 202,898 | 2.31% | 4,687 | 50% /100% | 202,898 | 78,789 | | | | | - |
| Distribution | New Business | 45468 | 45468-NEW BUSINESS, WHEATON SAI | UNIQUE | | 63,323 | 1,796 | 772 | | | | 65,891 | 2.31% | 1,522 | 50% /100% | 34,229 | 13,001 | 16,472 | | | | 16,472 |
| Distribution | New Business | 45484 | ITN 45484-NB (LP) 801 S CANAL CUST I | UNIQUE | | (19,962) | 17,693 | 135 | | | | (2,134) | 2.31% | (49) | 50% /100% | 7,847 | 3,139 | | | | | - |
| Distribution | New Business | 45486 | Relieve DeKalb Feeder B7583 - 7P111400 | UNIQUE | | | | | | | 192,033 | - | 2.31% | - | 50% /100% | - | - | | | | 9,322 | - |
| Distribution | New Business | 45561 | 45561 - NB 4543 N LINCOLN - WO# 694 | UNIQUE | | | | | | 46,034 | | - | 2.31% | - | 50% /100% | - | - | 5,111 | | | | 5,111 |
| Distribution | New Business | 45562 | 45562-233 S Wacker-WO#06948993 | UNIQUE | | | | 198,522 | | | | 198,522 | 2.31% | 4,586 | 50% /100% | 198,522 | 77,090 | | | | | - |
| Distribution | New Business | 45563 | 45563 - 5215 N CALIFORNIA - WO# 069 | UNIQUE | | | | | | 70,776 | (90,711) | - | 2.31% | - | 50% /100% | - | - | (4,776) | | | | (4,776) |
| Distribution | New Business | 45616 | 45616: 3M Corp DeKalb - New Service | UNIQUE | | | | | | | 179,048 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 45626 | 45626: Columbia College - 623 S. Wabash | UNIQUE | | | | | | | 229,833 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 45660 | 45660: Consolidated Grain & Barge-Dwigh | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 4,092 | | | | 4,092 |
| Distribution | New Business | 45694 | ITN 45694 - Stateway Gardens Service W | UNIQUE | | | | | | | 302,160 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 45703 | 45703 - IDOT Pumping Station WO 06921 | UNIQUE | | | | | | | 78,344 | - | 2.31% | - | 50% /100% | - | - | 16,615 | | | | 16,615 |
| Distribution | New Business | 45705 | ITN 45705 - 71 E WACKER DR WO# 069 | UNIQUE | | | | | | 413,805 | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 45710 | 45710-225 W. RANDOLPH WO#0698473 | UNIQUE | | | | | | | 493,196 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 45718 | 45718: 240 E Ontario Demo | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | (9,517) | | | | (9,517) |
| Distribution | New Business | 45726 | 45726: Rockwell Gardens | UNIQUE | | | | | | | 685,044 | - | 2.31% | - | 50% /100% | - | - | 3,166 | | | | 3,166 |
| Distribution | New Business | 45740 | 45740: WALMART ONSITE, S.ELGIN | UNIQUE | | | | | | 1,593 | 279,762 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 45764 | Preauthorized Bucket | Blanket | | | | | (44,587) | | | (44,587) | 2.31% | (1,030) | 50% /100% | (44,587) | (17,314) | 9,638 | | | | 9,638 |
| Distribution | New Business | 45774 | 45774 - WAL-MART PD, RANDALL RD E | UNIQUE | | | | | | | 104,566 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 45780 | 45780: WALMART, JOHNSBURG | UNIQUE | | | | | | | 238,914 | - | 2.31% | - | 50% /100% | - | - | 1,559 | | | | 1,559 |
| Distribution | New Business | 45786 | 45786: Wrigley Field ATO Upgrade | UNIQUE | | | | | | 1,499 | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 45788 | ITN 45788 - Amtrak 1699 S Lumber | UNIQUE | | | | | | 37,292 | | - | 2.31% | - | 50% /100% | - | - | 35,045 | | | | 35,045 |
| Distribution | New Business | 45805 | ITN 45805-Old Saint Mary's Church-WO# | UNIQUE | | | | | 204,596 | | | 204,596 | 2.31% | 4,726 | 50% /100% | 204,596 | 79,448 | 51,145 | | | | 51,145 |
| Distribution | New Business | 45848 | 45848: LP - 2 North Riverside Plaza | UNIQUE | | | | | | 212,333 | | - | 2.31% | - | 50% /100% | - | - | 5,957 | | | | 5,957 |
| Distribution | New Business | 45849 | 4555 S. Racine Testa Produce | UNIQUE | | | | | (101,790) | | | (101,790) | 2.31% | (2,351) | 50% /100% | (101,790) | (39,527) | | | | | - |
| Distribution | New Business | 45852 | 45852:NBFR:Elburn Waste Water Plant A | UNIQUE | | | | | 40,399 | | | 40,399 | 2.31% | 933 | 50% /100% | 40,399 | 15,688 | | | | | - |
| Distribution | New Business | 45854 | 45854-2323 N Kenmore WO#06926497 | UNIQUE | | | | 86,855 | | | | 86,855 | 2.31% | 2,006 | 50% /100% | 86,855 | 33,727 | 9,601 | | | | 9,601 |
| Distribution | New Business | 45858 | ITN 45858: 141 W. Jackson CBOT EY75 | UNIQUE | | | 134,687 | 16,934 | | | | 151,621 | 2.31% | 3,502 | 50% /100% | 151,621 | 58,877 | | | | | - |
| Distribution | New Business | 45865 | 45865:FR:PRAIRIEVIEW POLE RELOC:\ | UNIQUE | | | | | | 1,544 | | - | 2.31% | - | 50% /100% | - | - | 70 | | 3,650 | | 70 |
| Distribution | New Business | 45883 | 45883-1412 S Blue Island-WO# 07018027 | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 2,545 | | | | 2,545 |
| Distribution | New Business | 45900 | 45900 CTA Clark Station | UNIQUE | | | | | | 12,228 | | - | 2.31% | - | 50% /100% | - | - | (3,416) | | | | (3,416) |
| Distribution | New Business | 45922 | 45922 - NB SE Village of Tinley Park - Me | UNIQUE | | | | | | 93,510 | | - | 2.31% | - | 50% /100% | - | - | (25,383) | | | | (25,383) |
| Distribution | New Business | 45938 | 45938: 544 Oak St | UNIQUE | | | | | | 44,519 | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 45963 | 45963-NB-CS-505 N Railroad Ovhd Reloc | UNIQUE | | | | | | | 162,976 | - | 2.31% | - | 50% /100% | - | - | 154 | | | | 154 |
| Distribution | New Business | 45978 | 45978: LP - 5711 S Western Ave - Comca | UNIQUE | | | | | | (11,056) | | - | 2.31% | - | 50% /100% | - | - | 1,713 | | | | 1,713 |
| Distribution | New Business | 45985 | ITN 45985 - NB - Saint Raphael Catholic C | UNIQUE | | | | | | | 136,369 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | New Business | 46026 | ITN 46026 - (Reg. Eng.) Evanston Hospita | UNIQUE | | | | | | 24,989 | | - | 2.31% | - | 50% /100% | | | | | | | - |
| | **New Business Total** | | | | | | | | | | | **114,761,201** | | **2,650,984** | | | **29,195,964** | | | | | **5,214,667** |
| Distribution | Non-Ops | 5914 | 5914: Distr-Repair Relay, Comms & SCAD | UNIQUE | 49,849 | 45,697 | | | | | | 95,546 | 2.31% | 2,207 | 50% /100% | 47,773 | 18,112 | | | | | - |
| Distribution | Non-Ops | 10061 | 10061: Protection and Control Obsolescen | UNIQUE | (444,547) | | | | | | | (444,547) | 2.31% | (10,269) | 50% /100% | (222,274) | (84,272) | | | | | - |
| Distribution | Non-Ops | 33874 | 33874 - SCADA Upgrade | UNIQUE | 7,998 | | | | | | | 7,998 | 2.31% | 185 | 50% /100% | 3,999 | 1,516 | | | | | - |
| Distribution | Non-Ops | 35156 | 35156: Substation Facilities | UNIQUE | 400,019 | (97,061) | 33,249 | 47,056 | | | | 383,263 | 2.31% | 8,853 | 50% /100% | 231,784 | 88,615 | 62,229 | | | | 62,229 |
| Distribution | Non-Ops | 35172 | 35172: Other Misc. Projects | UNIQUE | 24,286 | | | | | | | 24,286 | 2.31% | 561 | 50% /100% | 12,143 | 4,604 | | | | | - |
| Distribution | Non-Ops | 35253 | 35253-Capitalized Overheads-A&G-CapEx | UNIQUE | | | | | (243,430) | | | (243,430) | 2.31% | (5,623) | 50% /100% | (243,430) | (94,528) | | | | | - |
| Distribution | Non-Ops | 35355 | 35355: ComEd Cust Fld Ops Meter Readi | UNIQUE | 754,127 | 831,866 | 135,927 | 260,943 | 582,276 | | | 2,565,139 | 2.31% | 59,255 | 50% /100% | 1,772,142 | 680,873 | | | | | - |
| Distribution | Non-Ops | 35498 | 35498: Demand Response Switch Install ( | UNIQUE | | | | 87,694 | | | | 87,694 | 2.31% | 2,026 | 50% /100% | 87,694 | 34,053 | | | | | - |
| Distribution | Non-Ops | 35503 | 35503: Commercial & Industrial Curtailmer | Blanket | 269,709 | 12,499 | 21,887 | (4,585) | | | | 299,509 | 2.31% | 6,919 | 50% /100% | 158,406 | 60,216 | 3,330 | | | | 3,330 |
| Distribution | Non-Ops | 35802 | 35802: ComEd Cust Fld Ops F&MS New I | Blanket | 817,337 | 396,491 | 150,074 | 154,121 | 194,966 | 620,041 | 491,253 | 1,712,989 | 2.31% | 39,570 | 50% /100% | 1,106,075 | 423,936 | | | | | - |
| Distribution | Non-Ops | 35803 | 35803:ComEd Cust Fld Ops F&MS NonP | Blanket | 514,259 | 175,488 | 55,626 | 84,410 | 91,898 | 294,464 | 273,260 | 921,681 | 2.31% | 21,291 | 50% /100% | 576,807 | 220,818 | | | | | - |
| Distribution | Non-Ops | 35805 | 35805: ComEd Cust Fld Ops F&MS Perio | Blanket | 347,253 | 44,007 | 73,411 | 227,496 | 25,437 | 379,135 | 149,322 | 717,604 | 2.31% | 16,577 | 50% /100% | 521,974 | 200,895 | | | | | - |
| Distribution | Non-Ops | 35808 | 35808: ComEd Cust Fld Ops F&MS Com- | Blanket | | | | | 4,082 | 26,164 | 26,296 | 4,082 | 2.31% | 94 | 50% /100% | 4,082 | 1,585 | | | | | - |
| Distribution | Non-Ops | 35809 | 35809: ComEd Cust Fld Ops F&MS Remo | Blanket | | | | | 3,857 | 17,663 | 17,110 | 3,857 | 2.31% | 89 | 50% /100% | 3,857 | 1,498 | 83,449 | | | | 83,449 |
| Distribution | Non-Ops | 35837 | 35837: ComEd Cust Fld F&MS Ops RRTF | Blanket | | | | | 15,212 | 23,605 | 25,512 | 15,212 | 2.31% | 351 | 50% /100% | 15,212 | 5,907 | | | | | - |
| Distribution | Non-Ops | 35994 | 35994: ComEd Cust Fld Ops F&MS Capit | Blanket | 3,663,708 | 1,525,402 | 327,716 | 1,082,729 | 756,753 | 1,703,548 | 1,963,579 | 7,356,308 | 2.31% | 169,931 | 50% /100% | 4,761,753 | 1,825,249 | | | | | - |
| Distribution | Non-Ops | 36074 | 36074: ComEd Cust Fld Ops F&MS Overl | Blanket | 7,243 | 24,851 | 5,147 | 5,157 | | | | 42,398 | 2.31% | 979 | 50% /100% | 26,351 | 10,085 | | | | | - |
| Distribution | Non-Ops | 36174 | 36174 OCC, OFP, CFO and Gen Coun ai | Blanket | 301,367 | 122,004 | 3,484 | 6,587 | | | | 433,442 | 2.31% | 10,012 | 50% /100% | 221,756 | 84,168 | | | | | - |
| Distribution | Non-Ops | 36180 | 36180: ComEd Cust Fld Ops F&MS Meter | Blanket | | | | | 107,861 | 309,100 | 318,686 | 107,861 | 2.31% | 2,492 | 50% /100% | 107,861 | 41,884 | | | | | - |
| Distribution | Non-Ops | 38136 | 38136: AMI Pilot | UNIQUE | 9,322,290 | 309,426 | 52,839 | 47,021 | 1,843,831 | 4,982,084 | | 11,575,406 | 2.31% | 267,392 | 50% /100% | 6,759,549 | 2,580,632 | 2,484,323 | | | | 2,484,323 |
| Distribution | Non-Ops | 39495 | 39495: CSS Rev Leakage Stuck Meter Inv | Blanket | | | | | 13,650 | | | 13,650 | 2.31% | 315 | 50% /100% | 13,650 | 5,301 | | | | | - |
| Distribution | Non-Ops | 39497 | 39497: CSS Revenue Leakage Large Acc | Blanket | | | | | 2,027 | | | 2,027 | 2.31% | 47 | 50% /100% | 2,027 | 787 | | | | | - |
| Distribution | Non-Ops | 42342 | 42342: Revenue Leakage Capital Purchas | Blanket | | | | | 16,666 | | | 16,666 | 2.31% | 385 | 50% /100% | 16,666 | 6,472 | | | | | - |
| Distribution | Non-Ops | 42418 | 42418: General Company Activity (Capital) | UNIQUE | | | | | (516) | | | (516) | 2.31% | (12) | 50% /100% | (516) | (200) | (57) | | | | (57) |
| Distribution | Non-Ops | 45432 | SS 860 ReRoof Control Building | UNIQUE | | 166,502 | | | | | | 166,502 | 2.31% | 3,846 | 50% /100% | 83,251 | 31,563 | | | | | - |
| Distribution | Non-Ops | 45901 | 45901: VRU - Billing & Pymts | UNIQUE | | | | | | | 8,665 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Non-Ops | 46021 | 46021: Transfer Debit/Credit | UNIQUE | | | | | | 367,000 | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | Non-Ops | 99999 | ComEd Orphan | UNIQUE | | | | | 1,703 | | | 1,703 | 2.31% | 39 | 50% /100% | 1,703 | 661 | | | | | - |
| | **Non-Ops Total** | | | | | | | | | | | **25,866,329** | | **597,512** | | | **6,150,431** | | | | | **2,633,275** |
| Distribution | System Performance | 4775 | 4775: D-Replace Substation Capacitors P( | UNIQUE | 530,300 | 1,646 | | 272,441 | 363,500 | 1,107,773 | 515,627 | 1,167,887 | 2.31% | 26,978 | 50% /100% | 901,914 | 347,787 | 49,186 | 3,592 | 73,306 | 34,530 | 52,778 |
| Distribution | System Performance | 4794 | 4794: D-Replace Substation Oil Circuit Bre | UNIQUE | (3,504) | | | | | | | (3,504) | 2.31% | (81) | 50% /100% | (1,752) | (664) | | | | | - |
| Distribution | System Performance | 4804 | 4804: D-Replace Obsolete Substation Liq | UNIQUE | | | | | 58,243 | | | 58,243 | 2.31% | 1,345 | 50% /100% | 58,243 | 22,617 | 250 | | | | 250 |
| Distribution | System Performance | 4812 | 4812: Install Substation Wildlife Protection | UNIQUE | | | 164,691 | 2,963 | | | 276,167 | 167,654 | 2.31% | 3,873 | 50% /100% | 167,654 | 65,103 | | | | | - |
| Distribution | System Performance | 4817 | 4817: T-Replace Obsolete Substation Mod | Blanket | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 10,165 | | | | 10,165 |
| Distribution | System Performance | 4821 | 4821: D-Replace Obsolete Substation Sil ( | UNIQUE | 2,500 | | | | 24,624 | | | 27,124 | 2.31% | 627 | 50% /100% | 25,874 | 10,036 | (346) | 401 | | | 55 |
| Distribution | System Performance | 4920 | 4920: Replace Distribution Poor Performin | Blanket | ######## | 6,514,245 | 1,458,337 | 1,687,383 | 1,018,339 | 5,802,848 | 8,124,458 | 22,823,461 | 2.31% | 527,222 | 50% /100% | 13,493,760 | 5,154,199 | | 1,188 | 3,243 | 3,364 | 1,188 |
| Distribution | System Performance | 4928 | 4928: Install Distribution Sectionalizing De | Blanket | 3,081,719 | 493,992 | 251,660 | 486,120 | 172,528 | 1,981,506 | 390,178 | 4,486,018 | 2.31% | 103,627 | 50% /100% | 2,698,163 | 1,031,328 | 479,024 | 17,977 | 134,894 | 26,977 | 497,001 |
| Distribution | System Performance | 5066 | 5066: ICC Customer Target Program | Blanket | 69,601 | 49,491 | 8,086 | 87,836 | 5,683 | | | 220,697 | 2.31% | 5,098 | 50% /100% | 161,151 | 62,031 | 11,268 | 323 | | | 11,591 |
| Distribution | System Performance | 5342 | 5342: Distribution Cable Diagnostics | Blanket | 34,035 | | | 1,363 | | | | 35,398 | 2.31% | 818 | 50% /100% | 18,381 | 6,981 | 3,798 | | | | 3,798 |
| Distribution | System Performance | 5751 | 5751: Spare power transformers (West - ( | Blanket | (125,072) | (32,035) | | (201) | | | | (157,309) | 2.31% | (3,634) | 50% /100% | (78,755) | (29,861) | | | | | - |
| Distribution | System Performance | 6053 | 6053: Defined Circuit Improvements | Blanket | 1,018,050 | 112,669 | 90,550 | 81,329 | | 2,940,247 | 262,858 | 1,302,598 | 2.31% | 30,090 | 50% /100% | 737,239 | 281,092 | | | 178,516 | 16,388 | - |
| Distribution | System Performance | 10136 | 10136: D-CE Replc Substa Batteries & Ch | UNIQUE | 403,302 | 137,725 | 823 | | 570,201 | 130,053 | 372,661 | 1,112,051 | 2.31% | 25,688 | 50% /100% | 841,537 | 324,300 | 195,266 | 13,728 | 8,118 | 24,440 | 208,994 |
| Distribution | System Performance | 10632 | 10632: Replace 3 phase Overloaded Trans | Blanket | 7,521 | | | 365 | | | | 7,886 | 2.31% | 182 | 50% /100% | 4,126 | 1,568 | 1,972 | | | | 1,972 |
| Distribution | System Performance | 11161 | 11161: ICC 1% Worst Performing Circuit I | Blanket | 2,939,629 | 345,083 | 117,082 | 159,246 | | 1,750,326 | 2,285,329 | 3,561,040 | 2.31% | 82,260 | 50% /100% | 1,918,684 | 729,978 | 832,919 | | 110,134 | 145,396 | 832,919 |
| Distribution | System Performance | 11609 | 11609: Direct Support: Sys Perf: ComEd: | UNIQUE | | | | | | | 2,365,137 | - | 2.31% | - | 50% /100% | | - | | | | 140,221 | - |

| | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Distribution | System Performance | 11617 | 11617: AFUDC: ComEd: Sys Perf: Electri | UNIQUE | | | | | | | 131,188 | - | 2.31% | - | 50% /100% | - | - | | | | 9,270 | - |
| Distribution | System Performance | 12905 | 12905 Fire Protection West--Detection Sy | UNIQUE | (27,310) | | | | | | | (27,310) | 2.31% | (631) | 50% /100% | (13,655) | (5,177) | | | | | - |
| Distribution | System Performance | 12906 | 12906 Fire Protection West--Battery Cable | UNIQUE | | | | | 83,344 | | | 83,344 | 2.31% | 1,925 | 50% /100% | 83,344 | 32,364 | 6,871 | | | | 6,871 |
| Distribution | System Performance | 13487 | 13487 Fire Prot West--Fire Protection Upg | Blanket | | | | | 204 | | | 204 | 2.31% | 5 | 50% /100% | 204 | 79 | | 2 | | | 2 |
| Distribution | System Performance | 14042 | 14042 Fire Prot West--Install Chicago Fire | UNIQUE | (40,062) | | | | (205) | | | (40,267) | 2.31% | (930) | 50% /100% | (20,236) | (7,674) | | | | | - |
| Distribution | System Performance | 14043 | 14043 Fire Prot. West--Supression Syster | Blanket | | | | | 19 | | | 19 | 2.31% | 0 | 50% /100% | 19 | 7 | | | | | - |
| Distribution | System Performance | 19123 | 19123: D-Retrofill Substation PCB equipm | Blanket | | | | | 1,209 | 1,498 | 21,247 | 1,209 | 2.31% | 28 | 50% /100% | 1,209 | 469 | | 62 | 76 | 1,071 | 62 |
| Distribution | System Performance | 24144 | 24144: CE Distrib Transformers-System P | Blanket | | | | | 2,832 | 77,411 | 115,964 | 2,832 | 2.31% | 65 | 50% /100% | 2,832 | 1,100 | | 200 | 5,471 | 8,195 | 200 |
| Distribution | System Performance | 29107 | 29107 - Replace Obsolete Substation Mod | Blanket | 16,117 | 19,128 | 4,517 | (1,421) | 19,426 | | | 57,768 | 2.31% | 1,334 | 50% /100% | 40,145 | 15,427 | 9,631 | 1,187 | | | 10,818 |
| Distribution | System Performance | 29232 | 29232:OHHVD Wood Tension Brace Repl | UNIQUE | (12,663) | 187,947 | 14,919 | | 976 | 430,869 | 244,566 | 191,180 | 2.31% | 4,416 | 50% /100% | 103,537 | 39,401 | 21,133 | 69 | 27,927 | 16,088 | 21,202 |
| Distribution | System Performance | 29237 | 29237 : Airport Improvement | Blanket | | | | | | | 112,648 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | System Performance | 29238 | 29238 : Regional Reliability Imprvmnts - W | Blanket | 1,306,926 | 274,796 | 62,115 | 120,242 | (86,973) | 38,371 | 396,782 | 1,677,106 | 2.31% | 38,741 | 50% /100% | 886,245 | 336,883 | 145,175 | 14,274 | 2,484 | 24,966 | 159,449 |
| Distribution | System Performance | 29259 | 29259 - Spare Transformers >10MVA (HV | Blanket | 663,505 | 45,868 | 16,790 | 17,934 | 103,201 | 1,624,882 | 5,310,830 | 847,298 | 2.31% | 19,573 | 50% /100% | 492,612 | 188,033 | | 40,595 | 110,767 | 372,702 | 40,595 |
| Distribution | System Performance | 29338 | 29338: T-CE Replace Substa Batteries & ( | Blanket | | | | 85,526 | 930 | | | 86,456 | 2.31% | 1,997 | 50% /100% | 86,456 | 33,573 | 21,612 | | | | 21,612 |
| Distribution | System Performance | 29404 | 29404 - Capital for PCB Equip for ESS Cu | UNIQUE | 56,343 | 102,459 | 60,217 | 72,688 | 50,562 | | | 342,268 | 2.31% | 7,906 | 50% /100% | 262,868 | 101,347 | 85,565 | | | | 85,565 |
| Distribution | System Performance | 30348 | 4796: Replace Substation Disconnects | UNIQUE | 163,587 | (63,471) | | | 31,162 | | | 131,278 | 2.31% | 3,033 | 50% /100% | 81,220 | 31,080 | 27,895 | | | | 27,895 |
| Distribution | System Performance | 30402 | 30402 Fire Protection West -- Detection S | UNIQUE | (59,884) | | | | | | | (59,884) | 2.31% | (1,383) | 50% /100% | (29,942) | (11,352) | | | | | - |
| Distribution | System Performance | 30403 | 30403 Fire Protection West -- Battery Cal | Blanket | (109,742) | | | | | | | (109,742) | 2.31% | (2,535) | 50% /100% | (54,871) | (20,804) | | | | | - |
| Distribution | System Performance | 30406 | 30406 Fire Protection West -- Fire Seals | Blanket | (90,715) | 6,839 | | | | | | (83,876) | 2.31% | (1,938) | 50% /100% | (41,938) | (15,900) | | | | | - |
| Distribution | System Performance | 30752 | 30752 : Regional Reliability Imprvmnts - Cl | Blanket | 680,297 | 488,314 | 252,810 | 200,824 | 57,112 | 331,640 | 741,681 | 1,679,357 | 2.31% | 38,793 | 50% /100% | 1,095,052 | 419,863 | 345,936 | 3,546 | 20,626 | 46,545 | 349,482 |
| Distribution | System Performance | 30753 | 30753 : Regional Reliability Imprvmnts - N | Blanket | 731,848 | 399,259 | 358,143 | 283,822 | 20,459 | 6,619 | 272,351 | 1,793,531 | 2.31% | 41,431 | 50% /100% | 1,227,977 | 471,652 | 145,849 | 1,257 | 470 | 17,131 | 147,106 |
| Distribution | System Performance | 30754 | 30754 : Regional Reliability Imprvmnts - S | Blanket | 913,802 | 821,804 | 17,982 | 109,395 | 18,086 | 50,792 | 270,886 | 1,881,069 | 2.31% | 43,453 | 50% /100% | 1,013,266 | 385,501 | 153,299 | 1,163 | 3,262 | 17,242 | 154,462 |
| Distribution | System Performance | 31412 | 31412: Direct Support Syst Perf - Relay & | UNIQUE | | | | | | | 839,897 | - | 2.31% | - | 50% /100% | - | - | | | | 40,168 | - |
| Distribution | System Performance | 31413 | 31413: Direct Support Syst Perf - T&S Sul | UNIQUE | | | | | | 221,743 | 162,099 | - | 2.31% | - | 50% /100% | - | - | 6,771 | | 9,250 | 6,682 | 6,771 |
| Distribution | System Performance | 33373 | 33373: Device Outage Freqency Program | Blanket | 552,033 | 287,807 | 47,941 | 67,880 | 55,143 | 97,939 | 123,883 | 1,010,804 | 2.31% | 23,350 | 50% /100% | 590,884 | 225,595 | 55,227 | 3,380 | 6,018 | 7,710 | 58,607 |
| Distribution | System Performance | 33538 | 33538 - Install and Remove HPFF Conduit | UNIQUE | | | | 1,519,978 | | 19,270 | | 1,519,978 | 2.31% | 35,111 | 50% /100% | 1,519,978 | 590,234 | 171,037 | | | | 171,037 |
| Distribution | System Performance | 33872 | 33872 - Distribution Transformer Relay Up | UNIQUE | 452,753 | 358,150 | 906 | | | | | 811,809 | 2.31% | 18,753 | 50% /100% | 406,358 | 154,073 | 38,946 | | | | 38,946 |
| Distribution | System Performance | 33873 | 33873 - 138kV Line Upgrades | Blanket | 23,300 | | | | | | | 23,300 | 2.31% | 538 | 50% /100% | 11,650 | 4,417 | | | | | - |
| Distribution | System Performance | 33874 | 33874 - SCADA Upgrade | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 391 | | | | 391 |
| Distribution | System Performance | 33875 | 33875 - 34kV Line Upgrades | UNIQUE | 1,686,833 | 1,391,133 | 433,208 | 14,816 | | | 39,560 | 3,525,990 | 2.31% | 81,450 | 50% /100% | 1,987,007 | 757,459 | 92,027 | | | | 92,027 |
| Distribution | System Performance | 33876 | 33876 - 12kV Feeder and Bus Backup Pro | UNIQUE | 359,119 | | | | 177,787 | | | 536,906 | 2.31% | 12,403 | 50% /100% | 357,347 | 137,115 | 8,365 | | | | 8,365 |
| Distribution | System Performance | 33992 | 33992: Chronic Performing Circuts | Blanket | 397,902 | 148,171 | (27,011) | (69,737) | 18,219 | 406 | 113,252 | 467,544 | 2.31% | 10,800 | 50% /100% | 194,508 | 73,024 | 105,119 | 1,116 | | 7,132 | 106,235 |
| Distribution | System Performance | 34093 | 34093 Replaced Aged HV Distr. PILC Cab | UNIQUE | 2,913,743 | 54 | | | | | | 2,913,797 | 2.31% | 67,309 | 50% /100% | 1,456,898 | 552,362 | 212,053 | | | | 212,053 |
| Distribution | System Performance | 34897 | 34897: Customer Outage Frequency Prog | Blanket | 92,249 | (34,316) | | 1,316 | | | | 59,249 | 2.31% | 1,369 | 50% /100% | 30,282 | 11,493 | 6,236 | | | | 6,236 |
| Distribution | System Performance | 37774 | 37774: Reliability Distribution Automation X | UNIQUE | (37,842) | | | | | | | (37,842) | 2.31% | (874) | 50% /100% | (18,921) | (7,174) | (1,171) | | | | (1,171) |
| Distribution | System Performance | 38555 | 38555: Z13762-Reliability Distibution Autor | UNIQUE | 6,907 | | | | | | | 6,907 | 2.31% | 160 | 50% /100% | 3,454 | 1,309 | 70 | | | | 70 |
| Distribution | System Performance | 38556 | 38556: X5367-Reliability Distribition Autom | UNIQUE | 353 | | | | | | | 353 | 2.31% | 8 | 50% /100% | 176 | 67 | | | | | - |
| Distribution | System Performance | 38694 | 38694: 2009 Rpl Dist Mainline Dir bur & C | UNIQUE | 716,221 | 31,599 | 71,434 | 18,157 | | | | 837,411 | 2.31% | 19,344 | 50% /100% | 463,501 | 176,552 | 15,072 | | | | 15,072 |
| Distribution | System Performance | 38837 | 38837: 2009 MCR NonTKY-W6211 | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | (1,641) | | | | (1,641) |
| Distribution | System Performance | 39054 | 39054: Install 2 MCRs Scheme Y2568 | UNIQUE | (5,653) | | | | | | | (5,653) | 2.31% | (131) | 50% /100% | (2,827) | (1,072) | | | | | - |
| Distribution | System Performance | 39114 | 39114: 1P081443 Instl inductor X8465 | UNIQUE | 709,685 | | | | | | | 709,685 | 2.31% | 16,394 | 50% /100% | 354,842 | 134,533 | 14,328 | | | | 14,328 |
| Distribution | System Performance | 39116 | 39116: 1P100002 Inductors on X8446, X8 | UNIQUE | 752,756 | | | | | | | 752,756 | 2.31% | 17,389 | 50% /100% | 376,378 | 142,698 | 887 | | | | 887 |
| Distribution | System Performance | 39254 | 39254: 2009 Fiber Optic Southwest Ring | UNIQUE | | | | (237) | | | | (237) | 2.31% | (5) | 50% /100% | (237) | (92) | (50) | | | | (50) |
| Distribution | System Performance | 40100 | 40100: 4/ 12kV Mid- Circuit Reclosers | Blanket | 8,196,331 | 6,761,576 | 2,240,538 | 1,223,807 | 714,725 | 5,914,571 | 2,653,803 | 19,136,976 | 2.31% | 442,064 | 50% /100% | 11,658,023 | 4,458,344 | 970,548 | 55,719 | 400,439 | 176,658 | 1,026,267 |
| Distribution | System Performance | 41276 | 41276 - 69KV Pilot Wire Replacement | UNIQUE | | | 366,618 | 23,251 | 38,799 | | 301,368 | 428,668 | 2.31% | 9,902 | 50% /100% | 428,668 | 166,459 | 22,497 | | | 29,891 | 22,497 |
| Distribution | System Performance | 41277 | 41277 - Current Injection Removal (Volt. C | UNIQUE | | | 893,894 | 18,771 | | | | 912,665 | 2.31% | 21,083 | 50% /100% | 912,665 | 354,404 | 47,013 | | | | 47,013 |
| Distribution | System Performance | 41279 | 41279 - Arc Flash Relay Upgrades | UNIQUE | 620,413 | (4,295) | 94 | | 20,385 | 370,281 | 922,341 | 636,597 | 2.31% | 14,705 | 50% /100% | 328,538 | 124,749 | 19,677 | | | | 19,677 |
| Distribution | System Performance | 41756 | 41756: TDC 785 Ontario CO2 Upgrades | UNIQUE | 149 | | | | | | | 149 | 2.31% | 3 | 50% /100% | 75 | 28 | | | | | - |
| Distribution | System Performance | 42038 | 42038: Darien Hendrix Cable W3625 | UNIQUE | 2,656 | | | | | | | 2,656 | 2.31% | 61 | 50% /100% | 1,328 | 504 | 664 | | | | 664 |
| Distribution | System Performance | 42116 | 42116: 345kV Line 8012 Rating Increase | UNIQUE | 257,503 | 1 | | | | | | 257,503 | 2.31% | 5,948 | 50% /100% | 128,752 | 48,814 | 28,326 | | | | 28,326 |
| Distribution | System Performance | 42256 | 42256: 2010 Repl Dist Mainline Dir Bury & | UNIQUE | 2,118,073 | 308,592 | 197 | 269,180 | 332,181 | 4,337,109 | | 3,028,223 | 2.31% | 69,952 | 50% /100% | 1,814,890 | 693,613 | 105,594 | | 21,037 | | 105,594 |
| Distribution | System Performance | 42457 | 42457: 2010 Replace TR72 at TSS47 Eva | UNIQUE | 785,435 | 5,019 | | | | | | 790,453 | 2.31% | 18,259 | 50% /100% | 395,227 | 149,844 | 322,140 | | | | 322,140 |
| Distribution | System Performance | 42458 | 42458 - Replace Transformer #71 TDC555 | UNIQUE | 706,784 | 4,327 | | | | | | 711,111 | 2.31% | 16,427 | 50% /100% | 355,556 | 134,804 | 115,106 | | | | 115,106 |
| Distribution | System Performance | 42898 | 42898: Chicago O'Hare Reliability Project | UNIQUE | 307,552 | 354,918 | 6,560 | 2,782 | | | | 671,812 | 2.31% | 15,519 | 50% /100% | 340,577 | 129,211 | 67,184 | | | | 67,184 |
| Distribution | System Performance | 43062 | 43062: TSS 120 Lombard 34kV cap bank | UNIQUE | 90,746 | | | | | | | 90,746 | 2.31% | 2,096 | 50% /100% | 45,373 | 17,202 | 22,520 | | | | 22,520 |
| Distribution | System Performance | 43321 | 43321: U of Chicago Z13755 2009 Reg Re | UNIQUE | 55,033 | | | | | | | 55,033 | 2.31% | 1,271 | 50% /100% | 27,516 | 10,432 | | | | | - |
| Distribution | System Performance | 43322 | 43322: Replace Breaker in a Box | UNIQUE | 352,231 | 1 | | | | 464,061 | | 352,232 | 2.31% | 8,137 | 50% /100% | 176,116 | 66,772 | 56,541 | | | | 56,541 |
| Distribution | System Performance | 43381 | 43381:TSS192 QUANTUM CROSSING S | Blanket | 217,383 | | | | | | | 217,383 | 2.31% | 5,022 | 50% /100% | 108,692 | 41,209 | | | | | - |
| Distribution | System Performance | 43603 | 43603 Replace Pumping Plant at Rockwell | UNIQUE | 385,844 | | | | | | | 385,844 | 2.31% | 8,913 | 50% /100% | 192,922 | 73,144 | 15,336 | | | | 15,336 |
| Distribution | System Performance | 43678 | 43678: CO2 Upgrade TDC 745 IC Air Rig | UNIQUE | | | | | | 666,247 | | - | 2.31% | - | 50% /100% | - | - | | | 9,755 | | - |
| Distribution | System Performance | 43679 | 43679: Water Suppression Upgrade TSS | UNIQUE | | | | | 116,052 | | | 116,052 | 2.31% | 2,681 | 50% /100% | 116,052 | 45,065 | | 7,886 | | | 7,886 |
| Distribution | System Performance | 43680 | 43680: Water Suppression Upgrade TSS | UNIQUE | | | | | 129,998 | | | 129,998 | 2.31% | 3,003 | 50% /100% | 129,998 | 50,481 | | 8,971 | | | 8,971 |
| Distribution | System Performance | 45026 | 45026: Install Wildlife Fence at SS249 Wil | UNIQUE | | | | 159,842 | | | | 159,842 | 2.31% | 3,692 | 50% /100% | 159,842 | 62,069 | | | | | - |
| Distribution | System Performance | 45027 | 45027: Install Wildlife Fence at TDC380 C | UNIQUE | | 152,027 | | 503 | | | | 152,530 | 2.31% | 3,523 | 50% /100% | 76,517 | 29,015 | | | | | - |
| Distribution | System Performance | 45028 | 45028: Install Wildlife Fence at TDC550 C | UNIQUE | | | 228,673 | (3,360) | | | | 225,313 | 2.31% | 5,205 | 50% /100% | 225,313 | 87,493 | | | | | - |
| Distribution | System Performance | 45029 | 45029: Install Wildlife Fence at TDC555 G | UNIQUE | | | | 218,282 | | | | 218,282 | 2.31% | 5,042 | 50% /100% | 218,282 | 84,763 | | | | | - |
| Distribution | System Performance | 45030 | 45030: Install Wildlife Fence at TDC563 H | UNIQUE | | | | 252,231 | | | | 252,231 | 2.31% | 5,827 | 50% /100% | 252,231 | 97,946 | | | | | - |
| Distribution | System Performance | 45108 | 45108: W7217 Spacer Cable | UNIQUE | | | 488,299 | 2,067 | | | | 490,366 | 2.31% | 11,327 | 50% /100% | 490,366 | 190,418 | 25,541 | | | | 25,541 |
| Distribution | System Performance | 45167 | 45167: Midway System Improvement 3P1 | UNIQUE | | | | | | 2,693,759 | 384,160 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | System Performance | 45170 | 45170: Midway System Improvement Proj | UNIQUE | | | | | | | 3,748,124 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | System Performance | 45180 | 45180 CVR at Oak Park TDC505 | UNIQUE | | | | | | 1,774,942 | 14,557 | - | 2.31% | - | 50% /100% | - | - | 8,123 | | 1,938 | | 8,123 |
| Distribution | System Performance | 45181 | 45181:TDC505 Oak Park Intelligent Subst | UNIQUE | | | | | | 1,687,179 | 6,071 | - | 2.31% | - | 50% /100% | - | - | 34 | | 80,222 | 429 | 34 |
| Distribution | System Performance | 45189 | 45189: 345kV Line 8014 Rating Increae | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 12,298 | | | | 12,298 |
| Distribution | System Performance | 45207 | 45207: 2010 H-Frame Improvement - F29 | UNIQUE | 198,396 | 2,698 | | | | | | 201,094 | 2.31% | 4,645 | 50% /100% | 100,547 | 38,121 | 22,044 | | | | 22,044 |
| Distribution | System Performance | 45209 | 45209: G144 Spacer Cable Project | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 9,261 | | | | 9,261 |
| Distribution | System Performance | 45248 | 45248 Install Lighting System | UNIQUE | | 184,033 | 327 | | | | | 184,360 | 2.31% | 4,259 | 50% /100% | 92,343 | 35,014 | 70,369 | | | | 70,369 |
| Distribution | System Performance | 45280 | 45280: L10643 34kV Replace and Reprog | UNIQUE | | | | 206,358 | | | | 206,358 | 2.31% | 4,767 | 50% /100% | 206,358 | 80,132 | 10,488 | | | | 10,488 |
| Distribution | System Performance | 45306 | 45306: L12165 2010 34 kV Mainline Lightr | UNIQUE | 289,095 | | | | | | | 289,095 | 2.31% | 6,678 | 50% /100% | 144,547 | 54,803 | 14,990 | | | | 14,990 |
| Distribution | System Performance | 45367 | 45367: X5388-2010 1% SAIFI Performanc | UNIQUE | | 414,810 | 4,679 | | | | | 419,489 | 2.31% | 9,690 | 50% /100% | 212,084 | 80,452 | 4,234 | | | | 4,234 |
| Distribution | System Performance | 45382 | 45382: W7222 2010 1% SAIFI Program | UNIQUE | 254,742 | (12,500) | | | | | | 242,242 | 2.31% | 5,596 | 50% /100% | 121,121 | 45,921 | 12,586 | | | | 12,586 |
| Distribution | System Performance | 45394 | 45394: L6430 Bellwood Prairie Path | UNIQUE | 184,229 | | | | | | | 184,229 | 2.31% | 4,256 | 50% /100% | 92,115 | 34,924 | 1,714 | | | | 1,714 |
| Distribution | System Performance | 45463 | 45463: 2010 L13934 Air Flow Spoiler Insta | UNIQUE | | | | | | 135,475 | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | System Performance | 45492 | 45492: Chronic Feeder X8442 | UNIQUE | | | | | 469,923 | | | 469,923 | 2.31% | 10,855 | 50% /100% | 469,923 | 182,479 | | | | | - |
| Distribution | System Performance | 45541 | 45541 Intelligent Substation-Dist Substatio | UNIQUE | | | | | | 51,143 | 139,752 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | System Performance | 45696 | 45696 Line 1709D Removal | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 296,614 | | | | 296,614 |
| Distribution | System Performance | 45785 | 45785: Wrigley Field Improvement Plan | UNIQUE | | | | | | 576,944 | 173,009 | - | 2.31% | - | 50% /100% | - | - | 2,717 | | | | 2,717 |
| Distribution | System Performance | 45796 | 45796: Focused Reliability | Blanket | | | | | | | 756,980 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | System Performance | 45958 | 45958: L12368 - 2011 Lightning | UNIQUE | | | | | | | 1,273 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | System Performance | 45997 | 45997: 2011 Repl Dist Mainline Dir Bury & | UNIQUE | | | | | | | 4,950,594 | - | 2.31% | - | 50% /100% | - | - | | | | 329,198 | - |
| Distribution | System Performance | 46061 | 46061: Rock Falls Transformer Replaceme | UNIQUE | | | | | | | 19,624 | - | 2.31% | - | 50% /100% | - | - | 2,180 | | | | 2,180 |
| Distribution | System Performance | 46109 | 46109: DSS530 Protective Relays | Blanket | | | | 5,493 | | | | 5,493 | 2.31% | 127 | 50% /100% | 5,493 | 2,133 | 289 | | | | 289 |
| Distribution | System Performance | 46116 | 46116: TDC505 Feeder Relay | UNIQUE | | | | | | 145,483 | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| Distribution | System Performance | 46143 | 46143: Rplc Relay TSS115 L 11568 | UNIQUE | | | | 9,804 | | | | 9,804 | 2.31% | 226 | 50% /100% | 9,804 | 3,807 | 516 | | | | 516 |
| Distribution | System Performance | 46150 | 46150: Replace Relays TSS 165 | UNIQUE | | | | (18,523) | | | | (18,523) | 2.31% | (428) | 50% /100% | (18,523) | (7,193) | (975) | | | | (975) |
| Distribution | System Performance | 46163 | 46163: Hardening Relay @ TDC260 | UNIQUE | | | | 2,027 | | | | 2,027 | 2.31% | 47 | 50% /100% | 2,027 | 787 | 225 | | | | 225 |
| | **System Performance Total** | | | | | | | | | | | **88,014,097** | | **2,033,126** | | | **20,623,123** | | | | | **5,733,162** |
| | **Grand Total** | | | | | | | | | | | **547,200,783** | | **12,640,338** | | | **133,615,207** | | | | | **46,041,040** |

| Function | Category | ITN | ITN Name | Blanket-Unique | In Service YTD June 2010 | In Service Q3 2010 | In Service Oct 2010 | In Service Nov 2010 | Dec 2010 Projected In Service | Q1 2011 Projected In Service | Q2 2011 Projected In Service | Total In Service | Depr Rate | Depreciation Expense | Tax Depr Rate (1) | Tax Depreciation | ADIT | 2010 YTD November RWIP | Dec 2010 Forecasted RWIP | Q1 2011 Forecasted RWIP | Q2 2011 Forecasted RWIP | Total RWIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| General Plant | Back Office | 6647 | 6647: N15 Grand Ridge Energy Wind Farr | UNIQUE | (9) | | | | | | | (9) | 2.31% | (0) | 50% /100% | (4) | (2) | | | | | - |
| General Plant | Back Office | 6858 | 6858: O22 Top Crop I & II Wind Farm | UNIQUE | 2,677 | 973 | 144 | | | | | 3,795 | 2.31% | 88 | 50% /100% | 1,969 | 748 | | | | | - |
| General Plant | Back Office | 10115 | 10115: Twin Groves (Arrowsmith) Wind Fi | UNIQUE | | (393,691) | | | | | | (393,691) | 2.31% | (9,094) | 50% /100% | (196,846) | (74,631) | | | | | - |
| General Plant | Back Office | 10292 | 10292: COMED Training Departmental co: | UNIQUE | | | | 3,297 | | | | 3,297 | 2.31% | 76 | 50% /100% | 3,297 | 1,280 | | | | | - |
| General Plant | Back Office | 11505 | 11505: O51 Cayuga Ridge | UNIQUE | (457) | | (2) | | | | | (459) | 2.31% | (11) | 50% /100% | (230) | (87) | | | | | - |
| General Plant | Back Office | 14684 | 14684 - Training West - Capital Dept Cost | UNIQUE | 45,463 | | | | | | | 45,463 | 2.31% | 1,050 | 50% /100% | 22,731 | 8,618 | | | | | - |
| General Plant | Back Office | 15150 | 15150: P46 Lena 100MW Wind Farm PID | UNIQUE | 238 | | | | | | | 238 | 2.31% | 6 | 50% /100% | 119 | 45 | | | | | - |
| General Plant | Back Office | 22603 | 22603: Q57 FPL Energy LLC Wind Farm I | UNIQUE | (1,264) | | | | | | | (1,264) | 2.31% | (29) | 50% /100% | (632) | (240) | | | | | - |
| General Plant | Back Office | 40379 | 40379 : Sexton Energy IPP Landfill | UNIQUE | (1,666) | | | | | | | (1,666) | 2.31% | (38) | 50% /100% | (833) | (316) | | | | | - |
| General Plant | Back Office | 45063 | 45063: Biogas Energy - Dixon site - Telem | UNIQUE | (301) | 314 | | 416 | | | | 429 | 2.31% | 10 | 50% /100% | 423 | 164 | | | | | - |
| General Plant | Back Office | 45066 | Electric Heater for Crystal Lake | Blanket | 692 | | | | | | | 692 | 2.31% | 16 | 50% /100% | 346 | 131 | 77 | | | | 77 |
| General Plant | Back Office | 45262 | 45262: Biogas Energy - Morris site - Telen | UNIQUE | | 9 | 369 | (296) | | | | 83 | 2.31% | 2 | 50% /100% | 78 | 30 | | | | | - |
| General Plant | Back Office | 45277 | 45277: Biogas Energy - Grayslake site - Te | UNIQUE | (2,501) | 2,506 | 59 | (65) | | | | 0 | 2.31% | 0 | 50% /100% | (3) | (1) | | | | | - |
| General Plant | Back Office | 45278 | 45278: Biogas Energy - Romeoville site - T | UNIQUE | | 201 | (2) | (204) | | | | (4) | 2.31% | (0) | 50% /100% | (105) | (42) | | | | | - |
| General Plant | Back Office | 45288 | 45288 - E&PM Back Office Capital | Blanket | | | | | 253,349 | | | 253,349 | 2.31% | 5,852 | 50% /100% | 253,349 | 98,380 | | | | | - |
| General Plant | Back Office | 99999 | ComEd Orphan | UNIQUE | | 12,510 | | | | | | 12,510 | 2.31% | 289 | 50% /100% | 6,255 | 2,371 | 182,591 | | | | 182,591 |
| | **Back Office Total** | | | | | | | | | | | **(77,237)** | | **(1,784)** | | | **36,451** | | | | | **182,668** |
| General Plant | Non-Ops | 35219 | 35219 ComEd Transmission Ops - Capital | Blanket | (11) | | | | | | | (11) | 2.31% | (0) | 50% /100% | (6) | (2) | | | | | - |
| General Plant | Non-Ops | 35498 | 35498: Demand Response Switch Install (I | Blanket | | | | | 505,848 | | | 505,848 | 2.31% | 11,685 | 50% /100% | 505,848 | 196,430 | | | | | - |
| General Plant | Non-Ops | 35615 | 35615 - Regulatory Program Impl - Reg As | Blanket | | | | | 111,453 | | | 111,453 | 2.31% | 2,575 | 50% /100% | 111,453 | 43,279 | | | | | - |
| General Plant | Non-Ops | 35836 | 35836: ComEd Cust Fld Ops F&MS Non F | Blanket | | | | | | 147,768 | 145,809 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| General Plant | Non-Ops | 36074 | 36074: ComEd Cust Fld Ops F&MS Overl | Blanket | | | | | 161,422 | 631,437 | 455,468 | 161,422 | 2.31% | 3,729 | 50% /100% | 161,422 | 62,683 | | | | | - |
| General Plant | Non-Ops | 36174 | 36174 OCC, OFP, CFO and Gen Coun ai | Blanket | | | | | 610,918 | 783,370 | 805,893 | 610,918 | 2.31% | 14,112 | 50% /100% | 610,918 | 237,230 | | | | | - |
| General Plant | Non-Ops | 36181 | 36181 - Regulatory Program Implementatio | Blanket | | | | | 44,300 | 295,940 | 300,497 | 44,300 | 2.31% | 1,023 | 50% /100% | 44,300 | 17,202 | | | | | - |
| General Plant | Non-Ops | 36235 | 36235 Mobile Dispatch | UNIQUE | (11,022) | | | | | | | (11,022) | 2.31% | (255) | 50% /100% | (5,511) | (2,089) | | | | | - |
| General Plant | Non-Ops | 36266 | 36266 BSC Billed CAP | UNIQUE | | | | 510,512 | - | | | 510,512 | 2.31% | 11,793 | 50% /100% | 510,512 | 198,241 | | | | | - |
| General Plant | Non-Ops | 36275 | 36275 Capital Passthroughs | Blanket | | | | 137,593 | | | | 137,593 | 2.31% | 3,178 | 50% /100% | 137,593 | 53,430 | | | | | - |
| General Plant | Non-Ops | 36294 | 36294 BSC / Corp Center / Other (Capital | Blanket | | 110,024 | | | 725,816 | 2,119,246 | 2,398,576 | 835,840 | 2.31% | 19,308 | 50% /100% | 780,828 | 302,704 | 30,612 | | | | 30,612 |
| General Plant | Non-Ops | 37398 | 37398-General Company Activities-(O&M) | UNIQUE | | | | | (39,452) | | | (39,452) | 2.31% | (911) | 50% /100% | (39,452) | (15,320) | | | | | - |
| General Plant | Non-Ops | 40278 | 40278: VRU Enhancemts (Speech Recogi | UNIQUE | 2,990 | | | | | | | 2,990 | 2.31% | 69 | 50% /100% | 1,495 | 567 | | | | | - |
| General Plant | Non-Ops | 40636 | 40636: ComEd Operational Performance Il | UNIQUE | 81,509 | | | | | | | 81,509 | 2.31% | 1,883 | 50% /100% | 40,754 | 15,451 | | | | | - |
| General Plant | Non-Ops | 41961 | 41961: Uncollectible Factor | UNIQUE | 198,682 | | | | | | | 198,682 | 2.31% | 4,590 | 50% /100% | 99,341 | 37,664 | | | | | - |
| General Plant | Non-Ops | 42436 | 42436: Call Center Efficiency Projects | UNIQUE | (8,294) | 39,216 | 61 | | 415,104 | | | 446,086 | 2.31% | 10,305 | 50% /100% | 430,626 | 167,078 | | | | | - |
| General Plant | Non-Ops | 42476 | 42476: CAP Cust Bus Transf & Tech | Blanket | | | | | 259,447 | 1,281,069 | 422,342 | 259,447 | 2.31% | 5,993 | 50% /100% | 259,447 | 100,748 | | | | | - |
| General Plant | Non-Ops | 42539 | 42539: Fortistar Methane Barrington Landf | UNIQUE | | | | | | 254 | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| General Plant | Non-Ops | 42796 | 42796: Revenue Protection Mobile Dispatc | Blanket | 19,468 | | | | | | | 19,468 | 2.31% | 450 | 50% /100% | 9,734 | 3,691 | | | | | - |
| General Plant | Non-Ops | 42797 | 42797: F&MS Mobile Dispatch Upgrades | Blanket | 134,586 | 2,831 | | | | | | 137,417 | 2.31% | 3,174 | 50% /100% | 68,708 | 26,050 | | | | | - |
| General Plant | Non-Ops | 43324 | 43324 MDT Assessment - ComEd | UNIQUE | | | | | 114,386 | | | 114,386 | 2.31% | 2,642 | 50% /100% | 114,386 | 44,418 | | | | | - |
| General Plant | Non-Ops | 43326 | 43326 CTI- ICM Upgrade | UNIQUE | | | | | | | 275,565 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| General Plant | Non-Ops | 43335 | 43335 Wholesale Municipality Metering Ca | UNIQUE | | | | | 120,649 | | | 120,649 | 2.31% | 2,787 | 50% /100% | 120,649 | 46,850 | | | | | - |
| General Plant | Non-Ops | 45460 | ITN 45460 2010 Pole Yard Construction | UNIQUE | 97,168 | 1,165,172 | 8,261 | 18 | | | | 1,270,619 | 2.31% | 29,351 | 50% /100% | 639,449 | 242,514 | 222,831 | | | | 222,831 |
| General Plant | Non-Ops | 45940 | 45940 Security Services Capital | Blanket | | | | | | 1,107,501 | 1,107,501 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| General Plant | Non-Ops | 99999 | ComEd Orphan | UNIQUE | | | | | 348,730 | | | 348,730 | 2.31% | 8,056 | 50% /100% | 348,730 | 135,418 | | | | | - |
| | **Non-Ops Total** | | | | | | | | | | | **5,867,385** | | **135,537** | | | **1,914,237** | | | | | **253,444** |
| General Plant | Other Ops | 5174 | 5174: West Loop 345kV Transmission & S | UNIQUE | 1,216 | | | | | | | 1,216 | 2.31% | 28 | 50% /100% | 608 | 231 | | | | | - |
| General Plant | Other Ops | 6858 | 6858: O22 Top Crop I & II Wind Farm | UNIQUE | | | | (42) | | | | (42) | 2.31% | (1) | 50% /100% | (42) | (16) | | | | | - |
| General Plant | Other Ops | 10061 | 10061: Protection and Control Obsolescen | UNIQUE | 393,869 | 39,605 | | | | | | 433,474 | 2.31% | 10,013 | 50% /100% | 216,737 | 82,173 | | | | | - |
| General Plant | Other Ops | 10136 | 10136: D-CE Replc Substa Batteries & Ch | UNIQUE | (2,023) | | | | | | | (2,023) | 2.31% | (47) | 50% /100% | (1,011) | (383) | | | | | - |
| General Plant | Other Ops | 10235 | 10235: Remove/Replace of Sump Pumps | UNIQUE | | | | 68,933 | | | | 68,933 | 2.31% | 1,592 | 50% /100% | 68,933 | 26,768 | | | | | - |
| General Plant | Other Ops | 10628 | 10628: CE-Storm Restoration | UNIQUE | (82) | | | | | | | (82) | 2.31% | (2) | 50% /100% | (41) | (15) | | | | | - |
| General Plant | Other Ops | 11986 | 11986: TDC251 Round Lake Beach-New T | UNIQUE | 95,252 | | | | | | | 95,252 | 2.31% | 2,200 | 50% /100% | 47,626 | 18,057 | | | | | - |
| General Plant | Other Ops | 14223 | 14223: 7P070009 TDC391 Argyle ROW - | UNIQUE | | 123,322 | | | | | | 123,322 | 2.31% | 2,849 | 50% /100% | 61,661 | 23,378 | | | | | - |
| General Plant | Other Ops | 15150 | 15150: P46 Lena 100MW Wind Farm PID | UNIQUE | | | | (2) | | | | (2) | 2.31% | (0) | 50% /100% | (2) | (1) | | | | | - |
| General Plant | Other Ops | 16443 | 16443 T-COMED Substation CM - CAPIT/ | UNIQUE | 43,339 | 1,008 | | | | | | 44,347 | 2.31% | 1,024 | 50% /100% | 22,174 | 8,407 | 14,402 | | | | 14,402 |
| General Plant | Other Ops | 19562 | 19562: Equnix Data Center (Lunt) | UNIQUE | 23,593 | | | | | | | 23,593 | 2.31% | 545 | 50% /100% | 11,797 | 4,472 | | | | | - |
| General Plant | Other Ops | 19563 | 19563: DuPont Fabros Data Center (Bussi | UNIQUE | 336 | | | | | | | 336 | 2.31% | 8 | 50% /100% | 168 | 64 | | | | | - |
| General Plant | Other Ops | 19664 | 19664: Upgrade line 14310 Wolfs-Fronten | UNIQUE | 4,520 | | | | | | | 4,520 | 2.31% | 104 | 50% /100% | 2,260 | 857 | | | | | - |
| General Plant | Other Ops | 20063 | 20063: NERC Committments 07 - 12 | Blanket | 135,556 | 2,325 | | (5) | | | | 137,876 | 2.31% | 3,185 | 50% /100% | 68,935 | 26,136 | 12,720 | | | | 12,720 |
| General Plant | Other Ops | 22662 | 22662: CCDOT Lake Cook Rd @ Pfingste | UNIQUE | | | 13 | | | | | 13 | 2.31% | 0 | 50% /100% | 13 | 5 | | | | | - |
| General Plant | Other Ops | 24548 | 24548-3P080200 Relieve Y1943 new fdr Y | UNIQUE | 7,781 | | | | | | | 7,781 | 2.31% | 180 | 50% /100% | 3,890 | 1,475 | 78 | | | | 78 |
| General Plant | Other Ops | 25382 | 25382: 7P080001 UpgD TR76,77 to 60MV | UNIQUE | (2,021) | | | | | | | (2,021) | 2.31% | (47) | 50% /100% | (1,011) | (383) | | | | | - |
| General Plant | Other Ops | 26182 | 26182 6P080005 Install 40MVA transform | UNIQUE | (4,560) | | | | | | | (4,560) | 2.31% | (105) | 50% /100% | (2,280) | (864) | | | | | - |
| General Plant | Other Ops | 27102 | 27102:6P080008 Extend 34kV L7282 and | UNIQUE | 56,256 | | | | | | | 56,256 | 2.31% | 1,300 | 50% /100% | 28,128 | 10,664 | | | | | - |
| General Plant | Other Ops | 27662 | 27662-7P080201 Instl R9002 to rel 110%F | UNIQUE | (13,857) | | | | | | | (13,857) | 2.31% | (320) | 50% /100% | (6,929) | (2,627) | | | | | - |
| General Plant | Other Ops | 27746 | 27746-7P080009-Upgrade TSS193 McHe | UNIQUE | 196,507 | | | | | | | 196,507 | 2.31% | 4,539 | 50% /100% | 98,254 | 37,251 | | | | | - |
| General Plant | Other Ops | 28222 | 28222 5P080001 DCWDD Ament RD, Ins | UNIQUE | 28,858 | | | | | | | 28,858 | 2.31% | 667 | 50% /100% | 14,429 | 5,471 | | | | | - |
| General Plant | Other Ops | 28242 | 28242: 6P080009 Instl trans and busses a | UNIQUE | 27,352 | | | | | | | 27,352 | 2.31% | 632 | 50% /100% | 13,676 | 5,185 | | | | | - |
| General Plant | Other Ops | 29102 | 29102 - COMED Substation CM - CAPITA | UNIQUE | 48,283 | 144,205 | 83 | 6,589 | | | | 199,161 | 2.31% | 4,601 | 50% /100% | 102,917 | 39,081 | 34,472 | | | | 34,472 |
| General Plant | Other Ops | 29202 | 29202 Repair of UGHVD Emergent CM's | UNIQUE | 6,268 | | | | | | | 6,268 | 2.31% | 145 | 50% /100% | 3,134 | 1,188 | | | | | - |
| General Plant | Other Ops | 30422 | 30422: CE-Overhead Non-Emergent CM's | Blanket | 55,484 | | | | | | | 55,484 | 2.31% | 1,282 | 50% /100% | 27,742 | 10,518 | 1,967 | | | | 1,967 |
| General Plant | Other Ops | 30853 | 30853: Winnebago County Landfill Co-Ger | UNIQUE | | | | 193 | | | | 193 | 2.31% | 4 | 50% /100% | 193 | 75 | | | | | - |
| General Plant | Other Ops | 31714 | 31714: Lexington Pump Sta. ESS-Y323 | UNIQUE | | | | 6,958 | | | | 6,958 | 2.31% | 161 | 50% /100% | 6,958 | 2,702 | | | | | - |
| General Plant | Other Ops | 32154 | 32154: GFX Corp Data Cnt 3-2905 Diehl F | UNIQUE | 8,162 | | | | | | | 8,162 | 2.31% | 189 | 50% /100% | 4,081 | 1,547 | | | | | - |
| General Plant | Other Ops | 32554 | 32554: 6P090004 Replace 2-33MVA TR w | UNIQUE | 76,065 | | | | | | | 76,065 | 2.31% | 1,757 | 50% /100% | 38,032 | 14,419 | | | | | - |
| General Plant | Other Ops | 33333 | 33333: 5P090009 INST TRANSFORMER | UNIQUE | 33,743 | | | | | | | 33,743 | 2.31% | 779 | 50% /100% | 16,871 | 6,397 | | | | | - |
| General Plant | Other Ops | 33408 | 33408: 7P090004 Install 5th Transformer a | UNIQUE | (15,135) | | | | | | | (15,135) | 2.31% | (350) | 50% /100% | (7,567) | (2,869) | | | | | - |
| General Plant | Other Ops | 33412 | 33412: 8P080002 Inst 20MVA TSS179-12 | UNIQUE | 60 | | | | | | | 60 | 2.31% | 1 | 50% /100% | 30 | 11 | 1 | | | | 1 |
| General Plant | Other Ops | 33872 | 33872 - Distribution Transformer Relay Up | UNIQUE | 65,292 | | | | | | | 65,292 | 2.31% | 1,508 | 50% /100% | 32,646 | 12,377 | 235 | | | | 235 |
| General Plant | Other Ops | 33873 | 33873 - 138kV Line Upgrades | Blanket | 158,828 | 4,310 | | | 112,286 | | | 275,424 | 2.31% | 6,362 | 50% /100% | 193,855 | 74,529 | 7,807 | | | | 7,807 |
| General Plant | Other Ops | 33874 | 33874 - SCADA Upgrade | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 3,903 | | | | 3,903 |
| General Plant | Other Ops | 33875 | 33875 - 34kV Line Upgrades | UNIQUE | 407,998 | 6,714 | 170,113 | 3,930 | 314,977 | | | 903,732 | 2.31% | 20,876 | 50% /100% | 696,376 | 268,511 | 20,161 | | | | 20,161 |
| General Plant | Other Ops | 33876 | 33876 - 12kV Feeder and Bus Backup Pro | UNIQUE | 548,412 | | | | | | | 548,412 | 2.31% | 12,668 | 50% /100% | 274,206 | 103,961 | 4,365 | | | | 4,365 |
| General Plant | Other Ops | 33972 | 33972: Center Point Properties, Dupage To | UNIQUE | 115 | (37) | | | | | | 78 | 2.31% | 2 | 50% /100% | 39 | 15 | | | | | - |
| General Plant | Other Ops | 34013 | 34013 - TDC 566 TR73 EMERGENT REF | UNIQUE | 13,238 | | | | | | | 13,238 | 2.31% | 306 | 50% /100% | 6,619 | 2,510 | | | | | - |
| General Plant | Other Ops | 35156 | 35156: Substation Facilities | UNIQUE | | | | | 24,682 | | 371,234 | 24,682 | 2.31% | 570 | 50% /100% | 24,682 | 9,585 | | | | | - |
| General Plant | Other Ops | 35498 | 35498: Demand Response Switch Install (I | Blanket | | | | | 137,330 | 453,632 | 502,362 | 137,330 | 2.31% | 3,172 | 50% /100% | 137,330 | 53,328 | | | | | - |
| General Plant | Other Ops | 35804 | 35804: Trans Storm ITN | Blanket | | | | 28,162 | | | | 28,162 | 2.31% | 651 | 50% /100% | 28,162 | 10,936 | | | | | - |
| General Plant | Other Ops | 37774 | 37774: Reliability Distribution Automation X | UNIQUE | (1,195) | | | | | | | (1,195) | 2.31% | (28) | 50% /100% | (598) | (227) | (37) | | | | (37) |
| General Plant | Other Ops | 38235 | 38235: IT Costs for AMI | UNIQUE | 2,464,495 | 924 | | | | | | 2,465,419 | 2.31% | 56,951 | 50% /100% | 1,232,709 | 467,364 | | | | | - |
| General Plant | Other Ops | 38454 | 38454: IDOT IL RT 120 @ Bacon Rd & Ce | UNIQUE | 24 | | | | | | | 24 | 2.31% | 1 | 50% /100% | 12 | 5 | | | | | - |
| General Plant | Other Ops | 38555 | 38555: Z13762-Reliability Distibution Autor | UNIQUE | 131 | | | | | | | 131 | 2.31% | 3 | 50% /100% | 65 | 25 | | | | | - |
| General Plant | Other Ops | 39054 | 39054: Install 2 MCRs Scheme Y2568 | UNIQUE | 14 | | | | | | | 14 | 2.31% | 0 | 50% /100% | 7 | 3 | | | | | - |
| General Plant | Other Ops | 39254 | 39254: 2009 Fiber Optic Southwest Ring | UNIQUE | | | | (641) | | | | (641) | 2.31% | (15) | 50% /100% | (641) | (249) | | | | | - |

| | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| General Plant | Other Ops | 39816 | 39816: Walkup Rd-Veterans Park-Crystal | UNIQUE | 19,227 | 30 | | | | | | 19,257 | 2.31% | 445 | 50% /100% | 9,629 | 3,651 | 2,534 | | | | 2,534 |
| General Plant | Other Ops | 39976 | 39976: West Pullman Level 4 Interconnect | UNIQUE | (23,817) | (71) | | | | | | (23,888) | 2.31% | (552) | 50% /100% | (11,944) | (4,528) | | | | | - |
| General Plant | Other Ops | 40298 | 40298: New Stearns Rd @ McDonald & R | UNIQUE | 8,302 | | | | | | | 8,302 | 2.31% | 192 | 50% /100% | 4,151 | 1,574 | 55 | | | | 55 |
| General Plant | Other Ops | 40456 | 40456: TSS 84 Rose Hill TR73 Replaceme | UNIQUE | 5,863 | | | | | | | 5,863 | 2.31% | 135 | 50% /100% | 2,932 | 1,111 | (290) | | | | (290) |
| General Plant | Other Ops | 40842 | 40842: CE-Generator Capital Repairs | UNIQUE | 128,144 | | | | | | | 128,144 | 2.31% | 2,960 | 50% /100% | 64,072 | 24,292 | 22,579 | | | | 22,579 |
| General Plant | Other Ops | 41276 | 41276 - 69KV Pilot Wire Replacement | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 680 | | | | 680 |
| General Plant | Other Ops | 41277 | 41277 - Current Injection Removal (Volt. C | UNIQUE | | 160,115 | 66,635 | 862 | | | | 227,612 | 2.31% | 5,258 | 50% /100% | 147,555 | 56,563 | 8,642 | | | | 8,642 |
| General Plant | Other Ops | 42317 | 42317: Maywood Security | Blanket | (18) | | | | | | | (18) | 2.31% | (0) | 50% /100% | (9) | (3) | | | | | - |
| General Plant | Other Ops | 43136 | 43136 Maywood Tech Center Renovation | UNIQUE | 157,564 | 4,062 | | | | | | 161,627 | 2.31% | 3,734 | 50% /100% | 80,813 | 30,639 | | | | | - |
| General Plant | Other Ops | 43423 | 43423: Robbins Community Power R35 5 | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | (77) | | | | (77) |
| General Plant | Other Ops | 43542 | 43542: RT19 & Barrington Rd Intersection | UNIQUE | 11,542 | | | | | | | 11,542 | 2.31% | 267 | 50% /100% | 5,771 | 2,188 | 2,650 | | | | 2,650 |
| General Plant | Other Ops | 43621 | 43621 WIRELESS HPFF LINE MONITOR | Blanket | | | | 8,153 | | | | 8,153 | 2.31% | 188 | 50% /100% | 8,153 | 3,166 | | | | | - |
| General Plant | Other Ops | 43638 | 43638: Micromesh Fence and Cameras fo | Blanket | 192,733 | | | | | | | 192,733 | 2.31% | 4,452 | 50% /100% | 96,366 | 36,536 | | | | | - |
| General Plant | Other Ops | 43639 | 43639: Revenue Metering Obsolesce | UNIQUE | | | | | | 6,337 | 170,955 | - | 2.31% | - | 50% /100% | - | - | 7,716 | | | | 7,716 |
| General Plant | Other Ops | 43679 | 43679: Water Suppression Upgrade TSS | UNIQUE | | | | | 301,193 | | | 301,193 | 2.31% | 6,958 | 50% /100% | 301,193 | 116,959 | | | | | - |
| General Plant | Other Ops | 43680 | 43680: Water Suppression Upgrade TSS | UNIQUE | | | | | 109,728 | | | 109,728 | 2.31% | 2,535 | 50% /100% | 109,728 | 42,609 | | | | | - |
| General Plant | Other Ops | 45126 | 45126 Zion 345KV Switchyard Separation | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 2,156 | | | | 2,156 |
| General Plant | Other Ops | 45181 | 45181:TDC505 Oak Park Intelligent Subst | UNIQUE | | | | | | 251,700 | | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| General Plant | Other Ops | 45238 | 45238: City of Maywood-St Charles Rd & | UNIQUE | 9,764 | | | | | | | 9,764 | 2.31% | 226 | 50% /100% | 4,882 | 1,851 | 2,411 | | | | 2,411 |
| General Plant | Other Ops | 45492 | 45492: Chronic Feeder X8442 | UNIQUE | | | | | 34,636 | | | 34,636 | 2.31% | 800 | 50% /100% | 34,636 | 13,450 | | | | | - |
| General Plant | Other Ops | 45578 | 45578 - SPCC Bulk Storage Deficiencies - | UNIQUE | | | | | 5,534 | | | 5,534 | 2.31% | 128 | 50% /100% | 5,534 | 2,149 | | | | | - |
| General Plant | Other Ops | 45949 | 45949 OHT Training Facility | UNIQUE | | | | | | | | - | 2.31% | - | 50% /100% | - | - | 21,158 | | | | 21,158 |
| General Plant | Other Ops | 45998 | 45998: NSF Phase II | UNIQUE | | | | | | | 212,640 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| General Plant | Other Ops | 46075 | 46075 LIHEAP Communications | UNIQUE | | | | | | | 93,030 | - | 2.31% | - | 50% /100% | - | - | | | | | - |
| | Other Ops Total | | | | | | | | | | | 7,258,295 | | 167,667 | | | 1,654,249 | | | | | 170,291 |
| General Plant | Real Estate | 35155 | 35155: Paving | UNIQUE | | 44,691 | | | | | 1,904,900 | 44,691 | 2.35% | 1,050 | 50% /100% | 22,346 | 8,465 | 7,887 | | | | 7,887 |
| General Plant | Real Estate | 35157 | 35157: Roofing | UNIQUE | (22,034) | (16,763) | (2,602) | | | | 398,700 | (41,399) | 2.35% | (973) | 50% /100% | (22,000) | (8,358) | (17,957) | | | | (17,957) |
| General Plant | Real Estate | 35158 | 35158: Lighting | UNIQUE | | 27,110 | | | 14,817 | 177,678 | 426,801 | 41,927 | 2.35% | 985 | 50% /100% | 28,372 | 10,886 | 4,784 | | | | 4,784 |
| General Plant | Real Estate | 35159 | 35159: Equipment Replacement | UNIQUE | 16,353 | | | | 150,635 | | 287,950 | 166,988 | 2.35% | 3,924 | 50% /100% | 158,811 | 61,568 | (134) | | | | (134) |
| General Plant | Real Estate | 35172 | 35172: Other Misc. Projects | UNIQUE | 23,721 | 313,374 | 8,027 | (7,634) | 373,891 | 2,126,400 | 2,680,150 | 711,380 | 2.35% | 16,717 | 50% /100% | 542,832 | 209,131 | 30,676 | | | | 30,676 |
| General Plant | Real Estate | 35580 | 35580: OFP Furniture | Blanket | | | | | 17,720 | 8,860 | 22,150 | 17,720 | 2.35% | 416 | 50% /100% | 17,720 | 6,878 | | | | | - |
| General Plant | Real Estate | 42056 | 42056 - Chicago Ordinance Work | UNIQUE | | | | | 286 | | 531,600 | 286 | 2.35% | 7 | 50% /100% | 286 | 111 | | | | | - |
| General Plant | Real Estate | 42057 | 42057 - Reporting Center Renovation | Blanket | | | | | 1,119 | | | 1,119 | 2.35% | 26 | 50% /100% | 1,119 | 434 | | | | | - |
| General Plant | Real Estate | 42076 | 42076 - OCC Renovation | Blanket | | | | | | | 422,622 | - | 2.35% | - | 50% /100% | - | | | | | | - |
| General Plant | Real Estate | 42656 | 42656 ICSBPRF09 Chicago South BPC r | UNIQUE | 6,178 | | | | | | | 6,178 | 2.35% | 145 | 50% /100% | 3,089 | 1,170 | 1,091 | | | | 1,091 |
| General Plant | Real Estate | 43137 | 43137: IDXECM109 Dixon ECM lighting & | UNIQUE | 21,797 | | | | | | | 21,797 | 2.35% | 512 | 50% /100% | 10,898 | 4,128 | 3,846 | | | | 3,846 |
| General Plant | Real Estate | 43138 | 43138: Dixon ECM 2nd floor Decomission | UNIQUE | 5,409 | | | | | | | 5,409 | 2.35% | 127 | 50% /100% | 2,704 | 1,024 | 955 | | | | 955 |
| General Plant | Real Estate | 43399 | 43399: Dixon Transportation roof replacem | UNIQUE | 150,023 | | | | | | | 150,023 | 2.35% | 3,526 | 50% /100% | 75,011 | 28,416 | 8,764 | | | | 8,764 |
| General Plant | Real Estate | 43418 | 43418: Rockford Flooring Project 2009 | UNIQUE | 6,269 | | | | | | | 6,269 | 2.35% | 147 | 50% /100% | 3,135 | 1,187 | 1,106 | | | | 1,106 |
| General Plant | Real Estate | 43420 | 43420: Joliet HQ Flooring Replacement P | UNIQUE | 9,323 | | | | | | | 9,323 | 2.35% | 219 | 50% /100% | 4,662 | 1,766 | 1,645 | | | | 1,645 |
| General Plant | Real Estate | 43456 | 43456: Maywood Tech Center HVAC Proj | UNIQUE | 376,158 | 567 | | | | | | 376,725 | 2.35% | 8,853 | 50% /100% | 188,363 | 71,355 | 38,161 | | | | 38,161 |
| General Plant | Real Estate | 43817 | 43817 - Rockford Office Remodel | Blanket | 32,744 | | | | | | | 32,744 | 2.35% | 769 | 50% /100% | 16,372 | 6,202 | | | | | - |
| General Plant | Real Estate | 45062 | ITN 45062 Dekalb ECM 2010 Lighting and | UNIQUE | | 367,603 | 5,137 | | | | | 372,740 | 2.35% | 8,759 | 50% /100% | 188,939 | 71,621 | 65,421 | | | | 65,421 |
| General Plant | Real Estate | 45110 | ITN 45110 - Chicago West Tech Fencing | UNIQUE | 95,761 | | | | | | | 95,761 | 2.35% | 2,250 | 50% /100% | 47,881 | 18,138 | 16,746 | | | | 16,746 |
| General Plant | Real Estate | 45160 | ITN 45160 Chicago North Paving project 2 | UNIQUE | | | 237,661 | (2,262) | | | | 235,399 | 2.35% | 5,532 | 50% /100% | 235,399 | 91,372 | 41,541 | | | | 41,541 |
| General Plant | Real Estate | 45185 | ITN 45185 Chicago South capital paving p | UNIQUE | | | 387,837 | | | | | 387,837 | 2.35% | 9,114 | 50% /100% | 387,837 | 150,542 | 68,442 | | | | 68,442 |
| General Plant | Real Estate | 45220 | ITN 45220 Crystal Lake Micro Mesh Fenc | UNIQUE | 96,560 | | | | | | | 96,560 | 2.35% | 2,269 | 50% /100% | 48,280 | 18,289 | 16,992 | | | | 16,992 |
| General Plant | Real Estate | 45228 | ITN 45228 Crestwood transportation ECM | UNIQUE | 91,535 | | | | | | | 91,535 | 2.35% | 2,151 | 50% /100% | 45,767 | 17,337 | 16,149 | | | | 16,149 |
| General Plant | Real Estate | 45235 | ITN 45235 Mt prospect capital paving pro | UNIQUE | | | 173,994 | | | | | 173,994 | 2.35% | 4,089 | 50% /100% | 173,994 | 67,537 | 30,705 | | | | 30,705 |
| General Plant | Real Estate | 45236 | ITN 45236 Dekalb capital paving project 2 | UNIQUE | | 150,378 | | | | | | 150,378 | 2.35% | 3,534 | 50% /100% | 75,189 | 28,483 | 26,537 | | | | 26,537 |
| General Plant | Real Estate | 45240 | ITN 45240 University Park capital paving | UNIQUE | | 292,391 | (2,739) | | | | | 289,652 | 2.35% | 6,807 | 50% /100% | 143,457 | 54,318 | 51,115 | | | | 51,115 |
| General Plant | Real Estate | 45245 | ITN 45245 Glanbard capital paving project | UNIQUE | | 155,628 | | | | | | 155,628 | 2.35% | 3,657 | 50% /100% | 77,814 | 29,477 | 27,464 | | | | 27,464 |
| General Plant | Real Estate | 45247 | ITN 45247 Bolingbrook capital paving proj | UNIQUE | | 131,040 | | | | | | 131,040 | 2.35% | 3,079 | 50% /100% | 65,520 | 24,820 | 23,125 | | | | 23,125 |
| General Plant | Real Estate | 45324 | ITN 45324 Chicago South Hydome ECM 2 | UNIQUE | 97,267 | 719 | | | | | | 97,985 | 2.35% | 2,303 | 50% /100% | 48,993 | 18,559 | 17,250 | | | | 17,250 |
| General Plant | Real Estate | 45339 | ITN 45339 Loop Tech ECM light project 2 | UNIQUE | | 56,165 | 123 | | | | | 56,288 | 2.35% | 1,323 | 50% /100% | 28,206 | 10,686 | 9,905 | | | | 9,905 |
| General Plant | Real Estate | 45379 | ITN 45379 Bolingbrook ECM project 2010 | UNIQUE | | 134,315 | 163 | | | | | 134,478 | 2.35% | 3,160 | 50% /100% | 67,320 | 25,504 | 23,630 | | | | 23,630 |
| General Plant | Real Estate | 45390 | ITN 45390 RE&F IWMS project | UNIQUE | | | | | 666,004 | 354,392 | 354,392 | 666,004 | 2.35% | 15,651 | 50% /100% | 666,004 | 258,515 | | | | | - |
| General Plant | Real Estate | 45497 | ITN 45497 Elgin Capital Paving Project 20 | UNIQUE | | 243,350 | | | | | | 243,350 | 2.35% | 5,719 | 50% /100% | 121,675 | 46,093 | 42,944 | | | | 42,944 |
| General Plant | Real Estate | 45499 | ITN 45499 Crestwood Capital Paving proj | UNIQUE | | 326,097 | | 1,504 | | | | 327,601 | 2.35% | 7,699 | 50% /100% | 164,552 | 62,349 | 57,812 | | | | 57,812 |
| General Plant | Real Estate | 45500 | ITN 45500 Tech Center Capital Paving Pr | UNIQUE | | | | 327,575 | | | | 327,575 | 2.35% | 7,698 | 50% /100% | 327,575 | 127,151 | 57,807 | | | | 57,807 |
| General Plant | Real Estate | 45530 | ITN 45530 Chicago Loop Tech Roof Repla | UNIQUE | | 68,809 | | | | | | 68,809 | 2.35% | 1,617 | 50% /100% | 34,405 | 13,033 | 12,143 | | | | 12,143 |
| General Plant | Real Estate | 45605 | ITN 45605 Dixon 2nd floor Capital roof rep | UNIQUE | | | | 81,290 | | | | 81,290 | 2.35% | 1,910 | 50% /100% | 81,290 | 31,553 | 14,345 | | | | 14,345 |
| General Plant | Real Estate | 45818 | ITN 45818 Glenbard Garden Remediation | UNIQUE | | | 114,593 | 17,589 | | | | 132,181 | 2.35% | 3,106 | 50% /100% | 132,181 | 51,307 | 23,325 | | | | 23,325 |
| General Plant | Real Estate | 45846 | ITN 45846 Chicago West Tech Ornament | UNIQUE | | | 113,850 | 579 | | | | 114,429 | 2.35% | 2,689 | 50% /100% | 114,429 | 44,417 | 20,097 | | | | 20,097 |
| General Plant | Real Estate | 45888 | ITN 45888 Chicago North Ornamental Fen | UNIQUE | | | | | | | 50,243 | - | 2.35% | - | 50% /100% | - | - | 8,797 | | | | 8,797 |
| General Plant | Real Estate | 45889 | ITN 45889 Chicago South Ornamental Fe | UNIQUE | | | | | | | 5,684 | - | 2.35% | - | 50% /100% | - | - | 1,000 | | | | 1,000 |
| General Plant | Real Estate | 46014 | ITN 46014 Chicago South Chiller replacem | UNIQUE | | | | | | 5,044 | | - | 2.35% | - | 50% /100% | - | - | 1,257 | | | | 1,257 |
| General Plant | Real Estate | 46124 | ITN 46124 Chicago North 2nd floor restro | UNIQUE | | | | 387,726 | | | | 387,726 | 2.35% | 9,112 | 50% /100% | 387,726 | 150,499 | | | | | - |
| | Real Estate Total | | | | | | | | | | | 6,369,419 | | 149,681 | | | 1,815,966 | | | | | 755,374 |
| General Plant | SCADA | 5914 | 5914: Distr-Repair Relay, Comms & SCA | Blanket | | | | | 78,274 | 92,219 | 147,433 | 78,274 | 6.12% | 4,790 | 50% /100% | 78,274 | 29,210 | | 12,095 | 13,923 | 22,648 | 12,095 |
| General Plant | SCADA | 33874 | 33874 - SCADA Upgrade | UNIQUE | 81,365 | | | | | | 833 | 81,365 | 6.12% | 4,980 | 50% /100% | 40,683 | 14,192 | | | | | - |
| General Plant | SCADA | 34455 | 34455: Tran-Repair Relay, Comms & SC | Blanket | | | 15,050 | 1,163 | | | | 16,213 | 6.12% | 992 | 50% /100% | 16,213 | 6,050 | 740 | | | | 740 |
| General Plant | SCADA | 40357 | 40357: SCADA Communication Standardi | UNIQUE | | | | | | | 1,424,707 | - | 6.12% | - | 50% /100% | - | - | | | | | - |
| General Plant | SCADA | 46166 | 46166: Replace SCADA @ TSS102 | UNIQUE | | | | 2,238 | | | | 2,238 | 6.12% | 137 | 50% /100% | 2,238 | 835 | 188 | | | | 188 |
| | SCADA Total | | | | | | | | | | | 178,090 | | 10,899 | | | 50,287 | | | | | 13,024 |
| General Plant | Tools | 5494 | 5494: ComEd Capital Tools and Repair | Blanket | 2,297,435 | 996,693 | 278,312 | 254,843 | 291,529 | 1,087,876 | 1,105,573 | 4,118,813 | 3.76% | 154,867 | 50% /100% | 2,471,749 | 920,960 | | | | | - |
| | Tools Total | | | | | | | | | | | 4,118,813 | | 154,867 | | | 920,960 | | | | | - |
| General Plant | Vehicles | 21402 | 21402: ComEd Fleet ITN | Blanket | 4,218,974 | 6,622,530 | 2,174,509 | 2,594,117 | 5,605,015 | 1,949,200 | 5,316,000 | 21,215,144 | 8.74% | 1,854,204 | 50% /100% | 15,794,393 | 5,541,225 | | | | | - |
| | Vehicles Total | | | | | | | | | | | 21,215,144 | | 1,854,204 | | | 5,541,225 | | | | | - |
| | Grand Total | | | | | | | | | | | 44,929,909 | | 2,471,070 | | | 11,933,375 | | | | | 1,374,800 |

| Function | Category | ITN | ITN Name | Blanket-Unique | In Service YTD June 2010 | In Service Q3 2010 | In Service Oct 2010 | In Service Nov 2010 | Dec 2010 Projected In Service | Q1 2011 Projected In Service | Q2 2011 Projected In Service | Total In Service | Depr Rate | Depreciation Expense | Tax Depr Rate (1) | Tax Depreciation | ADIT | 2010 YTD November RWIP | Dec 2010 Forecasted RWIP | Q1 2011 Forecasted RWIP | Q2 2011 Forecasted RWIP | Total RWIP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Intangible | Intangible | 31132 | 31132: Relaying TRIP Program | UNIQUE | | | | 139,705 | | | | 139,705 | 20.00% | 27,941 | 50% /100% | 139,705 | 44,426 | | | | | - |
| Intangible | Intangible | 35102 | 35102: Customer Contact Center 2009-10 | UNIQUE | 209,469 | | | | | | | 209,469 | 20.00% | 41,894 | 50% /100% | 104,735 | 24,979 | | | | | - |
| Intangible | Intangible | 35578 | 35578 - PC Refresh | Blanket | | | | | 17,720 | 74,424 | 74,424 | 17,720 | 20.00% | 3,544 | 50% /100% | 17,720 | 5,635 | | | | | - |
| Intangible | Intangible | 35896 | 35896 - BTW Capital | Blanket | | | | | 357,391 | 600,708 | 600,708 | 357,391 | 20.00% | 71,478 | 50% /100% | 357,391 | 113,650 | | | | | - |
| Intangible | Intangible | 36235 | 36235 Mobile Dispatch | UNIQUE | 10,212 | | | | | | | 10,212 | 20.00% | 2,042 | 50% /100% | 5,106 | 1,218 | | | | | - |
| Intangible | Intangible | 36246 | 36246 Restructure ComEd Web Site -We | UNIQUE | 21,429 | | | | 727,302 | | | 748,731 | 20.00% | 149,746 | 50% /100% | 738,016 | 233,837 | | | | | - |
| Intangible | Intangible | 36264 | 36264 BSC Billed O&M | UNIQUE | | | | | 65,060 | | | 65,060 | 20.00% | 13,012 | 50% /100% | 65,060 | 20,689 | | | | | - |
| Intangible | Intangible | 36266 | 36266 BSC Billed CAP | UNIQUE | 1,757,762 | 154,175 | 23,682 | 216,425 | - | - | - | 2,152,044 | 20.00% | 430,409 | 50% /100% | 1,196,076 | 304,353 | | - | | | - |
| Intangible | Intangible | 36270 | 36270 Operation Application Maint | Blanket | 363,722 | 585,032 | 149,917 | | | | | 1,098,672 | 20.00% | 219,734 | 50% /100% | 624,294 | 160,813 | | | | | - |
| Intangible | Intangible | 36274 | 36274 CET Phase III - GO25 Automation | UNIQUE | 6,790 | | | | | | | 6,790 | 20.00% | 1,358 | 50% /100% | 3,395 | 810 | | | | | - |
| Intangible | Intangible | 36275 | 36275 Capital Passthroughs | Blanket | 324,339 | 366,999 | 411,145 | | 353,206 | | | 1,455,688 | 20.00% | 291,138 | 50% /100% | 1,110,019 | 325,505 | | | | | - |
| Intangible | Intangible | 36276 | 36276 Asset Management Reporting (BI.I | UNIQUE | 29,426 | | | | | | | 29,426 | 20.00% | 5,885 | 50% /100% | 14,713 | 3,509 | | | | | - |

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Intangible | Intangible | 36283 | 36283 Distribution Work Bundling | UNIQUE | | | | | 204,819 | | | 204,819 | 20.00% | 40,964 | 50% /100% | 204,819 | 65,132 | | - |
| Intangible | Intangible | 36284 | 36284 Consolidated CR/ Audit Process | UNIQUE | | 140,212 | 3,538 | 189 | | | | 143,939 | 20.00% | 28,788 | 50% /100% | 73,833 | 17,905 | | - |
| Intangible | Intangible | 36285 | 36285 Unspecified IT Projects | UNIQUE | 3,931 | | | | | | | 3,931 | 20.00% | 786 | 50% /100% | 1,965 | 469 | | - |
| Intangible | Intangible | 36294 | 36294 BSC / Corp Center / Other (Capital | Blanket | | 458,995 | 133,041 | | 37,660 | | | 629,696 | 20.00% | 125,939 | 50% /100% | 400,198 | 109,018 | | - |
| Intangible | Intangible | 37477 | 37477 Utility Consol Bllng/Pur Rcvble (UC | UNIQUE | | | | | ######## | | | 13,927,100 | 20.00% | 2,785,420 | 50% /100% | 13,927,100 | 4,428,818 | | - |
| Intangible | Intangible | 37481 | 37481 Competitive Declaration 2010 | UNIQUE | 46,605 | 1,354 | | | | | | 47,959 | 20.00% | 9,592 | 50% /100% | 23,979 | 5,719 | | - |
| Intangible | Intangible | 38235 | 38235: IT Costs for AMI | UNIQUE | ######## | 250,481 | 84,445 | (3,206) | 690,726 | | | 18,185,393 | 20.00% | 3,637,079 | 50% /100% | 9,478,679 | 2,322,036 | | - |
| Intangible | Intangible | 38901 | 38901: ComEd Competitive Declaration | Blanket | 22,158 | 338 | | | | | | 22,497 | 20.00% | 4,499 | 50% /100% | 11,248 | 2,683 | | - |
| Intangible | Intangible | 39078 | 39078 Cymdist Gateway Enhancement | UNIQUE | 155 | | | | | | | 155 | 20.00% | 31 | 50% /100% | 78 | 19 | | - |
| Intangible | Intangible | 40278 | 40278: VRU Enhancemts (Speech Recogr | UNIQUE | 730,371 | 18,026 | | | | | | 748,397 | 20.00% | 149,679 | 50% /100% | 374,199 | 89,246 | | - |
| Intangible | Intangible | 40357 | 40357: SCADA Communication Standardiz | UNIQUE | | | | | | | 205,753 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 40636 | 40636: ComEd Operational Performance In | UNIQUE | 1,820,858 | 53,418 | | | | | | 1,874,276 | 20.00% | 374,855 | 50% /100% | 937,138 | 223,507 | | - |
| Intangible | Intangible | 41357 | 41357-AMI Pilot Program Customer Apps | UNIQUE | 2,090,131 | 296,995 | 35,016 | 6,667 | | | | 2,428,810 | 20.00% | 485,762 | 50% /100% | 1,235,247 | 297,920 | | - |
| Intangible | Intangible | 41358 | 41358: BTW Rev Management Audit Requ | Blanket | 87,390 | | | | | | | 87,390 | 20.00% | 17,478 | 50% /100% | 43,695 | 10,421 | | - |
| Intangible | Intangible | 41959 | 41959: Percentage of Income Payment Pla | UNIQUE | | | | | 55,581 | | | 55,581 | 20.00% | 11,116 | 50% /100% | 55,581 | 17,675 | | - |
| Intangible | Intangible | 41961 | 41961: Uncollectible Factor | UNIQUE | 170,464 | | | | | | | 170,464 | 20.00% | 34,093 | 50% /100% | 85,232 | 20,328 | | - |
| Intangible | Intangible | 42096 | 42096 Unspecified IT Projects (Capital) | UNIQUE | 4,569,769 | 376,897 | 1,335 | | - | - | - | 4,948,002 | 20.00% | 989,600 | 50% /100% | 2,474,669 | 590,315 | | - |
| Intangible | Intangible | 42619 | 42619: Virtual Hold Upgrade | UNIQUE | 140,399 | | | | | | | 140,399 | 20.00% | 28,080 | 50% /100% | 70,199 | 16,743 | | - |
| Intangible | Intangible | 42797 | 42797: F&MS Mobile Dispatch Upgrades | Blanket | | | (742) | | | | | (742) | 20.00% | (148) | 50% /100% | (742) | (236) | | - |
| Intangible | Intangible | 43060 | 43060: Revenue Management Decision To | UNIQUE | 432,673 | | | | | | | 432,673 | 20.00% | 86,535 | 50% /100% | 216,336 | 51,596 | | - |
| Intangible | Intangible | 43333 | 43333 OMS Test Platform Enhancements | UNIQUE | | 253,089 | 979 | 323 | | | | 254,391 | 20.00% | 50,878 | 50% /100% | 127,847 | 30,595 | | - |
| Intangible | Intangible | 43335 | 43335 Wholesale Municipality Metering Ca | UNIQUE | | | | | 54,745 | | | 54,745 | 20.00% | 10,949 | 50% /100% | 54,745 | 17,409 | | - |
| Intangible | Intangible | 43336 | 43336 New Account Set-up for New Busin | UNIQUE | | | | | | 117,670 | | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 43338 | 43338 Mobile Dispatch Post-deployment E | UNIQUE | | | | | 430,558 | | | 430,558 | 20.00% | 86,112 | 50% /100% | 430,558 | 136,918 | | - |
| Intangible | Intangible | 43622 | 43622: Percent of Income Pmt Plan: Comb | UNIQUE | | | | | 680,449 | | | 680,449 | 20.00% | 136,090 | 50% /100% | 680,449 | 216,383 | | - |
| Intangible | Intangible | 45042 | 45042: SafeHarbor ITN | UNIQUE | | | | | | | 179,179 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 45055 | 45055: Translation.com | UNIQUE | | | | | 124,807 | | | 124,807 | 20.00% | 24,961 | 50% /100% | 124,807 | 39,688 | | - |
| Intangible | Intangible | 45068 | 45068: Ajenda | UNIQUE | | | | | 105,952 | | | 105,952 | 20.00% | 21,190 | 50% /100% | 105,952 | 33,693 | | - |
| Intangible | Intangible | 45242 | 45242: Rate Case 2010 | UNIQUE | | | | | | | 202,262 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 45384 | 45384: Mobile Website ITN | UNIQUE | | | | | 111,013 | | | 111,013 | 20.00% | 22,203 | 50% /100% | 111,013 | 35,302 | | - |
| Intangible | Intangible | 45390 | ITN 45390 RE&F IWMS project | UNIQUE | | | | | 999,455 | | | 999,455 | 20.00% | 199,891 | 50% /100% | 999,455 | 317,827 | | - |
| Intangible | Intangible | 45411 | 45411: CS BTW NSF | UNIQUE | | | | 182,580 | | | | 182,580 | 20.00% | 36,516 | 50% /100% | 182,580 | 58,060 | | - |
| Intangible | Intangible | 45620 | 45620 Bundle Tracker SIRs | UNIQUE | | | | | | 126,048 | | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 45741 | 45741 LIHEAP - Accept Partial Payments | UNIQUE | | | | | 67,583 | | | 67,583 | 20.00% | 13,517 | 50% /100% | 67,583 | 21,491 | | - |
| Intangible | Intangible | 45901 | 45901: VRU - Billing & Pymts | UNIQUE | | | | | | | 237,838 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 45956 | PI Historian Tag Procurement | UNIQUE | | | | 448,104 | | | | 448,104 | 20.00% | 89,621 | 50% /100% | 448,104 | 142,497 | | - |
| Intangible | Intangible | 45998 | 45998: NSF Phase II | UNIQUE | | | | | | | 5,322 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 46000 | 46000_Illegal Restore | UNIQUE | | | | | 143,316 | | | 143,316 | 20.00% | 28,663 | 50% /100% | 143,316 | 45,575 | | - |
| Intangible | Intangible | 46013 | 46013: OSBI CET Rider NS Audit | UNIQUE | | | | | | | 108,544 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 46021 | 46021: Transfer Debit/Credit | UNIQUE | | | | | | 5,691 | | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 99999 | ComEd Orphan | UNIQUE | (475) | | | | 287,483 | | | 287,008 | 20.00% | 57,402 | 50% /100% | 287,245 | 91,363 | | - |
| Intangible | Intangible | 36266-10 | 36266-10Ent File Trans Ph2 SW | UNIQUE | | | | | 142,084 | 34,983 | | 142,084 | 20.00% | 28,417 | 50% /100% | 142,084 | 45,183 | | - |
| Intangible | Intangible | 36266-11 | 36266-11IAM Phase II SW | UNIQUE | | | | | 2,021,295 | | | 2,021,295 | 20.00% | 404,259 | 50% /100% | 2,021,295 | 642,772 | | - |
| Intangible | Intangible | 36266-12 | 36266-12Supply Doc Implementation CAP | UNIQUE | | | | | 37,330 | 12,292 | | 37,330 | 20.00% | 7,466 | 50% /100% | 37,330 | 11,871 | | - |
| Intangible | Intangible | 36266-13 | 36266-13Clarity XBRL | UNIQUE | | | | | 90,127 | | | 90,127 | 20.00% | 18,025 | 50% /100% | 90,127 | 28,660 | | - |
| Intangible | Intangible | 36266-14 | 36266-14HR Service Center SW | UNIQUE | | | | | 501 | | | 501 | 20.00% | 100 | 50% /100% | 501 | 159 | | - |
| Intangible | Intangible | 36266-15 | 36266-15Intranet Redesign CAP | UNIQUE | | | | | 46,928 | 2,333 | | 46,928 | 20.00% | 9,386 | 50% /100% | 46,928 | 14,923 | | - |
| Intangible | Intangible | 36266-16 | 36266-16Guide Legal Implement CAP | UNIQUE | | | | | 12,685 | 13,284 | | 12,685 | 20.00% | 2,537 | 50% /100% | 12,685 | 4,034 | | - |
| Intangible | Intangible | 36266-17 | 36266-17IWMS | UNIQUE | | | | | 1,355,166 | 354,400 | | 1,355,166 | 20.00% | 271,033 | 50% /100% | 1,355,166 | 430,943 | | - |
| Intangible | Intangible | 36266-20 | 36266-20System Center Upgrade - HW C | UNIQUE | | | | | 428,753 | 5,602 | | 428,753 | 20.00% | 85,751 | 50% /100% | 428,753 | 136,343 | | - |
| Intangible | Intangible | 36266-21 | 36266-21PBX Replace VoIP ComEd - CAI | UNIQUE | | | | | 2,492,482 | 461,680 | | 2,492,482 | 20.00% | 498,496 | 50% /100% | 2,492,482 | 792,609 | | - |
| Intangible | Intangible | 36266-22 | 36266-22Network Access Control- HW CA | UNIQUE | | | | | 119,025 | 1,499 | | 119,025 | 20.00% | 23,805 | 50% /100% | 119,025 | 37,850 | | - |
| Intangible | Intangible | 36266-23 | 36266-23Wan Lan 2010 - CAP | UNIQUE | | | | | 428,097 | | | 428,097 | 20.00% | 85,619 | 50% /100% | 428,097 | 136,135 | | - |
| Intangible | Intangible | 36266-24 | 36266-24Mainframe Tape Library -HW CA | UNIQUE | | | | | 75,045 | | | 75,045 | 20.00% | 15,009 | 50% /100% | 75,045 | 23,864 | | - |
| Intangible | Intangible | 36266-25 | 36266-25SQL DB Refresh HW | UNIQUE | | | | | 305,564 | 14,546 | | 305,564 | 20.00% | 61,113 | 50% /100% | 305,564 | 97,169 | | - |
| Intangible | Intangible | 36266-26 | 36266-26Oracle DB Refresh HW | UNIQUE | | | | | 198,189 | 35,614 | | 198,189 | 20.00% | 39,638 | 50% /100% | 198,189 | 63,024 | | - |
| Intangible | Intangible | 36266-27 | 36266-27SONET Infrastructure HW | UNIQUE | | | | | 1,246,024 | 72,864 | | 1,246,024 | 20.00% | 249,205 | 50% /100% | 1,246,024 | 396,236 | | - |
| Intangible | Intangible | 36266-5 | 36266-5System Center Upgrade - SW CA | UNIQUE | | | | | 226,453 | 2,211 | | 226,453 | 20.00% | 45,291 | 50% /100% | 226,453 | 72,012 | | - |
| Intangible | Intangible | 36266-6 | 36266-6Network Access Control- SW CAI | UNIQUE | | | | | 366,262 | 364,166 | | 366,262 | 20.00% | 73,252 | 50% /100% | 366,262 | 116,471 | | - |
| Intangible | Intangible | 36266-7 | 36266-7App Integration 2010 - CAP | UNIQUE | | | | | 288,331 | 67,084 | | 288,331 | 20.00% | 57,666 | 50% /100% | 288,331 | 91,689 | | - |
| Intangible | Intangible | 36266-8 | 36266-8SQL DB Refresh SW | UNIQUE | | | | | 28,684 | 18,953 | | 28,684 | 20.00% | 5,737 | 50% /100% | 28,684 | 9,121 | | - |
| Intangible | Intangible | 36266-9 | 36266-9Oracle DB Refresh SW | UNIQUE | | | | | 350,678 | | | 350,678 | 20.00% | 70,136 | 50% /100% | 350,678 | 111,516 | | - |
| Intangible | Intangible | 36266-1 | 36266-1Active Sync Deploy SW | UNIQUE | | | | | | 49,605 | | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 36266-18 | 36266-18IT ERP Migration CAP | UNIQUE | | | | | | 82,016 | 40,783 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 36266-19 | 36266-19EPM Upgrade 2010-2011 SW PI | UNIQUE | | | | | | 409,167 | 202,112 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 36266-28 | 36266-28Active Sync Deploy HW | UNIQUE | | | | | | 37,919 | 16,391 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 36266-30 | 36266-30Legal DMS Phase Two CAP | UNIQUE | | | | | | 186,911 | | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 36266-2 | 36266-2EDI Enhancement PassPort - CAI | UNIQUE | | | | | | | 100,483 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 36266-29 | 36266-29Citrix Upgrade HW | UNIQUE | | | | | | | 223,711 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 36266-3 | 36266-3PowerPlant All Other CAP | UNIQUE | | | | | | | 1,747,758 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 36266-31 | 36266-31Total Rewards Website CAP | UNIQUE | | | | | | | 136,199 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 36266-32 | 36266-32Citrix Upgrade SW | UNIQUE | | | | | | | 480,153 | - | 20.00% | - | 50% /100% | - | - | | - |
| Intangible | Intangible | 36266-4 | 36266-4VMS Beeline Implement CAP | UNIQUE | | | | | | | 162,340 | - | 20.00% | - | 50% /100% | - | - | | - |
| | **Intangible Total** | | | | | | | | | | | **64,491,311** | | **12,898,262** | | | **13,958,125** | | - |

Docket No. 10-0467
Staff Initial Brief
Appendix C

# Commonwealth Edison Company

## Plant in Service Comparison

(In Dollars)

**January 2010 - June 2011 Jurisdictional Plant In Service**

| Line No. | | per TEE 3.05 Corrected | per WPB-2.1a in 285 Filing | percentage change over 285 filing (a-b)/b | per ComEd Ex. 29.2 | percentage change over 285 filing (d-b)/b | per ComEd Ex. 55.2 | percentage change over rebuttal (f-d)/d | percentage change over 285 filing (f-b)/b |
|---|---|---|---|---|---|---|---|---|---|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | **Distribution Plant** | | | | | | | | |
| 2 | Back Office | $ (20,006,852) | $ (19,908,561) | -0.49% | $ (17,023,030) | 14.49% | (26,901,499) | -58.03% | -35.13% |
| 3 | Capacity Expansion | 72,174,496 | 82,759,700 | -12.79% | 78,144,776 | -5.58% | 73,745,331 | -5.63% | -10.89% |
| 4 | Corrective Maintenance | 278,479,834 | 248,358,222 | 12.13% | 324,057,758 | 30.48% | 331,277,438 | 2.23% | 33.39% |
| 5 | Facility Relocation | 81,585,780 | 71,760,452 | 13.69% | 75,135,861 | 4.70% | 75,837,966 | 0.93% | 5.68% |
| 6 | New Business | 206,457,341 | 253,504,679 | -18.56% | 193,269,142 | -23.76% | 191,819,302 | -0.75% | -24.33% |
| 7 | System Performance | 153,301,283 | 132,212,174 | 15.95% | 154,823,331 | 17.10% | 161,006,389 | 3.99% | 21.78% |
| 8 | Capitalized Overheads | 35,333,494 | 49,153,077 | -28.12% | 21,244,060 | -56.78% | 20,094,333 | -5.41% | -59.12% |
| 9 | Customer \ Non Ops | 60,908,343 | 61,050,188 | -0.23% | 37,655,599 | -38.32% | 37,862,816 | 0.55% | -37.98% |
| 10 | **Distribution Plant Total** | $ 868,233,719 | $ 878,889,932 | -1.21% | $ 867,307,497 | 1.32% | $ 864,742,076 | 0.30% | -1.61% |
| 11 | **General Plant** | | | | | | | | |
| 12 | Tools | $ 6,376,939 | $ 8,136,136 | -21.62% | $ 6,237,458 | -23.34% | 6,312,262 | 1.20% | -22.42% |
| 13 | Vehicles | 32,578,913 | 27,410,699 | 18.85% | 27,843,001 | 1.58% | 28,480,344 | 2.29% | 3.90% |
| 14 | Communications Equipment \ SCADA | 1,891,491 | 2,376,054 | -20.39% | 1,784,926 | -24.88% | 1,843,282 | 3.27% | -22.42% |
| 15 | Real Estate | 15,495,940 | 24,949,049 | -37.89% | 19,458,140 | -22.01% | 16,126,986 | -17.12% | -35.36% |
| 16 | Other General Plant (2) | 22,810,631 | 12,587,496 | 81.22% | 33,093,773 | 162.91% | 27,388,569 | -17.24% | 117.59% |
| 17 | System Performance | 3,845,516 | - | New Category | - | | | | |
| 18 | **Intangible Plant** | | | | | | | | |
| 19 | Intangible Plant | $ 72,323,394 | 83,941,537 | -13.84% | 74,867,356 | -10.81% | 72,366,943 | -3.34% | -13.79% |
| 20 | **General and Intangible Plant Total** | $ 155,322,824 | $ 159,400,972 | -2.56% | $ 163,284,654 | 2.44% | $ 152,518,386 | -6.59% | -4.32% |
| 21 | **Overall Total** | $ 1,023,556,542 | $ 1,038,290,904 | -1.42% | $1,030,592,151 | -0.74% | $1,017,260,462 | -1.29% | -2.03% |